

# 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: 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.

# Financial Summary and Schedules

## Schedule V

### Summary of Revenues, Expenditures, and Fund Balances

This schedule displays fund balances, reserves, and total revenues, reflecting total available resources by fund, grouped by fund type. In addition, this schedule shows operating and capital expenses and total budgeted expenditures, as well as the projected expenditures of prior year funds, and resulting reserves and fund balances projected for fiscal year-end. This schedule includes the budgeted expenditures of the Capital Improvements Program, total revenues and expenditures, and the gross total combined budget. In addition, reserves and fund balances are summarized for the entire City budget.



## Schedule VI

### Summary of Expenditures by Category by Fund

This schedule provides an overview of the entire City budget and displays all budgeted funds by fund type, showing the allocation of each fund's budgeted expenditures by major expenditure category, specifically Salaries and Wages, Fringe Benefits, Supplies and Services, Data Processing, Energy and Utilities, and Equipment Outlay.

## Schedule VII

### Maintenance Assessment Districts

This schedule provides a summary of the expenditures for the Maintenance Assessment Districts.

# Financial Summary and Schedules

**NOTE: 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	FY 2009	FY 2010
	ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
<b>GENERAL FUND REVENUE</b>			
Property Tax	\$ 385,688,853	\$ 411,141,755	\$ 382,627,885
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	75,907,285
Property Transfer Tax	7,570,860	8,901,320	4,511,178
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	82,408,793
Administration <sup>(1)</sup>	\$ -	\$ 103,074	\$ 253,500
Business Office	25,000	-	-
City Attorney <sup>(2)</sup>	6,163,262	5,001,558	6,183,020
City Auditor	-	-	122,323
City Clerk	54,625	29,477	30,352
City Comptroller	2,750,837	3,870,654	2,723,824
City Council District 3 <sup>(3)</sup>	-	-	27,486
City Council District 5 <sup>(3)</sup>	-	-	32,000
City Council District 6 <sup>(3)</sup>	-	-	32,000
City Council District 7 <sup>(3)</sup>	-	-	32,000
City Council District 8 <sup>(3)</sup>	-	-	32,000
City Planning and Community Investment <sup>(1)</sup>	3,719,778	4,640,508	2,762,148
City Treasurer	30,584,549	29,048,691	26,298,217
Community and Legislative Services <sup>(1)</sup>	258,900	266,900	1,587,244
Council Administration	-	-	59,212
Customer Services <sup>(4)</sup>	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	63,400,000
Environmental Services	513,582	1,665,653	1,144,105
Family Justice Center <sup>(4)</sup>	-	59,753	-
Financial Management	116,658	652,784	371,695
Fire-Rescue	9,114,413	9,574,413	16,155,140
General Services	42,532,708	41,424,657	35,865,128
Library	1,694,422	1,745,548	1,539,418
Office of Ethics and Integrity <sup>(4)</sup>	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 <sup>(5)</sup>	20,953,228	31,031,101	29,893,493
Personnel	-	147,000	73,500
Police <sup>(1)</sup>	41,642,463	44,785,622	38,956,001
Public Safety (Emergency Medical Services) <sup>(4)</sup>	221,742	311,775	-
Purchasing and Contracting	1,376,981	865,121	796,856
Real Estate Assets	39,194,996	43,604,594	41,794,909
Special Events	287,000	-	-
Storm Water	-	6,260,091	9,109,240
Water (Reservoir Recreation) <sup>(5)</sup>	-	-	1,835,513
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 1,106,330,952</b>	<b>\$ 1,192,608,391</b>	<b>\$ 1,129,706,375</b>

<sup>(1)</sup> Reflects the FY 2009 First Quarter Budget Adjustment.

<sup>(2)</sup> Department was restructured beginning FY 2010.

<sup>(3)</sup> Transfer from the Infrastructure Improvement Fund to the General Fund.

<sup>(4)</sup> Department was eliminated as part of the FY 2009 First Quarter Budget Adjustment.

<sup>(5)</sup> 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 departments' Significant Budget Adjustments in the FY 2010 Annual Budget Volume II .

# Financial Summary and Schedules

## SCHEDULE I SUMMARY OF CITY FUNDS

GENERAL FUND EXPENDITURES	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET	FY 2010 ADOPTED BUDGET
Administration <sup>(1)</sup>	\$ -	\$ 1,897,380	\$ 3,915,763
Business Office	2,383,091	1,948,924	1,456,057
City Attorney <sup>(2)</sup>	36,911,174	36,391,174	37,790,631
City Auditor	-	1,677,628	2,531,417
City Clerk	4,408,261	4,496,396	4,404,528
City Comptroller	11,511,090	12,097,492	10,598,676
City Council District 1	990,000	990,000	939,500
City Council District 2	990,000	990,000	939,500
City Council District 3	990,000	990,000	966,986
City Council District 4	990,000	990,000	939,500
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 <sup>(1)</sup>	16,716,335	17,898,126	14,802,681
City Planning and Development <sup>(3)</sup>	698,999	534,098	-
City Treasurer	14,441,916	14,917,574	17,866,743
Citywide Program Expenditures	47,811,862	67,542,463	52,921,079
Community and Legislative Services <sup>(1)</sup>	4,380,533	4,186,805	5,878,025
Community Services <sup>(3)</sup>	-	348,585	-
Council Administration	1,849,471	1,975,158	1,712,081
Customer Services <sup>(3)</sup>	2,523,132	2,328,997	-
Debt Management	2,730,401	2,753,916	2,632,092
Department of Information Technology <sup>(4)</sup>	29,063,056	24,963,599	16,511,184
Development Services	6,703,916	6,499,347	6,530,597
Engineering and Capital Projects	35,424,428	65,159,933	63,344,067
Environmental Services	40,793,354	40,511,321	37,270,592
Ethics Commission	1,021,106	1,006,299	891,287
Family Justice Center <sup>(3)</sup>	537,358	643,682	-
Financial Management	4,117,777	4,271,664	3,788,279
Fire-Rescue	179,943,098	190,696,777	191,092,571
General Fund Appropriated Reserve	-	-	1,666,935
General Services	108,049,461	69,324,877	61,393,308
Human Resources <sup>(5)</sup>	809,621	963,547	2,466,151
Library	37,630,664	37,013,557	37,068,257
Office of Ethics and Integrity <sup>(3)</sup>	2,400,537	2,087,168	-
Office of Homeland Security	1,781,242	1,603,908	1,536,220
Office of the Assistant COO <sup>(1)</sup>	-	-	526,242
Office of the Chief Financial Officer	1,067,349	1,025,169	879,473
Office of the IBA	1,316,334	1,615,215	1,453,234
Office of the Mayor and COO	627,891	775,950	642,234
Park and Recreation <sup>(6)</sup>	87,520,141	88,333,436	85,952,859
Personnel	6,620,002	6,458,415	6,227,456
Police <sup>(1)</sup>	392,336,695	410,670,845	398,258,568
Public Safety (Emergency Medical Services) <sup>(3)</sup>	3,053,186	2,421,907	-
Public Works	854,530	324,388	314,407
Purchasing and Contracting	5,613,499	4,440,215	4,267,264
Real Estate Assets	4,261,462	4,062,120	3,798,100
Special Events	497,980	-	-
Storm Water	-	48,820,336	37,651,248
Water (Reservoir Recreation) <sup>(6)</sup>	-	-	1,994,583
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 1,106,330,952</b>	<b>\$ 1,192,608,391</b>	<b>\$ 1,129,706,375</b>

<sup>(1)</sup> Reflects the FY 2009 First Quarter Budget Adjustment.

<sup>(2)</sup> Department was restructured beginning FY 2010.

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

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

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

<sup>(6)</sup> The Reservoir Recreation Division of Park & Recreation was moved to the Water Department beginning FY 2010.

Note: Details to FY 2010 adjustments can be found in the departments' Significant Budget Adjustments in the FY 2010 Annual Budget Volume II.

# Financial Summary and Schedules

## SCHEDULE I SUMMARY OF CITY FUNDS

	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET	FY 2010 ADOPTED BUDGET
<b>DEBT SERVICE AND TAX FUNDS</b>			
Bond Interest and Redemption	\$ 2,328,947	\$ 2,332,273	\$ 2,327,798
Tax and Revenue Anticipation Notes	5,109,000	3,094,061	1,326,331
Zoological Exhibits <sup>(1)</sup>	8,946,525	9,679,780	-
<b>TOTAL DEBT SERVICE AND TAX FUND EXPENDITURES</b>	<b>\$ 16,384,472</b>	<b>\$ 15,106,114</b>	<b>\$ 3,654,129</b>
<b>SPECIAL REVENUE FUNDS OPERATING EXPENDITURES</b>			
AB 2928 - Transportation Relief	\$ -	\$ 12,676,642	\$ 15,535,558
Automated Refuse Container	-	500,000	500,000
Balboa Park/Mission Bay Improvements <sup>(1)</sup>	-	-	9,041,884
City Redevelopment Administration	3,661,696	3,338,616	3,399,596
Community Development Block Grant	202,856	-	-
Concourse and Parking Garages	2,826,170	4,592,461	3,984,236
Convention Center Complex	14,295,070	20,718,894	21,784,341
Energy Conservation Program	2,244,984	1,793,168	1,845,379
Environmental Growth - 1/3	5,068,068	5,489,127	5,552,099
Environmental Growth - 2/3 <sup>(2)</sup>	9,333,907	12,816,482	8,896,882
Facilities Financing	2,687,127	2,655,287	2,473,364
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	7,154,723
Gas Tax	24,358,245	24,403,398	24,644,732
HUD Programs Administration <sup>(3)</sup>	-	-	2,300,196
Information Technology Fund <sup>(4)</sup>	15,137,320	12,062,867	4,304,839
Library Grants Fund <sup>(5)</sup>	731,373	-	455,000
Los Peñasquitos Canyon Preserve	226,695	227,838	194,838
New Convention Facility	4,339,198	4,339,198	3,905,278
OneSD Support Fund <sup>(3)</sup>	-	-	12,592,861
PETCO Park <sup>(6)</sup>	17,454,161	17,668,821	23,423,234
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	18,080,125
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	894,705
Special Promotional Programs	77,553,848	90,089,843	80,477,372
Storm Drain	6,046,746	6,046,746	6,046,746
TransNet	16,255,048	-	-
TransNet Extension	-	10,458,978	10,066,296
Trolley Extension Reserve <sup>(7)</sup>	4,110,150	4,108,096	6,074,131
Undergrounding Utility Program	1,540,602	1,146,575	1,173,395
Wireless Communications Technology <sup>(4)</sup>	-	-	10,055,665
Zoological Exhibits <sup>(1)</sup>	-	-	8,024,409
<b>TOTAL SPECIAL REVENUE FUND OPERATING EXPENDITURES</b>	<b>\$ 247,057,937</b>	<b>\$ 276,637,799</b>	<b>\$ 305,642,998</b>

<sup>(1)</sup> Fund was re-categorized as "Special Revenue Fund" beginning in FY 2010.

<sup>(2)</sup> 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.

<sup>(3)</sup> Fund was created beginning FY 2010.

<sup>(4)</sup> Wireless Communications Technology was moved from Department of Information Technology beginning FY 2010.

<sup>(5)</sup> Reflects reinstatement of grant funds from the State for FY 2010.

<sup>(6)</sup> Increase reflects a one-time transfer of the internal stabilization reserve in the PETCO Fund to the General Fund.

<sup>(7)</sup> Increase reflects a one-time transfer of excess fund balance in the Trolley Extension Reserve Fund to the General Fund.

Note: Details to FY 2010 adjustments can be found in the departments' Significant Budget Adjustments in the FY 2010 Annual Budget Volume II.

# Financial Summary and Schedules

## SCHEDULE I SUMMARY OF CITY FUNDS

	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET	FY 2010 ADOPTED BUDGET
<b>ENTERPRISE FUNDS OPERATING EXPENDITURES</b>			
Airports	\$ 2,864,304	\$ 3,180,953	\$ 3,100,398
Development Services	53,047,886	49,281,163	44,009,130
Golf Course	12,846,992	13,625,300	13,685,717
Recycling	24,005,762	23,053,222	21,695,273
Refuse Disposal	33,832,489	33,589,082	36,765,823
Sewer	369,767,582	397,200,048	359,271,205
Water	360,379,277	356,023,838	384,541,038
<b>TOTAL ENTERPRISE FUNDS OPERATING EXPENDITURES</b>	<b>\$ 856,744,292</b>	<b>\$ 875,953,606</b>	<b>\$ 863,068,584</b>
<b>INTERNAL SERVICE FUNDS OPERATING EXPENDITURES</b>			
Balboa Park/Mission Bay Improvements <sup>(1)</sup>	\$ 6,949,448	\$ 6,955,219	\$ -
Central Stores	23,829,301	23,773,316	23,780,557
Engineering and Capital Projects - Water/Wastewater	25,487,865	-	-
Enterprise Resource Planning (ERP) <sup>(2)</sup>	4,342,500	4,064,106	-
Fleet Services	81,372,661	89,252,034	86,120,515
Publishing Services	4,193,823	4,544,986	5,475,862
Risk Management	9,073,934	8,868,110	9,100,205
<b>TOTAL INTERNAL SERVICE FUNDS OPERATING EXPENDITURES</b>	<b>\$ 155,249,532</b>	<b>\$ 137,457,771</b>	<b>\$ 124,477,139</b>
<b>OTHER SERVICE FUNDS OPERATING EXPENDITURES</b>			
City Employees' Retirement System	\$ 42,200,211	\$ 41,560,349	\$ 39,295,564
Open Space Park Facilities <sup>(3)</sup>	437,025	1,162,022	-
<b>TOTAL OTHER SERVICE FUNDS OPERATING EXPENDITURES</b>	<b>\$ 42,637,236</b>	<b>\$ 42,722,371</b>	<b>\$ 39,295,564</b>
<b>GROSS TOTAL OPERATING EXPENDITURES</b>	<b>\$ 2,424,404,421</b>	<b>\$ 2,540,486,052</b>	<b>\$ 2,465,844,789</b>
Less: Internal Service Funds	\$ (155,249,532)	\$ (137,457,771)	\$ (124,477,139)
Less: Other Service Funds	(42,637,236)	(42,722,371)	(39,295,564)
<b>NET TOTAL OPERATING EXPENDITURES</b>	<b>\$ 2,226,517,653</b>	<b>\$ 2,360,305,910</b>	<b>\$ 2,302,072,086</b>

<sup>(1)</sup> Fund was re-categorized as "Special Revenue Fund" beginning in FY 2010.

<sup>(2)</sup> 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.

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

Note: Details to FY 2010 adjustments can be found in the departments' Significant Budget Adjustments in the FY 2010 Annual Budget Volume II.



# Financial Summary and Schedules

## SCHEDULE I SUMMARY OF CITY FUNDS

	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET	FY 2010 ADOPTED BUDGET
<b>CAPITAL IMPROVEMENTS PROGRAM FUNDS</b>			
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	1,002,149
Community Development Block Grant Funds Developer	3,997,624	1,486,074	1,069,316
Developer Advance <sup>(1)</sup>	1,056,888	153,000	1,017,766
Developer Subdivider <sup>(1)</sup>	-	-	(17,435,907)
Development Impact Fees	-	-	3,368,000
Development Services Enterprise Fund <sup>(1)</sup>	-	1,285,000	12,100,000
DIF - Planned Urbanizing Communities	-	-	30,000
DIF - Planned Urbanizing Communities	-	3,500	-
Energy Conservation Program Fund <sup>(1)</sup>	-	-	209,000
Environmental Services	4,457,000	6,042,122	-
ERP Fund <sup>(1)</sup>	-	-	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 <sup>(1)</sup>	-	-	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 <sup>(1)</sup>	-	-	2,860,704
Mission Bay Improvements Fund <sup>(1)</sup>	-	-	2,536,208
Mission Trails Regional Park <sup>(1)</sup>	-	-	472,000
Other Funding	26,130,316	27,084,016	1,108,855
Park Development Fees	-	66,713	60,000
Park Service District Fees	-	-	33,792
Parking Meter Districts <sup>(1)</sup>	-	-	5,500,000
Private Contributions	-	1,000,000	2,000,000
QUALCOMM Stadium	750,000	750,000	750,000
Recycling Fund <sup>(1)</sup>	-	-	26,072
Redevelopment Agency <sup>(1)</sup>	-	-	200,000
Refuse Disposal Fund <sup>(1)</sup>	-	-	7,237,122
Regional Park Improvements Fund <sup>(1)</sup>	-	-	2,500,000
San Diego Association of Governments <sup>(1)</sup>	-	-	630,000
Sewer Revenue - Expansion	19,729,907	9,722,775	18,799,359
Sewer Revenue - Replacement	80,949,049	93,395,577	115,281,277
State Grants	255,535	16,265,941	469,000
TransNet	20,237,952	-	-
TransNet Commercial Paper	13,238,147	-	-
TransNet Extension	-	17,134,022	16,233,232
TransNet Extension Commercial Paper	-	12,638,973	8,000,000
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
<b>TOTAL CAPITAL IMPROVEMENTS PROGRAM</b>	<b>\$ 491,636,238</b>	<b>\$ 586,959,599</b>	<b>\$ 478,437,916</b>
<b>TOTAL COMBINED BUDGET EXPENDITURES</b>	<b>\$ 2,718,153,891</b>	<b>\$ 2,947,265,509</b>	<b>\$ 2,780,510,002</b>
Less: Interfund Transactions	\$ (212,485,553)	\$ (276,580,027)	\$ (273,298,602)
<b>NET TOTAL COMBINED BUDGET</b>	<b>\$ 2,505,668,338</b>	<b>\$ 2,670,685,482</b>	<b>\$ 2,507,211,400</b>

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

# Financial Summary and Schedules

## SCHEDULE II SUMMARY OF POSITIONS BY DEPARTMENT

	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET	FY 2010 ADOPTED BUDGET
<b>GENERAL FUND</b>			
Administration <sup>(1)</sup>	-	17.75	20.75
Business Office	19.25	11.25	9.25
City Attorney <sup>(2)</sup>	338.22	339.22	341.22
City Auditor	-	11.00	16.50
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	10.00
City Council District 3	10.00	10.00	10.00
City Council District 4	10.00	10.00	10.00
City Council District 5	9.00	9.00	9.00
City Council District 6	10.00	10.00	10.00
City Council District 7	10.00	10.00	10.00
City Council District 8	10.00	10.00	10.00
City Planning and Community Investment <sup>(1)</sup>	93.45	84.45	65.70
City Planning and Development <sup>(3)</sup>	4.00	3.00	-
City Treasurer	124.00	126.00	122.00
Community and Legislative Services <sup>(1)</sup>	29.00	28.00	37.00
Community Services <sup>(3)</sup>	-	2.00	-
Council Administration	12.50	13.00	12.50
Customer Services <sup>(3)</sup>	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 <sup>(3)</sup>	5.00	6.00	-
Financial Management	30.00	31.00	31.00
Fire-Rescue	1,175.50	1,200.63	1,187.63
General Services	462.58	385.92	377.92
Human Resources <sup>(4)</sup>	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 <sup>(1)</sup>	-	-	3.00
Office of Ethics and Integrity <sup>(3)</sup>	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 <sup>(5)</sup>	769.94	770.68	765.28
Personnel	60.20	59.00	57.50
Police <sup>(1)</sup>	2,818.50	2,787.00	2,754.75
Public Safety (Emergency Medical Services) <sup>(3)</sup>	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	-	131.00	120.00
<b>TOTAL GENERAL FUND</b>	<b>7,257.93</b>	<b>7,545.22</b>	<b>7,396.92</b>

<sup>(1)</sup> Reflects the FY 2009 First Quarter Budget Adjustment.

<sup>(2)</sup> Department was restructured beginning FY 2010.

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

<sup>(4)</sup> Labor Relations was re-titled to Human Resources beginning FY 2010.

<sup>(5)</sup> The Reservoir Recreation Division of Park & Recreation was moved to the Water Department beginning FY 2010.

# Financial Summary and Schedules

## SCHEDULE II SUMMARY OF POSITIONS BY DEPARTMENT

	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET	FY 2010 ADOPTED BUDGET
<b>SPECIAL REVENUE FUNDS</b>			
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 <sup>(1)</sup>	-	-	14.00
Library Grant Funds <sup>(2)</sup>	8.60	-	-
Los Peñasquitos Canyon Preserve	2.00	2.00	2.00
Department of IT	88.38	79.38	72.00
OneSD Support Fund <sup>(3)</sup>	-	-	19.00
PETCO Park	0.50	0.50	1.00
QUALCOMM Stadium <sup>(4)</sup>	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
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>251.43</b>	<b>231.38</b>	<b>270.50</b>
<b>ENTERPRISE FUNDS</b>			
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	785.50
<b>TOTAL ENTERPRISE FUNDS</b>	<b>2,644.46</b>	<b>2,485.22</b>	<b>2,437.22</b>
<b>INTERNAL SERVICE FUNDS</b>			
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
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>545.98</b>	<b>378.25</b>	<b>378.25</b>
<b>OTHER FUNDS</b>			
City Employees' Retirement System	64.00	65.00	65.00
<b>TOTAL OTHER FUNDS</b>	<b>64.00</b>	<b>65.00</b>	<b>65.00</b>
<b>TOTAL BUDGETED POSITIONS <sup>(5)</sup></b>	<b>10,763.80</b>	<b>10,705.07</b>	<b>10,547.89</b>

<sup>(1)</sup> Fund was created beginning FY 2010.

<sup>(2)</sup> Grant funds reinstated from State in FY 2010, but no positions were budgeted.

<sup>(3)</sup> Fund was created beginning FY 2010 to support all departments citywide for the City's new ERP system.

<sup>(4)</sup> Increase of 14 FTE's in Qualcomm stadium maintenance.

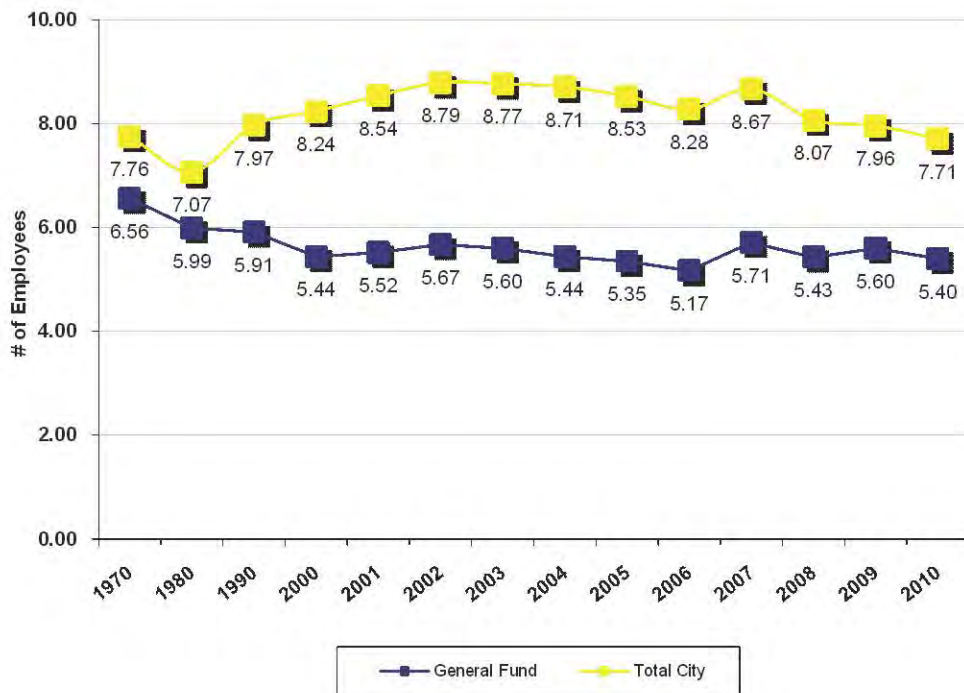
<sup>(5)</sup> Total number of budgeted positions excludes positions from Maintenance Assessment Districts (MADs). Refer to Schedule VII for details on MADs budgets.

# Financial Summary and Schedules

## CITY EMPLOYEES PER 1,000 POPULATION

FISCAL YEAR	NUMBER OF BUDGETED EMPLOYEES		CITY POPULATION	EMPLOYEES PER 1,000 POPULATION	
	General Fund	Total City		General Fund	Total City
1970	4,570	5,407	697,027	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	1,333,617	5.44	8.09
2009	7,545	10,729	1,353,993 <sup>(1)</sup>	5.57	7.92
2010	7,397	10,572	1,371,000 <sup>(1)</sup>	5.40	7.71

<sup>(1)</sup> Reflects January 1 estimate, based on California E-4 Population Estimate. Provided by 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 ADOPTED BUDGET
<b>GENERAL FUND</b>			
<b>PROPERTY TAX REVENUE</b>	\$ 385,688,853	\$ 411,141,755	\$ 382,627,885
<b>NON-PROPERTY TAX REVENUE</b>			
<b>OTHER LOCAL TAXES</b>			
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	4,511,178
Transient Occupancy Tax	85,184,936	90,628,826	75,907,285
Subtotal Other Local Taxes	\$ 340,643,282	\$ 329,725,953	\$ 297,617,212
<b>LICENSES AND PERMITS</b>			
General Business Taxes	\$ 19,958,041	\$ 17,810,935	\$ 15,556,861
Other Regulatory Licenses	876,122	876,122	2,374,956
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	6,656,978
Parking Meter Revenue	6,883,999	7,614,000	7,614,000
Subtotal Licenses and Permits	\$ 34,352,484	\$ 32,633,145	\$ 32,374,195
<b>FINES, FORFEITURES, AND PENALTIES</b>			
California Vehicle Code Violations	\$ 7,493,928	\$ 7,493,928	\$ 7,693,928
Other California and Municipal Violations	594,000	590,000	600,000
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	\$ 32,294,277
<b>REVENUE FROM MONEY AND PROPERTY</b>			
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
<b>REVENUE FROM OTHER AGENCIES</b>			
Motor Vehicle License Fees	\$ 7,938,333	\$ 6,875,220	\$ 3,900,000
Other State Grants and Allocations	7,619,759	2,635,374	2,280,392
Federal Grants	1,881,807	1,629,856	2,223,742
Revenue from Other Sources <sup>(1)</sup>	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	\$ 12,371,914

<sup>(1)</sup> 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 ADOPTED BUDGET
<b>CHARGES FOR CURRENT SERVICES</b>			
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	30,827,107
Facilities Maintenance Services to Other City Funds	3,096,053	2,897,100	3,158,553
Fire Services <sup>(1)</sup>	5,183,678	5,278,778	10,123,441
General Government and Financial Services to Other City Funds <sup>(2)</sup>	25,996,951	53,973,743	35,591,705
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	4,749,500
Other Services <sup>(3)</sup>	3,849,931	8,237,370	24,352,933
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	\$ 138,570,945
<b>TRANSFERS FROM OTHER FUNDS</b>			
Transient Occupancy Tax Fund	\$ 10,579,289	\$ 16,227,968	\$ 13,581,324
Engineering Services to Other City Funds	6,361,814	6,789,256	6,822,247
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	11,429,293
Other Transfers and Contributions <sup>(4)</sup>	22,170,890	26,068,740	48,381,026
Subtotal Transfers from Other Funds	\$ 91,587,841	\$ 95,942,872	\$ 108,493,471
<b>OTHER REVENUE</b>			
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	\$ 747,078,490
TOTAL GENERAL FUND BALANCE AND REVENUE	\$ 1,106,330,952	\$ 1,192,608,391	\$ 1,129,706,375

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

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

<sup>(3)</sup> Reflects 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.

<sup>(4)</sup> 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 ADOPTED BUDGET
<b>DEBT SERVICE AND TAX FUNDS</b>			
BALANCES FROM PRIOR YEAR	\$ 3,881,341	\$ 2,519,256	\$ 2,571,506
<b>PROPERTY TAX REVENUE</b>			
Bond Interest and Redemption	\$ 2,097,999	\$ 1,996,510	\$ 1,889,308
Zoological Exhibits <sup>(1)</sup>	8,946,525	9,679,780	-
Total Property Tax Revenue	<u>\$ 11,044,524</u>	<u>\$ 11,676,290</u>	<u>\$ 1,889,308</u>
<b>NON-PROPERTY TAX REVENUE</b>			
Tax Anticipation Notes	\$ 5,109,000	\$ 3,104,981	\$ 1,326,331
Total Non-Property Tax Revenue	<u>\$ 5,109,000</u>	<u>\$ 3,104,981</u>	<u>\$ 1,326,331</u>
REVENUE RESERVED FOR FUTURE OBLIGATIONS	\$ (3,650,393)	\$ (2,194,413)	\$ (2,133,016)
TOTAL DEBT SERVICE AND TAX FUND BALANCES AND REVENUE	<u><u>\$ 16,384,472</u></u>	<u><u>\$ 15,106,114</u></u>	<u><u>\$ 3,654,129</u></u>
<b>SPECIAL REVENUE FUNDS</b>			
BALANCES FROM PRIOR YEAR	\$ 50,213,627	\$ 63,232,538	\$ 95,560,979
<b>REVENUES</b>			
<b>OTHER LOCAL TAXES</b>			
Transient Occupancy Tax	\$ 77,440,851	\$ 82,389,843	\$ 69,006,622
Property Tax <sup>(1)</sup>	-	-	8,024,409
Safety Sales Tax	-	-	1,617,570
Facilities Benefits Assessments	1,879,604	2,266,087	2,090,679
Subtotal Other Local Taxes	<u>\$ 79,320,455</u>	<u>\$ 84,655,930</u>	<u>\$ 80,739,280</u>
<b>REVENUE FROM MONEY AND PROPERTY</b>			
QUALCOMM Stadium	\$ 6,481,553	\$ 6,611,553	\$ 7,318,159
Midway and Sports Arena Leases <sup>(2)</sup>	3,522,454	-	-
Franchises	59,811,440	62,298,144	63,285,477
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	<u>\$ 73,972,818</u>	<u>\$ 73,598,379</u>	<u>\$ 75,430,283</u>
<b>REVENUE FROM OTHER AGENCIES</b>			
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 <sup>(3)</sup>	1,326,000	-	-
AB 2928 - Transportation Relief	-	12,676,642	15,535,558
Other Agencies	9,482,059	15,612,479	21,853,178
Subtotal Revenue from Other Agencies	<u>\$ 78,272,093</u>	<u>\$ 87,353,839</u>	<u>\$ 95,730,438</u>

<sup>(1)</sup> Fund was re-categorized as "Special Revenue Fund" in FY 2010.

<sup>(2)</sup> Beginning FY 2009 Midway and Sports Arena Lease revenue was transferred to the General Fund.

<sup>(3)</sup> 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 ADOPTED BUDGET
<b>TRANSFERS FROM OTHER FUNDS</b>			
Transfers from Transient Occupancy Tax Fund	\$ 38,703,889	\$ 47,585,798	\$ 46,632,922
Transfers Miscellaneous	16,194,671	14,349,104	10,811,154
Transfers from General Fund	16,555,690	15,036,027	28,861,427
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	\$ 87,247,005
<b>OTHER REVENUE</b>			
Unlicensed Driver Vehicle Impound Fees	\$ 1,165,000	\$ 1,165,000	\$ 1,165,000
Facility Fees	846,465	846,465	846,465
Tonnage Fees	317,200	317,200	317,200
Paramedic Limited Liability Company Fees	5,336,545	5,309,467	5,309,467
Bond Proceeds	13,238,147	12,638,973	8,000,000
Miscellaneous	1,323,795	3,281,767	3,757,782
Subtotal Other Revenue	\$ 22,227,152	\$ 23,558,872	\$ 19,395,914
TOTAL SPECIAL REVENUES	\$ 326,500,689	\$ 346,933,701	\$ 358,542,920
REVENUE RESERVED FOR FUTURE OBLIGATIONS	\$ (129,656,379)	\$ (133,528,440)	\$ (148,460,901)
TOTAL SPECIAL REVENUE FUND BALANCES AND REVENUE	\$ 247,057,937	\$ 276,637,799	\$ 305,642,998
<b>ENTERPRISE FUNDS</b>			
<b>AIRPORTS FUND</b>			
BALANCE FROM PRIOR YEAR	\$ 7,363,290	\$ 7,566,944	\$ 6,536,209
<b>REVENUE</b>			
Interest	\$ 165,000	\$ 165,000	\$ 300,000
Leases - Aviation/Non-Aviation	3,768,930	3,451,190	4,144,116
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)	(8,870,699)
TOTAL AIRPORTS FUND BALANCE AND REVENUE	\$ 2,864,304	\$ 3,180,953	\$ 3,100,398



# Financial Summary and Schedules

## SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET	FY 2010 ADOPTED BUDGET
<b>DEVELOPMENT SERVICES FUND</b>			
BALANCE FROM PRIOR YEAR	\$ 7,597,378	\$ 56,945	\$ (11,588,205)
<b>REVENUE</b>			
Building Permits/Plan Check Fees	\$ 7,319,261	\$ 7,740,713	\$ 7,083,511
Structural, Electrical, Mechanical, and Combination Permits	10,275,019	9,853,480	9,348,185
Engineering and Development Fees	517,999	587,310	537,446
Interest	1,325,671	877,072	802,607
Other Fees and Revenue	6,601,781	5,680,942	5,544,148
Zoning and Sign Permit Revenue	524,350	614,847	562,645
Development and Environmental Planning	2,640,061	6,438,202	5,391,586
Fire Plan Check and Inspection	2,652,514	2,952,932	2,702,223
TransNet	526,935	-	-
Water/Sewer Reimbursement	169,398	189,545	173,452
Subdivision Permits	13,004,464	13,902,955	13,022,567
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)	9,758,965
<b>TOTAL DEVELOPMENT SERVICES FUND BALANCE AND REVENUE</b>	<b>\$ 53,047,886</b>	<b>\$ 49,281,163</b>	<b>\$ 44,009,130</b>
<b>GOLF COURSE FUND</b>			
BALANCE FROM PRIOR YEAR	\$ 15,471,457	\$ 14,662,618	\$ 20,961,402
<b>REVENUE</b>			
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)	(20,954,584)
<b>TOTAL GOLF COURSE FUND BALANCE AND REVENUE</b>	<b>\$ 12,846,992</b>	<b>\$ 13,625,300</b>	<b>\$ 13,685,717</b>
<b>RECYCLING FUND</b>			
BALANCE FROM PRIOR YEAR	\$ 4,290,000	\$ 6,900,000	\$ 6,797,901
<b>REVENUE</b>			
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)	(943,350)
<b>TOTAL RECYCLING FUND BALANCE AND REVENUE</b>	<b>\$ 24,005,762</b>	<b>\$ 23,053,222</b>	<b>\$ 21,695,273</b>

# Financial Summary and Schedules

## SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET	FY 2010 ADOPTED BUDGET
<b>REFUSE DISPOSAL FUND</b>			
BALANCE FROM PRIOR YEAR	\$ 12,253,741	\$ 8,600,000	\$ 14,926,768
<b>REVENUE</b>			
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)	(2,018,334)
TOTAL REFUSE DISPOSAL FUND BALANCE AND REVENUE	\$ 33,832,489	\$ 33,589,082	\$ 36,765,823
<b>SEWER FUND</b>			
BALANCE FROM PRIOR YEAR	\$ 188,226,141	\$ 108,463,933	\$ 126,567,440
<b>REVENUE</b>			
Bond Proceeds	\$ -	\$ 106,200,000	\$ 65,425,000
Grant Receipts	375,498	375,500	250,000
Capacity Charges	15,796,074	12,000,000	5,200,000
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	72,000,000
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)	(82,548,155)
TOTAL SEWER FUND BALANCE AND REVENUE	\$ 369,767,582	\$ 397,200,048	\$ 359,271,205

# Financial Summary and Schedules

## SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET	FY 2010 ADOPTED BUDGET
<b>WATER FUND</b>			
BALANCE FROM PRIOR YEAR	\$ 155,622,954	\$ 218,588,449	\$ 247,672,000
<b>REVENUE</b>			
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	2,500,000
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)	(226,984,925)
<b>TOTAL WATER FUND BALANCE AND REVENUE</b>	<b>\$ 360,379,277</b>	<b>\$ 356,023,838</b>	<b>\$ 384,541,038</b>
<b>TOTAL ENTERPRISE FUND BALANCES AND REVENUE</b>	<b>\$ 856,744,292</b>	<b>\$ 875,953,606</b>	<b>\$ 863,068,584</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 2,226,517,653</b>	<b>\$ 2,360,305,910</b>	<b>\$ 2,302,072,086</b>

# Financial Summary and Schedules

## SCHEDULE IV SUMMARY OF REVENUES BY CATEGORY BY FUND

Fund Type / Title	Property Taxes	Sales and Other Local Taxes	Licenses and Permits	Fines, Forfeitures, and Penalties	Revenue from Money and Property
<b>GENERAL FUND</b>	\$ 382,627,885	\$ 297,617,212	\$ 32,374,195	\$ 32,294,277	\$ 123,798,041
<b>Debt Service and Tax Funds</b>					
Bond Interest and Redemption	\$ 1,864,308	\$ -	\$ -	\$ -	\$ 25,000
Tax and Revenue Anticipation Notes	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,864,308</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>
<b>Special Revenue Funds</b>					
AB 2928 - Transportation Relief	\$ -	\$ 15,535,558	\$ -	\$ -	\$ -
Automated Refuse Container	-	-	-	-	-
Balboa Park/Mission Bay Improvements <sup>(1)</sup>	-	-	-	-	-
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	-	-	-	-	-
OneSD Support Fund <sup>(2)</sup>	-	-	-	-	-
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	-	69,006,622	50,000	-	-
Storm Drain	-	-	-	-	-
TransNet Extension	-	26,299,528	-	-	-
Trolley Extension Reserve	-	-	-	-	-
Undergrounding Utility District	-	49,481,890	-	-	450,282
Wireless Communications Technology	-	-	-	-	-
Zoological Exhibits <sup>(1)</sup>	8,024,409	-	-	-	-
<b>TOTAL</b>	<b>\$ 8,024,409</b>	<b>\$ 174,127,185</b>	<b>\$ 2,704,344</b>	<b>\$ 1,165,000</b>	<b>\$ 13,196,550</b>
<b>Enterprise Funds</b>					
Airports	\$ -	\$ -	\$ -	\$ -	\$ 4,987,702
Development Services	-	-	23,252,390	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
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,253,390</b>	<b>\$ 37,006</b>	<b>\$ 25,527,051</b>
<b>Capital Project Funds</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Internal Service Funds</b>					
Central Stores	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Resource Planning (ERP)	-	-	-	-	-
Fleet Services	-	-	-	20,000	-
Publishing Services	-	-	-	-	-
Risk Management	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>
<b>GROSS TOTAL COMBINED BUDGET REVENUES</b>	<b>\$ 392,516,602</b>	<b>\$ 471,744,397</b>	<b>\$ 58,331,929</b>	<b>\$ 33,516,283</b>	<b>\$ 162,546,642</b>
Percent of Total	14.0%	16.8%	2.1%	1.2%	5.8%

<sup>(1)</sup> Fund was re-categorized as "Special Revenue Fund" beginning in FY 2010.

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

# 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
\$ 12,371,914	\$ 138,570,945	\$ 1,558,435	\$ 108,493,471	\$ 1,129,706,375	<b>GENERAL FUND</b>
-	-	-	-	\$ 1,889,308	<b>Debt Service and Tax Funds</b>
-	-	-	1,326,331	1,326,331	Bond Interest and Redemption
-	-	-	1,326,331	3,215,639	Tax and Revenue Anticipation Notes
-	-	-	-	-	<b>TOTAL</b>
-	-	-	-	\$ 15,535,558	<b>Special Revenue Funds</b>
-	500,000	-	-	500,000	AB 2928 - Transportation Relief
-	-	-	5,468,428	5,468,428	Automated Refuse Container
-	-	-	3,399,596	3,399,596	(1) Balboa Park/Mission Bay Improvements
-	-	-	-	3,323,005	City Redevelopment Administration
4,500,000	-	-	9,474,142	14,159,142	Concourse and Parking Garages
-	-	-	2,002,305	2,002,305	Convention Center Complex
-	-	-	-	4,654,696	Energy Conservation Program
-	-	-	-	9,255,891	Environmental Growth - 1/3
-	-	-	-	2,337,579	Environmental Growth - 2/3
-	20,000	300	224,500	1,617,570	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
-	-	-	3,164,595	3,164,595	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
-	-	-	12,898,704	12,898,704	(2) OneSD Support Fund
-	-	1,043,000	14,743,165	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	-	-	-	80,477,372	Special Promotional Programs
-	6,046,746	-	-	6,046,746	Storm Drain
-	-	8,000,000	-	34,299,528	TransNet Extension
-	-	-	942,078	942,078	Trolley Extension Reserve
-	-	-	98,260	50,030,432	Undergrounding Utility District
-	151,000	-	8,816,673	8,967,673	Wireless Communications Technology
-	-	-	-	8,024,409	(1) Zoological Exhibits
\$ 42,171,678	\$ 10,594,543	\$ 14,399,367	\$ 92,159,844	\$ 358,542,920	<b>TOTAL</b>
-	447,186	-	-	5,434,888	<b>Enterprise Funds</b>
-	19,599,527	101,115	2,036,260	45,868,370	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
250,000	377,616,682	65,425,000	1,758,874	449,332,556	Refuse Disposal
7,819,703	362,462,981	120,812,000	11,064,000	513,630,272	Sewer
\$ 8,939,703	\$ 812,779,473	\$ 189,554,175	\$ 18,149,612	\$ 1,078,240,410	Water
-	-	92,843,804	-	92,843,804	<b>TOTAL</b>
-	-	-	-	-	<b>Capital Project Funds</b>
-	-	30,000	23,750,557	23,780,557	<b>Internal Service Funds</b>
-	-	-	9,874,376	9,874,376	Central Stores
-	1,772,917	2,295,000	86,184,428	90,272,345	Enterprise Resource Planning (ERP)
-	-	-	5,475,862	5,475,862	Fleet Services
-	-	-	7,895,579	7,895,579	Publishing Services
-	-	-	-	-	Risk Management
\$ -	\$ 1,772,917	\$ 2,325,000	\$ 133,180,802	\$ 137,298,719	<b>TOTAL</b>
\$ 63,483,295	\$ 963,717,878	\$ 300,680,781	\$ 353,310,060	\$ 2,799,847,867	<b>GROSS TOTAL COMBINED BUDGET REVENUES</b>
2.3%	34.4%	10.7%	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
<b>GENERAL FUND</b>	\$ -	\$ 1,129,706,375	\$ 1,129,706,375	\$ -	\$ 1,129,706,375
<b>Debt Service and Tax Funds</b>					
Bond Interest and Redemption	\$ 2,571,506	\$ 1,889,308	\$ 4,460,814	\$ -	\$ 2,327,798
Tax and Revenue Anticipation Notes	-	1,326,331	1,326,331	-	1,326,331
<b>TOTAL</b>	<b>\$ 2,571,506</b>	<b>\$ 3,215,639</b>	<b>\$ 5,787,145</b>	<b>\$ -</b>	<b>\$ 3,654,129</b>
<b>Special Revenue Funds</b>					
AB 2928 - Transportation Relief	\$ -	\$ 15,535,558	\$ 15,535,558	\$ -	\$ 15,535,558
Automated Refuse Container	392,314	500,000	892,314	-	500,000
Balboa Park/Mission Bay Improvements <sup>(5)</sup>	3,916,934	5,468,428	9,385,362	-	9,041,884
City Redevelopment Administration	-	3,399,596	3,399,596	-	3,399,596
Concourse and Parking Garages	1,549,072	3,323,005	4,872,077	-	3,984,236
Convention Center Complex	9,301,984	14,159,142	23,461,126	-	21,784,341
Energy Conservation Program	456,550	2,002,305	2,458,855	209,000	1,845,379
Environmental Growth - 1/3	1,472,423	4,654,696	6,127,119	-	5,552,099
Environmental Growth - 2/3	1,954,110	9,255,891	11,210,001	-	8,896,882
Facilities Financing	135,785	2,337,579	2,473,364	-	2,473,364
Fire and Lifeguard Facilities	216,943	1,617,570	1,834,513	-	1,663,782
Fire/Emergency Medical Services Transport Program	4,865,186	7,327,295	12,192,481	-	7,154,723
Gas Tax	878,656	24,644,732	25,523,388	-	24,644,732
HUD Programs Administration	-	2,358,969	2,358,969	-	2,300,196
Information Technology Fund	1,937,660	3,164,595	5,102,255	-	4,304,839
Library Grants Fund	72,399	455,000	527,399	-	455,000
Los Peñasquitos Canyon Preserve	90,959	176,000	266,959	-	194,838
Mission Bay Improvements Fund	-	2,536,208	2,536,208	2,536,208	-
New Convention Facility	751,124	4,153,439	4,904,563	-	3,905,278
OneSD Support Fund <sup>(6)</sup>	-	12,898,704	12,898,704	-	12,592,861
PEITCO Park	7,218,373	17,701,165	24,919,538	-	23,423,234
Police Decentralization	-	7,824,648	7,824,648	-	7,824,648
Public Art	126,268	30,000	156,268	-	30,000
QUALCOMM Stadium	449,113	18,672,629	19,121,742	750,000	18,080,125
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	-	894,705
Special Promotional Programs	6,757,278	80,477,372	87,234,650	-	80,477,372
Storm Drain	-	6,046,746	6,046,746	-	6,046,746
TransNet Extension	16,230,188	34,299,528	50,529,716	24,233,232	10,066,296
Trolley Extension Reserve	5,710,752	942,078	6,652,830	-	6,074,131
Undergrounding Utility District	27,630,513	50,030,432	77,660,945	48,857,037	1,173,395
Wireless Communications Technology	1,690,000	8,967,673	10,657,673	-	10,055,665
Zoological Exhibits <sup>(5)</sup>	-	8,024,409	8,024,409	-	8,024,409
<b>TOTAL</b>	<b>\$ 95,566,832</b>	<b>\$ 358,542,920</b>	<b>\$ 454,109,752</b>	<b>\$ 79,085,477</b>	<b>\$ 305,642,998</b>
<b>Enterprise Funds</b>					
Airports	\$ 6,536,209	\$ 5,434,888	\$ 11,971,097	\$ 1,800,000	\$ 3,100,398
Development Services	(11,588,205)	45,868,370	34,280,165	30,000	44,009,130
Golf Course	20,961,402	17,013,019	37,974,421	3,334,120	13,685,717
Recycling	6,797,901	15,866,794	22,664,695	26,072	21,695,273
Refuse Disposal	14,926,768	31,094,511	46,021,279	7,237,122	36,765,823
Sewer	126,567,440	449,332,556	575,899,996	134,080,636	359,271,205
Water	247,672,000	513,630,272	761,302,272	149,776,309	384,541,038
<b>TOTAL</b>	<b>\$ 411,873,515</b>	<b>\$ 1,078,240,410</b>	<b>\$ 1,490,113,925</b>	<b>\$ 296,284,259</b>	<b>\$ 863,068,584</b>
<b>Capital Project Funds</b>	\$ -	\$ 92,843,804	\$ 92,843,804	\$ 92,843,804	\$ -
<b>Internal Service Funds</b>					
Central Stores	\$ 777,443	\$ 23,780,557	\$ 24,558,000	\$ -	\$ 23,780,557
Enterprise Resource Planning (ERP)	1,723,933	9,874,376	11,598,309	9,874,376	-
Fleet Services	53,700,000	90,272,345	143,972,345	350,000	86,120,515
Publishing Services	(1,000,000)	5,475,862	4,475,862	-	5,475,862
Risk Management	2,004,626	7,895,579	9,900,205	-	9,100,205
<b>TOTAL</b>	<b>\$ 57,206,002</b>	<b>\$ 137,298,719</b>	<b>\$ 194,504,721</b>	<b>\$ 10,224,376</b>	<b>\$ 124,477,139</b>
<b>Other Funds</b>					
City Employees' Retirement System	\$ -	\$ -	\$ -	\$ -	\$ 39,295,564
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,295,564</b>
<b>GROSS TOTAL COMBINED BUDGET</b>	<b>\$ 567,217,855</b>	<b>\$ 2,799,847,867</b>	<b>\$ 3,367,065,722</b>	<b>\$ 478,437,916</b>	<b>\$ 2,465,844,789</b> <sup>(4)</sup>
General Fund Reserves <sup>(1)</sup>	\$ 73,754,466 <sup>(2)</sup>	\$ 1,666,935 <sup>(3)</sup>	\$ 75,421,401	\$ -	\$ -

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

<sup>(2)</sup> Projected beginning balance for FY 2010.

<sup>(3)</sup> Appropriated reserve to be funded by anticipated FY 2010 revenues.

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

<sup>(5)</sup> Fund was re-categorized as "Special Revenue Fund" beginning in FY 2010.

<sup>(6)</sup> Fund was created beginning in FY 2010 to support all departments citywide for the City's new ERP system.

# 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
\$ 1,129,706,375	\$ -	\$ -	\$ -	<b>GENERAL FUND</b>
\$ 2,327,798	\$ -	\$ -	\$ 2,133,016	<b>Debt Service and Tax Funds</b>
1,326,331	-	-	-	Bond Interest and Redemption
\$ 3,654,129	\$ -	\$ -	\$ 2,133,016	Tax and Revenue Anticipation Notes
				<b>TOTAL</b>
\$ 15,535,558	\$ -	\$ -	\$ -	<b>Special Revenue Funds</b>
500,000	-	-	392,314	AB 2928 - Transportation Relief
9,041,884	988	88,883	253,607	Automated Refuse Container
3,399,596	-	-	-	(5) Balboa Park/Mission Bay Improvements
3,984,236	-	668,663	219,178	City Redevelopment Administration
21,784,341	-	-	1,676,785	Concourse and Parking Garages
2,054,379	-	404,476	-	Convention Center Complex
5,552,099	-	300,000	275,020	Energy Conservation Program
8,896,882	-	1,814,176	498,943	Environmental Growth - 1/3
2,473,364	-	-	-	Environmental Growth - 2/3
1,663,782	-	-	170,731	Facilities Financing
7,154,723	-	500,000	4,537,758	Fire and Lifeguard Facilities
24,644,732	-	-	878,656	Fire/Emergency Medical Services Transport Program
2,300,196	-	-	58,773	Gas Tax
4,304,839	-	500,000	297,416	HUD Programs Administration
455,000	-	-	72,399	Information Technology Fund
194,838	-	1,000	71,121	Library Grants Fund
2,536,208	-	-	-	Los Peñasquitos Canyon Preserve
3,905,278	-	999,285	-	Mission Bay Improvements Fund
12,592,861	-	-	305,843	New Convention Facility
23,423,234	-	-	1,496,304	(6) OneSD Support Fund
7,824,648	-	-	-	PETCO Park
30,000	4,865	-	121,403	Police Decentralization
18,830,125	-	-	291,617	Public Art
2,500,000	-	-	-	QUALCOMM Stadium
2,042,684	-	296,717	-	Regional Park Improvements Fund
1,200,000	-	1,136	1,102	Seized and Forfeited Assets
894,705	-	250,000	133,432	Serious Traffic Offenders Program
80,477,372	-	6,757,278	-	Solid Waste Local Enforcement Agency
6,046,746	-	-	-	Special Promotional Programs
34,299,528	-	16,230,188	-	Storm Drain
6,074,131	-	-	578,699	TransNet Extension
50,030,432	27,630,513	-	-	Trolley Extension Reserve
10,055,665	-	-	602,008	Undergrounding Utility District
8,024,409	-	-	-	Wireless Communications Technology
\$ 384,728,475	\$ 27,636,366	\$ 28,811,802	\$ 12,933,109	(5) Zoological Exhibits
				<b>TOTAL</b>
\$ 4,900,398	\$ -	\$ 3,591,859	\$ 3,478,840	<b>Enterprise Funds</b>
44,039,130	50,000	50,000	(9,858,965)	Airports
17,019,837	239,885	7,325,385	13,389,314	Development Services
21,721,345	-	943,350	-	Golf Course
44,002,945	-	2,018,334	-	Recycling
493,351,841	-	82,548,155	-	Refuse Disposal
534,317,347	-	192,642,562	34,342,363	Sewer
\$ 1,159,352,843	\$ 289,885	\$ 289,119,645	\$ 41,351,552	Water
				<b>TOTAL</b>
\$ 92,843,804	\$ -	\$ -	\$ -	<b>Capital Project Funds</b>
\$ 23,780,557	\$ -	\$ -	\$ 777,443	<b>Internal Service Funds</b>
9,874,376	-	1,723,933	-	Central Stores
86,470,515	10,000,000	2,900,000	44,601,830	Enterprise Resource Planning (ERP)
5,475,862	-	-	(1,000,000)	Fleet Services
9,100,205	-	800,000	-	Publishing Services
\$ 134,701,515	\$ 10,000,000	\$ 5,423,933	\$ 44,379,273	Risk Management
				<b>TOTAL</b>
\$ 39,295,564	\$ -	\$ -	\$ (39,295,564)	<b>Other Funds</b>
\$ 39,295,564	\$ -	\$ -	\$ (39,295,564)	City Employees' Retirement System
				<b>TOTAL</b>
\$ 2,944,282,705	\$ 37,926,251	\$ 323,355,380	\$ 61,501,386	<b>GROSS TOTAL COMBINED BUDGET</b>
\$ -	\$ -	\$ 75,421,401	\$ -	General Fund Reserves <sup>(1)</sup>

# Financial Summary and Schedules

## SCHEDULE VI SUMMARY OF EXPENDITURES BY CATEGORY BY FUND

Fund Type/Title	Salaries and Wages	Fringe Benefits	Subtotal Personnel Expense	Supplies and Services
<b>GENERAL FUND</b>	\$ 516,133,494	\$ 269,391,323	\$ 785,524,817	\$ 269,171,821
<b>Debt Service &amp; Tax Funds</b>				
Bond Interest and Redemption	\$ -	\$ -	\$ -	\$ 2,327,798
Tax and Revenue Anticipation Notes	-	-	-	1,326,331
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ 3,654,129
<b>Special Revenue Funds</b>				
AB 2928 - Transportation Relief	\$ -	\$ -	\$ -	\$ 15,535,558
Automated Refuse Container	-	-	-	500,000
Balboa / Mission Bay Improvements <sup>(1)</sup>	-	-	-	9,041,884
City Redevelopment Administration	2,109,257	970,886	3,080,143	208,959
Concourse and Parking Garages	112,265	58,044	170,309	3,674,940
Convention Center Complex	-	-	-	21,784,341
Energy Conservation Program	611,843	288,605	900,448	681,923
Environmental Growth 1/3	-	-	-	3,804,397
Environmental Growth 2/3	-	-	-	8,896,882
Facilities Financing	1,023,244	502,804	1,526,048	845,254
Fire and Lifeguard Facilities	-	-	-	1,663,782
Fire/Emergency Medical Services Transport Program	4,012,859	1,972,250	5,985,109	395,366
Gas Tax	-	-	-	24,644,732
HUD Programs Administration	862,952	427,800	1,290,752	985,175
Information Technology Fund	1,585,747	728,740	2,314,487	1,054,551
Library Grants Fund	150,000	-	150,000	285,000
Los Peñasquitos Canyon Preserve	104,673	57,442	162,115	31,882
Mission Bay Improvement	-	-	-	2,536,208
New Convention Facility	-	-	-	3,905,278
OneSD Support Fund <sup>(2)</sup>	1,277,973	629,638	1,907,611	343,841
PETCO Park	106,700	43,208	149,908	23,260,033
Police Decentralization	-	-	-	7,824,372
Public Art	-	-	-	27,000
QUALCOMM Stadium	1,998,526	939,827	2,938,353	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	383,226	186,595	569,821	299,093
Special Promotional Programs	618,616	293,664	912,280	79,333,599
Storm Drain	-	-	-	6,046,746
TransNet Extension	-	-	-	34,299,528
Trolley Extension Reserve	-	-	-	6,074,131
Undergrounding Utility District	378,021	193,767	571,788	49,298,676
Wireless Communications Technology	3,347,975	1,514,721	4,862,696	1,212,800
Zoological Exhibits <sup>(1)</sup>	-	-	-	8,024,409
<b>TOTAL</b>	\$ 18,683,877	\$ 8,807,991	\$ 27,491,868	\$ 337,538,328
<b>Enterprise Funds</b>				
Airports	\$ 972,661	\$ 507,823	\$ 1,480,484	\$ 3,130,990
Development Services	18,213,337	12,771,550	30,984,887	9,154,374
Golf Course	3,973,130	2,175,876	6,149,006	8,829,240
Recycling	7,033,005	3,629,372	10,662,377	10,348,234
Refuse Disposal	9,244,355	4,686,679	13,931,034	26,671,058
Sewer	51,186,936	23,906,027	75,092,963	378,244,096
Water	44,269,273	21,676,569	65,945,842	444,891,294
<b>TOTAL</b>	\$ 134,892,697	\$ 69,353,896	\$ 204,246,593	\$ 881,269,286
<b>Capital Project Funds</b>	\$ -	\$ -	\$ -	\$ 92,843,804
<b>Internal Service Funds</b>				
Central Stores	\$ 802,301	\$ 526,698	\$ 1,328,999	\$ 22,267,115
Enterprise Resource Planning (ERP)	-	-	-	9,874,376
Fleet Services	13,319,686	6,556,752	19,876,438	13,293,890
Publishing Services	1,062,520	620,771	1,683,291	3,565,413
Risk Management	4,374,601	2,373,845	6,748,446	1,425,538
<b>TOTAL</b>	\$ 19,559,108	\$ 10,078,066	\$ 29,637,174	\$ 50,426,332
<b>Other Service Funds</b>				
City Employees' Retirement System	\$ 5,003,580	\$ 2,244,705	\$ 7,248,285	\$ 31,579,093
<b>TOTAL</b>	\$ 5,003,580	\$ 2,244,705	\$ 7,248,285	\$ 31,579,093
<b>GROSS TOTAL COMBINED BUDGET EXPENDITURES</b>	\$ 694,272,756	\$ 359,875,981	\$ 1,054,148,737	\$ 1,666,482,793
Percent of Total	23.6%	12.2%	35.8%	56.6%

<sup>(1)</sup> Fund was re-categorized as "Special Revenue Fund" beginning in FY 2010.

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



# 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
\$ 36,738,343	\$ 28,363,036	\$ 9,908,358	\$ 344,181,558	\$ 1,129,706,375	<b>GENERAL FUND</b>
-	-	-	2,327,798	2,327,798	<b>Debt Service &amp; Tax Funds</b>
-	-	-	1,326,331	1,326,331	Bond Interest and Redemption
-	-	-	3,654,129	3,654,129	Tax and Revenue Anticipation Notes
					<b>TOTAL</b>
					<b>Special Revenue Funds</b>
-	-	-	15,535,558	15,535,558	AB 2928 - Transportation Relief
-	-	-	500,000	500,000	Automated Refuse Container
-	-	-	9,041,884	9,041,884	(1) Balboa / Mission Bay Improvements
100,126	9,810	558	319,453	3,399,596	City Redevelopment Administration
14,516	89,471	35,000	3,813,927	3,984,236	Concourse and Parking Garages
-	-	-	21,784,341	21,784,341	Convention Center Complex
425,546	16,084	30,378	1,153,931	2,054,379	Energy Conservation Program
498	1,747,204	-	5,552,099	5,552,099	Environmental Growth 1/3
-	-	-	8,896,882	8,896,882	Environmental Growth 2/3
92,143	7,143	2,776	947,316	2,473,364	Facilities Financing
-	-	-	1,663,782	1,663,782	Fire and Lifeguard Facilities
44,164	14,343	715,741	1,169,614	7,154,723	Fire/Emergency Medical Services Transport Program
-	-	-	24,644,732	24,644,732	Gas Tax
20,950	2,319	1,000	1,009,444	2,300,196	HUD Programs Administration
880,719	28,882	26,200	1,990,352	4,304,839	Information Technology Fund
-	-	20,000	305,000	455,000	Library Grants Fund
41	800	-	32,723	194,838	Los Peñasquitos Canyon Preserve
-	-	-	2,536,208	2,536,208	Mission Bay Improvement
-	-	-	3,905,278	3,905,278	New Convention Facility
5,666,399	33,664	4,641,346	10,685,250	12,592,861	(2) OneSD Support Fund
2,220	11,073	-	23,273,326	23,423,234	PETCO Park
-	276	-	7,824,648	7,824,648	Police Decentralization
3,000	-	-	30,000	30,000	Public Art
47,584	1,637,555	66,700	15,891,772	18,830,125	QUALCOMM Stadium
-	-	-	2,500,000	2,500,000	Regional Park Improvements
-	500,000	-	2,042,684	2,042,684	Seized & Forfeited Assets
-	-	20,000	1,200,000	1,200,000	Serious Traffic Offenders Program
23,853	1,938	-	324,884	894,705	Solid Waste Local Enforcement Agency
220,338	9,355	1,800	79,565,092	80,477,372	Special Promotional Programs
-	-	-	6,046,746	6,046,746	Storm Drain
-	-	-	34,299,528	34,299,528	TransNet Extension
-	-	-	6,074,131	6,074,131	Trolley Extension Reserve
118,764	4,998	36,206	49,458,644	50,030,432	Undergrounding Utility District
487,259	240,450	3,252,460	5,192,969	10,055,665	Wireless Communications Technology
-	-	-	8,024,409	8,024,409	(1) Zoological Exhibits
\$ 8,148,120	\$ 4,355,365	\$ 8,850,165	\$ 357,236,607	\$ 384,728,475	<b>TOTAL</b>
					<b>Enterprise Funds</b>
72,343	198,722	17,859	3,419,914	4,900,398	Airports
2,825,782	676,944	397,143	13,054,243	44,039,130	Development Services
256,920	1,392,021	392,650	10,870,831	17,019,837	Golf Course
612,298	82,655	15,781	11,058,968	21,721,345	Recycling
1,492,350	1,774,110	134,393	30,071,911	44,002,945	Refuse Disposal
14,650,836	23,826,935	1,537,011	418,258,878	493,351,841	Sewer
11,571,975	9,741,215	2,167,021	468,371,505	534,317,347	Water
\$ 31,482,504	\$ 37,692,602	\$ 4,661,858	\$ 955,106,250	\$ 1,159,352,843	<b>TOTAL</b>
					<b>Capital Project Funds</b>
-	-	-	92,843,804	92,843,804	<b>Internal Service Funds</b>
90,069	94,374	-	22,451,558	23,780,557	Central Stores
-	-	-	9,874,376	9,874,376	Enterprise Resource Planning (ERP)
580,506	17,648,701	35,070,980	66,594,077	86,470,515	Fleet Services
128,170	98,988	-	3,792,571	5,475,862	Publishing Services
873,605	48,156	4,460	2,351,759	9,100,205	Risk Management
\$ 1,672,350	\$ 17,890,219	\$ 35,075,440	\$ 105,064,341	\$ 134,701,515	<b>TOTAL</b>
					<b>Other Service Funds</b>
28,785	-	439,401	32,047,279	39,295,564	City Employees' Retirement System
\$ 28,785	\$ -	\$ 439,401	\$ 32,047,279	\$ 39,295,564	<b>TOTAL</b>
\$ 78,070,102	\$ 88,301,222	\$ 58,935,222	\$ 1,890,133,968	\$ 2,944,282,705	<b>GROSS TOTAL COMBINED BUDGET EXPENDITURES</b>
2.7%	3.0%	2.0%	64.2%	100%	Percent of Total

# Financial Summary and Schedules

## SCHEDULE VII MAINTENANCE ASSESSMENT DISTRICTS EXPENDITURE SUMMARY

	Positions	Personnel Expense	Non-Personnel Expense	FY 2010 ADOPTED BUDGET
Adams Avenue MAD	-	\$ -	\$ 73,180	\$ 73,180
Assessment District Management	8.75	842,166	981,434	1,823,600
Bay Terraces - Honey Drive MAD	0.02	1,747	26,523	28,270
Bay Terraces - Parkside MAD	0.03	2,616	64,738	67,354
Bird Rock MAD	-	-	453,444	453,444
Black Mountain Ranch North MAD	-	-	657,343	657,343
Black Mtn Ranch South MAD	0.70	61,087	1,987,149	2,048,236
Calle Cristobal MAD	0.10	8,727	392,987	401,714
Camino Santa Fe MAD	0.10	8,728	686,200	694,928
Campus Point MAD	0.02	1,747	33,503	35,250
Carmel Mountain Ranch MAD	0.30	26,180	626,616	652,796
Carmel Valley MAD	1.45	126,533	2,852,115	2,978,648
Carmel Valley Nbd #10 MAD	0.20	17,452	521,514	538,966
CED MAD Management	-	-	193,255	193,255
Central Commercial MAD	-	-	376,631	376,631
City Heights MAD	-	-	370,399	370,399
College Heights MAD	-	-	551,000	551,000
Coral Gate MAD	0.10	8,726	192,637	201,363
Coronado View MAD	0.03	2,616	20,928	23,544
Del Mar Heights Road MAD	-	-	-	-
Del Mar Terrace MAD	-	-	542,743	542,743
Downtown PBID	-	-	5,647,644	5,647,644
Eastgate Technology Park MAD	0.15	13,090	218,944	232,034
El Cajon Boulevard MAD	0.40	34,905	595,978	630,883
First SD River Imp Project MAD	0.30	26,180	324,099	350,279
Gateway Center East MAD	0.20	17,452	254,813	272,265
Genesee/North Torrey Pines MAD <sup>(1)</sup>	0.20	17,452	1,065,472	1,082,924
Greater Golden Hill MAD	-	-	1,138,890	1,138,890
Hillcrest Commercial Core MAD	-	-	180,000	180,000
Hillcrest MAD	0.05	4,362	27,251	31,613
Kings Row MAD	0.03	2,616	11,015	13,631
La Jolla Village Drive MAD	0.18	15,710	77,871	93,581
Liberty Station/NTC MAD	-	-	338,933	338,933
Linda Vista Community MAD	0.25	21,815	281,251	303,066
Little Italy MAD	-	-	755,351	755,351
Mira Mesa MAD	0.90	78,540	1,803,862	1,882,402
Miramar Ranch North MAD	1.00	87,266	1,915,641	2,002,907
Mission Boulevard MAD	0.05	4,362	112,376	116,738
North Park MAD	0.42	36,656	967,146	1,003,802
Ocean View Hills MAD	0.70	61,084	962,771	1,023,855
Otay International Center MAD	0.60	52,361	399,302	451,663
Pacific Highlands Ranch MAD	0.15	13,090	293,730	306,820
Park Village MAD	0.40	34,909	676,773	711,682
Peñasquitos East MAD	0.50	43,634	536,561	580,195
Rancho Encantada MAD	-	-	350,810	350,810
Remington Hills MAD	0.04	3,491	87,744	91,235
Robinhood Ridge MAD	0.10	8,725	110,627	119,352
Sabre Springs MAD	0.30	26,180	318,636	344,816
Scripps/Miramar Ranch MAD	1.00	87,266	1,261,801	1,349,067
Stonecrest Village MAD	0.60	52,356	1,140,365	1,192,721
Street Light District #1 MAD	-	-	753,094	753,094
Talmdge MAD	0.08	6,979	182,116	189,095
Tierrasanta MAD	1.00	90,498	2,054,548	2,145,046
Torrey Highlands MAD	0.65	56,723	1,338,024	1,394,747
Torrey Hills MAD	1.00	87,266	2,267,057	2,354,323
University Heights MAD	0.05	4,362	85,224	89,586
Washington Street MAD	0.10	8,724	134,205	142,929
Webster-Federal Boulevard MAD	0.05	4,362	78,266	82,628
<b>TOTAL</b>	<b>23.75</b>	<b>2,154,375</b>	<b>41,547,864</b>	<b>43,702,239</b>

<sup>(1)</sup> North Torrey Pines Road MAD was renamed to Genesee/North Torrey Pines MAD.