

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 2008 and Fiscal Year 2009 were not available. Therefore, the Fiscal Year 2008 and Fiscal Year 2009 columns in the budget schedules reflect the Annual Fiscal Year 2008 and 2009 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 Inter-fund 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 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.

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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.

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NOTE: AT THE TIME OF PUBLICATION, AUDITED FINANCIAL STATEMENTS FOR FISCAL YEAR 2008 AND 2009 WERE NOT AVAILABLE. THEREFORE, THE FISCAL YEAR 2008 AND 2009 COLUMNS IN THE BUDGET SCHEDULES REFLECT THE ANNUAL FISCAL YEAR 2008 AND FISCAL YEAR 2009 BUDGETED AMOUNTS.

Financial Summary and Schedules

SCHEDULE I SUMMARY OF CITY FUNDS

	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET	FY 2010 PROPOSED BUDGET
GENERAL FUND REVENUE			
Property Tax	\$ 385,688,853	\$ 411,141,755	\$ 399,345,245
Sales Tax	239,485,958	222,081,552	210,141,169
Safety Sales Tax	8,401,528	8,114,255	7,057,580
Transient Occupancy Tax	85,184,936	90,628,826	78,341,188
Property Transfer Tax	7,570,860	8,901,320	6,010,149
Interest Earnings	7,777,122	9,613,317	4,091,471
Franchises	69,431,697	69,482,159	73,586,929
Motor Vehicle License Fees	7,938,333	6,875,220	3,900,000
Refuse Collector Business Tax	2,000,000	1,800,000	1,000,000
Transfers from Other Funds	58,929,619	71,418,268	77,968,529
Administration ⁽¹⁾	\$ -	\$ 103,074	\$ 253,500
Business Office	25,000	-	-
City Attorney ⁽²⁾	6,163,262	5,001,558	6,108,585
City Auditor	-	-	122,323
City Clerk	54,625	29,477	30,352
City Comptroller	2,750,837	3,870,654	2,723,824
City Planning and Community Investment ⁽¹⁾	3,719,778	4,640,508	2,576,676
City Treasurer	30,584,549	29,048,691	25,705,216
Community and Legislative Services ⁽¹⁾	258,900	266,900	1,606,244
Customer Services ⁽³⁾	676,814	704,021	-
Debt Management	1,526,389	1,243,485	1,137,885
Development Services	1,321,088	730,267	810,134
Engineering and Capital Projects	26,999,153	63,064,976	63,498,536
Environmental Services	513,582	1,665,653	1,129,390
Family Justice Center ⁽³⁾	-	59,753	-
Financial Management	116,658	652,784	371,695
Fire-Rescue	9,114,413	9,574,413	16,076,475
General Services	42,532,708	41,424,657	35,915,128
Library	1,694,422	1,745,548	1,539,418
Office of Ethics and Integrity ⁽³⁾	859,466	604,101	-
Office of Homeland Security	983,992	765,895	915,742
Office of the Chief Financial Officer	350,000	350,000	500,000
Park and Recreation ⁽⁴⁾	20,953,228	31,031,101	29,213,015
Personnel	-	147,000	73,500
Police ⁽¹⁾	41,642,463	44,785,622	40,392,240
Public Safety (Emergency Medical Services) ⁽³⁾	221,742	311,775	-
Purchasing and Contracting	1,376,981	865,121	886,856
Real Estate Assets	39,194,996	43,604,594	41,794,909
Special Events	287,000	-	-
Storm Water Pollution Prevention	-	6,260,091	9,459,240
Water (Reservoir Recreation) ⁽⁴⁾	-	-	1,835,513
TOTAL GENERAL FUND REVENUE	\$ 1,106,330,952	\$ 1,192,608,391	\$ 1,146,118,656

⁽¹⁾ Reflects the FY 2009 First Quarter Budget Adjustment.

⁽²⁾ Department was restructured beginning FY 2010.

⁽³⁾ Department was eliminated as part of the FY 2009 First Quarter Budget Adjustment.

⁽⁴⁾ The Reservoir Recreation Division of Park & Recreation was moved to the Water Department beginning FY 2010 remaining a General Fund division.

Note: Details to FY 2010 adjustments can be found in the department's Significant Budget Adjustments in the FY 2010 Proposed Budget Volume II.

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SCHEDULE I SUMMARY OF CITY FUNDS

GENERAL FUND EXPENDITURES	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET	FY 2010 PROPOSED BUDGET
Administration ⁽¹⁾	\$ -	\$ 1,897,380	\$ 3,994,035
Business Office	2,383,091	1,948,924	1,747,130
City Attorney ⁽²⁾	36,911,174	36,391,174	38,611,326
City Auditor	-	1,677,628	2,975,011
City Clerk	4,408,261	4,496,396	4,568,482
City Comptroller	11,511,090	12,097,492	10,961,403
City Council District 1	990,000	990,000	971,500
City Council District 2	990,000	990,000	971,500
City Council District 3	990,000	990,000	971,500
City Council District 4	990,000	990,000	971,500
City Council District 5	990,000	990,000	971,500
City Council District 6	990,000	990,000	971,500
City Council District 7	990,000	990,000	971,500
City Council District 8	990,000	990,000	971,500
City Planning and Community Investment ⁽¹⁾	16,716,335	17,898,126	14,936,869
City Planning and Development ⁽³⁾	698,999	534,098	-
City Treasurer	14,441,916	14,917,574	18,214,419
Citywide Program Expenditures	47,811,862	67,542,463	23,246,193
Community and Legislative Services ⁽¹⁾	4,380,533	4,186,805	6,056,980
Community Services ⁽³⁾	-	348,585	-
Council Administration	1,849,471	1,975,158	1,702,307
Customer Services ⁽³⁾	2,523,132	2,328,997	-
Debt Management	2,730,401	2,753,916	2,721,456
Department of Information Technology ⁽⁴⁾	29,063,056	24,963,599	17,751,294
Development Services	6,703,916	6,499,347	6,708,737
Engineering and Capital Projects	35,424,428	65,159,933	65,310,743
Environmental Services	40,793,354	40,511,321	38,150,508
Ethics Commission	1,021,106	1,006,299	923,454
Family Justice Center ⁽³⁾	537,358	643,682	-
Financial Management	4,117,777	4,271,664	3,995,781
Fire-Rescue	179,943,098	190,696,777	200,561,845
General Services	108,049,461	69,324,877	62,420,334
Human Resources ⁽⁵⁾	809,621	963,547	2,538,073
Library	37,630,664	37,013,557	38,315,635
Office of Ethics and Integrity ⁽³⁾	2,400,537	2,087,168	-
Office of Homeland Security	1,781,242	1,603,908	1,585,681
Office of the Assistant COO ⁽¹⁾	-	-	545,504
Office of the Chief Financial Officer	1,067,349	1,025,169	896,862
Office of the IBA	1,316,334	1,615,215	1,508,304
Office of the Mayor and COO	627,891	775,950	667,797
Park and Recreation ⁽⁶⁾	87,520,141	88,333,436	87,843,257
Personnel	6,620,002	6,458,415	6,443,248
Police ⁽¹⁾	392,336,695	410,670,845	416,166,895
Public Safety (Emergency Medical Services) ⁽³⁾	3,053,186	2,421,907	-
Public Works	854,530	324,388	324,876
Purchasing and Contracting	5,613,499	4,440,215	4,566,307
Real Estate Assets	4,261,462	4,062,120	3,917,052
Special Events	497,980	-	-
Storm Water Pollution Prevention	-	48,820,336	45,474,275
Water (Reservoir Recreation) ⁽⁶⁾	-	-	1,994,583
TOTAL GENERAL FUND EXPENDITURES	\$ 1,106,330,952	\$ 1,192,608,391	\$ 1,146,118,656

⁽¹⁾ Reflects the FY 2009 First Quarter Budget Adjustment.

⁽²⁾ Department was restructured beginning FY 2010.

⁽³⁾ Department was eliminated as part of the FY 2009 First Quarter Budget Adjustment.

⁽⁴⁾ Office of the Chief Information Officer was re-titled to Department of Information Technology beginning FY 2010.

⁽⁵⁾ Labor Relations was re-titled to Human Resources beginning FY 2010.

⁽⁶⁾ The Reservoir Recreation Division of Park & Recreation was moved to the Water Department beginning FY 2010 remaining a General Fund division.

Note: Details to FY 2010 adjustments can be found in the department's Significant Budget Adjustments in the FY 2010 Proposed Budget Volume II.

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SCHEDULE I SUMMARY OF CITY FUNDS

	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET	FY 2010 PROPOSED BUDGET
DEBT SERVICE AND TAX FUNDS			
Bond Interest and Redemption	\$ 2,328,947	\$ 2,332,273	\$ 2,327,798
Tax and Revenue Anticipation Notes	5,109,000	3,094,061	3,094,061
Zoological Exhibits	8,946,525	9,679,780	9,679,780
TOTAL DEBT SERVICE AND TAX FUND EXPENDITURES	\$ 16,384,472	\$ 15,106,114	\$ 15,101,639
SPECIAL REVENUE FUNDS OPERATING EXPENDITURES			
AB 2928 - Transportation Relief	\$ -	\$ 12,676,642	\$ 15,535,558
Automated Refuse Container	-	500,000	500,000
City Redevelopment Administration	3,661,696	3,338,616	3,550,024
Community Development Block Grant	202,856	-	-
Concourse and Parking Garages	2,826,170	4,592,461	3,991,931
Convention Center Complex	14,295,070	20,718,894	21,784,341
Energy Conservation Program	2,244,984	1,793,168	1,904,461
Environmental Growth - 1/3	5,068,068	5,489,127	5,552,429
Environmental Growth - 2/3 ⁽¹⁾	9,333,907	12,816,482	8,896,882
Facilities Financing	2,687,127	2,655,287	2,545,962
Fire and Lifeguard Facilities	1,667,420	1,657,420	1,663,782
Fire/Emergency Medical Services Transport Program	6,667,968	7,105,288	7,268,215
Gas Tax	24,358,245	24,403,398	24,644,732
HUD Programs Administration ⁽²⁾	-	-	2,358,969
Information Technology Fund ⁽³⁾	15,137,320	12,062,867	4,511,682
Library Grants Fund ⁽⁴⁾	731,373	-	455,000
Los Peñasquitos Canyon Preserve	226,695	227,838	213,236
New Convention Facility	4,339,198	4,339,198	3,905,278
PETCO Park ⁽⁵⁾	17,454,161	17,668,821	23,430,874
Police Decentralization	9,096,768	7,092,333	7,824,648
Public Art	30,000	30,000	30,000
QUALCOMM Stadium	17,741,579	17,962,887	18,182,742
Seized and Forfeited Assets	1,521,105	5,521,984	2,042,684
Serious Traffic Offenders Program	1,327,904	1,200,000	1,200,000
Solid Waste Local Enforcement Agency	931,929	934,850	921,563
Special Promotional Programs	77,553,848	90,089,843	82,690,011
Storm Drain	6,046,746	6,046,746	6,046,746
TransNet	16,255,048	-	-
TransNet Extension	-	10,458,978	10,164,832
Trolley Extension Reserve	4,110,150	4,108,096	3,226,225
Undergrounding Utility Program	1,540,602	1,146,575	1,203,654
Wireless Communications Technology ⁽³⁾	-	-	10,004,824
TOTAL SPECIAL REVENUE FUND OPERATING EXPENDITURES	\$ 247,057,937	\$ 276,637,799	\$ 276,251,285

⁽¹⁾ Decrease reflects the removal of a one-time transfer of funds in FY 2009 for use in Open Space and Developed Regional Parks activities and maintenance.

⁽²⁾ Fund was created beginning FY 2010.

⁽³⁾ Wireless Communications Technology was moved from Department of Information Technology beginning FY 2010.

⁽⁴⁾ Reflects reinstatement of grant funds from the State for FY 2010.

⁽⁵⁾ Increase reflects a one-time transfer of the internal stabilization reserve in the PETCO Fund to the General Fund.

Note: Details to FY 2010 adjustments can be found in the department's Significant Budget Adjustments in the FY 2010 Proposed Budget Volume II.

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	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET	FY 2010 PROPOSED BUDGET
ENTERPRISE FUNDS OPERATING EXPENDITURES			
Airports	\$ 2,864,304	\$ 3,180,953	\$ 3,164,860
Development Services	53,047,886	49,281,163	45,895,453
Golf Course	12,846,992	13,625,300	13,908,854
Recycling	24,005,762	23,053,222	22,383,501
Refuse Disposal	33,832,489	33,589,082	37,442,338
Sewer	369,767,582	397,200,048	362,825,420
Water	360,379,277	356,023,838	415,050,427
TOTAL ENTERPRISE FUNDS OPERATING EXPENDITURES	\$ 856,744,292	\$ 875,953,606	\$ 900,670,853
INTERNAL SERVICE FUNDS OPERATING EXPENDITURES			
Balboa Park/Mission Bay Improvements	\$ 6,949,448	\$ 6,955,219	\$ 9,041,884
Central Stores	23,829,301	23,773,316	23,835,717
Engineering and Capital Projects - Water/Wastewater	25,487,865	-	-
Enterprise Resource Planning (ERP) ⁽¹⁾	4,342,500	4,064,106	-
Fleet Services	81,372,661	89,252,034	86,843,282
Publishing Services	4,193,823	4,544,986	5,544,419
Risk Management	9,073,934	8,868,110	9,429,153
SAP Support ⁽²⁾	-	-	12,898,704
TOTAL INTERNAL SERVICE FUNDS OPERATING EXPENDITURES	\$ 155,249,532	\$ 137,457,771	\$ 147,593,159
OTHER SERVICE FUNDS OPERATING EXPENDITURES			
City Employees' Retirement System	\$ 42,200,211	\$ 41,560,349	\$ 39,619,612
Open Space Park Facilities ⁽³⁾	437,025	1,162,022	-
TOTAL OTHER SERVICE FUNDS OPERATING EXPENDITURES	\$ 42,637,236	\$ 42,722,371	\$ 39,619,612
GROSS TOTAL OPERATING EXPENDITURES	\$ 2,424,404,421	\$ 2,540,486,052	\$ 2,525,355,204
Less: Internal Service Funds	\$ (155,249,532)	\$ (137,457,771)	\$ (147,593,159)
Less: Other Service Funds	(42,637,236)	(42,722,371)	(39,619,612)
NET TOTAL OPERATING EXPENDITURES	\$ 2,226,517,653	\$ 2,360,305,910	\$ 2,338,142,433

⁽¹⁾ All required funding has been appropriated in prior fiscal years and unspent portions have carried forward for the purpose of project completion. Therefore, no additional funding has been included for FY 2010.

⁽²⁾ Fund was created beginning FY 2010 to support all departments citywide for the City's new ERP system.

⁽³⁾ Fund was eliminated beginning FY 2010 due to retirement of bond payments.

Note: Details to FY 2010 adjustments can be found in the department's Significant Budget Adjustments in the FY 2010 Proposed Budget Volume II .

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SCHEDULE I SUMMARY OF CITY FUNDS

	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET	FY 2010 PROPOSED BUDGET
CAPITAL IMPROVEMENTS PROGRAM FUNDS			
Airports Fund	\$ 1,800,000	\$ 2,400,000	\$ 1,800,000
Capital Outlay - Sales Tax and Other	15,425,000	16,800,000	21,800,000
City General Fund	-	446,955	959,149
Community Development Block Grant Funds	3,997,624	1,486,074	1,069,316
Developer	1,056,888	153,000	742,766
Developer Advance ⁽¹⁾	-	-	(17,435,907)
Developer Subdivider ⁽¹⁾	-	-	3,368,000
Development Impact Fees	-	1,285,000	11,150,000
Development Services Enterprise Fund ⁽¹⁾	-	-	30,000
DIF - Planned Urbanizing Communities	-	3,500	-
Energy Conservation Program Fund ⁽¹⁾	-	-	209,000
Environmental Services	4,457,000	6,042,122	-
ERP Fund ⁽¹⁾	-	-	9,874,376
Facilities Benefit Assessment	69,870,711	58,425,854	54,142,129
Federal Grants	941,610	5,894,000	320,000
Fleet Services Internal Service Fund ⁽¹⁾	-	-	350,000
General Services Bonds	24,700,000	-	-
General Services/Equipment	916,000	-	-
Golf Course Enterprise Fund	2,600,000	150,000	3,334,120
Highway Bridge Replacement/Repair Fund	400,000	446,000	2,126,000
Lease Revenue Bonds	-	77,500,000	-
Maintenance Assessment Districts ⁽¹⁾	-	-	2,154,079
Mission Bay Improvements Fund ⁽¹⁾	-	-	2,536,208
Mission Trails Regional Park ⁽¹⁾	-	-	472,000
Other Funding	26,130,316	27,084,016	1,067,647
Park Development Fees	-	66,713	-
Parking Meter Districts ⁽¹⁾	-	-	5,500,000
Private Contributions	-	1,000,000	2,000,000
QUALCOMM Stadium	750,000	750,000	750,000
Recycling Fund ⁽¹⁾	-	-	26,072
Redevelopment Agency ⁽¹⁾	-	-	550,000
Refuse Disposal Fund ⁽¹⁾	-	-	7,237,122
Regional Park Improvements Fund ⁽¹⁾	-	-	2,500,000
San Diego Association of Governments ⁽¹⁾	-	-	630,000
Sewer Revenue - Expansion	19,729,907	9,722,775	16,674,359
Sewer Revenue - Replacement	80,949,049	93,395,577	117,406,277
State Grants	255,535	16,265,941	469,000
TransNet	20,237,952	-	-
TransNet Commercial Paper	13,238,147	-	-
TransNet Extension	-	17,134,022	16,134,696
TransNet Extension Commercial Paper	-	12,638,973	12,000,000
TransNet RTCIP ⁽²⁾	-	-	125,000
Undergrounding Utility District	58,605,247	60,000,000	48,857,037
Water Revenue - Expansion	32,798,639	47,920,680	48,158,674
Water Revenue - Replacement	112,776,613	129,948,397	101,617,635
TOTAL CAPITAL IMPROVEMENTS PROGRAM	\$ 491,636,238	\$ 586,959,599	\$ 480,704,755
TOTAL COMBINED BUDGET EXPENDITURES	\$ 2,718,153,891	\$ 2,947,265,509	\$ 2,818,847,188
Less: Interfund Transactions	\$ (212,485,553)	\$ (276,580,027)	\$ (277,441,756)
NET TOTAL COMBINED BUDGET	\$ 2,505,668,338	\$ 2,670,685,482	\$ 2,541,405,432

⁽¹⁾ FY 2008 and FY 2009 CIP Budget was included as part of Other Funding.

⁽²⁾ Fund was created beginning FY 2010.

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SCHEDULE II SUMMARY OF POSITIONS BY DEPARTMENT

	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET	FY 2010 PROPOSED BUDGET
GENERAL FUND			
Administration ⁽¹⁾	-	17.75	20.75
Business Office	19.25	11.25	9.25
City Attorney ⁽²⁾	338.22	339.22	339.22
City Auditor	-	11.00	14.00
City Clerk	45.00	46.00	45.00
City Comptroller	99.00	104.00	92.00
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 ⁽¹⁾	93.45	84.45	64.45
City Planning and Development ⁽³⁾	4.00	3.00	-
City Treasurer	124.00	126.00	122.00
Community and Legislative Services ⁽¹⁾	29.00	28.00	37.00
Community Services ⁽³⁾	-	2.00	-
Council Administration	12.50	13.00	12.50
Customer Services ⁽³⁾	20.00	23.00	-
Debt Management	22.00	22.00	21.00
Development Services	68.00	68.00	64.00
Engineering and Capital Projects	286.47	520.50	519.50
Environmental Services	156.21	156.76	151.76
Ethics Commission	8.00	8.00	7.00
Family Justice Center ⁽³⁾	5.00	6.00	-
Financial Management	30.00	31.00	31.00
Fire-Rescue	1,175.50	1,200.63	1,210.63
General Services	462.58	385.92	377.92
Human Resources ⁽⁵⁾	6.00	7.00	16.00
Library	379.76	375.21	378.46
Mayor	4.00	4.00	3.00
Office of the Assistant COO ⁽¹⁾	-	-	3.00
Office of Ethics and Integrity ⁽³⁾	14.00	13.00	-
Office of Homeland Security	11.35	11.35	11.70
Office of the Chief Financial Officer	4.00	4.00	3.00
Office of the IBA	9.00	11.00	10.00
Park and Recreation ⁽⁶⁾	769.94	770.68	762.94
Personnel	60.20	59.00	57.50
Police ⁽¹⁾	2,818.50	2,787.00	2,756.75
Public Safety (Emergency Medical Services) ⁽³⁾	7.00	5.50	-
Public Works	4.50	1.50	1.50
Purchasing and Contracting	52.00	43.00	40.00
Real Estate Assets	36.50	34.50	32.00
Special Events	3.00	-	-
Storm Water Pollution Prevention	-	131.00	120.00
TOTAL GENERAL FUND	<u>7,257.93</u>	<u>7,545.22</u>	<u>7,414.83</u>

⁽¹⁾ Reflects the FY 2009 First Quarter Budget Adjustment.

⁽²⁾ Department was restructured beginning FY 2010.

⁽³⁾ Department was eliminated as part of the FY 2009 First Quarter Budget Adjustment.

⁽⁴⁾ Office of the Chief Information Officer was re-titled to Department of Information Technology beginning FY 2010.

⁽⁵⁾ Labor Relations was re-titled to Human Resources beginning FY 2010.

⁽⁶⁾ The Reservoir Recreation Division of Park & Recreation was moved to the Water Department beginning FY 2010 remaining a General Fund division.

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	FY 2007 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET	FY 2010 PROPOSED BUDGET
SPECIAL REVENUE FUNDS			
City Redevelopment Administration	28.00	28.00	29.00
Concourse and Parking Garages	3.00	3.00	2.00
Energy Conservation Program	10.00	8.85	8.85
Facilities Financing	16.00	16.00	16.00
Fire/Emergency Medical Service Transport Program	48.40	48.40	48.40
HUD Programs Administration ⁽¹⁾	-	-	14.00
Library Grant Funds ⁽²⁾	8.60	-	-
Los Peñasquitos Canyon Preserve	2.00	2.00	2.00
Office of the CIO	88.38	79.38	72.00
PETCO Park	0.50	0.50	1.00
QUALCOMM Stadium ⁽³⁾	22.75	22.75	36.75
Solid Waste Local Enforcement Agency	6.00	6.00	6.00
Special Promotional Programs	7.00	10.00	9.00
Undergrounding Utilities District	10.80	6.50	6.50
TOTAL SPECIAL REVENUE FUNDS	251.43	231.38	251.50
ENTERPRISE FUNDS			
Airports	19.50	19.00	19.00
Development Services	469.00	453.00	410.00
Golf Course	95.75	95.75	95.75
Recycling	137.37	144.52	131.53
Refuse Disposal	155.50	153.95	167.94
Sewer	916.44	840.50	827.50
Water	850.90	778.50	775.50
TOTAL ENTERPRISE FUNDS	2,644.46	2,485.22	2,427.22
INTERNAL SERVICE FUNDS			
Central Stores	22.00	22.00	22.00
Engineering and Capital Projects - Water/Wastewater	165.73	-	-
Fleet Services	249.00	248.50	249.00
Publishing Services	25.00	25.00	25.00
Risk Management	84.25	82.75	82.25
SAP Support ⁽⁴⁾	-	-	19.00
TOTAL INTERNAL SERVICE FUNDS	545.98	378.25	397.25
OTHER FUNDS			
City Employees' Retirement System	64.00	65.00	65.00
TOTAL OTHER FUNDS	64.00	65.00	65.00
TOTAL BUDGETED POSITIONS ⁽⁵⁾	10,763.80	10,705.07	10,555.80

⁽¹⁾ Fund was created beginning FY 2010.

⁽²⁾ Grant funds reinstated from State in FY 2010, but no positions were budgeted

⁽³⁾ Increase of 14 FTE's in Qualcomm stadium maintenance

⁽⁴⁾ Fund was created beginning FY 2010 to support all departments citywide for the City's new ERP system.

⁽⁵⁾ Total number of budgeted positions excludes positions from Maintenance Assessment Districts (MADs). Refer to Schedule VII for details on MADs budgets.

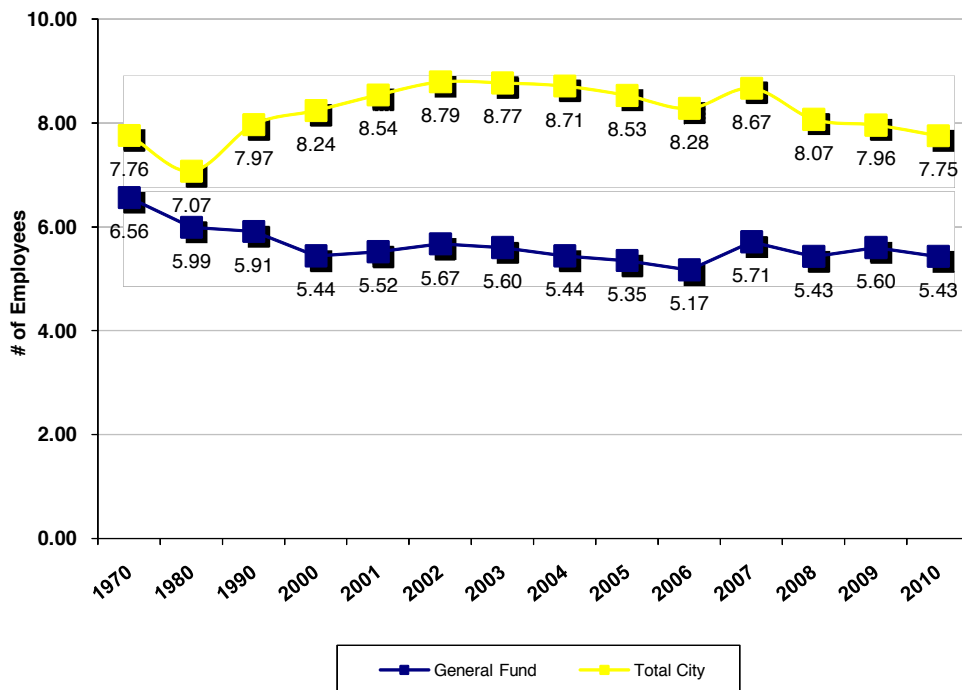
Financial Summary and Schedules

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	6.56	7.76
1980	5,246	6,187	875,538	5.99	7.07
1990	6,565	8,852	1,110,623	5.91	7.97
2000	6,650	10,083	1,223,400	5.44	8.24
2001	6,836	10,576	1,238,500	5.52	8.54
2002	7,100	11,000	1,251,700	5.67	8.79
2003	7,172	11,236	1,281,400	5.60	8.77
2004	7,043	11,269	1,294,000	5.44	8.71
2005	6,955	11,096	1,300,343	5.35	8.53
2006	6,748	10,816	1,305,625	5.17	8.28
2007	7,518	11,416	1,316,837	5.71	8.67
2008	7,258	10,787	1,336,865 ⁽¹⁾	5.43	8.07
2009	7,545	10,729	1,348,000 ⁽²⁾	5.60	7.96
2010	7,415	10,580	1,365,130 ⁽²⁾	5.43	7.75

⁽¹⁾ 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).

⁽²⁾ The City population figure reflects the projection for January 1; 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 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET	FY 2010 PROPOSED BUDGET
GENERAL FUND			
PROPERTY TAX REVENUE	\$ 385,688,853	\$ 411,141,755	\$ 399,345,245
NON-PROPERTY TAX REVENUE			
OTHER LOCAL TAXES			
Sales Tax	\$ 239,485,958	\$ 222,081,552	\$ 210,141,169
Safety Sales Tax	8,401,528	8,114,255	7,057,580
Property Transfer Tax	7,570,860	8,901,320	6,010,149
Transient Occupancy Tax	85,184,936	90,628,826	78,341,188
Subtotal Other Local Taxes	\$ 340,643,282	\$ 329,725,953	\$ 301,550,086
LICENSES AND PERMITS			
General Business Taxes	\$ 19,958,041	\$ 17,810,935	\$ 14,963,860
Other Regulatory Licenses	876,122	876,122	2,715,050
Bicycle Licenses	16,150	16,150	60,900
Street and Curb Permits	145,500	95,500	110,500
Other Licenses and Permits	6,472,672	6,220,438	6,492,962
Parking Meter Revenue	6,883,999	7,614,000	7,614,000
Subtotal Licenses and Permits	\$ 34,352,484	\$ 32,633,145	\$ 31,957,272
FINES, FORFEITURES, AND PENALTIES			
California Vehicle Code Violations	\$ 7,493,928	\$ 7,493,928	\$ 7,693,928
Other California and Municipal Violations	594,000	590,000	590,000
City Parking Violations	19,417,599	19,417,599	17,323,315
Litigation Awards and Cost Recovery	7,590,000	7,044,000	6,677,034
Subtotal Fines, Forfeitures, and Penalties	\$ 35,095,527	\$ 34,545,527	\$ 32,284,277
REVENUE FROM MONEY AND PROPERTY			
Interest Earnings	\$ 7,777,122	\$ 9,613,317	\$ 4,091,471
Franchises	69,585,776	69,636,238	73,716,929
Balboa Park Rents and Concessions	606,200	612,079	683,850
Mission Bay Park Rents and Concessions	30,065,000	29,932,209	28,145,208
Other Parks and Recreation Facilities Rents and Concessions	1,804,268	1,450,546	2,067,665
Centre City Rents	626,047	2,064,458	2,160,234
Other Rents and Concessions	7,656,389	13,145,088	12,932,684
Subtotal Revenue from Money and Property	\$ 118,120,802	\$ 126,453,935	\$ 123,798,041
REVENUE FROM OTHER AGENCIES			
Motor Vehicle License Fees	\$ 7,938,333	\$ 6,875,220	\$ 3,900,000
Other State Grants and Allocations	7,619,759	2,635,374	2,392,723
Federal Grants	1,881,807	1,629,856	2,223,742
Revenue from Other Sources ⁽¹⁾	674,798	15,329,787	3,228,218
Unified Port District Reimbursement	753,760	753,760	739,562
Subtotal Revenue from Other Agencies	\$ 18,868,457	\$ 27,223,997	\$ 12,484,245

⁽¹⁾ FY 2009 included Proposition 1B funding, FEMA reimbursements, and Mt. Soledad reimbursements. These revenue items are not budgeted in FY 2010.

Financial Summary and Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET	FY 2010 PROPOSED BUDGET
CHARGES FOR CURRENT SERVICES			
Cemetery Revenue	\$ 810,566	\$ 810,566	\$ 877,614
Community Services to Other City Funds	281,139	281,139	281,139
Election Fees	18,625	8,600	8,600
Emergency Medical Services	173,127	161,663	166,500
Engineering Services	5,925,508	5,752,461	5,777,461
Engineering Services to Other City Funds	13,608,537	27,287,864	32,517,274
Facilities Maintenance Services to Other City Funds	3,096,053	2,897,100	3,039,734
Fire Services ⁽¹⁾	5,183,678	5,278,778	10,061,465
General Government and Financial Services to Other City Funds ⁽²⁾	25,996,951	53,973,743	35,245,603
Golf Course Revenue	255,587	281,037	236,133
Library Revenue	1,537,779	1,588,905	1,477,775
Miscellaneous Recreation Revenue	3,445,506	6,450,543	4,416,782
Miscellaneous Services to Other City Funds	5,843,509	5,051,544	5,130,167
Other Services ⁽³⁾	3,849,931	8,237,370	24,258,061
Parking Citation Processing	110,000	100,000	130,000
Planning and Miscellaneous Filing Fees	227,003	137,003	5,300
Police Services	3,754,307	3,517,307	3,524,307
Real Estate Assets Services to Other City Funds	748,100	805,795	890,150
Repair and Damage Recoveries	235,000	235,000	235,000
Services to Transient Occupancy Tax Fund	568,279	568,279	921,994
Services to Unified Port District	3,263,000	3,263,000	3,263,000
Street Division Services to Other Funds	1,169,000	6,169,000	6,356,864
Swimming Pool Revenue	1,245,521	1,258,286	1,199,087
Subtotal Charges for Current Services	\$ 81,346,706	\$ 134,114,983	\$ 140,020,010
TRANSFERS FROM OTHER FUNDS			
Transient Occupancy Tax Fund	\$ 10,579,289	\$ 16,227,968	\$ 14,023,852
Engineering Services to Other City Funds	6,361,814	6,789,256	6,920,783
Street Maintenance Services to Other City Funds	17,063,654	13,167,870	12,918,091
General Government and Financial Services to Other City Funds	2,827,239	2,861,498	2,621,723
Miscellaneous Services to Other City Funds	1,247,700	1,376,285	1,602,512
Environmental Growth Fund	11,137,255	11,737,255	11,137,255
Employee Offset Savings	20,200,000	17,714,000	10,100,000
Other Transfers and Contributions ⁽⁴⁾	22,170,890	26,068,740	43,796,829
Subtotal Transfers from Other Funds	\$ 91,587,841	\$ 95,942,872	\$ 103,121,045
OTHER REVENUE			
Sale of Personal Property	\$ 136,000	\$ 120,877	\$ 124,752
Miscellaneous Revenue	491,000	705,347	1,433,683
Subtotal Other Revenue	\$ 627,000	\$ 826,224	\$ 1,558,435
TOTAL NON-PROPERTY TAX REVENUE	\$ 720,642,099	\$ 781,466,636	\$ 746,773,411
TOTAL GENERAL FUND BALANCE AND REVENUE	\$ 1,106,330,952	\$ 1,192,608,391	\$ 1,146,118,656

⁽¹⁾ Includes \$2.5 million in new fees for fire inspection permits.

⁽²⁾ Decrease in revenue due to reclassification of \$18 million in transfers from water / sewer utilities to "Other Services"

⁽³⁾ Reflect new / revised user fees budgeted in FY 2010 in addition to an increase in revenue from reclassification of revenue from "General Govt. & Financial Services to Other City Funds"

⁽⁴⁾ Increase in revenue attributable to one time \$17.8 million interest rate stabilization reserve transfer

Financial Summary and Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET	FY 2010 PROPOSED BUDGET
DEBT SERVICE AND TAX FUNDS			
BALANCES FROM PRIOR YEAR	\$ 3,881,341	\$ 2,519,256	\$ 2,519,256
PROPERTY TAX REVENUE			
Bond Interest and Redemption	\$ 2,097,999	\$ 1,996,510	\$ 1,996,510
Zoological Exhibits	8,946,525	9,679,780	9,679,780
Total Property Tax Revenue	\$ 11,044,524	\$ 11,676,290	\$ 11,676,290
NON-PROPERTY TAX REVENUE			
Tax Anticipation Notes	\$ 5,109,000	\$ 3,104,981	\$ 3,104,981
Total Non-Property Tax Revenue	\$ 5,109,000	\$ 3,104,981	\$ 3,104,981
REVENUE RESERVED FOR FUTURE OBLIGATIONS	\$ (3,650,393)	\$ (2,194,413)	\$ (2,198,888)
TOTAL DEBT SERVICE AND TAX FUND BALANCES AND REVENUE	\$ 16,384,472	\$ 15,106,114	\$ 15,101,639
SPECIAL REVENUE FUNDS			
BALANCES FROM PRIOR YEAR	\$ 50,213,627	\$ 63,232,538	\$ 92,986,855
NON-PROPERTY TAX REVENUE			
OTHER LOCAL TAXES			
Transient Occupancy Tax	\$ 77,440,851	\$ 82,389,843	\$ 71,219,261
Facilities Benefits Assessments	1,879,604	2,266,087	2,090,679
Subtotal Other Local Taxes	\$ 79,320,455	\$ 84,655,930	\$ 73,309,940
REVENUE FROM MONEY AND PROPERTY			
QUALCOMM Stadium	\$ 6,481,553	\$ 6,611,553	\$ 7,318,159
Midway and Sports Arena Leases ⁽¹⁾	3,522,454	-	-
Franchises	59,811,440	62,298,144	63,315,736
Interest Earnings	1,244,336	1,459,647	1,484,382
Miscellaneous	2,913,035	3,229,035	3,342,265
Subtotal Revenue from Money and Property	\$ 73,972,818	\$ 73,598,379	\$ 75,460,542
REVENUE FROM OTHER AGENCIES			
Gas Tax	\$ 24,011,388	\$ 24,055,572	\$ 24,295,928
TransNet Funds	35,483,500	27,593,000	26,299,528
Storm Drain Fees	6,046,746	6,046,746	6,046,746
Miscellaneous	369,400	369,400	244,500
Federal Seized Assets	800,000	1,000,000	1,000,000
Library Grant	753,000	-	455,000
CDBG Federal Grant ⁽²⁾	1,326,000	-	-
AB 2928 - Transportation Relief	-	12,676,642	15,535,558
Other Agencies	9,482,059	15,612,479	22,003,606
Subtotal Revenue from Other Agencies	\$ 78,272,093	\$ 87,353,839	\$ 95,880,866

⁽¹⁾ Beginning FY 2009 Midway and Sports Arena Lease revenue was transferred to the General Fund.

⁽²⁾ Community Development Block Grant (CDBG) was incorporated into the City Planning and Community Investment Department in FY 2009.

Financial Summary and Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET	FY 2010 PROPOSED BUDGET
TRANSFERS FROM OTHER FUNDS			
Transfers from Transient Occupancy Tax Fund	\$ 38,703,889	\$ 47,585,798	\$ 41,164,494
Transfers Miscellaneous	16,194,671	14,349,104	7,359,166
Transfers from General Fund	16,555,690	15,036,027	23,377,099
Transfers from TransNet Fund	134,765	-	-
Transfers from Water and Sewer Funds	1,119,156	795,752	941,502
Subtotal Transfers from Other Funds	\$ 72,708,171	\$ 77,766,681	\$ 72,842,261
OTHER REVENUE			
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	5,336,545	5,309,467	5,309,467
Bond Proceeds	13,238,147	12,638,973	12,000,000
Miscellaneous	1,323,795	3,281,767	3,307,782
Subtotal Other Revenue	\$ 22,227,152	\$ 23,558,872	\$ 22,945,914
TOTAL NON-PROPERTY TAX REVENUE	\$ 326,500,689	\$ 346,933,701	\$ 340,439,523
REVENUE RESERVED FOR FUTURE OBLIGATIONS	\$ (129,656,379)	\$ (133,528,440)	\$ (157,175,093)
TOTAL SPECIAL REVENUE FUND BALANCES AND REVENUE	\$ 247,057,937	\$ 276,637,799	\$ 276,251,285
ENTERPRISE FUNDS			
AIRPORTS FUND			
BALANCE FROM PRIOR YEAR	\$ 7,363,290	\$ 7,566,944	\$ 6,536,209
REVENUE			
Interest	\$ 165,000	\$ 165,000	\$ 300,000
Leases - Aviation/Non-Aviation	3,768,930	3,451,190	4,144,386
Leases to Other City Departments	332,528	332,528	524,330
Airport Fees	569,460	569,460	427,686
Miscellaneous Revenue	32,040	32,040	38,756
Revenue For Future Obligations/CIP	(9,366,944)	(8,936,209)	(8,806,507)
TOTAL AIRPORTS FUND BALANCE AND REVENUE	\$ 2,864,304	\$ 3,180,953	\$ 3,164,860

Financial Summary and Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET	FY 2010 PROPOSED BUDGET
DEVELOPMENT SERVICES FUND			
BALANCE FROM PRIOR YEAR	\$ 7,597,378	\$ 56,945	\$ 233,780
REVENUE			
Building Permits/Plan Check Fees	\$ 7,319,261	\$ 7,740,713	\$ 8,040,719
Structural, Electrical, Mechanical and Combination Permits	10,275,019	9,853,480	9,853,480
Engineering and Development Fees	517,999	587,310	587,310
Interest	1,325,671	877,072	877,072
Other Fees and Revenue	6,601,781	5,680,942	4,680,942
Zoning and Sign Permit Revenue	524,350	614,847	614,842
Development and Environmental Planning	2,640,061	6,438,202	6,438,202
Fire Plan Check and Inspection	2,652,514	2,952,932	958,265
TransNet	526,935	-	-
Water/Sewer Reimbursement	169,398	189,545	189,544
Subdivision Permits	13,004,464	13,902,955	13,902,955
Reimbursement for Fire Permit Fees Waived	-	700,000	700,000
Revenue Reserved for Transfer - CIP	-	(30,000)	(30,000)
Revenue for Future Obligations	(106,945)	(283,780)	(1,151,658)
TOTAL DEVELOPMENT SERVICES FUND BALANCE AND REVENUE	\$ 53,047,886	\$ 49,281,163	\$ 45,895,453
GOLF COURSE FUND			
BALANCE FROM PRIOR YEAR	\$ 15,471,457	\$ 14,662,618	\$ 20,961,402
REVENUE			
Golf Fees	\$ 13,149,100	\$ 13,240,300	\$ 14,764,073
Rents and Concessions	1,917,900	1,819,300	1,896,967
Interest	363,800	398,400	351,979
Revenue Reserved for Transfer - CIP	(2,600,000)	(150,000)	(3,334,120)
Revenue For Future Obligations	(15,455,265)	(16,345,318)	(20,731,447)
TOTAL GOLF COURSE FUND BALANCE AND REVENUE	\$ 12,846,992	\$ 13,625,300	\$ 13,908,854
RECYCLING FUND			
BALANCE FROM PRIOR YEAR	\$ 4,290,000	\$ 6,900,000	\$ 6,794,973
REVENUE			
Recycling Fees	\$ 11,500,000	\$ 10,715,000	\$ 10,270,000
Interest Revenue	140,000	200,000	360,000
SB 332 Revenue	890,000	890,000	870,000
Transfer of Navy and Other Exempt Tonnage Subsidy	1,040,000	640,000	480,000
Facility Franchise Fee Apportionment	2,500,000	1,985,000	-
Curbside Recycling Revenue	4,000,000	4,500,000	2,400,000
State Grants	387,000	316,000	316,000
Other Revenue	136,000	254,620	262,874
Service to Other Departments	407,700	707,920	907,920
Revenue Reserved for Transfer - CIP	-	(26,072)	(26,072)
Revenue for Future Obligations	(1,284,938)	(4,029,246)	(252,194)
TOTAL RECYCLING FUND BALANCE AND REVENUE	\$ 24,005,762	\$ 23,053,222	\$ 22,383,501

Financial Summary and Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET	FY 2010 PROPOSED BUDGET
REFUSE DISPOSAL FUND			
BALANCE FROM PRIOR YEAR	\$ 12,253,741	\$ 8,600,000	\$ 18,506,768
REVENUE			
Interest	\$ 1,500,000	\$ 1,500,000	\$ 2,000,000
Green Fees	1,675,000	1,675,000	1,710,000
General Fund Loan Repayment for Operations Station	1,845,196	1,845,196	1,845,196
Miscellaneous Revenue	1,134,953	1,386,836	1,535,574
Disposal Fees	31,075,000	28,112,860	24,003,741
Revenue Reserved for Transfer - CIP	(4,457,000)	(6,042,122)	(7,237,122)
Revenue for Future Obligations	(11,194,401)	(3,488,688)	(4,921,819)
TOTAL REFUSE DISPOSAL FUND BALANCE AND REVENUE	\$ 33,832,489	\$ 33,589,082	\$ 37,442,338
SEWER FUND			
BALANCE FROM PRIOR YEAR	\$ 188,226,141	\$ 108,463,933	\$ 126,567,440
REVENUE			
Bond Proceeds	\$ -	\$ 106,200,000	\$ 65,425,000
Grant Receipts	375,498	375,500	250,000
Capacity Charges	15,796,074	12,000,000	2,700,000
Sewer Service Charges	260,859,540	291,887,500	294,720,728
New Sewer Service Connections	200,000	50,000	10,000
Sewage Treatment Plant Services	68,312,656	62,000,000	63,240,000
Services Rendered to Others	7,489,900	6,816,000	5,743,874
Other Revenue	199,073	167,000	172,000
Interest	4,400,172	5,500,000	4,200,000
Cogeneration Electric Power Sales	1,397,510	1,772,000	1,610,954
Revenue Reserved for Transfer - CIP	(100,678,956)	(103,118,352)	(134,080,636)
Revenue Reserved for Future Obligations	(76,810,026)	(94,913,533)	(67,733,940)
TOTAL SEWER FUND BALANCE AND REVENUE	\$ 369,767,582	\$ 397,200,048	\$ 362,825,420

Financial Summary and Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET	FY 2010 PROPOSED BUDGET
WATER FUND			
BALANCE FROM PRIOR YEAR	\$ 155,622,954	\$ 218,588,449	\$ 247,672,000
REVENUE			
Bond Proceeds	\$ 117,753,345	\$ 165,193,489	\$ 119,857,000
Capacity Charges	11,244,286	11,465,528	7,736,000
Contributions in Aid	75,000	75,000	75,000
Grant Receipts	3,385,000	8,000,000	7,744,703
Reimbursement from Capital Outlay Fund	100,000	600,000	600,000
Water Sales	297,677,782	292,330,535	342,798,830
Reclaimed Water	5,628,593	7,876,063	7,399,000
Land and Building Rentals	5,144,436	5,818,210	5,472,956
New Water Services	2,402,400	2,115,497	1,860,000
Sale of Discarded Materials and Facilities	14,000	-	46,000
Interest	4,132,000	4,132,000	6,032,000
Damages Recovered	290,200	264,596	265,000
Services Rendered to Others	10,730,528	8,004,740	8,564,000
Service Charges	1,375,000	1,227,488	1,543,000
Other Revenue	380,047	806,870	1,136,783
Lakes Recreation	1,841,845	2,500,000	3,552,000
Revenue Reserved for Transfer - CIP	(145,575,252)	(177,869,077)	(149,776,309)
Revenue Reserved for Future Obligations	(111,842,887)	(195,105,550)	(197,527,536)
TOTAL WATER FUND BALANCE AND REVENUE	\$ 360,379,277	\$ 356,023,838	\$ 415,050,427
TOTAL ENTERPRISE FUND BALANCES AND REVENUE	\$ 856,744,292	\$ 875,953,606	\$ 900,670,853
TOTAL OPERATING BUDGET	\$ 2,226,517,653	\$ 2,360,305,910	\$ 2,338,142,433

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
GENERAL FUND	\$ 399,345,245	\$ 301,550,086	\$ 31,957,272	\$ 32,284,277	\$ 123,798,041
Debt Service and Tax Funds					
Bond Interest and Redemption	\$ 1,941,510	-	-	-	\$ 55,000
Tax and Revenue Anticipation Notes	-	-	-	-	835,000
Zoological Exhibits	9,679,780	-	-	-	-
TOTAL	\$ 11,621,290	\$ -	\$ -	\$ -	\$ 890,000
Special Revenue Funds					
AB 2928 - Transportation Relief	\$ -	\$ 15,535,558	\$ -	\$ -	\$ -
Automated Refuse Container	-	-	-	-	-
City Redevelopment Administration	-	-	-	-	-
Concourse and Parking Garages	-	-	-	-	3,323,005
Convention Center Complex	-	-	-	-	185,000
Energy Conservation Program	-	-	-	-	-
Environmental Growth - 1/3	-	4,601,196	-	-	53,500
Environmental Growth - 2/3	-	9,202,391	-	-	53,500
Facilities Financing	-	-	2,090,679	-	2,100
Fire and Lifeguard Facilities	-	-	-	-	-
Fire/Emergency Medical Services Transport Program	-	-	-	-	-
Gas Tax	-	-	-	-	348,804
HUD Programs Administration	-	-	-	-	-
Information Technology Fund	-	-	-	-	-
Library Grants Fund	-	-	-	-	-
Los Peñasquitos Canyon Preserve	-	-	-	-	6,000
Mission Bay Improvements Fund	-	-	-	-	-
New Convention Facility	-	-	-	-	-
PETCO Park	-	-	-	-	1,915,000
Police Decentralization	-	-	-	-	-
Public Art	-	-	-	-	-
QUALCOMM Stadium	-	-	-	-	6,804,359
Regional Park Improvements Fund	-	-	-	-	-
Seized and Forfeited Assets	-	-	-	-	-
Serious Traffic Offenders Program	-	-	-	1,165,000	35,000
Solid Waste Local Enforcement Agency	-	-	563,665	-	20,000
Special Promotional Programs	-	71,219,261	50,000	-	-
Storm Drain	-	-	-	-	-
TransNet Extension	-	26,299,528	-	-	-
Trolley Extension Reserve	-	-	-	-	-
Undergrounding Utility District	-	49,512,149	-	-	450,282
Wireless Communications Technology	-	-	-	-	-
TOTAL	\$ -	\$ 176,370,083	\$ 2,704,344	\$ 1,165,000	\$ 13,196,550
Enterprise Funds					
Airports	\$ -	\$ -	\$ -	\$ -	\$ 4,987,702
Development Services	-	-	23,270,552	2,006	877,072
Golf Course	-	-	-	-	1,396,689
Recycling	-	-	-	-	518,000
Refuse Disposal	-	-	-	30,000	2,000,000
Sewer	-	-	-	5,000	4,277,000
Water	-	-	1,000	-	11,470,588
TOTAL	\$ -	\$ -	\$ 23,271,552	\$ 37,006	\$ 25,527,051
Capital Project Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Service Funds					
Balboa Park/Mission Bay Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Central Stores	-	-	-	-	-
Enterprise Resource Planning (ERP)	-	-	-	-	-
Fleet Services	-	-	-	20,000	-
Publishing Services	-	-	-	-	-
Risk Management	-	-	-	-	-
SAP Support	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ 20,000	\$ -
GROSS TOTAL COMBINED BUDGET REVENUES	\$ 410,966,535	\$ 477,920,169	\$ 57,933,168	\$ 33,506,283	\$ 163,411,642
Percent of Total	14.6%	16.9%	2.1%	1.2%	5.8%

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
\$ 12,484,245	\$ 140,020,010	\$ 1,558,435	\$ 103,121,045	\$ 1,146,118,656	GENERAL FUND
-	-	-	-	-	Debt Service and Tax Funds
-	-	2,269,981	-	1,996,510	Bond Interest and Redemption
-	-	-	-	3,104,981	Tax and Revenue Anticipation Notes
-	-	-	-	9,679,780	Zoological Exhibits
-	-	2,269,981	-	14,781,271	TOTAL
-	-	-	-	-	Special Revenue Funds
-	500,000	-	-	15,535,558	AB 2928 - Transportation Relief
-	-	-	-	500,000	Automated Refuse Container
-	-	-	3,550,024	3,550,024	City Redevelopment Administration
-	-	-	-	3,323,005	Concourse and Parking Garages
4,500,000	-	-	9,474,142	14,159,142	Convention Center Complex
-	-	-	2,002,305	2,002,305	Energy Conservation Program
-	-	-	-	4,654,696	Environmental Growth - 1/3
-	-	-	-	9,255,891	Environmental Growth - 2/3
-	20,000	300	224,500	2,337,579	Facilities Financing
-	-	-	1,617,570	1,617,570	Fire and Lifeguard Facilities
500,000	1,517,828	5,309,467	-	7,327,295	Fire/Emergency Medical Services Transport Program
24,295,928	-	-	-	24,644,732	Gas Tax
-	2,358,969	-	-	2,358,969	HUD Programs Administration
-	-	-	4,464,592	4,464,592	Information Technology Fund
455,000	-	-	-	455,000	Library Grants Fund
-	-	-	170,000	176,000	Los Peñasquitos Canyon Preserve
-	-	-	2,536,208	2,536,208	Mission Bay Improvements Fund
-	-	-	4,153,439	4,153,439	New Convention Facility
-	-	1,043,000	-	17,701,165	PETCO Park
-	-	-	7,824,648	7,824,648	Police Decentralization
-	-	-	30,000	30,000	Public Art
-	-	46,600	11,821,670	18,672,629	QUALCOMM Stadium
-	-	-	2,500,000	2,500,000	Regional Park Improvements Fund
1,000,000	-	-	-	1,000,000	Seized and Forfeited Assets
-	-	-	-	1,200,000	Serious Traffic Offenders Program
-	-	-	273,863	857,528	Solid Waste Local Enforcement Agency
11,420,750	-	-	-	82,690,011	Special Promotional Programs
-	6,046,746	-	-	6,046,746	Storm Drain
-	-	12,000,000	-	38,299,528	TransNet Extension
-	-	-	942,078	942,078	Trolley Extension Reserve
-	-	-	98,260	50,060,691	Undergrounding Utility District
-	151,000	-	9,411,494	9,562,494	Wireless Communications Technology
\$ 42,171,678	\$ 10,594,543	\$ 18,399,367	\$ 75,837,958	\$ 340,439,523	TOTAL
-	447,186	-	-	5,434,888	Enterprise Funds
-	20,490,233	101,115	2,102,353	46,843,331	Airports
-	15,252,268	-	364,062	17,013,019	Development Services
870,000	11,665,000	2,753,920	59,874	15,866,794	Golf Course
-	25,735,829	462,140	2,866,542	31,094,511	Recycling
-	366,356,682	65,425,000	1,758,874	438,072,556	Refuse Disposal
250,000	362,462,981	120,812,000	12,116,000	514,682,272	Sewer
7,819,703	-	-	-	-	Water
\$ 8,939,703	\$ 802,410,179	\$ 189,554,175	\$ 19,267,705	\$ 1,069,007,371	TOTAL
-	-	91,209,179	-	91,209,179	Capital Project Funds
-	-	-	5,468,428	5,468,428	Internal Service Funds
-	-	30,000	23,805,717	23,835,717	Balboa Park/Mission Bay Improvements
-	-	-	9,874,376	9,874,376	Central Stores
-	1,772,917	2,295,000	89,951,201	94,039,118	Enterprise Resource Planning (ERP)
-	-	-	5,544,419	5,544,419	Fleet Services
-	-	-	8,529,153	8,529,153	Publishing Services
-	-	-	12,898,704	12,898,704	Risk Management
-	-	-	-	-	SAP Support
-	-	-	-	-	TOTAL
\$ -	\$ 1,772,917	\$ 2,325,000	\$ 156,071,998	\$ 160,189,915	TOTAL
\$ 63,595,626	\$ 954,797,649	\$ 305,316,137	\$ 354,298,706	\$ 2,821,745,915	GROSS TOTAL COMBINED BUDGET REVENUES
2.3%	33.8%	10.8%	12.6%	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	Operating Expense
GENERAL FUND	\$ -	\$ 1,146,118,656	\$ 1,146,118,656	\$ -	\$ 1,146,118,656
Debt Service and Tax Funds					
Bond Interest and Redemption	\$ 2,519,256	\$ 1,996,510	\$ 4,515,766	\$ -	\$ 2,327,798
Tax and Revenue Anticipation Notes	-	3,104,981	3,104,981	-	3,094,061
Zoological Exhibits	-	9,679,780	9,679,780	-	9,679,780
TOTAL	\$ 2,519,256	\$ 14,781,271	\$ 17,300,527	\$ -	\$ 15,101,639
Special Revenue Funds					
AB 2928 - Transportation Relief	\$ -	\$ 15,535,558	\$ 15,535,558	\$ -	\$ 15,535,558
Automated Refuse Container	392,314	500,000	892,314	-	500,000
City Redevelopment Administration	-	3,550,024	3,550,024	-	3,550,024
Concourse and Parking Garages	1,396,091	3,323,005	4,719,096	-	3,991,931
Convention Center Complex	8,276,990	14,159,142	22,436,132	-	21,784,341
Energy Conservation Program	456,550	2,002,305	2,458,855	209,000	1,904,461
Environmental Growth - 1/3	1,888,365	4,654,696	6,543,061	-	5,552,429
Environmental Growth - 2/3	1,954,110	9,255,891	11,210,001	-	8,896,882
Facilities Financing	208,383	2,337,579	2,545,962	-	2,545,962
Fire and Lifeguard Facilities	227,842	1,617,570	1,845,412	-	1,663,782
Fire/Emergency Medical Services Transport Program	4,615,186	7,327,295	11,942,481	-	7,268,215
Gas Tax	1,003,266	24,644,732	25,647,998	-	24,644,732
HUD Programs Administration	-	2,358,969	2,358,969	-	2,358,969
Information Technology Fund	1,937,660	4,464,592	6,402,252	-	4,511,682
Library Grants Fund	72,809	455,000	527,809	-	455,000
Los Peñasquitos Canyon Preserve	90,959	176,000	266,959	-	213,236
Mission Bay Improvements Fund	-	2,536,208	2,536,208	2,536,208	-
New Convention Facility	(248,161)	4,153,439	3,905,278	-	3,905,278
PETCO Park	6,627,275	17,701,165	24,328,440	-	23,430,874
Police Decentralization	-	7,824,648	7,824,648	-	7,824,648
Public Art	145,517	30,000	175,517	-	30,000
QUALCOMM Stadium	1,255,156	18,672,629	19,927,785	750,000	18,182,742
Regional Park Improvements Fund	-	2,500,000	2,500,000	2,500,000	-
Seized and Forfeited Assets	1,339,401	1,000,000	2,339,401	-	2,042,684
Serious Traffic Offenders Program	2,238	1,200,000	1,202,238	-	1,200,000
Solid Waste Local Enforcement Agency	420,609	857,528	1,278,137	-	921,563
Special Promotional Programs	6,757,278	82,690,011	89,447,289	-	82,690,011
Storm Drain	819,377	6,046,746	6,866,123	-	6,046,746
TransNet Extension	21,242,188	38,299,528	59,541,716	28,134,696	10,164,832
Trolley Extension Reserve	2,784,939	942,078	3,727,017	-	3,226,225
Undergrounding Utility District	27,630,513	50,060,691	77,691,204	48,857,037	1,203,654
Wireless Communications Technology	1,690,000	9,562,494	11,252,494	-	10,004,824
TOTAL	\$ 92,986,855	\$ 340,439,523	\$ 433,426,378	\$ 82,986,941	\$ 276,251,285
Enterprise Funds					
Airports	\$ 6,536,209	\$ 5,434,888	\$ 11,971,097	\$ 1,800,000	\$ 3,164,860
Development Services	233,780	46,843,331	47,077,111	30,000	45,895,453
Golf Course	20,961,402	17,013,019	37,974,421	3,334,120	13,908,854
Recycling	6,794,973	15,866,794	22,661,767	26,072	22,383,501
Refuse Disposal	18,506,768	31,094,511	49,601,279	7,237,122	37,442,338
Sewer	126,567,440	438,072,556	564,639,996	134,080,636	362,825,420
Water	247,672,000	514,682,272	762,354,272	149,776,309	415,050,427
TOTAL	\$ 427,272,572	\$ 1,069,007,371	\$ 1,496,279,943	\$ 296,284,259	\$ 900,670,853
Capital Project Funds	\$ -	\$ 91,209,179	\$ 91,209,179	\$ 91,209,179	\$ -
Internal Service Funds					
Balboa Park/Mission Bay Improvements	\$ 3,663,172	\$ 5,468,428	\$ 9,131,600	\$ -	\$ 9,041,884
Central Stores	(1,016,197)	23,835,717	22,819,520	-	23,835,717
Enterprise Resource Planning (ERP)	1,226,539	9,874,376	11,100,915	9,874,376	-
Fleet Services	52,000,000	94,039,118	146,039,118	350,000	86,843,282
Publishing Services	(650,000)	5,544,419	4,894,419	-	5,544,419
Risk Management	1,700,000	8,529,153	10,229,153	-	9,429,153
SAP Support	-	12,898,704	12,898,704	-	12,898,704
TOTAL	\$ 56,923,514	\$ 160,189,915	\$ 217,113,429	\$ 10,224,376	\$ 147,593,159
Other Funds					
City Employees' Retirement System	\$ -	\$ -	\$ -	\$ -	\$ 39,619,612
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 39,619,612
GROSS TOTAL COMBINED BUDGET	\$ 579,702,197	\$ 2,821,745,915	\$ 3,401,448,112	\$ 480,704,755	\$ 2,525,355,204 ⁽⁴⁾
General Fund Reserves ⁽¹⁾	\$ 71,519,307 ⁽²⁾	\$ 8,708,999 ⁽³⁾	\$ 80,228,306	\$ -	\$ -

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

⁽²⁾ Projected beginning balance for Fiscal Year 2010.

⁽³⁾ Reflects the estimated released encumbrances.

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

Financial Summary and Schedules

SCHEDULE V SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCES

Total Expense	Expenditure of Prior Year Funds	Reserves	Estimated Fund Balance as of 6/30/10	Fund Type / Title
\$ 1,146,118,656	\$ -	\$ -	\$ -	GENERAL FUND
				Debt Service and Tax Funds
\$ 2,327,798	\$ -	\$ -	\$ 2,187,968	Bond Interest and Redemption
3,094,061	-	-	10,920	Tax and Revenue Anticipation Notes
9,679,780	-	-	-	Zoological Exhibits
\$ 15,101,639	\$ -	\$ -	\$ 2,198,888	TOTAL
				Special Revenue Funds
\$ 15,535,558	\$ -	\$ -	\$ -	AB 2928 - Transportation Relief
500,000	-	-	392,314	Automated Refuse Container
3,550,024	-	-	-	City Redevelopment Administration
3,991,931	-	668,663	58,502	Concourse and Parking Garages
21,784,341	-	-	651,791	Convention Center Complex
2,113,461	-	345,394	-	Energy Conservation Program
5,552,429	-	985,942	4,690	Environmental Growth - 1/3
8,896,882	-	1,814,176	498,943	Environmental Growth - 2/3
2,545,962	-	-	-	Facilities Financing
1,663,782	-	-	181,630	Fire and Lifeguard Facilities
7,268,215	-	500,000	4,174,266	Fire/Emergency Medical Services Transport Program
24,644,732	-	-	1,003,266	Gas Tax
2,358,969	-	-	-	HUD Programs Administration
4,511,682	-	500,000	1,390,570	Information Technology Fund
455,000	-	-	72,809	Library Grants Fund
213,236	-	1,000	52,723	Los Peñasquitos Canyon Preserve
2,536,208	-	-	-	Mission Bay Improvements Fund
3,905,278	-	-	-	New Convention Facility
23,430,874	-	-	897,566	PETCO Park
7,824,648	-	-	-	Police Decentralization
30,000	-	-	145,517	Public Art
18,932,742	-	-	995,043	QUALCOMM Stadium
2,500,000	-	-	-	Regional Park Improvements Fund
2,042,684	-	296,717	-	Seized and Forfeited Assets
1,200,000	-	1,136	1,102	Serious Traffic Offenders Program
921,563	-	250,000	106,574	Solid Waste Local Enforcement Agency
82,690,011	-	6,757,278	-	Special Promotional Programs
6,046,746	819,377	-	-	Storm Drain
38,299,528	-	21,242,188	-	TransNet Extension
3,226,225	-	-	500,792	Trolley Extension Reserve
50,060,691	27,630,513	-	-	Undergrounding Utility District
10,004,824	-	703,000	544,670	Wireless Communications Technology
\$ 359,238,226	\$ 28,449,890	\$ 34,065,494	\$ 11,672,768	TOTAL
				Enterprise Funds
\$ 4,964,860	\$ -	\$ 3,591,859	\$ 3,414,378	Airports
45,925,453	-	50,000	1,101,658	Development Services
17,242,974	239,885	7,352,162	13,139,400	Golf Course
22,409,573	-	252,194	-	Recycling
44,679,460	500,000	4,421,819	-	Refuse Disposal
496,906,056	-	67,733,940	-	Sewer
564,826,736	-	192,642,562	4,884,974	Water
\$ 1,196,955,112	\$ 739,885	\$ 276,044,536	\$ 22,540,410	TOTAL
				Capital Project Funds
\$ 91,209,179	\$ -	\$ -	\$ -	Internal Service Funds
\$ 9,041,884	\$ -	\$ 45,423	\$ 44,293	Balboa Park/Mission Bay Improvements
23,835,717	-	-	(1,016,197)	Central Stores
9,874,376	1,226,539	-	-	Enterprise Resource Planning (ERP)
87,193,282	10,000,000	-	48,845,836	Fleet Services
5,544,419	-	-	(650,000)	Publishing Services
9,429,153	-	800,000	-	Risk Management
12,898,704	-	-	-	SAP Support
\$ 157,817,535	\$ 11,226,539	\$ 845,423	\$ 47,223,932	TOTAL
				Other Funds
\$ 39,619,612	\$ -	\$ -	\$ (39,619,612)	City Employees' Retirement System
\$ 39,619,612	\$ -	\$ -	\$ (39,619,612)	TOTAL
\$ 3,006,059,959	\$ 40,416,314	\$ 310,955,453	\$ 44,016,386	GROSS TOTAL COMBINED BUDGET
\$ -	\$ -	\$ 80,228,306	\$ -	General Fund Reserves ⁽¹⁾

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
GENERAL FUND	\$ 502,133,016	\$ 287,412,263	\$ 789,545,279	\$ 279,299,969
Debt Service & Tax Funds				
Bond Interest and Redemption	\$ -	\$ -	\$ -	\$ 2,327,798
Tax and Revenue Anticipation Notes	-	-	-	3,094,061
Zoological Exhibits	-	-	-	9,679,780
TOTAL	\$ -	\$ -	\$ -	\$ 15,101,639
Special Revenue Funds				
AB 2928 - Transportation Relief	\$ -	\$ -	\$ -	\$ 15,535,558
Automated Refuse Container	-	-	-	500,000
City Redevelopment Administration	2,189,075	1,037,471	3,226,546	208,959
Concourse and Parking Garages	118,705	58,481	177,186	3,674,940
Convention Center Complex	-	-	-	21,784,341
Energy Conservation Program	642,263	298,756	941,019	672,923
Environmental Growth 1/3	-	-	-	3,804,397
Environmental Growth 2/3	-	-	-	8,896,882
Facilities Financing	1,076,289	518,831	1,595,120	845,254
Fire and Lifeguard Facilities	-	-	-	1,663,782
Fire/Emergency Medical Services Transport Program	4,019,389	2,075,711	6,095,100	395,366
Gas Tax	-	-	-	24,644,732
HUD Programs Administration	908,542	439,678	1,348,220	985,175
Information Technology Fund	1,640,858	782,265	2,423,123	1,054,551
Library Grants Fund	150,000	-	150,000	285,000
Los Peñasquitos Canyon Preserve	110,678	57,155	167,833	44,536
Mission Bay Improvement	-	-	-	2,536,208
New Convention Facility	-	-	-	3,905,278
PETCO Park	110,000	47,464	157,464	23,260,033
Police Decentralization	-	-	-	7,824,372
Public Art	-	-	-	27,000
QUALCOMM Stadium	2,023,747	1,013,199	3,036,946	14,139,933
Regional Park Improvements	-	-	-	2,500,000
Seized & Forfeited Assets	-	-	-	1,542,684
Serious Traffic Offenders Program	-	-	-	1,180,000
Solid Waste Local Enforcement Agency	402,682	192,315	594,997	299,588
Special Promotional Programs	642,700	312,164	954,864	81,486,587
Storm Drain	-	-	-	6,046,746
TransNet Extension	-	-	-	38,299,528
Trolley Extension Reserve	-	-	-	3,226,225
Undergrounding Utility District	399,706	195,883	595,589	49,298,676
Wireless Communications Technology	3,406,502	1,632,513	5,039,015	1,218,074
TOTAL	\$ 17,841,136	\$ 8,661,886	\$ 26,503,022	\$ 321,787,328
Enterprise Funds				
Airports	\$ 1,004,818	\$ 533,614	\$ 1,538,432	\$ 3,133,093
Development Services	19,803,517	12,957,476	32,760,993	9,117,310
Golf Course	4,061,801	2,291,451	6,353,252	8,835,277
Recycling	7,142,715	3,888,800	11,031,515	10,624,581
Refuse Disposal	9,545,100	4,896,939	14,442,039	26,741,275
Sewer	52,876,721	24,956,577	77,833,298	378,456,661
Water	45,336,179	22,360,096	67,696,275	473,140,731
TOTAL	\$ 139,770,851	\$ 71,884,953	\$ 211,655,804	\$ 910,048,928
Capital Project Funds	\$ -	\$ -	\$ -	\$ 91,209,179
Internal Service Funds				
Balboa / Mission Bay Improvements	\$ -	\$ -	\$ -	\$ 9,041,884
Central Stores	848,895	527,972	1,376,867	22,269,058
Enterprise Resource Planning (ERP)	-	-	-	9,874,376
Fleet Services	13,484,638	7,042,373	20,527,011	13,336,642
Publishing Services	1,091,299	652,418	1,743,717	3,565,782
Risk Management	4,595,759	2,434,367	7,030,126	1,425,538
SAP Support	1,331,869	664,079	1,995,948	343,841
TOTAL	\$ 21,352,460	\$ 11,321,209	\$ 32,673,669	\$ 59,857,121
Other Service Funds				
City Employees' Retirement System	\$ 5,209,820	\$ 2,362,031	\$ 7,571,851	\$ 31,579,093
TOTAL	\$ 5,209,820	\$ 2,362,031	\$ 7,571,851	\$ 31,579,093
GROSS TOTAL COMBINED BUDGET EXPENDITURES	\$ 686,307,283	\$ 381,642,342	\$ 1,067,949,625	\$ 1,708,883,257
Percent of Total	22.8%	12.7%	35.5%	56.8%

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
\$ 37,836,932	\$ 28,413,118	\$ 11,023,358	\$ 356,573,377	\$ 1,146,118,656	GENERAL FUND
-	-	-	2,327,798	2,327,798	Debt Service & Tax Funds
-	-	-	3,094,061	3,094,061	Bond Interest and Redemption
-	-	-	9,679,780	9,679,780	Tax and Revenue Anticipation Notes
-	-	-	15,101,639	15,101,639	Zoological Exhibits
-	-	-	-	-	TOTAL
-	-	-	15,535,558	15,535,558	Special Revenue Funds
-	-	-	500,000	500,000	AB 2928 - Transportation Relief
104,102	9,859	558	323,478	3,550,024	Automated Refuse Container
15,317	89,488	35,000	3,814,745	3,991,931	City Redevelopment Administration
-	-	-	21,784,341	21,784,341	Concourse and Parking Garages
453,039	16,102	30,378	1,172,442	2,113,461	Convention Center Complex
792	1,747,240	-	5,552,429	5,552,429	Energy Conservation Program
-	-	-	8,896,882	8,896,882	Environmental Growth 1/3
95,637	7,175	2,776	950,842	2,545,962	Environmental Growth 2/3
-	-	-	1,663,782	1,663,782	Facilities Financing
47,584	14,424	715,741	1,173,115	7,268,215	Fire and Lifeguard Facilities
-	-	-	24,644,732	24,644,732	Fire/Emergency Medical Services Transport Program
24,309	265	1,000	1,010,749	2,358,969	Gas Tax
978,841	28,967	26,200	2,088,559	4,511,682	HUD Programs Administration
-	-	20,000	305,000	455,000	Information Technology Fund
62	805	-	45,403	213,236	Library Grants Fund
-	-	-	2,536,208	2,536,208	Los Penasquitos Canyon Preserve
-	-	-	3,905,278	3,905,278	Mission Bay Improvement
2,304	11,073	-	23,273,410	23,430,874	New Convention Facility
-	276	-	7,824,648	7,824,648	PETCO Park
3,000	-	-	30,000	30,000	Police Decentralization
51,608	1,637,555	66,700	15,895,796	18,932,742	Public Art
-	-	-	2,500,000	2,500,000	QUALCOMM Stadium
-	500,000	-	2,042,684	2,042,684	Regional Park Improvements
-	-	20,000	1,200,000	1,200,000	Seized & Forfeited Assets
25,030	1,948	-	326,566	921,563	Serious Traffic Offenders Program
237,372	9,388	1,800	81,735,147	82,690,011	Solid Waste Local Enforcement Agency
-	-	-	6,046,746	6,046,746	Special Promotional Programs
-	-	-	38,299,528	38,299,528	Storm Drain
-	-	-	3,226,225	3,226,225	TransNet Extension
125,209	5,011	36,206	49,465,102	50,060,691	Trolley Extension Reserve
502,757	242,518	3,002,460	4,965,809	10,004,824	Trolley Extension Reserve
-	-	-	-	-	Undergrounding Utility District
-	-	-	-	-	Wireless Communications Technology
\$ 2,666,963	\$ 4,322,094	\$ 3,958,819	\$ 332,735,204	\$ 359,238,226	TOTAL
76,727	198,749	17,859	3,426,428	4,964,860	Enterprise Funds
2,975,775	674,232	397,143	13,164,460	45,925,453	Airports
269,724	1,392,071	392,650	10,889,722	17,242,974	Development Services
654,977	82,719	15,781	11,378,058	22,409,573	Golf Course
1,587,325	1,774,428	134,393	30,237,421	44,679,460	Recycling
15,250,357	23,828,729	1,537,011	419,072,758	496,906,056	Refuse Disposal
12,080,374	9,742,335	2,167,021	497,130,461	564,826,736	Sewer
\$ 32,895,259	\$ 37,693,263	\$ 4,661,858	\$ 985,299,308	\$ 1,196,955,112	Water
-	-	-	91,209,179	91,209,179	TOTAL
-	-	-	-	-	Capital Project Funds
-	-	-	9,041,884	9,041,884	Internal Service Funds
95,386	94,406	-	22,458,850	23,835,717	Balboa / Mission Bay Improvements
-	-	-	9,874,376	9,874,376	Central Stores
609,706	17,648,943	35,070,980	66,666,271	87,193,282	Enterprise Resource Planning (ERP)
135,882	99,038	-	3,800,702	5,544,419	Fleet Services
920,663	48,366	4,460	2,399,027	9,429,153	Publishing Services
5,883,810	33,759	4,641,346	10,902,756	12,898,704	Risk Management
\$ 7,645,447	\$ 17,924,512	\$ 39,716,786	\$ 125,143,866	\$ 157,817,535	SAP Support
-	-	-	-	-	TOTAL
29,267	-	439,401	32,047,761	39,619,612	Other Service Funds
29,267	-	439,401	32,047,761	39,619,612	City Employees' Retirement System
-	-	-	-	-	TOTAL
\$ 81,073,868	\$ 88,352,987	\$ 59,800,222	\$ 1,938,110,334	\$ 3,006,059,959	GROSS TOTAL COMBINED BUDGET EXPENDITURES
2.7%	2.9%	2.0%	64.5%	100%	Percent of Total

Financial Summary and Schedules

SCHEDULE VII MAINTENANCE ASSESSMENT DISTRICTS EXPENDITURE SUMMARY

	Positions	Personnel Expense	Non-Personnel Expense	FY 2010 Proposed Budget
Adams Avenue MAD	0.00	\$ -	\$ 73,180	\$ 73,180
Assessment District Management MAD	8.75	879,858	991,223	1,871,081
Bay Terraces - Honey Drive MAD	0.02	1,819	26,523	28,342
Bay Terraces - Parkside MAD	0.03	2,730	64,738	67,468
Bird Rock MAD	0.00	-	453,444	453,444
Black Mountain Ranch North MAD	0.00	-	657,343	657,343
Calle Cristobal MAD	0.10	9,098	392,987	402,085
Camino Santa Fe MAD	0.10	9,100	134,205	143,305
Camino Santa Fe MAD	0.10	9,100	686,200	695,300
Campus Point MAD	0.02	1,819	33,503	35,322
Carmel Mountain Ranch MAD	0.30	27,299	626,616	653,915
Carmel Valley MAD	1.45	131,950	2,852,115	2,984,065
Carmel Valley Nbhhd #10 MAD	0.20	18,201	521,514	539,715
CED Management MAD	0.00	-	193,255	193,255
Central Commercial MAD	0.00	-	376,642	376,642
City Heights MAD	0.00	-	370,399	370,399
College Heights MAD	0.00	-	551,000	551,000
Coral Gate MAD	0.10	9,100	192,637	201,737
Coronado View MAD	0.03	2,730	20,928	23,658
Del Mar Terrace MAD	0.00	-	542,743	542,743
Downtown PBID MAD	0.00	-	5,649,652	5,649,652
Eastgate Technology Park MAD	0.15	13,650	218,944	232,594
El Cajon Boulevard MAD	0.40	36,400	595,978	632,378
First SD River Imp Project MAD	0.30	27,299	324,099	351,398
Gateway Center East MAD	0.20	18,201	254,813	273,014
Genesee/North Torrey Pines MAD	0.20	18,201	1,065,472	1,083,673
Greater Golden Hill MAD	0.00	-	1,138,890	1,138,890
Hillcrest Commercial Core MAD	0.00	-	180,000	180,000
Hillcrest MAD	0.05	4,550	27,251	31,801
Kings Row MAD	0.03	2,730	11,015	13,745
La Jolla Village Drive MAD	0.18	16,379	77,871	94,250
Liberty Station/NTC MAD	0.00	-	338,933	338,933
Linda Vista Community MAD	0.25	22,750	281,251	304,001
Little Italy MAD	0.00	-	755,351	755,351
Mira Mesa MAD	0.90	81,896	1,803,862	1,885,758
Miramar Ranch North MAD	1.00	91,003	1,915,641	2,006,644
Mission Boulevard MAD	0.05	4,550	112,376	116,926
Newport Avenue MAD	0.00	-	65,000	65,000
North Park MAD	0.42	38,220	967,146	1,005,366
Ocean View Hills MAD	0.70	63,700	962,771	1,026,471
Otay International Center MAD	0.60	54,601	399,302	453,903
Pacific Highlands Ranch MAD	0.15	13,650	293,730	307,380
Park Village MAD	0.40	36,402	676,773	713,175
Penasquitos East MAD	0.50	45,499	536,561	582,060
Rancho Bernardo MAD	0.50	45,499	1,130,334	1,175,833
Rancho Encantada MAD	0.00	-	350,810	350,810
Remington Hills MAD	0.04	3,641	87,744	91,385
Robinhood Ridge MAD	0.10	9,098	110,627	119,725
Sabre Springs MAD	0.30	27,299	318,636	345,935
Scrip/Mir Ltg/Ldscepe MAD	1.00	91,003	1,261,801	1,352,804
Stonecrest MAD	0.60	54,601	1,140,365	1,194,966
Street Light District #1 MAD	0.00	-	753,094	753,094
Talmadge MAD	0.08	7,280	182,116	189,396
Tierrasanta MAD	1.00	94,235	2,054,548	2,148,783
Torrey Highlands MAD	0.65	59,154	1,338,024	1,397,178
Torrey Hills MAD	1.00	91,003	2,267,057	2,358,060
University Heights MAD	0.70	63,698	1,987,149	2,050,847
University Heights MAD	0.05	4,550	85,224	89,774
Webster-Federal Boulevard MAD	0.05	\$ 4,550	\$ 78,266	\$ 82,816
TOTAL	23.75	\$ 2,248,096	\$ 41,559,672	\$ 43,807,768