

2014

PROPOSED BUDGET



Financial Summary and Schedules



City of San Diego

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.



Schedule I

Part I: Summary of General Fund Revenues by Department

Part II: Summary of General Fund Expenditures by Department

This schedule summarizes General Fund revenues and expenditures by department with total General Fund revenues matching General Fund expenditures.

Schedule II

Part I: Summary of Revenues by Fund

Part II: Summary of Expenditures by Fund

This schedule summarizes the City’s revenues and expenditures by fund type as follows:

- General Fund
- Special Revenue Funds
- Debt Service and Tax Funds
- Enterprise Funds
- Internal Service
- Other Funds

Schedule III

Summary of General Fund FTE Positions by Department

- This schedule summarizes General Fund FTE positions by department.

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Schedule IV

Summary of FTE Positions by Fund

This schedule summarizes the City's FTE positions by fund type as follows:

- General Fund
- Special Revenue Funds
- Enterprise Funds
- Internal Service Funds
- Other Funds

Schedule V

Summary of Revenues by Category by Fund

This schedule summarizes the City's revenues by category within the following fund types:

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Enterprise Funds
- Internal Service Funds
- Other Funds

Schedule VI

Summary of Expenditures by Category by Fund

This schedule summarizes the City's expenditures by category within the following fund types:

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Enterprise Funds
- Internal Service Funds
- Other Funds

Schedule VII

Summary of Revenues, Expenditures, and Fund Balance

This schedule summarizes revenues, expenditures, and fund balances for the City's General Fund and Non-General Funds.

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Schedule VIII

Summary of Maintenance Assessment Districts Expenditures

This schedule summarizes the following information for Maintenance Assessment Districts:

- FTE Positions
- Personnel Expenditures
- Non-Personnel Expenditures

Note that totals reflected in the *Fiscal Year 2014 Proposed Financial Summary and Schedules* may not add exactly due to rounding.



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Financial Summary and Schedules

Schedule I - Summary of General Fund Revenues by Department

Department	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Administration	\$ 773,242	\$ 571,690	\$ 403,761
City Attorney	8,548,692	4,656,169	4,656,169
City Auditor	225,656	-	-
City Clerk	27,240	18,404	18,404
City Comptroller	2,261,681	2,716,760	2,361,760
City Council	140	-	-
City Treasurer	25,852,203	25,046,475	25,563,475
Citywide Other/Special Funds	9,752,791	-	-
Debt Management	793,675	660,645	548,645
Department of Information Technology	2,104	-	113,300
Development Services	2,934,011	3,291,864	3,412,712
Disability Services	18,050	15,415	15,116
Economic Development	2,562,314	4,232,349	3,978,485
Environmental Services	1,300,085	1,264,100	1,259,829
Ethics Commission	23,000	-	-
Financial Management	5,398	5,000	5,000
Fire-Rescue	29,678,437	27,673,921	23,850,734
Library	1,079,551	1,543,719	4,125,753
Major Revenues	865,252,542	846,121,194	892,643,527
Multimedia Services	-	113,300	-
Office of Homeland Security	787,924	1,028,515	930,957
Office of the Chief Financial Officer	596,267	600,000	450,000
Office of the IBA	150	-	-
Office of the Mayor	1,145,441	308,400	308,400
Park & Recreation	32,297,040	37,280,754	34,079,108
Personnel	9,431	6,000	6,000
Police	42,143,695	42,860,136	44,102,071
Public Utilities	1,102,319	989,819	940,000
Public Works - Contracting	-	-	1,053,393
Public Works - Engineering & Capital Projects	56,724,451	56,188,544	56,409,139
Public Works - General Services	3,852,498	4,001,183	3,881,596
Purchasing & Contracting	1,277,449	529,500	659,554
Real Estate Assets	42,615,033	41,049,418	43,344,297
Transportation & Storm Water	55,464,415	48,441,871	47,261,098
Total General Fund Revenues	\$ 1,189,106,924	\$ 1,151,215,145	\$ 1,196,382,283

Financial Summary and Schedules

Schedule I - Summary of General Fund Expenditures by Department

Department	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Administration	\$ 2,147,053	\$ 2,931,271	\$ 1,793,637
Business Office	914,217	1,122,992	-
City Attorney	41,808,843	43,602,031	44,528,987
City Auditor	3,430,892	3,809,105	3,742,214
City Clerk	4,495,422	4,809,806	5,231,613
City Comptroller	10,053,547	10,195,223	10,884,743
City Council	9,869,586	12,741,895	13,029,057
City Treasurer	17,497,382	19,648,529	20,369,902
Citywide Program Expenditures	80,708,512	66,937,965	67,436,863
Debt Management	2,104,192	2,356,856	2,432,299
Department of Information Technology	193,067	500,000	3,785,632
Development Services	13,977,146	14,243,885	15,927,522
Disability Services	1,964,677	575,749	625,153
Economic Development	3,989,992	6,821,730	7,964,811
Environmental Services	32,782,915	34,492,606	36,021,213
Ethics Commission	780,875	928,923	973,967
Financial Management	3,759,755	4,209,030	4,077,084
Fire-Rescue	207,856,112	201,562,113	220,200,974
General Fund Appropriated Reserve	-	3,928,250	-
Human Resources	1,781,057	2,404,564	2,531,164
Library	33,478,074	39,291,642	43,597,121
Multimedia Services	-	423,014	-
Office of Homeland Security	1,545,500	1,744,465	1,731,406
Office of the Assistant COO	310,409	314,036	1,287,220
Office of the Chief Financial Officer	511,398	841,996	991,960
Office of the Chief Operating Officer	519,990	538,024	564,154
Office of the IBA	1,563,431	1,701,668	1,768,233
Office of the Mayor	5,181,464	4,102,579	3,524,705
Park & Recreation	82,462,143	85,971,850	89,157,063
Personnel	6,388,781	6,546,590	6,921,841
Police	398,412,960	406,529,645	411,175,144
Public Utilities	1,264,629	1,706,193	1,969,446
Public Works - Contracting	-	-	2,097,465
Public Works - Engineering & Capital Projects	57,675,894	61,086,289	61,467,955
Public Works - General Services	14,899,918	15,191,845	15,711,325
Purchasing & Contracting	5,067,265	3,166,747	4,474,793
Real Estate Assets	3,782,067	4,541,750	4,829,744
Transportation & Storm Water	83,353,365	92,421,891	87,540,963
Total General Fund Expenditures	\$ 1,136,532,533	\$ 1,163,942,747	\$ 1,200,367,373

Financial Summary and Schedules

Schedule II - Summary of Revenues by Fund

Fund Type/Title	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
General Fund			
General Fund	\$ 1,189,106,924	\$ 1,151,215,145	\$ 1,196,382,283
Total General Fund	\$ 1,189,106,924	\$ 1,151,215,145	\$ 1,196,382,283
Special Revenue Funds			
Automated Refuse Container Fund	\$ 887,453	\$ 500,000	\$ 700,000
Concourse and Parking Garages Operating Fund	2,929,939	2,683,220	2,704,844
Convention Center Expansion Administration Fund	24,179	14,172,763	14,000,000
Convention Center Expansion Project Fund	15,111,314	-	-
Environmental Growth 1/3 Fund	4,154,196	4,246,484	3,945,786
Environmental Growth 2/3 Fund	8,315,363	8,439,470	7,898,572
Facilities Financing Fund	1,843,589	2,067,150	2,099,947
Fire and Lifeguard Facilities Fund	1,632,449	1,630,125	1,380,219
Fire/Emergency Medical Services Transport Program Fund	12,382,920	10,750,000	10,750,000
GIS Fund	1,408,717	1,616,274	1,616,274
Gas Tax	22,299,613	20,920,006	20,738,091
HUD Programs Administration Fund	3,112	-	-
Information Technology Fund	5,508,809	7,818,160	9,089,850
Junior Lifeguard Program Fund	633,961	567,716	595,618
Local Enforcement Agency Fund	704,492	795,693	795,693
Los Penasquitos Canyon Preserve Fund	172,311	186,000	186,000
Maintenance Assessment District (MAD) Funds	19,799,734	20,343,609	20,766,014
Major Events Revolving Fund	245,916	-	-
Mission Bay Improvements Fund	2,452,535	503,095	3,114,678
Mission Bay/Balboa Park Improvement	1,509,207	1,600,000	2,060,000
New Convention Facility Fund	3,408,911	3,400,000	3,280,000
OneSD Support Fund	21,404,040	25,638,857	21,101,243
PETCO Park Fund	18,154,699	17,397,100	16,494,163
Police Decentralization Fund	1,824,648	5,124,648	3,749,765
Prop 42 Replacement - Transportation Relief Fund	18,512,872	15,248,190	15,248,190
Public Art Fund	182,405	-	-
Public Safety Needs & Debt Service	7,379,141	7,781,541	8,396,967
QUALCOMM Stadium Operations Fund	15,126,849	14,922,801	16,477,809
Redevelopment Fund	2,933,493	-	-
Regional Park Improvements Fund	2,553,336	2,500,000	2,500,000
Seized & Forfeited Assets Fund	(10,079)	-	-
Seized Assets - California Fund	28	10,000	10,000
Seized Assets - Federal DOJ Fund	648,150	900,000	900,000
Seized Assets - Federal Treasury Fund	47	100,000	100,000

Financial Summary and Schedules

Schedule II - Summary of Revenues by Fund

Fund Type/Title	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Serious Traffic Offenders Program Fund	129,186	-	-
Storm Drain Fund	5,928,649	5,446,746	5,700,000
Transient Occupancy Tax Fund	70,645,976	74,432,640	81,281,361
Trolley Extension Reserve	1,220,714	278,716	1,171,284
Underground Surcharge Fund	48,408,419	49,444,555	49,091,916
Wireless Communications Technology Fund	9,799,769	8,621,354	7,534,476
Zoological Exhibits	10,169,022	8,081,538	10,030,000
Total Special Revenue Funds	\$ 340,440,087	\$ 338,168,451	\$ 345,508,760

Debt Service and Tax Funds

Public Safety Communication Bonds	\$ 92,515	\$ -	\$ -
Tax and Revenue Anticipation Notes	940,363	500,000	2,630,000
Total Debt Service and Tax Funds	\$ 1,032,878	\$ 500,000	\$ 2,630,000

Capital Project Funds

Capital Outlay Fund	\$ 10,401,837	\$ -	\$ -
TransNet ARRA Exchange Fund	12,050,649	-	-
TransNet Extension Administration & Debt Fund	457,568	271,352	284,244
TransNet Extension Congestion Relief Fund	11,963,092	18,804,714	19,698,102
TransNet Extension Maintenance Fund	12,506,747	8,059,163	8,509,644
Total Capital Project Funds	\$ 47,379,893	\$ 27,135,229	\$ 28,491,990

Enterprise Funds

Airports Fund	\$ 4,603,804	\$ 4,690,580	\$ 4,690,334
Development Services Fund	40,186,024	45,586,082	45,581,357
Golf Course Fund	17,699,864	16,558,714	18,371,747
Metropolitan Sewer Utility Fund	82,242,873	78,633,992	92,163,000
Municipal Sewer Revenue Fund	329,548,873	331,666,586	316,974,000
Recycling Fund	21,667,214	18,826,994	17,777,651
Refuse Disposal Fund	26,907,628	27,674,497	29,368,747
Sewer Utility - AB 1600 Fund	8,298,532	-	-
Water Utility - AB 1600 Fund	8,119,481	-	-
Water Utility Operating Fund	519,988,178	467,014,802	436,930,000
Total Enterprise Funds	\$ 1,059,262,473	\$ 990,652,247	\$ 961,856,836

Internal Service Funds

Central Stores Fund	\$ 9,933,671	\$ 13,342,058	\$ 13,341,496
ERP Fund	27,493	-	-
Energy Conservation Program Fund	3,241,247	3,926,679	2,319,443
Fleet Services Operating Fund	52,366,873	48,098,089	51,647,391
Fleet Services Replacement Fund	27,968,157	27,702,628	27,545,583
Publishing Services Fund	3,819,835	3,773,269	3,413,041

Financial Summary and Schedules

Schedule II - Summary of Revenues by Fund

Fund Type/Title	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Risk Management Administration Fund	9,460,886	9,728,039	9,965,698
Total Internal Service Funds	\$ 106,818,162	\$ 106,570,762	\$ 108,232,652
Total Combined Budget Revenues	\$ 2,744,040,416	\$ 2,614,241,834	\$ 2,643,102,521

Financial Summary and Schedules

Schedule II - Summary of Operating Expenditures by Fund

Fund Type/Title	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
General Fund			
General Fund	\$ 1,136,532,533	\$ 1,163,942,747	\$ 1,200,367,373
Total General Fund	\$ 1,136,532,533	\$ 1,163,942,747	\$ 1,200,367,373
Special Revenue Funds			
Automated Refuse Container Fund	\$ 777,545	\$ 800,000	\$ 800,000
Concourse and Parking Garages Operating Fund	2,906,789	2,641,944	2,665,835
Convention Center Expansion Administration Fund	21,938	14,140,038	13,977,450
Convention Center Expansion Project Fund	14,867,554	-	-
Environmental Growth 1/3 Fund	3,985,678	4,408,198	3,962,339
Environmental Growth 2/3 Fund	8,078,081	8,078,081	8,229,966
Facilities Financing Fund	1,913,839	2,067,150	2,099,947
Fire and Lifeguard Facilities Fund	1,578,736	1,676,337	1,426,431
Fire/Emergency Medical Services Transport Program Fund	15,906,484	14,995,600	11,106,765
GIS Fund	1,175,614	1,640,459	1,679,327
Gas Tax	20,512,146	20,920,006	20,738,091
Information Technology Fund	4,529,707	9,085,716	9,858,715
Junior Lifeguard Program Fund	464,303	567,716	595,618
Local Enforcement Agency Fund	751,980	851,056	876,910
Los Penasquitos Canyon Preserve Fund	196,417	201,804	219,902
Maintenance Assessment District (MAD) Funds	21,030,452	33,371,900	34,516,193
Major Events Revolving Fund	448,299	-	-
Mission Bay/Balboa Park Improvement	1,404,967	2,059,694	2,069,234
New Convention Facility Fund	3,405,278	3,405,000	3,405,000
OneSD Support Fund	20,235,237	25,678,944	21,171,869
PETCO Park Fund	16,562,371	17,466,309	17,404,050
Police Decentralization Fund	3,415,147	7,242,553	5,120,000
Prop 42 Replacement - Transportation Relief Fund	18,966,739	15,248,190	15,248,190
Public Art Fund	9,493	56,300	102,814
Public Safety Needs & Debt Service	7,383,838	7,781,541	8,396,967
QUALCOMM Stadium Operations Fund	16,211,071	16,549,074	17,064,700
Redevelopment Fund	3,538,669	-	-
Seized & Forfeited Assets Fund	(4,254)	-	-
Seized Assets - California Fund	4,967	10,000	10,000
Seized Assets - Federal DOJ Fund	992,306	1,389,093	1,392,812
Seized Assets - Federal Treasury Fund	-	100,000	100,000
Serious Traffic Offenders Program Fund	121,595	-	-
Storm Drain Fund	5,723,207	5,446,746	5,700,000
Transient Occupancy Tax Fund	70,532,814	74,432,640	88,857,671

Financial Summary and Schedules

Schedule II - Summary of Operating Expenditures by Fund

Fund Type/Title	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Trolley Extension Reserve	1,170,113	1,180,374	1,179,299
Underground Surcharge Fund	35,296,835	49,444,555	49,091,916
Wireless Communications Technology Fund	9,366,095	9,869,693	8,853,902
Zoological Exhibits	9,980,324	8,081,538	10,030,000
Total Special Revenue Funds	\$ 323,462,372	\$ 360,888,249	\$ 367,951,913
Debt Service and Tax Funds			
Public Safety Communication Bonds	\$ 2,314,480	\$ 536,617	\$ -
Tax and Revenue Anticipation Notes	920,209	500,000	2,630,000
Total Debt Service and Tax Funds	\$ 3,234,689	\$ 1,036,617	\$ 2,630,000
Capital Project Funds			
Capital Outlay Fund	\$ 2,669,673	\$ 1,940,000	\$ 3,210,001
TransNet ARRA Exchange Fund	6,186,847	-	-
TransNet Extension Administration & Debt Fund	261,131	271,352	284,244
TransNet Extension Congestion Relief Fund	1,718,406	1,200,000	1,200,000
TransNet Extension Maintenance Fund	7,825,619	8,059,163	8,442,044
Total Capital Project Funds	\$ 18,661,676	\$ 11,470,515	\$ 13,136,289
Enterprise Funds			
Airports Fund	\$ 3,023,180	\$ 5,882,910	\$ 5,776,257
Development Services Fund	38,682,799	44,139,126	45,724,915
Golf Course Fund	14,215,390	14,757,337	15,623,529
Metropolitan Sewer Utility Fund	187,873,424	216,332,977	204,501,167
Municipal Sewer Revenue Fund	122,761,303	128,400,200	131,725,936
Recycling Fund	17,873,679	23,300,027	23,218,191
Refuse Disposal Fund	29,041,740	34,548,056	31,307,234
Water Utility Operating Fund	371,715,227	436,924,189	434,280,781
Total Enterprise Funds	\$ 785,186,742	\$ 904,284,822	\$ 892,158,010
Internal Service Funds			
Central Stores Fund	\$ 10,180,979	\$ 13,342,058	\$ 13,341,496
ERP Fund	5,554	-	-
Energy Conservation Program Fund	1,989,582	2,361,424	2,343,675
Fleet Services Operating Fund	52,360,307	48,036,589	51,647,391
Fleet Services Replacement Fund	19,261,068	18,943,165	22,461,956
Publishing Services Fund	3,679,647	3,388,151	3,300,066
Risk Management Administration Fund	8,463,782	9,530,180	9,742,023
Total Internal Service Funds	\$ 95,940,920	\$ 95,601,567	\$ 102,836,607
Total Combined Budget Expenditures	\$ 2,363,018,931	\$ 2,537,224,517	\$ 2,579,080,192

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

Capital Improvements Program	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Special Revenue Funds			
Antenna Lease Revenue Fund	\$ (12,749)	\$ -	\$ -
CCDC Contributions	1,723,906	-	-
CH RDA Contribution To CIP	29,087	-	-
CI-RDA Contributions to CIP Fund	162,413	-	-
Centre City Contribution to City Tax Increment	33,088,268	-	-
Concourse and Parking Garages Operating Fund	42,400	-	-
Convention Center Exp Surety	1,337,611	-	-
Crossroads Redevelopmen CIP Contributions Fund	841,543	-	-
Del Mar Terrace CIP Fund	4,433	-	-
EGF CIP Fund 1/3	40,477	-	126,885
Energy Conservation Program CIP Fund	61,348	1,800,000	-
Environmental Growth 2/3 Fund	39,997	-	-
Fiesta Island Sludge Mitigation Fund	11,089	-	-
First SD River Imp. Project CIP Fund	41,304	-	-
Gas Tax	8,533	-	-
Library System Improvement Fund	278	-	-
Maintenance Assessment District (MAD) Funds	493,334	590,000	1,064,919
Mid-City CIP Fund	17,236	-	150,000
Mission Bay Improvements Fund	83,081	503,095	3,114,678
Mission Trails Regional Park Fund	379,452	-	-
Monetary Conditions Placed on Future Deposits	-	1,405,326	-
NP - Redevelopment CIP Contributions Fund	48,360	-	-
NTC RdA Contribution to CIP	9,930	-	-
North Bay Redevelopment CIP Contribution Fund	15,955	-	-
North Park CIP Fund	29,034	-	-
OneSD Support Fund	-	1,100,000	-
Park Village CIP Fund	37,625	-	-
Prop 42 Replacement - Transportation Relief Fund	(2,006)	-	-
Public/Private Partnership Fund	1,610	-	-
QUALCOMM Stadium Operations CIP Fund	97,229	-	750,000
RDA Contribution to San Ysidro Project Fund	32,799	-	-
RDA Contributions to City Heights Project Fund	241	-	-
Regional Park Improvements Fund	1,397,332	2,500,000	2,500,000
SC-RDA Contribution to CIP Fund	191,400	-	-
Sea World Traffic Mitigation Fund	1,359	-	-
Section 108 MLK Senior Center Fund	97,420	-	-
Sunset Cliffs Natural Park	31,433	-	-
TOT Coastal Infrastructure CIP Fund	628	-	-

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

Capital Improvements Program	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Talmadge CIP Fund	377,115	-	110,000
Unappropriated Reserve - Balboa Park CIP Fund	18,741	-	-
Underground Surcharge CIP Fund	4,389,787	-	-
Total Special Revenue Funds	\$ 45,169,033	\$ 7,898,421	\$ 7,816,482

Enterprise Funds

Balboa Park Golf Course CIP Fund	\$ 1,154,922	\$ 700,000	\$ 1,755,000
Brown Field Special Aviation	287,382	1,500,000	-
Development Services Fund	886	-	-
EDCD Community Fund	31,343	-	-
Metro Sewer Utility - CIP Funding Source	16,232,190	26,516,895	16,384,816
Mission Bay Golf Course CIP Fund	48,618	300,000	1,200,000
Montgomery Field Special Aviation	287,669	900,000	-
Muni Sewer Utility - CIP Funding Source	88,718,438	44,220,222	53,504,911
Municipal Sewer Revenue Fund	(391,239)	-	-
Recycling Fund CIP Fund	344	-	-
Refuse Disposal CIP Fund	335,853	2,778,000	605,000
Sewer Contribution to CIP	5,951	-	-
Torrey Pines Golf Course CIP Fund	3,581	-	1,100,000
Water Contributions To CIP	5,159	-	-
Water Utility - CIP Funding Source	65,478,578	90,866,506	49,836,598
Water Utility Operating Fund	(1,534,097)	-	-
Total Enterprise Funds	\$ 170,665,577	\$ 167,781,623	\$ 124,386,325

Capital Project Funds

Barrio Logan	\$ -	\$ 860,000	\$ 475,000
Belmont/Mission Beach Develop	223,631	-	-
Black Mountain Ranch FBA	12,281	-	500,000
C.O.-Pueblo Land/Pol. Decentra	306,940	-	-
CIP Contributions from General Fund	2,219,053	11,550,000	400,000
CITY-MH-Tax Increment for Capital	27,053	-	-
Capital Outlay Fund	5,848,026	-	-
Capital Outlay-Sales Tax	11,870	-	-
Carmel Mt East-Major District	-	29,384	-
Carmel Valley Consolidated FBA	376,631	-	-
Carmel Valley South FBA	(30,133)	-	-
Chollas - Major District	-	20,695	-
Clairemont Mesa - Urban Comm	80,023	175,000	75,000
College Area	192,276	390,000	570,000
Deferred Maint Revenue 2009A-Project	34,469,287	-	-
Del Mar Mesa FBA	9,434	-	-
ERP-Capital Project Fund	(7,000)	-	-
Energy Upgrades CEC Loan #3 Fund	2,987,655	-	-

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

Capital Improvements Program	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Energy Upgrades CEC Loan Fund	3,548	-	-
Equipment Division CIP Fund	1,162	-	-
FY09 Sunset Cliffs Natural Par	3,169	-	-
Gen Dyna-Community Improvement	18,840	-	-
Golden Hill Urban Comm	28,939	-	395,000
Highland/Landis(East SD)-Major	4,242	5,673	-
Infrastructure Improvement - CD 5	45,715	-	-
Infrastructure Improvement - Mayor	11,576	-	-
Kearny Mesa-Urban Comm	300,984	-	-
La Jolla Urban Comm	25,128	350,000	135,000
Lake Murray/Del Cerro-Maj Dist	-	454	-
Linda Vista Urban Comm	18,389	500,000	70,000
Linda Vista-Major District	-	965	-
Loma Portal - Major District	-	38,287	-
Memorial(Southeast SD)Maj Dist	-	10,657	-
Mid City Urban Comm	-	140,000	52,000
Mid-City - Park Dev Fund	94,040	-	1,200,000
Midway/Pacific Hwy Urban Comm	33,468	1,570,000	300,000
Mira Mesa - FBA	2,340,065	-	-
Mira Mesa East-Major District	-	3,100	-
Mission Bay - Major District	-	9,057	-
Mission Beach - Urban Comm	-	100,000	-
Mission Valley-Urban Comm.	251,263	-	-
Mitigation Funds for Carroll Canyon Road	413,279	-	-
Montgomery/Waller-Major Dist	421	1,801	-
Navajo Urban Comm	89,811	-	-
New Central Library Contributions	966,146	-	-
North Park - Major District	-	39,274	-
North Park Urban Comm	24,836	300,000	200,000
North University City-FBA	17,634,412	-	-
Ocean Beach - Major District	-	2,913	-
Old San Diego - Urban Comm	-	100,000	-
Otay Mesa-East (From 39062)	162,068	-	-
Otay Mesa-West (From 39067)	1,663,518	-	-
Otay Mesa/Nestor Urb Comm	80,319	350,000	190,000
PFFA-FLSF 2002B-Const.	471,787	-	-
PV Est-Other P & R Facilities	50,196	50,000	-
Pacific Beach Urban Comm	108,551	-	-
Pacific Beach-Major District	-	12,712	-
Pacific Highlands Ranch FBA	2,901,840	-	2,000,000
Park North-East - Park Dev Fd	74,273	122,500	2,198,675
Penasquitos East Trust	6,013	-	-
Penasquitos North-Major Dist	-	14,374	-

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

Capital Improvements Program	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Penasquitos South-Major Dist	-	49,833	-
Peninsula Urban Comm	124,629	725,000	-
Pk/Rec Bldg Permit Fee Dist C	-	10,335	-
Pk/Rec Bldg Permit Fee Dist E	-	34,523	-
Pk/Rec Bldg Permit Fee Dist-A	-	5,547	-
Pk/Rec Bldg Permit Fee Dist-B	-	253	-
Pk/Rec Bldg Permit Fee Dist-D	-	21,041	-
Point Loma - Major District	-	5,594	-
Presidio - Major District	-	7,086	-
Private & Others Contrib-CIP	3,558,854	-	-
Prop A-(Bikeway)	174,431	-	-
R.H.-Endowment Comm.Youth	-	78,051	-
Rancho Bernardo-Fac Dev Fund	90,835	320,000	-
Rancho Encantada	15,957	-	-
Rancho Penasquitos FBA	128,085	-	-
Rose & Tecolote Creek Water Quality	116,685	-	-
S.E. San Diego Urban Comm	453,803	300,000	-
SC Open Sp Acg/Rec Ctr PhI	-	37,716	-
SC Open Sp Acg/Rec Ctr PhII	-	34,233	-
SD Unified School Dist-Cap Out	17,479,991	-	-
SR 209 & 274 Coop with State	35,049	-	-
SR-56 Participation Agree.	7,709	-	-
Sabre Springs-FBA	78,927	-	-
San Andres Cost Reim. Dist.	-	-	952,749
San Ysidro - Major District	-	5,876	-
San Ysidro Urban Comm	97,879	800,000	900,000
San Ysidro-Sub Dist	-	3,299	-
Scripps Miramar Ranch FBA	364,644	-	-
Scripps/Miramar Misc	-	165,000	-
Scripps/Miramar Traffic	697	-	-
Serra Mesa - Urban Community	49,147	-	-
Skyline/Paradise Urb Comm	18,609	-	-
South Bay - Major District	-	-	156,300
Southcrest - Major District	-	59,686	-
Southcrest Sub Dist	-	9,900	-
Spring Cnyn Rd Improvements	193,788	-	-
Sub Area-2	-	950,000	-
Tierrasanta - DIF	59,344	90,000	-
Tierrasanta(Elliott West)Maj D	-	3,876	-
Torrey Corner Mitigation Fund	6,795	-	-
Torrey Highlands	1,152,602	-	5,274,824
Torrey Pines - Urban Community	1,110	-	-
TransNet (Prop A 1/2% Sales Tax)	3,080,478	-	1,200,000

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

Capital Improvements Program	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
TransNet ARRA Exchange Fund	4,295,425	-	-
TransNet Extension Congestion Relief Fund	12,718,984	17,607,604	20,622,244
TransNet Extension Major Corri	25,316	-	-
TransNet Extension RTCI Fee	11,502	-	750,000
University City So.-Urban Comm	-	300,000	-
Uptown Urban Comm	931,734	866,000	800,000
Total Capital Project Funds	\$ 119,828,034	\$ 39,237,299	\$ 39,416,792
Grant Enterprise Funds			
Grant Fund-Enterprise-Federal	\$ 286,698	\$ -	\$ -
Total Grant Enterprise Funds	\$ 286,698	\$ -	\$ -
Grant Government Funds			
Grant Fund - Federal	\$ 10,680,282	\$ -	\$ -
Grant Fund - Other	309,344	-	-
Grant Fund - State	16,235,150	-	-
Total Grant Government Funds	\$ 27,224,776	\$ -	\$ -
Total Capital Budget Expenditures	\$ 363,174,117	\$ 214,917,343	\$ 171,619,599
Total Combined Operating and Capital Budget Expenditures	\$ 2,726,193,049	\$ 2,752,141,860	\$ 2,750,699,791

Financial Summary and Schedules

Schedule III - Summary of General Fund FTE Positions by Department

Department	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Administration	18.45	22.95	12.00
Business Office	7.25	7.75	–
City Attorney	343.35	345.99	332.86
City Auditor	19.50	20.00	20.00
City Clerk	45.39	45.12	45.00
City Comptroller	79.75	79.75	81.75
City Council	91.89	98.13	102.30
City Treasurer	116.63	118.63	119.63
Debt Management	18.00	18.00	19.00
Department of Information Technology	–	–	5.00
Development Services	100.54	111.07	113.75
Disability Services	3.00	4.38	4.37
Economic Development	33.30	44.42	46.00
Environmental Services	129.80	135.01	137.69
Ethics Commission	6.00	5.00	5.00
Financial Management	31.12	31.03	30.00
Fire-Rescue	1,148.89	1,146.40	1,162.52
Human Resources	12.75	16.00	16.00
Library	359.23	408.06	410.93
Multimedia Services	–	4.00	–
Office of Homeland Security	13.40	13.39	13.40
Office of the Assistant COO	1.00	1.00	8.00
Office of the Chief Financial Officer	3.00	3.75	5.00
Office of the Chief Operating Officer	2.00	2.00	2.00
Office of the IBA	10.00	10.00	10.00
Office of the Mayor	38.17	24.16	26.16
Park & Recreation	741.21	769.15	782.06
Personnel	59.05	59.04	60.36
Police	2,514.85	2,515.35	2,524.79
Public Works - Contracting	–	–	19.00
Public Works - Engineering & Capital Projects	469.03	479.67	469.88
Public Works - General Services	112.00	116.00	123.00
Purchasing & Contracting	39.39	30.39	39.59
Real Estate Assets	27.00	28.00	28.00
Transportation & Storm Water	441.68	438.56	437.40
Total Budget FTE Positions	7,036.61	7,152.15	7,212.44



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Financial Summary and Schedules

Schedule IV - Summary of FTE Positions by Fund

Fund Type/Title	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Proposed Budget
General Fund			
General Fund	7,036.61	7,152.15	7,212.44
Total General Fund	7,036.61	7,152.15	7,212.44
Special Revenue Funds			
Concourse and Parking Garages Operating Fund	2.00	2.00	2.00
Facilities Financing Fund	16.00	15.89	15.35
Fire/Emergency Medical Services Transport Program Fund	33.00	33.00	29.00
GIS Fund	-	2.00	2.00
Information Technology Fund	26.00	32.00	39.00
Junior Lifeguard Program Fund	-	1.00	1.00
Local Enforcement Agency Fund	6.00	6.00	6.00
Los Penasquitos Canyon Preserve Fund	2.00	2.00	2.00
Maintenance Assessment District (MAD) Funds	23.75	23.75	23.75
OneSD Support Fund	20.00	18.00	17.50
PETCO Park Fund	1.00	1.00	1.00
QUALCOMM Stadium Operations Fund	37.35	37.00	37.00
Redevelopment Fund	31.50	-	-
Transient Occupancy Tax Fund	9.00	9.00	9.00
Underground Surcharge Fund	2.00	2.00	2.00
Wireless Communications Technology Fund	50.00	48.00	44.76
Total Special Revenue Funds	259.60	232.64	231.36
Enterprise Funds			
Airports Fund	18.00	18.00	18.00
Development Services Fund	402.75	419.75	430.75
Golf Course Fund	97.05	97.00	98.00
Metropolitan Sewer Utility Fund	443.98	450.89	447.01
Municipal Sewer Revenue Fund	421.64	415.19	407.08
Recycling Fund	108.23	108.34	107.33
Refuse Disposal Fund	160.91	158.38	150.02
Water Utility Operating Fund	718.87	708.44	696.00
Total Enterprise Funds	2,371.43	2,375.99	2,354.19
Internal Service Funds			
Central Stores Fund	23.00	26.35	23.34
Energy Conservation Program Fund	12.85	12.85	12.60
Fleet Services Operating Fund	249.00	168.50	169.50
Publishing Services Fund	14.33	10.00	10.00
Risk Management Administration Fund	79.44	78.94	79.88

Financial Summary and Schedules

Schedule IV - Summary of FTE Positions by Fund

Fund Type/Title	FY 2012 Adopted Budget	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Total Internal Service Funds	378.62	296.64	295.32
Other Funds			
City Employee's Retirement System Fund	62.00	62.00	64.00
Total Other Funds	62.00	62.00	64.00
Total Budget FTE Positions	10,108.26	10,119.42	10,157.31

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
General Fund			
General Fund			
Property Tax Revenue	\$ 408,776,679	\$ 387,134,682	\$ 402,168,856
Property Taxes	408,776,679	387,134,682	402,168,856
Sales Tax	\$ 220,276,730	\$ 236,258,330	\$ 248,138,819
Sales Tax	220,276,730	236,258,330	248,138,819
Transient Occupancy Tax	\$ 78,268,079	\$ 81,710,904	\$ 89,244,498
Transient Occupancy Taxes	78,268,079	81,710,904	89,244,498
Other Local Taxes	\$ 74,817,686	\$ 78,037,621	\$ 75,398,956
Property Transfer Taxes	5,746,796	6,359,105	6,968,111
SDG&E	37,220,033	37,736,863	35,553,223
CATV	18,595,892	19,365,448	19,441,622
Refuse Collection Franchise	9,087,505	9,950,000	9,100,000
Other Franchises	4,167,459	4,626,205	4,336,000
Licenses and Permits	\$ 31,117,140	\$ 31,899,632	\$ 31,426,763
Business Tax	7,564,869	6,613,129	6,613,129
Rental Unit Tax	6,980,380	5,925,000	6,725,000
Parking Meters	7,929,613	7,879,891	8,369,891
Refuse Collector Business Tax	636,775	660,000	660,000
Other Licenses and Permits	8,005,503	10,821,612	9,058,743
Fines Forfeitures and Penalties	\$ 62,419,257	\$ 31,405,844	\$ 29,349,993
Parking Citations	18,667,528	18,000,054	18,298,430
Municipal Court	8,547,600	8,454,924	6,945,761
Negligent Impound	357,346	-	-
Other Fines & Forfeitures	34,846,783	4,950,866	4,105,802
Rev from Money and Prop	\$ 48,471,919	\$ 42,570,288	\$ 44,938,792
Interest and Dividends	2,560,691	1,354,233	859,389
Mission Bay	27,949,147	26,003,095	28,614,678
Pueblo Lands	4,260,590	4,818,228	4,818,228
Other Rents and Concessions	13,701,490	10,394,732	10,646,497
Rev from Federal Agencies	\$ 1,607,711	\$ 2,931,478	\$ 2,974,720
Revenue from Federal Agencies	1,607,711	2,931,478	2,974,720
Rev from Other Agencies	\$ 1,131,873	\$ 594,100	\$ 1,142,800
Revenue from Other Agencies	1,131,873	594,100	1,142,800
Charges for Services	\$ 164,697,104	\$ 181,413,372	\$ 177,529,858
Charges for Current Services	164,697,104	181,413,372	177,529,858
Other Revenue	\$ 5,296,948	\$ 3,837,765	\$ 4,922,778
Other Revenue	5,296,948	3,837,765	4,922,778

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Transfers In	\$ 92,225,799	\$ 73,421,129	\$ 89,145,450
Transfers In	92,225,799	73,421,129	89,145,450
Total General Fund	\$ 1,189,106,924	\$ 1,151,215,145	\$ 1,196,382,283
Total General Fund	\$ 1,189,106,924	\$ 1,151,215,145	\$ 1,196,382,283

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Special Revenue Funds			
Automated Refuse Container Fund			
Rev from Money and Prop	\$ 10,501	\$ -	\$ -
Interest and Dividends	10,501	-	-
Charges for Services	\$ 876,951	\$ 500,000	\$ 700,000
Charges for Current Services	876,951	500,000	700,000
Total Automated Refuse Container Fund	\$ 887,453	\$ 500,000	\$ 700,000
Concourse and Parking Garages Operating Fund			
Fines Forfeitures and Penalties	\$ -	\$ 843	\$ -
Other Fines & Forfeitures	-	843	-
Rev from Money and Prop	\$ 2,929,939	\$ 2,682,377	\$ 2,704,844
Other Rents and Concessions	2,929,939	2,682,377	2,704,844
Total Concourse and Parking Garages Operating Fund	\$ 2,929,939	\$ 2,683,220	\$ 2,704,844
Convention Center Expansion Administration Fund			
Rev from Money and Prop	\$ 4,179	\$ -	\$ -
Interest and Dividends	4,179	-	-
Rev from Other Agencies	\$ -	\$ 4,500,000	\$ 4,500,000
Revenue from Other Agencies	-	4,500,000	4,500,000
Transfers In	\$ 20,000	\$ 9,672,763	\$ 9,500,000
Transfers In	20,000	9,672,763	9,500,000
Total Convention Center Expansion Administration Fund	\$ 24,179	\$ 14,172,763	\$ 14,000,000
Convention Center Expansion Project Fund			
Rev from Money and Prop	\$ 1,314	\$ -	\$ -
Interest and Dividends	1,314	-	-
Rev from Other Agencies	\$ 4,500,000	\$ -	\$ -
Revenue from Other Agencies	4,500,000	-	-
Transfers In	\$ 10,610,000	\$ -	\$ -
Transfers In	10,610,000	-	-
Total Convention Center Expansion Project Fund	\$ 15,111,314	\$ -	\$ -
Environmental Growth 1/3 Fund			
Other Local Taxes	\$ 4,144,944	\$ 4,192,984	\$ 3,936,786
SDG&E	4,135,559	4,192,984	3,936,786
Other Franchises	9,384	-	-

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Rev from Money and Prop	\$ 9,253	\$ 53,500	\$ 9,000
Interest and Dividends	9,253	53,500	9,000
Total Environmental Growth 1/3 Fund	\$ 4,154,196	\$ 4,246,484	\$ 3,945,786
Environmental Growth 2/3 Fund			
Other Local Taxes	\$ 8,290,172	\$ 8,385,970	\$ 7,873,572
SDG&E	8,271,119	8,385,970	7,873,572
Other Franchises	19,053	-	-
Rev from Money and Prop	\$ 25,191	\$ 53,500	\$ 25,000
Interest and Dividends	25,191	53,500	25,000
Total Environmental Growth 2/3 Fund	\$ 8,315,363	\$ 8,439,470	\$ 7,898,572
Facilities Financing Fund			
Licenses and Permits	\$ 40,300	\$ 18,000	\$ 18,000
Other Licenses and Permits	40,300	18,000	18,000
Rev from Money and Prop	\$ 3,335	\$ 2,100	\$ 2,100
Interest and Dividends	3,335	2,100	2,100
Charges for Services	\$ 1,799,954	\$ 2,047,050	\$ 2,079,847
Charges for Current Services	1,799,954	2,047,050	2,079,847
Total Facilities Financing Fund	\$ 1,843,589	\$ 2,067,150	\$ 2,099,947
Fire and Lifeguard Facilities Fund			
Rev from Money and Prop	\$ 3,124	\$ -	\$ -
Interest and Dividends	3,124	-	-
Transfers In	\$ 1,629,325	\$ 1,630,125	\$ 1,380,219
Transfers In	1,629,325	1,630,125	1,380,219
Total Fire and Lifeguard Facilities Fund	\$ 1,632,449	\$ 1,630,125	\$ 1,380,219
Fire/Emergency Medical Services Transport Program Fund			
Rev from Money and Prop	\$ 130,969	\$ -	\$ -
Interest and Dividends	130,969	-	-
Rev from Other Agencies	\$ 2,054,716	\$ -	\$ -
Revenue from Other Agencies	2,054,716	-	-
Charges for Services	\$ 9,630,843	\$ 10,750,000	\$ 10,750,000
Charges for Current Services	9,630,843	10,750,000	10,750,000
Other Revenue	\$ 566,391	\$ -	\$ -
Other Revenue	566,391	-	-
Total Fire/Emergency Medical Services Transport Program Fund	\$ 12,382,920	\$ 10,750,000	\$ 10,750,000
GIS Fund			
Rev from Money and Prop	\$ 1,010	\$ -	\$ -
Interest and Dividends	1,010	-	-

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Other Revenue	\$ -	\$ 195,303	\$ 195,303
Other Revenue	-	195,303	195,303
Transfers In	\$ 1,407,707	\$ 1,420,971	\$ 1,420,971
Transfers In	1,407,707	1,420,971	1,420,971
Total GIS Fund	\$ 1,408,717	\$ 1,616,274	\$ 1,616,274
Gas Tax Fund			
Other Local Taxes	\$ 20,234,352	\$ 20,671,486	\$ 20,489,571
Other Local Tax	20,234,352	20,671,486	20,489,571
Rev from Money and Prop	\$ 246,938	\$ 248,520	\$ 248,520
Interest and Dividends	115,896	100,000	100,000
Other Rents and Concessions	131,041	148,520	148,520
Other Revenue	\$ 1,818,324	\$ -	\$ -
Other Revenue	1,818,324	-	-
Total Gas Tax Fund	\$ 22,299,613	\$ 20,920,006	\$ 20,738,091
HUD Programs Administration Fund			
Rev from Money and Prop	\$ 3,112	\$ -	\$ -
Interest and Dividends	3,112	-	-
Total HUD Programs Administration Fund	\$ 3,112	\$ -	\$ -
Information Technology Fund			
Rev from Money and Prop	\$ 6,460	\$ -	\$ -
Interest and Dividends	6,460	-	-
Charges for Services	\$ 30,535	\$ -	\$ -
Charges for Current Services	30,535	-	-
Other Revenue	\$ 81,736	\$ -	\$ -
Other Revenue	81,736	-	-
Transfers In	\$ 5,390,078	\$ 7,818,160	\$ 9,089,850
Transfers In	5,390,078	7,818,160	9,089,850
Total Information Technology Fund	\$ 5,508,809	\$ 7,818,160	\$ 9,089,850
Junior Lifeguard Program Fund			
Charges for Services	\$ 615,961	\$ 567,716	\$ 595,618
Charges for Current Services	615,961	567,716	595,618
Transfers In	\$ 18,000	\$ -	\$ -
Transfers In	18,000	-	-
Total Junior Lifeguard Program Fund	\$ 633,961	\$ 567,716	\$ 595,618
Local Enforcement Agency Fund			
Licenses and Permits	\$ 512,651	\$ 501,830	\$ 501,830
Other Licenses and Permits	512,651	501,830	501,830

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Rev from Money and Prop	\$ 7,849	\$ 20,000	\$ 20,000
Interest and Dividends	7,849	20,000	20,000
Charges for Services	\$ 183,992	\$ 273,863	\$ 273,863
Charges for Current Services	183,992	273,863	273,863
Total Local Enforcement Agency Fund	\$ 704,492	\$ 795,693	\$ 795,693

Los Penasquitos Canyon Preserve Fund

Rev from Money and Prop	\$ 35,277	\$ 36,000	\$ 36,000
Other Rents and Concessions	35,277	36,000	36,000
Transfers In	\$ 137,034	\$ 150,000	\$ 150,000
Transfers In	137,034	150,000	150,000
Total Los Penasquitos Canyon Preserve Fund	\$ 172,311	\$ 186,000	\$ 186,000

Maintenance Assessment District (MAD) Funds

Rev from Money and Prop	\$ 198,354	\$ 106,277	\$ 120,198
Interest and Dividends	198,354	106,277	120,198
Charges for Services	\$ 2,994,917	\$ 12,000	\$ 48,118
Charges for Current Services	2,994,917	12,000	48,118
Transfers In	\$ 2,526,872	\$ 5,343,878	\$ 5,295,971
Transfers In	2,526,872	5,343,878	5,295,971
Property Tax Revenue	\$ 13,237,272	\$ 14,873,354	\$ 15,282,627
Property Taxes	13,237,272	14,873,354	15,282,627
Special Assessments	\$ 680,784	\$ 3,000	\$ 3,000
Special Assessments	680,784	3,000	3,000
Other Revenue	\$ 161,535	\$ 5,100	\$ 16,100
Other Revenue	161,535	5,100	16,100
Total Maintenance Assessment District (MAD) Funds	\$ 19,799,734	\$ 20,343,609	\$ 20,766,014

Major Events Revolving Fund

Transfers In	\$ 245,916	\$ -	\$ -
Transfers In	245,916	-	-
Total Major Events Revolving Fund	\$ 245,916	\$ -	\$ -

Mission Bay Improvements Fund

Rev from Money and Prop	\$ 3,387	\$ -	\$ -
Interest and Dividends	3,387	-	-
Transfers In	\$ 2,449,147	\$ 503,095	\$ 3,114,678
Transfers In	2,449,147	503,095	3,114,678
Total Mission Bay Improvements Fund	\$ 2,452,535	\$ 503,095	\$ 3,114,678

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Mission Bay/Balboa Park Improvement Fund			
Transfers In	\$ 1,509,207	\$ 1,600,000	\$ 2,060,000
Transfers In	1,509,207	1,600,000	2,060,000
Total Mission Bay/Balboa Park Improvement Fund	\$ 1,509,207	\$ 1,600,000	\$ 2,060,000
New Convention Facility Fund			
Rev from Money and Prop	\$ 3,609	\$ -	\$ -
Interest and Dividends	3,609	-	-
Transfers In	\$ 3,405,302	\$ 3,400,000	\$ 3,280,000
Transfers In	3,405,302	3,400,000	3,280,000
Total New Convention Facility Fund	\$ 3,408,911	\$ 3,400,000	\$ 3,280,000
OneSD Support Fund			
Rev from Money and Prop	\$ 90,744	\$ -	\$ -
Interest and Dividends	90,744	-	-
Charges for Services	\$ 590,133	\$ 11,110,905	\$ 8,614,866
Charges for Current Services	590,133	11,110,905	8,614,866
Other Revenue	\$ 219	\$ -	\$ -
Other Revenue	219	-	-
Transfers In	\$ 20,722,945	\$ 14,527,952	\$ 12,486,377
Transfers In	20,722,945	14,527,952	12,486,377
Total OneSD Support Fund	\$ 21,404,040	\$ 25,638,857	\$ 21,101,243
PETCO Park Fund			
Rev from Money and Prop	\$ 1,021,090	\$ 945,850	\$ 1,048,413
Interest and Dividends	35,967	50,000	50,000
Other Rents and Concessions	985,123	895,850	998,413
Rev from Other Agencies	\$ 4,410	\$ 11,321,250	\$ -
Revenue from Other Agencies	4,410	11,321,250	-
Other Revenue	\$ 967,199	\$ 930,000	\$ 930,000
Other Revenue	967,199	930,000	930,000
Transfers In	\$ 16,162,000	\$ 4,200,000	\$ 14,515,750
Transfers In	16,162,000	4,200,000	14,515,750
Total PETCO Park Fund	\$ 18,154,699	\$ 17,397,100	\$ 16,494,163
Police Decentralization Fund			
Transfers In	\$ 1,824,648	\$ 5,124,648	\$ 3,749,765
Transfers In	1,824,648	5,124,648	3,749,765
Total Police Decentralization Fund	\$ 1,824,648	\$ 5,124,648	\$ 3,749,765

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Prop 42 Replacement - Transportation Relief Fund			
Other Local Taxes	\$ 18,334,537	\$ 15,248,190	\$ 15,248,190
Other Local Tax	18,334,537	15,248,190	15,248,190
Rev from Money and Prop	\$ 178,336	\$ -	\$ -
Interest and Dividends	178,336	-	-
Total Prop 42 Replacement - Transportation Relief Fund	\$ 18,512,872	\$ 15,248,190	\$ 15,248,190
Public Art Fund			
Other Revenue	\$ 182,405	\$ -	\$ -
Other Revenue	182,405	-	-
Total Public Art Fund	\$ 182,405	\$ -	\$ -
Public Safety Needs & Debt Service Fund			
Sales Tax	\$ 7,372,511	\$ 7,781,541	\$ 8,396,967
Safety Sales Tax	7,372,511	7,781,541	8,396,967
Rev from Money and Prop	\$ 6,630	\$ -	\$ -
Interest and Dividends	6,630	-	-
Total Public Safety Needs & Debt Service Fund	\$ 7,379,141	\$ 7,781,541	\$ 8,396,967
QUALCOMM Stadium Operations Fund			
Licenses and Permits	\$ 8,750	\$ 8,000	\$ 8,000
Other Licenses and Permits	8,750	8,000	8,000
Fines Forfeitures and Penalties	\$ -	\$ 6,492	\$ -
Other Fines & Forfeitures	-	6,492	-
Rev from Money and Prop	\$ 6,126,731	\$ 6,235,500	\$ 6,177,000
Interest and Dividends	38,045	20,000	20,000
Other Rents and Concessions	6,088,686	6,215,500	6,157,000
Charges for Services	\$ 186,387	\$ 48,809	\$ 48,809
Charges for Current Services	186,387	48,809	48,809
Other Revenue	\$ 224,982	\$ 44,000	\$ 44,000
Other Revenue	224,982	44,000	44,000
Transfers In	\$ 8,580,000	\$ 8,580,000	\$ 10,200,000
Transfers In	8,580,000	8,580,000	10,200,000
Total QUALCOMM Stadium Operations Fund	\$ 15,126,849	\$ 14,922,801	\$ 16,477,809
Redevelopment Fund			
Rev from Money and Prop	\$ (1,163)	\$ -	\$ -
Interest and Dividends	(1,163)	-	-
Charges for Services	\$ 2,934,583	\$ -	\$ -
Charges for Current Services	2,934,583	-	-

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Other Revenue	\$ 74	\$ -	\$ -
Other Revenue	74	-	-
Total Redevelopment Fund	\$ 2,933,493	\$ -	\$ -
Regional Park Improvements Fund			
Rev from Money and Prop	\$ 53,336	\$ -	\$ -
Interest and Dividends	53,336	-	-
Transfers In	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Transfers In	2,500,000	2,500,000	2,500,000
Total Regional Park Improvements Fund	\$ 2,553,336	\$ 2,500,000	\$ 2,500,000
Seized & Forfeited Assets Fund			
Rev from Money and Prop	\$ (10,079)	\$ -	\$ -
Interest and Dividends	(10,079)	-	-
Total Seized & Forfeited Assets Fund	\$ (10,079)	\$ -	\$ -
Seized Assets - California Fund			
Rev from Money and Prop	\$ 28	\$ -	\$ -
Interest and Dividends	28	-	-
Rev from Federal Agencies	\$ -	\$ 10,000	\$ 10,000
Revenue from Federal Agencies	-	10,000	10,000
Total Seized Assets - California Fund	\$ 28	\$ 10,000	\$ 10,000
Seized Assets - Federal DOJ Fund			
Rev from Money and Prop	\$ 8,765	\$ -	\$ -
Interest and Dividends	8,765	-	-
Rev from Federal Agencies	\$ 639,386	\$ 900,000	\$ 900,000
Revenue from Federal Agencies	639,386	900,000	900,000
Total Seized Assets - Federal DOJ Fund	\$ 648,150	\$ 900,000	\$ 900,000
Seized Assets - Federal Treasury Fund			
Rev from Money and Prop	\$ 47	\$ -	\$ -
Interest and Dividends	47	-	-
Rev from Federal Agencies	\$ -	\$ 100,000	\$ 100,000
Revenue from Federal Agencies	-	100,000	100,000
Total Seized Assets - Federal Treasury Fund	\$ 47	\$ 100,000	\$ 100,000
Serious Traffic Offenders Program Fund			
Fines Forfeitures and Penalties	\$ 124,910	\$ -	\$ -
Other Fines & Forfeitures	124,910	-	-

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Rev from Money and Prop	\$ 4,276	\$ -	\$ -
Interest and Dividends	4,276	-	-
Total Serious Traffic Offenders Program Fund	\$ 129,186	\$ -	\$ -
Storm Drain Fund			
Charges for Services	\$ 5,928,649	\$ 5,446,746	\$ 5,700,000
Charges for Current Services	5,928,649	5,446,746	5,700,000
Total Storm Drain Fund	\$ 5,928,649	\$ 5,446,746	\$ 5,700,000
Transient Occupancy Tax Fund			
Transient Occupancy Tax	\$ 70,526,546	\$ 74,282,640	\$ 81,131,361
Transient Occupancy Taxes	70,526,546	74,282,640	81,131,361
Licenses and Permits	\$ 56,220	\$ 50,000	\$ 50,000
Other Licenses and Permits	56,220	50,000	50,000
Rev from Money and Prop	\$ (2)	\$ -	\$ -
Interest and Dividends	(2)	-	-
Charges for Services	\$ 62,069	\$ 100,000	\$ 100,000
Charges for Current Services	62,069	100,000	100,000
Other Revenue	\$ 1,144	\$ -	\$ -
Other Revenue	1,144	-	-
Total Transient Occupancy Tax Fund	\$ 70,645,976	\$ 74,432,640	\$ 81,281,361
Trolley Extension Reserve Fund			
Rev from Money and Prop	\$ 6,793	\$ -	\$ -
Interest and Dividends	6,793	-	-
Other Revenue	\$ 288,921	\$ -	\$ -
Other Revenue	288,921	-	-
Transfers In	\$ 925,000	\$ 278,716	\$ 1,171,284
Transfers In	925,000	278,716	1,171,284
Total Trolley Extension Reserve Fund	\$ 1,220,714	\$ 278,716	\$ 1,171,284
Underground Surcharge Fund			
Other Local Taxes	\$ 48,051,392	\$ 48,944,555	\$ 48,791,916
SDG&E	48,051,392	48,944,555	48,791,916
Rev from Money and Prop	\$ 357,027	\$ 500,000	\$ 300,000
Interest and Dividends	357,027	500,000	300,000
Total Underground Surcharge Fund	\$ 48,408,419	\$ 49,444,555	\$ 49,091,916
Wireless Communications Technology Fund			
Fines Forfeitures and Penalties	\$ -	\$ 373	\$ -
Other Fines & Forfeitures	-	373	-

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Rev from Money and Prop	\$ 27,317	\$ -	\$ -
Interest and Dividends	27,317	-	-
Rev from Other Agencies	\$ 3,667	\$ -	\$ -
Revenue from Other Agencies	3,667	-	-
Charges for Services	\$ 680,226	\$ 450,000	\$ 456,000
Charges for Current Services	680,226	450,000	456,000
Other Revenue	\$ 8,341	\$ -	\$ -
Other Revenue	8,341	-	-
Transfers In	\$ 9,080,218	\$ 8,170,981	\$ 7,078,476
Transfers In	9,080,218	8,170,981	7,078,476
Total Wireless Communications Technology Fund	\$ 9,799,769	\$ 8,621,354	\$ 7,534,476
Zoological Exhibits Fund			
Property Tax Revenue	\$ 10,106,193	\$ 8,081,538	\$ 10,030,000
Property Taxes	10,106,193	8,081,538	10,030,000
Rev from Other Agencies	\$ 275	\$ -	\$ -
Revenue from Other Agencies	275	-	-
Charges for Services	\$ 62,554	\$ -	\$ -
Charges for Current Services	62,554	-	-
Total Zoological Exhibits Fund	\$ 10,169,022	\$ 8,081,538	\$ 10,030,000
Total Special Revenue Funds	\$ 340,440,087	\$ 338,168,451	\$ 345,508,760

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Debt Service and Tax Funds			
Public Safety Communication Bonds Fund			
Property Tax Revenue	\$ 89,862	\$ -	\$ -
Property Taxes	89,862	-	-
Rev from Money and Prop	\$ 2,653	\$ -	\$ -
Interest and Dividends	2,653	-	-
Total Public Safety Communication Bonds Fund	\$ 92,515	\$ -	\$ -
Tax and Revenue Anticipation Notes Fund			
Other Revenue	\$ -	\$ -	\$ 2,316,000
Other Revenue	-	-	2,316,000
Transfers In	\$ 940,363	\$ 500,000	\$ 314,000
Transfers In	940,363	500,000	314,000
Total Tax and Revenue Anticipation Notes Fund	\$ 940,363	\$ 500,000	\$ 2,630,000
Total Debt Service and Tax Funds	\$ 1,032,878	\$ 500,000	\$ 2,630,000

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Capital Project Funds			
Capital Outlay Fund			
Other Revenue	\$ 10,251,837	\$ -	\$ -
Other Revenue	10,251,837	-	-
Transfers In	\$ 150,000	\$ -	\$ -
Transfers In	150,000	-	-
Total Capital Outlay Fund	\$ 10,401,837	\$ -	\$ -
TransNet ARRA Exchange Fund			
Sales Tax	\$ 12,082,570	\$ -	\$ -
Sales Tax	12,082,570	-	-
Rev from Money and Prop	\$ (31,921)	\$ -	\$ -
Interest and Dividends	(31,921)	-	-
Total TransNet ARRA Exchange Fund	\$ 12,050,649	\$ -	\$ -
TransNet Extension Administration & Debt Fund			
Sales Tax	\$ 457,568	\$ 271,352	\$ 284,244
Sales Tax	457,568	271,352	284,244
Total TransNet Extension Administration & Debt Fund	\$ 457,568	\$ 271,352	\$ 284,244
TransNet Extension Congestion Relief Fund			
Sales Tax	\$ 12,014,987	\$ 18,804,714	\$ 19,698,102
Sales Tax	12,014,987	18,804,714	19,698,102
Rev from Money and Prop	\$ (51,895)	\$ -	\$ -
Interest and Dividends	(51,895)	-	-
Total TransNet Extension Congestion Relief Fund	\$ 11,963,092	\$ 18,804,714	\$ 19,698,102
TransNet Extension Maintenance Fund			
Sales Tax	\$ 12,533,217	\$ 8,059,163	\$ 8,509,644
Sales Tax	12,533,217	8,059,163	8,509,644
Rev from Money and Prop	\$ (26,470)	\$ -	\$ -
Interest and Dividends	(26,470)	-	-
Total TransNet Extension Maintenance Fund	\$ 12,506,747	\$ 8,059,163	\$ 8,509,644
Total Capital Project Funds	\$ 47,379,893	\$ 27,135,229	\$ 28,491,990

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Enterprise Funds			
Airports Fund			
Fines Forfeitures and Penalties	\$ -	\$ 246	\$ -
Other Fines & Forfeitures	-	246	-
Rev from Money and Prop	\$ 4,091,495	\$ 4,120,388	\$ 4,206,388
Interest and Dividends	132,492	200,000	200,000
Other Rents and Concessions	3,959,003	3,920,388	4,006,388
Charges for Services	\$ 510,700	\$ 569,946	\$ 483,946
Charges for Current Services	510,700	569,946	483,946
Other Revenue	\$ 1,609	\$ -	\$ -
Other Revenue	1,609	-	-
Total Airports Fund	\$ 4,603,804	\$ 4,690,580	\$ 4,690,334
Development Services Fund			
Licenses and Permits	\$ 26,873,739	\$ 23,521,184	\$ 26,457,554
Other Licenses and Permits	26,873,739	23,521,184	26,457,554
Fines Forfeitures and Penalties	\$ 691,577	\$ 6,731	\$ 652,006
Other Fines & Forfeitures	691,577	6,731	652,006
Rev from Money and Prop	\$ 121,649	\$ 877,072	\$ 127,072
Interest and Dividends	121,649	877,072	127,072
Charges for Services	\$ 11,603,610	\$ 20,394,980	\$ 17,478,610
Charges for Current Services	11,603,610	20,394,980	17,478,610
Other Revenue	\$ 883,450	\$ 786,115	\$ 866,115
Other Revenue	883,450	786,115	866,115
Transfers In	\$ 12,000	\$ -	\$ -
Transfers In	12,000	-	-
Total Development Services Fund	\$ 40,186,024	\$ 45,586,082	\$ 45,581,357
Golf Course Fund			
Fines Forfeitures and Penalties	\$ -	\$ 1,650	\$ -
Other Fines & Forfeitures	-	1,650	-
Rev from Money and Prop	\$ 1,442,376	\$ 1,296,426	\$ 1,395,100
Interest and Dividends	229,133	300,811	230,000
Other Rents and Concessions	1,213,243	995,615	1,165,100
Charges for Services	\$ 16,241,238	\$ 15,260,638	\$ 16,976,647
Charges for Current Services	16,241,238	15,260,638	16,976,647
Other Revenue	\$ 16,251	\$ -	\$ -
Other Revenue	16,251	-	-
Total Golf Course Fund	\$ 17,699,864	\$ 16,558,714	\$ 18,371,747

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Metropolitan Sewer Utility Fund			
Fines Forfeitures and Penalties	\$ -	\$ 333,992	\$ -
Other Fines & Forfeitures	-	333,992	-
Rev from Money and Prop	\$ 37,187	\$ -	\$ -
Interest and Dividends	(36,647)	-	-
Other Rents and Concessions	73,834	-	-
Rev from Federal Agencies	\$ 59,476	\$ 80,000	\$ -
Revenue from Federal Agencies	59,476	80,000	-
Rev from Other Agencies	\$ 8,326,235	\$ 9,800,000	\$ 22,947,000
Revenue from Other Agencies	8,326,235	9,800,000	22,947,000
Charges for Services	\$ 72,239,652	\$ 68,420,000	\$ 69,216,000
Charges for Current Services	72,239,652	68,420,000	69,216,000
Other Revenue	\$ 1,580,323	\$ -	\$ -
Other Revenue	1,580,323	-	-
Total Metropolitan Sewer Utility Fund	\$ 82,242,873	\$ 78,633,992	\$ 92,163,000
Municipal Sewer Revenue Fund			
Fines Forfeitures and Penalties	\$ -	\$ 5,586	\$ -
Other Fines & Forfeitures	-	5,586	-
Rev from Money and Prop	\$ 5,416,634	\$ 5,050,000	\$ 1,223,000
Interest and Dividends	5,306,050	4,900,000	1,200,000
Other Rents and Concessions	110,584	150,000	23,000
Rev from Other Agencies	\$ 3,324,975	\$ 23,650,000	\$ 10,747,000
Revenue from Other Agencies	3,324,975	23,650,000	10,747,000
Charges for Services	\$ 309,105,171	\$ 302,711,000	\$ 304,754,000
Charges for Current Services	309,105,171	302,711,000	304,754,000
Other Revenue	\$ 11,702,092	\$ 250,000	\$ 250,000
Other Revenue	11,702,092	250,000	250,000
Total Municipal Sewer Revenue Fund	\$ 329,548,873	\$ 331,666,586	\$ 316,974,000
Recycling Fund			
Fines Forfeitures and Penalties	\$ 1,470,105	\$ 501,000	\$ 1,000,000
Other Fines & Forfeitures	1,470,105	501,000	1,000,000
Rev from Money and Prop	\$ 372,249	\$ 428,000	\$ 371,100
Interest and Dividends	199,946	270,000	160,000
Other Rents and Concessions	172,303	158,000	211,100
Rev from Other Agencies	\$ 1,273,169	\$ -	\$ -
Revenue from Other Agencies	1,273,169	-	-
Charges for Services	\$ 17,484,063	\$ 17,860,074	\$ 16,368,631
Charges for Current Services	17,484,063	17,860,074	16,368,631

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Other Revenue	\$ 203,996	\$ 37,920	\$ 37,920
Other Revenue	203,996	37,920	37,920
Transfers In	\$ 863,631	\$ -	\$ -
Transfers In	863,631	-	-
Total Recycling Fund	\$ 21,667,214	\$ 18,826,994	\$ 17,777,651

Refuse Disposal Fund

Fines Forfeitures and Penalties	\$ 45,269	\$ 32,850	\$ 32,500
Other Fines & Forfeitures	45,269	32,850	32,500
Rev from Money and Prop	\$ 1,699,353	\$ 1,240,000	\$ 850,000
Interest and Dividends	891,919	1,240,000	850,000
Other Rents and Concessions	807,434	-	-
Charges for Services	\$ 24,421,729	\$ 24,152,073	\$ 25,999,813
Charges for Current Services	24,421,729	24,152,073	25,999,813
Other Revenue	\$ 741,277	\$ 442,140	\$ 679,000
Other Revenue	741,277	442,140	679,000
Transfers In	\$ -	\$ 1,807,434	\$ 1,807,434
Transfers In	-	1,807,434	1,807,434
Total Refuse Disposal Fund	\$ 26,907,628	\$ 27,674,497	\$ 29,368,747

Sewer Utility - AB 1600 Fund

Rev from Money and Prop	\$ (991,365)	\$ -	\$ -
Interest and Dividends	(991,365)	-	-
Charges for Services	\$ 9,289,896	\$ -	\$ -
Charges for Current Services	9,289,896	-	-
Total Sewer Utility - AB 1600 Fund	\$ 8,298,532	\$ -	\$ -

Water Utility - AB 1600 Fund

Rev from Money and Prop	\$ 116,150	\$ -	\$ -
Interest and Dividends	116,150	-	-
Charges for Services	\$ 8,003,332	\$ -	\$ -
Charges for Current Services	8,003,332	-	-
Total Water Utility - AB 1600 Fund	\$ 8,119,481	\$ -	\$ -

Water Utility Operating Fund

Fines Forfeitures and Penalties	\$ -	\$ 7,802	\$ -
Other Fines & Forfeitures	-	7,802	-
Rev from Money and Prop	\$ 8,392,695	\$ 6,500,000	\$ 6,775,000
Interest and Dividends	2,209,772	2,200,000	1,000,000
Other Rents and Concessions	6,182,923	4,300,000	5,775,000
Rev from Federal Agencies	\$ 1,217,725	\$ 850,000	\$ -
Revenue from Federal Agencies	1,217,725	850,000	-

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Rev from Other Agencies	\$ 271,894	\$ 367,000	\$ 7,831,000
Revenue from Other Agencies	271,894	367,000	7,831,000
Charges for Services	\$ 401,334,935	\$ 420,560,000	\$ 421,999,000
Charges for Current Services	401,334,935	420,560,000	421,999,000
Other Revenue	\$ 70,770,928	\$ 38,730,000	\$ 325,000
Other Revenue	70,770,928	38,730,000	325,000
Transfers In	\$ 38,000,000	\$ -	\$ -
Transfers In	38,000,000	-	-
Total Water Utility Operating Fund	\$ 519,988,178	\$ 467,014,802	\$ 436,930,000
Total Enterprise Funds	\$ 1,059,262,473	\$ 990,652,247	\$ 961,856,836

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Internal Service Funds			
Central Stores Fund			
Fines Forfeitures and Penalties	\$ -	\$ 1,465	\$ -
Other Fines & Forfeitures	-	1,465	-
Rev from Money and Prop	\$ 745	\$ -	\$ -
Interest and Dividends	745	-	-
Charges for Services	\$ 9,715,891	\$ 13,220,593	\$ 13,221,496
Charges for Current Services	9,715,891	13,220,593	13,221,496
Other Revenue	\$ 217,036	\$ 120,000	\$ 120,000
Other Revenue	217,036	120,000	120,000
Total Central Stores Fund	\$ 9,933,671	\$ 13,342,058	\$ 13,341,496
ERP Fund			
Rev from Money and Prop	\$ (19)	\$ -	\$ -
Interest and Dividends	(19)	-	-
Transfers In	\$ 27,512	\$ -	\$ -
Transfers In	27,512	-	-
Total ERP Fund	\$ 27,493	\$ -	\$ -
Energy Conservation Program Fund			
Fines Forfeitures and Penalties	\$ -	\$ 23	\$ -
Other Fines & Forfeitures	-	23	-
Rev from Money and Prop	\$ 16,528	\$ -	\$ -
Interest and Dividends	16,528	-	-
Charges for Services	\$ 686,221	\$ 320,353	\$ 363,140
Charges for Current Services	686,221	320,353	363,140
Other Revenue	\$ 141,590	\$ 1,850,000	\$ 200,000
Other Revenue	141,590	1,850,000	200,000
Transfers In	\$ 2,396,908	\$ 1,756,303	\$ 1,756,303
Transfers In	2,396,908	1,756,303	1,756,303
Total Energy Conservation Program Fund	\$ 3,241,247	\$ 3,926,679	\$ 2,319,443
Fleet Services Operating Fund			
Fines Forfeitures and Penalties	\$ -	\$ 26,045	\$ 20,000
Other Fines & Forfeitures	-	26,045	20,000
Rev from Money and Prop	\$ 8,433	\$ -	\$ -
Interest and Dividends	8,433	-	-
Charges for Services	\$ 51,124,677	\$ 46,884,093	\$ 50,439,440
Charges for Current Services	51,124,677	46,884,093	50,439,440
Other Revenue	\$ 340,813	\$ 295,000	\$ 295,000
Other Revenue	340,813	295,000	295,000

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Transfers In	\$ 892,951	\$ 892,951	\$ 892,951
Transfers In	892,951	892,951	892,951
Total Fleet Services Operating Fund	\$ 52,366,873	\$ 48,098,089	\$ 51,647,391
Fleet Services Replacement Fund			
Charges for Services	\$ 23,538,742	\$ 22,583,138	\$ 22,426,093
Charges for Current Services	23,538,742	22,583,138	22,426,093
Other Revenue	\$ 2,797,303	\$ 2,000,000	\$ 2,000,000
Other Revenue	2,797,303	2,000,000	2,000,000
Transfers In	\$ 1,632,112	\$ 3,119,490	\$ 3,119,490
Transfers In	1,632,112	3,119,490	3,119,490
Total Fleet Services Replacement Fund	\$ 27,968,157	\$ 27,702,628	\$ 27,545,583
Publishing Services Fund			
Fines Forfeitures and Penalties	\$ -	\$ 1,055	\$ -
Other Fines & Forfeitures	-	1,055	-
Rev from Money and Prop	\$ 514	\$ -	\$ -
Interest and Dividends	514	-	-
Charges for Services	\$ 3,788,540	\$ 3,772,214	\$ 3,413,041
Charges for Current Services	3,788,540	3,772,214	3,413,041
Other Revenue	\$ 30,781	\$ -	\$ -
Other Revenue	30,781	-	-
Total Publishing Services Fund	\$ 3,819,835	\$ 3,773,269	\$ 3,413,041
Risk Management Administration Fund			
Rev from Federal Agencies	\$ 9,020,018	\$ 9,448,637	\$ -
Revenue from Federal Agencies	9,020,018	9,448,637	-
Charges for Services	\$ 44,448	\$ 279,402	\$ 289,402
Charges for Current Services	44,448	279,402	289,402
Other Revenue	\$ 396,420	\$ -	\$ 9,676,296
Other Revenue	396,420	-	9,676,296
Total Risk Management Administration Fund	\$ 9,460,886	\$ 9,728,039	\$ 9,965,698
Total Internal Service Funds	\$ 106,818,162	\$ 106,570,762	\$ 108,232,652
Total Combined Budget Revenues	\$ 2,744,040,416	\$ 2,614,241,834	\$ 2,643,102,521



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Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
General Fund			
General Fund			
PERSONNEL	\$ 813,713,828	\$ 832,608,050	\$ 874,542,107
Personnel Cost	502,430,111	511,515,098	515,993,471
Fringe Benefits	311,283,717	321,092,953	358,548,636
NON-PERSONNEL	\$ 322,818,705	\$ 331,334,697	\$ 325,825,266
Supplies	22,137,357	21,389,768	23,244,051
Contracts	156,207,881	136,794,037	144,235,125
Information Technology	30,812,812	42,897,399	38,956,570
Energy and Utilities	31,203,552	42,754,883	43,014,758
Other	5,595,499	6,939,709	10,406,687
Appropriated Reserve	-	3,928,250	-
Transfers Out	70,462,770	68,439,515	58,961,478
Capital Expenditures	825,044	2,438,008	2,083,940
Debt	5,573,790	5,753,128	4,922,657
Total General Fund	\$ 1,136,532,533	\$ 1,163,942,747	\$ 1,200,367,373

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Special Revenue Funds			
Automated Refuse Container Fund			
NON-PERSONNEL	\$ 777,545	\$ 800,000	\$ 800,000
Supplies	688,378	750,000	710,000
Contracts	85,064	50,000	90,000
Other	4,103	-	-
Total Automated Refuse Container Fund	\$ 777,545	\$ 800,000	\$ 800,000
Concourse and Parking Garages Operating Fund			
PERSONNEL	\$ 206,885	\$ 204,850	\$ 182,430
Personnel Cost	126,155	119,884	119,884
Fringe Benefits	80,730	84,966	62,546
NON-PERSONNEL	\$ 2,699,904	\$ 2,437,094	\$ 2,483,405
Supplies	68,855	123,422	123,422
Contracts	1,465,129	1,520,100	1,556,500
Information Technology	36,846	48,326	56,318
Energy and Utilities	57,314	70,949	71,704
Other	2,085	2,474	3,801
CIP Contingency	-	25,000	25,000
Transfers Out	1,069,675	646,823	646,660
Total Concourse and Parking Garages Operating Fund	\$ 2,906,789	\$ 2,641,944	\$ 2,665,835
Convention Center Expansion Administration Fund			
NON-PERSONNEL	\$ 21,938	\$ 14,140,038	\$ 13,977,450
Contracts	21,938	1,420,000	1,420,000
Transfers Out	-	12,720,038	12,557,450
Total Convention Center Expansion Administration Fund	\$ 21,938	\$ 14,140,038	\$ 13,977,450
Convention Center Expansion Project Fund			
NON-PERSONNEL	\$ 14,867,554	\$ -	\$ -
Contracts	1,166,866	-	-
Transfers Out	13,700,688	-	-
Total Convention Center Expansion Project Fund	\$ 14,867,554	\$ -	\$ -

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Environmental Growth 1/3 Fund			
NON-PERSONNEL	\$ 3,985,678	\$ 4,408,198	\$ 3,962,339
Supplies	133	78,123	78,123
Contracts	76,052	211,036	211,036
Information Technology	7,732	13,412	700
Energy and Utilities	2,032,198	1,688,335	1,972,133
Other	329	1,075	1,690
Transfers Out	1,869,234	2,416,217	1,698,657
Total Environmental Growth 1/3 Fund	\$ 3,985,678	\$ 4,408,198	\$ 3,962,339
Environmental Growth 2/3 Fund			
NON-PERSONNEL	\$ 8,078,081	\$ 8,078,081	\$ 8,229,966
Transfers Out	8,078,081	8,078,081	8,229,966
Total Environmental Growth 2/3 Fund	\$ 8,078,081	\$ 8,078,081	\$ 8,229,966
Facilities Financing Fund			
PERSONNEL	\$ 1,501,436	\$ 1,620,364	\$ 1,700,902
Personnel Cost	992,199	1,026,884	1,012,859
Fringe Benefits	509,237	593,480	688,043
NON-PERSONNEL	\$ 412,404	\$ 446,786	\$ 399,045
Supplies	3,765	9,385	12,011
Contracts	335,079	298,583	286,590
Information Technology	51,279	108,890	69,134
Energy and Utilities	1,283	1,858	1,756
Other	971	6,682	8,911
Transfers Out	20,026	21,238	20,493
Capital Expenditures	-	150	150
Total Facilities Financing Fund	\$ 1,913,839	\$ 2,067,150	\$ 2,099,947
Fire and Lifeguard Facilities Fund			
NON-PERSONNEL	\$ 1,578,736	\$ 1,676,337	\$ 1,426,431
Contracts	33,771	46,212	46,212
Transfers Out	1,544,966	1,630,125	1,380,219
Total Fire and Lifeguard Facilities Fund	\$ 1,578,736	\$ 1,676,337	\$ 1,426,431

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Fire/Emergency Medical Services Transport Program Fund			
PERSONNEL	\$ 5,704,697	\$ 4,839,778	\$ 4,914,152
Personnel Cost	3,511,991	2,977,636	2,815,543
Fringe Benefits	2,192,706	1,862,142	2,098,609
NON-PERSONNEL	\$ 10,201,788	\$ 10,155,822	\$ 6,192,613
Supplies	41,542	41,450	41,450
Contracts	896,630	914,113	1,013,951
Information Technology	89,327	183,407	165,378
Other	38,323	52,734	53,607
Transfers Out	9,117,821	8,730,818	4,684,927
Capital Expenditures	18,145	233,300	233,300
Total Fire/Emergency Medical Services Transport Program Fund	\$ 15,906,484	\$ 14,995,600	\$ 11,106,765
GIS Fund			
PERSONNEL	\$ -	\$ 179,160	\$ 217,967
Personnel Cost	-	118,615	116,819
Fringe Benefits	-	60,545	101,148
NON-PERSONNEL	\$ 1,175,614	\$ 1,461,299	\$ 1,461,360
Contracts	603,176	687,523	687,523
Information Technology	572,436	773,776	773,837
Other	2	-	-
Total GIS Fund	\$ 1,175,614	\$ 1,640,459	\$ 1,679,327
Gas Tax Fund			
NON-PERSONNEL	\$ 20,512,146	\$ 20,920,006	\$ 20,738,091
Contracts	4,874,602	4,928,928	4,928,928
Energy and Utilities	2,514	-	-
Other	1,004	-	-
Transfers Out	15,634,026	15,991,078	15,809,163
Total Gas Tax Fund	\$ 20,512,146	\$ 20,920,006	\$ 20,738,091

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Information Technology Fund			
PERSONNEL	\$ 2,730,052	\$ 4,365,438	\$ 5,230,769
Personnel Cost	1,841,498	2,722,880	3,127,946
Fringe Benefits	888,554	1,642,558	2,102,823
NON-PERSONNEL	\$ 1,799,655	\$ 4,720,278	\$ 4,627,946
Supplies	5,166	6,528	23,828
Contracts	974,833	782,637	1,253,831
Information Technology	733,620	3,327,727	2,523,627
Energy and Utilities	15,458	18,070	17,484
Other	6,912	11,700	11,700
Transfers Out	63,665	573,616	94,307
Debt	-	-	703,169
Total Information Technology Fund	\$ 4,529,707	\$ 9,085,716	\$ 9,858,715
Junior Lifeguard Program Fund			
PERSONNEL	\$ -	\$ 118,047	\$ 126,871
Personnel Cost	-	69,607	69,607
Fringe Benefits	-	48,440	57,264
NON-PERSONNEL	\$ 464,303	\$ 449,669	\$ 468,747
Supplies	54,049	22,043	43,043
Contracts	410,420	425,632	425,632
Information Technology	(167)	-	-
Energy and Utilities	-	-	72
Other	-	1,994	-
Total Junior Lifeguard Program Fund	\$ 464,303	\$ 567,716	\$ 595,618
Local Enforcement Agency Fund			
PERSONNEL	\$ 614,981	\$ 580,212	\$ 616,607
Personnel Cost	368,617	338,662	335,911
Fringe Benefits	246,364	241,550	280,696
NON-PERSONNEL	\$ 137,000	\$ 270,844	\$ 260,303
Supplies	914	12,500	12,500
Contracts	107,833	213,903	213,027
Information Technology	15,875	26,256	15,544
Energy and Utilities	3,822	3,421	2,847
Other	2,216	8,420	10,043
Transfers Out	6,341	6,344	6,342
Total Local Enforcement Agency Fund	\$ 751,980	\$ 851,056	\$ 876,910

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Los Penasquitos Canyon Preserve Fund			
PERSONNEL	\$ 186,596	\$ 189,356	\$ 202,399
Personnel Cost	112,035	109,430	109,430
Fringe Benefits	74,562	79,926	92,969
NON-PERSONNEL	\$ 9,820	\$ 12,448	\$ 17,503
Supplies	1,560	4,125	4,125
Contracts	5,296	6,000	11,000
Information Technology	753	33	-
Other	-	77	165
Transfers Out	2,211	2,213	2,213
Total Los Penasquitos Canyon Preserve Fund	\$ 196,417	\$ 201,804	\$ 219,902
Maintenance Assessment District (MAD) Funds			
PERSONNEL	\$ 2,324,289	\$ 2,399,377	\$ 2,668,075
Personnel Cost	1,486,776	1,443,260	1,483,556
Fringe Benefits	837,513	956,117	1,184,519
NON-PERSONNEL	\$ 18,706,162	\$ 30,972,523	\$ 31,848,118
Supplies	89,351	364,260	353,025
Contracts	11,388,603	15,090,087	16,069,960
Information Technology	45,348	91,235	53,680
Energy and Utilities	2,951,405	2,844,621	2,689,145
Other	3,244,724	3,331,750	3,517,098
CIP Contingency	32,886	9,150,351	9,068,075
Transfers Out	953,846	96,219	93,135
Capital Expenditures	-	4,000	4,000
Total Maintenance Assessment District (MAD) Funds	\$ 21,030,452	\$ 33,371,900	\$ 34,516,193
Major Events Revolving Fund			
NON-PERSONNEL	\$ 448,299	\$ -	\$ -
Contracts	448,299	-	-
Total Major Events Revolving Fund	\$ 448,299	\$ -	\$ -
Mission Bay/Balboa Park Improvement Fund			
NON-PERSONNEL	\$ 1,404,967	\$ 2,059,694	\$ 2,069,234
Contracts	312,595	380,000	380,000
Transfers Out	1,092,372	1,679,694	1,689,234
Total Mission Bay/Balboa Park Improvement Fund	\$ 1,404,967	\$ 2,059,694	\$ 2,069,234

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
New Convention Facility Fund			
NON-PERSONNEL	\$ 3,405,278	\$ 3,405,000	\$ 3,405,000
Contracts	3,405,278	3,405,000	3,405,000
Total New Convention Facility Fund	\$ 3,405,278	\$ 3,405,000	\$ 3,405,000
OneSD Support Fund			
PERSONNEL	\$ 2,382,622	\$ 2,666,289	\$ 2,754,151
Personnel Cost	1,584,839	1,716,620	1,745,320
Fringe Benefits	797,783	949,669	1,008,831
NON-PERSONNEL	\$ 17,852,615	\$ 23,012,655	\$ 18,417,718
Supplies	9,335	17,500	20,314
Contracts	401,135	416,865	422,859
Information Technology	10,529,271	15,169,078	11,762,415
Energy and Utilities	11,921	18,290	18,847
Other	834,270	1,291,772	94,133
Transfers Out	27,512	-	-
Capital Expenditures	22	60,000	60,000
Debt	6,039,149	6,039,150	6,039,150
Total OneSD Support Fund	\$ 20,235,237	\$ 25,678,944	\$ 21,171,869
PETCO Park Fund			
PERSONNEL	\$ 144,541	\$ 172,921	\$ 142,132
Personnel Cost	96,089	106,701	111,548
Fringe Benefits	48,452	66,220	30,584
NON-PERSONNEL	\$ 16,417,829	\$ 17,293,388	\$ 17,261,918
Supplies	974	5,890	5,890
Contracts	4,957,291	5,782,617	5,786,956
Information Technology	130,181	167,473	140,004
Energy and Utilities	11,226	13,796	10,541
Other	1,501	197	612
Transfers Out	11,316,656	11,323,415	11,317,915
Total PETCO Park Fund	\$ 16,562,371	\$ 17,466,309	\$ 17,404,050
Police Decentralization Fund			
NON-PERSONNEL	\$ 3,415,147	\$ 7,242,553	\$ 5,120,000
Contracts	3,415,147	7,242,553	5,120,000
Total Police Decentralization Fund	\$ 3,415,147	\$ 7,242,553	\$ 5,120,000

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Prop 42 Replacement - Transportation Relief Fund			
NON-PERSONNEL	\$ 18,966,739	\$ 15,248,190	\$ 15,248,190
Supplies	473	-	-
Contracts	18,966,266	15,248,190	15,248,190
Total Prop 42 Replacement - Transportation Relief Fund	\$ 18,966,739	\$ 15,248,190	\$ 15,248,190
Public Art Fund			
NON-PERSONNEL	\$ 9,493	\$ 56,300	\$ 102,814
Supplies	1,134	-	2,814
Contracts	8,359	56,300	100,000
Total Public Art Fund	\$ 9,493	\$ 56,300	\$ 102,814
Public Safety Needs & Debt Service Fund			
NON-PERSONNEL	\$ 7,383,838	\$ 7,781,541	\$ 8,396,967
Transfers Out	7,383,838	7,781,541	8,396,967
Total Public Safety Needs & Debt Service Fund	\$ 7,383,838	\$ 7,781,541	\$ 8,396,967
QUALCOMM Stadium Operations Fund			
PERSONNEL	\$ 3,079,320	\$ 3,246,889	\$ 3,411,225
Personnel Cost	2,041,774	2,048,248	2,045,756
Fringe Benefits	1,037,546	1,198,641	1,365,469
NON-PERSONNEL	\$ 13,131,752	\$ 13,302,185	\$ 13,653,475
Supplies	721,634	851,641	1,063,175
Contracts	5,990,499	5,900,813	6,002,625
Information Technology	154,112	203,976	149,717
Energy and Utilities	1,308,873	1,436,649	1,523,640
Other	548	3,358	6,785
Transfers Out	4,908,125	4,828,237	4,830,022
Capital Expenditures	47,960	48,000	48,000
Debt	-	29,511	29,511
Total QUALCOMM Stadium Operations Fund	\$ 16,211,071	\$ 16,549,074	\$ 17,064,700

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Redevelopment Fund			
PERSONNEL	\$ 2,639,279	\$ -	\$ -
Personnel Cost	1,622,126	-	-
Fringe Benefits	1,017,153	-	-
NON-PERSONNEL	\$ 899,390	\$ -	\$ -
Supplies	5,701	-	-
Contracts	159,553	-	-
Information Technology	60,212	-	-
Energy and Utilities	3,662	-	-
Other	9,216	-	-
Transfers Out	661,045	-	-
Total Redevelopment Fund	\$ 3,538,669	\$ -	\$ -
Seized & Forfeited Assets Fund			
NON-PERSONNEL	\$ (4,254)	\$ -	\$ -
Supplies	(480)	-	-
Contracts	(3,709)	-	-
Energy and Utilities	(66)	-	-
Total Seized & Forfeited Assets Fund	\$ (4,254)	\$ -	\$ -
Seized Assets - California Fund			
NON-PERSONNEL	\$ 4,967	\$ 10,000	\$ 10,000
Contracts	4,925	10,000	10,000
Other	42	-	-
Total Seized Assets - California Fund	\$ 4,967	\$ 10,000	\$ 10,000
Seized Assets - Federal DOJ Fund			
NON-PERSONNEL	\$ 992,306	\$ 1,389,093	\$ 1,392,812
Contracts	595,691	1,384,317	1,388,732
Energy and Utilities	393,551	4,776	4,080
Other	3,064	-	-
Total Seized Assets - Federal DOJ Fund	\$ 992,306	\$ 1,389,093	\$ 1,392,812
Seized Assets - Federal Treasury Fund			
NON-PERSONNEL	\$ -	\$ 100,000	\$ 100,000
Contracts	-	100,000	100,000
Total Seized Assets - Federal Treasury Fund	\$ -	\$ 100,000	\$ 100,000

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Serious Traffic Offenders Program Fund			
NON-PERSONNEL	\$ 121,595	\$ -	\$ -
Supplies	805	-	-
Contracts	120,790	-	-
Total Serious Traffic Offenders Program Fund	\$ 121,595	\$ -	\$ -
Storm Drain Fund			
NON-PERSONNEL	\$ 5,723,207	\$ 5,446,746	\$ 5,700,000
Contracts	60,066	65,000	65,000
Transfers Out	5,663,141	5,381,746	5,635,000
Total Storm Drain Fund	\$ 5,723,207	\$ 5,446,746	\$ 5,700,000
Transient Occupancy Tax Fund			
PERSONNEL	\$ 1,073,689	\$ 1,066,290	\$ 1,177,711
Personnel Cost	641,313	626,507	651,528
Fringe Benefits	432,376	439,783	526,183
NON-PERSONNEL	\$ 69,459,125	\$ 73,366,350	\$ 87,679,960
Supplies	5,190	4,600	9,428
Contracts	25,484,386	29,891,161	30,728,881
Information Technology	169,331	314,758	316,026
Energy and Utilities	3,702	4,369	4,194
Other	26,853	22,061	39,006
Transfers Out	43,769,663	43,129,401	56,582,425
Total Transient Occupancy Tax Fund	\$ 70,532,814	\$ 74,432,640	\$ 88,857,671
Trolley Extension Reserve Fund			
NON-PERSONNEL	\$ 1,170,113	\$ 1,180,374	\$ 1,179,299
Contracts	16,541	27,000	27,000
Transfers Out	-	1,153,374	1,152,299
Debt	1,153,572	-	-
Total Trolley Extension Reserve Fund	\$ 1,170,113	\$ 1,180,374	\$ 1,179,299

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Underground Surcharge Fund			
PERSONNEL	\$ 266,046	\$ 265,437	\$ 286,788
Personnel Cost	165,410	161,524	162,946
Fringe Benefits	100,636	103,913	123,842
NON-PERSONNEL	\$ 35,030,789	\$ 49,179,118	\$ 48,805,128
Supplies	6,237	19,787	19,787
Contracts	3,860,521	1,577,693	5,189,485
Information Technology	415,803	633,297	460,223
Energy and Utilities	3,392	6,861	1,720
Other	30,731,324	46,899,459	43,092,528
Transfers Out	13,512	7,829	7,193
Capital Expenditures	-	34,192	34,192
Total Underground Surcharge Fund	\$ 35,296,835	\$ 49,444,555	\$ 49,091,916
Wireless Communications Technology Fund			
PERSONNEL	\$ 4,660,217	\$ 5,089,871	\$ 4,977,705
Personnel Cost	2,967,412	3,135,937	2,968,757
Fringe Benefits	1,692,805	1,953,934	2,008,948
NON-PERSONNEL	\$ 4,705,878	\$ 4,779,822	\$ 3,876,197
Supplies	283,127	573,922	608,351
Contracts	637,759	642,077	832,297
Information Technology	444,562	295,101	214,978
Energy and Utilities	167,277	216,837	236,153
Other	69,889	40,378	193,270
Transfers Out	59,528	50,528	50,513
Capital Expenditures	121,511	38,752	38,752
Debt	2,922,226	2,922,227	1,701,883
Total Wireless Communications Technology Fund	\$ 9,366,095	\$ 9,869,693	\$ 8,853,902
Zoological Exhibits Fund			
NON-PERSONNEL	\$ 9,980,324	\$ 8,081,538	\$ 10,030,000
Contracts	9,980,324	8,081,538	10,030,000
Total Zoological Exhibits Fund	\$ 9,980,324	\$ 8,081,538	\$ 10,030,000

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Special Revenue Funds			
PERSONNEL	\$ 27,514,649	\$ 27,004,279	\$ 28,609,884
Personnel Cost	17,558,233	16,722,395	16,877,410
Fringe Benefits	9,956,416	10,281,884	11,732,474
NON-PERSONNEL	\$ 295,947,723	\$ 333,883,970	\$ 339,342,029
Supplies	1,987,842	2,885,176	3,131,286
Contracts	101,267,006	106,805,878	113,051,215
Information Technology	13,456,523	21,356,745	16,701,581
Energy and Utilities	6,967,534	6,328,832	6,554,316
Other	34,977,376	51,674,131	47,033,349
CIP Contingency	32,886	9,175,351	9,093,075
Transfers Out	126,955,971	126,248,575	134,885,100
Capital Expenditures	187,638	418,394	418,394
Debt	10,114,947	8,990,888	8,473,713
Total Special Revenue Funds	\$ 323,462,372	\$ 360,888,249	\$ 367,951,913

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Debt Service and Tax Funds			
Public Safety Communication Bonds Fund			
NON-PERSONNEL	\$ 2,314,480	\$ 536,617	\$ -
Transfers Out	-	536,617	-
Debt	2,314,480	-	-
Total Public Safety Communication Bonds Fund	\$ 2,314,480	\$ 536,617	\$ -
Tax and Revenue Anticipation Notes Fund			
NON-PERSONNEL	\$ 920,209	\$ 500,000	\$ 2,630,000
Contracts	134,463	165,000	130,000
Debt	785,746	335,000	2,500,000
Total Tax and Revenue Anticipation Notes Fund	\$ 920,209	\$ 500,000	\$ 2,630,000
Debt Service and Tax Funds			
NON-PERSONNEL	\$ 3,234,689	\$ 1,036,617	\$ 2,630,000
Contracts	134,463	165,000	130,000
Transfers Out	-	536,617	-
Debt	3,100,226	335,000	2,500,000
Total Debt Service and Tax Funds	\$ 3,234,689	\$ 1,036,617	\$ 2,630,000

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Capital Project Funds			
Capital Outlay Fund			
PERSONNEL	\$ (4,548)	\$ -	\$ -
Personnel Cost	(2,987)	-	-
Fringe Benefits	(1,561)	-	-
NON-PERSONNEL	\$ 2,674,221	\$ 1,940,000	\$ 3,210,001
Contracts	184,221	-	-
Transfers Out	2,490,000	1,940,000	3,210,001
Total Capital Outlay Fund	\$ 2,669,673	\$ 1,940,000	\$ 3,210,001
TransNet ARRA Exchange Fund			
NON-PERSONNEL	\$ 6,186,847	\$ -	\$ -
Contracts	136,447	-	-
Transfers Out	6,050,400	-	-
Total TransNet ARRA Exchange Fund	\$ 6,186,847	\$ -	\$ -
TransNet Extension Administration & Debt Fund			
NON-PERSONNEL	\$ 261,131	\$ 271,352	\$ 284,244
Contracts	261,131	271,352	284,244
Total TransNet Extension Administration & Debt Fund	\$ 261,131	\$ 271,352	\$ 284,244
TransNet Extension Congestion Relief Fund			
NON-PERSONNEL	\$ 1,718,406	\$ 1,200,000	\$ 1,200,000
Contracts	1,718,406	1,200,000	1,200,000
Total TransNet Extension Congestion Relief Fund	\$ 1,718,406	\$ 1,200,000	\$ 1,200,000
TransNet Extension Maintenance Fund			
NON-PERSONNEL	\$ 7,825,619	\$ 8,059,163	\$ 8,442,044
Transfers Out	7,825,619	8,059,163	8,442,044
Total TransNet Extension Maintenance Fund	\$ 7,825,619	\$ 8,059,163	\$ 8,442,044

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Capital Project Funds			
PERSONNEL	\$ (4,548)	\$ -	\$ -
Personnel Cost	(2,987)	-	-
Fringe Benefits	(1,561)	-	-
NON-PERSONNEL	\$ 18,666,224	\$ 11,470,515	\$ 13,136,289
Contracts	2,300,205	1,471,352	1,484,244
Transfers Out	16,366,019	9,999,163	11,652,045
Total Capital Project Funds	\$ 18,661,676	\$ 11,470,515	\$ 13,136,289

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Enterprise Funds			
Airports Fund			
PERSONNEL	\$ 1,560,366	\$ 1,432,759	\$ 1,529,997
Personnel Cost	803,814	868,666	950,231
Fringe Benefits	756,551	564,093	579,766
NON-PERSONNEL	\$ 1,462,814	\$ 4,450,151	\$ 4,246,260
Supplies	56,501	256,401	263,290
Contracts	1,145,275	3,834,969	3,694,031
Information Technology	94,814	134,928	80,906
Energy and Utilities	150,040	186,733	160,625
Other	2,117	6,627	13,416
Transfers Out	14,066	14,160	17,659
Capital Expenditures	-	15,577	15,577
Debt	-	756	756
Total Airports Fund	\$ 3,023,180	\$ 5,882,910	\$ 5,776,257
Development Services Fund			
PERSONNEL	\$ 28,964,049	\$ 32,275,940	\$ 34,531,815
Personnel Cost	17,844,935	20,106,989	20,638,776
Fringe Benefits	11,119,115	12,168,951	13,893,039
NON-PERSONNEL	\$ 9,718,750	\$ 11,863,186	\$ 11,193,100
Supplies	245,270	317,274	498,490
Contracts	6,423,355	6,593,098	5,967,088
Information Technology	1,874,029	2,766,788	2,154,588
Energy and Utilities	434,291	524,889	585,135
Other	384,407	594,703	842,193
Appropriated Reserve	-	341,774	341,774
Transfers Out	351,483	422,607	501,779
Capital Expenditures	5,915	302,053	302,053
Total Development Services Fund	\$ 38,682,799	\$ 44,139,126	\$ 45,724,915

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Golf Course Fund			
PERSONNEL	\$ 6,244,767	\$ 6,912,318	\$ 7,244,685
Personnel Cost	3,894,112	4,039,439	4,109,916
Fringe Benefits	2,350,655	2,872,879	3,134,769
NON-PERSONNEL	\$ 7,970,623	\$ 7,845,019	\$ 8,378,844
Supplies	1,172,309	998,426	1,227,653
Contracts	4,505,943	4,559,999	4,795,980
Information Technology	250,258	401,316	352,286
Energy and Utilities	1,653,715	1,385,798	1,483,038
Other	25,503	44,546	47,632
Transfers Out	52,009	62,284	79,605
Capital Expenditures	310,886	392,650	392,650
Total Golf Course Fund	\$ 14,215,390	\$ 14,757,337	\$ 15,623,529
Metropolitan Sewer Utility Fund			
PERSONNEL	\$ 46,353,652	\$ 45,043,695	\$ 46,630,326
Personnel Cost	27,753,498	27,909,909	27,546,855
Fringe Benefits	18,600,155	17,133,786	19,083,471
NON-PERSONNEL	\$ 141,519,772	\$ 171,289,282	\$ 157,870,841
Supplies	30,347,523	22,842,154	20,390,282
Contracts	28,282,502	54,264,928	49,271,214
Information Technology	7,104,351	7,563,241	6,698,956
Energy and Utilities	12,446,029	15,613,172	13,790,648
Other	716,838	628,593	1,007,624
CIP Contingency	-	554,809	-
Appropriated Reserve	-	3,500,000	3,500,000
Transfers Out	56,286,633	64,835,408	61,949,885
Capital Expenditures	868,636	1,486,977	1,246,977
Debt	5,467,260	-	15,255
Total Metropolitan Sewer Utility Fund	\$ 187,873,424	\$ 216,332,977	\$ 204,501,167

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Municipal Sewer Revenue Fund			
PERSONNEL	\$ 36,458,155	\$ 37,550,807	\$ 38,934,519
Personnel Cost	21,970,192	23,018,458	22,789,109
Fringe Benefits	14,487,963	14,532,349	16,145,410
NON-PERSONNEL	\$ 86,303,147	\$ 90,849,393	\$ 92,791,417
Supplies	3,991,816	4,372,934	4,678,035
Contracts	26,037,613	31,138,734	31,552,559
Information Technology	4,948,921	8,334,812	7,291,682
Energy and Utilities	4,231,542	6,154,436	5,441,660
Other	454,977	1,218,917	856,942
CIP Contingency	-	35,793	-
Transfers Out	45,607,906	39,050,593	42,017,867
Capital Expenditures	369,127	543,174	583,174
Debt	661,247	-	369,498
Total Municipal Sewer Revenue Fund	\$ 122,761,303	\$ 128,400,200	\$ 131,725,936
Recycling Fund			
PERSONNEL	\$ 8,634,307	\$ 9,673,454	\$ 9,801,287
Personnel Cost	5,161,864	5,738,607	5,599,456
Fringe Benefits	3,472,443	3,934,847	4,201,831
NON-PERSONNEL	\$ 9,239,373	\$ 13,626,573	\$ 13,416,904
Supplies	578,049	1,857,410	1,536,894
Contracts	7,768,473	8,213,328	8,470,380
Information Technology	579,496	717,079	631,497
Energy and Utilities	142,705	1,697,071	1,763,364
Other	59,340	42,960	98,420
Appropriated Reserve	-	480,000	480,000
Transfers Out	111,310	106,331	123,955
Capital Expenditures	-	512,394	312,394
Total Recycling Fund	\$ 17,873,679	\$ 23,300,027	\$ 23,218,191

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Refuse Disposal Fund			
PERSONNEL	\$ 14,042,608	\$ 14,543,779	\$ 14,400,293
Personnel Cost	8,594,711	8,660,535	8,117,174
Fringe Benefits	5,447,898	5,883,244	6,283,119
NON-PERSONNEL	\$ 14,999,131	\$ 20,004,277	\$ 16,906,941
Supplies	525,558	571,762	782,679
Contracts	10,679,554	15,047,105	10,954,636
Information Technology	1,032,378	1,315,137	1,082,780
Energy and Utilities	1,513,931	1,696,113	1,509,696
Other	133,391	161,003	180,616
Appropriated Reserve	-	920,000	920,000
Transfers Out	1,008,741	150,268	1,175,368
Capital Expenditures	105,578	126,633	284,910
Debt	-	16,256	16,256
Total Refuse Disposal Fund	\$ 29,041,740	\$ 34,548,056	\$ 31,307,234
Water Utility Operating Fund			
PERSONNEL	\$ 64,607,675	\$ 64,799,366	\$ 67,102,457
Personnel Cost	39,285,407	39,326,153	39,031,954
Fringe Benefits	25,322,268	25,473,213	28,070,503
NON-PERSONNEL	\$ 307,107,552	\$ 372,124,823	\$ 367,178,324
Supplies	160,775,873	196,121,093	202,392,258
Contracts	58,464,112	72,069,313	68,003,701
Information Technology	10,617,574	14,490,543	12,703,260
Energy and Utilities	9,874,062	10,902,614	11,699,078
Other	2,912,321	3,456,109	3,362,597
CIP Contingency	-	4,758,255	-
Appropriated Reserve	-	3,500,000	3,500,000
Transfers Out	66,837,674	64,940,916	63,073,061
Capital Expenditures	188,070	1,845,307	2,067,834
Debt	(2,562,135)	40,673	376,535
Total Water Utility Operating Fund	\$ 371,715,227	\$ 436,924,189	\$ 434,280,781

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Enterprise Funds			
PERSONNEL	\$ 206,865,580	\$ 212,232,118	\$ 220,175,379
Personnel Cost	125,308,533	129,668,756	128,783,471
Fringe Benefits	81,557,047	82,563,361	91,391,908
NON-PERSONNEL	\$ 578,321,162	\$ 692,052,704	\$ 671,982,631
Supplies	197,692,900	227,337,454	231,769,581
Contracts	143,306,827	195,721,474	182,709,589
Information Technology	26,501,821	35,723,844	30,995,955
Energy and Utilities	30,446,315	38,160,826	36,433,244
Other	4,688,893	6,153,458	6,409,440
CIP Contingency	-	5,348,857	-
Appropriated Reserve	-	8,741,774	8,741,774
Transfers Out	170,269,822	169,582,567	168,939,179
Capital Expenditures	1,848,212	5,224,765	5,205,569
Debt	3,566,372	57,685	778,300
Total Enterprise Funds	\$ 785,186,742	\$ 904,284,822	\$ 892,158,010

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Internal Service Funds			
Central Stores Fund			
PERSONNEL	\$ 1,160,252	\$ 1,569,774	\$ 1,592,953
Personnel Cost	700,383	846,199	811,398
Fringe Benefits	459,869	723,575	781,555
NON-PERSONNEL	\$ 9,020,727	\$ 11,772,284	\$ 11,748,543
Supplies	8,360,291	11,030,736	11,031,621
Contracts	376,745	425,334	423,792
Information Technology	279,271	160,725	129,331
Energy and Utilities	68,655	136,101	139,385
Other	(75,803)	7,816	12,845
Transfers Out	11,568	11,572	11,569
Total Central Stores Fund	\$ 10,180,979	\$ 13,342,058	\$ 13,341,496
ERP Fund			
NON-PERSONNEL	\$ 5,554	\$ -	\$ -
Transfers Out	5,554	-	-
Total ERP Fund	\$ 5,554	\$ -	\$ -
Energy Conservation Program Fund			
PERSONNEL	\$ 1,446,022	\$ 1,400,625	\$ 1,600,917
Personnel Cost	907,020	870,941	940,848
Fringe Benefits	539,002	529,684	660,069
NON-PERSONNEL	\$ 543,560	\$ 960,799	\$ 742,758
Supplies	12,504	16,334	14,807
Contracts	231,756	481,042	480,772
Information Technology	221,069	366,359	130,778
Energy and Utilities	14,361	12,727	15,795
Other	48,941	32,346	49,565
Transfers Out	14,930	21,991	21,041
Capital Expenditures	-	30,000	30,000
Total Energy Conservation Program Fund	\$ 1,989,582	\$ 2,361,424	\$ 2,343,675

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Fleet Services Operating Fund			
PERSONNEL	\$ 22,263,599	\$ 15,562,479	\$ 16,468,063
Personnel Cost	13,115,602	9,496,612	9,423,422
Fringe Benefits	9,147,997	6,065,867	7,044,641
NON-PERSONNEL	\$ 30,096,708	\$ 32,474,110	\$ 35,179,328
Supplies	8,157,795	7,508,867	8,365,799
Contracts	4,005,155	6,402,757	7,345,469
Information Technology	802,952	1,343,802	1,207,851
Energy and Utilities	16,890,970	16,881,005	17,312,943
Other	45,660	53,100	249,376
Transfers Out	178,615	175,326	175,274
Capital Expenditures	15,560	107,620	107,620
Debt	-	1,633	414,996
Total Fleet Services Operating Fund	\$ 52,360,307	\$ 48,036,589	\$ 51,647,391
Fleet Services Replacement Fund			
NON-PERSONNEL	\$ 19,261,068	\$ 18,943,165	\$ 22,461,956
Supplies	843,946	-	-
Other	1,516,454	-	-
Contracts	838,483	-	-
Capital Expenditures	8,891,220	10,271,555	13,989,241
Debt	7,170,965	8,671,610	8,472,715
Total Fleet Services Replacement Fund	\$ 19,261,068	\$ 18,943,165	\$ 22,461,956
Publishing Services Fund			
PERSONNEL	\$ 935,160	\$ 816,315	\$ 848,962
Personnel Cost	548,424	460,099	460,352
Fringe Benefits	386,736	356,216	388,610
NON-PERSONNEL	\$ 2,744,487	\$ 2,571,836	\$ 2,451,104
Supplies	293,563	256,892	366,507
Contracts	2,078,779	2,080,257	1,890,775
Information Technology	223,389	121,877	73,753
Energy and Utilities	70,484	81,278	89,348
Other	62,290	15,834	15,026
Transfers Out	15,981	11,206	11,203
Debt	-	4,492	4,492
Total Publishing Services Fund	\$ 3,679,647	\$ 3,388,151	\$ 3,300,066

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Risk Management Administration Fund			
PERSONNEL	\$ 6,870,040	\$ 7,242,320	\$ 7,650,353
Personnel Cost	4,197,178	4,396,686	4,382,069
Fringe Benefits	2,672,862	2,845,634	3,268,284
NON-PERSONNEL	\$ 1,593,742	\$ 2,287,860	\$ 2,091,670
Supplies	92,485	77,121	78,662
Contracts	475,964	943,047	951,225
Information Technology	810,999	1,056,557	799,547
Energy and Utilities	16,517	11,272	10,853
Other	139,410	140,813	193,016
Transfers Out	58,366	58,385	58,367
Capital Expenditures	-	665	-
Total Risk Management Administration Fund	\$ 8,463,782	\$ 9,530,180	\$ 9,742,023
Internal Service Funds			
PERSONNEL	\$ 32,675,072	\$ 26,591,513	\$ 28,161,248
Personnel Cost	19,468,607	16,070,537	16,018,089
Fringe Benefits	13,206,466	10,520,976	12,143,159
NON-PERSONNEL	\$ 63,265,847	\$ 69,010,054	\$ 74,675,359
Supplies	17,760,585	18,889,950	19,857,396
Contracts	8,006,881	10,332,437	11,092,033
Information Technology	2,337,680	3,049,320	2,341,260
Energy and Utilities	17,060,988	17,122,383	17,568,324
Other	1,736,952	249,909	519,828
Transfers Out	285,015	278,480	277,454
Capital Expenditures	8,906,781	10,409,840	14,126,861
Debt	7,170,965	8,677,735	8,892,203
Total Internal Service Funds	\$ 95,940,920	\$ 95,601,567	\$ 102,836,607

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2012 Actual	FY 2013 Adopted Budget	FY 2014 Proposed Budget
Operating Budget Expenditures			
PERSONNEL	\$ 1,080,764,582	\$ 1,098,435,960	\$ 1,151,488,618
Personnel Cost	664,762,496	673,976,786	677,672,441
Fringe Benefits	416,002,085	424,459,174	473,816,177
NON-PERSONNEL	\$ 1,263,655,653	\$ 1,438,788,557	\$ 1,427,591,574
Supplies	238,734,738	270,502,348	278,002,314
Contracts	410,503,343	451,290,178	452,702,206
Information Technology	73,108,836	103,027,308	88,995,366
Energy and Utilities	85,678,389	104,366,924	103,570,642
Other	45,482,266	65,017,207	64,369,304
CIP Contingency	32,886	14,524,208	9,093,075
Appropriated Reserve	-	12,670,024	8,741,774
Transfers Out	384,339,596	375,084,917	374,715,256
Capital Expenditures	3,420,264	18,491,007	21,834,764
Debt	22,355,335	23,814,436	25,566,873
Total Operating Budget Expenditures	\$ 2,344,420,235	\$ 2,537,224,517	\$ 2,579,080,192
Total Capital Budget Expenditures	\$ 363,174,117	\$ 214,917,343	\$ 171,619,599
Total Combined Operating and Capital Budget Expenditures	\$ 2,726,193,049	\$ 2,752,141,860	\$ 2,750,699,791



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Financial Summary and Schedules

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Fund Type/Title	Estimated Reserves and Fund Balance as of 7/01/13	CIP and Operating Revenue	Total Resources	CIP Project Expenditures	Operating Expenditures
General Fund					
General Fund	\$ 158,261,818	\$1,196,382,283	\$1,354,644,101	\$ -	\$1,200,367,373
Total General Fund	\$ 158,261,818	\$1,196,382,283	\$1,354,644,101	\$ -	\$1,200,367,373
Debt Service & Tax Funds					
Tax and Revenue Anticip. Notes	\$ -	\$ 2,630,000	\$ 2,630,000	\$ -	\$ 2,630,000
Total Debt Srvc & Tax Funds	\$ -	\$ 2,630,000	\$ 2,630,000	\$ -	\$ 2,630,000
Special Revenue Funds					
Automated Refuse Container	\$ 1,257,632	\$ 700,000	\$ 1,957,632	\$ -	\$ 800,000
Concourse and Parking Garages	721,311	2,704,844	3,426,155	-	2,665,835
Convention Center Expansion	350,139	14,000,000	14,350,139	-	13,977,450
Environmental Growth 1/3	879,594	3,945,786	4,825,380	126,885	3,962,339
Environmental Growth 2/3	2,040,673	7,898,572	9,939,245	-	8,229,966
Facilities Financing	253,647	2,099,947	2,353,594	-	2,099,947
Fire and Lifeguard Facilities	199,219	1,380,219	1,579,438	-	1,426,431
Fire/EMS Transport Program	3,046,585	10,750,000	13,796,585	-	11,106,765
GIS	575,967	1,616,274	2,192,241	-	1,679,327
Gas Tax	13,251,131	20,738,091	33,989,222	-	20,738,091
Information Technology	1,172,874	9,089,850	10,262,724	-	9,858,715
Junior Lifeguard Program	855,156	595,618	1,450,774	-	595,618
Local Enforcement Agency	793,397	795,693	1,589,090	-	876,910
Los Penasquitos Canyon Preserve	71,244	186,000	257,244	-	219,902
Maintenance Assessment Districts	17,650,069	20,766,014	38,416,083	1,324,919	34,516,193
Mission Bay Improvements	4,445,921	3,114,678	7,560,599	3,114,678	-
Mission Bay/Balboa Park Improv.	90,130	2,060,000	2,150,130	-	2,069,234
New Convention Facility	135,726	3,280,000	3,415,726	-	3,405,000
OneSD Support	1,452,426	21,101,243	22,553,669	-	21,171,869
PETCO Park	1,925,919	16,494,163	18,420,082	-	17,404,050
Police Decentralization	4,118,157	3,749,765	7,867,922	-	5,120,000
Prop 42 - Transportation Relief	15,035,000	15,248,190	30,283,190	-	15,248,190
Public Art	102,814	-	102,814	-	102,814
Public Safety Needs & Debt Svc	-	8,396,967	8,396,967	-	8,396,967
QUALCOMM Stadium	1,497,525	16,477,809	17,975,334	750,000	17,064,700
Regional Park Improvements	6,854,567	2,500,000	9,354,567	2,500,000	-
Seized Assets	1,424,060	1,010,000	2,434,060	-	1,502,812
Serious Traffic Offenders Program	467,386	-	467,386	-	-
Storm Drain	976,089	5,700,000	6,676,089	-	5,700,000
Transient Occupancy Tax	11,824,558	81,281,361	93,105,919	-	88,857,671
Trolley Extension Reserve	14,448	1,171,284	1,185,732	-	1,179,299

Financial Summary and Schedules

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Total Expenditures	Expenditure of Prior Year Funds	Reserves	Estimated Fund Balance as of 6/30/14	Fund Type/Title
General Fund				
\$ 1,200,367,373	\$ -	\$ 95,710,583	\$ 58,566,145	General Fund
\$ 1,200,367,373	\$ -	\$ 95,710,583	\$ 58,566,145	Total General Fund
Debt Service & Tax Funds				
\$ 2,630,000	\$ -	\$ -	-	Tax and Revenue Anticip. Notes
\$ 2,630,000	\$ -	\$ -	-	Total Debt Srvc & Tax Funds
Special Revenue Funds				
\$ 800,000	\$ -	-	\$ 1,157,632	Automated Refuse Container
2,665,835	-	500,452	259,868	Concourse and Parking Garages
13,977,450	-	-	372,689	Convention Center Expansion
4,089,224	-	479,874	256,282	Environmental Growth 1/3
8,229,966	-	1,296,124	413,155	Environmental Growth 2/3
2,099,947	-	-	253,647	Facilities Financing
1,426,431	-	-	153,007	Fire and Lifeguard Facilities
11,106,765	-	400,000	2,289,820	Fire/EMS Transport Program
1,679,327	-	-	512,914	GIS
20,738,091	-	11,791,467	1,459,664	Gas Tax
9,858,715	-	-	404,009	Information Technology
595,618	-	-	855,156	Junior Lifeguard Program
876,910	-	-	712,180	Local Enforcement Agency
219,902	-	-	37,342	Los Penasquitos Canyon Preserve
35,841,112	-	-	2,574,971	Maintenance Assessment Districts
3,114,678	-	3,439,462	1,006,459	Mission Bay Improvements
2,069,234	-	-	80,896	Mission Bay/Balboa Park Improv.
3,405,000	-	-	10,726	New Convention Facility
21,171,869	-	1,100,000	281,800	OneSD Support
17,404,050	-	-	1,016,032	PETCO Park
5,120,000	-	-	2,747,922	Police Decentralization
15,248,190	-	12,020,001	3,014,999	Prop 42 - Transportation Relief
102,814	-	-	-	Public Art
8,396,967	-	-	-	Public Safety Needs & Debt Svc
17,814,700	-	460,340	(299,706)	QUALCOMM Stadium
2,500,000	-	6,854,400	167	Regional Park Improvements
1,502,812	-	9,650	921,598	Seized Assets
-	-	-	467,386	Serious Traffic Offenders Program
5,700,000	-	-	976,089	Storm Drain
88,857,671	-	-	4,248,248	Transient Occupancy Tax
1,179,299	-	-	6,433	Trolley Extension Reserve

Financial Summary and Schedules

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Fund Type/Title	Estimated Reserves and Fund Balance as of 7/01/13	CIP and Operating Revenue	Total Resources	CIP Project Expenditures	Operating Expenditures
Underground Surcharge	46,344,787	49,091,916	95,436,703	-	49,091,916
Wireless Comm. Technology	1,716,824	7,534,476	9,251,300	-	8,853,902
Zoological Exhibits	371,565	10,030,000	10,401,565	-	10,030,000
Monetary Conditions Placed on Future Deposits	10,635,747	-	10,635,747	-	-
Total Special Revenue Funds	\$ 152,552,287	\$ 345,508,760	498,061,047	\$ 7,816,482	\$ 367,951,913

Enterprise Funds

Airports	\$ 10,830,190	\$ 4,690,334	\$ 15,520,524	\$ -	\$ 5,776,257
Development Services	6,768,679	45,581,357	52,350,036	-	45,724,915
Golf Course	24,043,104	18,371,747	42,414,851	4,055,000	15,623,529
Recycling	15,514,349	17,777,651	33,292,000	-	23,218,191
Refuse Disposal	84,740,889	29,368,747	114,109,636	605,000	31,307,234
Sewer	940,440,469	409,137,000	1,349,577,469	69,889,727	336,227,103
Water Utility	225,409,430	436,930,000	662,339,430	49,836,598	434,280,781
Total Enterprise Funds	\$ 1,307,747,110	\$ 961,856,836	2,269,603,946	\$ 124,386,325	\$ 892,158,010

Capital Project Funds

Capital Outlay	\$ 14,281,710	\$ -	\$ 14,281,710	\$ -	\$ 3,210,001
Fleet Services (Capital) ¹	982,695	-	982,695	-	-
TransNet Extension	47,628,586	28,491,990	76,120,576	22,572,244	9,926,288
Other Capital Project Funds	16,844,548	-	16,844,548	16,844,548	-
Total Capital Project Funds	\$ 79,737,539	\$ 28,491,990	108,229,529	\$ 39,416,792	\$ 13,136,289

Internal Service Funds

Central Stores	\$ (2,056,551)	\$ 13,341,496	\$ 11,284,945	\$ -	\$ 13,341,496
Energy Conservation Program	3,903,824	2,319,443	6,223,267	-	2,343,675
Fleet Services (Operating) ¹	2,769,429	51,647,391	54,416,820	-	51,647,391
Fleet Services Replacement	45,240,751	27,545,583	72,786,334	-	22,461,956
Publishing Services	125,020	3,413,041	3,538,061	-	3,300,066
Risk Management	(1,206,895)	9,965,698	8,758,803	-	9,742,023
Total Internal Service Funds	\$ 48,775,578	\$ 108,232,652	157,008,230	\$ -	\$ 102,836,607
Total Combined Budget	\$ 1,747,074,332	\$ 2,643,102,521	4,390,176,853	\$ 171,619,599	\$ 2,579,080,192

¹ Combined under one Revenue & Expense Statement in Volume II of the Fiscal Year 2014 budget document.

Financial Summary and Schedules

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Total Expenditures	Expenditure of Prior Year Funds	Reserves	Estimated Fund Balance as of 6/30/14	Fund Type/Title
49,091,916	3,000,000	43,176,467	168,320	Underground Surcharge
8,853,902	-	-	397,398	Wireless Comm. Technology
10,030,000	-	-	371,565	Zoological Exhibits
-	-	-	10,635,747	Monetary Conditions Placed on Future Deposits
\$ 375,768,395	\$ 3,000,000	\$ 81,528,237	\$ 37,764,415	Total Special Revenue Funds
Enterprise Funds				
\$ 5,776,257	\$ -	\$ 8,064,956	\$ 1,679,311	Airports
45,724,915	-	2,074,634	4,550,487	Development Services
19,678,529	-	8,198,024	14,538,298	Golf Course
23,218,191	-	1,440,450	8,633,359	Recycling
31,912,234	-	77,532,553	4,664,849	Refuse Disposal
406,116,830	-	170,559,970	772,900,669	Sewer
484,117,379	-	134,910,583	43,311,468	Water Utility
\$ 1,016,544,335	\$ -	\$ 402,781,170	\$ 850,278,441	Total Enterprise Funds
Capital Project Funds				
\$ 3,210,001	\$ -	\$ 15,702,517	\$ (4,630,808)	Capital Outlay
-	-	982,695	-	Fleet Services (Capital) ¹
32,498,532	-	43,409,546	212,498	TransNet Extension
16,844,548	-	-	-	Other Capital Project Funds
\$ 52,553,081	\$ -	\$ 60,094,758	\$ (4,418,310)	Total Capital Project Funds
Internal Service Funds				
\$ 13,341,496	\$ -	\$ -	\$ (2,056,551)	Central Stores
2,343,675	-	1,121,737	2,757,855	Energy Conservation Program
51,647,391	-	982,695	1,786,734	Fleet Services (Operating) ¹
22,461,956	-	-	50,324,378	Fleet Services Replacement
3,300,066	-	-	237,995	Publishing Services
9,742,023	-	-	(983,220)	Risk Management
\$ 102,836,607	\$ -	\$ 2,104,432	\$ 52,067,191	Total Internal Service Funds
\$ 2,750,699,791	\$ 3,000,000	\$ 642,219,180	\$ 994,257,882	Total Combined Budget



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Financial Summary and Schedules

Schedule VIII - Summary of Expenditures for Maintenance Assessment Districts

Title	Position	Personnel Expenditures	Non-Personnel Expenditures	FY 2014 Proposed Budget
Adams Avenue MAD Fund	-	\$ -	\$ 53,194	\$ 53,194
Bay Terraces - Honey Drive MAD Fund	-	-	31,228	31,228
Bay Terraces - Parkside MAD Fund	-	-	136,726	136,726
Bird Rock MAD Fund	-	-	227,830	227,830
Black Mountain Ranch North MAD Fund	-	-	607,497	607,497
Black Mountain Ranch South MAD Fund	-	-	810,907	810,907
C&ED MAD Management Fund	-	-	225,000	225,000
Calle Cristobal MAD Fund	-	-	362,140	362,140
Camino Santa Fe MAD Fund	-	-	160,154	160,154
Campus Point MAD Fund	-	-	48,664	48,664
Carmel Mountain Ranch MAD Fund	-	-	571,917	571,917
Carmel Valley MAD Fund	-	-	3,309,211	3,309,211
Carmel Valley NBHD #10 MAD Fund	-	-	461,831	461,831
Central Commercial MAD Fund	-	-	333,497	333,497
City Heights MAD Fund	-	-	303,303	303,303
College Heights Enhanced MAD Fund	-	-	435,118	435,118
Coral Gate MAD Fund	-	-	202,094	202,094
Coronado View MAD Fund	-	-	35,727	35,727
Del Mar Terrace MAD Fund	-	-	97,606	97,606
Eastgate Technology Park MAD Fund	-	-	306,238	306,238
El Cajon Boulevard MAD Fund	-	-	588,784	588,784
First SD River Imp. Project MAD Fund	-	-	383,151	383,151
Gateway Center East MAD Fund	-	-	295,904	295,904
Genesee/North Torrey Pines Road MAD Fund	-	-	549,602	549,602
Greater Golden Hill MAD Fund	-	-	667,829	667,829
Hillcrest Commercial Core MAD Fund	-	-	138,182	138,182
Hillcrest MAD Fund	-	-	37,794	37,794
Kings Row MAD Fund	-	-	15,604	15,604
La Jolla Village Drive MAD Fund	-	-	84,821	84,821
Liberty Station/NTC MAD Fund	-	-	211,063	211,063
Linda Vista Community MAD Fund	-	-	291,196	291,196
Little Italy MAD Fund	-	-	878,743	878,743
Maintenance Assessment District (MAD) Management Fund	23.75	2,668,075	1,192,635	3,860,710
Mira Mesa MAD Fund	-	-	1,547,458	1,547,458
Miramar Ranch North MAD Fund	-	-	1,866,835	1,866,835
Mission Boulevard MAD Fund	-	-	116,965	116,965

Financial Summary and Schedules

Schedule VIII - Summary of Expenditures for Maintenance Assessment Districts

Title	Position	Personnel Expenditures	Non-Personnel Expenditures	FY 2014 Proposed Budget
Mission Hills Special Lighting MAD Fund	–	–	130,449	130,449
Newport Avenue MAD Fund	–	–	59,895	59,895
North Park MAD Fund	–	–	673,021	673,021
Ocean View Hills MAD Fund	–	–	864,934	864,934
Otay International Center MAD Fund	–	–	490,838	490,838
Pacific Highlands Ranch MAD Fund	–	–	437,476	437,476
Park Village MAD Fund	–	–	612,219	612,219
Penasquitos East MAD Fund	–	–	522,670	522,670
Rancho Bernardo MAD Fund	–	–	869,592	869,592
Rancho Encantada MAD Fund	–	–	370,805	370,805
Remington Hills MAD Fund	–	–	62,076	62,076
Robinhood Ridge MAD Fund	–	–	157,600	157,600
Sabre Springs MAD Fund	–	–	371,859	371,859
Scripps/Miramar Ranch MAD Fund	–	–	1,699,664	1,699,664
Stonecrest Village MAD Fund	–	–	1,019,512	1,019,512
Street Light District #1 MAD Fund	–	–	605,351	605,351
Talmadge MAD Fund	–	–	295,144	295,144
Tierrasanta MAD Fund	–	–	2,194,702	2,194,702
Torrey Highlands MAD Fund	–	–	859,024	859,024
Torrey Hills MAD Fund	–	–	1,683,589	1,683,589
University Heights MAD Fund	–	–	80,139	80,139
Washington Street MAD Fund	–	–	125,499	125,499
Webster-Federal Boulevard MAD Fund	–	–	75,612	75,612
Total Combined Budget	23.75	\$ 2,668,075	\$ 31,848,118	\$ 34,516,193