



# **Balboa / Mission Bay Improvement**



# Balboa/Mission Bay Improvement



## Department Description

The Balboa Park/Mission Bay Park Improvement allocation provides the City with the ability to finance capital improvements in Balboa Park and Mission Bay Park. This fund is administered by Financial Management.



# Balboa/Mission Bay Improvement

## Department Summary

Balboa/Mission Bay Improvement				
	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 PROPOSED	FY 2008-2009 CHANGE
Positions	0.00	0.00	0.00	0.00
Personnel Expense	\$ -	\$ -	\$ -	\$ -
Non-Personnel Expense	\$ 6,948,990	\$ 6,949,448	\$ 6,955,219	\$ 5,771
<b>TOTAL</b>	<b>\$ 6,948,990</b>	<b>\$ 6,949,448</b>	<b>\$ 6,955,219</b>	<b>\$ 5,771</b>

## Department Expenditures

	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 PROPOSED
<b>BALBOA / MISSION BAY IMPROVEMENT</b>			
<b>Balboa/Mission Bay Improvement</b>			
Balboa Park Tram	\$ 305,442	\$ 341,442	\$ 351,442
Balboa/Mission Bay Improvement	\$ 84,166	\$ 40,773	\$ 40,773
Debt Service	\$ 6,559,382	\$ 6,567,233	\$ 6,563,004
<b>Total</b>	<b>\$ 6,948,990</b>	<b>\$ 6,949,448</b>	<b>\$ 6,955,219</b>

## Significant Budget Adjustments

### BALBOA / MISSION BAY IMPROVEMENT

Balboa/Mission Bay Improvement	Positions	Cost	Revenue
<b>Support for Debt Service and Administration</b>	0.00	\$ 10,000	\$ 5,771
Reflects an adjustment required in debt service payments and increase for administration of fund and associated revenue.			
<b>Non-Discretionary</b>	0.00	\$ (4,229)	\$ 0
Adjustments to expenses that are determined outside of the Department's direct control. Examples of these adjustments include utilities, insurance, and rent.			

# Balboa/Mission Bay Improvement

## Expenditures by Category

	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 PROPOSED
<b>NON-PERSONNEL</b>			
Supplies & Services	\$ 6,948,990	\$ 6,949,448	\$ 6,955,219
<b>SUBTOTAL NON-PERSONNEL</b>	\$ 6,948,990	\$ 6,949,448	\$ 6,955,219
<b>TOTAL</b>	\$ 6,948,990	\$ 6,949,448	\$ 6,955,219

# Balboa/Mission Bay Improvement

## Revenue and Expense Statement (Non-General Fund)

**BALBOA/MISSION BAY IMPROVEMENT FUNDS**  
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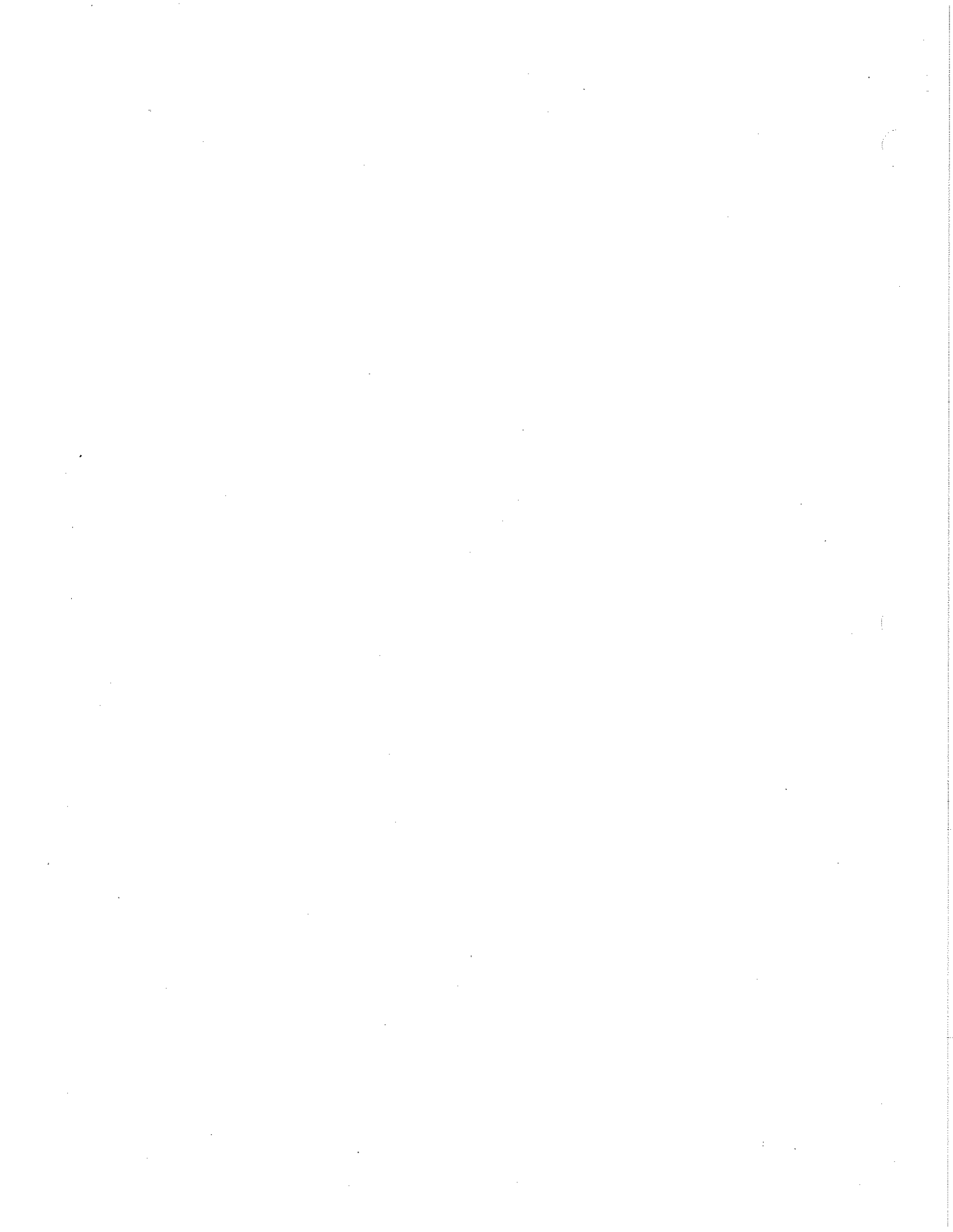
	FY 2007*	FY 2008*	FY 2009*
	BUDGET	BUDGET	PROPOSED
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 196,223	\$ 320,469	\$ 380,028
Debt Stabilization Reserve	(1) \$ 3,286,878	\$ 3,286,878	\$ 3,286,878
Prior Year Continuing Appropriations	\$ 211,449	\$ 211,449	\$ 128,351
Prior Year Reserves for Encumbrances	\$ 133,766	\$ 133,766	\$ 149,894
<b>TOTAL BALANCE</b>	<b>\$ 3,828,316</b>	<b>\$ 3,952,562</b>	<b>\$ 3,945,151</b>
<b>REVENUE</b>			
Transfer from Transient Occupancy Tax Fund	\$ 6,948,990	\$ 6,949,448	\$ 6,955,219
<b>TOTAL REVENUE</b>	<b>\$ 6,948,990</b>	<b>\$ 6,949,448</b>	<b>\$ 6,955,219</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 10,777,306</b>	<b>\$ 10,902,010</b>	<b>\$ 10,900,370</b>
<b>OPERATING EXPENSE</b>			
Balboa Park Tram	\$ 305,442	\$ 341,442	\$ 351,442
Operating Expense	(2) \$ 84,166	\$ 40,773	\$ 40,773
Transfer to Debt Service Funds	\$ 6,559,382	\$ 6,567,233	\$ 6,563,004
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 6,948,990</b>	<b>\$ 6,949,448</b>	<b>\$ 6,955,219</b>
<b>TOTAL EXPENSE</b>	<b>\$ 6,948,990</b>	<b>\$ 6,949,448</b>	<b>\$ 6,955,219</b>
<b>RESERVE</b>			
Debt Stabilization Reserve	(3) \$ 3,286,878	\$ 3,286,878	\$ 3,286,878
Reserve for Continuing Appropriations	\$ 211,449	\$ 211,449	\$ 128,351
Reserve for Encumbrances	\$ 133,766	\$ 133,766	\$ 149,894
<b>TOTAL RESERVE</b>	<b>\$ 3,632,093</b>	<b>\$ 3,632,093</b>	<b>\$ 3,565,123</b>
<b>TOTAL RESERVE</b>	<b>\$ 3,632,093</b>	<b>\$ 3,632,093</b>	<b>\$ 3,565,123</b>
<b>BALANCE</b>	<b>\$ 196,223</b>	<b>\$ 320,469</b>	<b>\$ 380,028</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 10,777,306</b>	<b>\$ 10,902,010</b>	<b>\$ 10,900,370</b>

\* At the time of publication audited financial statements for Fiscal Year 2007 were not available. Therefore, the Fiscal Years 2007 and 2008 columns reflect final budget amounts from the Fiscal Year 2007 and 2008 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

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

(2) Operating expense was previously included in Project Management.

(3) Debt stabilization was previously included in the fund balance.







# **Mission Bay Improvements Fund**



## Mission Bay Improvements Funds



### Description

The Mission Bay Improvements Fund is used for permanent public capital improvements and deferred maintenance of existing facilities in Mission Bay Park pursuant to the Mission Bay Park Master Plan. Capital improvements on Fiesta Island and South Shores will be given priority. Funding is directly related to the Mission Bay Ordinance (Council Ordinance O-2003-64 and Municipal Code 22.0229). This ordinance requires that one-half of all revenue from Mission Bay rents and concessions in excess of \$20 million is to be allocated to the Mission Bay Improvements Funds and the Regional Park Improvement Fund.



# Mission Bay Improvements Fund

## Department Summary

Mission Bay Improvements Fund				
	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 PROPOSED	FY 2008-2009 CHANGE
Positions	0.00	0.00	0.00	0.00
Personnel Expense	\$ -	\$ -	\$ -	\$ -
Non-Personnel Expense	\$ 1,097,595	\$ 2,500,000	\$ 2,466,802	\$ (33,198)
<b>TOTAL</b>	<b>\$ 1,097,595</b>	<b>\$ 2,500,000</b>	<b>\$ 2,466,802</b>	<b>\$ (33,198)</b>

## Department Expenditures

	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 PROPOSED
<b>MISSION BAY IMPROVEMENT FUND</b>			
<b>Mission Bay Improvements Fund</b>			
Mission Bay Improvements Fund	\$ 1,097,595	\$ 2,500,000	\$ 2,466,802
<b>Total</b>	<b>\$ 1,097,595</b>	<b>\$ 2,500,000</b>	<b>\$ 2,466,802</b>

## Significant Budget Adjustments

### MISSION BAY IMPROVEMENT FUND

Mission Bay Improvements Fund	Positions	Cost	Revenue
<b>Decrease Transfer Expenditure for Mission Bay and Regional Park Improvement Funds</b>	0.00	\$ (33,198)	\$ (33,198)

Adjustment to decrease transfer in expenditures per the Mission Bay Ordinance (Council Ordinance O-2003-64 and Municipal Code 22.0229), which requires that one-half of all revenue from Mission Bay rents and concessions in excess of \$20 million is to be allocated to the Mission Bay Improvements Fund and the Regional Park Improvement Fund.

## Expenditures by Category

	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 PROPOSED
<b>NON-PERSONNEL</b>			
Supplies & Services	\$ 1,097,595	\$ 2,500,000	\$ 2,466,802
<b>SUBTOTAL NON-PERSONNEL</b>	<b>\$ 1,097,595</b>	<b>\$ 2,500,000</b>	<b>\$ 2,466,802</b>
<b>TOTAL</b>	<b>\$ 1,097,595</b>	<b>\$ 2,500,000</b>	<b>\$ 2,466,802</b>

# Mission Bay Improvements Fund

## Revenue and Expense Statement (Non-General Fund)

### MISSION BAY IMPROVEMENT FUND

	FY 2007* BUDGET	FY 2008* BUDGET	FY 2009* PROPOSED
<b>REVENUE</b>			
Transfer from General Fund - Mission Bay Park's Rents	\$ 1,097,595	\$ 2,500,000	\$ 2,466,802
<b>TOTAL REVENUE</b>	<b>\$ 1,097,595</b>	<b>\$ 2,500,000</b>	<b>\$ 2,466,802</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 1,097,595</b>	<b>\$ 2,500,000</b>	<b>\$ 2,466,802</b>
<b>CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>			
CIP Expenditures	\$ 1,097,595	\$ 2,500,000	\$ 2,466,802
<b>TOTAL CIP EXPENSE</b>	<b>\$ 1,097,595</b>	<b>\$ 2,500,000</b>	<b>\$ 2,466,802</b>
<b>TOTAL EXPENSE</b>	<b>\$ 1,097,595</b>	<b>\$ 2,500,000</b>	<b>\$ 2,466,802</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 1,097,595</b>	<b>\$ 2,500,000</b>	<b>\$ 2,466,802</b>

\* At the time of publication audited financial statements for Fiscal Year 2007 were not available. Therefore, the Fiscal Years 2007 and 2008 columns reflect final budget amounts from the Fiscal Year 2007 and 2008 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.



# Regional Park Improvement Fund





# Regional Parks Improvement Fund



## Description

The City of San Diego's regional parks include Balboa Park, Mission Trails Regional Park, Otay River Valley Park, San Diego River Park, the Multiple Species Conservation Program open space areas, and coastal beaches and coastal parks. The Regional Parks Improvement Fund is to be used for permanent public capital improvements, planning, deferred maintenance, and land acquisitions for regional parks. Funding is directly related to the Mission Bay Ordinance (Council Ordinance O-2003-64 and Municipal Code 22.0229). This ordinance requires that one-half of all revenue from Mission Bay rents and concessions in excess of \$20 million is to be allocated to the Mission Bay Improvements Funds and the Regional Parks Improvement Fund.



# Regional Park Improvement Fund

## Department Summary

Regional Park Improvement Fund				
	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 PROPOSED	FY 2008-2009 CHANGE
Positions	0.00	0.00	0.00	0.00
Personnel Expense	\$ -	\$ -	\$ -	\$ -
Non-Personnel Expense	\$ 1,097,595	\$ 2,500,000	\$ 2,466,803	\$ (33,197)
<b>TOTAL</b>	<b>\$ 1,097,595</b>	<b>\$ 2,500,000</b>	<b>\$ 2,466,803</b>	<b>\$ (33,197)</b>

## Department Expenditures

	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 PROPOSED
<b>REGIONAL PARK IMPROVEMENT FUND</b>			
<b>Regional Park Improvement Fund</b>			
Regional Park Improvement Fund	\$ 1,097,595	\$ 2,500,000	\$ 2,466,803
<b>Total</b>	<b>\$ 1,097,595</b>	<b>\$ 2,500,000</b>	<b>\$ 2,466,803</b>

## Significant Budget Adjustments

### REGIONAL PARK IMPROVEMENT FUND

Regional Park Improvement Fund	Positions	Cost	Revenue
<b>Decrease Transfer Expenditure for Mission Bay and Regional Park Improvement Funds</b>	0.00	\$ (33,197)	\$ (33,197)

Adjustment to decrease transfer in expenditures per the Mission Bay Ordinance (Council Ordinance O-2003-64 and Municipal Code 22.0229), which requires that one-half of all revenue from Mission Bay rents and concessions in excess of \$20 million is to be allocated to the Mission Bay Improvements Fund and the Regional Park Improvement Fund.

## Expenditures by Category

	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 PROPOSED
<b>NON-PERSONNEL</b>			
Supplies & Services	\$ 1,097,595	\$ 2,500,000	\$ 2,466,803
<b>SUBTOTAL NON-PERSONNEL</b>	<b>\$ 1,097,595</b>	<b>\$ 2,500,000</b>	<b>\$ 2,466,803</b>
<b>TOTAL</b>	<b>\$ 1,097,595</b>	<b>\$ 2,500,000</b>	<b>\$ 2,466,803</b>

# Regional Park Improvement Fund

## Revenue and Expense Statement (Non-General Fund)

### REGIONAL PARK IMPROVEMENT FUND

	FY 2007*	FY 2008*	FY 2009*
	BUDGET	BUDGET	PROPOSED
<b>REVENUE</b>			
Transfer from General Fund - Mission Bay Park's Rents	\$ 1,097,595	\$ 2,500,000	\$ 2,466,803
<b>TOTAL REVENUE</b>	<b>\$ 1,097,595</b>	<b>\$ 2,500,000</b>	<b>\$ 2,466,803</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 1,097,595</b>	<b>\$ 2,500,000</b>	<b>\$ 2,466,803</b>
<b>CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>			
CIP Expense	\$ 1,097,595	\$ 2,500,000	\$ 2,466,803
<b>TOTAL CIP EXPENSE</b>	<b>\$ 1,097,595</b>	<b>\$ 2,500,000</b>	<b>\$ 2,466,803</b>
<b>TOTAL EXPENSE</b>	<b>\$ 1,097,595</b>	<b>\$ 2,500,000</b>	<b>\$ 2,466,803</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 1,097,595</b>	<b>\$ 2,500,000</b>	<b>\$ 2,466,803</b>

\* At the time of publication audited financial statements for Fiscal Year 2007 were not available. Therefore, the Fiscal Years 2007 and 2008 columns reflect final budget amounts from the Fiscal Year 2007 and 2008 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.