



SHARED VISION / SHARED COMMITMENT



COUNTY OF SAN MATEO

FY 2014-15

ADOPTED BUDGET



County of San Mateo



To the Citizens of San Mateo County:

The County of San Mateo's Adopted Budget for Fiscal Year 2014-15 was compiled in accordance with the County Budget Act (sections 29000 through 29144 of the Government Code), and is herewith presented. For planning purposes, the budget for Fiscal Year 2014-15 was prepared at the revenue and expenditure object level and is presented in the budget unit summaries for each County department, but is not included in the Controller's schedules.

This budget was adopted by the Board of Supervisors following a public hearing on September 30, 2014 to consider changes to the Recommended Budget, which was approved on June 17, 2014. The Adopted Budget sets forth the appropriations (spending limits) for the provision of services by County departments and the estimated financing sources by which the spending plan will be funded. California law requires that the County's budget must balance, that is, appropriations cannot exceed available financing sources.

This document also includes June and September budget revisions and final Fund Balance adjustments.

Shown separately in the Controller's Schedules are the managerial budgets for the County's enterprise funds, internal service funds and special districts.

John L. Maltbie
County Manager

Bob Adler
County Controller

COUNTY OF SAN MATEO FY 2014-15

ADOPTED BUDGET



BOARD OF SUPERVISORS

DAVE PINE, 1ST DISTRICT

CAROLE GROOM, 2ND DISTRICT

DON HORSLEY, 3RD DISTRICT

WARREN SLOCUM 4TH DISTRICT

ADRIENNE TISSIER, 5TH DISTRICT

RECOMMENDED BY:

JOHN L. MALTBIE, COUNTY MANAGER



COUNTY OF SAN MATEO

FY 2014-15

ADOPTED BUDGET

Recommended By:

John L. Maltbie, County Manager
Mike Callagy, Deputy County Manager
Reyna Farrales, Deputy County Manager
Peggy Jensen, Deputy County Manager

PREPARED BY THE COUNTY MANAGER'S OFFICE

JIM SACO

BUDGET DIRECTOR

County Support of the Courts

DANIELLE LEE

Principal Management Analyst
Revenue/Budget Forecasting
Non-Departmental Services / Contingencies
Budget Production
BRASS Administrator
Debt Service Fund
Health System
Department of Sustainability

HEATHER LEDESMA

Principal Management Analyst
Coroner's Office
District Attorney
Message Switch
Probation Department
Public Safety Communications
Sheriff / Office of Emergency Services

MATTHEW CHIDESTER

Agricultural Commissioner / Sealer
Capital Projects
Construction Funds
County Library
Department of Housing
Department of Public Works
Fire Protection / CSA #1
LAFCo
Parks Department
Planning and Building Department
Real Property Services

JESSICA SILVERBERG

Department of Child Support Services
First 5 Commission
Human Services Agency

MARY-CLAIRE KATZ

Assessor- Count Clerk-Recorder
Board of Supervisors
Controller's Office
County Counsel
County Manger / Clerk of the Board
Grand Jury
Human Resources Department
Information Services Department
Retirement- (SamCERA)
Treasurer – Tax Collector

JOY LIMIN

Trial Court Funding
Fiscal Support for CMO/BOS/Non-Departmental

BUDGET PRODUCTION STAFF

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Betsy Jack
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INTERGOVERNMENTAL & PUBLIC AFFAIRS

Connie Juarez-Diroll

CONTROLLER'S OFFICE

Austin Lam
Thanda Aung

SPECIAL THANKS TO:

Finite Matters Limited, Cartwright Design Studio

**FISCAL YEAR 2014-15
ADOPTED BUDGET**

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Controller's Schedules

Glossary of Budget Terms

COUNTY OF SAN MATEO FY 2014-15 ADOPTED BUDGET





SAN MATEO COUNTY MISSION

San Mateo County government protects and enhances the health, safety, welfare, and natural resources of the community; and provides quality services that benefit and enrich the lives of the people of this community.

We are committed to:

The highest standards
of public service

A common vision
of responsiveness

The highest standards
of ethical conduct

Treating people with
respect and dignity



RESOLUTION NO. 073395

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA

RESOLUTION ADOPTING THE BUDGET OF THE COUNTY OF SAN MATEO AS TO
EXPENDITURES FOR THE FISCAL YEAR 2014-15 AND MAKING
APPROPRIATIONS THEREFORE

RESOLVED, by the Board of Supervisors of the County of San Mateo, State of California, that

WHEREAS, this Board has, pursuant to law, held its hearing on the budget of the County of San Mateo as to expenditures for the fiscal year 2014-15, and there being no additional requests or applications on file with the Board for further hearing on the said budget; and

WHEREAS, Government Code Section 29088 requires the Board to adopt the budget by resolution no later than October 2.

NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED AS FOLLOWS:

1. The Board of Supervisors of the County of San Mateo does hereby adopt the budget of the County of San Mateo for the fiscal year 2014-15 as to the expenditures program as now determined and hereinafter specified under the general classes of salaries and employee benefits, services and supplies, other charges, fixed assets, other financing uses and expenditures transfers and reimbursements;
2. The hereinafter specified proposed expenditures are appropriated to the several offices, departments, services, institutions, and districts for the fiscal year 2014-15;
3. Revenues classified as tax proceeds received during the fiscal year in excess

of that amount budgeted in conformance with California Constitution Article XIII B shall be deemed appropriated to Contingencies at the end of the fiscal year;

4. The Clerk of the Board shall forward certified copies of this Resolution to the County Controller, who is hereby authorized and directed to open books of the account for the fiscal year 2014-15, setting forth each of said appropriation accounts with the various departments and districts whose affairs and funds are under supervision and control of the Board, and to allow requisition against the same commencing July 1, 2014; and
5. The herein above expenditures, by general classes as aforesaid are detailed in the Recommended Budget adopted June 17, 2014 and the Final Budget adopted September 30, 2014.

* * * * *

Regularly passed and adopted this 30th day of September 2014

AYES and in favor of said resolution:

Supervisors:

DAVE PINE

CAROLE GROOM

DON HORSLEY

WARREN SLOCUM

ADRIENNE J. TISSIER

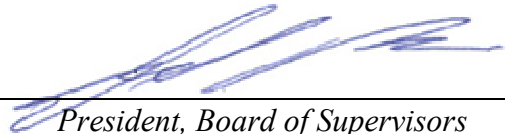
NOES and against said resolution:

Supervisors:

NONE

Absent Supervisors:

NONE



*President, Board of Supervisors
County of San Mateo
State of California*

Certificate of Delivery

I certify that a copy of the original resolution filed in the Office of the Clerk of the Board of Supervisors of San Mateo County has been delivered to the President of the Board of Supervisors.



*Mina Lim, Acting Deputy
Clerk of the Board of Supervisors*

RESOLUTION NO. 073396

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA

RESOLUTION ADOPTING THE BUDGET OF THE COUNTY OF SAN MATEO AS TO
THE MEANS OF FINANCING FOR THE FISCAL YEAR 2014-15

RESOLVED, by the Board of Supervisors of the County of San Mateo, State of California, that

WHEREAS, that pursuant to the law in such cases made and provided, the Board of Supervisors of the County of San Mateo, State of California, does hereby adopt the summarization of the Final Budget by funds and the means of financing and the estimated revenue accruals including taxes to be collected on the current year secured tax roll for the fiscal year 2014-15 as set forth in the Recommended Budget adopted on June 17, 2014 and the September 30, 2014 Final Budget and summarized herein; and

NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED, that the County Controller shall set forth and tabulate on the budget forms prescribed by the State Controller, State Schedules 1 through 15. Upon finalization by the County Controller, these schedules will be included in the Adopted Budget book for Fiscal Year 2014-15.

RESOLUTION NO. 073397

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA

* * * * *

**RESOLUTION ESTABLISHING APPROPRIATION LIMIT
FOR THE COUNTY OF SAN MATEO FOR FISCAL YEAR 2014-15**

RESOLVED, by the Board of Supervisors of the County of San Mateo, State of California, that

WHEREAS, on November 6, 1979, California voters passed Proposition 4, an initiative to restrict government spending by establishing limits on the annual appropriations of local agencies; and

WHEREAS, Proposition 4 added Article XIII B to the California State constitution; (commencing with Section 7900) to Title I of the Government Code prescribing procedures to be used in implementing Article XIII B; and

WHEREAS, Article XIII B of the California Constitution was amended by Proposition 111; and

WHEREAS, Government Code Section 7910 requires local jurisdictions to establish by resolution their Appropriation Limit each year for the following fiscal year; and

WHEREAS, the growth factors used to determine the cost-of-living adjustment are California Per Capita Personal Income and Population Percentage Changes (Combined Counties), as provided by the State Department of Finance.

NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED, by the Board of Supervisors that the Appropriation Limit for the County of San Mateo and certain Board governed special districts for the 2014-15 fiscal year shall be \$431,539,912; and

BE IT FURTHER RESOLVED, that the documentation used in the computation of the aforementioned Appropriation Limit be made available to the public for review in the County Controller's Office.

* * * * *

Regularly passed and adopted this 30th day of September 2014

AYES and in favor of said resolution:

Supervisors: _____ *DAVE PINE*

_____ *CAROLE GROOM*

_____ *DON HORSLEY*

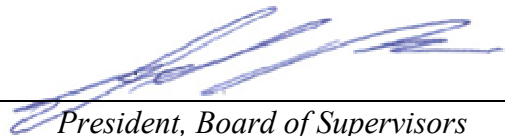
_____ *WARREN SLOCUM*

_____ *ADRIENNE J. TISSIER*

NOES and against said resolution:

Supervisors: _____ *NONE*

Absent Supervisors: _____ *NONE*



*President, Board of Supervisors
County of San Mateo
State of California*

Certificate of Delivery

I certify that a copy of the original resolution filed in the Office of the Clerk of the Board of Supervisors of San Mateo County has been delivered to the President of the Board of Supervisors.



*Mina Lim, Acting Deputy
Clerk of the Board of Supervisors*



COUNTY SUMMARIES

Adopted Budget Resolutions

County Summaries

Budget Unit Summaries

Controller's Schedules

Glossary of Budget Terms

COUNTY OF SAN MATEO FY 2014-15 ADOPTED BUDGET





SAN MATEO COUNTY MISSION

San Mateo County government protects and enhances the health, safety, welfare, and natural resources of the community; and provides quality services that benefit and enrich the lives of the people of this community.

We are committed to:

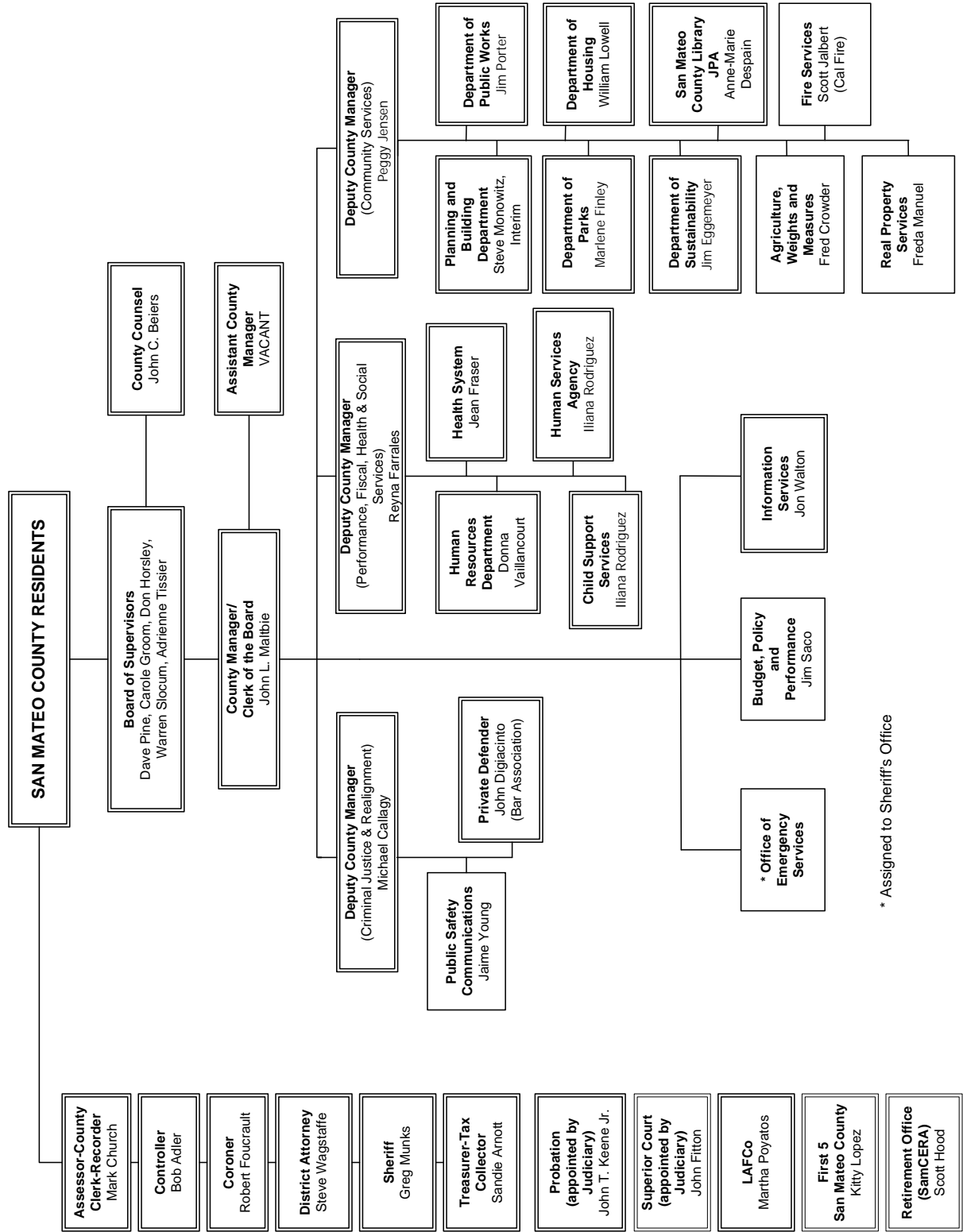
The highest standards
of public service

A common vision
of responsiveness

The highest standards
of ethical conduct

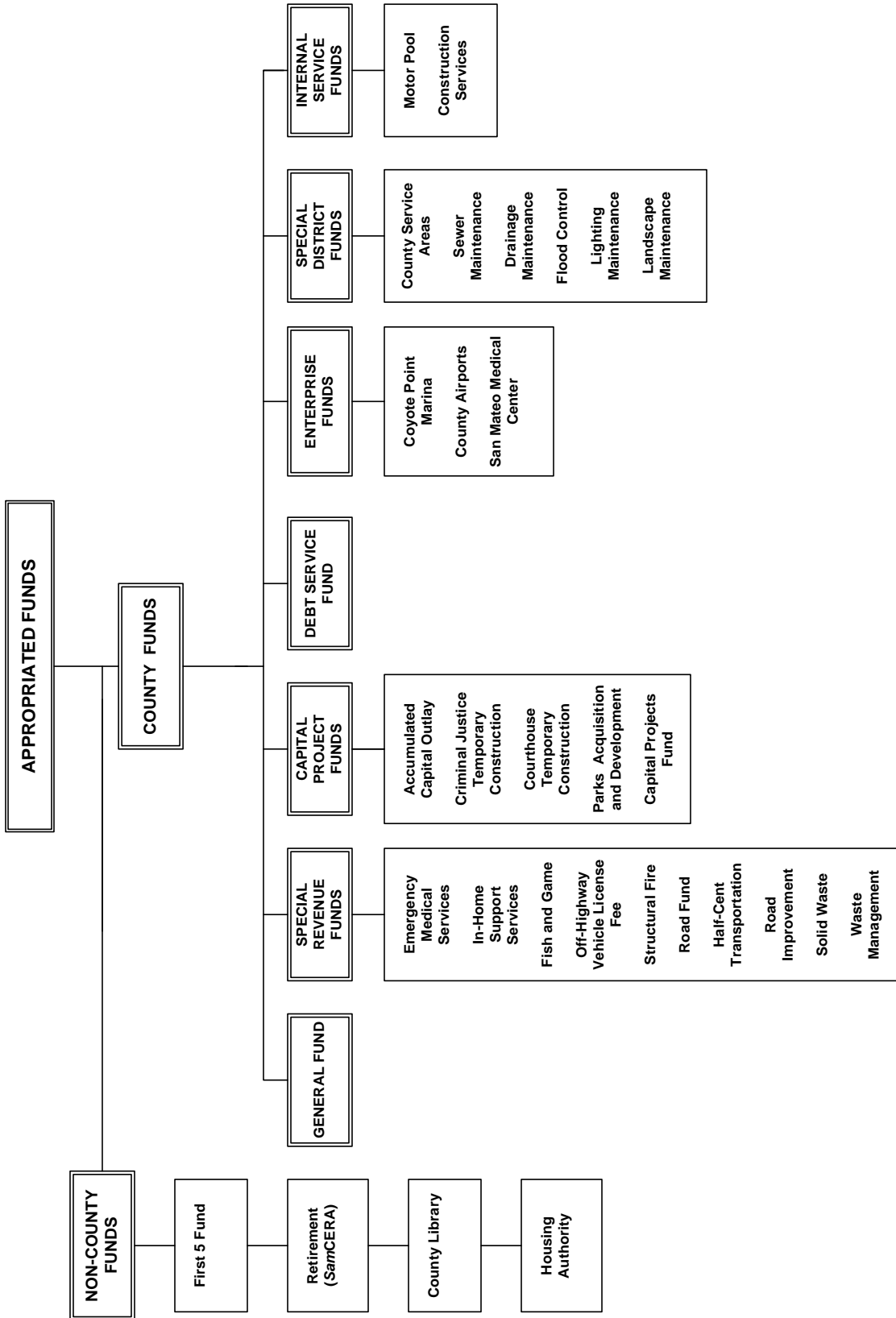
Treating people with
respect and dignity





* Assigned to Sheriff's Office

COUNTY OF SAN MATEO FUND STRUCTURE



General Fund

The *General Fund* is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the County that are not accounted for through other funds. For the County, the General Fund includes such activities as general government, public protection, public ways and facilities, health and sanitation, public assistance, education, and recreation services.

Special Revenue Funds

Special Revenue Funds are used to account for revenues that are restricted by law or administrative action and expenditures for specified purposes.

The *Emergency Medical Services Fund* was established under Senate Bill 12/612 to provide financial assistance for individuals. This fund is financed by a special assessment imposed on court fines, forfeitures and traffic school fees, and used to pay physicians for uncompensated emergency care and hospitals providing disproportionate emergency and trauma care.

The *IHSS Public Authority Fund* provides for consumer assistance in finding qualified In-Home Supportive Services (IHSS) personnel, and training as well as support for providers and recipients of IHSS via the maintenance of a registry and referral system. This fund is primarily financed by state grants.

The *County Fire Protection Fund* provides for fire protection services to both cities and unincorporated areas in the County. Revenues are derived from property taxes on all parcels within the County's fire protection districts.

The *Road Fund* provides for planning, design, construction, maintenance, and administration of the County's transportation activities. Revenues primarily come from the County's share of state highway user taxes and federal grants.

The *County Half-Cent Transportation Fund* accounts for a ½ cent sales tax revenue approved by the voters of San Mateo County in 1988. This fund is restricted for transportation programs sponsored by other County departments and outside agencies.

The *Road Improvement Fund* accounts for mitigation fees imposed on building permits to finance road improvement in the County.

The *Solid Waste Fund* previously accounted for revenues derived from management and operation of the Ox Mountain landfill. The contract with the landfill operator expired on December 31, 2009 and tipping fee revenues from that agreement have been replaced with a newly implemented AB 939 Waste Diversion Fee, which will be accounted for in the Waste Management Fund. Remaining reserves in the Solid Waste Fund will be used to close and monitor County-owned landfills in Pescadero and Half Moon Bay until such time that the funds are exhausted.

The *Waste Management Fund* accounts for revenues from the newly implemented AB 939 Waste Diversion Fee as well as Garbage Collection Administration Fees. The new AB 939 Fee, which is derived from landfill disposal in the unincorporated lands of the County, will be used to prepare and implement a countywide integrated waste management plan. This Fee will also fund eligible Solid Waste Management and Diversion programs, and Household Hazardous Waste and state-mandated Local Enforcement Agency programs administered by Environment Health.

Other Special Revenue Funds include the *Fish and Game Propagation Fund* and the *Off-Highway Vehicle License Fees Fund*.

Capital Project Funds

Capital Project Funds are used to account for financial resources to be used for the acquisition of land or acquisition and construction of major facilities other than those financed by the proprietary funds.

The *Parks Acquisition Fund* is used for the acquisition of land for the County Parks System and the development of County park facilities. Revenue in this fund originally came from a one-time sale of land at San Bruno Mountain. Current revenues come from grants and interest earnings.

The *Accumulated Capital Outlay Fund* accounts for appropriations for County capital improvement and facilities maintenance projects. Revenues are derived from selling the County real property and interest earnings. In FY 2014-15 there is \$87.1 million set aside in Capital Reserves in this Fund from the sale of Circle Star Plaza in May 2014.

The *Courthouse Temporary Construction Fund* was established to support construction, rehabilitation, lease and financing courtrooms. For every \$10.00 of all criminal and traffic fines, bail and imposed penalties, a \$2.25 penalty assessment is added to

the fines and placed into this fund. A penalty assessment \$1.50 is put into this fund for every parking offense paid. The County's Probation Department also deposits \$1.00 into this fund for every \$10.00 in fines collected pursuant to Government Code 76004.

The *Criminal Justice Temporary Construction Fund* was established to finance construction, reconstruction, expansion, improvements, operation, or maintenance of criminal justice facilities. Sources of revenue for this fund are identical to the Courthouse Temporary Construction Fund above.

The *Capital Projects Fund* was established to centrally budget capital improvement projects in the County.

Debt Service Fund

Debt Service Fund is used to account for accumulation of resources for, and payment of, principal and interest on the County's general long-term debt. The Fund was established to centrally budget all County debt service payments. Amounts are transferred into this fund from the various funding sources before payments are made.

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is to have the costs of providing goods or services (including depreciation and amortization) to the general public be financed primarily through user charges on a continuing basis; or where the County has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The *San Mateo Medical Center (SMMC) Fund* accounts for the hospital and clinical services provided to county residents. SMMC's revenues are principally fees for patient services, payments from Federal and State programs such as Medicare, Medi-Cal, interfund revenue, realignment revenues and subsidies from the General Fund.

The *Airports Fund* was established to provide for operations and maintenance of the San Carlos and Half Moon Bay aviation facilities. Revenues are derived from facility rental and federal aid.

The *Coyote Point Marina Fund* provides and maintains a fully utilized recreational facility for the boating public. Revenues arise from berth and facility rentals as well as interest earnings.

Special District Funds

Special District Funds are used to account for property tax revenues and user fees restricted by law to only support specified government services to the districts from which tax revenues and fees are derived.

The *County Service Area Fund* accounts for special district funds that provide refuse disposal, water, and lighting maintenance services to specific areas in the County. Revenues are derived from user charges and property taxes.

The *Sewer and Sanitation Fund* accounts for special district funds that support construction and maintenance of reliable sanitary sewer systems, providing sensitive sewage treatment and disposal to sewer and sanitary districts within the County. Revenues are derived from user charges and property taxes.

The *Flood Control Zone Fund* accounts for special district funds that support various flood control projects within the flood control districts. This fund is financed through property taxes, certificates of participation, and state and federal grants.

The *Lighting Districts Fund* accounts for special district funds that enhance the safety of residents and businesses by providing adequate lighting systems to street lighting districts within the County. Property taxes are the primary source of revenue.

Other Special District Funds include the *Highlands Landscape Maintenance District Fund* and the *Drainage Districts Fund*.

Internal Service Funds

Internal Service Funds are used to account for the financing of goods and services provided by one department to other departments on a cost reimbursement basis.

The *Motor Pool Internal Service Fund* provides vehicle and equipment acquisition, replacement, maintenance, repair, and fuel services to all County agencies. Full service repair facilities are operated in Belmont and Redwood City.

The *Tower Road Construction Fund* provides quality, cost-effective maintenance, repair and renovation of County facilities to ensure a safe, accessible, efficient and attractive environment for the public and all County employees. This unit also offers

remodeling and craft services beyond the scope of building maintenance to County and other government agencies; as well as capital project management, support and maintenance services to the lighting districts on a fee for service basis.

Non-County Funds

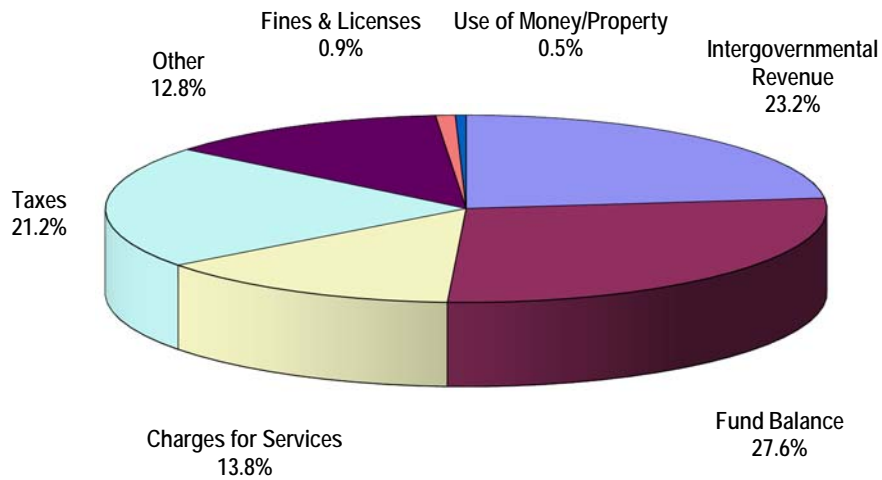
The *First 5 San Mateo County (First 5) Fund* was established in March 1999 under the authority of the California Children and Families First Act of 1998 and is used to administer receipts and disbursements of California Children and Families First 5 allocations and appropriations, including administrative and overhead costs of the Commission and staff.

The *San Mateo County Employees' Retirement Association (SamCERA) Pension Fund*, under the control of the Board of Retirement, accumulates contributions from the County, its employees, and other participating employers, as well as earnings from investments. Disbursements are made for administrative expenses as well as retirement, disability, and death benefits based on a defined benefit formula. This Fund includes all assets of the San Mateo County Employees' Retirement Association. All assets of SamCERA are held in this fund.

The *County Library Fund* is governed by the Board of the San Mateo Joint Powers Authority (JPA). The Board has twelve members, one representative from each of the eleven cities and one from the County Board of Supervisors. The JPA is primarily financed by property taxes and provides library services to eleven cities and all unincorporated areas of the County.

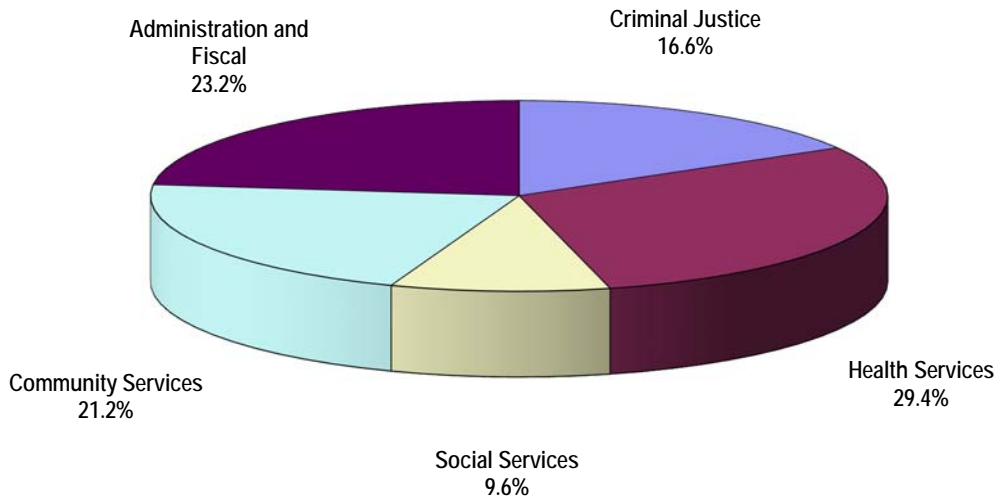
The *Housing Authority Trust Fund* is not maintained by the County, but financial information from the Fund has been entered into the County's budget system so that the Department of Housing's budget display provides an indication of the Department's total costs of providing housing services. The Housing Authority is a separate legal entity under state law administered by the Board of Supervisors as the Housing Authority Board of Commissioners. Funding is primarily provided by the U.S. Department of Housing (HUD) and tenants.

All County Funds FY 2014-15 Adopted Sources



Sources of Funds	Adopted FY 2014-15	Percent of Total
Taxes	472,156,640	21.20%
Licenses, Permits and Franchises	8,495,141	0.38%
Fines, Forfeitures and Penalties	11,222,698	0.50%
Use of Money and Property	10,612,978	0.48%
Intergovernmental Revenues	516,948,871	23.22%
Charges for Services	308,201,700	13.84%
Interfund Revenue	85,654,741	3.85%
Miscellaneous Revenue	41,307,486	1.86%
Other Financing Sources	157,256,218	7.06%
Fund Balance	614,804,368	27.61%
TOTAL SOURCES	2,226,660,841	100.00%

All County Funds FY 2014-15 Adopted Requirements



Use of Funds	Adopted FY 2014-15	Percent of Total
Criminal Justice	369,733,746	16.60%
Health Services	655,390,620	29.43%
Social Services	213,524,983	9.59%
Community Services	472,262,236	21.21%
Administration and Fiscal	515,749,256	23.16%
TOTAL REQUIREMENTS	2,226,660,841	100.00%

County of San Mateo
Total Requirements - All Funds

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
Criminal Justice	318,860,073	331,062,353	355,345,316	369,733,746	14,388,430
Health Services	325,166,070	313,243,004	334,967,411	349,637,806	14,670,395
Social Services	169,990,239	186,165,768	207,653,476	213,524,983	5,871,507
Community Services	69,771,482	77,479,736	88,421,064	94,784,136	6,363,072
Administration and Fiscal	428,294,063	635,011,593	480,154,231	467,228,019	(12,926,212)
Subtotal General Fund	1,312,081,926	1,542,962,454	1,466,541,498	1,494,908,690	28,367,192
Medical Center Enterprise Fund	255,114,283	262,724,387	265,555,264	280,708,212	15,152,948
Coyote Point Marina Operating Fund	1,587,050	3,215,343	3,447,611	1,602,643	(1,844,968)
County Airports Fund	4,228,875	4,224,500	5,762,178	5,854,528	92,350
Special Revenue Funds	98,243,420	106,424,755	113,328,297	113,238,430	(89,867)
Capital Projects Funds	31,074,744	122,806,192	156,930,878	169,638,279	12,707,401
Debt Service Fund	47,869,559	48,607,691	48,662,847	48,521,237	(141,610)
Special Districts Funds	71,590,222	79,225,118	83,155,789	92,831,339	9,675,550
Internal Service Funds	15,858,730	18,279,276	17,837,840	19,357,483	1,519,643
Sub-Total Non-General Fund	525,566,885	645,507,262	694,680,704	731,752,151	37,071,447
Total Requirements - All Funds	1,837,648,811	2,188,469,715	2,161,222,202	2,226,660,841	65,438,639
Total Sources - All Funds	1,837,648,811	2,188,469,715	2,161,222,202	2,226,660,841	65,438,639
AUTHORIZED POSITIONS					
Salary Resolution	5,062.0	5,182.0	5,180.0	5,263.0	83.0
Funded FTE	4,909.2	5,055.3	5,033.5	5,092.0	58.5
Non-County Funds:					
First 5 San Mateo County	31,441,233	29,092,178	28,915,535	26,634,432	(2,289,103)
Retirement Office (SamCERA)	4,891,792	5,598,194	8,884,240	10,866,650	1,982,410
County Library	35,238,861	40,901,376	39,785,105	41,590,454	1,805,349
Housing Authority	70,206,334		73,209,698	73,293,337	83,639

County of San Mateo
All Funds

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actual 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes	428,709,027	501,018,768	424,836,641	472,156,640	47,319,999
Licenses, Permits and Franchises	9,088,165	9,694,837	8,385,317	8,495,141	109,824
Fines, Forfeitures and Penalties	11,259,333	10,473,883	11,083,404	11,222,698	139,294
Use of Money and Property	10,871,336	13,668,257	12,269,608	10,612,978	(1,656,630)
Intergovernmental Revenues	512,400,850	522,510,818	599,854,301	516,948,871	(82,905,430)
Charges for Services	217,070,254	231,388,607	223,000,545	308,201,700	85,201,155
Interfund Revenue	92,244,395	71,703,734	95,289,966	85,654,741	(9,635,225)
Miscellaneous Revenue	34,240,706	48,320,714	51,519,001	41,307,486	(10,211,515)
Other Financing Sources	117,073,623	323,110,994	280,104,274	157,256,218	(122,848,056)
Total Revenue	1,432,957,690	1,731,890,612	1,706,343,057	1,611,856,473	(94,486,584)
Fund Balance	404,691,121	456,579,103	454,879,145	614,804,368	159,925,223
TOTAL SOURCES	1,837,648,811	2,188,469,715	2,161,222,202	2,226,660,841	65,438,639
REQUIREMENTS					
Salaries and Benefits	692,828,102	774,038,398	820,427,463	821,596,277	1,168,814
Services and Supplies	388,855,252	448,981,575	540,801,209	563,056,037	22,254,828
Other Charges	291,423,058	280,430,059	319,982,192	310,327,612	(9,654,580)
Fixed Assets	32,584,651	29,190,930	185,617,185	130,511,557	(55,105,628)
Other Financing Uses	119,223,455	208,031,348	186,230,421	172,293,728	(13,936,693)
Gross Appropriations	1,524,914,519	1,740,672,311	2,053,058,470	1,997,785,211	(55,273,259)
Intrafund Transfers	(147,683,334)	(159,793,254)	(179,805,839)	(194,038,374)	(14,232,535)
Net Appropriations	1,377,231,185	1,580,879,057	1,873,252,631	1,803,746,837	(69,505,794)
Contingencies/Dept Reserves	460,417,626	607,590,659	287,969,571	422,914,004	134,944,433
TOTAL REQUIREMENTS	1,837,648,811	2,188,469,715	2,161,222,202	2,226,660,841	65,438,639
AUTHORIZED POSITIONS					
Salary Resolution	5,062.0	5,182.0	5,180.0	5,263.0	83.0
Funded FTE	4,909.2	5,055.3	5,033.5	5,092.0	58.5

County of San Mateo
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes	412,377,379	483,385,559	403,942,191	446,877,908	42,935,717
Licenses, Permits and Franchises	6,240,189	6,827,053	5,682,291	5,792,115	109,824
Fines, Forfeitures and Penalties	8,807,621	8,191,640	8,651,873	8,703,684	51,811
Use of Money and Property	7,455,059	9,815,317	9,018,203	7,308,017	(1,710,186)
Intergovernmental Revenues	403,414,709	412,355,939	459,548,677	451,018,145	(8,530,532)
Charges for Services	106,615,699	106,738,086	109,450,366	112,618,497	3,168,131
Interfund Revenue	60,246,693	52,585,606	55,215,079	57,661,380	2,446,301
Miscellaneous Revenue	25,715,138	31,867,424	36,020,133	33,717,439	(2,302,694)
Other Financing Sources	839,289	115,265,108	63,081,962	513,422	(62,568,540)
Total Revenue	1,031,711,778	1,227,031,731	1,150,610,775	1,124,210,607	(26,400,168)
Fund Balance	280,370,149	315,930,722	315,930,723	370,698,083	54,767,360
TOTAL SOURCES	1,312,081,926	1,542,962,454	1,466,541,498	1,494,908,690	28,367,192
REQUIREMENTS					
Salaries and Benefits	540,995,966	621,448,281	658,847,299	654,894,066	(3,953,233)
Services and Supplies	268,184,036	316,391,475	377,993,612	404,775,444	26,781,832
Other Charges	217,578,383	203,415,139	237,791,533	227,799,452	(9,992,081)
Fixed Assets	5,720,625	7,725,358	14,753,207	33,309,281	18,556,074
Other Financing Uses	103,773,579	188,093,684	166,432,258	151,843,255	(14,589,003)
Gross Appropriations	1,136,252,590	1,337,073,936	1,455,817,909	1,472,621,498	16,803,589
Intrafund Transfers	(145,669,610)	(157,595,853)	(178,149,996)	(193,658,132)	(15,508,136)
Net Appropriations	990,582,979	1,179,478,083	1,277,667,913	1,278,963,366	1,295,453
Contingencies/Dept Reserves	321,498,947	363,484,370	188,873,585	215,945,324	27,071,739
TOTAL REQUIREMENTS	1,312,081,926	1,542,962,454	1,466,541,498	1,494,908,690	28,367,192
AUTHORIZED POSITIONS					
Salary Resolution	3,952.0	4,056.0	4,053.0	4,121.0	68.0
Funded FTE	3,869.6	4,000.8	3,981.1	4,031.2	50.1

Criminal Justice
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes		159,446	503,219	514,149	10,930
Licenses, Permits and Franchises	14,751	78,531	13,600	13,600	
Fines, Forfeitures and Penalties	8,045,224	7,277,316	7,679,800	7,651,436	(28,364)
Use of Money and Property	400				
Intergovernmental Revenues	115,107,921	113,791,770	131,369,438	140,778,949	9,409,511
Charges for Services	15,410,048	15,032,351	15,547,589	15,165,165	(382,424)
Interfund Revenue	4,244,522	4,570,978	3,923,365	3,907,660	(15,705)
Miscellaneous Revenue	2,774,736	2,703,782	2,093,733	2,143,733	50,000
Other Financing Sources	63,121	21,150			
Total Revenue	145,660,723	143,635,324	161,130,744	170,174,692	9,043,948
Fund Balance	18,532,182	18,683,180	18,683,180	16,700,739	(1,982,441)
TOTAL SOURCES	164,192,905	162,318,504	179,813,924	186,875,431	7,061,507
REQUIREMENTS					
Salaries and Benefits	210,291,490	217,003,974	225,789,134	239,112,062	13,322,928
Services and Supplies	56,261,114	59,265,563	70,689,957	69,043,627	(1,646,330)
Other Charges	55,388,699	51,964,282	59,389,310	51,674,178	(7,715,132)
Fixed Assets	4,252,862	4,364,322	8,167,293	9,237,090	1,069,797
Other Financing Uses	2,415,087	9,121,197	904,997	9,192,544	8,287,547
Gross Appropriations	328,609,252	341,719,338	364,940,691	378,259,501	13,318,810
Intrafund Transfers	(19,545,978)	(20,400,831)	(21,222,191)	(20,625,961)	596,230
Net Appropriations	309,063,274	321,318,507	343,718,500	357,633,540	13,915,040
Contingencies/Dept Reserves	9,796,799	9,743,847	11,626,816	12,100,206	473,390
TOTAL REQUIREMENTS	318,860,073	331,062,353	355,345,316	369,733,746	14,388,430
NET COUNTY COST	154,667,168	168,743,849	175,531,392	182,858,315	7,326,923
AUTHORIZED POSITIONS					
Salary Resolution	1,222.0	1,247.0	1,247.0	1,310.0	63.0
Funded FTE	1,202.7	1,228.9	1,226.8	1,264.7	37.9

Health Services General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes		1,047,654	5,300,703	9,306,523	4,005,820
Licenses, Permits and Franchises	1,712,621	1,868,202	1,451,234	1,481,234	30,000
Fines, Forfeitures and Penalties	529,309	635,386	954,073	1,034,248	80,175
Use of Money and Property	126,294	180,661	190,323	190,323	
Intergovernmental Revenues	119,402,418	125,032,630	125,176,973	120,653,201	(4,523,772)
Charges for Services	54,103,438	54,894,494	58,851,419	64,243,814	5,392,395
Interfund Revenue	2,738,159	3,737,511	4,273,800	4,675,016	401,216
Miscellaneous Revenue	18,080,298	20,435,830	29,373,900	26,868,137	(2,505,763)
Other Financing Sources	750,000				
Total Revenue	197,442,536	207,832,368	225,572,425	228,452,496	2,880,071
Fund Balance	12,950,693	4,158,721	4,158,721	5,187,889	1,029,168
TOTAL SOURCES	210,393,229	211,991,089	229,731,146	233,640,385	3,909,239
REQUIREMENTS					
Salaries and Benefits	126,059,464	135,661,878	145,187,613	156,936,837	11,749,224
Services and Supplies	86,196,801	89,635,893	97,111,070	101,927,082	4,816,012
Other Charges	53,666,468	46,002,693	47,934,724	49,495,760	1,561,036
Fixed Assets	7,580		239,654	335,253	95,599
Other Financing Uses	77,652,176	62,893,512	69,017,491	66,945,505	(2,071,986)
Gross Appropriations	343,582,490	334,193,976	359,490,552	375,640,437	16,149,885
Intrafund Transfers	(22,295,760)	(23,690,570)	(27,262,739)	(28,628,067)	(1,365,328)
Net Appropriations	321,286,730	310,503,406	332,227,813	347,012,370	14,784,557
Contingencies/Dept Reserves	3,879,340	2,739,598	2,739,598	2,625,436	(114,162)
TOTAL REQUIREMENTS	325,166,070	313,243,004	334,967,411	349,637,806	14,670,395
NET COUNTY COST	114,772,840	101,251,914	105,236,265	115,997,421	10,761,156
AUTHORIZED POSITIONS					
Salary Resolution	1,042.0	1,073.0	1,074.0	1,101.0	27.0
Funded FTE	1,007.1	1,042.3	1,036.1	1,063.6	27.5

Social Services
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes		1,674,303	2,780,927	3,853,868	1,072,941
Intergovernmental Revenues	131,052,788	144,332,836	160,315,536	160,790,910	475,374
Charges for Services	1,539,232	2,291,531	1,775,000	1,777,645	2,645
Interfund Revenue	30,720	14,102	40,000	40,000	
Miscellaneous Revenue	1,301,434	1,615,968	2,328,580	2,180,633	(147,947)
Total Revenue	133,924,175	149,928,740	167,240,043	168,643,056	1,403,013
Fund Balance	7,189,504	6,846,102	6,846,102	8,624,249	1,778,147
TOTAL SOURCES	141,113,679	156,774,842	174,086,145	177,267,305	3,181,160
REQUIREMENTS					
Salaries and Benefits	85,578,234	93,269,088	102,899,225	105,459,079	2,559,854
Services and Supplies	37,826,817	46,084,339	56,182,840	59,842,744	3,659,904
Other Charges	62,155,495	62,140,377	72,738,360	70,458,244	(2,280,116)
Fixed Assets				190,887	190,887
Other Financing Uses	291,004	1,208,076	286,587	1,205,881	919,294
Gross Appropriations	185,851,550	202,701,879	232,107,012	237,156,835	5,049,823
Intrafund Transfers	(21,902,361)	(22,267,214)	(30,184,638)	(30,641,101)	(456,463)
Net Appropriations	163,949,189	180,434,666	201,922,374	206,515,734	4,593,360
Contingencies/Dept Reserves	6,041,050	5,731,102	5,731,102	7,009,249	1,278,147
TOTAL REQUIREMENTS	169,990,239	186,165,768	207,653,476	213,524,983	5,871,507
NET COUNTY COST	28,876,560	29,390,925	33,567,331	36,257,678	2,690,347
AUTHORIZED POSITIONS					
Salary Resolution	829.0	856.0	857.0	844.0	(13.0)
Funded FTE	808.4	855.5	849.8	843.5	(6.4)

Community Services General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes		1,922,513	5,349,708	6,807,560	1,457,852
Licenses, Permits and Franchises	4,113,888	4,461,064	3,819,162	3,898,986	79,824
Fines, Forfeitures and Penalties	55,057	66,133	18,000	18,000	
Use of Money and Property	1,167,172	1,166,789	1,129,219	1,138,583	9,364
Intergovernmental Revenues	13,188,262	13,756,642	15,442,686	15,175,850	(266,836)
Charges for Services	8,884,143	9,978,245	9,297,344	9,490,680	193,336
Interfund Revenue	26,043,142	26,522,458	30,787,312	33,311,727	2,524,415
Miscellaneous Revenue	1,398,383	2,191,480	1,600,217	1,826,833	226,616
Other Financing Sources	265		261,222	261,222	
Total Revenue	54,850,313	60,065,323	67,704,870	71,929,441	4,224,571
Fund Balance	4,352,413	5,959,499	5,959,500	6,276,089	316,589
TOTAL SOURCES	59,202,726	66,024,822	73,664,370	78,205,530	4,541,160
REQUIREMENTS					
Salaries and Benefits	46,185,879	49,697,632	53,046,833	56,121,251	3,074,418
Services and Supplies	26,572,198	24,766,693	30,561,150	32,979,326	2,418,176
Other Charges	28,117,905	29,716,992	34,688,286	31,469,064	(3,219,222)
Fixed Assets	59,098	92,216	361,260	3,768,176	3,406,916
Other Financing Uses	9,482	859,855		946,534	946,534
Gross Appropriations	100,944,562	105,133,388	118,657,529	125,284,351	6,626,822
Intrafund Transfers	(35,812,081)	(31,712,161)	(31,917,444)	(33,607,127)	(1,689,683)
Net Appropriations	65,132,481	73,421,227	86,740,085	91,677,224	4,937,139
Contingencies/Dept Reserves	4,639,001	4,134,936	1,680,979	3,106,912	1,425,933
TOTAL REQUIREMENTS	69,771,482	77,556,162	88,421,064	94,784,136	6,363,072
NET COUNTY COST	10,568,756	11,531,341	14,756,694	16,578,606	1,821,912
AUTHORIZED POSITIONS					
Salary Resolution	360.0	377.0	372.0	378.0	6.0
Funded FTE	358.2	374.2	369.2	374.7	5.5

Administration and Fiscal General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes	412,377,379	478,581,643	390,007,634	426,395,808	36,388,174
Licenses, Permits and Franchises	398,930	419,256	398,295	398,295	
Fines, Forfeitures and Penalties	178,031	212,806			
Use of Money and Property	6,161,190	8,467,867	7,698,661	5,979,111	(1,719,550)
Intergovernmental Revenues	24,663,323	15,442,059	27,244,044	13,619,235	(13,624,809)
Charges for Services	26,678,838	24,541,464	23,979,014	21,941,193	(2,037,821)
Interfund Revenue	27,190,149	17,740,558	16,190,602	15,726,977	(463,625)
Miscellaneous Revenue	2,160,287	4,920,365	623,703	698,103	74,400
Other Financing Sources	25,904	115,243,958	62,820,740	252,200	(62,568,540)
Total Revenue	499,834,030	665,569,976	528,962,693	485,010,922	(43,951,771)
Fund Balance	237,345,357	280,283,220	280,283,220	333,909,117	53,625,897
TOTAL SOURCES	737,179,387	945,853,196	809,245,913	818,920,039	9,674,126
REQUIREMENTS					
Salaries and Benefits	72,880,899	125,815,709	131,924,494	97,264,837	(34,659,657)
Services and Supplies	61,327,106	96,638,987	123,448,595	140,982,665	17,534,070
Other Charges	18,249,816	13,590,794	23,040,853	24,702,206	1,661,353
Fixed Assets	1,401,085	3,268,821	5,985,000	19,777,875	13,792,875
Other Financing Uses	23,405,831	114,011,044	96,223,183	73,552,791	(22,670,392)
Gross Appropriations	177,264,736	353,325,356	380,622,125	356,280,374	(24,341,751)
Intrafund Transfers	(46,113,430)	(59,525,077)	(67,562,984)	(80,155,876)	(12,592,892)
Net Appropriations	131,151,305	293,800,279	313,059,141	276,124,498	(36,934,643)
Contingencies/Dept Reserves	297,142,757	341,134,888	167,095,090	191,103,521	24,008,431
TOTAL REQUIREMENTS	428,294,063	634,935,166	480,154,231	467,228,019	(12,926,212)
NET COUNTY COST	(308,915,473)	(310,918,030)	(329,091,682)	(351,692,020)	(22,600,338)
AUTHORIZED POSITIONS					
Salary Resolution	499.0	503.0	503.0	488.0	(15.0)
Funded FTE	493.2	500.0	499.2	484.7	(14.5)

County of San Mateo
ALL FUNDS

FY 2014-15 Authorized Position Summary

Agency/Budget Unit/Fund	Actual 2012-13	Actual 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
<u>General Fund</u>					
Criminal Justice					
Sheriff's Office	679	701	700	762	62
Probation Department	408	410	412	413	1
District Attorney	121	122	121	122	1
Coroner's Office	14	14	14	13	(1)
Health Services					
Health Administration	23	13	13	14	1
Health Coverage Unit	31	31	31	31	0
Public Health, Policy and Planning	102	101	102	101	(1)
Health IT	0	12	12	13	1
Emergency Medical Services	6	6	6	6	0
Aging and Adult Services	131	135	135	136	1
Environmental Health Services	76	77	77	78	1
Behavioral Health and Recovery Services	408	428	426	450	24
Family Health Services	177	180	182	182	0
Correctional Health Services	88	90	90	90	0
Social Services					
Human Services Agency	742	767	767	759	(8)
Department of Child Support Services	87	89	90	85	(5)
Community Services					
Planning and Building	48	49	48	50	2
Local Agency Formation Commission	1	1	1	1	0
Parks Department	48	59	56	58	2
Public Works-Administrative Services	35	33	33	33	0
Engineering Services	24	24	24	24	0
Facilities Services	95	98	97	98	1
Vehicles and Equipment Services	1	1	1	1	0
Utilities	9	9	9	9	0
Real Property Services	4	4	4	4	0
Agricultural Commissioner / Sealer	30	30	30	30	0
Public Safety Communications	54	58	58	59	1
Housing and Community Development	11	11	11	11	0
Administration and Fiscal					
Board of Supervisors	20	20	20	22	2
County Manager / Clerk of the Board	20	21	21	23	2
Workforce and Economic Development	21	21	21	1	(20)

County of San Mateo
ALL FUNDS

FY 2013-15 Authorized Position Summary

Agency/Budget Unit/Fund	Actual 2012-13	Actual 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
Administration and Fiscal Continued					
Assessor-County Clerk-Recorder	117	117	117	117	0
Controller's Office	42	42	42	42	0
Treasurer-Tax Collector	61	61	61	61	0
County Counsel	42	42	42	42	0
Human Resources Department	51	52	52	52	0
Shared Services	12	12	12	13	1
Information Services Department	113	115	115	115	0
Total General Fund	3,952	4,056	4,053	4,121	68
<u>Non-General Fund</u>					
Special Revenue and Trust Funds					
Road Fund	76	77	77	77	0
Half-Cent Transportation Fund	1	1	1	0	(1)
Solid Waste Fund	9	9	9	9	0
Enterprise Fund					
Coyote Point Marina Operating Fund	3	3	4	3	(1)
County Airports Fund	9	8	9	8	(1)
Medical Center Enterprise Fund	979	997	996	1,014	18
Special Districts Funds					
Sewer District Maintenance Fund	7	8	8	8	0
Internal Service Funds					
Motor Pool Internal Service Fund	13	13	13	13	0
Construction Services Fund	13	10	10	10	0
Total Non-General Fund	1,110	1,126	1,127	1,142	15
Total All County Funds	5,062	5,182	5,180	5,263	83
<u>Non-County Funds (Information Only)</u>					
First 5 San Mateo County	10	8	9	8	(1)
Retirement (SamCERA)	20	21	21	21	0
Housing Authority Fund	46	45	45	45	0
County Library Fund	122	121	121	121	0
All Positions	5,260	5,377	5,376	5,458	82

Position Changes Detail FY 2014-15:

Criminal Justice

Sheriff's Office: Adds one Sheriff's Lieutenant, three Sheriff's Sergeants, one Deputy Sheriff, 34 Sheriff's Correctional Officers, two Corrections Case Managers, two Lead Crime Analysts-U, one Crime Analyst-U, nine Legal Office Specialists, two Fiscal Office Assistants and seven Utility Workers for a net increase of 62 positions.

Coroner's Office: Deletes one Office Assistant.

District Attorney's Office: Adds one District Attorney Victim Advocate.

Probation Department: Adds one Probation Services Manager II, three Deputy Probation Officer IIIs, one Information Technology Manager, one Information Technology Analyst, one Administrative Assistant II, and one Administrative Assistant II-C; deletes three Deputy Probation Officer IIIs and four Deputy Probation Officer IIIs for a net increase of one position.

(Net change is an addition of 63 positions in Criminal Justice)

Health Services

Health Administration: Adds one Administrative Assistant II-U.

Public Health, Policy and Planning: Adds one Communication Specialist; deletes one Health Services Manager I and one Public Health Nurse for a net decrease of one position.

Health IT: Adds one Health Security Officer.

Aging and Adult Services: Adds one Social Work Supervisor.

Family Health Services: Adds one Program Services Manager II, one Program Services Manager and one Medical Office Services Supervisor; deletes two Psychiatric Social Worker Is-U and one Community Program Supervisor for no net changes in positions.

Correctional Health Services: Adds one Marriage and Family Therapist II and one Psychologist II; deletes one Licensed Psychiatric Technician and one Marriage and Family Therapist II for no net changes in positions.

Environmental Health: Adds one Environmental Health Specialist.

Behavioral Health and Recovery Services: Adds two Psychiatric Social Worker Is-U, ten Case Management/Assessment Specialist IIs, one Mental Health Program Specialist, one Clinical Services Manager II, one BHRS Analyst II, one Patient Services Assistant II-U, one Medical Office Specialist-U, one BHRS Supervisor, one Staff Physician, one Financial Services Manager II, one Systems Engineer-U, one Community Worker I-U, one Senior Community Worker-U and one Office Assistant I-U for a net increase of 24 positions.

San Mateo Medical Center: Adds one Medical Laboratory Technician, one Departmental Services Analyst, one Custodial Services Manager, three Staff Physicians, two Medical Surgical Nurses, two Medical Directors, one Financial Services Manager, three Nurse Practitioners, one Adult Psychiatrist, three Patient Services Assistant IIs-U, one Psychiatric Social Worker II-U, two Medical Services Assistant IIs-U, one Supervising Creative Arts Therapist, one Clinical Nurse and one Clinical Services Manager; deletes one Clinical Laboratory Scientist II, one Cook II, one Supervising Custodian, one Nurse Practitioner, one Medical Surgical Nurse and one Staff Physician for a net increase of 18 positions.

(Net change is an addition of 45 positions in Health Services)

Social Services

Human Services Agency: Adds one Human Services Agency Assistant Director, one Supervising Mental Health Clinician, one Psychiatric Social Worker II, two Human Services Analyst IIs, two Social Worker IIs, two Social Worker IIIs, two Community Worker IIs, three Job Development Specialist IIs, two Vocational Rehabilitation Counselor IIIs, one Information Technology Analyst, two Office Assistant IIs, and one Benefits Analyst I-U; deletes one Human Services Manager I-U, one Management Analyst III-U, one Information Technology Analyst-U, two Human Services Supervisors-U, one Social Worker III, one Marriage and Family Therapist II, two Community Worker IIs, 16 Benefits Analyst Is-U, one Office Assistant II, and two Office Assistant IIs-U for a net reduction of eight positions.

Department of Child Support Services: Deletes one Director of Child Support Services-U, one Child Support Supervisor, one Child Support Technician, one Office Assistant II, and one Administrative Assistant I-C for a net reduction of five positions.

(Net change is reduction of 13 positions in Social Services)

Community Services

Planning and Building Department: Adds one Code Compliance Officer II, one Management Analyst III and one Administrative Secretary II-C; and deletes one Office Specialist for a net increase of two positions.

Parks Department: Adds one Management Analyst III, one Fiscal Office Specialist and one Park Ranger II; deletes one Parks Superintendent for a net increase of two positions.

Coyote Point Marina Fund: Deletes one Park Ranger II.

Half-Cent Transportation Fund: Deletes one Program Services Manager I.

Facilities Services: Adds one Construction Project Manager.

County Airports Fund: Deletes one Construction Project Manager.

Public Safety Communications: Adds one Assistant Public Safety Communications Manager.

(Net change is an addition of 3 positions in Community Services)

Administration and Fiscal

Board of Supervisors: Adds two Legislative Aides for a net increase of two positions.

County Manager/Clerk of the Board: Adds one Management Analyst III-U and one Program Services Manager I for a net increase of two positions.

Workforce Economic Development: Deletes one Office Assistant II, two Job Development Specialist IIs-U, one Principal Management Analyst, one Director of Workforce and Economic Development, one Administrative Assistant I, two Human Services Supervisors-U, one Community Worker II-U, three Employment Services Specialist IIs-U, two Employment Services Specialist IIs, two Job Development Specialist IIs, two Human Services Supervisors and two Human Services Analyst IIs for a net reduction of 20 positions.

Shared Services: Adds one Principal Management Analyst.

(Net change is a reduction of 15 positions in Administration and Fiscal)

Non-County Funds (Information Only)

First 5 San Mateo County: Deletes one Administrative Assistant II-U.

FY 2014-15 Final Fund Balance Adjustments

Budget Unit ID	Budget Unit Name	Final Fund Balance Adjustment	Description of Change
Criminal Justice - General Fund			
1940B	Message Switch	76,692	Set aside in Reserves
2510B	District Attorney	372,838	Set aside in Reserves
2700B	County Support of the Courts	0	No change
2800B	Private Defender Program	0	No change
3000B	Sheriff's Office	(170,391)	Covered Fund Balance shortfall by reducing Reserves
3200B	Probation Department	1,295,261	Appropriated to Capital Assets - Software
3300B	Coroner's Office	0	No change
Criminal Justice - General Fund Total:		1,574,400	
Health Services - General Fund			
5500B	Health Administration	(9,507)	Covered Fund Balance shortfall by adjusting revenue
5510B	Health Coverage Unit	444,093	Reduced Revenues
5550B	Public Health, Policy and Planning	256,491	Appropriated \$71,457 for IT projects, the remainder is set aside in Animal Control Reserves
5560B	Health IT	823,562	Appropriated for IT projects
5600B	Emergency Medical Services	0	No change
5700B	Aging and Adult Services	153,932	Appropriated \$25,411 for IT projects, \$8,424 for conservatee gun destruction, the remainder is set aside in Reserves
5850B	Contributions to the Medical Center	0	No change
5900B	Environmental Health Services	366,711	Appropriated \$144,536 for IT projects, the remainder is set aside in Reserves
6100B	Behavioral Health and Recovery Services	0	No change
6240B	Family Health Services	171,672	Appropriated \$128,512 for IT projects, the remainder is set aside in Reserves
6300B	Correctional Services	244,976	Appropriated \$177,079 for Correctional Health's digital X-ray project, \$10,458 for IT projects, the remainder is set aside in Reserves
6900B	IHSS Public Authority	0	No change
Health Services - General Fund Total:		2,451,930	

Budget Unit ID	Budget Unit Name	Final Fund Balance Adjustment	Description of Change
Social Services - General Fund			
2600B	Department of Child Support Services	0	No change
7000B	Human Services Agency	2,893,147	Set aside in Reserves
Social Services - General Fund Total:		2,893,147	
Budget Unit ID	Budget Unit Name	Final Fund Balance Adjustment	Description of Change
Community Services - General Fund			
1220B	Real Property	887,543	Set aside in Reserves
1240B	Public Safety Communications	114,190	Appropriated \$114,190 for Salaries and Benefits to offset the anticipated cost commensurate with actual costs incurred in FY 2013-14
1260B	Agricultural Commissioner/Sealer	33,816	Appropriated \$32,500 for in-ground taxi dyanometer installation project, and \$1,316 for non-fixed asset equipment and supplies
3570B	Local Agency Formation Commission	30,334	Set aside in Reserves
3580B	Fire Protective Services	0	No change
3800B	Planning and Building	1,179,048	Appropriated \$416,850 for Extra Help and Agile staff, \$356,000 to fund ongoing and new contracts, the remainder is set aside in Reserves
3900B	Parks Division	148,961	Set aside in Reserves
4510B	Public Works Administrative Services	0	No change
4600B	Engineering Services	206,820	Appropriated for ongoing Pescadero Flooding/Water Supply analysis project
4730B	Facilities Services	504,036	Appropriated \$232,350 for facility management costs related to the Administrative Office of the Courts, \$5,000 for a STARS award project and \$262,686 to pay for administrative and overhead costs in the recently re-structured Capital Projects units
4840B	Utilities	1,053,533	Appropriated \$89,920 for ASBS Special Protections Compliance and \$600,000 for disputed CSCSD sewage treatment costs, the remainder is set aside in Reserves
7930B	Department of Housing	0	No change
Community Services - General Fund Total:		4,158,281	

Budget Unit ID	Budget Unit Name	Final Fund Balance Adjustment	Description of Change
Administration and Fiscal-General Fund			
1100B	Board of Supervisors	0	No change
1200B	County Manager's Office	414,104	Set aside in Reserves
1218B	Workforce and Economic Development	60,000	Reappropriated to Salaries and Benefits
1300B	Assessor-County Clerk-Recorder	913,794	Appropriated \$200,000 for Property Tax System, the remainder is set aside in Reserves
1400B	Controller's Office	(177,146)	Transferred fund balance to Property Tax System Fund
1500B	Tax Collector/Treasurer	(221,214)	Transferred fund balance to Property Tax System Fund
1600B	County Counsel	653,537	Set aside in Reserves
1700B	Human Resources	424,355	Reduced Fund Balance due to the FY 2012-13 year-end transfer of Departmental Reserves to General Fund/Non-Departmental Services
1780B	Shared Services	3,604	Appropriated for auto claim settlement in mail services
1800B	Information Services Department	4,901,209	Appropriated \$3,843,173 in funds received from other departments for current and future projects. The balance is set aside in Reserves
8000B	Non-Departmental Services	56,569,629	Set aside in Reserves (\$53,515,664) and Contingencies (\$3,053,965)
Administration and Fiscal-General Fund Total:		63,541,872	
Subtotal General Fund:		74,619,630	
Health Services -Non-General Funds			
5630B	Emergency Medical Services Fund	241,683	Set aside in Reserves
5800B	IHSS Public Authority	0	No change
6600B	San Mateo Medical Center	5,619,492	Set aside in Reserves
Health Services -Non-General Funds Total:		5,861,175	

Budget Unit ID	Budget Unit Name	Final Fund Balance Adjustment	Description of Change
Community Services -Non-General Funds			
3550B	Structural Fire	1,305,495	Appropriated \$353,555 for increased contract fire protection costs and miscellaneous expenses, the remainder is set aside in Reserves
3560B	County Service Area #1	528,206	Set aside in Reserves
3950B	Fish and Game	59,816	Set aside in Reserves
3960B	Off-Highway Vehicle License Fees	0	No change
3970B	Parks Acquisition and Development	1,204,422	Set aside in Reserves
3980B	Coyote Point Marina	(20,885)	Covered Fund Balance shortfall by reducing Reserves
4520B	Road Construction and Operations	16,285,711	Set aside in Reserves
4740B	Construction Services	188,485	Appropriated for unanticipated project expenses
4760B	Vehicle and Equipment Services	1,013,771	Set aside in Reserves
4820B	Waste Management	3,904,719	Appropriated \$1,036,000 for landfill gas monitoring and maintenance, feasibility studies for solid waste disposal and recycling, CalRecycle grant work and continued implementation of FY 2013-14 projects such as illegal dumping tracking software, Volunteer Academy, RecycleWorks website conversion to Drupal, Green Business Program expenses and AB 341 activities, the remainder is set aside in Reserves
4830B	Transportation Services	1,232,921	Appropriated for various street resurfacing projects
4840B	Utilities	17,789,964	Appropriated \$3,073,000 for various utility infrastructure projects, the remainder is set aside in Reserves.
4850B	Airports	423,575	Appropriated \$100,000 for the Half Moon Bay Airport hangar fire insurance deductible, the remainder is set aside in Reserves
8200B	Accumulated Capital Outlay Fund	1,434	Set aside in Reserves
8300B	Courthouse Construction Fund	163,423	Set aside in Reserves
8400B	Criminal Justice Construction Fund	74,420	Set aside in Reserves
8500B	Capital Projects Fund	1,178,273	Set aside in Reserves
Community Services -Non-General Funds Total:		45,333,750	

Budget Unit ID	Budget Unit Name	Final Fund Balance Adjustment	Description of Change
Administration and Fiscal -Non-General Funds			
8900B	Debt Service Fund	348,138	Set aside in Reserves
Administration and Fiscal -Non-General Funds Total:		348,138	
	Subtotal Non-General Funds:	51,543,063	
	TOTAL ALL COUNTY FUNDS:	<u>126,162,693</u>	
1950B	First 5 San Mateo County (Information Only)	757,600	Appropriated \$370,433 for the Race to the Top Program; the remainder is set aside in reserves.
2000B	Retirement Office (Information Only)	0	No change
3700B	County Library (Information Only)	2,478,682	Appropriated \$1,233,300 to support library operations and services including technology support and early literacy efforts, the remainder is set aside in Reserves
7930B	Housing Authority (Informational Only)	0	No change

Capital Projects Summary FY 2014-15

Project Description	FY 2014-15 Total Approp
Health Services Projects - County General Fund	
Cordilleras Mental Health Facility Replacement	2,500,000
Cordilleras Water Tower Fencing	34,586
Health Administration Convert Mechanical System	171,273
Health Services Administration 225 37th Ave. Upgrades	485,000
San Mateo Medical Center Replace Expansion Joints in Multiple Locations	82,290
San Mateo Medical Center-Admin. Building Seismic Improvements OSHPD-Required	62,983
Health Services Projects - County General Fund Total:	3,336,132
Medical Center Projects - County General Fund	
Mike Nevin Medical Center-Install DDC Controls System	406,619
San Mateo Medical Center HVAC Equipment Controls Upgrade	812,345
San Mateo Medical Center Co-Generation Plant	1,410,619
San Mateo Medical Center Psychiatric Unit Patient Safety Remodel	125,779
San Mateo Medical Center Remodel Operating Room	373,549
San Mateo Medical Center Remodel Psychiatric Emergency Entrance	190,395
San Mateo Medical Center Replace Switches & Ballasts in Radiology and ICU	9,325
San Mateo Medical Center Replace Heat Exchangers on Low Capacity Boilers	297,188
San Mateo Medical Center Retrofit Water Tank	426,626
Medical Center Projects - County General Fund Total:	4,052,445
Criminal Justice Projects - County General Fund	
Countywide Upgrade Radio Sites	65,716
Demolition/Remediation Land General Fund	884,485
Expense Account Non-Capitalizable Expenses GF	999,016
Maguire Correctional Facility Maintain Co-Generation System	66,872
Maguire Correctional Facility Replace Fire Alarm	127,568
Maguire Correctional Facility SB1022 Match	4,000,000
Maguire Correctional Facility Upgrade Safety and Control Equipment	380,611
Preconstruction Structure GF	5,950,822
San Mateo County Honor Camp Site Characterization	105,140

Project Description	FY 2014-15 Total Approp
Youth Services Center Maintain Co-Generation System	99,293
Criminal Justice Projects - County General Fund Total:	12,679,524
Parks and Marina Projects - County General Fund	
Alpine Trail Improve Bike/Pedestrian Trail	504,585
Alpine Trail Slide Repairs	298,343
Devil's Slide Construct Trail	66,794
Memorial Park Replace Wastewater System and Potable Water System	901,927
Parks and Marina Projects - County General Fund Total:	1,771,649
Human Services Projects - County General Fund	
Human Services Building 2500 Middlefield Install Generator Set	323,519
Human Services Projects - County General Fund Total:	323,519
Other County Projects - County General Fund	
Animal Care Shelter	2,500,000
Capital Project Development	198,830
CGC Forklift Replacement	4,182
County Facility Master Plan Phase Two	6,773,105
Countywide Electrical Specifications and Safety Compliance	42,298
East Palo Alto Government Center Replace HVAC	529,390
East Palo Alto Photovoltaic Solar Project	1,038,407
El Cerrito Trunk Sewer Repair Relief Line	29,580
Elections Registration Photovoltaic Solar Project	590,650
Emergent Special Jobs-GF	256,952
Graffiti Abatement Program	76,780
Integrated Workplace Management System	350,310
Maguire Correctional Facility Addition Domestic Water Heater Replacement	399,876
Maguire Correctional Facility Replace Faucets & Manual Flush Valves	150,257
Maguire Correctional Facility Replace Fire Alarm	542,143
Motor Pool Move PG&E Pipe to Winslow Street	716,023
New Jail Project Management - Department of Public Works	46,504
Northern Courts /Administrative Offices of Courts Install Building Fire Alarm	43,581

Project Description	FY 2014-15 Total Approp
Northern Courts Replace Boilers	433
San Carlos Airport Levees Complete Environmental Review	147,797
San Mateo Medical Center Clinic Analyze and Upgrade HVAC Cooling System	779,560
San Mateo Medical Center Photovoltaic Solar Project	5,200,141
Seal Cove Paving	82,851
Strategic Energy Master Plan Project Development	2,681,247
Tower Road Street Improvements-GF	149,133
Other County Projects - County General Fund Total:	23,330,027
Other County Projects - Department General Fund	
Alpine Trail Slide Repairs	300,000
Other County Projects - Department General Fund Total:	300,000
County Projects - FCIS	
"Our Place" Child Care Center Replace Cabinets, Cabinet Doors & Countertops	30,000
Agriculture Building Replace Carpet	24,295
California Department of Fire Belmont Apparatus Fixtures	18,249
California Department of Fire Belmont Paint Barracks/Exterior Apparatus Bldg.	47,907
California Department of Fire Belmont Replace Emergency Generator Unit	145,850
California Department of Fire Pescadero Replace Water Heater	11,000
Camp Glenwood Resurface Existing Basketball Court	80,000
Camp Glenwood Upgrade Telephone System	30,000
Cordilleras - Regulatory Compliance Boiler Burner Retrofit	15,776
Cordilleras Prepare & Paint Interior	53,819
County Center Parking Upgrade Meters	75,000
County Center Replace Bird netting	26,504
County Facilities Upgrade Domestic Water Fixtures Upgrade	1,097,213
County Office Building 1 Regulatory Compliance Boiler Burner Retrofit	102,344
County Office Building 1 Replace Condensate Pans	85,000
County Office Building 1 Replace Existing Cooling Tower	225,000
County Office Building 1 Replace Hydraulic Compactor	60,000

Project Description	FY 2014-15 Total Approp
County Office Building 1 Replace Wallpaper In The 1st Floor Lobby	11,319
County Office Building 1 Seal and Repair Air Handlers in Mechanical Rooms	250,000
County Office Building 1 Waterproof Floor in Roof Boiler Room	75,000
County Office Building 2 Regulatory Compliance Boiler Burner Retrofit	37,286
County Office Building Replace Chilled Water Pump in Boiler Room	50,000
County Office Building Two Replace Building Automation System	440,685
County Parking Structure Reset Pavers	75,000
Countywide Survey Update - New FCIS Projects Development	228,120
Crime Lab Install Bird Netting	50,000
Crime Lab Paint Exterior	50,000
Crime Lab Upgrade Lighting Control Systems	100,000
Election Registration Building Mechanical Upgrades	149,349
Facilities Projects Warranty and Close-out	250,000
Grant Yard Replace Metal Roof	525,000
Grant Yard Replace Two Emergency Generators	37,572
Hall of Justice Entrance Architectural Evaluation	25,000
Hall of Justice Replace Bird Netting	20,000
Hall of Justice Replace Hydraulic Compactor	35,000
Hall of Justice Replace Transfer Switch	25,000
Health Services Building Paint Interior & Exterior	67,775
Health Services Building Replace Carpet Phase III	108,621
Health Services Building Replace Wall Paper	21,831
Health Services Replace ADA Ramp	50,000
Health Services Replace Vinyl Sheet Flooring	75,492
Honor Camp Install Monitoring Well	75,000
Kemp Camp Repair Roof	10,000
La Honda Replace Underground Diesel Storage Tank	221,268
Maguire Correctional Facility Add Main Line to Main Sewer	25,000
Maguire Correctional Facility Install Earthquake Valve at Main Gas Line	50,000

Project Description	FY 2014-15 Total Approp
Maguire Correctional Facility Replace Outdoor Air Handling Units	550,000
Maguire Correctional Facility Replace Roll Up Door at Sally Port	15,000
Maguire Correctional Facility Upgrade Automation System Control	176,444
Maguire Facility Replace Carpet Project (Continued)	113,244
Old Courthouse Museum Replace Roof	125,000
San Mateo Medical Center Install Roofing Membrane	15,000
San Mateo Medical Center Non-Structural Deficiency Corrections	200,000
San Mateo Medical Center Refurbish 20 Air Handlers	500,000
San Mateo Medical Center Regulatory Compliance Boiler Burner Retrofit	210,000
San Mateo Medical Center Repair Backflow Devices	100,000
San Mateo Medical Center Repair Fire Doors	50,000
San Mateo Medical Center Replace Boiler Brick Lining	35,000
San Mateo Medical Center Replace Carpet	12,628
San Mateo Medical Center Replace Emergency Generator	713,272
San Mateo Medical Center Replace Ice Machines	50,000
San Mateo Medical Center Replace Lobby Safety Kit	15,000
San Mateo Medical Center Replace Smoke Detector	681,089
South San Francisco Adult Probation Replace Offices Carpet	46,883
Work Furlough Replace Roof	83,601
Youth Services Center Correct Safety Deficiency	30,000
Youth Services Center Repair Roof	60,000
Youth Services Center Replace Diesel Tank Piping	30,000
Youth Services Center Replace Exterior Lighting	130,000
Youth Services Center Resurface Parking	138,955
Youth Services Center Upgrade Lighting Controls System	110,000
County Projects - FCIS Total:	9,458,389
Health Services Projects - Measure A	
Cordilleras Mental Health Facility Replacement	171,301
Health Services Projects - Measure A Total:	171,301

Project Description	FY 2014-15 Total Approp
Criminal Justice Projects - Measure A	
Public Dispatch and Emergency Operations Center	4,359,303
Criminal Justice Projects - Measure A Total:	4,359,303
Parks Projects - Measure A	
Coyote Point Beach Area Playground	105,013
Coyote Point Park Lighting Improvements	106,000
Crystal Springs Trail Hwy 92 Crossing Plans	150,000
Crystal Springs Trail South of Dam	358,000
Flood Park Baseball Field Renovation	294,236
Huddart Park Meadow Lawn Renovation	50,000
Huddart Park Toyon Shower Building Renovation	290,000
Huddart Richards Road Repairs	210,000
Memorial Homestead Youth Camp Septic Repairs	125,000
Memorial Park Campground Repairs	90,000
Memorial Park Fuel Storage Plans	15,000
Memorial Park Potable Water Construction Phase I	60,000
Old Guadalupe Trail Renovations	350,000
Ralston Trail Repaving	323,000
San Pedro Valley Visitor Center Energy/Renovation	25,000
San Pedro Valley Weiler Ranch Road Culverts Plans	30,000
Vegetation Fuel Management Reduction	50,000
Wunderlich Carriage House Restroom ADA Improvements	351,000
Wunderlich Stable Hay Barn Plans and Construction	250,000
Parks Projects - Measure A Total:	3,232,249
Library Projects - Measure A	
Fair Oaks Library & HSA Remodel	373,166
Library Projects - Measure A Total:	373,166
Fire Protection Projects - Measure A	
Pescadero Fire Station Replacement	1,866,645
Fire Protection Projects - Measure A Total:	1,866,645

Project Description	FY 2014-15 Total Approp
Other County Projects - Measure A	
Sustainability Projects - CGC Vehicle Charging Stations	68,521
Sustainability Projects - COB2 Hand Dryer Units	149,091
Other County Projects - Measure A Total:	217,612
Parks and Marina Projects - Parks Acq and Development Fund	
Coyote Point Bay Trail Construction	74,163
Coyote Point Park Water Distribution System	221,478
Crystal Springs Construct Trail South of Dam to Highway 35	165,421
Fitzgerald Marine Reserve Reconstruct Parking Lot	233,108
Mirada Surf Install Restroom and Install Coastal Trail	17,726
Pigeon Point Construct Guard Rail	73,606
San Bruno Mountain Park Rehabilitate Crocker Entrance	158,500
San Bruno Mountain Plan and Construct Ridge to Bay Trail	367,029
San Bruno Mountain Repave Parking Lot	175,000
San Pedro Valley Park Construct Vehicle Wash Down Racks	193,070
Parks and Marina Projects - Parks Acq and Development Fund Total:	1,679,101
Other County Projects - Risk Management	
County Office Building One Install Radio Shop Fire Alarm	13,852
Other County Projects - Risk Management Total:	13,852
Criminal Justice Projects - Bond Proceeds	
2014 MSCC Bond Administration Program	95,791
Youth Services Center / Justice Center Plan	39,071
YSC Replace Deficient Security and Surveillance System	97,201
Criminal Justice Projects - Bond Proceeds Total:	232,063
Fire Protection Projects - Bond Proceeds	
Skylonda 2013 Series A Bond Administration	24,004
Skylonda Fire Station Replacement	2,506,372
Fire Protection Projects - Bond Proceeds Total:	2,530,377
Health Services Projects - Facility Surcharge	
San Mateo Medical Center Computer Aided Design Schematic Drawings	11,828

Project Description	FY 2014-15 Total Approp
Health Services Projects - Facility Surcharge Total:	11,828
Criminal Justice Projects - Facility Surcharge	
Camp Glenwood Improvement Project	600,805
Hall of Justice Replace Cooling Tower and Vinyl Flooring	126,233
Criminal Justice Projects - Facility Surcharge Total:	727,038
Parks and Marina Projects - Facility Surcharge	
Huddart Park Repair Septic Vaults	84,396
Huddart Park Restroom Building ADA Improvements	100,000
Memorial Park Fuel Storage Project	10,000
Parks Vegetation Management Fuel Load Reduction	27,707
Parks and Marina Projects - Facility Surcharge Total:	222,103
Fire Protection Projects - Facility Surcharge	
California Department of Fire Belmont Conduct Structural Analysis of Hose Twr.	94,503
Fire Protection Projects - Facility Surcharge Total:	94,503
Other County Projects - Facility Surcharge	
Alameda Streetscape Replace Tree	35,310
Maguire Correctional Facility Replace Fire Alarm System	671,018
Pal Care Childcare Center Roof Replacement and Deck Improvement	369,708
Other County Projects - Facility Surcharge Total:	1,076,036
Other County Projects - Other Funding	
Tower Road Street Improvements-County Office of Education	149,131
Other County Projects - Other Funding Total:	149,131
Grand Total	72,207,993

FY 2014-15 Long Term Debt Service

Long-Term Debt Service	Principal	Interest	Total	Funding Sources
Colma Creek Flood Control	425,000	1,086,139	1,511,139	Colma Creek Flood Control Special District Revenue
Courts Relocation Project	25,000	232,808	257,808	Courthouse Construction Fund
Crime Lab	695,000	457,423	1,152,423	General Fund/Fees
Equipment Project	430,000	10,578	440,578	General Fund/User Departments
Health Center	3,960,000	4,150,038	8,110,038	General Fund /SB1732FQHC/Tobacco Settlement
HSA Redwood City District Office	20,000	162,978	182,978	HSA (claimable)/Housing/General Fund
Maguire Jail Facility	3,730,000	1,734,425	5,464,425	General Fund/Criminal Justice Facilities Fund
Mutual Aid ESC JPA/Admin Micro-	295,000	195,016	490,016	Reserves/User Departments/Cities
New Office Building	1,060,000	1,031,600	2,091,600	Facilities Surcharge/Rent from County Departments
North County Clinic	585,000	78,263	663,263	FQHC Reimbursement/Tobacco Settlement
Skylonda Fire Station	-	182,588	182,588	General Fund/Fire Protection
Youth Services Center	3,130,000	6,166,319	9,296,319	Rent From Departments
Total Debt Service	14,350,000	15,488,175	29,843,175	

Calculation of Annual Debt Service Limit	
Fiscal Year	Budget
Adopted FY 2010-11	1,784,775,332
Adopted FY 2011-12	1,720,633,916
Adopted FY 2012-13	1,855,015,840
Adopted FY 2013-14	2,144,058,041
Adopted FY 2014-15	2,226,660,841
Five Year Average	1,946,228,794
Debt Limit 4.0%	77,849,152
FY 2013-14 Debt Service Subject to the Debt Limit ^a	28,332,036
Under Limit by this Amount	49,517,116
% Under Debt Limit	63.6%

a. Colma Creek Flood Control debt service is not included in the Debt Service Subject to the Debt Limit

FY 2014-15 Memberships and Contributions

ORGANIZATION	Revised 2013-14	Adopted 2014-15	Change
Memberships and Cost Shares			
Alliance for Innovation	7,500	7,500	0
Association of Bay Area Governments (ABAG)	74,389	76,303	1,914
Association of Bay Area Governments/IRMA Drought Solicitation	0	13,740	13,740
Association of Bay Area Governments/Hazardous Waste	10,404	10,560	156
County Administrative Officers Association of CA (CAOA)	3,982	3,982	0
California State Association of Counties (CSAC)	115,047	115,047	0
California State Association of Counties (CSAC) Litigation Fees		12,522	12,522
City / County Association of Governments (C/CAG)	21,289	21,289	0
Joint Venture Silicon Valley Network	25,000	25,000	0
National Association of Counties (NACO)	14,525	14,525	0
San Mateo County Economic Development Association	15,000	15,000	0
Sustainable San Mateo County	9,000	9,000	0
Urban County Caucus (UCC)	37,000	37,000	0
Memberships and Cost Shares Total	333,136	361,468	28,332
Contributions			
Half Moon Bay / Coastside Chamber of Commerce	7,500	7,500	0
Middlefield Road Cultural Festival	25,000	25,000	0
National Organization to Insure a Sound-controlled Environment	1,155	1,155	0
Parks Foundation	100,000	0	(100,000)
Peninsula Conflict Resolution Center (PCRC)	8,320	8,570	250
San Mateo County Library Joint Powers Authority	135,028	140,504	5,476
Contributions Total	277,003	182,729	(94,274)

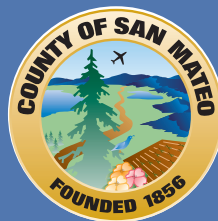
ORGANIZATION	Revised 2013-14	Adopted 2014-15	Change
Sponsorships			
Agricultural Workshop	5,000	5,000	0
Disaster Preparedness Day	5,000	5,000	0
Older Driver Traffic Safety Seminars	5,000	5,000	0
Seniors on the Move Conference	25,000	25,000	0
Streets Alive	5,000	5,000	0
Sponsorships Total	45,000	45,000	0
Grand Total	655,139	589,197	(65,942)

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BUDGET UNIT SUMMARIES

COUNTY OF SAN MATEO FY 2014-15 ADOPTED BUDGET





SAN MATEO COUNTY MISSION

San Mateo County government protects and enhances the health, safety, welfare, and natural resources of the community; and provides quality services that benefit and enrich the lives of the people of this community.

We are committed to:

The highest standards
of public service

A common vision
of responsiveness

The highest standards
of ethical conduct

Treating people with
respect and dignity



Sheriff's Office (3000B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes		159,446	503,219	514,149	10,930
Licenses, Permits and Franchises	3,065	3,603	2,100	2,100	
Fines, Forfeitures and Penalties	271,129	297,118	322,000	293,636	(28,364)
Use of Money and Property	400				
Intergovernmental Revenues	70,487,412	66,759,436	82,157,399	91,180,626	9,023,227
Charges for Services	10,483,011	10,617,591	10,744,463	10,370,321	(374,142)
Interfund Revenue	3,752,691	4,197,096	3,599,599	3,581,778	(17,821)
Miscellaneous Revenue	1,140,232	1,300,362	828,986	863,986	35,000
Other Financing Sources	18,800	21,150			
Total Revenue	86,156,740	83,355,804	98,157,766	106,806,596	8,648,830
Fund Balance	12,858,673	12,411,313	12,411,313	9,263,553	(3,147,760)
TOTAL SOURCES	99,015,414	95,767,117	110,569,079	116,070,149	5,501,070
REQUIREMENTS					
Salaries and Benefits	135,313,557	137,934,084	144,403,286	153,180,726	8,777,440
Services and Supplies	14,232,204	14,590,397	23,473,112	21,737,101	(1,736,011)
Other Charges	18,132,954	22,681,292	21,905,406	21,689,470	(215,936)
Fixed Assets	4,080,804	3,593,433	6,167,293	7,365,691	1,198,398
Other Financing Uses	2,415,087	1,388,188	904,997	1,451,314	546,317
Gross Appropriations	174,174,606	180,187,393	196,854,094	205,424,302	8,570,208
Intrafund Transfers	(1,277,703)	(1,495,377)	(2,485,809)	(1,802,929)	682,880
Net Appropriations	172,896,902	178,692,016	194,368,285	203,621,373	9,253,088
Contingencies/Dept Reserves	7,238,392	5,898,039	7,862,623	7,312,934	(549,689)
TOTAL REQUIREMENTS	180,135,295	184,590,055	202,230,908	210,934,307	8,703,399
NET COUNTY COST	81,119,881	88,822,939	91,661,829	94,864,158	3,202,329
AUTHORIZED POSITIONS					
Salary Resolution	679.0	701.0	700.0	762.0	62.0
Funded FTE	670.9	696.9	694.3	730.4	36.1

Message Switch (1940B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Charges for Services	536,191	527,711	529,210	520,928	(8,282)
Interfund Revenue	1,843	2,795	3,766	2,882	(884)
Total Revenue	538,034	530,506	532,976	523,810	(9,166)
Fund Balance	832,705	764,579	764,579	832,132	67,553
TOTAL SOURCES	1,370,739	1,295,085	1,297,555	1,355,942	58,387
REQUIREMENTS					
Services and Supplies	416,873	381,432	464,449	466,657	2,208
Other Charges	267,086	270,894	270,991	270,991	
Fixed Assets	103,790				
Gross Appropriations	787,749	652,327	735,440	737,648	2,208
Intrafund Transfers	(181,589)	(189,373)	(188,402)	(197,568)	(9,166)
Net Appropriations	606,160	462,954	547,038	540,080	(6,958)
Contingencies/Dept Reserves	764,579	832,132	750,517	815,862	65,345
TOTAL REQUIREMENTS	1,370,739	1,295,085	1,297,555	1,355,942	58,387

Probation Department (3200B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Fines, Forfeitures and Penalties	23,168	18,881	22,100	22,100	
Intergovernmental Revenues	32,260,618	33,258,937	36,150,833	33,837,046	(2,313,787)
Charges for Services	1,412,074	1,497,493	1,340,834	1,340,834	
Interfund Revenue		3,490			
Miscellaneous Revenue	208,386	240,997	175,775	175,775	
Total Revenue	33,904,246	35,019,798	37,689,542	35,375,755	(2,313,787)
Fund Balance	3,068,128	3,675,247	3,675,247	4,501,613	826,366
TOTAL SOURCES	36,972,374	38,695,045	41,364,789	39,877,368	(1,487,421)
REQUIREMENTS					
Salaries and Benefits	51,288,254	54,030,890	55,386,153	58,359,572	2,973,419
Services and Supplies	22,409,503	24,314,259	26,330,502	25,129,333	(1,201,169)
Other Charges	15,822,246	8,076,297	15,698,904	8,125,397	(7,573,507)
Fixed Assets		755,227	2,000,000	1,822,217	(177,783)
Other Financing Uses		7,508,134		7,514,430	7,514,430
Gross Appropriations	89,520,004	94,684,807	99,415,559	100,950,949	1,535,390
Intrafund Transfers	(17,717,655)	(18,715,581)	(18,547,980)	(18,625,464)	(77,484)
Net Appropriations	71,802,349	75,969,227	80,867,579	82,325,485	1,457,906
Contingencies/Dept Reserves	1,352,084	2,556,167	2,556,167	2,420,003	(136,164)
TOTAL REQUIREMENTS	73,154,433	78,525,394	83,423,746	84,745,488	1,321,742
NET COUNTY COST	36,182,059	39,830,349	42,058,957	44,868,120	2,809,163
AUTHORIZED POSITIONS					
Salary Resolution	408.0	410.0	412.0	413.0	1.0
Funded FTE	400.2	398.6	399.8	402.8	3.1

District Attorney's Office (2510B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Fines, Forfeitures and Penalties	721,630	400,000	400,000	400,000	
Intergovernmental Revenues	11,901,031	13,314,537	12,602,346	15,271,437	2,669,091
Charges for Services		10,521			
Miscellaneous Revenue	355,631	261,607	115,000	130,000	15,000
Total Revenue	12,978,292	13,986,665	13,117,346	15,801,437	2,684,091
Fund Balance	1,226,305	1,430,669	1,430,669	1,803,507	372,838
TOTAL SOURCES	14,204,598	15,417,334	14,548,015	17,604,944	3,056,929
REQUIREMENTS					
Salaries and Benefits	21,584,121	23,019,027	23,631,695	25,293,262	1,661,567
Services and Supplies	1,069,535	1,459,724	1,429,760	2,465,907	1,036,147
Other Charges	1,594,010	1,755,091	1,949,588	2,171,075	221,487
Fixed Assets	26,690	10,241		49,182	49,182
Other Financing Uses		163,080		164,651	164,651
Gross Appropriations	24,274,356	26,407,163	27,011,043	30,144,077	3,133,034
Intrafund Transfers	(369,030)	(500)			
Net Appropriations	23,905,326	26,406,663	27,011,043	30,144,077	3,133,034
Contingencies/Dept Reserves	276,291	359,012	359,012	1,398,987	1,039,975
TOTAL REQUIREMENTS	24,181,617	26,765,675	27,370,055	31,543,064	4,173,009
NET COUNTY COST	9,977,019	11,348,341	12,822,040	13,938,120	1,116,080
AUTHORIZED POSITIONS					
Salary Resolution	121.0	122.0	121.0	122.0	1.0
Funded FTE	117.6	120.0	118.9	119.0	0.2

Private Defender Program (2800B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Charges for Services	651,602	591,653	629,982	629,982	
Interfund Revenue	489,988	367,596	320,000	323,000	3,000
TOTAL SOURCES	1,141,590	959,249	949,982	952,982	3,000
REQUIREMENTS					
Services and Supplies	16,860,272	17,197,477	17,197,477	17,455,440	257,963
Other Charges	61,463	14,011	57,571	17,253	(40,318)
Other Financing Uses		43,560		43,584	43,584
TOTAL REQUIREMENTS	16,921,735	17,255,047	17,255,048	17,516,277	261,229
NET COUNTY COST	15,780,144	16,295,798	16,305,066	16,563,295	258,229

County Support of the Courts (2700B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Licenses, Permits and Franchises		63,788			
Fines, Forfeitures and Penalties	7,029,297	6,561,316	6,935,700	6,935,700	
Charges for Services	2,082,163	1,572,235	2,048,100	2,048,100	
Miscellaneous Revenue	1,044,843	864,335	966,834	966,834	
TOTAL SOURCES	10,156,303	9,061,675	9,950,634	9,950,634	
REQUIREMENTS					
Salaries and Benefits	463,668	478,632	485,000	505,000	20,000
Services and Supplies	721,382	710,172	1,105,000	1,084,052	(20,948)
Other Charges	19,202,547	18,773,080	19,100,765	19,096,785	(3,980)
Other Financing Uses		4,842		4,928	4,928
TOTAL REQUIREMENTS	20,387,597	19,966,725	20,690,765	20,690,765	
NET COUNTY COST	10,231,294	10,905,050	10,740,131	10,740,131	

Coroner's Office (3300B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Licenses, Permits and Franchises	11,686	11,140	11,500	11,500	
Intergovernmental Revenues	458,860	458,860	458,860	489,840	30,980
Charges for Services	245,007	215,147	255,000	255,000	
Miscellaneous Revenue	25,644	36,480	7,138	7,138	
Other Financing Sources	44,321				
Total Revenue	785,518	721,627	732,498	763,478	30,980
Fund Balance	546,370	401,372	401,372	299,934	(101,438)
TOTAL SOURCES	1,331,888	1,122,999	1,133,870	1,063,412	(70,458)
REQUIREMENTS					
Salaries and Benefits	1,641,889	1,541,341	1,883,000	1,773,502	(109,498)
Services and Supplies	551,345	612,103	689,657	705,137	15,480
Other Charges	308,393	393,617	406,085	303,207	(102,878)
Fixed Assets	41,579	5,421			
Other Financing Uses		13,393		13,637	13,637
Net Appropriations	2,543,206	2,565,875	2,978,742	2,795,483	(183,259)
Contingencies/Dept Reserves	165,452	98,497	98,497	152,420	53,923
TOTAL REQUIREMENTS	2,708,658	2,664,372	3,077,239	2,947,903	(129,336)
NET COUNTY COST	1,376,770	1,541,373	1,943,369	1,884,491	(58,878)
AUTHORIZED POSITIONS					
Salary Resolution	14.0	14.0	14.0	13.0	(1.0)
Funded FTE	14.0	13.4	13.9	12.4	(1.5)

Health Administration (5500B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Intergovernmental Revenues	249,533	574,749	632,495	632,495	
Charges for Services		431,437	743,501	1,102,738	359,237
Interfund Revenue	715,721	151,148	900,000	900,000	
Miscellaneous Revenue	24	1,698	6,500,000	7,701,352	1,201,352
Total Revenue	965,278	1,159,031	8,775,996	10,336,585	1,560,589
Fund Balance	98,016	(34,235)	(34,235)	(9,507)	24,728
TOTAL SOURCES	1,063,294	1,124,796	8,741,761	10,327,078	1,585,317
REQUIREMENTS					
Salaries and Benefits	2,474,601	2,293,069	2,567,783	2,682,759	114,976
Services and Supplies	596,939	1,016,319	1,226,111	1,544,615	318,504
Other Charges	1,098,213	128,569	855,222	768,318	(86,904)
Other Financing Uses		1,330	6,500,000	7,702,707	1,202,707
Gross Appropriations	4,169,753	3,439,287	11,149,116	12,698,399	1,549,283
Intrafund Transfers	(3,161,639)	(2,238,574)	(2,371,321)	(2,371,321)	
TOTAL REQUIREMENTS	1,008,114	1,200,713	8,777,795	10,327,078	1,549,283
NET COUNTY COST	(55,179)	75,916	36,034		(36,034)
AUTHORIZED POSITIONS					
Salary Resolution	23.0	13.0	13.0	14.0	1.0
Funded FTE	22.1	12.8	12.3	13.5	1.2

Health Coverage Unit (5510B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Intergovernmental Revenues	424,804	611,299	87,155		(87,155)
Charges for Services	1,259,930	2,166,294	1,791,975	1,550,936	(241,039)
Interfund Revenue	155,038	254,654	254,654	257,674	3,020
Miscellaneous Revenue	3,714,998	2,434,067	3,858,308	3,192,140	(666,168)
Total Revenue	5,554,769	5,466,314	5,992,092	5,000,750	(991,342)
Fund Balance				444,093	444,093
TOTAL SOURCES	5,554,769	5,466,314	5,992,092	5,444,843	(547,249)
REQUIREMENTS					
Salaries and Benefits	3,327,051	3,632,500	3,701,113	3,691,233	(9,880)
Services and Supplies	6,452,733	5,667,367	6,510,680	5,825,309	(685,371)
Other Charges	108,162	136,424	196,043	154,250	(41,793)
Gross Appropriations	9,887,947	9,436,290	10,407,836	9,670,792	(737,044)
Intrafund Transfers	(2,652,208)	(2,645,999)	(2,648,173)	(2,437,500)	210,673
TOTAL REQUIREMENTS	7,235,739	6,790,291	7,759,663	7,233,292	(526,371)
NET COUNTY COST	1,680,969	1,323,978	1,767,571	1,788,449	20,878
AUTHORIZED POSITIONS					
Salary Resolution	31.0	31.0	31.0	31.0	
Funded FTE	30.6	30.6	31.0	30.6	(0.4)

Public Health, Policy and Planning (5550B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Licenses, Permits and Franchises	723,321	859,250	616,425	646,425	30,000
Fines, Forfeitures and Penalties	208	413			
Intergovernmental Revenues	13,188,412	13,862,598	13,887,844	13,476,952	(410,892)
Charges for Services	1,543,088	2,047,045	2,080,469	3,228,356	1,147,887
Interfund Revenue	1,382,281	1,621,469	1,349,127	1,499,127	150,000
Miscellaneous Revenue	192,130	177,853	246,348	251,251	4,903
Total Revenue	17,029,439	18,568,628	18,180,213	19,102,111	921,898
Fund Balance	2,475,498	980,196	980,196	1,114,687	134,491
TOTAL SOURCES	19,504,937	19,548,824	19,160,409	20,216,798	1,056,389
REQUIREMENTS					
Salaries and Benefits	13,406,142	13,813,055	15,507,722	16,333,960	826,238
Services and Supplies	11,075,132	11,270,254	11,002,530	11,654,368	651,838
Other Charges	2,019,984	1,878,961	2,097,326	2,130,747	33,421
Other Financing Uses		13,238		14,049	14,049
Gross Appropriations	26,501,259	26,975,509	28,607,578	30,133,124	1,525,546
Intrafund Transfers	(2,358,702)	(2,313,299)	(4,148,733)	(4,192,826)	(44,093)
Net Appropriations	24,142,556	24,662,210	24,458,845	25,940,298	1,481,453
Contingencies/Dept Reserves	1,070,779	861,835	861,835	1,032,326	170,491
TOTAL REQUIREMENTS	25,213,335	25,524,045	25,320,680	26,972,624	1,651,944
NET COUNTY COST	5,708,398	5,975,221	6,160,271	6,755,826	595,555
AUTHORIZED POSITIONS					
Salary Resolution	102.0	101.0	102.0	101.0	(1.0)
Funded FTE	100.9	98.9	99.0	98.9	(0.0)

Health IT (5560B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Interfund Revenue		1,208,244	1,208,242	1,306,438	98,196
Miscellaneous Revenue		788,411	788,106	919,116	131,010
Total Revenue		1,996,655	1,996,348	2,225,554	229,206
Fund Balance				823,562	823,562
TOTAL SOURCES		1,996,655	1,996,348	3,049,116	1,052,768
REQUIREMENTS					
Salaries and Benefits		1,191,791	1,927,511	2,255,402	327,891
Services and Supplies		662,301	1,129,826	1,953,388	823,562
Other Charges		297,884	748,537	748,537	
Gross Appropriations		2,151,976	3,805,874	4,957,327	1,151,453
Intrafund Transfers		(1,804,716)	(1,804,718)	(1,908,211)	(103,493)
TOTAL REQUIREMENTS		347,260	2,001,156	3,049,116	1,047,960
NET COUNTY COST		(1,649,394)	4,808		(4,808)
AUTHORIZED POSITIONS					
Salary Resolution		12.0	12.0	13.0	1.0
Funded FTE		12.0	12.0	13.0	1.0

Emergency Medical Services GF (5600B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Licenses, Permits and Franchises	47,498	35,147	40,000	40,000	
Fines, Forfeitures and Penalties	363,305	478,136	794,073	874,248	80,175
Charges for Services	63,160	55,014	70,000	70,000	
Miscellaneous Revenue	4,537,278	4,608,014	4,639,633	4,776,722	137,089
TOTAL SOURCES	5,011,241	5,176,311	5,543,706	5,760,970	217,264
REQUIREMENTS					
Salaries and Benefits	688,711	707,594	1,063,689	1,145,064	81,375
Services and Supplies	4,202,825	4,420,983	4,538,811	4,662,922	124,111
Other Charges	119,705	59,931	66,602	64,973	(1,629)
Other Financing Uses		600		611	611
Gross Appropriations	5,011,241	5,189,108	5,669,102	5,873,570	204,468
Intrafund Transfers			(112,600)	(112,600)	
TOTAL REQUIREMENTS	5,011,241	5,189,108	5,556,502	5,760,970	204,468
NET COUNTY COST		12,796	12,796		(12,796)
AUTHORIZED POSITIONS					
Salary Resolution	6.0	6.0	6.0	6.0	
Funded FTE	6.0	6.0	6.0	6.0	

Emergency Medical Services Fund (5630B)
Emergency Medical Services Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Fines, Forfeitures and Penalties	2,449,528	2,280,976	2,430,581	2,518,064	87,483
Use of Money and Property	21,287	19,576	32,432	32,432	
Miscellaneous Revenue	48,616	103,384	52,000	52,000	
Total Revenue	2,519,431	2,403,936	2,515,013	2,602,496	87,483
Fund Balance	2,844,777	3,018,678	3,018,678	3,014,657	(4,021)
TOTAL SOURCES	5,364,208	5,422,614	5,533,691	5,617,153	83,462
REQUIREMENTS					
Services and Supplies	2,345,530	2,407,956	2,760,717	2,840,281	79,564
Net Appropriations	2,345,530	2,407,956	2,760,717	2,840,281	79,564
Non-General Fund Reserves	3,018,678	3,014,657	2,772,974	2,776,872	3,898
TOTAL REQUIREMENTS	5,364,208	5,422,614	5,533,691	5,617,153	83,462

Aging and Adult Services (5700B) General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Fines, Forfeitures and Penalties	48,280	46,771	50,000	50,000	
Use of Money and Property	92,278	140,338	150,000	150,000	
Intergovernmental Revenues	12,157,894	12,549,898	13,717,464	14,727,206	1,009,742
Charges for Services	2,122,336	2,130,906	3,287,434	3,494,241	206,807
Interfund Revenue	144,676	155,726	221,333	221,333	
Miscellaneous Revenue	376,564	259,756	718,403	718,402	(1)
Total Revenue	14,942,027	15,283,396	18,144,634	19,361,182	1,216,548
Fund Balance	876,543	423,888	423,888	577,820	153,932
TOTAL SOURCES	15,818,570	15,707,284	18,568,522	19,939,002	1,370,480
REQUIREMENTS					
Salaries and Benefits	14,651,329	15,417,937	17,002,714	19,020,272	2,017,558
Services and Supplies	3,432,258	3,573,321	5,156,449	5,475,192	318,743
Other Charges	4,634,326	4,058,794	5,109,460	5,094,883	(14,577)
Other Financing Uses		5,863		5,986	5,986
Gross Appropriations	22,717,913	23,055,915	27,268,623	29,596,333	2,327,710
Intrafund Transfers	(2,756,453)	(2,735,880)	(3,739,507)	(4,330,713)	(591,206)
Net Appropriations	19,961,460	20,320,035	23,529,116	25,265,620	1,736,504
Contingencies/Dept Reserves	565,115	423,888	423,888	508,000	84,112
TOTAL REQUIREMENTS	20,526,575	20,743,923	23,953,004	25,773,620	1,820,616
NET COUNTY COST	4,708,005	5,036,639	5,384,482	5,834,618	450,136
AUTHORIZED POSITIONS					
Salary Resolution	131.0	135.0	135.0	136.0	1.0
Funded FTE	131.0	135.0	135.0	136.0	1.0

IHSS Public Authority (5800B)
ALL FUNDS

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Use of Money and Property	5,246	7,049			
Intergovernmental Revenues	11,437,852	11,353,393	13,584,464	14,595,600	1,011,136
Interfund Revenue	3,960,322	3,969,391	3,969,894	3,969,894	
Miscellaneous Revenue	43,642	394,898			
Total Revenue	15,447,062	15,724,730	17,554,358	18,565,494	1,011,136
Fund Balance	1,200,000	861,955	861,955	861,955	
TOTAL SOURCES	16,647,062	16,586,685	18,416,313	19,427,449	1,011,136
REQUIREMENTS					
Salaries and Benefits	515,636	523,985	694,803	959,230	264,427
Services and Supplies	4,151,378	4,264,163	4,230,426	4,234,426	4,000
Other Charges	10,768,093	10,936,372	12,629,129	13,371,838	742,709
Other Financing Uses	350,000	210			
Net Appropriations	15,785,107	15,724,730	17,554,358	18,565,494	1,011,136
Non-General Fund Reserves	861,955	861,955	861,955	861,955	
TOTAL REQUIREMENTS	16,647,062	16,586,685	18,416,313	19,427,449	1,011,136

IHSS Public Authority GF (6900B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
REQUIREMENTS					
Other Charges	3,702,306	3,702,306	3,702,306	3,702,306	
TOTAL REQUIREMENTS	3,702,306	3,702,306	3,702,306	3,702,306	
NET COUNTY COST	3,702,306	3,702,306	3,702,306	3,702,306	

Environmental Health Services (5900B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Licenses, Permits and Franchises	941,802	973,805	794,809	794,809	
Fines, Forfeitures and Penalties	117,516	110,066	110,000	110,000	
Intergovernmental Revenues	1,266,900	1,659,384	1,730,351	1,874,541	144,190
Charges for Services	9,716,069	10,373,041	10,622,351	11,037,548	415,197
Interfund Revenue		1,600			
Miscellaneous Revenue	489,496	458,903	410,000	410,000	
Total Revenue	12,531,783	13,576,798	13,667,511	14,226,898	559,387
Fund Balance	2,708,815	1,105,991	1,105,991	1,126,387	20,396
TOTAL SOURCES	15,240,598	14,682,789	14,773,502	15,353,285	579,783
REQUIREMENTS					
Salaries and Benefits	9,775,612	10,685,647	11,026,101	11,507,255	481,154
Services and Supplies	1,926,411	1,938,426	2,207,304	2,353,808	146,504
Other Charges	918,546	1,112,481	1,171,013	1,309,545	138,532
Other Financing Uses		3,376		3,435	3,435
Gross Appropriations	12,620,569	13,739,930	14,404,418	15,174,043	769,625
Intrafund Transfers			(107,553)	(107,553)	
Net Appropriations	12,620,569	13,739,930	14,296,865	15,066,490	769,625
Contingencies/Dept Reserves	1,342,189	759,676	759,676	390,911	(368,765)
TOTAL REQUIREMENTS	13,962,758	14,499,606	15,056,541	15,457,401	400,860
NET COUNTY COST	(1,277,841)	(183,184)	283,039	104,116	(178,923)
AUTHORIZED POSITIONS					
Salary Resolution	76.0	77.0	77.0	78.0	1.0
Funded FTE	75.5	75.8	76.9	76.8	(0.1)

Behavioral Health and Recovery Services (6100B) General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes		1,003,538	5,019,564	8,495,237	3,475,673
Use of Money and Property	34,016	40,323	40,323	40,323	
Intergovernmental Revenues	67,931,270	73,571,421	72,483,449	73,347,989	864,540
Charges for Services	36,156,925	34,489,855	36,163,661	39,244,749	3,081,088
Interfund Revenue		2,225		150,000	150,000
Miscellaneous Revenue	2,339,242	2,040,619	2,364,234	2,469,381	105,147
Other Financing Sources	750,000				
Total Revenue	107,211,453	111,147,982	116,071,231	123,747,679	7,676,448
Fund Balance	4,261,816	146,752	146,752		(146,752)
TOTAL SOURCES	111,473,269	111,294,734	116,217,983	123,747,679	7,529,696
REQUIREMENTS					
Salaries and Benefits	49,253,695	53,555,132	56,431,841	62,610,467	6,178,626
Services and Supplies	50,919,782	52,805,082	56,164,308	59,448,874	3,284,566
Other Charges	38,913,149	31,970,040	31,234,481	32,696,346	1,461,865
Fixed Assets	7,580				
Other Financing Uses		349,057		350,008	350,008
Gross Appropriations	139,094,206	138,679,310	143,830,630	155,105,695	11,275,065
Intrafund Transfers	(2,803,725)	(3,061,947)	(2,778,287)	(3,512,119)	(733,832)
TOTAL REQUIREMENTS	136,290,481	135,617,363	141,052,343	151,593,576	10,541,233
NET COUNTY COST	24,817,213	24,322,629	24,834,360	27,845,897	3,011,537
AUTHORIZED POSITIONS					
Salary Resolution	408.0	428.0	426.0	450.0	24.0
Funded FTE	388.0	413.4	405.7	428.7	23.0

Family Health Services (6240B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes		44,116	212,679	623,193	410,514
Intergovernmental Revenues	12,349,888	14,144,928	14,301,349	14,374,105	72,756
Charges for Services	3,238,986	3,197,934	4,089,328	4,512,546	423,218
Interfund Revenue		2,000			
Miscellaneous Revenue	728,144	725,740	974,607	793,555	(181,052)
Total Revenue	16,317,019	18,114,719	19,577,963	20,303,399	725,436
Fund Balance	1,612,834	671,402	671,402	692,158	20,756
TOTAL SOURCES	17,929,853	18,786,121	20,249,365	20,995,557	746,192
REQUIREMENTS					
Salaries and Benefits	20,673,711	22,259,352	23,441,754	24,612,334	1,170,580
Services and Supplies	3,135,612	2,976,840	3,816,536	3,614,999	(201,537)
Other Charges	1,674,607	2,047,324	2,139,079	2,205,087	66,008
Fixed Assets			62,575	105,735	43,160
Other Financing Uses		2,554		2,600	2,600
Gross Appropriations	25,483,931	27,286,071	29,459,944	30,540,755	1,080,811
Intrafund Transfers	(743,554)	(894,402)	(1,412,060)	(1,438,152)	(26,092)
Net Appropriations	24,740,377	26,391,669	28,047,884	29,102,603	1,054,719
Contingencies/Dept Reserves	669,639	520,486	520,486	520,486	
TOTAL REQUIREMENTS	25,410,016	26,912,155	28,568,370	29,623,089	1,054,719
NET COUNTY COST	7,480,164	8,126,034	8,319,005	8,627,532	308,527
AUTHORIZED POSITIONS					
Salary Resolution	177.0	180.0	182.0	182.0	
Funded FTE	169.0	171.8	171.8	173.4	1.6

Correctional Health Services (6300B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes			68,460	188,093	119,633
Intergovernmental Revenues	1,199,651	1,363,270	1,641,783	2,219,913	578,130
Charges for Services	2,944	2,968	2,700	2,700	
Interfund Revenue	340,444	340,444	340,444	340,444	
Miscellaneous Revenue	90,366	90,670	24,162	24,162	
Total Revenue	1,633,405	1,797,352	2,077,549	2,775,312	697,763
Fund Balance	917,171	864,727	864,727	418,689	(446,038)
TOTAL SOURCES	2,550,576	2,662,079	2,942,276	3,194,001	251,725
REQUIREMENTS					
Salaries and Benefits	11,808,611	12,105,801	12,517,385	13,078,091	560,706
Services and Supplies	4,455,109	5,305,000	5,358,515	5,393,607	35,092
Other Charges	477,470	609,981	614,655	620,768	6,113
Fixed Assets			177,079	229,518	52,439
Gross Appropriations	16,741,190	18,020,781	18,667,634	19,321,984	654,350
Intrafund Transfers	(7,737,480)	(7,995,753)	(8,139,787)	(8,217,072)	(77,285)
Net Appropriations	9,003,711	10,025,028	10,527,847	11,104,912	577,065
Contingencies/Dept Reserves	231,618	173,713	173,713	173,713	
TOTAL REQUIREMENTS	9,235,329	10,198,741	10,701,560	11,278,625	577,065
NET COUNTY COST	6,684,753	7,536,662	7,759,284	8,084,624	325,340
AUTHORIZED POSITIONS					
Salary Resolution	88.0	90.0	90.0	90.0	
Funded FTE	84.1	86.0	86.4	86.7	0.3

San Mateo Medical Center (6600B)
ALL FUNDS

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes	0	24,041	551,180	929,541	378,361
Use of Money and Property	(27,016)	233,275		31,056	31,056
Intergovernmental Revenues	75,731,937	70,128,048	85,504,378	22,446,759	(63,057,619)
Charges for Services	94,241,558	107,832,375	96,886,489	178,309,652	81,423,163
Interfund Revenue	1,746,429	2,190,803	1,835,504	2,103,504	268,000
Miscellaneous Revenue	6,363,747	12,618,420	14,181,169	7,163,364	(7,017,805)
Other Financing Sources	77,057,629	62,380,328	59,279,447	58,866,109	(413,338)
Total Revenue	255,114,283	255,407,290	258,238,167	269,849,985	11,611,818
Fund Balance	0	7,317,097	7,317,097	10,858,227	3,541,130
TOTAL SOURCES	255,114,283	262,724,387	265,555,264	280,708,212	15,152,948
REQUIREMENTS					
Salaries and Benefits	136,929,781	136,876,575	143,895,260	148,557,764	4,662,504
Services and Supplies	75,110,548	82,307,301	78,518,825	84,277,735	5,758,910
Other Charges	25,872,594	23,288,175	23,392,660	24,644,043	1,251,383
Fixed Assets	316,265	9,800	9,509,083	7,600,000	(1,909,083)
Other Financing Uses	9,597,741	9,587,642	10,239,436	10,230,620	(8,816)
Gross Appropriations	247,826,929	252,069,493	265,555,264	275,310,162	9,754,898
Intrafund Transfers		(203,333)		(221,442)	(221,442)
Net Appropriations	247,826,929	251,866,160	265,555,264	275,088,720	9,533,456
Non-General Fund Reserves	7,287,354	10,858,227		5,619,492	5,619,492
TOTAL REQUIREMENTS	255,114,283	262,724,387	265,555,264	280,708,212	15,152,948
AUTHORIZED POSITIONS					
Salary Resolution	979.0	997.0	996.0	1,014.0	18.0
Funded FTE	908.7	925.4	921.4	932.8	11.5

Contributions to Medical Center (5850B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Intergovernmental Revenues	10,634,067	6,695,083	6,695,083		(6,695,083)
Miscellaneous Revenue	5,612,056	8,850,099	8,850,099	5,612,056	(3,238,043)
TOTAL SOURCES	16,246,123	15,545,182	15,545,182	5,612,056	(9,933,126)
REQUIREMENTS					
Other Financing Uses	77,652,176	62,517,493	62,517,491	58,866,109	(3,651,382)
Gross Appropriations	77,652,176	62,517,493	62,517,491	58,866,109	(3,651,382)
Intrafund Transfers	(82,000)				
TOTAL REQUIREMENTS	77,570,176	62,517,493	62,517,491	58,866,109	(3,651,382)
NET COUNTY COST	61,324,053	46,972,311	46,972,309	53,254,053	6,281,744

First 5 San Mateo County (1950B)
 First 5 Fund (Information Only)
 FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Use of Money and Property	178,420	179,900	184,000	133,241	(50,759)
Intergovernmental Revenues	6,585,479	5,869,076	6,249,554	6,278,102	28,548
Miscellaneous Revenue	180,657	816,221	255,000	431,030	176,030
Total Revenue	6,944,556	6,865,197	6,688,554	6,842,373	153,819
Fund Balance	24,496,677	22,226,981	22,226,981	19,792,059	(2,434,922)
TOTAL SOURCES	31,441,233	29,092,178	28,915,535	26,634,432	(2,281,103)
REQUIREMENTS					
Salaries and Benefits	998,125	1,009,658	1,108,396	1,088,945	(19,451)
Services and Supplies	822,898	125,137	1,223,150	137,612	(1,085,538)
Other Charges	7,850,569	8,165,324	8,820,435	9,647,275	826,840
Net Appropriations	9,671,592	9,300,119	11,151,981	10,873,832	(278,149)
Non-General Fund Reserves	21,769,641	19,792,059	17,763,554	15,760,600	(2,002,954)
TOTAL REQUIREMENTS	31,441,233	29,092,178	28,915,535	26,634,432	(2,281,103)
AUTHORIZED POSITIONS					
Salary Resolution	10.0	8.0	9.0	8.0	(1.0)
Funded FTE	9.6	8.0	8.6	8.0	(0.6)

Department of Child Support Services (2600B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Intergovernmental Revenues	10,737,954	10,756,102	11,476,562	11,414,133	(62,429)
Miscellaneous Revenue			437,935	206,780	(231,155)
TOTAL SOURCES	10,737,954	10,756,102	11,914,497	11,620,913	(293,584)
REQUIREMENTS					
Salaries and Benefits	9,348,616	9,505,634	10,838,736	10,437,050	(401,686)
Services and Supplies	439,910	472,407	491,550	494,550	3,000
Other Charges	949,428	491,191	809,815	505,657	(304,158)
Other Financing Uses		289,037		290,179	290,179
Gross Appropriations	10,737,954	10,758,269	12,140,101	11,727,436	(412,665)
Intrafund Transfers		(2,167)	(225,604)	(106,523)	119,081
TOTAL REQUIREMENTS	10,737,954	10,756,102	11,914,497	11,620,913	(293,584)
AUTHORIZED POSITIONS					
Salary Resolution	87.0	89.0	90.0	85.0	(5.0)
Funded FTE	86.2	88.5	86.4	84.5	(1.9)

Human Services Agency (7000B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes		1,674,303	2,780,927	3,853,868	1,072,941
Intergovernmental Revenues	120,314,834	133,576,734	148,838,974	149,376,777	537,803
Charges for Services	1,539,232	2,291,531	1,775,000	1,777,645	2,645
Interfund Revenue	30,720	14,102	40,000	40,000	
Miscellaneous Revenue	1,301,434	1,615,968	1,890,645	1,973,853	83,208
Total Revenue	123,186,221	139,172,638	155,325,546	157,022,143	1,696,597
Fund Balance	7,189,504	6,846,102	6,846,102	8,624,249	1,778,147
TOTAL SOURCES	130,375,725	146,018,740	162,171,648	165,646,392	3,474,744
REQUIREMENTS					
Salaries and Benefits	76,229,618	83,763,454	92,060,489	95,022,029	2,961,540
Services and Supplies	37,386,907	45,611,932	55,691,290	59,348,194	3,656,904
Other Charges	61,206,067	61,649,185	71,928,545	69,952,587	(1,975,958)
Fixed Assets				190,887	190,887
Other Financing Uses	291,004	919,040	286,587	915,702	629,115
Gross Appropriations	175,113,596	191,943,611	219,966,911	225,429,399	5,462,488
Intrafund Transfers	(21,902,361)	(22,265,047)	(29,959,034)	(30,534,578)	(575,544)
Net Appropriations	153,211,235	169,678,563	190,007,877	194,894,821	4,886,944
Contingencies/Dept Reserves	6,041,050	5,731,102	5,731,102	7,009,249	1,278,147
TOTAL REQUIREMENTS	159,252,285	175,409,665	195,738,979	201,904,070	6,165,091
NET COUNTY COST	28,876,560	29,390,925	33,567,331	36,257,678	2,690,347
AUTHORIZED POSITIONS					
Salary Resolution	742.0	767.0	767.0	759.0	(8.0)
Funded FTE	722.1	767.0	763.4	759.0	(4.4)

Planning and Building (3800B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes		42,157	3,503,500		(3,503,500)
Licenses, Permits and Franchises	2,906,885	3,245,735	2,660,771	2,740,595	79,824
Fines, Forfeitures and Penalties	14,450	32,676	15,000	15,000	
Intergovernmental Revenues	84,287			280,000	280,000
Charges for Services	1,532,963	1,863,983	1,462,500	1,454,695	(7,805)
Interfund Revenue	84,816	60,008	107,000		(107,000)
Miscellaneous Revenue	108,137	288,572	278,390	354,366	75,976
Other Financing Sources	265				
Total Revenue	4,731,803	5,533,132	8,027,161	4,844,656	(3,182,505)
Fund Balance	967,876	1,306,777	1,306,777	1,533,753	226,976
TOTAL SOURCES	5,699,679	6,839,909	9,333,938	6,378,409	(2,955,529)
REQUIREMENTS					
Salaries and Benefits	6,029,212	6,237,164	6,989,841	8,056,806	1,066,965
Services and Supplies	4,823,417	1,057,457	2,173,018	2,086,470	(86,548)
Other Charges	526,005	615,702	4,052,504	783,084	(3,269,420)
Other Financing Uses		31,739		32,304	32,304
Gross Appropriations	11,378,635	7,942,062	13,215,363	10,958,664	(2,256,699)
Intrafund Transfers	(5,130,182)	(279,623)	(1,199,338)	(1,478,012)	(278,674)
Net Appropriations	6,248,453	7,662,439	12,016,025	9,480,652	(2,535,373)
Contingencies/Dept Reserves	417,329	513,640	539,647	562,642	22,995
TOTAL REQUIREMENTS	6,665,782	8,176,079	12,555,672	10,043,294	(2,512,378)
NET COUNTY COST	966,103	1,336,170	3,221,734	3,664,885	443,151
AUTHORIZED POSITIONS					
Salary Resolution	48.0	49.0	48.0	50.0	2.0
Funded FTE	47.5	48.6	47.4	49.3	2.0

Local Agency Formation Commission (3570B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Intergovernmental Revenues	154,918	197,272	197,273	228,336	31,063
Charges for Services	36,497	19,533	25,000	25,000	
Miscellaneous Revenue	2,636				
Total Revenue	194,051	216,805	222,273	253,336	31,063
Fund Balance	73,526	91,865	91,865	122,266	30,401
TOTAL SOURCES	267,578	308,670	314,138	375,602	61,464
REQUIREMENTS					
Salaries and Benefits	207,812	235,349	243,749	275,211	31,462
Services and Supplies	26,173	25,086	86,520	125,443	38,923
Other Charges	19,187	24,605	36,665	46,438	9,773
Gross Appropriations	253,172	285,039	366,934	447,092	80,158
Intrafund Transfers	(77,459)	(98,636)	(98,636)	(114,118)	(15,482)
Net Appropriations	175,713	186,403	268,298	332,974	64,676
Contingencies/Dept Reserves	91,865	122,266	45,840	42,628	(3,212)
TOTAL REQUIREMENTS	267,578	308,670	314,138	375,602	61,464
AUTHORIZED POSITIONS					
Salary Resolution	1.0	1.0	1.0	1.0	
Funded FTE	1.0	1.0	1.0	1.0	

Parks Department (3900B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes		807,069	1,766,208	2,725,347	959,139
Fines, Forfeitures and Penalties	4,942	6,817	3,000	3,000	
Use of Money and Property	181,664	152,024	152,594	152,594	
Intergovernmental Revenues	18,195				
Charges for Services	1,435,816	2,002,325	1,584,495	1,599,495	15,000
Interfund Revenue		36,262	25,750	25,750	
Miscellaneous Revenue	134,916	120,620	55,000	55,000	
Other Financing Sources			261,222	261,222	
Total Revenue	1,775,533	3,125,117	3,848,269	4,822,408	974,139
Fund Balance	183,521	227,223	227,223	276,858	49,635
TOTAL SOURCES	1,959,054	3,352,340	4,075,492	5,099,266	1,023,774
REQUIREMENTS					
Salaries and Benefits	5,555,171	6,850,535	7,190,014	7,739,229	549,215
Services and Supplies	1,648,368	1,775,546	2,136,017	3,818,084	1,682,067
Other Charges	1,020,884	1,116,145	1,288,627	1,685,571	396,944
Fixed Assets		(17,601)			
Other Financing Uses		12,856		4,526	4,526
Gross Appropriations	8,224,423	9,737,482	10,614,658	13,247,410	2,632,752
Intrafund Transfers	(205,472)	(114,777)	(150,000)	(715,912)	(565,912)
Net Appropriations	8,018,951	9,622,705	10,464,658	12,531,498	2,066,840
Contingencies/Dept Reserves	170,530	127,897	127,897	175,524	47,627
TOTAL REQUIREMENTS	8,189,481	9,750,602	10,592,555	12,707,022	2,114,467
NET COUNTY COST	6,230,427	6,398,262	6,517,063	7,607,756	1,090,693
AUTHORIZED POSITIONS					
Salary Resolution	48.0	59.0	56.0	58.0	2.0
Funded FTE	48.2	58.8	55.7	57.8	2.1

Fish and Game (3950B)
 Fish and Game Propagation Fund
 FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Fines, Forfeitures and Penalties	1,389	1,267	950	950	
Use of Money and Property	572	498	400	400	
Miscellaneous Revenue	343	1,098			
Total Revenue	2,304	2,862	1,350	1,350	
Fund Balance	79,111	81,265	81,265	74,127	(7,138)
TOTAL SOURCES	81,415	84,127	82,615	75,477	(7,138)
REQUIREMENTS					
Services and Supplies	150	10,000	67,500	10,000	(57,500)
Net Appropriations	150	10,000	67,500	10,000	(57,500)
Non-General Fund Reserves	81,265	74,127	15,115	65,477	50,362
TOTAL REQUIREMENTS	81,415	84,127	82,615	75,477	(7,138)

Parks Acquisition and Development (3970B)
Parks Acquisition and Development Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes			300,000	300,000	
Use of Money and Property	16,624	14,682	20,000	1,000	(19,000)
Intergovernmental Revenues	716,647	1,212,462	2,403,000	1,285,462	(1,117,538)
Charges for Services	325	20,026			
Interfund Revenue			599,000		(599,000)
Miscellaneous Revenue	470,695	416,471	688,000		(688,000)
Other Financing Sources				710,900	710,900
Total Revenue	1,204,291	1,663,640	4,010,000	2,297,362	(1,712,638)
Fund Balance	2,574,186	2,650,357	2,650,357	2,176,229	(474,128)
TOTAL SOURCES	3,778,477	4,313,997	6,660,357	4,473,591	(2,186,766)
REQUIREMENTS					
Services and Supplies	204,366	311,068	1,228,000	1,000,400	(227,600)
Fixed Assets	33,421	1,544,103	3,208,999	750,307	(2,458,692)
Other Financing Uses	890,334	282,598	1,233,000	1,518,462	285,462
Net Appropriations	1,128,120	2,137,768	5,669,999	3,269,169	(2,400,830)
Non-General Fund Reserves	2,650,357	2,176,229	990,358	1,204,422	214,064
TOTAL REQUIREMENTS	3,778,477	4,313,997	6,660,357	4,473,591	(2,186,766)

Coyote Point Marina (3980B)
Coyote Point Marina Operating Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Use of Money and Property	26,529	26,121	24,800	24,800	
Intergovernmental Revenues	22,311	1,359,893	1,830,000		(1,830,000)
Charges for Services	970,170	951,418	984,969	1,109,969	125,000
Miscellaneous Revenue	7,102	8,266			
Total Revenue	1,026,112	2,345,697	2,839,769	1,134,769	(1,705,000)
Fund Balance	560,938	869,646	607,842	467,874	(139,968)
TOTAL SOURCES	1,587,050	3,215,343	3,447,611	1,602,643	(1,844,968)

REQUIREMENTS					
Salaries and Benefits	266,342	288,308	457,535	370,431	(87,104)
Services and Supplies	204,204	137,328	212,053	212,053	
Other Charges	406,428	364,616	137,980	197,980	60,000
Fixed Assets	41,083	262,379	37,000	394,621	357,621
Other Financing Uses	61,152	1,694,838	1,830,000		(1,830,000)
Net Appropriations	979,208	2,747,470	2,674,568	1,175,085	(1,499,483)
Non-General Fund Reserves	607,842	467,874	773,043	427,558	(345,485)
TOTAL REQUIREMENTS	1,587,050	3,215,343	3,447,611	1,602,643	(1,844,968)

AUTHORIZED POSITIONS					
Salary Resolution	3.0	3.0	4.0	3.0	(1.0)
Funded FTE	3.0	3.0	4.0	3.0	(1.0)

County Library (3700B)
County Library Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes	20,523,317	22,837,308	21,484,036	21,752,464	268,428
Use of Money and Property	86,550	101,845	89,800	79,800	(10,000)
Intergovernmental Revenues	491,914	320,188	561,900	159,600	(402,300)
Charges for Services	430,333	524,595	543,000	342,000	(201,000)
Interfund Revenue	157,388	135,028	157,385	137,366	(20,019)
Miscellaneous Revenue	358,660	811,349	777,920	416,853	(361,067)
Total Revenue	22,048,162	24,730,312	23,614,041	22,888,083	(725,958)
Fund Balance	13,190,699	16,171,064	16,171,064	18,702,371	2,531,307
TOTAL SOURCES	35,238,861	40,901,376	39,785,105	41,590,454	1,805,349
REQUIREMENTS					
Salaries and Benefits	12,232,864	12,470,002	12,880,174	13,798,733	918,559
Services and Supplies	12,486,925	17,360,105	19,462,090	23,429,906	3,967,816
Other Charges	1,408,609	1,225,228	1,464,697	1,276,726	(187,971)
Fixed Assets	33,874	13,158	25,000	20,000	(5,000)
Other Financing Uses		11,943		12,155	12,155
Gross Appropriations	26,162,272	31,080,437	33,831,961	38,537,520	4,705,559
Intrafund Transfers	(7,100,551)	(8,881,431)	(8,920,090)	(12,299,737)	(3,379,647)
Net Appropriations	19,061,721	22,199,006	24,911,871	26,237,783	1,325,912
Contingencies/Dept Reserves	3,586,280	3,755,526	3,755,526	4,046,210	290,684
Non-General Fund Reserves	12,590,860	14,946,845	11,117,708	11,306,461	188,753
TOTAL REQUIREMENTS	35,238,861	40,901,376	39,785,105	41,590,454	1,805,349
AUTHORIZED POSITIONS					
Salary Resolution	122.0	121.0	121.0	121.0	
Funded FTE	107.3	106.9	106.6	106.9	0.3

Public Works Administrative Services (4510B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes		25,963	80,000	129,537	49,537
Intergovernmental Revenues		25,000	30,000	30,000	
Charges for Services	928,521	829,215	1,159,387	1,144,950	(14,437)
Interfund Revenue	4,804,885	3,583,903	5,774,939	6,350,144	575,205
Miscellaneous Revenue	77,337	55,264	36,375	36,375	
Total Revenue	5,810,743	4,519,344	7,080,701	7,691,006	610,305
Fund Balance	127,159				
TOTAL SOURCES	5,937,902	4,519,344	7,080,701	7,691,006	610,305
REQUIREMENTS					
Salaries and Benefits	4,547,718	4,652,911	5,247,623	5,295,456	47,833
Services and Supplies	580,065	509,574	907,832	1,045,449	137,617
Other Charges	1,749,471	845,198	1,926,654	1,864,180	(62,474)
Fixed Assets	40,735	36,075	213,080	105,000	(108,080)
Other Financing Uses		264,411		221,613	221,613
Gross Appropriations	6,917,989	6,308,167	8,295,189	8,531,698	236,509
Intrafund Transfers	(980,086)	(1,788,823)	(1,214,488)	(840,692)	373,796
TOTAL REQUIREMENTS	5,937,902	4,519,344	7,080,701	7,691,006	610,305
AUTHORIZED POSITIONS					
Salary Resolution	35.0	33.0	33.0	33.0	
Funded FTE	34.2	32.8	33.3	32.8	(0.5)

Engineering Services (4600B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Intergovernmental Revenues	527,918		600,000		(600,000)
Charges for Services	54,332	51,490	45,600	41,000	(4,600)
Interfund Revenue	2,963,286	3,382,660	4,600,685	4,717,554	116,869
Miscellaneous Revenue	1,370	1,588	1,500	1,500	
Total Revenue	3,546,906	3,435,737	5,247,785	4,760,054	(487,731)
Fund Balance		297,500	297,500	206,820	(90,680)
TOTAL SOURCES	3,546,906	3,733,237	5,545,285	4,966,874	(578,411)
REQUIREMENTS					
Salaries and Benefits	3,035,569	3,366,614	4,017,163	4,110,038	92,875
Services and Supplies	725,500	430,587	1,580,159	889,829	(690,330)
Other Charges	444,087	101,047	271,109	163,167	(107,942)
Fixed Assets		5,028	10,000		(10,000)
Other Financing Uses		102,638		107,579	107,579
Gross Appropriations	4,205,156	4,005,914	5,878,431	5,270,613	(607,818)
Intrafund Transfers	(859,126)	(382,872)	(236,522)	(207,115)	29,407
Net Appropriations	3,346,030	3,623,041	5,641,909	5,063,498	(578,411)
Contingencies/Dept Reserves	297,500				
TOTAL REQUIREMENTS	3,643,530	3,623,041	5,641,909	5,063,498	(578,411)
NET COUNTY COST	96,624	(110,196)	96,624	96,624	
AUTHORIZED POSITIONS					
Salary Resolution	24.0	24.0	24.0	24.0	
Funded FTE	23.8	23.8	23.9	23.8	(0.1)

Facilities Services (4730B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Use of Money and Property	681,388	720,673	727,364	729,529	2,165
Intergovernmental Revenues	554,376	918,636	808,608	808,608	
Charges for Services		866	3,000	3,000	
Interfund Revenue	6,214,182	7,638,794	7,742,618	8,167,017	424,399
Miscellaneous Revenue	333,341	571,920	314,100	314,100	
Total Revenue	7,783,287	9,850,889	9,595,690	10,022,254	426,564
Fund Balance	111,823	155,387	155,387	504,036	348,649
TOTAL SOURCES	7,895,110	10,006,276	9,751,077	10,526,290	775,213
REQUIREMENTS					
Salaries and Benefits	10,740,707	11,343,256	12,145,875	12,734,609	588,734
Services and Supplies	11,175,940	12,479,492	12,995,781	13,415,700	419,919
Other Charges	1,762,148	1,368,480	1,731,005	1,442,148	(288,857)
Fixed Assets		15,757			
Other Financing Uses		292,372		320,835	320,835
Gross Appropriations	23,678,795	25,499,356	26,872,661	27,913,292	1,040,631
Intrafund Transfers	(15,707,397)	(15,789,610)	(16,652,393)	(16,917,811)	(265,418)
TOTAL REQUIREMENTS	7,971,398	9,709,747	10,220,268	10,995,481	775,213
NET COUNTY COST	76,288	(296,530)	469,191	469,191	
AUTHORIZED POSITIONS					
Salary Resolution	95.0	98.0	97.0	98.0	1.0
Funded FTE	95.8	97.7	96.3	97.7	1.5

Road Construction and Operations (4520B) Special Revenue Funds

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Licenses, Permits and Franchises	153,400	165,132	160,000	160,000	
Use of Money and Property	261,093	245,378	301,332	301,332	
Intergovernmental Revenues	20,648,781	23,886,261	32,585,147	22,382,603	(10,202,544)
Charges for Services	459,410	522,555	642,500	642,500	
Interfund Revenue	1,293,617	1,054,699	591,072	591,072	
Miscellaneous Revenue	520,328	1,099,321	170,000	170,000	
Other Financing Sources	18,964	1,113,921	35,308	1,900,000	1,864,692
Total Revenue	23,355,594	28,087,267	34,485,359	26,147,507	(8,337,852)
Fund Balance	30,172,608	30,173,173	30,173,173	34,012,927	3,839,754
TOTAL SOURCES	53,528,202	58,260,440	64,658,532	60,160,434	(4,498,098)
REQUIREMENTS					
Salaries and Benefits	8,538,006	9,050,904	9,757,208	10,155,560	398,352
Services and Supplies	10,450,814	9,399,119	34,778,199	22,300,955	(12,477,244)
Other Charges	961,144	915,163	1,468,307	1,413,440	(54,867)
Fixed Assets	5,233,018	6,452,020	927,602	940,000	12,398
Other Financing Uses		391,707		3,108	3,108
Gross Appropriations	25,182,982	26,208,914	46,931,316	34,813,063	(12,118,253)
Intrafund Transfers	(1,827,953)	(1,961,400)			
Net Appropriations	23,355,029	24,247,514	46,931,316	34,813,063	(12,118,253)
Contingencies/Dept Reserves	26,435,970	14,240,013	14,240,013	21,853,472	7,613,459
Non-General Fund Reserves	3,737,203	19,772,913	3,487,203	3,493,899	6,696
TOTAL REQUIREMENTS	53,528,202	58,260,440	64,658,532	60,160,434	(4,498,098)
AUTHORIZED POSITIONS					
Salary Resolution	76.0	77.0	77.0	77.0	
Funded FTE	76.0	77.0	77.0	77.0	

Construction Services (4740B)
Construction Services Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Use of Money and Property	(57)	327			
Intergovernmental Revenues	406				
Charges for Services	16,160	5,689	133,972	133,972	
Interfund Revenue	1,655,439	1,645,786	1,639,065	1,669,235	30,170
Miscellaneous Revenue	(534)	19,615			
Other Financing Sources		8,848	8,848		(8,848)
Total Revenue	1,671,414	1,680,266	1,781,885	1,803,207	21,322
Fund Balance	25,000	200,475	200,475	188,485	(11,990)
TOTAL SOURCES	1,696,414	1,880,741	1,982,360	1,991,692	9,332
REQUIREMENTS					
Salaries and Benefits	1,262,815	1,265,390	1,465,892	1,499,483	33,591
Services and Supplies	168,805	353,216	447,850	414,518	(33,332)
Other Charges	64,319	71,478	68,618	73,035	4,417
Other Financing Uses		2,246		4,656	4,656
Gross Appropriations	1,495,939	1,692,331	1,982,360	1,991,692	9,332
Intrafund Transfers		(76)			
Net Appropriations	1,495,939	1,692,255	1,982,360	1,991,692	9,332
Contingencies/Dept Reserves	200,475	188,485			
TOTAL REQUIREMENTS	1,696,414	1,880,741	1,982,360	1,991,692	9,332
AUTHORIZED POSITIONS					
Salary Resolution	13.0	10.0	10.0	10.0	
Funded FTE	12.9	10.0	10.0	10.0	

Vehicle and Equipment Services (4760B) ALL FUNDS

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Use of Money and Property	54,224	57,997			
Charges for Services	25,243	3,980	99,256	99,256	
Interfund Revenue	6,744,690	6,833,935	6,608,830	6,391,020	(217,810)
Miscellaneous Revenue	154,651	220,470	118,000	118,000	
Other Financing Sources		267,610	22,646	255,041	232,395
Total Revenue	6,978,807	7,383,992	6,848,732	6,863,317	14,585
Fund Balance	7,376,827	9,226,904	9,226,904	10,733,481	1,506,577
TOTAL SOURCES	14,355,635	16,610,896	16,075,636	17,596,798	1,521,162
REQUIREMENTS					
Salaries and Benefits	1,411,153	1,506,361	1,662,475	1,672,784	10,309
Services and Supplies	2,441,643	2,581,878	2,485,077	2,749,057	263,980
Other Charges	487,541	494,578	521,470	524,703	3,233
Fixed Assets	788,394	1,319,424	1,690,000	1,445,000	(245,000)
Other Financing Uses		5,967		5,967	5,967
Gross Appropriations	5,128,731	5,908,207	6,359,022	6,397,511	38,489
Intrafund Transfers		(30,792)	(3,096)		3,096
Net Appropriations	5,128,731	5,877,415	6,355,926	6,397,511	41,585
Non-General Fund Reserves	9,226,904	10,733,481	9,719,710	11,199,287	1,479,577
TOTAL REQUIREMENTS	14,355,635	16,610,896	16,075,636	17,596,798	1,521,162
AUTHORIZED POSITIONS					
Salary Resolution	14.0	14.0	14.0	14.0	
Funded FTE	14.0	14.0	14.0	14.0	

Waste Management (4820B)
Special Revenue Funds

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Licenses, Permits and Franchises	2,563,615	2,563,991	2,424,820	2,424,820	
Fines, Forfeitures and Penalties	794				
Use of Money and Property	47,924	47,779	31,237	31,237	
Intergovernmental Revenues	149,628	336,055	235,000	119,750	(115,250)
Charges for Services	139,930	158,743	35,130	35,130	
Interfund Revenue	1,477,758	1,342,512	1,500,966	1,642,697	141,731
Miscellaneous Revenue	87,552	163,358			
Other Financing Sources		20,474	20,474		(20,474)
Total Revenue	4,467,201	4,632,912	4,247,627	4,253,634	6,007
Fund Balance	5,962,433	6,843,337	6,843,337	8,149,967	1,306,630
TOTAL SOURCES	10,429,634	11,476,249	11,090,964	12,403,601	1,312,637
REQUIREMENTS					
Salaries and Benefits	1,005,112	1,101,271	1,394,685	1,457,784	63,099
Services and Supplies	2,570,509	2,121,332	5,340,764	5,654,879	314,115
Other Charges	10,676	74,881	110,267	88,738	(21,529)
Other Financing Uses		28,798		32,369	32,369
Net Appropriations	3,586,297	3,326,282	6,845,716	7,233,770	388,054
Contingencies/Dept Reserves	5,835,746	7,202,626	3,297,907	4,420,699	1,122,792
Non-General Fund Reserves	1,007,591	947,341	947,341	749,132	(198,209)
TOTAL REQUIREMENTS	10,429,634	11,476,249	11,090,964	12,403,601	1,312,637
AUTHORIZED POSITIONS					
Salary Resolution	9.0	9.0	9.0	9.0	
Funded FTE	8.9	9.0	9.0	9.0	

Transportation Services (4830B)
Half-Cent Transportation Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes	2,137,072	2,236,259	1,865,199	1,865,199	
Use of Money and Property	11,079	15,221			
Charges for Services	49,813	102,910	75,000	75,000	
Miscellaneous Revenue	186,086	(741)			
Other Financing Sources		2,536	2,536		(2,536)
Total Revenue	2,384,051	2,356,186	1,942,735	1,940,199	(2,536)
Fund Balance	1,365,031	2,276,841	2,276,841	2,597,951	321,110
TOTAL SOURCES	3,749,082	4,633,027	4,219,576	4,538,150	318,574
REQUIREMENTS					
Salaries and Benefits	160,468	163,855	194,735	2,760	(191,975)
Services and Supplies	1,198,739	1,158,427	2,883,466	2,686,978	(196,488)
Other Charges	113,033	77,132	1,141,375	118,755	(1,022,620)
Other Financing Uses		635,661		1,729,657	1,729,657
Net Appropriations	1,472,241	2,035,075	4,219,576	4,538,150	318,574
Contingencies/Dept Reserves	2,276,841	2,597,951			
TOTAL REQUIREMENTS	3,749,082	4,633,027	4,219,576	4,538,150	318,574
AUTHORIZED POSITIONS					
Salary Resolution	1.0	1.0	1.0		(1.0)
Funded FTE	1.0	1.0	1.0		(1.0)

Utilities (4840B)
ALL FUNDS

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes	6,730,533	6,640,553	4,714,300	4,714,300	
Licenses, Permits and Franchises	681,361	711,041	627,706	627,706	
Use of Money and Property	310,273	307,886	241,032	241,032	
Intergovernmental Revenues	815,691	393,246	987,122	1,875,863	888,741
Charges for Services	11,829,477	12,409,196	12,179,438	12,664,299	484,861
Interfund Revenue	3,392,256	3,885,696	12,376,045	14,201,396	1,825,351
Miscellaneous Revenue	410,135	577,361	12,016	9,000	(3,016)
Other Financing Sources	1,614,818	3,418,087	3,421,238	3,938,693	517,455
Total Revenue	25,784,543	28,343,065	34,558,897	38,272,289	3,713,392
Fund Balance	45,638,232	49,857,112	49,000,807	54,503,553	5,502,746
TOTAL SOURCES	71,422,776	78,200,177	83,559,704	92,775,842	9,216,138
REQUIREMENTS					
Salaries and Benefits	2,200,890	2,325,432	2,478,386	2,579,448	101,062
Services and Supplies	13,905,985	12,248,381	21,620,623	22,250,614	629,991
Other Charges	2,741,316	2,600,999	11,767,526	12,394,663	627,137
Fixed Assets	384,444	1,840,146	8,569,000	9,954,000	1,385,000
Other Financing Uses	2,985,442	4,965,823	4,933,389	4,537,436	(395,953)
Gross Appropriations	22,218,077	23,980,780	49,368,924	51,716,161	2,347,237
Intrafund Transfers	(102,690)	(404,158)	(1,589,276)	(124,225)	1,465,051
Net Appropriations	22,115,386	23,576,622	47,779,648	51,591,936	3,812,288
Contingencies/Dept Reserves	49,098,771	54,405,260	35,568,409	40,962,583	5,394,174
Non-General Fund Reserves	88,618	98,294	91,647	101,323	9,676
TOTAL REQUIREMENTS	71,302,776	78,080,177	83,439,704	92,655,842	9,216,138
NET COUNTY COST	(120,000)	(120,000)	(120,000)	(120,000)	
AUTHORIZED POSITIONS					
Salary Resolution	16.0	17.0	17.0	17.0	
Funded FTE	16.0	17.0	17.0	17.0	(0.0)

Airports (4850B)
County Airports Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Licenses, Permits and Franchises	15,500	15,500	15,500	15,500	
Use of Money and Property	2,486,751	2,686,817	2,527,672	2,569,172	41,500
Intergovernmental Revenues	137,573	84,263	2,383,322	2,333,119	(50,203)
Charges for Services	13,837	13,798	29,500	29,500	
Miscellaneous Revenue	70,910	301,492	264,000	64,000	(200,000)
Other Financing Sources		18,096	18,096		(18,096)
Total Revenue	2,724,572	3,119,966	5,238,090	5,011,291	(226,799)
Fund Balance	1,504,304	1,104,534	524,088	843,237	319,149
TOTAL SOURCES	4,228,875	4,224,500	5,762,178	5,854,528	92,350
REQUIREMENTS					
Salaries and Benefits	1,085,638	1,116,250	1,223,822	1,137,532	(86,290)
Services and Supplies	765,795	743,793	684,750	842,796	158,046
Other Charges	1,291,920	1,304,626	735,567	741,567	6,000
Fixed Assets	650,011	221,489	2,798,377	2,900,955	102,578
Gross Appropriations	3,793,364	3,386,158	5,442,516	5,622,850	180,334
Intrafund Transfers	(88,577)	(4,896)	(100,000)	(50,000)	50,000
Net Appropriations	3,704,787	3,381,262	5,342,516	5,572,850	230,334
Non-General Fund Reserves	524,088	843,237	419,662	281,678	(137,984)
TOTAL REQUIREMENTS	4,228,875	4,224,500	5,762,178	5,854,528	92,350
AUTHORIZED POSITIONS					
Salary Resolution	9.0	8.0	9.0	8.0	(1.0)
Funded FTE	9.0	8.0	9.0	8.0	(1.0)

Capital Projects (8500B)
Capital Project Funds

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes		946,234	6,356,500	10,220,276	3,863,776
Use of Money and Property	17,828	(3,675)			
Intergovernmental Revenues	8,641				
Charges for Services	2,000	1,085			
Interfund Revenue	949,293		960,336		(960,336)
Miscellaneous Revenue	9,772	30,150			
Other Financing Sources	17,922,511	22,852,077	135,530,489	60,845,409	(74,685,080)
Total Revenue	18,910,044	23,825,870	142,847,325	71,065,685	(71,781,640)
Fund Balance	3,285,859	2,633,923	2,633,923	2,335,604	(298,319)
TOTAL SOURCES	22,195,903	26,459,793	145,481,248	73,401,289	(72,079,959)
REQUIREMENTS					
Services and Supplies	144,591	7,274,765	200,000		(200,000)
Other Charges		7,033,213			
Fixed Assets	19,417,390	9,816,211	144,123,917	72,207,993	(71,915,924)
Net Appropriations	19,561,980	24,124,189	144,323,917	72,207,993	(72,115,924)
Contingencies/Dept Reserves	2,633,923	2,335,604	1,157,331	1,193,296	35,965
TOTAL REQUIREMENTS	22,195,903	26,459,793	145,481,248	73,401,289	(72,079,959)

Accumulated Capital Outlay Fund (8200B)
 Accumulated Capital Outlay Fund
 FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Use of Money and Property		1,434			
Other Financing Sources		87,053,358			
Total Revenue		87,054,792			
Fund Balance	20			87,054,792	87,054,792
TOTAL SOURCES	20	87,054,792		87,054,792	87,054,792
REQUIREMENTS					
Other Financing Uses	20				
Net Appropriations	20				
Contingencies/Dept Reserves	0				
Non-General Fund Reserves		87,054,792		87,054,792	87,054,792
TOTAL REQUIREMENTS	20	87,054,792		87,054,792	87,054,792

Courthouse Construction Fund (8300B)
 Courthouse Temporary Construction Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Use of Money and Property	5,944	4,120	4,500	4,500	
Charges for Services	1,160,277	1,106,861	1,050,000	1,050,000	
Miscellaneous Revenue	17,932	57,437			
Total Revenue	1,184,153	1,168,418	1,054,500	1,054,500	
Fund Balance	1,100,749	957,831	957,831	841,245	(116,586)
TOTAL SOURCES	2,284,902	2,126,248	2,012,331	1,895,745	(116,586)
REQUIREMENTS					
Services and Supplies		(60)			
Other Charges	861,884	7,290	872,171	7,290	(864,881)
Other Financing Uses	465,188	1,277,773	462,338	1,324,790	862,452
Net Appropriations	1,327,071	1,285,003	1,334,509	1,332,080	(2,429)
Contingencies/Dept Reserves			28,011	191,434	163,423
Non-General Fund Reserves	957,831	841,245	649,811	372,231	(277,580)
TOTAL REQUIREMENTS	2,284,902	2,126,248	2,012,331	1,895,745	(116,586)

Criminal Justice Construction Fund (8400B)
Criminal Justice Temporary Construction Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Use of Money and Property	14,790	13,388	11,500	11,500	
Charges for Services	1,160,126	1,106,749	1,050,000	1,050,000	
Miscellaneous Revenue	4,927	15,783			
Total Revenue	1,179,843	1,135,919	1,061,500	1,061,500	
Fund Balance	1,635,599	1,715,442	1,715,442	1,751,362	35,920
TOTAL SOURCES	2,815,442	2,851,361	2,776,942	2,812,862	35,920
REQUIREMENTS					
Other Financing Uses	1,100,000	1,100,000	1,100,000	1,100,000	
Net Appropriations	1,100,000	1,100,000	1,100,000	1,100,000	
Contingencies/Dept Reserves		86,067	86,067	160,487	74,420
Non-General Fund Reserves	1,715,442	1,665,295	1,590,875	1,552,375	(38,500)
TOTAL REQUIREMENTS	2,815,442	2,851,361	2,776,942	2,812,862	35,920

Real Property Services (1220B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Use of Money and Property	304,122	294,093	249,261	256,460	7,199
Charges for Services	14,803	7,500	20,000	20,000	
Interfund Revenue	3,221,103	2,524,603	2,397,757	2,304,132	(93,625)
Total Revenue	3,540,029	2,826,196	2,667,018	2,580,592	(86,426)
Fund Balance	841,481	1,761,201	1,761,202	1,587,578	(173,624)
TOTAL SOURCES	4,381,509	4,587,397	4,428,220	4,168,170	(260,050)
REQUIREMENTS					
Salaries and Benefits	423,442	585,485	618,734	666,586	47,852
Services and Supplies	51,282	128,206	352,359	144,235	(208,124)
Other Charges	14,764,726	14,762,169	15,082,803	15,130,698	47,895
Other Financing Uses		3,525		3,588	3,588
Gross Appropriations	15,239,450	15,479,385	16,053,896	15,945,107	(108,789)
Intrafund Transfers	(12,619,143)	(12,479,565)	(11,863,250)	(12,902,054)	(1,038,804)
Net Appropriations	2,620,307	2,999,819	4,190,646	3,043,053	(1,147,593)
Contingencies/Dept Reserves	1,761,202	1,587,578	237,574	1,125,117	887,543
TOTAL REQUIREMENTS	4,381,509	4,587,397	4,428,220	4,168,170	(260,050)
AUTHORIZED POSITIONS					
Salary Resolution	4.0	4.0	4.0	4.0	
Funded FTE	4.0	4.0	4.0	4.0	

Agricultural Commissioner/Sealer (1260B) General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Licenses, Permits and Franchises	641,102	627,450	633,391	633,391	
Fines, Forfeitures and Penalties	35,666	26,639			
Intergovernmental Revenues	2,228,282	2,335,140	2,250,354	2,250,354	
Charges for Services	189,372	177,877	182,200	182,200	
Miscellaneous Revenue	9,652	4,545	100	100	
Total Revenue	3,104,073	3,171,650	3,066,045	3,066,045	
Fund Balance	501,779	411,108	411,108	444,474	33,366
TOTAL SOURCES	3,605,852	3,582,758	3,477,153	3,510,519	33,366
REQUIREMENTS					
Salaries and Benefits	3,690,328	3,805,874	3,842,373	3,954,518	112,145
Services and Supplies	112,103	146,531	257,192	257,439	247
Other Charges	560,963	491,223	538,710	527,264	(11,446)
Fixed Assets				32,500	32,500
Other Financing Uses	9,482	5,640		5,689	5,689
Net Appropriations	4,372,877	4,449,268	4,638,275	4,777,410	139,135
Contingencies/Dept Reserves	260,536	260,536	260,536	260,536	
TOTAL REQUIREMENTS	4,633,413	4,709,804	4,898,811	5,037,946	139,135
NET COUNTY COST	1,027,561	1,127,046	1,421,658	1,527,427	105,769
AUTHORIZED POSITIONS					
Salary Resolution	30.0	30.0	30.0	30.0	
Funded FTE	28.9	28.6	28.8	28.6	(0.1)

Public Safety Communications (1240B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Intergovernmental Revenues	2,472,287	2,662,015	2,662,015	2,662,015	
Charges for Services	4,468,848	4,675,947	4,642,162	4,831,340	189,178
Interfund Revenue	10,607	8,519	9,239	9,239	
Miscellaneous Revenue	139,304	98,815	85,000	85,000	
Total Revenue	7,091,046	7,445,297	7,398,416	7,587,594	189,178
Fund Balance	181,224	291,886	291,886	316,918	25,032
TOTAL SOURCES	7,272,270	7,737,183	7,690,302	7,904,512	214,210
REQUIREMENTS					
Salaries and Benefits	8,876,694	9,530,013	9,384,844	9,888,209	503,365
Services and Supplies	456,441	591,142	671,908	516,835	(155,073)
Other Charges	421,704	508,297	527,407	541,051	13,644
Fixed Assets		25,027	38,180	78,000	39,820
Other Financing Uses		28,713		28,992	28,992
Gross Appropriations	9,754,839	10,683,193	10,622,339	11,053,087	430,748
Intrafund Transfers	(227,720)	(371,000)	(366,288)	(315,988)	50,300
Net Appropriations	9,527,119	10,312,192	10,256,051	10,737,099	481,048
Contingencies/Dept Reserves		202,728	202,728	299,938	97,210
TOTAL REQUIREMENTS	9,527,119	10,514,920	10,458,779	11,037,037	578,258
NET COUNTY COST	2,254,849	2,777,737	2,768,477	3,132,525	364,048
AUTHORIZED POSITIONS					
Salary Resolution	54.0	58.0	58.0	59.0	1.0
Funded FTE	54.0	58.0	58.0	58.7	0.8

Structural Fire (3550B)
Structural Fire Protection Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes	5,225,196	5,390,390	4,847,249	4,944,194	96,945
Use of Money and Property	47,367	67,272	42,000	42,000	
Intergovernmental Revenues	36,266	1,737,362	1,729,691	2,016,811	287,120
Charges for Services	295,559	324,191	290,000	290,000	
Miscellaneous Revenue	7,020	43,417	18,683	18,683	
Other Financing Sources	1,253,000				
Total Revenue	6,864,407	7,562,631	6,927,623	7,311,688	384,065
Fund Balance	1,579,410	2,398,983	2,398,983	3,704,478	1,305,495
TOTAL SOURCES	8,443,817	9,961,614	9,326,606	11,016,166	1,689,560
REQUIREMENTS					
Services and Supplies	6,044,834	6,257,136	7,041,375	8,410,879	1,369,504
Net Appropriations	6,044,834	6,257,136	7,041,375	8,410,879	1,369,504
Non-General Fund Reserves	2,398,983	3,704,478	2,285,231	2,605,287	320,056
TOTAL REQUIREMENTS	8,443,817	9,961,614	9,326,606	11,016,166	1,689,560

Fire Protection Services (3580B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes		47,324		3,452,676	3,452,676
Interfund Revenue	6,044,834	6,255,999	7,041,375	8,410,879	1,369,504
Miscellaneous Revenue	5,835	32,514	2,600	2,600	
TOTAL SOURCES	6,050,669	6,335,837	7,043,975	11,866,155	4,822,180
REQUIREMENTS					
Salaries and Benefits	1,982	2,785	1,982	1,982	
Services and Supplies	5,873,000	6,061,944	6,778,045	7,956,836	1,178,791
Other Charges	157,324	160,814	163,948	169,845	5,897
Fixed Assets	18,363	27,930	100,000	3,552,676	3,452,676
Other Financing Uses		82,364		184,816	184,816
TOTAL REQUIREMENTS	6,050,669	6,335,837	7,043,975	11,866,155	4,822,180

County Service Area #1 (3560B)
County Service Area #1 Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes	2,238,847	2,395,733	2,260,022	2,305,222	45,200
Use of Money and Property	14,496	17,295	14,500	14,500	
Intergovernmental Revenues	13,924	13,739	13,500	13,500	
Charges for Services	91,974	91,974	93,925	93,925	
Miscellaneous Revenue	34,107	67,123	4,000	4,000	
Total Revenue	2,393,348	2,585,863	2,385,947	2,431,147	45,200
Fund Balance	1,831,971	2,398,126	2,396,721	2,924,927	528,206
TOTAL SOURCES	4,225,319	4,983,989	4,782,668	5,356,074	573,406
REQUIREMENTS					
Services and Supplies	1,828,598	2,059,027	2,385,787	2,573,524	187,737
Other Charges		35	160	160	
Fixed Assets				1,009,400	1,009,400
Net Appropriations	1,828,598	2,059,062	2,385,947	3,583,084	1,197,137
Non-General Fund Reserves	2,396,721	2,924,927	2,396,721	1,772,990	(623,731)
TOTAL REQUIREMENTS	4,225,319	4,983,989	4,782,668	5,356,074	573,406

Housing and Community Development (7920B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes		1,000,000		500,000	500,000
Intergovernmental Revenues	6,414,484	7,268,738	7,944,436	7,777,796	(166,640)
Charges for Services	221,687	348,480	173,000	189,000	16,000
Interfund Revenue	1,126,651	1,227,016	581,762	751,555	169,793
Miscellaneous Revenue	572,184	1,006,228	818,152	968,792	150,640
TOTAL SOURCES	8,335,006	10,850,462	9,517,350	10,187,143	669,793
REQUIREMENTS					
Salaries and Benefits	1,533,539	1,459,433	1,719,998	1,708,042	(11,956)
Services and Supplies	234,638	516,398	544,504	544,504	
Other Charges	6,566,830	9,256,579	7,697,891	8,197,891	500,000
Gross Appropriations	8,335,006	11,232,409	9,962,393	10,450,437	488,044
Intrafund Transfers			(100,000)	(100,000)	
Net Appropriations	8,335,006	11,232,409	9,862,393	10,350,437	488,044
Contingencies/Dept Reserves	36,904	36,904	36,904	36,904	
TOTAL REQUIREMENTS	8,371,910	11,269,313	9,899,297	10,387,341	488,044
NET COUNTY COST	36,904	418,851	381,947	200,198	(181,749)
AUTHORIZED POSITIONS					
Salary Resolution	11.0	11.0	11.0	11.0	
Funded FTE	10.8	11.0	11.0	11.0	

Housing Authority (7930B)
Housing Authority Fund (Information Only)

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Use of Money and Property	3,646,438	3,440,043	3,250,555	3,250,555	
Intergovernmental Revenues	65,948,306	67,457,543	69,727,615	69,811,254	83,639
Miscellaneous Revenue	611,590	800,353	231,528	231,528	
Other Financing Sources		3,010,000			
TOTAL SOURCES	70,206,334	74,707,939	73,209,698	73,293,337	83,639
REQUIREMENTS					
Salaries and Benefits	4,661,727	4,637,865	4,567,721	4,651,360	83,639
Services and Supplies	2,564,983	3,048,685	2,224,888	2,224,888	
Other Charges	62,979,624	67,021,389	66,417,089	66,417,089	
TOTAL REQUIREMENTS	70,206,334	74,707,939	73,209,698	73,293,337	83,639
AUTHORIZED POSITIONS					
Salary Resolution	46.0	45.0	45.0	45.0	
Funded FTE	46.0	45.0	45.0	45.0	

Board of Supervisors (1100B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Miscellaneous Revenue		1,318			
Total Revenue		1,318			
Fund Balance	452,670	539,201	539,201	529,330	(9,871)
TOTAL SOURCES	452,670	540,519	539,201	529,330	(9,871)
REQUIREMENTS					
Salaries and Benefits	2,688,856	2,781,015	3,450,079	3,945,505	495,426
Services and Supplies	233,987	203,902	428,849	429,022	173
Other Charges	188,208	226,548	271,435	258,700	(12,735)
Other Financing Uses		15,552		15,830	15,830
Gross Appropriations	3,111,051	3,227,017	4,150,363	4,649,057	498,694
Intrafund Transfers				(30,800)	(30,800)
TOTAL REQUIREMENTS	3,111,051	3,227,017	4,150,363	4,618,257	467,894
NET COUNTY COST	2,658,381	2,686,498	3,611,162	4,088,927	477,765
AUTHORIZED POSITIONS					
Salary Resolution	20.0	20.0	20.0	22.0	2.0
Funded FTE	20.0	20.0	20.0	22.0	2.0

County Manager/Clerk of the Board (1200B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes		100,000	100,000	6,441,343	6,341,343
Intergovernmental Revenues	1,109,382	58,572	280,000	1,488,120	1,208,120
Charges for Services	83,420	102,519	55,250	55,250	
Interfund Revenue	39,000	19,300	15,000	15,000	
Miscellaneous Revenue	291,222	203,368	20,000	45,000	25,000
Total Revenue	1,523,024	483,759	470,250	8,044,713	7,574,463
Fund Balance	1,007,662	379,113	379,113	732,971	353,858
TOTAL SOURCES	2,530,686	862,872	849,363	8,777,684	7,928,321
REQUIREMENTS					
Salaries and Benefits	4,154,912	4,104,713	5,103,718	6,411,760	1,308,042
Services and Supplies	2,149,995	1,793,466	1,893,904	8,694,885	6,800,981
Other Charges	693,498	682,677	871,589	1,814,277	942,688
Other Financing Uses		56,431		15,131	15,131
Gross Appropriations	6,998,405	6,637,288	7,869,211	16,936,053	9,066,842
Intrafund Transfers	(137,486)	(331,904)	(480,417)	(681,214)	(200,797)
Net Appropriations	6,860,919	6,305,384	7,388,794	16,254,839	8,866,045
Contingencies/Dept Reserves	220,000	160,000	160,000	574,104	414,104
TOTAL REQUIREMENTS	7,080,919	6,465,384	7,548,794	16,828,943	9,280,149
NET COUNTY COST	4,550,233	5,602,513	6,699,431	8,051,259	1,351,828
AUTHORIZED POSITIONS					
Salary Resolution	20.0	21.0	21.0	23.0	2.0
Funded FTE	21.0	21.0	21.0	23.0	2.0

Welfare and Economic Development (1218B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Intergovernmental Revenues	7,340,674	5,109,853	5,969,018	7,372,593	1,403,575
Miscellaneous Revenue	1,562	3,255			
Total Revenue	7,342,236	5,113,108	5,969,018	7,372,593	1,403,575
Fund Balance				60,000	60,000
TOTAL SOURCES	7,342,236	5,113,108	5,969,018	7,432,593	1,463,575
REQUIREMENTS					
Salaries and Benefits	2,326,257	1,791,791	2,505,913	1,259,776	(1,246,137)
Services and Supplies	1,359,713	1,714,383	2,341,093	5,472,817	3,131,724
Other Charges	3,801,200	2,090,965	1,818,221	800,000	(1,018,221)
TOTAL REQUIREMENTS	7,487,170	5,597,138	6,665,227	7,532,593	867,366
NET COUNTY COST	144,934	484,030	696,209	100,000	(596,209)
AUTHORIZED POSITIONS					
Salary Resolution	21.0	21.0	21.0	1.0	(20.0)
Funded FTE	20.3	21.0	21.0	1.0	(20.0)

Assessor-County Clerk-Recorder (1300B) General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Intergovernmental Revenues	28,766	10,833	23,000	21,000	(2,000)
Charges for Services	10,723,240	10,073,321	11,231,518	9,003,485	(2,228,033)
Miscellaneous Revenue	54,419	47,333	25,800	17,000	(8,800)
Total Revenue	10,806,426	10,131,487	11,280,318	9,041,485	(2,238,833)
Fund Balance	2,188,293	2,789,451	2,789,451	2,492,326	(297,125)
TOTAL SOURCES	12,994,719	12,920,938	14,069,769	11,533,811	(2,535,958)
REQUIREMENTS					
Salaries and Benefits	13,949,938	14,982,199	17,189,302	16,547,622	(641,680)
Services and Supplies	3,898,403	4,270,643	5,678,940	5,233,097	(445,843)
Other Charges	1,989,067	989,664	1,742,614	1,058,331	(684,283)
Fixed Assets	264,272	370,269	300,000	37,000	(263,000)
Other Financing Uses		660,473		661,381	661,381
Gross Appropriations	20,101,680	21,273,248	24,910,856	23,537,431	(1,373,425)
Intrafund Transfers	(2,328,455)	(1,918,572)	(2,289,000)	(2,979,000)	(690,000)
Net Appropriations	17,773,225	19,354,677	22,621,856	20,558,431	(2,063,425)
Contingencies/Dept Reserves	1,469,325	970,483	970,483	476,277	(494,206)
TOTAL REQUIREMENTS	19,242,550	20,325,160	23,592,339	21,034,708	(2,557,631)
NET COUNTY COST	6,247,831	7,404,222	9,522,570	9,500,897	(21,673)
AUTHORIZED POSITIONS					
Salary Resolution	117.0	117.0	117.0	117.0	
Funded FTE	114.4	116.9	116.9	116.9	(0.0)

Controller's Office (1400B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Use of Money and Property		349			
Intergovernmental Revenues	493,182	175,121	250,000	250,000	
Charges for Services	1,544,442	1,703,887	1,467,476	1,392,036	(75,440)
Interfund Revenue	87,392	23,015	1,710	1,210	(500)
Miscellaneous Revenue	74,597	139,993	2,000	60,310	58,310
Total Revenue	2,199,613	2,042,364	1,721,186	1,703,556	(17,630)
Fund Balance	1,962,495	1,637,681	1,637,681	1,192,637	(445,044)
TOTAL SOURCES	4,162,108	3,680,045	3,358,867	2,896,193	(462,674)
REQUIREMENTS					
Salaries and Benefits	5,139,385	5,529,963	6,069,496	7,643,378	1,573,882
Services and Supplies	593,549	565,417	912,263	1,800,763	888,500
Other Charges	2,790,020	2,777,287	2,157,322	2,163,243	5,921
Other Financing Uses		224,184		224,429	224,429
Gross Appropriations	8,522,954	9,096,852	9,139,081	11,831,813	2,692,732
Intrafund Transfers	(142,439)	(392,546)	(255,839)	(2,835,599)	(2,579,760)
Net Appropriations	8,380,515	8,704,305	8,883,242	8,996,214	112,972
Contingencies/Dept Reserves	1,004,430	78,959	979,430	622,688	(356,742)
TOTAL REQUIREMENTS	9,384,945	8,783,264	9,862,672	9,618,902	(243,770)
NET COUNTY COST	5,222,837	5,103,220	6,503,805	6,722,709	218,904
AUTHORIZED POSITIONS					
Salary Resolution	42.0	42.0	42.0	42.0	
Funded FTE	41.9	42.0	42.0	42.0	(0.0)

Treasurer - Tax Collector (1500B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Licenses, Permits and Franchises	4,285	3,063	3,650	3,650	
Use of Money and Property	81,916	61,946	30,000	30,000	
Charges for Services	4,616,269	5,196,688	4,061,434	4,129,654	68,220
Interfund Revenue	682,555	710,539	631,000	631,000	
Miscellaneous Revenue	132,245	184,502	81,500	81,500	
Total Revenue	5,517,271	6,156,737	4,807,584	4,875,804	68,220
Fund Balance	4,602,647	4,048,905	4,048,905	2,718,787	(1,330,118)
TOTAL SOURCES	10,119,918	10,205,642	8,856,489	7,594,591	(1,261,898)
REQUIREMENTS					
Salaries and Benefits	5,936,322	6,239,467	7,307,051	7,646,240	339,189
Services and Supplies	958,418	1,129,782	4,341,655	2,786,737	(1,554,918)
Other Charges	1,031,021	2,564,331	951,175	723,892	(227,283)
Other Financing Uses		223,112		223,492	223,492
Gross Appropriations	7,925,760	10,156,692	12,599,881	11,380,361	(1,219,520)
Intrafund Transfers	(3,124,124)	(3,039,641)	(3,078,042)	(3,066,542)	11,500
Net Appropriations	4,801,636	7,117,052	9,521,839	8,313,819	(1,208,020)
Contingencies/Dept Reserves	2,070,212	156,689	156,689	201,359	44,670
TOTAL REQUIREMENTS	6,871,848	7,273,741	9,678,528	8,515,178	(1,163,350)
NET COUNTY COST	(3,248,070)	(2,931,902)	822,039	920,587	98,548
AUTHORIZED POSITIONS					
Salary Resolution	61.0	61.0	61.0	61.0	
Funded FTE	61.0	61.0	61.0	61.0	

Retirement Office (2000B)
Retirement Trust Fund (Information Only)

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Miscellaneous Revenue	4,891,792	5,598,194			
Other Financing Sources			8,884,240	10,866,650	1,982,410
TOTAL SOURCES	4,891,792	5,598,194	8,884,240	10,866,650	1,982,410
REQUIREMENTS					
Salaries and Benefits	3,113,339	3,682,600	4,047,731	4,108,719	60,988
Services and Supplies	1,659,265	1,801,601	3,539,386	3,009,356	(530,030)
Other Charges	119,188	113,993	97,123	248,575	151,452
Fixed Assets			1,200,000	3,500,000	2,300,000
TOTAL REQUIREMENTS	4,891,792	5,598,194	8,884,240	10,866,650	1,982,410
AUTHORIZED POSITIONS					
Salary Resolution	20.0	21.0	21.0	21.0	
Funded FTE	20.0	21.0	21.0	21.0	

County Counsel (1600B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Charges for Services	4,300,467	3,970,469	3,623,065	3,625,226	2,161
Interfund Revenue	1,121	4,742			
Miscellaneous Revenue	16,631	112,618	10,000	10,000	
Total Revenue	4,318,219	4,087,829	3,633,065	3,635,226	2,161
Fund Balance	2,736,760	2,311,574	2,311,574	2,433,229	121,655
TOTAL SOURCES	7,054,979	6,399,403	5,944,639	6,068,455	123,816
REQUIREMENTS					
Salaries and Benefits	7,632,922	8,600,170	9,007,386	9,328,916	321,530
Services and Supplies	733,130	638,696	864,190	866,320	2,130
Other Charges	443,139	472,104	474,345	465,851	(8,494)
Fixed Assets			10,000	10,000	
Other Financing Uses		25,641		26,098	26,098
Gross Appropriations	8,809,191	9,736,611	10,355,921	10,697,185	341,264
Intrafund Transfers	(2,216,499)	(1,958,429)	(1,640,880)	(1,170,001)	470,879
Net Appropriations	6,592,692	7,778,182	8,715,041	9,527,184	812,143
Contingencies/Dept Reserves	1,418,351	1,383,186	1,383,186	1,048,173	(335,013)
TOTAL REQUIREMENTS	8,011,043	9,161,368	10,098,227	10,575,357	477,130
NET COUNTY COST	956,064	2,761,965	4,153,588	4,506,902	353,314
AUTHORIZED POSITIONS					
Salary Resolution	42.0	42.0	42.0	42.0	
Funded FTE	40.7	41.1	40.6	41.1	0.5

Human Resources Department (1700B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Use of Money and Property	8,140	3,755	10,000	10,000	
Intergovernmental Revenues		1,779			
Charges for Services	171,789	178,921	249,474	249,474	
Interfund Revenue	4,465,794	4,184,719	4,697,867	4,726,659	28,792
Miscellaneous Revenue	283,781	265,732	347,300	347,300	
Other Financing Sources	2,596	2,796	252,200	252,200	
Total Revenue	4,932,100	4,637,702	5,556,841	5,585,633	28,792
Fund Balance	825,146	668,032	668,032	995,991	327,959
TOTAL SOURCES	5,757,246	5,305,734	6,224,873	6,581,624	356,751
REQUIREMENTS					
Salaries and Benefits	8,465,671	8,497,288	9,283,213	9,732,286	449,073
Services and Supplies	1,969,193	1,999,834	2,360,852	2,472,733	111,881
Other Charges	764,180	881,798	918,673	898,056	(20,617)
Fixed Assets		79,652	250,000	475,000	225,000
Other Financing Uses		36,986		43,949	43,949
Gross Appropriations	11,199,045	11,495,558	12,812,738	13,622,024	809,286
Intrafund Transfers	(1,343,073)	(2,103,039)	(2,071,114)	(2,069,712)	1,402
Net Appropriations	9,855,972	9,392,519	10,741,624	11,552,312	810,688
Contingencies/Dept Reserves	500,000	456,807	456,807	456,807	
TOTAL REQUIREMENTS	10,355,972	9,849,326	11,198,431	12,009,119	810,688
NET COUNTY COST	4,598,725	4,543,592	4,973,558	5,427,495	453,937
AUTHORIZED POSITIONS					
Salary Resolution	63.0	64.0	64.0	65.0	1.0
Funded FTE	61.4	62.6	62.1	63.4	1.2

Shared Services (1780P)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Use of Money and Property	8,140	3,755	10,000	10,000	
Charges for Services	8,636	7,664	7,532	7,532	
Interfund Revenue	133,724	72,046	148,955	165,769	16,814
Miscellaneous Revenue	96,419	94,361	90,200	90,200	
Other Financing Sources	2,596	2,796	2,200	2,200	
Total Revenue	249,515	180,622	258,887	275,701	16,814
Fund Balance	26,446			3,604	3,604
TOTAL SOURCES	275,961	180,622	258,887	279,305	20,418
REQUIREMENTS					
Salaries and Benefits	1,357,819	1,266,377	1,382,029	1,550,065	168,036
Services and Supplies	151,143	132,879	136,894	136,894	
Other Charges	202,502	200,996	211,378	226,792	15,414
Fixed Assets		79,652			
Other Financing Uses		6,776		6,924	6,924
Gross Appropriations	1,711,464	1,686,680	1,730,301	1,920,675	190,374
Intrafund Transfers	(112,825)	(164,414)	(122,562)	(122,562)	
TOTAL REQUIREMENTS	1,598,640	1,522,265	1,607,739	1,798,113	190,374
NET COUNTY COST	1,322,679	1,341,643	1,348,852	1,518,808	169,956
AUTHORIZED POSITIONS					
Salary Resolution	12.0	12.0	12.0	13.0	1.0
Funded FTE	12.4	12.0	12.0	12.8	0.8

Information Services Department (1800B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes		629,993	3,530,000	6,155,008	2,625,008
Use of Money and Property	161,047	182,199	170,000	170,000	
Intergovernmental Revenues		5,415,104	5,653,000	1,459,900	(4,193,100)
Charges for Services	3,171,928	2,716,801	3,128,213	2,813,664	(314,549)
Interfund Revenue	13,464,899	8,377,121	6,201,900	5,628,618	(573,282)
Miscellaneous Revenue	18,437	762,990			
Total Revenue	16,816,311	18,084,208	18,683,113	16,227,190	(2,455,923)
Fund Balance	4,837,357	6,785,900	6,785,900	10,133,061	3,347,161
TOTAL SOURCES	21,653,668	24,870,108	25,469,013	26,360,251	891,238
REQUIREMENTS					
Salaries and Benefits	18,922,582	18,451,025	19,852,395	20,741,785	889,390
Services and Supplies	29,323,796	39,708,934	50,617,117	53,281,645	2,664,528
Other Charges	1,364,986	1,607,186	1,770,331	2,695,043	924,712
Fixed Assets	1,136,813	2,818,899	5,425,000	9,255,875	3,830,875
Other Financing Uses	285,804	509,243	286,089	515,475	229,386
Gross Appropriations	51,033,981	63,095,287	77,950,932	86,489,823	8,538,891
Intrafund Transfers	(36,166,213)	(48,358,240)	(57,260,083)	(66,652,205)	(9,392,122)
Net Appropriations	14,867,768	14,737,047	20,690,849	19,837,618	(853,231)
Contingencies/Dept Reserves	6,785,900	10,133,061	4,778,164	6,522,633	1,744,469
TOTAL REQUIREMENTS	21,653,668	24,870,108	25,469,013	26,360,251	891,238
AUTHORIZED POSITIONS					
Salary Resolution	113.0	115.0	115.0	115.0	
Funded FTE	112.5	114.5	114.5	114.5	

Grand Jury (1920B)
General Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
REQUIREMENTS					
Salaries and Benefits	49,847	58,637	55,941	57,569	1,628
Services and Supplies	519,148	434,450	467,916	496,524	28,608
Other Charges	673	539	500	600	100
TOTAL REQUIREMENTS	569,668	493,626	524,357	554,693	30,336
NET COUNTY COST	569,668	493,626	524,357	554,693	30,336

Non-Departmental Services (8000B)
ALL FUNDS

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Taxes	412,377,379	477,851,650	386,377,634	413,799,457	27,421,823
Licenses, Permits and Franchises	394,645	416,193	394,645	394,645	
Fines, Forfeitures and Penalties	178,031	212,806			
Use of Money and Property	5,914,040	8,223,321	7,488,661	5,769,111	(1,719,550)
Intergovernmental Revenues	15,691,319	4,670,798	15,069,026	3,027,622	(12,041,404)
Charges for Services	2,091,222	630,085	162,584	672,404	509,820
Interfund Revenue	8,449,388	4,421,123	4,643,125	4,724,490	81,365
Miscellaneous Revenue	1,289,648	3,206,481	137,103	136,993	(110)
Other Financing Sources	23,308	115,241,162	62,568,540		(62,568,540)
Total Revenue	446,408,979	614,873,618	476,841,318	428,524,722	(48,316,596)
Fund Balance	218,732,327	261,123,363	261,123,363	312,620,785	51,497,422
TOTAL SOURCES	665,141,306	875,996,981	737,964,681	741,145,507	3,180,826
REQUIREMENTS					
Salaries and Benefits	3,614,207	54,779,440	52,100,000	13,950,000	(38,150,000)
Services and Supplies	19,587,773	44,179,482	53,541,816	59,448,122	5,906,306
Other Charges	5,183,824	1,297,695	12,064,648	13,824,213	1,759,565
Fixed Assets				10,000,000	10,000,000
Other Financing Uses	23,120,026	112,259,421	95,937,094	71,827,006	(24,110,088)
Gross Appropriations	51,505,830	212,516,038	213,643,558	169,049,341	(44,594,217)
Intrafund Transfers	(655,141)	(1,422,707)	(487,609)	(670,803)	(183,194)
Net Appropriations	50,850,689	211,093,331	213,155,949	168,378,538	(44,777,411)
Contingencies/Dept Reserves	283,674,539	327,795,703	158,210,331	181,201,480	22,991,149
TOTAL REQUIREMENTS	334,525,228	538,889,034	371,366,280	349,580,018	(21,786,262)
NET COUNTY COST	(330,616,078)	(337,107,947)	(366,598,401)	(391,565,489)	(24,967,088)

Debt Service Fund (8900B)

Debt Service Fund

FY 2014-15 Budget Unit Summary

	Actual 2012-13	Actuals 2013-14	Revised 2013-14	Adopted 2014-15	Change 2014-15
SOURCES					
Use of Money and Property	101,320	90,501			
Interfund Revenue	12,350,676		12,500,362		(12,500,362)
Miscellaneous Revenue	102,209	327,384			
Other Financing Sources	18,367,412	30,710,550	18,683,230	30,226,644	11,543,414
Total Revenue	30,921,618	31,128,436	31,183,592	30,226,644	(956,948)
Fund Balance	16,947,942	17,479,255	17,479,255	18,294,593	815,338
TOTAL SOURCES	47,869,559	48,607,691	48,662,847	48,521,237	(141,610)
REQUIREMENTS					
Other Charges	30,390,304	30,313,097	30,716,392	29,869,675	(846,717)
Net Appropriations	30,390,304	30,313,097	30,716,392	29,869,675	(846,717)
Non-General Fund Reserves	17,479,255	18,294,594	17,946,455	18,651,562	705,107
TOTAL REQUIREMENTS	47,869,559	48,607,691	48,662,847	48,521,237	(141,610)



CONTROLLER'S SCHEDULES

COUNTY OF SAN MATEO FY 2014-15 ADOPTED BUDGET





SAN MATEO COUNTY MISSION

San Mateo County government protects and enhances the health, safety, welfare, and natural resources of the community; and provides quality services that benefit and enrich the lives of the people of this community.

We are committed to:

The highest standards
of public service

A common vision
of responsiveness

The highest standards
of ethical conduct

Treating people with
respect and dignity



Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2014	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Governmental Funds							
General Fund	\$ 370,698,083	\$ -	\$ 1,124,210,607	\$ 1,494,908,690	\$ 1,319,081,298	\$ 175,827,392	\$ 1,494,908,690
Special Revenue Funds	52,416,062	-	60,822,368	113,238,430	102,685,808	10,552,622	113,238,430
Capital Projects Funds	94,159,232	-	75,479,047	169,638,279	77,909,242	91,729,037	169,638,279
Debt Service Funds	18,294,593	-	30,226,644	48,521,237	29,869,675	18,651,562	48,521,237
Total Governmental Funds	\$ 535,567,970	\$ -	\$ 1,290,738,666	\$ 1,826,306,636	\$ 1,529,546,023	\$ 296,760,613	\$ 1,826,306,636
Other Funds							
Internal Service Funds	\$ -	\$ -	\$ 8,435,517	\$ 8,435,517	\$ 8,158,196	\$ 277,321	\$ 8,435,517
Enterprise Funds	-	5,840,610	275,996,045	281,836,655	281,836,655	-	281,836,655
Special Districts and Other Agencies	56,145,094	-	36,795,045	92,940,139	91,002,259	1,937,880	92,940,139
Total Other Funds	\$ 56,145,094	\$ 5,840,610	\$ 321,226,607	\$ 383,212,311	\$ 380,997,110	\$ 2,215,201	\$ 383,212,311
Total All Funds	\$ 591,713,064	\$ 5,840,610	\$ 1,611,965,273	\$ 2,209,518,947	\$ 1,910,543,133	\$ 298,975,814	\$ 2,209,518,947

State Controller Schedules
 County Budget Act
 January 2010 Edition, revision #1

County of San Mateo
 Governmental Funds Summary
 Fiscal Year 2014-15

Schedule 2

Fund Name	Total Financing Sources			Total Financing Uses			
	Fund Balance Available June 30, 2014	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
General Fund							
General Fund	\$ 370,698,083	\$ -	\$ 1,124,210,607	\$ 1,494,908,690	\$ 1,319,081,298	\$ 175,827,392	\$ 1,494,908,690
Total General Fund	\$ 370,698,083	\$ -	\$ 1,124,210,607	\$ 1,494,908,690	\$ 1,319,081,298	\$ 175,827,392	\$ 1,494,908,690
Special Revenue Funds							
Emergency Medical Center	\$ 3,014,657	\$ -	\$ 2,602,496	\$ 5,617,153	\$ 2,840,281	\$ 2,776,872	\$ 5,617,153
IHSS Public Authority Fund	861,955	-	18,565,494	19,427,449	18,565,494	861,955	19,427,449
Fish and Game Propagation Fund	74,127	-	1,350	75,477	10,000	65,477	75,477
County Fire Protection Structure Fund	3,704,478	-	7,311,688	11,016,166	8,410,879	2,605,287	11,016,166
Road Fund	30,383,028	-	25,861,007	56,244,035	56,244,035	-	56,244,035
Half Cent Transportation Fund	2,597,951	-	1,940,199	4,538,150	4,538,150	-	4,538,150
County-Wide Road Improvement Fund	3,629,899	-	286,500	3,916,399	422,500	3,493,899	3,916,399
Solid Waste Fund	3,765,083	-	1,807,814	5,572,897	4,823,765	749,132	5,572,897
Waste Management Fund	4,384,884	-	2,445,820	6,830,704	6,830,704	-	6,830,704
Total Special Revenue Funds	\$ 52,416,062	\$ -	\$ 60,822,368	\$ 113,238,430	\$ 102,685,808	\$ 10,552,622	\$ 113,238,430
Capital Project Funds							
Accumulated Capital Outlay	\$ 87,054,792	\$ -	\$ -	\$ 87,054,792	\$ -	\$ 87,054,792	\$ 87,054,792
Criminal Justice Temporary Construction Fund	1,751,362	-	1,061,500	2,812,862	1,100,000	1,712,862	2,812,862
Court House Temporary Construction Fund	841,245	-	1,054,500	1,895,745	1,332,080	563,665	1,895,745
Parks Acquisition and Development Fund	2,176,229	-	2,297,362	4,473,591	3,269,169	1,204,422	4,473,591
Capital Project Fund	2,335,604	-	71,065,685	73,401,289	72,207,993	1,193,296	73,401,289
Total Capital Project Funds	\$ 94,159,232	\$ -	\$ 75,479,047	\$ 169,638,279	\$ 77,909,242	\$ 91,729,037	\$ 169,638,279
Debt Service Funds							
Debt Service Funds	\$ 18,294,593	\$ -	\$ 30,226,644	\$ 48,521,237	\$ 29,869,675	\$ 18,651,562	\$ 48,521,237
Total Debt Service Funds	\$ 18,294,593	\$ -	\$ 30,226,644	\$ 48,521,237	\$ 29,869,675	\$ 18,651,562	\$ 48,521,237
Total Governmental Funds	\$ 535,567,970	\$ -	\$ 1,290,738,666	\$ 1,826,306,636	\$ 1,529,546,023	\$ 296,760,613	\$ 1,826,306,636
Appropriations Limit	\$ 431,539,912						
Appropriations Subject to Limit	\$ 400,410,822						

State Controller Schedules		County of San Mateo			Schedule 3	
County Budget Act		Fund Balance - Governmental Funds				
January 2010 Edition, revision #1		Fiscal Year 2014-15			Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	
Fund Name	Total Fund Balance June 30, 2014	Less: Obligated Fund Balances			Assigned	Fund Balance Available June 30, 2014
		Encumbrances	Nonspendable, Restricted and Committed	4		
1	2	3	4	5	6	
General Fund						
General Fund	\$ 383,921,627	\$ 6,382,864	\$ 4,528,190	\$ 2,312,490	\$ 370,698,083	
Total General Fund	\$ 383,921,627	\$ 6,382,864	\$ 4,528,190	\$ 2,312,490	\$ 370,698,083	
Special Revenue Funds						
Emergency Medical Center	\$ 3,014,657	\$ -	\$ -	\$ -	\$ 3,014,657	
IHSS Public Authority Fund	861,955	-	-	-	861,955	
Fish and Game Propagation Fund	74,127	-	-	-	74,127	
County Fire Protection Structure Fund	4,790,169	-	1,085,691	-	3,704,478	
Road Fund	30,741,003	-	357,975	-	30,383,028	
Half Cent Transportation Fund	2,597,951	-	-	-	2,597,951	
County-Wide Road Improvement Fund	3,629,899	-	-	-	3,629,899	
Solid Waste Fund	3,765,083	-	-	-	3,765,083	
Waste Management Fund	4,384,884	-	-	-	4,384,884	
Total Special Revenue Funds	\$ 53,859,728	\$ -	\$ 1,443,666	\$ -	\$ 52,416,062	
Capital Project Funds						
Accumulated Capital Outlay	\$ 87,054,792	\$ -	\$ -	\$ -	\$ 87,054,792	
Criminal Justice Temporary Construction Fund	1,751,362	-	-	-	1,751,362	
Court House Temporary Construction Fund	841,245	-	-	-	841,245	
Parks Acquisition and Development Fund	2,176,229	-	-	-	2,176,229	
Capital Project Fund	2,335,604	-	-	-	2,335,604	
Total Capital Project Funds	\$ 94,159,232	\$ -	\$ -	\$ -	\$ 94,159,232	
Debt Service Funds						
Debt Service Funds	\$ 18,294,593	\$ -	\$ -	\$ -	\$ 18,294,593	
Total Debt Service Funds	\$ 18,294,593	\$ -	\$ -	\$ -	\$ 18,294,593	
Total Governmental Funds	\$ 550,235,180	\$ 6,382,864	\$ 5,971,856	\$ 2,312,490	\$ 535,567,970	

State Controller Schedules										County of San Mateo		Schedule 4			
County Budget Act										Obligated Fund Balances - By Governmental Funds					
January 2010 Edition, revision #1										Fiscal Year 2014-15					
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2014		Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year								
	1	2	3	4	5	6	7								
General Fund															
General Reserve	\$	-	-	-	\$	137,262,071	\$	175,827,392	\$	175,827,392					
Restricted		1,325,290										1,325,290			
Assigned		2,312,490										2,312,490			
Reserve for Inventories		116,462										116,462			
Reserve for Advance to Internal Service Fund		1,361,438										1,361,438			
Reserve for Advance to Enterprise Fund		1,000,000										1,000,000			
Reserve for Advance to Enterprise Fund		725,000										725,000			
Total General Fund	\$	6,840,680	\$	-	\$	137,262,071	\$	175,827,392	\$	175,827,392		182,668,072			
Special Revenue Funds															
Emergency Medical Center															
General Reserve	\$	-	-	-	\$	2,535,189	\$	2,776,872	\$	2,776,872		2,776,872			
IHSS Public Authority Fund															
General Reserve						861,955		861,955		861,955		861,955			
Fish and Game Propagation Fund															
General Reserve						5,661		65,477		65,477		65,477			
County Fire Protection Structure Fund															
General Reserve						1,653,347		2,605,287		2,605,287		2,605,287			
Investment in Fixed Assets		1,085,691										1,085,691			
Road Fund															
Capital Reserve															
Reserve for Inventories		357,975										357,975			
County-Wide Road Improvement Fund															
General Reserve						3,351,203		3,493,899		3,493,899		3,493,899			
Solid Waste Fund															
General Reserve						749,132		749,132		749,132		749,132			
Total Special Revenue Funds	\$	1,443,666	\$	-	\$	9,156,487	\$	10,552,622	\$	10,552,622		11,996,288			
Capital Project Funds															
Accumulated Capital Outlay	\$	-	-	-	\$	87,053,358	\$	87,054,792	\$	87,054,792		87,054,792			
Criminal Justice Temporary Construction Fund															
General Reserve						1,638,442		1,712,862		1,712,862		1,712,862			
Court House Temporary Construction Fund															
General Reserve						400,242		563,665		563,665		563,665			
Parks Acquisition and Development Fund															
General Reserve								1,204,422		1,204,422		1,204,422			
Capital Project Fund															
General Reserve								1,193,296		1,193,296		1,193,296			
Total Capital Project Funds	\$	-	\$	-	\$	89,092,042	\$	91,729,037	\$	91,729,037		91,729,037			
Debt Service Funds															
Debt Service Funds	\$	-	-	-	\$	18,337,155	\$	18,651,562	\$	18,651,562		18,651,562			
General Reserve															
Total Debt Service Funds	\$	-	\$	-	\$	18,337,155	\$	18,651,562	\$	18,651,562		18,651,562			
Total Governmental Funds	\$	8,284,346	\$	-	\$	253,847,755	\$	296,760,613	\$	296,760,613		305,044,959			

Slate Controller Schedules		County of San Mateo				Schedule 5
County Budget Act		Summary of Additional Financing Sources by Source and Fund				
January 2010 Edition, revision #1		Governmental Funds				
		Fiscal Year 2014-2015				
Description	2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors		
1	2	3	4	5		

Summarization by Source					
Taxes		\$491,958,443	\$430,716,991	\$464,207,577	
Licenses, Permits and Franchises	\$419,739,647	8,957,205	8,376,935	8,376,935	
Fines, Forfeitures and Penalties	11,259,333	10,473,883	11,222,087	11,222,698	
Use of Money and Property	8,006,134	10,338,538	7,735,324	7,732,418	
Intergovernmental Revenues	436,412,523	450,881,471	502,290,762	491,418,371	
Charges for Services	109,883,140	110,081,206	111,599,594	115,761,127	
Interfund Revenue	80,278,360	58,952,207	65,190,753	63,865,043	
Miscellaneous Revenue	27,214,260	34,519,382	33,766,032	33,958,122	
Other Financing Sources	38,401,176	257,018,024	87,889,340	94,196,375	
Total Summarization by Source	\$1,140,151,777	\$1,433,779,330	\$1,258,787,818	\$1,290,738,666	
Summarization by Fund					
General Fund	\$1,031,711,778	\$1,227,031,731	\$1,087,284,441	\$1,124,210,607	
Emergency Medical Services Fund	2,519,431	2,403,936	2,602,496	2,602,496	
IHSS Public Authority Fund	15,447,062	15,724,730	18,565,494	18,565,494	
Fish and Game Propagation Fund	2,304	2,862	1,350	1,350	
Structural Fire Protection Fund	6,864,407	7,562,631	7,311,688	7,311,688	
Road Fund	22,935,885	27,554,568	27,163,551	25,861,007	
Half-Cent Transportation Fund	2,384,051	2,356,186	1,940,199	1,940,199	
Road Improvement Fund	419,710	532,699	286,500	286,500	
Solid Waste Fund	1,950,126	2,020,383	1,807,814	1,807,814	
Waste Management	2,517,075	2,612,529	2,445,820	2,445,820	
Accumulated Capital Outlay Fund	—	87,054,792	—	—	
Criminal Justice Temporary Construction Fund	1,179,843	1,135,919	1,061,500	1,061,500	
Courthouse Temporary Construction Fund	1,184,153	1,168,418	1,054,500	1,054,500	
Parks Acquisition and Development Fund	1,204,291	1,663,640	2,747,362	2,297,362	
Capital Projects Fund	18,910,044	23,825,870	74,254,728	71,065,685	
Debt Service Fund	30,921,618	31,128,436	30,260,375	30,226,644	
Total Summarization by Fund	\$1,140,151,777	\$1,433,779,330	\$1,258,787,818	\$1,290,738,666	

Slate Controller Schedules
County Budget Act
January 2010 Edition, revision #1

County of San Mateo
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2014-2015

Schedule 6

Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

General Fund

General Fund

Taxes	2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
Current Yr Secured	\$171,275,559	\$178,895,516	\$186,998,655	\$187,840,292
PY Secured Redemption	3,828,653	1,422,889	2,000,000	2,000,000
Former RDA-Other Revenues	3,705,670	—	—	—
Current Yr Unsecured	8,498,662	8,850,138	8,669,484	8,669,484
Prior Yr Unsecured	12,803	(363,288)	—	—
CY SB 813 Secured Supplemental	5,051,104	7,532,564	4,593,087	4,593,087
CY SB 813 Unsec Supplemental	165,416	358,847	—	—
PY SB 813 Redemption	153,614	145,132	—	—
PY SB 813 Unsecured Supplemental	—	55,545	—	—
Non-Departmental ERAF Rebate	98,380,010	108,146,172	40,000,000	40,000,000
Former RDA-Residuals	5,599,921	7,095,587	5,599,921	5,599,921
Penalty & Cost	766,249	1,193,882	646,055	646,055
Unclaimed Property Tax Refunds	—	223	—	—
Former RDA Passthru Payments	—	15,022,175	—	15,022,175
Sales and Use Taxes	18,818,073	18,716,801	19,233,877	19,233,877
Aircraft Taxes	1,575,750	1,399,423	1,200,000	1,200,000
Property Transfer Tax	6,724,205	8,746,776	6,447,057	6,447,057
Transient Occupancy Tax	1,242,315	1,327,181	1,292,504	1,292,504
Business License Tax	(1,905)	—	—	—
In Lieu Sales & Use Tax Revenue	6,232,754	8,980,671	6,615,094	7,534,085
Property Tax In-Lieu of VLF	72,439,966	80,621,856	79,089,955	79,445,920
Vehicle Rental Business Lic Tax	7,908,559	12,253,560	9,297,000	12,000,000
Sales & Use Tax - Measure A	—	22,983,909	35,880,546	55,353,451
Total Taxes	\$412,377,379	\$483,385,559	\$407,563,235	\$446,877,908

Licenses, Permits and Franchises

Dog Licenses	\$637,107	\$761,549	\$560,000	\$560,000
Cat Licenses	28,836	33,838	30,000	30,000

State Controller Schedules County Budget Act January 2010 Edition, revision #1		County of San Mateo Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2014-2015					Schedule 6
Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
		Dangerous/Vicious Animal Permit	28,549	28,061	28,000	28,000	
		Animal Quarantine Fee	15,874	22,870	15,000	15,000	
		Other Animal Permits & Fees	200	100	425	425	
		Miscellaneous Business License	3,395	2,383	3,500	3,500	
		Professional Service Licenses	47,498	35,147	40,000	40,000	
		Building Permits	2,189,257	2,303,524	2,091,366	2,091,366	
		Underground Tank Permits	403,012	407,246	339,809	339,809	
		Well & Septic Permits	353,306	371,687	275,000	275,000	
		Reinstatement Fees	93,925	121,973	93,544	93,544	
		Reinspection Fees	2,112	3,293	2,060	2,060	
		Building Permit Appeals	—	288	—	—	
		Zoning Permits	218,593	332,969	206,000	206,000	
		Grading/Land Clearing Permits	66,194	54,037	66,950	66,950	
		Resource Permits	58,389	111,279	32,960	32,960	
		Variances & Exceptions	51,723	51,984	41,200	41,200	
		Land Division Permits	82,102	123,370	74,160	74,160	
		Stable & Kennel Permits	3,714	4,065	3,605	3,605	
		Architecture/Design Revisions	74,879	126,257	77,250	77,250	
		Other Zoning Fees	58,602	70,746	51,500	51,500	
		Death Certificate Filing Fee	24,441	23,972	24,500	24,500	
		Device Registration Fees	424,597	411,635	414,400	414,400	
		Gun & Shooting Fees	3,015	3,523	2,100	2,100	
		Other Registration Fees	203,942	203,741	201,150	201,150	
		Misc Licenses & Permits	206,384	213,444	197,991	197,991	
		Franchise Fees	960,545	1,004,072	919,645	919,645	
Total Licenses, Permits and Franchises			\$6,240,189	\$6,827,053	\$5,792,115	\$5,792,115	
Fines, Forfeitures and Penalties							
		Court Fines	\$7,098,149	\$6,734,757	\$7,032,636	\$7,032,636	

State Controller Schedules County Budget Act January 2010 Edition, revision #1		County of San Mateo Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2014-2015					Schedule 6
Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
	Juvenile Traffic Fines		18,143	21,207	16,300	16,300	
	Other Vehicle Code Fines		363,305	478,136	873,637	874,248	
	Equipment Violation Fines		1,094	1,364	900	900	
	Municipal Court Fines		195,141	144,506	213,200	213,200	
	Juvenile Court Fines		1,606	1,656	1,400	1,400	
	Animal Control Fines		8	259	—	—	
	Narcotics Forfeitures		117,443	109,902	110,000	110,000	
	Other Forfeitures		62,977	27,730	40,000	40,000	
	Agricultural Penalties		26,216	12,927	—	—	
	Other Penalties		745,530	452,307	415,000	415,000	
	Escheated Revenue		178,010	206,888	—	—	
	Total Fines, Forfeitures and Penalties		\$8,807,621	\$8,191,640	\$8,703,073	\$8,703,684	
Use of Money and Property							
	Interest Earned		\$2,693,772	\$3,387,019	\$2,939,501	\$2,939,501	
	Interest Earned - PA/PG		92,278	140,338	150,000	150,000	
	Other Interest Earned		205,298	114,862	100,513	100,513	
	Other Investment Income		2,851,067	2,730,436	2,759,097	2,759,097	
	County Land/Buildings Rentals		933,504	2,596,416	539,096	536,190	
	Service Machine Concessions		20,350	9,388	15,800	15,800	
	Other Rents & Concessions		658,791	836,857	806,916	806,916	
	Total Use of Money and Property		\$7,455,059	\$9,815,317	\$7,310,923	\$7,308,017	
Intergovernmental Revenues							
State							
	Highway Property Tax Rental		\$3,105	\$4,364	\$—	\$—	
	State Block Grant		2,169,993	2,273,860	2,032,837	2,032,837	
	Realignment VLF		14,559,837	11,321,730	4,085,554	3,204,656	
	Realignment Sales Tax - Health		196,428	210,306	603,002	603,002	
	Realignment Sales Tx-Mntl Hlth		40,108,766	37,824,977	26,663,228	26,666,472	

State Controller Schedules County Budget Act January 2010 Edition, revision #1		County of San Mateo Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2014-2015					Schedule 6
Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
		Realignment Sales Tax-Pub Asst	13,005,632	10,745,340	33,956,810	33,962,658	
		Realignment Sales Tax 2011	35,303,373	43,051,992	44,725,937	45,010,041	
		State Welfare Administration	35,452,286	42,092,174	51,987,374	51,809,402	
		State Staff Development	2,542,057	288,036	128,450	128,450	
		Assistance Payments - AFDC	6,020,128	10,425,945	4,815,193	4,788,376	
		State IHSS	1,800	—	—	—	
		Child Abuse Services	12,981	24,694	239,946	239,946	
		State Child Care	1,968,983	1,815,909	2,259,140	2,259,140	
		CCS State Subvention	4,418,944	4,806,670	4,974,630	4,974,630	
		Mental Health Short Doyle	(2,402,794)	—	—	—	
		Mental Health SEP	2,264,520	1,336,154	3,882,645	3,882,645	
		Mental Health Services Act (MHSA)	24,678,302	21,956,723	24,332,938	24,332,938	
		State Public Health Grant	1,776,611	1,987,863	807,876	807,876	
		State Aid - CHDP	1,016,091	1,029,921	1,205,344	1,205,344	
		State Aid - WIC	2,496,208	3,363,141	3,046,555	3,046,555	
		State Aid-Infectious Diseases	481,955	490,405	514,721	514,721	
		State AIDS Master Grant	426,992	—	—	—	
		State AIDS Drug Asst Program	17,601	17,601	17,601	17,601	
		State PH Categorical Aid	251,261	263,685	251,261	251,261	
		State - Other Public Health	1,474,527	1,665,952	2,503,878	2,503,878	
		Alcohol & Drug Programs	19,234	30,592	11,000	11,000	
		Other State AIDS Program	—	97,006	100,109	100,109	
		State Aid - Aging	364,793	419,988	147,098	147,098	
		Other State Health Programs	1,098,493	749,749	1,541,724	1,541,724	
		State Aid - Agriculture	1,362,649	1,443,795	1,347,649	1,347,649	
		State Aid - Corrections	566,723	619,826	740,340	740,340	
		Homeowners Property Tax Relief	1,306,139	1,273,343	1,332,262	1,332,262	
		Other State Trial Court	413,935	844,796	720,000	720,000	

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Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
		State Aid - Public Safety	60,764,098	67,795,248	68,608,025	68,840,841	
		Crime & Delinquency Prevention	(1)	—	200,000	200,000	
		OCJP Grant - Various	556,411	624,482	358,613	657,005	
		Tobacco Tax	150,000	132,922	150,000	150,000	
		School Lunch Program	222,296	200,846	259,000	259,000	
		Child Support Incentive Program	3,650,905	3,448,611	3,955,713	3,934,487	
		State-Mandated Cost Reimburse	(173,602)	3,429,398	—	1,685,106	
		Abandoned Vehicle Service Fee	37,033	62,766	52,500	52,500	
		Timber Tax Yield Guarantee	10,254	13,849	10,254	10,254	
		Misc. State Reimb/Subsidies	523,422	1,577,870	2,511,819	2,511,819	
		All Other State Aid	8,302,072	9,065,717	9,649,307	11,776,240	
		State Aid - Anti Terrorism	804,971	831,425	727,282	727,282	
		State Aid - LTC SNF Supplemental	16,394	—	—	—	
		Total State	\$268,241,807	\$289,659,672	\$305,457,615	\$308,987,145	
		Federal					
		Federal Welfare Administration	\$29,880,707	\$35,887,977	\$41,200,781	\$41,430,331	
		Child Support Enforcement	7,087,049	7,317,121	7,520,849	7,479,646	
		Federal Staff Development	991,127	1,236,648	63,198	63,198	
		Employment Program Administrtrn	774	6,600	10,000	10,000	
		Assistance Payments - Other	8,481,682	8,140,388	8,201,702	8,201,702	
		IRAP Assistance	166	—	10,000	10,000	
		Title IV-A Payments	2,474,096	2,813,181	2,800,000	2,800,000	
		Title IV-E Payments	4,021,196	1,228,685	1,475,111	1,475,111	
		Federal Aid - Homeless	—	85,600	—	—	
		Federal Aid - Roads & Bridges	1,310,460	2,869,567	3,746,371	3,746,371	
		Federal Aid - Disaster Relief	24,578	10,934	166,861	166,861	
		Federal Aid - Anti Terrorism	1,661,617	1,340,921	5,013,913	5,843,280	
		Federal UASI Grant	10,134,506	5,056,128	7,054,075	8,066,948	

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1	2	3	4	5	6	7	
		OCJP Grant - Federal	563,684	530,185	375,028	375,028	
		Federal Aid - Aging	2,880,346	2,660,987	2,901,447	2,901,447	
		Federal JTPA Program	7,340,674	5,109,853	5,343,281	5,213,664	
		Fed Comm Development HUD Grant	5,808,381	6,676,964	7,338,751	7,172,111	
		Federal Categorical Programs	2,589,998	2,380,852	3,165,591	3,165,591	
		All Other Federal Aid	6,663,210	7,230,856	7,903,109	9,345,469	
		All Other Federal Grants	3,494,730	4,325,268	8,413,522	7,815,088	
		Other In-Lieu Taxes	11,981	19,214	—	—	
		County Housing Authority Pymts	606,103	591,773	605,685	605,685	
		Total Federal	\$96,027,066	\$95,519,704	\$113,309,275	\$115,887,531	
		Other Local Government					
		RDA Proceeds From Sale of Assets	\$—	\$1,521,361	\$—	\$—	
		Former RDA Other Revenues	—	1,128,921	—	—	
		Aid From Cities	160,132	194,239	205,404	480,404	
		Aid - Other Local Agencies	5,920,634	6,447,277	6,462,285	6,462,285	
		Loan Proceeds - Non-County	—	2,000	—	—	
		Ryan White I - Formula (CSF)	1,551,768	1,244,639	1,361,715	1,361,715	
		Ryan White I -Supplemental CSF	—	289,597	285,592	285,592	
		HOPWA Grant (CSF)	873,900	752,774	752,773	752,773	
		Misc Local Agency Grants	1,015,389	1,141,835	1,337,190	1,337,190	
		All Other Local Govern Revenue	15,688,380	14,296,431	15,120,770	15,120,770	
		Realignment Subsidy - VLF	183,000	157,490	342,740	342,740	
		Former RDA-Passthrough Payments	13,752,633	—	13,752,633	—	
		Total Other Local Government	\$39,145,836	\$27,176,564	\$39,621,102	\$26,143,469	
		Total Intergovernmental Revenue	\$403,414,709	\$412,355,939	\$458,387,992	\$451,018,145	
		Charges for Services					
		Prop Tax Administration Fee	\$5,299,682	\$3,673,760	\$3,330,981	\$3,330,981	
		Tax/Assessment Collection Fee	1,067,661	1,000,403	950,000	932,530	

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1	2	3	4	5	6	7	
		Redemption Fee - County Share	86,101	73,005	96,000	96,000	
		Suppl Tax Admin Fee 5%	2,038,413	2,874,208	1,585,716	1,585,716	
		Tax/Assessment/Vital Document Fee	1,016,297	1,047,091	959,000	959,000	
		Special Tax Collector Fees	272,994	306,070	303,014	303,014	
		Accounting Svcs-Other Agency	143,967	184,309	194,448	194,448	
		Audit Fees	—	—	15,058	15,058	
		Returned Check Charges	61,499	63,961	47,350	47,350	
		Management Svcs - Other Agency	978,521	879,215	1,159,811	1,194,950	
		Proc Fee - Installment Account	1,285	1,110	1,347	1,347	
		Telephone Services	357,010	311,146	46,445	46,445	
		Public Safety Communicat'n Svc	5,470,912	5,759,459	5,792,202	5,792,202	
		Network & Information Services	536,191	527,711	520,928	520,928	
		Radio Services	2,081,611	1,089,368	1,842,000	1,352,714	
		Candidate Filing Fees	84,950	164,538	40,000	40,000	
		Election Services-Other Agency	1,350,633	1,657,457	10,440	10,440	
		Public Admin Legal Fees	79,108	78,818	50,000	50,000	
		Public Guardian Legal Fees	1,525,038	1,469,597	1,473,292	1,473,292	
		Legal Services-Other Agencies	3,470,150	3,201,478	2,883,580	2,883,580	
		Miscellaneous Legal Recoveries	32,003	79,843	282,566	312,566	
		Private Defender Fees	651,602	591,653	629,982	629,982	
		Human Resources Svcs-Variou	400	775	12,000	12,000	
		Plan Report/Review Fee	10,729	3,107	12,837	12,837	
		Plan Research Fee	7,646	9,496	10,815	10,815	
		Ordinance/General Plan Fee	12,140	79,577	6,000	6,000	
		Geotechnical Fee	3,321	3,811	4,120	4,120	
		Plan/Inspection Fee	7,520	13,072	7,210	7,210	
		Other Planning Services Fees	23,690	24,152	20,600	20,600	
		Engineering Services	253,140	297,544	236,900	236,900	

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Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
		Environmental Review Fees	60,473	77,301	66,950	66,950	
		Plan Checking Fees	1,166,409	1,308,922	1,102,100	1,102,100	
		Agricultural Inspection Fees	24,812	24,637	46,200	46,200	
		Miscellaneous Agricultural Fee	153,813	143,585	130,000	130,000	
		Admin Fees	340,311	295,843	334,542	334,542	
		Process Service Fees/Mileage	190,542	144,534	185,000	185,000	
		Restitution Fee - 10%	99,823	91,734	84,923	84,923	
		Municipal Court Fees	1,175,162	1,073,117	1,148,400	1,148,400	
		Diversion Admin Fee \$50/\$100	50,237	50,382	52,504	52,504	
		Miscellaneous Court Fees	762	591	497	497	
		Financial Responsibility Fee	—	—	1,000	1,000	
		Night Traffic Court Fees	47	28	40	40	
		Public Admin Estate Fees	6,153	48,118	200,000	202,323	
		Public Guardian Estate Fees	985,467	945,572	2,447,949	2,450,272	
		Warehouse Service Fees	237,761	262,575	—	—	
		Humane Services Fees	171,888	204,233	158,000	158,000	
		Miscellaneous Animal Services	127,594	128,965	100,000	100,000	
		Misc Law Enforcement Fees	621,621	715,525	49,320	49,320	
		Impound Administration Fee	17,386	15,341	14,900	14,900	
		Jail Booking Fees	909	1,028	—	—	
		Eichler Contract Patrol Svc	644,690	643,060	644,934	644,934	
		Woodside Contract Patrol Svc	1,366,930	1,407,937	1,450,175	1,450,175	
		Portola Contract Patrol Svc	826,052	850,834	876,358	876,358	
		Other Agency Patrol Services	21,069	13,205	28,000	28,000	
		Work Program Fees	151,169	137,852	204,893	204,893	
		Transportation of Prisoners	60,859	52,494	25,000	25,000	
		Traffic Patrol Fees	8,498	4,391	5,000	5,000	
		Work Furlough Maintenance Fee	506,918	454,487	556,811	556,811	

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1	2	3	4	5	6	7	
		Fingerprinting Fees	78,730	89,119	63,266	63,266	
		Crime Lab Services	91,292	80,061	100,000	100,000	
		DUI Response Fee	155,744	158,387	214,609	214,609	
		Crime Investigation Services	1,243,447	1,179,785	1,172,423	1,172,423	
		Transportation Security Services	3,838,393	4,035,538	4,009,101	4,009,101	
		CSA 8 Policing Services	198,500	198,500	198,500	198,500	
		Document Recording Fees	4,370,949	2,606,472	4,135,758	4,135,758	
		Micrographic Conversion Fee	582,424	12,000	826,000	826,000	
		Automation Trust Account Fee	—	40	6,400	6,400	
		Vital Statistics Document Fee	421,495	494,243	535,000	535,000	
		IT Surcharge	162,188	180,668	162,584	162,584	
		Reimbursement-Public Works Svc	2,401	1,894	4,000	4,000	
		Medical Report Fees	15,088	15,541	14,700	14,700	
		Other Health Fees	133,791	102,637	75,000	75,000	
		Laboratory Service	299,962	361,215	435,736	435,736	
		Residency Fees	384,285	384,285	384,285	384,285	
		Cal Child Svc (CCS) Client Fee	4,204	2,242	2,300	2,300	
		Public Pool Inspection Fee	374,517	384,658	383,323	383,323	
		Hotel/Motel Inspection Fee	780,597	798,073	789,732	789,732	
		Cross-Connection Fee	301,619	303,008	302,400	302,400	
		Hazardous Waste Inspection Fee	2,187,236	2,218,531	2,252,850	2,252,850	
		Food Handling Fees	3,282,839	3,587,169	3,796,686	3,796,686	
		Filing Fees - Real Prop Alt	47,115	47,751	50,000	50,000	
		Educational Fees	177,047	173,356	90,000	90,000	
		Marina Berth Rentals	120	—	—	—	
		Camping Permits	90,523	63,070	351,207	351,207	
		Horse Camp Permits	—	47,379	36,000	36,000	
		Reservation Fees	352,494	784,002	461,660	461,660	

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1	2	3	4	5	6	7	
		Park Entry Fees	908,157	938,948	700,628	700,628	
		Annual Pass Sales	27,105	28,100	20,000	20,000	
		Rifle Range Fees	44,020	57,632	33,890	33,890	
		Other Park & Recreation Fees	55,592	139,225	30,000	30,000	
		Reimbursement for Burials	2,250	4,552	5,000	5,000	
		Body Removal & Storage	240,155	210,104	246,000	246,000	
		Other Coroner's Fees	2,602	491	4,000	4,000	
		Mental Health MOU	—	(78,110)	—	—	
		HPSM Risk Share Supplemental	25,460	37,926	60,935	60,935	
		Medi-Cal FFP	32,875,299	26,144,909	31,456,775	31,456,775	
		Medi-Cal State	37,259	18,363	43,150	52,657	
		Medicare	1,193,584	2,474,770	1,167,763	1,167,763	
		Third Party Reimbursements	(626,443)	168,980	1,319,961	1,319,961	
		Patient Fees	29,952	77,728	78,000	78,000	
		SSI/SSP Collections	338,877	382,640	320,000	320,000	
		Other Reimbursements	6,261,444	10,609,294	9,224,349	9,077,047	
		Medi-Cal FQHC	399,835	747,444	445,498	445,498	
		Institutional Care - Juveniles	247,473	274,661	240,903	240,903	
		Care of Inmates - State Inst	33,321	30,530	210,000	210,000	
		Care of Court Wards	1,698	—	15,000	15,000	
		HPSM - Capitation	—	—	—	3,854,217	
		Other Institutional Care	17,507	4,322	—	—	
		Annexation Charges	36,497	19,533	25,000	25,000	
		Commissions	3,255,223	3,720,515	2,914,680	2,914,680	
		Nuisance Abatement	200	51,324	—	—	
		Refuse Disposal Charges	2,032,114	2,093,610	2,371,976	2,371,976	
		Surcharges & Penalties	—	44	—	—	
		Water Service Charges	6,615	8,616	8,616	8,616	

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Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
		Misc Services to Cities	258,699	442,289	323,863	323,863	
		Other Charges for Services	1,853,399	2,966,466	2,124,319	3,003,756	
		VRS Workcenter Charges	1,539,232	2,291,531	1,775,000	1,777,645	
		Total Charges for Services	\$106,615,699	\$106,738,086	\$108,456,964	\$112,618,497	
Interfund Revenue							
		IFR - General Fund	\$6,034	\$60,113	\$—	\$—	
		IFR - Parks Fund	30,853	211,233	160,000	160,000	
		IFR - CJTCF	340,444	340,444	340,444	340,444	
		IFR - CTCF	—	7,290	—	—	
		IFR - Road Fund	2,946,326	3,098,676	4,519,259	4,518,529	
		IFR - Half Cent Fund	10,258	5,073	—	—	
		IFR - Coyote Point Marina Fund	110,132	10,451	10,602	9,106	
		IFR - Airports Fund	186,141	201,707	185,375	185,375	
		IFR - Solid Waste Fund	252,353	228,868	208,558	208,558	
		IFR - Fire Protection Fund	6,044,834	6,256,036	8,057,324	8,410,879	
		IFR - Library Fund	688,140	395,508	589,818	264,900	
		IFR - SMCGR	26,697,377	22,396,633	20,240,870	21,215,376	
		IFR - CSRC	592,653	448,151	465,205	229,538	
		IFR - Special District Fund	1,248,701	1,403,102	2,348,895	2,348,895	
		IFR - Housing Fund	1,126,651	1,227,016	751,555	751,555	
		Other Interfund Revenue	16,275,808	15,920,812	18,628,463	18,693,225	
		Loan Repayments - Other Funds	3,200,000	—	200,000	—	
		IFR - Trial Ct Funding-Super	489,988	367,596	320,000	320,000	
		IFR - AB939 Fund	—	6,895	5,000	5,000	
		Total Interfund Revenue	\$60,246,693	\$52,585,606	\$57,031,368	\$57,661,380	
Miscellaneous Revenue							
		Reimbursement-Basic Needs Loan	\$482,329	\$996,568	\$811,792	\$961,792	
		Other Client Reimbursements	137,936	180,345	432,000	432,000	

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Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
		Sale of Literature	12,307	16,545	11,100	11,100	
		Sale of Surplus & Salvage	29,087	35,797	40,200	40,200	
		Sale of Property & Materials	4,517	942	4,500	4,500	
		Sale of Data/Microfiche	55,706	71,581	56,000	56,000	
		Photocopy Sales	7,685	6,964	11,000	11,000	
		Cash Overages	2,535	5,666	—	—	
		Bad Debt Recoveries	967,413	2,704,213	165,000	165,000	
		Compensation Insurance Refunds	1,330,671	1,439,619	565,549	565,549	
		SDI Payments	1,244,804	1,157,148	585,824	585,824	
		Gifts & Donations	133,233	246,908	179,500	204,500	
		Miscellaneous Reimbursements	2,734,920	2,703,630	2,866,405	2,866,405	
		Insurance Recoveries & Refunds	739	—	17,699	17,699	
		Equipment Cost Reimbursement	80,098	74,849	80,000	80,000	
		Project Cost Reimbursement	417,992	557,198	468,809	533,866	
		Witness & Jury Fees	311,188	220,633	100,500	100,500	
		Other Foundation Grants	3,886,599	2,498,681	3,120,273	3,120,273	
		Non-Government Program Funds	75,000	—	372,965	372,965	
		PG&E Rebates	121,737	253,108	127,000	127,000	
		All Other Miscellaneous Revenue	7,400,740	8,917,974	17,010,078	16,903,801	
		Rebates and Refunds	156,990	293,152	51,100	109,410	
		Tobacco Settlement	6,120,912	9,485,903	6,448,055	6,448,055	
		Total Miscellaneous Revenue	\$25,715,138	\$31,867,424	\$33,525,349	\$33,717,439	
Other Financing Sources							
		Sale of Fixed Assets	\$2,596	\$87,056,154	\$2,200	\$2,200	
		Operating Tsfr In	836,693	21,150	511,222	511,222	

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Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Other Revenue - Spcl It						
			28,187,804	—	—	—
		Total Other Financing Sources	\$839,289	\$115,265,108	\$513,422	\$513,422
		Total General Fund	\$1,031,711,778	\$1,227,031,731	\$1,087,284,441	\$1,124,210,607
		Total General Fund Financing Sources	\$1,031,711,778	\$1,227,031,731	\$1,087,284,441	\$1,124,210,607
Special Revenue Funds						
Emergency Medical Services Fund						
Fines, Forfeitures and Penalties						
		Court Fines	\$1,729,052	\$1,558,092	\$1,715,136	\$1,715,136
		Juvenile Traffic Fines	—	—	451	451
		Other Vehicle Code Fines	720,476	722,883	802,477	802,477
		Total Fines, Forfeitures and Penalties	\$2,449,528	\$2,280,976	\$2,518,064	\$2,518,064
Use of Money and Property						
		Interest Earned	\$21,287	\$19,576	\$32,432	\$32,432
		Total Use of Money and Property	\$21,287	\$19,576	\$32,432	\$32,432
Miscellaneous Revenue						
		Bad Debt Recoveries	\$10,700	\$34,273	\$10,000	\$10,000
		All Other Miscellaneous Revenue	37,916	69,111	42,000	42,000
		Total Miscellaneous Revenue	\$48,616	\$103,384	\$52,000	\$52,000
		Total Emergency Medical Services Fund	\$2,519,431	\$2,403,936	\$2,602,496	\$2,602,496
IHSS Public Authority Fund						
Use of Money and Property						
		Interest Earned	\$—	\$6,610	\$—	\$—
		Interest Earned - PA/PG	5,246	439	—	—
		Total Use of Money and Property	\$5,246	\$7,049	\$—	\$—
Intergovernmental Revenues						
State						
		Realignment Sales Tax-Pub Asst	\$6,175,591	\$5,503,219	\$5,111,707	\$5,111,707

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Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
	State IHSS		2,265,180	2,762,693	3,137,000	3,137,000	
	Federal	Total State	\$8,440,771	\$8,265,912	\$8,248,707	\$8,248,707	
	Federal IHSS		\$2,997,081	\$3,087,481	\$6,346,893	\$6,346,893	
	Total Federal	Total Federal	\$2,997,081	\$3,087,481	\$6,346,893	\$6,346,893	
	Total Intergovernmental Revenue	Total Intergovernmental Revenue	\$11,437,852	\$11,353,393	\$14,595,600	\$14,595,600	
	Interfund Revenue						
	IFR - General Fund		\$3,702,306	\$3,702,306	\$3,702,306	\$3,702,306	
	Other Interfund Revenue		258,016	267,085	267,588	267,588	
	Total Interfund Revenue	Total Interfund Revenue	\$3,960,322	\$3,969,391	\$3,969,894	\$3,969,894	
	Miscellaneous Revenue						
	Bad Debt Recoveries		\$11,955	\$38,292	\$—	\$—	
	Compensation Insurance Refunds		203	104	—	—	
	SDI Payments		3,706	4,155	—	—	
	Miscellaneous Reimbursements		24,554	350,422	—	—	
	All Other Miscellaneous Revenue		2,511	1,925	—	—	
	Rebates and Refunds		714	—	—	—	
	Total Miscellaneous Revenue	Total Miscellaneous Revenue	\$43,642	\$394,898	\$—	\$—	
	Total IHSS Public Authority Fund	Total IHSS Public Authority Fund	\$15,447,062	\$15,724,730	\$18,565,494	\$18,565,494	
	Fish and Game Propagation Fund						
	Fines, Forfeitures and Penalties						
	Fish & Game Fines		\$1,389	\$1,267	\$950	\$950	
	Total Fines, Forfeitures and Penalties	Total Fines, Forfeitures and Penalties	\$1,389	\$1,267	\$950	\$950	
	Use of Money and Property						
	Interest Earned		\$572	\$498	\$400	\$400	
	Total Use of Money and Property	Total Use of Money and Property	\$572	\$498	\$400	\$400	

State Controller Schedules County Budget Act January 2010 Edition, revision #1		County of San Mateo Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2014-2015				Schedule 6
Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Miscellaneous Revenue						
	Bad Debt Recoveries		\$343	\$1,098	\$—	\$—
		Total Miscellaneous Revenue	\$343	\$1,098	\$—	\$—
		Total Fish and Game Propagation Fund	\$2,304	\$2,862	\$1,350	\$1,350
Off-Highway Vehicle License Fund						
Structural Fire Protection Fund						
Taxes						
	Current Yr Secured		\$4,845,591	\$4,975,218	\$4,578,445	\$4,578,445
	Current Yr Unsecured		285,953	285,376	300,423	300,423
	Prior Yr Unsecured		(2,134)	(14,637)	—	—
	CY SB 813 Secured Supplemental		90,074	134,501	65,326	65,326
	CY SB 813 Unsec Supplemental		2,844	6,302	—	—
	PY SB 813 Redemption		2,868	2,615	—	—
	PY SB 813 Unsecured Supplemental		—	1,016	—	—
		Total Taxes	\$5,225,196	\$5,390,390	\$4,944,194	\$4,944,194
Use of Money and Property						
	Interest Eamed		\$16,299	\$36,204	\$10,000	\$10,000
	Other Rents & Concessions		31,068	31,068	32,000	32,000
		Total Use of Money and Property	\$47,367	\$67,272	\$42,000	\$42,000
Intergovernmental Revenues						
State						
	Homeowners Property Tax Relief		\$32,326	\$30,768	\$28,191	\$28,191
	State Aid - Public Safety		—	1,700,000	1,987,120	1,987,120
	Timber Tax Yield Guarantee		2,116	2,858	1,500	1,500
		Total State	\$34,442	\$1,733,626	\$2,016,811	\$2,016,811

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Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Federal						
	Other In-Lieu Taxes		\$1,824	\$3,736	\$—	\$—
		Total Federal	\$1,824	\$3,736	\$—	\$—
		Total Intergovernmental Revenue	\$36,266	\$1,737,362	\$2,016,811	\$2,016,811
Charges for Services						
	Management Svcs - Other Agency		\$172,169	\$185,778	\$170,000	\$170,000
	Plan Checking Fees		123,390	138,413	120,000	120,000
		Total Charges for Services	\$295,559	\$324,191	\$290,000	\$290,000
Miscellaneous Revenue						
	Bad Debt Recoveries		\$1,061	\$3,398	\$—	\$—
	Miscellaneous Reimbursements		—	27,366	13,683	13,683
	All Other Miscellaneous Revenue		5,959	12,653	5,000	5,000
		Total Miscellaneous Revenue	\$7,020	\$43,417	\$18,683	\$18,683
Other Financing Sources						
	Operating Tsfr In		\$1,253,000	\$—	\$—	\$—
		Total Other Financing Sources	\$1,253,000	\$—	\$—	\$—
		Total Structural Fire Protection Fund	\$6,864,407	\$7,562,631	\$7,311,688	\$7,311,688
Road Fund						
Licenses, Permits and Franchises						
	Road Privileges & Permits		\$153,400	\$165,132	\$160,000	\$160,000
		Total Licenses, Permits and Franchises	\$153,400	\$165,132	\$160,000	\$160,000
Use of Money and Property						
	Interest Earned		\$179,126	\$154,913	\$216,832	\$216,832
	Other Interest Earned		81	7,594	—	—
	County Land/Buildings Rentals		59,283	60,192	60,000	60,000
		Total Use of Money and Property	\$238,490	\$222,699	\$276,832	\$276,832

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Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

Intergovernmental Revenues						
State						
	Highway Users Tax - SCA 1		\$2,662,200	\$4,031,307	\$2,830,429	\$2,830,429
	Highway Users Tax - 1 5/8		6,916,840	6,780,251	6,391,146	6,391,146
	Highway Users Tax - 1.04		304,079	305,409	292,027	292,027
	Highway Tax SB 300		—	7,602,311	—	—
	State Aid - Roads & Bridges		5,262,471	267,402	8,744,545	8,384,545
	All Other State Aid		25,434	351	—	—
	Total State		\$15,171,025	\$18,987,031	\$18,258,147	\$17,898,147
Federal						
	Federal Aid - Roads & Bridges		\$1,120,251	\$400,626	\$6,501,000	\$3,784,000
	Total Federal		\$1,120,251	\$400,626	\$6,501,000	\$3,784,000
Other Local Government						
	Aid - Transportation Agency		\$—	\$61,000	\$—	\$—
	Aid - Other Local Agencies		226,602	536,706	—	—
	Misc Local Agency Grants		—	—	496,000	—
	All Other Local Govern Revenue		4,130,904	3,900,899	330,000	700,456
	Total Other Local Government		\$4,357,506	\$4,498,605	\$826,000	\$700,456
	Total Intergovernmental Revenue		\$20,648,781	\$23,886,261	\$25,585,147	\$22,382,603
Charges for Services						
	Other Planning Services Fees		\$—	\$95	\$—	\$—
	Sale of Plans & Specs		4,101	4,588	4,000	4,000
	Reimbursement-Public Works Svc		56,467	54,898	20,000	20,000
	Mental Health MOU		800	—	—	—
	Benefit Assessments		9,581	—	—	—
	Bonds - Special Charges		8,427	7,638	—	—
	Other Sales		—	—	356,500	356,500
	Total Charges for Services		\$79,376	\$67,219	\$380,500	\$380,500

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Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

Interfund Revenue						
	IFR - General Fund		\$622,335	\$346,763	\$359,672	\$359,672
	IFR - Road Fund		1,675	460	—	—
	IFR - Airports Fund		44,772	39,718	15,000	15,000
	IFR - Solid Waste Fund		5,210	6,774	4,000	4,000
	IFR - Library Fund		18,349	13,836	2,400	2,400
	IFR - SMCGR		4,068	—	—	—
	IFR - Special District Fund		102,855	567,700	110,000	110,000
	Other Interfund Revenue		494,353	78,126	100,000	100,000
	IFR - AB939 Fund		—	1,321	—	—
	Total Interfund Revenue		\$1,293,617	\$1,054,699	\$591,072	\$591,072

Miscellaneous Revenue						
	Sale of Surplus & Salvage		\$—	\$12,808	\$—	\$—
	State-Dated Checks		—	300	—	—
	Bad Debt Recoveries		31,677	101,463	—	—
	Compensation Insurance Refunds		54,176	93,241	48,000	48,000
	SDI Payments		5,055	7,130	—	—
	Insurance Recoveries & Refunds		323	—	—	—
	Project Cost Reimbursement		407,942	813,390	122,000	122,000
	Hospital Foundation Contributh		—	658	—	—
	All Other Miscellaneous Revenue		298	13,264	—	—
	Rebates and Refunds		3,785	2,382	—	—
	Total Miscellaneous Revenue		\$503,256	\$1,044,637	\$170,000	\$170,000

Other Financing Sources						
	Operating Tsfr In		\$18,964	\$1,113,921	\$—	\$1,900,000
	Total Other Financing Sources		\$18,964	\$1,113,921	\$—	\$1,900,000
	Total Road Fund		\$22,935,885	\$27,554,568	\$27,163,551	\$25,861,007

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Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

Half-Cent Transportation Fund

Taxes						
	Sales and Use Taxes		\$2,137,072	\$2,236,259	\$1,865,199	\$1,865,199
	Total Taxes		\$2,137,072	\$2,236,259	\$1,865,199	\$1,865,199
Use of Money and Property						
	Interest Earned		\$11,079	\$15,221	\$—	\$—
	Total Use of Money and Property		\$11,079	\$15,221	\$—	\$—
Charges for Services						
	Misc Services to Cities		\$—	\$225	\$—	\$—
	Other Charges for Services		49,813	102,685	75,000	75,000
	Total Charges for Services		\$49,813	\$102,910	\$75,000	\$75,000
Miscellaneous Revenue						
	Bad Debt Recoveries		\$(474)	\$(1,518)	\$—	\$—
	Miscellaneous Reimbursements		184,575	—	—	—
	All Other Miscellaneous Revenue		1,985	777	—	—
	Total Miscellaneous Revenue		\$186,086	\$(741)	\$—	\$—
Other Financing Sources						
	Operating Tsfr In		\$—	\$2,536	\$—	\$—
	Total Other Financing Sources		\$—	\$2,536	\$—	\$—
	Total Half-Cent Transportation Fund		\$2,384,051	\$2,356,186	\$1,940,199	\$1,940,199

Road Improvement Fund

Use of Money and Property						
	Interest Earned		\$22,603	\$22,679	\$24,500	\$24,500
	Total Use of Money and Property		\$22,603	\$22,679	\$24,500	\$24,500
Charges for Services						
	Mitigation Fees		\$380,035	\$455,336	\$262,000	\$262,000
	Total Charges for Services		\$380,035	\$455,336	\$262,000	\$262,000

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Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Miscellaneous Revenue						
	Bad Debt Recoveries		\$17,072	\$54,683	\$—	\$—
	Total Miscellaneous Revenue		\$17,072	\$54,683	\$—	\$—
	Total Road Improvement Fund		\$419,710	\$532,699	\$286,500	\$286,500
Solid Waste Fund						
Licenses, Permits and Franchises						
	Franchise Fees		\$87,230	\$—	\$—	\$—
	Total Licenses, Permits and Franchises		\$87,230	\$—	\$—	\$—
Use of Money and Property						
	Interest Earned		\$25,396	\$22,061	\$11,237	\$11,237
	Total Use of Money and Property		\$25,396	\$22,061	\$11,237	\$11,237
Intergovernmental Revenues						
Other Local Government						
	Aid - Other Local Agencies		\$—	\$16,167	\$—	\$—
	All Other Local Govern Revenue		132,260	319,888	119,750	119,750
	Total Other Local Government		\$132,260	\$336,055	\$119,750	\$119,750
	Total Intergovernmental Revenue		\$132,260	\$336,055	\$119,750	\$119,750
Charges for Services						
	Other Planning Services Fees		\$11,875	\$3,610	\$—	\$—
	Reimbursement-Public Works Svc		59,709	51,920	2,000	2,000
	Refuse Disposal Charges		68,346	80,393	32,130	32,130
	Total Charges for Services		\$139,930	\$135,923	\$34,130	\$34,130
Interfund Revenue						
	IFR - Special District Fund		\$36,983	\$45,024	\$20,000	\$20,000
	Other Interfund Revenue		696	94,150	118,687	118,687
	IFR - AB939 Fund		1,440,079	1,203,338	1,504,010	1,504,010
	Total Interfund Revenue		\$1,477,758	\$1,342,512	\$1,642,697	\$1,642,697

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Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Miscellaneous Revenue						
	Other Client Reimbursements		\$51,350	\$47,400	\$—	\$—
	Bad Debt Recoveries		36,202	115,958	—	—
	Total Miscellaneous Revenue		\$87,552	\$163,358	\$—	\$—
Other Financing Sources						
	Operating Tsfr In		\$—	\$20,474	\$—	\$—
	Total Other Financing Sources		\$—	\$20,474	\$—	\$—
Total Solid Waste Fund			\$1,950,126	\$2,020,383	\$1,807,814	\$1,807,814
Waste Management						
Licenses, Permits and Franchises						
	Franchise Fees		\$159,670	\$174,471	\$120,000	\$120,000
	Franchise Fees-AB939		2,316,715	2,389,520	2,304,820	2,304,820
	Total Licenses, Permits and Franchises		\$2,476,385	\$2,563,991	\$2,424,820	\$2,424,820
Fines, Forfeitures and Penalties						
	Other Penalties		\$794	\$—	\$—	\$—
	Total Fines, Forfeitures and Penalties		\$794	\$—	\$—	\$—
Use of Money and Property						
	Interest Earned		\$22,528	\$25,717	\$20,000	\$20,000
	Total Use of Money and Property		\$22,528	\$25,717	\$20,000	\$20,000
Intergovernmental Revenues						
State						
	State Aid - Waste Management		\$17,368	\$—	\$—	\$—
	Total State		\$17,368	\$—	\$—	\$—
Other Local Government						
	Total State		\$—	\$—	\$—	\$—
	Total Intergovernmental Revenue		\$17,368	\$—	\$—	\$—
Charges for Services						
	Other Planning Services Fees		\$—	\$6,320	\$1,000	\$1,000

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Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
	Misc Services to Cities		—	16,500	—	—
	Total Charges for Services		\$—	\$22,820	\$1,000	\$1,000
	Total Waste Management		\$2,517,075	\$2,612,529	\$2,445,820	\$2,445,820
	Total Special Revenue Funds Financing Sources		\$55,040,051	\$60,770,523	\$62,124,912	\$60,822,368
Capital Projects Funds						
Accumulated Capital Outlay Fund						
	Use of Money and Property					
	Interest Eamed		\$—	\$1,434	\$—	\$—
	Total Use of Money and Property		\$—	\$1,434	\$—	\$—
	Other Financing Sources					
	Operating Tsfr In		\$—	\$87,053,358	\$—	\$—
	Total Other Financing Sources		\$—	\$87,053,358	\$—	\$—
	Total Accumulated Capital Outlay Fund		\$—	\$87,054,792	\$—	\$—
Criminal Justice Temporary Construction Fund						
	Use of Money and Property					
	Interest Eamed		\$14,790	\$13,388	\$11,500	\$11,500
	Total Use of Money and Property		\$14,790	\$13,388	\$11,500	\$11,500
	Charges for Services					
	Municipal Court Fees		\$1,160,126	\$1,106,746	\$1,050,000	\$1,050,000
	Reimbursement for Court Trials		—	3	—	—
	Total Charges for Services		\$1,160,126	\$1,106,749	\$1,050,000	\$1,050,000
	Miscellaneous Revenue					
	Bad Debt Recoveries		\$4,927	\$15,783	\$—	\$—
	Total Miscellaneous Revenue		\$4,927	\$15,783	\$—	\$—
	Total Criminal Justice Temporary Construction Fund		\$1,179,843	\$1,135,919	\$1,061,500	\$1,061,500

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1	2	3	4	5	6	7

Courthouse Temporary Construction Fund

Use of Money and Property						
Interest Eamed			\$5,944	\$4,120	\$4,500	\$4,500
Total Use of Money and Property			\$5,944	\$4,120	\$4,500	\$4,500
Charges for Services						
Municipal Court Fees			\$1,160,277	\$1,106,861	\$1,050,000	\$1,050,000
Total Charges for Services			\$1,160,277	\$1,106,861	\$1,050,000	\$1,050,000
Miscellaneous Revenue						
Bad Debt Recoveries			\$17,932	\$57,437	\$—	\$—
Total Miscellaneous Revenue			\$17,932	\$57,437	\$—	\$—
Total Courthouse Temporary Construction Fund			\$1,184,153	\$1,168,418	\$1,054,500	\$1,054,500

Parks Acquisition and Development Fund

Taxes						
Sales & Use Tax - Measure A			\$—	\$—	\$300,000	\$300,000
Total Taxes			\$—	\$—	\$300,000	\$300,000
Use of Money and Property						
Interest Eamed			\$16,624	\$14,682	\$1,000	\$1,000
Total Use of Money and Property			\$16,624	\$14,682	\$1,000	\$1,000
Intergovernmental Revenues						
State						
State Aid-Parks Acquis & Devlp			\$561,504	\$38,639	\$1,285,462	\$1,285,462
All Other State Aid			126,489	706,984	—	—
Total State			\$687,993	\$745,623	\$1,285,462	\$1,285,462
Federal						
All Other Federal Aid			\$—	\$37,702	\$—	\$—
All Other Federal Grants			28,654	10,939	180,000	—
Total Federal			\$28,654	\$48,641	\$180,000	\$—

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1	2	3	4	5	6	7

Other Local Government						
	Aid From Cities		\$—	\$—	\$100,000	\$—
	Aid - Other Local Agencies		—	360,000	—	—
	Ryan White I - Formula (CSF)		—	58,198	—	—
	All Other Local Govern Revenue		—	—	20,000	—
	Total Other Local Government		\$—	\$418,198	\$120,000	\$—
	Total Intergovernmental Revenue		\$716,647	\$1,212,462	\$1,585,462	\$1,285,462
Charges for Services						
	Other Planning Services Fees		\$—	\$19,951	\$—	\$—
	Sale of Plans & Specs		325	75	—	—
	Total Charges for Services		\$325	\$20,026	\$—	\$—
Miscellaneous Revenue						
	Bad Debt Recoveries		\$19,870	\$63,646	\$—	\$—
	Gifts & Donations		450,825	352,825	—	—
	Total Miscellaneous Revenue		\$470,695	\$416,471	\$—	\$—
Other Financing Sources						
	Operating Tsfr In		\$—	\$—	\$860,900	\$710,900
	Total Other Financing Sources		\$—	\$—	\$860,900	\$710,900
Total Parks Acquisition and Development Fund			\$1,204,291	\$1,663,640	\$2,747,362	\$2,297,362
Capital Projects Fund						
Taxes						
	Sales & Use Tax - Measure A		\$—	\$946,234	\$16,044,363	\$10,220,276
	Total Taxes		\$—	\$946,234	\$16,044,363	\$10,220,276
Use of Money and Property						
	Interest Earned		\$17,828	\$(3,675)	\$—	\$—
	Total Use of Money and Property		\$17,828	\$(3,675)	\$—	\$—

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Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Intergovernmental Revenues						
Federal						
	All Other Federal Grants		\$8,641	\$—	\$—	\$—
		Total Federal	\$8,641	\$—	\$—	\$—
		Total Intergovernmental Revenue	\$8,641	\$—	\$—	\$—
Charges for Services						
	Sale of Plans & Specs		\$2,000	\$1,085	\$—	\$—
		Total Charges for Services	\$2,000	\$1,085	\$—	\$—
Interfund Revenue						
	IFR - General Fund		\$734,162	\$—	\$—	\$—
	IFR - Road Fund		3,363	—	—	—
	IFR - Library Fund		7,154	—	—	—
	IFR - SMCGR		201,069	—	—	—
	Other Interfund Revenue		3,545	—	960,336	—
		Total Interfund Revenue	\$949,293	\$—	\$960,336	\$—
Miscellaneous Revenue						
	Bad Debt Recoveries		\$9,413	\$30,150	\$—	\$—
	Rebates and Refunds		359	—	—	—
		Total Miscellaneous Revenue	\$9,772	\$30,150	\$—	\$—
Other Financing Sources						
	Operating Tsfr In		\$17,922,511	\$22,852,077	\$53,225,029	\$58,315,032
	Bond Proceeds		—	—	4,025,000	2,530,377
		Total Other Financing Sources	\$17,922,511	\$22,852,077	\$57,250,029	\$60,845,409
Total Capital Projects Fund			\$18,910,044	\$23,825,870	\$74,254,728	\$71,065,685
Total Capital Projects Funds Financing Sources			\$22,478,331	\$114,848,640	\$79,118,090	\$75,479,047

State Controller Schedules County Budget Act January 2010 Edition, revision #1		County of San Mateo Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2014-2015				Schedule 6
Fund	Financing Source Category	Financing Source Account	2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

Debt Service Funds						
Debt Service Fund						
Use of Money and Property						
	Interest Earned		\$101,320	\$90,501	\$—	\$—
Total Use of Money and Property			\$101,320	\$90,501	\$—	\$—
Interfund Revenue						
	IFR - General Fund		\$11,273,661	\$—	\$—	\$—
	IFR - CTCF		861,884	—	—	—
	IFR - Road Fund		3,363	—	—	—
	IFR - Library Fund		7,154	—	—	—
	IFR - SMCGH		201,069	—	—	—
	Other Interfund Revenue		3,545	—	995,386	—
Total Interfund Revenue			\$12,350,676	\$—	\$995,386	\$—
Miscellaneous Revenue						
	Bad Debt Recoveries		\$102,209	\$327,384	\$—	\$—
Total Miscellaneous Revenue			\$102,209	\$327,384	\$—	\$—
Other Financing Sources						
	Operating Tsfr In		\$18,367,412	\$30,710,550	\$29,264,989	\$30,226,644
Total Other Financing Sources			\$18,367,412	\$30,710,550	\$29,264,989	\$30,226,644
Total Debt Service Fund			\$30,921,618	\$31,128,436	\$30,260,375	\$30,226,644
Total Debt Service Funds Financing Sources			\$30,921,618	\$31,128,436	\$30,260,375	\$30,226,644
Total All Funds			\$1,140,151,777	\$1,433,779,330	\$1,258,787,818	\$1,290,738,666

Slate Controller Schedules
 County Budget Act
 January 2010 Edition, revision #1

County of San Mateo
 Summary of Financing Uses by Function and Fund
 Governmental Funds
 Fiscal Year 2014-2015

Schedule 7

Description	2012-13 Actual		2013-14 Actual		2014-15 Recommended		2014-15 Adopted by the Board of Supervisors	
	1	2	3	4	5	5	5	
Summarization by Function								
General		\$145,498,161	\$311,329,488	\$248,619,635	\$299,638,211			
Public Protection		352,790,710	367,781,511	411,903,572	415,424,315			
Public Ways and Facilities		24,827,269	26,282,589	39,739,336	39,351,213			
Health and Sanitation		303,554,791	292,215,303	317,254,010	328,118,495			
Public Assistance		208,482,284	226,255,181	255,847,473	260,311,271			
Recreation		8,018,951	9,622,705	11,421,648	12,531,498			
Capital Projects		23,117,192	28,646,960	81,563,308	77,909,242			
Debt Service		30,390,304	30,313,097	29,869,675	29,869,675			
Total Summarization by Function		\$1,096,679,663	\$1,292,446,833	\$1,396,218,657	\$1,463,153,920			
Appropriation for Contingencies								
General Fund		\$—	\$—	\$36,700,354	\$40,117,932			
Road Fund		—	—	5,391,957	21,430,972			
Road Improvement Fund		—	—	—	422,500			
Solid Waste Fund		—	—	912,704	1,764,693			
Waste Management		—	—	664,276	2,656,006			
Total Appropriation for Contingencies		\$—	\$—	\$43,669,291	\$66,392,103			
Subtotal Financing Uses		\$1,096,679,663	\$1,292,446,833	\$1,439,887,948	\$1,529,546,023			
Provisions for Obligated Fund Balance								
General Fund		\$—	\$—	\$137,262,071	\$175,827,392			
Emergency Medical Services Fund		—	—	2,535,189	2,776,872			
IHSS Public Authority Fund		—	—	861,955	861,955			
Fish and Game Propagation Fund		—	—	5,661	65,477			
Structural Fire Protection Fund		—	—	1,653,347	2,605,287			
Road Improvement Fund		—	—	3,351,203	3,493,899			
Solid Waste Fund		—	—	749,132	749,132			
Accumulated Capital Outlay Fund		—	—	87,053,358	87,054,792			
Criminal Justice Temporary Construction Fund		—	—	1,638,442	1,712,862			
Courthouse Temporary Construction Fund		—	—	400,242	563,665			
Parks Acquisition and Development Fund		—	—	—	1,204,422			

State Controller Schedules County Budget Act January 2010 Edition, revision #1		County of San Mateo Summary of Financing Uses by Function and Fund Governmental Funds Fiscal Year 2014-2015				Schedule 7
Description	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5		
Capital Projects Fund	—	—	—	—	1,193,296	
Debt Service Fund	—	—	18,337,155	—	18,651,562	
Total Obligated Fund Balances	\$—	\$—	\$253,847,755	\$—	\$296,760,613	
Total Financing Uses	\$1,096,679,663	\$1,292,446,833	\$1,693,735,703	\$1,826,306,636		
Summarization by Fund						
General Fund	\$990,582,979	\$1,179,478,083	\$1,383,362,894	\$1,494,908,690		
Emergency Medical Services Fund	2,345,530	2,407,956	5,375,470	5,617,153		
IHSS Public Authority Fund	15,785,107	15,724,730	19,427,449	19,427,449		
Fish and Game Propagation Fund	150	10,000	15,661	75,477		
Structural Fire Protection Fund	6,044,834	6,257,136	9,710,671	11,016,166		
Road Fund	23,353,903	23,857,511	41,403,564	56,244,035		
Half-Cent Transportation Fund	1,472,241	2,035,075	3,305,229	4,538,150		
Road Improvement Fund	1,125	390,003	3,773,703	3,916,399		
Solid Waste Fund	1,931,313	1,819,220	4,295,908	5,572,897		
Waste Management	1,654,984	1,507,062	4,202,974	6,830,704		
Accumulated Capital Outlay Fund	20	—	87,053,358	87,054,792		
Criminal Justice Temporary Construction Fund	1,100,000	1,100,000	2,738,442	2,812,862		
Courthouse Temporary Construction Fund	1,327,071	1,285,003	1,732,322	1,895,745		
Parks Acquisition and Development Fund	1,128,120	2,137,768	3,719,169	4,473,591		
Capital Projects Fund	19,561,980	24,124,189	75,412,059	73,401,289		
Debt Service Fund	30,390,304	30,313,097	48,206,830	48,521,237		
Total Summarization by Fund	\$1,096,679,663	\$1,292,446,833	\$1,693,735,703	\$1,826,306,636		

Slate Controller Schedules		County of San Mateo			Schedule 8
County Budget Act		Detail of Financing Uses by Function, Activity and Budget Unit			
January 2010 Edition, revision #1		Governmental Funds			
		Fiscal Year 2014-2015			
Function, Activity and Budget Unit	2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	

General				
Legislation and Administration				
Non-Departmental Services	\$50,850,689	\$211,093,331	\$136,469,290	\$168,378,538
County Manager/Clerk of the Board	6,860,919	6,305,384	8,682,014	16,254,839
Board of Supervisors	3,111,051	3,227,017	4,618,257	4,618,257
Total Legislation and Administration	\$60,822,659	\$220,625,732	\$149,769,561	\$189,251,634
Finance				
Treasurer - Tax Collector	\$4,801,636	\$7,117,052	\$8,210,175	\$8,313,819
Controller's Office	8,380,515	8,704,305	8,727,958	8,996,214
Assessor-County Clerk-Recorder	17,773,225	19,354,677	19,150,431	20,558,431
Total Finance	\$30,955,376	\$35,176,034	\$36,088,564	\$37,868,464
Counsel				
County Counsel	\$6,592,692	\$7,778,182	\$9,522,080	\$9,527,184
Total Counsel	\$6,592,692	\$7,778,182	\$9,522,080	\$9,527,184
Personnel				
Shared Services	\$1,598,640	\$1,522,265	\$1,626,626	\$1,798,113
Human Resources Department	8,257,332	7,870,254	9,329,844	9,754,199
Total Personnel	\$9,855,972	\$9,392,519	\$10,956,470	\$11,552,312
Other General				
Real Property Services	\$2,620,307	\$2,999,819	\$3,043,053	\$3,043,053
Information Services Department	14,867,768	14,737,047	12,992,206	19,837,618
Public Works-General Fund	5,937,902	4,519,344	7,461,230	7,691,006
Engineering Services	3,346,030	3,623,041	4,856,678	5,063,498
Facilities Services	7,971,398	9,709,747	10,560,493	10,995,481
Vehicle and Equipment Services	193,319	212,360	231,007	231,007
Utilities	2,334,738	2,555,662	3,138,293	4,576,954
Total Other General	\$37,271,462	\$38,357,021	\$42,282,960	\$51,438,617
Total General	\$145,498,161	\$311,329,488	\$248,619,635	\$299,638,211

State Controller Schedules County Budget Act January 2010 Edition, revision #1		County of San Mateo Detail of Financing Uses by Function, Activity and Budget Unit Governmental Funds Fiscal Year 2014-2015			Schedule 8
Function, Activity and Budget Unit	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5	

Public Protection				
Judicial				
Private Defender Program	\$16,921,735	\$17,255,047	\$17,513,277	\$17,516,277
County Support of the Courts	20,387,597	19,966,725	20,690,765	20,690,765
District Attorney's Office	23,905,326	26,406,663	29,850,769	30,144,077
Grand Jury	569,668	493,626	554,693	554,693
Total Judicial	\$61,784,326	\$64,122,062	\$68,609,504	\$68,905,812
Detention and Corrections				
Probation Department	\$71,802,349	\$75,969,227	\$82,034,877	\$82,325,485
Sheriff's Office	172,896,902	178,692,016	201,494,323	203,621,373
Message Switch	606,160	462,954	543,397	540,080
Total Detention and Corrections	\$245,305,411	\$255,124,197	\$284,072,597	\$286,486,938
Fire Protection				
Structural Fire Fund	\$6,044,834	\$6,257,136	\$8,057,324	\$8,410,879
Fire Protection Services	6,050,669	6,335,837	9,559,924	11,866,155
Total Fire Protection	\$12,095,503	\$12,592,973	\$17,617,248	\$20,277,034
Other Protection				
Fish and Game Propagation Fund	\$150	\$10,000	\$10,000	\$10,000
Planning and Building	6,248,453	7,662,439	11,345,364	9,480,652
Local Agency Formation Commission	175,713	186,403	321,708	332,974
Coroner's Office	2,543,206	2,565,875	2,788,497	2,795,483
Department of Child Support Services	10,737,954	10,756,102	11,897,259	11,620,913
Agricultural Commissioner/Sealer	4,372,877	4,449,268	4,743,594	4,777,410
Public Safety Communications	9,527,119	10,312,192	10,497,801	10,737,099
Total Other Protection	\$33,605,471	\$35,942,279	\$41,604,223	\$39,754,531
Total Public Protection	\$352,790,710	\$367,781,511	\$411,903,572	\$415,424,315
Public Ways and Facilities				
Public Ways				
Road Improvement Fund	\$1,125	\$390,003	\$422,500	\$—
Half-Cent Transportation Fund	1,472,241	2,035,075	3,305,229	4,538,150

State Controller Schedules County Budget Act January 2010 Edition, revision #1		County of San Mateo Detail of Financing Uses by Function, Activity and Budget Unit Governmental Funds Fiscal Year 2014-2015				Schedule 8
Function, Activity and Budget Unit		2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1		2	3	4	5	
Road Fund		23,353,903	23,857,511	36,011,607	34,813,063	
	Total Public Ways	\$24,827,269	\$26,282,589	\$39,739,336	\$39,351,213	
	Total Public Ways and Facilities	\$24,827,269	\$26,282,589	\$39,739,336	\$39,351,213	
Health and Sanitation						
Health						
Health IT		\$—	\$347,260	\$2,225,554	\$3,049,116	
Health Coverage Unit		7,235,739	6,790,291	7,021,864	7,233,292	
Waste Management Fund		1,654,984	1,507,062	3,538,698	4,174,698	
Solid Waste Fund		1,931,313	1,819,220	2,634,072	3,059,072	
Emergency Medical Services Fund		2,345,530	2,407,956	2,840,281	2,840,281	
Correctional Health Services		9,003,711	10,025,028	10,791,476	11,104,912	
Family Health Services		24,740,377	26,391,669	28,677,787	29,102,603	
Behavioral Health and Recovery Services		136,290,481	135,617,363	144,509,473	151,593,576	
Environmental Health Services		12,620,569	13,739,930	14,594,229	15,066,490	
Emergency Medical Services GF		5,011,241	5,189,108	5,760,359	5,760,970	
Public Health, Policy and Planning		24,142,556	24,662,210	25,703,516	25,940,298	
Health Administration		1,008,114	1,200,713	10,090,592	10,327,078	
	Total Health	\$225,984,615	\$229,697,810	\$258,387,901	\$269,252,386	
Hospital Care						
Contributions to Medical Center		\$77,570,176	\$62,517,493	\$58,866,109	\$58,866,109	
	Total Hospital Care	\$77,570,176	\$62,517,493	\$58,866,109	\$58,866,109	
	Total Health and Sanitation	\$303,554,791	\$292,215,303	\$317,254,010	\$328,118,495	
Public Assistance						
Administration						
Workforce and Economic Development		\$7,487,170	\$5,597,138	\$6,889,165	\$7,532,593	
Human Services Agency		153,211,235	169,678,563	191,084,945	194,894,821	
	Total Administration	\$160,698,405	\$175,275,702	\$197,974,110	\$202,427,414	
Other Assistance						
IHSS Public Authority Fund		\$15,785,107	\$15,724,730	\$18,565,494	\$18,565,494	
Department of Housing		8,335,006	11,232,409	10,350,437	10,350,437	

State Controller Schedules County Budget Act January 2010 Edition, revision #1		County of San Mateo Detail of Financing Uses by Function, Activity and Budget Unit Governmental Funds Fiscal Year 2014-2015				Schedule 8
Function, Activity and Budget Unit		2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1		2	3	4	5	
IHSS Public Authority GF		3,702,306	3,702,306	3,702,306	3,702,306	
Aging and Adult Services		19,961,460	20,320,035	25,255,126	25,265,620	
Total Other Assistance		\$47,783,880	\$50,979,480	\$57,873,363	\$57,883,857	
Total Public Assistance		\$208,482,284	\$226,255,181	\$255,847,473	\$260,311,271	
Recreation						
Recreation Facilities						
Parks Division		\$8,018,951	\$9,622,705	\$11,421,648	\$12,531,498	
Total Recreation Facilities		\$8,018,951	\$9,622,705	\$11,421,648	\$12,531,498	
Total Recreation		\$8,018,951	\$9,622,705	\$11,421,648	\$12,531,498	
Capital Projects						
Capital Projects						
Capital Projects Fund		\$19,561,980	\$24,124,189	\$75,412,059	\$72,207,993	
Parks Acquisition and Development Fund		1,128,120	2,137,768	3,719,169	3,269,169	
Courthouse Construction Fund		1,327,071	1,285,003	1,332,080	1,332,080	
Criminal Justice Construction Fund		1,100,000	1,100,000	1,100,000	1,100,000	
Accumulated Capital Outlay Fund		20	—	—	—	
Total Capital Projects		\$23,117,192	\$28,646,960	\$81,563,308	\$77,909,242	
Total Capital Projects		\$23,117,192	\$28,646,960	\$81,563,308	\$77,909,242	
Debt Service						
Debt Service Fund						
Debt Service Fund		\$30,390,304	\$30,313,097	\$29,869,675	\$29,869,675	
Total Debt Service Fund		\$30,390,304	\$30,313,097	\$29,869,675	\$29,869,675	
Total Debt Service		\$30,390,304	\$30,313,097	\$29,869,675	\$29,869,675	
Grand Total Financing Uses by Function		\$1,096,679,663	\$1,292,446,833	\$1,396,218,657	\$1,463,153,920	

Budget Unit: 1100B - Board of Supervisors
 Function: General
 Activity: Legislation and Administration

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Miscellaneous Revenue	\$—	\$1,318	\$—	\$—
Total Revenues	\$—	\$1,318	\$—	\$—
Salaries and Benefits	\$2,688,856	\$2,781,015	\$3,945,505	\$3,945,505
Services and Supplies	233,987	203,902	401,317	429,022
Other Charges	188,208	226,548	271,435	258,700
Other Financing Uses	—	15,552	—	15,830
Intrafund Transfers	—	—	—	(30,800)
Total Expenditures/Appropriations	\$3,111,051	\$3,227,017	\$4,618,257	\$4,618,257
Net Cost/(Revenue)	\$3,111,051	\$3,225,699	\$4,618,257	\$4,618,257

Budget Unit: 1200B - County Manager/Clerk of the Board

Function: General

Activity: Legislation and Administration

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Taxes	\$—	\$100,000	\$—	\$6,441,343
Intergovernmental Revenues	1,109,382	58,572	483,467	1,488,120
Charges for Services	83,420	102,519	55,250	55,250
Interfund Revenue	39,000	19,300	15,000	15,000
Miscellaneous Revenue	291,222	203,368	20,000	45,000
Total Revenues	\$1,523,024	\$483,759	\$573,717	\$8,044,713
Salaries and Benefits	\$4,154,912	\$4,104,713	\$6,096,463	\$6,411,760
Services and Supplies	2,149,995	1,793,466	2,278,450	8,694,885
Other Charges	693,498	682,677	787,518	1,814,277
Other Financing Uses	—	56,431	—	15,131
Intrafund Transfers	(137,486)	(331,904)	(480,417)	(681,214)
Total Expenditures/Appropriations	\$6,860,919	\$6,305,384	\$8,682,014	\$16,254,839
Net Cost/(Revenue)	\$5,337,895	\$5,821,626	\$8,108,297	\$8,210,126

Budget Unit: 8000B - Non-Departmental Services

Function: General

Activity: Legislation and Administration

Detail by Revenue Category and Expenditure Object	2014-15 Adopted by the Board of Supervisors				
	1	2	3	4	5
Taxes		\$412,377,379	\$477,851,650	\$388,882,689	\$413,799,457
Licenses, Permits and Franchises		394,645	416,193	394,645	394,645
Fines, Forfeitures and Penalties		178,031	212,806	—	—
Use of Money and Property		5,910,087	8,219,618	5,769,111	5,769,111
Intergovernmental Revenues		15,691,319	4,670,798	15,095,149	3,027,622
Charges for Services		2,067,282	598,858	162,584	672,404
Interfund Revenue		8,449,388	4,421,123	4,731,988	4,724,490
Miscellaneous Revenue		1,287,393	3,199,258	136,993	136,993
Other Financing Sources		23,308	115,241,162	—	—
Total Revenues		\$446,378,831	\$614,831,464	\$415,173,159	\$428,524,722
Salaries and Benefits		\$3,614,207	\$54,779,440	\$12,100,000	\$13,950,000
Services and Supplies		19,587,773	44,179,482	50,730,226	59,448,122
Other Charges		5,183,824	1,297,695	12,815,520	13,824,213
Fixed Assets		—	—	—	10,000,000
Other Financing Uses		23,120,026	112,259,421	61,320,905	71,827,006
Intrafund Transfers		(655,141)	(1,422,707)	(497,361)	(670,803)
Total Expenditures/Appropriations		\$50,850,689	\$211,093,331	\$136,469,290	\$168,378,538
Net Cost/(Revenue)		\$(395,528,142)	\$(403,738,133)	\$(278,703,869)	\$(260,146,184)

Budget Unit: 1300B - Assessor-County Clerk-Recorder

Function: General

Activity: Finance

Detail by Revenue Category and Expenditure Object	2012-13 Actual		2013-14 Actual		2014-15 Recommended		2014-15 Adopted by the Board of Supervisors	
	1	2	3	4	5	6	7	
Intergovernmental Revenues		\$28,766	\$10,833	\$21,000	\$21,000	\$21,000	\$21,000	
Charges for Services		10,723,240	10,073,321	9,003,485	9,003,485	9,003,485	9,003,485	
Miscellaneous Revenue		54,419	47,333	17,000	17,000	17,000	17,000	
Total Revenues		\$10,806,426	\$10,131,487	\$9,041,485	\$9,041,485	\$9,041,485	\$9,041,485	
Salaries and Benefits		\$13,949,938	\$14,982,199	\$16,547,622	\$16,547,622	\$16,547,622	\$16,547,622	
Services and Supplies		3,898,403	4,270,643	3,863,345	3,863,345	3,863,345	5,233,097	
Other Charges		1,989,067	989,664	1,718,464	1,718,464	1,718,464	1,058,331	
Fixed Assets		264,272	370,269	—	—	—	37,000	
Other Financing Uses		—	660,473	—	—	—	661,381	
Intrafund Transfers		(2,328,455)	(1,918,572)	(2,979,000)	(2,979,000)	(2,979,000)	(2,979,000)	
Total Expenditures/Appropriations		\$17,773,225	\$19,354,677	\$19,150,431	\$19,150,431	\$19,150,431	\$20,558,431	
Net Cost/(Revenue)		\$6,966,799	\$9,223,190	\$10,108,946	\$10,108,946	\$10,108,946	\$11,516,946	

Budget Unit: 1400B - Controller's Office

Function: General

Activity: Finance

Detail by Revenue Category and Expenditure Object	2014-15 Adopted by the Board of Supervisors				
	1	2	3	4	5
Use of Money and Property		\$—	\$349	\$—	\$—
Intergovernmental Revenues		493,182	175,121	250,000	250,000
Charges for Services		1,544,442	1,703,887	1,409,506	1,392,036
Interfund Revenue		87,392	23,015	1,210	1,210
Miscellaneous Revenue		74,597	139,993	2,000	60,310
Total Revenues		\$2,199,613	\$2,042,364	\$1,662,716	\$1,703,556
Salaries and Benefits		\$5,139,385	\$5,529,963	\$6,128,935	\$7,643,378
Services and Supplies		593,549	565,417	783,153	1,800,763
Other Charges		2,790,020	2,777,287	2,148,989	2,163,243
Other Financing Uses		—	224,184	—	224,429
Intrafund Transfers		(142,439)	(392,546)	(333,119)	(2,835,599)
Total Expenditures/Appropriations		\$8,380,515	\$8,704,305	\$8,727,958	\$8,996,214
Net Cost/(Revenue)		\$6,180,902	\$6,661,942	\$7,065,242	\$7,292,658

Budget Unit: 1500B - Treasurer - Tax Collector

Function: General

Activity: Finance

Detail by Revenue Category and Expenditure Object	2014-15 Adopted by the Board of Supervisors				
	1	2	3	4	5
Licenses, Permits and Franchises		\$4,285	\$3,063	\$3,650	\$3,650
Use of Money and Property		81,916	61,946	30,000	30,000
Charges for Services		4,616,269	5,196,688	4,129,654	4,129,654
Interfund Revenue		682,555	710,539	631,000	631,000
Miscellaneous Revenue		132,245	184,502	81,500	81,500
Total Revenues		\$5,517,271	\$6,156,737	\$4,875,804	\$4,875,804
Salaries and Benefits		\$5,936,322	\$6,239,467	\$7,646,240	\$7,646,240
Services and Supplies		958,418	1,129,782	2,786,737	2,786,737
Other Charges		1,031,021	2,564,331	843,740	723,892
Other Financing Uses		—	223,112	—	223,492
Intrafund Transfers		(3,124,124)	(3,039,641)	(3,066,542)	(3,066,542)
Total Expenditures/Appropriations		\$4,801,636	\$7,117,052	\$8,210,175	\$8,313,819
Net Cost/(Revenue)		\$(715,635)	\$960,314	\$3,334,371	\$3,438,015

Budget Unit: 1600B - County Counsel

Function: General

Activity: Counsel

Detail by Revenue Category and Expenditure Object	2014-15 Adopted by the Board of Supervisors				
	1	2	3	4	5
Charges for Services		\$4,300,467	\$3,970,469	\$3,625,226	\$3,625,226
Interfund Revenue		1,121	4,742	—	—
Miscellaneous Revenue		16,631	112,618	10,000	10,000
Total Revenues		\$4,318,219	\$4,087,829	\$3,635,226	\$3,635,226
Salaries and Benefits		\$7,632,922	\$8,600,170	\$9,341,416	\$9,328,916
Services and Supplies		733,130	638,696	866,320	866,320
Other Charges		443,139	472,104	474,345	465,851
Fixed Assets		—	—	10,000	10,000
Other Financing Uses		—	25,641	—	26,098
Intrafund Transfers		(2,216,499)	(1,958,429)	(1,170,001)	(1,170,001)
Total Expenditures/Appropriations		\$6,592,692	\$7,778,182	\$9,522,080	\$9,527,184
Net Cost/(Revenue)		\$2,274,473	\$3,690,353	\$5,886,854	\$5,891,958

Budget Unit: 1700B - Human Resources Department

Function: General

Activity: Personnel

Detail by Revenue Category and Expenditure Object	2014-15 Adopted by the Board of Supervisors				
	1	2	3	4	5
Intergovernmental Revenues			\$1,779	\$—	\$—
Charges for Services	\$—	163,153	171,258	241,942	241,942
Interfund Revenue	4,332,070	4,332,070	4,112,673	4,560,890	4,560,890
Miscellaneous Revenue	187,362	187,362	171,370	257,100	257,100
Other Financing Sources	—	—	—	250,000	250,000
Total Revenues	\$4,682,585	\$4,682,585	\$4,457,080	\$5,309,932	\$5,309,932
Salaries and Benefits		\$7,107,852	\$7,230,911	\$8,026,303	\$8,182,221
Services and Supplies	1,818,050	1,818,050	1,866,955	2,136,484	2,335,839
Other Charges	561,678	561,678	680,802	708,289	671,264
Fixed Assets	—	—	—	250,000	475,000
Other Financing Uses	—	—	30,210	—	37,025
Intrafund Transfers	(1,230,249)	(1,230,249)	(1,938,624)	(1,791,232)	(1,947,150)
Total Expenditures/Appropriations	\$8,257,332	\$8,257,332	\$7,870,254	\$9,329,844	\$9,754,199
Net Cost/(Revenue)	\$3,574,747	\$3,574,747	\$3,413,173	\$4,019,912	\$4,444,267

Budget Unit: 1780B - Shared Services

Function: General

Activity: Personnel

Detail by Revenue Category and Expenditure Object	2012-13 Actual		2013-14 Actual		2014-15 Recommended		2014-15 Adopted by the Board of Supervisors	
	1	2	3	4	5	5	5	
Use of Money and Property		\$8,140	\$3,755	\$10,000	\$10,000	\$10,000	\$10,000	
Charges for Services		8,636	7,664	7,532	7,532	7,532	7,532	
Interfund Revenue		133,724	72,046	148,955	148,955	148,955	165,769	
Miscellaneous Revenue		96,419	94,361	90,200	90,200	90,200	90,200	
Other Financing Sources		2,596	2,796	2,200	2,200	2,200	2,200	
Total Revenues		\$249,515	\$180,622	\$258,887	\$258,887	\$258,887	\$275,701	
Salaries and Benefits		\$1,357,819	\$1,266,377	\$1,398,996	\$1,398,996	\$1,398,996	\$1,550,065	
Services and Supplies		151,143	132,879	136,894	136,894	136,894	136,894	
Other Charges		202,502	200,996	213,298	213,298	213,298	226,792	
Fixed Assets		—	79,652	—	—	—	—	
Other Financing Uses		—	6,776	—	—	—	6,924	
Intrafund Transfers		(112,825)	(164,414)	(122,562)	(122,562)	(122,562)	(122,562)	
Total Expenditures/Appropriations		\$1,598,640	\$1,522,265	\$1,626,626	\$1,626,626	\$1,626,626	\$1,798,113	
Net Cost/(Revenue)		\$1,349,125	\$1,341,643	\$1,367,739	\$1,367,739	\$1,367,739	\$1,522,412	

Budget Unit: 1220B - Real Property Services
 Function: General
 Activity: Other General

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Use of Money and Property	\$304,122	\$294,093	\$256,460	\$256,460
Charges for Services	14,803	7,500	20,000	20,000
Interfund Revenue	3,221,103	2,524,603	2,304,132	2,304,132
Total Revenues	\$3,540,029	\$2,826,196	\$2,580,592	\$2,580,592
Salaries and Benefits	\$423,442	\$585,485	\$666,586	\$666,586
Services and Supplies	51,282	128,206	144,235	144,235
Other Charges	14,764,726	14,762,169	15,134,286	15,130,698
Other Financing Uses	—	3,525	—	3,588
Intrafund Transfers	(12,619,143)	(12,479,565)	(12,902,054)	(12,902,054)
Total Expenditures/Appropriations	\$2,620,307	\$2,999,819	\$3,043,053	\$3,043,053
Net Cost/(Revenue)	\$(919,722)	\$173,623	\$462,461	\$462,461

Budget Unit: 1800B - Information Services Department

Function: General

Activity: Other General

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Taxes	\$—	\$629,993	\$3,255,000	\$6,155,008
Use of Money and Property	161,047	182,199	170,000	170,000
Intergovernmental Revenues	—	5,415,104	1,222,000	1,459,900
Charges for Services	3,171,928	2,716,801	2,949,333	2,813,664
Interfund Revenue	13,464,899	8,377,121	5,628,618	5,628,618
Miscellaneous Revenue	18,437	762,990	—	—
Total Revenues	\$16,816,311	\$18,084,208	\$13,224,951	\$16,227,190
Salaries and Benefits	\$18,922,582	\$18,451,025	\$20,741,785	\$20,741,785
Services and Supplies	29,323,796	39,708,934	40,776,006	53,281,645
Other Charges	1,364,986	1,607,186	2,933,976	2,695,043
Fixed Assets	1,136,813	2,818,899	7,425,000	9,255,875
Other Financing Uses	285,804	509,243	286,089	515,475
Intrafund Transfers	(36,166,213)	(48,358,240)	(59,170,650)	(66,652,205)
Total Expenditures/Appropriations	\$14,867,768	\$14,737,047	\$12,992,206	\$19,837,618
Net Cost/(Revenue)	\$(1,948,543)	\$(3,347,161)	\$(232,745)	\$3,610,428

Budget Unit: 4510B - Public Works-General Fund
 Function: General
 Activity: Other General

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Taxes	\$—	\$25,963	\$75,500	\$129,537
Intergovernmental Revenues	—	25,000	30,000	30,000
Charges for Services	928,521	829,215	1,109,811	1,144,950
Interfund Revenue	4,804,885	3,583,903	6,209,544	6,350,144
Miscellaneous Revenue	77,337	55,264	36,375	36,375
Total Revenues	\$5,810,743	\$4,519,344	\$7,461,230	\$7,691,006
Salaries and Benefits	\$4,547,718	\$4,652,911	\$5,254,856	\$5,295,456
Services and Supplies	580,065	509,574	828,332	1,045,449
Other Charges	1,749,471	845,198	2,050,654	1,864,180
Fixed Assets	40,735	36,075	105,000	105,000
Other Financing Uses	—	264,411	—	221,613
Intrafund Transfers	(980,086)	(1,788,823)	(777,612)	(840,692)
Total Expenditures/Appropriations	\$5,937,902	\$4,519,344	\$7,461,230	\$7,691,006
Net Cost/(Revenue)	\$127,159	\$—	\$—	\$—

Budget Unit: 4600B - Engineering Services
 Function: General
 Activity: Other General

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Intergovernmental Revenues	\$527,918	\$—	\$—	\$—
Charges for Services	54,332	51,490	41,000	41,000
Interfund Revenue	2,963,286	3,382,660	4,717,554	4,717,554
Miscellaneous Revenue	1,370	1,588	1,500	1,500
Total Revenues	\$3,546,906	\$3,435,737	\$4,760,054	\$4,760,054
Salaries and Benefits	\$3,035,569	\$3,366,614	\$4,110,038	\$4,110,038
Services and Supplies	725,500	430,587	683,009	889,829
Other Charges	444,087	101,047	270,746	163,167
Fixed Assets	—	5,028	—	—
Other Financing Uses	—	102,638	—	107,579
Intrafund Transfers	(859,126)	(382,872)	(207,115)	(207,115)
Total Expenditures/Appropriations	\$3,346,030	\$3,623,041	\$4,856,678	\$5,063,498
Net Cost/(Revenue)	\$(200,876)	\$187,304	\$96,624	\$303,444

Budget Unit: 4730B - Facilities Services

Function: General

Activity: Other General

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Use of Money and Property	\$681,388	\$720,673	\$732,435	\$729,529
Intergovernmental Revenues	554,376	918,636	808,608	808,608
Charges for Services	—	866	3,000	3,000
Interfund Revenue	6,214,182	7,638,794	8,233,159	8,167,017
Miscellaneous Revenue	333,341	571,920	314,100	314,100
Total Revenues	\$7,783,287	\$9,850,889	\$10,091,302	\$10,022,254
Salaries and Benefits	\$10,740,707	\$11,343,256	\$12,734,609	\$12,734,609
Services and Supplies	11,175,940	12,479,492	13,089,153	13,415,700
Other Charges	1,762,148	1,368,480	1,731,005	1,442,148
Fixed Assets	—	15,757	—	—
Other Financing Uses	—	292,372	—	320,835
Intrafund Transfers	(15,707,397)	(15,789,610)	(16,994,274)	(16,917,811)
Total Expenditures/Appropriations	\$7,971,398	\$9,709,747	\$10,560,493	\$10,995,481
Net Cost/(Revenue)	\$188,111	\$(141,143)	\$469,191	\$973,227

Budget Unit: 4760B - Vehicle and Equipment Services

Function: General

Activity: Other General

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Interfund Revenue	\$193,289	\$212,360	\$231,007	\$231,007
Miscellaneous Revenue	30	—	—	—
Total Revenues	\$193,319	\$212,360	\$231,007	\$231,007
Salaries and Benefits	\$183,273	\$203,013	\$207,147	\$207,147
Services and Supplies	6,439	8,622	13,862	13,862
Other Charges	3,607	3,821	9,998	9,998
Intrafund Transfers	—	(3,096)	—	—
Total Expenditures/Appropriations	\$193,319	\$212,360	\$231,007	\$231,007

Net Cost/(Revenue)	\$—	\$—	\$—	\$—
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Budget Unit: 4840B - Utilities
 Function: General
 Activity: Other General

Detail by Revenue Category and Expenditure Object	2012-13 Actual		2013-14 Actual		2014-15 Recommended		2014-15 Adopted by the Board of Supervisors	
	1	2	3	4	5	6	7	
Licenses, Permits and Franchises		\$565,900	\$587,879	\$525,000	\$525,000	\$525,000		
Use of Money and Property		—	—	—	—	—		
Intergovernmental Revenues		733,514	349,842	390,000	390,000	1,138,741		
Charges for Services		1,304	1,028	—	—	—		
Interfund Revenue		1,379,489	1,592,334	2,344,450	2,344,450	2,344,450		
Miscellaneous Revenue		13,641	11,413	9,000	9,000	9,000		
Total Revenues		\$2,693,848	\$2,542,496	\$3,268,450	\$3,268,450	\$4,017,191		
Salaries and Benefits		\$1,360,432	\$1,425,201	\$1,483,418	\$1,483,418	\$1,483,418		
Services and Supplies		858,832	1,036,109	1,329,533	1,329,533	2,164,640		
Other Charges		120,970	462,913	340,767	340,767	907,729		
Other Financing Uses		—	35,597	—	—	36,592		
Intrafund Transfers		(5,497)	(404,158)	(15,425)	(15,425)	(15,425)		
Total Expenditures/Appropriations		\$2,334,738	\$2,555,662	\$3,138,293	\$3,138,293	\$4,576,954		
Net Cost/(Revenue)		\$(359,110)	\$13,166	\$(130,157)	\$(130,157)	\$559,763		

Budget Unit: 1920B - Grand Jury
Function: Public Protection
Activity: Judicial

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Total Revenues	\$—	\$—	\$—	\$—
Salaries and Benefits	\$49,847	\$58,637	\$57,569	\$57,569
Services and Supplies	519,148	434,450	496,524	496,524
Other Charges	673	539	600	600
Total Expenditures/Appropriations	\$569,668	\$493,626	\$554,693	\$554,693
Net Cost/(Revenue)	\$569,668	\$493,626	\$554,693	\$554,693

Budget Unit: 2510B - District Attorney's Office
 Function: Public Protection
 Activity: Judicial

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Fines, Forfeitures and Penalties	\$721,630	\$400,000	\$400,000	\$400,000
Intergovernmental Revenues	11,901,031	13,314,537	14,978,129	15,271,437
Charges for Services	—	10,521	—	—
Miscellaneous Revenue	355,631	261,607	130,000	130,000
Total Revenues	\$12,978,292	\$13,986,665	\$15,508,129	\$15,801,437
Salaries and Benefits	\$21,584,121	\$23,019,027	\$25,023,423	\$25,293,262
Services and Supplies	1,069,535	1,459,724	2,478,903	2,465,907
Other Charges	1,594,010	1,755,091	2,299,261	2,171,075
Fixed Assets	26,690	10,241	49,182	49,182
Other Financing Uses	—	163,080	—	164,651
Intrafund Transfers	(369,030)	(500)	—	—
Total Expenditures/Appropriations	\$23,905,326	\$26,406,663	\$29,850,769	\$30,144,077
Net Cost/(Revenue)	\$10,927,033	\$12,419,998	\$14,342,640	\$14,342,640

Budget Unit: 2700B - County Support of the Courts

Function: Public Protection

Activity: Judicial

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Licenses, Permits and Franchises	\$—	\$63,788	\$—	\$—
Fines, Forfeitures and Penalties	7,029,297	6,561,316	6,935,700	6,935,700
Charges for Services	2,082,163	1,572,235	2,048,100	2,048,100
Miscellaneous Revenue	1,044,843	864,335	966,834	966,834
Total Revenues	\$10,156,303	\$9,061,675	\$9,950,634	\$9,950,634
Salaries and Benefits	\$463,668	\$478,632	\$505,000	\$505,000
Services and Supplies	721,382	710,172	1,084,052	1,084,052
Other Charges	19,202,547	18,773,080	19,101,713	19,096,785
Other Financing Uses	—	4,842	—	4,928
Total Expenditures/Appropriations	\$20,387,597	\$19,966,725	\$20,690,765	\$20,690,765
Net Cost/(Revenue)	\$10,231,294	\$10,905,050	\$10,740,131	\$10,740,131

Budget Unit: 2800B - Private Defender Program
 Function: Public Protection
 Activity: Judicial

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Charges for Services	\$651,602	\$591,653	\$629,982	\$629,982
Interfund Revenue	489,988	367,596	320,000	323,000
Total Revenues	\$1,141,590	\$959,249	\$949,982	\$952,982
Services and Supplies	\$16,860,272	\$17,197,477	\$17,455,440	\$17,455,440
Other Charges	61,463	14,011	57,837	17,253
Other Financing Uses	—	43,560	—	43,584
Total Expenditures/Appropriations	\$16,921,735	\$17,255,047	\$17,513,277	\$17,516,277
Net Cost/(Revenue)	\$15,780,144	\$16,295,798	\$16,563,295	\$16,563,295

Budget Unit: 1940B - Message Switch
 Function: Public Protection
 Activity: Detention and Corrections

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Charges for Services	\$536,191	\$527,711	\$520,928	\$520,928
Interfund Revenue	1,843	2,795	6,199	2,882
Total Revenues	\$538,034	\$530,506	\$527,127	\$523,810
Services and Supplies	\$416,873	\$381,432	\$466,657	\$466,657
Other Charges	267,086	270,894	270,991	270,991
Fixed Assets	103,790	—	—	—
Intrafund Transfers	(181,589)	(189,373)	(194,251)	(197,568)
Total Expenditures/Appropriations	\$606,160	\$462,954	\$543,397	\$540,080
Net Cost/(Revenue)	\$68,126	\$(67,552)	\$16,270	\$16,270

Budget Unit: 3000B - Sheriff's Office
 Function: Public Protection
 Activity: Detention and Corrections

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Taxes	\$—	\$159,446	\$514,149	\$514,149
Licenses, Permits and Franchises	3,065	3,603	2,100	2,100
Fines, Forfeitures and Penalties	271,129	297,118	293,636	293,636
Use of Money and Property	400	—	—	—
Intergovernmental Revenues	70,487,412	66,759,436	89,053,576	91,180,626
Charges for Services	10,483,011	10,617,591	10,370,321	10,370,321
Interfund Revenue	3,752,691	4,197,096	3,581,778	3,581,778
Miscellaneous Revenue	1,140,232	1,300,362	863,986	863,986
Other Financing Sources	18,800	21,150	—	—
Total Revenues	\$86,156,740	\$83,355,804	\$104,679,546	\$106,806,596
Salaries and Benefits	\$135,313,557	\$137,934,084	\$152,925,427	\$153,180,726
Services and Supplies	14,232,204	14,590,397	20,967,561	21,737,101
Other Charges	18,132,954	22,681,292	22,153,315	21,689,470
Fixed Assets	4,080,804	3,593,433	6,128,293	7,365,691
Other Financing Uses	2,415,087	1,388,188	904,997	1,451,314
Intrafund Transfers	(1,277,703)	(1,495,377)	(1,585,270)	(1,802,929)
Total Expenditures/Appropriations	\$172,896,902	\$178,692,016	\$201,494,323	\$203,621,373
Net Cost/(Revenue)	\$86,740,162	\$95,336,213	\$96,814,777	\$96,814,777

Budget Unit: 3200B - Probation Department
Function: Public Protection
Activity: Detention and Corrections

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Fines, Forfeitures and Penalties	\$23,168	\$18,881	\$22,100	\$22,100
Intergovernmental Revenues	32,260,618	33,258,937	34,841,699	33,837,046
Charges for Services	1,412,074	1,497,493	1,340,834	1,340,834
Interfund Revenue	—	3,490	—	—
Miscellaneous Revenue	208,386	240,997	175,775	175,775
Total Revenues	\$33,904,246	\$35,019,798	\$36,380,408	\$35,375,755
Salaries and Benefits	\$51,288,254	\$54,030,890	\$58,359,572	\$58,359,572
Services and Supplies	22,409,503	24,314,259	25,143,368	25,129,333
Other Charges	15,822,246	8,076,297	16,630,445	8,125,397
Fixed Assets	—	755,227	526,956	1,822,217
Other Financing Uses	—	7,508,134	—	7,514,430
Intrafund Transfers	(17,717,655)	(18,715,581)	(18,625,464)	(18,625,464)
Total Expenditures/Appropriations	\$71,802,349	\$75,969,227	\$82,034,877	\$82,325,485
Net Cost/(Revenue)	\$37,898,103	\$40,949,429	\$45,654,469	\$46,949,730

Budget Unit: 3580B - Fire Protection Services
 Function: Public Protection
 Activity: Fire Protection

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Taxes	\$—	\$47,324	\$1,500,000	\$3,452,676
Interfund Revenue	6,044,834	6,255,999	8,057,324	8,410,879
Miscellaneous Revenue	5,835	32,514	2,600	2,600
Total Revenues	\$6,050,669	\$6,335,837	\$9,559,924	\$11,866,155
Salaries and Benefits	\$1,982	\$2,785	\$1,982	\$1,982
Services and Supplies	5,873,000	6,061,944	7,611,406	7,956,836
Other Charges	157,324	160,814	163,948	169,845
Fixed Assets	18,363	27,930	1,600,000	3,552,676
Other Financing Uses	—	82,364	182,588	184,816
Total Expenditures/Appropriations	\$6,050,669	\$6,335,837	\$9,559,924	\$11,866,155
Net Cost/(Revenue)	\$—	\$—	\$—	\$—

Budget Unit: 3550B - Structural Fire Fund (00108)
 Function: Public Protection
 Activity: Fire Protection

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Taxes	\$5,225,196	\$5,390,390	\$4,944,194	\$4,944,194
Use of Money and Property	47,367	67,272	42,000	42,000
Intergovernmental Revenues	36,266	1,737,362	2,016,811	2,016,811
Charges for Services	295,559	324,191	290,000	290,000
Miscellaneous Revenue	7,020	43,417	18,683	18,683
Other Financing Sources	1,253,000	—	—	—
Total Revenues	\$6,864,407	\$7,562,631	\$7,311,688	\$7,311,688
Services and Supplies	\$6,044,834	\$6,257,136	\$8,057,324	\$8,410,879
Total Expenditures/Appropriations	\$6,044,834	\$6,257,136	\$8,057,324	\$8,410,879
Net Cost/(Revenue)	\$(819,574)	\$(1,305,495)	\$745,636	\$1,099,191

Budget Unit: 1240B - Public Safety Communications
 Function: Public Protection
 Activity: Other Protection

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Intergovernmental Revenues	\$2,472,287	\$2,662,015	\$2,662,015	\$2,662,015
Charges for Services	4,468,848	4,675,947	4,831,340	4,831,340
Interfund Revenue	10,607	8,519	9,239	9,239
Miscellaneous Revenue	139,304	98,815	85,000	85,000
Total Revenues	\$7,091,046	\$7,445,297	\$7,587,594	\$7,587,594
Salaries and Benefits	\$8,876,694	\$9,530,013	\$9,636,549	\$9,888,209
Services and Supplies	456,441	591,142	516,835	516,835
Other Charges	421,704	508,297	552,405	541,051
Fixed Assets	—	25,027	108,000	78,000
Other Financing Uses	—	28,713	—	28,992
Intrafund Transfers	(227,720)	(371,000)	(315,988)	(315,988)
Total Expenditures/Appropriations	\$9,527,119	\$10,312,192	\$10,497,801	\$10,737,099
Net Cost/(Revenue)	\$2,436,073	\$2,866,895	\$2,910,207	\$3,149,505

Budget Unit: 1260B - Agricultural Commissioner/Sealer
 Function: Public Protection
 Activity: Other Protection

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Licenses, Permits and Franchises	\$641,102	\$627,450	\$633,391	\$633,391
Fines, Forfeitures and Penalties	35,666	26,639	—	—
Intergovernmental Revenues	2,228,282	2,335,140	2,250,354	2,250,354
Charges for Services	189,372	177,877	182,200	182,200
Miscellaneous Revenue	9,652	4,545	100	100
Total Revenues	\$3,104,073	\$3,171,650	\$3,066,045	\$3,066,045
Salaries and Benefits	\$3,690,328	\$3,805,874	\$3,954,518	\$3,954,518
Services and Supplies	112,103	146,531	256,123	257,439
Other Charges	560,963	491,223	532,953	527,264
Fixed Assets	—	—	—	32,500
Other Financing Uses	9,482	5,640	—	5,689
Total Expenditures/Appropriations	\$4,372,877	\$4,449,268	\$4,743,594	\$4,777,410
Net Cost/(Revenue)	\$1,268,804	\$1,277,618	\$1,677,549	\$1,711,365

Budget Unit: 2600B - Department of Child Support Services

Function: Public Protection

Activity: Other Protection

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Intergovernmental Revenues	\$10,737,954	\$10,756,102	\$11,476,562	\$11,414,133
Miscellaneous Revenue	—	—	420,697	206,780
Total Revenues	\$10,737,954	\$10,756,102	\$11,897,259	\$11,620,913
Salaries and Benefits	\$9,348,616	\$9,505,634	\$10,825,202	\$10,437,050
Services and Supplies	439,910	472,407	494,550	494,550
Other Charges	949,428	491,191	794,230	505,657
Other Financing Uses	—	289,037	—	290,179
Intrafund Transfers	—	(2,167)	(216,723)	(106,523)
Total Expenditures/Appropriations	\$10,737,954	\$10,756,102	\$11,897,259	\$11,620,913
Net Cost/(Revenue)	\$—	\$—	\$—	\$—

Budget Unit: 3300B - Coroner's Office
 Function: Public Protection
 Activity: Other Protection

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Licenses, Permits and Franchises	\$11,686	\$11,140	\$11,500	\$11,500
Intergovernmental Revenues	458,860	458,860	489,840	489,840
Charges for Services	245,007	215,147	255,000	255,000
Miscellaneous Revenue	25,644	36,480	7,138	7,138
Other Financing Sources	44,321	—	—	—
Total Revenues	\$785,518	\$721,627	\$763,478	\$763,478
Salaries and Benefits	\$1,641,889	\$1,541,341	\$1,773,502	\$1,773,502
Services and Supplies	551,345	612,103	690,137	705,137
Other Charges	308,393	393,617	324,858	303,207
Fixed Assets	41,579	5,421	—	—
Other Financing Uses	—	13,393	—	13,637
Total Expenditures/Appropriations	\$2,543,206	\$2,565,875	\$2,788,497	\$2,795,483
Net Cost/(Revenue)	\$1,757,688	\$1,844,248	\$2,025,019	\$2,032,005

Budget Unit: 3570B - Local Agency Formation Commission

Function: Public Protection

Activity: Other Protection

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Intergovernmental Revenues	\$154,918	\$197,272	\$228,336	\$228,336
Charges for Services	36,497	19,533	25,000	25,000
Miscellaneous Revenue	2,636	—	—	—
Total Revenues	\$194,051	\$216,805	\$253,336	\$253,336
Salaries and Benefits	\$207,812	\$235,349	\$258,772	\$275,211
Services and Supplies	26,173	25,086	130,616	125,443
Other Charges	19,187	24,605	46,438	46,438
Intrafund Transfers	(77,459)	(98,636)	(114,118)	(114,118)
Total Expenditures/Appropriations	\$175,713	\$186,403	\$321,708	\$332,974
Net Cost/(Revenue)	\$(18,339)	\$(30,402)	\$68,372	\$79,638

Budget Unit: 3800B - Planning and Building
 Function: Public Protection
 Activity: Other Protection

Detail by Revenue Category and Expenditure Object	2014-15 Adopted by the Board of Supervisors				
	1	2	3	4	
Taxes		\$—	\$42,157	\$3,080,000	\$—
Licenses, Permits and Franchises		2,906,885	3,245,735	2,740,595	2,740,595
Fines, Forfeitures and Penalties		14,450	32,676	15,000	15,000
Intergovernmental Revenues		84,287	—	—	280,000
Charges for Services		1,532,963	1,863,983	1,454,695	1,454,695
Interfund Revenue		84,816	60,008	107,000	—
Miscellaneous Revenue		108,137	288,572	182,309	354,366
Other Financing Sources		265	—	—	—
Total Revenues		\$4,731,803	\$5,533,132	\$7,579,599	\$4,844,656
Salaries and Benefits		\$6,029,212	\$6,237,164	\$7,492,161	\$8,056,806
Services and Supplies		4,823,417	1,057,457	1,361,982	2,086,470
Other Charges		526,005	615,702	3,649,233	783,084
Other Financing Uses		—	31,739	—	32,304
Intrafund Transfers		(5,130,182)	(279,623)	(1,158,012)	(1,478,012)
Total Expenditures/Appropriations		\$6,248,453	\$7,662,439	\$11,345,364	\$9,480,652
Net Cost/(Revenue)		\$1,516,650	\$2,129,307	\$3,765,765	\$4,635,996

Budget Unit: 3950B - Fish and Game Propagation Fund (00106)

Function: Public Protection

Activity: Other Protection

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Fines, Forfeitures and Penalties	\$1,389	\$1,267	\$950	\$950
Use of Money and Property	572	498	400	400
Miscellaneous Revenue	343	1,098	—	—
Total Revenues	\$2,304	\$2,862	\$1,350	\$1,350
Services and Supplies	\$150	\$10,000	\$10,000	\$10,000
Total Expenditures/Appropriations	\$150	\$10,000	\$10,000	\$10,000
Net Cost/(Revenue)	\$(2,154)	\$7,138	\$8,650	\$8,650

Budget Unit: 4520B - Road Fund (00110)
 Function: Public Ways and Facilities
 Activity: Public Ways

Detail by Revenue Category and Expenditure Object	2014-15 Adopted by the Board of Supervisors				
	1	2	3	4	
Licenses, Permits and Franchises		\$153,400	\$165,132	\$160,000	\$160,000
Use of Money and Property		238,490	222,699	276,832	276,832
Intergovernmental Revenues		20,648,781	23,886,261	25,585,147	22,382,603
Charges for Services		79,376	67,219	380,500	380,500
Interfund Revenue		1,293,617	1,054,699	591,072	591,072
Miscellaneous Revenue		503,256	1,044,637	170,000	170,000
Other Financing Sources		18,964	1,113,921	—	1,900,000
Total Revenues		\$22,935,885	\$27,554,568	\$27,163,551	\$25,861,007
Salaries and Benefits		\$8,538,006	\$9,050,904	\$10,155,560	\$10,155,560
Services and Supplies		10,449,688	9,397,749	23,499,499	22,300,955
Other Charges		961,144	915,163	1,416,548	1,413,440
Fixed Assets		5,233,018	6,452,020	940,000	940,000
Other Financing Uses		—	3,074	—	3,108
Intrafund Transfers		(1,827,953)	(1,961,400)	—	—
Total Expenditures/Appropriations		\$23,353,903	\$23,857,511	\$36,011,607	\$34,813,063
Net Cost/(Revenue)		\$418,019	\$(3,697,058)	\$8,848,056	\$8,952,056

Budget Unit: 4830B - Half-Cent Transportation Fund (00111)

Function: Public Ways and Facilities

Activity: Public Ways

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Taxes	\$2,137,072	\$2,236,259	\$1,865,199	\$1,865,199
Use of Money and Property	11,079	15,221	—	—
Charges for Services	49,813	102,169	75,000	75,000
Miscellaneous Revenue	186,086	—	—	—
Other Financing Sources	—	2,536	—	—
Total Revenues	\$2,384,051	\$2,356,186	\$1,940,199	\$1,940,199
Salaries and Benefits	\$160,468	\$163,855	\$58,812	\$2,760
Services and Supplies	1,198,739	1,158,427	2,355,042	2,686,978
Other Charges	113,033	77,132	891,375	118,755
Other Financing Uses	—	635,661	—	1,729,657
Total Expenditures/Appropriations	\$1,472,241	\$2,035,075	\$3,305,229	\$4,538,150
Net Cost/(Revenue)	\$(911,810)	\$(321,111)	\$1,365,030	\$2,597,951

Budget Unit: 4520B - Road Improvement Fund (00114)

Function: Public Ways and Facilities

Activity: Public Ways

Detail by Revenue Category and Expenditure Object	2012-13 Actual		2013-14 Actual		2014-15 Recommended		2014-15 Adopted by the Board of Supervisors	
	1	2	3	4	5	6	7	
Use of Money and Property		\$22,603	\$22,679	\$24,500	\$24,500	\$24,500	\$24,500	
Charges for Services		380,035	455,336	262,000	262,000	262,000	262,000	
Miscellaneous Revenue		17,072	54,683	—	—	—	—	
Total Revenues		\$419,710	\$532,699	\$286,500	\$286,500	\$286,500	\$286,500	
Services and Supplies		\$1,125	\$1,370	\$422,500	\$422,500	\$—	\$—	
Other Financing Uses		—	388,633	—	—	—	—	
Total Expenditures/Appropriations		\$1,125	\$390,003	\$422,500	\$422,500	\$—	\$—	
Net Cost/(Revenue)		\$(418,584)	\$(142,696)	\$136,000	\$136,000	\$(286,500)	\$(286,500)	

Budget Unit: 5500B - Health Administration
 Function: Health and Sanitation
 Activity: Health

Detail by Revenue Category and Expenditure Object	2014-15 Adopted by the Board of Supervisors				
	1	2	3	4	5
Intergovernmental Revenues		\$249,533	\$574,749	\$632,495	\$632,495
Charges for Services		—	431,437	856,745	1,102,738
Interfund Revenue		715,721	151,148	900,000	900,000
Miscellaneous Revenue		24	1,698	7,701,352	7,701,352
Total Revenues		\$965,278	\$1,159,031	\$10,090,592	\$10,336,585
Salaries and Benefits		\$2,474,601	\$2,293,069	\$2,599,777	\$2,682,759
Services and Supplies		596,939	1,016,319	1,391,111	1,544,615
Other Charges		1,098,213	128,569	769,673	768,318
Other Financing Uses		—	1,330	7,701,352	7,702,707
Intrafund Transfers		(3,161,639)	(2,238,574)	(2,371,321)	(2,371,321)
Total Expenditures/Appropriations		\$1,008,114	\$1,200,713	\$10,090,592	\$10,327,078
Net Cost/(Revenue)		\$42,837	\$41,681	\$—	\$ (9,507)

Budget Unit: 5510B - Health Coverage Unit
 Function: Health and Sanitation
 Activity: Health

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Intergovernmental Revenues	\$424,804	\$611,299	\$—	\$—
Charges for Services	1,259,930	2,166,294	1,783,601	1,550,936
Interfund Revenue	155,038	254,654	257,674	257,674
Miscellaneous Revenue	3,714,998	2,434,067	3,192,140	3,192,140
Total Revenues	\$5,554,769	\$5,466,314	\$5,233,415	\$5,000,750
Salaries and Benefits	\$3,327,051	\$3,632,500	\$3,691,233	\$3,691,233
Services and Supplies	6,452,733	5,667,367	5,825,309	5,825,309
Other Charges	108,162	136,424	154,250	154,250
Intrafund Transfers	(2,652,208)	(2,645,999)	(2,648,928)	(2,437,500)
Total Expenditures/Appropriations	\$7,235,739	\$6,790,291	\$7,021,864	\$7,233,292
Net Cost/(Revenue)	\$1,680,969	\$1,323,978	\$1,788,449	\$2,232,542

Budget Unit: 5550B - Public Health, Policy and Planning
 Function: Health and Sanitation
 Activity: Health

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Licenses, Permits and Franchises	\$723,321	\$859,250	\$646,425	\$646,425
Fines, Forfeitures and Penalties	208	413	—	—
Intergovernmental Revenues	13,188,412	13,862,598	14,357,850	13,476,952
Charges for Services	1,543,088	2,047,045	2,346,676	3,228,356
Interfund Revenue	1,382,281	1,621,469	1,349,127	1,499,127
Miscellaneous Revenue	192,130	177,853	251,251	251,251
Total Revenues	\$17,029,439	\$18,568,628	\$18,951,329	\$19,102,111
Salaries and Benefits	\$13,406,142	\$13,813,055	\$16,340,093	\$16,333,960
Services and Supplies	11,075,132	11,270,254	11,504,368	11,654,368
Other Charges	2,019,984	1,878,961	2,051,881	2,130,747
Other Financing Uses	—	13,238	—	14,049
Intrafund Transfers	(2,358,702)	(2,313,299)	(4,192,826)	(4,192,826)
Total Expenditures/Appropriations	\$24,142,556	\$24,662,210	\$25,703,516	\$25,940,298
Net Cost/(Revenue)	\$7,113,117	\$6,093,582	\$6,752,187	\$6,838,187

Budget Unit: 5560B - Health IT
 Function: Health and Sanitation
 Activity: Health

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Interfund Revenue	\$—	\$1,208,244	\$1,306,438	\$1,306,438
Miscellaneous Revenue	—	788,411	919,116	919,116
Total Revenues	\$—	\$1,996,655	\$2,225,554	\$2,225,554
Salaries and Benefits	\$—	\$1,191,791	\$2,255,402	\$2,255,402
Services and Supplies	—	662,301	1,129,826	1,953,388
Other Charges	—	297,884	748,537	748,537
Intrafund Transfers	—	(1,804,716)	(1,908,211)	(1,908,211)
Total Expenditures/Appropriations	\$—	\$347,260	\$2,225,554	\$3,049,116
Net Cost/(Revenue)	\$—	\$(1,649,394)	\$—	\$823,562

Budget Unit: 5600B - Emergency Medical Services GF
 Function: Health and Sanitation
 Activity: Health

Detail by Revenue Category and Expenditure Object	2014-15 Adopted by the Board of Supervisors				
	1	2	3	4	5
Licenses, Permits and Franchises		\$47,498	\$35,147	\$40,000	\$40,000
Fines, Forfeitures and Penalties		363,305	478,136	873,637	874,248
Charges for Services		63,160	55,014	70,000	70,000
Miscellaneous Revenue		4,537,278	4,608,014	4,776,722	4,776,722
Total Revenues		\$5,011,241	\$5,176,311	\$5,760,359	\$5,760,970
Salaries and Benefits		\$688,711	\$707,594	\$1,145,064	\$1,145,064
Services and Supplies		4,202,825	4,420,983	4,662,922	4,662,922
Other Charges		119,705	59,931	64,973	64,973
Other Financing Uses		—	600	—	611
Intrafund Transfers		—	—	(112,600)	(112,600)
Total Expenditures/Appropriations		\$5,011,241	\$5,189,108	\$5,760,359	\$5,760,970
Net Cost/(Revenue)		\$—	\$12,796	\$—	\$—

Budget Unit: 5900B - Environmental Health Services
 Function: Health and Sanitation
 Activity: Health

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Licenses, Permits and Franchises	\$941,802	\$973,805	\$794,809	\$794,809
Fines, Forfeitures and Penalties	117,516	110,066	110,000	110,000
Intergovernmental Revenues	1,266,900	1,659,384	1,798,991	1,874,541
Charges for Services	9,716,069	10,373,041	11,007,548	11,037,548
Interfund Revenue	—	1,600	—	—
Miscellaneous Revenue	489,496	458,903	410,000	410,000
Total Revenues	\$12,531,783	\$13,576,798	\$14,121,348	\$14,226,898
Salaries and Benefits	\$9,775,612	\$10,685,647	\$11,320,169	\$11,507,255
Services and Supplies	1,926,411	1,938,426	2,178,708	2,353,808
Other Charges	918,546	1,112,481	1,202,905	1,309,545
Other Financing Uses	—	3,376	—	3,435
Intrafund Transfers	—	—	(107,553)	(107,553)
Total Expenditures/Appropriations	\$12,620,569	\$13,739,930	\$14,594,229	\$15,066,490
Net Cost/(Revenue)	\$88,785	\$163,131	\$472,881	\$839,592

Budget Unit: 6100B - Behavioral Health and Recovery Services
 Function: Health and Sanitation
 Activity: Health

Detail by Revenue Category and Expenditure Object	2014-15 Adopted by the Board of Supervisors				
	1	2	3	4	
				5	
Taxes			\$1,003,538	\$4,479,211	\$8,495,237
Use of Money and Property	\$—	34,016	40,323	40,323	40,323
Intergovernmental Revenues	67,931,270	73,571,421	73,166,745	73,166,745	73,347,989
Charges for Services	36,156,925	34,489,855	36,507,916	36,507,916	39,244,749
Interfund Revenue	—	2,225	—	—	150,000
Miscellaneous Revenue	2,339,242	2,040,619	2,469,381	2,469,381	2,469,381
Other Financing Sources	750,000	—	—	—	—
Total Revenues	\$107,211,453	\$111,147,982	\$116,663,576	\$123,747,679	
Salaries and Benefits	\$49,253,695	\$53,555,132	\$59,796,625	\$62,610,467	\$62,610,467
Services and Supplies	50,919,782	52,805,082	56,256,762	59,448,874	59,448,874
Other Charges	38,913,149	31,970,040	31,834,373	32,696,346	32,696,346
Fixed Assets	7,580	—	—	—	—
Other Financing Uses	—	349,057	—	—	350,008
Intrafund Transfers	(2,803,725)	(3,061,947)	(3,378,287)	(3,512,119)	(3,512,119)
Total Expenditures/Appropriations	\$136,290,481	\$135,617,363	\$144,509,473	\$151,593,576	
Net Cost/(Revenue)	\$29,079,029	\$24,469,381	\$27,845,897	\$27,845,897	

Budget Unit: 6240B - Family Health Services
 Function: Health and Sanitation
 Activity: Health

Detail by Revenue Category and Expenditure Object	2014-15 Adopted by the Board of Supervisors				
	1	2	3	4	
Taxes		\$—	\$44,116	\$454,630	\$623,193
Intergovernmental Revenues		12,349,888	14,144,928	14,374,105	14,374,105
Charges for Services		3,238,986	3,197,934	4,427,965	4,512,546
Interfund Revenue		—	2,000	—	—
Miscellaneous Revenue		728,144	725,740	793,555	793,555
Total Revenues		\$16,317,019	\$18,114,719	\$20,050,255	\$20,303,399
Salaries and Benefits		\$20,673,711	\$22,259,352	\$24,359,190	\$24,612,334
Services and Supplies		3,135,612	2,976,840	3,578,160	3,614,999
Other Charges		1,674,607	2,047,324	2,178,589	2,205,087
Fixed Assets		—	—	—	105,735
Other Financing Uses		—	2,554	—	2,600
Intrafund Transfers		(743,554)	(894,402)	(1,438,152)	(1,438,152)
Total Expenditures/Appropriations		\$24,740,377	\$26,391,669	\$28,677,787	\$29,102,603
Net Cost/(Revenue)		\$8,423,359	\$8,276,950	\$8,627,532	\$8,799,204

Budget Unit: 63300B - Correctional Health Services
 Function: Health and Sanitation
 Activity: Health

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Taxes	\$—	\$—	\$119,633	\$188,093
Intergovernmental Revenues	1,199,651	1,363,270	2,219,913	2,219,913
Charges for Services	2,944	2,968	2,700	2,700
Interfund Revenue	340,444	340,444	340,444	340,444
Miscellaneous Revenue	90,366	90,670	24,162	24,162
Total Revenues	\$1,633,405	\$1,797,352	\$2,706,852	\$2,775,312
Salaries and Benefits	\$11,808,611	\$12,105,801	\$13,009,631	\$13,078,091
Services and Supplies	4,455,109	5,305,000	5,388,607	5,393,607
Other Charges	477,470	609,981	610,310	620,768
Fixed Assets	—	—	—	229,518
Intrafund Transfers	(7,737,480)	(7,995,753)	(8,217,072)	(8,217,072)
Total Expenditures/Appropriations	\$9,003,711	\$10,025,028	\$10,791,476	\$11,104,912
Net Cost/(Revenue)	\$7,370,306	\$8,227,676	\$8,084,624	\$8,329,600

Budget Unit: 5630B - Emergency Medical Services Fund (00102)

Function: Health and Sanitation

Activity: Health

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Fines, Forfeitures and Penalties	\$2,449,528	\$2,280,976	\$2,518,064	\$2,518,064
Use of Money and Property	21,287	19,576	32,432	32,432
Miscellaneous Revenue	48,616	103,384	52,000	52,000
Total Revenues	\$2,519,431	\$2,403,936	\$2,602,496	\$2,602,496
Services and Supplies	\$2,345,530	\$2,407,956	\$2,840,281	\$2,840,281
Total Expenditures/Appropriations	\$2,345,530	\$2,407,956	\$2,840,281	\$2,840,281
Net Cost/(Revenue)	\$(173,901)	\$4,021	\$237,785	\$237,785

Budget Unit: 4820B - Solid Waste Fund (00115)

Function: Health and Sanitation

Activity: Health

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Licenses, Permits and Franchises	\$87,230	\$—	\$—	\$—
Use of Money and Property	25,396	22,061	11,237	11,237
Intergovernmental Revenues	132,260	336,055	119,750	119,750
Charges for Services	139,930	135,923	34,130	34,130
Interfund Revenue	1,477,758	1,342,512	1,642,697	1,642,697
Miscellaneous Revenue	87,552	163,358	—	—
Other Financing Sources	—	20,474	—	—
Total Revenues	\$1,950,126	\$2,020,383	\$1,807,814	\$1,807,814
Salaries and Benefits	\$1,005,112	\$1,101,271	\$1,457,784	\$1,457,784
Services and Supplies	916,228	660,271	1,113,889	1,535,181
Other Charges	9,974	28,880	62,399	33,738
Other Financing Uses	—	28,798	—	32,369
Total Expenditures/Appropriations	\$1,931,313	\$1,819,220	\$2,634,072	\$3,059,072
Net Cost/(Revenue)	\$(18,813)	\$(201,163)	\$826,258	\$1,251,258

Budget Unit: 4820B - Waste Management Fund (00116)

Function: Health and Sanitation

Activity: Health

Detail by Revenue Category and Expenditure Object	2012-13 Actual		2013-14 Actual		2014-15 Recommended		2014-15 Adopted by the Board of Supervisors	
	1	2	3	4	5	6	7	
Licenses, Permits and Franchises		\$2,476,385		\$2,563,991		\$2,424,820		\$2,424,820
Fines, Forfeitures and Penalties		794		—		—		—
Use of Money and Property		22,528		25,717		20,000		20,000
Intergovernmental Revenues		17,368		—		—		—
Charges for Services		—		22,820		1,000		1,000
Total Revenues		\$2,517,075		\$2,612,529		\$2,445,820		\$2,445,820
Services and Supplies		\$1,654,282		\$1,461,061		\$3,483,698		\$4,119,698
Other Charges		702		46,001		55,000		55,000
Total Expenditures/Appropriations		\$1,654,984		\$1,507,062		\$3,538,698		\$4,174,698
Net Cost/(Revenue)		\$(862,091)		\$(1,105,467)		\$1,092,878		\$1,728,878

Budget Unit: 5850B - Contributions to Medical Center
 Function: Health and Sanitation
 Activity: Hospital Care

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Intergovernmental Revenues	\$10,634,067	\$6,695,083	\$—	\$—
Miscellaneous Revenue	5,612,056	8,850,099	5,612,056	5,612,056
Total Revenues	\$16,246,123	\$15,545,182	\$5,612,056	\$5,612,056
Other Financing Uses	\$77,652,176	\$62,517,493	\$58,866,109	\$58,866,109
Intrafund Transfers	(82,000)	—	—	—
Total Expenditures/Appropriations	\$77,570,176	\$62,517,493	\$58,866,109	\$58,866,109
Net Cost/(Revenue)	\$61,324,053	\$46,972,311	\$53,254,053	\$53,254,053

Budget Unit: 1218B - Workforce and Economic Development
 Function: Public Assistance
 Activity: Administration

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Intergovernmental Revenues	\$7,340,674	\$5,109,853	\$6,789,165	\$7,372,593
Miscellaneous Revenue	1,562	3,255	—	—
Total Revenues	\$7,342,236	\$5,113,108	\$6,789,165	\$7,372,593
Salaries and Benefits	\$2,326,257	\$1,791,791	\$2,617,020	\$1,259,776
Services and Supplies	1,359,713	1,714,383	2,221,601	5,472,817
Other Charges	3,801,200	2,090,965	2,050,544	800,000
Total Expenditures/Appropriations	\$7,487,170	\$5,597,138	\$6,889,165	\$7,532,593
Net Cost/(Revenue)	\$144,934	\$484,030	\$100,000	\$160,000

Budget Unit: 7000B - Human Services Agency
 Function: Public Assistance
 Activity: Administration

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Taxes	\$—	\$1,674,303	\$2,936,215	\$3,853,868
Use of Money and Property	3	—	—	—
Intergovernmental Revenues	120,314,831	133,576,734	148,102,199	149,376,777
Charges for Services	1,539,232	2,291,531	1,775,000	1,777,645
Interfund Revenue	30,720	14,102	40,000	40,000
Miscellaneous Revenue	1,301,434	1,615,968	1,973,853	1,973,853
Total Revenues	\$123,186,221	\$139,172,638	\$154,827,267	\$157,022,143
Salaries and Benefits	\$76,229,618	\$83,763,454	\$94,956,809	\$95,022,029
Services and Supplies	37,386,907	45,611,932	54,510,813	59,348,194
Other Charges	61,206,067	61,649,185	71,372,671	69,952,587
Fixed Assets	—	—	—	190,887
Other Financing Uses	291,004	919,040	286,505	915,702
Intrafund Transfers	(21,902,361)	(22,265,047)	(30,041,853)	(30,534,578)
Total Expenditures/Appropriations	\$153,211,235	\$169,678,563	\$191,084,945	\$194,894,821
Net Cost/(Revenue)	\$30,025,014	\$30,505,925	\$36,257,678	\$37,872,678

Budget Unit: 5700B - Aging and Adult Services
 Function: Public Assistance
 Activity: Other Assistance

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Fines, Forfeitures and Penalties	\$48,280	\$46,771	\$50,000	\$50,000
Use of Money and Property	92,278	140,338	150,000	150,000
Intergovernmental Revenues	12,157,894	12,549,898	14,721,358	14,727,206
Charges for Services	2,122,336	2,130,906	3,489,595	3,494,241
Interfund Revenue	144,676	155,726	221,333	221,333
Miscellaneous Revenue	376,564	259,756	718,402	718,402
Total Revenues	\$14,942,027	\$15,283,396	\$19,350,688	\$19,361,182
Salaries and Benefits	\$14,651,329	\$15,417,937	\$18,724,669	\$19,020,272
Services and Supplies	3,432,258	3,573,321	5,179,589	5,475,192
Other Charges	4,634,326	4,058,794	5,090,375	5,094,883
Other Financing Uses	—	5,863	—	5,986
Intrafund Transfers	(2,756,453)	(2,735,880)	(3,739,507)	(4,330,713)
Total Expenditures/Appropriations	\$19,961,460	\$20,320,035	\$25,255,126	\$25,265,620
Net Cost/(Revenue)	\$5,019,433	\$5,036,639	\$5,904,438	\$5,904,438

Budget Unit: 6900B - IHSS Public Authority GF

Function: Public Assistance

Activity: Other Assistance

Detail by Revenue Category and Expenditure Object	2012-13 Actual	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Total Revenues	\$—	\$—	\$—	\$—
Other Charges	\$3,702,306	\$3,702,306	\$3,702,306	\$3,702,306
Total Expenditures/Appropriations	\$3,702,306	\$3,702,306	\$3,702,306	\$3,702,306
Net Cost/(Revenue)	\$3,702,306	\$3,702,306	\$3,702,306	\$3,702,306

Budget Unit: 7900B - Department of Housing
 Function: Public Assistance
 Activity: Other Assistance

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Taxes	\$—	\$1,000,000	\$500,000	\$500,000
Intergovernmental Revenues	6,414,484	7,268,738	7,944,436	7,777,796
Charges for Services	221,687	348,480	173,000	189,000
Interfund Revenue	1,126,651	1,227,016	751,555	751,555
Miscellaneous Revenue	572,184	1,006,228	818,152	968,792
Total Revenues	\$8,335,006	\$10,850,462	\$10,187,143	\$10,187,143
Salaries and Benefits	\$1,533,539	\$1,459,433	\$1,708,042	\$1,708,042
Services and Supplies	234,638	516,398	544,504	544,504
Other Charges	6,566,830	9,256,579	8,197,891	8,197,891
Intrafund Transfers	—	—	(100,000)	(100,000)
Total Expenditures/Appropriations	\$8,335,006	\$11,232,409	\$10,350,437	\$10,350,437
Net Cost/(Revenue)	\$—	\$381,947	\$163,294	\$163,294

Budget Unit: 5800B - IHSS Public Authority Fund (00105)

Function: Public Assistance

Activity: Other Assistance

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Use of Money and Property	\$5,246	\$7,049	\$—	\$—
Intergovernmental Revenues	11,437,852	11,353,393	14,595,600	14,595,600
Interfund Revenue	3,960,322	3,969,391	3,969,894	3,969,894
Miscellaneous Revenue	43,642	394,898	—	—
Total Revenues	\$15,447,062	\$15,724,730	\$18,565,494	\$18,565,494
Salaries and Benefits	\$515,636	\$523,985	\$959,230	\$959,230
Services and Supplies	4,151,378	4,264,163	4,234,426	4,234,426
Other Charges	10,768,093	10,936,372	13,371,838	13,371,838
Other Financing Uses	350,000	210	—	—
Total Expenditures/Appropriations	\$15,785,107	\$15,724,730	\$18,565,494	\$18,565,494
Net Cost/(Revenue)	\$338,045	\$—	\$—	\$—

Budget Unit: 3900B - Parks Division
 Function: Recreation
 Activity: Recreation Facilities

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Taxes	\$—	\$807,069	\$1,766,208	\$2,725,347
Fines, Forfeitures and Penalties	4,942	6,817	3,000	3,000
Use of Money and Property	181,664	152,024	152,594	152,594
Intergovernmental Revenues	18,195	—	—	—
Charges for Services	1,435,816	2,002,325	1,599,495	1,599,495
Interfund Revenue	—	36,262	25,750	25,750
Miscellaneous Revenue	134,916	120,620	55,000	55,000
Other Financing Sources	—	—	261,222	261,222
Total Revenues	\$1,775,533	\$3,125,117	\$3,863,269	\$4,822,408
Salaries and Benefits	\$5,555,171	\$6,850,535	\$7,705,807	\$7,739,229
Services and Supplies	1,648,368	1,775,546	2,858,945	3,818,084
Other Charges	1,020,884	1,098,544	1,572,808	1,685,571
Fixed Assets	—	—	—	—
Other Financing Uses	—	12,856	—	4,526
Intrafund Transfers	(205,472)	(114,777)	(715,912)	(715,912)
Total Expenditures/Appropriations	\$8,018,951	\$9,622,705	\$11,421,648	\$12,531,498
Net Cost/(Revenue)	\$6,243,418	\$6,497,588	\$7,558,379	\$7,709,090

Budget Unit: 8200B - Accumulated Capital Outlay Fund (00400)

Function: Capital Projects

Activity: Capital Projects

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Use of Money and Property	\$—	\$1,434	\$—	\$—
Other Financing Sources	—	87,053,358	—	—
Total Revenues	\$—	\$87,054,792	\$—	\$—
Other Financing Uses	\$20	\$—	\$—	\$—
Total Expenditures/Appropriations	\$20	\$—	\$—	\$—
Net Cost/(Revenue)	\$20	\$(87,054,792)	\$—	\$—

Budget Unit: 8400B - Criminal Justice Construction Fund (00401)

Function: Capital Projects

Activity: Capital Projects

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Use of Money and Property	\$14,790	\$13,388	\$11,500	\$11,500
Charges for Services	1,160,126	1,106,749	1,050,000	1,050,000
Miscellaneous Revenue	4,927	15,783	—	—
Total Revenues	\$1,179,843	\$1,135,919	\$1,061,500	\$1,061,500
Other Financing Uses	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000
Total Expenditures/Appropriations	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000
Net Cost/(Revenue)	\$(79,843)	\$(35,919)	\$38,500	\$38,500

Budget Unit: 8300B - Courthouse Construction Fund (00402)

Function: Capital Projects

Activity: Capital Projects

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Use of Money and Property	\$5,944	\$4,120	\$4,500	\$4,500
Charges for Services	1,160,277	1,106,861	1,050,000	1,050,000
Miscellaneous Revenue	17,932	57,437	—	—
Total Revenues	\$1,184,153	\$1,168,418	\$1,054,500	\$1,054,500
Services and Supplies	\$—	\$—	\$—	\$—
Other Charges	861,884	7,230	872,354	7,290
Other Financing Uses	465,188	1,277,773	459,726	1,324,790
Total Expenditures/Appropriations	\$1,327,071	\$1,285,003	\$1,332,080	\$1,332,080
Net Cost/(Revenue)	\$142,918	\$116,585	\$277,580	\$277,580

Budget Unit: 3970B - Parks Acquisition and Development Fund (00404)

Function: Capital Projects
 Activity: Capital Projects

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Taxes	\$—	\$—	\$300,000	\$300,000
Use of Money and Property	16,624	14,682	1,000	1,000
Intergovernmental Revenues	716,647	1,212,462	1,585,462	1,285,462
Charges for Services	325	20,026	—	—
Miscellaneous Revenue	470,695	416,471	—	—
Other Financing Sources	—	—	860,900	710,900
Total Revenues	\$1,204,291	\$1,663,640	\$2,747,362	\$2,297,362
Services and Supplies	\$204,366	\$311,068	\$1,324,400	\$1,000,400
Other Charges	—	—	126,000	—
Fixed Assets	33,421	1,544,103	750,307	750,307
Other Financing Uses	890,334	282,598	1,518,462	1,518,462
Total Expenditures/Appropriations	\$1,128,120	\$2,137,768	\$3,719,169	\$3,269,169
Net Cost/(Revenue)	\$(76,171)	\$474,128	\$971,807	\$971,807

Budget Unit: 8500B - Capital Projects Fund (00410)

Function: Capital Projects

Activity: Capital Projects

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Taxes	\$—	\$946,234	\$16,044,363	\$10,220,276
Use of Money and Property	17,828	—	—	—
Intergovernmental Revenues	8,641	—	—	—
Charges for Services	2,000	1,085	—	—
Interfund Revenue	949,293	—	960,336	—
Miscellaneous Revenue	9,772	26,475	—	—
Other Financing Sources	17,922,511	22,852,077	57,250,029	60,845,409
Total Revenues	\$18,910,044	\$23,825,870	\$74,254,728	\$71,065,685
Services and Supplies	\$144,591	\$7,274,765	\$—	\$—
Other Charges	—	7,033,213	—	—
Fixed Assets	19,417,390	9,816,211	75,412,059	72,207,993
Total Expenditures/Appropriations	\$19,561,980	\$24,124,189	\$75,412,059	\$72,207,993
Net Cost/(Revenue)	\$651,936	\$298,319	\$1,157,331	\$1,142,308

Budget Unit: 8900B - Debt Service Fund (00301)

Function: Debt Service

Activity: Debt Service Fund

Detail by Revenue Category and Expenditure Object	2012-13 Actual 2	2013-14 Actual 3	2014-15 Recommended 4	2014-15 Adopted by the Board of Supervisors 5
Use of Money and Property	\$101,320	\$90,501	\$—	\$—
Interfund Revenue	12,350,676	—	995,386	—
Miscellaneous Revenue	102,209	327,384	—	—
Other Financing Sources	18,367,412	30,710,550	29,264,989	30,226,644
Total Revenues	\$30,921,618	\$31,128,436	\$30,260,375	\$30,226,644
Other Charges	\$30,390,304	\$30,313,097	\$29,869,675	\$29,869,675
Total Expenditures/Appropriations	\$30,390,304	\$30,313,097	\$29,869,675	\$29,869,675
Net Cost/(Revenue)	\$(531,313)	\$(815,339)	\$(390,700)	\$(356,969)

State Controller Schedules		County of San Mateo			Schedule 10	
County Budget Act		Operation of Internal Service Fund			Fleet Maintenance Fund	
January 2010 Edition, revision # 1		Fiscal Year 2014-15			Fleet Maintenance	
Operating Detail		2012-13 Actuals	2013-14 Actual Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5		
Operating Revenues						
Charges for Services	\$ 25,243	\$ 3,980	\$ 99,256	\$ 99,256	\$ 99,256	
Interfund Revenue	6,551,401	6,621,575	6,160,013	6,160,013	6,160,013	
Miscellaneous Revenue	154,621	220,470	118,000	118,000	118,000	
Total Operating Revenues	\$ 6,731,265	\$ 6,846,025	\$ 6,377,269	\$ 6,377,269	\$ 6,377,269	
Operating Expenses						
Salaries and Employee Benefits	\$ 1,227,880	\$ 1,322,911	\$ 1,465,637	\$ 1,465,637	\$ 1,465,637	
Services and Supplies	2,435,204	2,620,932	2,394,354	2,394,354	2,735,195	
Other Charges	483,934	482,959	511,472	511,472	514,705	
Fixed Assets	-	-	1,540,000	1,540,000	1,445,000	
Depreciation	1,452,416	1,231,413	-	-	-	
Total Operating Expenses	\$ 5,599,434	\$ 5,658,215	\$ 5,911,463	\$ 5,911,463	\$ 6,160,537	
Operating Income (Loss)	\$ 1,131,831	\$ 1,187,810	\$ 465,806	\$ 465,806	\$ 216,732	
Non-Operating Revenues (Expenses)						
Interest/Investment Income and/or Gain	\$ 54,224	\$ 90,036	\$ -	\$ -	\$ -	
Total Non-Operating Revenues (Expenses)	\$ 54,224	\$ 90,036	\$ -	\$ -	\$ -	
Income Before Capital Contributions and Transfers	\$ 1,186,055	\$ 1,277,846	\$ 465,806	\$ 465,806	\$ 216,732	
Transfers-In/(Out)	-	272,771	-	-	249,074	
Change in Net Assets	\$ 1,186,055	\$ 1,550,617	\$ 465,806	\$ 465,806	\$ 465,806	
Net Assets - Beginning Balance	11,503,438	13,793,526	14,107,399	14,107,399	14,107,399	
Prior Years Audit Adjustment	1,104,033	(1,236,744)	-	-	-	
Net Assets - Beginning of year, as restated	12,607,471	12,556,782	14,107,399	14,107,399	14,107,399	
Net Assets - Ending Balance	13,793,526	14,107,399	14,573,205	14,573,205	14,573,205	
Memo:						
Fixed Assets - Equipment	\$ 683,445	\$ 1,141,663	\$ 1,540,000	\$ 1,540,000	\$ 1,445,000	
Fixed Assets - Construction in Progress	104,948	91,496	-	-	-	
Fixed Assets - Structures and Improvements	-	86,265	-	-	-	
Fixed Assets - Total	\$ 788,393	\$ 1,319,424	\$ 1,540,000	\$ 1,540,000	\$ 1,445,000	

State Controller Schedules		County of San Mateo			Schedule 10	
County Budget Act		Operation of Internal Service Fund			Tower Road Construction Fund	
January 2010 Edition, revision #1		Fiscal Year 2014-15			Maint., Repair & Renovation	
Operating Detail		2012-13 Actuals	2013-14 Actual Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5		
Operating Revenues						
Charges for Services	\$ 16,160	\$ 5,689	\$ 133,972	\$ 133,972		133,972
Interfund Revenue	1,655,439	1,645,786	1,669,235	1,669,235		1,669,235
Miscellaneous Revenue	-	19,615	-	-		-
Total Operating Revenues	\$ 1,671,599	\$ 1,671,090	\$ 1,803,207	\$ 1,803,207		1,803,207
Operating Expenses						
Salaries and Employee Benefits	\$ 1,262,815	\$ 1,272,851	\$ 1,499,483	\$ 1,499,483		1,499,483
Services and Supplies	169,339	353,216	230,078	230,078		414,518
Other Charges	64,319	71,402	73,646	73,646		73,035
Total Operating Expenses	\$ 1,496,473	\$ 1,697,469	\$ 1,803,207	\$ 1,803,207		1,987,036
Operating Income (Loss)	\$ 175,126	\$ (26,379)	\$ -	\$ -		(183,829)
Non-Operating Revenues (Expenses)						
State/Federal Grants	\$ 406	\$ -	\$ -	\$ -		-
Interest/Investment (Expense) and/or (Loss)	(57)	-	-	-		-
Interest/Investment Income and/or Gain	-	909	-	-		-
Total Non-Operating Revenues (Expenses)	\$ 349	\$ 909	\$ -	\$ -		-
Income Before Capital Contributions and Transfers	\$ 175,475	\$ (25,470)	\$ -	\$ -		(183,829)
Transfers-In/(Out)	-	15,162	-	-		(4,656)
Change in Net Assets	\$ 175,475	\$ (10,308)	\$ -	\$ -		(188,485)
Net Assets - Beginning Balance	(758,997)	(1,160,960)	(800,527)	(800,527)		(800,527)
Prior Years Audit Adjustment	(577,438)	370,741	-	-		-
Net Assets - Beginning of year, as restated	(1,336,435)	(790,219)	(800,527)	(800,527)		(800,527)
Net Assets - Ending Balance	\$ (1,160,960)	\$ (800,527)	\$ (800,527)	\$ (800,527)		\$ (989,012)

State Controller Schedules		County of San Mateo		Schedule 11	
County Budget Act		Operation of Enterprise Fund		Coyote Point Marina	
January 2010 Edition, revision #1		Fiscal Year 2014-15		Recreation	
Operating Detail	2012-13	2013-14	2014-15	2014-15	
	Actuals	Actual Estimated	Recommended	Fund Title	Service Activity
1	2	3	4	5	
Operating Revenues					
Use of Money and Property	\$ 23,540	\$ 25,680	\$ 23,000	\$	23,000
Charges for Services	970,170	951,418	1,109,969		1,109,969
Miscellaneous Revenue	7,102	8,266	-		-
Total Operating Revenues	\$ 1,000,812	\$ 985,364	\$ 1,132,969		\$ 1,132,969
Operating Expenses					
Salaries and Employee Benefits	\$ 266,342	\$ 288,308	\$ 370,431	\$	370,431
Services and Supplies	204,204	137,328	212,053		212,053
Other Charges	143,770	112,773	197,980		197,980
Fixed Assets	-	-	394,621		394,621
Depreciation	262,658	261,803	-		-
Total Operating Expenses	\$ 876,974	\$ 800,212	\$ 1,175,085		\$ 1,175,085
Operating Income (Loss)	\$ 123,838	\$ 185,152	\$ (42,116)		\$ (42,116)
Non-Operating Revenues (Expenses)					
State/Federal Grants	\$ 22,311	\$ -	\$ -	\$	-
Interest/Investment Income and/or Gain	2,989	441	1,800		1,800
Total Non-Operating Revenues (Expenses)	\$ 25,300	\$ 441	\$ 1,800		\$ 1,800
Income Before Capital Contributions and Transfers	\$ 149,138	\$ 185,593	\$ (40,316)		\$ (40,316)
Transfers-In/(Out)	(61,152)	-	-		-
Change in Net Assets	\$ 87,986	\$ 185,593	\$ (40,316)		\$ (40,316)
Net Assets - Beginning Balance	8,307,865	8,395,851	8,719,687		8,719,687
Prior Years Audit Adjustment	-	138,243	-		-
Net Assets - Beginning of year, as restated	8,307,865	8,534,094	8,719,687		8,719,687
Net Assets - Ending Balance	8,395,851	8,719,687	8,679,371		8,679,371
Memo:					
Fixed Assets - Structure/Improv	\$ -	\$ -	\$ 307,621		\$ 307,621
Fixed Assets - Construction in Progress	102,235	1,957,218	-		-
Fixed Assets - Equipment	-	-	87,000		87,000
Total Fixed Assets	\$ 102,235	\$ 1,957,218	\$ 394,621		\$ 394,621

State Controller Schedules		County of San Mateo			Schedule 11	
County Budget Act		Operation of Enterprise Fund			Airport Fund	
January 2010 Edition, revision #1		Fiscal Year 2014-15			Airport	
Operating Detail	2012-13	2013-14	2014-15	2014-15	2014-15	Adopted by
	Actuals	Actual	Estimated			
1	2	3	4	5	6	7
Operating Revenues						
License Permit & Franchise	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500
Use of Money and Property	2,682,101	2,682,101	2,682,101	2,738,172	2,738,172	2,563,172
Charges for Services	13,837	13,798	13,798	29,500	29,500	29,500
Miscellaneous Revenue	70,910	301,492	301,492	64,000	64,000	64,000
Total Operating Revenues	\$ 2,581,360	\$ 3,012,891	\$ 3,012,891	\$ 2,847,172	\$ 2,847,172	\$ 2,672,172
Operating Expenses						
Salaries and Employee Benefits	\$ 1,085,638	\$ 1,116,250	\$ 1,116,250	\$ 1,137,532	\$ 1,137,532	\$ 1,137,532
Services and Supplies	765,795	743,793	743,793	742,796	742,796	842,796
Other Charges	622,483	719,284	719,284	685,567	685,567	691,567
Fixed Assets	-	-	-	2,740,555	2,740,555	2,900,955
Depreciation	580,860	580,446	580,446	-	-	-
Total Operating Expenses	\$ 3,054,776	\$ 3,159,773	\$ 3,159,773	\$ 5,306,450	\$ 5,306,450	\$ 5,572,850
Operating Income (Loss)	\$ (473,416)	\$ (146,882)	\$ (146,882)	\$ (2,459,278)	\$ (2,459,278)	\$ (2,900,678)
Non-Operating Revenues (Expenses)						
State/Federal Grants	\$ 137,573	\$ 84,263	\$ 84,263	\$ 2,415,000	\$ 2,415,000	\$ 2,333,119
Interest/Investment Income and/or Gain	5,638	4,716	4,716	6,000	6,000	6,000
Total Non-Operating Revenues (Expenses)	\$ 143,211	\$ 88,979	\$ 88,979	\$ 2,421,000	\$ 2,421,000	\$ 2,339,119
Income Before Capital Contributions and Transfers	\$ (330,205)	\$ (57,903)	\$ (57,903)	\$ (38,278)	\$ (38,278)	\$ (561,559)
Transfers-In/(Out)	-	18,096	18,096	-	-	-
Change in Net Assets	\$ (330,205)	\$ (39,807)	\$ (39,807)	\$ (38,278)	\$ (38,278)	\$ (561,559)
Net Assets - Beginning Balance	28,520,880	28,190,675	28,190,675	28,150,868	28,150,868	28,150,868
Net Assets - Ending Balance	\$ 28,190,675	\$ 28,150,868	\$ 28,150,868	\$ 28,112,590	\$ 28,112,590	\$ 27,589,309
Memo:						
Fixed Assets - Structure/Improv	\$ -	\$ -	\$ -	\$ 2,740,555	\$ 2,740,555	\$ 2,900,555
Fixed Assets - Construction in Progress	556,940	221,489	221,489	-	-	-
Total Fixed Assets	556,940	221,489	221,489	2,740,555	2,740,555	2,900,555

State Controller Schedules		County of San Mateo			Schedule 11	
County Budget Act		Operation of Enterprise Fund			San Mateo Medical Center	
January 2010 Edition, revision # 1		Fiscal Year 2014-15			Hospital Care	
Operating Detail	2012-13	2013-14	2014-15	2014-15	San Mateo Medical Center	Hospital Care
	Actuals	Actual Estimated	Recommended			
1	2	3	4	5		
Operating Revenues						
Taxes	\$ -	\$ -	24,041	\$ 752,359	\$	929,541
Use of Money and Property	-	-	15,931	31,056		31,056
Charges for Services	94,241,558	107,832,375	129,775,743	178,309,652		178,309,652
Interfund Revenue	1,746,429	1,224,851	6,141,324	2,103,504		2,103,504
Miscellaneous Revenue	6,363,747	12,618,420	7,163,364	7,163,364		7,163,364
Total Operating Revenues	\$ 102,351,734	\$ 121,715,618	\$ 143,863,846	\$ 188,537,117		
Operating Expenses						
Salaries and Employee Benefits	\$ 136,929,781	\$ 136,876,575	146,727,164	\$ 148,557,764		
Services and Supplies	75,110,547	82,307,301	83,677,735	84,277,735		
Other Charges	23,805,547	20,771,686	23,731,316	24,422,601		
Fixed Assets	-	-	4,900,000	7,600,000		
Depreciation	2,067,047	2,322,956	-	-		
Total Operating Expenses	\$ 237,912,922	\$ 242,278,518	\$ 259,036,215	\$ 264,858,100		
Operating Income (Loss)	\$ (135,561,188)	\$ (120,562,900)	\$ (115,172,369)	\$ (76,320,983)		
Non-Operating Revenues (Expenses)						
State/Federal Grants	\$ 75,731,937	70,128,048	61,811,889	\$ 22,446,759		
Interest/Investment Income and/or Gain	-	217,344	-	-		
Interest/Investment (Expense) and/or (Loss)	(27,016)	-	-	-		
Total Non-Operating Revenues (Expenses)	\$ 75,704,921	\$ 70,345,392	\$ 61,811,889	\$ 22,446,759		
Income Before Capital Contributions and Transfers	\$ (59,856,267)	\$ (50,217,508)	\$ (53,360,480)	\$ (53,874,224)		
Transfers-In/(Out)	\$ 67,459,888	53,758,637	48,121,745	48,635,489		
Change in Net Assets	\$ 7,603,621	\$ 3,541,129	\$ (5,238,735)	\$ (5,238,735)		
Net Assets - Beginning Balance	46,513,397	67,157,703	77,239,245	77,239,245		
Prior Years Audit Adjustment	13,040,685	6,540,413	-	-		
Net Assets - Beginning of year, as restated	59,554,082	73,698,116	77,239,245	77,239,245		
Net Assets - Ending Balance	67,157,703	77,239,245	72,000,510	72,000,510		
Memo:						
Fixed Assets - Structure/Improv	\$ 26,741	\$ 2,974,099	\$ -	\$ 1,200,000		
Fixed Assets - Construction in Progress	2,865,758	382,863	-	-		
Fixed Assets - Software	3,142,792	734,322	-	3,000,000		
Fixed Assets - Equipment	1,000,843	2,561,503	4,900,000	3,400,000		
Total Fixed Assets	\$ 7,036,134	\$ 6,652,787	\$ 4,900,000	\$ 7,600,000		

State Controller Schedules
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County of San Mateo
 Special Districts and Other Agencies Summary
 Fiscal Year 2014-15

Schedule 12

District/Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2014	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
County Service Area							
County Service Area No. 1	\$ 2,924,927	\$ -	\$ 2,431,147	\$ 5,356,074	\$ 3,583,084	\$ 1,772,990	\$ 5,356,074
County Service Area No. 6	951,525	-	62,733	1,014,258	1,014,258	-	1,014,258
County Service Area No. 7	10,354	-	279,309	289,663	289,663	-	289,663
County Service Area No. 8	3,906,620	-	2,129,616	6,036,236	6,036,236	-	6,036,236
County Service Area No. 11	101,158	-	927,680	1,028,838	1,028,838	-	1,028,838
Total County Service Area	\$ 7,894,584	\$ -	\$ 5,830,485	\$ 13,725,069	\$ 11,952,079	\$ 1,772,990	\$ 13,725,069
Sewer Maintenance							
Burlingame Hills Sewer	\$ 1,173,013	\$ -	\$ 753,645	\$ 1,926,658	\$ 1,926,658	\$ -	\$ 1,926,658
Emerald Lake Heights Sewer	1,826,697	-	1,644,491	3,471,188	3,471,188	-	3,471,188
Fair Oak Sewer Maintenance	10,625,882	-	6,595,695	17,221,577	17,221,577	-	17,221,577
Harbor Ind Sewer Maintenance	966,077	-	90,323	1,056,400	1,056,400	-	1,056,400
Kensington Square Sewer	386,632	-	92,526	479,158	479,158	-	479,158
Oak Knoll Manor Sewer	336,562	-	132,476	469,038	469,038	-	469,038
Edgewood Sewer Maintenance	32,034	-	10,690	42,724	42,724	-	42,724
Sewer District Clearing	-	-	1,514,043	1,514,043	1,514,043	-	1,514,043
Sewer District Maintenance	-	-	1,282,853	1,282,853	1,282,853	-	1,282,853
Total Sewer Maintenance	\$ 15,346,897	\$ -	\$ 12,116,742	\$ 27,463,639	\$ 27,463,639	\$ -	\$ 27,463,639

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County of San Mateo
 Special Districts and Other Agencies Summary
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Schedule 12

District/Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2014	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
County Sanitary District							
Crystal Springs Sani Dist	\$ 2,500,670	\$ -	\$ 11,786,223	\$ 14,286,893	\$ 14,286,893	\$ -	\$ 14,286,893
Devonshire Co Sani Dist	1,013,966	-	349,832	1,363,798	1,363,798	-	1,363,798
Scenic Heights Co Sani Dist	128,221	-	67,603	195,824	195,824	-	195,824
Total County Sanitary District	\$ 3,642,857	\$ -	\$ 12,203,658	\$ 15,846,515	\$ 15,846,515	\$ -	\$ 15,846,515
Drainage Maintenance							
Baywood Park Drainage Maintenance	\$ 1,150	\$ -	\$ 10	\$ 1,160	\$ 1,160	\$ -	\$ 1,160
Camp-Bel Unit PK Drainage Maintenance	70,672	-	3,283	73,955	73,955	-	73,955
Encanted Hills Drainage Maintenance	18,826	-	1,726	20,552	20,552	-	20,552
Highlands Drainage Maintenance	28,340	-	612	28,952	28,952	-	28,952
Sequoia Drainage Maintenance	66,895	-	2,023	68,918	68,918	-	68,918
Unit His Area Drainage Maintenance	302,196	-	16,716	318,912	318,912	-	318,912
Total Drainage Maintenance	\$ 488,079	\$ -	\$ 24,370	\$ 512,449	\$ 512,449	\$ -	\$ 512,449
Flood Control							
Colma Creek Flood Control Zone	\$ 9,884,199	\$ -	\$ 3,231,658	\$ 13,115,857	\$ 13,115,857	\$ -	\$ 13,115,857
Colma Creek Flood Control Zone 1	415,650	-	109,769	525,419	525,419	-	525,419
Colma Creek Flood Control Zone 2	1,548,569	-	512,380	2,060,949	2,060,949	-	2,060,949
Colma Creek Flood Control Zone 3	1,151,840	-	1,215,546	2,367,386	2,367,386	-	2,367,386
Ravenswood Slough Flood Control	321,417	-	6,585	328,002	328,002	-	328,002
San Bruno Creek Flood Control Zone 1	1,753,044	-	257,010	2,010,054	2,010,054	-	2,010,054
San Bruno Creek Flood Control Zone 2	417,917	-	186,936	604,853	604,853	-	604,853
San Francisco Creek Flood Zone	1,902,900	-	246,734	2,149,634	2,149,634	-	2,149,634
San Mateo Co Flood Control	24,302	-	160	24,462	24,462	-	24,462
Total Flood Control	\$ 17,419,838	\$ -	\$ 5,766,778	\$ 23,186,616	\$ 23,186,616	\$ -	\$ 23,186,616

State Controller Schedules
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County of San Mateo
 Special Districts and Other Agencies Summary
 Fiscal Year 2014-15

Schedule 12

District/Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2014	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Lighting District							
Bel-Aire Lighting Maint	\$ 759,592	\$ -	\$ 46,282	\$ 805,874	\$ 805,874	\$ -	\$ 805,874
Belmont Lighting Dist	173,119	-	6,847	179,966	179,966	-	179,966
Colma Lighting Dist	1,006,822	-	96,563	1,103,385	1,103,385	-	1,103,385
Granada Hwy Lighting Dist	768,466	-	57,257	825,723	825,723	-	825,723
Emerald Lake Light Dist	3,454,487	-	186,486	3,640,973	3,640,973	-	3,640,973
Enchanted Hills Light Dist	166,184	-	9,190	175,374	175,374	-	175,374
La Honda Lighting Dist	236,620	-	10,572	247,192	247,192	-	247,192
Lighting District Clearing	-	-	108,800	108,800	108,800	-	108,800
Menlo Park Lighting Dist	2,700,347	-	220,919	2,921,266	2,921,266	-	2,921,266
Montara Lighting District	1,709,370	-	85,027	1,794,397	1,794,397	-	1,794,397
Pescadero Lighting District	209,497	-	9,834	219,331	219,331	-	219,331
Total Lighting District	\$ 11,184,504	\$ -	\$ 837,777	\$ 12,022,281	\$ 12,022,281	\$ -	\$ 12,022,281
Landscape District							
Highlands Landscape District	\$ 98,294	\$ -	\$ 7,909	\$ 106,203	\$ 4,880	\$ 101,323	\$ 106,203
Alameda de las Pulgas Tree Maintenance	70,041	-	7,326	77,367	13,800	63,567	77,367
Total Landscape District	\$ 168,335	\$ -	\$ 15,235	\$ 183,570	\$ 18,680	\$ 164,890	\$ 183,570
Total Special Districts and Other Agencies	\$ 56,145,094	\$ -	\$ 36,795,045	\$ 92,940,139	\$ 91,002,259	\$ 1,937,880	\$ 92,940,139

State Controller Schedules		County of San Mateo				Schedule 13		
County Budget Act		Fund Balance - Special Districts and Other Agencies				Actual		
January 2010 Edition, revision # 1		Fiscal Year 2014-15				Estimated		
District/Agency Name	Total Fund Balance June 30, 2014	Less: Obligated Fund Balances			Assigned	Fund Balance Available June 30, 2014	Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>
		Encumbrances	Nonspendable, Restricted and Committed					
1	2	3	4	5	6			
County Service Area								
County Service Area No. 1	\$ 2,924,927	\$ -	\$ -	\$ -	\$ -	2,924,927		
County Service Area No. 6	951,525	-	-	-	-	951,525		
County Service Area No. 7	10,354	-	-	-	-	10,354		
County Service Area No. 8	3,906,620	-	-	-	-	3,906,620		
County Service Area No. 11	844,279	-	743,121	-	-	101,158		
Total County Service Area	\$ 8,637,705	\$ -	\$ 743,121	\$ -	\$ -	7,894,584		
Sewer Maintenance								
Burlingame Hills Sewer	\$ 1,412,843	\$ -	\$ 239,830	\$ -	\$ -	1,173,013		
Emerald Lake Heights Sewer	8,275,135	-	6,448,438	-	-	1,826,697		
Fair Oak Sewer Maintenance	17,355,744	-	6,729,862	-	-	10,625,882		
Harbor Ind Sewer Maintenance	976,613	-	10,536	-	-	966,077		
Kensington Square Sewer	386,632	-	-	-	-	386,632		
Oak Knoll Manor Sewer	342,973	-	6,411	-	-	336,562		
Edgewood Sewer Maintenance	32,034	-	-	-	-	32,034		
Total Sewer Maintenance	\$ 28,781,974	\$ -	\$ 13,435,077	\$ -	\$ -	15,346,897		
County Sanitary District								
Crystal Springs Sani Dist	\$ 4,518,235	\$ -	\$ 2,017,565	\$ -	\$ -	2,500,670		
Devonshire Co Sani Dist	1,021,232	-	7,266	-	-	1,013,966		
Scenic Heights Co Sani Dist	128,221	-	-	-	-	128,221		
Total County Sanitary District	\$ 5,667,688	\$ -	\$ 2,024,831	\$ -	\$ -	3,642,857		

State Controller Schedules		County of San Mateo				Schedule 13
County Budget Act		Fund Balance - Special Districts and Other Agencies				Actual <input checked="" type="checkbox"/>
January 2010 Edition, revision #1		Fiscal Year 2014-15				Estimated <input type="checkbox"/>
District/Agency Name	Total Fund Balance June 30, 2014	Less: Obligated Fund Balances			Assigned	Fund Balance Available June 30, 2014
		Encumbrances	Nonspendable, Restricted and Committed			
1	2	3	4	5	6	
Drainage Maintenance						
Baywood Park Drainage Maintenance	\$ 1,150	\$ -	\$ -	\$ -	\$ -	1,150
Camp-Bel Uni PK Drainage Maintenance	70,672	-	-	-	-	70,672
Encanted Hills Drainage Maintenance	18,826	-	-	-	-	18,826
Highlands Drainage Maintenance	28,340	-	-	-	-	28,340
Sequoia Drainage Maintenance	66,895	-	-	-	-	66,895
Uni Hts Area Drainage Maintenance	302,196	-	-	-	-	302,196
Total Drainage Maintenance	\$ 488,079	\$ -	\$ -	\$ -	\$ -	488,079
Flood Control						
Colma Creek Flood Control Zone	\$ 24,147,945	\$ -	\$ 14,263,746	\$ -	\$ -	9,884,199
Colma Creek Flood Control Zone 1	415,650	-	-	-	-	415,650
Colma Creek Flood Control Zone 2	1,548,569	-	-	-	-	1,548,569
Colma Creek Flood Control Zone 3	1,151,840	-	-	-	-	1,151,840
Ravenswood Slough Flood Control	321,417	-	-	-	-	321,417
San Bruno Creek Flood Control Zone 1	1,753,044	-	-	-	-	1,753,044
San Bruno Creek Flood Control Zone 2	417,917	-	-	-	-	417,917
San Francisquito Creek Flood Zone	1,902,900	-	-	-	-	1,902,900
San Mateo Co Flood Control	24,302	-	-	-	-	24,302
Total Flood Control	\$ 31,683,584	\$ -	\$ 14,263,746	\$ -	\$ -	17,419,838

State Controller Schedules		County of San Mateo			Schedule 13	
County Budget Act		Fund Balance - Special Districts and Other Agencies			Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	
January 2010 Edition, revision # 1		Fiscal Year 2014-15				
District/Agency Name	Total Fund Balance June 30, 2014	Less: Obligated Fund Balances			Assigned	Fund Balance Available June 30, 2014
		Encumbrances	Nonspendable, Restricted and Committed			
1	2	3	4	5	6	
Lighting District						
Bel-Aire Lighting Maint	\$ 759,592	\$ -	\$ -	\$ -	\$ -	759,592
Belmont Lighting Dist	173,119	-	-	-	-	173,119
Colma Lighting Dist	1,204,406	-	197,584	-	-	1,006,822
Granada Hwy Lighting Dist	768,466	-	-	-	-	768,466
Emerald Lake Light Dist	3,454,487	-	-	-	-	3,454,487
Enchanted Hills Light Dist	166,184	-	-	-	-	166,184
La Honda Lighting Dist	236,620	-	-	-	-	236,620
Menlo Park Lighting Dist	2,883,497	-	183,150	-	-	2,700,347
Montara Lighting District	1,709,371	-	1	-	-	1,709,370
Pescadero Lighting District	209,497	-	-	-	-	209,497
Total Lighting District	\$ 11,565,239	\$ -	\$ 380,735	\$ -	\$ -	11,184,504
Landscape District						
Highlands Landscape District	\$ 98,294	\$ -	\$ -	\$ -	\$ -	98,294
Alameda de las Pulgas Tree Maintenance	70,041	-	-	-	-	70,041
Total Landscape District	\$ 168,335	\$ -	\$ -	\$ -	\$ -	168,335
Total Special Districts and Other Agencies	\$ 86,992,604	\$ -	\$ 30,847,510	\$ -	\$ -	56,145,094

State Controller Schedules		County of San Mateo				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
January 2010 Edition, revision #1		Obligated Fund Balances					
		Fiscal Year 2014-15					
District/Agency Name	Obligated Fund Balances June 30, 2014	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year	
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors		
1	2	3	4	5	6	7	
County Service Area							
County Service Area No. 1	\$ -	\$ -	\$ -	\$ 2,396,721	\$ 1,772,990	\$ 1,772,990	
County Service Area No. 11	743,121	-	-	-	-	743,121	
Total County Service Area	\$ 743,121	\$ -	\$ -	\$ 2,396,721	\$ 1,772,990	\$ 2,516,111	
Sewer Maintenance							
Burlingame Hills Sewer	\$ 239,830	\$ -	\$ -	\$ -	\$ -	\$ 239,830	
Emerald Lake Heights Sewer	6,448,438	-	-	-	-	6,448,438	
Fair Oak Sewer Maintenance	6,729,862	-	-	-	-	6,729,862	
Harbor Ind Sewer Maintenance	10,536	-	-	-	-	10,536	
Oak Knoll Manor Sewer	6,411	-	-	-	-	6,411	
Total Sewer Maintenance	\$ 13,435,077	\$ -	\$ -	\$ -	\$ -	\$ 13,435,077	
County Sanitary District							
Crystal Springs Sani Dist	\$ 2,017,565	\$ -	\$ -	\$ -	\$ -	\$ 2,017,565	
Devonshire Co Sani Dist	7,266	-	-	-	-	7,266	
Total County Sanitary District	\$ 2,024,831	\$ -	\$ -	\$ -	\$ -	\$ 2,024,831	

State Controller Schedules County of San Mateo Schedule 14

County Budget Act
 January 2010 Edition, revision #1
 Special Districts and Other Agencies
 Obligated Fund Balances
 Fiscal Year 2014-15

District/Agency Name	Obligated Fund Balances June 30, 2014	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7

Flood Control

Colma Creek Flood Control Zone	\$ 14,263,746	\$ -	\$ -	\$ -	\$ -	14,263,746
Total Flood Control	\$ 14,263,746	\$ -	\$ -	\$ -	\$ -	14,263,746

Lighting District

Colma Lighting Dist	\$ 197,584	\$ -	\$ -	\$ -	\$ -	197,584
Menlo Park Lighting Dist	183,150	-	-	-	-	183,150
Montara Lighting District	1	-	-	-	-	1

Total Lighting District	\$ 380,735	\$ -	\$ -	\$ -	\$ -	380,735
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Landscape District

Highlands Landscape District	\$ -	\$ -	\$ -	\$ 94,676	\$ 101,323	101,323
Alameda de las Pulgas Tree Maintenance	-	-	-	50,666	63,567	63,567

Total Landscape District	\$ -	\$ -	\$ -	\$ 145,342	\$ 164,890	164,890
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Total Special Districts and Other Agencies	\$ 30,847,510	\$ -	\$ -	\$ 2,542,063	\$ 1,937,880	32,785,390
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State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		County Service Area No. 1				
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
1	2	3	4	5		
Taxes	\$ 2,238,847	\$ 2,395,732	\$ 2,305,222	\$ 2,305,222		
Revenue From Use of Money and Property	14,496	17,295	14,500	14,500		
Intergovernmental - State	13,924	13,739	13,500	13,500		
Charges for Services	91,974	91,974	93,925	93,925		
Miscellaneous Revenues	34,107	67,122	4,000	4,000		
Total Revenues	\$ 2,393,348	\$ 2,585,862	\$ 2,431,147	\$ 2,431,147		
Services & Supplies	\$ 1,827,195	\$ 2,059,027	\$ 2,430,987	\$ 2,430,987		
Other Charges	-	35	160	160		
Capital Assets - Equipment	-	-	-	-	1,009,400	
Total Expenditures/Appropriations	\$ 1,827,195	\$ 2,059,062	\$ 2,431,147	\$ 2,431,147	3,583,084	
Net Cost/(Revenue)	\$ (666,153)	\$ (526,800)	\$ -	\$ -	1,151,937	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		County Service Area No. 6				
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
	1	2	3	4	5	
Taxes		\$ 62,595	\$ 64,753	\$ 57,580	\$ 57,580	
Revenue from Use of Money & Property		6,170	5,767	4,800	4,800	
Intergovernmental Revenues - State		358	341	353	353	
Miscellaneous Revenues		3,403	10,899	-	-	
Total Revenues	\$	72,526	81,760	62,733	62,733	
Services & Supplies	\$	33,712	23,272	97,590	97,590	
Appropriation for Contingencies		-	-	853,324	916,668	
Total Expenditures/Appropriations	\$	33,712	23,272	950,914	1,014,258	
Net Cost/(Revenue)	\$	(38,814)	(58,488)	888,181	951,525	

State Controller Schedules County Budget Act January 2010 Edition, revision #1		County of San Mateo Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2014-15			County Service Area No. 7		Schedule 15	
1	2	3	4	5	6	7	8	9
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors				
Revenue from Use of Money & Property	\$ 236	\$ 8	\$ 100	\$ 100				100
Charges for Services	44,586	65,561	79,209	79,209				79,209
Interfund Revenue	-	-	200,000	200,000				200,000
Miscellaneous Revenues	11,959	6,021	-	-				-
Total Revenues	\$ 56,781	\$ 71,590	\$ 279,309	\$ 279,309				279,309
Services & Supplies	108,521	73,317	278,950	278,950				278,950
Other Charges	858	568	560	560				560
Appropriation for Contingencies	-	-	13,895	13,895				10,153
Total Expenditures/Appropriations	\$ 109,379	\$ 73,885	\$ 293,405	\$ 289,663				289,663
Net Cost/(Revenue)	\$ 52,598	\$ 2,295	\$ 14,096	\$ 10,354				10,354

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		County Service Area No. 8				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Taxes	\$ 754,713	\$ 788,499	\$ 698,269	\$ 698,269		698,269
Licenses, Permits and Franchises	115,461	123,161	102,706	102,706		102,706
Revenue From Use of Money and Property	28,072	23,322	31,282	31,282		31,282
Intergovernmental - State	4,651	4,481	4,287	4,287		4,287
Intergovernmental - Local	-	789	-	-		-
Charges for Services	1,170,607	1,240,805	1,293,072	1,293,072		1,293,072
Miscellaneous Revenues	22,994	48,876	-	-		-
Total Revenues	\$ 2,096,498	\$ 2,229,933	\$ 2,129,616	\$ 2,129,616		2,129,616
Services & Supplies	\$ 2,191,003	\$ 1,947,381	\$ 2,102,669	\$ 2,102,669		2,186,669
Other Charges	218,500	198,500	232,500	232,500		232,500
Appropriation for Contingencies	-	-	3,412,313	3,412,313		3,617,067
Total Expenditures/Appropriations	\$ 2,409,503	\$ 2,145,881	\$ 5,747,482	\$ 5,747,482		6,036,236
Net Cost/(Revenue)	\$ 313,005	\$ (84,052)	\$ 3,617,866	\$ 3,617,866		3,906,620

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		County Service Area No. 11				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated <input checked="" type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Revenue From Use of Money and Property	\$ 30	\$ 511	\$ -	\$ -		
Intergovernmental - State	-	-	700,000	700,000		
Charges for Services	78,283	81,287	87,680	87,680		
Interfund Revenue	68,440	-	140,000	140,000		
Miscellaneous Revenues	10,806	1,595	-	-		
Other Financing Sources	150,509	-	-	-		
Total Revenues	\$ 308,068	\$ 83,393	\$ 927,680	\$ 927,680		
Services & Supplies	\$ 166,446	\$ 44,551	\$ 93,016	\$ 93,016		
Other Charges	31,920	21,692	300	300		
Capital Assets - Infrastructure Water & Sewer	115,042	3,655	840,000	840,000		
Intrafund Transfers	(97,194)	-	-	-		
Appropriation for Contingencies	-	-	64,860	64,860		
Total Expenditures/Appropriations	\$ 216,214	\$ 69,898	\$ 998,176	\$ 998,176		
Net Cost/(Revenue)	\$ (91,854)	\$ (13,495)	\$ 70,496	\$ 70,496		

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Burlingame Hills Sewer				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Taxes	\$ 83,525	\$ 88,901	\$ 57,170	\$ 57,170	57,170	
Revenue From Use of Money and Property	4,437	5,821	2,300	2,300	2,300	
Intergovernmental - State	356	347	350	350	350	
Charges for Services	696,855	711,249	693,825	693,825	693,825	
Miscellaneous Revenues	13,450	6,272	-	-	-	
Total Revenues	\$ 798,623	\$ 812,590	\$ 753,645	\$ 753,645	\$ 753,645	
Services & Supplies	\$ 369,475	\$ 435,056	\$ 608,978	\$ 608,978	608,978	
Other Charges	944	944	-	-	-	
Capital Assets - Infrastructure Water & Sewer	97,545	63,214	-	-	-	
Transfers Out	1,392	11,488	3,764	3,764	3,764	
Appropriation for Contingencies	-	-	1,144,176	1,144,176	1,313,916	
Total Expenditures/Appropriations	\$ 469,356	\$ 510,702	\$ 1,756,918	\$ 1,756,918	\$ 1,926,658	
Net Cost/(Revenue)	\$ (329,267)	\$ (301,888)	\$ 1,003,273	\$ 1,003,273	\$ 1,173,013	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Emerald Lake Heights Sewer				
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
1	2	3	4	5		
Taxes	\$ 21,773	\$ 23,133	\$ 14,863	\$ 14,863	14,863	
Revenue From Use of Money and Property	10,424	9,717	7,350	7,350	7,350	
Intergovernmental - State	93	90	91	91	91	
Charges for Services	1,491,687	1,592,417	1,622,187	1,622,187	1,622,187	
Miscellaneous Revenues	19,590	21,780	-	-	-	
Total Revenues	\$ 1,543,567	\$ 1,647,137	\$ 1,644,491	\$ 1,644,491	\$ 1,644,491	
Services & Supplies	1,454,641	1,232,609	1,952,715	1,952,715	1,952,715	
Other Charges	303,084	263,084	40,000	40,000	40,000	
Capital Assets Infrastructure - Water & Sewer	-	-	-	-	471,000	
Transfers Out	5,414	44,684	14,641	14,641	14,641	
Appropriation for Contingencies	-	-	252,059	252,059	992,832	
Total Expenditures/Appropriations	\$ 1,763,139	\$ 1,540,377	\$ 2,259,415	\$ 2,259,415	\$ 3,471,188	
Net Cost/(Revenue)	\$ 219,572	\$ (106,760)	\$ 614,924	\$ 614,924	\$ 1,826,697	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Fair Oaks Sewer Maintenance				
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
1	2	3	4	5		
Taxes	\$ 565,532	\$ 610,038	\$ 376,190	\$ 376,190	376,190	
Revenue From Use of Money and Property	51,669	53,527	35,500	35,500	35,500	
Intergovernmental - State	2,409	2,417	2,349	2,349	2,349	
Intergovernmental - Local	221	1,981	-	-	-	
Charges for Services	5,628,009	5,930,662	6,142,963	6,142,963	6,142,963	
Miscellaneous Revenues	96,743	74,999	-	-	-	
Other Financing Sources	14,309	118,087	38,693	38,693	38,693	
Total Revenues	\$ 6,358,892	\$ 6,791,711	\$ 6,595,695	\$ 6,595,695	6,595,695	
Services & Supplies	\$ 5,737,882	\$ 4,303,218	\$ 7,811,758	\$ 7,811,758	7,811,758	
Other Charges	174,784	179,355	-	-	-	
Capital Assets						
Equipment	55,470	457,785	150,000	150,000	150,000	
Infrastructure - Water & Sewer	84,382	9,724	2,140,000	2,140,000	3,815,000	
Appropriation for Contingencies	-	-	817,469	817,469	5,444,819	
Total Expenditures/Appropriations	\$ 6,052,518	\$ 4,950,082	\$ 10,919,227	\$ 10,919,227	17,221,577	
Net Cost/(Revenue)	\$ (306,374)	\$ (1,841,629)	\$ 4,323,532	\$ 4,323,532	10,625,882	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Harbor Ind Sewer Maintenance				
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
1	2	3	4	5		
Taxes	\$ 13,272	\$ 13,948	\$ 8,359	\$ 8,359	8,359	
Revenue From Use of Money and Property	6,403	5,845	5,210	5,210	5,210	
Intergovernmental - State	56	54	53	53	53	
Intergovernmental - Local	63	-	-	-	-	
Charges for Services	72,798	88,867	76,701	76,701	76,701	
Miscellaneous Revenues	4,129	12,307	-	-	-	
Total Revenues	\$ 96,721	\$ 121,021	\$ 90,323	\$ 90,323	\$ 90,323	
Services & Supplies	\$ 54,164	\$ 88,270	\$ 152,080	\$ 152,080	152,080	
Other Charges	1,404	1,404	-	-	-	
Capital Assets Infrastructure - Water & Sewer	-	-	-	-	110,000	
Transfers Out	765	6,310	2,068	2,068	2,068	
Appropriation for Contingencies	-	-	686,756	686,756	792,252	
Total Expenditures/Appropriations	\$ 56,333	\$ 95,984	\$ 840,904	\$ 840,904	\$ 1,056,400	
Net Cost/(Revenue)	\$ (40,388)	\$ (25,037)	\$ 750,581	\$ 750,581	\$ 966,077	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Kensington Squire Sewer				
Detail by Revenue Category and Expenditure Object	1	2	3	4	5	
		2012-13 Actuals	2013-14 Actual Estimated <input checked="" type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors	
Taxes		\$ 14,669	\$ 15,697	\$ 9,983	\$ 9,983	
Revenue From Use of Money and Property		2,245	2,201	1,400	1,400	
Intergovernmental - State		62	61	61	61	
Charges for Services		75,610	78,570	81,082	81,082	
Miscellaneous Revenues		906	2,901	-	-	
Total Revenues	\$	93,492	99,430	92,526	92,526	
Services & Supplies	\$	61,720	36,667	82,798	82,798	
Capital Assets Infrastructure - Water & Sewer		-	-	-	200,000	
Transfers Out		242	1,996	654	654	
Appropriation for Contingencies		-	-	140,601	195,706	
Total Expenditures/Appropriations	\$	61,962	38,663	224,053	479,158	
Net Cost/(Revenue)	\$	(31,530)	(60,767)	131,527	386,632	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Oak Knoll Manor Sewer				
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
1	2	3	4	5		
Taxes	\$ 5,215	\$ 5,388	\$ 2,572	\$ 2,572	2,572	2,572
Revenue From Use of Money and Property	1,803	1,794	1,180	1,180	1,180	1,180
Intergovernmental - State	22	21	18	18	18	18
Charges for Services	121,178	152,631	128,706	128,706	128,706	128,706
Miscellaneous Revenues	2,063	2,604	-	-	-	-
Total Revenues	\$ 130,281	\$ 162,438	\$ 132,476	\$ 132,476	\$ 132,476	\$ 132,476
Services & Supplies	\$ 106,616	\$ 78,410	\$ 152,074	\$ 152,074	\$ 152,074	\$ 152,074
Other Charges	401	401	-	-	-	-
Capital Assets Infrastructure - Water & Sewer	-	-	-	-	-	88,000
Transfers Out	386	3,182	1,043	1,043	1,043	1,043
Appropriation for Contingencies	-	-	110,650	110,650	227,921	227,921
Total Expenditures/Appropriations	\$ 107,403	\$ 81,993	\$ 263,767	\$ 263,767	\$ 469,038	\$ 469,038
Net Cost/(Revenue)	\$ (22,878)	\$ (80,445)	\$ 131,291	\$ 131,291	\$ 336,562	\$ 336,562

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Crystal Springs San District				
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
1	2	3	4	5		
Taxes	\$ 75,993	\$ 82,045	\$ 52,041	\$ 52,041	\$ 52,041	
Revenue From Use of Money and Property	22,138	22,592	10,000	10,000	10,000	
Intergovernmental - State	324	321	319	319	319	
Charges for Services	2,060,877	2,071,634	2,053,813	2,053,813	2,053,813	
Interfund Revenue	-	-	8,720,050	8,720,050	8,720,050	
Miscellaneous Revenues	32,714	13,507	-	-	-	
Other Financing Sources	-	-	950,000	950,000	950,000	
Total Revenues	\$ 2,192,046	\$ 2,190,099	\$ 11,786,223	\$ 11,786,223	\$ 11,786,223	
Services & Supplies	587,180	451,222	1,381,407	1,381,407	1,381,407	
Other Charges	1,251,777	912,108	9,200,050	9,200,050	8,356,251	
Capital Assets Infrastructure - Water & Sewer	32,004	1,269,215	1,400,000	1,400,000	1,400,000	
Transfers Out	4,905	40,477	13,263	13,263	13,263	
Appropriation for Contingencies	-	-	807,205	807,205	3,135,972	
Total Expenditures/Appropriations	\$ 1,875,866	\$ 2,673,022	\$ 12,801,925	\$ 12,801,925	\$ 14,286,893	
Net Cost/(Revenue)	\$ (316,180)	\$ 482,923	\$ 1,015,702	\$ 1,015,702	\$ 2,500,670	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Devonshire Co Sani District				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Taxes	\$ 36,843	\$ 39,495	\$ 25,051	\$ 25,051	\$ 25,051	
Revenue From Use of Money and Property	6,266	6,313	3,320	3,320	3,320	
Intergovernmental - State	156	154	153	153	153	
Charges for Services	306,653	312,552	321,308	321,308	321,308	
Miscellaneous Revenues	3,669	7,048	-	-	-	
Total Revenues	\$ 353,587	\$ 365,562	\$ 349,832	\$ 349,832	\$ 349,832	
Services & Supplies	\$ 359,123	\$ 249,230	\$ 392,011	\$ 392,011	\$ 392,011	
Capital Assets Infrastructure - Water & Sewer	-	-	-	-	445,000	
Transfers Out	957	7,901	2,589	2,589	2,589	
Appropriation for Contingencies	-	-	399,856	399,856	524,198	
Total Expenditures/Appropriations	\$ 360,080	\$ 257,131	\$ 794,456	\$ 794,456	\$ 1,363,798	
Net Cost/(Revenue)	\$ 6,493	\$ (108,431)	\$ 444,624	\$ 444,624	\$ 1,013,966	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Scenic Heights Co Sani District				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Taxes	\$ 1,806	\$ 1,925	\$ 1,229	\$ 1,229	\$ 1,229	
Revenue From Use of Money and Property	652	808	300	300	300	
Intergovernmental - State	8	8	7	7	7	
Charges for Services	62,566	64,306	66,067	66,067	66,067	
Miscellaneous Revenues	299	24,772	-	-	-	
Total Revenues	\$ 65,331	\$ 91,819	\$ 67,603	\$ 67,603	\$ 67,603	
Services & Supplies	\$ 63,829	\$ 59,282	\$ 96,030	\$ 96,030	\$ 96,030	
Transfers Out	190	1,564	512	512	512	
Appropriation for Contingencies	-	-	43,772	43,772	99,282	
Total Expenditures/Appropriations	\$ 64,019	\$ 60,846	\$ 140,314	\$ 140,314	\$ 195,824	
Net Cost/(Revenue)	\$ (1,312)	\$ (30,973)	\$ 72,711	\$ 72,711	\$ 128,221	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Edgewood Sewer Maintenance				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Revenue From Use of Money and Property	\$ 174	\$ 192	\$ 130	\$ 130	130	
Charges for Services	11,313	10,488	10,560	10,560	10,560	
Miscellaneous Revenues	733	773	-	-	-	
Total Revenues	\$ 12,220	\$ 11,453	\$ 10,690	\$ 10,690	10,690	
Services & Supplies	\$ 2,421	\$ 9,320	\$ 17,118	\$ 17,118	17,118	
Transfers Out	59	485	159	159	159	
Appropriation for Contingencies	-	-	13,308	13,308	25,447	
Total Expenditures/Appropriations	\$ 2,480	\$ 9,805	\$ 30,585	\$ 30,585	42,724	
Net Cost/(Revenue)	\$ (9,740)	\$ (1,648)	\$ 19,895	\$ 19,895	32,034	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Sewer Districts Clearing Fund				
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
	1	2	3	4	5	
Charges for Services	\$	12 \$	- \$	- \$	- \$	-
Interfund Revenue		985,457	1,285,939	1,514,043	1,514,043	1,514,043
Total Revenues	\$	985,469 \$	1,285,939 \$	1,514,043 \$	1,514,043 \$	1,514,043
Services & Supplies	\$	968,827 \$	1,276,992 \$	1,496,500 \$	1,496,500	1,496,500
Other Charges		7,159	8,946	17,543	17,543	17,543
Transfers Out		9,482	-	-	-	-
Total Expenditures/Appropriations	\$	985,468 \$	1,285,938 \$	1,514,043 \$	1,514,043 \$	1,514,043
Net Cost/(Revenue)	\$	(1) \$	(1) \$	- \$	- \$	-

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Sewer Districts Maintenance Fund				
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
	1	2	3	4	5	
Interfund Revenue	878,223	917,835	1,282,853	1,282,853	1,282,853	
Miscellaneous Revenues	19,494	16,918	-	-	-	
Total Revenues	\$ 897,717	\$ 934,753	\$ 1,282,853	\$ 1,282,853	\$ 1,282,853	
Salaries & Benefits	\$ 840,457	\$ 900,231	\$ 1,096,030	\$ 1,096,030	\$ 1,096,030	
Services & Supplies	45,154	22,285	122,220	122,220	122,220	
Other Charges	12,105	12,237	64,603	64,603	64,603	
Total Expenditures/Appropriations	\$ 897,716	\$ 934,753	\$ 1,282,853	\$ 1,282,853	\$ 1,282,853	
Net Cost/(Revenue)	\$ (1)	\$ -	\$ -	\$ -	\$ -	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Baywood Park Drainage Maintenance				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Revenue From Use of Money and Property	\$ 8	\$ 7	\$ 10	\$ 10	10	
Miscellaneous Revenues	6	18	-	-	-	
Total Revenues	\$ 14	\$ 25	\$ 10	\$ 10	10	
Services & Supplies	\$ 3	\$ 2	\$ 260	\$ 260	260	
Appropriation for Contingencies	-	-	427	427	900	
Total Expenditures/Appropriations	\$ 3	\$ 2	\$ 687	\$ 687	1,160	
Net Cost/(Revenue)	\$ (11)	\$ (23)	\$ 677	\$ 677	1,150	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Camp-Bel Uni Drainage Maintenance				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Taxes	\$ 3,657	\$ 4,016	\$ 2,866	\$ 2,866		2,866
Revenue From Use of Money and Property	449	427	400	400		400
Intergovernmental - State	18	18	17	17		17
Miscellaneous Revenues	241	773	-	-		-
Total Revenues	\$ 4,365	\$ 5,234	\$ 3,283	\$ 3,283		3,283
Services & Supplies	\$ 129	\$ 83	\$ 17,250	\$ 17,250		17,250
Appropriation for Contingencies	-	-	37,589	37,589		56,705
Total Expenditures/Appropriations	\$ 129	\$ 83	\$ 54,839	\$ 54,839		73,955
Net Cost/(Revenue)	\$ (4,236)	\$ (5,151)	\$ 51,556	\$ 51,556		70,672

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Enchanted Hills Drain Maint				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Taxes	\$ 1,866	\$ 2,024	\$ 1,646	\$ 1,646	1,646	
Revenue From Use of Money and Property	109	110	70	70	70	
Intergovernmental - State	10	10	10	10	10	
Miscellaneous Revenues	31	100	-	-	-	
Total Revenues	\$ 2,016	\$ 2,244	\$ 1,726	\$ 1,726	1,726	
Services & Supplies	15	10	2,050	2,050	2,050	
Appropriation for Contingencies	-	-	15,943	15,943	18,502	
Total Expenditures/Appropriations	\$ 15	\$ 10	\$ 17,993	\$ 17,993	20,552	
Net Cost/(Revenue)	\$ (2,001)	\$ (2,234)	\$ 16,267	\$ 16,267	18,826	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Highlands Drainage Maintenance				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Taxes	\$ 649	\$ 705	\$ 440	\$ 440	440	
Revenue From Use of Money and Property	190	175	170	170	170	
Intergovernmental - State	3	3	2	2	2	
Miscellaneous Revenues	119	380	-	-	-	
Total Revenues	\$ 961	\$ 1,263	\$ 612	\$ 612	612	
Services & Supplies	\$ 45	\$ 29	\$ 6,100	\$ 6,100	6,100	
Appropriation for Contingencies	-	-	16,130	16,130	22,852	
Total Expenditures/Appropriations	\$ 45	\$ 29	\$ 22,230	\$ 22,230	28,952	
Net Cost/(Revenue)	\$ (916)	\$ (1,234)	\$ 21,618	\$ 21,618	28,340	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Sequoia Drainage Maintenance				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Taxes	\$ 3,043	\$ 3,257	\$ 1,673	\$ 1,673	1,673	
Revenue From Use of Money and Property	430	406	340	340	340	
Intergovernmental - State	10	10	10	10	10	
Miscellaneous Revenues	235	754	-	-	-	
Total Revenues	\$ 3,718	\$ 4,427	\$ 2,023	\$ 2,023	2,023	
Services & Supplies	\$ 82	\$ 48	\$ 10,000	\$ 10,000	10,000	
Appropriation for Contingencies	-	-	46,561	46,561	58,918	
Total Expenditures/Appropriations	\$ 82	\$ 48	\$ 56,561	\$ 56,561	68,918	
Net Cost/(Revenue)	\$ (3,636)	\$ (4,379)	\$ 54,538	\$ 54,538	66,895	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Univ Hts Area Drain Maintenance				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Taxes	\$ 17,625	\$ 19,478	\$ 15,243	\$ 15,243	15,243	
Revenue From Use of Money and Property	1,893	1,815	1,380	1,380	1,380	
Intergovernmental - State	95	97	93	93	93	
Miscellaneous Revenues	961	3,079	-	-	-	
Total Revenues	\$ 20,574	\$ 24,469	\$ 16,716	\$ 16,716	16,716	
Services & Supplies	\$ 227	\$ 145	\$ 30,400	\$ 30,400	30,400	
Appropriation for Contingencies	-	-	250,505	250,505	288,512	
Total Expenditures/Appropriations	\$ 227	\$ 145	\$ 280,905	\$ 280,905	318,912	
Net Cost/(Revenue)	\$ (20,347)	\$ (24,324)	\$ 264,189	\$ 264,189	302,196	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Colma Creek Flood Cont Zone				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Taxes	\$ 694,230	\$ 663,880	\$ 481,501	\$ 481,501	481,501	
Revenue From Use of Money and Property	46,677	43,799	46,660	46,660	46,660	
Intergovernmental - State	3,653	3,543	3,497	3,497	3,497	
Intergovernmental - Federal	55	-	-	-	-	
Intergovernmental - Local	5,452	3,854	-	-	-	
Miscellaneous Revenues	72,112	101,741	-	-	-	
Other Financing Sources	1,300,000	3,050,000	2,700,000	2,700,000	2,700,000	
Total Revenues	\$ 2,122,179	\$ 3,866,817	\$ 3,231,658	\$ 3,231,658	\$ 3,231,658	
Services & Supplies	\$ 141,759	\$ 227,105	\$ 1,225,300	\$ 1,225,300	1,225,300	
Other Charges	340,755	340,755	1,500,349	1,500,349	1,500,349	
Capital Assets						
Infrastructure - Flood Control	-	-	2,000,000	2,000,000	2,000,000	
Land	-	472	-	-	-	
Transfers Out - Debt Service	1,511,651	1,512,139	1,512,151	1,512,151	1,512,151	
Appropriation for Contingencies	-	-	3,794,847	3,794,847	6,878,057	
Total Expenditures/Appropriations	\$ 1,994,165	\$ 2,080,471	\$ 10,032,647	\$ 10,032,647	\$ 13,115,857	
Net Cost/(Revenue)	\$ (128,014)	\$ (1,786,346)	\$ 6,800,989	\$ 6,800,989	\$ 9,884,199	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
Fiscal Year 2014-15		Colma Crk Flood Cont Zone 1				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Taxes	\$ 178,202	\$ 157,864	\$ 107,961	\$ 107,961	107,961	
Revenue From Use of Money and Property	1,687	2,288	970	970	970	
Intergovernmental - State	881	823	838	838	838	
Intergovernmental - Local	154	-	-	-	-	
Miscellaneous Revenues	669	2,143	-	-	-	
Total Revenues	\$ 181,593	\$ 163,118	\$ 109,769	\$ 109,769	\$ 109,769	
Transfers Out	\$ 50,000	\$ 50,000	\$ 200,000	\$ 200,000	200,000	
Appropriation for Contingencies	-	-	272,068	272,068	325,419	
Total Expenditures/Appropriations	\$ 50,000	\$ 50,000	\$ 472,068	\$ 472,068	\$ 525,419	
Net Cost/(Revenue)	\$ (131,593)	\$ (113,118)	\$ 362,299	\$ 362,299	\$ 415,650	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Colma Creek Flood Cont Zone 2				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Taxes	\$ 1,262,515	\$ 968,764	\$ 501,860	\$ 501,860	\$ 501,860	
Revenue From Use of Money and Property	10,455	15,054	4,560	4,560	4,560	
Intergovernmental - State	6,396	6,042	5,960	5,960	5,960	
Intergovernmental - Federal	329	-	-	-	-	
Intergovernmental - Local	32,176	336	-	-	-	
Miscellaneous Revenues	2,739	8,772	-	-	-	
Total Revenues	\$ 1,314,610	\$ 998,968	\$ 512,380	\$ 512,380	\$ 512,380	
Transfers Out	\$ 250,000	\$ 1,500,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	
Appropriation for Contingencies	-	-	574,362	574,362	1,060,949	
Total Expenditures/Appropriations	\$ 250,000	\$ 1,500,000	\$ 1,574,362	\$ 1,574,362	\$ 2,060,949	
Net Cost/(Revenue)	\$ (1,064,610)	\$ 501,032	\$ 1,061,982	\$ 1,061,982	\$ 1,548,569	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Colma Creek Flood Cont Zone 3				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Taxes	\$ 1,339,029	\$ 1,400,853	\$ 1,201,658	\$ 1,201,658	1,201,658	
Revenue From Use of Money and Property	9,463	11,116	6,180	6,180	6,180	
Intergovernmental - State	7,701	7,562	7,575	7,575	7,575	
Intergovernmental - Local	295	-	133	133	133	
Miscellaneous Revenues	5,452	17,463	-	-	-	
Total Revenues	\$ 1,361,940	\$ 1,436,994	\$ 1,215,546	\$ 1,215,546	\$ 1,215,546	
Transfers Out	\$ 1,000,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	1,500,000	
Appropriation for Contingencies	-	-	645,938	645,938	867,386	
Total Expenditures/Appropriations	\$ 1,000,000	\$ 1,500,000	\$ 2,145,938	\$ 2,145,938	\$ 2,367,386	
Net Cost/(Revenue)	\$ (361,940)	\$ 63,006	\$ 930,392	\$ 930,392	\$ 1,151,840	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Ravenswood Slough FI Cont Zone				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Taxes	\$ 12,933	\$ 7,852	\$ 4,734	\$ 4,734	4,734	
Revenue From Use of Money and Property	2,122	1,993	1,810	1,810	1,810	
Intergovernmental - State	49	49	41	41	41	
Intergovernmental - Local	-	2,357	-	-	-	
Miscellaneous Revenues	1,781	4,270	-	-	-	
Total Revenues	\$ 16,885	\$ 16,521	\$ 6,585	\$ 6,585	6,585	
Services & Supplies	\$ 938	\$ 3,654	\$ 20,000	\$ 20,000	20,000	
Other Charges	-	-	6,000	6,000	6,000	
Appropriation for Contingencies	-	-	269,721	269,721	302,002	
Total Expenditures/Appropriations	\$ 938	\$ 3,654	\$ 295,721	\$ 295,721	328,002	
Net Cost/(Revenue)	\$ (15,947)	\$ (12,867)	\$ 289,136	\$ 289,136	321,417	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		San Bruno Ck Flood Cont Zone 1				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Revenue From Use of Money and Property	\$ 9,606	\$ 9,354	\$ 7,010	\$ 7,010	7,010	
Intergovernmental - Local	-	486	-	-	-	
Miscellaneous Revenues	7,767	15,586	-	-	-	
Other Financing Sources	150,000	250,000	250,000	250,000	250,000	
Total Revenues	\$ 167,373	\$ 275,426	\$ 257,010	\$ 257,010	\$ 257,010	
Services & Supplies	\$ 32,359	\$ 37,340	\$ 593,820	\$ 593,820	593,820	
Appropriation for Contingencies	-	-	841,337	841,337	1,416,234	
Total Expenditures/Appropriations	\$ 32,359	\$ 37,340	\$ 1,435,157	\$ 1,435,157	\$ 2,010,054	
Net Cost/(Revenue)	\$ (135,014)	\$ (238,086)	\$ 1,178,147	\$ 1,178,147	\$ 1,753,044	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		San Bruno Ck Flood Cont Zone 2				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Taxes	\$ 243,851	\$ 252,710	\$ 179,393	\$ 179,393	179,393	
Revenue From Use of Money and Property	3,296	3,420	2,230	2,230	2,230	
Intergovernmental - State	1,382	1,362	1,335	1,335	1,335	
Intergovernmental - Local	8,880	-	3,978	3,978	3,978	
Miscellaneous Revenues	1,653	5,295	-	-	-	
Total Revenues	\$ 259,062	\$ 262,787	\$ 186,936	\$ 186,936	\$ 186,936	
Services & Supplies	\$ 38,791	\$ 42,121	\$ 109,200	\$ 109,200	109,200	
Transfers Out	150,000	250,000	250,000	250,000	250,000	
Appropriation for Contingencies	-	-	102,724	102,724	245,653	
Total Expenditures/Appropriations	\$ 188,791	\$ 292,121	\$ 461,924	\$ 461,924	\$ 604,853	
Net Cost/(Revenue)	\$ (70,271)	\$ 29,334	\$ 274,988	\$ 274,988	\$ 417,917	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		San Francisco Creek Flood Zone				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Taxes	\$ 261,574	\$ 282,479	\$ 230,967	\$ 230,967		230,967
Revenue From Use of Money and Property	11,876	11,081	14,350	14,350		14,350
Intergovernmental - State	1,438	1,429	1,417	1,417		1,417
Miscellaneous Revenues	12,606	34,831	-	-		-
Total Revenues	\$ 287,494	\$ 329,820	\$ 246,734	\$ 246,734		246,734
Services & Supplies	\$ 17,569	\$ 15,302	\$ 53,000	\$ 53,000		53,000
Other Charges	241,659	163,821	465,828	465,828		1,265,828
Appropriation for Contingencies	-	-	860,187	860,187		830,806
Total Expenditures/Appropriations	\$ 259,228	\$ 179,123	\$ 1,379,015	\$ 1,379,015		2,149,634
Net Cost/(Revenue)	\$ (28,266)	\$ (150,697)	\$ 1,132,281	\$ 1,132,281		1,902,900

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		San Mateo Co Flood Cont Z1				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Revenue From Use of Money and Property	\$ 169	\$ 152	\$ 160	\$ 160	160	
Miscellaneous Revenues	116	372	-	-	-	
Total Revenues	\$ 285	\$ 524	\$ 160	\$ 160	160	
Other Charges	\$ -	\$ -	\$ 3,000	\$ 3,000	3,000	
Appropriation for Contingencies	-	-	18,098	18,098	21,462	
Total Expenditures/Appropriations	\$ -	\$ -	\$ 21,098	\$ 21,098	24,462	
Net Cost/(Revenue)	\$ (285)	\$ (524)	\$ 20,938	\$ 20,938	24,302	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Bel-Aire Lighting Maintenance				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Taxes	\$ 70,660	\$ 76,109	\$ 42,521	\$ 42,521	42,521	
Revenue From Use of Money and Property	4,722	4,554	3,500	3,500	3,500	
Intergovernmental - State	265	261	261	261	261	
Miscellaneous Revenues	5,420	7,751	-	-	-	
Total Revenues	\$ 81,067	\$ 88,675	\$ 46,282	\$ 46,282	46,282	
Services & Supplies	\$ 28,529	\$ 25,881	\$ 59,700	\$ 59,700	59,700	
Appropriation for Contingencies	-	-	669,961	669,961	746,174	
Total Expenditures/Appropriations	\$ 28,529	\$ 25,881	\$ 729,661	\$ 729,661	805,874	
Net Cost/(Revenue)	\$ (52,538)	\$ (62,794)	\$ 683,379	\$ 683,379	759,592	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Belmont Lighting District				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Taxes	\$ 9,305	\$ 9,679	\$ 5,812	\$ 5,812	5,812	5,812
Revenue From Use of Money and Property	1,154	1,062	1,000	1,000	1,000	1,000
Intergovernmental - State	36	35	35	35	35	35
Miscellaneous Revenues	719	2,304	-	-	-	-
Total Revenues	\$ 11,214	\$ 13,080	\$ 6,847	\$ 6,847	6,847	6,847
Services & Supplies	\$ 4,506	\$ 5,767	\$ 50,750	\$ 50,750	50,750	50,750
Appropriation for Contingencies	-	-	77,999	77,999	77,999	129,216
Total Expenditures/Appropriations	\$ 4,506	\$ 5,767	\$ 128,749	\$ 128,749	179,966	179,966
Net Cost/(Revenue)	\$ (6,708)	\$ (7,313)	\$ 121,902	\$ 121,902	173,119	173,119

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Colma Lighting District				
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
1	2	3	4	5		
Taxes	\$ 139,767	\$ 146,375	\$ 90,508	\$ 90,508	90,508	
Revenue From Use of Money and Property	6,307	6,033	5,500	5,500	5,500	
Intergovernmental - State	563	539	555	555	555	
Miscellaneous Revenues	4,219	19,059	-	-	-	
Total Revenues	\$ 150,856	\$ 172,006	\$ 96,563	\$ 96,563	\$ 96,563	
Services & Supplies	\$ 101,241	\$ 88,081	\$ 197,500	\$ 197,500	197,500	
Other Charges	12,349	12,349	-	-	-	
Appropriation for Contingencies	-	-	721,022	721,022	905,885	
Total Expenditures/Appropriations	\$ 113,590	\$ 100,430	\$ 918,522	\$ 918,522	\$ 1,103,385	
Net Cost/(Revenue)	\$ (37,266)	\$ (71,576)	\$ 821,959	\$ 821,959	\$ 1,006,822	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Granada Hwy Lighting Dist				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Taxes	\$ 59,285	\$ 60,959	\$ 52,734	\$ 52,734	52,734	
Revenue From Use of Money and Property	5,012	4,647	4,200	4,200	4,200	
Intergovernmental - State	328	310	323	323	323	
Miscellaneous Revenues	5,285	9,450	-	-	-	
Total Revenues	\$ 69,910	\$ 75,366	\$ 57,257	\$ 57,257	57,257	
Services & Supplies	\$ 47,389	\$ 27,977	\$ 66,700	\$ 66,700	66,700	
Appropriation for Contingencies	-	-	702,190	702,190	759,023	
Total Expenditures/Appropriations	\$ 47,389	\$ 27,977	\$ 768,890	\$ 768,890	825,723	
Net Cost/(Revenue)	\$ (22,521)	\$ (47,389)	\$ 711,633	\$ 711,633	768,466	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Emerald Lake Lighting Dist				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Taxes	\$ 265,857	\$ 282,489	\$ 170,341	\$ 170,341	170,341	
Revenue From Use of Money and Property	21,482	20,692	15,100	15,100	15,100	
Intergovernmental - State	1,060	1,034	1,045	1,045	1,045	
Miscellaneous Revenues	10,437	33,430	-	-	-	
Total Revenues	\$ 298,836	\$ 337,645	\$ 186,486	\$ 186,486	186,486	
Services & Supplies	\$ 53,253	\$ 50,925	\$ 131,000	\$ 131,000	131,000	
Appropriation for Contingencies	-	-	3,278,739	3,278,739	3,509,973	
Total Expenditures/Appropriations	\$ 53,253	\$ 50,925	\$ 3,409,739	\$ 3,409,739	3,640,973	
Net Cost/(Revenue)	\$ (245,583)	\$ (286,720)	\$ 3,223,253	\$ 3,223,253	3,454,487	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Enchanted Hills Lighting Dist				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Taxes	\$ 12,835	\$ 14,069	\$ 8,339	\$ 8,339	8,339	
Revenue From Use of Money and Property	1,049	997	800	800	800	
Intergovernmental - State	52	52	51	51	51	
Miscellaneous Revenues	555	1,777	-	-	-	
Total Revenues	\$ 14,491	\$ 16,895	\$ 9,190	\$ 9,190	\$ 9,190	
Services & Supplies	\$ 6,311	\$ 3,081	\$ 10,550	\$ 10,550	10,550	
Appropriation for Contingencies	-	-	149,650	149,650	164,824	
Total Expenditures/Appropriations	\$ 6,311	\$ 3,081	\$ 160,200	\$ 160,200	\$ 175,374	
Net Cost/(Revenue)	\$ (8,180)	\$ (13,814)	\$ 151,010	\$ 151,010	\$ 166,184	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		La Honda Lighting District				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Taxes	\$ 15,894	\$ 16,098	\$ 9,315	\$ 9,315	9,315	
Revenue From Use of Money and Property	1,532	1,441	1,200	1,200	1,200	
Intergovernmental - State	58	53	57	57	57	
Miscellaneous Revenues	830	2,658	-	-	-	
Total Revenues	\$ 18,314	\$ 20,250	\$ 10,572	\$ 10,572	10,572	
Services & Supplies	\$ 5,702	\$ 6,512	\$ 8,300	\$ 8,300	8,300	
Appropriation for Contingencies	-	-	227,425	227,425	238,892	
Total Expenditures/Appropriations	\$ 5,702	\$ 6,512	\$ 235,725	\$ 235,725	247,192	
Net Cost/(Revenue)	\$ (12,612)	\$ (13,738)	\$ 225,153	\$ 225,153	236,620	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Menlo Park Lighting District				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Taxes	\$ 346,096	\$ 375,433	\$ 208,639	\$ 208,639	208,639	
Revenue From Use of Money and Property	16,800	16,316	11,000	11,000	11,000	
Intergovernmental - State	1,299	1,297	1,280	1,280	1,280	
Miscellaneous Revenues	13,026	22,824	-	-	-	
Total Revenues	\$ 377,221	\$ 415,870	\$ 220,919	\$ 220,919	\$ 220,919	
Services & Supplies	\$ 139,604	\$ 195,968	\$ 333,500	\$ 333,500	333,500	
Other Charges	16,341	16,341	-	-	-	
Capital Assets - Infrastructure Lighting	-	36,080	435,000	435,000	435,000	
Appropriation for Contingencies	-	-	1,471,364	1,471,364	2,152,766	
Total Expenditures/Appropriations	\$ 155,945	\$ 248,389	\$ 2,239,864	\$ 2,239,864	\$ 2,921,266	
Net Cost/(Revenue)	\$ (221,276)	\$ (167,481)	\$ 2,018,945	\$ 2,018,945	\$ 2,700,347	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Montara Lighting District				
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
1	2	3	4	5		
Taxes	\$ 131,762	\$ 137,229	\$ 76,558	\$ 76,558	76,558	
Revenue From Use of Money and Property	10,862	10,316	8,000	8,000	8,000	
Intergovernmental - State	658	685	469	469	469	
Miscellaneous Revenues	5,835	17,545	-	-	-	
Total Revenues	\$ 149,117	\$ 165,775	\$ 85,027	\$ 85,027	\$ 85,027	
Services & Supplies	\$ 32,128	\$ 55,201	\$ 88,000	\$ 88,000	88,000	
Other Charges	6,768	6,768	-	-	-	
Appropriation for Contingencies	-	-	1,592,850	1,592,850	1,706,397	
Total Expenditures/Appropriations	\$ 38,896	\$ 61,969	\$ 1,680,850	\$ 1,680,850	\$ 1,794,397	
Net Cost/(Revenue)	\$ (110,221)	\$ (103,806)	\$ 1,595,823	\$ 1,595,823	\$ 1,709,370	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Pescadero Lighting District				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Taxes	\$ 15,691	\$ 15,574	\$ 8,781	\$ 8,781	8,781	
Revenue From Use of Money and Property	1,334	1,267	1,000	1,000	1,000	
Intergovernmental - State	55	48	53	53	53	
Miscellaneous Revenues	698	2,235	-	-	-	
Total Revenues	\$ 17,778	\$ 19,124	\$ 9,834	\$ 9,834	\$ 9,834	
Services & Supplies	\$ 4,558	\$ 4,656	\$ 23,200	\$ 23,200	23,200	
Appropriation for Contingencies	-	-	156,297	156,297	196,131	
Total Expenditures/Appropriations	\$ 4,558	\$ 4,656	\$ 179,497	\$ 179,497	\$ 219,331	
Net Cost/(Revenue)	\$ (13,220)	\$ (14,468)	\$ 169,663	\$ 169,663	\$ 209,497	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act January 2010 Edition, revision #1		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2014-15			Lighting District Clearing Fund	
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Interfund Revenue	\$ 80,647	\$ 89,589	108,800	108,800		108,800
Total Revenues	\$ 80,647	\$ 89,589	\$ 108,800	\$ 108,800		108,800
Services & Supplies	80,647	89,588	108,800	108,800		108,800
Total Expenditures/Appropriations	\$ 80,647	\$ 89,588	\$ 108,800	\$ 108,800		108,800
Net Cost/(Revenue)	\$ -	\$ (1)	\$ -	\$ -		\$ -

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act January 2010 Edition, revision #1		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2014-15			EPA County Waterworks Dist Fund	
1	2012-13 Actuals	2013-14 Actual Estimated	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Miscellaneous Revenues	\$ 10	\$ -	\$ -	\$ -		
Total Revenues	\$ 10	\$ -	\$ -	\$ -		
Services & Supplies	\$ 10	\$ -	\$ -	\$ -		
Total Expenditures/Appropriations	\$ 10	\$ -	\$ -	\$ -		
Net Cost/(Revenue)	\$ -	\$ -	\$ -	\$ -		

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act		Special Districts and Other Agencies				
January 2010 Edition, revision #1		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Highlands Landscape District				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Taxes	\$ 8,267	\$ 8,835	\$ 7,503	\$ 7,503	7,503	
Revenue From Use of Money and Property	550	534	360	360	360	
Intergovernmental - State	47	46	46	46	46	
Miscellaneous Revenues	248	794	-	-	-	
	9,112	10,209	7,909	7,909	7,909	
Total Revenues	\$ 9,112	\$ 10,209	\$ 7,909	\$ 7,909	\$ 7,909	
Services & Supplies	\$ 574	\$ 532	\$ 4,880	\$ 4,880	4,880	
	574	532	4,880	4,880	4,880	
Total Expenditures/Appropriations	\$ 574	\$ 532	\$ 4,880	\$ 4,880	\$ 4,880	
Net Cost/(Revenue)	\$ (8,538)	\$ (9,677)	\$ (3,029)	\$ (3,029)	\$ (3,029)	

State Controller Schedules		County of San Mateo			Schedule 15	
County Budget Act January 2010 Edition, revision #1		Special Districts and Other Agencies				
		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2014-15				
		Alameda de las Pulgas Tree Maintenance				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2012-13 Actuals	2013-14 Actual Estimated	2014-15 Recommended Budget	2014-15 Adopted by the Board of Supervisors		
Revenue From Use of Money and Property	\$ 417	\$ 418	\$ 200	\$ 200		200
Charges for Services	7,139	7,139	7,126	7,126		7,126
Miscellaneous Revenues	173	553	-	-		-
Total Revenues	\$ 7,729	\$ 8,110	\$ 7,326	\$ 7,326		7,326
Services & Supplies	\$ 100	\$ 1,283	\$ 13,800	\$ 13,800		13,800
Total Expenditures/Appropriations	\$ 100	\$ 1,283	\$ 13,800	\$ 13,800		13,800
Net Cost/(Revenue)	\$ (7,629)	\$ (6,827)	\$ 6,474	\$ 6,474		6,474

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GLOSSARY OF BUDGET TERMS

Adopted Budget Resolutions

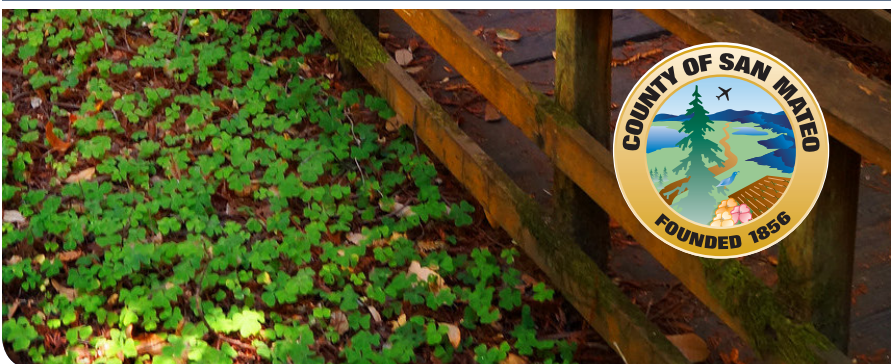
County Summaries

Budget Unit Summaries

Controller's Schedules

Glossary of Budget Terms

COUNTY OF SAN MATEO FY 2014-15 ADOPTED BUDGET





SAN MATEO COUNTY MISSION

San Mateo County government protects and enhances the health, safety, welfare, and natural resources of the community; and provides quality services that benefit and enrich the lives of the people of this community.

We are committed to:

The highest standards
of public service

A common vision
of responsiveness

The highest standards
of ethical conduct

Treating people with
respect and dignity



GLOSSARY OF BUDGET TERMS

A-87 – A-87 is an Office of Management and Budget (OMB) circular or guideline that sets forth principles and standards for the determination of costs applicable to County programs funded by the Federal and State government. Under the circular, the County has to observe uniformity in its allocation of costs, that is, the County cannot be selective in the allocation process whereby externally (State and Federal) funded programs are not charged equitably. Also referred to as the *Countywide Cost Allocation Plan*, the County uses A-87 guidelines to obtain reimbursement from Federal, State and non-General Fund programs for departments that do not charge directly for services rendered. For example, the Controller's Office does not charge departments for payroll services. However, the cost of providing payroll services to Non-General Fund Departments and programs receiving funds from the Federal and State government for this specific purpose is recovered through A-87. A-87 revenue received by Administration and Fiscal departments and Public Works is centrally budgeted in the Non-Departmental Services budget unit under Interfund Revenues.

Accrual – An accounting adjustment that recognizes revenues and expenses in the period they are “earned” or “spent” but not received or paid within that period.

Accrual Accounting – An accounting method that measures the performance of the County's Enterprise and Internal Service Funds by recognizing matching revenues and expenses (the matching principle) at the time in which the transaction occurs rather than when payment is made or received. This method allows the current cash inflows/outflows to be combined with future expected cash inflows/outflows to give a more accurate picture of a fund's current financial condition.

ACE – Access and Care for Everyone; a County-sponsored program administered by the Health Plan of San Mateo that provides health care coverage to low-income adult residents of San Mateo County who meet eligibility requirements.

Adopted Budget – The Budget that is finally adopted by the Board of Supervisors in September after the State budget is adopted and the impact of the State budget can be assessed and included in the County budget.

Appropriation – An expenditure authorization granted by the Board of Supervisors from a specific fund to a specific Budget Unit. Appropriation authority is granted at the object level: Salaries and Benefits, Services and Supplies, Other Charges, Fixed Assets, Other Financing Uses and Intrafund Transfers.

ARRA – American Recovery and Reinvestment Act

Authorized Positions (Salary Resolution) – The number of permanent full-time and permanent part-time positions authorized by the Board of Supervisors (excludes extra-help). This represents the maximum number of permanent positions which may be filled at any one time.

Balanced Budget – A budget where Total Sources, including Fund Balances, equal Total Requirements, including Reserves and Contingencies, for each appropriated fund.

BRASS – Budget Reporting and Analysis Support System. The County's budget development software application.

Budget – An itemized summary of probable expenditures and income for a given period.

Budget Unit – A distinct fiscal and organizational entity within the County budget which has a mission and/or funding source sufficiently unique to require a separate legal appropriation from the Board of Supervisors. Budget Units are generally at the department or major division level of an organization.

CAFR – the Comprehensive Annual Financial Report represents the culmination of all budgeting and accounting activities engaged in by management during the prior year, covering all funds of the County, its component units and its financial transactions.

CalWORKs – California Work Opportunity and Responsibilities to Kids; California's welfare-to-work program established by the State Welfare to Work Act of 1997. The program, which replaced AFDC, makes welfare a temporary source of assistance by putting a five-year life-time limit on a receipt of benefits and mandating work requirements

Capital Project – A major one-time outlay of funds for land and/or building acquisition or construction, structural improvements or non-structural renovations to County facilities. Large-scale projects may extend over more than one fiscal year. Capital Projects may be financed from a variety of funding sources and are budgeted in the Fixed Assets expenditure category.

Contingencies – An appropriation category for economic uncertainties, emergencies and unanticipated mid-year funding losses. The minimum General Fund appropriation for contingencies required under the County Reserves Policy is three percent of General Fund net appropriations. Funds budgeted in this category can not be expended without four-fifths vote approval from the Board of Supervisors.

Departmental Reserves – An appropriation category for departments to budget funds which are unexpended in previous years and/or unobligated in the current year. The minimum Departmental Reserves requirement under the County Reserves Policy is two percent of budgeted Net Appropriations. Funds budgeted in this category can not be expended without approval from the Board of Supervisors.

Depreciation – The decline in value of an asset over time as a result of deterioration, age, obsolescence, and impending retirement. Most assets lose their value over time (in other words, they depreciate) and must be replaced once the end of their useful life is reached. Applies particularly to physical assets like equipment and structures.

Description of Services – Describes the services the program delivers.

Description of Results – Describes the results the program is expected to achieve in the current year and in the upcoming budget year.

Discretionary Services – Services that are not required by local, State or Federal mandates; services that are mandated but without specified service levels; and services that are provided at levels higher than mandated or in excess of maintenance-of-effort (MOE) requirements.

ERAF – Education Revenue Augmentation Fund. In 1992-93 and 1993-94, in response to serious budgetary shortfalls, the State Legislature and administration permanently redirected over \$3 billion of property taxes from cities, counties and special districts to schools and community college districts. These redirected funds reduced the state's funding obligation for K-14 school districts by a commensurate amount. The term "ERAF" is often used as a shorthand reference for this shift of property taxes. ERAF actually is an acronym for the fund into which redirected property taxes are deposited in each county. In 1996-97, cities, counties and special districts deposited about \$3.4 billion of property taxes into ERAF. The amount of required ERAF contributions grows annually along with property tax growth rate. To mitigate the ongoing impact of the 1993-94 property tax shift, the Legislature proposed and the voters approved Proposition 172. This measure provides counties and cities and cities with a share of a half-cent of sales tax for public safety purposes.

Economic Urgency Assistance Program – A regional collaboration with Santa Clara County and the Silicon Valley Community Foundation to respond to urgent economic needs. Focusing on food, shelter, healthcare and employment, this safety net program was initiated by the Board of Supervisors to provide one-time grants to community-based organizations and nonprofits.

Enterprise Fund – (1) A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, gas and electric utilities, airports, parking garages or transit systems). In this case the governing body intends that costs (i.e., expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. (2) A fund established because the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Expenditure – Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

Extra Help – Temporary employees of the County who are not included in the Salary Ordinance. These employees do not receive benefits (i.e., medical, dental, life insurance and paid vacation time).

Fiduciary Funds – Funds that account for resources that governments hold in trust for individuals or other governments.

Final Budget Change – A common description of any change made after the Recommended Budget has been submitted to the Board of Supervisors. Changes usually include corrections and updated revenue/appropriation amounts, and are brought to the Board in the form of “color sheets” during June budget hearings and September for final budget approval.

Fiscal Year – A 12-month accounting period which differs from the calendar year. In San Mateo County, the fiscal year runs July 1 through the following June 30. During the fiscal year, revenues are realized, obligations are incurred, encumbrances are made and appropriations are expended.

Fixed Assets – Long-lived tangible assets (over the value of \$5,000) obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, and improvements other than buildings and land. In the private sector, these assets are referred to most often as property, plant and equipment.

Full-Time Equivalent (FTE) – This represents the budgeted number of full-time equivalent staffing. A full-time equivalent position is equal to 2,080 hours a year (40 hours/week x 52 weeks). For example: Two full-time positions (40 hours per week), two part-time positions (20 hours per week) and one (.80) part-time position (32 hours per week), equals 3.8 FTE. However, this would represent five authorized positions in the salary resolution.

FTE Equivalent

2 - Full-time positions (40 hours a week) =2.0

2 - Part-time position (20 hours a week) =1.0

1 - Part-time position (32 hours a week) = .8 (32/40 =.8)

TOTAL: 3.8

Fund – A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance – The difference between fund assets and fund liabilities remaining at year-end. For budgetary purposes, this represents the sum of over-realized or unanticipated revenues and unspent appropriations or reserves at the end of each fiscal year.

Funding Adjustments – The section of the Program Plan and Budget that follows the Resource Allocation Summary table and describes key changes to Total Sources and Total Requirements, and the impact of those changes on a programs financial and operational performance from one budget year to the next. Types of changes include adjustments to Salaries and Benefits for negotiated increases and position changes, changes to operating levels, one-time expenditure outlays for goods or contractual services, and increased revenues from new or increased fees.

GASB 34 – An accounting standard issued by the Government Accounting Standards Board. It sets standards for the financial statements issued by all state and local government entities in the U.S. The standard sets accounting rules for these financial statements and for the accounting data financial statements contain. GASB 34 requires that the cost of fixed assets, i.e. plant, property and equipment, be recognized through depreciation over the life of the assets.

GASB 45 – An accounting and financial reporting provision requiring government employers to measure and report the liabilities associated with other (than pension) post-employment benefits (or OPEB). San Mateo County's reportable OPEB includes post-employment medical, dental and vision benefits that are not associated with the County's pension plan. Government employers required to comply with GASB 45 include all states, counties, towns, education boards, water districts, mosquito districts, public schools and all other government entities that offer OPEB and report under the Government Accounting Standards Board.

GFOA – Government Finance Officers Association

GIS – Geographic Information System. The GIS is a collection of map data layers representing various geographic features such as parcels, districts, jurisdictions, streets, landmarks, etc., and the attributes describing the spatial features.

General Fund – The major County operating fund used to account for all financial sources and uses, except those required to be accounted for in another fund.

Governmental Funds – Applies to all County funds except for profit and loss funds (e.g., enterprise funds, internal service funds, and trust and agency funds). Examples include the General Fund, special assessment funds, and capital projects funds.

Gross Appropriations – Total authorized appropriations for a budget unit. It is the sum of Salaries and Benefits, Services and Supplies, Other Charges, Fixed Assets and Other Financing Uses.

HPSM (Health Plan of San Mateo) – The Health Plan of San Mateo (HPSM) is a Medi-Cal county-wide health system, contracted by the State of California. All clients served by the County who are determined to be eligible for Medi-Cal obtain health care services through HPSM.

Headline Measures – The two most meaningful measures to track a program's success, these are presented in graph form for each program presented in the County budget. Headline measures are chosen from the How Well We Do It (service quality) or Is Anyone Better Off? (outcomes) performance measure categories.

Healthy Families – California's non-Medi-Cal health care program for children with monthly family income too high to qualify for Medi-Cal without share of cost, up to 200% of the Federal Poverty Level.

Healthy Kids – County-sponsored health care program provided through the Children's Health Initiative (CHI) for children with monthly family income too high to qualify for Medi-Cal or Healthy Families without share of cost, up to 400% of the Federal Poverty Level.

IFAS – Integrated Fund Accounting System. Financial software that is maintained by the Controller's Office and used by the County for daily accounting purposes such as general ledger, accounts payable, job costing, purchasing and deposits, as well as budget monitoring.

Interfund Revenue – Transfers of costs between different funds; is recorded as Interfund Revenue by the organization on the receiving end of the transfer.

Intergovernmental Revenues – Revenues from other governmental jurisdictions in the form of grants, entitlements, shared revenues or payments in lieu of taxes. The County receives Intergovernmental Revenue from Federal, State and other local government agencies.

Internal Service Charge – Annual budgetary charges from servicing departments (such as Information Services, Public Works, Employee and Public Services), reimbursing costs incurred in the provision of internal County services to the departments receiving the services. For servicing organizations, the reimbursement is reflected as Intrafund Transfers offsetting their Gross Appropriation (from General Fund departments) or as Revenue (from non-General Fund departments). Services provided by these departments include technology support, telephone services, facilities maintenance and insurance.

Internal Service Funds – One or more funds that account for the goods and services provided by one department to another within government on a cost-reimbursement basis. Departments that use internal services (e.g. vehicle/fleet maintenance) would have an amount budgeted in Other Charges for such services.

Intrafund Transfers – Accounting mechanism to show expenditure transfers or reimbursements between operations *within the same fund* (the most common example is the General Fund). This mechanism is used to better reflect location of department costs. For example, the Board of Supervisors/Assessment Appeals Board receives reimbursement classified as an intrafund transfer from the Assessor-County Clerk-Recorder for processing assessment appeals.

JPA (Joint Powers Authority) – A Joint Powers Authority is an entity whereby two or more public authorities (for example a city or county government, or utility or transport districts) can operate collectively.

Maintenance of Effort (MOE) – A statutory obligation to provide a minimum amount of funding or other effort toward a specific program area or budget.

Measure A Half Cent Sales Tax - In November 2012, San Mateo County voters approved a 1/2 cent sales tax that took effect on April 1, 2013 and will sunset on March 31, 2023.

Mission (or Mission Statement) – The purpose or mission of a specific department or agency, it consists of the department/agency name, what it does, who it serves and why it exists (purpose). All programs, services, objectives and performance measures of a given department or agency are directly related to the achievement of its mission. The mission of a budget unit is described in terms of overall service to the public and, if applicable, a legal or constitutional mandate.

Modified Accrual – Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants, and charges for services are recognized when their receipt occurs within sixty days after the end of the accounting period. Expenditures are generally recorded when a liability is incurred, as under accrual basis of accounting. However, expenditures related to debt service, compensated absences, and claims and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financing sources.

Net Appropriations – Gross appropriations net of Intrafund Transfers. The Net Appropriation is used when summing up the County General Fund budget to eliminate double budgeting of expenditures reimbursed by other General Fund departments which are also included in Gross Appropriations.

Net County Cost – Total Requirements less Total Sources. This figure represents the part of a budget unit's appropriation that is financed by the General Fund's non-departmental revenues, such as property taxes, sales taxes and interest earnings.

Object Level (of Appropriations/Expenditures) – Major classification category of proposed or actual expenditure as defined by State regulations. Object levels include Salaries and Benefits, Services and Supplies, Other Charges, Fixed Assets, Intrafund Transfers and Other Financing Uses. Appropriations are legally adopted at the object level within the County budget.

One-Time Expenditures – Used to describe and differentiate non-recurring expenditures from routine ongoing costs within a given budget. Typically, equipment purchases and capital improvement projects are one-time expenditures. This category may also include single-year appropriations for special purposes.

Other Charges – An Object Level of expenditure which reflects costs not directly provided by an operating department. Includes certain selected expense categories (e.g., telephone, data processing, radio, rent, program service providers (PSPs), support costs for juvenile court wards, welfare recipients, jail inmates or interagency payments).

Other Financing Sources – An Object Level of expenditure which reflects transfers from one Fund to another for purposes such as capital projects and debt service. The General Fund's contribution to the San Mateo Medical Center is budgeted in Other Financing Sources of the Medical Center Enterprise Fund.

Outcome Based Management (OBM) – County management system that integrates Shared Vision 2010 Goals into a department's existing planning, priority-setting, performance measurement and budget development/resource allocation processes so that all programs and services provided by the County continue to make progress toward goal achievement.

Performance Measures – Indicators used to show (1) what/how much a program does – workload and effort, (2) how well the program provides services – service quality, and (3) whether anyone is better off – effectiveness and outcome of the program.

Program – operating unit(s) within a department that provides services to accomplish a specific outcome or purpose under the direction of a manager who plans the activities of the program, monitors its performance, and is held accountable for its success.

Program Outcome Statement – The purpose or mission of a specific program, it is a clear simple statement of what the program does, to / for whom, and toward what outcome.

Program Summary – A one-page summary that includes budget and performance information for each program or service that is proposed to be funded or unfunded in the County Budget.

Proposition 172 – Common name for half-cent Public Safety Sales Tax, this revenue source provides funding for over 50% of criminal justice expenditures.

Realignment Revenue – Refers to the shift or realignment of responsibility from the state to counties for health, mental health and various social service programs, accompanied by a source of dedicated revenue. The revenues allocated to counties to fund these programs include a ½ cent sales tax, a portion of the Vehicle License Fees and the state General Fund. The cornerstone to realignment is increased county flexibility, discretion and effectiveness. The state's role under realignment is one of oversight, technical assistance and assessment.

Recommended Budget – The Recommended Budget is submitted for approval by the County Manager to the Board of Supervisors in May of each year. Public hearings are held on the budget in June prior to the beginning of the new

fiscal year on July 1. The Recommended Budget may include reductions to meet budget targets or to address revenue changes, as well as specific additional funding for proposed projects, activities or purchases.

Reserves (same as Contingencies/Department Reserves) – Those portions of fund balance that are not appropriated for expenditure or legally segregated for a specific purpose. Reserves are not appropriated for designated expenditures and require a 4/5ths vote by the Board of Supervisors to be transferred into appropriations such as Salaries and Benefits, Services and Supplies or Fixed Assets.

Revenue – Source of income to an operation from any funding source other than Fund Balance.

Revenue Class – The revenue equivalent of an “object level” of expenditure. Revenue is divided into descriptive classes for budgetary classification. Major classes include Taxes, License and Permits and Franchises; Fines, Forfeitures and Penalties; Use of Money and Property; Intergovernmental Revenues; Charges for Services; Interfund Revenues; Miscellaneous Revenue and Other Financing Sources. Revenue estimates are adopted by the Board of Supervisors at the Revenue Class level. Revenue “Sub Accounts” represent the line-item detail for specific revenue sources within a Revenue Class.

Salaries and Benefits – An Object Level of expenditure reflecting the County's compensation costs for employees. Salaries includes all types of cost attributable to personnel services of full-time, part-time, temporary, and extra-help employees, including overtime, vacation pay, sick leave pay and various types of premium pay. Benefits include the County's share of the costs for health, dental, life insurance, retirement, Social Security and Workers' Compensation.

Salary Ordinance – The master legal roster of all authorized positions in the County, delineated by budget unit. The ordinance is maintained by Human Resources. Each year the Ordinance is completely updated to reflect budget changes. The Master Salary Ordinance as well as all amendments to the Ordinance must be adopted by the Board of Supervisors; changes can occur during the year as required.

Service Charges – Charges from servicing organizations for support services provided to a budget unit. These include: radio, telephone, auto insurance, liability insurance, rent, food services (jail and hospital), information system services and revenue collection services.

Services and Supplies – An Object Level of Expenditure reflecting purchase of goods and services. Includes a wide variety of expense categories required to support the purposes of a given activity (i.e., office supplies, travel and contract services).

Shared Vision 2025 – A community visioning process undertaken by the Board of Supervisors in 2000 to work in partnership with the community to achieve a citizen-developed vision for the future. The Outcome-Based Management (OBM) system has been implemented in all County programs and services to ensure alignment and progress toward the goals identified in the Shared Vision 2025 process.

Special Districts – An independent unit of local government organized to perform a single government function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water districts, drainage districts, flood control districts, hospital districts, fire protection districts and transit authorities.

Special Funds – Funds used to account for proceeds from specific revenue sources that are legally restricted as to how the revenues may be spent. The Parks Acquisition Fund is an example of this type of fund. It can only be spent for acquiring park land and developing park facilities.

Special Revenue Fund – A fund used to account for revenues legally earmarked for a particular purpose. For example, if property tax revenues are earmarked for library services, a Library Fund would account for the revenues and expenditures associated with such purposes.

TANF – Temporary Assistance for Needy Families

TARP - Troubled Asset Relief Program

Total Requirements – Reflects all expenditure appropriations, intrafund transfers and reserves.

Total Sources – Reflects all revenues and fund balance utilized to finance expenditure needs.

Trust Fund – A fund established to receive money that the local government holds on behalf of individuals or other governments; the government holding the money has little or no discretion over it. Examples include employee pension funds and taxes collected for other governments.

Use of Money and Property – Revenue account that contains funds received from interest, rent payments or proceeds from the sale of property.

WIA – Workforce Investment Act

WIB – Workforce Investment Board