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ANALYSIS OF SUPPLIES AND SERVICES SPENDING, CITY OF SAN DIEGO GENERAL FUND, FY 2006-2010

This research brief analyzes the General Fund expenditures on Supplies and Services by the City of San Diego during the past five budget cycles for fiscal years 2006 through 2010.

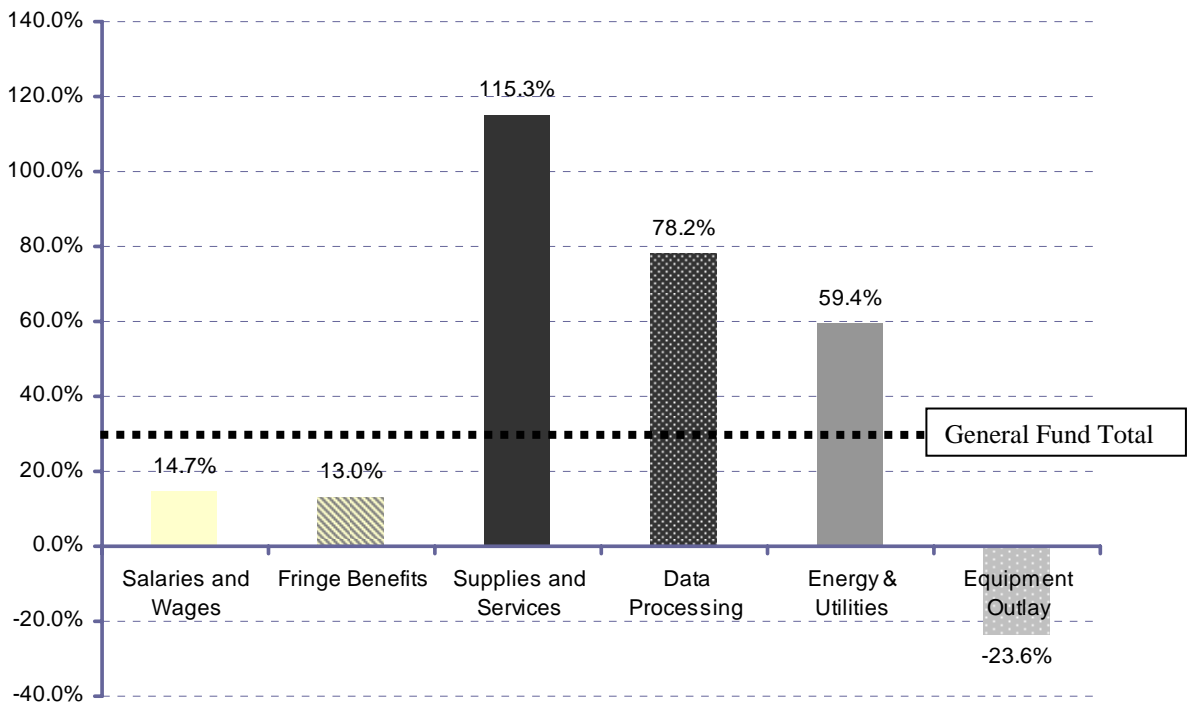
The Supplies and Services expenditures category constitutes about a quarter of the General Fund budget and more than half of all the City's \$3 billion funds combined. During the past five budget cycles, the Supplies and Services budget in the General Fund has more than doubled. This increase includes cuts of 7.6% to this category from FY2009 to FY2010 adopted budgets. Of the quarter billion dollars increase in General Fund expenditures between FY2006 and FY2010, over \$144 million went to increases in Supplies and Services and \$97 million went to personnel, including wages and benefits. The Supplies and Services expenditure category has increased by over three times the average annual growth rate of the General Fund since 2005.

The largest part of Supplies and Services in the General Fund goes to Miscellaneous Contracting Services and other contracting accounts. During the past five budget cycles several new departments (such as Business Office, Debt Management, Special Events) with associated non-personnel expenditures have been added to the General Fund. In addition, departments for which the Supplies and Services budget attributable to the General Fund rose significantly include Department of Information Technology, City Planning & Community Reinvestment, Customer Services/Administration, Fire-Rescue, Human Resources and Police.

The City uses two personnel categories (salaries and wages, and fringe benefits) and four non-personnel categories (supplies and services, data processing, energy & utilities, and equipment outlay) to describe expenditures in each department. Supplies and Services primarily encompasses procurement of goods and services through consultants and contracts.

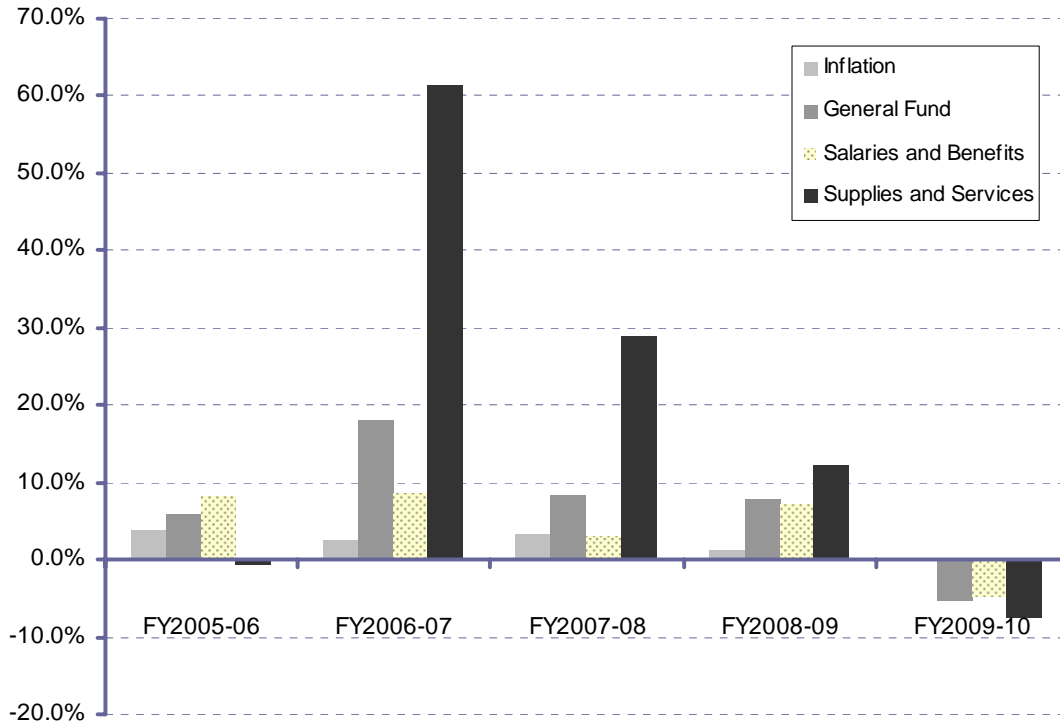
Between FY2006 and FY2010, City of San Diego General Fund expenditures increased by \$265 million, or about 31%. The highest proportional increase in expenditures was in Supplies and Services, which increased 115% during this period, followed by Data Processing at 78%. Supplies and Services accounted for \$144 million which is over half the increase of General Fund expenditures during duration of the five budget cycles. Salaries and Wages of city employees in the General Fund increased \$66 million, and fringe benefits increased \$31 million over this period.

Proportional Increase in General Fund by Expenditure Category (FY2006-FY2010):



The increases in Supplies and Services budget translates into an average annual growth rate of 21.1%, which is over three times the average annual growth rate of 6.9% for the General Fund overall. In comparison, personnel expenditures (wages and benefits) increased at an average annual rate of 3.4% during this same period.

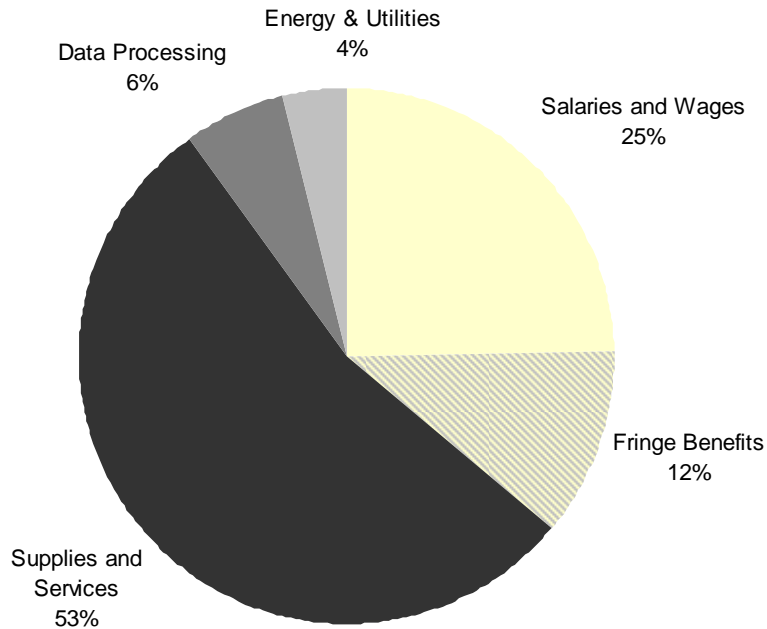
Year-over percentage change between FY2006 and FY2010:



Source: Rate of inflation calculated from semi-annual CPI-U for San Diego from the Bureau of Labor Statistics to correspond with the budget fiscal years. For example, FY2006 percentage increase is $[(f(FY2006)-f(FY2005))/f(FY2005)]$ where FY2006 is the period from July 2005 through June 2006. FY2010 inflation is not known, so the current CPI-U for the Western region was used. General Fund, personnel expenditures and Supplies and Services figures from the adopted budgets.

Increases in Supplies and Services budget of the General fund can be attributed primarily to additional non-personnel expenditures and restructuring. New departments and categories of expenses have been added that has increased overhead.

Increase in General Fund by Category (FY2006-FY2010):



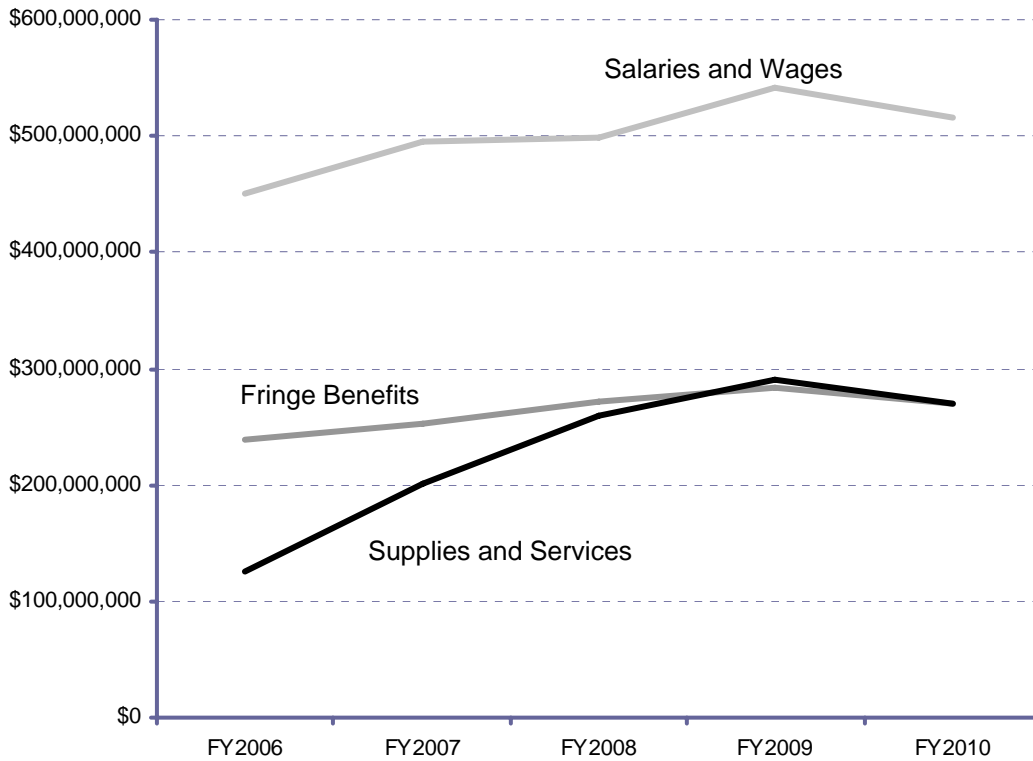
As a result of the disproportionate increase in Supplies and Services in the General Fund, the share of Supplies and Services as a proportion of the General Fund has increased from 15.4% in FY2006 to 23.8% in FY2010.

Since expenditure items are classified by funds, it is difficult to categorize expenditures into service contracts, consultants contracts and goods procured. Instead, the table below identifies selected funds that could potentially be associated with consultants and contracts.

Selected Funds from Supplies and Services for FY2008:

Miscellaneous Contracting Services	\$36.8 mil
Motive equipment rental -usage	\$32.5 mil
Mot. Equipment rental - assignment	\$19.9 mil
Unclassified professional services	\$18.0 mil
Repair and maintenance - road	\$5.1 mil
Contract service operations	\$4.7 mil
Landscaping services	\$4.1 mil
Maintenance and janitorial services	\$2.5 mil
Repair and maintenance bldgs- structural	\$2.4 mil
Promotional advertising	\$2.0 mil

Trend of General Fund Expenditures for the Three Top Categories:



Finally, it should be noted that the share of Supplies and Services within all funds of the City combined (including General Fund, Special Revenue Fund, Enterprise Fund, Capital Projects Fund, Internal Service Fund and other city funds) has remained consistently around 56% though the past five years. In other words, more than half of all taxpayer and ratepayer dollars in the City are categorized as “Supplies and Services.” Personnel expenses (including salaries, wages and fringe benefits) account for 36% of all expenditures in the city.

Attachments:

1. General Fund Expenditures by Category
2. Departmental Detail of Supplies and Services Expenditures
3. Supplies and Services Expenditures in the General Fund by Fund

ATTACHMENT 1: General Fund Expenditures by Category

	Personnel		Non-Personnel				Total Expenditures
	Salaries & Wages	Fringe Benefits	Supplies & Services	Data Processing	Energy & Utilities	Equipment Outlay	
FY2005	\$442,495,859	\$194,883,426	\$125,941,888	\$19,554,311	\$17,751,958	\$16,805,547	\$817,432,989
FY2006	\$450,065,792	\$238,468,160	\$125,003,853	\$20,615,663	\$17,798,177	\$12,968,267	\$864,919,912
FY2007	\$495,843,494	\$252,902,759	\$201,615,822	\$30,573,541	\$25,695,465	\$14,572,017	\$1,021,203,098
FY2008	\$499,191,888	\$271,645,420	\$259,804,185	\$39,272,572	\$25,655,302	\$10,761,585	\$1,106,330,952
FY2009	\$541,702,137	\$283,970,410	\$291,355,261	\$38,071,177	\$27,649,538	\$9,859,868	\$1,192,608,391
FY2010	\$516,133,494	\$269,391,323	\$269,171,821	\$36,738,343	\$28,363,036	\$9,908,358	\$1,129,706,375
FY2006 to FY2010	\$66,067,702 +14.7%	\$30,923,163 +13.0%	\$144,167,968 +115.3%	\$16,122,680 +78.2%	\$10,564,859 +59.4%	-\$3,059,909 -23.6%	\$264,786,463 +30.6%
FY2009 to FY2010	-\$25,568,643 -4.7%	-\$14,579,087 -5.1%	-\$22,183,440 -7.6%	-\$1,332,834 -3.5%	\$713,498 +2.6%	\$48,490 +0.5%	-\$62,902,016 -5.3%

Source: Adopted budgets for FY2005-FY2010, City of San Diego.

ATTACHMENT 2: Departmental Detail of Supplies and Services Expenditures

GENERAL FUND	Supplies and Services			Total Expenditure		Proportion of Supplies & Services to Total Expenditure	Increase (or Decrease)	
	FY2006	FY2009	FY2010	FY2010	FY2010		FY2009 to FY2010	FY2006 to FY2010
Business Office		\$ 609,339	\$ 365,537	\$ 1,456,057	25%	-40%	New expense	
City Attorney	\$ 534,652	\$ 1,352,284	\$ 1,302,774	\$ 37,790,631	3%	-4%	144%	
City Auditor		\$ 94,743	\$ 368,618	\$ 2,531,417	15%	289%	New expense	
City Clerk	\$ 254,391	\$ 334,216	\$ 308,662	\$ 4,404,528	7%	-8%	21%	
City Comptroller	\$ 298,976	\$ 1,047,012	\$ 672,572	\$ 10,598,676	6%	-36%	125%	
City Council	\$ 422,992	\$ 947,418	\$ 947,770	\$ 9,383,567	10%	0%	124%	
City Planning and Community Investment	\$ 2,399,167	\$ 8,515,104	\$ 7,393,571	\$ 18,202,277	41%	-13%	208%	
City Treasurer	\$ 2,136,740	\$ 2,708,183	\$ 5,867,044	\$ 17,866,743	33%	117%	175%	
Citywide Program Expenditures	\$ 38,188,870	\$ 67,542,463	\$ 52,921,079	\$ 52,921,079	100%	-22%	39%	
Community and Legislative Services	\$ 488,955	\$ 776,805	\$ 1,109,350	\$ 5,878,025	19%	43%	127%	
Customer Services/Administration	\$ 199,404	\$ 430,399	\$ 1,818,040	\$ 3,915,763	46%	322%	812%	
Debt Management		\$ 281,671	\$ 274,616	\$ 2,632,092	10%	-3%	New expense	
Engineering & Capital Projects	NA	NA	NA	NA				
Environmental Services	\$ 19,267,872	\$ 20,053,740	\$ 16,292,857	\$ 29,824,470	55%	-19%	-15%	
Ethics Commission	\$ 35,511	\$ 36,674	\$ 33,826	\$ 891,287	4%	-8%	-5%	
Financial Management	\$ 207,754	\$ 181,211	\$ 157,978	\$ 3,788,279	4%	-13%	-24%	
Fire-Rescue	\$ 7,103,038	\$ 21,888,806	\$ 24,844,701	\$ 191,092,571	13%	14%	250%	
General Fund Appropriated Reserve			\$ 1,666,935	\$ 1,666,935	100%		New expense	
General Services	\$ 23,681,972	\$ 30,914,776	\$ 24,148,253	\$ 61,043,308	40%	-22%	2%	
Human Resources	\$ 131,543	\$ 935,993	\$ 559,475	\$ 2,466,151	23%	-40%	325%	
Library	\$ 6,412,187	\$ 7,284,843	\$ 7,109,730	\$ 37,523,257	19%	-2%	11%	
Neighborhood Code Compliance	\$ 337,951	\$ 825,281	\$ 800,507	\$ 6,500,597	12%	-3%	137%	
Office of Homeland Security	\$ 159,427	\$ 328,500	\$ 185,409	\$ 1,536,220	12%	-44%	16%	
Office of the Assistant COO			\$ 34,168	\$ 526,242	6%		New expense	
Office of the CFO		\$ 427,383	\$ 427,450	\$ 879,473	49%	0%	New expense	
Office of the CIO/Department of IT		\$ 5,000	\$ 7,570,861	\$ 16,511,184	46%	151317%	New expense	
Office of the City Manager	\$ 22,258						Expense Eliminated	
Office of the IBA		\$ 124,033	\$ 56,050	\$ 1,453,234	4%	-55%	New expense	
Office of the Mayor and COO	\$ 174,369	\$ 63,840	\$ 59,440	\$ 642,234	9%	-7%	-66%	
Park and Rec	\$ 15,580,869	\$ 25,151,522	\$ 19,687,298	\$ 82,618,739	24%	-22%	26%	
Personnel	\$ 409,487	\$ 554,556	\$ 547,159	\$ 6,227,456	9%	-1%	34%	
Police	\$ 12,499,556	\$ 45,059,163	\$ 44,522,460	\$ 398,258,568	11%	-1%	256%	
Public Works		\$ 38,945	\$ 38,986	\$ 314,407	12%	0%	New expense	
Purchasing and Contracting		\$ 507,955	\$ 360,285	\$ 4,267,264	8%	-29%	New expense	
Real Estate Assets	\$ 278,311	\$ 476,266	\$ 428,781	\$ 3,798,100	11%	-10%	54%	
Special Events		\$ 74,716	\$ 59,441	\$ 567,314	10%	-20%	New expense	
Storm Water		\$ 36,958,623	\$ 27,079,798	\$ 37,651,248	72%	-27%	New expense	
Total	\$ 131,226,252	\$ 276,531,463	\$ 250,021,481	\$ 1,057,629,393	24%	-10%	91%	

Note: Departments from FY2006 may not exactly match departments in FY2010 due to managerial restructuring, however, every effort was made to to an "apples-to-apples" comparison by tallying fuctional matches.

ATTACHMENT 2: Departmental Detail of Supplies and Services Expenditures

GENERAL FUND	Notes
Business Office	New department created in FY2008.
City Attorney	Not including Family Justice Center
City Auditor	New department created in FY2009.
City Clerk	
City Comptroller	In FY2006 City Auditor and Comptroller were merged. In FY2009 they separated with City Auditor being a non-Mayoral department.
City Council	All Council budgets combined
City Planning and Community Investment	In FY2006, Community and Economic Development was a separate department from Planning. CDBG administration was merged into this department in FY2009. Land Use Planning & Development merged with City Planning & Community Reinvestment. General Fund excludes Facilities Financing Fund, Redevelopment Fund, CDBG Administration, HUD Program Administration.
City Treasurer	In FY2010 Community Parking District was transferred to this department from Community Planning.
Citywide Program Expenditures	This includes the Public Liability Fund and Master Lease Rent
Community and Legislative Services	New department created in FY2007. Previously departments included Governmental Relations, Special Projects and Public & Media Affairs for FY2006.
Customer Services/Administration	New merged department created in FY2009. The FY2006 budget includes Citizen's Assistance and Equal Opportunity Contracting. In FY2007 it became Customer Services department which included the Community Service Centers, Citizens' Assistance, and City-wide Training. In FY2010, Emergency Medical Services Program from the Public Safety Department, Citizens' Review Board Program from the Office of Ethics and Integrity, and Public Information Program from the Customer Services Department were transferred to this department.
Debt Management	New department created in FY2007 from Financing Services Division of the City Treasurer
Engineering & Capital Projects	Unable to extract estimate of the General Fund component of Supplies & Services Budget (\$6.7 million) esp. from Refuse Disposal Fund.
Environmental Services	Excluding Special Revenue Funds (Energy Conservation Program, Automated Refuse Container Fund) and Enterprise Funds (Refuse Disposal Fund and Recycling Fund). The Supplies and Services budget may be higher, depending on the extent to which the Refuse Disposal fund pays for Supplies and Services and the extent to which the General Fund pays.
Ethics Commission	
Financial Management	In FY2006 the department budget included Central Stores and Purchasing & Contracting
Fire-Rescue	Excluding Special Funds: EMS Fund and Fire & Lifeguard Facilities Fund
General Fund Appropriated Reserve	New category created in FY2010
General Services	Excludes Special Revenue Funds (AB2928 Transportation Relief, Wireless Communication Technology Fund) and Internal Service Funds (Publishing Services Fund, Fleet Services Fund). Includes Street Division Operating Fund (almost \$20 million in Supplies & Services) that was absorbed into the General Fund in FY2007.
Human Resources	In FY2009, Customer Services Department and the Office of Ethics & Integrity were transferred to this department. Excluded in FY2006 are two Internal Service Funds (Diversity Fund and the Special Training Fund) that were eliminated in FY2007.
Library	
Neighborhood Code Compliance	General Fund component of Development Services Department in FY2010.
Office of Homeland Security	
Office of the Assistant COO	New category created in FY2010
Office of the CFO	New department created in FY2007
Office of the CIO/Department of IT	Includes OneSD support. There was no General Fund component of the IT Department in FY2006 budget, and most of FY2009 budget was in the IT Fund. However, there was a \$513,997 discrepancy between the Department Budget Expenditures and Schedule VII for the IT Fund in the Financial Summary in FY2006.
Office of the City Manager	Department does not exist
Office of the IBA	New department created in 2006
Office of the Mayor and COO	FY2006 budget reflects transition to Strong Mayor
Park and Rec	Excludes Golf Course Enterprise Fund, EGF 1/3, EGF 2/3, Los Penasquitos Canyon Preserve, Open Space Facilities.
Personnel	
Police	Excludes Special Revenue Funds (Seized & Forfeited Assets Fund, Serious Traffic Offenders Fund, Unlicensed Driver Vehicle Impound Fees Fund and Police Decentralization Fund).
Public Works	New department created in FY2007
Purchasing and Contracting	New department created in FY2007, and was previously division of Financial Management. General Fund component excludes Central Stores Internal Service Fund
Real Estate Assets	Excluding Concourse & Parking Garages Internal Fund in FY09-10.
Special Events	New department created in FY2007
Storm Water	New department created in FY2009.
Total	

Note: Departments from FY2006 may not exactly match departments in FY2010 due to managerial restructuring, however, every effort was made to to an "apples-to-apples" comparison by tallying functional matches.

ATTACHMENT 3: Supplies and Services Expenditures in the General Fund by Fund

Fund	Description	FY2008 Actual	FY2009 Proposed¹
3000	Supplies/Serv/Other Np	\$ 60,000	\$ -
3101	Office Supplies	\$ 2,386,601	\$ 2,918,186
3102	Postage/Mailing	\$ 911,225	\$ 1,034,952
3103	Training Supplies	\$ 66,883	\$ 36,472
3104	Drafting & Photo	\$ 231,184	\$ 254,887
3105	Books	\$ 1,953,598	\$ 2,091,135
3106	Periodicals	\$ 82,854	\$ 82,792
3107	Recording Supplies	\$ 27,210	\$ 26,814
3108	Audio Visual	\$ 50,742	\$ 48,626
3110	District Mailings	\$ 1,166	\$ 1,038
3111	Copy Machine Supplies	\$ 24,492	\$ 18,895
3112	Micrographic Supplies	\$ 3,815	\$ 1,816
3114	Official Forms & Document	\$ 180,064	\$ 180,064
3200	Operating Supplies	\$ 144,651	\$ 144,651
3211	Chem & Organic Fertilizer	\$ 157,143	\$ 148,420
3212	Soil And Conditioner	\$ 163,498	\$ 195,218
3213	Garden Nur Containers	\$ 21,565	\$ 21,565
3214	Garden Nur Stock	\$ 85,602	\$ 85,602
3217	Trash Containers	\$ 588,522	\$ 589,505
3218	Fire Containment Fixtures	\$ 39,025	\$ 39,025
3220	Chem, Lab, Med Supl	\$ 12,302	\$ 12,302
3221	Chemicals	\$ 608,524	\$ 719,581
3222	Medical Supplies	\$ 281,211	\$ 279,493
3225	Cleaning & Janitorial Sup	\$ 817,416	\$ 818,272
3232	Water Purchases	\$ 250	\$ 250
3234	Fish	\$ 4,306	\$ 4,306
3241	Food Products	\$ 7,200	\$ 7,200
3242	Kitchen Supplies	\$ 14,109	\$ 14,520
3243	Dry Goods/Wearing Apparel	\$ 3,480,290	\$ 3,489,518
3251	Library Catalog	\$ 2,382	\$ 2,382
3252	Binding Materials	\$ 13,253	\$ 23,253
3253	Book Jackets	\$ 4,500	\$ 4,500
3255	Store Print Paper	\$ 150	\$ -
3258	Computer Accessories	\$ 70,891	\$ 77,386
3261	Fasteners	\$ 13,508	\$ 24,208
3262	Abrasives	\$ 2,600	\$ 2,600
3263	Water Meters	\$ 650	\$ 650
3264	Pumps	\$ -	\$ 1,500
3265	Other Machine Parts	\$ 211,539	\$ 293,956
3266	Hose	\$ 25,985	\$ 26,085
3267	Fibre Products	\$ 10,700	\$ 10,700
3270	Other Misc Supplies	\$ 20,497	\$ 25,097
3271	Recreation Supplies	\$ 227,706	\$ 230,831
3272	Ammunition	\$ 380,077	\$ 380,077
3273	Safety Awards	\$ 52,314	\$ 52,770

¹ Corresponding FY2010 budget figures not available

Fund	Description	FY2008 Actual	FY2009 Proposed¹
3274	Other Safety Supplies	\$ 1,604,431	\$ 1,636,272
3275	Service Pins	\$ 17,906	\$ 17,872
3278	Asbesto Pers Protect Sply	\$ 500	\$ 1,000
3279	Asbesto Abatement Supply	\$ 500	\$ -
3280	Asbestos Laboratory Svcs	\$ 4,497	\$ 6,000
3281	Asbestos Medical Examntns	\$ 500	\$ 730
3298	Unclas Mat & Supp	\$ 936,892	\$ 1,471,424
3300	Repair & Maintence	\$ 1,000	\$ 11,000
3301	Light Bulbs And Lamps	\$ 639,176	\$ 640,230
3302	Lighting Fixtures	\$ 102,575	\$ 107,575
3303	Light Standards	\$ 30,788	\$ 30,788
3304	Elect Wire/Conduit	\$ 74,762	\$ 76,257
3305	Batteries	\$ 141,696	\$ 143,842
3306	Elect Mot/Gen/Trans	\$ 7,195	\$ 7,195
3307	Elect Assemb/Sub Assemb	\$ 350,249	\$ 350,249
3308	Elect Components	\$ 203,097	\$ 203,057
3309	Elect Housing/Cabinets	\$ 37,468	\$ 37,468
3310	Misc Elect Prts/Supplies	\$ 29,763	\$ 30,263
3311	Building Materials	\$ 241,342	\$ 245,377
3313	Welding Material & Suppli	\$ 11,295	\$ 11,295
3314	Paint, Oil, Glass	\$ 499,899	\$ 500,315
3315	Plumbing Fixtures	\$ 14,087	\$ 14,087
3316	Pipe Fittings Etc	\$ 682,497	\$ 684,732
3317	Locks & Security Hardware	\$ 83,670	\$ 84,007
3318	Sign Materials/Suuplies	\$ 453,670	\$ 431,970
3320	Street Materials	\$ 1,032,877	\$ 1,032,877
3321	Asphaltic Road Material	\$ 386,187	\$ 384,687
3322	Cement & Aggregates	\$ 469,279	\$ 469,279
3331	Tires & Tubes	\$ 4,993	\$ 5,493
3333	Auto Repair Parts	\$ 26,217	\$ 26,717
3335	Oils & Lubricants	\$ 16,766	\$ 18,235
3340	Other Repair & Maint Supp	\$ 5,571	\$ 5,571
3342	Audio Equip Rpr & Parts	\$ 1,000	\$ 1,000
3344	Meter Repair Parts	\$ 140,568	\$ 140,768
3351	Hvac Electrical Materials	\$ 15,000	\$ 15,000
3352	Hvac Pneumatic Materials	\$ 500	\$ 500
3354	Hvac Piping Materials	\$ 10,000	\$ 10,000
3356	Hvac Filter Products	\$ 3,800	\$ 3,800
3358	Air Conditioning Units	\$ 6,500	\$ 6,500
3359	Misc Hvac Parts & Supplie	\$ 102,040	\$ 102,040
3411	Small Tools	\$ 229,374	\$ 232,981
3412	Consumable Tools	\$ 64,935	\$ 64,935
3413	Tool Allowance	\$ 23,092	\$ 23,092
3503	Stitching Supplies	\$ 1,500	\$ 1,500
3514	Toners And Developers	\$ 198	\$ 1,565
3522	Copier Paper	\$ 169,223	\$ 150,126
3534	Photo Film And Developmnt	\$ 68,086	\$ 65,509
3720	Program Phaseout	\$ 2,203	\$ 2,203
4000	Other Services	\$ 12,350	\$ 11,750

Fund	Description	FY2008 Actual	FY2009 Proposed¹
4111	Chem/Eng Lab &Fld Testin	\$ 3,000	\$ 3,000
4112	City Lab Services	\$ 123,905	\$ 123,905
4113	Lab Services-Outside	\$ 405,000	\$ 405,000
4117	Architectual Services	\$ -	\$ 100,000
4118	Engineering Service	\$ 769,462	\$ 768,464
4119	Environment Impact Studys	\$ 32,473	\$ 32,473
4132	Enterprise GIS-Shared Costs	\$ 308,614	\$ 436,871
4133	Contract Edp Service	\$ 100,000	\$ 100,000
4134	Computer Serv-Sandag	\$ 2,500	\$ 2,500
4141	Legal Fees	\$ 88,000	\$ 1,326,000
4143	Music License Fees	\$ 3,000	\$ 3,000
4146	Misc Permits/Fees	\$ 54,340	\$ 38,840
4147	Certification Licenses	\$ 700	\$ 4,800
4148	Fines/Penalties	\$ -	\$ 5,000
4150	Misc Services	\$ 12,960	\$ 12,460
4151	Unclasif Prof Services	\$ 17,968,978	\$ 18,122,112
4157	Disability Prof Services	\$ 600	\$ 600
4162	Storage Tank Fees	\$ -	\$ 12,300
4170	Refuse Disposal Fees-Cont	\$ 1,050,000	\$ 1,050,000
4171	Refuse Disposal Fees-City	\$ 12,084,448	\$ 11,412,662
4172	Litter Control Services	\$ 143,700	\$ 143,700
4173	Underground Storage Tank Maint	\$ 181,685	\$ 89,465
4174	Underground Stor Tank Supp	\$ 229,600	\$ -
4175	Disinterment Pay	\$ 10,240	\$ 10,240
4177	ERP Cost Allocation	\$ 458,434	\$ 1,432,759
4205	Citywide-Security Services	\$ -	\$ 454,113
4206	Security Services-Utilities	\$ 253,169	\$ 68,837
4208	County Recording	\$ 3,977	\$ 3,596
4209	Repair & Maintenance Road	\$ 5,141,689	\$ 10,947,696
4210	Contractual Serv	\$ 17,200	\$ 17,200
4211	Maint & Janitor Services	\$ 2,485,239	\$ 2,545,456
4212	Repair & Upkeep Equip	\$ 1,583,864	\$ 2,241,839
4213	Repr & Maint Bldgs/Struct	\$ 2,378,304	\$ 2,555,150
4214	Repair & Upkeep Of Equip.	\$ 1,281	\$ 1,281
4215	Rpr & Maint Bldg/Struct	\$ 28,154	\$ 31,529
4216	Central Shop Service	\$ 402,230	\$ 403,345
4217	Landscaping Services	\$ 4,162,096	\$ 4,112,390
4218	Waste Removal	\$ 617,774	\$ 656,959
4219	Laundry Services	\$ 274,044	\$ 279,094
4221	Suppl Construction Contr	\$ 500	\$ 500
4222	Misc Cont Serv	\$ 36,839,690	\$ 32,142,743
4224	Contractual Servic Billed	\$ -	\$ 12,000
4225	Misc Contractual Srvc St	\$ 250	\$ 250
4226	Cont Serv-City Force	\$ 4,838,768	\$ 4,283,927
4227	Contract Svc Operations	\$ 4,705,143	\$ 5,105,143
4229	All Contr Serv-Oth Agency	\$ 6,233,981	\$ 6,835,481
4231	Elevator Mtce Contracts	\$ 52,932	\$ 241,803
4232	Heating Vent A/C Contract	\$ 6,936	\$ 206,936
4270	Misc Services	\$ 83,135	\$ 25,520

Fund	Description	FY2008 Actual	FY2009 Proposed¹
4274	Contract Svc Chgs	\$ 417,500	\$ 72,500
4279	Other Non Personnel	\$ 1,749,195	\$ 15,203,158
4310	Graphics	\$ 890	\$ 890
4311	Print Shop Services	\$ 833,659	\$ 762,438
4312	Binding	\$ 54,736	\$ 54,736
4313	Photo & Blueprint	\$ 69,898	\$ 115,511
4314	Photocopy Xerox	\$ 1,051,714	\$ 1,068,653
4315	Micrographic Services	\$ 23,668	\$ 22,991
4317	Graphics And Photography	\$ 297,023	\$ 322,529
4318	Production Art	\$ 380	\$ 880
4319	Darkroom Services	\$ 5,700	\$ 5,424
4320	Typesetting Svcs	\$ 7,953	\$ 7,761
4321	Printing-Outside Contract	\$ 161,000	\$ 161,000
4322	Balboa Quick Print Svc	\$ 259,415	\$ 258,969
4325	Bindery Services	\$ 26,137	\$ 29,815
4351	Advertising	\$ 88,155	\$ 92,027
4352	Promotional Advertising	\$ 1,972,314	\$ 1,967,152
4403	Redemption Trans Coupons	\$ 150,918	\$ 181,102
4406	Transportation Incentives	\$ 9,771	\$ -
4408	Transit Pass Subsidy	\$ 873,586	\$ 901,586
4410	Training	\$ 30,000	\$ 33,000
4411	Training - In Town	\$ 11,006	\$ 10,606
4418	Tuition Reimbursement	\$ 441,600	\$ 442,905
4425	Other Training Costs	\$ 1,198	\$ 1,198
4430	Travel Expense	\$ -	\$ 500
4432	Transportation Allowance	\$ 1,423,035	\$ 1,787,440
4433	Scheduled Travel	\$ 1,450	\$ 1,450
4434	Parking Stamps	\$ 150,772	\$ 179,507
4436	Moving Expense Allowance	\$ 300	\$ 50
4448	Post Training Travel	\$ 150,100	\$ 150,100
4449	1 Day Trips-Less Th 200mi	\$ 53,238	\$ 54,176
4451	Meals With Non-City Emp.	\$ 19,287	\$ 17,887
4452	Meals With City Emp.	\$ 6,644	\$ 6,501
4453	Meetings	\$ 78,713	\$ 78,241
4454	Civic/Professional Mtngs.	\$ 17,620	\$ 13,125
4455	Prom/Recog/Non-C.Employee	\$ 61,294	\$ 58,206
4456	Prom/Recog/City Employees	\$ 110,851	\$ 165,013
4457	Interviewe(E) Trvl Non C.	\$ 3,050	\$ 2,050
4458	Travel-Other Than Trng.	\$ 348,484	\$ 349,547
4459	Travel-Training	\$ 437,402	\$ 460,088
4460	Training-In Town	\$ 687,178	\$ 881,782
4462	Other Special Dept Exp	\$ 63,728	\$ 14,816
4463	Memberships	\$ 916,671	\$ 900,517
4464	Meals-Auth Emer O/T	\$ 36,054	\$ 36,296
4465	Empl Personal Prop Damage	\$ 5,000	\$ 5,000
4466	Suggestion Awards	\$ 5,562	\$ 5,362
4469	Unclassified Fixed Charge	\$ 2,110	\$ 2,534
4470	Hazmat Trng. Handlers	\$ 65,000	\$ -
4471	Hazmat Facilities Service	\$ 163,596	\$ -

Fund	Description	FY2008 Actual	FY2009 Proposed¹
4633	Title Srch Prop Sales	\$ 4,050	\$ 4,050
4639	Prop Acq Appr & Misc Exp	\$ 509	\$ -
4657	Rebate Program Commercial	\$ 150,000	\$ 187,784
4681	Rent: Dept Specific	\$ 3,198,485	\$ 3,198,485
4682	Rent Land Bldgs	\$ 8,151,624	\$ 9,641,948
4685	Equipment Rental Outside	\$ 117,841	\$ 126,841
4686	Rental Photocopy Equip	\$ 21,546	\$ 10,981
4687	Office Equipment Rental	\$ 145,979	\$ 143,222
4689	Computer Prgm Pur & Lease	\$ -	\$ 6,300
4690	Leasing/Purchase	\$ 4,000	\$ 4,000
4691	Motive Equip Rental -Pool	\$ 410,199	\$ 418,521
4692	Motive Equip Rental-Usage	\$ 32,548,611	\$ 34,087,407
4693	Mot Eq Rental -Assignment	\$ 19,928,458	\$ 22,212,349
4810	Insurance	\$ -	\$ 270,171
4811	Fire Insurance	\$ 1,800,000	\$ 1,340,879
4812	Fidelity & Gen Ins	\$ 40,000	\$ 25,000
4813	Other Insurance	\$ 267,000	\$ 365,569
4851	Real Estate Tax	\$ 1,000	\$ 1,000
4852	Sales Use Tax	\$ -	\$ 350,000
4853	Assessments To Publ Prop	\$ 300,583	\$ 425,254
4872	Bond Interest Payments	\$ -	\$ 11,214,000
4881	Transfers - Cash	\$ 7,772,110	\$ 8,820,627
4884	Invest Clearance Fees	\$ 9,416	\$ 9,416
4888	Lobby Contract	\$ 348,000	\$ 348,000
4905	Contingency Reserve	\$ 5,000	\$ 5,000
4924	Energy Conservation and Mgmt Support	\$ 563,585	\$ 618,981
4926	Devel Svcs Dept Charges	\$ 54,757	\$ 54,757
4931	Miscellaneous Charges	\$ 13,000	\$ 13,000
4945	Engineering Dept Charges	\$ -	\$ 2,500
4951	Overhead Billed	\$ 830,962	\$ 39,119
4960	Acctg Dept Charges	\$ 8,228	\$ 8,228
4981	Appl Support-Committed	\$ -	\$ 1,166
4983	Desktop and Managing Services	\$ -	\$ 90
4984	Network Access-Committed	\$ -	\$ 591
4990	D.P.-Lease/Purch/Contract	\$ 21,140	\$ 21,140
4994	Shared New Development	\$ -	\$ 60
4995	Dp Corp Advance	\$ 5,824	\$ 5,824
4999	81 Pension Adm Dp	\$ 800	\$ 800
37503	Bcm Allocation 4e Adj Energy Efficiency Project	\$ 11,461	\$ 11,461
48791	Payments	\$ 937,238	\$ 703,748
48811	Transfer To Liab Claim Fd	\$ 18,000,000	\$ 28,000,000
48815	Trans Cash-Match Donation	\$ 1,000,302	\$ 1,000,302
48816	Transfer-Inter Office Mail	\$ 199,957	\$ 214,164
48818	Transfers to Other Funds	\$ 22,931,121	\$ 23,338,389
49943	TIMS Project Transfer	\$ -	\$ 58
49944	OPIS Maint. Interf Trans	\$ 110,941	\$ 102,892
TOTAL		\$ 259,804,191	\$ 306,990,265