



CITY OF SAN DIEGO

FISCAL YEAR  
**2007**  
ANNUAL  
BUDGET

# REVENUE AND EXPENSE STATEMENTS



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## Bond Interest & Redemption

### Revenue and Expense Statement BOND INTEREST & REDEMPTION FUND 21640

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 2,129,763	\$ 2,238,453	\$ 2,004,767
<b>TOTAL BALANCE</b>	<b>\$ 2,129,763</b>	<b>\$ 2,238,453</b>	<b>\$ 2,004,767</b>
<b>REVENUE</b>			
Property Tax	2,143,541	2,095,449	2,385,336
Interest Earnings	-	-	23,595
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 2,143,541</b>	<b>\$ 2,095,449</b>	<b>\$ 2,408,931</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 4,273,304</b>	<b>\$ 4,333,902</b>	<b>\$ 4,413,698</b>
<b>EXPENSE</b>			
Debt Service	2,333,935	2,329,135	2,329,935
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 2,333,935</b>	<b>\$ 2,329,135</b>	<b>\$ 2,329,935</b>
<b>BALANCE</b>	<b>\$ 1,939,369</b>	<b>\$ 2,004,767</b>	<b>\$ 2,083,764</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 4,273,304</b>	<b>\$ 4,333,902</b>	<b>\$ 4,413,698</b>

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## Tax and Revenue Anticipation Notes

### Revenue and Expense Statement

TAX AND REVENUE ANTICIPATION NOTES FUND 65013

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET <sup>(1)</sup>
<b>BEGINNING BALANCE AND RESERVE</b>			
Reserve for Encumbrances	\$ 170,000	\$ 17,500	\$ 17,500
<b>TOTAL BALANCE AND RESERVE</b>	<b>\$ 170,000</b>	<b>\$ 17,500</b>	<b>\$ 17,500</b>
<b>REVENUE</b>			
Interest Earnings	\$ 1,614,405	\$ 2,137,500	\$ 2,137,500
<b>TOTAL REVENUE</b>	<b>\$ 1,614,405</b>	<b>\$ 2,137,500</b>	<b>\$ 2,137,500</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 1,784,405</b>	<b>\$ 2,155,000</b>	<b>\$ 2,155,000</b>
<b>OPERATING EXPENSE</b>			
General Government Expense	\$ 110,262	\$ 130,000	\$ 130,000
Debt Service Interest	1,504,143	2,000,000	2,000,000
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 1,614,405</b>	<b>\$ 2,130,000</b>	<b>\$ 2,130,000</b>
<b>TOTAL EXPENSE</b>	<b>\$ 1,614,405</b>	<b>\$ 2,130,000</b>	<b>\$ 2,130,000</b>
<b>RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BALANCE</b>	<b>\$ 170,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 1,784,405</b>	<b>\$ 2,155,000</b>	<b>\$ 2,155,000</b>

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<sup>(1)</sup> To meet the City's Fiscal Year 2007 cash flow needs, the City Council, on June 7, 2006 (Resolution R-301527), approved a privately placed note purchase agreement with Bank of America for an amount up to \$160 million, in lieu of publicly offered annual Tax Anticipation Notes.

# Zoological Exhibits

## Revenue and Expense Statement ZOOLOGICAL EXHIBITS FUND 10222

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 3,344,872	\$ 119,879	\$ -
<b>TOTAL BALANCE</b>	<b>\$ 3,344,872</b>	<b>\$ 119,879</b>	<b>\$ -</b>
<b>REVENUE</b>			
Property Tax	5,843,760	6,522,188	7,676,765
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 5,843,760</b>	<b>\$ 6,522,188</b>	<b>\$ 7,676,765</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 9,188,632</b>	<b>\$ 6,642,067</b>	<b>\$ 7,676,765</b>
<b>EXPENSE</b>			
Non-Personnel Expense	5,843,760	6,642,067	7,676,765
Prior Year Expenditures	3,344,872	-	-
<b>TOTAL EXPENSE</b>	<b>\$ 9,188,632</b>	<b>\$ 6,642,067</b>	<b>\$ 7,676,765</b>
<b>RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 9,188,632</b>	<b>\$ 6,642,067</b>	<b>\$ 7,676,765</b>

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**Revenue and Expense Statement**  
**SPECIAL DISTRICTS FUND 70207**

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 86,557	\$ 86,557	\$ -
Reserve from Prior Year	-	-	-
<b>TOTAL BALANCE</b>	<b>\$ 86,557</b>	<b>\$ 86,557</b>	<b>\$ -</b>
<b>REVENUE</b>			
Interest on Investments	\$ -	\$ -	\$ -
1911 Act Reimbursement (Other Fund Transfers)	89,299	89,299	22,572
Special Districts Services to Other Funds	-	-	72,413
CFD and Assessment District Admin Charges	484,603	488,971	532,251
District Formation Activities	232,598	232,598	285,043
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 806,500</b>	<b>\$ 810,868</b>	<b>\$ 912,279</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 893,057</b>	<b>\$ 897,425</b>	<b>\$ 912,279</b>
<b>EXPENSE</b>			
Personnel	\$ 618,966	\$ 667,474	\$ 630,614
Non - Personnel	187,534	229,951	243,512
Prior Year Expenditures	-	-	-
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 806,500</b>	<b>\$ 897,425</b>	<b>\$ 874,126</b>
<b>RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BALANCE</b>	<b>\$ 86,557</b>	<b>\$ -</b>	<b>\$ 38,153</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 893,057</b>	<b>\$ 897,425</b>	<b>\$ 912,279</b>

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**Revenue and Expense Statement**  
PUBLIC ART FUND 10271

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 63,653	\$ 74,279	\$ -
Prior Year Reserve for Encumbrances	173,803	46,884	234,966
<b>TOTAL BALANCE</b>	<b>\$ 237,456</b>	<b>\$ 121,163</b>	<b>\$ 234,966</b>
<b>REVENUE</b>			
Transfer from Transient Occupancy Tax Fund	\$ 60,129	\$ 52,882	\$ 30,000
<b>TOTAL REVENUE</b>	<b>\$ 60,129</b>	<b>\$ 52,882</b>	<b>\$ 30,000</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 297,585</b>	<b>\$ 174,045</b>	<b>\$ 264,966</b>
<b>EXPENSE</b>			
Expense	\$ 60,129	\$ 52,882	\$ 30,000
<b>TOTAL EXPENSE</b>	<b>\$ 60,129</b>	<b>\$ 52,882</b>	<b>\$ 30,000</b>
<b>RESERVE</b>	<b>\$ 93,971</b>	<b>\$ 93,971</b>	<b>\$ 234,966</b>
<b>BALANCE</b>	<b>\$ 143,485</b>	<b>\$ 27,192</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 297,585</b>	<b>\$ 174,045</b>	<b>\$ 264,966</b>

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**Revenue and Expense Statement**  
**REDEVELOPMENT FUND 10275**

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ -	\$ -	\$ -
Reserve from Prior Year	-	-	-
<b>TOTAL BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUE</b>			
Reimbursement from Redevelopment Agency	\$ -	\$ 2,496,358	\$ 3,196,637
Other Fund Transfers/Contributions	-	-	-
Interest on Investments	-	-	-
<b>TOTAL OPERATING REVENUE</b>	<b>\$ -</b>	<b>\$ 2,496,358</b>	<b>\$ 3,196,637</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ -</b>	<b>\$ 2,496,358</b>	<b>\$ 3,196,637</b>
<b>EXPENSE</b>			
Personnel Expense		\$ 2,412,997	\$ 2,873,173
Non-Personnel Expense		83,361	318,829
Prior Year Expenditures		-	-
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ -</b>	<b>\$ 2,496,358</b>	<b>\$ 3,192,002</b>
<b>RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,635</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ -</b>	<b>\$ 2,496,358</b>	<b>\$ 3,196,637</b>

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# Convention Center Complex

## Revenue & Expense Statement

CONVENTION CENTER COMPLEX FUNDS 102211 & 102212

	FY 2005 BUDGET *	FY 2006 BUDGET *	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 678,808	\$ 831,941	\$ 716,925
Reserve from Prior Year	6,850,531	6,850,531	6,850,531
<b>TOTAL BALANCE</b>	<b>\$ 7,529,339</b>	<b>\$ 7,682,472</b>	<b>\$ 7,567,456</b>
<b>REVENUE</b>			
Transfer from Transient Occupancy Tax Fund	\$ 9,652,649	\$ 9,721,006	\$ 9,541,886
Transfer from Public Liability	-	-	-
Transfer from Convention Center Corporation	-	-	-
Reimbursement from Expansion Authority	-	-	-
Port District Contribution	4,500,000	4,500,000	4,500,000
Interest Earnings	200,000	200,000	106,950
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 14,352,649</b>	<b>\$ 14,421,006</b>	<b>\$ 14,148,836</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 21,881,988</b>	<b>\$ 22,103,478</b>	<b>\$ 21,716,292</b>
<b>CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>			
CIP Dewatering			
<b>TOTAL CIP EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENSE</b>			
Insurance	\$ 219,203	\$ 199,461	\$ 200,000
Debt Service Lease Payment	13,700,545	13,700,545	13,698,665
Administrative Expense	71,554	73,768	75,238
Dewatering	111,348	115,802	175,000
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 14,102,650</b>	<b>\$ 14,089,576</b>	<b>\$ 14,148,903</b>
<b>TOTAL EXPENSE</b>	<b>\$ 14,102,650</b>	<b>\$ 14,089,576</b>	<b>\$ 14,148,903</b>
<b>RESERVE</b>			
Rate Stabilization	\$ 6,850,531	\$ 6,850,531	\$ 6,850,531
Reserve for Continuing Appropriations	-	-	-
Encumbrances	-	-	-
<b>TOTAL RESERVE</b>	<b>\$ 6,850,531</b>	<b>\$ 6,850,531</b>	<b>\$ 6,850,531</b>
<b>BALANCE</b>	<b>\$ 928,807</b>	<b>\$ 1,163,371</b>	<b>\$ 716,858</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 21,881,988</b>	<b>\$ 22,103,478</b>	<b>\$ 21,716,292</b>

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# TOT Convention Center

## Revenue & Expense Statement TOT CONVENTION CENTER FUND 10225

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ -	\$ -	\$ 107,733
Continuing Appropriations	505,490	613,223	505,490
<b>TOTAL BALANCE</b>	<b>\$ 505,490</b>	<b>\$ 613,223</b>	<b>\$ 613,223</b>
<b>REVENUE</b>			
Interest Earnings	\$ -	\$ -	\$ -
Transfer from Transient Occupancy Tax Fund	4,564,172	4,039,198	4,339,198
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 4,564,172</b>	<b>\$ 4,039,198</b>	<b>\$ 4,339,198</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 5,069,662</b>	<b>\$ 4,652,421</b>	<b>\$ 4,952,421</b>
<b>EXPENSE</b>			
Convention Center Corporation Allocation	\$ 4,514,172	\$ 3,989,198	\$ 4,289,198
Prior Year Convention Center Corporation Continuing Appropriations Expenditure	-	-	-
City Expense in Support of Facility	50,000	50,000	50,000
Transfer to General Fund	-	-	-
Transfer to QUALCOMM Stadium Operating Fund	-	-	-
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 4,564,172</b>	<b>\$ 4,039,198</b>	<b>\$ 4,339,198</b>
<b>RESERVE</b>			
Reserve for Continuing Appropriations	\$ 505,490	\$ 505,490	\$ 505,490
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ 107,733</b>	<b>\$ 107,733</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 5,069,662</b>	<b>\$ 4,652,421</b>	<b>\$ 4,952,421</b>

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# Solid Waste Local Enforcement Agency

## Revenue and Expense Statement SOLID WASTE LEA FUND 10235

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>REVENUE AND EXPENSE STATEMENT</b>			
Balance From Prior Year	\$ 729,510	\$ 271,784	\$ 388,368
Prior Year Encumbrance	-	5,000	-
Prior Year Reserves	250,000	250,000	250,000
<b>TOTAL BALANCE</b>	<b>\$ 979,510</b>	<b>\$ 526,784</b>	<b>\$ 638,368</b>
Facility Fees	\$ 246,465	\$ 246,465	\$ 246,465
Grants	\$ 195,100	\$ 195,100	\$ 273,863
Interest	\$ 8,500	\$ 8,500	\$ 8,500
Tonnage Fees	\$ 317,200	\$ 317,200	\$ 317,200
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 767,265</b>	<b>\$ 767,265</b>	<b>\$ 846,028</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 1,746,775</b>	<b>\$ 1,294,049</b>	<b>\$ 1,484,396</b>
<b>EXPENSE</b>			
Non-Personnel Expense	\$ 321,999	\$ 328,121	\$ 320,450
Personnel Services	\$ 449,607	\$ 496,010	\$ 580,124
<b>Subtotal</b>	<b>\$ 771,606</b>	<b>\$ 824,131</b>	<b>\$ 900,574</b>
Prior Year Expenditures	\$ -	\$ -	\$ -
<b>TOTAL OPERATING &amp; PRIOR YEAR EXPENSE</b>	<b>\$ 771,606</b>	<b>\$ 824,131</b>	<b>\$ 900,574</b>
<b>RESERVES</b>			
Contingency Reserve	\$ 250,000	\$ 250,000	\$ 250,000
Reserve for Encumbrance	\$ -	\$ -	\$ -
<b>TOTAL RESERVE</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>
<b>BALANCE</b>	<b>\$ 725,169</b>	<b>\$ 219,918</b>	<b>\$ 333,822</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 1,746,775</b>	<b>\$ 1,294,049</b>	<b>\$ 1,484,396</b>

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# Utilities Underground Program

## Revenue and Expense Statement

UTILITIES UNDERGROUND PROGRAM FUND 30100

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 27,187,237	\$ 10,358,461	\$ 14,189,840
<b>TOTAL BALANCE</b>	<b>\$ 27,187,237</b>	<b>\$ 10,358,461</b>	<b>\$ 14,189,840</b>
<b>REVENUE</b>			
Electric Surcharge	\$ 38,800,000	\$ 41,923,767	\$ 42,008,820
Interest on Investments	-	334,556	338,304
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 38,800,000</b>	<b>\$ 42,258,323</b>	<b>\$ 42,347,124</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 65,987,237</b>	<b>\$ 52,616,784</b>	<b>\$ 56,536,964</b>
<b>EXPENSE</b>			
<b>CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>			
CIP Expenditures	\$ 64,453,586	\$ 51,258,323	\$ 55,000,000
<b>TOTAL CIP EXPENSE</b>	<b>\$ 64,453,586</b>	<b>\$ 51,258,323</b>	<b>\$ 55,000,000</b>
<b>OPERATING EXPENSE</b>			
Personnel and Non-Personnel Expense	1,292,229	1,358,461	1,536,964
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 1,292,229</b>	<b>\$ 1,358,461</b>	<b>\$ 1,536,964</b>
<b>TOTAL CIP AND OPERATING EXPENSE</b>	<b>\$ 65,745,815</b>	<b>\$ 52,616,784</b>	<b>\$ 56,536,964</b>
<b>BALANCE</b>	<b>\$ 241,422</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 65,987,237</b>	<b>\$ 52,616,784</b>	<b>\$ 56,536,964</b>

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# Energy Conservation Program

## Revenue and Expense Statement

ENERGY CONSERVATION PROGRAM FUND 10231

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Reserve from Prior Year	\$ 349,821	\$ 476,677	\$ 678,451
<b>TOTAL BALANCE</b>	<b>\$ 349,821</b>	<b>\$ 476,677</b>	<b>\$ 678,451</b>
<b>REVENUE</b>			
California Public Utility Commission	\$ -	\$ -	\$ 405,000
Transfer from Development Services Fund	12,531	13,848	21,720
Transfer from General Fund	119,526	320,354	394,555
Transfer from Sewer Funds	625,278	609,285	827,049
Transfer from Stadium Operating Fund	61,401	41,542	61,819
Transfer from Water Department Fund	270,154	207,711	300,842
Transfer from Refuse Disposal Fund	5,354	-	-
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 1,094,244</b>	<b>\$ 1,192,740</b>	<b>\$ 2,010,985</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 1,444,065</b>	<b>\$ 1,669,417</b>	<b>\$ 2,689,436</b>
<b>EXPENSE</b>			
Community Outreach and Environmental Education	\$ 22,278	\$ -	\$ -
Energy Accounting	200,176	298,649	544,534
Energy Management	589,850	520,875	511,836
Technology Management	141,009	253,451	376,645
Legislative Grant Analysis	109,121	119,765	577,970
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 1,062,434</b>	<b>\$ 1,192,740</b>	<b>\$ 2,010,985</b>
<b>RESERVE</b>			
Funds designated for future requirements	\$ 381,631	\$ 476,677	\$ 678,451
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 1,444,065</b>	<b>\$ 1,669,417</b>	<b>\$ 2,689,436</b>

\*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

**REVENUE AND EXPENSE STATEMENT**

GAS TAX FUND 302191

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>REVENUE</b>			
Gas Tax Revenue	\$ 23,532,052	\$ 23,538,467	\$ 23,773,651
Interest Earnings	250,000	250,000	250,000
Miscellaneous Revenue	86,714	89,281	94,036
<b>TOTAL REVENUE</b>	<b>\$ 23,868,766</b>	<b>\$ 23,877,748</b>	<b>\$ 24,117,687</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 23,868,766</b>	<b>\$ 23,877,748</b>	<b>\$ 24,117,687</b>
<b>OPERATING EXPENSE</b>			
Auditor & Comptroller	\$ 106,312	\$ 110,564	\$ 110,564
Administration Engineering & Capital Projects	18,798	18,798	18,798
Administration - Financial Management	105,510	109,729	109,729
Street Division	18,994,953	18,338,562	19,542,381
E&CP - Transportation Engineering/Operations	2,944,715	2,944,715	2,944,715
Community & Economic Development - Maintenance Assessment Districts	26,103	36,519	32,903
Park and Recreation	1,595,110	2,318,861	1,358,597
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 23,791,501</b>	<b>\$ 23,877,748</b>	<b>\$ 24,117,687</b>
<b>BALANCE</b>	<b>\$ 77,265</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 23,868,766</b>	<b>\$ 23,877,748</b>	<b>\$ 24,117,687</b>

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## Information Technology

### Revenue and Expense Statement INFORMATION TECHNOLOGY FUND 50064

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Information Technology Beginning Balance and Reserve	\$ 1,153,575	\$ 1,045,677	\$ 841,408
Information Technology Reserve for CIP	-	875,000	1,021,070
Communications Beginning Balance and Reserve	8,692	166,587	(129,794)
Communications Reserve for CIP	-	8,692	-
<b>TOTAL BALANCE</b>	<b>\$ 1,162,267</b>	<b>\$ 2,095,956</b>	<b>\$ 1,732,684</b>
<b>REVENUE</b>			
Information Technology Revenue	\$ 2,979,708	\$ 2,892,899	\$ 3,383,343
Communications Revenue	5,699,532	5,272,669	6,819,597
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 8,679,240</b>	<b>\$ 8,165,568</b>	<b>\$ 10,202,940</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 9,841,507</b>	<b>\$ 10,261,524</b>	<b>\$ 11,935,624</b>
<b>EXPENSE</b>			
<b>OPERATING EXPENSE</b>			
<b>Information Technology Expenses</b>			
Personnel Expense	\$ 2,141,387	\$ 1,996,742	\$ 2,301,318
Non-Personnel Expense	483,870	482,833	709,570
Transfers Out - Public Safety CIP	-	500,000	-
<b>Subtotal Information Technology</b>	<b>\$ 2,625,257</b>	<b>\$ 2,979,575</b>	<b>\$ 3,010,888</b>
<b>Communications Expenses</b>			
Personnel Expense	\$ 4,733,663	\$ 4,799,628	\$ 5,759,498
Non-Personnel Expense	1,017,259	994,838	1,132,922
Transfers Out - Public Safety CIP	-	13,997	-
<b>Subtotal Communications</b>	<b>\$ 5,750,922</b>	<b>\$ 5,808,463</b>	<b>\$ 6,892,420</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 8,376,179</b>	<b>\$ 8,788,038</b>	<b>\$ 9,903,308</b>
	\$ -	\$ -	\$ -
	-	-	-
	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE</b>	<b>\$ 8,376,179</b>	<b>\$ 8,788,038</b>	<b>\$ 9,903,308</b>
<b>RESERVE</b>			
Information Technology Reserve (for Public Safety CIP)	\$ 875,000	\$ 1,250,000	\$ 1,750,000
Communications Reserve for CIP	8,692	8,692	-
<b>TOTAL RESERVES</b>	<b>\$ 883,692</b>	<b>\$ 1,258,692</b>	<b>\$ 1,750,000</b>
<b>BALANCE</b>			
Information Technology & Communications Balance	\$ 581,636	\$ 214,794	\$ 282,316
<b>TOTAL BALANCE</b>	<b>\$ 581,636</b>	<b>\$ 214,794</b>	<b>\$ 282,316</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 9,841,507</b>	<b>\$ 10,261,524</b>	<b>\$ 11,935,624</b>

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# Library Grants

## Revenue and Expense Statement

LIBRARY GRANTS FUND 19207

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 905,459	\$ 233,301	\$ 130,727
Reserve from Prior Year	-	-	-
<b>TOTAL BALANCE</b>	<b>\$ 905,459</b>	<b>\$ 233,301</b>	<b>\$ 130,727</b>
<b>REVENUE</b>			
Grant Receipts <sup>(1)</sup>	\$ 520,573	\$ 512,763	\$ 769,145
Interest on Investments	9,474	2,047	-
Other Fund Transfers/Contributions	190	-	-
Transfer from Transient Occupancy Tax Fund	-	-	-
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 530,237</b>	<b>\$ 514,810</b>	<b>\$ 769,145</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 1,435,696</b>	<b>\$ 748,111</b>	<b>\$ 899,872</b>
<b>EXPENSE</b>			
Trustee Fees			
Annual Audit			
Administration			
Personnel and NonPersonnel Expense	\$ 1,202,395	\$ 617,384	\$ 681,048
Transfer to Other Funds	-	-	-
Prior Year Expenditures	-	-	-
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 1,202,395</b>	<b>\$ 617,384</b>	<b>\$ 681,048</b>
<b>RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BALANCE</b>	<b>\$ 233,301</b>	<b>\$ 130,727</b>	<b>\$ 218,824</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 1,435,696</b>	<b>\$ 748,111</b>	<b>\$ 899,872</b>

<sup>(1)</sup> Grant receipt figure reflects anticipated total receipts for Fiscal Year 2007. State budget includes an increase of 49% to the Public Library Fund for Fiscal Year 2007. Fiscal Year 2007 budgeted amount is \$514,346.

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# Mission Bay Improvements

## Revenue and Expense Statement

MISSION BAY IMPROVEMENTS FUND 10502\*

	FY 2005 BUDGET**	FY 2006 BUDGET**	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ -	\$ -	\$ -
Reserve from Prior Year	-	-	-
<b>TOTAL BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUE</b>			
Transfer from General Fund - Mission Bay Park's Rents	\$ -	\$ -	\$ 1,097,595
<b>TOTAL OPERATING REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,097,595</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,097,595</b>
<b>EXPENSE</b>			
CAPITAL IMPROVEMENTS PROGRAM (CIP)			
CIP Expenditures	\$ -	\$ -	\$ 1,097,595
<b>TOTAL CIP EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,097,595</b>
<b>RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,097,595</b>

\*The Mission Bay Improvements Fund was set up due to the reinstatement of the Mission Bay Ordinance. The Ordinance was waived in Fiscal Years 2005 and 2006 and requires that one-half of all revenue from Mission Bay rents and concessions in excess of \$20 million is to be allocated to the Mission Bay Improvements Fund and the Regional Park Improvement Fund.

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# Municipal Parking Garages

## Revenue and Expense Statement

MUNICIPAL PARKING GARAGES 10322\*

	FY 2005 BUDGET**	FY 2006 BUDGET**	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ -	\$ -	\$ -
Reserve from Prior Year	-	-	-
<b>TOTAL BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUE</b>			
Other Centre City Rental	\$ -	\$ -	\$ 343,030
Concourse Event Revenue	-	-	600,000
Parking Garage Fees	-	-	2,244,218
<b>TOTAL OPERATING REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,187,248</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,187,248</b>
<b>EXPENSE</b>			
Administration	\$ -	\$ -	\$ 480,257
Operations	-	-	1,786,776
Prior Year Expenditures	-	-	-
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,267,033</b>
Contingency Reserve	\$ -	\$ -	\$ 550,000
<b>TOTAL EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,817,033</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 370,215</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,187,248</b>

\* Beginning in Fiscal Year 2007, the Municipal Parking Garages Fund was reprogrammed for operation of the Concourse, the Evan P. Jones Parkade, and the parking garage for the World Trade Center building. Per City Council adopted resolution R-300845.

\*\*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Environmental Growth Fund 1/3

## Revenue and Expense Statement ENVIRONMENTAL GROWTH 1/3 FUND 105051

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Designated for Unrealized Gains	\$ -	\$ -	\$ -
Balance from Prior Year	2,025,658	1,025,542	509,058
Reserve Advance/Deposit	226,386	235,671	-
Reserve for Subsequent Year's Expenditures	159,349	157,571	-
Reserve for Encumbrances	292,986	175,000	300,000
Change in Prior Year Expenditures	(159,349)	-	-
<b>TOTAL BALANCE</b>	<b>\$ 2,545,030</b>	<b>\$ 1,593,784</b>	<b>\$ 809,058</b>
<b>REVENUE</b>			
Franchises	\$ 3,738,530	\$ 4,230,301	\$ 3,815,301
Interest Earnings	53,500	53,500	53,500
Other	-	-	-
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 3,792,030</b>	<b>\$ 4,283,801</b>	<b>\$ 3,868,801</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 6,337,060</b>	<b>\$ 5,877,585</b>	<b>\$ 4,677,859</b>
<b>CAPITAL IMPROVEMENT PROGRAM</b>			
Open Space Capital Projects	\$ 200,030	\$ 290,000	\$ 200,000
Park Systems Master Plan	\$ -	\$ -	-
SD River Master Plan	100,000	100,000	-
<b>TOTAL CAPITAL IMPROVEMENTS PROGRAM</b>	<b>\$ 300,030</b>	<b>\$ 390,000</b>	<b>\$ 200,000</b>
<b>OPERATING EXPENSE</b>			
Regional Park/ Open Space Maintenance	\$ 2,111,779	\$ 2,006,964	\$ 2,400,415
Transfer to Los Penasquitos	25,000	55,000	55,000
Reimbursement of Eligible Regional Park Maint.	1,500,000	1,500,000	1,000,000
Turf and Field Rehabilitation Reimbursement	330,000	330,000	330,000
Maintenance Assessment Districts Reimbursements	120,323	134,923	152,640
Assessment Reserve	12,032	13,492	15,264
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 4,099,134</b>	<b>\$ 4,040,379</b>	<b>\$ 3,953,319</b>
<b>TOTAL CIP &amp; OPERATING EXPENSE</b>	<b>\$ 4,399,164</b>	<b>\$ 4,430,379</b>	<b>\$ 4,153,319</b>
<b>RESERVE</b>	<b>\$ 526,386</b>	<b>\$ 535,671</b>	<b>\$ 300,000</b>
<b>BALANCE</b>	<b>\$ 1,411,510</b>	<b>\$ 911,535</b>	<b>\$ 224,540</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 6,337,060</b>	<b>\$ 5,877,585</b>	<b>\$ 4,677,859</b>

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## Environmental Growth Fund 2/3

### Revenue and Expense Statement ENVIRONMENTAL GROWTH 2/3 FUND 105052

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 4,210,559	\$ 2,811,544	\$ 3,178,456
Designated for Unrealized Gains	-	-	-
Reserve from Prior Year	1,339,398	1,339,398	-
<b>TOTAL BALANCE</b>	<b>\$ 5,549,957</b>	<b>\$ 4,150,942</b>	<b>\$ 3,178,456</b>
<b>REVENUE</b>			
Franchise Revenue/Sales Taxes	\$ 7,477,060	\$ 8,460,603	\$ 7,630,603
Interest Earnings	53,500	53,500	53,500
Other	-	-	-
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 7,530,560</b>	<b>\$ 8,514,103</b>	<b>\$ 7,684,103</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 13,080,517</b>	<b>\$ 12,665,045</b>	<b>\$ 10,862,559</b>
<b>EXPENSE</b>			
Park and Recreation Capital Improvements Program	\$ -	\$ -	\$ 2,500,000
Transfer to Office of Homeland Security	-	2,191	-
Park Maintenance Reimbursement	-	6,600,000	7,100,000
District No. 1 for Bond Interest and Redemption <sup>(1)</sup>	7,311,468	715,000	715,000
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 7,311,468</b>	<b>\$ 7,317,191</b>	<b>\$ 10,315,000</b>
<b>RESERVE</b>	<b>\$ 1,339,398</b>	<b>\$ 1,339,398</b>	<b>\$ -</b>
<b>BALANCE</b>	<b>\$ 4,429,651</b>	<b>\$ 4,008,456</b>	<b>\$ 547,559</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 13,080,517</b>	<b>\$ 12,665,045</b>	<b>\$ 10,862,559</b>

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# Los Penasquitos Canyon Preserve

## Revenue and Expense Statement

LOS PENASQUITOS CANYON PRESERVE 10582

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 54,936	\$ 56,147	\$ 56,147
Prior Year Reserve for Encumbrances/Advance to Central Garage	60,993	69,250	-
<b>TOTAL BALANCE</b>	<b>\$ 115,929</b>	<b>\$ 125,397</b>	<b>\$ 56,147</b>
<b>REVENUE</b>			
Concession Leases	\$ 6,000	\$ 6,000	\$ 6,000
Fines, Forfeitures and Penalties	-	-	-
Transfer from Environmental Growth Fund (105051)	25,000	55,000	55,000
Transfer from Other Funds	115,000	115,000	115,000
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 146,000</b>	<b>\$ 176,000</b>	<b>\$ 176,000</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 261,929</b>	<b>\$ 301,397</b>	<b>\$ 232,147</b>
<b>EXPENSE</b>			
Personnel Expense	\$ 147,413	\$ 158,673	\$ 160,365
Non-Personnel Expense	47,063	49,308	53,501
Prior Year Expenditures	-	-	-
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 194,476</b>	<b>\$ 207,981</b>	<b>\$ 213,866</b>
<b>RESERVE</b>	<b>\$ 60,993</b>	<b>\$ 69,250</b>	<b>\$ -</b>
<b>BALANCE</b>	<b>\$ 6,460</b>	<b>\$ 24,166</b>	<b>\$ 18,281</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 261,929</b>	<b>\$ 301,397</b>	<b>\$ 232,147</b>

\*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

**Revenue & Expense Statement**  
**PETCO PARK FUND 102214**

	FY 2005 BUDGET	*	FY 2006 BUDGET	*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>					
Balance from Prior Year	\$	9,011,853	\$	4,610,253	\$ 2,389,338
Reserve from Prior Year		7,520,345		7,520,345	7,520,345
<b>TOTAL BALANCE</b>	<b>\$</b>	<b>16,532,198</b>	<b>\$</b>	<b>12,130,598</b>	<b>\$ 9,909,683</b>
<b>REVENUE</b>					
Transfer from Transient Occupancy Tax Fund	\$	9,441,943	\$	15,629,197	\$ 19,269,265
Padres Rental Payment		391,781		500,000	250,000
Special Event Revenues		240,000		400,000	400,000
Reimbursement from Padres for Police Costs		140,000		190,000	190,000
Interest Earnings		511,918		404,205	561,734
<b>TOTAL OPERATING REVENUE</b>	<b>\$</b>	<b>10,725,642</b>	<b>\$</b>	<b>17,123,402</b>	<b>\$ 20,670,999</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$</b>	<b>27,257,840</b>	<b>\$</b>	<b>29,254,000</b>	<b>\$ 30,580,682</b>
<b>EXPENSE</b>					
Financing Payment	\$	8,737,184	\$	15,040,275	\$ 15,038,338
Administrative and Project Costs		339,112		361,017	534,997
Operations and Maintenance		3,337,182		2,753,025	3,764,000
Police Services		900,000		1,190,000	1,800,000
Landscaping Contract		80,000		-	58,000
Prior Year Reserve Expenditures		-		-	-
<b>TOTAL OPERATING EXPENSE</b>	<b>\$</b>	<b>13,393,478</b>	<b>\$</b>	<b>19,344,317</b>	<b>\$ 21,195,335</b>
<b>RESERVE</b>					
Reserve for Rate Stabilization	\$	7,520,345	\$	7,520,345	\$ 7,520,345
Encumbrance		-		-	-
<b>TOTAL RESERVE</b>	<b>\$</b>	<b>7,520,345</b>	<b>\$</b>	<b>7,520,345</b>	<b>\$ 7,520,345</b>
<b>BALANCE</b>	<b>\$</b>	<b>6,344,017</b>	<b>\$</b>	<b>2,389,338</b>	<b>\$ 1,865,002</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$</b>	<b>19,737,495</b>	<b>\$</b>	<b>21,733,655</b>	<b>\$ 23,060,337</b>

\*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

## Facilities Financing

### Revenue and Expense Statement

FACILITIES FINANCING FUND 10250

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 123,130	\$ 253,228	\$ 282,920
Reserve from Prior Year	-	-	-
<b>TOTAL BALANCE</b>	<b>\$ 123,130</b>	<b>\$ 253,228</b>	<b>\$ 282,920</b>
<b>REVENUE</b>			
Facilities Benefit Assessments and Development Impact Fees	\$ 1,625,010	\$ 1,627,762	\$ 1,843,912
Interest on Investments	6,400	13,600	13,000
Miscellaneous Revenue	2,800	2,200	2,000
Sales Tax Allocation	35,000	35,000	-
Services Rendered to Others	325,559	318,959	306,803
TransNet Revenue	126,263	126,263	126,263
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 2,121,032</b>	<b>\$ 2,123,784</b>	<b>\$ 2,291,978</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 2,244,162</b>	<b>\$ 2,377,012</b>	<b>\$ 2,574,898</b>
<b>EXPENSE</b>			
Non-Personnel Expense	\$ 896,891	\$ 900,448	\$ 912,505
Personnel Expense	1,347,271	1,476,564	1,662,393
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 2,244,162</b>	<b>\$ 2,377,012</b>	<b>\$ 2,574,898</b>
<b>RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 2,244,162</b>	<b>\$ 2,377,012</b>	<b>\$ 2,574,898</b>

\*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

## Police Decentralization

### Revenue and Expense Statement

POLICE DECENTRALIZATION FUND 10355

	FY 2005 BUDGET**	FY 2006 BUDGET**	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 1,750,548	\$ 67,510	\$ 1,249,225
Reserve from Prior Year	-	-	-
<b>TOTAL BALANCE</b>	<b>\$ 1,750,548</b>	<b>\$ 67,510</b>	<b>\$ 1,249,225</b>
<b>REVENUE</b>			
Transfer from Transient Occupancy Tax Fund	\$ -	\$ -	\$ -
Transfer from General Fund - Sales Tax*	9,445,982	8,918,861	9,060,507
Interest on Investments	-	-	-
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 9,445,982</b>	<b>\$ 8,918,861</b>	<b>\$ 9,060,507</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 11,196,530</b>	<b>\$ 8,986,371</b>	<b>\$ 10,309,732</b>
<b>EXPENSE</b>			
Fund Administration	\$ 157,514	\$ 208,786	\$ 208,394
Decentralization Bond Debt Service	2,411,351	-	-
New County Jail Operational Expense	5,222,553	5,222,553	5,222,553
New County Jail Per Diem for Female Misdemeanants	865,092	908,385	953,823
New County Jail Per Diem for Male Misdemeanants	2,472,510	2,596,099	2,725,893
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 11,129,020</b>	<b>\$ 8,935,823</b>	<b>\$ 9,110,663</b>
<b>RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BALANCE</b>	<b>\$ 67,510</b>	<b>\$ 50,548</b>	<b>\$ 1,199,069</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 11,196,530</b>	<b>\$ 8,986,371</b>	<b>\$ 10,309,732</b>

\* Beginning in Fiscal Year 2007, all Sales Tax revenue is budgeted in the General Fund due to transparency.

\*\*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

## Seized & Forfeited Assets

### Revenue and Expense Statement

SEIZED & FORFEITED ASSETS FUNDS 10118, 10119, 10143, 10144

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 590,041	\$ 429,905	\$ 2,501,577
Reserve from Prior Year	259,864	-	-
<b>TOTAL BALANCE</b>	<b>\$ 849,905</b>	<b>\$ 429,905</b>	<b>\$ 2,501,577</b>
<b>REVENUE</b>			
Transfer from Transient Occupancy Tax Fund	\$ -	\$ -	\$ -
Seized and Forfeited Assets	800,000	800,000	800,000
Proceeds of Sale of Helicopters <sup>(1)</sup>	-	-	1,740,000
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 800,000</b>	<b>\$ 800,000</b>	<b>\$ 2,540,000</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 1,649,905</b>	<b>\$ 1,229,905</b>	<b>\$ 5,041,577</b>
<b>EXPENSE</b>			
Elementary School Safety Program	\$ 20,000	\$ 20,000	\$ 20,000
Helicopter Unit Operations <sup>(2)</sup>	1,095,000	1,098,348	1,139,982
Sales Tax and First Lease Payment New Helicopters <sup>(3)</sup>	-	-	1,823,300
Sports Training Academic Recreation Program	105,000	105,000	105,000
Prior Year Expenditures	-	-	-
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 1,220,000</b>	<b>\$ 1,223,348</b>	<b>\$ 3,088,282</b>
<b>RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BALANCE</b>	<b>\$ 429,905</b>	<b>\$ 6,557</b>	<b>\$ 1,953,295</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 1,649,905</b>	<b>\$ 1,229,905</b>	<b>\$ 5,041,577</b>

<sup>(1)</sup> Existing Helicopter fleet was appraised at \$1.7 million. This amount will be used to pay for the sales tax and part of the first lease payment of the new Helicopter fleet.

<sup>(2)</sup> Change due to an increase/decrease in Non-Discretionary Accounts.

<sup>(3)</sup> Per the City Council's action authorizing to use Fiscal Year 2007 Seized Assets money to fund the sales tax payment and the first lease payment of the New Police Helicopters.

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## Unlicensed Driver Vehicle Impound Fees

### Revenue and Expense Statement

UNLICENSED DRIVER VEHICLE IMPOUND FEES 18684

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 1,302,084	\$ 1,185,182	\$ 321,528
Reserve from Prior Year	3,098	-	-
<b>TOTAL BALANCE</b>	<b>\$ 1,305,182</b>	<b>\$ 1,185,182</b>	<b>\$ 321,528</b>
<b>REVENUE</b>			
Unlicensed Driver Impound Fees	\$ 1,165,000	\$ 1,165,000	\$ 1,165,000
Interest on Investments	35,000	35,000	35,000
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 2,505,182</b>	<b>\$ 2,385,182</b>	<b>\$ 1,521,528</b>
<b>EXPENSE</b>			
Personnel	\$ 730,000	\$ 763,179	\$ 797,904
Supplies and Services	430,000	430,000	109,000
Transfer to Other Funds-General Fund	-	-	321,000
Equipment	160,000	160,000	160,000
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 1,320,000</b>	<b>\$ 1,353,179</b>	<b>\$ 1,387,904</b>
<b>RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BALANCE</b>	<b>\$ 1,185,182</b>	<b>\$ 1,032,003</b>	<b>\$ 133,624</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 2,505,182</b>	<b>\$ 2,385,182</b>	<b>\$ 1,521,528</b>

\*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Revenue and Expense Statement

QUALCOMM STADIUM FUND 10330

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 541,990	\$ 3,408,122	\$ 644,004
Prior Year Reserves	716,042	-	-
<b>TOTAL BALANCE</b>	<b>\$ 1,258,032</b>	<b>\$ 3,408,122</b>	<b>\$ 644,004</b>
<b>REVENUE</b>			
Aztecs	\$ 201,000	\$ 300,000	\$ 418,700
Chargers	6,675,737	2,502,000	2,485,800
Interest	35,000	35,000	35,000
Midway/Sports Arena Leases	3,223,545	3,320,251	3,419,859
Other Operating Revenue	274,000	305,800	373,300
Special Events	2,822,000	3,077,000	3,448,350
Transfer from Other Funds	6,000,000	3,000,000	5,500,000
<b>TOTAL REVENUE</b>	<b>\$ 19,231,282</b>	<b>\$ 12,540,051</b>	<b>\$ 15,681,009</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 20,489,314</b>	<b>\$ 15,948,173</b>	<b>\$ 16,325,013</b>
<b>EXPENSE</b>			
TOTAL CAPITAL IMPROVEMENTS PROGRAM (CIP)			
CIP Expenditures	\$ 500,000	\$ 750,000	\$ 750,000
CIP Expenditures of Prior Year Appropriations	-	-	-
<b>TOTAL CIP EXPENSE</b>	<b>\$ 500,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>
OPERATING EXPENSE			
Bond Debt and Interest Payment	\$ 5,771,703	\$ 5,773,503	\$ 5,769,248
Chargers Rent Rebate	6,000,000	-	-
General Government Expense	183,491	183,491	183,491
Operating Expense	7,388,566	8,170,610	9,290,269
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 19,343,760</b>	<b>\$ 14,127,604</b>	<b>\$ 15,243,008</b>
<b>TOTAL CIP AND OPERATING EXPENSE</b>	<b>\$ 19,843,760</b>	<b>\$ 14,877,604</b>	<b>\$ 15,993,008</b>
<b>RESERVE</b>			
Reserve for Encumbrances	\$ -	\$ -	\$ -
<b>TOTAL RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BALANCE</b>	<b>\$ 645,554</b>	<b>\$ 1,070,569</b>	<b>\$ 332,005</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 20,489,314</b>	<b>\$ 15,948,173</b>	<b>\$ 16,325,013</b>

\*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

## Regional Park Improvements

### Revenue and Expense Statement

REGIONAL PARK IMPROVEMENTS FUND 10518\*

	FY 2005 BUDGET**	FY 2006 BUDGET**	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ -	\$ -	\$ -
Reserve from Prior Year	-	-	-
<b>TOTAL BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUE</b>			
Transfer from General Fund - Mission Bay Park's Rents	\$ -	\$ -	\$ 1,097,595
<b>TOTAL OPERATING REVENUE</b>	<b>-</b>	<b>-</b>	<b>1,097,595</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,097,595</b>
<b>EXPENSE</b>			
<b>CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>			
CIP Expenditures	\$ -	\$ -	\$ 1,097,595
<b>TOTAL CIP EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,097,595</b>
<b>RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,097,595</b>

\*The Regional Park Improvements Fund was set up due to the reinstatement of the Mission Bay Ordinance. The Ordinance was waived in Fiscal Years 2005 and 2006 and requires that one-half of all revenue from Mission Bay rents and concessions in excess of \$20 million is to be allocated to the Mission Bay Improvements Fund and the Regional Park Improvement Fund.

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# Emergency Medical Services

## Revenue and Expense Statement EMERGENCY MEDICAL SERVICES FUND 10246

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 1,142,899	\$ 1,353,532	\$ 364,550
Reserve from Prior Year	500,000	500,000	500,000
<b>TOTAL BALANCE</b>	<b>\$ 1,642,899</b>	<b>\$ 1,853,532</b>	<b>\$ 864,550</b>
<b>REVENUE</b>			
FY 2003 SDMSE, LLC Profit	\$ 500,000	\$ 220,000	\$ 220,000
Reimbursements from Fire-Rescue General Fund	-	496,725	496,725
Reimbursements from General Fund EMS/Public Safety	1,155,000	1,305,719	1,305,719
San Diego Medical Services Enterprise, LLC Fees	9,091,052	6,115,709	6,115,709
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 10,746,052</b>	<b>\$ 8,138,153</b>	<b>\$ 8,138,153</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 12,388,951</b>	<b>\$ 9,991,685</b>	<b>\$ 9,002,703</b>
<b>EXPENSE</b>			
Emergency Medical Services Communications	\$ 67,180	\$ 54,944	\$ 8,345,244
Emergency Medical Services Operations	10,468,239	8,111,974	54,944
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 10,535,419</b>	<b>\$ 8,166,918</b>	<b>\$ 8,400,188</b>
<b>RESERVE</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>
<b>BALANCE</b>	<b>\$ 1,353,532</b>	<b>\$ 1,324,767</b>	<b>\$ 102,515</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 12,388,951</b>	<b>\$ 9,991,685</b>	<b>\$ 9,002,703</b>

\*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

## Fire and Lifeguard Facilities

### Revenue and Expense Statement

FIRE AND LIFEGUARD FACILITIES FUND 10253

	FY 2005 BUDGET**	FY 2006 BUDGET**	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 3,000,766	\$ 1,668,603	\$ 154,531
<b>TOTAL BALANCE</b>	<b>\$ 3,000,766</b>	<b>\$ 1,668,603</b>	<b>\$ 154,531</b>
<b>REVENUE</b>			
Transfer from General Fund - Safety Sales Tax*	\$ 2,046,600	\$ 896,408	\$ 1,385,039
Transfer from General Fund - Safety Sales Tax*	750,000	750,000	244,419
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 2,796,600</b>	<b>\$ 1,646,408</b>	<b>\$ 1,629,458</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 5,797,366</b>	<b>\$ 3,315,011</b>	<b>\$ 1,783,989</b>
<b>EXPENSE</b>			
Administrative Services	\$ 107,063	\$ 101,963	\$ 73,677
Lease Payments	1,646,408	1,646,408	1,629,458
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 1,753,471</b>	<b>\$ 1,748,371</b>	<b>\$ 1,703,135</b>
<b>RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BALANCE</b>	<b>\$ 4,043,895</b>	<b>\$ 1,566,640</b>	<b>\$ 80,854</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 5,797,366</b>	<b>\$ 3,315,011</b>	<b>\$ 1,783,989</b>

\* Beginning in Fiscal Year 2007, all Safety Sales Tax revenue is budgeted in the General Fund due to transparency.

\*\*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Transient Occupancy Tax

## Revenue and Expense Statement

TRANSIENT OCCUPANCY TAX FUND 10220

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Prior Year Reserve for Encumbrances	\$ -	\$ -	\$ 5,515,777
<b>TOTAL BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,515,777</b>
<b>REVENUE</b>			
Grants and Other Revenue	\$ -	\$ -	\$ 112,997
Sales Tax Allocation <sup>(1)</sup>	39,951,873	42,851,052	-
Transfer from General Fund <sup>(1)</sup>	-	-	4,731,181
Transient Occupancy Tax	57,074,104	61,215,789	66,238,724
<b>TOTAL REVENUE</b>	<b>\$ 97,025,977</b>	<b>\$ 104,066,841</b>	<b>\$ 71,082,902</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 97,025,977</b>	<b>\$ 104,066,841</b>	<b>\$ 76,598,679</b>
<b>EXPENSE</b>			
Operating Expense	\$ 31,281,091	\$ 20,795,616	\$ 21,314,934
Transfer to Balboa/Mission Bay Improvement Funds	6,815,563	7,271,298	6,948,990
Transfer to Convention Center Complex Fund	9,652,649	9,721,006	9,541,886
Transfer to General Fund <sup>(1)</sup>	25,120,769	39,178,472	69,109
Transfer to Major Events Revolving Fund	280,134	300,000	-
Transfer to New Convention Facility Fund	4,564,172	4,039,198	4,339,198
Transfer to PETCO Park Fund	9,441,943	15,629,197	19,269,265
Transfer to Public Art Fund	60,129	52,882	30,000
Transfer to QUALCOMM Stadium Fund	6,000,000	3,000,000	5,500,000
Transfer to Trolley Extension Reserve Fund	3,809,527	4,079,172	4,079,172
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 97,025,977</b>	<b>\$ 104,066,841</b>	<b>\$ 71,092,554</b>
<b>RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,506,125</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 97,025,977</b>	<b>\$ 104,066,841</b>	<b>\$ 76,598,679</b>

<sup>(1)</sup> All sales tax is now budgeted directly in the General Fund. Instead, additional support to Special Promotional Programs is budgeted as a transfer from the General Fund. In addition, the transfer back to the General Fund has been reduced.

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**Revenue and Expense Statement**  
STROM DRAIN FUND 10508

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ -	\$ -	\$ -
Reserve from Prior Year	-	-	-
<b>TOTAL BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUE</b>			
Storm Drain Fee	\$ 6,046,746	\$ 6,046,746	\$ 6,046,746
<b>TOTAL REVENUE</b>	<b>\$ 6,046,746</b>	<b>\$ 6,046,746</b>	<b>\$ 6,046,746</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 6,046,746</b>	<b>\$ 6,046,746</b>	<b>\$ 6,046,746</b>
<b>OPERATING EXPENSE</b>			
Administration	\$ 41,361	\$ 42,264	\$ 23,466
Street Division	5,042,385	4,988,967	4,991,513
National Pollution Discharge System	403,186	453,186	471,984
Transfer to Public Liability Claims Fund	500,000	500,000	500,000
Water Department	59,814	62,329	59,783
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 6,046,746</b>	<b>\$ 6,046,746</b>	<b>\$ 6,046,746</b>
<b>TOTAL EXPENSE</b>	<b>\$ 6,046,746</b>	<b>\$ 6,046,746</b>	<b>\$ 6,046,746</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 6,046,746</b>	<b>\$ 6,046,746</b>	<b>\$ 6,046,746</b>

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## TransNet (1/2 % Sales Tax)

### REVENUE AND EXPENSE STATEMENT

TRANSNET (1/2 % SALES TAX) FUND 30300

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>REVENUE</b>			
Commercial Paper Proceeds	\$ 19,622,151	\$ 28,388,825	\$ 7,115,000
Interest Earnings	-	-	-
Miscellaneous Revenue	2,016,705	582,652	13,000
TransNet Sales Tax	29,341,467	30,782,249	32,013,539
Facilities Benefit Assessment Reimbursement to TransNet	-	-	3,186,000
<b>TOTAL REVENUE</b>	<b>\$ 50,980,323</b>	<b>\$ 59,753,726</b>	<b>\$ 42,327,539</b>
<b>TOTAL REVENUE AND BALANCE</b>	<b>\$ 50,980,323</b>	<b>\$ 59,753,726</b>	<b>\$ 42,327,539</b>
<b>EXPENSE</b>			
<b>CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>			
CIP Debt Service Expenditures	\$ 9,826,237	\$ 10,852,031	\$ 13,574,555
CIP Expenditures	5,367,420	4,545,099	5,670,213
Commercial Paper Funded CIP	19,622,151	28,388,825	7,115,000
<b>TOTAL CIP EXPENSE</b>	<b>\$ 34,815,808</b>	<b>\$ 43,785,955</b>	<b>\$ 26,359,768</b>
<b>OPERATING EXPENSE</b>			
Administration - Auditor and Comptroller	\$ 153,090	\$ 159,214	\$ 159,214
Administration - Financial Management	37,949	39,467	39,467
Development Services	548,550	493,695	493,695
Engineering and Capital Projects	3,111,280	2,992,618	2,992,618
Equal Opportunity Contracting Program	84,884	88,275	88,275
Street Division	10,751,034	10,751,034	10,751,034
Information Technology and Communication	86,809	-	-
Neighborhood Code Compliance	300,000	300,000	300,000
Park and Recreation	-	-	-
Planning/Facilities Financing	126,263	126,263	126,263
Planning/Long Range Planning	964,525	1,004,205	1,004,205
Real Estate Assets	-	13,000	13,000
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 16,164,384</b>	<b>\$ 15,967,771</b>	<b>\$ 15,967,771</b>
<b>TOTAL CIP AND OPERATING EXPENSE</b>	<b>\$ 50,980,192</b>	<b>\$ 59,753,726</b>	<b>\$ 42,327,539</b>
<b>BALANCE</b>	<b>\$ 131</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 50,980,323</b>	<b>\$ 59,753,726</b>	<b>\$ 42,327,539</b>

\*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

## Trolley Extension Reserve

### Revenue and Expense Statement TROLLEY EXTENSION RESERVE FUND 10226

	FY 2005 BUDGET *	FY 2006 BUDGET *	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 2,094,294	\$ 2,130,456	\$ 2,106,200
Reserve from Prior Year	-	-	-
<b>TOTAL BALANCE</b>	<b>\$ 2,094,294</b>	<b>\$ 2,130,456</b>	<b>\$ 2,106,200</b>
<b>REVENUE</b>			
Transfer from Transient Occupancy Tax Fund	\$ 3,809,527	\$ 4,079,172	\$ 4,079,172
Other Fund Transfers/Contributions	-	-	-
Interest on Investments	-	-	-
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 3,809,527</b>	<b>\$ 4,079,172</b>	<b>\$ 4,079,172</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 5,903,821</b>	<b>\$ 6,209,628</b>	<b>\$ 6,185,372</b>
<b>EXPENSE</b>			
Trustee Fees	\$ 4,175	\$ 4,175	\$ 4,200
Annual Audit	4,631	4,631	6,200
Bayside Debt Service	2,920,378	2,926,923	2,929,483
Old Town Debt Service	889,149	1,152,249	1,154,949
Administration	15,191	15,191	15,200
Transfer to Other Funds	-	-	-
Prior Year Expenditures	3,095	3,095	3,900
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 3,836,619</b>	<b>\$ 4,106,264</b>	<b>\$ 4,113,931</b>
<b>RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BALANCE</b>	<b>\$ 2,067,202</b>	<b>\$ 2,103,364</b>	<b>\$ 2,071,441</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 5,903,821</b>	<b>\$ 6,209,628</b>	<b>\$ 6,185,372</b>

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# Development Services Enterprise

## Revenue and Expense Statement

DEVELOPMENT SERVICES ENTERPRISE FUND 41300

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>REVENUE AND EXPENSE STATEMENT</b>			
Balance From Prior Year	\$ 5,169,482	\$ 7,889,224	\$ 3,392,946
Prior Year Encumbrance	\$ 420,724	\$ 50,000	\$ 50,000
Information Technology Reserve	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Development Services Office Space Reserve	\$ -	\$ 1,300,000	\$ 1,300,000
<b>TOTAL BALANCE</b>	<b>\$ 6,790,206</b>	<b>\$ 10,439,224</b>	<b>\$ 5,942,946</b>
Affordable Housing Expedite Program	\$ -	\$ 646,076	\$ 492,848
Building Plan Check Fees	\$ 12,456,070	\$ 11,873,889	\$ 12,148,542
Commercial, Multi-Family & Industrial Building Permits	\$ 4,022,784	\$ 3,191,753	\$ 3,983,692
Deposit Accounts	\$ 19,586,990	\$ 17,748,654	\$ 16,958,007
Engineering Permits	\$ 344,460	\$ 904,156	\$ 989,451
Fire Plan Check and Inspection	\$ 1,974,271	\$ 4,237,867	\$ 4,310,442
Interest - Revenue from Money & Property	\$ 530,000	\$ 427,249	\$ 1,079,421
Land Development Review Fees	\$ 5,207,648	\$ 5,796,491	\$ 3,277,188
Mechanical, Plumbing & Electrical Permits	\$ 7,186,219	\$ 6,626,341	\$ 6,945,420
Miscellaneous Building Permits	\$ 1,069,758	\$ 6,607,151	\$ 6,528,667
Other Revenues	\$ 511,757	\$ 696,263	\$ 561,525
Reimbursement for Transnet	\$ 548,550	\$ 493,696	\$ 463,695
Single Family/Duplex Permits	\$ 3,295,720	\$ 3,653,048	\$ 3,812,954
Water & Sewer Projects Reimbursement	\$ 2,653,390	\$ 332,117	\$ 378,539
Zoning & Sign Permits	\$ 598,324	\$ 571,663	\$ 609,766
Decrease (increase) in Work in Progress Liability	\$ -	\$ -	\$ -
Decrease (increase) in Subdivision Account Liability	\$ -	\$ -	\$ -
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 59,985,941</b>	<b>\$ 63,806,414</b>	<b>\$ 62,540,157</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 66,776,147</b>	<b>\$ 74,245,638</b>	<b>\$ 68,483,103</b>
<b>EXPENSE</b>			
Non-Personnel Expense	\$ 10,828,975	\$ 10,524,866	\$ 10,967,063
Personnel Expense	\$ 48,408,426	\$ 48,313,049	\$ 50,362,301
Workload Stabilization Contingency	\$ -	\$ 3,548,958	\$ -
Prior Year Expenditures	\$ 420,724	\$ 50,000	\$ 50,000
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 59,658,125</b>	<b>\$ 62,436,873</b>	<b>\$ 61,379,364</b>
<b>RESERVES</b>			
Reserve for Encumbrance	\$ 50,000	\$ 50,000	\$ 50,000
Information Technology Reserve	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Development Services Office Space Reserve	\$ -	\$ 1,300,000	\$ 1,300,000
<b>TOTAL RESERVE</b>	<b>\$ 1,250,000</b>	<b>\$ 2,550,000</b>	<b>\$ 2,550,000</b>
<b>BALANCE</b>	<b>\$ 5,868,022</b>	<b>\$ 9,258,765</b>	<b>\$ 4,553,739</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 66,776,147</b>	<b>\$ 74,245,638</b>	<b>\$ 68,483,103</b>

\*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2006 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Revenue and Expense Statement

RECYCLING FUND 41211

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Funds Designated for Future Requirements	\$ 8,182,796	\$ 6,469,941	\$ 4,932,823
<b>TOTAL BALANCE</b>	<b>\$ 8,182,796</b>	<b>\$ 6,469,941</b>	<b>\$ 4,932,823</b>
<b>REVENUE</b>			
Curbside Recycling Revenue	\$ 2,100,000	\$ 2,400,000	\$ 2,850,000
Facility Franchise Fee Apportionment	1,700,000	2,000,000	2,500,000
Federal Grant	100,000	100,000	100,000
Interest Revenue	400,000	140,000	140,000
Other Revenue	53,400	65,400	121,000
Recycling Fees (AB 939)	11,380,000	11,480,000	11,480,000
SB 332 Revenues	800,000	800,000	800,000
State Grants	487,000	387,000	480,503
Transfer of Navy and Other Exempt Tonnage Subsidy from Refuse Disposal Fund	860,000	1,040,000	1,040,000
<b>TOTAL REVENUE</b>	<b>\$ 17,880,400</b>	<b>\$ 18,412,400</b>	<b>\$ 19,511,503</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 26,063,196</b>	<b>\$ 24,882,341</b>	<b>\$ 24,444,326</b>
<b>EXPENSE</b>			
<b>OPERATING EXPENSE</b>			
Collection Services Division	\$ 16,495,712	\$ 16,932,505	\$ 17,146,508
Environmental Protection Division	1,353,384	1,353,499	1,458,249
Resource Management Division	2,199,256	2,291,455	2,454,303
Waste Reduction and Enforcement Division	3,240,333	3,330,001	3,393,717
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 23,288,685</b>	<b>\$ 23,907,460</b>	<b>\$ 24,452,777</b>
<b>RESERVE</b>			
Funds Designated for Future Requirements	\$ 2,774,511	\$ 974,881	\$ -
<b>TOTAL RESERVE</b>	<b>\$ 2,774,511</b>	<b>\$ 974,881</b>	<b>\$ -</b>
<b>BALANCE <sup>(1)</sup></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (8,451)</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 26,063,196</b>	<b>\$ 24,882,341</b>	<b>\$ 24,444,326</b>

<sup>(1)</sup> It is anticipated a proposed action requesting an increase in the Recycling Fee (AB 939) to generate sufficient revenue to balance the fund. In the event the action is not approved, Environmental Services Department will propose expenditure reductions to balance the fund. \*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2006 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Refuse Disposal

## Revenue and Expense Statement

REFUSE DISPOSAL FUNDS 41200 & 41203

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Funds Designated for Future Requirements	\$ 16,199,934	\$ 15,195,243	\$ 14,185,886
<b>TOTAL BALANCE</b>	<b>\$ 16,199,934</b>	<b>\$ 15,195,243</b>	<b>\$ 14,185,886</b>
<b>REVENUE</b>			
Disposal Fees	\$ 29,660,000	\$ 29,770,000	\$ 30,975,000
General Fund Repayment of Loan for Operations Station	960,124	1,845,196	1,845,196
Green Fees	1,640,000	1,640,000	1,640,000
Interest Revenue	1,550,000	1,025,000	1,235,000
Other Revenue	1,335,311	1,258,716	1,608,453
<b>TOTAL REVENUE</b>	<b>\$ 35,145,435</b>	<b>\$ 35,538,912</b>	<b>\$ 37,303,649</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 51,345,369</b>	<b>\$ 50,734,155</b>	<b>\$ 51,489,535</b>
<b>CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>			
Capital Improvements Program	\$ 5,150,000	\$ 5,067,000	\$ 6,457,000
<b>TOTAL CIP EXPENSE</b>	<b>\$ 5,150,000</b>	<b>\$ 5,067,000</b>	<b>\$ 6,457,000</b>
<b>OPERATING EXPENSE</b>			
Collection Services Division	\$ 1,782,661	\$ 1,945,544	\$ 2,380,927
Environmental Protection Division	2,855,868	2,736,691	2,658,021
Landfill Closure Reserve Fund Interest Earnings	700,000	500,000	500,000
Refuse Disposal Division	18,187,897	17,770,927	18,806,992
Resource Management Division	3,759,406	3,643,638	3,684,505
Transfer of Navy and Other Exempt Tonnage Subsidy to Recycling Fund	860,000	1,040,000	1,364,000
Transfer to Landfill Closure Reserve Fund	932,000	1,932,000	1,950,000
Waste Reduction and Enforcement Division	5,578,675	5,536,802	5,622,435
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 34,656,507</b>	<b>\$ 35,105,602</b>	<b>\$ 36,966,880</b>
<b>TOTAL EXPENSE</b>	<b>\$ 39,806,507</b>	<b>\$ 40,172,602</b>	<b>\$ 43,423,880</b>
<b>RESERVE</b>			
Funds Designated for Future Requirements	\$ 11,538,862	\$ 10,561,553	\$ 8,065,655
<b>TOTAL RESERVE</b>	<b>\$ 11,538,862</b>	<b>\$ 10,561,553</b>	<b>\$ 8,065,655</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 51,345,369</b>	<b>\$ 50,734,155</b>	<b>\$ 51,489,535</b>

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**Revenue and Expense Statement**  
CITY AIRPORT FUND 41100

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 5,124,936	\$ 2,769,924	\$ 3,810,268
Reserve for Federal Aviation Administration	\$ 850,000	\$ 850,000	\$ 850,000
Prior Year Encumbrances	\$ 106,196	\$ 100,000	\$ 100,000
Prior Year Continuing Appropriations, Encumbered	\$ 389,730	\$ 1,100,000	\$ 1,100,000
Prior Year Continuing Appropriations	\$ 1,541,859	\$ 1,541,859	\$ 1,541,859
<b>TOTAL BALANCE</b>	<b>\$ 8,012,721</b>	<b>\$ 6,361,783</b>	<b>\$ 7,402,127</b>
<b>REVENUE</b>			
CIP Grants	\$ 714,145	\$ 1,310,000	\$ -
CIP - Annual Allocation	26,723	400,000	-
Fund Interest	166,327	300,000	150,000
Aviation Leases	536,465	959,290	1,033,195
Commercial Leases	2,490,979	2,079,959	2,021,934
Aircraft Fuel Fees	233,921	252,941	246,920
Parking Fees	221,319	178,800	229,220
Commercial Landing Fees	74,029	52,000	79,000
Leases - To Other City Departments	306,348	310,968	310,968
Miscellaneous Revenue	84,903	30,900	29,958
<b>TOTAL REVENUE</b>	<b>\$ 4,855,159</b>	<b>\$ 5,874,858</b>	<b>\$ 4,101,195</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 12,867,880</b>	<b>\$ 12,236,641</b>	<b>\$ 11,503,322</b>
<b>EXPENSE</b>			
<b>CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>			
Capital Improvements Program - Annual Allocation	\$ -	\$ 400,000	\$ 1,000,000
Grant Funded Capital Improvements	391,475	1,310,000	-
<b>TOTAL CIP EXPENSE</b>	<b>\$ 391,475</b>	<b>\$ 1,710,000</b>	<b>\$ 1,000,000</b>
<b>OPERATING EXPENSE</b>			
Personnel Expense	\$ 1,294,638	\$ 1,482,942	\$ 1,381,215
Non-Personnel Expense	4,819,984	1,641,572	1,758,817
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 6,114,622</b>	<b>\$ 3,124,514</b>	<b>\$ 3,140,032</b>
<b>TOTAL CIP AND OPERATING EXPENSE</b>	<b>\$ 6,506,097</b>	<b>\$ 4,834,514</b>	<b>\$ 4,140,032</b>
<b>RESERVE</b>			
Reserve for Federal Aviation Administration <sup>(1)</sup>	\$ 850,000	\$ 850,000	\$ 850,000
Reserve for Encumbrances	100,000	100,000	100,000
Continuing Appropriations Encumbered	1,100,000	1,100,000	1,100,000
Reserve for Continuing Appropriations - CIP	1,541,859	1,541,859	1,541,859
<b>TOTAL RESERVE</b>	<b>\$ 3,591,859</b>	<b>\$ 3,591,859</b>	<b>\$ 3,591,859</b>
<b>FUND BALANCE</b>	<b>\$ 2,769,924</b>	<b>\$ 3,810,268</b>	<b>\$ 3,771,431</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 12,867,880</b>	<b>\$ 12,236,641</b>	<b>\$ 11,503,322</b>

<sup>(1)</sup> Funds received from the sale of Association of Retarded Citizens (ARC) property are reserved per direction from the Federal Aviation Administration.

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# Municipal & Metropolitan Sewer

## Revenue and Expense Statement

SEWER FUNDS 41506, 41508, & 41509

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCES AND RESERVES</b>			
Balance From 45-Day Operating Reserves	\$ 26,292,687	\$ 26,371,150	\$ 26,388,280
Balance from Prior Year	-	64,764,104	5,359,061
Prior Year Continuing Appropriations	168,798,215	79,590,000	108,438,587
Prior Year Encumbrances Canceled	16,673,902	-	-
<b>TOTAL BALANCES</b>	<b>\$ 211,764,804</b>	<b>\$ 170,725,254</b>	<b>\$ 140,185,928</b>
<b>REVENUE</b>			
Bond Proceeds	\$ 38,257,415	\$ -	\$ -
Capacity Charges	14,665,174	16,000,198	12,000,000
Contributions in Aid	10,474,223	-	5,089,566
Electrical Cogeneration	1,067,097	1,075,860	1,060,322
Grants Receipts	548,030	100,000	-
Interest Earnings	5,851,730	5,300,000	5,000,000
New Sewer Connections	278,998	285,438	200,000
Other Revenue	7,815,593	7,497,712	210,133
Services Rendered to Others	4,843,006	6,899,834	7,345,168
Sewage Treatment Plant Services	61,059,931	56,200,286	65,111,027
Sewer Service Charges	222,671,826	236,835,412	242,548,300
SRF Proceeds	-	10,093,000	-
Prior Year Balance Adjustment	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 367,533,023</b>	<b>\$ 340,287,739</b>	<b>\$ 338,564,516</b>
<b>TOTAL BALANCES AND REVENUE</b>	<b>\$ 579,297,827</b>	<b>\$ 511,012,993</b>	<b>\$ 478,750,444</b>
<b>EXPENSE</b>			
<b>CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>			
CIP Expenditures	\$ 107,968,525	\$ 60,082,477	\$ 39,504,832
<b>TOTAL CIP EXPENSES</b>	<b>\$ 107,968,525</b>	<b>\$ 60,082,477</b>	<b>\$ 39,504,832</b>
<b>OPERATING EXPENSES</b>			
Debt Service	\$ 84,251,793	\$ 86,821,733	\$ 104,521,954
Department Expenditures	216,352,255	223,922,855	237,618,767
Unallocated Reserve	-	-	3,927,232
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 300,604,048</b>	<b>\$ 310,744,588</b>	<b>\$ 346,067,953</b>
<b>TOTAL CIP AND OPERATING EXPENSES</b>	<b>\$ 408,572,573</b>	<b>\$ 370,827,065</b>	<b>\$ 385,572,785</b>
<b>RESERVES</b>			
45-Day Operating/Contingency Reserves	\$ 26,371,150	\$ 26,388,280	\$ 28,362,787
Reserve for Cont. Appropriations & Encumbrances	74,590,000	103,438,587	31,099,847
Continuing Appropriations Pending Release	-	-	-
Phase Funded CIP Projects	-	-	300,000
Emergency Bond Reserve	5,000,000	5,000,000	5,000,000
<b>TOTAL RESERVES</b>	<b>\$ 105,961,150</b>	<b>\$ 134,826,867</b>	<b>\$ 64,762,634</b>
<b>BALANCE</b>	<b>\$ 64,764,104</b>	<b>\$ 5,359,061</b>	<b>\$ 28,415,025</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 579,297,827</b>	<b>\$ 511,012,993</b>	<b>\$ 450,335,419</b>

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# Golf Course Enterprise

## Revenue and Expense Statement GOLF COURSE ENTERPRISE FUND 41400

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year <sup>(1)</sup>	\$ 6,186,074	\$ 6,630,163	\$ 5,481,511
Contingency Reserve - Prior Year	938,066	1,032,046	1,388,486
Operating Encumbrance - Prior Year	698,534	869,730	1,146,941
Reserve for Continuing Appropriations	2,579,837	4,218,276	7,340,378
<b>TOTAL BALANCE</b>	<b>\$ 10,402,511</b>	<b>\$ 12,750,215</b>	<b>\$ 15,357,316</b>
<b>REVENUE</b>			
Concessions	\$ 1,045,845	\$ 1,177,000	\$ 1,177,000
Golf Cart Rental	81,600	130,000	130,000
Golf Driving Range	336,600	310,000	310,000
Golf Fees	10,059,929	10,200,000	10,200,000
Miscellaneous Revenue	-	-	175,000
Interest	215,900	175,000	175,000
Miscellaneous Revenue	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 11,739,874</b>	<b>\$ 11,992,000</b>	<b>\$ 12,167,000</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 22,142,385</b>	<b>\$ 24,742,215</b>	<b>\$ 27,524,316</b>
<b>EXPENSE</b>			
<b>CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>			
CIP Expenditures <sup>(2)</sup>	\$ 3,200,000	\$ 3,700,000	\$ -
<b>TOTAL CIP EXPENSE</b>	<b>\$ 3,200,000</b>	<b>\$ 3,700,000</b>	<b>\$ -</b>
<b>OPERATING EXPENSE</b>			
Operating Expenses	\$ 8,614,633	\$ 9,453,844	\$ 10,082,458
Prior Year Expense	698,534	869,730	1,146,941
Land Use Payment	1,711,619	1,621,792	1,607,566
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 11,024,786</b>	<b>\$ 11,945,366</b>	<b>\$ 12,836,965</b>
<b>TOTAL CIP AND OPERATING EXPENSE</b>	<b>\$ 14,224,786</b>	<b>\$ 15,645,366</b>	<b>\$ 12,836,965</b>
<b>RESERVE</b>			
Contingency Reserve <sup>(3)</sup>	\$ 1,102,479	\$ 1,477,564	\$ 1,540,436
Reserve for Continuing Appropriations	2,579,837	4,218,276	7,340,378
<b>TOTAL RESERVE</b>	<b>\$ 3,682,316</b>	<b>\$ 5,695,840</b>	<b>\$ 8,880,814</b>
<b>TOTAL RESERVE</b>	<b>\$ 3,682,316</b>	<b>\$ 5,695,840</b>	<b>\$ 8,880,814</b>
<b>BALANCE</b>	<b>\$ 4,235,283</b>	<b>\$ 3,401,009</b>	<b>\$ 5,806,537</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 22,142,385</b>	<b>\$ 24,742,215</b>	<b>\$ 27,524,316</b>

(1) Balance available to be used for Capital Improvements Program Projects, including implementing new Balboa Park Golf Course Master Plan and Torrey Pines Clubhouse Replacement.

(2) Fiscal Year 2007 Capital Improvement Program projects include: Balboa Park Golf Course - Clubhouse Roof Replacement (\$100,000); Torrey Pines Golf Course - Existing Clubhouse Maintenance Improvements (\$400,000); Mission Bay Golf Course - New Irrigation System (\$100,000); Mission Bay Golf Course - Existing Building Improvements (\$150,000); Mission Bay Golf Course and Practice Center - New Landscaping (\$100,000); Mission Bay Golf Course - New Practice Area Upgrade (\$200,000).

(3) Operating Contingency Reserve is 12% of operating expenses.

\*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

## Water Department

### Revenue and Expense Statement WATER DEPARTMENT FUND 41500

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 47,761,030	\$ 56,901,160	\$ 18,989,387
Prior Year Continuing Appropriations	94,131,324	64,111,000	-
Prior Year Encumbrances Cancelled	2,500,000	2,000,000	2,000,000
Reserve Balance	38,216,746	38,739,411	41,721,321
<b>TOTAL BALANCE</b>	<b>\$ 182,609,100</b>	<b>\$ 161,751,571</b>	<b>\$ 62,710,708</b>
<b>REVENUE</b>			
Capacity Charges	\$ 16,916,000	\$ 16,574,000	\$ 12,457,000
Contributions in Aid	175,000	675,000	75,000
Damages Recovered	290,200	290,200	290,200
Financing Proceeds	66,074,570	-	37,307,762
Grant Receipts	4,372,495	5,782,828	4,110,000
Interest Earnings	4,532,000	2,532,000	3,032,000
Lakes Recreation	1,402,600	1,454,300	1,839,800
Land and Building Rentals	3,871,032	4,121,333	4,252,382
New Water Services	2,100,000	2,100,000	2,402,400
Other Revenue	379,685	322,615	379,883
Reclaimed Water	3,279,000	3,513,700	4,012,261
Reimbursement from Capital Outlay Fund	114,700	3,157,700	100,000
Sale of Discarded Materials	14,000	14,000	14,000
Sale of Water <sup>(1)</sup>	243,698,739	261,391,273	277,875,129
Service Charges	509,000	600,000	1,375,000
Services Rendered to Others	7,723,195	10,170,391	10,302,589
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 355,452,216</b>	<b>\$ 312,699,340</b>	<b>\$ 359,825,406</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 538,061,316</b>	<b>\$ 474,450,911</b>	<b>\$ 422,536,114</b>
<b>EXPENSE</b>			
<b>CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>			
CIP Expenditures/Budget	\$ 57,563,517	\$ 11,440,376	\$ 31,052,107
<b>TOTAL CIP EXPENSE</b>	<b>\$ 57,563,517</b>	<b>\$ 11,440,376</b>	<b>\$ 31,052,107</b>
<b>OPERATING EXPENSE</b>			
Assurance Fund	\$ -	\$ 3,050,000	\$ 3,900,000
Debt Service	34,861,458	32,861,458	37,708,439
Department Expenditures/Encumbrances	132,794,692	140,984,393	142,948,237
SRF Loan Expense	112,500	1,375,922	1,375,922
Transfers to Other Funds	4,489,216	3,414,000	3,414,000
Unallocated Reserve	2,539,000	1,320,000	1,320,000
Water Purchases (Commodity)	83,257,000	84,216,573	90,936,000
Water Purchases (Fixed Charges)	25,824,000	25,831,388	28,362,000
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 283,877,866</b>	<b>\$ 293,053,734</b>	<b>\$ 309,964,598</b>
<b>TOTAL CIP AND OPERATING EXPENSE</b>	<b>\$ 341,441,383</b>	<b>\$ 304,494,110</b>	<b>\$ 341,016,705</b>
<b>RESERVES</b>			
Capital Reserve	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
Change in Financing and Grant Related Proceeds	\$ (21,039,599)	\$ 12,089,899	\$ (272,788)
Expenditures of Prior Year Enc. & Cont. Approp.	\$ 94,131,324	\$ 64,111,000	\$ -
Operating Reserve	\$ 17,174,551	\$ 18,049,799	\$ 18,338,225
Phase Funded	\$ 55,752,351	\$ 45,885,414	\$ 22,244,696
Rate Stabilization Fund	\$ 10,500,000	\$ 10,500,000	\$ 10,500,000
Secondary Purchase Reserve	\$ 6,544,860	\$ 6,602,878	\$ 7,157,880
Reserve for SRF Loan	\$ -	\$ -	\$ 1,375,922
<b>TOTAL RESERVES</b>	<b>\$ 168,063,487</b>	<b>\$ 162,238,990</b>	<b>\$ 64,343,935</b>
<b>BALANCE</b>	<b>\$ 28,556,446</b>	<b>\$ 7,717,811</b>	<b>\$ 17,175,474</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 538,061,316</b>	<b>\$ 474,450,911</b>	<b>\$ 422,536,114</b>

<sup>(1)</sup> Sale of water reflects change from cash to accrual accounting.

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## Engineering and Capital Projects - Water/Wastewater

### Revenue and Expense Statement

ENGINEERING AND CAPITAL PROJECTS - WATER/WASTEWATER FUND 50050

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCES AND RESERVES</b>			
Balance from Prior Year	\$0	\$0	\$0
Prior Year Encumbrances	-	-	-
<b>TOTAL BALANCES AND RESERVES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>REVENUE</b>			
Water Department Reimbursement	\$ 6,568,987	\$ 6,602,376	\$ 5,572,436
Metropolitan Wastewater Department Reimbursement	23,213,040	23,285,235	19,857,451
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 29,782,027</b>	<b>\$ 29,887,611</b>	<b>\$ 25,429,887</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 29,782,027</b>	<b>\$ 29,887,611</b>	<b>\$ 25,429,887</b>
<b>OPERATING EXPENSE</b>			
Administrative Support to Water/CIP Design	\$ 2,167,408	\$ 2,255,351	\$ 2,118,677
Administrative Support to Water/CIP Field Eng.	3,467,565	3,436,980	2,641,831
Administrative Support to Wastewater/CIP Design	12,636,337	12,096,388	11,262,124
Administrative Support to Wastewater/CIP Field Eng.	5,283,960	5,192,828	3,994,401
Administration to Water/Wastewater Design	6,226,757	6,906,064	5,412,854
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 29,782,027</b>	<b>\$ 29,887,611</b>	<b>\$ 25,429,887</b>
<b>RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 29,782,027</b>	<b>\$ 29,887,611</b>	<b>\$ 25,429,887</b>

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# Central Stores Internal Service

## Revenue and Expense Statement

CENTRAL STORES INTERNAL SERVICE FUND 50010

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 1,592,840	\$ 1,643,911	\$ 1,117,105
<b>TOTAL BALANCE</b>	<b>\$ 1,592,840</b>	<b>\$ 1,643,911</b>	<b>\$ 1,117,105</b>
<b>REVENUE</b>			
Administrative Services to Publishing Services	\$ 10,000	\$ -	\$ -
Interoffice Mail Delivery	288,301	329,011	329,011
Reimbursed Material	17,287,636	17,337,636	17,337,636
Reimbursed Material Surcharge	1,523,398	1,525,712	1,525,712
Surplus Property Sales	25,000	30,000	30,000
Surplus Property Surcharge	70,000	75,000	75,000
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 19,204,335</b>	<b>\$ 19,297,359</b>	<b>\$ 19,297,359</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 20,797,175</b>	<b>\$ 20,941,270</b>	<b>\$ 20,414,464</b>
<b>EXPENSE</b>			
Inventory Purchases	\$ 16,967,515	\$ 16,967,515	\$ 16,967,515
Personnel and Non-Personnel Expense	2,185,749	2,300,060	1,729,540
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 19,153,264</b>	<b>\$ 19,267,575</b>	<b>\$ 18,697,055</b>
<b>BALANCE</b>	<b>\$ 1,643,911</b>	<b>\$ 1,673,695</b>	<b>\$ 1,717,409</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 20,797,175</b>	<b>\$ 20,941,270</b>	<b>\$ 20,414,464</b>

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# Equipment Replacement

## Revenue and Expense Statement

CENTRAL GARAGE FUND 50030 AND CENTRAL GARAGE REPLACEMENT FUND 50031

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year <sup>(1)</sup>	\$ 33,937,212	\$ 36,672,875	\$ 40,107,615
Prior Year Encumbrances <sup>(2)</sup>	2,285,142	1,833,569	8,465,069
Continuing Appropriations	423	-	-
<b>TOTAL BALANCE AND RESERVE</b>	<b>\$ 36,222,777</b>	<b>\$ 38,506,444</b>	<b>\$ 48,572,683</b>
<b>REVENUE</b>			
Sale of Equipment/Material/Fuel	\$ 2,165,000	\$ 2,165,000	\$ 2,365,000
Equipment Usage Charge	21,737,815	23,569,363	25,889,087
Vehicle Assignment Charge	20,250,240	20,556,747	20,160,429
Direct Charges for Services	1,330,000	1,245,000	1,245,000
Other Revenue	196,500	196,500	196,500
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 45,679,555</b>	<b>\$ 47,732,610</b>	<b>\$ 49,856,016</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 81,902,332</b>	<b>\$ 86,239,054</b>	<b>\$ 98,428,699</b>
<b>EXPENSE</b>			
Administration	\$ 1,424,543	\$ 1,495,179	\$ 1,541,524
Acquisition/Fitting	8,862,428	8,891,204	8,895,342
Repair/Maintenance	16,203,878	16,743,572	16,905,729
Support Services	5,914,456	6,865,650	9,038,886
Equipment & Vehicle Lease Program	7,632,400	6,809,800	4,883,400
Encumbrances Expended <sup>(2)</sup>	2,285,142	1,833,569	8,465,069
Transfer to Office of Homeland Security	-	4,466	-
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 42,322,847</b>	<b>\$ 42,643,440</b>	<b>\$ 49,729,950</b>
<b>RESERVE</b>			
Reserve for Encumbrances	\$ 1,833,569	\$ 8,465,069	\$ -
<b>TOTAL RESERVES</b>	<b>\$ 1,833,569</b>	<b>\$ 8,465,069</b>	<b>\$ -</b>
<b>BALANCE</b>	<b>\$ 37,745,916</b>	<b>\$ 35,130,545</b>	<b>\$ 48,698,750</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 81,902,332</b>	<b>\$ 86,239,054</b>	<b>\$ 98,428,699</b>

<sup>(1)</sup> Estimated balance from prior year

<sup>(2)</sup> Encumbrances are not budgeted

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## Publishing Services

### Revenue and Expense Statement PUBLISHING SERVICES INTERNAL FUND 50020

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year <sup>(1)</sup>	\$ 95,677	\$ 119,022	\$ 119,022
Prior Year Adjustment	-	-	-
<b>TOTAL BALANCE</b>	<b>\$ 95,677</b>	<b>\$ 119,022</b>	<b>\$ 119,022</b>
<b>REVENUE</b>			
Balboa Copy Center	\$ 674,549	\$ 742,323	\$ 742,323
Bindery Operations	437,784	477,842	477,842
Blueprinting Operations	84,431	65,000	65,000
City Administration Building (CAB) Quick Print	402,741	454,335	454,335
Graphics and Photography	393,096	408,251	408,251
Electronic Publishing	101,000	103,195	103,195
Lithography Operations	164,489	110,489	110,489
Miscellaneous Revenue	25,000	6,500	6,500
Photocopy Program	1,304,395	1,367,290	1,367,290
Printing Operations	1,132,565	1,014,073	1,014,073
<b>TOTAL REVENUE</b>	<b>\$ 4,720,050</b>	<b>\$ 4,749,298</b>	<b>\$ 4,749,298</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 4,815,727</b>	<b>\$ 4,868,320</b>	<b>\$ 4,868,320</b>
<b>OPERATING EXPENSE</b>			
Non-Personnel Expense	\$ 2,449,119	\$ 2,465,898	\$ 2,407,702
Personnel Expense	2,247,586	2,283,400	1,947,399
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 4,696,705</b>	<b>\$ 4,749,298</b>	<b>\$ 4,355,101</b>
<b>TOTAL EXPENSE</b>	<b>\$ 4,696,705</b>	<b>\$ 4,749,298</b>	<b>\$ 4,355,101</b>
<b>RESERVES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BALANCE</b>	<b>\$ 119,022</b>	<b>\$ 119,022</b>	<b>\$ 513,219</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 4,815,727</b>	<b>\$ 4,868,320</b>	<b>\$ 4,868,320</b>

<sup>(1)</sup> Prior year balances for Fiscal Year 2005 and Fiscal Year 2006 have been adjusted from previously published Revenue and Expense Statements.

\*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2006 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Risk Management Administration

## Revenue and Expense Statement

RISK MANAGEMENT INTERNAL SERVICE FUND 50061

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 12,861	\$ 2,795	\$ -
Prior Year Reserves	-	-	-
<b>TOTAL BALANCE</b>	<b>\$ 12,861</b>	<b>\$ 2,795</b>	<b>\$ -</b>
<b>REVENUE</b>			
City Contributions - General Fund	\$ 4,337,319	\$ 5,202,164	\$ 7,666,630
City Contributions - Other Funds	2,234,077	2,679,903	3,949,476
Services Rendered to Others	561,000	825,413	522,056
Transfer from Other Funds <sup>(1)</sup>	1,446,841	-	-
<b>TOTAL REVENUE</b>	<b>\$ 8,579,237</b>	<b>\$ 8,707,480</b>	<b>\$ 12,138,162</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 8,592,098</b>	<b>\$ 8,710,275</b>	<b>\$ 12,138,162</b>
<b>EXPENSE</b>			
<b>OPERATING EXPENSE</b>			
Operating Expenses	\$ 8,589,303	\$ 8,710,275	\$ 9,968,285
Transfer to Other Funds	-	-	1,983,020
<b>TOTAL EXPENSE</b>	<b>\$ 8,589,303</b>	<b>\$ 8,710,275</b>	<b>\$ 11,951,305</b>
<b>RESERVE</b>			
Reserve for Advances	\$ -	\$ -	\$ -
Reserve for Encumbrances	-	-	-
<b>TOTAL RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BALANCE</b>	<b>\$ 2,795</b>	<b>\$ -</b>	<b>\$ 186,857</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 8,592,098</b>	<b>\$ 8,710,275</b>	<b>\$ 12,138,162</b>

<sup>(1)</sup> Part of the 4th Quarter Adjustment for Fiscal Year 2005.

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# Balboa Park Improvements

## Revenue and Expense Statement

BALBOA PARK BAY IMPROVEMENTS FUNDS 102240 & 102244

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 2,018,144	\$ 2,763,677	\$ 196,223
Debt Stabilization Reserve <sup>(1)</sup>	-	-	3,286,878
Prior Year Continuing Appropriations	199,397	199,397	211,449
Prior Year Reserves for Encumbrances	450,456	450,456	133,766
<b>TOTAL BALANCE</b>	<b>\$ 2,667,997</b>	<b>\$ 3,413,530</b>	<b>\$ 3,828,316</b>
<b>REVENUE</b>			
Transfer from Transient Occupancy Tax Fund	\$ 6,815,563	\$ 7,271,298	\$ 6,948,990
<b>TOTAL REVENUE</b>	<b>\$ 6,815,563</b>	<b>\$ 7,271,298</b>	<b>\$ 6,948,990</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 9,483,560</b>	<b>\$ 10,684,828</b>	<b>\$ 10,777,306</b>
<b>EXPENSE</b>			
Balboa Park Tram	\$ 297,541	\$ 297,541	\$ 305,442
Operating Expense <sup>(2)</sup>	-	-	84,166
Project Management	224,137	224,247	-
Transfer to Debt Service Funds	6,118,022	6,573,757	6,559,382
Transfer to Natural History Museum	300,000	300,000	-
<b>TOTAL EXPENSE</b>	<b>\$ 6,939,700</b>	<b>\$ 7,395,545</b>	<b>\$ 6,948,990</b>
<b>RESERVE</b>			
Debt Stabilization Reserve <sup>(3)</sup>	\$ -	\$ -	\$ 3,286,878
Reserve for Continuing Appropriations	199,397	199,397	211,449
Reserve for Encumbrances	450,456	450,456	133,766
<b>TOTAL RESERVE</b>	<b>\$ 649,853</b>	<b>\$ 649,853</b>	<b>\$ 3,632,093</b>
<b>BALANCE</b>	<b>\$ 1,894,007</b>	<b>\$ 2,639,430</b>	<b>\$ 196,223</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 9,483,560</b>	<b>\$ 10,684,828</b>	<b>\$ 10,777,306</b>

<sup>(1)</sup> The debt stabilization reserve has been accounted for in the other balance and reserve line items prior to Fiscal Year 2007.

<sup>(2)</sup> Operating expense was previously included in Project Management.

<sup>(3)</sup> Debt stabilization was previously included in the fund balance.

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# Open Space Park Facilities

## Revenue and Expense Statement OPEN SPACE PARK FACILITIES FUND 71631

	FY 2005 BUDGET*	FY 2006 BUDGET*	FY 2007 BUDGET
<b>BEGINNING BALANCE AND RESERVE</b>			
Reserve Carried forward for July 1 Interest Payment Designated for Unrealized Gains	\$ 1,857,660	\$ 1,932,336	\$ 2,700,836
TOTAL BALANCE	\$ 1,857,660	\$ 1,932,336	\$ 2,700,836
<b>REVENUE</b>			
Revenue from other agencies	\$ -	\$ -	\$ -
Interest on Investments	53,500	53,500	53,500
Environmental Growth Fund Transfer	7,311,468	715,000	438,300
TOTAL OPERATING REVENUE	\$ 7,364,968	\$ 768,500	\$ 491,800
<b>TOTAL BALANCE AND REVENUE</b>	\$ 9,222,628	\$ 2,700,836	\$ 3,192,636
<b>EXPENSE</b>			
Bond debt proceed payment	\$ -	\$ -	\$ -
Bond Interest and Redemption	7,311,468	715,000	438,300
TOTAL OPERATING EXPENSE	\$ 7,311,468	\$ 715,000	\$ 438,300
<b>RESERVE</b>	\$ 1,911,160	\$ 1,985,836	\$ 2,754,336
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ 9,222,628	\$ 2,700,836	\$ 3,192,636

\*At the time of publication, audited financial statements for Fiscal Year 2005 were not available. Therefore, the Fiscal Years 2005 and 2006 columns reflect final budget amounts from the Fiscal Year 2005 and 2006 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.