



## SHARED VISION / SHARED COMMITMENT



COUNTY OF SAN MATEO

FY 2013-14  
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 Years 2013-15 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 Years 2013-15 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 18, 2013 to consider changes to the Recommended Budget, which was published on August 23, 2013. 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, final Fund Balance adjustments, and updated performance measure summary tables.

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 2013-14 / 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. MALTBYE, COUNTY MANAGER





# COUNTY OF SAN MATEO

## FY 2013-14 / FY 2014-15

### ADOPTED BUDGET

#### Recommended By:

John L. Maltbie, County Manager  
David Holland, Assistant County Manager  
Reyna Farrales, Deputy County Manager  
Peggy Jensen, Deputy County Manager

Dedicated to Mary McMillan, Deputy County Manager (retired)

PREPARED BY THE COUNTY MANAGER'S OFFICE

#### **JIM SACO**

*Budget Director*

#### **DANIELLE LEE**

*Principal Management Analyst*

Revenue/Budget Forecasting  
Non-Departmental Services/Contingencies  
Budget Production  
BRASS Administrator  
Debt Service Fund  
Grand Jury  
Retirement (SamCERA)

#### **MICHAEL BOLANDER**

Coroner's Office  
County Support of the Courts  
District Attorney  
Fire Protection / CSA #1  
Message Switch  
Private Defender Program  
Probation Department  
Public Safety Communications  
Sheriff / Office of Emergency Services

#### **SHANNA COLLINS**

Assessor-County Clerk-Recorder  
Board of Supervisors  
Controller's Office  
County Manager's Office  
Treasurer-Tax Collector's Office  
Health System

#### **SWATI DESHPANDE**

County Counsel's Office  
Department of Child Support Services  
First 5 Commission  
Human Resources Department  
Human Services Agency  
Information Services Department

#### **GARRETT DUNWOODY**

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

#### **JOANNE WARD**

*Principal Management Analyst*

Fiscal Officer for BOS/CMO/Clerk of the Board  
Center for Continuous Process Improvement

#### **JOY LIMIN**

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

#### **BUDGET PRODUCTION STAFF**

Alicia Garcia  
Betsy Jack  
Mina Lim  
Rebecca Romero

#### **INTERGOVERNMENTAL & PUBLIC AFFAIRS**

Connie Juarez-Diroll, Beverly Thames  
Marshall Wilson

#### **CONTROLLER'S OFFICE**

Austin Lam

#### **INFORMATION SYSTEMS**

Alan Sakayama, Roy Bayless

#### **SPECIAL THANKS TO:**

Finite Matters Limited, Cartwright Design Studio



FISCAL YEAR 2013-15  
ADOPTED BUDGET

TABLE OF CONTENTS

PAGE

COUNTY SUMMARIES

County Organization Chart ..... A-1  
Fund Structure Chart and Fund Descriptions ..... A-2  
County Pie Charts ..... A-6  
All Funds Summary Requirements by Funds ..... A-10  
All Funds Summary ..... A-11  
General Fund Summary ..... A-12  
General Fund Summaries by Agency ..... A-13  
Authorized Position Summary ..... A-18  
Position Changes Detail ..... A-20

CRIMINAL JUSTICE

Criminal Justice Summary ..... 1-1  
Sheriff's Office ..... 1-3  
Message Switch ..... 1-9  
Probation Department ..... 1-11  
District Attorney's Office ..... 1-16  
Private Defender Program ..... 1-19  
County Support of the Courts ..... 1-21  
Coroner's Office ..... 1-23

HEALTH SERVICES

Health Services Summary ..... 2-1  
Health System ..... 2-3  
First 5 San Mateo County ..... 2-15

SOCIAL SERVICES

Social Services Summary ..... 3-1  
Human Services Agency ..... 3-3  
Department of Child Support Services ..... 3-12

COMMUNITY SERVICES

Community Services Summary ..... 4-1  
Planning and Building Department ..... 4-4  
Local Agency Formation Commission ..... 4-10  
Parks Department ..... 4-12  
County Library ..... 4-16  
Department of Public Works ..... 4-19  
Capital Projects ..... 4-30  
Accumulated Capital Outlay Fund ..... 4-43  
Courthouse Construction Fund ..... 4-45  
Criminal Justice Construction Fund ..... 4-47



**FISCAL YEAR 2013-15  
ADOPTED BUDGET**

**TABLE OF CONTENTS**

	<b><u>PAGE</u></b>
Real Property Services.....	4-49
Agricultural Commissioner / Sealer .....	4-51
Public Safety Communications.....	4-53
Structural Fire.....	4-55
Fire Protection Services .....	4-57
County Service Area #1 .....	4-59
Department of Housing .....	4-61
 <b><u>ADMINISTRATION AND FISCAL SERVICES</u></b>	
Administration and Fiscal Services Summary .....	5-1
Board of Supervisors.....	5-3
County Manager/Clerk of the Board.....	5-5
Assessor-County Clerk-Recorder .....	5-11
Controller's Office.....	5-15
Treasurer-Tax Collector .....	5-19
Retirement-SamCERA .....	5-22
County Counsel.....	5-24
Human Resources Department.....	5-26
Information Services Department.....	5-31
Grand Jury .....	5-38
Non-Departmental Services .....	5-40
Debt Service Fund.....	5-48
 <b><u>FINAL FUND BALANCE</u></b> .....	 6-1
 <b><u>CONTROLLER'S SCHEDULES</u></b> .....	 7-1
 <b><u>GLOSSARY OF BUDGET TERMS</u></b> .....	 8-1





# COUNTY SUMMARIES

## COUNTY OF SAN MATEO FY 2013-14 / FY 2014-15 ADOPTED BUDGET



County Summaries

Criminal Justice

Health Services

Social Services

Community Services

Administration  
and Fiscal

Final Fund Balance

Controller's Schedules

Glossary of  
Budget Terms





## 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

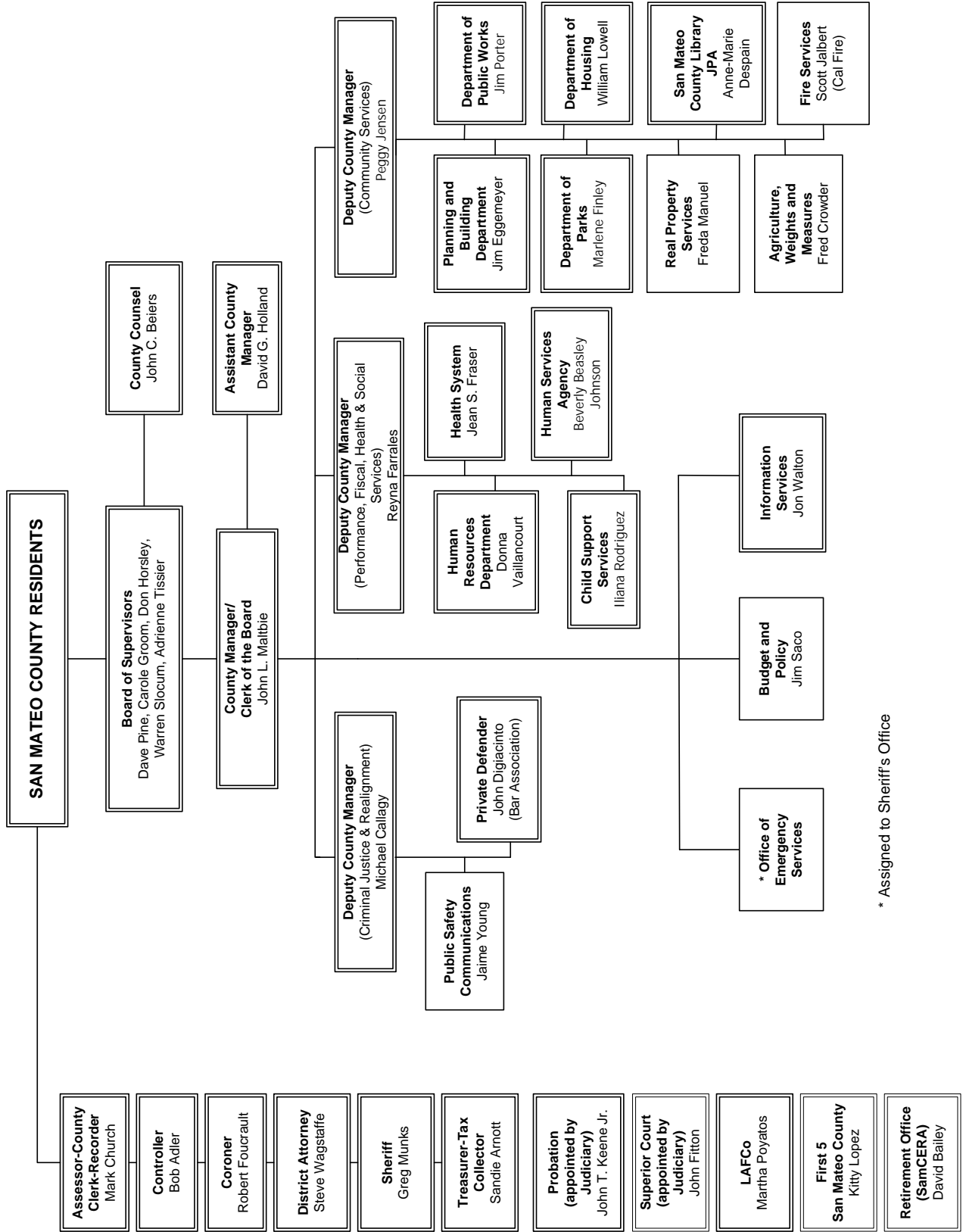
A common vision  
of responsiveness

The highest standards  
of ethical conduct

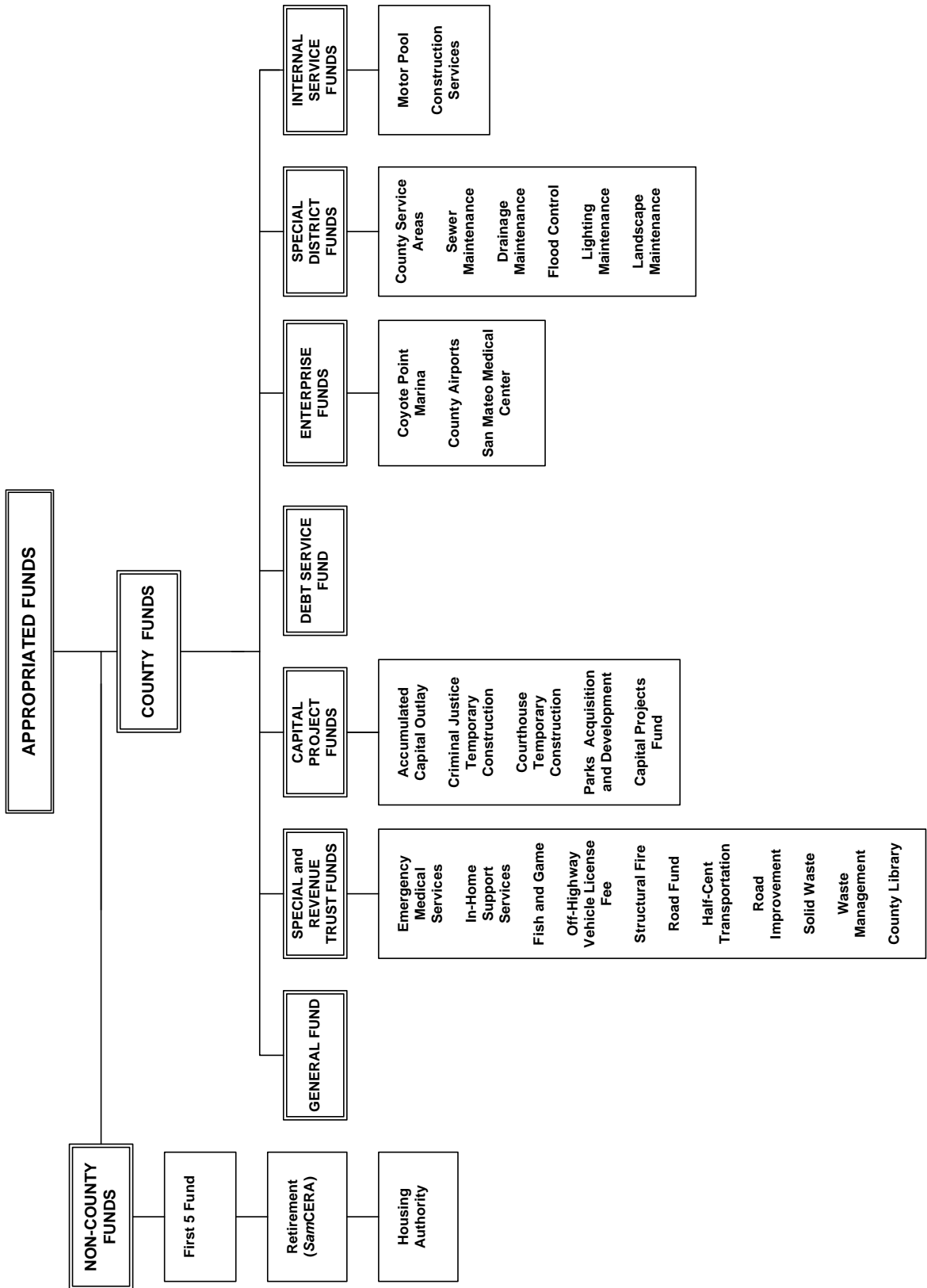
Treating people with  
respect and dignity







# 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 and Trust 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.

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.

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. No funds are budgeted in FY 2013-14.



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.

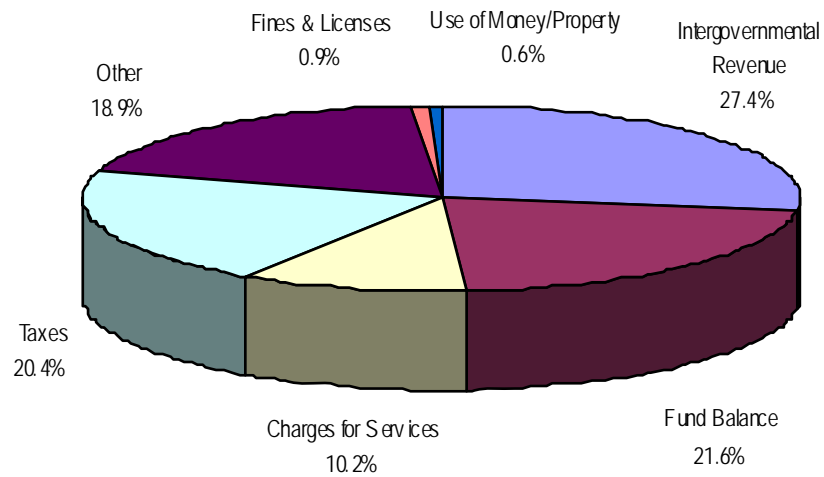
## Non-County Funds

The *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 *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.

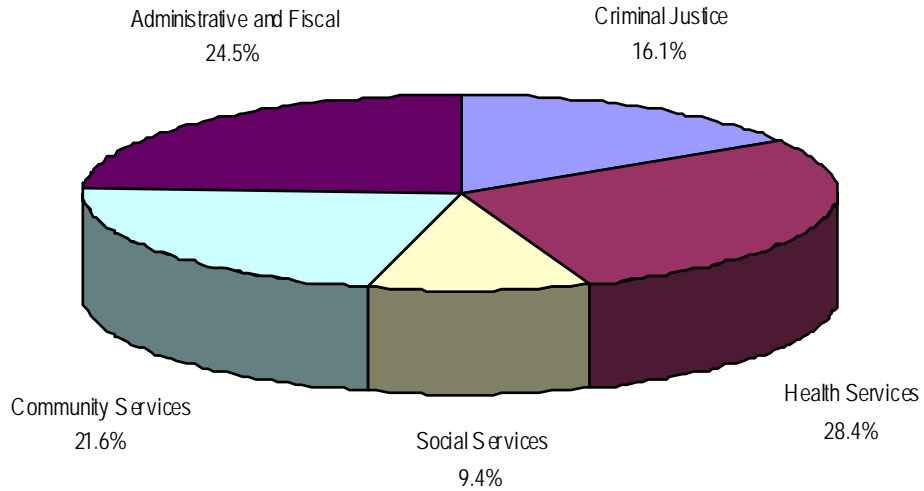
The *Housing Authority Trust Fund* is not maintained by the County, but financial information from the Fund has been entered into the County's budget system so that the Department of Housing's budget display provides an indication of the Department's total costs of providing housing services. The Housing 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 2013-14 Adopted Sources**



Sources of Funds	Adopted FY 2013-14	Percent of Total
Taxes	446,320,677	20.44%
Licenses, Permits and Franchises	8,385,317	0.38%
Fines, Forfeitures and Penalties	11,083,404	0.51%
Use of Money and Property	12,359,408	0.57%
Intergovernmental Revenues	597,341,286	27.36%
Charges for Services	223,526,915	10.24%
Interfund Revenue	86,727,301	3.97%
Miscellaneous Revenue	51,979,825	2.38%
Other Financing Sources	274,864,004	12.59%
Fund Balance	471,050,209	21.57%
<b>TOTAL SOURCES</b>	<b>2,183,638,346</b>	<b>100.00%</b>

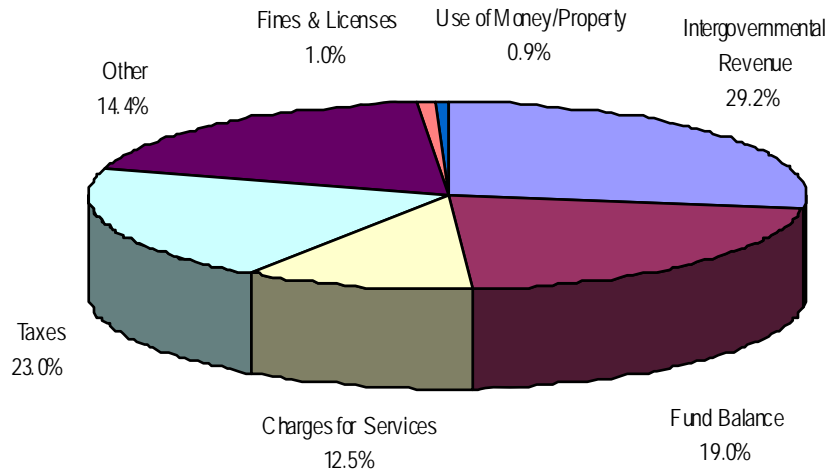
### All County Funds FY 2013-14 Adopted Requirements



Use of Funds	Adopted FY 2013-14	Percent of Total
Criminal Justice	351,342,333	16.09%
Health Services	619,602,797	28.37%
Social Services	206,022,683	9.43%
Community Services	471,257,888	21.58%
Administration and Fiscal	535,412,645	24.52%
<b>TOTAL REQUIREMENTS</b>	<b>2,183,638,346</b>	<b>100.00%</b>

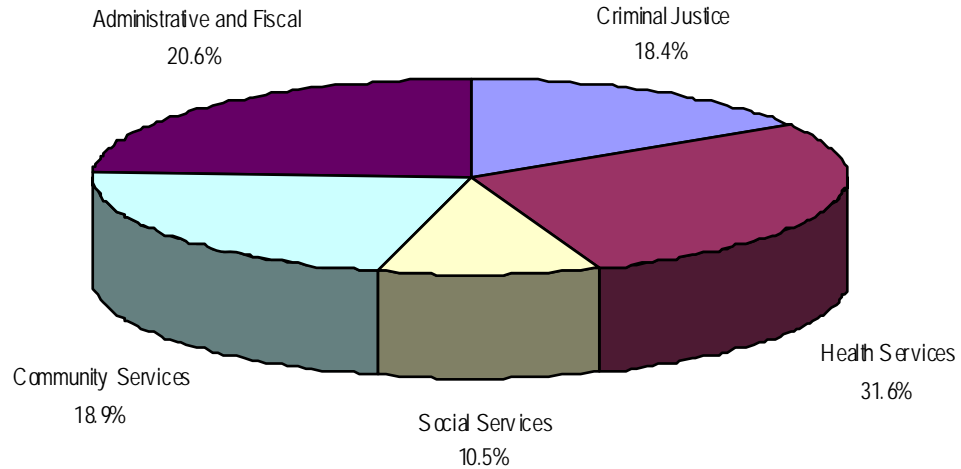


### All County Funds FY 2014-15 Adopted Sources



Sources of Funds	Adopted FY 2014-15	Percent of Total
Taxes	445,543,117	23.04%
Licenses, Permits and Franchises	8,495,141	0.44%
Fines, Forfeitures and Penalties	11,047,121	0.57%
Use of Money and Property	16,518,137	0.85%
Intergovernmental Revenues	565,171,683	29.23%
Charges for Services	241,317,797	12.48%
Interfund Revenue	85,882,865	4.44%
Miscellaneous Revenue	41,697,878	2.16%
Other Financing Sources	150,664,870	7.79%
Fund Balance	367,324,841	19.00%
<b>TOTAL SOURCES</b>	<b>1,933,663,450</b>	<b>100.00%</b>

### All County Funds FY 2014-15 Adopted Requirements



Use of Funds	Adopted FY 2014-15	Percent of Total
Criminal Justice	356,173,140	18.42%
Health Services	610,453,806	31.57%
Social Services	203,057,196	10.50%
Community Services	366,255,498	18.94%
Administration and Fiscal	397,723,810	20.57%
<b>TOTAL REQUIREMENTS</b>	<b>1,933,663,450</b>	<b>100.00%</b>

County of San Mateo  
Total Requirements - All Funds

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>TOTAL REQUIREMENTS</b>							
Criminal Justice	309,217,951	318,860,073	343,828,173	351,342,333	7,514,160	356,173,140	4,830,807
Health Services	301,569,814	325,166,070	331,866,029	331,229,891	(636,138)	327,559,672	(3,670,219)
Social Services	170,000,703	169,990,239	188,162,690	206,022,683	17,859,993	203,057,196	(2,965,487)
Community Services	70,356,091	69,771,482	74,158,118	87,992,952	13,834,834	83,590,992	(4,401,960)
Administration and Fiscal	366,042,413	428,294,063	330,367,901	486,749,798	156,381,897	349,744,253	(137,005,545)
<b>Subtotal General Fund</b>	<b>1,217,186,972</b>	<b>1,312,081,926</b>	<b>1,268,382,911</b>	<b>1,463,337,657</b>	<b>194,954,746</b>	<b>1,320,125,253</b>	<b>(143,212,404)</b>
Medical Center Enterprise Fund	264,763,379	255,114,283	257,155,002	264,422,902	7,267,900	258,427,125	(5,995,777)
Coyote Point Marina Operating Fund	1,770,760	1,587,050	3,495,530	3,447,611	(47,919)	1,623,528	(1,824,083)
County Airports Fund	5,029,690	4,228,875	5,884,056	5,744,082	(139,974)	3,097,834	(2,646,248)
Special Revenue and Trust Funds	122,936,151	133,482,281	134,563,672	152,850,284	18,286,612	126,344,710	(26,505,574)
Capital Projects Funds	21,941,210	31,074,744	92,188,728	152,930,878	60,742,150	96,005,238	(56,925,640)
Debt Service Fund	47,279,449	47,869,559	47,661,809	48,662,847	1,001,038	47,979,557	(683,290)
Special Districts Funds	68,627,588	71,590,222	66,983,783	74,435,739	7,451,956	62,165,011	(12,270,728)
Internal Service Funds	14,518,112	15,858,730	16,318,068	17,806,346	1,488,278	17,895,194	88,848
<b>Total Non-General Fund</b>	<b>546,866,339</b>	<b>560,805,745</b>	<b>624,250,648</b>	<b>720,300,689</b>	<b>96,050,041</b>	<b>613,538,197</b>	<b>(106,762,492)</b>
<b>Total Requirements - All Funds</b>	<b>1,764,053,311</b>	<b>1,872,887,671</b>	<b>1,892,633,559</b>	<b>2,183,638,346</b>	<b>291,004,787</b>	<b>1,933,663,450</b>	<b>(249,974,896)</b>
<b>Total Sources - All Funds</b>	<b>1,764,053,311</b>	<b>1,872,887,671</b>	<b>1,892,633,559</b>	<b>2,183,638,346</b>	<b>291,004,787</b>	<b>1,933,663,450</b>	<b>(249,974,896)</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	5,305.0	5,184.0	5,135.0	5,301.0	166.0	5,343.0	42.0
Funded FTE	5,113.1	5,016.4	4,966.7	5,140.1	173.4	5,164.6	24.4



County of San Mateo  
All Funds

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Taxes	399,874,012	449,232,344	382,479,436	446,320,677	63,841,241	445,543,117	(777,560)
Licenses, Permits and Franchises	8,677,240	9,088,165	8,543,681	8,385,317	(158,364)	8,495,141	109,824
Fines, Forfeitures and Penalties	11,082,432	11,259,333	11,168,203	11,083,404	(84,799)	11,047,121	(36,283)
Use of Money and Property	12,261,278	10,957,886	10,456,768	12,359,408	1,902,640	16,518,137	4,158,729
Intergovernmental Revenues	485,172,608	512,892,764	542,329,401	597,341,286	55,011,885	565,171,683	(32,169,603)
Charges for Services	221,824,570	217,500,587	211,133,855	223,526,915	12,393,060	241,317,797	17,790,882
Interfund Revenue	79,800,627	92,401,783	97,818,690	86,727,301	(11,091,389)	85,882,865	(844,436)
Miscellaneous Revenue	44,378,607	34,599,366	34,245,900	51,979,825	17,733,925	41,697,878	(10,281,947)
Other Financing Sources	101,006,135	117,073,623	178,048,506	274,864,004	96,815,498	150,664,870	(124,199,134)
<b>Total Revenue</b>	<b>1,364,077,510</b>	<b>1,455,005,851</b>	<b>1,476,224,440</b>	<b>1,712,588,137</b>	<b>236,363,697</b>	<b>1,566,336,609</b>	<b>(146,249,528)</b>
Fund Balance	399,975,801	417,881,820	416,409,119	471,050,209	54,641,090	367,324,841	(103,725,368)
<b>TOTAL SOURCES</b>	<b>1,764,053,311</b>	<b>1,872,887,671</b>	<b>1,892,633,559</b>	<b>2,183,638,346</b>	<b>291,004,787</b>	<b>1,933,663,450</b>	<b>(249,974,896)</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	715,754,446	705,060,966	741,506,112	824,913,869	83,407,757	797,934,321	(26,979,548)
Services and Supplies	380,599,667	401,342,177	488,159,370	555,297,349	67,137,979	513,179,240	(42,118,109)
Other Charges	285,244,650	292,831,668	301,702,377	303,607,125	1,904,748	300,579,311	(3,027,814)
Fixed Assets	23,405,241	32,618,526	109,966,931	181,408,710	71,441,779	104,703,335	(76,705,375)
Other Financing Uses	103,408,426	119,223,455	143,574,990	180,990,151	37,415,161	109,721,014	(71,269,137)
<b>Gross Appropriations</b>	<b>1,508,412,431</b>	<b>1,551,076,792</b>	<b>1,784,909,780</b>	<b>2,046,217,204</b>	<b>261,307,424</b>	<b>1,826,117,221</b>	<b>(220,099,983)</b>
Intrafund Transfers	(160,752,962)	(154,783,885)	(178,388,841)	(187,251,647)	(8,862,806)	(185,749,556)	1,502,091
<b>Net Appropriations</b>	<b>1,347,659,468</b>	<b>1,396,292,907</b>	<b>1,606,520,939</b>	<b>1,858,965,557</b>	<b>252,444,618</b>	<b>1,640,367,665</b>	<b>(218,597,892)</b>
Contingencies/Dept Reserves	416,393,843	476,594,765	286,112,620	324,672,789	38,560,169	293,295,785	(31,377,004)
<b>TOTAL REQUIREMENTS</b>	<b>1,764,053,311</b>	<b>1,872,887,671</b>	<b>1,892,633,559</b>	<b>2,183,638,346</b>	<b>291,004,787</b>	<b>1,933,663,450</b>	<b>(249,974,896)</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	5,305.0	5,184.0	5,135.0	5,301.0	166.0	5,343.0	42.0
Funded FTE	5,113.1	5,016.4	4,966.7	5,140.1	173.4	5,164.6	24.4

County of San Mateo  
General Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Taxes	366,923,355	412,377,379	352,156,907	403,942,191	51,785,284	399,477,879	(4,464,312)
Licenses, Permits and Franchises	5,859,713	6,240,189	5,815,816	5,682,291	(133,525)	5,792,115	109,824
Fines, Forfeitures and Penalties	8,647,246	8,807,621	8,735,972	8,651,873	(84,099)	8,615,590	(36,283)
Use of Money and Property	8,334,248	7,455,059	7,186,424	9,018,203	1,831,779	13,154,432	4,136,229
Intergovernmental Revenues	381,577,910	403,414,709	418,186,056	456,473,762	38,287,706	446,709,874	(9,763,888)
Charges for Services	102,173,054	106,615,699	107,754,073	109,433,736	1,679,663	107,293,616	(2,140,120)
Interfund Revenue	60,204,670	60,246,693	66,181,741	55,215,079	(10,966,662)	55,550,465	335,386
Miscellaneous Revenue	28,997,108	25,715,138	21,823,507	35,907,837	14,084,330	32,268,419	(3,639,418)
Other Financing Sources	33,208	839,289	172,266	63,081,962	62,909,696	513,422	(62,568,540)
<b>Total Revenue</b>	<b>962,750,513</b>	<b>1,031,711,778</b>	<b>988,012,762</b>	<b>1,147,406,934</b>	<b>159,394,172</b>	<b>1,069,375,812</b>	<b>(78,031,122)</b>
Fund Balance	254,436,458	280,370,149	280,370,149	315,930,723	35,560,574	250,749,441	(65,181,282)
<b>TOTAL SOURCES</b>	<b>1,217,186,972</b>	<b>1,312,081,926</b>	<b>1,268,382,911</b>	<b>1,463,337,657</b>	<b>194,954,746</b>	<b>1,320,125,253</b>	<b>(143,212,404)</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	537,891,985	540,995,966	574,391,309	651,904,153	77,512,844	623,200,051	(28,704,102)
Services and Supplies	251,385,251	268,184,036	330,346,202	373,027,662	42,681,460	343,964,326	(29,063,336)
Other Charges	204,193,836	217,578,383	221,677,365	228,671,819	6,994,454	226,782,599	(1,889,220)
Fixed Assets	3,949,995	5,720,625	10,247,554	14,519,732	4,272,178	13,569,774	(949,958)
Other Financing Uses	88,611,526	103,773,579	122,465,839	161,191,988	38,726,149	91,410,135	(69,781,853)
<b>Gross Appropriations</b>	<b>1,086,032,593</b>	<b>1,136,252,590</b>	<b>1,259,128,269</b>	<b>1,429,315,384</b>	<b>170,187,085</b>	<b>1,298,926,885</b>	<b>(130,388,469)</b>
Intrafund Transfers	(151,790,166)	(145,669,610)	(169,049,487)	(176,675,714)	(7,626,227)	(176,242,378)	433,336
<b>Net Appropriations</b>	<b>934,242,427</b>	<b>990,582,979</b>	<b>1,090,078,782</b>	<b>1,252,639,640</b>	<b>162,560,858</b>	<b>1,122,884,507</b>	<b>(129,955,133)</b>
Contingencies/Dept Reserves	282,944,545	321,498,947	178,304,129	210,698,017	32,393,888	197,440,746	(13,257,271)
<b>TOTAL REQUIREMENTS</b>	<b>1,217,186,972</b>	<b>1,312,081,926</b>	<b>1,268,382,911</b>	<b>1,463,337,657</b>	<b>194,954,746</b>	<b>1,320,125,253</b>	<b>(143,212,404)</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	3,885.0	3,952.0	3,918.0	4,053.0	135.0	4,095.0	42.0
Funded FTE	3,803.8	3,869.6	3,834.9	3,981.1	146.3	4,004.2	23.1

## Criminal Justice General Fund

### FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Taxes				503,219	503,219	503,219	
Licenses, Permits and Franchises	15,354	14,751	13,315	13,600	285	13,600	
Fines, Forfeitures and Penalties	7,630,933	8,045,224	7,764,500	7,679,800	(84,700)	7,651,436	(28,364)
Use of Money and Property		400					
Intergovernmental Revenues	100,884,594	115,107,921	125,511,785	128,395,736	2,883,951	131,261,742	2,866,006
Charges for Services	15,549,429	15,410,048	15,324,789	15,547,589	222,800	15,166,957	(380,632)
Interfund Revenue	3,939,352	4,244,522	3,854,534	3,923,365	68,831	3,903,307	(20,058)
Miscellaneous Revenue	2,702,367	2,774,736	1,890,880	2,093,733	202,853	2,143,733	50,000
Other Financing Sources	21,150	63,121					
<b>Total Revenue</b>	<b>130,743,178</b>	<b>145,660,723</b>	<b>154,359,803</b>	<b>158,157,042</b>	<b>3,797,239</b>	<b>160,643,994</b>	<b>2,486,952</b>
Fund Balance	16,966,009	18,532,182	18,532,181	18,683,180	150,999	16,971,416	(1,711,764)
<b>TOTAL SOURCES</b>	<b>147,709,188</b>	<b>164,192,905</b>	<b>172,891,984</b>	<b>176,840,222</b>	<b>3,948,238</b>	<b>177,615,410</b>	<b>775,188</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	205,923,479	210,291,490	220,531,584	224,371,000	3,839,416	232,717,812	8,346,812
Services and Supplies	52,804,090	56,261,114	70,870,497	68,338,583	(2,531,914)	66,068,489	(2,270,094)
Other Charges	54,570,545	55,388,699	56,393,626	59,389,310	2,995,684	59,422,229	32,919
Fixed Assets	3,219,680	4,252,862	6,050,983	7,933,818	1,882,835	6,271,774	(1,662,044)
Other Financing Uses	3,248,267	2,415,087	905,009	904,997	(12)	903,971	(1,026)
<b>Gross Appropriations</b>	<b>319,766,061</b>	<b>328,609,252</b>	<b>354,751,699</b>	<b>360,937,708</b>	<b>6,186,009</b>	<b>365,384,275</b>	<b>4,446,567</b>
Intrafund Transfers	(17,293,054)	(19,545,978)	(20,788,450)	(21,222,191)	(433,741)	(20,369,336)	852,855
<b>Net Appropriations</b>	<b>302,473,007</b>	<b>309,063,274</b>	<b>333,963,249</b>	<b>339,715,517</b>	<b>5,752,268</b>	<b>345,014,939</b>	<b>5,299,422</b>
Contingencies/Dept Reserves	6,744,944	9,796,799	9,864,924	11,626,816	1,761,892	11,158,201	(468,615)
<b>TOTAL REQUIREMENTS</b>	<b>309,217,951</b>	<b>318,860,073</b>	<b>343,828,173</b>	<b>351,342,333</b>	<b>7,514,160</b>	<b>356,173,140</b>	<b>4,830,807</b>
<b>NET COUNTY COST</b>	<b>161,508,763</b>	<b>154,667,168</b>	<b>170,936,189</b>	<b>174,502,111</b>	<b>3,565,922</b>	<b>178,557,730</b>	<b>3,565,922</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	1,204.0	1,222.0	1,222.0	1,247.0	25.0	1,303.0	56.0
Funded FTE	1,167.0	1,202.7	1,202.7	1,226.8	24.0	1,255.3	28.5

## Health Services General Fund

### FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Taxes				5,300,703	5,300,703	5,053,474	(247,229)
Licenses, Permits and Franchises	1,476,828	1,712,621	1,441,581	1,451,234	9,653	1,481,234	30,000
Fines, Forfeitures and Penalties	756,583	529,309	943,472	954,073	10,601	946,154	(7,919)
Use of Money and Property	176,730	126,294	211,086	190,323	(20,763)	190,323	
Intergovernmental Revenues	113,105,328	119,402,418	120,862,683	125,075,760	4,213,077	120,533,106	(4,542,654)
Charges for Services	56,120,214	54,103,438	61,751,245	58,851,419	(2,899,826)	59,376,251	524,832
Interfund Revenue	3,206,271	2,738,159	2,879,286	4,273,800	1,394,514	4,375,016	101,216
Miscellaneous Revenue	19,851,226	18,080,298	16,076,097	29,373,900	13,297,803	25,735,160	(3,638,740)
Other Financing Sources		750,000					
<b>Total Revenue</b>	<b>194,693,179</b>	<b>197,442,536</b>	<b>204,165,450</b>	<b>225,471,212</b>	<b>21,305,762</b>	<b>217,690,718</b>	<b>(7,780,494)</b>
Fund Balance	17,115,340	12,950,693	12,950,693	4,158,721	(8,791,972)	2,735,959	(1,422,762)
<b>TOTAL SOURCES</b>	<b>211,808,519</b>	<b>210,393,229</b>	<b>217,116,143</b>	<b>229,629,933</b>	<b>12,513,790</b>	<b>220,426,677</b>	<b>(9,203,256)</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	124,056,863	126,059,464	132,856,500	143,409,697	10,553,197	145,961,721	2,552,024
Services and Supplies	83,808,648	86,196,801	87,757,142	96,484,966	8,727,824	96,052,528	(432,438)
Other Charges	46,013,945	53,666,468	49,992,533	47,733,586	(2,258,947)	47,933,553	199,967
Fixed Assets	122,425	7,580	62,575	239,654	177,079		(239,654)
Other Financing Uses	59,480,977	77,652,176	77,570,176	67,885,129	(9,685,047)	62,461,524	(5,423,605)
<b>Gross Appropriations</b>	<b>313,482,859</b>	<b>343,582,490</b>	<b>348,238,926</b>	<b>355,753,032</b>	<b>7,514,106</b>	<b>352,409,326</b>	<b>(3,343,706)</b>
Intrafund Transfers	(22,665,977)	(22,295,760)	(25,933,978)	(27,262,739)	(1,328,761)	(27,220,487)	42,252
<b>Net Appropriations</b>	<b>290,816,882</b>	<b>321,286,730</b>	<b>322,304,948</b>	<b>328,490,293</b>	<b>6,185,345</b>	<b>325,188,839</b>	<b>(3,301,454)</b>
Contingencies/Dept Reserves	10,752,932	3,879,340	9,561,081	2,739,598	(6,821,483)	2,370,833	(368,765)
<b>TOTAL REQUIREMENTS</b>	<b>301,569,814</b>	<b>325,166,070</b>	<b>331,866,029</b>	<b>331,229,891</b>	<b>(636,138)</b>	<b>327,559,672</b>	<b>(3,670,219)</b>
<b>NET COUNTY COST</b>	<b>89,761,295</b>	<b>114,772,840</b>	<b>114,749,886</b>	<b>101,599,958</b>	<b>(13,149,928)</b>	<b>107,132,995</b>	<b>(13,149,928)</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	1,014.0	1,042.0	1,016.0	1,074.0	58.0	1,077.0	3.0
Funded FTE	985.5	1,007.1	981.1	1,036.1	55.0	1,047.6	11.5



Social Services  
General Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Taxes				2,780,927	2,780,927	2,561,789	(219,138)
Intergovernmental Revenues	133,844,708	131,052,788	147,423,656	160,315,536	12,891,880	157,850,534	(2,465,002)
Charges for Services	759,411	1,539,232	1,803,481	1,775,000	(28,481)	1,775,000	
Interfund Revenue	41,955	30,720	36,000	40,000	4,000	40,000	
Miscellaneous Revenue	2,534,740	1,301,434	1,941,576	2,216,284	274,708	2,346,647	130,363
<b>Total Revenue</b>	<b>137,180,814</b>	<b>133,924,175</b>	<b>151,204,713</b>	<b>167,127,747</b>	<b>15,923,034</b>	<b>164,573,970</b>	<b>(2,553,777)</b>
Fund Balance	5,945,724	7,189,504	7,189,504	6,846,102	(343,402)	5,731,102	(1,115,000)
<b>TOTAL SOURCES</b>	<b>143,126,538</b>	<b>141,113,679</b>	<b>158,394,217</b>	<b>173,973,849</b>	<b>15,579,632</b>	<b>170,305,072</b>	<b>(3,668,777)</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	85,609,705	85,578,234	92,478,196	101,378,430	8,900,234	101,201,929	(176,501)
Services and Supplies	37,412,725	37,826,817	44,110,042	56,014,992	11,904,950	53,418,867	(2,596,125)
Other Charges	62,989,770	62,155,495	70,572,846	72,738,360	2,165,514	71,883,258	(855,102)
Fixed Assets			150,000		(150,000)		
Other Financing Uses	291,701	291,004	293,032	286,587	(6,445)	286,505	(82)
<b>Gross Appropriations</b>	<b>186,303,901</b>	<b>185,851,550</b>	<b>207,604,116</b>	<b>230,418,369</b>	<b>22,814,253</b>	<b>226,790,559</b>	<b>(3,627,810)</b>
Intrafund Transfers	(22,217,702)	(21,902,361)	(25,482,476)	(30,126,788)	(4,644,312)	(29,464,465)	662,323
<b>Net Appropriations</b>	<b>164,086,200</b>	<b>163,949,189</b>	<b>182,121,640</b>	<b>200,291,581</b>	<b>18,169,941</b>	<b>197,326,094</b>	<b>(2,965,487)</b>
Contingencies/Dept Reserves	5,914,503	6,041,050	6,041,050	5,731,102	(309,948)	5,731,102	
<b>TOTAL REQUIREMENTS</b>	<b>170,000,703</b>	<b>169,990,239</b>	<b>188,162,690</b>	<b>206,022,683</b>	<b>17,859,993</b>	<b>203,057,196</b>	<b>(2,965,487)</b>
<b>NET COUNTY COST</b>	<b>26,874,165</b>	<b>28,876,560</b>	<b>29,768,473</b>	<b>32,048,834</b>	<b>2,280,361</b>	<b>32,752,124</b>	<b>2,280,361</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	763.0	829.0	804.0	857.0	53.0	840.0	(17.0)
Funded FTE	755.7	808.4	783.4	849.8	66.5	832.8	(17.0)

## Community Services General Fund

### FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Taxes				5,349,708	5,349,708	4,921,708	(428,000)
Licenses, Permits and Franchises	3,974,703	4,113,888	3,969,663	3,819,162	(150,501)	3,898,986	79,824
Fines, Forfeitures and Penalties	61,422	55,057	28,000	18,000	(10,000)	18,000	
Use of Money and Property	1,227,341	1,167,172	979,800	1,129,219	149,419	1,138,583	9,364
Intergovernmental Revenues	9,381,534	13,188,262	10,788,889	15,442,686	4,653,797	14,283,306	(1,159,380)
Charges for Services	9,265,302	8,884,143	8,918,969	9,280,714	361,745	9,459,116	178,402
Interfund Revenue	29,596,994	26,043,142	30,904,175	30,787,312	(116,863)	31,604,553	817,241
Miscellaneous Revenue	1,858,335	1,398,383	1,319,154	1,600,217	281,063	1,428,086	(172,131)
Other Financing Sources	9,958	265	170,066	261,222	91,156	261,222	
<b>Total Revenue</b>	<b>55,375,590</b>	<b>54,850,313</b>	<b>57,078,716</b>	<b>67,688,240</b>	<b>10,609,524</b>	<b>67,013,560</b>	<b>(674,680)</b>
Fund Balance	5,108,741	4,352,413	4,352,414	5,959,500	1,607,086	2,117,808	(3,841,692)
<b>TOTAL SOURCES</b>	<b>60,484,331</b>	<b>59,202,726</b>	<b>61,431,130</b>	<b>73,647,740</b>	<b>12,216,610</b>	<b>69,131,368</b>	<b>(4,516,372)</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	47,093,536	46,185,879	47,953,411	52,202,102	4,248,691	52,591,440	389,338
Services and Supplies	26,834,025	26,572,198	30,262,089	30,083,150	(178,939)	25,932,602	(4,150,548)
Other Charges	26,850,059	28,117,905	27,951,292	34,695,261	6,743,969	33,620,309	(1,074,952)
Fixed Assets	166,849	59,098	385,575	361,260	(24,315)	313,000	(48,260)
Other Financing Uses	13,044,668	9,482					
<b>Gross Appropriations</b>	<b>113,989,137</b>	<b>100,944,562</b>	<b>106,552,367</b>	<b>117,341,773</b>	<b>10,789,406</b>	<b>112,457,351</b>	<b>(4,884,422)</b>
Intrafund Transfers	(46,834,988)	(35,812,081)	(35,158,276)	(31,033,312)	4,124,964	(30,545,137)	488,175
<b>Net Appropriations</b>	<b>67,154,149</b>	<b>65,132,481</b>	<b>71,394,091</b>	<b>86,308,461</b>	<b>14,914,370</b>	<b>81,912,214</b>	<b>(4,396,247)</b>
Contingencies/Dept Reserves	3,201,942	4,639,001	2,764,027	1,684,491	(1,079,536)	1,678,778	(5,713)
<b>TOTAL REQUIREMENTS</b>	<b>70,356,091</b>	<b>69,771,482</b>	<b>74,158,118</b>	<b>87,992,952</b>	<b>13,834,834</b>	<b>83,590,992</b>	<b>(4,401,960)</b>
<b>NET COUNTY COST</b>	<b>9,871,759</b>	<b>10,568,756</b>	<b>12,726,988</b>	<b>14,345,212</b>	<b>1,618,224</b>	<b>14,459,624</b>	<b>1,618,224</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	368.0	360.0	359.0	372.0	13.0	372.0	
Funded FTE	365.4	358.2	357.2	369.2	12.0	369.3	0.1

## Administration and Fiscal General Fund

### FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Taxes	366,923,355	412,377,379	352,156,907	390,007,634	37,850,727	386,437,689	(3,569,945)
Licenses, Permits and Franchises	392,828	398,930	391,257	398,295	7,038	398,295	
Fines, Forfeitures and Penalties	198,308	178,031					
Use of Money and Property	6,930,177	6,161,190	5,995,538	7,698,661	1,703,123	11,825,526	4,126,865
Intergovernmental Revenues	24,361,747	24,663,323	13,599,043	27,244,044	13,645,001	22,781,186	(4,462,858)
Charges for Services	20,478,699	26,678,838	19,955,589	23,979,014	4,023,425	21,516,292	(2,462,722)
Interfund Revenue	23,420,099	27,190,149	28,507,746	16,190,602	(12,317,144)	15,627,589	(563,013)
Miscellaneous Revenue	2,050,440	2,160,287	595,800	623,703	27,903	614,793	(8,910)
Other Financing Sources	2,099	25,904	2,200	62,820,740	62,818,540	252,200	(62,568,540)
<b>Total Revenue</b>	<b>444,757,752</b>	<b>499,834,030</b>	<b>421,204,080</b>	<b>528,962,693</b>	<b>107,758,613</b>	<b>459,453,570</b>	<b>(69,509,123)</b>
Fund Balance	209,300,644	237,345,357	237,345,357	280,283,220	42,937,863	223,193,156	(57,090,064)
<b>TOTAL SOURCES</b>	<b>654,058,396</b>	<b>737,179,387</b>	<b>658,549,437</b>	<b>809,245,913</b>	<b>150,696,476</b>	<b>682,646,726</b>	<b>(126,599,187)</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	75,208,402	72,880,899	80,571,618	130,542,924	49,971,306	90,727,149	(39,815,775)
Services and Supplies	50,525,763	61,327,106	97,346,432	122,105,971	24,759,539	102,491,840	(19,614,131)
Other Charges	13,769,518	18,249,816	16,767,068	14,115,302	(2,651,766)	13,923,250	(192,052)
Fixed Assets	441,040	1,401,085	3,598,421	5,985,000	2,386,579	6,985,000	1,000,000
Other Financing Uses	12,545,913	23,405,831	43,697,622	92,115,275	48,417,653	27,758,135	(64,357,140)
<b>Gross Appropriations</b>	<b>152,490,635</b>	<b>177,264,736</b>	<b>241,981,161</b>	<b>364,864,472</b>	<b>122,883,311</b>	<b>241,885,374</b>	<b>(122,979,098)</b>
Intrafund Transfers	(42,778,446)	(46,113,430)	(61,686,307)	(67,030,684)	(5,344,377)	(68,642,953)	(1,612,269)
<b>Net Appropriations</b>	<b>109,712,189</b>	<b>131,151,305</b>	<b>180,294,854</b>	<b>297,833,788</b>	<b>117,538,934</b>	<b>173,242,421</b>	<b>(124,591,367)</b>
Contingencies/Dept Reserves	256,330,224	297,142,757	150,073,047	188,916,010	38,842,963	176,501,832	(12,414,178)
<b>TOTAL REQUIREMENTS</b>	<b>366,042,413</b>	<b>428,294,063</b>	<b>330,367,901</b>	<b>486,749,798</b>	<b>156,381,897</b>	<b>349,744,253</b>	<b>(137,005,545)</b>
<b>NET COUNTY COST</b>	<b>(288,047,028)</b>	<b>(308,915,473)</b>	<b>(328,181,536)</b>	<b>(322,496,115)</b>	<b>5,685,421</b>	<b>(332,902,473)</b>	<b>5,685,421</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	536.0	499.0	517.0	503.0	(14.0)	503.0	
Funded FTE	530.1	493.2	510.5	499.2	(11.3)	499.2	

County of San Mateo  
ALL FUNDS

FY 2013-15 Authorized Position Summary

Agency/Budget Unit/Fund	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b><u>General Fund</u></b>							
<b>Criminal Justice</b>							
Sheriff's Office	665	679	679	700	21	757	57
Probation Department	407	408	408	412	4	412	0
District Attorney / Public Administrator	118	121	121	121	0	121	0
Coroner's Office	14	14	14	14	0	13	(1)
<b>Health Services</b>							
Health Administration	12	23	13	13	0	13	0
Health Coverage Unit	33	31	31	31	0	31	0
Public Health, Policy and Planning	109	102	102	102	0	102	0
Health IT	0	0	0	12	12	13	1
Emergency Medical Services	5	6	6	6	0	6	0
Aging and Adult Services	129	131	129	135	6	135	0
Environmental Health Services	74	76	76	77	1	78	1
Behavioral Health and Recovery Services	396	408	399	426	27	427	1
Family Health Services	168	177	173	182	9	182	0
Correctional Health Services	88	88	87	90	3	90	0
<b>Social Services</b>							
Human Services Agency	673	742	717	767	50	750	(17)
Department of Child Support Services	90	87	87	90	3	90	0
<b>Community Services</b>							
Planning and Building	49	48	48	48	0	48	0
Local Agency Formation Commission	1	1	1	1	0	1	0
Parks Department	51	48	48	56	8	56	0
Public Works-Administrative Services	33	35	34	33	(1)	33	0
Engineering Services	25	24	24	24	0	24	0
Facilities Services	97	95	95	97	2	97	0
Vehicles and Equipment Services	1	1	1	1	0	1	0
Utilities	9	9	9	9	0	9	0
Real Property Services	4	4	4	4	0	4	0
Agricultural Commissioner / Sealer	30	30	30	30	0	30	0
Public Safety Communications	54	54	54	58	4	58	0
Housing and Community Development	14	11	11	11	0	11	0
<b>Administration and Fiscal</b>							
Board of Supervisors	20	20	20	20	0	20	0
County Manager / Clerk of the Board	69	41	42	42	0	42	0
Assessor-County Clerk-Recorder	112	117	117	117	0	117	0

County of San Mateo  
ALL FUNDS

FY 2013-15 Authorized Position Summary

Agency/Budget Unit/Fund	Actual 2010-11	Actual 2011-12	Revised 2012-13	Recomm 2013-14	Change 2013-14	Recomm 2014-15	Change 2014-15
<b>Administration and Fiscal Continued</b>							
Controller's Office	43	42	42	42	0	42	0
Treasurer-Tax Collector	61	61	61	61	0	61	0
County Counsel	39	42	40	42	2	42	0
Human Resources Department	51	63	64	64	0	64	0
Information Services Department	141	113	131	115	(16)	115	0
<b>Total General Fund</b>	<b>3,885</b>	<b>3,952</b>	<b>3,918</b>	<b>4,053</b>	<b>135</b>	<b>4,095</b>	<b>42</b>
<b><u>Non-General Fund</u></b>							
<b>Special Revenue and Trust Funds</b>							
Road Fund	75	76	76	77	1	77	0
Half-Cent Transpiration Fund	1	1	1	1	0	1	0
Solid Waste Fund	9	9	9	9	0	9	0
County Library Fund	126	122	122	121	(1)	121	0
<b>Enterprise Fund</b>							
Coyote Point Marina Operating Fund	4	3	3	4	1	4	0
County Airports Fund	9	9	9	9	0	9	0
Medical Center Enterprise Fund	1,158	979	964	996	32	996	0
<b>Special Districts Funds</b>							
Sewer District Maintenance Fund	7	7	7	8	1	8	0
<b>Internal Service Funds</b>							
Motor Pool Internal Service Fund	15	13	13	13	0	13	0
Construction Services Fund	16	13	13	10	(3)	10	0
<b>Total Non-General Fund</b>	<b>1,420</b>	<b>1,232</b>	<b>1,217</b>	<b>1,248</b>	<b>31</b>	<b>1,248</b>	<b>0</b>
<b>Total All County Funds</b>	<b>5,305</b>	<b>5,184</b>	<b>5,135</b>	<b>5,301</b>	<b>166</b>	<b>5,343</b>	<b>42</b>
<b><u>Non-County Funds (Information Only)</u></b>							
First 5 San Mateo County	12	10	10	9	(1)	9	0
Retirement (SamCERA)	20	20	20	21	1	21	0
Housing Authority Fund	46	46	46	45	(1)	45	0
<b>All Positions</b>	<b>5,383</b>	<b>5,260</b>	<b>5,211</b>	<b>5,376</b>	<b>165</b>	<b>5,418</b>	<b>42</b>



## Position Changes Detail FY 2013-14:

### Criminal Justice

**Sheriff's Office:** Adds two Sheriff's Sergeants, five Deputy Sheriff's, two Sheriff's Correctional Officers, one Lead Corrections Case Manager, one Corrections Case Managers, one Program Coordinator, one Legal Office Specialist, one Payroll / Personnel Specialist, one Records Technician, one District Coordinator - U, one Senior IT Analyst - U, two IT Analyst - U, one Lead Crime Analyst - U, five Crime Analysts - U, one Fiscal Office Specialist - U; deletes one Sheriff's Sergeant and four Deputy Sheriff's for a net addition of 21 positions.

**Probation Department:** Adds one Deputy Probation Officer, two Legal Office Specialists, and one Management Analyst - U for an addition of four positions.

(Net change is an addition of 25 positions in Criminal Justice)

### Health Services

**Health Administration:** Deletes one Project Manager; adds one Financial Services Manager I for no net change in positions.

**Health Coverage Unit:** Adds one Lead Health Benefits Analyst and deletes one Health Benefits Analyst II for no net change in positions.

**Public Health, Policy and Planning:** Adds one Health Services Manager II, one Administrative Secretary III-C, one Community Health Planner, and one Senior Graphics Specialist; deletes one Director of Policy and Planning, one Administrative Secretary II-C, one Community Program Specialist II, and one Graphics Specialist for no net change in positions.

**Health IT:** Adds seven Systems Engineers, one Project Manager, one Information Technology Analyst, one Senior Accountant, one Contract Administrator, and one Administrative Assistant for a net addition of twelve positions.

**Aging and Adult Services:** Adds one Fiscal Office Specialist, one Social Worker III, two Deputy Public Administrators, one Supervising Deputy Public Guardian, one Fiscal Office Specialist, one Deputy Public Administrator-U, one Fiscal office Specialist-U, and one Supervising Deputy Public Guardian; and deletes one Social Worker III, two Estate Property Officer-U's for a net addition of six positions.

**Environmental Health:** Adds one Environmental Health Specialist.

**Behavioral Health and Recovery Services:** Adds one Nurse Practitioner, two Mental Health Program Specialists, one Project Manager, one Systems Engineer, one Senior Community Program Specialist, two Supervising Mental Health Clinician, five Psychiatric Social Worker IIs, fifteen Psychiatric Social Worker II-U's, and one Case Management/Assessment Specialist II; and deletes one Community Mental Health Nurse, and one Marriage and Family Therapist for a net addition of 27 positions.

**Family Health Services:** Adds two Community Program Specialist II-U, one Dietetic Technician-U, one Dietician-U, three Public Health Nurse-U, and two Psychiatric Social Worker II-U's for a net addition of nine positions.

**Correctional Health Services:** Adds one Clinical Services Manager II-Nursing, one Clinical Services Manager II-Mental Health, one Marriage and Family Therapist II, one Marriage and Family Therapist II-U, and one Correctional Health Nurse; deletes one Clinical Services Manager I-Nursing and one Clinical Services Manager I-Mental Health for a net addition of three positions.

**Medical Center Enterprise Fund:** Adds one Patient Services Assistant II, one Patient Services Assistant II-U, adds two Ambulatory Care Nurses, one Staff Physician, one Staff Physician-U, one Pharmacist, one Social Worker II, one Psychologist II, one Program Coordinator I, one Adult Psychiatrist, one Medical Services Assistant II, one Medical Services Assistant II-U, one Perioperative Nurse, one Medical Surgical Nurse, five Critical Care Nurses, one Charge Nurse, nine Systems Engineers, one Community Worker II-U, and one Project Manager for a net addition of 32 positions.

(Net change is an addition of 90 positions in Health Services)

### Social Services

**Human Services Agency:** Adds one Management Analyst III, five Human Services Policy Analysts, one Human Services Policy Analyst-U, 21 Benefit Analyst I-U, three Benefit Analyst IIs, five Benefits Analyst IIs-U, 11 Benefit Analyst III's, one Human Services Supervisor, two Human Services Supervisors-U, three Social Work Supervisors, 11 Social Worker IIIs, two Office Assistants II-U, two Office Assistant IIs, one IT Supervisor, one IT Analyst, and one Human Services Analyst II; deletes four Benefit Analyst III's, 11 Benefit Analyst IIs, five Human Services Supervisors, one Human Services Supervisor -U for a net addition of 50 positions

**Department of Child Support Services:** Adds one paralegal, three Child Support Customer Service Specialist -U; deletes one Legal Secretary II for a net addition of three positions.

(Net change is an addition of 53 positions in Social Services)

Community Services

**Planning and Building Department:** Deletes one Administrative Services Manager I and one Senior Graphics Specialist; Adds one Planning Services Manager and one Planner III for no net change in positions.

**Department of Housing:** Adds one Administrative Assistant II and one HCD Supervisor; deletes one Administrative Assistant I and one HCD Specialist for no net change in positions.

**County Library:** Deletes one Library Technician II for a net reduction of one position.

**Public Works Administrative Services:** Deletes two Office Specialists; adds one Administrative Assistant I for a net reduction of one position.

**Public Works Construction Services:** Deletes two Utility Worker IIs and one Plumber for a net reduction of three positions.

**Public Works Facilities Services:** Adds one Energy Program Manager, one Program Services Manager I, and one Public Works Technician I; deletes one Energy Program Manager for a net change of two positions.

**Public Works Vehicle and Equipment Services:** Deletes one Auto Service Worker I and adds one Utility Worker II for no net change positions.

**Sewer District Maintenance Fund:** Adds one Waste water Collection Worker.

**Road Fund:** Adds one Public Works Technician II.

**Parks Department:** Adds one Office Specialist, one Director of Parks, three Park Ranger IIs, one Executive Secretary, one Natural Resources Manager, one Park Ranger III for a net addition of eight positions.

**Coyote Point Marina Operating Fund:** Adds one Fiscal Office Specialist.

**Public Safety Communications:** Adds four Communications Dispatchers.

(Net change is an addition of 12 positions in Community Services)

Administration and Fiscal

**County Manager/Clerk of the Board:** Deletes one Program Services Manager II and two Management Analyst IIIs; adds one Chief Communications Officer, one Management Analyst I-U, and one Community Program Specialist-U for no net change in positions.

**County Counsel:** Adds one Deputy County Counsel and one Paralegal for a net addition of two positions.

**Information Services Department:** Adds one Information Technology Technician, one Advisory Systems Engineer and one Management Analyst III; deletes 16 Systems Engineers, two Project Managers, one Deputy Director for a reduction of 16 positions.

**Assessor-County Clerk-Recorder:** Deletes one Office Services Manager and one Elections Specialist III; Adds one Administrative Services Manager I and one Elections Specialist Supervisor for no net change in positions.

(Net change is a decrease of 14 positions in Administration and Fiscal)

Non-County Funds (Information Only)

**First 5 San Mateo County:** Deletes one Deputy Director and one Office Assistant II; adds one Management Analyst III-U for a net reduction of one position.

**SamCERA:** Adds one Retirement Systems Technologist for a net addition of one position.

**Housing Authority Fund:** Deletes one Office Assistant II

Position Changes Detail FY 2014-15:

Criminal Justice

**Sheriff's Office:** Adds one Sheriff's Lieutenant, two Sheriff's Sergeants, one Deputy Sheriff's, 34 Sheriff's Correctional Officers, two Corrections Case Managers, eight Legal Office Specialists, two Fiscal Office Assistants and seven Utility Workers for an addition of 57 positions.

**Coroner's Office:** Deletes one Office Assistant.

(Net change is an addition of 56 positions in Criminal Justice)

**Health Services**

**Health IT:** Adds one Health Security Officer.

**Environmental Health:** Adds one Environmental Health Specialist.

**Behavioral Health and Recovery Services:** Adds one Case Management/Assessment Specialist II.

**(Net change is a addition of 3 positions in Health Services)**

**Social Services**

**Human Services Agency:** Adds two Social Worker III, two Office Assistants II, one Human Services Analyst; deletes 16 Benefit Analyst I-U, two office Assistant II's, one Information Technology Analyst, one Human Services Manager I-U, one Management Analyst III-U, one Human Services Supervisor-U, for a net reduction of 17 positions.

**(Net change is reduction of 17 positions in Social Services)**



## CRIMINAL JUSTICE

# COUNTY OF SAN MATEO FY 2013-14 / FY 2014-15 ADOPTED BUDGET



County Summaries

Criminal Justice

Health Services

Social Services

Community Services

Administration  
and Fiscal

Final Fund Balance

Controller's Schedules

Glossary of  
Budget Terms





## 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:

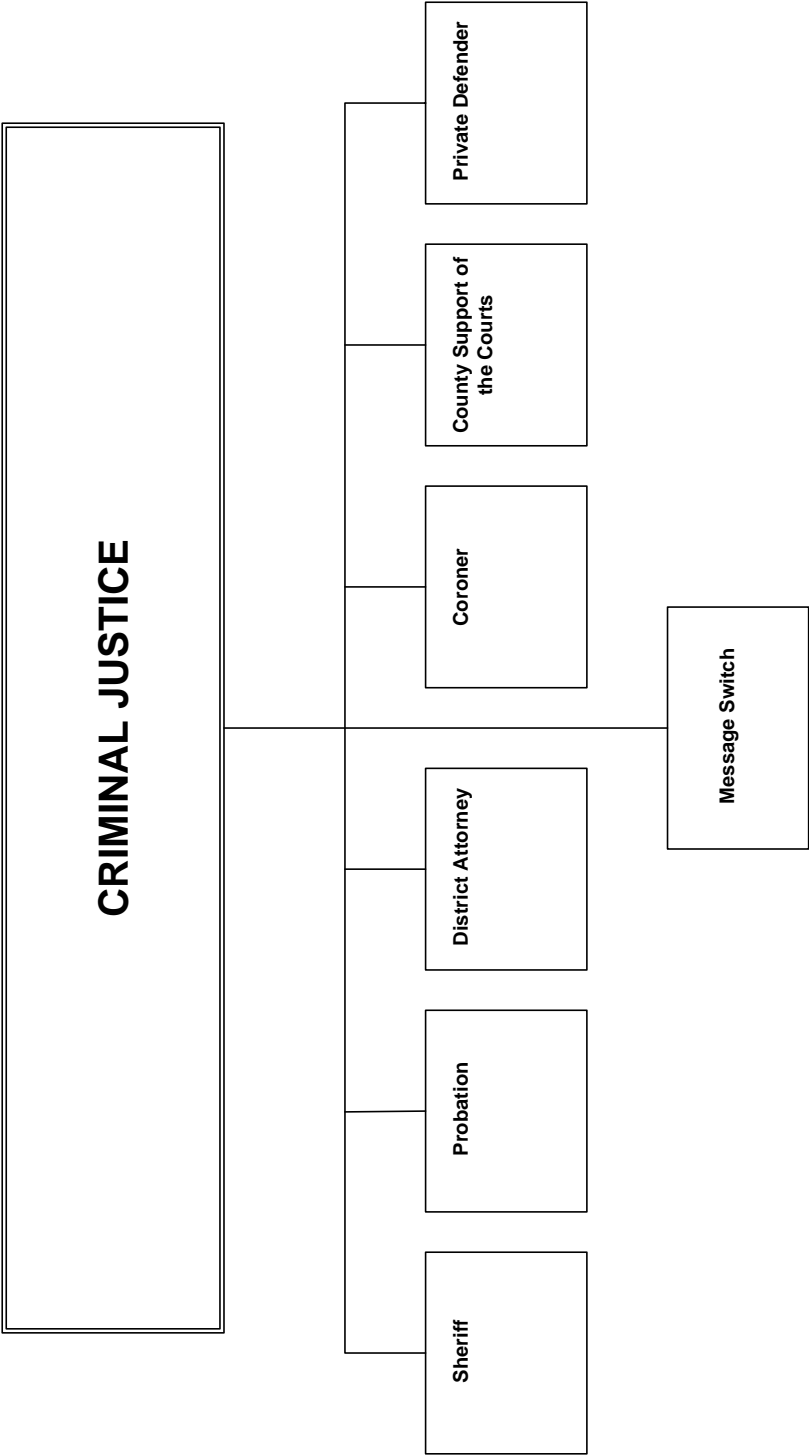
The highest standards  
of public service

A common vision  
of responsiveness

The highest standards  
of ethical conduct

Treating people with  
respect and dignity







## Criminal Justice FY 2013-14 and 2014-15 All Funds Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>General Fund Budgets</b>							
Sheriff's Office	173,110,415	180,135,294	198,553,209	198,845,042	291,833	203,902,965	5,057,923
Message Switch	1,296,710	1,370,739	1,384,856	1,297,555	(87,301)	1,133,493	(164,062)
Probation Department	71,124,489	73,154,433	77,177,399	83,160,549	5,983,150	82,522,856	(637,693)
District Attorney's Office	23,888,927	24,181,617	26,014,746	27,028,807	1,014,061	27,436,808	408,001
Private Defender Program	16,510,510	16,921,735	16,921,755	17,255,048	333,293	17,513,277	258,229
County Support of the Courts	20,298,054	20,387,597	20,698,165	20,690,765	(7,400)	20,690,765	
Coroner's Office	2,988,845	2,708,658	3,078,043	3,064,567	(13,476)	2,972,976	(91,591)
<b>Total General Fund</b>	<b>309,217,951</b>	<b>318,860,072</b>	<b>343,828,173</b>	<b>351,342,333</b>	<b>7,514,160</b>	<b>356,173,140</b>	<b>7,514,160</b>
<b>Total Requirements</b>	<b>309,217,951</b>	<b>318,860,072</b>	<b>343,828,173</b>	<b>351,342,333</b>	<b>7,514,160</b>	<b>356,173,140</b>	<b>4,830,807</b>
<b>Total Sources</b>	<b>147,709,492</b>	<b>164,192,904</b>	<b>172,891,984</b>	<b>176,840,222</b>	<b>3,948,238</b>	<b>177,615,410</b>	<b>3,948,238</b>
<b>Net County Cost</b>	<b>161,508,459</b>	<b>154,667,168</b>	<b>170,936,189</b>	<b>174,502,111</b>	<b>3,565,922</b>	<b>178,557,730</b>	<b>3,565,922</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	1,204.0	1,222.0	1,222.0	1,247.0	25.0	1,303.0	56.0
Funded FTE	1,167.0	1,202.7	1,202.8	1,226.8	24.0	1,255.3	28.5

Sheriff's Office (3000B)  
General Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Taxes				503,219	503,219	503,219	
Licenses, Permits and Franchises	3,915	3,065	2,100	2,100		2,100	
Fines, Forfeitures and Penalties	243,321	271,129	322,000	322,000		293,636	(28,364)
Use of Money and Property		400					
Intergovernmental Revenues	60,851,849	70,487,412	81,026,412	79,183,697	(1,842,715)	83,452,405	4,268,708
Charges for Services	10,656,387	10,483,011	10,410,158	10,744,463	334,305	10,363,831	(380,632)
Interfund Revenue	3,602,526	3,752,691	3,552,691	3,599,599	46,908	3,579,541	(20,058)
Miscellaneous Revenue	1,132,288	1,140,232	717,513	828,986	111,473	863,986	35,000
Other Financing Sources	21,150	18,800					
<b>Total Revenue</b>	<b>76,511,436</b>	<b>86,156,740</b>	<b>96,030,874</b>	<b>95,184,064</b>	<b>(846,810)</b>	<b>99,058,718</b>	<b>3,874,654</b>
Fund Balance	12,582,189	12,858,673	12,858,673	12,411,313	(447,360)	11,433,944	(977,369)
<b>TOTAL SOURCES</b>	<b>89,093,625</b>	<b>99,015,413</b>	<b>108,889,547</b>	<b>107,595,377</b>	<b>(1,294,170)</b>	<b>110,492,662</b>	<b>2,897,285</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	131,323,927	135,313,557	141,957,643	143,600,444	1,642,801	150,263,694	6,663,250
Services and Supplies	13,838,964	14,232,204	26,790,898	21,123,563	(5,667,335)	18,850,846	(2,272,717)
Other Charges	17,286,354	18,132,954	18,651,309	21,905,406	3,254,097	22,061,781	156,375
Fixed Assets	3,214,474	4,080,804	5,520,983	5,933,818	412,835	5,894,818	(39,000)
Other Financing Uses	3,248,267	2,415,087	905,009	904,997	(12)	903,971	(1,026)
<b>Gross Appropriations</b>	<b>168,911,986</b>	<b>174,174,606</b>	<b>193,825,842</b>	<b>193,468,228</b>	<b>(357,614)</b>	<b>197,975,110</b>	<b>4,506,882</b>
Intrafund Transfers	(918,352)	(1,277,703)	(2,511,025)	(2,485,809)	25,216	(1,555,470)	930,339
<b>Net Appropriations</b>	<b>167,993,634</b>	<b>172,896,902</b>	<b>191,314,817</b>	<b>190,982,419</b>	<b>(332,398)</b>	<b>196,419,640</b>	<b>5,437,221</b>
Contingencies/Dept Reserves	5,116,781	7,238,392	7,238,392	7,862,623	624,231	7,483,325	(379,298)
<b>TOTAL REQUIREMENTS</b>	<b>173,110,415</b>	<b>180,135,294</b>	<b>198,553,209</b>	<b>198,845,042</b>	<b>291,833</b>	<b>203,902,965</b>	<b>5,057,923</b>
<b>NET COUNTY COST</b>	<b>84,016,790</b>	<b>81,119,881</b>	<b>89,663,662</b>	<b>91,249,665</b>	<b>1,586,003</b>	<b>93,410,303</b>	<b>1,586,003</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	665.0	679.0	679.0	700.0	21.0	757.0	57.0
Funded FTE	644.0	670.9	670.9	694.3	23.4	723.8	29.5

## Sheriff's Office (3000B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions:

#### 1. Transit Operations Deputy Sheriff:

Due to increased enforcement activity on the transit corridor, one Deputy Sheriff will be added to the Transit Operations Division. The position is fully funded by an amendment to the agreement with SamTrans.

Total Requirements	Total Sources	Net County Cost	Positions
190,081	190,081	0	1

#### 2. Northern California Regional Intelligence Center (NCRIC) Positions:

Due to increased workload in the NCRIC, one Unclassified Lead Crime Analyst, three Unclassified Crime Analysts, and one Unclassified Information Technology Analyst are being added. The positions are fully grant funded.

Total Requirements	Total Sources	Net County Cost	Positions
659,964	659,964	0	5

#### 3. Reallocation of Funding:

This adjustment reallocates the funding source for the Unclassified District Coordinator from Realignment Sales Tax to the Measure A sales tax.

Total Requirements	Total Sources	Net County Cost	Positions
0	(30,000)	30,000	0

### TOTAL FY 2013-14 SEPTEMBER REVISIONS

Total Requirements	Total Sources	Net County Cost	Positions
850,045	820,045	30,000	6

### FY 2013-14 Measure A Revisions

#### 1. Reallocation of Funding:

This adjustment reallocates the funding source for the Unclassified District Coordinator from Realignment sales tax to the Measure A sales tax.

Total Requirements	Total Sources	Net County Cost	Positions
0	30,000	(30,000)	0

## 2. School Resource Officers:

Two Deputy Sheriff's will be added and assigned to the School Resources Unit to work in the unincorporated areas as well as the law enforcement contract cities. The positions will be partially funded by Measure A funds and a three year Community Orientated Policing Services (COPS) grant.

Total Requirements	Total Sources	Net County Cost	Positions
514,886	514,886	0	2

### TOTAL FY 2013-14 MEASURE A REVISIONS

Total Requirements	Total Sources	Net County Cost	Positions
514,886	544,886	(30,000)	2

### TOTAL FY 2013-14 REVISIONS TO THE RECOMMENDED BUDGET

Total Requirements	Total Sources	Net County Cost	Positions
1,364,931	1,364,931	0	8

### FY 2014-15 September Revisions

No changes.

### FY 2014-15 Measure A Revisions

No changes.

## Sheriff's Office (3000B)

## Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
<b>Administrative and Support Services</b>				
Percent of CARES survey respondents rating Sheriff's services as good or better	93%	100%	90%	90%
Percent of department budget allocated to administrative services	2.5%	2.5%	4.0%	4.0%
Number of accounts receivable processed annually	813	697	800	800
<b>Professional Standards Bureau</b>				
Total number of hours of training conducted: Standards and Training for Corrections (STC) / Police Officer's Standards and Training (POST)	1,868	9,000 <sup>1</sup>	1,850	1,850
Number of training hours conducted per employee	13	23	12	12
Percent of new hires who are female and / or minority officers	54%	50%	40%	40%
<b>Forensic Laboratory</b>				
Number of positive associations in AFIS, CODIS, and NIBIN	203	166	100	100
Percent of customers rating forensic laboratory services as good or better	100%	86%	90%	90%
Total number of major case items received	3,411	3,683	3,200	3,200
<b>Patrol Bureau</b>				
Average response time - urban / rural	5:35 / 12:25	6:29 / 15:32	5:00 / 11:00	5:00 / 11:00
Total number of on-board assaults annually	16	26	28	28
Number of dispatched calls for service - patrol	90,862	112,893	80,000	80,000

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
<b>Investigations Bureau</b>				
Number of felony cases filed with the District Attorney's Office	319	800	500	500
Percent of Gang Intelligence Unit investigations leading to arrest or diversion	91%	65%	60%	60%
Number of cases reviewed annually - investigations	9,979	10,341	8,870	8,870
<b>Office of Emergency Services</b>				
Percent of emergency incidents responded to within one hour	100%	100%	100%	100%
Number and percent of Bomb Squad call-outs where an explosive or dangerous device is located and disarmed	30 / 40%	39 / 42%	54 / 39%	54 / 39%
Dollar value saved by use of volunteer force	\$661,827	\$683,400	\$612,000	\$612,000
<b>Maguire Correctional Facility</b>				
Percent of average daily population classified as gang affiliation	20.0%	19.7%	20.0%	20.0%
Number of inmate assaults on staff	9	20 <sup>2</sup>	10	10
Number of persons booked into custody	15,422	16,260	19,000	19,000
<b>Custody Programs</b>				
Percent of total inmate population participating in custody alternative programs	30%	25%	30%	30%
Number of community service hours / value of work performed by work crews	237,256 / \$1,898,048	185,128 / \$1,481,024	315,000 / \$2,520,000	315,000 / \$2,520,000
Number of total assaults at Women's Correctional Center	0	0	2	2

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
<b>Court Security and Transportation Services</b>				
Total number of inmates transported	21,662	25,736	25,000	25,000
Number of staff / public injuries during transportation details	0	0	0	0
Number of Temporary Restraining Orders (TROs) filed	793	675	825	825

<sup>1</sup> Variation due to a change in methodology

<sup>2</sup> Increase due to realignment population



Message Switch (1940B)  
General Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Charges for Services	557,931	536,191	550,308	529,210	(21,098)	529,210	
Interfund Revenue	1,680	1,843	1,843	3,766	1,923	3,766	
<b>Total Revenue</b>	<b>559,611</b>	<b>538,034</b>	<b>552,151</b>	<b>532,976</b>	<b>(19,175)</b>	<b>532,976</b>	
Fund Balance	737,099	832,705	832,705	764,579	(68,126)	600,517	(164,062)
<b>TOTAL SOURCES</b>	<b>1,296,710</b>	<b>1,370,739</b>	<b>1,384,856</b>	<b>1,297,555</b>	<b>(87,301)</b>	<b>1,133,493</b>	<b>(164,062)</b>
<b>REQUIREMENTS</b>							
Services and Supplies	363,874	416,873	450,451	464,449	13,998	464,449	
Other Charges	268,060	267,086	270,928	270,991	63	270,991	
Fixed Assets		103,790				(150,000)	(150,000)
<b>Gross Appropriations</b>	<b>631,935</b>	<b>787,749</b>	<b>721,379</b>	<b>735,440</b>	<b>14,061</b>	<b>585,440</b>	<b>(150,000)</b>
Intrafund Transfers	(167,929)	(181,589)	(169,228)	(188,402)	(19,174)	(188,402)	
<b>Net Appropriations</b>	<b>464,006</b>	<b>606,160</b>	<b>552,151</b>	<b>547,038</b>	<b>(5,113)</b>	<b>397,038</b>	<b>(150,000)</b>
Contingencies/Dept Reserves	832,704	764,579	832,705	750,517	(82,188)	736,455	(14,062)
<b>TOTAL REQUIREMENTS</b>	<b>1,296,710</b>	<b>1,370,739</b>	<b>1,384,856</b>	<b>1,297,555</b>	<b>(87,301)</b>	<b>1,133,493</b>	<b>(164,062)</b>

## Message Switch (1940B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions:

No Changes.

### FY 2014-15 September Revisions:

No Changes.

### Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
Number of unplanned outages	2	0	1	1

Probation Department (3200D)  
General Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Fines, Forfeitures and Penalties	26,120	23,168	30,500	22,100	(8,400)	22,100	
Intergovernmental Revenues	28,945,702	32,260,618	31,906,338	36,150,833	4,244,495	34,735,470	(1,415,363)
Charges for Services	1,415,513	1,412,074	1,427,323	1,340,834	(86,489)	1,340,834	
Miscellaneous Revenue	299,152	208,386	175,775	175,775		175,775	
<b>Total Revenue</b>	<b>30,686,487</b>	<b>33,904,246</b>	<b>33,539,936</b>	<b>37,689,542</b>	<b>4,149,606</b>	<b>36,274,179</b>	<b>(1,415,363)</b>
Fund Balance	1,331,572	3,068,128	3,068,128	3,675,247	607,119	3,206,352	(468,895)
<b>TOTAL SOURCES</b>	<b>32,018,059</b>	<b>36,972,374</b>	<b>36,608,064</b>	<b>41,364,789</b>	<b>4,756,725</b>	<b>39,480,531</b>	<b>(1,884,258)</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	51,262,396	51,288,254	53,151,593	55,124,781	1,973,188	56,396,246	1,271,465
Services and Supplies	19,726,416	22,409,503	23,563,281	26,328,677	2,765,396	26,147,785	(180,892)
Other Charges	15,984,643	15,822,246	16,319,608	15,698,904	(620,704)	15,657,330	(41,574)
Fixed Assets	5,206		530,000	2,000,000	1,470,000	526,956	(1,473,044)
<b>Gross Appropriations</b>	<b>86,978,660</b>	<b>89,520,004</b>	<b>93,564,482</b>	<b>99,152,362</b>	<b>5,587,880</b>	<b>98,728,317</b>	<b>(424,045)</b>
Intrafund Transfers	(16,206,773)	(17,717,655)	(17,739,167)	(18,547,980)	(808,813)	(18,625,464)	(77,484)
<b>Net Appropriations</b>	<b>70,771,887</b>	<b>71,802,349</b>	<b>75,825,315</b>	<b>80,604,382</b>	<b>4,779,067</b>	<b>80,102,853</b>	<b>(501,529)</b>
Contingencies/Dept Reserves	352,602	1,352,084	1,352,084	2,556,167	1,204,083	2,420,003	(136,164)
<b>TOTAL REQUIREMENTS</b>	<b>71,124,489</b>	<b>73,154,433</b>	<b>77,177,399</b>	<b>83,160,549</b>	<b>5,983,150</b>	<b>82,522,856</b>	<b>(637,693)</b>
<b>NET COUNTY COST</b>	<b>39,106,431</b>	<b>36,182,059</b>	<b>40,569,335</b>	<b>41,795,760</b>	<b>1,226,425</b>	<b>43,042,325</b>	<b>1,226,425</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	407.0	408.0	408.0	412.0	4.0	412.0	
Funded FTE	393.0	400.2	400.2	399.8	(0.5)	399.8	

## Probation Department (3200D)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions:

#### 1. Community Corrections Partnership (CCP) Matching Grant Program / Social Solutions Software:

In April 2012, the Board of Supervisors approved the AB109 Public Safety Realignment budget, which authorized \$1,004,653 for a matching grant program to fund community based innovations in order to improve the successful reentry of realigned offenders. A part of the grant requirement was for the recipients to use Social Solutions, a case management system. The County Manager's Office entered into an agreement with Social Solutions in the amount of \$49,368 to purchase the case management system. Both the revenue and expenditures were originally budgeted in the County Manager's Office. This change moves the revenues, expenditures, and oversight of the grants to the Probation Department.

Total Requirements	Total Sources	Net County Cost	Positions
1,054,021	1,054,021	0	0

#### 2. Caltrans Grant:

In February 2012, the County entered into a cooperative agreement with Caltrans to provide transitional employment for Achieve 180 and probationers for the term of March 1, 2012 through February 28, 2014. Under the agreement, JobTrain will administer the transitional employment program for the formerly incarcerated through Achieve 180, a re-entry program for high-risk offenders. Both the revenue and expenditures were originally budgeted in the County Manager's Office. This change moves the revenues, expenditures, and oversight of the grant to the Probation Department.

Total Requirements	Total Sources	Net County Cost	Positions
1,162,297	1,162,297	0	0

#### 3. Achieve 180 - JobTrain Contract:

In October 2012, the County Manager's Office entered into an agreement with JobTrain to fund an Employment Specialist / Career Development Specialist / Counselor to work with the Achieve 180 clients. The agreement is fully funded by the Second Chance Reentry Grant. Both the revenue and expenditure were originally budgeted in the County Manager's Office. This change moves the revenue, expenditure, and oversight of the contract to the Probation Department.

Total Requirements	Total Sources	Net County Cost	Positions
56,250	56,250	0	0

---

**TOTAL FY 2013-14 SEPTEMBER REVISIONS**

Total Requirements	Total Sources	Net County Cost	Positions
2,272,568	2,272,568	0	0

FY 2014-15 September Revisions:

**1. Achieve 180 - JobTrain Contract:**

The contract with JobTrain to fund an Employment Specialist / Career Development Specialist / Counselor to work with the Achieve 180 clients expires on March 31, 2014 when the Second Chance Reentry Grant ends. This change removes the revenue and expenditure for FY 2014-15.

Total Requirements	Total Sources	Net County Cost	Positions
(56,250)	(56,250)	0	0



Probation Department (3200D)  
Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
<b>Administrative Services</b>				
Percent revenue surplus and budget savings of Net Appropriations	3.0%	5.3%	3.0%	3.0%
Percent of performance evaluations completed on time	34%	34%	40%	40%
Percent of contracts reviewed in compliance with County policy	---	40%	100%	100%
<b>Adult Services</b>				
Percent of adult probationers completing probation without a new sustained law violation				
- SMC Probation	63%	63%	69%	69%
- CPOC	---	---	69%	69%
Percent of reports submitted to the Court within established time frames	98%	96%	95%	95%
Percent of reports not requiring modification by the Court	98%	96%	95%	95%
<b>Realignment and Reentry</b>				
Number of offenders who received a split sentence under 1170(h)PC and successfully completed mandatory supervision	---	21	180	180
Number of in-custody offenders who are qualified to be modified into treatment programs are modified and released from jail early	---	139	120	120
Percent of sworn staff in compliance with state training requirements	100%	100%	100%	100%
<b>Juvenile Services</b>				
Percent of juvenile probationers completing probation without new sustained law violations	81%	80%	80%	80%
Percent of juvenile probation reports submitted to court by deadlines set	98%	96%	95%	95%

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
Percent of youth in the Family Preservation and Wraparound Programs who remain in their homes	92%	98%	92%	92%
<b>Institutions Services</b>				
Average daily Juvenile Hall population	135	102	120	120
Percent of Youth successfully completing the Community Care Program	93%	93%	94%	94%
Percent of youth remaining out of custody for six months upon being transitioned from Juvenile Hall into the community	---	---	70%	70%

District Attorney's Office (2510B)  
General Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Fines, Forfeitures and Penalties	424,152	721,630	400,000	400,000		400,000	
Intergovernmental Revenues	10,636,329	11,901,031	12,120,175	12,602,346	482,171	12,615,007	12,661
Charges for Services	3,100						
Miscellaneous Revenue	305,376	355,631	61,420	115,000	53,580	130,000	15,000
<b>Total Revenue</b>	<b>11,368,957</b>	<b>12,978,292</b>	<b>12,581,595</b>	<b>13,117,346</b>	<b>535,751</b>	<b>13,145,007</b>	<b>27,661</b>
Fund Balance	1,652,512	1,226,305	1,226,305	1,430,669	204,364	1,430,669	
<b>TOTAL SOURCES</b>	<b>13,021,469</b>	<b>14,204,597</b>	<b>13,807,900</b>	<b>14,548,015</b>	<b>740,115</b>	<b>14,575,676</b>	<b>27,661</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	21,127,688	21,584,121	23,116,377	23,290,447	174,070	23,753,817	463,370
Services and Supplies	1,113,957	1,069,535	1,344,876	1,429,760	84,884	1,376,260	(53,500)
Other Charges	1,566,722	1,594,010	1,646,232	1,949,588	303,356	1,947,719	(1,869)
Fixed Assets		26,690					
<b>Gross Appropriations</b>	<b>23,808,367</b>	<b>24,274,356</b>	<b>26,107,485</b>	<b>26,669,795</b>	<b>562,310</b>	<b>27,077,796</b>	<b>408,001</b>
Intrafund Transfers		(369,030)	(369,030)		369,030		
<b>Net Appropriations</b>	<b>23,808,367</b>	<b>23,905,326</b>	<b>25,738,455</b>	<b>26,669,795</b>	<b>931,340</b>	<b>27,077,796</b>	<b>408,001</b>
Contingencies/Dept Reserves	80,560	276,291	276,291	359,012	82,721	359,012	
<b>TOTAL REQUIREMENTS</b>	<b>23,888,927</b>	<b>24,181,617</b>	<b>26,014,746</b>	<b>27,028,807</b>	<b>1,014,061</b>	<b>27,436,808</b>	<b>408,001</b>
<b>NET COUNTY COST</b>	<b>10,867,458</b>	<b>9,977,019</b>	<b>12,206,846</b>	<b>12,480,792</b>	<b>273,946</b>	<b>12,861,132</b>	<b>273,946</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	118.0	121.0	121.0	121.0		121.0	
Funded FTE	116.0	117.6	117.6	118.9	1.3	118.9	

## District Attorney's Office (2510B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions:

#### 1. Disability and Healthcare Insurance Fraud Grant:

The District Attorney's Office received a grant from the State of California's Department of Insurance to investigate and prosecute disability and health insurance fraud claims. The funding will be used to partially cover the salary and benefits of an existing Deputy District Attorney as well as extra-help costs for investigative services.

Total Requirements	Total Sources	Net County Cost	Positions
355,000	355,000	0	0

#### 2. Life and Annuity Insurance Fraud Grant:

This is the third year that the District Attorney's Office was awarded this grant that focuses on addressing the sale of life insurance policies and annuities to the elderly populations. The grant funds one Extra-Help District Attorney Inspector for 27 hours per week.

Total Requirements	Total Sources	Net County Cost	Positions
17,000	17,000	0	0

### TOTAL FY 2013-14 SEPTEMBER REVISIONS

Total Requirements	Total Sources	Net County Cost	Positions
372,000	372,000	0	0

### FY 2014-15 September Revisions:

No changes.

District Attorney's Office (2510B)  
Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
<b>District Attorney</b>				
Percent of clients rating victim services as good or better	91%	82%	85%	87%
Number of cases reviewed	24,978	23,873	23,988	24,928
Number of cases prosecuted	14,754	15,184	15,080	15,306

Private Defender Program (2800B)  
General Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Charges for Services	644,198	651,602	650,000	629,982	(20,018)	629,982	
Interfund Revenue	335,146	489,988	300,000	320,000	20,000	320,000	
<b>TOTAL SOURCES</b>	<b>979,344</b>	<b>1,141,590</b>	<b>950,000</b>	<b>949,982</b>	<b>(18)</b>	<b>949,982</b>	
<b>REQUIREMENTS</b>							
Services and Supplies	16,449,046	16,860,272	16,860,272	17,197,477	337,205	17,455,440	257,963
Other Charges	61,464	61,463	61,483	57,571	(3,912)	57,837	266
<b>TOTAL REQUIREMENTS</b>	<b>16,510,510</b>	<b>16,921,735</b>	<b>16,921,755</b>	<b>17,255,048</b>	<b>333,293</b>	<b>17,513,277</b>	<b>258,229</b>
<b>NET COUNTY COST</b>	<b>15,531,167</b>	<b>15,780,144</b>	<b>15,971,755</b>	<b>16,305,066</b>	<b>333,311</b>	<b>16,563,295</b>	<b>333,311</b>



## Private Defender Program (2800B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions:

No Changes.

### FY 2014-15 September Revisions:

No Changes.

### Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
Number of criminal arraignments, both limited and general jurisdiction	14,577	14,698	16,900	16,900
Number of client complaints <sup>1</sup>				
- Relationship issues	---	71	90	90
- Performance issues		16	10	10

<sup>1</sup> This was a new measure for FY 2012-13.

County Support of the Courts (2700B)  
General Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Fines, Forfeitures and Penalties	6,937,341	7,029,297	7,012,000	6,935,700	(76,300)	6,935,700	
Charges for Services	2,014,941	2,082,163	2,017,000	2,048,100	31,100	2,048,100	
Miscellaneous Revenue	941,696	1,044,843	929,034	966,834	37,800	966,834	
<b>TOTAL SOURCES</b>	<b>9,893,977</b>	<b>10,156,303</b>	<b>9,958,034</b>	<b>9,950,634</b>	<b>(7,400)</b>	<b>9,950,634</b>	
<b>REQUIREMENTS</b>							
Salaries and Benefits	455,431	463,668	465,000	485,000	20,000	505,000	20,000
Services and Supplies	725,589	721,382	1,130,000	1,105,000	(25,000)	1,084,052	(20,948)
Other Charges	19,117,034	19,202,547	19,103,165	19,100,765	(2,400)	19,101,713	948
<b>TOTAL REQUIREMENTS</b>	<b>20,298,054</b>	<b>20,387,597</b>	<b>20,698,165</b>	<b>20,690,765</b>	<b>(7,400)</b>	<b>20,690,765</b>	
<b>NET COUNTY COST</b>	<b>10,404,076</b>	<b>10,231,294</b>	<b>10,740,131</b>	<b>10,740,131</b>		<b>10,740,131</b>	

## County Support of the Courts (2700B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions:

No Changes.

### FY 2014-15 September Revisions:

No Changes.

Coroner's Office (3300B)  
General Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Licenses, Permits and Franchises	11,439	11,686	11,215	11,500	285	11,500	
Intergovernmental Revenues	450,713	458,860	458,860	458,860		458,860	
Charges for Services	257,359	245,007	270,000	255,000	(15,000)	255,000	
Miscellaneous Revenue	23,855	25,644	7,138	7,138		7,138	
Other Financing Sources		44,321					
<b>Total Revenue</b>	<b>743,366</b>	<b>785,518</b>	<b>747,213</b>	<b>732,498</b>	<b>(14,715)</b>	<b>732,498</b>	
Fund Balance	662,637	546,370	546,370	401,372	(144,998)	299,934	(101,438)
<b>TOTAL SOURCES</b>	<b>1,406,003</b>	<b>1,331,888</b>	<b>1,293,583</b>	<b>1,133,870</b>	<b>(159,713)</b>	<b>1,032,432</b>	<b>(101,438)</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	1,754,038	1,641,889	1,840,971	1,870,328	29,357	1,799,055	(71,273)
Services and Supplies	586,244	551,345	730,719	689,657	(41,062)	689,657	
Other Charges	286,267	308,393	340,901	406,085	65,184	324,858	(81,227)
Fixed Assets		41,579					
<b>Net Appropriations</b>	<b>2,626,548</b>	<b>2,543,206</b>	<b>2,912,591</b>	<b>2,966,070</b>	<b>53,479</b>	<b>2,813,570</b>	<b>(152,500)</b>
Contingencies/Dept Reserves	362,297	165,452	165,452	98,497	(66,955)	159,406	60,909
<b>TOTAL REQUIREMENTS</b>	<b>2,988,845</b>	<b>2,708,658</b>	<b>3,078,043</b>	<b>3,064,567</b>	<b>(13,476)</b>	<b>2,972,976</b>	<b>(91,591)</b>
<b>NET COUNTY COST</b>	<b>1,582,842</b>	<b>1,376,770</b>	<b>1,784,460</b>	<b>1,930,697</b>	<b>146,237</b>	<b>1,940,544</b>	<b>146,237</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	14.0	14.0	14.0	14.0		13.0	(1.0)
Funded FTE	14.0	14.0	14.0	13.9	(0.1)	12.9	(1.0)

## Coroner's Office (3300B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions:

No Changes.

### FY 2014-15 September Revisions:

No Changes.

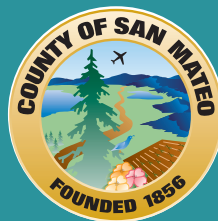
### Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
Cost per investigation	\$1,232	\$1,228	\$1,318	\$1,278
Percent of cases closed within 45 days	94%	97%	90%	90%
Percent of survey respondents rating services good or better	99%	91%	90%	90%



# HEALTH SERVICES

## COUNTY OF SAN MATEO FY 2013-14 / FY 2014-15 ADOPTED BUDGET



County Summaries

Criminal Justice

Health Services

Social Services

Community Services

Administration  
and Fiscal

Final Fund Balance

Controller's Schedules

Glossary of  
Budget Terms





## 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:

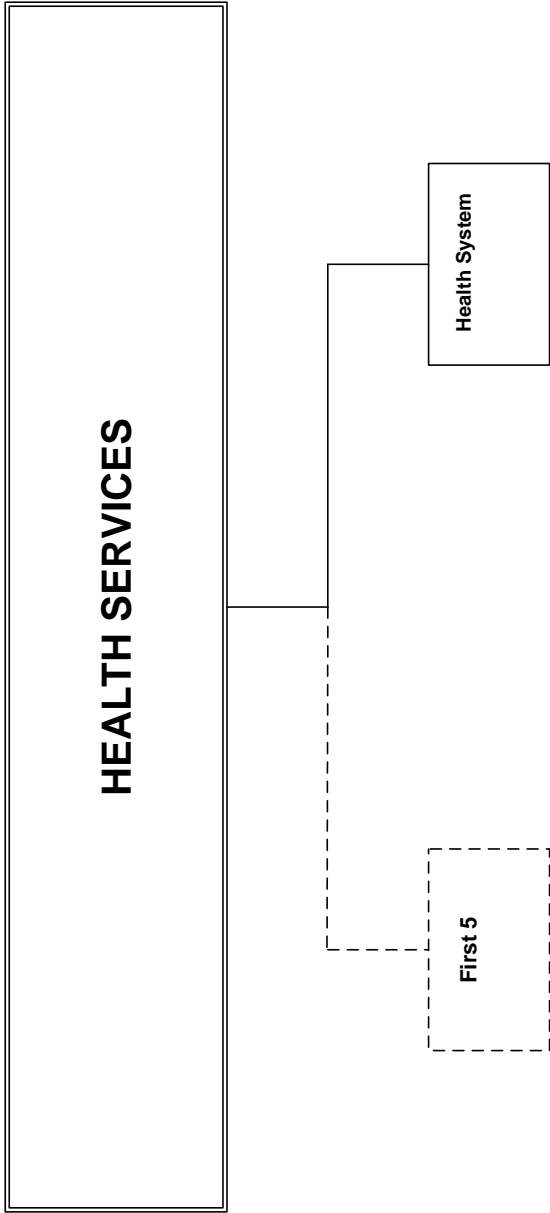
The highest standards  
of public service

A common vision  
of responsiveness

The highest standards  
of ethical conduct

Treating people with  
respect and dignity







## Health Services FY 2013-14 and 2014-15 All Funds Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>General Fund Budgets</b>							
Health Administration	1,872,252	1,008,114	2,420,551	8,741,761	6,321,210	8,548,274	(193,487)
Health Coverage Unit	7,886,869	7,235,739	8,195,650	7,697,865	(497,785)	6,942,566	(755,299)
Public Health, Policy and Planning	25,024,565	25,213,335	25,991,363	25,148,215	(843,148)	25,620,788	472,573
Health IT				1,996,348	1,996,348	2,094,544	98,196
Emergency Medical Services GF	5,060,366	5,011,241	5,414,305	5,543,706	129,401	5,672,876	129,170
Aging and Adult Services	21,019,972	20,526,575	22,996,668	23,691,478	694,810	23,807,672	116,194
IHSS Public Authority GF	3,702,306	3,702,306	3,702,306	3,702,306		3,702,306	
Environmental Health Services	15,308,394	13,962,758	16,081,744	14,877,618	(1,204,126)	14,645,378	(232,240)
Behavioral Health and Recovery Services	129,131,429	136,290,481	132,294,809	139,348,405	7,053,596	141,021,736	1,673,331
Family Health Services	25,824,792	25,410,016	27,114,735	28,494,114	1,379,379	28,958,527	464,413
Correctional Health Services	8,757,891	9,235,329	10,083,722	10,602,946	519,224	10,583,481	(19,465)
Contributions to Medical Center	57,980,977	77,570,176	77,570,176	61,385,129	(16,185,047)	55,961,524	(5,423,605)
<b>Total General Fund</b>	<b>301,569,814</b>	<b>325,166,070</b>	<b>331,866,029</b>	<b>331,229,891</b>	<b>(636,138)</b>	<b>327,559,672</b>	<b>(3,670,219)</b>
<b>Non-General Fund Budgets</b>							
Emergency Medical Services Fund	5,489,547	5,364,208	5,324,790	5,533,691	208,901	5,287,987	(245,704)
IHSS Public Authority	16,126,148	16,647,062	19,221,069	18,416,313	(804,756)	19,179,022	762,709
San Mateo Medical Center	264,763,379	255,114,283	257,155,002	264,422,902	7,267,900	258,427,125	(5,995,777)
<b>Total Non-General Fund</b>	<b>286,379,074</b>	<b>277,125,553</b>	<b>281,700,861</b>	<b>288,372,906</b>	<b>6,672,045</b>	<b>282,894,134</b>	<b>(5,478,772)</b>
<b>Total Requirements</b>	<b>587,948,888</b>	<b>602,291,623</b>	<b>613,566,890</b>	<b>619,602,797</b>	<b>6,035,907</b>	<b>610,453,806</b>	<b>(9,148,991)</b>
<b>Total Sources</b>	<b>498,187,593</b>	<b>487,518,783</b>	<b>498,817,004</b>	<b>518,002,839</b>	<b>19,185,835</b>	<b>503,320,811</b>	<b>(14,682,028)</b>
<b>Net County Cost</b>	<b>89,761,295</b>	<b>114,772,840</b>	<b>114,749,886</b>	<b>101,599,958</b>	<b>(13,149,928)</b>	<b>107,132,995</b>	<b>5,533,037</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	2,172.0	2,021.0	1,980.0	2,070.0	90.0	2,073.0	3.0
Funded FTE	2,047.4	1,915.8	1,874.8	1,957.5	82.7	1,970.4	12.9
<b>FOR INFORMATION ONLY</b>							
First 5 San Mateo County	33,742,352	31,441,233	30,353,011	28,915,535	(1,437,476)	28,915,535	

Health System (5000D)  
ALL FUNDS

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Taxes				5,851,883	5,851,883	5,455,833	(396,050)
Licenses, Permits and Franchises	1,476,828	1,712,621	1,441,581	1,451,234	9,653	1,481,234	30,000
Fines, Forfeitures and Penalties	3,189,502	2,978,837	3,374,053	3,384,654	10,601	3,376,735	(7,919)
Use of Money and Property	229,912	125,811	243,518	222,755	(20,763)	222,755	
Intergovernmental Revenues	183,574,812	195,938,139	204,175,685	217,469,519	13,293,834	209,862,343	(7,607,176)
Charges for Services	159,470,583	148,344,995	148,416,538	155,737,908	7,321,370	175,655,172	19,917,264
Interfund Revenue	8,727,798	8,444,911	8,392,922	10,079,198	1,686,276	10,180,414	101,216
Miscellaneous Revenue	27,902,285	18,924,246	21,960,938	34,756,970	12,796,032	28,804,760	(5,952,210)
Other Financing Sources	59,480,977	77,807,629	77,570,176	58,147,085	(19,423,091)	55,981,524	(2,165,561)
<b>Total Revenue</b>	<b>444,052,697</b>	<b>454,277,190</b>	<b>465,575,411</b>	<b>487,101,206</b>	<b>21,525,795</b>	<b>491,020,770</b>	<b>3,919,564</b>
Fund Balance	37,888,774	16,995,470	16,995,470	15,356,451	(1,639,019)	6,687,985	(8,668,466)
<b>TOTAL SOURCES</b>	<b>481,941,471</b>	<b>471,272,660</b>	<b>482,570,881</b>	<b>502,457,657</b>	<b>19,886,776</b>	<b>497,708,755</b>	<b>(4,748,902)</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	274,569,591	263,504,881	270,919,607	286,867,398	15,947,791	290,792,181	3,924,783
Services and Supplies	161,961,747	167,804,257	167,361,761	181,994,934	14,633,173	178,441,122	(3,553,812)
Other Charges	88,974,205	90,307,156	91,941,004	83,755,375	(8,185,629)	84,479,642	724,267
Fixed Assets	3,105,746	323,845	6,703,076	9,748,737	3,045,661	5,000,000	(4,748,737)
Other Financing Uses	10,348,256	9,947,741	11,585,229	16,739,436	5,154,207	17,231,847	492,411
<b>Gross Appropriations</b>	<b>538,959,545</b>	<b>531,887,881</b>	<b>548,510,677</b>	<b>579,105,880</b>	<b>30,595,203</b>	<b>575,944,792</b>	<b>(3,161,088)</b>
Intrafund Transfers	(21,165,977)	(22,213,760)	(25,933,978)	(27,262,739)	(1,328,761)	(27,220,487)	42,252
<b>Net Appropriations</b>	<b>517,793,568</b>	<b>509,674,120</b>	<b>522,576,699</b>	<b>551,843,141</b>	<b>29,266,442</b>	<b>548,724,305</b>	<b>(3,118,836)</b>
Contingencies/Dept Reserves	10,752,932	3,879,340	9,561,081	2,739,598	(6,821,483)	2,370,833	(368,765)
Non-General Fund Reserves	1,421,411	11,167,987	3,858,934	3,634,929	(224,005)	3,397,144	(237,785)
<b>TOTAL REQUIREMENTS</b>	<b>529,967,911</b>	<b>524,721,448</b>	<b>535,996,714</b>	<b>558,217,668</b>	<b>22,220,954</b>	<b>554,492,282</b>	<b>(3,725,386)</b>
<b>NET COUNTY COST</b>	<b>48,026,440</b>	<b>53,448,787</b>	<b>53,425,833</b>	<b>55,760,011</b>	<b>2,334,178</b>	<b>56,783,527</b>	<b>2,334,178</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	2,172.0	2,021.0	1,980.0	2,070.0	90.0	2,073.0	3.0
Funded FTE	2,047.4	1,915.8	1,874.8	1,957.5	82.7	1,970.4	12.9

## Health System (5000D)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

#### **1. Public Health, Policy and Planning, Family Health Services, San Mateo Medical Center- Salary Increases for Clinical Services Manager I and Clinic Manager Positions:**

The Board of Supervisors approved a 5% increase to the base pay of Clinical Services Manager I-Nursing and Clinic Manager positions, and incorporated the existing 5% differential assigned to these positions in their base pay. The changes are effective and retroactive to January 6, 2013. A portion of the increase will be funded by an increase in Net County Cost with the balance coming from other various revenue sources within the Health System.

Total Requirements	Total Sources	Net County Cost	Positions
85,065	67,277	17,788	0

#### **2. San Mateo Medical Center- California Association of Public Hospitals Waiver and Hospital Fee:**

The California Association of Public Hospitals (CAPH) provides estimates for indigent care funding through the Paragraph 14 model. An updated estimate for FY 2013-14 and FY 2014-15 was received in July 2013, requiring a September budget adjustment. The Hospital Fee is also being adjusted to reflect the most current estimates. The shortfall will be covered by additional Intergovernmental Transfer (IGT) revenues.

Total Requirements	Total Sources	Net County Cost	Positions
0	(5,989,873)	5,989,873	0
0	(2,260,871)	2,260,871	0
0	8,250,744	(8,250,744)	0

#### **3. Health Realignment Allocation Decreased:**

The State has reduced Health Realignment funding allocated to counties in anticipation of counties receiving additional patient revenue as a result of Health Care Reform. The decrease in funding is currently being offset by Intergovernmental Transfer (IGT) revenues and Non-General Fund Reserves. However, the California Association of Public Hospitals continues to work with the State to determine how the savings will be calculated and it is yet to be seen how much additional patient revenue will actually be generated.

Total Requirements	Total Sources	Net County Cost	Positions
0	(3,938,984)	3,938,984	0
0	3,702,388	(3,702,388)	0
(236,596)	0	(236,596)	0

#### 4. Salary Ordinance Amendment:

One full-time Correctional Health Nurse was split into two part-time Correctional Health Nurses by Salary Ordinance Amendment prior to the Recommended budget process. There was no fiscal impact to this change, but the additional position was not added to the budget system.

Total Requirements	Total Sources	Net County Cost	Positions
0	0	0	1

#### TOTAL FY 2013-14 SEPTEMBER REVISIONS

Total Requirements	Total Sources	Net County Cost	Positions
(151,531)	(169,319)	17,788	1

#### FY 2013-14 Measure A Revisions

##### 1. Medical Services in Pescadero, La Honda, Loma Mar and San Gregorio:

Four part-time health professionals, including one Staff Physician, one Medical Services Assistant II, one Patient Services Assistant II, and one Community Worker II have been added in order to staff a mobile health services clinic that will offer primary care in hard to reach rural coastsides communities in an effort to treat chronic disease and provide preventative medical services. Measure A funding has been provided to this program for two years. Funds are also appropriated for the one-time purchase of a mobile clinic van. The goal is to provide care to 500 new patients and improve the health of the target population.

Total Requirements	Total Sources	Net County Cost	Positions
551,180	551,180	0	4

##### 2. Mental Health System of Care for Adults:

In order to provide alternatives to incarceration for adults with mental illness and/or substance use problems, funding has been provided for two years to implement a licensed ten-bed Respite Center, expand the San Mateo County Mental Health Assessment and Referral Team (SMART) services provided by AMR, the addition of one Mental Health Program Specialist to provide early review of seriously mentally ill individuals in jail, and the addition of one Marriage and Family Therapist II-U to create a system for reviewing the cases of seriously mentally ill people upon admission to jail.

Total Requirements	Total Sources	Net County Cost	Positions
2,655,322	2,655,322	0	2

##### 3. Prevention and Early Intervention-At Risk Children:

Measure A funding, and \$818,049 in other funding has been appropriated for 17 positions, contracts, and other expenditures for the following programs that will prevent mental illness, emotional disturbance and substance abuse among children and youth, intervene early, and avert crisis:

- Parenting Project to provide intensive parent training and support for addressing emotional health and other problems that come up for parents of adolescents

- Youth Mental Health First Aid to assist school personnel in early identification and intervention
- School, Police and Community Collaborative-East Palo Alto
- County Office of Education (COE) Coordinator/Liaisons to connect school-based family needs to the appropriate County services
- Pre-3/Partners enhancement to meet the demand for services to more young mothers many of whom are vulnerable and have serious mental health challenges
- Early Onset Bi-Polar Intervention to allow students with bi-polar disorder to remain in school and avoid serious disruptions to them and the schools
- Trauma Related Interventions to expand capacity to meet the needs of children and youth with serious trauma experiences
- Psychiatric Emergency Case Management to provide immediate support to children, youth and families experiencing a serious mental health crisis
- Residential Substance Use Treatment to prevent youth from entering the juvenile justice or child welfare systems due to their substance use
- Expansion of Outpatient Mental Health and Substance Use Treatment Services to provide better access to services for students who are experiencing problems but are not seriously emotionally disturbed.

Total Requirements	Total Sources	Net County Cost	Positions
3,463,430	3,463,430	0	17

#### TOTAL FY 2013-14 MEASURE A REVISIONS

Total Requirements	Total Sources	Net County Cost	Positions
6,669,932	6,669,932	0	23

#### FY 2013-14 Board Requested Revisions for the Recommended Hearings

##### 1. Cordilleras Mental Health Facility Replacement Project:

During the September Recommended Budget Hearings, the Board of Supervisors added \$5 million to the Capital Projects Fund from Non-Departmental ERAF Reserves in order to start the planning and design phase of the Cordilleras Mental Health Facility Replacement Project. Behavioral Health and Recovery Services received \$300,000 portion of these funds for program assistance in developing the project design in coordination with the Department of Public Works Capital Projects staff. The remaining \$4.7 million allocation to the Capital Projects Fund was divided equally between FY 2013-14 and FY 2014-15.

Total Requirements	Total Sources	Net County Cost	Positions
300,000	0	0	0
(300,000)	0	0	0

**TOTAL FY 2013-14 RECOMMENDED BUDGET REVISIONS**

Total Requirements	Total Sources	Net County Cost	Positions
6,518,401	6,500,613	17,788	24

**FY 2014-15 September Revisions**

**1. Public Health, Policy and Planning, Family Health Services, San Mateo Medical Center- Salary Increases for Clinical Services Manager I and Clinic Manager Positions:**

The Board of Supervisors approved a 5% increase to the base pay of Clinical Services Manager I-Nursing and Clinic Manager positions, and incorporated the existing 5% differential assigned to these positions in their base pay. The changes are effective and retroactive to January 6, 2013. A portion of the increase will be funded by an increase in Net County Cost with the balance coming from other various revenue sources within the Health System. In addition, one-time retroactive increases paid in FY 2013-14 were eliminated in FY 2014-15.

Total Requirements	Total Sources	Net County Cost	Positions
(41,188)	(41,746)	558	0

**2. San Mateo Medical Center- California Association of Public Hospitals Waiver and Hospital Fee:**

The California Association of Public Hospitals (CAPH) provides estimates for indigent care funding through the Paragraph 14 model. An updated estimate for FY 2013-14 and FY 2014-15 was received in July 2013, requiring a September budget adjustment. The Hospital Fee is also being adjusted to reflect the most current estimate for FY 2014-15, which is zero. Intergovernmental Transfer (IGT) revenues used to cover the shortfall in FY 2013-14, have been reversed, and new IGT revenues are used to cover the FY 2014-15 shortfall.

Total Requirements	Total Sources	Net County Cost	Positions
0	(5,557,260)	5,557,260	0
0	5,557,260	(5,557,260)	0

**3. San Mateo Medical Center Health Realignment Allocation Decreased:**

In FY 2014-15, the State further reduced Health Realignment funding allocated to counties in anticipation of counties receiving additional patient revenue as a result of Health Care Reform. This reduction completely removes Realignment funding from the Contribution Unit and reduces the amount budgeted in the Medical Center. The decrease in funding is currently being offset by Intergovernmental Transfer (IGT) revenues. However, the California Association of Public Hospitals continues to work with the State to determine how the savings will be calculated and it is yet to be seen how much additional patient revenue will actually be generated.

Total Requirements	Total Sources	Net County Cost	Positions
0	(10,634,067)	10,634,067	0
0	(1,182,886)	1,182,886	0
0	11,816,953	(11,816,953)	0

**TOTAL FY 2014-15 SEPTEMBER REVISIONS**

Total Requirements	Total Sources	Net County Cost	Positions
(41,188)	(41,746)	558	0

**FY 2014-15 Measure A Revisions**

**1. Medical Services in Pescadero, La Honda, Loma Mar and San Gregorio:**

One-time appropriations for the purchase of a mobile clinic van have been eliminated in FY 2014-15.

Total Requirements	Total Sources	Net County Cost	Positions
(148,821)	(148,821)	0	0

**2. Mental Health System of Care for Adults:**

One-time appropriations for the implementation of the Respite Center have been eliminated in FY 2014-15. Funds in the amount of \$106,830 have been provided in addition to Measure A funding.

Total Requirements	Total Sources	Net County Cost	Positions
(1,143,203)	(1,143,203)	0	0

**3. Prevention and Early Intervention-At Risk Children:**

Other funds besides Measure A, in the amount of \$1,136,216 have been appropriated for programs that will prevent mental illness, emotional disturbance and substance abuse among children and youth, intervene early, and avert crisis.

Total Requirements	Total Sources	Net County Cost	Positions
1,320,971	1,320,971	0	0

**TOTAL FY 2014-15 MEASURE A REVISIONS**

Total Requirements	Total Sources	Net County Cost	Positions
28,947	28,947	0	0

**FY 2014-15 Board Requested Revisions for the Recommended Hearings**

**1. Cordilleras Mental Health Facility Replacement Project:**

Remove one-time expenditures for the Cordilleras Mental Health Facility Replacement Project design phase.

Total Requirements	Total Sources	Net County Cost	Positions
(300,000)	0	0	0
300,000	0	0	0

**TOTAL FY 2014-15 RECOMMENDED BUDGET REVISIONS**

Total Requirements	Total Sources	Net County Cost	Positions
(12,241)	(12,799)	558	0

Health System (5000D)  
Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
<b>Key Performance Measures</b>				
Percent of San Mateo County 7th Graders meeting Physical Fitness Standards <sup>1</sup>	35.3%	---	39%	39%
Life Expectancy for San Mateo County residents <sup>2</sup>	82.4	---	82.4	82.4
<b>Health Administration</b>				
Percent of stakeholders respondents rating services good or better	86%	87%	90%	90%
Percent of Health System employees who have participated in a LEAN training or event	6%	14%	30%	40%
Percent of Health System budget allocated to Administration	1%	1%	2%	2%
<b>Health Coverage Unit</b>				
Percent of San Mateo County children insured	95.5%	95.5%	95%	95%
Number of health coverage applications completed per FTE	1,296	1,476	1,100	1,100
Ranking among Bay Area counties of percent of children who are insured	3	3	3	3
<b>Health Policy and Planning</b>				
Percent of San Mateo County cities with adopted Complete Streets policies/resolutions	14%	95%	95%	95%
Percent of data requests completed	95%	95%	95%	95%
Get Healthy Social Media Engagement Rate (industry standard is 3%)	0%	7%	10%	10%



Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
<b>Public Health</b>				
Percent of patients with HIV viral load of less than 50	90%	93%	90%	90%
Percent of birth and/or death certificates issued within 24 hours of receipt of request	95%	95%	100%	100%
Percent of PH Laboratory proficiency tests performed rated good/acceptable (industry benchmark is 80%)	95%	95%	90%	90%
<b>Health IT</b>				
Percent of respondents rating services good or better <sup>3</sup>	---	---	70%	80%
Percent of Health System IT projects completed on time <sup>3</sup>	---	---	70%	80%
Percent of Meaningful Use requirements met on time <sup>3</sup>	---	100%	100%	100%
<b>Emergency Medical Services GF</b>				
Percent of requests for San Mateo County Mental Health Assessment and Referral Team (SMART) program services that are responded to by a SMART paramedic	42%	45%	50%	50%
Percent of Emergency Medical Technicians (EMTs) who receive their approved EMT Certification Card within 30 days of completing their EMT Certification requirements	100%	100%	95%	95%
Percent of ambulance emergency medical service calls responded to on time per contract standards (benchmark from AMR contract is 90%)	94%	94%	90%	90%
<b>Emergency Medical Services Fund</b>				
Total expenditures	\$5.48M	\$5.36M	\$5.53M	\$5.29M
<b>Conservatorship Program</b>				
Percent of conserved clients placed within San Mateo County	77%	63%	77%	77%

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
Percent of cases managed by the Public Guardian in which no fiduciary claims were filed against the Aging and Adult Services Division	100%	100%	99%	99%
Percent of conserved clients who receive at least one face-to-face visit every 90 days per the Probate local rules	95%	93%	95%	95%
<b>Public Administrator Program</b>				
Percent of Public Administrator cases transferred to the Health System from the District Attorney's office that have been closed	0%	1%	40%	90%
Percent of Public Administrator estates with a value of less than \$150,000 that are closed within two years <sup>4</sup>	---	---	85%	85%
Percent of Public Administrator referrals where an investigation is initiated within three business days <sup>4</sup>	---	---	92%	95%
<b>Community-Based Programs</b>				
Percent of Adult Protective Services cases that are resolved and stabilized for at least twelve months	84%	85%	83%	85%
Number of clients receiving follow-up within seven working days of a referral to In-Home Supportive Services <sup>5</sup>	---	---	2,741	2,933
Percent of clients receiving follow-up within seven working days of a referral to In-Home Supportive Services <sup>5</sup>	---	---	75%	75%
Number of In-Home Supportive Services clients who receive at least one face-to-face visit annually per the Welfare and Institutions regulations <sup>5</sup>	---	---	3,095	4,179
Percent of In-Home Supportive Services clients who receive at least one face-to-face visit annually per the Welfare and Institutions regulations <sup>5</sup>	---	---	90%	90%

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
<b>IHSS Public Authority</b>				
Percent of registry providers completing at least one Public Authority sponsored training per year <sup>5</sup>	---	---	45%	50%
Percent of In-Home Supportive Services consumers who find an IHSS provider through the Public Authority registry	78%	72%	80%	80%
Average number of days to obtain a match between the caregiver and consumer through the Public Authority registry	6	5	6	6
<b>Environmental Health Services</b>				
Percent of reduction of major CDC risk factor violations at high risk food facilities <sup>5</sup>	---	---	2.5%	2.5%
Percent of suspected food-borne illness complaints responded to within one business day	91%	81%	93%	93%
Percent of high risk food facilities receiving a minimum of 3 inspections per year <sup>6</sup>	---	7%	50%	65%
<b>Behavioral Health and Recovery Administration</b>				
Accessibility of services as measured by percent of total Medi-Cal members in San Mateo County receiving mental health services from BHRS <sup>6</sup>	7.4%	---	7.4%	7.4%
Average days to submit MediCal claim to State	87	87	65	50
Percent of new youth and adult clients system-wide receiving prompt access to treatment as measured by receipt of second service within 14 days of their first service	60%	60%	70%	70%
<b>Mental Health Youth Services</b>				
Youth stay at home and in the community as measured by maintaining average monthly census of youth in group home placements < 50 <sup>7</sup>	48	---	44	44

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
Prompt response to children in crisis as measured by percent of youth clients who receive a follow-up visit within seven days of an inpatient stay <sup>5</sup>	---	---	90%	90%
Percent of new youth clients system-wide receiving prompt access to treatment as measured by receipt of second service within 14 days of their first service	64%	66%	70%	70%
<b>Mental Health Adult Services</b>				
Percent of adult clients indicating they have benefitted from mental health treatment <sup>7</sup>	76%	---	76%	76%
Prompt response to adults in crisis as measured by percent of youth clients who receive a follow-up visit within seven days of an inpatient stay <sup>5</sup>	---	---	69%	69%
Percent of new adult clients system-wide receiving prompt access to treatment as measured by receipt of second service within 14 days of their first service	58%	59%	70%	70%
<b>Alcohol and Other Drug Services</b>				
Percent of clients who report abstinence from alcohol and other drug use at discharge	55.7%	44.3%	55%	55%
Percent of clients who are referred to a treatment provider for services who are subsequently admitted	Data Development	Data Development	Data Development	Data Development
Percent of clients who successfully complete treatment <sup>8</sup>	67%	77%	55%	55%
<b>Family Health Services</b>				
Percent of low-income children up to date on immunizations at age two	89%	86%	90%	90%
Percent of Home Visiting clients receiving services within 10 working days of first contact	89%	90%	90%	90%
Percent of infants served by WIC who are breastfed (HP 2020 Benchmark: 81.96%)	85%	86%	86%	86%

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
<b>Correctional Health Services</b>				
Percent of participants who will demonstrate a reduction in criminal thinking after participation in Choices	57%	65%	80%	80%
Percent of offenders receiving timely histories and physicals				
-juveniles within 96 hours of incarceration	100%	100%	98%	98%
-adults by 14th day of incarceration	100%	100%	98%	98%
Percent of inmates evaluated by a CHS psychiatrist within seven days upon verification and administration of psychiatric medication (IMQ Standard: 100%)	80%	88%	85%	95%
<b>San Mateo Medical Center</b>				
Percent of publicly reported quality measures scoring in the 90th percentile	25%	76%	50%	90%
Cost per patient per month	\$296	\$269	\$287	\$277
Percent of eligible patients (seen at least twice in a clinic within a year) who are assigned to a Primary Care Provider	97%	96%	98%	98%

<sup>1</sup> FY 2012-13 actual data for the percent of 7th graders meeting physical fitness standards became available on the State website at the end of October 2013. However, the Health System needs additional time to aggregate the data and apply the chosen methodology across all public school in the County of San Mateo.

<sup>2</sup> FY 2012-13 actual data for life expectancy was not available at the time of print.

<sup>3</sup> The Health IT Unit is a new Budget Unit for FY 2013-14.

<sup>4</sup> The Public Administrator program was transferred from the District Attorney's Office to the Health System in late FY 2011-12. These are new measures for FY 2012-13.

<sup>5</sup> These are new measures for FY 2013-14.

<sup>6</sup> This is a new requirement beginning mid FY 2012-13.

<sup>7</sup> Actual data was not available for FY 2012-13 at the time of print.

<sup>8</sup> An improved methodology is now being used to compute performance for FY 2012-13 and prior years. Future performance targets are being reprojected based on the new methodology for FY 2013-14 and FY 2014-15.

First 5 San Mateo County (1950B)  
 First 5 Fund (Information Only)

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Use of Money and Property	268,967	178,420	221,000	184,000	(37,000)	184,000	
Intergovernmental Revenues	6,665,005	6,585,479	5,805,000	6,249,554	444,554	6,249,554	
Miscellaneous Revenue	176,574	180,657		255,000	255,000	255,000	
<b>Total Revenue</b>	<b>7,110,546</b>	<b>6,944,556</b>	<b>6,026,000</b>	<b>6,688,554</b>	<b>662,554</b>	<b>6,688,554</b>	
Fund Balance	26,631,806	24,496,677	24,327,011	22,226,981	(2,100,030)	22,226,981	
<b>TOTAL SOURCES</b>	<b>33,742,352</b>	<b>31,441,233</b>	<b>30,353,011</b>	<b>28,915,535</b>	<b>(1,437,476)</b>	<b>28,915,535</b>	
<b>REQUIREMENTS</b>							
Salaries and Benefits	1,241,118	998,125	1,228,786	1,087,902	(140,884)	1,099,890	11,988
Services and Supplies	423,605	822,898	900,000	1,223,150	323,150	1,223,150	
Other Charges	7,750,617	7,850,569	8,064,999	8,820,435	755,436	8,820,435	
<b>Net Appropriations</b>	<b>9,415,340</b>	<b>9,671,592</b>	<b>10,193,785</b>	<b>11,131,487</b>	<b>937,702</b>	<b>11,143,475</b>	<b>11,988</b>
Non-General Fund Reserves	24,327,011	21,769,641	20,159,226	17,784,048	(2,375,178)	17,772,060	(11,988)
<b>TOTAL REQUIREMENTS</b>	<b>33,742,352</b>	<b>31,441,233</b>	<b>30,353,011</b>	<b>28,915,535</b>	<b>(1,437,476)</b>	<b>28,915,535</b>	
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	12.0	10.0	10.0	9.0	(1.0)	9.0	
Funded FTE	11.4	9.6	10.1	8.6	(1.6)	8.6	

## First 5 San Mateo County (1950B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

No changes.

### FY 2014-15 September Revisions

No changes.

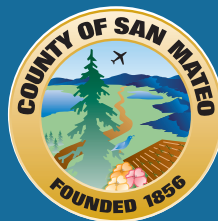
### Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
<b>Key Department Measures</b>				
Number of services provided	15,166	21,455	19,750	19,750
Total dollars invested in community programs	\$7,554,932	\$7,845,563	\$9,299,000	\$9,299,000



## SOCIAL SERVICES

# COUNTY OF SAN MATEO FY 2013-14 / FY 2014-15 ADOPTED BUDGET



County Summaries

Criminal Justice

Health Services

Social Services

Community Services

Administration  
and Fiscal

Final Fund Balance

Controller's Schedules

Glossary of  
Budget Terms





## 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:

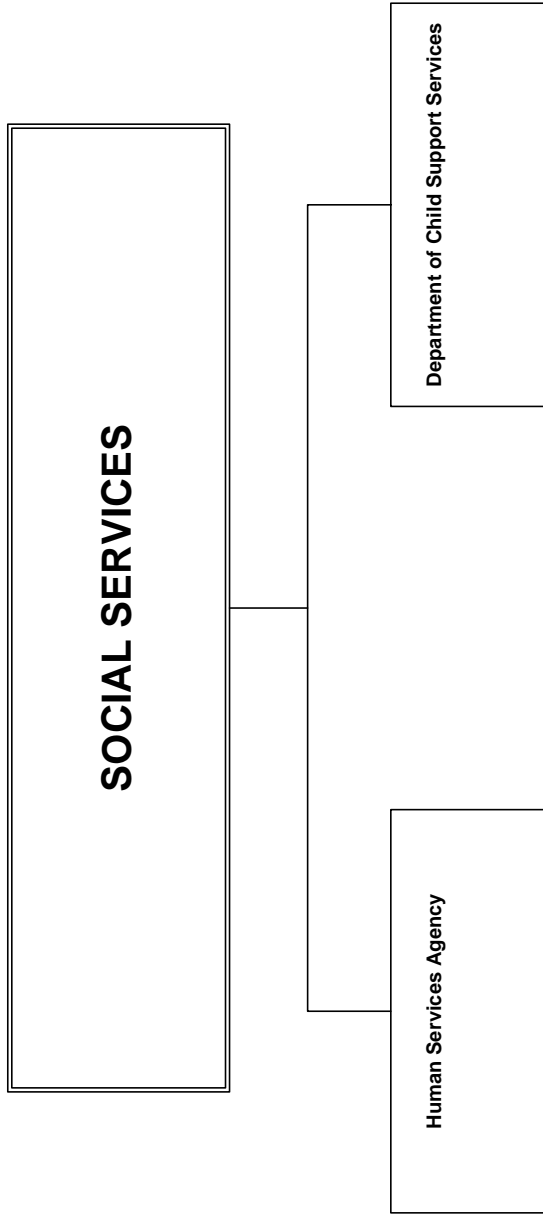
The highest standards  
of public service

A common vision  
of responsiveness

The highest standards  
of ethical conduct

Treating people with  
respect and dignity





## Social Services FY 2013-14 and 2014-15 All Funds Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>General Fund Budgets</b>							
Human Services Agency	158,961,219	159,252,285	176,685,159	194,220,482	17,535,323	191,207,840	(3,012,642)
Department of Child Support Services	11,039,483	10,737,954	11,477,531	11,802,201	324,670	11,849,356	47,155
<b>Total General Fund</b>	<b>170,000,703</b>	<b>169,990,239</b>	<b>188,162,690</b>	<b>206,022,683</b>	<b>17,859,993</b>	<b>203,057,196</b>	<b>17,859,993</b>
<b>Total Requirements</b>	<b>170,000,703</b>	<b>169,990,239</b>	<b>188,162,690</b>	<b>206,022,683</b>	<b>17,859,993</b>	<b>203,057,196</b>	<b>(2,965,487)</b>
<b>Total Sources</b>	<b>143,126,538</b>	<b>141,113,679</b>	<b>158,394,217</b>	<b>173,973,849</b>	<b>15,579,632</b>	<b>170,305,072</b>	<b>15,579,632</b>
<b>Net County Cost</b>	<b>26,874,165</b>	<b>28,876,560</b>	<b>29,768,473</b>	<b>32,048,834</b>	<b>2,280,361</b>	<b>32,752,124</b>	<b>2,280,361</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	763.0	829.0	804.0	857.0	53.0	840.0	(17.0)
Funded FTE	755.7	808.4	783.4	849.9	66.5	832.8	(17.0)

Human Services Agency (7000D)  
General Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Taxes				2,780,927	2,780,927	2,561,789	(219,138)
Intergovernmental Revenues	122,805,225	120,314,834	136,213,746	148,838,974	12,625,228	146,373,972	(2,465,002)
Charges for Services	759,411	1,539,232	1,803,481	1,775,000	(28,481)	1,775,000	
Interfund Revenue	41,955	30,720	36,000	40,000	4,000	40,000	
Miscellaneous Revenue	2,534,740	1,301,434	1,673,955	1,890,645	216,690	1,973,853	83,208
<b>Total Revenue</b>	<b>126,141,330</b>	<b>123,186,221</b>	<b>139,727,182</b>	<b>155,325,546</b>	<b>15,598,364</b>	<b>152,724,614</b>	<b>(2,600,932)</b>
Fund Balance	5,945,724	7,189,504	7,189,504	6,846,102	(343,402)	5,731,102	(1,115,000)
<b>TOTAL SOURCES</b>	<b>132,087,054</b>	<b>130,375,725</b>	<b>146,916,686</b>	<b>162,171,648</b>	<b>15,254,962</b>	<b>158,455,716</b>	<b>(3,715,932)</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	75,979,262	76,229,618	82,227,057	90,709,840	8,482,783	90,449,307	(260,533)
Services and Supplies	37,002,423	37,386,907	43,689,392	55,523,442	11,834,050	52,924,317	(2,599,125)
Other Charges	61,991,031	61,206,067	69,628,853	71,928,545	2,299,692	71,089,028	(839,517)
Fixed Assets			150,000		(150,000)		
Other Financing Uses	291,701	291,004	293,032	286,587	(6,445)	286,505	(82)
<b>Gross Appropriations</b>	<b>175,264,418</b>	<b>175,113,596</b>	<b>195,988,334</b>	<b>218,448,414</b>	<b>22,460,080</b>	<b>214,749,157</b>	<b>(3,699,257)</b>
Intrafund Transfers	(22,217,702)	(21,902,361)	(25,344,225)	(29,959,034)	(4,614,809)	(29,272,419)	686,615
<b>Net Appropriations</b>	<b>153,046,716</b>	<b>153,211,235</b>	<b>170,644,109</b>	<b>188,489,380</b>	<b>17,845,271</b>	<b>185,476,738</b>	<b>(3,012,642)</b>
Contingencies/Dept Reserves	5,914,503	6,041,050	6,041,050	5,731,102	(309,948)	5,731,102	
<b>TOTAL REQUIREMENTS</b>	<b>158,961,219</b>	<b>159,252,285</b>	<b>176,685,159</b>	<b>194,220,482</b>	<b>17,535,323</b>	<b>191,207,840</b>	<b>(3,012,642)</b>
<b>NET COUNTY COST</b>	<b>26,874,165</b>	<b>28,876,560</b>	<b>29,768,473</b>	<b>32,048,834</b>	<b>2,280,361</b>	<b>32,752,124</b>	<b>2,280,361</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	673.0	742.0	717.0	767.0	50.0	750.0	(17.0)
Funded FTE	666.5	722.1	697.2	763.4	66.3	746.4	(17.0)

## Human Services Agency (7000D)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

#### 1. Transfer of one Employment Services Specialist position from WIA to the Employment Services Unit:

This action to move one position from the Workforce Development / Workforce Investment Act (WIA) unit to the Employment Services (ES) unit is taken to better align staffing to the Agency structure. This action moves one filled Employment Services Specialist position from WIA to ES CalWORKS.

Total Requirements	Total Sources	Net County Cost	Positions
119,406	119,406	0	1

#### 2. Funding to StarVista - Our Day Break and Your House South Program:

This action is to provide additional funding to StarVista to cover sequester cuts to Our Daybreak and Your House South programs.

Total Requirements	Total Sources	Net County Cost	Positions
40,000	0	40,000	0
(40,000)	0	(40,000)	0

#### 3. Addition of one Human Services Analyst II position to the Children's Fund:

This action adds a Human Services Analyst II position to coordinate the activities of the Children's Fund program.

Total Requirements	Total Sources	Net County Cost	Positions
118,512	0	(118,512)	1
(118,512)	0	118,512	0

#### 4. Move the STEM/Ed Support program to Workforce Development (WD)/County Manager's Office (CMO):

This action moves the STEM and Educational Support program from HSA Employment Services to the Workforce Development within the CMO. This action removes from HSA the appropriation for one position plus ancillary staff expenditures and also removes appropriation for the STEM and Education Support services to better align the programs within the County administrative structure.

Total Requirements	Total Sources	Net County Cost	Positions
(594,721)	0	(594,721)	(1)

**5. Move the Workforce Investment Act (WIA) Program to the County Manager's Office:**

This action moves the WIA program from the Human Services Agency Employment Services to Workforce Development within the County Manager's Office. This action moves the appropriation for 21 positions plus ancillary staff expenditures and moves the appropriation for all WIA client programs to better align the programs within the County administrative structure. There is no impact on the budget because all the historical information associated with this budget unit has been moved.

Total Requirements	Total Sources	Net County Cost	Positions
0	0	0	0

**TOTAL FY 2013-14 SEPTEMBER REVISIONS**

Total Requirements	Total Sources	Net County Cost	Positions
(475,315)	119,406	(594,721)	1

**FY 2013-14 Measure A Revisions**

**1. Expansion of Human Services Agency - Children Family Services Supportive Hotline:**

This action expands the 24 hour hotline by StarVista to serve community members with questions or concerns regarding children from birth through the 8th grade. The project will be fully funded through Measure A at \$430,500 for FY2013-14. CFS will measure success by tracking the number of Hotline calls referred to and receiving services as well as using the Walker Survey Instruments from StarVista internal database.

Total Requirements	Total Sources	Net County Cost	Positions
430,500	430,500	0	0

**2. Expansion of HSA-CFS Family Resource Center Sites:**

This action expands the Family Resources Centers to five additional sites which would include Samaritan House in San Mateo, Pacifica Resource Center, El Concilio and Puente de la Sur. This will increase the community-based approach which is an evidence based practice of providing a continuum of services for children in community schools. This action adds one Social Work Supervisor position, five social Worker III positions, five Benefits Analyst II positions, and one Office Assistant II position. The project will be partially funded through Measure A at \$840,427 for FY13-14 and \$1,120,569 for FY14-15. The balance will be paid for with Federal funds. CFS will measure success by screening of FRC cases and tracking referrals of FRC cases for services.

Total Requirements	Total Sources	Net County Cost	Positions
1,495,849	1,495,849	0	12

**3. Court Appointed Special Advocates (CASA):**

This action adds Measure A funds, \$100,000 for FY 2013-14 and will be used to hire a.75 FTE Recruitment and Training professional who can assist in the recruitment, background screening, and training needed to increase the number of new CASA volunteer trainings from two annually to five in FY2014 and five in FY2015. CASA will use Measure A funds to build on its strong record of success to provide a consistent caring adult for a significant number of

additional foster children in the County. In addition, CASA will be able to increase the number of children served by 36%.

Total Requirements	Total Sources	Net County Cost	Positions
100,000	100,000	0	0

**4. East Palo Alto Homeless Shelter and HOT expansion:**

This action assists in filling the geographical gaps in homeless services by expanding the Homeless Outreach Teams (HOT) program to the Northern part of the County and Coastside and adding additional capacity to the Southern part of the County. It will also provide funding for year round operation of a shelter for adults in East Palo Alto for the next two years. Of the \$850,000, \$700,000 is allocated towards the shelter and \$150,000 towards the HOT Expansion.

Total Requirements	Total Sources	Net County Cost	Positions
850,000	850,000	0	0

**5. Develop Plan for Expanding Veterans Services**

This action initiates part B of the Measure A recommendation from the County Manager to the Board of Supervisors to: A, Direct staff to convene a stakeholder planning group to develop a plan for coordination and integration of comprehensive veterans services in San Mateo County and B, Direct staff to budget \$100,000 in Measure A funds in FY 2013-14 to develop and begin implementation of a veterans services planned \$100,000 in FY 2014-15 to continue implementation of the plan, pending Board of Supervisors approval.

Total Requirements	Total Sources	Net County Cost	Positions
100,000	100,000	0	0

**TOTAL FY 2013-14 MEASURE A REVISIONS**

Total Requirements	Total Sources	Net County Cost	Positions
2,976,349	2,976,349	0	12

FY 2013-14 Board Requested Revisions for the Recommended Hearings:

**1. CORE Agencies Emergency Housing Assistance:**

The Board of Supervisors requested Measure A funds to provide emergency housing assistance for the CORE agencies.

Total Requirements	Total Sources	Net County Cost	Positions
385,000	385,000	0	0

## 2. Legal Expenses for CORA:

The Board of Supervisors requested Measure A funds to cover legal expenses for CORA.

Total Requirements	Total Sources	Net County Cost	Positions
75,000	75,000	0	0

### TOTAL FY 2013-14 BOARD REQUESTED REVISIONS TO THE RECOMMENDED BUDGET

Total Requirements	Total Sources	Net County Cost	Positions
460,000	460,000	0	0

### TOTAL FY 2013-14 RECOMMENDED BUDGET REVISIONS

Total Requirements	Total Sources	Net County Cost	Positions
2,961,034	3,555,755	(594,721)	13

## FY 2014-15 September Revisions

No changes.

## FY 2014-15 Measure A Revisions

### 1. Expansion of Human Services Agency - Children Family Services Supportive Hotline:

This action expands the 24 hour hotline by StarVista to serve community members with questions or concerns regarding children from birth through the 8th grade. The project will be fully funded through Measure A at \$591,220 for FY 2014-15. CFS will measure success by tracking the number of Hotline calls referred to and receiving services as well as using the Walker Survey Instruments from StarVista internal database.

Total Requirements	Total Sources	Net County Cost	Positions
160,720	160,720	0	0

### 2. Expansion of HSA-CFS Family Resource Center:

This action expands the Family Resources Centers to work with five additional CORE service agencies throughout San Mateo County. This will increase the community-based approach which is an evidence based practice of providing a continuum of services for children in community schools. This action adds one Social Work Supervisor position, five social Worker III positions, five Benefits Analyst II positions, and one Office Assistant II position. The project will be partially funded through Measure A at \$840,427 for FY13-14 and \$1,120,569 for FY14-15. The balance will be paid for with federal funds. CFS will measure success by screening of FRC cases and tracking referrals of FRC cases for services.

Total Requirements	Total Sources	Net County Cost	Positions
537,717	537,717	0	0



### 3. East Palo Alto Homeless Shelter and HOT expansion:

This action assists in filling the geographical gaps in homeless services by expanding the Homeless Outreach Teams (HOT) program to the Northern part of the County and Coastside and adding additional capacity to the Southern part of the County. It will also provide funding for year round operation of a shelter for adults in East Palo Alto. Of the \$650,000, \$500,000 is allocated towards the shelter and \$150,000 towards the HOT Expansion.

Total Requirements	Total Sources	Net County Cost	Positions
(200,000)	(200,000)	0	0

#### TOTAL FY 2014-15 MEASURE A REVISIONS

Total Requirements	Total Sources	Net County Cost	Positions
498,437	498,437	0	0

FY 2014-15 Board Requested Revisions for the Recommended Hearings:

#### 1. CORE Agencies Emergency Housing Assistance:

One-time Measure A funds to provide emergency housing assistance for the CORE agencies has been eliminated.

Total Requirements	Total Sources	Net County Cost	Positions
(385,000)	(385,000)	0	0

#### 2. Legal Expenses for CORA:

One-time Measure A funds to cover legal expenses for CORA has been eliminated.

Total Requirements	Total Sources	Net County Cost	Positions
(75,000)	(75,000)	0	0

#### TOTAL FY 2014-15 BOARD REQUESTED REVISIONS TO THE RECOMMENDED BUDGET

Total Requirements	Total Sources	Net County Cost	Positions
(460,000)	(460,000)	0	0

#### TOTAL FY 2014-15 RECOMMENDED BUDGET REVISIONS

Total Requirements	Total Sources	Net County Cost	Positions
38,437	38,437	0	0

## Human Services Agency (7000D)

## Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
<b>Key Performance Measures</b>				
Percent of applications for public assistance programs such as CalFresh, CalWORKs and Medi-Cal that are processed within State standards for timeliness	82%	86%	90%	90%
Timely visits by Emergency Response Social Workers investigating alleged child abuse cases requiring 10 day response	92%	90.3%	90%	90%
<b>Agency Administration/Office of the Agency Director</b>				
Percent of staff who met annual training requirements (20 hours or more)	46%	50%	60%	60%
Percent of IT application support incidents resolved in less than two hours	66%	66%	70%	70%
Percent of direct client service contracts processed before the start date of the agreement	90%	88%	90%	91%
<b>County Programs/ Welfare Aid Payment</b>				
Percent of CalWORKs applications that are processed within State standards for timeliness	94%	94%	92%	94%
Percent of General Assistance case reviews without a payment error finding	68%	28%	72%	74%
Percent of General Assistance applications that are processed within 30 days	90%	88%	92%	95%
<b>Eligibility Determination</b>				
Percent of applications for public assistance programs such as CalFresh, CalWORKs and Medi-Cal that are processed within State standards for timeliness	82%	10%	90%	90%
Average phone wait time at Benefits Eligibility Services Center (in minutes)	4.5	10.4	3.0	3.0

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
Percent of residents receiving nutritional assistance through CalFresh benefits from total estimated population below the poverty limit	55%	56%	78%	90%
<b>Workforce Investment Act</b>				
Percent of employment retention rate for WIA participants	82%	84%	86%	86%
Number of participants using Peninsula Works Center	13,424	13,471	13,700	13,700
Percent of WIA participants leaving services with employment	63%	66%	67%	67%
<b>Employment Services</b>				
Percent of Welfare-to-Work families meeting requirements in federal Work Participation Rate (WPR) based on State measurement	7%	10%	50%	50%
Number of placements in unsubsidized employment	413	437	450	450
Percent of mandatory Welfare-to-Work individuals participating in approved activities	43%	53%	56%	60%
<b>Vocational Rehabilitation Services</b>				
Overall satisfaction rated good or better for all VRS services	100%	93%	90%	90%
Number of total clients served in vocational programs securing employment	186	245	192	194
Number and percent benefit approvals for persons with disabilities	203 / 46%	235 / 36%	230 / 48%	230 / 50%
<b>Childcare Services</b>				
Percent of preschool aged children assisted with child care that enroll in licensed early childhood education providers	55%	59%	60%	62%
Number and percent of families that continue in approved Welfare-to-Work plan with Stage 1 child care support	283 / 66%	303 / 70%	300 / 45%	325 / 50%
Number of clients eligible for child care that transition from Stage 1 to Stage 2 services	300	180	225	250

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
<b>Children and Family Services</b>				
Percent of children in care 12 months with two or fewer placements	88%	85%	86%	86%
Reunification of children to the parent/guardian within 12 months of removal from home	65%	66.7%	70%	75%
Timely visits by Emergency Response Social Workers investigating alleged child abuse cases requiring 10 day response	92%	90.3%	90%	90%
<b>Out-of-Home Placement Services</b>				
Percent of children who were adopted within 24 months from last removal	53%	27.3%	37%	37%
Percent of children in foster care for 24 months or longer that exited to a permanent home	22%	20.9%	29%	29%
Percent of timely social worker visits with children in out-of-home placement	90%	86.1%	90%	90%
<b>Homeless and Safety Net Services</b>				
Percent of clients residing in homeless transitional shelters (HUD funded) that are connected to mainstream services and benefits	72%	78%	73%	74%
Percent of clients receiving food and / or shelter assistance by Core Service Agencies contracting with the Human Services Agency	99% / 68%	99% / 70%	99 / 73%	99 / 74%
Percent of clients in homeless transitional shelters exiting to permanent housing	65%	65%	65%	65%
<b>Collaborative and Community Outcomes</b>				
Number / percent of Service Connect participants that meet Probation conditions and exit program (cumulative since Oct. 2011)	13 / 8%	123 / 31%	186 / 32%	282 / 35%
Number of needy children receiving holiday gifts and other assistance from Children's Fund programs	4,150	4,593	4,700	4,800
Number / percent of veterans claims filed for all veterans seeking claims-related assistance	687 / 89%	630 / 84%	700 / 90%	750 / 90%

Department of Child Support Services (2600B)  
General Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Intergovernmental Revenues	11,039,483	10,737,954	11,209,910	11,476,562	266,652	11,476,562	
Miscellaneous Revenue			267,621	325,639	58,018	372,794	47,155
<b>TOTAL SOURCES</b>	<b>11,039,483</b>	<b>10,737,954</b>	<b>11,477,531</b>	<b>11,802,201</b>	<b>324,670</b>	<b>11,849,356</b>	<b>47,155</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	9,630,443	9,348,616	10,251,139	10,668,590	417,451	10,752,622	84,032
Services and Supplies	410,302	439,910	420,650	491,550	70,900	494,550	3,000
Other Charges	998,739	949,428	943,993	809,815	(134,178)	794,230	(15,585)
<b>Gross Appropriations</b>	<b>11,039,483</b>	<b>10,737,954</b>	<b>11,615,782</b>	<b>11,969,955</b>	<b>354,173</b>	<b>12,041,402</b>	<b>71,447</b>
Intrafund Transfers			(138,251)	(167,754)	(29,503)	(192,046)	(24,292)
<b>TOTAL REQUIREMENTS</b>	<b>11,039,483</b>	<b>10,737,954</b>	<b>11,477,531</b>	<b>11,802,201</b>	<b>324,670</b>	<b>11,849,356</b>	<b>47,155</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	90.0	87.0	87.0	90.0	3.0	90.0	
Funded FTE	89.2	86.2	86.2	86.4	0.2	86.4	

## Child Support Services (2600B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

No changes.

### FY 2014-15 September Revisions

No changes.

### Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
<b>Key Department Measures</b>				
Percent of cases with orders	92.05%	92.50%	92.00%	92.00%
Percent of current support collected	63.5%	66.7%	66.5%	66.5%
Average call per agent	704	634	600	600

**This page intentionally left blank**



# COMMUNITY SERVICES

## COUNTY OF SAN MATEO FY 2013-14 / FY 2014-15 **ADOPTED BUDGET**



County Summaries

Criminal Justice

Health Services

Social Services

Community Services

Administration  
and Fiscal

Final Fund Balance

Controller's Schedules

Glossary of  
Budget Terms





## 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:

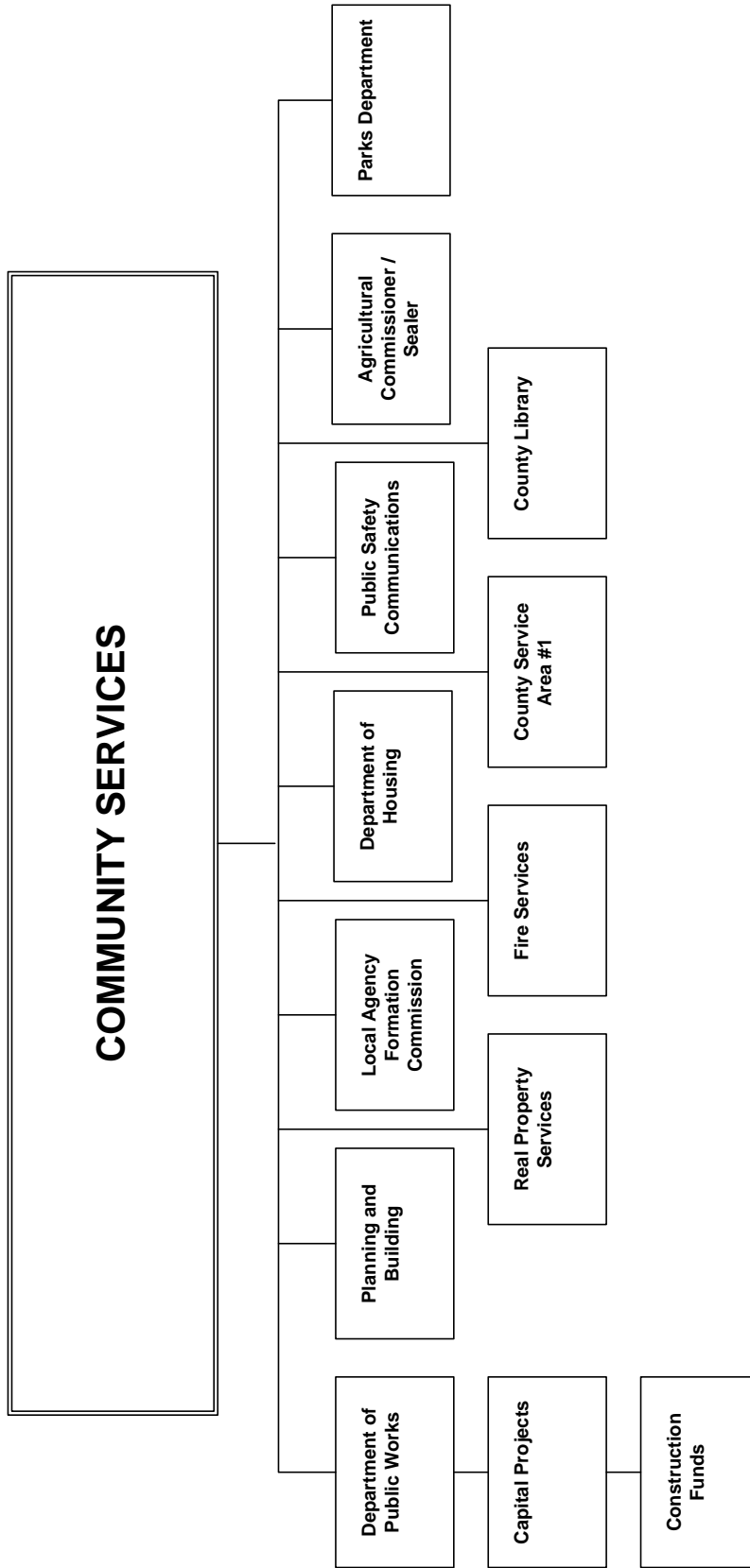
The highest standards  
of public service

A common vision  
of responsiveness

The highest standards  
of ethical conduct

Treating people with  
respect and dignity





## Community Services FY 2013-14 and 2014-15 All Funds Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>General Fund Budgets</b>							
Planning and Building	7,546,193	6,665,782	7,768,686	12,447,947	4,679,261	11,035,068	(1,412,879)
Local Agency Formation Commission	262,749	267,578	258,976	314,138	55,162	314,825	687
Parks Department	8,011,746	8,189,481	8,557,754	10,496,851	1,939,097	10,498,489	1,638
Public Works Administration	6,166,532	5,937,902	6,812,508	7,064,071	251,563	7,419,457	355,386
Engineering Services	3,659,608	3,643,530	5,509,049	5,641,909	132,860	4,768,869	(873,040)
Facilities Services	9,356,860	7,971,398	8,434,411	10,220,268	1,785,857	10,397,691	177,423
Vehicle and Equipment Services	181,790	193,319	230,385	220,156	(10,229)	223,131	2,975
Utilities	3,676,131	3,937,872	3,934,541	5,066,583	1,132,042	3,344,240	(1,722,343)
Real Property Services	3,900,058	4,381,509	4,465,888	4,428,220	(37,668)	3,280,627	(1,147,593)
Agricultural Commissioner/Sealer	4,649,278	4,633,413	4,796,513	4,839,402	42,889	4,887,338	47,936
Public Safety Communications	9,858,235	9,527,119	9,291,557	10,337,297	1,045,740	10,489,941	152,644
Fire Protection Services	5,675,445	6,050,669	6,254,699	7,043,975	789,276	7,043,975	
Housing and Community Development	7,411,464	8,371,910	7,843,151	9,872,135	2,028,984	9,887,341	15,206
<b>Total General Fund</b>	<b>70,356,091</b>	<b>69,771,482</b>	<b>74,158,118</b>	<b>87,992,952</b>	<b>13,834,834</b>	<b>83,590,992</b>	<b>(4,401,960)</b>
<b>Non-General Fund Budgets</b>							
Fish and Game	80,011	81,415	81,561	82,615	1,054	15,661	(66,954)
Parks Acquisition and Development	3,141,804	3,778,477	3,977,186	6,660,357	2,683,171	2,374,379	(4,285,978)
Coyote Point Marina	1,770,760	1,587,050	3,495,530	3,447,611	(47,919)	1,623,528	(1,824,083)
County Library	32,736,377	35,238,861	31,722,128	39,580,305	7,858,177	35,513,733	(4,066,572)
Road Construction and Operations	49,044,315	53,528,202	56,567,096	64,623,224	8,056,128	45,177,267	(19,445,957)
Construction Services	1,693,390	1,696,414	2,062,557	1,973,512	(89,045)	1,803,207	(170,305)
Vehicle and Equipment Services	12,824,721	14,162,316	14,255,511	15,832,834	1,577,323	16,091,987	259,153
Waste Management	9,299,680	10,429,634	10,699,629	11,070,490	370,861	8,442,260	(2,628,230)
Transportation Services	2,913,875	3,749,082	3,305,229	4,217,040	911,811	3,305,229	(911,811)
Utilities	64,768,510	67,364,903	62,950,373	69,653,071	6,702,698	57,337,143	(12,315,928)
Airports	5,029,690	4,228,875	5,884,056	5,744,082	(139,974)	3,097,834	(2,646,248)
Capital Projects	13,637,129	22,195,903	83,044,174	141,481,248	58,437,074	89,160,095	(52,321,153)
Accumulated Capital Outlay Fund	5,854	20	20		(20)		
Courthouse Construction Fund	2,420,824	2,284,902	2,312,749	2,012,331	(300,418)	1,732,322	(280,009)
Criminal Justice Construction Fund	2,735,599	2,815,442	2,854,599	2,776,942	(77,657)	2,738,442	(38,500)
Structural Fire	7,245,959	8,443,817	7,642,170	9,326,606	1,684,436	9,423,551	96,945
County Service Area #1	3,859,078	4,225,319	4,033,410	4,782,668	749,258	4,827,868	45,200
<b>Total Non-General Fund</b>	<b>213,207,576</b>	<b>235,810,632</b>	<b>294,887,978</b>	<b>383,264,936</b>	<b>88,376,958</b>	<b>282,664,506</b>	<b>(100,600,430)</b>

Community Services  
 FY 2013-14 and 2014-15 All Funds Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
Total Requirements	283,563,665	305,582,114	369,046,096	471,257,888	102,211,792	366,255,498	(105,002,390)
Total Sources	273,692,444	295,013,358	356,319,108	456,912,676	100,593,568	351,795,874	(105,116,802)
Net County Cost	9,871,221	10,568,756	12,726,988	14,345,212	1,618,224	14,459,624	114,412

**AUTHORIZED POSITIONS**

Salary Resolution	630.0	613.0	621.0	624.0	12.0	624.0	
Funded FTE	612.9	596.4	595.4	606.8	11.4	606.9	0.1

**For Information Only:**

Housing Authority	76,243,502	70,206,334	74,027,118	73,209,698	(817,420)	73,293,337	83,639
-------------------	------------	------------	------------	------------	-----------	------------	--------



Planning and Building (3800B)  
General Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Taxes				3,503,500	3,503,500	3,080,000	(423,500)
Licenses, Permits and Franchises	2,766,521	2,906,885	2,853,272	2,660,771	(192,501)	2,740,595	79,824
Fines, Forfeitures and Penalties	32,144	14,450	25,000	15,000	(10,000)	15,000	
Intergovernmental Revenues	180,105	84,287	125,000		(125,000)		
Charges for Services	1,398,657	1,532,963	1,334,102	1,462,500	128,398	1,454,695	(7,805)
Interfund Revenue	21,286	84,816	100,000	107,000	7,000	107,000	
Miscellaneous Revenue	98,855	108,137	102,258	278,390	176,132	106,259	(172,131)
Other Financing Sources		265					
<b>Total Revenue</b>	<b>4,497,568</b>	<b>4,731,803</b>	<b>4,539,632</b>	<b>8,027,161</b>	<b>3,487,529</b>	<b>7,503,549</b>	<b>(523,612)</b>
Fund Balance	2,205,099	967,876	967,876	1,306,777	338,901	354,705	(952,072)
<b>TOTAL SOURCES</b>	<b>6,702,667</b>	<b>5,699,679</b>	<b>5,507,508</b>	<b>9,333,938</b>	<b>3,826,430</b>	<b>7,858,254</b>	<b>(1,475,684)</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	6,035,044	6,029,212	6,404,330	6,777,116	372,786	6,751,724	(25,392)
Services and Supplies	5,284,057	4,823,417	5,523,805	1,678,018	(3,845,787)	562,840	(1,115,178)
Other Charges	549,679	526,005	582,183	4,052,504	3,470,321	3,721,233	(331,271)
<b>Gross Appropriations</b>	<b>11,868,780</b>	<b>11,378,635</b>	<b>12,510,318</b>	<b>12,507,638</b>	<b>(2,680)</b>	<b>11,035,797</b>	<b>(1,471,841)</b>
Intrafund Transfers	(4,815,833)	(5,130,182)	(5,158,961)	(599,338)	4,559,623	(303,218)	296,120
<b>Net Appropriations</b>	<b>7,052,946</b>	<b>6,248,453</b>	<b>7,351,357</b>	<b>11,908,300</b>	<b>4,556,943</b>	<b>10,732,579</b>	<b>(1,175,721)</b>
Contingencies/Dept Reserves	493,247	417,329	417,329	539,647	122,318	302,489	(237,158)
<b>TOTAL REQUIREMENTS</b>	<b>7,546,193</b>	<b>6,665,782</b>	<b>7,768,686</b>	<b>12,447,947</b>	<b>4,679,261</b>	<b>11,035,068</b>	<b>(1,412,879)</b>
<b>NET COUNTY COST</b>	<b>843,526</b>	<b>966,103</b>	<b>2,261,178</b>	<b>3,114,009</b>	<b>852,831</b>	<b>3,176,814</b>	<b>852,831</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	49.0	48.0	48.0	48.0		48.0	
Funded FTE	48.5	47.5	47.5	47.4	(0.2)	47.4	

## Planning and Building Department (3800B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

#### 1. Deferred Revenue:

Reappropriation of revenue deferred from FY 2012-13 for ongoing project-related contracts funded by applicants/developers that Planning administers.

Total Requirements	Total Sources	Net County Cost	Positions
172,132	172,132	0	0

#### 2. SMCSaves:

Intrafund Transfer of remaining funding for SMCSaves grant for completion of project.

Total Requirements	Total Sources	Net County Cost	Positions
80,800	0	80,800	0
(80,800)	0	(80,800)	0

#### 3. Housing and Commercial Nexus Study:

The County has recently committed to a total of \$21,000 in expenditures to fund a multi-jurisdiction Housing and Commercial Nexus study. These expenditures are funded by Intrafund Transfer of additional fund balance.

Total Requirements	Total Sources	Net County Cost	Positions
21,000	0	21,000	0
(21,000)	0	(21,000)	0

#### 4. Highway 1 Improvement Implementation:

Funds will be received via Non-Departmental ERAF Reserves to fund the implementation of pedestrian crossings, medians, and turn lanes as suggested by the Midcoast Safety and Mobility Studies. This project is in accordance with the Scope of Work developed with the Transit Authority and will contribute to funding completion of a Preliminary Planning Study (PPS) and Project Implementation Document (PID).

Total Requirements	Total Sources	Net County Cost	Positions
150,000	0	150,000	0
(150,000)	0	(150,000)	0

**5. Nuisance Abatement:**

The Department anticipates Nuisance Abatement revenues and have appropriated these funds to enforce Abatement orders.

Total Requirements	Total Sources	Net County Cost	Positions
50,000	50,000	0	0

**6. Extra Help Current Planner:**

The Department will hire one Extra Help Current Planner III. This position is funded by the transfer of additional Fund Balance.

Total Requirements	Total Sources	Net County Cost	Positions
86,320	0	86,320	0
(86,320)	0	(86,320)	0

**TOTAL FY 2013-14 SEPTEMBER REVISIONS**

Total Requirements	Total Sources	Net County Cost	Positions
222,132	222,132	0	0

**FY 2013-14 Measure A Revisions****1. North Fair Oaks General Plan Implementation:**

The Board of Supervisors adopted the North Fair Oaks Community Plan in 2011, establishing goals and policies to improve land use, transportation, health and wellness, and other conditions in the North Fair Oaks Community. The adopted Plan is now in the implementation stage. The Department will implement the Plan through the following measures: Redesign and make safety improvements to Middlefield Road, construction of NFO entry signage at four intersections, and installation of anti-dumping signs. It is anticipated that costs totaling \$6,483,500 will cross both fiscal years.

Total Requirements	Total Sources	Net County Cost	Positions
3,403,500	3,403,500	0	0

**FY 2013-14 Board Requested Revisions for the Recommended Hearings****1. Planning Staff Positions:**

The Planning and Building Department is requesting funds for a new Long Range Planning and Planning Manager on a permanent full time basis to address workload limitations under the existing staffing level.

Total Requirements	Total Sources	Net County Cost	Positions
327,007	0	327,007	2

**2. Code Compliance Staffing:**

The Planning and Building Department is requesting funds for a position within the Code Compliance Section. The additional staff would enhance customer service and performance within the section.

Total Requirements	Total Sources	Net County Cost	Positions
120,000	0	120,000	0

**3. Planning Fee Study:**

These funds will be used to have a consultant perform an independent fee study with the Planning and Building Department. This study will be funded out of Measure A Funds.

Total Requirements	Total Sources	Net County Cost	Positions
100,000	100,000	0	0

**TOTAL FY 2013-14 BOARD REQUESTED REVISIONS TO THE RECOMMENDED BUDGET**

Total Requirements	Total Sources	Net County Cost	Positions
547,007	100,000	447,007	2

**TOTAL FY 2013-14 RECOMMENDED BUDGET REVISIONS**

Total Requirements	Total Sources	Net County Cost	Positions
4,172,639	3,725,632	447,007	2

**FY 2014-15 September Revisions****1. FY 2013-14 Back Out of One Time Costs:**

All one time costs added in FY 2013-14 are backed out due to the completion of projects and studies.

Total Requirements	Total Sources	Net County Cost	Positions
(222,132)	(222,132)	0	0

**FY 2014-15 Measure A Revisions****1. FY 2013-14 Backing Out One Time Costs:**

Backing out one time costs associated with completed components of the North Fair Oaks General Plan Implementation.

Total Requirements	Total Sources	Net County Cost	Positions
(323,500)	(323,500)	0	0



## FY 2014-15 Board Requested Revisions for the Recommended Hearings

### 1. FY 2013-14 Backing Out One Times Costs:

Backing out one time costs associated with the Planning and Building Department Fee Study that was funded through Measure A.

Total Requirements	Total Sources	Net County Cost	Positions
(100,000)	(100,000)	0	0

### TOTAL FY 2014-15 RECOMMENDED BUDGET REVISIONS

Total Requirements	Total Sources	Net County Cost	Positions
(615,632)	(615,632)	0	0

### Planning and Building Department (3800B) Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
<b>Administration and Support (3810P)</b>				
Percent of staff recommended actions approved by the Planning Commission	94%	100%	100%	100%
Percent availability of computer network during scheduled hours	100%	100%	100%	100%
Number of weekly hours the public is served	47.5	47.5	47.5	47.5
<b>Long Range Planning Services (3830P)</b>				
Achievement of land use and development emission reduction targets by Climate Action Plan <sup>1</sup>	---	---	15%	30%
Completion of implementation actions identified by Housing Element and North Fair Oaks Community Plan <sup>1</sup>	---	---	75%	100%
Number of days to complete site inspection following receipt of code compliance complaint	---	2	3	3
<b>Building Inspection (3842P)</b>				
Number of building permits finalized	1,619	1852	1,970	2,000

<b>Performance Measures</b>	<b>FY 2011-12 Actual</b>	<b>FY 2012-13 Actual</b>	<b>FY 2013-14 Target</b>	<b>FY 2014-15 Target</b>
Percent of major-type building permits issued within 365 days	84%	88%	90%	90%
Maintain an Insurance Services Office Rating of 2	2	2	2	2
<b>Planning and Development Review (3843P)</b>				
Percent of customers assisted with 20 minutes/ phone calls answered or returned the same day	83%	81%	85%	90%
Percent of hearing-level permits processed within 4 months. Staff-level permits processed within 2 months	68%	71%	75%	80%
Average number of days from application to decisions of Design Review Applications	54	21	21	20

<sup>1</sup> This is a new measure for FY 2013-14.

Local Agency Formation Commission (3570B)  
General Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Intergovernmental Revenues	154,028	154,918	157,813	197,273	39,460	197,893	620
Charges for Services	24,436	36,497	25,000	25,000		25,000	
Miscellaneous Revenue		2,636	2,636		(2,636)		
<b>Total Revenue</b>	<b>178,464</b>	<b>194,051</b>	<b>185,449</b>	<b>222,273</b>	<b>36,824</b>	<b>222,893</b>	<b>620</b>
Fund Balance	84,285	73,526	73,527	91,865	18,338	91,932	67
<b>TOTAL SOURCES</b>	<b>262,749</b>	<b>267,578</b>	<b>258,976</b>	<b>314,138</b>	<b>55,162</b>	<b>314,825</b>	<b>687</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	214,540	207,812	209,693	214,237	4,544	214,304	67
Services and Supplies	27,466	26,173	52,197	103,520	51,323	104,420	900
Other Charges	24,220	19,187	42,817	45,665	2,848	45,665	
<b>Gross Appropriations</b>	<b>266,226</b>	<b>253,172</b>	<b>304,707</b>	<b>363,422</b>	<b>58,715</b>	<b>364,389</b>	<b>967</b>
Intrafund Transfers	(77,004)	(77,459)	(78,907)	(98,636)	(19,729)	(98,946)	(310)
<b>Net Appropriations</b>	<b>189,222</b>	<b>175,713</b>	<b>225,800</b>	<b>264,786</b>	<b>38,986</b>	<b>265,443</b>	<b>657</b>
Contingencies/Dept Reserves	73,527	91,865	33,176	49,352	16,176	49,382	30
<b>TOTAL REQUIREMENTS</b>	<b>262,749</b>	<b>267,578</b>	<b>258,976</b>	<b>314,138</b>	<b>55,162</b>	<b>314,825</b>	<b>687</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	1.0	1.0	1.0	1.0		1.0	
Funded FTE	1.0	1.0	1.0	1.0		1.0	

---

## Local Agency Formation Commission (3570B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

No changes.

### FY 2014-15 September Revisions

No changes.

Parks Department (3900D)  
ALL FUNDS

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Taxes				2,066,208	2,066,208	2,066,208	
Fines, Forfeitures and Penalties	6,762	6,331	4,650	3,950	(700)	3,950	
Use of Money and Property	264,216	225,389	202,594	197,794	(4,800)	178,794	(19,000)
Intergovernmental Revenues	540,027	757,154	3,208,000	4,233,000	1,025,000	1,285,462	(2,947,538)
Charges for Services	2,988,727	2,406,311	2,655,964	2,569,464	(86,500)	2,709,464	140,000
Interfund Revenue	153,207		25,000	624,750	599,750	25,750	(599,000)
Miscellaneous Revenue	403,098	613,055	55,000	743,000	688,000	55,000	(688,000)
Other Financing Sources			170,066	261,222	91,156	261,222	
<b>Total Revenue</b>	<b>4,356,037</b>	<b>4,008,240</b>	<b>6,321,274</b>	<b>10,699,388</b>	<b>4,378,114</b>	<b>6,585,850</b>	<b>(4,113,538)</b>
Fund Balance	3,184,457	3,397,756	3,361,679	3,566,687	205,008	1,418,884	(2,147,803)
<b>TOTAL SOURCES</b>	<b>7,540,494</b>	<b>7,405,996</b>	<b>9,682,953</b>	<b>14,266,075</b>	<b>4,583,122</b>	<b>8,004,734</b>	<b>(6,261,341)</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	6,397,608	5,821,513	6,415,598	7,548,318	1,132,720	7,658,908	110,590
Services and Supplies	1,560,818	2,057,087	2,324,063	3,643,570	1,319,507	2,834,398	(809,172)
Other Charges	1,552,425	1,427,312	1,196,454	1,424,582	228,128	1,566,738	142,156
Fixed Assets	92,320	74,504	132,000	3,245,999	3,113,999	381,807	(2,864,192)
Other Financing Uses	244,546	951,485	4,786,400	3,063,000	(1,723,400)	1,518,462	(1,544,538)
<b>Gross Appropriations</b>	<b>9,847,717</b>	<b>10,331,901</b>	<b>14,854,515</b>	<b>18,925,469</b>	<b>4,070,954</b>	<b>13,960,313</b>	<b>(4,965,156)</b>
Intrafund Transfers	(55,000)	(205,472)	(204,997)	(150,000)	54,997	(150,000)	
<b>Net Appropriations</b>	<b>9,792,717</b>	<b>10,126,429</b>	<b>14,649,518</b>	<b>18,775,469</b>	<b>4,125,951</b>	<b>13,810,313</b>	<b>(4,965,156)</b>
Contingencies/Dept Reserves		170,530	170,530	127,897	(42,633)	127,897	
Non-General Fund Reserves	3,211,844	3,339,463	1,291,983	1,784,068	492,085	573,847	(1,210,221)
<b>TOTAL REQUIREMENTS</b>	<b>13,004,561</b>	<b>13,636,423</b>	<b>16,112,031</b>	<b>20,687,434</b>	<b>4,575,403</b>	<b>14,512,057</b>	<b>(6,175,377)</b>
<b>NET COUNTY COST</b>	<b>5,464,067</b>	<b>6,230,427</b>	<b>6,429,078</b>	<b>6,421,359</b>	<b>(7,719)</b>	<b>6,507,323</b>	<b>(7,719)</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	55.0	51.0	51.0	60.0	9.0	60.0	
Funded FTE	54.6	51.2	51.2	59.7	8.5	59.7	

## Parks Department (3900D)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

#### 1. Marina Depreciation:

Adjustment of Non-Departmental Reserves due to changing year end process for calculating and applying Marina depreciation and removing associated expenditure line items which will be handled through a midyear ATR.

Total Requirements	Total Sources	Net County Cost	Positions
233,904	(2,676)	236,580	0
(233,904)	2,676	(236,580)	0

### FY 2013-14 Measure A Revisions

#### 1. Recreating a Standalone Parks Department:

Addition of funds to Parks budget for recreating a stand-alone department, facility improvements, and implementation of strategic plan elements. Includes one Park Director, one Executive Secretary, one Natural Resources Manager, one Park Ranger III, three Park Ranger II, associated costs including uniforms, mileage, training, and supplies. Package also includes \$700,000 for operations and maintenance projects.

Total Requirements	Total Sources	Net County Cost	Positions
1,766,208	1,766,208	0	7

#### 2. Parks and Acquisition Study Projects:

Funding for ADA accessibility plan for Parks and studies which include changing Coyote Point Marina, Memorial Park, and Honor Camp to private concessions.

Total Requirements	Total Sources	Net County Cost	Positions
300,000	300,000	0	0

### TOTAL FY 2013-14 MEASURE A REVISIONS

Total Requirements	Total Sources	Net County Cost	Positions
2,066,208	2,066,208	0	7

---

**TOTAL FY 2013-14 RECOMMENDED BUDGET REVISIONS**

Total Requirements	Total Sources	Net County Cost	Positions
2,066,208	2,066,208	0	7

## FY 2014-15 September Revisions

No changes.

## FY 2014-15 Measure A Revisions

No changes.

## Parks Department (3900D)

## Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
<b>Parks Administration (3900P)</b>				
Number of annual volunteer hours	29,529	33,000	31,500	32,000
Average of Santa Clara and Mid-Peninsula Regional Open Space District <sup>1</sup>	---	---	---	---
Number of persons using Parks annually	1,817,559	1,817,569	1,700,000	1,700,000
Percent of customers rating services and experiences 'good' or 'excellent'	97%	89%	100%	100%
<b>Parks Acquisition and Development (3970P)</b>				
Percent of successful grant/external funding applications	---	83%	---	---
Average of Santa Clara and Mid-Peninsula Regional Open Space District <sup>1</sup>	---	---	---	---
Number of Capital Projects Completed	4	6	8	8
<b>Coyote Point Marina (3980P)</b>				
Percent of Usable Berths Filled: - Coyote Point Marina -Five local public marinas <sup>1</sup>	75% 77%	73% ---	95% ---	95% ---
Percent of planned capital projects completed (gathering data) <sup>1</sup>	---	---	---	---
Percent of customers rating marina services and experiences 'good' or 'excellent'	97%	95.3%	100%	100%

<sup>1</sup> These are new measures for FY 2013-14.



County Library (3700B)  
County Library Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Taxes	18,448,921	20,523,317	17,257,980	21,484,036	4,226,056	17,817,464	(3,666,572)
Use of Money and Property	98,313	80,474	84,800	89,800	5,000	89,800	
Intergovernmental Revenues	490,928	491,914	106,450	561,900	455,450	361,900	(200,000)
Charges for Services	531,647	430,333	568,000	543,000	(25,000)	543,000	
Interfund Revenue	157,388	157,388	157,386	157,385	(1)	157,385	
Miscellaneous Revenue	537,565	358,660	356,813	573,120	216,307	373,120	(200,000)
<b>Total Revenue</b>	<b>20,264,761</b>	<b>22,042,087</b>	<b>18,531,429</b>	<b>23,409,241</b>	<b>4,877,812</b>	<b>19,342,669</b>	<b>(4,066,572)</b>
Fund Balance	12,471,616	13,190,699	13,190,699	16,171,064	2,980,365	16,171,064	
<b>TOTAL SOURCES</b>	<b>32,736,377</b>	<b>35,232,786</b>	<b>31,722,128</b>	<b>39,580,305</b>	<b>7,858,177</b>	<b>35,513,733</b>	<b>(4,066,572)</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	12,556,615	12,232,864	12,528,750	12,675,374	146,624	12,769,038	93,664
Services and Supplies	12,794,904	12,486,925	13,485,062	19,462,090	5,977,028	12,918,269	(6,543,821)
Other Charges	1,340,802	1,408,609	1,385,227	1,464,697	79,470	1,464,697	
Fixed Assets	6,928	33,874		25,000	25,000	25,000	
<b>Gross Appropriations</b>	<b>26,699,249</b>	<b>26,162,272</b>	<b>27,399,039</b>	<b>33,627,161</b>	<b>6,228,122</b>	<b>27,177,004</b>	<b>(6,450,157)</b>
Intrafund Transfers	(7,153,571)	(7,100,551)	(8,199,448)	(8,920,090)	(720,642)	(7,834,335)	1,085,755
<b>Net Appropriations</b>	<b>19,545,678</b>	<b>19,061,721</b>	<b>19,199,591</b>	<b>24,707,071</b>	<b>5,507,480</b>	<b>19,342,669</b>	<b>(5,364,402)</b>
Contingencies/Dept Reserves	3,666,418	3,586,280	3,586,280	3,755,526	169,246	3,755,526	
Non-General Fund Reserves	9,524,281	12,584,784	8,936,257	11,117,708	2,181,451	12,415,538	1,297,830
<b>TOTAL REQUIREMENTS</b>	<b>32,736,377</b>	<b>35,232,786</b>	<b>31,722,128</b>	<b>39,580,305</b>	<b>7,858,177</b>	<b>35,513,733</b>	<b>(4,066,572)</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	126.0	122.0	122.0	121.0	(1.0)	121.0	
Funded FTE	111.6	107.3	107.3	106.6	(0.7)	106.6	

## San Mateo County Library (3700B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

#### 1. Increased Donations:

Modest adjustments are made to reflect Donations and Friends supported activities, and adjustments reflecting support costs allocated to each branch.

Total Requirements	Total Sources	Net County Cost	Positions
15,307	15,307	0	0

### FY 2013-14 Measure A Revisions

#### 1. Summer Reading and Library Facilities:

Measure A funds are allocated as follows: \$328,300 to support Summer Reading Programs. This activity will be managed by the Peninsula Library System (PLS). Note: Amount allocated in FY 14-15 totals \$206,300. \$2,000,000 to support efforts associated with developing new library facilities or library interior renovations in the following communities: Pacifica, Half Moon Bay, East Palo Alto, and North Fair Oaks.

Total Requirements	Total Sources	Net County Cost	Positions
2,328,300	2,328,300	0	0

### FY 2013-14 Board Requested Revisions for the Recommended Hearings

#### 1. Non-County Library Capital Funding:

These funds are appropriated for various capital improvements needed within the South San Francisco and Daly City Libraries. This funds are allocated from Measure A funds.

Total Requirements	Total Sources	Net County Cost	Positions
500,000	500,000	0	0

### TOTAL FY 2013-14 RECOMMENDED BUDGET REVISIONS

Total Requirements	Total Sources	Net County Cost	Positions
2,843,607	2,843,607	0	0

## FY 2014-15 September Revisions

### 1. Adjustments Reflecting Changes in Donations and Support Costs:

Year two September Revision includes: modest adjustments to reflect Donations and Friends supported activities, and adjustments allocating support costs to each branch. Reserves are also adjusted.

Total Requirements	Total Sources	Net County Cost	Positions
681,208	0	681,208	0
(681,208)	0	(681,208)	0

## FY 2014-15 Measure A Revisions

### 1. Backing Out Summer Reading and Library Facilities Funds:

Back out one time activity recorded in FY 13-14 related to Measure A funds and associated with Library Capital Projects and Summer Reading Programs. An amount of \$206,300 is allocated in FY 14-15 to support Summer Reading Programs.

Total Requirements	Total Sources	Net County Cost	Positions
(2,622,000)	(2,622,000)	0	0

### TOTAL FY 2014-15 RECOMMENDED BUDGET REVISIONS

Total Requirements	Total Sources	Net County Cost	Positions
(2,622,000)	(2,622,000)	0	0

## San Mateo County Library (3700B) Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
Number of library visits	2,287,280	2,363,824	2,200,000	2,200,000
Percent of customer survey respondents rating services 'good' or 'better'	90%	80%	95%	95%
Number of circulated materials	3,756,016	3,653,644	3,600,000	3,750,000

Department of Public Works (4500D)  
ALL FUNDS

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Taxes	7,655,469	8,867,605	6,539,939	6,659,499	119,560	6,654,999	(4,500)
Licenses, Permits and Franchises	3,403,636	3,413,877	3,227,865	3,228,026	161	3,228,026	
Fines, Forfeitures and Penalties		794					
Use of Money and Property	4,004,278	3,852,676	3,580,792	3,828,637	247,845	3,872,302	43,665
Intergovernmental Revenues	21,725,279	22,834,373	29,248,920	37,629,199	8,380,279	26,970,627	(10,658,572)
Charges for Services	13,232,390	13,516,723	13,454,996	14,386,153	931,157	14,800,972	414,819
Interfund Revenue	29,491,102	28,546,113	30,896,491	32,114,170	1,217,679	32,596,984	482,814
Miscellaneous Revenue	1,306,794	1,841,176	825,200	915,991	90,791	712,975	(203,016)
Other Financing Sources	1,139,958	1,633,782	1,660,663	3,421,238	1,760,575	2,988,693	(432,545)
<b>Total Revenue</b>	<b>81,958,906</b>	<b>84,507,119</b>	<b>89,434,866</b>	<b>102,182,913</b>	<b>12,748,047</b>	<b>91,825,578</b>	<b>(10,357,335)</b>
Fund Balance	86,568,767	92,283,416	90,846,793	98,698,512	7,851,719	69,136,922	(29,561,590)
<b>TOTAL SOURCES</b>	<b>168,527,673</b>	<b>176,790,535</b>	<b>180,281,659</b>	<b>200,881,425</b>	<b>20,599,766</b>	<b>160,962,500</b>	<b>(39,918,925)</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	34,216,178	33,988,076	37,195,799	39,189,466	1,993,667	39,817,603	628,137
Services and Supplies	44,104,986	43,983,795	68,608,198	83,724,501	15,116,303	69,091,525	(14,632,976)
Other Charges	9,437,393	9,625,654	9,420,374	11,021,848	1,601,474	9,459,860	(1,561,988)
Fixed Assets	6,347,612	7,096,602	13,272,815	14,208,059	935,244	6,815,000	(7,393,059)
Other Financing Uses	15,684,519	2,985,442	3,172,314	4,933,389	1,761,075	4,500,844	(432,545)
<b>Gross Appropriations</b>	<b>109,790,688</b>	<b>97,679,569</b>	<b>131,669,500</b>	<b>153,077,263</b>	<b>21,407,763</b>	<b>129,684,832</b>	<b>(23,392,431)</b>
Intrafund Transfers	(31,783,404)	(19,565,829)	(18,897,877)	(19,521,915)	(624,038)	(18,447,774)	1,074,141
<b>Net Appropriations</b>	<b>78,007,284</b>	<b>78,113,740</b>	<b>112,771,623</b>	<b>133,555,348</b>	<b>20,783,725</b>	<b>111,237,058</b>	<b>(22,318,290)</b>
Contingencies/Dept Reserves	77,339,665	84,145,303	55,182,436	53,106,329	(2,076,107)	35,388,791	(17,717,538)
Non-General Fund Reserves	13,268,153	14,584,404	12,691,286	14,665,563	1,974,277	14,782,466	116,903
<b>TOTAL REQUIREMENTS</b>	<b>168,615,102</b>	<b>176,843,447</b>	<b>180,645,345</b>	<b>201,327,240</b>	<b>20,681,895</b>	<b>161,408,315</b>	<b>(39,918,925)</b>
<b>NET COUNTY COST</b>	<b>87,430</b>	<b>52,912</b>	<b>363,686</b>	<b>445,815</b>	<b>82,129</b>	<b>445,815</b>	<b>82,129</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	297.0	292.0	291.0	291.0		291.0	
Funded FTE	296.5	291.7	290.7	290.4	(0.3)	290.4	0.1

## Public Works (4500D)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

#### 1. Reappropriation of SMCSaves Grant:

Reappropriates unspent SMCSAVES Grant Funds for Water Quality Inspections. Project scheduled to complete in FY 2013-14.

Total Requirements	Total Sources	Net County Cost	Positions
63,080	0	63,080	0
(63,080)	0	(63,080)	0

#### 2. Position Adjustments Office Staff:

Deletes one vacant and one filled Office Specialist position and adds one Administrative Assistant I position to be directly responsible for the DPW front desk, back up support for the executive secretary and special assignments. The change will be for December 2013-June 2014.

Total Requirements	Total Sources	Net County Cost	Positions
(97,608)	0	(97,608)	(2)
97,608	0	97,608	1

#### 3. Term Capital Project Managers:

This revisions adds of one permanent Public Works Technician and one permanent Program Services Manager. It also includes the addition of three term Capital Project Managers along with the associated costs to work on the increasing number of large Capital Improvement Projects. These term positions were added in alignment with the County's pilot implementation of an agile workforce.

Total Requirements	Total Sources	Net County Cost	Positions
675,333	675,333	0	2

#### 4. Realign Reserve Accounts:

This change realigns Reserve Accounts in Funds 00110 and 00114 to equal Fund Balance forwarded to FY 2014-15 Budget.

Total Requirements	Total Sources	Net County Cost	Positions
477,500	0	477,500	0
(477,500)	0	(477,500)	0

**5. Increase Annual Rent Revenue:**

Increases annual rent revenue through Intrafund Transfer as follows Camp Kemp (FM&O) \$57,227 and South County Clinic (H&H) \$215,730.

Total Requirements	Total Sources	Net County Cost	Positions
272,957	215,730	57,227	0
(57,227)	0	(57,227)	0

**6. Position Adjustment Utility Workers:**

This change adds back one Senior Utility Worker position which was deleted during the Recommend Budget process. It also deletes one vacant Utility Worker position in its place and deletes one vacant Plumber position to align with current demand for service.

Total Requirements	Total Sources	Net County Cost	Positions
(120,067)	(120,067)	0	(1)

**7. Adjustment of SMC Saves grant expenditures:**

To adjust SMC Saves anticipated grant expenditures for FY 2013-14.

Total Requirements	Total Sources	Net County Cost	Positions
(450,000)	(450,000)	0	0

**8. Realign Fund Balance in Waste Management Reserve Accounts:**

To realign Reserve Accounts to equal Fund Balance forwarded to FY 2014-15 Budget.

Total Requirements	Total Sources	Net County Cost	Positions
99,000	0	99,000	0
(99,000)	0	(99,000)	0

**9. Feasibility Study CSA 7:**

Funds are for a feasibility Study for CSA 7 that would evaluate the existing water system, the sustainability of the system in the current or modified configuration, identify system upgrades, and evaluate alternatives for delivery of service.

Total Requirements	Total Sources	Net County Cost	Positions
150,000	150,000	0	0

**10. Fitzgerald ASBS Pollution Reduction Program:**

This change of addresses accounting in a unit to monitor all revenue and expenditures related to the State Proposition 84 Grant for the Fitzgerald ASBS Pollution Reduction Program.

Total Requirements	Total Sources	Net County Cost	Positions
950,000	0	950,000	0
(950,000)	0	(950,000)	0

**11. Menlo Park Highway Lighting District:**

A project is required to replace the underground wires that are no longer providing power to streetlights in a 10-block area of the Menlo Park Highway Lighting District. The project will also convert the existing high pressure sodium vapor light fixtures to LED for lower energy consumption and maintenance costs.

Total Requirements	Total Sources	Net County Cost	Positions
435,000	0	435,000	0
(435,000)	0	(435,000)	0

**12. Crystal Springs County Sanitation District:**

This change is for a Sewer Replacement Project at various locations (1999 Master Plan): Increase budget amount due to lowest bid was higher than the Engineer's Estimate.

Total Requirements	Total Sources	Net County Cost	Positions
600,000	0	600,000	0
(600,000)	0	(600,000)	0

**13. Airport Day Reimbursement:**

This changes is a reimbursement from businesses which purchase advertising space in Airport Day Advertisements. Airport day is a community event to showcase airport operations and the local businesses in the community. Appropriations are being increased for publicity expenses.

Total Requirements	Total Sources	Net County Cost	Positions
4,000	4,000	0	0

**14. State Grant Reduction Half Moon Bay ALP:**

State grant funds are being reduced due to lowered state funding level for Half Moon Bay ALP Update and Narrative Report.

Total Requirements	Total Sources	Net County Cost	Positions
(65,000)	(65,000)	0	0

**15. Half Moon Bay Airport Picnic and Camping Areas:**

Staff will be constructing a picnic and camping area at the south end of the Half Moon Bay Airport. This will also include bike lockers for pilots to use after arriving the airport so they can visit the local businesses in Princeton. Additionally, the San Carlos Airport has seen an increase in fuel sales for charter activity and is expecting an increase in revenue from full sales.

Total Requirements	Total Sources	Net County Cost	Positions
29,000	29,000	0	0

**16. Realignment of FCIS Funded Work:**

This revision transfers three filled Construction Project Managers and one filled Management Analyst II position with associated costs to better align staff with maintenance activities.

Total Requirements	Total Sources	Net County Cost	Positions
486,685	486,685	0	4
(486,685)	(486,685)	0	(4)

**TOTAL FY 2013-14 SEPTEMBER REVISIONS**

Total Requirements	Total Sources	Net County Cost	Positions
438,996	438,996	0	0

**FY 2013-14 Measure A Revisions****1. Bicycle and Pedestrian Coordinator:**

Adds a Bicycle and Pedestrian Coordinator position to promote bike and pedestrian friendly transportation options throughout the County. The Coordinator will join the C/CAG staff and be funded by Measure A funds, C/CAG and the San Mateo County Transit Authority. It is anticipated that these costs totaling \$288,250 will cross both fiscal years.

Total Requirements	Total Sources	Net County Cost	Positions
146,375	146,375	0	0

**TOTAL FY 2013-14 RECOMMENDED BUDGET REVISIONS**

Total Requirements	Total Sources	Net County Cost	Positions
585,371	585,371	0	0



## FY 2014-15 September Revisions

### 1. Backout One Time Appropriations for FY 2013-14:

Removal of FY 2013-14 one time appropriations for the elimination of one time expenditures with SMCSaves Grant Funding, CSA Feasibility Study, and Lighting and Sanitation District Projects.

Total Requirements	Total Sources	Net County Cost	Positions
(1,220,000)	(1,220,000)	0	0

### 2. Increase Annual Rent Revenue:

This changes addressed a need to increase in annual rent revenue as follows: Camp Kemp (FM&O) \$8,175 and South County Clinic (H&H) \$71,910.

Total Requirements	Total Sources	Net County Cost	Positions
80,085	71,910	8,175	0
(8,175)	0	(8,175)	0

### 3. Fitzgerald ASBS Pollution Reduction Program:

These changes address accounting in a unit to monitor all revenue and expenditures related to the State Proposition 84 Grant for the Fitzgerald ASBS Pollution Reduction Program and make adjustments necessary after year one.

Total Requirements	Total Sources	Net County Cost	Positions
(560,000)	(560,000)	0	0
560,000	560,000	0	0

### 4. Reduction in Expenditures Airport Day Community Event:

This adjustment is a reduction in Airport Day ongoing expenditures for FY 2014-15 from FY 2013-14.

Total Requirements	Total Sources	Net County Cost	Positions
(15,000)	(15,000)	0	0

### 5. State Grant Adjustment Half Moon Bay ALP:

This revision addresses a reduction in State grant funding and reverses adjustments in FY 2013-14. This grant is no longer available due to FAA/State priorities.

Total Requirements	Total Sources	Net County Cost	Positions
86,630	86,630	0	0

**6. Removal of One Time Funds for Half Moon Bay Airport Picnic and Camping Areas:**

Staff will be constructing a picnic and camping area at the south end of the Half Moon Bay Airport. This revision is a removal of \$15,000 in one-time expense from FY 2013-14.

Total Requirements	Total Sources	Net County Cost	Positions
(15,000)	(15,000)	0	0

**7. Annualization Term Capital Project Managers:**

This change annualizes the addition of one permanent Public Works Technician and one permanent Program Services Manager. Additionally; it adds three term Capital Project Managers along with associated costs to work on the increasing number of large Capital Improvement Projects. These term positions were added in alignment with the County's pilot implementation of an agile workforce.

Total Requirements	Total Sources	Net County Cost	Positions
180,905	180,905	0	0

**8. Annualize Realignment of FCIS Funded Work:**

This revisions transfers three filled Construction Project Managers and one filled Management Analyst II position with associated costs to better align staff with maintenance activities.

Total Requirements	Total Sources	Net County Cost	Positions
(138,594)	(138,594)	0	0
138,594	138,594	0	0

**TOTAL FY 2014-15 SEPTEMBER REVISIONS**

Total Requirements	Total Sources	Net County Cost	Positions
(910,555)	(910,555)	0	0

**FY 2014-15 Measure A Revisions****1. Reduce Allocation of Funds for Bicycle and Pedestrian Coordinator:**

Reduce Measure A allocation in year two for Bike and Pedestrian Coordinator.

Total Requirements	Total Sources	Net County Cost	Positions
(4,500)	(4,500)	0	0

**TOTAL FY 2014-15 RECOMMENDED BUDGET REVISIONS**

Total Requirements	Total Sources	Net County Cost	Positions
(915,055)	(915,055)	0	0

Public Works (4500D)  
Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
<b>Public Works Administration (4510P)</b>				
Percent of time network is available during business hours	99%	100%	99%	99%
Number and percent of reimbursable work authorization expenditures fully reimbursed	1,117 / 99%	1,030 / 99%	1,800 / 99%	1,800 / 99%
Number and percent of information technology service requests resolved within 24 hours	583 / 99%	782 / 99%	500 / 99%	500 / 99%
<b>Engineering Services (4600P)</b>				
Number of active projects in one fiscal year as compared to historical average over 3 years <sup>1</sup>	---	28 / 42	30 / 38	30 / 32
Number and percent of customers rating maps/survey records services 'good' or 'better'	11 / 100%	21 / 100%	15 / 100%	15 / 100%
Percent of construction projects completed within budget	100%	100%	90%	90%
<b>Facilities Services (4730P)</b>				
Percent of assets with FIC <.051 <sup>2</sup>	70%	75%	75%	75%
Percent of customers rating services as 'good' or 'better'	96%	91%	90%	90%
Percent of preventative maintenance completed on time	46%	68.5%	75%	75%
<b>Road Construction and Operations (4520P)</b>				
Number of requests for services from the public or other agencies	345	303	305	305
Number of encroachment permits processed	537	511	525	525

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
Percent of maintained miles with PCI's greater than baseline <sup>3</sup> - 55 for primary roads - 40 for secondary roads	94% 83%	92.8% 85%	85% 80%	85% 80%
<b>Construction Services (4740P)</b>				
Number of service requests	804	719	750	750
Percent of jobs completed within budget/ schedule	100%	100%	95%	95%
Percent of customers rating services as 'good' or 'better' <sup>4</sup>	95%	100%	90%	90%
<b>Vehicle and Equipment Services (4760P)</b>				
Compact and midsize average fuel economy (mpg)	28.7	28.7	30	30
Number of scheduled repairs completed	1,251	1,654	1,700	1,700
Preventative maintenance repair orders as a percent of total repair orders <sup>5</sup>	---	55%	50%	50%
<b>Waste Management (4820P)</b>				
Number of website visits to the County's www.RecycleWorks.org website	940,888	---	600,000	600,000
Number of programs/projects implemented in the unincorporated areas that reduce waster, promote resource conservation, or conserve resources	34	32	30	33
Measurement of disposal in pounds/person/ day <sup>6</sup>	Population 3.2 Employment 10.7	Population 3.2 Employment 10.7	Population 3.1 Employment 10.6	Population 3.1 Employment 10.6

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
<b>Transportation Services (4830P)</b>				
Average monthly number of County employees served in the Commute Alternatives Program				
- Vanpool	11	28	25	25
- Transit Tickets	1,117	1,087	1,100	1,100
- Carpool	276	284	325	325
- Bike/Walk	49	54	50	50
Percent of survey respondents (employees in the program) who reported that the Commute Alternatives Program had a positive effect on their lives and well-being	91%	90%	90%	90%
Number of employees participating in the Program as compared to previous fiscal year	1,476	1,441	1,475	1,500
<b>Utilities (4840P)</b>				
Number of streetlights maintained	2,176	2,179	2,176	2,176
Percent of streetlights repaired within ten working days	85%	90.5%	95%	95%
Percent of time spend on scheduled vs. unscheduled sewer work	91% / 9%	84% / 14%	75% / 25%	75% / 25%
Average of top eight performers studied by CWEA	55% / 45%	---	55% / 45%	55% / 45%
<b>Airports (4850P)</b>				
Annual number of aircraft operations at San Carlos Airport as compared to the average annual number of aircraft operations at other Bay Area general aviation airports <sup>7</sup>	---	120,130 / 132,827	95,000 / TBD	95,000 / TBD
Percent of aircraft observed operating in compliance with airport noise abatement procedures	99%	99%	99%	99%
Percent of rented hangars, T-shades/airport offices and concession areas:				
- Hangars and T-shades	96%	94.5%	90%	90%
- Airport offices and concession areas	85%	83%	80%	80%

---

<sup>1</sup> The number of active projects per fiscal year fluctuates depending on funding, and obtaining required environmental permits. The Program has been consolidating similar road projects into larger projects (thus decreasing the number of active projects) than in the past, so the trend shows the historical averages decreasing. A project is considered no longer active (or complete) once final payment is made.

<sup>2</sup> FCI is the ration of the cost to eliminate all current deficiencies in the facility to the cost to replace the entire facility.

<sup>3</sup> Industry standard established as 85% of primary roads and 80% of secondary roads meeting or exceeding roadway condition index (PCI) targets.

<sup>4</sup> The 3-year historical average for customer service is 98.3%.

<sup>5</sup> 50% or more preventative maintenance repair orders as a percentage of total repair orders meets the standard set by the America Public Works Association. This is a new measure for FY 2013-14.

<sup>6</sup> Source: CalRecycle website (2013). The most current data available from CalRecycle is for 2010 and states the California statewide disposal was 30.4 million tons with a population of 37.2 million residents. This resulted in the following disposal rates calculated using SB 1016's measurement system: 4.5 pounds/resident/day and 11.7 pounds/employee/day. To review the San Mateo County city performance in the measure please go to: [http://www.recycleworks.org/per\\_cap\\_disposal.html](http://www.recycleworks.org/per_cap_disposal.html).

<sup>7</sup> This is a new measure for FY 2013-14. Data is currently being collected from other agencies.

Capital Projects (8500D)  
Capital Project Funds

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Taxes				6,356,500	6,356,500	13,716,500	7,360,000
Use of Money and Property	24,562	17,828					
Intergovernmental Revenues	946,682	8,641					
Charges for Services	1,325	2,000					
Interfund Revenue		949,293	1,022,169	960,336	(61,833)	960,336	
Miscellaneous Revenue	44,726	9,772					
Other Financing Sources	9,993,519	17,922,511	78,736,146	131,530,489	52,794,343	73,325,928	(58,204,561)
<b>Total Revenue</b>	<b>11,010,814</b>	<b>18,910,044</b>	<b>79,758,315</b>	<b>138,847,325</b>	<b>59,089,010</b>	<b>88,002,764</b>	<b>(50,844,561)</b>
Fund Balance	2,626,315	3,285,859	3,285,859	2,633,923	(651,936)	1,157,331	(1,476,592)
<b>TOTAL SOURCES</b>	<b>13,637,129</b>	<b>22,195,903</b>	<b>83,044,174</b>	<b>141,481,248</b>	<b>58,437,074</b>	<b>89,160,095</b>	<b>(52,321,153)</b>
<b>REQUIREMENTS</b>							
Services and Supplies	164,363	144,591	2,340,000	200,000	(2,140,000)	9,500,000	9,300,000
Fixed Assets	10,186,906	19,417,390	80,009,636	140,123,917	60,114,281	79,016,754	(61,107,163)
<b>Net Appropriations</b>	<b>10,351,270</b>	<b>19,561,980</b>	<b>82,349,636</b>	<b>140,323,917</b>	<b>57,974,281</b>	<b>88,516,754</b>	<b>(51,807,163)</b>
Contingencies/Dept Reserves	3,285,859	2,633,923	694,538	1,157,331	462,793	643,341	(513,990)
<b>TOTAL REQUIREMENTS</b>	<b>13,637,129</b>	<b>22,195,903</b>	<b>83,044,174</b>	<b>141,481,248</b>	<b>58,437,074</b>	<b>89,160,095</b>	<b>(52,321,153)</b>

## Capital Projects (8500D)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

#### 1. Circle Star Campus Space Planning and Improvements:

Funding adjustments are due to the leasing of building one and building two of the Circle Star Campus. Some of these funds are being reappropriated primarily to space planning and retrofitting of COB-1.

Total Requirements	Total Sources	Net County Cost	Positions
(7,709,240)	(7,709,240)	0	0

#### 2. Space Planning and Retrofitting of COB-1:

Due to the leasing of both buildings on the Circle Star Campus the County will need to explore and implement options for fully utilizing COB-1. Accordingly these funds are being appropriated for space planning and retrofitting of COB-1.

Total Requirements	Total Sources	Net County Cost	Positions
6,000,000	6,000,000	0	0

#### 3. One Time Adjustments for Completed Capital Projects:

One time adjustments are being made to funding due to the completion of many capital projects at the San Mateo Medical Center, the Hall of Justice, the Maguire Jail and Cordilleras Center.

Total Requirements	Total Sources	Net County Cost	Positions
(1,944,271)	(1,944,271)	0	0

### TOTAL FY 2013-14 SEPTEMBER REVISIONS

Total Requirements	Total Sources	Net County Cost	Positions
(3,653,511)	(3,653,511)	0	0



## FY 2013-14 Measure A Revisions

### 1. Measure A Parks Projects:

Appropriation of funds for capitalizable Parks projects which include trail renovations of the Old Guadalupe and Crystal Springs Trail, road and building repairs in Huddart Park, and repaving of the Ralston Trail. It is anticipated that costs totaling \$3,433,000 will cross both fiscal years.

Total Requirements	Total Sources	Net County Cost	Positions
1,716,500	1,716,500	0	0

### 2. Public Dispatch and Emergency Operations Center:

Initial funding for the planning and initial development of a new Public Dispatch and Emergency Operations Center. It is anticipated that costs totaling \$10,250,000 will cross both fiscal years.

Total Requirements	Total Sources	Net County Cost	Positions
2,250,000	2,250,000	0	0

### 3. Pescadero Fire Station Replacement:

Initial funding for the planning and replacement of the Pescadero Fire Station. It is anticipated that costs totaling \$6,000,000 will cross both fiscal years.

Total Requirements	Total Sources	Net County Cost	Positions
2,000,000	2,000,000	0	0

### 4. Various Other Capital Projects:

Initial funding for projects including the Cordilleras Mental Health Facility for \$250,000 and sustainability projects.

Total Requirements	Total Sources	Net County Cost	Positions
389,500	389,500	0	0

### TOTAL FY 2013-14 MEASURE A REVISIONS

Total Requirements	Total Sources	Net County Cost	Positions
6,356,000	6,356,000	0	0

## FY 2013-14 Board Requested Revisions for the Recommended Hearings

### 1. Cordilleras Mental Health Facility Planning and Design:

This adjustment appropriates initial funding of \$4,700,000 for the planning and design phase of the Cordilleras Mental Health Facility. These funds are at a 50% appropriation over FY 2012-13 and FY 2014-15. These funds are in addition \$250,000 available from Measure A funds and \$300,000 FY 2013-14 allocated to the Health Systems budget making a total of \$5,250,000 available in FY 2013-15.

Total Requirements	Total Sources	Net County Cost	Positions
2,350,000	2,350,000	0	0

## FY 2014-15 September Revisions

### 1. One Time Adjustments for Completed Capital Projects:

One time adjustments are being made to funding due to the completion of many capital projects at the San Mateo Medical Center including completion of the Co-Generation Plant, and a variety of other projects at the Hall of Justice, and the Maguire Jail.

Total Requirements	Total Sources	Net County Cost	Positions
(6,123,324)	(6,123,324)	0	0

## FY 2014-15 Measure A Revisions

### 1. Continued Funding of the Public Dispatch and Emergency Operations Center:

Continued funding for development of a new Public Dispatch and Emergency Operations Center. Year one funds in the total of \$2,250,000 will be rolled over to year two making total funds available in FY 2014-15 \$8,000,000.

Total Requirements	Total Sources	Net County Cost	Positions
5,750,000	5,750,000	0	0

### 2. Continued Funding of Pescadero Fire Station Replacement:

Year two funds allocated for continued development of the Pescadero Fire Station. Year one funds in the total of \$2,000,000 will be rolled over to year two making total funds available in FY 2014-15 \$4,000,000

Total Requirements	Total Sources	Net County Cost	Positions
2,000,000	2,000,000	0	0

### 3. Completed Capital Projects:

Completed projects including Cordilleras Mental Health Facility for \$250,000 and various sustainability projects.

Total Requirements	Total Sources	Net County Cost	Positions
(390,000)	(390,000)	0	0

**TOTAL FY 2014-15 MEASURE A REVISIONS**

Total Requirements	Total Sources	Net County Cost	Positions
7,360,000	7,360,000	0	0

Capital Projects (8500D)  
Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
Total capital project expenditures	\$10,351,270	\$19,561,980	---	---
Percent of County facilities with a 'satisfactory' facility condition index rating	70%	88%	70%	70%
Percent of planned projects completed	25%	24%	25%	25%

Capital Projects Summary FY 2013-14 & FY 2014-15

Project Description	FY 2013-14 Total Approp	FY 2014-15 Total Approp
<b>HEALTH PROJECTS</b>		
Canyon Oaks Upgrade Pantry Cooling System	22,500	
Cordilleras Water Tower Fencing	35,000	
Cordilleras Mental Health Facility Planning and Design	2,350,000	2,350,000
Health Administration Convert Mechanical System	308,834	159,917
Health Services Administration 225 37th Avenue Esthetic Upgrades	500,000	500,000
Replace Kitchen at Our Common Ground	117,735	58,868
San Mateo Medical Center Renovate Morgue	11,658	55,829
San Mateo Medical Center Replace Expansion Joints in Multiple Locations	45,000	45,000
San Mateo Medical Center Seal Fire Penetrations	27,500	
SMMC Admin. Building Seismic Improvements OSHPD-Required	37,500	37,500
<b>Subtotal Health Services Projects - County General Fund 85110</b>	<b>3,555,777</b>	<b>3,207,114</b>
Mike Nevin Medical Center-Install DDC Controls System	70,000	70,000

## Capital Projects Summary FY 2013-14 & FY 2014-15

Project Description	FY 2013-14 Total Approp	FY 2014-15 Total Approp
San Mateo Medical Center HVAC Equipment Controls Upgrade	300,000	300,000
San Mateo Medical Center Install Two Digital Mammography Units - 66705-7211	150,000	150,000
San Mateo Medical Center Co-Generation Plant	2,872,210	
San Mateo Medical Center Chiller #2	23,000	
San Mateo Medical Center Electrical Upgrade & Surgery Laser Equipment	62,500	62,500
San Mateo Medical Center Psychiatric Unit Patient Safety Remodel	65,000	65,000
San Mateo Medical Center Remodel Operating Room	188,000	188,000
San Mateo Medical Center Remodel Psychiatric Emergency Entrance	96,500	96,500
San Mateo Medical Center Replace Dim Switches, Ballasts in radiology, ICU Units	25,000	
San Mateo Medical Center Replace Heat Exchangers on Low Capacity Boilers	315,000	157,500
San Mateo Medical Center Replace High Pressure Steam Boiler	52,736	26,368
San Mateo Medical Center Reseal Clinic Building Window	372,535	186,267
San Mateo Medical Center Retrofit Water Tank	289,742	244,871
San Mateo Medical Center Upgrade Temperature Control System	50,001	
<b>Subtotal Medical Center Projects - County General Fund 85115</b>	<b>4,932,224</b>	<b>1,547,006</b>
San Mateo Medical Center Computer Aided Design Schematic Drawings	11,828	
San Mateo Medical Center Replace High Pressure Steam Boiler	3,950	
<b>Subtotal Health Services Projects - Facility Surcharge 88310</b>	<b>15,778</b>	
Tower Road Household Hazardous Waste Facility Upgrades	65,000	
<b>TOTAL HEALTH PROJECTS</b>	<b>8,568,779</b>	<b>4,754,120</b>
<b>CRIMINAL JUSTICE PROJECTS</b>		
Countywide Upgrade Radio Sites	77,399	38,700
Maguire Correctional Facility Replace Fire Alarm	11,803	80,902
Maguire Correctional Facility Maintain Co-Generation System	85,731	
Maguire Correctional Facility Upgrade Additional Cameras and Equipment	35,778	17,889
Maguire Correctional Facility West Reconfigure Interlock System	132,811	66,406
San Mateo Medical Center Renovate Morgue	591,411	295,706
San Mateo County Honor Camp Site Characterization	35,825	17,913

## Capital Projects Summary FY 2013-14 &amp; FY 2014-15

Project Description	FY 2013-14 Total Approp	FY 2014-15 Total Approp
Youth Service Center Install Door Upper Floor Security	27,500	27,500
Youth Services Center Maintain Co-Generation System	60,097	30,049
<b>Subtotal Criminal Justice Projects-County General Fund 85120</b>	<b>1,158,355</b>	<b>575,062</b>
New Jail- Maple Street Correctional Center Construction General Fund	51,557,418	
New Jail- Maple Street Correctional Center Construction	46,181,421	53,124,251
Youth Services Center / Justice Center Plan	48,823	
Youth Services Center Loop Road Security	36,708	
<b>Subtotal Criminal Justice Projects - Bond 87920</b>	<b>97,824,370</b>	<b>53,124,251</b>
Camp Glenwood Improvement Project	743,032	559,016
Hall of Justice Replace Cooling Tower & Vinyl Flooring	134,248	117,124
Maguire Correctional Facility Replace Life Safety Air Tanks	80,999	40,500
<b>Subtotal Criminal Justice Projects - Facility Surcharge 88320</b>	<b>958,279</b>	<b>716,640</b>
<b>TOTAL CRIMINAL JUSTICE PROJECTS</b>	<b>99,941,004</b>	<b>54,415,953</b>
<b>PARKS AND MARINA PROJECTS</b>		
Alpine Trail Improve Bike/Pedestrian Trail	818,383	409,192
Alpine Trail Slide Repairs	300,000	150,000
Devil's Slide Construct Trail	1,938,910	969,455
Memorial Park Replace Wastewater System and Potable Water System	925,000	462,500
Memorial Park Repair Utility Bridge	40,000	20,000
<b>Subtotal Parks &amp; Marina - County General Fund 85130</b>	<b>4,022,293</b>	<b>2,011,147</b>
Coyote Point Marina Replace Dock 29	1,753,658	876,829
<b>Subtotal - Parks &amp; Marina - Coyote Point Marina Fund 85930</b>	<b>1,753,658</b>	<b>876,829</b>
Crystal Springs Construct Trail South of Dam to Highway 35	326,433	163,217
Coyote Point Bay Trail Construction	74,360	37,180
Coyote Point Park Water Distribution System	225,676	112,838
Fitzgerald Marine Reserve Reconstruct Parking Lot	250,000	125,000
Mirada Surf Install Restroom and Install Coastal Trail	87,596	43,798
Pigeon Point Construct Guard Rail	76,938	38,469

## Capital Projects Summary FY 2013-14 & FY 2014-15

Project Description	FY 2013-14 Total Approp	FY 2014-15 Total Approp
San Bruno Mountain Park Rehabilitate Crocker Entrance	184,500	92,250
San Bruno Mountain Repave Parking Lot	175,000	87,500
San Bruno Mountain Plan and Construct Ridge to Bay Trail	367,029	183,515
San Pedro Valley Park Construct Vehicle Wash Down Racks	194,167	97,084
<b>Subtotal Parks &amp; Marina - Parks Acquisition Fund 86130</b>	<b>1,961,699</b>	<b>980,850</b>
Huddart Park Repair Septic Vaults	92,161	46,081
Huddart Park Restroom Building ADA Improvements	100,000	50,000
Memorial Park Fuel Storage Project	10,000	
Parks Vegetation Management Fuel Load Reduction	35,000	17,500
<b>Subtotal Parks/Marina Projects- Facility Surcharge 88330</b>	<b>237,161</b>	<b>113,581</b>
<b>TOTAL PARKS AND MARINA PROJECTS</b>	<b>7,974,811</b>	<b>3,982,406</b>
<b>HUMAN SERVICES PROJECTS</b>		
Human Services Building 2500 Middlefield Install Generator Set	172,500	172,500
<b>Human Services Projects- County General Fund 85160</b>	<b>172,500</b>	<b>172,500</b>
<b>TOTAL HUMAN SERVICES PROJECTS</b>	<b>172,500</b>	<b>172,500</b>
<b>OTHER COUNTY PROJECTS</b>		
ADA Drinking Fountain County Office Building 1 Floors 2-5	19,839	
Animal Care Shelter	15,000	7,500
Capital Project Development	150,000	
CGC Forklift Replacement	4,182	
Circle Star Campus Building Two	3,888	1,944
Circle Star Campus Space Planning and Improvements	50,000	
County Facility Master Plan Phase Two	3,182,844	3,091,422
County Office Building One Replace Cooling Tower serving A/C 1	17,391	
Countywide Electrical Specifications and Safety Compliance	50,000	50,000
East Palo Alto Building Replace Generator	4,868	
East Palo Alto Government Center Replace HVAC	77,500	77,500

## Capital Projects Summary FY 2013-14 & FY 2014-15

Project Description	FY 2013-14 Total Approp	FY 2014-15 Total Approp
El Cerrito Trunk Sewer Repair Relief Line	29,580	
Emergent Special Jobs-GF	249,486	249,486
Gateway School Ramps Corrections	2,741	
Graffiti Abatement Program	35,687	
Hall of Justice Booster Pump	75,189	37,595
Health Administration Replace Carpet Phase II	240	
Integrated Workplace Management System Purchase Software	281,943	265,972
La Honda Water Treatment Plant Seismic Retrofit	50,000	
La Honda Water Treatment Plant Well Analysis	75,000	75,000
Loading Dock Forklift Shed	15,000	
Maguire Carpet Flooring Replacement	26,242	
Maguire Correctional Facility Co-Generator Maintenance	4,054	
Maguire Correctional Facility Repair And Replace Shower Pans	76	
Maguire Correctional Facility Replace Faucets & Manual Flush Valves	125,000	
Maguire Correctional Facility Replace Fire Alarm	393,066	196,533
Motor Pool Move PG&E Pipe to Winslow Street	500,000	
New Jail Project Management - Department of Public Works	63,384	46,297
Northern Courts /Administrative Offices of Courts Install Building Fire Alarm	15,610	7,805
Northern Courts Replace Boilers	20,407	10,204
Public Administrator Offices	44,342	
San Carlos Airport Levees Complete Environmental Review	147,797	73,899
San Mateo Medical Center Clinic Analyze and Upgrade HVAC Cooling System	1,050,721	583,611
Seal Cove Paving	222,473	11,237
Strategic Energy Master Plan	499,315	290,767
Tower Road Street Improvements-GF	150,002	
Tube System Software Upgrade	13,971	6,986
Walk-In Freezer Rack Replacement	5,606	
Youth Services Center Broken Glass Replacement	690	
<b>Subtotal Other County Projects - County General Fund 85170</b>	<b>12,389,113</b>	<b>6,871,525</b>

## Capital Projects Summary FY 2013-14 & FY 2014-15

Project Description	FY 2013-14 Total Approp	FY 2014-15 Total Approp
Alpine Trail Slide Repairs	300,000	150,000
<b>Subtotal Other County Projects - Dept. General Fund 85207</b>	<b>300,000</b>	<b>150,000</b>
Alameda Streetscape Replace Tree	35,310	17,655
County Facilities Upgrade Domestic Water Fixtures Upgrade	67,388	33,694
Maguire Correctional Facility Replace Fire Alarm System	700,000	350,000
Pal Care Childcare Center Roof Replacement and Deck Improvement	360,512	180,256
<b>Subtotal Other County Projects - Facility Surcharge 88370</b>	<b>1,163,210</b>	<b>581,605</b>
California Department of Fire Belmont Conduct Structural Analysis of Hose Tower	62,500	62,500
<b>Subtotal Fire Protection Projects - Facility Surcharge 88350</b>	<b>62,500</b>	<b>62,500</b>
County Office Building One Install Radio Shop Fire Alarm	24,191	12,096
<b>Subtotal Other County General Fund Project 87770</b>	<b>24,191</b>	<b>12,096</b>
Tower Road Street Improvements-County Office of Education	150,000	
<b>Subtotal Other County Projects - Other 88670</b>	<b>150,000</b>	
<b>Skylonda Fire Station Replacement</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>Subtotal Capital Projects Bond Proceeds 87950</b>	<b>2,000,000</b>	<b>2,000,000</b>
Agriculture Building Replace Carpet	26,000	
California Department of Fire Belmont Apparatus Building (Highbay Fixtures)	28,000	
California Department of Fire Belmont Apparatus Building Seal Coat Asphalt	23,000	
California Department of Fire Belmont Paint Barracks & Exterior Apparatus Building	25,000	25,000
California Department of Fire Belmont Replace Carpet	40,000	
California Department of Fire Belmont Replace Emergency Generator Unit	120,317	103,909
California Department of Fire Pescadero Replace Water Heater	11,000	
California Department of Fire Skylonda Repair Leaking Shower	25,000	
Child Care Replace Water Heater	20,000	
Cordilleras - Regulatory Compliance Boiler Burner Retrofit	61,250	61,250
Cordilleras Prepare & Paint Interior	25,000	25,000
Cordilleras Replace Ceiling Tiles	15,000	15,000
Cordilleras Replace Outdoor Heating Cooling System	21,000	21,000
Cordilleras Replace Propeller Exhaust Fan	6,000	



## Capital Projects Summary FY 2013-14 & FY 2014-15

Project Description	FY 2013-14 Total Approp	FY 2014-15 Total Approp
Cordilleras Replace Window Awning and Casements Phase 1	30,000	
County Center Replace Bird netting	40,000	
County Office Building 1 Regulatory Compliance Boiler Burner Retrofit	80,000	
County Office Building 1 Replace Circulating Pump	30,000	
County Office Building 1 Replace Heat Pumps	70,000	
County Office Building 1 Replace Hydraulic Compactor	60,000	
County Office Building 1 Replace Wallpaper In The 1st Floor Lobby	12,500	
County Office Building 2 Regulatory Compliance Boiler Burner Retrofit	25,000	25,000
County Office Building 2 Replace Building Automation System	393,675	196,837
County Office Building 2	392,024	196,012
County Office Building 2 Replace Sewer Pits, Storm Drain Pumps, Motor Control	35,015	
Countywide Survey Update	250,000	250,000
Election Registration Building Mechanical Upgrades	50,000	50,000
Grant Yard - Paint Exterior Admin. Building & Storage Facility	42,500	42,500
Grant Yard Administration Building Prepare & Paint Exterior	40,000	40,000
Grant Yard Replace Two Emergency Generators	220,927	110,464
Hall of Justice Replace Revolving Doors	93,309	46,654
Health Services Building Paint Interior & Exterior	45,000	45,000
Health Services Building Prep & Paint All Wood Doors	16,000	16,000
Health Services Building Prepare and Seal Coat Asphalt Pavement	8,500	
Health Services Building Replace Carpet Phase III	92,500	92,500
Health Services Building Replace Wall Paper	17,500	17,500
Health Services Replace Vinyl Sheet Flooring	40,000	40,000
La Honda Replace Underground Diesel Storage Tank	125,000	125,000
Maguire Correctional Facility Replace 8 Centrifugal Exhaust Fan	60,000	
Maguire Correctional Facility Replace Exhaust Fan	25,000	
Maguire Correctional Facility Upgrade Automation System Control	876,386	438,193
Maguire Correctional Facility Upgrade Mechanical Systems	123,149	61,575
Maple Street Shelter Replace	25,000	25,000

## Capital Projects Summary FY 2013-14 & FY 2014-15

Project Description	FY 2013-14 Total Approp	FY 2014-15 Total Approp
Motor Pool Replace Heaters	31,180	15,590
Old Maguire Correctional Facility Replace Control Room Panels	191,399	95,699
San Mateo Medical Center Morgue Replace Freezer Condensing/Evaporator Unit	9,298	
San Mateo Medical Center Psychiatric Replace Flooring Shower Unit	12,500	
San Mateo Medical Center Regulatory Compliance Boiler Burner Retrofit	88,750	88,750
San Mateo Medical Center Replace Carpet	13,000	
San Mateo Medical Center Replace Emergency Generator	479,251	269,625
San Mateo Medical Center Replace Smoke Detector	518,560	323,881
San Mateo Medical Center Replace Vinyl Floor Tiles	90,000	90,000
South San Francisco Adult Probation Replace Offices Carpet	55,000	55,000
Weights & Measures Prepare & Paint Interior	16,500	
Weights & Measures Replace Vinyl Tiles	10,000	10,000
Women's Correctional Facility Replace Roof	109,000	109,000
Work Furlough Replace Rood	85,000	85,000
Youth Services Center Central Plant Energy Expansion Feasibility Study	76,759	38,380
Youth Services Center Repair Leaking Walls Education Gym	27,500	27,500
Youth Services Center Resurface Parking	62,500	62,500
<b>Subtotal County Projects - FCIS General Fund 85410</b>	<b>5,936,749</b>	<b>3,485,319</b>
<b>TOTAL OTHER COUNTY PROJECTS</b>	<b>17,310,323</b>	<b>11,475,273</b>
<b>Measure A Projects</b>		
Cordilleras Mental Health Facility (Planning and Design)	250,000	
<b>Subtotal Measure A Projects - Health Services Fund 85810</b>	<b>250,000</b>	
Public Dispatch and Emergency Operations Center	2,250,000	8,000,000
<b>Subtotal Measure A Projects - Criminal Justice Fund 85820</b>	<b>2,250,000</b>	<b>8,000,000</b>
Coyote Point Beach Area Playground	75,000	75,000
Coyote Point Park Lighting Improvements	53,000	53,000
Crystal Springs Trail Hwy 92 Crossing Plans	75,000	75,000
Crystal Springs Trails South of Dam	179,000	179,000

## Capital Projects Summary FY 2013-14 & FY 2014-15

Project Description	FY 2013-14 Total Approp	FY 2014-15 Total Approp
Flood Park Baseball Field Renovation	150,000	150,000
Huddart Park Meadow Lawn Renovation	25,000	250,000
Huddart Park Toyon Shower Building Renovation	145,000	145,000
Huddart Richards Road Repairs	105,000	105,000
Memorial Homestead Youth Camp Septic Repairs	62,500	62,500
Memorial Parks Campground Repairs	45,000	45,000
Memorial Park Fuel Storage Plans	7,500	7,500
Memorial Park Potable Water Construction Phase I	30,000	30,000
Old Guadalupe Trail Renovations	175,000	175,000
Ralston Trail Repaving	161,500	161,500
San Pedro Valley Visitor Center Energy Renovation	12,500	12,500
San Pedro Valley Weiler Ranch Road Culvert Plans	15,000	15,000
Vegetation Fuel Management Reduction	25,000	25,000
Woodside Store Roof Replacement	75,000	75,000
Wunderlich Carriage House Restroom ADA Improvements	175,500	175,500
Wunderlich Stable/Hay Barn Plans & Construction	125,000	125,000
<b>Subtotal Measure A Projects - Parks Fund 85830</b>	<b>1,716,500</b>	<b>1,716,500</b>
Pescadero Fire Station Replacement	2,000,000	4,000,000
<b>Subtotal Measure A Projects - Fire Protection Fund 85850</b>	<b>2,000,000</b>	<b>4,000,000</b>
Sustainability Projects - CGC Vehicle Charging Stations	105,000	
Sustainability Projects - COB2 Hand Dryer Units	35,000	
<b>Subtotal Measure A Projects - Parks Fund 85830</b>	<b>140,000</b>	
<b>TOTAL MEASURE A PROJECTS</b>	<b>6,356,500</b>	<b>13,716,500</b>
<b>TOTAL ALL PROJECTS ALL FUNDS</b>	<b>140,323,917</b>	<b>88,516,751</b>

Accumulated Capital Outlay Fund (8200B)  
Accumulated Capital Outlay Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Use of Money and Property	20						
Miscellaneous Revenue	20						
<b>Total Revenue</b>	<b>39</b>						
Fund Balance	5,814	20	20		(20)		
<b>TOTAL SOURCES</b>	<b>5,854</b>	<b>20</b>	<b>20</b>		<b>(20)</b>		
<b>REQUIREMENTS</b>							
Other Financing Uses	5,834	20	20		(20)		
<b>Net Appropriations</b>	<b>5,834</b>	<b>20</b>	<b>20</b>		<b>(20)</b>		
Contingencies/Dept Reserves	20	0					
<b>TOTAL REQUIREMENTS</b>	<b>5,854</b>	<b>20</b>	<b>20</b>		<b>(20)</b>		

## Accumulated Capital Outlay Fund (8200B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

No changes.

### FY 2014-15 September Revisions

No changes.

Courthouse Construction Fund (8300B)  
 Courthouse Temporary Construction Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Use of Money and Property	11,347	5,944	12,000	4,500	(7,500)	4,500	
Charges for Services	1,199,699	1,160,277	1,200,000	1,050,000	(150,000)	1,050,000	
Miscellaneous Revenue	22,107	17,932					
<b>Total Revenue</b>	<b>1,233,152</b>	<b>1,184,153</b>	<b>1,212,000</b>	<b>1,054,500</b>	<b>(157,500)</b>	<b>1,054,500</b>	
Fund Balance	1,187,672	1,100,749	1,100,749	957,831	(142,918)	677,822	(280,009)
<b>TOTAL SOURCES</b>	<b>2,420,824</b>	<b>2,284,902</b>	<b>2,312,749</b>	<b>2,012,331</b>	<b>(300,418)</b>	<b>1,732,322</b>	<b>(280,009)</b>
<b>REQUIREMENTS</b>							
Other Charges	861,662	861,884	861,810	872,171	10,361	872,354	183
Other Financing Uses	458,413	465,188	465,188	462,338	(2,850)	459,726	(2,612)
<b>Net Appropriations</b>	<b>1,320,075</b>	<b>1,327,071</b>	<b>1,326,998</b>	<b>1,334,509</b>	<b>7,511</b>	<b>1,332,080</b>	<b>(2,429)</b>
Contingencies/Dept Reserves				28,011	28,011	28,011	
Non-General Fund Reserves	1,100,749	957,831	985,751	649,811	(335,940)	372,231	(277,580)
<b>TOTAL REQUIREMENTS</b>	<b>2,420,824</b>	<b>2,284,902</b>	<b>2,312,749</b>	<b>2,012,331</b>	<b>(300,418)</b>	<b>1,732,322</b>	<b>(280,009)</b>

## Courthouse Construction Fund (8300B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

No changes.

### FY 2014-15 September Revisions

No changes.

Criminal Justice Construction Fund (8400B)  
 Criminal Justice Temporary Construction Fund  
 FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Use of Money and Property	19,579	14,790	19,000	11,500	(7,500)	11,500	
Charges for Services	1,199,847	1,160,126	1,200,000	1,050,000	(150,000)	1,050,000	
Miscellaneous Revenue	3,362	4,927					
<b>Total Revenue</b>	<b>1,222,789</b>	<b>1,179,843</b>	<b>1,219,000</b>	<b>1,061,500</b>	<b>(157,500)</b>	<b>1,061,500</b>	
Fund Balance	1,512,811	1,635,599	1,635,599	1,715,442	79,843	1,676,942	(38,500)
<b>TOTAL SOURCES</b>	<b>2,735,599</b>	<b>2,815,442</b>	<b>2,854,599</b>	<b>2,776,942</b>	<b>(77,657)</b>	<b>2,738,442</b>	<b>(38,500)</b>
<b>REQUIREMENTS</b>							
Other Financing Uses	1,100,000	1,100,000	1,100,000	1,100,000		1,100,000	
<b>Net Appropriations</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>		<b>1,100,000</b>	
Contingencies/Dept Reserves				86,067	86,067	86,067	
Non-General Fund Reserves	1,635,599	1,715,442	1,754,599	1,590,875	(163,724)	1,552,375	(38,500)
<b>TOTAL REQUIREMENTS</b>	<b>2,735,599</b>	<b>2,815,442</b>	<b>2,854,599</b>	<b>2,776,942</b>	<b>(77,657)</b>	<b>2,738,442</b>	<b>(38,500)</b>



## Criminal Justice Construction Fund (8400B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

No changes.

### FY 2014-15 September Revisions

No changes.

Real Property Services (1220B)  
General Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Use of Money and Property	452,880	304,122	261,526	249,261	(12,265)	256,460	7,199
Charges for Services	48,956	14,803	20,000	20,000		20,000	
Interfund Revenue	3,042,751	3,221,103	3,342,881	2,397,757	(945,124)	2,304,132	(93,625)
<b>Total Revenue</b>	<b>3,544,586</b>	<b>3,540,029</b>	<b>3,624,407</b>	<b>2,667,018</b>	<b>(957,389)</b>	<b>2,580,592</b>	<b>(86,426)</b>
Fund Balance	355,472	841,481	841,481	1,761,202	919,721	700,035	(1,061,167)
<b>TOTAL SOURCES</b>	<b>3,900,058</b>	<b>4,381,509</b>	<b>4,465,888</b>	<b>4,428,220</b>	<b>(37,668)</b>	<b>3,280,627</b>	<b>(1,147,593)</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	567,288	423,442	617,415	608,462	(8,953)	611,220	2,758
Services and Supplies	53,511	51,282	206,683	352,359	145,676	199,601	(152,758)
Other Charges	14,218,409	14,764,726	15,133,784	15,082,803	(50,981)	15,134,286	51,483
<b>Gross Appropriations</b>	<b>14,839,208</b>	<b>15,239,450</b>	<b>15,957,882</b>	<b>16,043,624</b>	<b>85,742</b>	<b>15,945,107</b>	<b>(98,517)</b>
Intrafund Transfers	(11,780,630)	(12,619,143)	(11,610,781)	(11,852,978)	(242,197)	(12,902,054)	(1,049,076)
<b>Net Appropriations</b>	<b>3,058,578</b>	<b>2,620,307</b>	<b>4,347,101</b>	<b>4,190,646</b>	<b>(156,455)</b>	<b>3,043,053</b>	<b>(1,147,593)</b>
Contingencies/Dept Reserves	841,481	1,761,202	118,787	237,574	118,787	237,574	
<b>TOTAL REQUIREMENTS</b>	<b>3,900,058</b>	<b>4,381,509</b>	<b>4,465,888</b>	<b>4,428,220</b>	<b>(37,668)</b>	<b>3,280,627</b>	<b>(1,147,593)</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	4.0	4.0	4.0	4.0		4.0	
Funded FTE	4.0	4.0	4.0	4.0		4.0	

## Real Property (1220B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

No changes.

### FY 2014-15 September Revisions

No changes.

### Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
Monthly square foot costs for:				
- County leased space	\$2.00	\$2.18	\$2.23	\$2.23
- Countywide average asking rate	\$2.66	\$3.48	\$3.38	\$3.38
Percent of customer survey respondents rating services 'good' or 'better'	90%	93%	95%	95%

Agricultural Commissioner/Sealer (1260B)  
General Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Licenses, Permits and Franchises	622,073	641,102	616,391	633,391	17,000	633,391	
Fines, Forfeitures and Penalties	24,784	35,666					
Intergovernmental Revenues	2,431,513	2,228,282	2,255,515	2,250,354	(5,161)	2,250,354	
Charges for Services	165,823	189,372	182,200	182,200		182,200	
Miscellaneous Revenue	9,211	9,652	100	100		100	
<b>Total Revenue</b>	<b>3,253,404</b>	<b>3,104,073</b>	<b>3,054,206</b>	<b>3,066,045</b>	<b>11,839</b>	<b>3,066,045</b>	
Fund Balance	469,795	501,779	501,779	411,108	(90,671)	410,658	(450)
<b>TOTAL SOURCES</b>	<b>3,723,199</b>	<b>3,605,852</b>	<b>3,555,985</b>	<b>3,477,153</b>	<b>(78,832)</b>	<b>3,476,703</b>	<b>(450)</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	3,658,877	3,690,328	3,722,706	3,782,964	60,258	3,837,726	54,762
Services and Supplies	139,192	112,103	197,627	257,192	59,565	256,123	(1,069)
Other Charges	570,673	560,963	615,644	538,710	(76,934)	532,953	(5,757)
Other Financing Uses		9,482					
<b>Net Appropriations</b>	<b>4,368,742</b>	<b>4,372,877</b>	<b>4,535,977</b>	<b>4,578,866</b>	<b>42,889</b>	<b>4,626,802</b>	<b>47,936</b>
Contingencies/Dept Reserves	280,536	260,536	260,536	260,536		260,536	
<b>TOTAL REQUIREMENTS</b>	<b>4,649,278</b>	<b>4,633,413</b>	<b>4,796,513</b>	<b>4,839,402</b>	<b>42,889</b>	<b>4,887,338</b>	<b>47,936</b>
<b>NET COUNTY COST</b>	<b>926,079</b>	<b>1,027,561</b>	<b>1,240,528</b>	<b>1,362,249</b>	<b>121,721</b>	<b>1,410,635</b>	<b>121,721</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	30.0	30.0	30.0	30.0		30.0	
Funded FTE	28.9	28.9	28.9	28.8	(0.1)	28.8	

## Agricultural Commissioner Sealer (1260B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

No changes.

### FY 2014-15 September Revisions

No changes

### Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
Percent of agricultural and pest control businesses in compliance with pesticide regulatory requirements	91%	89%	92%	94%
Percent of exotic insect quality control specimens recovered by pest detection staff	75%	88%	95%	95%
Average inspection time per weights and measures device vs. other county weights and measures programs				
- San Mateo County	0.25 / hr.	0.22 / hr.	0.20 / hr.	0.20 / hr.
- All other counties	0.38 / hr.	0.38 / hr.	---	---
Percent of harmful pest intercepted in air freight at SFO compared to Los Angeles County				
- San Mateo County	8.0%	5.01%	6.0%	6.0%
- Los Angeles County	0.7%	1.33%	---	---

Public Safety Communications (1240B)  
General Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Intergovernmental Revenues	2,251,034	2,472,287	2,169,775	2,662,015	492,240	2,662,015	
Charges for Services	4,305,324	4,468,848	4,391,433	4,642,162	250,729	4,812,120	169,958
Interfund Revenue	7,951	10,607	10,607	9,239	(1,368)	9,239	
Miscellaneous Revenue	126,169	139,304	106,000	85,000	(21,000)	85,000	
<b>Total Revenue</b>	<b>6,690,479</b>	<b>7,091,046</b>	<b>6,677,815</b>	<b>7,398,416</b>	<b>720,601</b>	<b>7,568,374</b>	<b>169,958</b>
Fund Balance	737,099	181,224	181,224	291,886	110,662	202,728	(89,158)
<b>TOTAL SOURCES</b>	<b>7,427,578</b>	<b>7,272,270</b>	<b>6,859,039</b>	<b>7,690,302</b>	<b>831,263</b>	<b>7,771,102</b>	<b>80,800</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	9,013,496	8,876,694	8,193,699	9,263,362	1,069,663	9,124,703	(138,659)
Services and Supplies	349,700	456,441	538,873	671,908	133,035	596,835	(75,073)
Other Charges	478,254	421,704	425,160	527,407	102,247	552,405	24,998
Fixed Assets				38,180	38,180	108,000	69,820
<b>Gross Appropriations</b>	<b>9,841,450</b>	<b>9,754,839</b>	<b>9,157,732</b>	<b>10,500,857</b>	<b>1,343,125</b>	<b>10,381,943</b>	<b>(118,914)</b>
Intrafund Transfers	(132,341)	(227,720)	(246,659)	(366,288)	(119,629)	(315,988)	50,300
<b>Net Appropriations</b>	<b>9,709,109</b>	<b>9,527,119</b>	<b>8,911,073</b>	<b>10,134,569</b>	<b>1,223,496</b>	<b>10,065,955</b>	<b>(68,614)</b>
Contingencies/Dept Reserves	149,126		380,484	202,728	(177,756)	423,986	221,258
<b>TOTAL REQUIREMENTS</b>	<b>9,858,235</b>	<b>9,527,119</b>	<b>9,291,557</b>	<b>10,337,297</b>	<b>1,045,740</b>	<b>10,489,941</b>	<b>152,644</b>
<b>NET COUNTY COST</b>	<b>2,430,657</b>	<b>2,254,849</b>	<b>2,432,518</b>	<b>2,646,995</b>	<b>214,477</b>	<b>2,718,839</b>	<b>214,477</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	54.0	54.0	54.0	58.0	4.0	58.0	
Funded FTE	54.0	54.0	54.0	58.0	4.0	58.0	

## Public Safety Communications (1240B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

No changes.

### FY 2014-15 September Revisions

No changes.

### Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
Percent of police calls where basic call information is accurately obtained within established time frames as compared to the national standard	85%	86%	83%	85%
Percent of police calls where accurately obtaining critical public safety information prior to dispatch of the call is achieved as compared to the national standard	98%	97%	83%	85%
Percent of calls where determining the illness/injury and providing patient care instructions are accurate as compared to the national standards	97%	99%	97%	98%

Structural Fire (3550B)  
Structural Fire Protection Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Taxes	4,720,322	5,225,196	4,444,386	4,847,249	402,863	4,944,194	96,945
Use of Money and Property	41,274	47,367	42,000	42,000		42,000	
Intergovernmental Revenues	33,871	36,266	29,691	1,729,691	1,700,000	1,729,691	
Charges for Services	286,854	295,559	275,000	290,000	15,000	290,000	
Interfund Revenue	1,869,165						
Miscellaneous Revenue	102,535	7,020	18,683	18,683		18,683	
Other Financing Sources		1,253,000	1,253,000		(1,253,000)		
<b>Total Revenue</b>	<b>7,054,020</b>	<b>6,864,407</b>	<b>6,062,760</b>	<b>6,927,623</b>	<b>864,863</b>	<b>7,024,568</b>	<b>96,945</b>
Fund Balance	191,939	1,579,410	1,579,410	2,398,983	819,573	2,398,983	
<b>TOTAL SOURCES</b>	<b>7,245,959</b>	<b>8,443,817</b>	<b>7,642,170</b>	<b>9,326,606</b>	<b>1,684,436</b>	<b>9,423,551</b>	<b>96,945</b>
<b>REQUIREMENTS</b>							
Services and Supplies	5,666,550	6,044,834	6,254,699	7,041,375	786,676	7,041,375	
<b>Net Appropriations</b>	<b>5,666,550</b>	<b>6,044,834</b>	<b>6,254,699</b>	<b>7,041,375</b>	<b>786,676</b>	<b>7,041,375</b>	
Non-General Fund Reserves	1,579,410	2,398,983	1,387,471	2,285,231	897,760	2,382,176	96,945
<b>TOTAL REQUIREMENTS</b>	<b>7,245,959</b>	<b>8,443,817</b>	<b>7,642,170</b>	<b>9,326,606</b>	<b>1,684,436</b>	<b>9,423,551</b>	<b>96,945</b>



## Structural Fire (3550B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 Board Requested Revisions for the Recommended Hearings:

#### 1. Proposition 172 Allocation:

During the September Recommended Budget Hearings, the Board approved an allocation of Proposition 172 Public Safety Sales Tax to this Budget Unit in lieu of the General Fund contribution. The allocation percentage was set at 2.7% of budgeted Proposition 172 revenues received by the County, which exceeds the current General Fund contribution with the balance being set aside in Reserves.

Total Requirements	Total Sources	Net County Cost	Positions
0	1,467,757	(1,467,757)	0
78,187	(1,389,570)	1,467,757	0

#### 2. Additional Contract Positions:

During the September Recommended Budget Hearings, the Board approved additional funding to the contract with CalFire to add a Paramedic Coordinator Position (Battalion Chief) and a Training Officer (Fire Captain). Both positions are contract positions and are fully funded through property tax revenues and Proposition 172 Public Safety Sales Tax allocation that collect in this Budget Unit.

Total Requirements	Total Sources	Net County Cost	Positions
232,243	232,243	0	0

### TOTAL FY 2013-14 BOARD REQUESTED REVISIONS TO THE RECOMMENDED BUDGET

Total Requirements	Total Sources	Net County Cost	Positions
310,430	310,430	0	0

Fire Protection Services (3580B)  
General Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Interfund Revenue	5,666,550	6,044,834	6,254,699	7,041,375	786,676	7,041,375	
Miscellaneous Revenue	8,895	5,835		2,600	2,600	2,600	
<b>TOTAL SOURCES</b>	<b>5,675,445</b>	<b>6,050,669</b>	<b>6,254,699</b>	<b>7,043,975</b>	<b>789,276</b>	<b>7,043,975</b>	
<b>REQUIREMENTS</b>							
Salaries and Benefits	378	1,982	1,982	1,982		1,982	
Services and Supplies	5,517,597	5,873,000	6,033,855	6,778,045	744,190	6,778,045	
Other Charges	152,464	157,324	168,862	163,948	(4,914)	163,948	
Fixed Assets	5,007	18,363	50,000	100,000	50,000	100,000	
<b>TOTAL REQUIREMENTS</b>	<b>5,675,445</b>	<b>6,050,669</b>	<b>6,254,699</b>	<b>7,043,975</b>	<b>789,276</b>	<b>7,043,975</b>	

## Fire Protection Services (3580B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 Board Requested Revisions for the Recommended Hearings:

#### 1. Additional Contract Positions:

During the September Recommended Budget Hearings, the Board approved additional funding to the contract with CalFire to add a Paramedic Coordinator Position (Battalion Chief) and a Training Officer (Fire Captain). Both positions are contract positions and are fully funded through property tax revenues and Proposition 172 Public Safety Sales Tax allocation that are collected and transferred from the Structural Fire Fund.

Total Requirements	Total Sources	Net County Cost	Positions
232,243	232,243	0	0

### Performance Measures

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
Number of fire related deaths and injuries	0	0	0	0

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

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Taxes	2,125,945	2,238,847	2,080,224	2,260,022	179,798	2,305,222	45,200
Use of Money and Property	16,394	14,496	15,000	14,500	(500)	14,500	
Intergovernmental Revenues	13,885	13,924	13,215	13,500	285	13,500	
Charges for Services	91,974	91,974	93,000	93,925	925	93,925	
Miscellaneous Revenue	10,312	34,107		4,000	4,000	4,000	
<b>Total Revenue</b>	<b>2,258,511</b>	<b>2,393,348</b>	<b>2,201,439</b>	<b>2,385,947</b>	<b>184,508</b>	<b>2,431,147</b>	<b>45,200</b>
Fund Balance	1,600,567	1,831,971	1,831,971	2,396,721	564,750	2,396,721	
<b>TOTAL SOURCES</b>	<b>3,859,078</b>	<b>4,225,319</b>	<b>4,033,410</b>	<b>4,782,668</b>	<b>749,258</b>	<b>4,827,868</b>	<b>45,200</b>
<b>REQUIREMENTS</b>							
Services and Supplies	2,027,050	1,828,598	2,259,034	2,385,787	126,753	2,430,987	45,200
Other Charges	56		181	160	(21)	160	
<b>Net Appropriations</b>	<b>2,027,106</b>	<b>1,828,598</b>	<b>2,259,215</b>	<b>2,385,947</b>	<b>126,732</b>	<b>2,431,147</b>	<b>45,200</b>
Non-General Fund Reserves	1,831,973	2,396,721	1,774,195	2,396,721	622,526	2,396,721	
<b>TOTAL REQUIREMENTS</b>	<b>3,859,078</b>	<b>4,225,319</b>	<b>4,033,410</b>	<b>4,782,668</b>	<b>749,258</b>	<b>4,827,868</b>	<b>45,200</b>

## County Service Area #1 (3560B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

No changes.

### FY 2014-15 September Revisions

No changes.

### Performance Measures

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
Percent of customer survey respondents rating Fire Protection services good or better <sup>1</sup>	---	---	90%	90%
Percent of customer survey respondents rating Sheriff's services good or better	93%	100%	90%	90%

<sup>1</sup> CalFire did not receive any surveys in FY 2011-12.

Department of Housing (7900D)  
ALL FUNDS

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Use of Money and Property	1,873,843	3,646,438	1,312,783	3,250,555	1,937,772	3,250,555	
Intergovernmental Revenues	77,213,848	72,362,790	76,135,121	77,672,051	1,536,930	77,755,690	83,639
Charges for Services	90,790	221,687	233,763	173,000	(60,763)	173,000	
Interfund Revenue	3,262,023	1,126,651	3,160,642	581,762	(2,578,880)	751,555	169,793
Miscellaneous Revenue	1,094,461	1,183,774	1,027,960	1,049,680	21,720	1,049,680	
<b>TOTAL SOURCES</b>	<b>83,534,966</b>	<b>78,541,340</b>	<b>81,870,269</b>	<b>82,727,048</b>	<b>856,779</b>	<b>82,980,480</b>	<b>253,432</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	6,360,841	6,195,266	6,365,435	6,260,557	(104,878)	6,359,402	98,845
Services and Supplies	2,669,039	2,799,621	3,567,142	2,769,392	(797,750)	2,669,392	(100,000)
Other Charges	74,625,086	69,546,454	71,750,788	74,114,980	2,364,192	74,114,980	
Fixed Assets			250,000		(250,000)		
<b>Gross Appropriations</b>	<b>83,654,966</b>	<b>78,541,340</b>	<b>81,933,365</b>	<b>83,144,929</b>	<b>1,211,564</b>	<b>83,143,774</b>	<b>(1,155)</b>
Intrafund Transfers			(100,000)	(100,000)			100,000
<b>Net Appropriations</b>	<b>83,654,966</b>	<b>78,541,340</b>	<b>81,833,365</b>	<b>83,044,929</b>	<b>1,211,564</b>	<b>83,143,774</b>	<b>98,845</b>
Contingencies/Dept Reserves		36,904	36,904	36,904		36,904	
<b>TOTAL REQUIREMENTS</b>	<b>83,654,966</b>	<b>78,578,244</b>	<b>81,870,269</b>	<b>83,081,833</b>	<b>1,211,564</b>	<b>83,180,678</b>	<b>98,845</b>
<b>NET COUNTY COST</b>	<b>120,000</b>	<b>36,904</b>		<b>354,785</b>	<b>354,785</b>	<b>200,198</b>	<b>354,785</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	60.0	57.0	57.0	56.0	(1.0)	56.0	
Funded FTE	59.8	56.8	56.8	56.0	(0.8)	56.0	

## Department of Housing (7900D)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

No changes.

### FY 2014-15 September Revisions

No changes.

### Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
<b>Housing and Community Development (7920P)</b>				
Number of County funded housing units developed and occupied	123	120	60	60
Eliminate from 30% to 50% paper used and enable automated work-flow process through implementation of electronic content management <sup>1</sup>	---	---	30%	50%
<b>Housing Authority (7930P)</b>				
Number of households served by rental assistance	4,633	4,476	4,650	4,650
Number of families (new in FY 2013-14, and cumulative) exiting housing subsidy programs due to greater self-sufficiency, such as home ownership or income above qualifying limit <sup>1</sup>	---	---	20	50
Eliminate from 30% to 50% paper used and enable automated work-flow process through implementation of electronic content management <sup>1</sup>	---	---	30%	50%

<sup>1</sup> These are new performance measures for FY 2013-14.

Housing and Community Development (7920P)  
ALL FUNDS

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Intergovernmental Revenues	3,105,329	6,414,484	3,670,786	7,944,436	4,273,650	7,944,436	
Charges for Services	90,790	221,687	233,763	173,000	(60,763)	173,000	
Interfund Revenue	3,262,023	1,126,651	3,160,642	581,762	(2,578,880)	751,555	169,793
Miscellaneous Revenue	833,321	572,184	777,960	818,152	40,192	818,152	
<b>TOTAL SOURCES</b>	<b>7,291,464</b>	<b>8,335,006</b>	<b>7,843,151</b>	<b>9,517,350</b>	<b>1,674,199</b>	<b>9,687,143</b>	<b>169,793</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	1,783,246	1,533,539	1,715,135	1,692,836	(22,299)	1,708,042	15,206
Services and Supplies	205,149	234,638	646,542	544,504	(102,038)	444,504	(100,000)
Other Charges	5,423,069	6,566,830	5,544,570	7,697,891	2,153,321	7,697,891	
<b>Gross Appropriations</b>	<b>7,411,464</b>	<b>8,335,006</b>	<b>7,906,247</b>	<b>9,935,231</b>	<b>2,028,984</b>	<b>9,850,437</b>	<b>(84,794)</b>
Intrafund Transfers			(100,000)	(100,000)			100,000
<b>Net Appropriations</b>	<b>7,411,464</b>	<b>8,335,006</b>	<b>7,806,247</b>	<b>9,835,231</b>	<b>2,028,984</b>	<b>9,850,437</b>	<b>15,206</b>
Contingencies/Dept Reserves		36,904	36,904	36,904		36,904	
<b>TOTAL REQUIREMENTS</b>	<b>7,411,464</b>	<b>8,371,910</b>	<b>7,843,151</b>	<b>9,872,135</b>	<b>2,028,984</b>	<b>9,887,341</b>	<b>15,206</b>
<b>NET COUNTY COST</b>	<b>120,000</b>	<b>36,904</b>		<b>354,785</b>	<b>354,785</b>	<b>200,198</b>	<b>354,785</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	14.0	11.0	11.0	11.0		11.0	
Funded FTE	13.8	10.8	10.8	11.0	0.2	11.0	



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

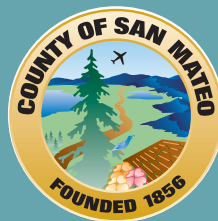
FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Use of Money and Property	1,873,843	3,646,438	1,312,783	3,250,555	1,937,772	3,250,555	
Intergovernmental Revenues	74,108,519	65,948,306	72,464,335	69,727,615	(2,736,720)	69,811,254	83,639
Miscellaneous Revenue	261,140	611,590	250,000	231,528	(18,472)	231,528	
<b>TOTAL SOURCES</b>	<b>76,243,502</b>	<b>70,206,334</b>	<b>74,027,118</b>	<b>73,209,698</b>	<b>(817,420)</b>	<b>73,293,337</b>	<b>83,639</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	4,577,595	4,661,727	4,650,300	4,567,721	(82,579)	4,651,360	83,639
Services and Supplies	2,463,890	2,564,983	2,920,600	2,224,888	(695,712)	2,224,888	
Other Charges	69,202,017	62,979,624	66,206,218	66,417,089	210,871	66,417,089	
Fixed Assets			250,000		(250,000)		
<b>TOTAL REQUIREMENTS</b>	<b>76,243,502</b>	<b>70,206,334</b>	<b>74,027,118</b>	<b>73,209,698</b>	<b>(817,420)</b>	<b>73,293,337</b>	<b>83,639</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	46.0	46.0	46.0	45.0	(1.0)	45.0	
Funded FTE	46.0	46.0	46.0	45.0	(1.0)	45.0	



# ADMINISTRATION AND FISCAL

## COUNTY OF SAN MATEO FY 2013-14 / FY 2014-15 **ADOPTED BUDGET**



County Summaries

Criminal Justice

Health Services

Social Services

Community Services

Administration  
and Fiscal

Final Fund Balance

Controller's Schedules

Glossary of  
Budget Terms





## 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:

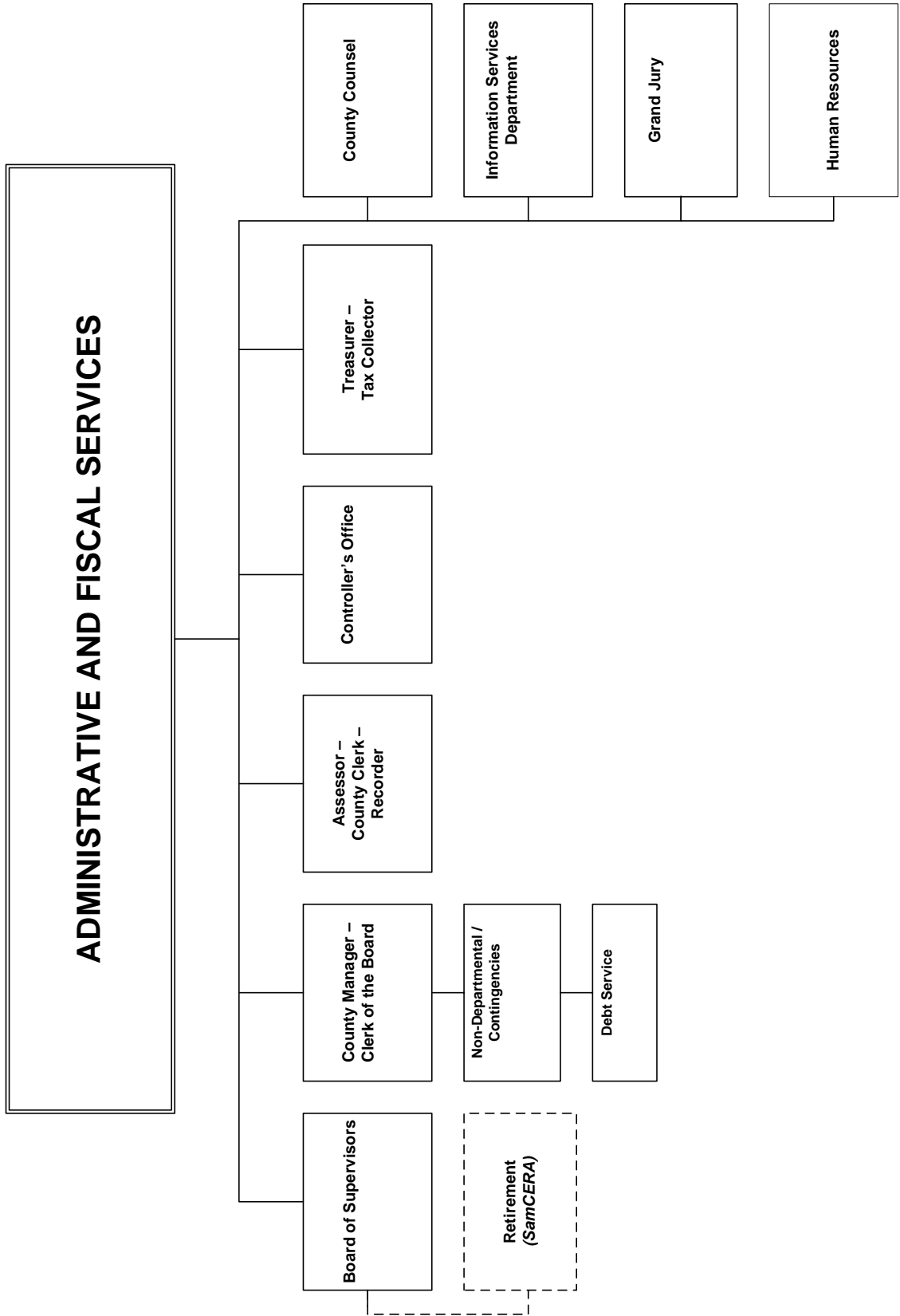
The highest standards  
of public service

A common vision  
of responsiveness

The highest standards  
of ethical conduct

Treating people with  
respect and dignity







## Administration and Fiscal FY 2013-14 and 2014-15 All Funds Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>General Fund Budgets</b>							
Board of Supervisors	3,197,010	3,111,051	3,829,985	4,112,914	282,929	4,144,867	31,953
County Manager/Clerk of the Board	14,607,892	14,568,089	18,501,495	14,102,608	(4,398,887)	13,939,430	(163,178)
Assessor-County Clerk-Recorder	19,193,775	19,242,550	20,998,820	23,348,336	2,349,516	20,035,911	(3,312,425)
Controller's Office	8,778,986	9,384,945	9,880,084	9,765,184	(114,900)	9,489,038	(276,146)
Treasurer - Tax Collector	6,703,113	6,871,848	9,904,683	9,564,716	(339,967)	8,482,146	(1,082,570)
County Counsel	8,957,369	8,011,043	9,914,106	9,953,177	39,071	9,539,750	(413,427)
Human Resources Department	8,799,463	10,355,972	10,646,981	11,097,675	450,694	10,970,638	(127,037)
Information Services Department	16,337,370	21,653,668	23,395,507	25,469,013	2,073,506	18,456,803	(7,012,210)
Grand Jury	531,053	569,668	524,357	524,357		504,425	(19,932)
Non-Departmental Services	278,936,383	334,525,228	222,771,883	378,811,818	156,039,935	254,181,245	(124,630,573)
<b>Total General Fund</b>	<b>366,042,413</b>	<b>428,294,063</b>	<b>330,367,901</b>	<b>486,749,798</b>	<b>156,381,897</b>	<b>349,744,253</b>	<b>(137,005,545)</b>
<b>Non-General Fund Budgets</b>							
Debt Service Fund	47,279,449	47,869,559	47,661,809	48,662,847	1,001,038	47,979,557	(683,290)
<b>Total Non-General Fund</b>	<b>47,279,449</b>	<b>47,869,559</b>	<b>47,661,809</b>	<b>48,662,847</b>	<b>1,001,038</b>	<b>47,979,557</b>	<b>(683,290)</b>
<b>Total Requirements</b>	<b>413,321,862</b>	<b>476,163,622</b>	<b>378,029,710</b>	<b>535,412,645</b>	<b>157,382,935</b>	<b>397,723,810</b>	<b>(137,688,835)</b>
<b>Total Sources</b>	<b>701,337,845</b>	<b>785,048,946</b>	<b>706,211,246</b>	<b>857,908,760</b>	<b>151,697,514</b>	<b>730,626,283</b>	<b>(127,282,477)</b>
<b>Net County Cost</b>	<b>(288,015,983)</b>	<b>(308,885,324)</b>	<b>(328,181,536)</b>	<b>(322,496,115)</b>	<b>5,685,421</b>	<b>(332,902,473)</b>	<b>(10,406,358)</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	536.0	499.0	517.0	503.0	(14.0)	503.0	
Funded FTE	530.1	493.2	510.5	499.2	(11.3)	499.2	
<b>For Information Only:</b>							
Retirement Office (SamCERA)	5,130,031	4,891,792	7,479,000	8,884,240	1,405,240	7,712,393	(1,171,847)

Board of Supervisors (1100B)  
General Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Miscellaneous Revenue	3,656						
<b>Total Revenue</b>	<b>3,656</b>						
Fund Balance	452,670	452,670	452,670	539,201	86,531	529,330	(9,871)
<b>TOTAL SOURCES</b>	<b>456,326</b>	<b>452,670</b>	<b>452,670</b>	<b>539,201</b>	<b>86,531</b>	<b>529,330</b>	<b>(9,871)</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	2,809,563	2,688,856	3,255,695	3,412,630	156,935	3,472,115	59,485
Services and Supplies	206,804	233,987	372,285	428,849	56,564	401,317	(27,532)
Other Charges	180,642	188,208	202,005	271,435	69,430	271,435	
<b>TOTAL REQUIREMENTS</b>	<b>3,197,010</b>	<b>3,111,051</b>	<b>3,829,985</b>	<b>4,112,914</b>	<b>282,929</b>	<b>4,144,867</b>	<b>31,953</b>
<b>NET COUNTY COST</b>	<b>2,740,684</b>	<b>2,658,381</b>	<b>3,377,315</b>	<b>3,573,713</b>	<b>196,398</b>	<b>3,615,537</b>	<b>196,398</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	20.0	20.0	20.0	20.0		20.0	
Funded FTE	20.0	20.0	20.0	20.0		20.0	

## Board of Supervisors (1100B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

No changes.

### FY 2014-15 September Revisions

No changes.

### Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
Percent of Shared Vision 2025 Community Impact Goals met or moving in the right direction <sup>1</sup>	---	---	80%	80%
Percent of Measure A performance goals met <sup>1</sup>	---	---	100%	100%

<sup>1</sup> These are new performance measures for FY 2013-14.

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

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Taxes				100,000	100,000		(100,000)
Use of Money and Property	8,899						
Intergovernmental Revenues	6,724,547	8,450,056	12,243,844	6,249,018	(5,994,826)	6,193,037	(55,981)
Charges for Services	76,159	83,420	55,250	55,250		55,250	
Interfund Revenue	75,384	39,000	15,000	15,000		15,000	
Miscellaneous Revenue	457,876	292,784	23,000	20,000	(3,000)	20,000	
Other Financing Sources	2,099						
<b>Total Revenue</b>	<b>7,344,963</b>	<b>8,865,260</b>	<b>12,337,094</b>	<b>6,439,268</b>	<b>(5,897,826)</b>	<b>6,283,287</b>	<b>(155,981)</b>
Fund Balance	2,007,660	1,007,662	1,007,662	379,113	(628,549)	318,867	(60,246)
<b>TOTAL SOURCES</b>	<b>9,352,623</b>	<b>9,872,922</b>	<b>13,344,756</b>	<b>6,818,381</b>	<b>(6,526,375)</b>	<b>6,602,154</b>	<b>(216,227)</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	8,267,222	6,481,169	6,817,626	7,351,303	533,677	7,322,757	(28,546)
Services and Supplies	2,849,854	3,509,709	8,507,159	4,234,997	(4,272,162)	4,209,533	(25,464)
Other Charges	3,485,259	4,494,698	3,849,908	2,689,109	(1,160,799)	2,579,941	(109,168)
Fixed Assets			15,000		(15,000)		
<b>Gross Appropriations</b>	<b>14,602,335</b>	<b>14,485,575</b>	<b>19,189,693</b>	<b>14,275,409</b>	<b>(4,914,284)</b>	<b>14,112,231</b>	<b>(163,178)</b>
Intrafund Transfers	(324,327)	(137,486)	(908,198)	(332,801)	575,397	(332,801)	
<b>Net Appropriations</b>	<b>14,278,008</b>	<b>14,348,089</b>	<b>18,281,495</b>	<b>13,942,608</b>	<b>(4,338,887)</b>	<b>13,779,430</b>	<b>(163,178)</b>
Contingencies/Dept Reserves	329,884	220,000	220,000	160,000	(60,000)	160,000	
<b>TOTAL REQUIREMENTS</b>	<b>14,607,892</b>	<b>14,568,089</b>	<b>18,501,495</b>	<b>14,102,608</b>	<b>(4,398,887)</b>	<b>13,939,430</b>	<b>(163,178)</b>
<b>NET COUNTY COST</b>	<b>5,255,268</b>	<b>4,695,167</b>	<b>5,156,739</b>	<b>7,284,227</b>	<b>2,127,488</b>	<b>7,337,276</b>	<b>2,127,488</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	69.0	41.0	42.0	42.0		42.0	
Funded FTE	68.9	41.3	42.3	42.0	(0.3)	42.0	



## County Manager's Office (1200B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

#### 1. Arts Commission:

Move the Arts Commission funding from the Memberships and Contributions budget to the Boards and Commissions budget.

Total Requirements	Total Sources	Net County Cost	Positions
(55,000)	0	(55,000)	0
55,000	0	55,000	0

#### 2. Children's Fund:

Add funding for a Human Services Analyst II position in the Human Services Agency to coordinate activities for the Children's Fund.

Total Requirements	Total Sources	Net County Cost	Positions
118,512	0	118,512	0

#### 3. Satorre Settlement:

One-time funding will be transferred to the County Manager's Office for public outreach and education on district elections pursuant to the Satorre settlement.

Total Requirements	Total Sources	Net County Cost	Positions
100,000	0	100,000	0
(100,000)	0	(100,000)	0

#### 4. Electronic Signature Implementation and Electronic Value Stream Mapping:

Add funding to implement the Electronic Signature project countywide and purchase Electronic Value Stream Mapping software for the Center for Continuous Process Improvement business process redesign events.

Total Requirements	Total Sources	Net County Cost	Positions
63,000	0	63,000	0

**5. Transfer the Workforce Investment Act (WIA) Program from the Human Services Agency to the County Manager's Office:**

The entire WIA program budget, including 21 positions has been transferred from the Human Services Agency to the County Manager's Office. Transferring the program to the County Manager's Office will help raise the profile of the program and combine it's activities with other economic development priorities. The WIA provides services to San Mateo County residents in need of job experience and training. Assisting this population enhances economic development in the County by increasing the number of qualified job applicants available to local businesses.

Total Requirements	Total Sources	Net County Cost	Positions
475,315	(119,406)	594,721	0

**TOTAL FY 2013-14 SEPTEMBER REVISIONS**

Total Requirements	Total Sources	Net County Cost	Positions
656,827	(119,406)	776,233	0

**FY 2013-14 Board Requested Revisions for the Recommended Hearings**

**1. Parks Foundation Administrative Assistance:**

Measure A funds were added to the Memberships and Contributions budget in order to relieve the Parks Foundation's Executive Director of certain day to day activities so that her time can be spent on fundraising and development activities for Devil's Slide and other significant upcoming parks projects.

Total Requirements	Total Sources	Net County Cost	Positions
100,000	100,000	0	0

**TOTAL FY 2013-14 RECOMMENDED BUDGET REVISIONS**

Total Requirements	Total Sources	Net County Cost	Positions
756,827	(19,406)	776,233	0

**FY 2014-15 September Revisions**

No changes.

**FY 2014-15 Board Requested Revisions for the Recommended Hearings**

**1. Parks Foundation Administrative Assistance:**

Eliminate one-time contribution of Measure A funds to the Parks Foundation.

Total Requirements	Total Sources	Net County Cost	Positions
(100,000)	(100,000)	0	0

## Memberships and Contributions

<b>MEMBERSHIPS AND CONTRIBUTIONS FY 2013-15</b>	<b>Actual 2012-13</b>	<b>Adopted 2013-14</b>	<b>Adopted 2014-15</b>
Memberships and Cost Shares:			
Alliance for Innovation	7,500	7,500	7,500
Association of Bay Area Governments (ABAG)	72,335	74,389	74,389
Association of Bay Area Governments/Hazardous Waste	10,560	10,404	10,404
County Administrative Officers Association of CA (CAOA)	3,982	3,982	3,982
California State Association of Counties (CSAC)	95,047	115,047	115,047
City / County Association of Governments (C/CAG)	22,359	21,289	21,289
Joint Venture Silicon Valley Network	25,000	25,000	25,000
National Association of Counties (NACO)	14,525	14,525	14,525
San Mateo County Economic Development Association	15,000	15,000	15,000
Sustainable San Mateo County	9,000	9,000	9,000
Urban County Caucus (UCC)	37,000	37,000	37,000
<b>Memberships and Cost Shares Total</b>	<b>312,308</b>	<b>333,136</b>	<b>333,136</b>
Contributions:			
Arts Providers	55,881		
Half Moon Bay / Coastsides Chamber of Commerce	7,500	7,500	7,500
Middlefield Road Cultural Festival	20,000	25,000	25,000
National Organization to Insure a Sound-controlled Environment		1,155	1,155
One East Palo Alto	1,847		
Pacifica Beach Coalition	3,000		
Parks Foundation <sup>1</sup>		100,000	
Peninsula Conflict Resolution Center (PCRC)	8,320	8,320	8,320
Redwood City Police Activities League -Tattoo Removal Prog.	25,000		
Rural Community Assistance Corporation	9,640		
San Mateo County Library Joint Powers Authority	157,388	135,028	137,366
San Mateo County Resource Conservation District	9,999		

Sonoma County Regional Climate Protection Authority	7,500		
Star Vista Youth Commission	1,500		
Contributions Total	307,575	277,003	179,341
Sponsorships:			
Active San Mateo County	4,869		
Affordable Housing, Homewownership, and Foreclosure Prev.	119,778		
Agricultural Workshop	7,515	5,000	5,000
Disaster Preparedness Day	5,479	5,000	5,000
Domestic Violence Prevention Event	2,205		
Job Fair	7,323		
Older Driver Traffic Safety Seminars	2,187	5,000	5,000
Seniors on the Move Conference	16,367	25,000	25,000
Streets Alive	5,702	5,000	5,000
Sponsorships Total	171,425	45,000	45,000
Grand Total	791,308	655,139	557,477

<sup>1</sup> The Board of Supervisors added the \$100,000 contribution to the Parks Foundation during the FY 2013-15 Adopted Budget hearings.

County Manager's Office (1200B)  
Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
<b>County Management</b>				
Percent of customer survey respondents rating County services good or better <sup>1</sup>	---	---	90%	90%
Percent of outcome, productivity and benchmarks meeting targets for all County programs <sup>1</sup>	---	---	80%	80%
Issuer credit rating from Moody's / Standard & Poor's	Aaa / AAA	Aaa / AAA	Aaa / AAA	Aaa / AAA
<b>Clerk of the Board</b>				
Percent of Supervisors satisfied with Clerk of the Board services	100%	100%	100%	100%
Percent of Board agenda items published online and on time	100%	100%	100%	100%
<b>Special Projects and Grants</b>				
Total Energy Upgrade home retrofits <sup>3</sup>	183	100	291	161
Total Energy Upgrade multi-family units receiving rebates <sup>2</sup>	---	---	333	167
CO <sub>2</sub> e reductions due to transportation grants (Metric Tons CO <sub>2</sub> e) <sup>2</sup>	---	---	484	484
Time from community issue identification to resolution <sup>2</sup>	---	---	---	---
Number and percent of CCPI events resulting in increased productivity and/or reduced processing time <sup>2</sup>	---	---	--- / 90%	--- / 90%

<sup>1</sup>Customer satisfaction survey practices will be reviewed in FY 2013-14; performance measures have been prioritized to focus resources on improving outcomes, productivity/efficiency, and performance against benchmarks.

<sup>2</sup>These performance measures are new for FY 2013-14.

<sup>3</sup>The County's Energy Upgrade rebate program ended in April 2012, and received permission to restart the program in July 2013. Most of the upgrades for FY 2012-13 were likely completed through the PG&E program.

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

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Intergovernmental Revenues	11,239	28,766	8,600	23,000	14,400	21,000	(2,000)
Charges for Services	10,076,852	10,723,240	9,940,109	11,231,518	1,291,409	9,003,485	(2,228,033)
Miscellaneous Revenue	109,133	54,419	39,000	25,800	(13,200)	17,000	(8,800)
<b>Total Revenue</b>	<b>10,197,224</b>	<b>10,806,426</b>	<b>9,987,709</b>	<b>11,280,318</b>	<b>1,292,609</b>	<b>9,041,485</b>	<b>(2,238,833)</b>
Fund Balance	1,897,548	2,188,293	2,188,293	2,789,451	601,158	1,578,532	(1,210,919)
<b>TOTAL SOURCES</b>	<b>12,094,772</b>	<b>12,994,719</b>	<b>12,176,002</b>	<b>14,069,769</b>	<b>1,893,767</b>	<b>10,620,017</b>	<b>(3,449,752)</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	14,103,854	13,949,938	15,328,603	16,945,299	1,616,696	16,462,619	(482,680)
Services and Supplies	3,987,536	3,898,403	3,910,045	5,678,940	1,768,895	3,863,345	(1,815,595)
Other Charges	2,067,748	1,989,067	2,139,767	1,742,614	(397,153)	1,718,464	(24,150)
Fixed Assets		264,272	374,080	300,000	(74,080)		(300,000)
<b>Gross Appropriations</b>	<b>20,159,138</b>	<b>20,101,680</b>	<b>21,752,495</b>	<b>24,666,853</b>	<b>2,914,358</b>	<b>22,044,428</b>	<b>(2,622,425)</b>
Intrafund Transfers	(1,791,736)	(2,328,455)	(2,223,000)	(2,289,000)	(66,000)	(2,979,000)	(690,000)
<b>Net Appropriations</b>	<b>18,367,402</b>	<b>17,773,225</b>	<b>19,529,495</b>	<b>22,377,853</b>	<b>2,848,358</b>	<b>19,065,428</b>	<b>(3,312,425)</b>
Contingencies/Dept Reserves	826,373	1,469,325	1,469,325	970,483	(498,842)	970,483	
<b>TOTAL REQUIREMENTS</b>	<b>19,193,775</b>	<b>19,242,550</b>	<b>20,998,820</b>	<b>23,348,336</b>	<b>2,349,516</b>	<b>20,035,911</b>	<b>(3,312,425)</b>
<b>NET COUNTY COST</b>	<b>7,099,003</b>	<b>6,247,831</b>	<b>8,822,818</b>	<b>9,278,567</b>	<b>455,749</b>	<b>9,415,894</b>	<b>455,749</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	112.0	117.0	117.0	117.0		117.0	
Funded FTE	111.5	114.4	114.4	116.9	2.6	116.9	

## Assessor-County Clerk-Recorder (1300D)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

#### 1. Elections Division Replace Office Computers:

The Elections Division is replacing office computers and upgrading to a new computer operating system in order to increase performance and ensure a more stable information technology environment. Funding is appropriated from the Election and Computer Equipment Trust Fund for these one-time purchases. There is no impact to Net County Cost.

Total Requirements	Total Sources	Net County Cost	Positions
63,903	63,903	0	0

#### 2. Department Reorganization:

In order to allow the Elections Division to operate its diverse activities more efficiently and provide additional line level supervision to permanent staff and temporary staff hired during elections, one vacant Elections Specialist III has been deleted and one Elections Specialist Supervisor has been added. In order to enhance overall Department performance, one vacant Office Services Manager has been deleted and one Administrative Services Manager I has been added. There is no impact to Net County Cost.

Total Requirements	Total Sources	Net County Cost	Positions
(167,992)	0	(167,992)	(2)
202,885	34,893	167,992	2

### TOTAL FY 2013-14 SEPTEMBER REVISIONS

Total Requirements	Total Sources	Net County Cost	Positions
98,796	98,796	0	0

### FY 2014-15 September Revisions

#### 1. Removal of One-time Items:

The one-time appropriations for office computers and software for FY 2013-14 has been eliminated in FY 2014-15.

Total Requirements	Total Sources	Net County Cost	Positions
(63,903)	(63,903)	0	0

## Assessor-County Clerk-Recorder (1300D)

## Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
<b>Key Performance Measures</b>				
Percent of constitutionally-mandated real property activities processed by close of roll	100%	100%	95%	95%
Number of registered voters	333,841	361,486	360,000	365,000
<b>Appraisal Services</b>				
Number of Decline in Value reviews	36,817	33,090	33,100	29,000
Percent / number assessment appeals resolved by June 30	45% / 2,023	38% / 1,800	49% / 2,300	55% / 2,400
Property tax revenue per Assessor staff	\$19.2M	\$20.4M	\$20M	\$20.4M
Benchmark: average of San Francisco and Marin counties <sup>1</sup>	\$12M	---	---	---
<b>Administration and Support</b>				
Percent of information technology customer service respondents rating services good or better	100%	100%	85%	85%
Amount of property tax collected for taxing agencies	\$9,544,222	11,135,081	\$10,671,796	\$10,778,514
Cost Per Capita	\$24.90	\$27.19	\$31.16	\$26.20
Benchmark: average of San Francisco, Marin and Santa Barbara counties <sup>1</sup>	\$33.95	---	\$39.18	\$39.75
<b>Elections</b>				
Percent of eligible voters registered to vote	70.7%	75%	72%	73%
Percent of registered voters who voted in the last election	28.7%	80%	28%	62%
Cost of election per registered voter	\$1.73	\$1.51	\$1.80	\$1.40
Benchmark: average of Fresno and Kern counties <sup>1</sup>	\$2.25	---	\$1.82	\$1.45



Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
<b>County Clerk-Recorder</b>				
Percent of documents recorded electronically	15%	20%	25%	30%
Percent of surveys rating services good or better	93%	90%	85%	85%
Number of recorded documents per Recorder staff member	22,877	25,508	26,750	28,600
Benchmark: average of San Francisco, Kern, San Joaquin, and Ventura counties <sup>1</sup>	17,979	---	---	---

<sup>1</sup> Benchmark data from other counties is not yet available.

Controller's Office (1400B)  
General Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Use of Money and Property	781						
Intergovernmental Revenues	490,659	493,182		250,000	250,000	250,000	
Charges for Services	1,436,949	1,544,442	1,593,631	1,467,476	(126,155)	1,409,506	(57,970)
Interfund Revenue	94,545	87,392	116,723	1,710	(115,013)	1,210	(500)
Miscellaneous Revenue	12,640	74,597		2,000	2,000	2,000	
<b>Total Revenue</b>	<b>2,035,574</b>	<b>2,199,613</b>	<b>1,710,354</b>	<b>1,721,186</b>	<b>10,832</b>	<b>1,662,716</b>	<b>(58,470)</b>
Fund Balance	1,612,514	1,962,495	1,962,495	1,637,681	(324,814)	1,369,783	(267,898)
<b>TOTAL SOURCES</b>	<b>3,648,088</b>	<b>4,162,108</b>	<b>3,672,849</b>	<b>3,358,867</b>	<b>(313,982)</b>	<b>3,032,499</b>	<b>(326,368)</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	5,435,380	5,139,385	5,871,227	5,972,008	100,781	5,910,585	(61,423)
Services and Supplies	18,562	593,549	362,895	912,263	549,368	705,873	(206,390)
Other Charges	2,193,616	2,790,020	2,704,284	2,157,322	(546,962)	2,148,989	(8,333)
Fixed Assets	34,472						
<b>Gross Appropriations</b>	<b>7,682,030</b>	<b>8,522,954</b>	<b>8,938,406</b>	<b>9,041,593</b>	<b>103,187</b>	<b>8,765,447</b>	<b>(276,146)</b>
Intrafund Transfers	(22,965)	(142,439)	(58,793)	(255,839)	(197,046)	(255,839)	
<b>Net Appropriations</b>	<b>7,659,065</b>	<b>8,380,515</b>	<b>8,879,613</b>	<b>8,785,754</b>	<b>(93,859)</b>	<b>8,509,608</b>	<b>(276,146)</b>
Contingencies/Dept Reserves	1,119,921	1,004,430	1,000,471	979,430	(21,041)	979,430	
<b>TOTAL REQUIREMENTS</b>	<b>8,778,986</b>	<b>9,384,945</b>	<b>9,880,084</b>	<b>9,765,184</b>	<b>(114,900)</b>	<b>9,489,038</b>	<b>(276,146)</b>
<b>NET COUNTY COST</b>	<b>5,130,898</b>	<b>5,222,837</b>	<b>6,207,235</b>	<b>6,406,317</b>	<b>199,082</b>	<b>6,456,539</b>	<b>199,082</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	43.0	42.0	42.0	42.0		42.0	
Funded FTE	42.5	41.9	41.9	42.0	0.1	42.0	

## Controller's Office (1400B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

No changes.

### FY 2014-15 September Revisions

No changes.

## Controller's Office (1400B)

## Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
<b>Key Performance Measures</b>				
Percent of performance measures that met targets	100%	90%	90%	90%
Percent of survey respondents rating Controller's services good or better	94%	95%	90%	90%
<b>Administration</b>				
Percent of personnel who participate in Employee Wellness or Employee Engagement Programs <sup>1</sup>	---	---	100%	100%
<b>Internal Audit</b>				
Number of County-wide fraud awareness audits conducted <sup>1</sup>	---	---	3	3
Use of automated audit software (ACL): number of scripts run / percent of exceptions reviewed <sup>1</sup>	---	---	3 / 100%	5 / 100%
Percent of total available time spent on audits, above average of comparable counties <sup>1</sup>	---	---	70%	70%
<b>Payroll Services</b>				
Percent of payroll checks issued correctly	99.9%	99.9%	99%	99%
Percent of payroll transactions processed electronically <sup>1</sup>	--	---	95%	95%
Percent of payroll checks direct deposited, compared to the average of other comparable counties <sup>1</sup>	---	---	95%	95%
<b>Controller Information Systems</b>				
Maintain availability of IFAS system <sup>1</sup>	99.9%	99.5%	99.6%	99.6%
Implement three process improvements (ePayables, Open Checkbook, AP automation, IFAS upgrade, fixed assets module, and intelligence dashboard)	3	3	3	3

<b>Performance Measures</b>	<b>FY 2011-12 Actual</b>	<b>FY 2012-13 Actual</b>	<b>FY 2013-14 Target</b>	<b>FY 2014-15 Target</b>
Percent of customer survey respondents rating services good or excellent	98.2%	99.2%	90%	90%
<b>General Accounting</b>				
Number of monthly closings performed on time	12	12	12	12
Number of implemented process improvements (bank reconciliation, positive-pay, fixed assets and depreciation activities)	2	3	2	2
CAFR issued with unqualified opinion and GFOA award of excellence	100%	100%	100%	100%
<b>Property Tax / Special Accounting</b>				
Complete major tax apportionments by installment due date <sup>1</sup>	100%	100%	95%	95%
Maintain compliance with property tax laws without increasing FTEs <sup>1</sup>	---	---	100%	100%
Percent of customer survey respondents rating services good or excellent <sup>1</sup>	100%	90%	90%	90%

<sup>1</sup>These are new measures for FY 2013-14.

Treasurer - Tax Collector (1500B)  
General Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Licenses, Permits and Franchises	5,221	4,285	3,650	3,650		3,650	
Use of Money and Property	40,130	81,916	30,000	30,000		30,000	
Charges for Services	4,593,705	4,616,269	3,911,434	4,061,434	150,000	4,061,434	
Interfund Revenue	774,208	682,555	631,000	631,000		631,000	
Miscellaneous Revenue	118,562	132,245	81,500	81,500		81,500	
<b>Total Revenue</b>	<b>5,531,827</b>	<b>5,517,271</b>	<b>4,657,584</b>	<b>4,807,584</b>	<b>150,000</b>	<b>4,807,584</b>	
Fund Balance	4,436,200	4,602,647	4,602,647	4,048,905	(553,742)	2,940,001	(1,108,904)
<b>TOTAL SOURCES</b>	<b>9,968,027</b>	<b>10,119,918</b>	<b>9,260,231</b>	<b>8,856,489</b>	<b>(403,742)</b>	<b>7,747,585</b>	<b>(1,108,904)</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	5,970,571	5,936,322	7,099,414	7,193,239	93,825	7,424,746	231,507
Services and Supplies	1,156,066	958,418	2,720,253	4,341,655	1,621,402	2,831,552	(1,510,103)
Other Charges	1,151,781	1,031,021	1,091,041	951,175	(139,866)	843,740	(107,435)
Fixed Assets	10,002						
<b>Gross Appropriations</b>	<b>8,288,421</b>	<b>7,925,760</b>	<b>10,910,708</b>	<b>12,486,069</b>	<b>1,575,361</b>	<b>11,100,038</b>	<b>(1,386,031)</b>
Intrafund Transfers	(3,172,629)	(3,124,124)	(3,076,237)	(3,078,042)	(1,805)	(3,066,542)	11,500
<b>Net Appropriations</b>	<b>5,115,792</b>	<b>4,801,636</b>	<b>7,834,471</b>	<b>9,408,027</b>	<b>1,573,556</b>	<b>8,033,496</b>	<b>(1,374,531)</b>
Contingencies/Dept Reserves	1,587,321	2,070,212	2,070,212	156,689	(1,913,523)	448,650	291,961
<b>TOTAL REQUIREMENTS</b>	<b>6,703,113</b>	<b>6,871,848</b>	<b>9,904,683</b>	<b>9,564,716</b>	<b>(339,967)</b>	<b>8,482,146</b>	<b>(1,082,570)</b>
<b>NET COUNTY COST</b>	<b>(3,264,914)</b>	<b>(3,248,070)</b>	<b>644,452</b>	<b>708,227</b>	<b>63,775</b>	<b>734,561</b>	<b>63,775</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	61.0	61.0	61.0	61.0		61.0	
Funded FTE	61.0	61.0	61.0	61.0		61.0	

## Treasurer Tax Collector (1500B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

No changes.

### FY 2014-15 September Revisions

No changes.

Treasurer Tax Collector (1500B)  
Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
<b>Key Department Measures</b>				
Dollar earnings in County pool due to investments	\$29.2M	\$23.3M	\$19.9M	\$23.2M
Secured Tax Collection rate in San Mateo County	98%	99%	98%	98%
<b>Tax Collector</b>				
Dollars collected (all tax rolls)	\$1.797B	\$1.909B	\$1.74B	\$1.74B
Cost per property tax bill	\$15.81	\$15.99	\$16.00	\$16.00
Secured tax collection rate in San Mateo County	98%	99%	98%	98%
<b>Treasurer</b>				
Percent of deposits processed within one day	98%	98%	98%	98%
Dollar earnings in County pool due to investments	\$29.2M	\$23.3M	\$19.9M	\$23.2M
County Pool 3 yield rate	1.11%	.71%	.75%	.875%
Benchmark: LAIF rate	.38%	.30%	---	---
<b>Revenue Services</b>				
Dollars (in millions) collected by Revenue Services	\$18.493M	\$18.14M	\$15.75M	\$15.75M
Percent of debtors contacted within five days of receipt	100%	100%	100%	100%
Achieve at least 60% of the Court Ordered Debt Comprehensive Collection program components <sup>1</sup>	---	94%	88%	88%

<sup>1</sup> This is a new measure for the Revenue Services Program.



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

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Miscellaneous Revenue	5,130,031	4,891,792					
Other Financing Sources			7,479,000	8,884,240	1,405,240	7,712,393	(1,171,847)
<b>TOTAL SOURCES</b>	<b>5,130,031</b>	<b>4,891,792</b>	<b>7,479,000</b>	<b>8,884,240</b>	<b>1,405,240</b>	<b>7,712,393</b>	<b>(1,171,847)</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	3,397,714	3,113,339	3,871,014	4,047,731	176,717	4,075,884	28,153
Services and Supplies	1,614,900	1,659,265	3,479,132	3,539,386	60,254	3,539,386	
Other Charges	117,417	119,188	128,854	97,123	(31,731)	97,123	
Fixed Assets				1,200,000	1,200,000		(1,200,000)
<b>TOTAL REQUIREMENTS</b>	<b>5,130,031</b>	<b>4,891,792</b>	<b>7,479,000</b>	<b>8,884,240</b>	<b>1,405,240</b>	<b>7,712,393</b>	<b>(1,171,847)</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	20.0	20.0	20.0	21.0	1.0	21.0	
Funded FTE	20.0	20.0	20.0	21.0	1.0	21.0	

## Retirement Office (2000B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

No changes.

### FY 2014-15 September Revisions

No changes.

### Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
Percent return on investment portfolio ending June 30 each year <sup>1</sup>	.03%	---	7.50%	7.50%
Number of retirement workshops and member outreach events	42	35	35	35
Actual funded ratio for SamCERA <sup>1</sup>	72%	---	---	---

<sup>1</sup> Figures for FY 2012-13 will not be available until the release of the CAFR for fiscal year ending June 30, 2013.

County Counsel (1600B)  
General Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Charges for Services	3,610,724	4,300,467	3,696,932	3,623,065	(73,867)	3,625,226	2,161
Interfund Revenue		1,121					
Miscellaneous Revenue	8,743	16,631	10,000	10,000		10,000	
<b>Total Revenue</b>	<b>3,619,468</b>	<b>4,318,219</b>	<b>3,706,932</b>	<b>3,633,065</b>	<b>(73,867)</b>	<b>3,635,226</b>	<b>2,161</b>
Fund Balance	2,791,653	2,736,760	2,736,760	2,311,574	(425,186)	1,779,692	(531,882)
<b>TOTAL SOURCES</b>	<b>6,411,121</b>	<b>7,054,979</b>	<b>6,443,692</b>	<b>5,944,639</b>	<b>(499,053)</b>	<b>5,414,918</b>	<b>(529,721)</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	7,352,593	7,632,922	8,589,187	8,862,336	273,149	8,964,450	102,114
Services and Supplies	417,928	733,130	1,110,801	864,190	(246,611)	409,652	(454,538)
Other Charges	360,192	443,139	450,484	474,345	23,861	474,345	
Fixed Assets			160,024	10,000	(150,024)	10,000	
<b>Gross Appropriations</b>	<b>8,130,712</b>	<b>8,809,191</b>	<b>10,310,496</b>	<b>10,210,871</b>	<b>(99,625)</b>	<b>9,858,447</b>	<b>(352,424)</b>
Intrafund Transfers	(1,097,594)	(2,216,499)	(1,814,741)	(1,640,880)	173,861	(1,170,001)	470,879
<b>Net Appropriations</b>	<b>7,033,118</b>	<b>6,592,692</b>	<b>8,495,755</b>	<b>8,569,991</b>	<b>74,236</b>	<b>8,688,446</b>	<b>118,455</b>
Contingencies/Dept Reserves	1,924,251	1,418,351	1,418,351	1,383,186	(35,165)	851,304	(531,882)
<b>TOTAL REQUIREMENTS</b>	<b>8,957,369</b>	<b>8,011,043</b>	<b>9,914,106</b>	<b>9,953,177</b>	<b>39,071</b>	<b>9,539,750</b>	<b>(413,427)</b>
<b>NET COUNTY COST</b>	<b>2,546,249</b>	<b>956,064</b>	<b>3,470,414</b>	<b>4,008,538</b>	<b>538,124</b>	<b>4,124,832</b>	<b>538,124</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	39.0	42.0	40.0	42.0	2.0	42.0	
Funded FTE	37.6	40.7	38.7	40.6	1.9	40.6	

## County Counsel (1600B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

No Changes

### FY 2014-15 September Revisions

No Changes.

### Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
<b>Key Department Measures</b>				
County Population per attorney	28,295	28,295	28,295	28,295
Percent of survey respondents rating legal services as good or better	96%	---	---	---
Percent of general litigation cases won or resolved (with client approval)	100%	100%	95%	95%
County Counsel budget as percent of total budget	0.055%	0.052%	0.055%	0.055%

Human Resources Department (1700B)  
General Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Use of Money and Property		8,140	10,000	10,000		10,000	
Charges for Services	183,886	171,789	249,474	249,474		249,474	
Interfund Revenue	4,271,870	4,465,794	4,496,313	4,697,867	201,554	4,619,773	(78,094)
Miscellaneous Revenue	188,708	283,781	342,300	347,300	5,000	347,300	
Other Financing Sources		2,596	2,200	252,200	250,000	252,200	
<b>Total Revenue</b>	<b>4,644,464</b>	<b>4,932,100</b>	<b>5,100,287</b>	<b>5,556,841</b>	<b>456,554</b>	<b>5,478,747</b>	<b>(78,094)</b>
Fund Balance	822,689	825,146	825,146	668,032	(157,114)	568,032	(100,000)
<b>TOTAL SOURCES</b>	<b>5,467,153</b>	<b>5,757,246</b>	<b>5,925,433</b>	<b>6,224,873</b>	<b>299,440</b>	<b>6,046,779</b>	<b>(178,094)</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	7,149,930	8,465,671	8,966,440	9,145,137	178,697	9,015,186	(129,951)
Services and Supplies	1,681,185	1,969,193	2,184,334	2,360,852	176,518	2,240,852	(120,000)
Other Charges	503,678	764,180	702,219	918,673	216,454	921,587	2,914
Fixed Assets				250,000	250,000	250,000	
<b>Gross Appropriations</b>	<b>9,334,793</b>	<b>11,199,045</b>	<b>11,852,993</b>	<b>12,674,662</b>	<b>821,669</b>	<b>12,427,625</b>	<b>(247,037)</b>
Intrafund Transfers	(1,165,155)	(1,343,073)	(1,706,012)	(2,033,794)	(327,782)	(1,913,794)	120,000
<b>Net Appropriations</b>	<b>8,169,638</b>	<b>9,855,972</b>	<b>10,146,981</b>	<b>10,640,868</b>	<b>493,887</b>	<b>10,513,831</b>	<b>(127,037)</b>
Contingencies/Dept Reserves	629,825	500,000	500,000	456,807	(43,193)	456,807	
<b>TOTAL REQUIREMENTS</b>	<b>8,799,463</b>	<b>10,355,972</b>	<b>10,646,981</b>	<b>11,097,675</b>	<b>450,694</b>	<b>10,970,638</b>	<b>(127,037)</b>
<b>NET COUNTY COST</b>	<b>3,332,309</b>	<b>4,598,725</b>	<b>4,721,548</b>	<b>4,872,802</b>	<b>151,254</b>	<b>4,923,859</b>	<b>151,254</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	51.0	63.0	64.0	64.0		64.0	
Funded FTE	48.4	61.4	62.4	62.1	(0.3)	62.1	

## Human Resources (1700B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

#### 1. Countywide Management Analyst Classification Review and Development Program:

The County has over 60 Management Analyst positions in the organization that perform a variety of work ranging from budget development to policy development. Given the critical and broad-scope of work performed by Management Analysts, the County will: 1) conduct a classification review to better identify the specific areas of responsibility, 2) conduct an Assessment Center to identify competency gaps, and 3) develop an ongoing development program that will focus on key competencies such as policy development, program evaluation, project management, and performance reviews. Funding for the study and development program will be offset by an Intrafund Transfer from Non-Departmental Services. There is no impact to the Net County Cost.

Total Requirements	Total Sources	Net County Cost	Positions
(120,000)	0	(120,000)	0
120,000	0	120,000	0

### FY 2014-15 September Revisions

#### 1. FY 2013-14 Back Out of One Time Funds:

All one time funds added in FY 2013-14 are backed out due to the completion of projects and studies.

Total Requirements	Total Sources	Net County Cost	Positions
120,000	0	120,000	0
(120,000)	0	(120,000)	0

## Human Resources (1700B)

## Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
<b>Key Department Measures</b>				
Percent of customer survey respondents rating overall satisfaction with Human Resources services good or better	96%	96%	90%	90%
Percent of County Employees stating they would recommend the County as a great place to work	82%	79%	82%	84%
<b>HR Strategic Support and Partnerships (1710P)</b>				
Percent of customer survey respondents rating overall satisfaction with services good or better	96%	96%	90%	90%
Quality and Outcome Measures meeting performance targets	69%	70%	75%	75%
Cost per Capita – County Human Resources vs. Surrounding Counties Average ( <i>Data Development</i> )	\$13 / \$35	---	---	---
<b>Employee Wellness and Benefits (1720P)</b>				
Percent of participants utilizing skills or reporting change in behavior after attending Health Promotion classes	89%	93%	90%	90%
Percent of customer survey respondents rating overall satisfaction with services good or better				
• Active	81%	90%	90%	90%
• Retirees	83%	90%	90%	90%
• Wellness/Work Life	92%	90%	90%	90%
Percent completion rate of employees who participated in high-risk Wellness Coaching services ( <i>Data Development</i> )	---	---	---	---
<b>Risk Management (1730P)</b>				
Number of workers' compensation claims (per 100 FTEs) - San Mateo County vs. ICMA <sup>1</sup>	11.3 / 12	10 / 12	13/12	13/12

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
Percent of customer survey respondents rating overall satisfaction with services good or better <sup>2</sup>	92%	90%	90%	90%
Expenditures for Liability Claims per Capita San Mateo County vs. ICMA (Data Development)	\$1.17 / \$1.82	\$1.15 / \$1.82	\$1.15 / \$1.82	\$1.15 / \$1.82
<b>Talent Acquisition (1740P)</b>				
Percent of clients satisfied with new hires after six months	99%	98%	90%	90%
Time-to-Fill vs. ICMA (days) <sup>1</sup>				
• Internal	28 / 41	28 / 41	28 / 41	28 / 41
• External	35 / 60	35 / 60	35 / 60	35 / 60
Percent of positions filled with internal candidates				
• Management	72%	54%	60%	60%
• Non-Management	52%	46%	40%	40%
<b>Workforce Resources and Diversity (1750P)</b>				
Percent of complaints resolved prior to formal process:	88% / 95%	91% / 97%	88% / 95%	88% / 95%
• Equal Employment Opportunity				
• Employee and Labor Relations				
Ratio of employee grievances per employee subject to grievances - San Mateo County vs. ICMA (Data Development) <sup>1</sup>	---	0.8/1.42	1/1.42	1/1.42
Percent of participants utilizing skills or reporting change in behavior after attending training classes:	98%	93%	90%	90%
Training and Development classes				
<b>Shared Services (1780P)</b>				
Percent of customer survey respondents rating services good or better- Procurement / Mail	54% / 89%	77% / 84%	90% / 90%	90% / 90%
Dollars Saved through Purchase Orders/Vendor Agreements and Mail Services vs. U.S. Postal Service	\$10,850,179	\$9,840,035	\$10,000,000	\$10,000,000



Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
Total days from receipt of purchase requisition through purchase order County vs. ICMA <sup>1</sup> (Data Development)	-- / 42	--- / 42	--- / 42	--- / 42

<sup>1</sup> International City/County Management Association, 2010 Comparative Performance Measurement Report; data includes General Liability claims only

<sup>2</sup> Customers are Supervisors and Managers

Information Services Department (1800B)  
General Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Taxes				3,530,000	3,530,000	3,255,000	(275,000)
Use of Money and Property	157,546	161,047	143,748	170,000	26,252	170,000	
Intergovernmental Revenues				5,653,000	5,653,000	1,222,000	(4,431,000)
Charges for Services	500,302	3,171,928	508,551	3,128,213	2,619,662	2,949,333	(178,880)
Interfund Revenue	13,096,340	13,464,899	17,905,851	6,201,900	(11,703,951)	5,628,618	(573,282)
Miscellaneous Revenue	78,213	18,437					
<b>Total Revenue</b>	<b>13,832,402</b>	<b>16,816,311</b>	<b>18,558,150</b>	<b>18,683,113</b>	<b>124,963</b>	<b>13,224,951</b>	<b>(5,458,162)</b>
Fund Balance	2,504,968	4,837,357	4,837,357	6,785,900	1,948,543	5,231,852	(1,554,048)
<b>TOTAL SOURCES</b>	<b>16,337,370</b>	<b>21,653,668</b>	<b>23,395,507</b>	<b>25,469,013</b>	<b>2,073,506</b>	<b>18,456,803</b>	<b>(7,012,210)</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	20,841,676	18,922,582	20,487,485	19,505,031	(982,454)	19,998,750	493,719
Services and Supplies	23,164,582	29,323,796	46,261,728	50,617,117	4,355,389	42,586,006	(8,031,111)
Other Charges	1,395,843	1,364,986	1,375,887	1,770,331	394,444	1,823,976	53,645
Fixed Assets	353,379	1,136,813	3,049,317	5,425,000	2,375,683	6,725,000	1,300,000
Other Financing Uses	285,772	285,804	286,089	286,089		286,089	
<b>Gross Appropriations</b>	<b>46,041,252</b>	<b>51,033,981</b>	<b>71,460,506</b>	<b>77,603,568</b>	<b>6,143,062</b>	<b>71,419,821</b>	<b>(6,183,747)</b>
Intrafund Transfers	(34,541,240)	(36,166,213)	(51,245,829)	(56,912,719)	(5,666,890)	(58,427,615)	(1,514,896)
<b>Net Appropriations</b>	<b>11,500,012</b>	<b>14,867,768</b>	<b>20,214,677</b>	<b>20,690,849</b>	<b>476,172</b>	<b>12,992,206</b>	<b>(7,698,643)</b>
Contingencies/Dept Reserves	4,837,358	6,785,900	3,180,830	4,778,164	1,597,334	5,464,597	686,433
<b>TOTAL REQUIREMENTS</b>	<b>16,337,370</b>	<b>21,653,668</b>	<b>23,395,507</b>	<b>25,469,013</b>	<b>2,073,506</b>	<b>18,456,803</b>	<b>(7,012,210)</b>
<b>AUTHORIZED POSITIONS</b>							
Salary Resolution	141.0	113.0	131.0	115.0	(16.0)	115.0	
Funded FTE	140.3	112.5	129.8	114.5	(15.3)	114.5	

## Information Services Department (1800B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

#### 1. Criminal Justice Project:

Funding has been adjusted for the CJJ Project to reflect the Court's contribution to the project to be paid in full the first year of the project. This project allows justice departments to collaborate across departments and provide a higher level of service to County residents.

Total Requirements	Total Sources	Net County Cost	Positions
0	(302,000)	(302,000)	0
0	302,000	302,000	0

#### 2. Human Resources/Payroll Replacement System (HRIS):

One-time funding is added for project implementation costs, increasing the FY 2013-14 project budget to \$7.5 million. It is anticipated that system implementation costs totaling \$13.9 million will cross both fiscal years. This project will improve collaboration within County agencies through improved reporting capabilities, streamlined and standardized business processes and more transparent workflow for Human Resources and Payroll transactions.

Total Requirements	Total Sources	Net County Cost	Positions
0	(2,015,495)	(2,015,495)	0
0	2,015,495	2,015,495	0

#### 3. Radio Upgrade Project (RISC):

Project expenditures have been adjusted for the Radio Upgrade project to reflect purchases made at the end of FY 2013-14. This project provides County radio users with increased communications interoperability with other Local, State, and Federal regional partners.

Total Requirements	Total Sources	Net County Cost	Positions
(45,000)	(45,000)	0	0

### TOTAL FY 2013-14 SEPTEMBER REVISIONS

Total Requirements	Total Sources	Net County Cost	Positions
(45,000)	(45,000)	0	0

## FY 2013-14 Measure A Revisions

### 1. Open Data and Performance Dashboards:

The information services department (ISD) has requested an annual contribution of \$230,000 for FY 2013-14 and FY 2014-15 for the Open Data Project to enable county departments and the public to access, view and work with county data. It will also provide performance dashboards and tools to track performance of services and goals. ISD will measure success by tracking number of datasets available on the Open Data Platform.

Total Requirements	Total Sources	Net County Cost	Positions
230,000	230,000	0	0

### 2. Network Infrastructure Upgrade:

The information services department (ISD) has requested of \$3,000,000 for FY 2013-14 and FY 2014-15 to upgrade the Communications Network to support current county departmental operations as well as new projects. The new system will be capable of supporting new cloud, virtual, WiFi and mobile technologies. ISD will measure success by tracking core network speed and number of WiFi access sites.

Total Requirements	Total Sources	Net County Cost	Positions
3,000,000	3,000,000	0	0

### 3. Core Service Agencies Case Management System:

ISD has requested the allocation of \$300,000 in FY 2013-14 to purchase a coordinated case management and performance reporting system to be used by the Core Service Agencies.

Total Requirements	Total Sources	Net County Cost	Positions
300,000	300,000	0	0

### TOTAL FY 2013-14 MEASURE A REVISIONS

Total Requirements	Total Sources	Net County Cost	Positions
3,530,000	3,530,000	0	0

### TOTAL FY 2013-14 RECOMMENDED BUDGET REVISIONS

Total Requirements	Total Sources	Net County Cost	Positions
3,485,000	3,485,000	0	0

## FY 2014-15 September Revisions

### 1. Criminal Justice Project:

All one time funds added in FY 2013-14 are backed out due to the completion of projects and studies.

Total Requirements	Total Sources	Net County Cost	Positions
0	(302,000)	(302,000)	0
0	302,000	302,000	0

### 2. Human Resources/Payroll Replacement System (HRIS):

This one-time adjustment reduces the appropriation to \$6.4 million in FY 2014-15, bringing the two year budget for system implementation to \$13.9 million.

Total Requirements	Total Sources	Net County Cost	Positions
0	(1,100,080)	(1,100,080)	0
0	(1,100,080)	(1,100,080)	0

### 3. Radio Upgrade Project (RISC):

All one time funds added in FY 2013-14 are backed out due to the completion of projects and studies.

Total Requirements	Total Sources	Net County Cost	Positions
45,000	45,000	0	0

## TOTAL FY 2013-14 SEPTEMBER REVISIONS

Total Requirements	Total Sources	Net County Cost	Positions
45,000	45,000	0	0

## FY 2014-15 Measure A Revisions

### 1. Open Data and Performance Dashboards:

The information services department (ISD) has requested an annual contribution of \$230,000 for FY 2014-15 for the Open Data Project to enable county departments and the public to access, view and work with county data. It will also provide performance dashboards and tools to track performance of services and goals. ISD will measure success by tracking number of datasets available on the Open Data Platform.

Total Requirements	Total Sources	Net County Cost	Positions
230,000	230,000	0	0

**2. Network Infrastructure Upgrade:**

The information services department (ISD) has requested of \$3,000,000 for FY 2015-15 to upgrade the Communications Network to support current county departmental operations as well as new projects. The new system will be capable of supporting new cloud, virtual, WiFi and mobile technologies. ISD will measure success by tracking core network speed and number of WiFi access sites.

Total Requirements	Total Sources	Net County Cost	Positions
3,000,000	3,000,000	0	0

**3. Core Service Agencies Case Management System:**

ISD has requested the allocation of \$25,000 in FY 2014-15 to purchase a coordinated case management and performance reporting system to be used by the Core Service Agencies.

Total Requirements	Total Sources	Net County Cost	Positions
25,000	25,000	0	0

**TOTAL FY 2014-13 MEASURE A REVISIONS**

Total Requirements	Total Sources	Net County Cost	Positions
3,255,000	3,255,000	0	0

**TOTAL FY 2014-15 RECOMMENDED BUDGET REVISIONS**

Total Requirements	Total Sources	Net County Cost	Positions
3,345,000	3,345,000	0	0

## Information Services Department Name (1800B)

## Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
<b>Key Department Measures</b>				
Percent of Customers Rating Overall Average Satisfaction with ISD as Satisfactory or Better	90%	80%	90%	90%
Percent of Medium and Large ISD projects completed on time and within budget	---	81%	90%	90%
<b>Performance and Administrative Management (1810P)</b>				
Percent of Contracts and Agreements Processed within Established Guidelines	88%	90%	92%	94%
Percent of Mobility Device Plans Managed by ISD	---	67%	75%	95%
Staff time to Process a Vendor Invoice	---	79 minutes	60 minutes	47 minutes
<b>Information and Technology Availability (1830P)</b>				
Number of radio subscribers	1,360	1,437	1,900	2,100
Number of Virtual Desktops (VDI)	0	225	2,000	2,000
Percentage of ISD managed servers virtualized	50%	50%	75%	80%
<b>Client Services (1840P)</b>				
ISD Managed Database Availability	98%	98.5%	99%	99.5%
Percent of Devices Managed by Desktop SLA (virtual or physical)	70%	71%	85%	88%
Number of Service Desk Tickets Closed (incidents-INC, requests-REQ and Total-TOT)	22,135 INC 18,220 REQ 40,355 TOT	19,710 INC 13,612 REQ 33,322 TOT	19,000 INC 16,000 REQ 35,000 TOT	18,500 INC 18,000 REQ 36,500 TOT
<b>Information Technology Innovation (1844P)</b>				
Percent of ITSP projects funded by the Board	---	0	80%	90%

---

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
Number of personal devices managed by ISD	---	0	100	500
Number of data sets avail on the open data portal	---	45	55	80



Grand Jury (1920B)  
General Fund

FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Fund Balance	144,513						
<b>TOTAL SOURCES</b>	144,513						
<b>REQUIREMENTS</b>							
Salaries and Benefits	50,256	49,847	55,941	55,941		55,941	
Services and Supplies	352,076	519,148	467,416	467,916	500	447,984	(19,932)
Other Charges	197	673	1,000	500	(500)	500	
<b>Net Appropriations</b>	402,530	569,668	524,357	524,357		504,425	(19,932)
Contingencies/Dept Reserves	128,523						
<b>TOTAL REQUIREMENTS</b>	531,053	569,668	524,357	524,357		504,425	(19,932)
<b>NET COUNTY COST</b>	386,540	569,668	524,357	524,357		504,425	

## Grand Jury (1920B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

No changes.

### FY 2014-15 September Revisions

No changes.

### Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
Percent of time that the County's financial statements are fairly stated in all material respects	100%	100%	100%	100%
Percent of Grand Jury recommendations that San Mateo County officials and staff agreed to implement or have already implemented	64%	30%	50%	50%
Number of official Grand Jury reports requiring a Board of Supervisors response	13	7	10	10

## Non-Departmental Services (8000B) ALL FUNDS

### FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Taxes	366,923,355	412,377,379	352,156,907	386,377,634	34,220,727	383,182,689	(3,194,945)
Licenses, Permits and Franchises	387,607	394,645	387,607	394,645	7,038	394,645	
Fines, Forfeitures and Penalties	198,308	178,031					
Use of Money and Property	6,728,057	5,914,040	5,811,790	7,488,661	1,676,871	11,615,526	4,126,865
Intergovernmental Revenues	17,135,303	15,691,319	1,346,599	15,069,026	13,722,427	15,095,149	26,123
Charges for Services	24,390	2,091,222	208	162,584	162,376	162,584	
Interfund Revenue	5,107,751	8,449,388	5,342,859	4,643,125	(699,734)	4,731,988	88,863
Miscellaneous Revenue	1,074,448	1,289,648	100,000	137,103	37,103	136,993	(110)
Other Financing Sources		23,308		62,568,540	62,568,540		(62,568,540)
<b>Total Revenue</b>	<b>397,579,219</b>	<b>446,408,979</b>	<b>365,145,970</b>	<b>476,841,318</b>	<b>111,695,348</b>	<b>415,319,574</b>	<b>(61,521,744)</b>
Fund Balance	192,630,229	218,732,327	218,732,327	261,123,363	42,391,036	208,877,067	(52,246,296)
<b>TOTAL SOURCES</b>	<b>590,209,448</b>	<b>665,141,306</b>	<b>583,878,297</b>	<b>737,964,681</b>	<b>154,086,384</b>	<b>624,196,641</b>	<b>(113,768,040)</b>
<b>REQUIREMENTS</b>							
Salaries and Benefits	3,227,357	3,614,207	4,100,000	52,100,000	48,000,000	12,100,000	(40,000,000)
Services and Supplies	16,691,169	19,587,773	31,449,516	52,199,192	20,749,676	44,795,726	(7,403,466)
Other Charges	2,430,560	5,183,824	4,250,473	3,139,798	(1,110,675)	3,140,273	475
Fixed Assets	43,188						
Other Financing Uses	12,260,142	23,120,026	43,411,533	91,829,186	48,417,653	27,472,046	(64,357,140)
<b>Gross Appropriations</b>	<b>34,652,415</b>	<b>51,505,830</b>	<b>83,211,522</b>	<b>199,268,176</b>	<b>116,056,654</b>	<b>87,508,045</b>	<b>(111,760,131)</b>
Intrafund Transfers	(662,800)	(655,141)	(653,497)	(487,609)	165,888	(497,361)	(9,752)
<b>Net Appropriations</b>	<b>33,989,615</b>	<b>50,850,689</b>	<b>82,558,025</b>	<b>198,780,567</b>	<b>116,222,542</b>	<b>87,010,684</b>	<b>(111,769,883)</b>
Contingencies/Dept Reserves	244,946,768	283,674,539	140,213,858	180,031,251	39,817,393	167,170,561	(12,860,690)
<b>TOTAL REQUIREMENTS</b>	<b>278,936,383</b>	<b>334,525,228</b>	<b>222,771,883</b>	<b>378,811,818</b>	<b>156,039,935</b>	<b>254,181,245</b>	<b>(124,630,573)</b>
<b>NET COUNTY COST</b>	<b>(311,273,066)</b>	<b>(330,616,078)</b>	<b>(361,106,414)</b>	<b>(359,152,863)</b>	<b>1,953,551</b>	<b>(370,015,396)</b>	<b>1,953,551</b>

## Non-Departmental Services (8000B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

#### 1. Net County Cost Adjustments:

Ongoing Net County Cost adjustments are made for a 5% increase in base pay for Clinical Services Manager positions in the Health System (\$82,309) and funding for a new position in the Human Services Agency to administer the Children's Fund (\$118,512). One-time Net County Cost adjustments are made for implementing the Electronic Signature Project (\$25,000) and the purchase of Electronic Value Stream Mapping software for the Center for Continuous Process Improvement business process redesign events (\$38,000).

Total Requirements	Total Sources	Net County Cost	Positions
(263,821)	0	(263,821)	0

#### 2. Countywide Capital Projects Adjustments:

One-time adjustments are made to General Fund contributions for Countywide Capital Projects funded by Non-Departmental Services. New funding is added for improvements to County Office Building I (455 County Center), which is more than offset by the removal of funding for completed projects. These adjustments bring the FY 2013-14 Non-Departmental Services capital budget to \$77 million, of which \$51.6 million is for the Maple Street Correctional Center.

Total Requirements	Total Sources	Net County Cost	Positions
(2,757,257)	0	(2,757,257)	0

#### 3. Human Resources/Payroll Replacement System (HRIS):

One-time funding is added for project implementation costs, increasing the FY 2013-14 project budget to \$7.5 million. It is anticipated that system implementation costs totaling \$13.9 million will cross both fiscal years.

Total Requirements	Total Sources	Net County Cost	Positions
2,015,495	0	2,015,495	0

#### 4. Circle Star Plaza 2:

One-time funding is added for broker's commissions and tenant improvements for Circle Star Plaza 2. The building was recently leased to Starburst 1. It is anticipated that costs totaling \$3.5 million will cross both fiscal years.

Total Requirements	Total Sources	Net County Cost	Positions
750,000	0	750,000	0

**5. Satorre Legal Settlement:**

One-time funding will be transferred to the County Manager's Office for public outreach and education on district elections pursuant to the Satorre settlement.

Total Requirements	Total Sources	Net County Cost	Positions
100,000	0	100,000	0

**6. Reserves and Contingencies Adjustment:**

Reserves are adjusted downward to account for one-time September revisions.

Total Requirements	Total Sources	Net County Cost	Positions
(108,238)	0	(108,238)	0

**TOTAL FY 2013-14 SEPTEMBER REVISIONS**

Total Requirements	Total Sources	Net County Cost	Positions
(263,821)	0	(263,821)	0

**FY 2013-14 Measure A Revisions****1. Contract with Seton Medical Center:**

In order to assist Seton to continue delivery of health care services at the current levels while developing a strategic plan to ensure its long-term viability as a component of the County's healthcare safety net, a contribution of \$11.5 million is appropriated from Measure A funds for FY 2013-14. There is a one-time payment as the contribution for FY 2014-15 has yet to be determined.

Total Requirements	Total Sources	Net County Cost	Positions
11,500,000	11,500,000	0	0

**2. Contract with SamTRANS:**

To assist SamTrans with its budget shortfall, the County has agreed to contribute an annual subsidy of \$5 million for the next two fiscal years to support its services, which include 300,000 annual paratransit trips.

Total Requirements	Total Sources	Net County Cost	Positions
5,000,000	5,000,000	0	0

**3. Early Learning and Care Trust Fund:**

Measure A funds of \$5 million are appropriated in each of next two years to establish the San Mateo County Early Learning and Care Trust Fund. The expenditure of these funds will be contingent upon (1) receipt of matching funds

from other community resources and (2) a comprehensive expenditure and program plan recommended by the San Mateo County Office of Education and adopted by the Board of Supervisors.

Total Requirements	Total Sources	Net County Cost	Positions
5,000,000	5,000,000	0	0

**4. County Fire Engine and Vehicle Replacement Fund:**

An initial contribution of \$2 million is appropriated in FY 2013-14 to establish a County Fire Engine and Vehicle Replacement Fund. This amount will cover the estimated replacement cost of three vehicles needing immediate replacement plus the associated equipment for those vehicles. A placeholder of \$1.5 million will be appropriated in FY 2014-15 to continue the fleet replacement process.

Total Requirements	Total Sources	Net County Cost	Positions
2,000,000	2,000,000	0	0

**TOTAL FY 2013-14 MEASURE A REVISIONS**

Total Requirements	Total Sources	Net County Cost	Positions
23,500,000	23,500,000	0	0

**FY 2013-14 Board Requested Revisions for the Recommended Hearings**

**1. Long Range Planning:**

During the September Recommended Budget Hearings, the Board of Supervisors approved the addition of one Long Range Planning position and one Planning Manager position to the Planning and Building Department. The two positions were added in order to address workload limitations under the existing staffing level.

Total Requirements	Total Sources	Net County Cost	Positions
(327,007)	0	(327,007)	0

**2. Additional Contract Positions:**

During the September Recommended Budget Hearings, the Board of Supervisors approved additional funding to the contract with CalFire to add a Paramedic Coordinator Position (Battalion Chief) and a Training Officer (Fire Captain). Both positions are contract positions and are fully funded through property tax revenues and Proposition 172 Public Safety Sales Tax allocation that are collected and transferred from the Structural Fire Fund.

Total Requirements	Total Sources	Net County Cost	Positions
(1,389,570)	0	(1,389,570)	0

**3. Cordilleras Mental Health Facility Replacement Project:**

During the September Recommended Budget Hearings, the Board of Supervisors added \$5 million to the Capital Improvement Project Fund from Non-Departmental ERAF Reserves in order to start the planning and design phase of

the Cordilleras Mental Health Facility Replacement Project. Behavioral Health and Recovery Services received \$300,000 portion of these funds for program assistance in developing the project design in coordination with the Department of Public Works Capital Projects staff. The \$4.7 million allocation to the Capital Projects Fund was divided equally between FY 2013-14 and FY 2014-15.

Total Requirements	Total Sources	Net County Cost	Positions
2,650,000	0	2,650,000	0

#### 4. Code Compliance:

During the September Recommended Budget Hearings, the Board of Supervisors approved additional funding for a position within the Code Compliance section. The additional staff will enhance customer service and performance within the section.

Total Requirements	Total Sources	Net County Cost	Positions
(120,000)	0	(120,000)	0

#### 5. Fund Balance and Reserves Adjustment:

Fund Balance and Reserves are adjusted downward to account for one-time items added by the Board of Supervisors during the Recommended Budget Hearings.

Total Requirements	Total Sources	Net County Cost	Positions
(1,379,017)	(118,587)	(1,260,430)	0

#### TOTAL FY 2013-14 BOARD REQUESTED REVISIONS TO THE RECOMMENDED BUDGET

Total Requirements	Total Sources	Net County Cost	Positions
(565,594)	(118,587)	(447,007)	0

#### TOTAL FY 2013-14 RECOMMENDED BUDGET REVISIONS

Total Requirements	Total Sources	Net County Cost	Positions
22,670,585	23,381,413	(710,828)	0

#### FY 2014-15 September Revisions

##### 1. Net County Cost Adjustments:

Ongoing Net County Cost adjustments are made to annualize the prior year's 5% increase in base pay for Clinical Services Manager positions in the Health System.

Total Requirements	Total Sources	Net County Cost	Positions
(3,075)	0	(3,075)	0

**2. Countywide Capital Projects Adjustments:**

One-time adjustments are made to various projects, bringing the FY 2014-15 Non-Departmental Services capital budget to \$14 million.

Total Requirements	Total Sources	Net County Cost	Positions
478,083	0	478,083	0

**3. Human Resources/Payroll Replacement System (HRIS):**

This one-time adjustment reduces the appropriation to \$6.4 million in FY 2014-15, bringing the two year budget for system implementation to \$13.9 million.

Total Requirements	Total Sources	Net County Cost	Positions
(1,100,080)	0	(1,100,080)	0

**4. Circle Star Plaza 2:**

One-time funding is added for broker's commissions and tenant improvements for Circle Star Plaza 2. This increases the appropriation to \$2.75 million in FY 2014-15, bringing the two year budget for broker's commissions and tenant improvements to \$3.5 million.

Total Requirements	Total Sources	Net County Cost	Positions
2,000,000	0	2,000,000	0

**5. Reserves and Contingencies Adjustment:**

Reserves are adjusted upward to account for one-time September revisions.

Total Requirements	Total Sources	Net County Cost	Positions
(1,378,003)	0	(1,378,003)	0

**TOTAL FY 2014-15 SEPTEMBER REVISIONS**

Total Requirements	Total Sources	Net County Cost	Positions
(3,075)	0	(3,075)	0

**FY 2014-15 Measure A Revisions****1. Contract with Seton Medical Center:**

The year one appropriation is removed as the subsidy for FY 2014-15 is yet to be determined.

Total Requirements	Total Sources	Net County Cost	Positions
(11,500,000)	(11,500,000)	0	0



**2. County Fire Engine and Vehicle Replacement Fund:**

An adjustment is made to reduce the contribution to this Fund to \$1.5 million in FY 2014-15.

Total Requirements	Total Sources	Net County Cost	Positions
(500,000)	(500,000)	0	0

**TOTAL FY 2014-15 MEASURE A REVISIONS**

Total Requirements	Total Sources	Net County Cost	Positions
(12,000,000)	(12,000,000)	0	0

FY 2014-15 Board Requested Revisions for the Recommended Hearings

**3. Fund Balance and Reserves Adjustment:**

Fund Balance and Reserves are adjusted downward to account for one-time items added to the FY 2013-14 Budget by the Board of Supervisors during the Recommended Budget Hearings.

Total Requirements	Total Sources	Net County Cost	Positions
(1,707,457)	(1,707,457)	0	0

**TOTAL FY 2014-15 RECOMMENDED BUDGET REVISIONS**

Total Requirements	Total Sources	Net County Cost	Positions
(13,710,532)	(13,707,457)	(3,075)	0

Non-Departmental Services (8000B)  
Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
General purpose revenue growth	2.36%	7.52%	2.90%	2.50%
General Fund Reserves and Contingencies	\$183.1M	\$180.0M	\$210.7M	\$197.4M
General Fund Reserves and Contingencies as a % of Net Appropriations	18.26%	16.60%	16.82%	17.59%

## Debt Service Fund (8900B)

## Debt Service Fund

## FY 2013-14 and 2014-15 Budget Unit Summary

	Actual 2011-12	Actual 2012-13	Revised 2012-13	Adopted 2013-14	Change 2013-14	Adopted 2014-15	Change 2014-15
<b>SOURCES</b>							
Use of Money and Property	168,325	101,320					
Interfund Revenue		12,350,676	12,057,613	12,500,362	442,749	12,177,799	(322,563)
Miscellaneous Revenue	69,749	102,209					
Other Financing Sources	30,368,432	18,367,412	18,656,255	18,683,230	26,975	17,855,303	(827,927)
<b>Total Revenue</b>	<b>30,606,507</b>	<b>30,921,618</b>	<b>30,713,868</b>	<b>31,183,592</b>	<b>469,724</b>	<b>30,033,102</b>	<b>(1,150,490)</b>
Fund Balance	16,672,942	16,947,942	16,947,941	17,479,255	531,314	17,946,455	467,200
<b>TOTAL SOURCES</b>	<b>47,279,449</b>	<b>47,869,559</b>	<b>47,661,809</b>	<b>48,662,847</b>	<b>1,001,038</b>	<b>47,979,557</b>	<b>(683,290)</b>
<b>REQUIREMENTS</b>							
Other Charges	30,331,507	30,390,304	30,650,767	30,716,392	65,625	29,658,742	(1,057,650)
<b>Net Appropriations</b>	<b>30,331,507</b>	<b>30,390,304</b>	<b>30,650,767</b>	<b>30,716,392</b>	<b>65,625</b>	<b>29,658,742</b>	<b>(1,057,650)</b>
Non-General Fund Reserves	16,947,941	17,479,255	17,011,042	17,946,455	935,413	18,320,815	374,360
<b>TOTAL REQUIREMENTS</b>	<b>47,279,449</b>	<b>47,869,559</b>	<b>47,661,809</b>	<b>48,662,847</b>	<b>1,001,038</b>	<b>47,979,557</b>	<b>(683,290)</b>

## Debt Service Fund (8900B)

Funding adjustments prior to the September 2013 Budget Hearings can be seen in the FY 2013-15 Recommended Budget. The following funding adjustments reflect budget changes from the September 2013 Budget Hearings through the Adopted Budget. Final Fund Balance changes, which reflect June 30, 2013 actuals, can be seen in Section 2 of this document. Position change detail can be seen in the Authorized Position Summary beginning on page A-18.

### FY 2013-14 September Revisions

No changes.

### FY 2014-15 September Revisions

No changes.

### Performance Measures Summary Table

Performance Measures	FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Target	FY 2014-15 Target
Issuer credit ratings from Moody's / Standard & Poor's	Aaa / AAA	Aaa / AAA	Aaa / AAA	Aaa / AAA
Debt service obligations paid on time and within budget	100%	100%	100%	100%

## FY 2013-14 Long Term Debt Service

Long-Term Debt Service	Principal	Interest	Total	Funding Sources
Colma Creek Flood Control <sup>1</sup>	405,000	1,107,139	1,512,139	Colma Creek Flood Control Special District Revenue
Courts Relocation Project	215,000	247,338	462,338	Courthouse Construction Fund
Crime Lab	380,000	524,996	904,996	General Fund/Fees
Equipment Project	20,000	21,563	41,563	General Fund/User Departments
Health Center	3,845,000	4,334,100	8,179,100	General Fund/SB1732FQHC/Tobacco Settlement
HSA Redwood City District Office	150,000	172,913	322,913	HSA (claimable)/Housing/General Fund
Maguire Jail Facility	3,505,000	1,962,250	5,467,250	General Fund/Criminal Justice Facilities Fund
Mutual Aid ESC JPA/Admin Micro-	665,000	218,398	883,398	Reserves/User Departments/Cities
New Office Building	995,000	1,121,000	2,116,000	Facilities Surcharge/Rent from County Departments
North County Clinic	540,000	103,925	643,925	FQHC Reimbursement/Tobacco Settlement
Sheriff's Radio Project	845,000	16,900	861,900	General Fund
Youth Services Center	2,990,000	6,304,369	9,294,369	Rent From Departments
<b>TOTAL DEBT SERVICE</b>	<b>14,555,000</b>	<b>16,134,889</b>	<b>30,689,889</b>	

<sup>1</sup> Not included in the Debt Service Subject to Debt Limit.

Calculation of Annual Debt Service Limit	
Fiscal Year	Budget
Adopted FY 2009-10	1,755,387,719
Adopted FY 2010-11	1,816,193,673
Adopted FY 2011-12	1,751,892,284
Adopted FY 2012-13	1,886,737,968
Adopted FY 2013-14	2,183,638,346
Five Year Average	1,878,769,998
Debt Limit 4.0%	75,150,800
FY 2013-14 Debt Service Subject to the Debt Limit <sup>1</sup>	29,177,750
Under Limit by this Amount	45,973,050
% Under Debt Limit	61.17%

<sup>1</sup> Colma Creek Flood Control is not included in the Debt Service Subject to Debt Limit.

## FY 2014-15 Long Term Debt Service

Long-Term Debt Service	Princi-	Interest	Total	Funding Sources
Colma Creek Flood Control <sup>1</sup>	425,000	1,086,139	1,511,139	Colma Creek Flood Control Special District Revenue
Courts Relocation Project	220,000	239,725	459,725	Courthouse Construction Fund
Crime Lab	395,000	508,970	903,970	General Fund/Fees
Equipment Project	20,000	20,838	40,838	General Fund/User Departments
Health Center	4,040,000	4,163,113	8,203,113	General Fund/SB1732FQHC/Tobacco Settlement
HSA Redwood City District Office	155,000	167,575	322,575	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-	690,000	190,780	880,780	Reserves/User Departments/Cities
New Office Building	1,060,000	826,094	1,886,094	Facilities Surcharge/Rent from County Departments
North County Clinic	585,000	78,263	663,263	FQHC Reimbursement/Tobacco Settlement
Sheriff's Radio Project	---	---	---	General Fund
Youth Services Center	3,130,000	6,166,319	9,296,319	Rent From Departments
<b>TOTAL DEBT SERVICE</b>	<b>14,450,00</b>	<b>15,182,239</b>	<b>29,632,239</b>	

<sup>1</sup> Not included in the Debt Service Subject to Debt Limit.

Calculation of Annual Debt Service Limit	
Fiscal Year	Budget
Adopted FY 2010-11	1,816,193,673
Adopted FY 2011-12	1,751,892,284
Adopted FY 2012-13	1,886,737,968
Adopted FY 2013-14	2,183,638,346
Adopted FY 2014-15	1,933,763,450
Five Year Average	1,914,445,144
Debt Limit 4.0%	76,577,806
FY 2013-14 Debt Service Subject to the Debt Limit <sup>1</sup>	28,121,100
Under Limit by this Amount	48,456,706
<b>% Under Debt Limit</b>	<b>63.3%</b>

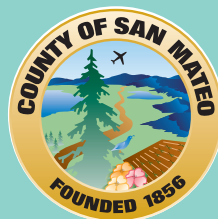
<sup>1</sup> Colma Creek Flood Control is not included in the Debt Service Subject to Debt Limit.

This page intentionally left blank



## FINAL FUND BALANCE

# COUNTY OF SAN MATEO FY 2013-14 / FY 2014-15 ADOPTED BUDGET



County Summaries

Criminal Justice

Health Services

Social Services

Community Services

Administration  
and Fiscal

Final Fund Balance

Controller's Schedules

Glossary of  
Budget Terms





## 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



## FY 2013-14 Final Fund Balance Adjustments

Budget Unit ID	Budget Unit Name	Final Fund Balance Adjustment	Description of Change
1940B	Message Switch	(106,528)	The shortfall in Fund Balance was due to a fixed asset that was purchased but not known if it would be delivered before June 30, 2013. The Fund Balance estimate presumed the invoice would be paid in FY 2013-14, however, the hardware was received and invoice paid/ accrued in June 30, 2013
2510B	District Attorney	146,281	Set aside in Reserves
2700B	County Support of the Courts	0	No change
2800B	Private Defender Program	0	No change
3000B	Sheriff's Office	1,759,338	Set aside in Reserves
3200D	Probation Department	612,204	Re-appropriated \$468,895 to continue the computer replacement project; the remainder set aside in Reserves
3300B	Coroner's Office	33,142	Set aside in Reserves
	<b>Criminal Justice-General Fund</b>	<b>2,444,437</b>	
5500B	Health Administration	(59,613)	Covered Fund Balance shortfall by adjusting revenue
5550B	Health Policy and Planning	(39,943)	Covered Fund Balance shortfall by adjusting revenue
5600B	Emergency Medical Services	0	No change
5700B	Aging and Adult Services	52	Set aside in Reserves
5900B	Environmental Health Services	99,349	Appropriated \$25,000 for the Healthy Nail Salon Project which educates nail salon workers on proper handling and disposal of hazardous chemicals to protect worker and the public's health and safety; the remainder is set aside in Reserves
6100B	Behavioral Health and Recovery Services	146,752	Appropriated \$80,654 for miscellaneous repairs at four chart rooms in the North and Central clinics; \$66,098 appropriated for Reentry grant contracts expense
6200B	Public Health	106,997	Appropriated \$122,000 for animal control radios; \$23,760 to adjust revenues; the remainder is set aside in Reserves

6240B	Family Health Services	28,257	Appropriated \$10,000 for a one-time project that will focus on client satisfaction and service improvements based on client feedback; Set aside remainder in Reserves
6300B	Correctional Services	25,461	Appropriated for Correctional Health's digital X-ray project
6900B	IHSS Public Authority	0	No change
5850D	Contributions to the Medical Center	0	No change
	<b>Health Services -General Fund</b>	<b>307,312</b>	
2600B	Department of Child Support Services	0	No change
7000D	Human Services Agency	582,946	Set aside in Reserves
	<b>Social Services -General Fund</b>	<b>582,946</b>	
1220B	Real Property	1,179,954	Appropriated \$1,179,954 to pay one time refunds of operating expense to departments in leased facilities, for one time automation expenses related to unanticipated increases, and for one-time expenses for contract services, including appraisal services and conversion to electronic document management system
1240B	Public Safety Communications	291,886	Appropriated \$50,978 for one time costs associated with a Professional Contract Services; \$38,180 to purchase equipment to upgrade aging systems in the Communications Center; the remainder is set aside in Reserves
1260B	Agricultural Commissioner/Sealer	(450)	Reduced appropriations by \$450 from expenditure account to adjust final fund balance
3570B	Local Agency Formation Commission	38,449	Set aside in Reserves
3580B	Fire Protective Services	0	No change
3800B	Planning and Building	344,478	Set aside \$237,158 in Reserves and appropriated \$107,320 for one extra help Planner III and \$21,000 to fund a multi-jurisdictional housing and commercial nexus study
3900B	Parks Division	93,702	Appropriated \$32,094 in extra help and volunteer funds, \$40,000 in water services and \$21,608 in motor vehicle charges
4510P	Public Works Administrative Services	0	No change

4600P	Engineering Services	0	No change
4730P	Facilities Services	155,387	Appropriated to support general unexpected facility operation costs that may arise throughout the year
4840B	Utilities	43,271	Set aside in Reserves
7930P	Department of Housing	0	No changes
	<b>Community Services -General Fund</b>	<b>2,146,677</b>	
1100B	Board of Supervisors	57,564	Appropriated for Extra-help positions and unanticipated project costs
1200B	County Manager's Office	179,113	Appropriated for unanticipated projects
1300D	Assessor-County Clerk-Recorder	453,556	Appropriated \$200,000 for Property Tax System; set aside remainder in Reserves
1400B	Controller's Office	92,589	Appropriated entire amount for the IFAS upgrade project that will include new robust query and reporting capabilities, a new user-friendly user interface that offers improved performance, and an improved security module to strengthen controls
1500B	Tax Collector/Treasurer	172,801	Appropriated \$40,000 to cover postage for a new mailing vendor, \$10,000 for website redesign, QR Code, and E-billing, \$55,000 to replace 47 computers, \$5,000 for the remittance machine maintenance contract, \$12,000 for new computer monitors and monitor arms, \$17,500 for iPayment, and \$35,300 for investment analysis tools
1600B	County Counsel	319,423	Set aside in Reserves
1700B	Human Resources	(4,373)	Reduced Fund Balance due to the FY 2012-13 year-end transfer of Departmental Reserves to General Fund/Non-Departmental Services
1800B	Information Services Department	3,605,070	Fund Balance Adjustments include carryforward of funding for the Human Resources Information System Reserve and projects/systems such as Criminal Justice System, the Radio Upgrade Project and the County's Integrated Financial System.
8000B	Non-Departmental Services	5,303,197	Set aside in Reserves
	<b>Administration and Fiscal-General Fund</b>	<b>10,178,940</b>	
	<b>Subtotal General Fund</b>	<b>15,660,312</b>	

5630B	Emergency Medical Services Fund	9,793	Set aside in Reserves
5800B	IHSS Public Authority	11,955	Set Aside in Reserves
6600B	San Mateo Medical Center	317,097	Appropriate \$45,759 for Clinical Services Manager salary increases; set aside remainder in Reserves
	<b>Health Services -Non-General Funds</b>	<b>338,845</b>	
3550B	Structural Fire	819,573	Set aside in Reserves
3560B	County Service Area #1	622,526	Set aside in Reserves
3700B	County Library	1,295,125	Appropriated \$100,000 to support early learning play spaces, \$81,208 for computer and website support, \$319,993 to Library Reserves, \$300,000 related to anticipated Donor City set aside amounts, \$500,000 to support interior renovation efforts at the East Palo Alto Library and related to Measure A activity
3950B	Fish and Game	804	Set aside in Reserves
3960B	Off-Highway Vehicle License Fees	0	No change
3970B	Parks Acquisition and Development	435,442	Set aside in Reserves
3980B	Coyote Point Marina	53,256	Set aside in Reserves
4520B	Road Construction and Operations	565	Set aside in Reserves
4740B	Construction Services	200,475	Appropriated to a general expense account for unexpected project costs and funding needs
4760B	Vehicle and Equipment Services	1,850,077	Set aside \$1,727,077 in Reserves for future replacement of vehicles and equipment and appropriated \$123,000 for software purchase
4820B	Waste Management	1,000,905	Set aside \$326,216 in Reserves and Appropriated \$674,688 to expense accounts
4830B	Transportation Services	911,811	Appropriated Fund Balance to expense accounts to fund various street resurfacing projects throughout the County
4840B	Utilities	1,608,785	Set aside in Reserves
4850B	Airports	(399,356)	Reduction of Reserves
8300B	Courthouse Construction Fund	28,011	Set aside in Reserves
8500B	Capital Projects Fund	0	No Change
8400B	Criminal Justice Construction Fund	86,067	Set aside in Reserves
	<b>Community Services -Non-General Funds</b>	<b>8,514,066</b>	

8900B	Debt Service Fund	385,497	Set aside in Reserves
	<b>Administration and Fiscal -Non-General Funds</b>	<b>385,497</b>	
	<b>Subtotal Non-General Funds</b>	<b>9,238,408</b>	
	<b>TOTAL ALL COUNTY FUNDS</b>	<b><u>24,898,720</u></b>	
1950B	First 5 San Mateo County (Information Only)	1,777,304	Overall Fund Balance dropped in FY 2012-13, however First 5 overestimated the decline in Prop 10 revenue. The additional Fund Balance has been set aside in reserves
2000B	Retirement Office (Information Only)	0	No change
7930P	Housing Authority (Informational Only)	0	No change

This page intentionally left blank





## CONTROLLER'S SCHEDULES

# COUNTY OF SAN MATEO FY 2013-14 / FY 2014-15 ADOPTED BUDGET



County Summaries

Criminal Justice

Health Services

Social Services

Community Services

Administration  
and Fiscal

Final Fund Balance

Controller's Schedules

Glossary of  
Budget Terms





## 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



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

County of San Mateo  
 All Funds Summary  
 Fiscal Year 2013-14

Schedule 1

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2013	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
<b>Governmental Funds</b>							
General Fund	\$ 315,930,723	\$ -	\$ 1,147,406,934	\$ 1,463,337,657	\$ 1,291,518,825	\$ 171,818,832	\$ 1,463,337,657
Special Revenue Funds	45,654,232	-	67,615,747	113,269,979	102,900,160	10,369,819	113,269,979
Capital Projects Funds	7,957,553	-	144,973,325	152,930,878	148,428,425	4,502,453	152,930,878
Debt Service Funds	17,479,255	-	31,183,592	48,662,847	30,716,392	17,946,455	48,662,847
<b>Total Governmental Funds</b>	<b>\$ 387,021,763</b>	<b>\$ -</b>	<b>\$ 1,391,179,598</b>	<b>\$ 1,778,201,361</b>	<b>\$ 1,573,563,802</b>	<b>\$ 204,637,559</b>	<b>\$ 1,778,201,361</b>
<b>Other Funds</b>							
Internal Service Funds	\$ -	\$ -	\$ 8,378,967	\$ 8,378,967	\$ 8,086,636	\$ 292,331	\$ 8,378,967
Enterprise Funds	-	7,250,770	265,165,568	272,416,338	272,416,338	-	272,416,338
Special Districts and Other Agencies	49,980,976	-	24,454,763	74,435,739	71,890,231	2,545,508	74,435,739
<b>Total Other Funds</b>	<b>\$ 49,980,976</b>	<b>\$ 7,250,770</b>	<b>\$ 297,999,298</b>	<b>\$ 355,231,044</b>	<b>\$ 352,393,205</b>	<b>\$ 2,837,839</b>	<b>\$ 355,231,044</b>
<b>Total All Funds</b>	<b>\$ 437,002,739</b>	<b>\$ 7,250,770</b>	<b>\$ 1,689,178,896</b>	<b>\$ 2,133,432,405</b>	<b>\$ 1,925,957,007</b>	<b>\$ 207,475,398</b>	<b>\$ 2,133,432,405</b>

**State Controller Schedules** **Schedule 2**  
 County Budget Act  
 January 2010 Edition, revision #1

**County of San Mateo**  
 Governmental Funds Summary  
 Fiscal Year 2013-14

Fund Name	Total Financing Sources				Total Financing Uses		
	2	3	4	5	6	7	8
General Fund	\$ 315,930,723	\$ -	\$ 1,147,406,934	\$ 1,463,337,657	\$ 1,291,518,825	\$ 171,818,832	\$ 1,463,337,657
<b>Total General Fund</b>	<b>\$ 315,930,723</b>	<b>\$ -</b>	<b>\$ 1,147,406,934</b>	<b>\$ 1,463,337,657</b>	<b>\$ 1,291,518,825</b>	<b>\$ 171,818,832</b>	<b>\$ 1,463,337,657</b>

<b>Special Revenue Funds</b>							
	2	3	4	5	6	7	8
Emergency Medical Center	\$ 3,018,678	\$ -	\$ 2,515,013	\$ 5,533,691	\$ 2,760,717	\$ 2,772,974	\$ 5,533,691
IHSS Public Authority Fund	861,955	-	17,554,358	18,416,313	17,554,358	861,955	18,416,313
Fish and Game Propagation Fund	81,265	-	1,350	82,615	67,500	15,115	82,615
County Fire Protection Structure Fund	2,398,983	-	6,927,623	9,326,606	7,041,375	2,285,231	9,326,606
Road Fund	26,685,970	-	34,163,551	60,849,521	60,849,521	-	60,849,521
Half Cent Transportation Fund	2,276,841	-	1,940,199	4,217,040	4,217,040	-	4,217,040
County-Wide Road Improvement Fund	3,487,203	-	286,500	3,773,703	286,500	3,487,203	3,773,703
Solid Waste Fund	3,563,920	-	1,766,333	5,330,253	4,382,912	947,341	5,330,253
Waste Management Fund	3,279,417	-	2,460,820	5,740,237	5,740,237	-	5,740,237
<b>Total Special Revenue Funds</b>	<b>\$ 45,654,232</b>	<b>\$ -</b>	<b>\$ 67,615,747</b>	<b>\$ 113,269,979</b>	<b>\$ 102,900,160</b>	<b>\$ 10,369,819</b>	<b>\$ 113,269,979</b>

<b>Capital Project Funds</b>							
	2	3	4	5	6	7	8
Criminal Justice Temporary Construction Fund	\$ 1,715,442	\$ -	\$ 1,061,500	\$ 2,776,942	\$ 1,100,000	\$ 1,676,942	\$ 2,776,942
Court House Temporary Construction Fund	957,831	-	1,054,500	2,012,331	1,334,509	677,822	2,012,331
Parks Acquisition and Development Fund	2,650,357	-	4,010,000	6,660,357	5,669,999	990,358	6,660,357
Capital Project Fund	2,633,923	-	138,847,325	141,481,248	140,323,917	1,157,331	141,481,248
<b>Total Capital Project Funds</b>	<b>\$ 7,957,553</b>	<b>\$ -</b>	<b>\$ 144,973,325</b>	<b>\$ 152,930,878</b>	<b>\$ 148,428,425</b>	<b>\$ 4,502,453</b>	<b>\$ 152,930,878</b>

<b>Debt Service Funds</b>							
	2	3	4	5	6	7	8
Debt Service Funds	\$ 17,479,255	\$ -	\$ 31,183,592	\$ 48,662,847	\$ 30,716,392	\$ 17,946,455	\$ 48,662,847
<b>Total Debt Service Funds</b>	<b>\$ 17,479,255</b>	<b>\$ -</b>	<b>\$ 31,183,592</b>	<b>\$ 48,662,847</b>	<b>\$ 30,716,392</b>	<b>\$ 17,946,455</b>	<b>\$ 48,662,847</b>

<b>Total Governmental Funds</b>	\$ 387,021,763	\$ -	\$ 1,391,179,598	\$ 1,778,201,361	\$ 1,573,563,802	\$ 204,637,559	\$ 1,778,201,361
<b>Appropriations Limit</b>	<b>\$ 426,532,169</b>						
<b>Appropriations Subject to Limit</b>	<b>\$ 395,986,101</b>						



State Controller Schedules		County of San Mateo				Schedule 3
County Budget Act		Fund Balance - Governmental Funds				
January 2010 Edition, revision #1		Fiscal Year 2013-14				
Fund Name	Total Fund Balance June 30, 2013	Less: Obligated Fund Balances			Assigned	Fund Balance Available June 30, 2013
		Encumbrances	Nonspendable, Restricted and Committed			
1	2	3	4	5	6	
<b>General Fund</b>						
General Fund	\$ 336,250,647	\$ 8,031,954	\$ 9,198,896	\$ 3,089,074	\$ 315,930,723	
<b>Total General Fund</b>	<b>\$ 336,250,647</b>	<b>\$ 8,031,954</b>	<b>\$ 9,198,896</b>	<b>\$ 3,089,074</b>	<b>\$ 315,930,723</b>	
<b>Special Revenue Funds</b>						
Emergency Medical Center	\$ 3,018,678	\$ -	\$ -	\$ -	\$ 3,018,678	
IHSS Public Authority Fund	861,955	-	-	-	861,955	
Fish and Game Propagation Fund	81,265	-	-	-	81,265	
County Fire Protection Structure Fund	3,484,674	-	1,085,691	-	2,398,983	
Road Fund	27,029,187	-	343,217	-	26,685,970	
Half Cent Transportation Fund	2,276,841	-	-	-	2,276,841	
County-Wide Road Improvement Fund	3,487,203	-	-	-	3,487,203	
Solid Waste Fund	3,563,920	-	-	-	3,563,920	
Waste Management Fund	3,279,417	-	-	-	3,279,417	
<b>Total Special Revenue Funds</b>	<b>\$ 47,083,140</b>	<b>\$ -</b>	<b>\$ 1,428,908</b>	<b>\$ -</b>	<b>\$ 45,654,232</b>	
<b>Capital Project Funds</b>						
Criminal Justice Temporary Construction Fund	\$ 1,715,442	\$ -	\$ -	\$ -	\$ 1,715,442	
Court House Temporary Construction Fund	957,831	-	-	-	957,831	
Parks Acquisition and Development Fund	2,650,357	-	-	-	2,650,357	
Capital Project Fund	2,633,923	-	-	-	2,633,923	
<b>Total Capital Project Funds</b>	<b>\$ 7,957,553</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,957,553</b>	
<b>Debt Service Funds</b>						
Debt Service Funds	\$ 17,479,255	\$ -	\$ -	\$ -	\$ 17,479,255	
<b>Total Debt Service Funds</b>	<b>\$ 17,479,255</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,479,255</b>	
<b>Total Governmental Funds</b>	<b>\$ 408,770,595</b>	<b>\$ 8,031,954</b>	<b>\$ 10,627,804</b>	<b>\$ 3,089,074</b>	<b>\$ 387,021,763</b>	

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 2013-14						
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2013	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		
<b>General Fund</b>								
General Reserve	\$ -	\$ -	\$ -	\$ -	\$ 171,818,832	\$ 171,818,832		
Restricted	4,975,639	-	-	-	-	4,975,639		
Assigned	3,089,074	-	-	-	-	3,089,074		
Reserve for Inventories	84,383	-	-	-	-	84,383		
Reserve for Advance to Internal Service Fund	1,361,438	-	-	-	-	1,361,438		
Reserve for Advance to Enterprise Fund	2,000,000	-	-	-	-	2,000,000		
Reserve for Advance to Enterprise Fund	777,437	-	-	-	-	777,437		
<b>Total General Fund</b>	<b>\$ 12,287,970</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 140,333,075</b>	<b>\$ 171,818,832</b>	<b>\$ 184,106,802</b>		
<b>Special Revenue Funds</b>								
Emergency Medical Center								
General Reserve	\$ -	\$ -	\$ -	\$ -	\$ 2,772,974	\$ 2,772,974		
IHSS Public Authority Fund								
General Reserve	-	-	-	1,200,000	861,955	861,955		
Fish and Game Propagation Fund								
General Reserve	-	-	-	14,061	15,115	15,115		
County Fire Protection Structure Fund								
General Reserve	-	-	-	1,387,471	2,285,231	2,285,231		
Investment in Fixed Assets	1,085,691	-	-	-	-	1,085,691		
Road Fund								
Capital Reserve	-	-	-	250,000	-	-		
Reserve for Inventories	343,217	-	-	-	-	343,217		
SM Co-Wide Road Improvement Fund								
General Reserve	-	-	-	3,279,763	3,487,203	3,487,203		
Solid Waste Fund								
General Reserve	-	-	-	1,007,591	947,341	947,341		
<b>Total Special Revenue Funds</b>	<b>\$ 1,428,908</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,797,820</b>	<b>\$ 10,369,819</b>	<b>\$ 11,798,727</b>		
<b>Capital Project Funds</b>								
Criminal Justice Temporary Construction Fund								
General Reserve	\$ -	\$ -	\$ -	\$ 1,754,599	\$ 1,676,942	\$ 1,676,942		
Court House Temporary Construction Fund								
General Reserve	-	-	-	985,751	677,822	677,822		
Parks Acquisition and Development Fund								
General Reserve	-	-	-	852,786	990,358	990,358		
Capital Project Fund								
General Reserve	-	-	-	694,538	1,157,331	1,157,331		
<b>Total Capital Project Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,287,674</b>	<b>\$ 4,502,453</b>	<b>\$ 4,502,453</b>		
<b>Debt Service Funds</b>								
Debt Service Funds								
General Reserve	\$ -	\$ -	\$ -	\$ 17,011,042	\$ 17,946,455	\$ 17,946,455		
<b>Total Debt Service Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,011,042</b>	<b>\$ 17,946,455</b>	<b>\$ 17,946,455</b>		
<b>Total Governmental Funds</b>	<b>\$ 13,716,878</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 171,429,611</b>	<b>\$ 204,637,559</b>	<b>\$ 218,354,437</b>		

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

Schedule 5

County of San Mateo  
 Summary of Additional Financing Sources by Source and Fund  
 Governmental Funds  
 Fiscal Year 2013-2014

Description	2011-12 Actual		2012-13 Actual		2013-14 Recommended		2013-14 Adopted by the Board of Supervisors	
	1	2	3	4	5	5	5	
<b>Summarization by Source</b>								
Taxes		\$373,640,742	\$419,739,647	\$358,466,492	\$417,311,139			
Licenses, Permits and Franchises		8,545,352	8,957,205	8,442,316	8,267,111			
Fines, Forfeitures and Penalties		11,082,432	11,259,333	11,168,203	11,083,404			
Use of Money and Property		9,064,738	8,006,134	7,532,757	9,461,604			
Intergovernmental Revenues		411,797,485	436,412,523	455,923,941	507,011,064			
Charges for Services		105,427,435	109,883,140	110,854,147	112,576,366			
Interfund Revenue		68,636,650	80,278,360	85,622,558	75,336,709			
Miscellaneous Revenue		29,845,017	27,214,260	22,419,190	36,836,520			
Other Financing Sources		40,395,158	38,401,176	98,067,667	213,295,681			
<b>Total Summarization by Source</b>		<b>\$1,058,435,009</b>	<b>\$1,140,151,777</b>	<b>\$1,158,497,271</b>	<b>\$1,391,179,598</b>			
<b>Summarization by Fund</b>								
General Fund		\$962,750,513	\$1,031,711,778	\$985,033,683	\$1,147,406,934			
Emergency Medical Services Fund		2,507,548	2,519,431	2,480,013	2,515,013			
IHSS Public Authority Fund		12,753,482	15,447,062	17,002,298	17,554,358			
Fish and Game Propagation Fund		3,308	2,304	2,450	1,350			
Structural Fire Protection Fund		7,054,020	6,864,407	5,312,760	6,927,623			
Road Fund		21,906,731	22,935,885	26,119,488	34,163,551			
Half-Cent Transportation Fund		2,073,311	2,384,051	1,940,199	1,940,199			
Road Improvement Fund		334,428	419,710	275,000	286,500			
Solid Waste Fund		1,982,983	1,950,126	2,250,697	1,766,333			
Waste Management		2,536,783	2,517,075	2,486,500	2,460,820			
Accumulated Capital Outlay Fund		39	—	—	—			
Criminal Justice Temporary Construction Fund		1,222,789	1,179,843	1,219,000	1,061,500			
Courthouse Temporary Construction Fund		1,233,152	1,184,153	1,212,000	1,054,500			
Parks Acquisition and Development Fund		458,601	1,204,291	2,691,000	4,010,000			
Capital Projects Fund		11,010,814	18,910,044	79,758,315	138,847,325			
Debt Service Fund		30,606,507	30,921,618	30,713,868	31,183,592			
<b>Total Summarization by Fund</b>		<b>\$1,058,435,009</b>	<b>\$1,140,151,777</b>	<b>\$1,158,497,271</b>	<b>\$1,391,179,598</b>			

Slate Controller Schedules		County of San Mateo					Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account					
January 2010 Edition, revision #1		Governmental Funds					
		Fiscal Year 2013-2014					
Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	

**General Fund**

**General Fund**

Taxes						
	Current Yr Secured		\$163,656,069	\$171,275,559	\$185,997,092	\$181,552,092
	Secured Tax Equity Allocation		4,146,251	—	—	—
	PY Secured Redemption		1,047,388	3,828,653	200,000	2,000,000
	Former RDA-Other Revenues		—	3,705,670	—	—
	Current Yr Unsecured		7,755,851	8,498,662	8,789,760	8,583,648
	Prior Yr Unsecured		426,359	12,803	—	—
	CY SB 813 Secured Supplemental		3,801,375	5,051,104	3,531,995	4,547,611
	CY SB 813 Unsec Supplemental		151,839	165,416	—	—
	PY SB 813 Redemption		192,188	153,614	—	—
	Non-Departmental ERAF Rebate		81,207,924	98,380,010	40,000,000	40,000,000
	Former RDA-Residuals		—	5,599,921	—	5,599,921
	Penalty & Cost		1,079,058	766,249	1,026,288	639,658
	Sales and Use Taxes		16,749,524	18,818,073	17,208,675	18,930,981
	Aircraft Taxes		1,090,710	1,575,750	1,090,710	1,200,000
	Property Transfer Tax		5,651,398	6,724,205	5,326,850	6,259,279
	Transient Occupancy Tax		1,104,597	1,242,315	1,084,716	1,267,161
	Business License Tax		1,905	(1,905)	—	—
	Racehorse Tax		67	—	—	—
	In Lieu Sales & Use Tax Revenue		5,064,691	6,232,754	6,297,224	6,510,919
	Property Tax In-Lieu of VLF		73,796,161	72,439,966	75,603,597	76,786,364
	Vehicle Rental Business Lic Tax		—	7,908,559	6,000,000	9,000,000
	Sales & Use Tax - Measure A		—	—	—	41,064,557
	<b>Total Taxes</b>		<b>\$366,923,355</b>	<b>\$412,377,379</b>	<b>\$352,156,907</b>	<b>\$403,942,191</b>

**Licenses, Permits and Franchises**

	Dog Licenses		\$435,071	\$637,107	\$500,000	\$530,000
	Cat Licenses		25,535	28,836	30,000	30,000
	Dangerous/Vicious Animal Permit		20,536	28,549	25,000	28,000

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 2013-2014					Schedule 6
Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
		Animal Quarantine Fee	13,500	15,874	15,000	15,000	
		Other Animal Permits & Fees	300	200	425	425	
		Miscellaneous Business License	3,396	3,395	3,500	3,500	
		Professional Service Licenses	35,784	47,498	34,235	40,000	
		Building Permits	1,901,491	2,189,257	1,960,452	2,030,452	
		Underground Tank Permits	392,291	403,012	376,921	339,809	
		Well & Septic Permits	320,341	353,306	275,000	275,000	
		Reinstatement Fees	93,241	93,925	85,819	90,819	
		Reinspection Fees	1,440	2,112	1,324	2,000	
		Building Permit Appeals	537	—	537	—	
		Zoning Permits	322,535	218,593	355,000	200,000	
		Grading/Land Clearing Permits	69,842	66,194	73,362	65,000	
		Resource Permits	32,890	58,389	31,224	32,000	
		Variances & Exceptions	58,725	51,723	64,218	40,000	
		Land Division Permits	136,711	82,102	138,600	72,000	
		Stable & Kennel Permits	4,527	3,714	3,675	3,500	
		Architecture/Design Revisions	89,285	74,879	87,502	75,000	
		Other Zoning Fees	55,297	58,602	51,559	50,000	
		Death Certificate Filing Fee	22,884	24,441	21,215	24,500	
		Device Registration Fees	414,005	424,597	401,400	414,400	
		Gun & Shooting Fees	3,790	3,015	2,100	2,100	
		Other Registration Fees	208,282	203,942	197,150	201,150	
		Misc Licenses & Permits	223,223	206,384	192,991	197,991	
		Franchise Fees	973,716	960,545	887,607	919,645	
		<b>Total Licenses, Permits and Franchises</b>	<b>\$5,859,713</b>	<b>\$6,240,189</b>	<b>\$5,815,816</b>	<b>\$5,682,291</b>	
<b>Fines, Forfeitures and Penalties</b>							
		Court Fines	\$7,041,451	\$7,098,149	\$7,197,500	\$7,061,000	
		Juvenile Traffic Fines	15,195	18,143	21,000	16,300	



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 2013-2014					Schedule 6
Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
		Vehicle Violations - SB 1372	50	—	—	—	
		Other Vehicle Code Fines	598,772	363,305	773,472	794,073	
		Equipment Violation Fines	2,199	1,094	2,000	900	
		Municipal Court Fines	199,124	195,141	175,000	213,200	
		Juvenile Court Fines	1,567	1,606	2,000	1,400	
		Animal Control Fines	—	8	—	—	
		Narcotics Forfeitures	92,833	117,443	100,000	110,000	
		Other Forfeitures	23,712	62,977	40,000	40,000	
		Agricultural Penalties	19,284	26,216	—	—	
		Other Penalties	461,795	745,530	425,000	415,000	
		Escheated Revenue	191,264	178,010	—	—	
		<b>Total Fines, Forfeitures and Penalties</b>	<b>\$8,647,246</b>	<b>\$8,807,621</b>	<b>\$8,735,972</b>	<b>\$8,651,873</b>	
<b>Use of Money and Property</b>							
		Interest Eamed	\$3,017,540	\$2,693,772	\$2,881,864	\$2,881,864	
		Interest Eamed - PA/PG	142,714	92,278	177,810	150,000	
		Other Interest Eamed	496,933	205,298	80,000	100,513	
		Other Investment Income	3,167,166	2,851,067	2,864,426	2,759,097	
		County Land/Buildings Rentals	958,957	933,504	585,576	2,304,013	
		Service Machine Concessions	22,248	20,350	15,800	15,800	
		Other Rents & Concessions	528,691	658,791	580,948	806,916	
		<b>Total Use of Money and Property</b>	<b>\$8,334,248</b>	<b>\$7,455,059</b>	<b>\$7,186,424</b>	<b>\$9,018,203</b>	
<b>Intergovernmental Revenues</b>							
<b>State</b>							
		Highway Property Tax Rental	\$4,134	\$3,105	\$—	\$—	
		State Block Grant	1,762,502	2,169,993	1,884,960	2,032,837	
		Realignment VLF	16,387,929	14,559,837	14,196,787	10,498,476	
		Realignment Sales Tax - Health	394,223	196,428	582,431	597,628	
		Realignment Sales Tx-Mntl Hlth	24,239,836	40,108,766	25,387,217	26,025,223	

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 2013-2014					Schedule 6
Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
		Realignment Sales Tax-Pub Asst	12,898,064	13,005,632	15,691,027	33,657,416	
		Realignment Sales Tax 2011	37,293,065	35,303,373	23,928,349	36,797,552	
		State Welfare Administration	38,237,046	35,452,286	52,820,388	51,459,338	
		State Staff Development	347,215	2,542,057	128,450	128,450	
		Assistance Payments - AFDC	10,752,996	6,020,128	23,412,675	4,768,399	
		State IHSS	—	1,800	—	—	
		Child Abuse Services	56,292	12,981	214,571	239,946	
		State Child Care	2,969,467	1,968,983	3,053,418	2,263,749	
		CCS State Subvention	4,424,475	4,418,944	4,648,618	4,926,816	
		Mental Health Short Doyle	3,528,350	(2,402,794)	—	—	
		Mental Health SEP	(6,032,452)	2,264,520	3,637,121	3,882,645	
		Mental Health Services Act (MHSA)	21,546,520	24,678,302	21,876,835	23,378,877	
		Other State Mental Health	5,386,348	—	—	—	
		State Public Health Grant	1,088,347	1,776,611	800,663	807,876	
		State Aid - CHDP	1,062,831	1,016,091	1,038,257	1,188,257	
		State Aid - WIC	2,957,714	2,496,208	2,952,419	3,038,700	
		State Aid-Infectious Diseases	527,207	481,955	495,284	514,721	
		State AIDS Master Grant	482,548	426,992	400,726	—	
		State AIDS Drug Asst Program	8,843	17,601	8,339	17,601	
		State PH Categorical Aid	205,648	251,261	251,261	251,261	
		State - Other Public Health	776,054	1,474,527	2,447,181	2,503,878	
		Alcohol & Drug Programs	40,017	19,234	11,000	11,000	
		Other State AIDS Program	—	—	—	100,109	
		State Aid - Aging	390,909	364,793	226,098	147,098	
		Other State Health Programs	1,436,039	1,098,493	1,176,063	1,551,063	
		State Aid - Agriculture	1,352,314	1,362,649	1,231,133	1,347,649	
		State Aid-Parks Acquis & Devlp	4,500	—	—	—	
		State Aid - Other Construction	1,323,130	—	—	—	

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 2013-2014					Schedule 6
Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
		State Aid - Corrections	593,574	566,723	643,965	740,340	
		State Aid Jail Booking	176,810	—	—	—	
		Homeowners Property Tax Relief	1,318,383	1,306,139	1,331,567	1,306,139	
		Other State Trial Court	858,740	413,935	1,210,000	720,000	
		State Aid - Public Safety	55,888,141	60,764,098	61,286,477	68,527,130	
		Crime & Delinquency Prevention	65,184	(1)	322,674	200,000	
		OCJP Grant - Various	984,796	556,411	914,868	635,670	
		Tobacco Tax	133,622	150,000	150,000	150,000	
		School Lunch Program	245,345	222,296	259,000	259,000	
		Child Support Incentive Program	3,753,424	3,650,905	3,865,051	3,955,713	
		State-Mandated Cost Reimburse	2,053,501	(173,602)	—	—	
		Abandoned Vehicle Service Fee	36,398	37,033	52,500	52,500	
		Timber Tax Yield Guarantee	15,648	10,254	15,032	10,254	
		Misc State Reimb/Subsidies	489,764	523,422	562,740	2,647,184	
		All Other State Aid	7,631,517	8,302,072	9,572,006	10,498,852	
		State Aid - Anti Terrorism	755,012	804,971	815,448	857,282	
		State Aid - LTC SNF Supplemental	—	16,394	—	—	
		<b>Total State</b>	<b>\$260,851,967</b>	<b>\$268,241,807</b>	<b>\$283,502,599</b>	<b>\$302,696,629</b>	
		<b>Federal</b>					
		Federal Welfare Administration	\$30,063,923	\$29,880,707	\$31,831,156	\$42,660,804	
		Child Support Enforcement	7,286,059	7,087,049	7,344,859	7,520,849	
		Federal Staff Development	1,458,579	991,127	48,198	63,198	
		Employment Program Administrtin	7,686	774	7,000	10,000	
		Assistance Payments - Other	5,285,496	8,481,682	12,553,664	8,201,702	
		IRAP Assistance	3,226	166	10,000	10,000	
		Title IV-A Payments	1,593,307	2,474,096	2,530,773	2,800,000	
		Title IV-E Payments	4,177,596	4,021,196	2,944,298	2,944,298	
		Federal Aid - Roads & Bridges	964,822	1,310,460	2,465,878	2,699,951	

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 2013-2014					Schedule 6
Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
		Federal Aid - Disaster Relief	215,062	24,578	166,861	166,861	
		Federal Aid - Anti Terrorism	1,845,540	1,661,617	4,379,033	3,229,377	
		Federal UASI Grant	3,472,025	10,134,506	4,535,366	6,850,602	
		OCJP Grant - Federal	529,301	563,684	458,583	366,448	
		Federal Aid - Aging	3,032,561	2,880,346	3,057,834	2,901,447	
		Federal JTPA Program	6,496,976	7,340,674	7,000,617	5,080,774	
		Fed Comm Development HUD Grant	2,329,024	5,808,381	3,062,084	7,338,751	
		Federal Categorical Programs	2,748,590	2,589,998	3,182,018	3,165,591	
		All Other Federal Aid	8,981,519	6,663,210	6,617,634	7,150,682	
		All Other Federal Grants	5,294,406	3,494,730	14,040,450	10,196,844	
		Other In-Lieu Taxes	3,627	11,981	—	—	
		County Housing Authority Pymts	776,306	606,103	608,702	605,685	
		<b>Total Federal</b>	<b>\$86,565,630</b>	<b>\$96,027,066</b>	<b>\$106,845,008</b>	<b>\$113,963,864</b>	
		<b>Other Local Government</b>					
		Aid From Cities	\$221,976	\$160,132	\$185,855	\$205,404	
		Aid - Other Local Agencies	5,485,118	5,920,634	5,852,530	6,140,616	
		Ryan White I - Formula (CSF)	2,059,101	1,551,768	1,555,715	1,361,715	
		Ryan White I - Supplemental CSF	—	—	—	285,592	
		HOPWA Grant (CSF)	878,500	873,900	873,900	752,773	
		Misc Local Agency Grants	—	1,015,389	206,000	1,377,190	
		All Other Local Govern Revenue	25,436,139	15,688,380	16,572,630	15,594,606	
		Realignment Subsidy - VLF	79,479	183,000	342,740	342,740	
		Former RDA-Passthrough Payments	—	13,752,633	—	13,752,633	
		<b>Total Other Local Government</b>	<b>\$34,160,313</b>	<b>\$39,145,836</b>	<b>\$25,589,370</b>	<b>\$39,813,269</b>	
		<b>Total Intergovernmental Revenue</b>	<b>\$381,577,910</b>	<b>\$403,414,709</b>	<b>\$415,936,977</b>	<b>\$456,473,762</b>	
		<b>Charges for Services</b>					
		Prop Tax Administration Fee	\$3,513,726	\$5,299,682	\$3,460,000	\$3,270,000	
		Tax/Assessment Collection Fee	1,008,084	1,067,661	1,008,621	1,010,000	

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 2013-2014					Schedule 6
Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
		Redemption Fee - County Share	94,165	86,101	96,000	96,000	
		Suppl Tax Admin Fee 5%	1,589,698	2,038,413	1,442,069	1,565,716	
		Tax/Assessment/Vital Document Fee	943,705	1,016,297	915,000	959,000	
		Other Administrative Assessment	20	—	—	—	
		Special Tax Collector Fees	306,570	272,994	303,014	303,014	
		Accounting Svcs-Other Agency	124,081	143,967	215,517	194,448	
		Audit Fees	43,410	—	53,348	13,028	
		Returned Check Charges	59,998	61,499	47,350	47,350	
		Management Svcs - Other Agency	1,270,770	978,521	1,209,376	1,192,757	
		Proc Fee - Installment Account	757	1,285	1,850	1,347	
		Telephone Services	39,250	357,010	13,788	46,445	
		Public Safety Communicat'n Svc	5,333,397	5,470,912	5,365,985	5,603,024	
		Network & Information Services	572,331	536,191	617,772	559,010	
		Radio Services	382,545	2,081,611	357,357	1,240,400	
		Candidate Filing Fees	119,942	84,950	27,850	65,000	
		Election Services-Other Agency	2,143,469	1,350,633	1,000,000	1,794,440	
		Public Admin Legal Fees	14,455	79,108	10,000	50,000	
		Public Guardian Legal Fees	1,439,532	1,525,038	1,479,634	1,468,970	
		Legal Services-Other Agencies	2,915,690	3,470,150	2,992,115	2,883,580	
		Miscellaneous Legal Recoveries	281,805	32,003	500	126,752	
		Private Defender Fees	644,198	651,602	650,000	629,982	
		Human Resources Svcs-Various	—	400	22,000	12,000	
		Plan Report/Review Fee	—	10,729	—	12,837	
		Plan Research Fee	7,876	7,646	10,526	10,500	
		Ordinance/General Plan Fee	11,704	12,140	—	6,000	
		Geotechnical Fee	3,873	3,321	4,431	4,000	
		Plan/Inspection Fee	7,520	7,520	10,660	7,000	
		Other Planning Services Fees	30,199	23,690	27,690	20,000	

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 2013-2014				Schedule 6
Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
	Engineering Services		256,883	253,140	275,808	230,000
	Environmental Review Fees		74,868	60,473	77,143	65,000
	Plan Checking Fees		915,779	1,166,409	927,844	1,070,000
	Agricultural Inspection Fees		137,165	24,812	176,200	46,200
	Miscellaneous Agricultural Fee		21,957	153,813	—	130,000
	Admin Fees		324,858	340,311	317,715	334,542
	Process Service Fees/Mileage		174,637	190,542	185,000	185,000
	Restitution Fee - 10%		99,268	99,823	85,580	84,923
	Municipal Court Fees		1,242,964	1,175,162	1,282,300	1,148,400
	Diversion Admin Fee \$50/\$100		53,735	50,237	56,000	52,504
	Miscellaneous Court Fees		699	762	900	497
	Financial Responsibility Fee		5,444	—	1,000	1,000
	Night Traffic Court Fees		38	47	40	40
	Public Admin Estate Fees		20,495	6,153	143,135	—
	Public Guardian Estate Fees		696,900	985,467	2,447,949	2,447,949
	Warehouse Service Fees		615,635	237,761	59,173	—
	Humane Services Fees		158,333	171,888	155,000	158,000
	Miscellaneous Animal Services		107,555	127,594	100,000	100,000
	Misc Law Enforcement Fees		457,940	621,621	49,320	49,320
	Impound Administration Fee		12,150	17,386	14,900	14,900
	Jail Booking Fees		2,491	909	50,000	50,000
	Eichler Contract Patrol Svc		644,690	644,690	644,690	643,060
	Woodside Contract Patrol Svc		1,318,862	1,366,930	1,366,930	1,407,937
	Portola Contract Patrol Svc		797,480	826,052	826,052	850,834
	Other Agency Patrol Services		44,899	21,069	28,000	28,000
	Work Program Fees		207,080	151,169	265,000	265,000
	Transportation of Prisoners		25,817	60,859	25,000	25,000
	Traffic Patrol Fees		4,111	8,498	5,000	5,000

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 2013-2014				Schedule 6
Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
		Work Furlough Maintenance Fee	565,341	506,918	732,500	708,403
		Fingerprinting Fees	63,817	78,730	96,000	96,000
		Crime Lab Services	101,456	91,292	100,000	100,000
		DUI Response Fee	181,165	155,744	214,609	214,609
		Crime Investigation Services	1,172,423	1,243,447	1,323,750	1,323,750
		Transportation Security Services	3,735,296	3,838,393	3,620,366	3,917,609
		CSA 8 Policing Services	198,500	198,500	198,500	198,500
		Document Recording Fees	3,798,562	4,370,949	3,305,209	4,045,479
		Micrographic Conversion Fee	25,000	582,424	1,577,744	1,416,293
		Automation Trust Account Fee	6,400	—	40,000	40,000
		Vital Statistics Document Fee	354,306	421,495	327,800	385,000
		IT Surcharge	89,734	162,188	—	162,584
		Reimbursement-Public Works Svc	158,258	2,401	3,600	8,600
		Medical Report Fees	16,212	15,088	16,300	14,700
		Other Health Fees	127,777	133,791	123,000	75,000
		Laboratory Service	278,003	299,962	423,000	435,736
		Mental Health Service Fees	(31,104)	—	47,161	—
		Residency Fees	384,285	384,285	384,285	384,285
		Cal Child Svc (CCS) Client Fee	6,496	4,204	2,300	2,300
		Vector Control Services	—	—	15,036	—
		Public Pool Inspection Fee	399,502	374,517	414,469	383,323
		Hotel/Motel Inspection Fee	795,465	780,597	786,656	789,732
		Cross-Connection Fee	289,500	301,619	288,000	302,400
		Hazardous Waste Inspection Fee	2,244,064	2,187,236	2,336,326	2,252,850
		Food Handling Fees	3,309,877	3,282,839	3,362,227	3,612,738
		Filing Fees - Real Prop Alt	41,013	47,115	55,000	50,000
		Educational Fees	139,115	177,047	90,000	90,000
		Marina Berth Rentals	60	120	—	—

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 2013-2014				Schedule 6	
Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
	Camping Permits		500,265	90,523	351,207	351,207	
	Horse Camp Permits		47,410	—	36,000	36,000	
	Reservation Fees		358,107	352,494	446,660	446,660	
	Park Concession Fees		8,028	—	—	—	
	Park Entry Fees		758,784	908,157	655,628	700,628	
	Annual Pass Sales		27,280	27,105	20,000	20,000	
	Rifle Range Fees		31,380	44,020	60,000	60,000	
	Other Park & Recreation Fees		106,078	55,592	30,000	30,000	
	Reimbursement for Burials		4,050	2,250	5,000	5,000	
	Body Removal & Storage		245,130	240,155	261,000	246,000	
	Other Coroner's Fees		8,178	2,602	4,000	4,000	
	HPSM Risk Share Supplemental		41,527	25,460	60,935	60,935	
	Medi-Cal FFP		28,440,885	32,875,299	28,756,534	29,960,941	
	Medi-Cal State		3,054,586	37,259	2,640,092	43,150	
	Medicare		1,322,326	1,193,584	828,816	1,167,763	
	Third Party Reimbursements		1,731,231	(626,443)	905,919	1,319,961	
	Patient Fees		30,773	29,952	32,000	78,000	
	SSI/SSP Collections		360,646	338,877	334,490	320,000	
	Other Reimbursements		6,917,551	6,261,444	7,893,612	9,832,807	
	Medi-Cal FOHC		659,420	399,835	707,466	428,905	
	Institutional Care - Juveniles		277,001	247,473	266,036	240,903	
	Care of Inmates - State Inst		78,174	33,321	210,000	210,000	
	Care of Court Wards		3,859	1,698	15,000	15,000	
	Other Institutional Care		206,326	17,507	—	—	
	Annexation Charges		24,436	36,497	25,000	25,000	
	Commissions		3,037,450	3,255,223	2,696,460	2,846,460	
	Nuisance Abatement		—	200	—	50,000	
	Refuse Disposal Charges		1,836,339	2,032,114	2,281,106	2,326,541	



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 2013-2014					Schedule 6
Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
	Water Service Charges		11,969	6,615	12,600	8,616	
	Other Special Charges		—	—	50,000	—	
	Misc Services to Cities		482,721	258,699	323,863	323,863	
	Other Charges for Services		1,025,711	1,853,399	5,249,198	2,904,799	
	VRS Workcenter Charges		759,411	1,539,232	1,803,481	1,775,000	
			<b>\$102,173,054</b>	<b>\$106,615,699</b>	<b>\$107,754,073</b>	<b>\$109,433,736</b>	
<b>Total Charges for Services</b>							
<b>Interfund Revenue</b>							
	IFR - General Fund		\$—	\$6,034	\$—	\$—	
	IFR - Parks Fund		5,796	30,853	10,000	160,000	
	IFR - CJTCF		340,444	340,444	340,444	340,444	
	IFR - CTCF		14,266	—	—	—	
	IFR - Road Fund		3,355,815	2,946,326	4,310,740	4,409,899	
	IFR - Half Cent Fund		13,870	10,258	—	—	
	IFR - Coyote Point Marina Fund		14,956	110,132	109,425	10,394	
	IFR - Airports Fund		192,632	186,141	171,936	171,936	
	IFR - Solid Waste Fund		269,625	252,353	174,000	205,000	
	IFR - Fire Protection Fund		5,666,693	6,044,834	5,504,699	7,041,375	
	IFR - Library Fund		570,186	688,140	618,228	580,024	
	IFR - SMCGH		21,836,677	26,697,377	26,530,584	20,573,729	
	IFR - CSRC		430,116	592,653	602,653	456,279	
	IFR - Special District Fund		2,139,570	1,248,701	2,071,756	2,284,270	
	IFR - Housing Fund		3,262,023	1,126,651	3,160,642	581,762	
	Other Interfund Revenue		21,555,940	16,275,808	21,326,634	17,874,967	
	Loan Repayments - Other Funds		200,000	3,200,000	200,000	200,000	
	IFR - Trial Ct Funding-Muni		—	—	—	—	
	IFR - Trial Ct Funding-Super		335,146	489,988	300,000	320,000	
	IFR - AB939 Fund		916	—	—	5,000	
			<b>\$60,204,670</b>	<b>\$60,246,693</b>	<b>\$65,431,741</b>	<b>\$55,215,079</b>	
<b>Total Interfund Revenue</b>							

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 2013-2014				Schedule 6
Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

<b>Miscellaneous Revenue</b>						
		Reimbursement-Basic Needs Loan	\$177,460	\$482,329	\$771,600	\$811,792
		Other Client Reimbursements	53,568	137,936	424,500	432,000
		Sale of Literature	18,491	12,307	35,100	19,900
		Sale of Surplus & Salvage	35,478	29,087	40,200	40,200
		Sale of Property & Materials	264,921	4,517	4,500	4,500
		Sale of Data/Microfiche	66,738	55,706	56,000	56,000
		Photocopy Sales	6,716	7,685	9,000	11,000
		Cash Overages	5,670	2,535	—	—
		Bad Debt Recoveries	710,767	967,413	180,000	165,000
		Compensation Insurance Refunds	1,146,869	1,330,671	536,369	565,549
		SDI Payments	1,696,987	1,244,804	552,027	476,184
		Gifts & Donations	56,520	133,233	21,784	152,500
		Miscellaneous Reimbursements	2,715,041	2,734,920	2,288,078	2,854,003
		Insurance Recoveries & Refunds	643	739	17,699	17,699
		Equipment Cost Reimbursement	88,430	80,098	89,414	80,000
		Project Cost Reimbursement	500,861	417,992	405,344	564,890
		Witness & Jury Fees	187,842	311,188	35,500	85,500
		Other Foundation Grants	4,101,746	3,886,599	4,569,261	3,791,754
		Non-Government Program Funds	80,568	75,000	25,000	372,965
		PG&E Rebates	162,062	121,737	85,000	127,000
		All Other Miscellaneous Revenue	9,934,612	7,400,740	5,256,719	15,561,151
		Rebates and Refunds	618,329	156,990	45,600	51,100
		Tobacco Settlement	6,366,790	6,120,912	6,394,812	9,667,150
		<b>Total Miscellaneous Revenue</b>	<b>\$28,997,108</b>	<b>\$25,715,138</b>	<b>\$21,843,507</b>	<b>\$35,907,837</b>

<b>Other Financing Sources</b>						
	Sale of Fixed Assets		\$2,099	\$2,596	\$2,200	\$2,200
	Operating Tsfr In		31,108	836,693	170,066	511,222

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 2013-2014				Schedule 6
Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
	Bond Proceeds		—	—	—	62,568,540
		Total Other Financing Sources	\$33,208	\$839,289	\$172,266	\$63,081,962
		<b>Total General Fund</b>	<b>\$962,750,513</b>	<b>\$1,031,711,778</b>	<b>\$985,033,683</b>	<b>\$1,147,406,934</b>
		Total General Fund Financing Sources	\$962,750,513	\$1,031,711,778	\$985,033,683	\$1,147,406,934
<b>Special Revenue Funds</b>						
<b>Emergency Medical Services Fund</b>						
	Fines, Forfeitures and Penalties					
	Court Fines		\$1,703,204	\$1,729,052	\$1,715,136	\$1,715,136
	Juvenile Traffic Fines		263	—	451	451
	Other Vehicle Code Fines		729,451	720,476	714,994	714,994
	<b>Total Fines, Forfeitures and Penalties</b>		<b>\$2,432,918</b>	<b>\$2,449,528</b>	<b>\$2,430,581</b>	<b>\$2,430,581</b>
	Use of Money and Property					
	Interest Earned		\$30,006	\$21,287	\$32,432	\$32,432
	<b>Total Use of Money and Property</b>		<b>\$30,006</b>	<b>\$21,287</b>	<b>\$32,432</b>	<b>\$32,432</b>
	Miscellaneous Revenue					
	Bad Debt Recoveries		\$7,302	\$10,700	\$—	\$10,000
	All Other Miscellaneous Revenue		37,322	37,916	17,000	42,000
	<b>Total Miscellaneous Revenue</b>		<b>\$44,623</b>	<b>\$48,616</b>	<b>\$17,000</b>	<b>\$52,000</b>
	<b>Total Emergency Medical Services Fund</b>		<b>\$2,507,548</b>	<b>\$2,519,431</b>	<b>\$2,480,013</b>	<b>\$2,515,013</b>
<b>IHSS Public Authority Fund</b>						
	Use of Money and Property					
	Interest Earned - PA/PG		\$18,753	\$5,246	\$—	\$—
	<b>Total Use of Money and Property</b>		<b>\$18,753</b>	<b>\$5,246</b>	<b>\$—</b>	<b>\$—</b>
	Intergovernmental Revenues					
	State					
	Realignment Sales Tax-Pub Asst		\$4,912,052	\$6,175,591	\$8,121,603	\$4,812,924
	State IHSS		1,496,467	2,265,180	1,474,842	2,548,860
	<b>Total State</b>		<b>\$6,408,519</b>	<b>\$8,440,771</b>	<b>\$9,596,445</b>	<b>\$7,361,784</b>

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 2013-2014				Schedule 6
Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

<b>Federal</b>						
	Federal IHSS		\$2,364,561	\$2,997,081	\$3,353,803	\$6,222,680
		Total Federal	\$2,364,561	\$2,997,081	\$3,353,803	\$6,222,680
		Total Intergovernmental Revenue	\$8,773,080	\$11,437,852	\$12,950,248	\$13,584,464
<b>Interfund Revenue</b>						
	IFR - General Fund		\$3,702,306	\$3,702,306	\$3,702,306	\$3,702,306
	Other Interfund Revenue		258,398	258,016	349,744	267,588
		Total Interfund Revenue	\$3,960,704	\$3,960,322	\$4,052,050	\$3,969,894
<b>Miscellaneous Revenue</b>						
	Bad Debt Recoveries		\$—	\$11,955	\$—	\$—
	Compensation Insurance Refunds		—	203	—	—
	SDI Payments		—	3,706	—	—
	Miscellaneous Reimbursements		60	24,554	—	—
	All Other Miscellaneous Revenue		15	2,511	—	—
	Rebates and Refunds		870	714	—	—
		Total Miscellaneous Revenue	\$945	\$43,642	\$—	\$—
		Total IHSS Public Authority Fund	\$12,753,482	\$15,447,062	\$17,002,298	\$17,554,358
<b>Fish and Game Propagation Fund</b>						
<b>Fines, Forfeitures and Penalties</b>						
	Fish & Game Fines		\$2,268	\$1,389	\$1,650	\$950
		Total Fines, Forfeitures and Penalties	\$2,268	\$1,389	\$1,650	\$950
<b>Use of Money and Property</b>						
	Interest Earned		\$778	\$572	\$800	\$400
		Total Use of Money and Property	\$778	\$572	\$800	\$400
<b>Charges for Services</b>						
	Municipal Court Fees		\$28	\$—	\$—	\$—
		Total Charges for Services	\$28	\$—	\$—	\$—

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 2013-2014				Schedule 6
Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
<b>Miscellaneous Revenue</b>						
	Bad Debt Recoveries		\$234	\$343	\$—	\$—
		Total Miscellaneous Revenue	\$234	\$343	\$—	\$—
		<b>Total Fish and Game Propagation Fund</b>	<b>\$3,308</b>	<b>\$2,304</b>	<b>\$2,450</b>	<b>\$1,350</b>
<b>Off-Highway Vehicle License Fund</b>						
<b>Total Off-Highway Vehicle License Fund</b>						
			\$—	\$—	\$—	\$—
<b>Structural Fire Protection Fund</b>						
<b>Taxes</b>						
	Current Yr Secured		\$4,386,408	\$4,845,591	\$4,141,558	\$4,488,672
	Current Yr Unsecured		254,607	285,953	244,984	294,532
	Prior Yr Unsecured		8,954	(2,134)	—	—
	CY SB 813 Secured Supplemental		63,780	90,074	57,844	64,045
	CY SB 813 Unsec Supplemental		2,762	2,844	—	—
	PY SB 813 Redemption		3,811	2,868	—	—
		<b>Total Taxes</b>	<b>\$4,720,322</b>	<b>\$5,225,196</b>	<b>\$4,444,386</b>	<b>\$4,847,249</b>
<b>Use of Money and Property</b>						
	Interest Earned		\$12,795	\$16,299	\$10,000	\$10,000
	Other Rents & Concessions		28,479	31,068	32,000	32,000
		<b>Total Use of Money and Property</b>	<b>\$41,274</b>	<b>\$47,367</b>	<b>\$42,000</b>	<b>\$42,000</b>
<b>Intergovernmental Revenues</b>						
<b>State</b>						
	Homeowners Property Tax Relief		\$30,642	\$32,326	\$28,191	\$28,191
	State Aid - Public Safety		—	—	—	1,700,000
	Timber Tax Yield Guarantee		3,229	2,116	1,500	1,500
		<b>Total State</b>	<b>\$33,871</b>	<b>\$34,442</b>	<b>\$29,691</b>	<b>\$1,729,691</b>

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 2013-2014				Schedule 6
Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
<b>Federal</b>						
	Other In-Lieu Taxes		\$—	\$1,824	\$—	\$—
		<b>Total Federal</b>	\$—	\$1,824	\$—	\$—
		<b>Total Intergovernmental Revenue</b>	\$33,871	\$36,266	\$29,691	\$1,729,691
<b>Charges for Services</b>						
	Management Svcs - Other Agency		\$164,738	\$172,169	\$165,000	\$170,000
	Plan Checking Fees		122,116	123,390	110,000	120,000
		<b>Total Charges for Services</b>	\$286,854	\$295,559	\$275,000	\$290,000
<b>Interfund Revenue</b>						
	Other Interfund Revenue		\$1,869,165	\$—	\$—	\$—
		<b>Total Interfund Revenue</b>	\$1,869,165	\$—	\$—	\$—
<b>Miscellaneous Revenue</b>						
	Bad Debt Recoveries		\$724	\$1,061	\$—	\$—
	Miscellaneous Reimbursements		27,366	—	13,683	13,683
	Equipment Cost Reimbursement		68,662	—	—	—
	All Other Miscellaneous Revenue		5,783	5,959	5,000	5,000
		<b>Total Miscellaneous Revenue</b>	\$102,535	\$7,020	\$18,683	\$18,683
<b>Other Financing Sources</b>						
	Operating Tsfr In		\$—	\$1,253,000	\$503,000	\$—
		<b>Total Other Financing Sources</b>	\$—	\$1,253,000	\$503,000	\$—
		<b>Total Structural Fire Protection Fund</b>	\$7,054,020	\$6,864,407	\$5,312,760	\$6,927,623
<b>Road Fund</b>						
<b>Licenses, Permits and Franchises</b>						
	Road Privileges & Permits		\$170,307	\$153,400	\$160,000	\$160,000
		<b>Total Licenses, Permits and Franchises</b>	\$170,307	\$153,400	\$160,000	\$160,000
<b>Use of Money and Property</b>						
	Interest Earned		\$233,837	\$179,126	\$120,000	\$216,832
	Other Interest Earned		101	81	—	—

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 2013-2014					Schedule 6
Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
	County Land/Buildings Rentals		56,000	59,283	60,000	60,000	
	<b>Total Use of Money and Property</b>		<b>\$289,938</b>	<b>\$238,490</b>	<b>\$180,000</b>	<b>\$276,832</b>	
<b>Intergovernmental Revenues</b>							
<b>State</b>							
	Highway Users Tax - SCA 1		\$2,773,049	\$2,662,200	\$2,918,819	\$2,830,429	
	Highway Users Tax - 1 5/8		6,540,979	6,916,840	6,939,700	6,391,146	
	Highway Users Tax - 1.04		284,516	304,079	318,664	292,027	
	State Aid - Roads & Bridges		7,840,722	5,262,471	6,109,976	8,744,545	
	All Other State Aid		46,770	25,434	—	—	
	<b>Total State</b>		<b>\$17,486,036</b>	<b>\$15,171,025</b>	<b>\$16,287,159</b>	<b>\$18,258,147</b>	
<b>Federal</b>							
	Federal Aid - Roads & Bridges		\$2,015,059	\$1,120,251	\$1,219,845	\$6,501,000	
	<b>Total Federal</b>		<b>\$2,015,059</b>	<b>\$1,120,251</b>	<b>\$1,219,845</b>	<b>\$6,501,000</b>	
<b>Other Local Government</b>							
	Aid - Other Local Agencies		\$372,490	\$226,602	\$—	\$—	
	Misc Local Agency Grants		—	—	—	496,000	
	All Other Local Govern Revenue		—	4,130,904	7,030,000	7,330,000	
	<b>Total Other Local Government</b>		<b>\$372,490</b>	<b>\$4,357,506</b>	<b>\$7,030,000</b>	<b>\$7,826,000</b>	
	<b>Total Intergovernmental Revenue</b>		<b>\$19,873,585</b>	<b>\$20,648,781</b>	<b>\$24,537,004</b>	<b>\$32,585,147</b>	
<b>Charges for Services</b>							
	Sale of Plans & Specs		\$4,160	\$4,101	\$3,500	\$4,000	
	Reimbursement-Public Works Svc		23,024	56,467	20,000	20,000	
	Mental Health MOU		—	800	—	—	
	Benefit Assessments		—	9,581	—	—	
	Bonds - Special Charges		9,270	8,427	—	—	
	Other Sales		—	—	—	356,500	
	<b>Total Charges for Services</b>		<b>\$36,454</b>	<b>\$79,376</b>	<b>\$23,500</b>	<b>\$380,500</b>	

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 2013-2014				Schedule 6
Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

<b>Interfund Revenue</b>						
	IFR - General Fund		\$561,543	\$622,335	\$406,164	\$359,672
	IFR - Road Fund		474	1,675	—	—
	IFR - Coyote Point Marina Fund		9,960	—	—	—
	IFR - Airports Fund		42,411	44,772	15,000	15,000
	IFR - Solid Waste Fund		3,232	5,210	74,000	4,000
	IFR - Library Fund		5,593	18,349	2,400	2,400
	IFR - SMCGR		1,347	4,068	—	—
	IFR - Special District Fund		116,019	102,855	15,000	110,000
	Other Interfund Revenue		428,892	494,353	554,420	100,000
	<b>Total Interfund Revenue</b>		<b>\$1,169,470</b>	<b>\$1,293,617</b>	<b>\$1,066,984</b>	<b>\$591,072</b>

<b>Miscellaneous Revenue</b>						
	Sale of Surplus & Salvage		\$1,050	\$—	\$—	\$—
	Bad Debt Recoveries		21,573	31,677	—	—
	Compensation Insurance Refunds		54,028	54,176	30,000	48,000
	SDI Payments		22,388	5,055	—	—
	Insurance Recoveries & Refunds		—	323	—	—
	Project Cost Reimbursement		252,142	407,942	122,000	122,000
	Non-Government Program Funds		774	—	—	—
	All Other Miscellaneous Revenue		14,815	298	—	—
	Rebates and Refunds		210	3,785	—	—
	<b>Total Miscellaneous Revenue</b>		<b>\$366,979</b>	<b>\$503,256</b>	<b>\$152,000</b>	<b>\$170,000</b>

<b>Other Financing Sources</b>						
	Operating Tsfr In		\$—	\$18,964	\$—	\$—
	<b>Total Other Financing Sources</b>		<b>\$—</b>	<b>\$18,964</b>	<b>\$—</b>	<b>\$—</b>
	<b>Total Road Fund</b>		<b>\$21,906,731</b>	<b>\$22,935,885</b>	<b>\$26,119,488</b>	<b>\$34,163,551</b>



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 2013-2014				Schedule 6
Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

<b>Half-Cent Transportation Fund</b>						
<b>Taxes</b>						
	Sales and Use Taxes		\$1,997,065	\$2,137,072	\$1,865,199	\$1,865,199
	<b>Total Taxes</b>		<b>\$1,997,065</b>	<b>\$2,137,072</b>	<b>\$1,865,199</b>	<b>\$1,865,199</b>
<b>Use of Money and Property</b>						
	Interest Eamed		\$9,724	\$11,079	\$—	\$—
	<b>Total Use of Money and Property</b>		<b>\$9,724</b>	<b>\$11,079</b>	<b>\$—</b>	<b>\$—</b>
<b>Charges for Services</b>						
	Other Charges for Services		\$66,845	\$49,813	\$75,000	\$75,000
	<b>Total Charges for Services</b>		<b>\$66,845</b>	<b>\$49,813</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>Miscellaneous Revenue</b>						
	Bad Debt Recoveries		\$(323)	\$(474)	\$—	\$—
	Miscellaneous Reimbursements		—	184,575	—	—
	All Other Miscellaneous Revenue		—	1,985	—	—
	<b>Total Miscellaneous Revenue</b>		<b>\$(323)</b>	<b>\$186,086</b>	<b>\$—</b>	<b>\$—</b>
<b>Total Half-Cent Transportation Fund</b>			<b>\$2,073,311</b>	<b>\$2,384,051</b>	<b>\$1,940,199</b>	<b>\$1,940,199</b>
<b>Road Improvement Fund</b>						
<b>Use of Money and Property</b>						
	Interest Eamed		\$28,646	\$22,603	\$13,000	\$24,500
	<b>Total Use of Money and Property</b>		<b>\$28,646</b>	<b>\$22,603</b>	<b>\$13,000</b>	<b>\$24,500</b>
<b>Charges for Services</b>						
	Mitigation Fees		\$294,131	\$380,035	\$262,000	\$262,000
	<b>Total Charges for Services</b>		<b>\$294,131</b>	<b>\$380,035</b>	<b>\$262,000</b>	<b>\$262,000</b>
<b>Miscellaneous Revenue</b>						
	Bad Debt Recoveries		\$11,650	\$17,072	\$—	\$—
	<b>Total Miscellaneous Revenue</b>		<b>\$11,650</b>	<b>\$17,072</b>	<b>\$—</b>	<b>\$—</b>
<b>Total Road Improvement Fund</b>			<b>\$334,428</b>	<b>\$419,710</b>	<b>\$275,000</b>	<b>\$286,500</b>

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 2013-2014				Schedule 6
Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

**Solid Waste Fund**

<b>Licenses, Permits and Franchises</b>						
	Franchise Fees		\$—	\$87,230	\$—	\$—
	<b>Total Licenses, Permits and Franchises</b>		\$—	\$87,230	\$—	\$—
<b>Use of Money and Property</b>						
	Interest Eamed		\$41,747	\$25,396	\$12,101	\$11,237
	<b>Total Use of Money and Property</b>		\$41,747	\$25,396	\$12,101	\$11,237
<b>Intergovernmental Revenues</b>						
<b>State</b>						
	Slate Aid - Waste Management		\$35,317	\$—	\$—	\$—
	<b>Total State</b>		\$35,317	\$—	\$—	\$—
<b>Other Local Government</b>						
	All Other Local Govern Revenue		\$213,993	\$132,260	\$182,021	\$220,000
	<b>Total Other Local Government</b>		\$213,993	\$132,260	\$182,021	\$220,000
	<b>Total Intergovernmental Revenue</b>		\$249,310	\$132,260	\$182,021	\$220,000
<b>Charges for Services</b>						
	Returned Check Charges		\$25	\$—	\$—	\$—
	Other Planning Services Fees		10,070	11,875	2,000	—
	Reimbursement-Public Works Svc		97,158	59,709	—	2,000
	Refuse Disposal Charges		61,946	68,346	62,574	32,130
	<b>Total Charges for Services</b>		\$169,199	\$139,930	\$64,574	\$34,130
<b>Interfund Revenue</b>						
	IFR - General Fund		\$278	\$—	\$—	\$—
	IFR - Special District Fund		32,518	36,983	22,000	20,000
	Other Interfund Revenue		62,961	696	—	117,255
	IFR - AB939 Fund		1,336,644	1,440,079	1,970,001	1,363,711
	<b>Total Interfund Revenue</b>		\$1,432,401	\$1,477,758	\$1,992,001	\$1,500,966

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 2013-2014				Schedule 6
Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
<b>Miscellaneous Revenue</b>						
	Other Client Reimbursements		\$43,450	\$51,350	\$—	\$—
	Sale of Surplus & Salvage		1,966	—	—	—
	Sale of Property & Materials		60	—	—	—
	Bad Debt Recoveries		24,705	36,202	—	—
	SDI Payments		5,891	—	—	—
	Miscellaneous Reimbursements		14,254	—	—	—
	<b>Total Miscellaneous Revenue</b>		<b>\$90,326</b>	<b>\$87,552</b>	<b>\$—</b>	<b>\$—</b>
	<b>Total Solid Waste Fund</b>		<b>\$1,982,983</b>	<b>\$1,950,126</b>	<b>\$2,250,697</b>	<b>\$1,766,333</b>
<b>Waste Management</b>						
	<b>Licenses, Permits and Franchises</b>					
	Franchise Fees		\$128,687	\$159,670	\$120,000	\$120,000
	Franchise Fees-AB939		2,386,645	2,316,715	2,346,500	2,304,820
	<b>Total Licenses, Permits and Franchises</b>		<b>\$2,515,332</b>	<b>\$2,476,385</b>	<b>\$2,466,500</b>	<b>\$2,424,820</b>
	<b>Fines, Forfeitures and Penalties</b>					
	Other Penalties		\$—	\$794	\$—	\$—
	<b>Total Fines, Forfeitures and Penalties</b>		<b>\$—</b>	<b>\$794</b>	<b>\$—</b>	<b>\$—</b>
	<b>Use of Money and Property</b>					
	Interest Earned		\$21,451	\$22,528	\$10,000	\$20,000
	<b>Total Use of Money and Property</b>		<b>\$21,451</b>	<b>\$22,528</b>	<b>\$10,000</b>	<b>\$20,000</b>
	<b>Intergovernmental Revenues</b>					
	State					
	State Aid - Waste Management		\$—	\$17,368	\$10,000	\$15,000
	<b>Total State</b>		<b>\$—</b>	<b>\$17,368</b>	<b>\$10,000</b>	<b>\$15,000</b>
	<b>Total Intergovernmental Revenue</b>		<b>\$—</b>	<b>\$17,368</b>	<b>\$10,000</b>	<b>\$15,000</b>

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 2013-2014				Schedule 6
Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
<b>Charges for Services</b>						
	Other Planning Services Fees		\$—	\$—	\$—	\$1,000
	<b>Total Charges for Services</b>		\$—	\$—	\$—	\$1,000
	<b>Total Waste Management</b>		\$2,536,783	\$2,517,075	\$2,486,500	\$2,460,820
	<b>Total Special Revenue Funds Financing Sources</b>		\$51,152,594	\$55,040,051	\$57,869,405	\$67,615,747
<b>Capital Projects Funds</b>						
<b>Accumulated Capital Outlay Fund</b>						
Use of Money and Property						
	Interest Earned		\$20	\$—	\$—	\$—
	<b>Total Use of Money and Property</b>		\$20	\$—	\$—	\$—
Miscellaneous Revenue						
	Bad Debt Recoveries		\$20	\$—	\$—	\$—
	<b>Total Miscellaneous Revenue</b>		\$20	\$—	\$—	\$—
	<b>Total Accumulated Capital Outlay Fund</b>		\$39	\$—	\$—	\$—
<b>Criminal Justice Temporary Construction Fund</b>						
Use of Money and Property						
	Interest Earned		\$19,579	\$14,790	\$19,000	\$11,500
	<b>Total Use of Money and Property</b>		\$19,579	\$14,790	\$19,000	\$11,500
Charges for Services						
	Municipal Court Fees		\$1,199,847	\$1,160,126	\$1,200,000	\$1,050,000
	<b>Total Charges for Services</b>		\$1,199,847	\$1,160,126	\$1,200,000	\$1,050,000
Miscellaneous Revenue						
	Bad Debt Recoveries		\$3,362	\$4,927	\$—	\$—
	<b>Total Miscellaneous Revenue</b>		\$3,362	\$4,927	\$—	\$—
	<b>Total Criminal Justice Temporary Construction Fund</b>		\$1,222,789	\$1,179,843	\$1,219,000	\$1,061,500
<b>Courthouse Temporary Construction Fund</b>						
Use of Money and Property						
	Interest Earned		\$11,347	\$5,944	\$12,000	\$4,500
	<b>Total Use of Money and Property</b>		\$11,347	\$5,944	\$12,000	\$4,500

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 2013-2014				Schedule 6
Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
<b>Charges for Services</b>						
	Municipal Court Fees		\$1,199,699	\$1,160,277	\$1,200,000	\$1,050,000
	<b>Total Charges for Services</b>		<b>\$1,199,699</b>	<b>\$1,160,277</b>	<b>\$1,200,000</b>	<b>\$1,050,000</b>
<b>Miscellaneous Revenue</b>						
	Bad Debt Recoveries		\$12,237	\$17,932	\$—	\$—
	Miscellaneous Reimbursements		9,870	—	—	—
	<b>Total Miscellaneous Revenue</b>		<b>\$22,107</b>	<b>\$17,932</b>	<b>\$—</b>	<b>\$—</b>
<b>Total Courthouse Temporary Construction Fund</b>			<b>\$1,233,152</b>	<b>\$1,184,153</b>	<b>\$1,212,000</b>	<b>\$1,054,500</b>
<b>Parks Acquisition and Development Fund</b>						
<b>Taxes</b>						
	Sales & Use Tax - Measure A		\$—	\$—	\$—	\$300,000
	<b>Total Taxes</b>		<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$300,000</b>
<b>Use of Money and Property</b>						
	Interest Eamed		\$24,339	\$16,624	\$25,000	\$20,000
	<b>Total Use of Money and Property</b>		<b>\$24,339</b>	<b>\$16,624</b>	<b>\$25,000</b>	<b>\$20,000</b>
<b>Intergovernmental Revenues</b>						
<b>State</b>						
	State Aid-Parks Acquis & Devlp		\$233,197	\$561,504	\$2,278,000	\$2,403,000
	All Other State Aid		94,937	126,489	—	—
	<b>Total State</b>		<b>\$328,134</b>	<b>\$687,993</b>	<b>\$2,278,000</b>	<b>\$2,403,000</b>
<b>Federal</b>						
	All Other Federal Grants		\$14,913	\$28,654	\$—	\$—
	<b>Total Federal</b>		<b>\$14,913</b>	<b>\$28,654</b>	<b>\$—</b>	<b>\$—</b>
<b>Other Local Government</b>						
	<b>Total Federal</b>		<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
	<b>Total Intergovernmental Revenue</b>		<b>\$343,047</b>	<b>\$716,647</b>	<b>\$2,278,000</b>	<b>\$2,403,000</b>

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 2013-2014				Schedule 6
Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

<b>Charges for Services</b>						
	Sale of Plans & Specs		\$—	\$325	\$—	\$—
	<b>Total Charges for Services</b>		\$—	\$325	\$—	\$—
<b>Interfund Revenue</b>						
	IFR - Off-Road Fund		\$239	\$—	\$—	\$599,000
	<b>Total Interfund Revenue</b>		\$239	\$—	\$—	\$599,000
<b>Miscellaneous Revenue</b>						
	Bad Debt Recoveries		\$13,560	\$19,870	\$—	\$—
	Gifts & Donations		77,416	450,825	388,000	688,000
	<b>Total Miscellaneous Revenue</b>		\$90,976	\$470,695	\$388,000	\$688,000
<b>Total Parks Acquisition and Development Fund</b>			<b>\$458,601</b>	<b>\$1,204,291</b>	<b>\$2,691,000</b>	<b>\$4,010,000</b>
<b>Capital Projects Fund</b>						
<b>Taxes</b>						
	Sales & Use Tax - Measure A		\$—	\$—	\$—	\$6,356,500
	<b>Total Taxes</b>		\$—	\$—	\$—	\$6,356,500
<b>Use of Money and Property</b>						
	Interest Earned		\$24,562	\$17,828	\$—	\$—
	<b>Total Use of Money and Property</b>		\$24,562	\$17,828	\$—	\$—
<b>Intergovernmental Revenues</b>						
<b>State</b>						
	State Aid - Other Construction		\$4,455	\$—	\$—	\$—
	<b>Total State</b>		\$4,455	\$—	\$—	\$—
<b>Federal</b>						
	All Other Federal Grants		\$942,227	\$8,641	\$—	\$—
	<b>Total Federal</b>		\$942,227	\$8,641	\$—	\$—
	<b>Total Intergovernmental Revenue</b>		\$946,682	\$8,641	\$—	\$—

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 2013-2014				Schedule 6
Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

<b>Charges for Services</b>						
	Sale of Plans & Specs		\$1,325	\$2,000	\$—	\$—
	<b>Total Charges for Services</b>		<b>\$1,325</b>	<b>\$2,000</b>	<b>\$—</b>	<b>\$—</b>
<b>Interfund Revenue</b>						
	IFR - General Fund		\$—	\$734,162	\$—	\$—
	IFR - Road Fund		—	3,363	—	—
	IFR - Library Fund		—	7,154	—	—
	IFR - SMC GH		—	201,069	—	—
	Other Interfund Revenue		—	3,545	1,022,169	960,336
	<b>Total Interfund Revenue</b>		<b>\$—</b>	<b>\$949,293</b>	<b>\$1,022,169</b>	<b>\$960,336</b>
<b>Miscellaneous Revenue</b>						
	Bad Debt Recoveries		\$6,403	\$9,413	\$—	\$—
	Rebates and Refunds		38,323	359	—	—
	<b>Total Miscellaneous Revenue</b>		<b>\$44,726</b>	<b>\$9,772</b>	<b>\$—</b>	<b>\$—</b>
<b>Other Financing Sources</b>						
	Operating Tsfr In		\$9,993,519	\$17,922,511	\$42,869,435	\$83,349,068
	Bond Proceeds		—	—	35,866,711	48,181,421
	<b>Total Other Financing Sources</b>		<b>\$9,993,519</b>	<b>\$17,922,511</b>	<b>\$78,736,146</b>	<b>\$131,530,489</b>
	<b>Total Capital Projects Fund</b>		<b>\$11,010,814</b>	<b>\$18,910,044</b>	<b>\$79,758,315</b>	<b>\$138,847,325</b>
	<b>Total Capital Projects Funds Financing Sources</b>		<b>\$13,925,395</b>	<b>\$22,478,331</b>	<b>\$84,880,315</b>	<b>\$144,973,325</b>
<b>Debt Service Fund</b>						
<b>Debt Service Fund</b>						
<b>Use of Money and Property</b>						
	Interest Earned		\$168,325	\$101,320	\$—	\$—
	<b>Total Use of Money and Property</b>		<b>\$168,325</b>	<b>\$101,320</b>	<b>\$—</b>	<b>\$—</b>
<b>Interfund Revenue</b>						
	IFR - General Fund		\$—	\$11,273,661	\$—	\$—
	IFR - CTCF		—	861,884	—	—

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 2013-2014					Schedule 6
Fund	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
	IFR - Road Fund		—	3,363	—	—	
	IFR - Library Fund		—	7,154	—	—	
	IFR - SMCGR		—	201,069	—	—	
	Other Interfund Revenue		—	3,545	12,057,613	12,500,362	
	<b>Total Interfund Revenue</b>		<b>\$—</b>	<b>\$12,350,676</b>	<b>\$12,057,613</b>	<b>\$12,500,362</b>	
	<b>Miscellaneous Revenue</b>						
	Bad Debt Recoveries		\$69,749	\$102,209	\$—	\$—	
	<b>Total Miscellaneous Revenue</b>		<b>\$69,749</b>	<b>\$102,209</b>	<b>\$—</b>	<b>\$—</b>	
	<b>Other Financing Sources</b>						
	Operating Tsfr In		\$30,368,432	\$18,367,412	\$18,656,255	\$18,683,230	
	<b>Total Other Financing Sources</b>		<b>\$30,368,432</b>	<b>\$18,367,412</b>	<b>\$18,656,255</b>	<b>\$18,683,230</b>	
	<b>Total Debt Service Fund</b>		<b>\$30,606,507</b>	<b>\$30,921,618</b>	<b>\$30,713,868</b>	<b>\$31,183,592</b>	
	<b>Total Debt Service Funds Financing Sources</b>		<b>\$30,606,507</b>	<b>\$30,921,618</b>	<b>\$30,713,868</b>	<b>\$31,183,592</b>	
	<b>Total All Funds</b>		<b>\$1,058,435,009</b>	<b>\$1,140,151,777</b>	<b>\$1,158,497,271</b>	<b>\$1,391,179,598</b>	



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

Schedule 7

	County of San Mateo Summary of Financing Uses by Function and Fund Governmental Funds Fiscal Year 2013-2014			
Description	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5

<b>Summarization by Function</b>				
General	\$127,826,822	\$145,498,161	\$203,187,960	\$322,859,472
Public Protection	346,577,934	352,790,710	376,434,753	393,081,446
Public Ways and Facilities	20,420,791	24,827,269	37,136,903	51,113,048
Health and Sanitation	273,102,555	303,554,791	305,867,149	311,106,356
Public Assistance	205,298,986	208,482,284	229,105,558	249,472,604
Recreation	8,011,746	8,018,951	8,387,224	10,368,954
Capital Projects	13,344,797	23,117,192	89,189,054	148,428,425
Debt Service	30,331,507	30,390,304	30,650,767	30,716,392
<b>Total Financing Uses by Function</b>	<b>\$1,024,915,138</b>	<b>\$1,096,679,663</b>	<b>\$1,279,959,368</b>	<b>\$1,517,146,697</b>
<b>Appropriation for Contingencies</b>				
General Fund	\$—	\$—	\$34,297,852	\$38,879,185
Road Fund	—	—	19,205,659	14,240,013
Solid Waste Fund	—	—	1,716,932	1,540,753
Waste Management	—	—	1,005,721	1,757,154
<b>Total Appropriation for Contingencies</b>	<b>\$—</b>	<b>\$—</b>	<b>\$56,226,164</b>	<b>\$56,417,105</b>
<b>Subtotal Financing Uses</b>	<b>\$1,024,915,138</b>	<b>\$1,096,679,663</b>	<b>\$1,336,185,532</b>	<b>\$1,573,563,802</b>
<b>Provisions for Obligated Fund Balances</b>				
General Fund	\$—	\$—	\$140,333,074	\$171,818,832
Emergency Medical Services Fund	—	—	2,658,934	2,772,974
IHSS Public Authority Fund	—	—	1,200,000	861,955
Fish and Game Propagation Fund	—	—	14,061	15,115
Structural Fire Protection Fund	—	—	1,387,471	2,285,231
Road Fund	—	—	250,000	—
Road Improvement Fund	—	—	3,279,763	3,487,203
Solid Waste Fund	—	—	1,007,591	947,341
Criminal Justice Temporary Construction Fund	—	—	1,754,599	1,676,942
Courthouse Temporary Construction Fund	—	—	985,751	677,822
Parks Acquisition and Development Fund	—	—	852,786	990,358
Capital Projects Fund	—	—	694,538	1,157,331

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 2013-2014			Schedule 7
Description	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5	
Debt Service Fund	—	—	17,011,042	17,946,455	
<b>Total Obligated Fund Balances</b>	<b>\$—</b>	<b>\$—</b>	<b>\$171,429,610</b>	<b>\$204,637,559</b>	
<b>Total Financing Uses</b>	<b>\$1,024,915,138</b>	<b>\$1,096,679,663</b>	<b>\$1,507,615,142</b>	<b>\$1,778,201,361</b>	
<b>Summarization by Fund</b>					
General Fund	\$934,242,427	\$990,582,979	\$1,265,403,832	\$1,463,337,657	
Emergency Medical Services Fund	2,644,770	2,345,530	5,324,790	5,533,691	
IHSS Public Authority Fund	14,926,148	15,785,107	18,202,298	18,416,313	
Fish and Game Propagation Fund	900	150	81,561	82,615	
Off-Highway Vehicle License Fund	239	—	—	—	
Structural Fire Protection Fund	5,666,550	6,044,834	6,892,170	9,326,606	
Road Fund	18,848,867	23,353,903	53,223,477	60,849,521	
Half-Cent Transportation Fund	1,548,845	1,472,241	3,305,229	4,217,040	
Road Improvement Fund	22,839	1,125	3,343,619	3,773,703	
Solid Waste Fund	1,834,975	1,931,313	5,795,804	5,330,253	
Waste Management	1,502,272	1,654,984	4,903,825	5,740,237	
Accumulated Capital Outlay Fund	5,834	20	20	—	
Criminal Justice Temporary Construction Fund	1,100,000	1,100,000	2,854,599	2,776,942	
Courthouse Temporary Construction Fund	1,320,075	1,327,071	2,312,749	2,012,331	
Parks Acquisition and Development Fund	567,618	1,128,120	5,265,186	6,660,357	
Capital Projects Fund	10,351,270	19,561,980	83,044,174	141,481,248	
Debt Service Fund	30,331,507	30,390,304	47,661,809	48,662,847	
<b>Total Financing Uses</b>	<b>\$1,024,915,138</b>	<b>\$1,096,679,663</b>	<b>\$1,507,615,142</b>	<b>\$1,778,201,361</b>	

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 2013-2014			
Function, Activity and Budget Unit	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	

<b>General</b>				
<b>Legislation and Administration</b>				
Non-Departmental Services	\$33,989,615	\$50,850,689	\$86,675,513	\$198,780,567
County Manager/Clerk of the Board	6,562,594	6,860,919	9,134,831	7,318,869
Board of Supervisors	3,197,010	3,111,051	3,829,985	4,112,914
<b>Total Legislation and Administration</b>	<b>\$43,749,219</b>	<b>\$60,822,659</b>	<b>\$99,640,329</b>	<b>\$210,212,350</b>
<b>Finance</b>				
Treasurer - Tax Collector	\$5,115,792	\$4,801,636	\$7,834,471	\$9,408,027
Controller's Office	7,659,065	8,380,515	9,133,638	8,785,754
Assessor-County Clerk-Recorder	18,367,402	17,773,225	19,350,395	22,377,853
<b>Total Finance</b>	<b>\$31,142,259</b>	<b>\$30,955,376</b>	<b>\$36,318,504</b>	<b>\$40,571,634</b>
<b>Counsel</b>				
County Counsel	\$7,033,118	\$6,592,692	\$8,495,755	\$8,569,991
<b>Total Counsel</b>	<b>\$7,033,118</b>	<b>\$6,592,692</b>	<b>\$8,495,755</b>	<b>\$8,569,991</b>
<b>Personnel</b>				
Human Resources Department	\$8,169,638	\$8,257,332	\$8,638,591	\$9,054,761
<b>Total Personnel</b>	<b>\$8,169,638</b>	<b>\$8,257,332</b>	<b>\$8,638,591</b>	<b>\$9,054,761</b>
<b>Other General</b>				
Shared Services	\$1,497,101	\$—	\$—	\$—
Shared Services	—	1,598,640	1,508,390	1,586,107
Real Property Services	3,058,578	2,620,307	4,347,101	4,190,646
Information Services Department	11,500,012	14,867,768	20,664,677	20,690,849
Public Works-General Fund	6,166,532	5,937,902	6,812,508	7,064,071
Engineering Services	3,659,608	3,346,030	5,509,049	5,641,909
Facilities Services	9,356,860	7,971,398	8,434,411	10,220,268
Vehicle and Equipment Services	181,790	193,319	230,385	220,156
Utilities	2,312,107	2,334,738	2,588,260	4,836,730
<b>Total Other General</b>	<b>\$37,732,587</b>	<b>\$38,870,102</b>	<b>\$50,094,781</b>	<b>\$54,450,736</b>
<b>Total General</b>	<b>\$127,826,822</b>	<b>\$145,498,161</b>	<b>\$203,187,960</b>	<b>\$322,859,472</b>

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 2013-2014			Schedule 8
Function, Activity and Budget Unit	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5	
1					

<b>Public Protection</b>					
<b>Judicial</b>					
Private Defender Program	\$16,510,510	\$16,921,735	\$16,510,529	\$17,255,048	
County Support of the Courts	20,298,054	20,387,597	20,698,165	20,690,765	
District Attorney's Office	23,808,367	23,905,326	25,823,609	26,669,795	
Grand Jury	402,530	569,668	524,357	524,357	
<b>Total Judicial</b>	<b>\$61,019,461</b>	<b>\$61,784,326</b>	<b>\$63,556,660</b>	<b>\$65,139,965</b>	
<b>Detention and Corrections</b>					
Probation Department	\$70,771,887	\$71,802,349	\$75,825,315	\$80,604,382	
Sheriff's Office	167,993,634	172,896,902	189,859,400	190,982,419	
Message Switch	464,006	606,160	702,151	547,038	
<b>Total Detention and Corrections</b>	<b>\$239,229,527</b>	<b>\$245,305,411</b>	<b>\$266,386,866</b>	<b>\$272,133,839</b>	
<b>Fire Protection</b>					
Structural Fire Fund	\$5,666,550	\$6,044,834	\$5,504,699	\$7,041,375	
Fire Protection Services	5,675,445	6,050,669	5,504,699	7,043,975	
<b>Total Fire Protection</b>	<b>\$11,341,995</b>	<b>\$12,095,503</b>	<b>\$11,009,398</b>	<b>\$14,085,350</b>	
<b>Other Protection</b>					
Fish and Game Propagation Fund	\$900	\$150	\$67,500	\$67,500	
Planning and Building	7,052,946	6,248,453	7,351,357	11,908,300	
Local Agency Formation Commission	189,222	175,713	225,800	264,786	
Coroner's Office	2,626,548	2,543,206	2,912,591	2,966,070	
Department of Child Support Services	11,039,483	10,737,954	11,477,531	11,802,201	
Agricultural Commissioner/Sealer	4,368,742	4,372,877	4,535,977	4,578,866	
Public Safety Communications	9,709,109	9,527,119	8,911,073	10,134,569	
<b>Total Other Protection</b>	<b>\$34,986,951</b>	<b>\$33,605,471</b>	<b>\$35,481,829</b>	<b>\$41,722,292</b>	
<b>Total Public Protection</b>	<b>\$346,577,934</b>	<b>\$352,790,710</b>	<b>\$376,434,753</b>	<b>\$393,081,446</b>	
<b>Public Ways and Facilities</b>					
<b>Public Ways</b>					
Road Improvement Fund	\$22,839	\$1,125	\$63,856	\$286,500	
Half-Cent Transportation Fund	1,548,845	1,472,241	3,305,229	4,217,040	

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 2013-2014				Schedule 8
Function, Activity and Budget Unit		2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1		2	3	4	5	
Road Fund		18,848,867	23,353,903	33,767,818	46,609,508	
Off-Highway Vehicle License Fees		239	—	—	—	
<b>Total Public Ways</b>		<b>\$20,420,791</b>	<b>\$24,827,269</b>	<b>\$37,136,903</b>	<b>\$51,113,048</b>	
<b>Total Public Ways and Facilities</b>		<b>\$20,420,791</b>	<b>\$24,827,269</b>	<b>\$37,136,903</b>	<b>\$51,113,048</b>	
<b>Health and Sanitation</b>						
<b>Health</b>						
Health IT		\$—	\$—	\$—	\$1,996,348	
Health Coverage Unit		7,626,458	7,235,739	8,195,650	7,697,865	
Waste Management Fund		1,502,272	1,654,984	3,898,104	3,983,083	
Solid Waste Fund		1,834,975	1,931,313	3,071,281	2,842,159	
Emergency Medical Services Fund		2,644,770	2,345,530	2,665,856	2,760,717	
Correctional Health Services		8,574,670	9,003,711	9,832,104	10,429,233	
Family Health Services		24,531,153	24,740,377	26,325,096	27,973,628	
Behavioral Health and Recovery Services		125,610,415	136,290,481	128,773,795	139,348,405	
Environmental Health Services		12,839,928	12,620,569	13,539,555	14,117,942	
Emergency Medical Services GF		5,060,366	5,011,241	5,414,305	5,543,706	
Health Policy and Planning		23,099,939	24,142,556	24,246,338	24,286,380	
Health Administration		1,796,631	1,008,114	2,334,889	8,741,761	
<b>Total Health</b>		<b>\$215,121,578</b>	<b>\$225,984,615</b>	<b>\$228,296,973</b>	<b>\$249,721,227</b>	
<b>Hospital Care</b>						
Contributions to Medical Center		\$57,980,977	\$77,570,176	\$77,570,176	\$61,385,129	
<b>Total Hospital Care</b>		<b>\$57,980,977</b>	<b>\$77,570,176</b>	<b>\$77,570,176</b>	<b>\$61,385,129</b>	
<b>Total Health and Sanitation</b>		<b>\$273,102,555</b>	<b>\$303,554,791</b>	<b>\$305,867,149</b>	<b>\$311,106,356</b>	
<b>Public Assistance</b>						
<b>Administration</b>						
Workforce Investment Act		\$6,218,313	\$7,487,170	\$8,880,617	\$6,623,739	
Human Services Agency		153,046,716	153,211,235	169,542,156	188,489,380	
<b>Total Administration</b>		<b>\$159,265,029</b>	<b>\$160,698,405</b>	<b>\$178,422,773</b>	<b>\$195,113,119</b>	
<b>Other Assistance</b>						
IHSS Public Authority Fund		\$14,926,148	\$15,785,107	\$17,002,298	\$17,554,358	

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 2013-2014				Schedule 8
Function, Activity and Budget Unit		2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1		2	3	4	5	
Department of Housing		7,411,464	8,335,006	7,806,247	9,835,231	
IHSS Public Authority GF		3,702,306	3,702,306	3,702,306	3,702,306	
Aging and Adult Services		19,994,038	19,961,460	22,171,934	23,267,590	
<b>Total Other Assistance</b>		<b>\$46,033,957</b>	<b>\$47,783,880</b>	<b>\$50,682,785</b>	<b>\$54,359,485</b>	
<b>Total Public Assistance</b>		<b>\$205,298,986</b>	<b>\$208,482,284</b>	<b>\$229,105,558</b>	<b>\$249,472,604</b>	
<b>Education</b>		<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	
<b>Recreation</b>		<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	
<b>Recreation Facilities</b>		<b>\$8,011,746</b>	<b>\$8,018,951</b>	<b>\$8,387,224</b>	<b>\$10,368,954</b>	
Parks Division		\$8,011,746	\$8,018,951	\$8,387,224	\$10,368,954	
<b>Total Recreation Facilities</b>		<b>\$8,011,746</b>	<b>\$8,018,951</b>	<b>\$8,387,224</b>	<b>\$10,368,954</b>	
<b>Capital Projects</b>		<b>\$10,351,270</b>	<b>\$19,561,980</b>	<b>\$82,349,636</b>	<b>\$140,323,917</b>	
Capital Projects Fund		\$10,351,270	\$19,561,980	\$82,349,636	\$140,323,917	
Parks Acquisition and Development Fund		567,618	1,128,120	4,412,400	5,669,999	
Courthouse Construction Fund		1,320,075	1,327,071	1,326,998	1,334,509	
Criminal Justice Construction Fund		1,100,000	1,100,000	1,100,000	1,100,000	
Accumulated Capital Outlay Fund		5,834	20	20	—	
<b>Total Capital Projects</b>		<b>\$13,344,797</b>	<b>\$23,117,192</b>	<b>\$89,189,054</b>	<b>\$148,428,425</b>	
<b>Total Capital Projects</b>		<b>\$13,344,797</b>	<b>\$23,117,192</b>	<b>\$89,189,054</b>	<b>\$148,428,425</b>	
<b>Debt Service</b>		<b>\$30,331,507</b>	<b>\$30,390,304</b>	<b>\$30,650,767</b>	<b>\$30,716,392</b>	
Debt Service Fund		\$30,331,507	\$30,390,304	\$30,650,767	\$30,716,392	
<b>Total Debt Service Fund</b>		<b>\$30,331,507</b>	<b>\$30,390,304</b>	<b>\$30,650,767</b>	<b>\$30,716,392</b>	
<b>Total Debt Service</b>		<b>\$30,331,507</b>	<b>\$30,390,304</b>	<b>\$30,650,767</b>	<b>\$30,716,392</b>	
<b>Total Financing Sources</b>		<b>\$1,024,915,138</b>	<b>\$1,096,679,663</b>	<b>\$1,279,959,368</b>	<b>\$1,517,146,697</b>	

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

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Miscellaneous Revenue	\$3,656	\$—	\$—	\$—
<b>Total Revenue</b>	<b>\$3,656</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
Salaries and Benefits	\$2,809,563	\$2,688,856	\$3,255,695	\$3,412,630
Services and Supplies	206,804	233,987	372,285	428,849
Other Charges	180,642	188,208	202,005	271,435
<b>Total Expenditure/Appropriations</b>	<b>\$3,197,010</b>	<b>\$3,111,051</b>	<b>\$3,829,985</b>	<b>\$4,112,914</b>
<b>Net Cost</b>	<b>\$3,193,354</b>	<b>\$3,111,051</b>	<b>\$3,829,985</b>	<b>\$4,112,914</b>

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

Function: General

Activity: Legislation and Administration

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Taxes	\$—	\$—	\$—	\$100,000
Intergovernmental Revenues	227,571	1,109,382	3,097,180	280,000
Charges for Services	69,303	83,420	55,250	55,250
Interfund Revenue	15,000	39,000	15,000	15,000
Miscellaneous Revenue	280,798	291,222	23,000	20,000
<b>Total Revenue</b>	<b>\$592,672</b>	<b>\$1,523,024</b>	<b>\$3,190,430</b>	<b>\$470,250</b>
Salaries and Benefits	\$4,403,611	\$4,154,912	\$4,353,201	\$4,886,878
Services and Supplies	1,677,623	2,149,995	4,315,021	1,893,904
Other Charges	638,475	693,498	734,410	870,888
Fixed Assets	—	—	15,000	—
Intrafund Transfers	(157,116)	(137,486)	(282,801)	(332,801)
<b>Total Expenditure/Appropriations</b>	<b>\$6,562,594</b>	<b>\$6,860,919</b>	<b>\$9,134,831</b>	<b>\$7,318,869</b>
<b>Net Cost</b>	<b>\$5,969,922</b>	<b>\$5,337,895</b>	<b>\$5,944,401</b>	<b>\$6,848,619</b>



Budget Unit: 8000B - Non-Departmental Services

Function: General

Activity: Legislation and Administration

Detail by Revenue Category and Expenditure Object	2013-14 Adopted by the Board of Supervisors				
	1	2	3	4	5
Taxes		\$366,923,355	\$412,377,379	\$352,156,907	\$386,377,634
Licenses, Permits and Franchises		387,607	394,645	387,607	394,645
Fines, Forfeitures and Penalties		198,308	178,031	—	—
Use of Money and Property		6,722,820	5,910,087	5,811,790	7,488,661
Intergovernmental Revenues		17,135,303	15,691,319	1,346,599	15,069,026
Charges for Services		121	2,067,282	208	162,584
Interfund Revenue		5,107,751	8,449,388	5,342,859	4,643,125
Miscellaneous Revenue		1,072,909	1,287,393	100,000	137,103
Other Financing Sources		—	23,308	—	62,568,540
<b>Total Revenue</b>		<b>\$397,548,175</b>	<b>\$446,378,831</b>	<b>\$365,145,970</b>	<b>\$476,841,318</b>

Salaries and Benefits		\$3,227,357	\$3,614,207	\$4,100,000	\$52,100,000
Services and Supplies		16,691,169	19,587,773	35,521,066	52,199,192
Other Charges		2,430,560	5,183,824	4,896,411	3,139,798
Fixed Assets		43,188	—	—	—
Other Financing Uses		12,260,142	23,120,026	42,811,533	91,829,186
Intrafund Transfers		(662,800)	(655,141)	(653,497)	(487,609)
<b>Total Expenditure/Appropriations</b>		<b>\$33,989,615</b>	<b>\$50,850,689</b>	<b>\$86,675,513</b>	<b>\$198,780,567</b>

<b>Net Cost</b>		<b>\$(363,558,560)</b>	<b>\$(395,528,142)</b>	<b>\$(278,470,457)</b>	<b>\$(278,060,751)</b>
-----------------	--	------------------------	------------------------	------------------------	------------------------

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

Function: General

Activity: Finance

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Intergovernmental Revenues	\$11,239	\$28,766	\$8,600	\$23,000
Charges for Services	10,076,852	10,723,240	9,940,109	11,231,518
Miscellaneous Revenue	109,133	54,419	39,000	25,800
<b>Total Revenue</b>	<b>\$10,197,224</b>	<b>\$10,806,426</b>	<b>\$9,987,709</b>	<b>\$11,280,318</b>
Salaries and Benefits	\$14,103,854	\$13,949,938	\$15,149,503	\$16,945,299
Services and Supplies	3,987,536	3,898,403	3,910,045	5,678,940
Other Charges	2,067,748	1,989,067	2,139,767	1,742,614
Fixed Assets	—	264,272	374,080	300,000
Intrafund Transfers	(1,791,736)	(2,328,455)	(2,223,000)	(2,289,000)
<b>Total Expenditure/Appropriations</b>	<b>\$18,367,402</b>	<b>\$17,773,225</b>	<b>\$19,350,395</b>	<b>\$22,377,853</b>
<b>Net Cost</b>	<b>\$8,170,178</b>	<b>\$6,966,799</b>	<b>\$9,362,686</b>	<b>\$11,097,535</b>

Budget Unit: 1400B - Controller's Office

Function: General

Activity: Finance

Detail by Revenue Category and Expenditure Object	2013-14 Adopted by the Board of Supervisors				
	1	2	3	4	5
Use of Money and Property		\$781	\$—	\$—	\$—
Intergovernmental Revenues		490,659	493,182	237,984	250,000
Charges for Services		1,436,949	1,544,442	1,593,631	1,467,476
Interfund Revenue		94,545	87,392	116,723	1,710
Miscellaneous Revenue		12,640	74,597	20,000	2,000
<b>Total Revenue</b>		<b>\$2,035,574</b>	<b>\$2,199,613</b>	<b>\$1,968,338</b>	<b>\$1,721,186</b>
Salaries and Benefits		\$5,435,380	\$5,139,385	\$5,866,098	\$5,972,008
Services and Supplies		18,562	593,549	640,643	912,263
Other Charges		2,193,616	2,790,020	2,825,690	2,157,322
Fixed Assets		34,472	—	—	—
Intrafund Transfers		(22,965)	(142,439)	(198,793)	(255,839)
<b>Total Expenditure/Appropriations</b>		<b>\$7,659,065</b>	<b>\$8,380,515</b>	<b>\$9,133,638</b>	<b>\$8,785,754</b>
<b>Net Cost</b>		<b>\$5,623,491</b>	<b>\$6,180,902</b>	<b>\$7,165,300</b>	<b>\$7,064,568</b>

Budget Unit: 1500B - Treasurer - Tax Collector

Function: General

Activity: Finance

Detail by Revenue Category and Expenditure Object	2011-12 Actual		2012-13 Actual		2013-14 Recommended		2013-14 Adopted by the Board of Supervisors	
	1	2	3	4	5	6	7	
Licenses, Permits and Franchises		\$5,221	\$4,285	\$3,650	\$3,650	\$3,650	\$3,650	
Use of Money and Property		40,130	81,916	30,000	30,000	30,000	30,000	
Charges for Services		4,593,705	4,616,269	3,911,434	3,911,434	4,061,434	4,061,434	
Interfund Revenue		774,208	682,555	631,000	631,000	631,000	631,000	
Miscellaneous Revenue		118,562	132,245	81,500	81,500	81,500	81,500	
<b>Total Revenue</b>		<b>\$5,531,827</b>	<b>\$5,517,271</b>	<b>\$4,657,584</b>	<b>\$4,657,584</b>	<b>\$4,807,584</b>	<b>\$4,807,584</b>	
Salaries and Benefits		\$5,970,571	\$5,936,322	\$7,099,414	\$7,099,414	\$7,193,239	\$7,193,239	
Services and Supplies		1,156,066	958,418	2,720,253	2,720,253	4,341,655	4,341,655	
Other Charges		1,151,781	1,031,021	1,091,041	1,091,041	951,175	951,175	
Fixed Assets		10,002	—	—	—	—	—	
Intrafund Transfers		(3,172,629)	(3,124,124)	(3,076,237)	(3,076,237)	(3,078,042)	(3,078,042)	
<b>Total Expenditure/Appropriations</b>		<b>\$5,115,792</b>	<b>\$4,801,636</b>	<b>\$7,834,471</b>	<b>\$7,834,471</b>	<b>\$9,408,027</b>	<b>\$9,408,027</b>	
<b>Net Cost</b>		<b>\$(416,035)</b>	<b>\$(715,635)</b>	<b>\$3,176,887</b>	<b>\$3,176,887</b>	<b>\$4,600,443</b>	<b>\$4,600,443</b>	

Budget Unit: 1600B - County Counsel

Function: General

Activity: Counsel

Detail by Revenue Category and Expenditure Object	2013-14 Adopted by the Board of Supervisors				
	1	2	3	4	5
Charges for Services		\$3,610,724	\$4,300,467	\$3,696,932	\$3,623,065
Interfund Revenue		—	1,121	—	—
Miscellaneous Revenue		8,743	16,631	10,000	10,000
<b>Total Revenue</b>		<b>\$3,619,468</b>	<b>\$4,318,219</b>	<b>\$3,706,932</b>	<b>\$3,633,065</b>
Salaries and Benefits		\$7,352,593	\$7,632,922	\$8,589,187	\$8,862,336
Services and Supplies		417,928	733,130	1,110,801	864,190
Other Charges		360,192	443,139	450,484	474,345
Fixed Assets		—	—	160,024	10,000
Intrafund Transfers		(1,097,594)	(2,216,499)	(1,814,741)	(1,640,880)
<b>Total Expenditure/Appropriations</b>		<b>\$7,033,118</b>	<b>\$6,592,692</b>	<b>\$8,495,755</b>	<b>\$8,569,991</b>
<b>Net Cost</b>		<b>\$3,413,651</b>	<b>\$2,274,473</b>	<b>\$4,788,823</b>	<b>\$4,936,926</b>

Budget Unit: 1700B - Human Resources Department

Function: General

Activity: Personnel

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Charges for Services	\$183,886	\$163,153	\$241,942	\$241,942
Interfund Revenue	4,271,870	4,332,070	4,390,123	4,548,912
Miscellaneous Revenue	188,708	187,362	257,100	257,100
Other Financing Sources	—	—	—	250,000
<b>Total Revenue</b>	<b>\$4,644,464</b>	<b>\$4,682,585</b>	<b>\$4,889,165</b>	<b>\$5,297,954</b>
Salaries and Benefits	\$7,149,930	\$7,107,852	\$7,647,858	\$7,784,740
Services and Supplies	1,681,185	1,818,050	2,057,795	2,223,958
Other Charges	503,678	561,678	516,388	707,295
Fixed Assets	—	—	—	250,000
Intrafund Transfers	(1,165,155)	(1,230,249)	(1,583,450)	(1,911,232)
<b>Total Expenditure/Appropriations</b>	<b>\$8,169,638</b>	<b>\$8,257,332</b>	<b>\$8,638,591</b>	<b>\$9,054,761</b>
<b>Net Cost</b>	<b>\$3,525,173</b>	<b>\$3,574,747</b>	<b>\$3,749,426</b>	<b>\$3,756,807</b>

Budget Unit: 1220B - Real Property Services

Function: General

Activity: Other General

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Use of Money and Property	\$452,880	\$304,122	\$261,526	\$249,261
Charges for Services	48,956	14,803	20,000	20,000
Interfund Revenue	3,042,751	3,221,103	3,342,881	2,397,757
<b>Total Revenue</b>	<b>\$3,544,586</b>	<b>\$3,540,029</b>	<b>\$3,624,407</b>	<b>\$2,667,018</b>
Salaries and Benefits	\$567,288	\$423,442	\$617,415	\$608,462
Services and Supplies	53,511	51,282	206,683	352,359
Other Charges	14,218,409	14,764,726	15,133,784	15,082,803
Intrafund Transfers	(11,780,630)	(12,619,143)	(11,610,781)	(11,852,978)
<b>Total Expenditure/Appropriations</b>	<b>\$3,058,578</b>	<b>\$2,620,307</b>	<b>\$4,347,101</b>	<b>\$4,190,646</b>
<b>Net Cost</b>	<b>\$(486,009)</b>	<b>\$(919,722)</b>	<b>\$722,694</b>	<b>\$1,523,628</b>

Budget Unit: 1250B - Shared Services

Function: General

Activity: Other General

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Use of Money and Property	\$8,899	\$—	\$—	\$—
Charges for Services	6,856	—	—	—
Interfund Revenue	60,384	—	—	—
Miscellaneous Revenue	154,176	—	—	—
Other Financing Sources	2,099	—	—	—
<b>Total Revenue</b>	<b>\$232,414</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
Salaries and Benefits	\$1,292,623	\$—	\$—	\$—
Services and Supplies	145,054	—	—	—
Other Charges	226,635	—	—	—
Intrafund Transfers	(167,212)	—	—	—
<b>Total Expenditure/Appropriations</b>	<b>\$1,497,101</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Net Cost</b>	<b>\$1,264,687</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>



Budget Unit: 1780B - Shared Services

Function: General

Activity: Other General

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Use of Money and Property	\$—	\$8,140	\$10,000	\$10,000
Charges for Services	—	8,636	7,532	7,532
Interfund Revenue	—	133,724	106,190	148,955
Miscellaneous Revenue	—	96,419	85,200	90,200
Other Financing Sources	—	2,596	2,200	2,200
<b>Total Revenue</b>	<b>\$—</b>	<b>\$249,515</b>	<b>\$211,122</b>	<b>\$258,887</b>
Salaries and Benefits	\$—	\$1,357,819	\$1,318,582	\$1,360,397
Services and Supplies	—	151,143	126,539	136,894
Other Charges	—	202,502	185,831	211,378
Intrafund Transfers	—	(112,825)	(122,562)	(122,562)
<b>Total Expenditure/Appropriations</b>	<b>\$—</b>	<b>\$1,598,640</b>	<b>\$1,508,390</b>	<b>\$1,586,107</b>
<b>Net Cost</b>	<b>\$—</b>	<b>\$1,349,125</b>	<b>\$1,297,268</b>	<b>\$1,327,220</b>

Budget Unit: 1800B - Information Services Department

Function: General

Activity: Other General

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Taxes	\$—	\$—	\$—	\$3,530,000
Use of Money and Property	157,546	161,047	143,748	170,000
Intergovernmental Revenues	—	—	450,000	5,653,000
Charges for Services	500,302	3,171,928	508,551	3,128,213
Interfund Revenue	13,096,340	13,464,899	17,905,851	6,201,900
Miscellaneous Revenue	78,213	18,437	—	—
<b>Total Revenue</b>	<b>\$13,832,402</b>	<b>\$16,816,311</b>	<b>\$19,008,150</b>	<b>\$18,683,113</b>
Salaries and Benefits	\$20,841,676	\$18,922,582	\$20,487,485	\$19,505,031
Services and Supplies	23,164,582	29,323,796	46,261,728	50,617,117
Other Charges	1,395,843	1,364,986	1,375,887	1,770,331
Fixed Assets	353,379	1,136,813	3,499,317	5,425,000
Other Financing Uses	285,772	285,804	286,089	286,089
Intrafund Transfers	(34,541,240)	(36,166,213)	(51,245,829)	(56,912,719)
<b>Total Expenditure/Appropriations</b>	<b>\$11,500,012</b>	<b>\$14,867,768</b>	<b>\$20,664,677</b>	<b>\$20,690,849</b>
<b>Net Cost</b>	<b>\$(2,332,390)</b>	<b>\$(1,948,543)</b>	<b>\$1,656,527</b>	<b>\$2,007,736</b>

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

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Taxes	\$—	\$—	\$—	\$80,000
Intergovernmental Revenues	2,134	—	—	30,000
Charges for Services	1,220,770	928,521	1,159,376	1,142,757
Interfund Revenue	4,937,470	4,804,885	5,525,973	5,774,939
Miscellaneous Revenue	28,960	77,337	—	36,375
Other Financing Sources	264	—	—	—
<b>Total Revenue</b>	<b>\$6,189,599</b>	<b>\$5,810,743</b>	<b>\$6,685,349</b>	<b>\$7,064,071</b>
Salaries and Benefits	\$4,446,724	\$4,547,718	\$4,771,612	\$5,167,197
Services and Supplies	570,578	580,065	864,250	907,832
Other Charges	1,779,149	1,749,471	1,983,866	1,926,654
Fixed Assets	23,928	40,735	159,575	213,080
Intrafund Transfers	(653,846)	(980,086)	(966,795)	(1,150,692)
<b>Total Expenditure/Appropriations</b>	<b>\$6,166,532</b>	<b>\$5,937,902</b>	<b>\$6,812,508</b>	<b>\$7,064,071</b>
<b>Net Cost</b>	<b>\$(23,067)</b>	<b>\$127,159</b>	<b>\$127,159</b>	<b>\$—</b>

Budget Unit: 4600B - Engineering Services

Function: General

Activity: Other General

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Intergovernmental Revenues	\$—	\$527,918	\$1,200,000	\$600,000
Charges for Services	45,476	54,332	30,600	45,600
Interfund Revenue	3,512,435	2,963,286	4,180,325	4,600,685
Miscellaneous Revenue	1,212	1,370	1,500	1,500
Other Financing Sources	3,861	—	—	—
<b>Total Revenue</b>	<b>\$3,562,984</b>	<b>\$3,546,906</b>	<b>\$5,412,425</b>	<b>\$5,247,785</b>
Salaries and Benefits	\$3,068,079	\$3,035,569	\$3,676,535	\$3,980,641
Services and Supplies	776,158	725,500	1,744,709	1,580,159
Other Charges	477,390	444,087	504,305	271,109
Fixed Assets	125,235	—	176,000	10,000
Intrafund Transfers	(787,255)	(859,126)	(592,500)	(200,000)
<b>Total Expenditure/Appropriations</b>	<b>\$3,659,608</b>	<b>\$3,346,030</b>	<b>\$5,509,049</b>	<b>\$5,641,909</b>

<b>Net Cost</b>	<b>\$96,624</b>	<b>\$(200,876)</b>	<b>\$96,624</b>	<b>\$394,124</b>
-----------------	-----------------	--------------------	-----------------	------------------

Budget Unit: 4730B - Facilities Services  
 Function: General  
 Activity: Other General

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Use of Money and Property	\$554,728	\$681,388	\$565,680	\$727,364
Intergovernmental Revenues	1,247,279	554,376	1,210,000	808,608
Charges for Services	1,190	—	3,000	3,000
Interfund Revenue	6,896,623	6,214,182	5,890,146	7,742,618
Miscellaneous Revenue	413,242	333,341	266,700	314,100
Other Financing Sources	5,834	—	—	—
<b>Total Revenue</b>	<b>\$9,118,896</b>	<b>\$7,783,287</b>	<b>\$7,935,526</b>	<b>\$9,595,690</b>
Salaries and Benefits	\$10,775,914	\$10,740,707	\$10,990,937	\$11,993,437
Services and Supplies	12,207,963	11,175,940	12,256,133	12,995,781
Other Charges	1,845,179	1,762,148	1,909,030	1,731,005
Fixed Assets	12,679	—	—	—
Other Financing Uses	13,044,668	—	—	—
Intrafund Transfers	(28,529,542)	(15,707,397)	(16,721,689)	(16,499,955)
<b>Total Expenditure/Appropriations</b>	<b>\$9,356,860</b>	<b>\$7,971,398</b>	<b>\$8,434,411</b>	<b>\$10,220,268</b>
<b>Net Cost</b>	<b>\$237,964</b>	<b>\$188,111</b>	<b>\$498,885</b>	<b>\$624,578</b>

Budget Unit: 4760B - Vehicle and Equipment Services  
 Function: General  
 Activity: Other General

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Interfund Revenue	\$181,790	\$193,289	\$230,385	\$220,156
Miscellaneous Revenue	—	30	—	—
<b>Total Revenue</b>	<b>\$181,790</b>	<b>\$193,319</b>	<b>\$230,385</b>	<b>\$220,156</b>
Salaries and Benefits	\$172,183	\$183,273	\$183,264	\$196,296
Services and Supplies	4,590	6,439	11,392	13,862
Other Charges	5,018	3,607	35,729	9,998
<b>Total Expenditure/Appropriations</b>	<b>\$181,790</b>	<b>\$193,319</b>	<b>\$230,385</b>	<b>\$220,156</b>

Net Cost	\$—	\$—	\$—	\$—
----------	-----	-----	-----	-----

Budget Unit: 4840B - Utilities  
Function: General  
Activity: Other General

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Licenses, Permits and Franchises	\$586,109	\$565,900	\$500,000	\$525,000
Use of Money and Property	(1)	(1)	—	—
Intergovernmental Revenues	—	733,514	—	950,000
Charges for Services	156,292	1,304	—	—
Interfund Revenue	1,915,146	1,379,489	2,183,517	2,286,031
Miscellaneous Revenue	37,994	13,642	7,000	9,000
<b>Total Revenue</b>	<b>\$2,695,541</b>	<b>\$2,693,848</b>	<b>\$2,690,517</b>	<b>\$3,770,031</b>
Salaries and Benefits	\$1,340,384	\$1,360,432	\$1,383,565	\$1,427,237
Services and Supplies	789,636	858,832	892,433	2,063,953
Other Charges	185,623	120,970	327,687	1,360,965
Intrafund Transfers	(3,536)	(5,497)	(15,425)	(15,425)
<b>Total Expenditure/Appropriations</b>	<b>\$2,312,107</b>	<b>\$2,334,738</b>	<b>\$2,588,260</b>	<b>\$4,836,730</b>
<b>Net Cost</b>	<b>\$(383,435)</b>	<b>\$(359,110)</b>	<b>\$(102,257)</b>	<b>\$1,066,699</b>

Budget Unit: 1920B - Grand Jury

Function: Public Protection

Activity: Judicial

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
<b>Total Revenue</b>	\$—	\$—	\$—	\$—
Salaries and Benefits	\$50,256	\$49,847	\$55,941	\$55,941
Services and Supplies	352,076	519,148	467,416	467,916
Other Charges	197	673	1,000	500
<b>Total Expenditure/Appropriations</b>	<b>\$402,530</b>	<b>\$569,668</b>	<b>\$524,357</b>	<b>\$524,357</b>
<b>Net Cost</b>	<b>\$402,530</b>	<b>\$569,668</b>	<b>\$524,357</b>	<b>\$524,357</b>



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

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Fines, Forfeitures and Penalties	\$424,152	\$721,630	\$400,000	\$400,000
Intergovernmental Revenues	10,636,329	11,901,031	12,205,329	12,602,346
Charges for Services	3,100	—	—	—
Miscellaneous Revenue	305,376	355,631	61,420	115,000
<b>Total Revenue</b>	<b>\$11,368,957</b>	<b>\$12,978,292</b>	<b>\$12,666,749</b>	<b>\$13,117,346</b>
Salaries and Benefits	\$21,127,688	\$21,584,121	\$23,141,351	\$23,290,447
Services and Supplies	1,113,957	1,069,535	1,361,056	1,429,760
Other Charges	1,566,722	1,594,010	1,656,232	1,949,588
Fixed Assets	—	26,690	34,000	—
Intrafund Transfers	—	(369,030)	(369,030)	—
<b>Total Expenditure/Appropriations</b>	<b>\$23,808,367</b>	<b>\$23,905,326</b>	<b>\$25,823,609</b>	<b>\$26,669,795</b>
<b>Net Cost</b>	<b>\$12,439,410</b>	<b>\$10,927,033</b>	<b>\$13,156,860</b>	<b>\$13,552,449</b>

Budget Unit: 2700B - County Support of the Courts  
Function: Public Protection  
Activity: Judicial

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Fines, Forfeitures and Penalties	\$6,937,341	\$7,029,297	\$7,012,000	\$6,935,700
Charges for Services	2,014,941	2,082,163	2,017,000	2,048,100
Miscellaneous Revenue	941,696	1,044,843	929,034	966,834
<b>Total Revenue</b>	<b>\$9,893,977</b>	<b>\$10,156,303</b>	<b>\$9,958,034</b>	<b>\$9,950,634</b>
Salaries and Benefits	\$455,431	\$463,668	\$465,000	\$485,000
Services and Supplies	725,589	721,382	1,130,000	1,105,000
Other Charges	19,117,034	19,202,547	19,103,165	19,100,765
<b>Total Expenditure/Appropriations</b>	<b>\$20,298,054</b>	<b>\$20,387,597</b>	<b>\$20,698,165</b>	<b>\$20,690,765</b>
<b>Net Cost</b>	<b>\$10,404,076</b>	<b>\$10,231,294</b>	<b>\$10,740,131</b>	<b>\$10,740,131</b>

Budget Unit: 2800B - Private Defender Program

Function: Public Protection

Activity: Judicial

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Charges for Services	\$644,198	\$651,602	\$650,000	\$629,982
Interfund Revenue	335,146	489,988	300,000	320,000
<b>Total Revenue</b>	<b>\$979,344</b>	<b>\$1,141,590</b>	<b>\$950,000</b>	<b>\$949,982</b>
Services and Supplies	\$16,449,046	\$16,860,272	\$16,449,046	\$17,197,477
Other Charges	61,464	61,463	61,483	57,571
<b>Total Expenditure/Appropriations</b>	<b>\$16,510,510</b>	<b>\$16,921,735</b>	<b>\$16,510,529</b>	<b>\$17,255,048</b>
<b>Net Cost</b>	<b>\$15,531,167</b>	<b>\$15,780,144</b>	<b>\$15,560,529</b>	<b>\$16,305,066</b>

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

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Charges for Services	\$557,931	\$536,191	\$550,308	\$529,210
Interfund Revenue	1,680	1,843	1,843	3,766
<b>Total Revenue</b>	<b>\$559,611</b>	<b>\$538,034</b>	<b>\$552,151</b>	<b>\$532,976</b>
Services and Supplies	\$363,874	\$416,873	\$450,451	\$464,449
Other Charges	268,060	267,086	270,928	270,991
Fixed Assets	—	103,790	150,000	—
Intrafund Transfers	(167,929)	(181,589)	(169,228)	(188,402)
<b>Total Expenditure/Appropriations</b>	<b>\$464,006</b>	<b>\$606,160</b>	<b>\$702,151</b>	<b>\$547,038</b>
<b>Net Cost</b>	<b>\$(95,605)</b>	<b>\$68,126</b>	<b>\$150,000</b>	<b>\$14,062</b>

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

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Taxes	\$—	\$—	\$—	\$503,219
Licenses, Permits and Franchises	3,915	3,065	2,100	2,100
Fines, Forfeitures and Penalties	243,321	271,129	322,000	322,000
Use of Money and Property	—	400	—	—
Intergovernmental Revenues	60,851,849	70,487,412	79,570,995	79,183,697
Charges for Services	10,656,387	10,483,011	10,410,158	10,744,463
Interfund Revenue	3,602,526	3,752,691	3,552,691	3,599,599
Miscellaneous Revenue	1,132,288	1,140,232	717,513	828,986
Other Financing Sources	21,150	18,800	—	—
<b>Total Revenue</b>	<b>\$76,511,436</b>	<b>\$86,156,740</b>	<b>\$94,575,457</b>	<b>\$95,184,064</b>
Salaries and Benefits	\$131,323,927	\$135,313,557	\$141,844,310	\$143,600,444
Services and Supplies	13,838,964	14,232,204	24,170,042	21,123,563
Other Charges	17,286,354	18,132,954	18,651,309	21,905,406
Fixed Assets	3,214,474	4,080,804	6,799,755	5,933,818
Other Financing Uses	3,248,267	2,415,087	905,009	904,997
Intrafund Transfers	(918,352)	(1,277,703)	(2,511,025)	(2,485,809)
<b>Total Expenditure/Appropriations</b>	<b>\$167,993,634</b>	<b>\$172,896,902</b>	<b>\$189,859,400</b>	<b>\$190,982,419</b>
<b>Net Cost</b>	<b>\$91,482,198</b>	<b>\$86,740,162</b>	<b>\$95,283,943</b>	<b>\$95,798,355</b>

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

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Fines, Forfeitures and Penalties	\$26,120	\$23,168	\$30,500	\$22,100
Intergovernmental Revenues	28,945,702	32,260,618	31,906,338	36,150,833
Charges for Services	1,415,513	1,412,074	1,427,323	1,340,834
Miscellaneous Revenue	299,152	208,386	175,775	175,775
<b>Total Revenue</b>	<b>\$30,686,487</b>	<b>\$33,904,246</b>	<b>\$33,539,936</b>	<b>\$37,689,542</b>
Salaries and Benefits	\$51,262,396	\$51,288,254	\$53,151,593	\$55,124,781
Services and Supplies	19,726,416	22,409,503	23,563,281	26,328,677
Other Charges	15,984,643	15,822,246	16,319,608	15,698,904
Fixed Assets	5,206	—	530,000	2,000,000
Intrafund Transfers	(16,206,773)	(17,717,655)	(17,739,167)	(18,547,980)
<b>Total Expenditure/Appropriations</b>	<b>\$70,771,887</b>	<b>\$71,802,349</b>	<b>\$75,825,315</b>	<b>\$80,604,382</b>
<b>Net Cost</b>	<b>\$40,085,401</b>	<b>\$37,898,103</b>	<b>\$42,285,379</b>	<b>\$42,914,840</b>

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

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Interfund Revenue	\$5,666,550	\$6,044,834	\$5,504,699	\$7,041,375
Miscellaneous Revenue	8,895	5,835	—	2,600
<b>Total Revenue</b>	<b>\$5,675,445</b>	<b>\$6,050,669</b>	<b>\$5,504,699</b>	<b>\$7,043,975</b>
Salaries and Benefits	\$378	\$1,982	\$1,982	\$1,982
Services and Supplies	5,517,597	5,873,000	5,283,855	6,778,045
Other Charges	152,464	157,324	168,862	163,948
Fixed Assets	5,007	18,363	50,000	100,000
<b>Total Expenditure/Appropriations</b>	<b>\$5,675,445</b>	<b>\$6,050,669</b>	<b>\$5,504,699</b>	<b>\$7,043,975</b>
<b>Net Cost</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>

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

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Taxes	\$4,720,322	\$5,225,196	\$4,444,386	\$4,847,249
Use of Money and Property	41,274	47,367	42,000	42,000
Intergovernmental Revenues	33,871	36,266	29,691	1,729,691
Charges for Services	286,854	295,559	275,000	290,000
Interfund Revenue	1,869,165	—	—	—
Miscellaneous Revenue	102,535	7,020	18,683	18,683
Other Financing Sources	—	1,253,000	503,000	—
<b>Total Revenue</b>	<b>\$7,054,020</b>	<b>\$6,864,407</b>	<b>\$5,312,760</b>	<b>\$6,927,623</b>
Services and Supplies	\$5,666,550	\$6,044,834	\$5,504,699	\$7,041,375
<b>Total Expenditure/Appropriations</b>	<b>\$5,666,550</b>	<b>\$6,044,834</b>	<b>\$5,504,699</b>	<b>\$7,041,375</b>
<b>Net Cost</b>	<b>\$(1,387,471)</b>	<b>\$(819,574)</b>	<b>\$191,939</b>	<b>\$113,752</b>



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

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Intergovernmental Revenues	\$2,251,034	\$2,472,287	\$2,169,775	\$2,662,015
Charges for Services	4,305,324	4,468,848	4,391,433	4,642,162
Interfund Revenue	7,951	10,607	10,607	9,239
Miscellaneous Revenue	126,169	139,304	106,000	85,000
<b>Total Revenue</b>	<b>\$6,690,479</b>	<b>\$7,091,046</b>	<b>\$6,677,815</b>	<b>\$7,398,416</b>
Salaries and Benefits	\$9,013,496	\$8,876,694	\$8,193,699	\$9,263,362
Services and Supplies	349,700	456,441	538,873	671,908
Other Charges	478,254	421,704	425,160	527,407
Fixed Assets	—	—	—	38,180
Intrafund Transfers	(132,341)	(227,720)	(246,659)	(366,288)
<b>Total Expenditure/Appropriations</b>	<b>\$9,709,109</b>	<b>\$9,527,119</b>	<b>\$8,911,073</b>	<b>\$10,134,569</b>
<b>Net Cost</b>	<b>\$3,018,630</b>	<b>\$2,436,073</b>	<b>\$2,233,258</b>	<b>\$2,736,153</b>

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

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Licenses, Permits and Franchises	\$622,073	\$641,102	\$616,391	\$633,391
Fines, Forfeitures and Penalties	24,784	35,666	—	—
Intergovernmental Revenues	2,431,513	2,228,282	2,255,515	2,250,354
Charges for Services	165,823	189,372	182,200	182,200
Miscellaneous Revenue	9,211	9,652	100	100
<b>Total Revenue</b>	<b>\$3,253,404</b>	<b>\$3,104,073</b>	<b>\$3,054,206</b>	<b>\$3,066,045</b>
Salaries and Benefits	\$3,658,877	\$3,690,328	\$3,722,706	\$3,782,964
Services and Supplies	139,192	112,103	197,627	257,192
Other Charges	570,673	560,963	615,644	538,710
Other Financing Uses	—	9,482	—	—
<b>Total Expenditure/Appropriations</b>	<b>\$4,368,742</b>	<b>\$4,372,877</b>	<b>\$4,535,977</b>	<b>\$4,578,866</b>
<b>Net Cost</b>	<b>\$1,115,338</b>	<b>\$1,268,804</b>	<b>\$1,481,771</b>	<b>\$1,512,821</b>

Budget Unit: 2600B - Department of Child Support Services

Function: Public Protection

Activity: Other Protection

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Intergovernmental Revenues	\$11,039,483	\$10,737,954	\$11,209,910	\$11,476,562
Miscellaneous Revenue	—	—	267,621	325,639
<b>Total Revenue</b>	<b>\$11,039,483</b>	<b>\$10,737,954</b>	<b>\$11,477,531</b>	<b>\$11,802,201</b>
Salaries and Benefits	\$9,630,443	\$9,348,616	\$10,251,139	\$10,668,590
Services and Supplies	410,302	439,910	420,650	491,550
Other Charges	998,739	949,428	943,993	809,815
Intrafund Transfers	—	—	(138,251)	(167,754)
<b>Total Expenditure/Appropriations</b>	<b>\$11,039,483</b>	<b>\$10,737,954</b>	<b>\$11,477,531</b>	<b>\$11,802,201</b>

<b>Net Cost</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
-----------------	------------	------------	------------	------------

Budget Unit: 3300B - Coroner's Office

Function: Public Protection

Activity: Other Protection

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Licenses, Permits and Franchises	\$11,439	\$11,686	\$11,215	\$11,500
Intergovernmental Revenues	450,713	458,860	458,860	458,860
Charges for Services	257,359	245,007	270,000	255,000
Miscellaneous Revenue	23,855	25,644	7,138	7,138
Other Financing Sources	—	44,321	—	—
<b>Total Revenue</b>	<b>\$743,366</b>	<b>\$785,518</b>	<b>\$747,213</b>	<b>\$732,498</b>
Salaries and Benefits	\$1,754,038	\$1,641,889	\$1,840,971	\$1,870,328
Services and Supplies	586,244	551,345	730,719	689,657
Other Charges	286,267	308,393	340,901	406,085
Fixed Assets	—	41,579	—	—
<b>Total Expenditure/Appropriations</b>	<b>\$2,626,548</b>	<b>\$2,543,206</b>	<b>\$2,912,591</b>	<b>\$2,966,070</b>
<b>Net Cost</b>	<b>\$1,883,182</b>	<b>\$1,757,688</b>	<b>\$2,165,378</b>	<b>\$2,233,572</b>

Budget Unit: 3570B - Local Agency Formation Commission

Function: Public Protection

Activity: Other Protection

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Intergovernmental Revenues	\$154,028	\$154,918	\$157,813	\$197,273
Charges for Services	24,436	36,497	25,000	25,000
Miscellaneous Revenue	—	2,636	2,636	—
<b>Total Revenue</b>	<b>\$178,464</b>	<b>\$194,051</b>	<b>\$185,449</b>	<b>\$222,273</b>
Salaries and Benefits	\$214,540	\$207,812	\$209,693	\$214,237
Services and Supplies	27,466	26,173	52,197	103,520
Other Charges	24,220	19,187	42,817	45,665
Intrafund Transfers	(77,004)	(77,459)	(78,907)	(98,636)
<b>Total Expenditure/Appropriations</b>	<b>\$189,222</b>	<b>\$175,713</b>	<b>\$225,800</b>	<b>\$264,786</b>
<b>Net Cost</b>	<b>\$10,758</b>	<b>\$(18,339)</b>	<b>\$40,351</b>	<b>\$42,513</b>

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

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Taxes	\$—	\$—	\$—	\$3,503,500
Licenses, Permits and Franchises	2,766,521	2,906,885	2,853,272	2,660,771
Fines, Forfeitures and Penalties	32,144	14,450	25,000	15,000
Intergovernmental Revenues	180,105	84,287	125,000	—
Charges for Services	1,398,657	1,532,963	1,334,102	1,462,500
Interfund Revenue	21,286	84,816	100,000	107,000
Miscellaneous Revenue	98,855	108,137	102,258	278,390
Other Financing Sources	—	265	—	—
<b>Total Revenue</b>	<b>\$4,497,568</b>	<b>\$4,731,803</b>	<b>\$4,539,632</b>	<b>\$8,027,161</b>
Salaries and Benefits	\$6,035,044	\$6,029,212	\$6,404,330	\$6,777,116
Services and Supplies	5,284,057	4,823,417	5,523,805	1,678,018
Other Charges	549,679	526,005	582,183	4,052,504
Intrafund Transfers	(4,815,833)	(5,130,182)	(5,158,961)	(599,338)
<b>Total Expenditure/Appropriations</b>	<b>\$7,052,946</b>	<b>\$6,248,453</b>	<b>\$7,351,357</b>	<b>\$11,908,300</b>
<b>Net Cost</b>	<b>\$2,555,378</b>	<b>\$1,516,650</b>	<b>\$2,811,725</b>	<b>\$3,881,139</b>

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

Function: Public Protection

Activity: Other Protection

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Fines, Forfeitures and Penalties	\$2,268	\$1,389	\$1,650	\$950
Use of Money and Property	778	572	800	400
Charges for Services	28	—	—	—
Miscellaneous Revenue	234	343	—	—
<b>Total Revenue</b>	<b>\$3,308</b>	<b>\$2,304</b>	<b>\$2,450</b>	<b>\$1,350</b>
Services and Supplies	\$900	\$150	\$67,500	\$67,500
<b>Total Expenditure/Appropriations</b>	<b>\$900</b>	<b>\$150</b>	<b>\$67,500</b>	<b>\$67,500</b>
<b>Net Cost</b>	<b>\$(2,408)</b>	<b>\$(2,154)</b>	<b>\$65,050</b>	<b>\$66,150</b>

Budget Unit: 3960B - Off-Highway Vehicle License Fees (00107)

Function: Public Ways and Facilities

Activity: Public Ways

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Total Revenue	\$—	\$—	\$—	\$—
Services and Supplies	239	—	—	—
Total Expenditure/Appropriations	\$239	\$—	\$—	\$—
Net Cost	\$239	\$—	\$—	\$—



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

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Licenses, Permits and Franchises	\$170,307	\$153,400	\$160,000	\$160,000
Use of Money and Property	289,938	238,490	180,000	276,832
Intergovernmental Revenues	19,873,585	20,648,781	24,537,004	32,585,147
Charges for Services	36,454	79,376	23,500	380,500
Interfund Revenue	1,169,470	1,293,617	1,066,984	591,072
Miscellaneous Revenue	366,979	503,256	152,000	170,000
Other Financing Sources	—	18,964	—	—
<b>Total Revenue</b>	<b>\$21,906,731</b>	<b>\$22,935,885</b>	<b>\$26,119,488</b>	<b>\$34,163,551</b>
Salaries and Benefits	\$8,313,042	\$8,538,006	\$9,377,819	\$9,721,900
Services and Supplies	9,704,879	10,449,688	22,784,944	34,491,699
Other Charges	804,143	961,144	1,155,055	1,468,307
Fixed Assets	1,727,465	5,233,018	450,000	927,602
Intrafund Transfers	(1,700,661)	(1,827,953)	—	—
<b>Total Expenditure/Appropriations</b>	<b>\$18,848,867</b>	<b>\$23,353,903</b>	<b>\$33,767,818</b>	<b>\$46,609,508</b>
<b>Net Cost</b>	<b>\$(3,057,864)</b>	<b>\$418,019</b>	<b>\$7,648,330</b>	<b>\$12,445,957</b>

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

Function: Public Ways and Facilities

Activity: Public Ways

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Taxes	\$1,997,065	\$2,137,072	\$1,865,199	\$1,865,199
Use of Money and Property	9,724	11,079	—	—
Charges for Services	66,845	49,813	75,000	75,000
Miscellaneous Revenue	(323)	186,086	—	—
<b>Total Revenue</b>	<b>\$2,073,311</b>	<b>\$2,384,051</b>	<b>\$1,940,199</b>	<b>\$1,940,199</b>
Salaries and Benefits	\$165,610	\$160,468	\$190,315	\$192,199
Services and Supplies	1,235,417	1,198,739	2,449,074	2,883,466
Other Charges	147,819	113,033	665,840	1,141,375
<b>Total Expenditure/Appropriations</b>	<b>\$1,548,845</b>	<b>\$1,472,241</b>	<b>\$3,305,229</b>	<b>\$4,217,040</b>
<b>Net Cost</b>	<b>\$(524,466)</b>	<b>\$(911,810)</b>	<b>\$1,365,030</b>	<b>\$2,276,841</b>

Budget Unit: 4520B - Road Improvement Fund (001114)

Function: Public Ways and Facilities

Activity: Public Ways

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Use of Money and Property	\$28,646	\$22,603	\$13,000	\$24,500
Charges for Services	294,131	380,035	262,000	262,000
Miscellaneous Revenue	11,650	17,072	—	—
<b>Total Revenue</b>	<b>\$334,428</b>	<b>\$419,710</b>	<b>\$275,000</b>	<b>\$286,500</b>
Services and Supplies	\$22,839	\$1,125	\$63,856	\$286,500
<b>Total Expenditure/Appropriations</b>	<b>\$22,839</b>	<b>\$1,125</b>	<b>\$63,856</b>	<b>\$286,500</b>
<b>Net Cost</b>	<b>\$(311,589)</b>	<b>\$(418,584)</b>	<b>\$(211,144)</b>	<b>\$—</b>

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

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Intergovernmental Revenues	\$326,285	\$249,533	\$632,495	\$632,495
Charges for Services	—	—	790,040	743,501
Interfund Revenue	1,000,000	715,721	900,000	900,000
Miscellaneous Revenue	103,451	24	—	6,500,000
<b>Total Revenue</b>	<b>\$1,429,737</b>	<b>\$965,278</b>	<b>\$2,322,535</b>	<b>\$8,775,996</b>
Salaries and Benefits	\$2,097,574	\$2,474,601	\$2,620,685	\$2,531,749
Services and Supplies	1,499,222	596,939	1,420,518	1,226,111
Other Charges	1,060,423	1,098,213	1,313,647	855,222
Other Financing Uses	—	—	—	6,500,000
Intrafund Transfers	(2,860,588)	(3,161,639)	(3,019,961)	(2,371,321)
<b>Total Expenditure/Appropriations</b>	<b>\$1,796,631</b>	<b>\$1,008,114</b>	<b>\$2,334,889</b>	<b>\$8,741,761</b>
<b>Net Cost</b>	<b>\$366,895</b>	<b>\$42,837</b>	<b>\$12,354</b>	<b>\$(34,235)</b>

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

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Intergovernmental Revenues	\$231,090	\$424,804	\$240,000	\$87,155
Charges for Services	1,530,000	1,259,930	1,711,855	1,791,975
Interfund Revenue	166,858	155,038	182,795	254,654
Miscellaneous Revenue	4,015,963	3,714,998	4,400,681	3,858,308
<b>Total Revenue</b>	<b>\$5,943,911</b>	<b>\$5,554,769</b>	<b>\$6,535,331</b>	<b>\$5,992,092</b>
Salaries and Benefits	\$3,331,312	\$3,327,051	\$3,413,102	\$3,643,203
Services and Supplies	6,815,907	6,452,733	7,292,831	6,506,792
Other Charges	94,851	108,162	124,717	196,043
Intrafund Transfers	(2,615,612)	(2,652,208)	(2,635,000)	(2,648,173)
<b>Total Expenditure/Appropriations</b>	<b>\$7,626,458</b>	<b>\$7,235,739</b>	<b>\$8,195,650</b>	<b>\$7,697,865</b>
<b>Net Cost</b>	<b>\$1,682,547</b>	<b>\$1,680,969</b>	<b>\$1,660,319</b>	<b>\$1,705,773</b>

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

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Licenses, Permits and Franchises	\$506,385	\$723,321	\$580,425	\$616,425
Fines, Forfeitures and Penalties	858	208	—	—
Intergovernmental Revenues	12,779,113	13,188,412	13,407,239	13,887,844
Charges for Services	1,783,967	1,543,088	2,118,358	2,080,469
Interfund Revenue	1,447,783	1,382,281	1,237,078	1,349,127
Miscellaneous Revenue	455,392	192,130	130,573	246,348
<b>Total Revenue</b>	<b>\$16,973,498</b>	<b>\$17,029,439</b>	<b>\$17,473,673</b>	<b>\$18,180,213</b>
Salaries and Benefits	\$13,975,545	\$13,406,142	\$15,198,445	\$15,339,779
Services and Supplies	9,513,692	11,075,132	11,019,336	10,998,008
Other Charges	2,121,318	2,019,984	2,237,311	2,097,326
Intrafund Transfers	(2,510,616)	(2,358,702)	(4,208,754)	(4,148,733)
<b>Total Expenditure/Appropriations</b>	<b>\$23,099,939</b>	<b>\$24,142,556</b>	<b>\$24,246,338</b>	<b>\$24,286,380</b>
<b>Net Cost</b>	<b>\$6,126,441</b>	<b>\$7,113,117</b>	<b>\$6,772,665</b>	<b>\$6,106,167</b>

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

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Interfund Revenue	\$—	\$—	\$—	\$1,208,242
Miscellaneous Revenue	—	—	—	788,106
<b>Total Revenue</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$1,996,348</b>
Salaries and Benefits	\$—	\$—	\$—	\$1,922,703
Services and Supplies	—	—	—	1,129,826
Other Charges	—	—	—	748,537
Intrafund Transfers	—	—	—	(1,804,718)
<b>Total Expenditure/Appropriations</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$1,996,348</b>
<b>Net Cost</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>

Budget Unit: 5600B - Emergency Medical Services GF

Function: Health and Sanitation

Activity: Health

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Licenses, Permits and Franchises	\$35,834	\$47,498	\$34,235	\$40,000
Fines, Forfeitures and Penalties	598,772	363,305	773,472	794,073
Intergovernmental Revenues	346	—	—	—
Charges for Services	67,239	63,160	4,097,239	70,000
Miscellaneous Revenue	4,358,175	4,537,278	509,359	4,639,633
<b>Total Revenue</b>	<b>\$5,060,366</b>	<b>\$5,011,241</b>	<b>\$5,414,305</b>	<b>\$5,543,706</b>
Salaries and Benefits	\$857,770	\$688,711	\$1,064,293	\$1,050,893
Services and Supplies	4,390,978	4,202,825	4,330,514	4,538,811
Other Charges	77,797	119,705	144,498	66,602
Intrafund Transfers	(266,179)	—	(125,000)	(112,600)
<b>Total Expenditure/Appropriations</b>	<b>\$5,060,366</b>	<b>\$5,011,241</b>	<b>\$5,414,305</b>	<b>\$5,543,706</b>

<b>Net Cost</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
-----------------	------------	------------	------------	------------



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

Detail by Revenue Category and Expenditure Object	2013-14 Adopted by the Board of Supervisors				
	1	2	3	4	5
Licenses, Permits and Franchises		\$934,608	\$941,802	\$826,921	\$794,809
Fines, Forfeitures and Penalties		93,017	117,516	100,000	110,000
Intergovernmental Revenues		1,487,103	1,266,900	1,726,791	1,730,351
Charges for Services		9,796,103	9,716,069	10,315,101	10,622,351
Miscellaneous Revenue		486,886	489,496	300,000	410,000
<b>Total Revenue</b>		<b>\$12,797,718</b>	<b>\$12,531,783</b>	<b>\$13,268,813</b>	<b>\$13,667,511</b>
Salaries and Benefits		\$9,836,424	\$9,775,612	\$10,357,624	\$10,847,178
Services and Supplies		2,036,038	1,926,411	2,278,179	2,207,304
Other Charges		967,466	918,546	1,020,377	1,171,013
Intrafund Transfers		—	—	(116,625)	(107,553)
<b>Total Expenditure/Appropriations</b>		<b>\$12,839,928</b>	<b>\$12,620,569</b>	<b>\$13,539,555</b>	<b>\$14,117,942</b>
<b>Net Cost</b>		<b>\$42,209</b>	<b>\$88,785</b>	<b>\$270,742</b>	<b>\$450,431</b>

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

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Taxes	\$—	\$—	\$—	\$4,900,015
Use of Money and Property	34,016	34,016	33,276	40,323
Intergovernmental Revenues	65,115,084	67,931,270	68,028,934	72,382,236
Charges for Services	36,891,285	36,156,925	35,519,510	36,123,811
Miscellaneous Revenue	2,178,246	2,339,242	2,412,014	2,364,234
Other Financing Sources	—	750,000	—	—
<b>Total Revenue</b>	<b>\$104,218,631</b>	<b>\$107,211,453</b>	<b>\$105,993,734</b>	<b>\$115,810,619</b>
Salaries and Benefits	\$48,219,044	\$49,253,695	\$50,398,596	\$55,547,144
Services and Supplies	48,748,421	50,919,782	48,819,546	55,551,173
Other Charges	30,975,540	38,913,149	33,024,120	31,028,375
Fixed Assets	—	7,580	—	—
Intrafund Transfers	(2,332,591)	(2,803,725)	(3,468,467)	(2,778,287)
<b>Total Expenditure/Appropriations</b>	<b>\$125,610,415</b>	<b>\$136,290,481</b>	<b>\$128,773,795</b>	<b>\$139,348,405</b>
<b>Net Cost</b>	<b>\$21,391,784</b>	<b>\$29,079,029</b>	<b>\$22,780,061</b>	<b>\$23,537,786</b>

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

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Taxes	\$—	\$—	\$—	\$332,228
Intergovernmental Revenues	10,661,277	12,349,888	12,091,312	14,301,349
Charges for Services	3,764,734	3,238,986	3,647,468	4,129,178
Miscellaneous Revenue	2,139,525	728,144	2,016,312	974,607
<b>Total Revenue</b>	<b>\$16,565,536</b>	<b>\$16,317,019</b>	<b>\$17,755,092</b>	<b>\$19,737,362</b>
Salaries and Benefits	\$20,193,785	\$20,673,711	\$22,149,143	\$23,360,705
Services and Supplies	3,241,583	3,135,612	3,519,749	3,811,977
Other Charges	1,813,443	1,674,607	1,854,754	2,150,431
Fixed Assets	122,425	—	62,575	62,575
Intrafund Transfers	(840,083)	(743,554)	(1,261,125)	(1,412,060)
<b>Total Expenditure/Appropriations</b>	<b>\$24,531,153</b>	<b>\$24,740,377</b>	<b>\$26,325,096</b>	<b>\$27,973,628</b>
<b>Net Cost</b>	<b>\$7,965,617</b>	<b>\$8,423,359</b>	<b>\$8,570,004</b>	<b>\$8,236,266</b>

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

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Taxes	\$—	\$—	\$—	\$68,460
Intergovernmental Revenues	802,231	1,199,651	1,426,189	1,641,783
Charges for Services	2,319	2,944	1,600	2,700
Interfund Revenue	340,444	340,444	340,444	340,444
Miscellaneous Revenue	109,707	90,366	24,162	24,162
<b>Total Revenue</b>	<b>\$1,254,701</b>	<b>\$1,633,405</b>	<b>\$1,792,395</b>	<b>\$2,077,549</b>
Salaries and Benefits	\$11,832,176	\$11,808,611	\$11,971,427	\$12,418,771
Services and Supplies	4,385,257	4,455,109	4,649,954	5,358,515
Other Charges	420,823	477,470	1,090,629	614,655
Fixed Assets	—	—	—	177,079
Intrafund Transfers	(8,063,585)	(7,737,480)	(7,879,906)	(8,139,787)
<b>Total Expenditure/Appropriations</b>	<b>\$8,574,670</b>	<b>\$9,003,711</b>	<b>\$9,832,104</b>	<b>\$10,429,233</b>
<b>Net Cost</b>	<b>\$7,319,969</b>	<b>\$7,370,306</b>	<b>\$8,039,709</b>	<b>\$8,351,684</b>

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

Function: Health and Sanitation

Activity: Health

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Fines, Forfeitures and Penalties	\$2,432,918	\$2,449,528	\$2,430,581	\$2,430,581
Use of Money and Property	30,006	21,287	32,432	32,432
Miscellaneous Revenue	44,623	48,616	17,000	52,000
<b>Total Revenue</b>	<b>\$2,507,548</b>	<b>\$2,519,431</b>	<b>\$2,480,013</b>	<b>\$2,515,013</b>
Services and Supplies	\$2,644,770	\$2,345,530	\$2,665,856	\$2,760,717
<b>Total Expenditure/Appropriations</b>	<b>\$2,644,770</b>	<b>\$2,345,530</b>	<b>\$2,665,856</b>	<b>\$2,760,717</b>
<b>Net Cost</b>	<b>\$137,222</b>	<b>\$(173,901)</b>	<b>\$185,843</b>	<b>\$245,704</b>

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

Function: Health and Sanitation

Activity: Health

Detail by Revenue Category and Expenditure Object	2013-14 Adopted by the Board of Supervisors				
	1	2	3	4	5
Licenses, Permits and Franchises		\$—	\$87,230	\$—	\$—
Use of Money and Property		41,747	25,396	12,101	11,237
Intergovernmental Revenues		249,310	132,260	182,021	220,000
Charges for Services		169,199	139,930	64,574	34,130
Interfund Revenue		1,432,401	1,477,758	1,992,001	1,500,966
Miscellaneous Revenue		90,326	87,552	—	—
<b>Total Revenue</b>		<b>\$1,982,983</b>	<b>\$1,950,126</b>	<b>\$2,250,697</b>	<b>\$1,766,333</b>
Salaries and Benefits		\$1,036,209	\$1,005,112	\$1,355,302	\$1,374,211
Services and Supplies		788,070	916,228	1,700,462	1,402,681
Other Charges		10,696	9,974	15,517	65,267
<b>Total Expenditure/Appropriations</b>		<b>\$1,834,975</b>	<b>\$1,931,313</b>	<b>\$3,071,281</b>	<b>\$2,842,159</b>
<b>Net Cost</b>		<b>\$(148,007)</b>	<b>\$(18,813)</b>	<b>\$820,584</b>	<b>\$1,075,826</b>

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

Function: Health and Sanitation

Activity: Health

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Licenses, Permits and Franchises	\$2,515,332	\$2,476,385	\$2,466,500	\$2,424,820
Fines, Forfeitures and Penalties	—	794	—	—
Use of Money and Property	21,451	22,528	10,000	20,000
Intergovernmental Revenues	—	17,368	10,000	15,000
Charges for Services	—	—	—	1,000
<b>Total Revenue</b>	<b>\$2,536,783</b>	<b>\$2,517,075</b>	<b>\$2,486,500</b>	<b>\$2,460,820</b>
Services and Supplies	\$1,457,190	\$1,654,282	\$3,853,104	\$3,938,083
Other Charges	45,082	702	45,000	45,000
<b>Total Expenditure/Appropriations</b>	<b>\$1,502,272</b>	<b>\$1,654,984</b>	<b>\$3,898,104</b>	<b>\$3,983,083</b>
<b>Net Cost</b>	<b>\$(1,034,511)</b>	<b>\$(662,091)</b>	<b>\$1,411,604</b>	<b>\$1,522,263</b>

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

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Intergovernmental Revenues	\$10,634,066	\$10,634,067	\$10,634,067	\$6,695,083
Miscellaneous Revenue	5,612,056	5,612,056	5,612,056	8,850,099
<b>Total Revenue</b>	<b>\$16,246,122</b>	<b>\$16,246,123</b>	<b>\$16,246,123</b>	<b>\$15,545,182</b>
Services and Supplies	\$—	\$—	\$—	\$—
Other Financing Uses	59,480,977	77,652,176	77,570,176	61,385,129
Intrafund Transfers	(1,500,000)	(82,000)	—	—
<b>Total Expenditure/Appropriations</b>	<b>\$57,980,977</b>	<b>\$77,570,176</b>	<b>\$77,570,176</b>	<b>\$61,385,129</b>
<b>Net Cost</b>	<b>\$41,734,855</b>	<b>\$61,324,053</b>	<b>\$61,324,053</b>	<b>\$45,839,947</b>



Budget Unit: 1218B - Workforce Investment Act  
Function: Public Assistance  
Activity: Administration

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Intergovernmental Revenues	\$6,496,976	\$7,340,674	\$8,880,617	\$5,969,018
Miscellaneous Revenue	22,902	1,562	—	—
<b>Total Revenue</b>	<b>\$6,519,878</b>	<b>\$7,342,236</b>	<b>\$8,880,617</b>	<b>\$5,969,018</b>
Salaries and Benefits	\$2,570,988	\$2,326,257	\$3,378,378	\$2,464,425
Services and Supplies	1,027,177	1,359,713	3,012,138	2,341,093
Other Charges	2,620,149	3,801,200	3,115,498	1,818,221
Intrafund Transfers	—	—	(625,397)	—
<b>Total Expenditure/Appropriations</b>	<b>\$6,218,313</b>	<b>\$7,487,170</b>	<b>\$8,880,617</b>	<b>\$6,623,739</b>
<b>Net Cost</b>	<b>\$(301,565)</b>	<b>\$144,934</b>	<b>\$—</b>	<b>\$654,721</b>

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

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Taxes	\$—	\$—	\$—	\$2,780,927
Use of Money and Property	—	3	—	—
Intergovernmental Revenues	122,805,225	120,314,831	135,111,793	148,838,974
Charges for Services	759,411	1,539,232	1,803,481	1,775,000
Interfund Revenue	41,955	30,720	36,000	40,000
Miscellaneous Revenue	2,534,740	1,301,434	1,673,955	1,890,645
<b>Total Revenue</b>	<b>\$126,141,330</b>	<b>\$123,186,221</b>	<b>\$138,625,229</b>	<b>\$155,325,546</b>
Salaries and Benefits	\$75,979,262	\$76,229,618	\$81,125,104	\$90,709,840
Services and Supplies	37,002,423	37,386,907	43,689,392	55,523,442
Other Charges	61,991,031	61,206,067	69,628,853	71,928,545
Fixed Assets	—	—	150,000	—
Other Financing Uses	291,701	291,004	293,032	286,587
Intrafund Transfers	(22,217,702)	(21,902,361)	(25,344,225)	(29,959,034)
<b>Total Expenditure/Appropriations</b>	<b>\$153,046,716</b>	<b>\$153,211,235</b>	<b>\$169,542,156</b>	<b>\$188,489,380</b>
<b>Net Cost</b>	<b>\$26,905,386</b>	<b>\$30,025,014</b>	<b>\$30,916,927</b>	<b>\$33,163,834</b>

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

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Fines, Forfeitures and Penalties	\$63,936	\$48,280	\$70,000	\$50,000
Use of Money and Property	142,714	92,278	177,810	150,000
Intergovernmental Revenues	11,068,732	12,157,894	12,476,856	13,717,464
Charges for Services	2,284,567	2,122,336	3,550,074	3,287,434
Interfund Revenue	251,186	144,676	218,969	221,333
Miscellaneous Revenue	391,825	376,564	670,940	718,403
<b>Total Revenue</b>	<b>\$14,202,959</b>	<b>\$14,942,027</b>	<b>\$17,164,649</b>	<b>\$18,144,634</b>
Salaries and Benefits	\$13,713,234	\$14,651,329	\$15,683,185	\$16,747,572
Services and Supplies	3,177,551	3,432,258	4,426,515	5,156,449
Other Charges	4,779,978	4,634,326	5,281,374	5,103,076
Intrafund Transfers	(1,676,724)	(2,756,453)	(3,219,140)	(3,739,507)
<b>Total Expenditure/Appropriations</b>	<b>\$19,994,038</b>	<b>\$19,961,460</b>	<b>\$22,171,934</b>	<b>\$23,267,590</b>
<b>Net Cost</b>	<b>\$5,791,080</b>	<b>\$5,019,433</b>	<b>\$5,007,285</b>	<b>\$5,122,956</b>

Budget Unit: 6900B - IHSS Public Authority GF

Function: Public Assistance

Activity: Other Assistance

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5

Total Revenue	\$—	\$—	\$—	\$—
---------------	-----	-----	-----	-----

Other Charges	\$3,702,306	\$3,702,306	\$3,702,306	\$3,702,306
<b>Total Expenditure/Appropriations</b>	<b>\$3,702,306</b>	<b>\$3,702,306</b>	<b>\$3,702,306</b>	<b>\$3,702,306</b>

Net Cost	\$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	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Intergovernmental Revenues	\$3,105,329	\$6,414,484	\$3,670,786	\$7,944,436
Charges for Services	90,790	221,687	233,763	173,000
Interfund Revenue	3,262,023	1,126,651	3,160,642	581,762
Miscellaneous Revenue	833,321	572,184	777,960	818,152
<b>Total Revenue</b>	<b>\$7,291,464</b>	<b>\$8,335,006</b>	<b>\$7,843,151</b>	<b>\$9,517,350</b>
Salaries and Benefits	\$1,783,246	\$1,533,539	\$1,715,135	\$1,692,836
Services and Supplies	205,149	234,638	646,542	544,504
Other Charges	5,423,069	6,566,830	5,544,570	7,697,891
Intrafund Transfers	—	—	(100,000)	(100,000)
<b>Total Expenditure/Appropriations</b>	<b>\$7,411,464</b>	<b>\$8,335,006</b>	<b>\$7,806,247</b>	<b>\$9,835,231</b>
<b>Net Cost</b>	<b>\$120,000</b>	<b>\$—</b>	<b>\$(36,904)</b>	<b>\$317,881</b>

Budget Unit: 5800B - IHSS Public Authority Fund (00105)  
Function: Public Assistance  
Activity: Other Assistance

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Use of Money and Property	\$18,753	\$5,246	\$—	\$—
Intergovernmental Revenues	8,773,080	11,437,852	12,950,248	13,584,464
Interfund Revenue	3,960,704	3,960,322	4,052,050	3,969,894
Miscellaneous Revenue	945	43,642	—	—
<b>Total Revenue</b>	<b>\$12,753,482</b>	<b>\$15,447,062</b>	<b>\$17,002,298</b>	<b>\$17,554,358</b>
Salaries and Benefits	\$512,682	\$515,636	\$687,623	\$694,803
Services and Supplies	2,981,067	4,151,378	4,386,814	4,230,426
Other Charges	11,432,399	10,768,093	11,927,861	12,629,129
Other Financing Uses	—	350,000	—	—
<b>Total Expenditure/Appropriations</b>	<b>\$14,926,148</b>	<b>\$15,785,107</b>	<b>\$17,002,298</b>	<b>\$17,554,358</b>
<b>Net Cost</b>	<b>\$2,172,666</b>	<b>\$338,045</b>	<b>\$—</b>	<b>\$—</b>

Budget Unit: 3900B - Parks Division

Function: Recreation

Activity: Recreation Facilities

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Taxes	\$—	\$—	\$—	\$1,766,208
Fines, Forfeitures and Penalties	4,494	4,942	3,000	3,000
Use of Money and Property	219,734	181,664	152,594	152,594
Intergovernmental Revenues	10,111	18,195	—	—
Charges for Services	1,807,587	1,435,816	1,539,495	1,584,495
Interfund Revenue	152,968	—	25,000	25,750
Miscellaneous Revenue	300,475	134,916	55,000	55,000
Other Financing Sources	—	—	170,066	261,222
<b>Total Revenue</b>	<b>\$2,495,370</b>	<b>\$1,775,533</b>	<b>\$1,945,155</b>	<b>\$3,848,269</b>
Salaries and Benefits	\$6,017,384	\$5,555,171	\$6,082,538	\$7,096,335
Services and Supplies	908,430	1,648,368	1,686,090	2,136,017
Other Charges	1,140,932	1,020,884	823,593	1,286,602
Intrafund Transfers	(55,000)	(205,472)	(204,997)	(150,000)
<b>Total Expenditure/Appropriations</b>	<b>\$8,011,746</b>	<b>\$8,018,951</b>	<b>\$8,387,224</b>	<b>\$10,368,954</b>
<b>Net Cost</b>	<b>\$5,516,376</b>	<b>\$6,243,418</b>	<b>\$6,442,069</b>	<b>\$6,520,685</b>

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

Function: Capital Projects

Activity: Capital Projects

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Use of Money and Property	\$20	\$—	\$—	\$—
Miscellaneous Revenue	20	—	—	—
<b>Total Revenue</b>	<b>\$39</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
Other Financing Uses	\$5,834	\$20	\$20	\$—
<b>Total Expenditure/Appropriations</b>	<b>\$5,834</b>	<b>\$20</b>	<b>\$20</b>	<b>\$—</b>
<b>Net Cost</b>	<b>\$5,794</b>	<b>\$20</b>	<b>\$20</b>	<b>\$—</b>



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

Function: Capital Projects

Activity: Capital Projects

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Use of Money and Property	\$19,579	\$14,790	\$19,000	\$11,500
Charges for Services	1,199,847	1,160,126	1,200,000	1,050,000
Miscellaneous Revenue	3,362	4,927	—	—
<b>Total Revenue</b>	<b>\$1,222,789</b>	<b>\$1,179,843</b>	<b>\$1,219,000</b>	<b>\$1,061,500</b>
Other Financing Uses	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000
<b>Total Expenditure/Appropriations</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>
<b>Net Cost</b>	<b>\$(122,789)</b>	<b>\$(79,843)</b>	<b>\$(119,000)</b>	<b>\$38,500</b>

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

Function: Capital Projects

Activity: Capital Projects

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Use of Money and Property	\$11,347	\$5,944	\$12,000	\$4,500
Charges for Services	1,199,699	1,160,277	1,200,000	1,050,000
Miscellaneous Revenue	22,107	17,932	—	—
<b>Total Revenue</b>	<b>\$1,233,152</b>	<b>\$1,184,153</b>	<b>\$1,212,000</b>	<b>\$1,054,500</b>
Other Charges	\$861,662	\$861,884	\$861,810	\$872,171
Other Financing Uses	458,413	465,188	465,188	462,338
<b>Total Expenditure/Appropriations</b>	<b>\$1,320,075</b>	<b>\$1,327,071</b>	<b>\$1,326,998</b>	<b>\$1,334,509</b>
<b>Net Cost</b>	<b>\$86,923</b>	<b>\$142,918</b>	<b>\$114,998</b>	<b>\$280,009</b>

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

Function: Capital Projects  
Activity: Capital Projects

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Taxes	\$—	\$—	\$—	\$300,000
Use of Money and Property	24,339	16,624	25,000	20,000
Intergovernmental Revenues	343,047	716,647	2,278,000	2,403,000
Charges for Services	—	325	—	—
Interfund Revenue	239	—	—	599,000
Miscellaneous Revenue	90,976	470,695	388,000	688,000
<b>Total Revenue</b>	<b>\$458,601</b>	<b>\$1,204,291</b>	<b>\$2,691,000</b>	<b>\$4,010,000</b>
Services and Supplies	\$313,634	\$204,366	\$168,000	\$1,228,000
Fixed Assets	24,329	33,421	1,288,000	3,208,999
Other Financing Uses	229,656	890,334	2,956,400	1,233,000
<b>Total Expenditure/Appropriations</b>	<b>\$567,618</b>	<b>\$1,128,120</b>	<b>\$4,412,400</b>	<b>\$5,669,999</b>
<b>Net Cost</b>	<b>\$109,018</b>	<b>\$(76,171)</b>	<b>\$1,721,400</b>	<b>\$1,659,999</b>

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

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Taxes	\$—	\$—	\$—	\$6,356,500
Use of Money and Property	24,562	17,828	—	—
Intergovernmental Revenues	946,682	8,641	—	—
Charges for Services	1,325	2,000	—	—
Interfund Revenue	—	949,293	1,022,169	960,336
Miscellaneous Revenue	44,726	9,772	—	—
Other Financing Sources	9,993,519	17,922,511	78,736,146	131,530,489
<b>Total Revenue</b>	<b>\$11,010,814</b>	<b>\$18,910,044</b>	<b>\$79,758,315</b>	<b>\$138,847,325</b>
Services and Supplies	\$164,363	\$144,591	\$2,340,000	\$200,000
Fixed Assets	10,186,906	19,417,390	80,009,636	140,123,917
<b>Total Expenditure/Appropriations</b>	<b>\$10,351,270</b>	<b>\$19,561,980</b>	<b>\$82,349,636</b>	<b>\$140,323,917</b>
<b>Net Cost</b>	<b>\$(659,544)</b>	<b>\$651,936</b>	<b>\$2,591,321</b>	<b>\$1,476,592</b>

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

Function: Debt Service

Activity: Debt Service Fund

Detail by Revenue Category and Expenditure Object	2011-12 Actual 2	2012-13 Actual 3	2013-14 Recommended 4	2013-14 Adopted by the Board of Supervisors 5
Use of Money and Property	\$168,325	\$101,320	\$—	\$—
Interfund Revenue	—	12,350,676	12,057,613	12,500,362
Miscellaneous Revenue	69,749	102,209	—	—
Other Financing Sources	30,368,432	18,367,412	18,656,255	18,683,230
<b>Total Revenue</b>	<b>\$30,606,507</b>	<b>\$30,921,618</b>	<b>\$30,713,868</b>	<b>\$31,183,592</b>
Other Charges	\$30,331,507	\$30,390,304	\$30,650,767	\$30,716,392
<b>Total Expenditure/Appropriations</b>	<b>\$30,331,507</b>	<b>\$30,390,304</b>	<b>\$30,650,767</b>	<b>\$30,716,392</b>
<b>Net Cost</b>	<b>\$(274,999)</b>	<b>\$(531,313)</b>	<b>\$(63,101)</b>	<b>\$(467,200)</b>

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 2013-14			Fleet Maintenance	
Operating Detail	2011-12	2012-13	2013-14	2013-14	2013-14	Adopted by	Supervisors
	Actuals	Actual Estimated					
1	2	3	4	5			
<b>Operating Revenues</b>							
Charges for Services	\$ 40,508	\$ 25,243	\$ 12,000	\$ 99,256			
Interfund Revenue	5,464,417	6,551,401	6,748,684	6,388,674			
Miscellaneous Revenue	116,371	154,621	118,000	118,000			
<b>Total Operating Revenues</b>	<b>\$ 5,621,296</b>	<b>\$ 6,731,265</b>	<b>\$ 6,878,684</b>	<b>\$ 6,605,930</b>			
<b>Operating Expenses</b>							
Salaries and Employee Benefits	\$ 1,469,166	\$ 1,227,880	\$ 1,390,232	\$ 1,440,437			
Services and Supplies	2,380,602	2,435,204	3,150,079	2,471,215			
Other Charges	443,130	483,934	433,217	511,472			
Fixed Assets	-	-	1,905,156	1,690,000			
Depreciation	1,692,750	1,452,416	-	-			
<b>Total Operating Expenses</b>	<b>\$ 5,985,648</b>	<b>\$ 5,599,434</b>	<b>\$ 6,878,684</b>	<b>\$ 6,113,124</b>			
<b>Operating Income (Loss)</b>	<b>\$ (364,352)</b>	<b>\$ 1,131,831</b>	<b>\$ -</b>	<b>\$ 492,806</b>			
<b>Non-Operating Revenues (Expenses)</b>							
Interest/Investment (Expense) and/or (Loss)	\$ 68,281	\$ 54,224	\$ -	\$ -			
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 68,281</b>	<b>\$ 54,224</b>	<b>\$ -</b>	<b>\$ 492,806</b>			
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (296,071)</b>	<b>\$ 1,186,055</b>	<b>\$ -</b>	<b>\$ 492,806</b>			
Capital Contributions - Grant, extraordinary items, etc.	\$ -	\$ -	\$ -	\$ -			
Transfers-In/(Out)	-	-	-	-			
<b>Change in Net Assets</b>	<b>\$ (296,071)</b>	<b>\$ 1,186,055</b>	<b>\$ -</b>	<b>\$ 492,806</b>			
Net Assets - Beginning Balance	11,799,509	11,503,438	13,793,526	13,793,526			
Prior Years Audit Adjustment	-	1,104,033	-	-			
Net Assets - Beginning Balance, as Restated	11,503,438	12,607,471	13,793,526	13,793,526			
Net Assets - Ending Balance	\$ 11,503,438	\$ 13,793,526	\$ 13,793,526	\$ 14,286,332			
Memo:							
Fixed Assets - Equipment	\$ 913,713	\$ 683,445	\$ 1,905,156	\$ 1,690,000			

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 2013-14			Maint., Repair & Renovation	
Operating Detail		2011-12 Actuals	2012-13 Actual Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5		
<b>Operating Revenues</b>						
Charges for Services	\$ 68,808	\$ 16,160	\$ 133,972	\$ 133,972	\$ 133,972	
Interfund Revenue	1,597,106	1,655,439	1,903,586	1,903,586	1,639,065	
Miscellaneous Revenue	28,534	-	-	-	-	
<b>Total Operating Revenues</b>	<b>\$ 1,694,448</b>	<b>\$ 1,671,599</b>	<b>\$ 2,037,558</b>	<b>\$ 1,773,037</b>		
<b>Operating Expenses</b>						
Salaries and Employee Benefits	\$ 1,461,125	\$ 1,262,815	\$ 1,770,588	\$ 1,457,044		
Services and Supplies	143,416	169,339	225,869	447,850		
Other Charges	63,850	64,319	66,100	68,618		
Depreciation	751	-	-	-		
<b>Total Operating Expenses</b>	<b>\$ 1,669,142</b>	<b>\$ 1,496,473</b>	<b>\$ 2,062,557</b>	<b>\$ 1,973,512</b>		
<b>Operating Income (Loss)</b>	<b>\$ 25,306</b>	<b>\$ 175,126</b>	<b>\$ (24,999)</b>	<b>\$ (200,475)</b>		
<b>Non-Operating Revenues (Expenses)</b>						
State/Federal Grants	\$ -	\$ 406	\$ -	\$ -		
Interest/Investment (Expense) and/or (Loss)	(1,114)	(57)	-	-		
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ (1,114)</b>	<b>\$ 349</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 24,192</b>	<b>\$ 175,475</b>	<b>\$ (24,999)</b>	<b>\$ (200,475)</b>		
Capital Contributions - Grant, extraordinary items, etc.	\$ -	\$ -	\$ -	\$ -		
Transfers-In/(Out)	-	-	-	-		
<b>Change in Net Assets</b>	<b>\$ 24,192</b>	<b>\$ 175,475</b>	<b>\$ (24,999)</b>	<b>\$ (200,475)</b>		
Net Assets - Beginning Balance	(783,189)	(758,997)	(1,160,960)	(1,160,960)		
Prior Years Audit Adjustment		(577,438)				
Net Assets - Beginning Balance, as Restated		(1,336,435)				
Net Assets - Ending Balance	\$ (758,997)	\$ (1,160,960)	\$ (1,185,959)	\$ (1,361,435)		

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 2013-14			Recreation	
Operating Detail	2011-12 Actuals		2012-13 Actual Estimated	2013-14 Recommended		2013-14 Adopted by the Board of Supervisors
	1	2	3	4	5	
<b>Operating Revenues</b>						
Use of Money and Property	\$	17,120	\$ 23,540	\$ 23,000	\$ 23,000	\$ 23,000
Charges for Services		1,181,112	970,170	1,116,469	984,969	
Miscellaneous Revenue		11,413	7,102	-	-	-
<b>Total Operating Revenues</b>	<b>\$</b>	<b>1,209,645</b>	<b>\$ 1,000,812</b>	<b>\$ 1,139,469</b>	<b>\$ 1,007,969</b>	
<b>Operating Expenses</b>						
Salaries and Employee Benefits	\$	380,224	\$ 266,342	\$ 333,060	\$ 451,983	
Services and Supplies		337,615	204,204	402,473	212,053	
Other Charges		174,912	143,770	372,861	137,980	
Fixed Assets		-	-	132,000	37,000	
Depreciation		264,238	262,658	-	-	
<b>Total Operating Expenses</b>	<b>\$</b>	<b>1,156,989</b>	<b>\$ 876,974</b>	<b>\$ 1,240,394</b>	<b>\$ 839,016</b>	
<b>Operating Income (Loss)</b>	<b>\$</b>	<b>52,656</b>	<b>\$ 123,838</b>	<b>\$ (100,925)</b>	<b>\$ 168,953</b>	
<b>Non-Operating Revenues (Expenses)</b>						
State/Federal Grants	\$	186,869	\$ 22,311	\$ 1,830,000	\$ 1,830,000	
Interest/Investment Income and/or Gain		2,245	2,989	1,200	1,800	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$</b>	<b>189,114</b>	<b>\$ 25,300</b>	<b>\$ 1,831,200</b>	<b>\$ 1,831,800</b>	
<b>Income Before Capital Contributions and Transfers</b>	<b>\$</b>	<b>241,770</b>	<b>\$ 149,138</b>	<b>\$ 1,730,275</b>	<b>\$ 2,000,753</b>	
Transfers-In/(Out)		(14,890)	(61,152)	(1,830,000)	(1,830,000)	
<b>Change in Net Assets</b>	<b>\$</b>	<b>226,880</b>	<b>\$ 87,986</b>	<b>\$ (99,725)</b>	<b>\$ 170,753</b>	
Net Assets - Beginning Balance		8,080,985	8,307,865	8,395,851	8,395,851	
Net Assets - Ending Balance		8,307,865	8,395,851	8,296,126	8,566,604	
Memo:						
Fixed Assets - Structure/Improv	\$	-	\$ -	\$ 132,000	\$ 37,000	
Fixed Assets - Construction In Progress		67,992	102,235	-	-	
<b>Total Fixed Assets</b>	<b>\$</b>	<b>67,992</b>	<b>\$ 102,235</b>	<b>\$ 132,000</b>	<b>\$ 37,000</b>	



State Controller Schedules		County of San Mateo			Schedule 11	
County Budget Act		Operation of Enterprise Fund			Fund Title	
January 2010 Edition, revision # 1		Fiscal Year 2013-14			Service Activity	
Operating Detail		2011-12 Actuals	2012-13 Actual Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5		
<b>Operating Revenues</b>						
License Permit & Franchise	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	15,500
Use of Money and Property	2,563,387	2,481,113	2,481,113	2,550,572	2,550,572	2,521,672
Charges for Services	9,649	13,837	13,837	33,000	33,000	29,500
Miscellaneous Revenue	83,148	70,910	70,910	280,000	280,000	264,000
<b>Total Operating Revenues</b>	<b>\$ 2,671,684</b>	<b>\$ 2,581,360</b>	<b>\$ 2,581,360</b>	<b>\$ 2,879,072</b>	<b>\$ 2,879,072</b>	<b>\$ 2,830,672</b>
<b>Operating Expenses</b>						
Salaries and Employee Benefits	\$ 1,090,398	\$ 1,085,638	\$ 1,085,638	\$ 1,179,279	\$ 1,179,279	\$ 1,205,726
Services and Supplies	812,667	765,795	765,795	664,500	664,500	684,750
Other Charges	1,080,841	622,483	622,483	655,667	655,667	635,567
Fixed Assets	-	-	-	2,690,368	2,690,368	2,798,377
Depreciation	561,495	580,860	580,860	-	-	-
<b>Total Operating Expenses</b>	<b>\$ 3,545,401</b>	<b>\$ 3,054,776</b>	<b>\$ 3,054,776</b>	<b>\$ 5,189,814</b>	<b>\$ 5,189,814</b>	<b>\$ 5,324,420</b>
<b>Operating Income (Loss)</b>	<b>\$ (873,717)</b>	<b>\$ (473,416)</b>	<b>\$ (473,416)</b>	<b>\$ (2,310,742)</b>	<b>\$ (2,310,742)</b>	<b>\$ (2,493,748)</b>
<b>Non-Operating Revenues (Expenses)</b>						
State/Federal Grants	\$ 229,744	\$ 137,573	\$ 137,573	\$ 2,075,540	\$ 2,075,540	\$ 2,383,322
Interest/Investment Income and/or Gain	14,414	5,638	5,638	6,000	6,000	6,000
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 244,158</b>	<b>\$ 143,211</b>	<b>\$ 143,211</b>	<b>\$ 2,081,540</b>	<b>\$ 2,081,540</b>	<b>\$ 2,389,322</b>
<b>Change in Net Assets</b>	<b>\$ (629,559)</b>	<b>\$ (330,205)</b>	<b>\$ (330,205)</b>	<b>\$ (229,202)</b>	<b>\$ (229,202)</b>	<b>\$ (104,426)</b>
Net Assets - Beginning Balance	29,150,439	28,520,880	28,520,880	28,190,674	28,190,674	27,961,472
Net Assets - Ending Balance	28,520,880	28,190,674	28,190,674	27,961,472	27,961,472	27,857,046
Memo:						
Fixed Assets - Construction in Progress	\$ 654,343	\$ 556,940	\$ 556,940	\$ 2,690,368	\$ 2,690,368	\$ 2,798,377

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 2013-14			Hospital Care	
Operating Detail		2011-12 Actuals	2012-13 Actual Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	Fund Title (Service Activity)	
<b>Operating Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 551,180	
Charges for Services	103,350,370	94,241,558	86,665,293	96,886,489		
Interfund Revenue	1,560,824	1,746,429	1,461,586	1,835,504		
Miscellaneous Revenue	13,617,547	6,363,747	11,479,897	14,181,169		
<b>Total Operating Revenues</b>	<b>\$ 118,528,741</b>	<b>\$ 102,351,734</b>	<b>\$ 99,606,776</b>	<b>\$ 113,454,342</b>		
<b>Operating Expenses</b>						
Salaries and Employee Benefits	\$ 150,000,046	\$ 136,929,781	\$ 137,375,484	\$ 142,762,898		
Services and Supplies	72,527,261	75,110,547	71,533,178	78,518,825		
Other Charges	29,356,197	23,805,547	30,020,610	23,392,660		
Fixed Assets	-	-	6,640,501	9,509,083		
Depreciation	2,171,663	2,067,047	-	-		
<b>Total Operating Expenses</b>	<b>\$ 254,055,167</b>	<b>\$ 237,912,922</b>	<b>\$ 245,569,773</b>	<b>\$ 254,183,466</b>		
<b>Operating Income (Loss)</b>	<b>\$ (135,526,426)</b>	<b>\$ (135,561,188)</b>	<b>\$ (145,962,997)</b>	<b>\$ (140,729,124)</b>		
<b>Non-Operating Revenues (Expenses)</b>						
State/Federal Grants	\$ 72,330,470	\$ 75,731,937	\$ 79,978,050	\$ 85,504,378		
Interest/Investment Income and/or Gain	4,423	-	-	-		
Interest/Investment (Expense) and/or (Loss)	-	(27,016)	-	-		
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$ 72,334,893</b>	<b>\$ 75,704,921</b>	<b>\$ 79,978,050</b>	<b>\$ 85,504,378</b>		
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (63,191,533)</b>	<b>\$ (59,856,267)</b>	<b>\$ (65,984,947)</b>	<b>\$ (55,224,746)</b>		
Transfers - In/(Out)	\$ 49,132,721	\$ 67,459,888	\$ 65,984,947	\$ 47,907,649		
<b>Change in Net Assets</b>	<b>\$ (14,058,812)</b>	<b>\$ 7,603,621</b>	<b>\$ -</b>	<b>\$ (7,317,097)</b>		
Net Assets - Beginning Balance	60,572,209	46,513,397	67,157,703	67,157,703		
Prior Years Audit Adjustment	-	13,040,685	-	-		
Net Assets - Beginning Balance, as Restated	-	59,554,082	-	-		
Net Assets - Ending Balance	\$ 46,513,397	\$ 67,157,703	\$ 67,157,703	\$ 59,840,606		
Memo:						
Fixed Assets - Structure/Improv	\$ -	\$ 26,741	\$ -	\$ -		
Fixed Assets - Construction in Progress	5,310,335	2,865,758	-	-		
Fixed Assets - Software	102,509	3,142,792	-	-		
Fixed Assets - Equipment	-	1,000,843	6,640,501	9,509,083		
<b>Total Fixed Assets</b>	<b>\$ 5,412,844</b>	<b>\$ 7,036,134</b>	<b>\$ 6,640,501</b>	<b>\$ 9,509,083</b>		

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

County of San Mateo  
 Special Districts and Other Agencies Summary  
 Fiscal Year 2013-14

Schedule 12

District/Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2013	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
<b>County Service Area</b>							
County Service Area No. 1	\$ 2,396,721	\$ -	\$ 2,385,947	\$ 4,782,668	\$ 2,385,947	\$ 2,396,721	\$ 4,782,668
County Service Area No. 6	893,038	-	62,733	955,771	955,771	-	955,771
County Service Area No. 7	12,647	-	229,309	241,956	241,956	-	241,956
County Service Area No. 8	3,822,568	-	2,058,325	5,880,893	5,880,893	-	5,880,893
County Service Area No. 11	66,132	-	87,680	153,812	153,812	-	153,812
<b>Total County Service Area</b>	<b>\$ 7,191,106</b>	<b>\$ -</b>	<b>\$ 4,823,994</b>	<b>\$ 12,015,100</b>	<b>\$ 9,618,379</b>	<b>\$ 2,396,721</b>	<b>\$ 12,015,100</b>
<b>Sewer Maintenance</b>							
Burlingame Hills Sewer	\$ 870,183	\$ -	\$ 753,645	\$ 1,623,828	\$ 1,623,828	\$ -	\$ 1,623,828
Emerald Lake Heights Sewer	1,456,853	-	1,578,359	3,035,212	3,035,212	-	3,035,212
Fair Oak Sewer Maintenance	8,608,920	-	6,349,710	14,958,630	14,958,630	-	14,958,630
Harbor Ind Sewer Maintenance	939,637	-	89,830	1,029,467	1,029,467	-	1,029,467
Kensington Square Sewer	325,867	-	89,876	415,743	415,743	-	415,743
Oak Knoll Manor Sewer	255,717	-	128,728	384,445	384,445	-	384,445
Edgewood Sewer Maintenance	30,387	-	10,000	40,387	40,387	-	40,387
Sewer District Maintenance	-	-	1,219,964	1,219,964	1,219,964	-	1,219,964
<b>Total Sewer Maintenance</b>	<b>\$ 12,487,564</b>	<b>\$ -</b>	<b>\$ 10,220,112</b>	<b>\$ 22,707,676</b>	<b>\$ 22,707,676</b>	<b>\$ -</b>	<b>\$ 22,707,676</b>

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

County of San Mateo  
 Special Districts and Other Agencies Summary  
 Fiscal Year 2013-14

Schedule 12

District/Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2013	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
<b>County Sanitary District</b>							
Crystal Springs Sani Dist	\$ 2,966,160	\$ -	\$ 2,116,173	\$ 5,082,333	\$ 5,082,333	\$ -	\$ 5,082,333
Devonshire Co Sani Dist	905,534	-	343,257	1,248,791	1,248,791	-	1,248,791
Scenic Heights Co Sani Dist	97,252	-	65,867	163,119	163,119	-	163,119
<b>Total County Sanitary District</b>	<b>\$ 3,968,946</b>	<b>\$ -</b>	<b>\$ 2,525,297</b>	<b>\$ 6,494,243</b>	<b>\$ 6,494,243</b>	<b>\$ -</b>	<b>\$ 6,494,243</b>
<b>Drainage Maintenance</b>							
Baywood Park Drainage Maintenance	\$ 1,127	\$ -	\$ 10	\$ 1,137	\$ 1,137	\$ -	\$ 1,137
Camp-Bel Uni Pk Drainage Maintenance	65,523	-	3,283	68,806	68,806	-	68,806
Encanted Hills Drainage Maintenance	16,591	-	1,726	18,317	18,317	-	18,317
Harbor Ind Drainage Maintenance	-	-	-	-	-	-	-
Highlands Drainage Maintenance	27,106	-	612	27,718	27,718	-	27,718
Sequoia Drainage Maintenance	62,515	-	2,023	64,538	64,538	-	64,538
Unit His Area Drainage Maintenance	277,873	-	16,716	294,589	294,589	-	294,589
<b>Total Drainage Maintenance</b>	<b>\$ 450,735</b>	<b>\$ -</b>	<b>\$ 24,370</b>	<b>\$ 475,105</b>	<b>\$ 475,105</b>	<b>\$ -</b>	<b>\$ 475,105</b>
<b>Flood Control</b>							
Colma Creek Flood Control Zone	\$ 7,757,131	\$ -	\$ 3,581,658	\$ 11,338,789	\$ 11,338,789	\$ -	\$ 11,338,789
Colma Creek Flood Control Zone 1	302,530	-	109,769	412,299	412,299	-	412,299
Colma Creek Flood Control Zone 2	2,049,602	-	512,380	2,561,982	2,561,982	-	2,561,982
Colma Creek Flood Control Zone 3	1,214,846	-	1,215,546	2,430,392	2,430,392	-	2,430,392
Ravenswood Slough Flood Control	308,551	-	6,585	315,136	315,136	-	315,136
San Bruno Creek Flood Control Zone 1	1,514,957	-	257,010	1,771,967	1,771,967	-	1,771,967
San Bruno Creek Flood Control Zone 2	447,252	-	186,936	634,188	634,188	-	634,188
San Francisco Creek Flood Zone	1,752,203	-	246,734	1,998,937	1,998,937	-	1,998,937
San Mateo Co Flood Control	23,778	-	160	23,938	23,938	-	23,938
<b>Total Flood Control</b>	<b>\$ 15,370,850</b>	<b>\$ -</b>	<b>\$ 6,116,778</b>	<b>\$ 21,487,628</b>	<b>\$ 21,487,628</b>	<b>\$ -</b>	<b>\$ 21,487,628</b>

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

County of San Mateo  
 Special Districts and Other Agencies Summary  
 Fiscal Year 2013-14

Schedule 12

District/Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2013	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
<b>Lighting District</b>							
Bel-Aire Lighting Maint	\$ 696,797	\$ -	\$ 46,282	\$ 743,079	\$ 743,079	\$ -	\$ 743,079
Belmont Lighting Dist	165,805	-	6,847	172,652	172,652	-	172,652
Colma Lighting Dist	922,896	-	96,563	1,019,459	1,019,459	-	1,019,459
Granada Hwy Lighting Dist	721,076	-	57,257	778,333	778,333	-	778,333
Emerald Lake Light Dist	3,167,767	-	186,486	3,354,253	3,354,253	-	3,354,253
Enchanted Hills Light Dist	152,370	-	9,190	161,560	161,560	-	161,560
La Honda Lighting Dist	222,881	-	10,572	233,453	233,453	-	233,453
Menlo Park Lighting Dist	2,516,526	-	220,919	2,737,445	2,737,445	-	2,737,445
Montara Lighting District	1,598,796	-	85,027	1,683,823	1,683,823	-	1,683,823
Pescadero Lighting District	195,029	-	9,834	204,863	204,863	-	204,863
<b>Total Lighting District</b>	<b>\$ 10,359,943</b>	<b>\$ -</b>	<b>\$ 728,977</b>	<b>\$ 11,088,920</b>	<b>\$ 11,088,920</b>	<b>\$ -</b>	<b>\$ 11,088,920</b>
<b>Landscape District</b>							
Highlands Landscape District	\$ 88,618	\$ -	\$ 7,909	\$ 96,527	\$ 4,880	\$ 91,647	\$ 96,527
Alameda de las Pulgas Tree Maintenance	63,214	-	7,326	70,540	13,400	57,140	70,540
<b>Total Landscape District</b>	<b>\$ 151,832</b>	<b>\$ -</b>	<b>\$ 15,235</b>	<b>\$ 167,067</b>	<b>\$ 18,280</b>	<b>\$ 148,787</b>	<b>\$ 167,067</b>
<b>Total Special Districts and Other Agencies</b>	<b>\$ 49,980,976</b>	<b>\$ -</b>	<b>\$ 24,454,763</b>	<b>\$ 74,435,739</b>	<b>\$ 71,890,231</b>	<b>\$ 2,545,508</b>	<b>\$ 74,435,739</b>

District/Agency Name	Total Fund Balance June 30, 2013	Less: Obligated Fund Balances			Fund Balance Available June 30, 2013
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
<b>County Service Area</b>					
County Service Area No. 1	\$ 2,396,721	\$ -	\$ -	\$ -	2,396,721
County Service Area No. 6	893,038	-	-	-	893,038
County Service Area No. 7	12,647	-	-	-	12,647
County Service Area No. 8	3,822,568	-	-	-	3,822,568
County Service Area No. 11	827,130	-	760,998	-	66,132
<b>Total County Service Area</b>	<b>\$ 7,952,104</b>	<b>\$ -</b>	<b>\$ 760,998</b>	<b>\$ -</b>	<b>\$ 7,191,106</b>

<b>Sewer Maintenance</b>					
Burlingame Hills Sewer	\$ 1,047,743	\$ -	\$ 177,560	\$ -	\$ 870,183
Emerald Lake Heights Sewer	8,168,376	-	6,711,523	-	1,456,853
Fair Oak Sewer Maintenance	15,046,606	-	6,437,686	-	8,608,920
Harbor Ind Sewer Maintenance	951,577	-	11,940	-	939,637
Kensington Square Sewer	325,867	-	-	-	325,867
Oak Knoll Manor Sewer	262,529	-	6,812	-	255,717
Edgewood Sewer Maintenance	30,387	-	-	-	30,387
Sewer District Maintenance	-	-	-	-	-
<b>Total Sewer Maintenance</b>	<b>\$ 25,833,085</b>	<b>\$ -</b>	<b>\$ 13,345,521</b>	<b>\$ -</b>	<b>\$ 12,487,564</b>

<b>County Sanitary District</b>					
Crystal Springs Sani Dist	\$ 3,731,941	\$ -	\$ 765,781	\$ -	\$ 2,966,160
Devonshire Co Sani Dist	912,800	-	7,266	-	905,534
Scenic Heights Co Sani Dist	97,252	-	-	-	97,252

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 2013-14				
District/Agency Name	Total Fund Balance June 30, 2013	Less: Obligated Fund Balances			Assigned	Fund Balance Available June 30, 2013
		Encumbrances	Nonspendable, Restricted and Committed			
1	2	3	4	5	6	
<b>Total County Sanitary District</b>	<b>\$ 4,741,993</b>	<b>\$ -</b>	<b>\$ 773,047</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,968,946</b>
<b>Drainage Maintenance</b>						
Baywood Park Drainage Maintenance	\$ 1,127	\$ -	\$ -	\$ -	\$ -	1,127
Camp-Bel Uni Pk Drainage Maintenance	65,523	-	-	-	-	65,523
Encanted Hills Drainage Maintenance	16,591	-	-	-	-	16,591
Harbor Ind Drainage Maintenance	-	-	-	-	-	-
Highlands Drainage Maintenance	27,106	-	-	-	-	27,106
Sequoia Drainage Maintenance	62,515	-	-	-	-	62,515
Uni Hts Area Drainage Maintenance	277,873	-	-	-	-	277,873
<b>Total Drainage Maintenance</b>	<b>\$ 450,735</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 450,735</b>
<b>Flood Control</b>						
Colma Creek Flood Control Zone	\$ 22,361,125	\$ -	\$ 14,603,994	\$ -	\$ -	7,757,131
Colma Creek Flood Control Zone 1	302,530	-	-	-	-	302,530
Colma Creek Flood Control Zone 2	2,049,602	-	-	-	-	2,049,602
Colma Creek Flood Control Zone 3	1,214,846	-	-	-	-	1,214,846
Ravenswood Slough Flood Control	308,551	-	-	-	-	308,551
San Bruno Creek Flood Control Zone 1	1,514,957	-	-	-	-	1,514,957
San Bruno Creek Flood Control Zone 2	447,252	-	-	-	-	447,252
San Francisco Creek Flood Zone	1,752,203	-	-	-	-	1,752,203
San Mateo Co Flood Control	23,778	-	-	-	-	23,778
<b>Total Flood Control</b>	<b>\$ 29,974,844</b>	<b>\$ -</b>	<b>\$ 14,603,994</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,370,850</b>

District/Agency Name	Total Fund Balance June 30, 2013	Less: Obligated Fund Balances			Assigned	Fund Balance Available June 30, 2013
		Encumbrances	Nonspendable, Restricted and Committed			
1	2	3	4	5	6	
<b>Lighting District</b>						
Bel-Aire Lighting Maint	\$ 696,797	\$ -	\$ -	\$ -	\$ -	696,797
Belmont Lighting Dist	165,805	-	-	-	-	165,805
Colma Lighting Dist	1,132,829	-	209,933	-	-	922,896
Granada Hwy Lighting Dist	721,076	-	-	-	-	721,076
Emerald Lake Light Dist	3,167,767	-	-	-	-	3,167,767
Enchanted Hills Light Dist	152,370	-	-	-	-	152,370
La Honda Lighting Dist	222,881	-	-	-	-	222,881
Menlo Park Lighting Dist	2,679,937	-	163,411	-	-	2,516,526
Montara Lighting District	1,605,564	-	6,768	-	-	1,598,796
Pescadero Lighting District	195,029	-	-	-	-	195,029
<b>Total Lighting District</b>	<b>\$ 10,740,055</b>	<b>\$ -</b>	<b>\$ 380,112</b>	<b>\$ -</b>	<b>\$ -</b>	<b>10,359,943</b>
<b>Landscape District</b>						
Highlands Landscape District	\$ 88,618	\$ -	\$ -	\$ -	\$ -	88,618
Alameda de las Pulgas Tree Maintenance	63,214	-	-	-	-	63,214
<b>Total Landscape District</b>	<b>\$ 151,832</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>151,832</b>
<b>Total Special Districts and Other Agencies</b>	<b>\$ 79,844,648</b>	<b>\$ -</b>	<b>\$ 29,863,672</b>	<b>\$ -</b>	<b>\$ -</b>	<b>49,980,976</b>



State Controller Schedules		County of San Mateo				Special Districts and Other Agencies		Obligated Fund Balances		Fiscal Year 2013-14		Schedule 14	
County Budget Act		January 2010 Edition, revision #1		Obligated Fund Balances		June 30, 2013		Increases or New		Total Obligated Fund Balances		for the Budget year	
District/Agency Name	1	2	Decreases or Cancellations		4	Increases or New		5	6	7	Total Obligated Fund Balances		7
			Recommended	Adopted by the Board of Supervisors		Recommended	Adopted by the Board of Supervisors						
<b>County Service Area</b>													
County Service Area No. 1	\$	- \$	- \$	- \$	- \$	1,774,195 \$	2,396,721 \$	2,396,721 \$			2,396,721		2,396,721
County Service Area No. 11		760,998	-	-	-						760,998		760,998
<b>Total County Service Area</b>	<b>\$</b>	<b>760,998 \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>1,774,195 \$</b>	<b>2,396,721 \$</b>	<b>2,396,721 \$</b>			<b>3,157,719</b>		<b>3,157,719</b>
<b>Sewer Maintenance</b>													
Burlingame Hills Sewer	\$	177,560	-	-	-						177,560		177,560
Emerald Lake Heights Sewer		6,711,523	-	-	-						6,711,523		6,711,523
Fair Oak Sewer Maintenance		6,437,686	-	-	-						6,437,686		6,437,686
Harbor Ind Sewer Maintenance		11,940	-	-	-						11,940		11,940
Oak Knoll Manor Sewer		6,812	-	-	-						6,812		6,812
<b>Total Sewer Maintenance</b>	<b>\$</b>	<b>13,345,521 \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>			<b>13,345,521</b>		<b>13,345,521</b>
<b>County Sanitary District</b>													
Crystal Springs Sani Dist	\$	765,781	-	-	-						765,781		765,781
Devonshire Co Sani Dist		7,266	-	-	-						7,266		7,266
<b>Total County Sanitary District</b>	<b>\$</b>	<b>773,047 \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>			<b>773,047</b>		<b>773,047</b>

State Controller Schedules Schedule 14

County Budget Act  
 January 2010 Edition, revision #1

County of San Mateo  
 Special Districts and Other Agencies  
 Obligated Fund Balances  
 Fiscal Year 2013-14

District/Agency Name	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Obligated Fund Balances Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7

**Flood Control**

Colma Creek Flood Control Zone	\$ 14,603,994	\$ -	\$ -	\$ -	\$ -	14,603,994
<b>Total Flood Control</b>	<b>\$ 14,603,994</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>14,603,994</b>

**Lighting District**

Colma Lighting Dist	\$ 209,933	\$ -	\$ -	\$ -	\$ -	209,933
Menlo Park Lighting Dist	163,411	-	-	-	-	163,411
Montara Lighting District	6,768	-	-	-	-	6,768

<b>Total Lighting District</b>	<b>\$ 380,112</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>380,112</b>
--------------------------------	-------------------	-------------	-------------	-------------	-------------	----------------

**Landscape District**

Highlands Landscape District	\$ -	\$ -	\$ -	\$ 82,913	\$ 91,647	91,647
Alameda de las Pulgas Tree Maintenance	-	-	-	49,511	57,140	57,140

<b>Total Landscape District</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 132,424</b>	<b>\$ 148,787</b>	<b>148,787</b>
---------------------------------	-------------	-------------	-------------	-------------------	-------------------	----------------

<b>Total Special Districts and Other Agencies</b>	<b>\$ 29,863,672</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,906,619</b>	<b>\$ 2,545,508</b>	<b>32,409,180</b>
---	----------------------	-------------	-------------	---------------------	---------------------	-------------------

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 2013-14				
		County Service Area No. 1				
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
1	2	3	4	5		
Taxes	\$ 2,125,945	\$ 2,238,847	\$ 2,080,224	\$ 2,260,022		
Revenue From Use of Money and Property	16,394	14,496	15,000	14,500		
Intergovernmental - State	13,885	13,924	13,215	13,500		
Charges for Services	91,974	91,974	93,000	93,925		
Miscellaneous Revenues	10,312	34,107	-	4,000		
<b>Total Revenue</b>	<b>\$ 2,258,510</b>	<b>\$ 2,393,348</b>	<b>\$ 2,201,439</b>	<b>\$ 2,385,947</b>		
Services & Supplies	\$ 2,027,050	\$ 1,827,195	\$ 2,259,034	\$ 2,385,787		
Other Charges	56	-	181	160		
<b>Total Expenditures/Appropriations</b>	<b>\$ 2,027,106</b>	<b>\$ 1,827,195</b>	<b>\$ 2,259,215</b>	<b>\$ 2,385,947</b>		
<b>Net Cost</b>	<b>\$ (231,404)</b>	<b>\$ (566,153)</b>	<b>\$ 57,716</b>	<b>\$ -</b>		

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 2013-14				
		County Service Area No. 6				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 61,193	\$ 62,595	\$ 57,251	\$ 57,580		
Revenue from Use of Money & Property	8,171	6,170	4,800	4,800		
Intergovernmental Revenues - State	372	358	367	353		
Miscellaneous Revenues	2,322	3,403	-	-		
<b>Total Revenue</b>	<b>\$ 72,058</b>	<b>\$ 72,526</b>	<b>\$ 62,418</b>	<b>\$ 62,733</b>		
Services & Supplies	\$ 16,452	\$ 33,712	\$ 65,590	\$ 67,590		
Appropriation for Contingencies	-	-	851,052	888,181		
<b>Total Expenditures/Appropriations</b>	<b>\$ 16,452</b>	<b>\$ 33,712</b>	<b>\$ 916,642</b>	<b>\$ 955,771</b>		
<b>Net Cost</b>	<b>\$ (55,606)</b>	<b>\$ (38,814)</b>	<b>\$ 854,224</b>	<b>\$ 893,038</b>		

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 2013-14			County Service Area No. 7		Schedule 15	
1	2	3	4	5	6	7	8	
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors				
Revenue from Use of Money & Property	\$ 1,203	\$ 236	\$ 1,100	\$ 1,100			100	
Charges for Services	36,529	44,586	38,000	38,000			79,209	
Interfund Revenue	-	-	-	-			150,000	
Miscellaneous Revenues	562	11,959	-	-			-	
<b>Total Revenue</b>	<b>\$ 38,294</b>	<b>\$ 56,781</b>	<b>\$ 39,100</b>	<b>\$ 39,100</b>			<b>229,309</b>	
Services & Supplies	\$ 130,511	\$ 108,521	\$ 101,200	\$ 101,200			227,300	
Other Charges	494	858	560	560			560	
Appropriation for Contingencies	-	-	2,585	2,585			14,096	
<b>Total Expenditures/Appropriations</b>	<b>\$ 131,005</b>	<b>\$ 109,379</b>	<b>\$ 104,345</b>	<b>\$ 104,345</b>			<b>241,956</b>	
<b>Net Cost</b>	<b>\$ 92,711</b>	<b>\$ 52,598</b>	<b>\$ 65,245</b>	<b>\$ 65,245</b>			<b>12,647</b>	

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 2013-14				
		County Service Area No. 8				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 743,892	\$ 754,713	\$ 741,330	\$ 698,269		
Licenses, Permits and Franchises	116,388	115,461	85,865	102,706		
Revenue From Use of Money and Property	39,338	28,072	32,249	31,282		
Intergovernmental - State	4,814	4,651	4,837	4,287		
Charges for Services	1,170,210	1,170,607	1,169,125	1,221,781		
Miscellaneous Revenues	21,924	22,994	-	-		
<b>Total Revenue</b>	<b>\$ 2,096,566</b>	<b>\$ 2,096,498</b>	<b>\$ 2,033,406</b>	<b>\$ 2,058,325</b>		
Services & Supplies	\$ 1,575,105	\$ 2,191,003	\$ 1,939,860	\$ 2,030,527		
Other Charges	435,725	218,500	242,500	232,500		
Appropriation for Contingencies	-	-	3,986,619	3,617,866		
<b>Total Expenditures/Appropriations</b>	<b>\$ 2,010,830</b>	<b>\$ 2,409,503</b>	<b>\$ 6,168,979</b>	<b>\$ 5,880,893</b>		
<b>Net Cost</b>	<b>\$ (85,736)</b>	<b>\$ 313,005</b>	<b>\$ 4,135,573</b>	<b>\$ 3,822,568</b>		

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 2013-14				
		County Service Area No. 11				
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
	1	2	3	4	5	
Revenue From Use of Money and Property	\$ 68	\$ 30	\$ 440	\$ -		
Charges for Services	43,790	78,283	73,066	87,680		
Interfund Revenue	30,420	68,440	58,800	-		
Miscellaneous Revenues	305	10,806	-	-		
Other Financing Sources	-	150,509	150,000	-		
<b>Total Revenue</b>	<b>\$ 74,583</b>	<b>\$ 308,068</b>	<b>\$ 282,306</b>	<b>\$ 87,680</b>		
Services & Supplies	\$ 144,872	\$ 166,446	\$ 213,316	\$ 83,016		
Other Charges	42,009	31,920	21,071	300		
Capital Assets - Infrastructure Water & Sewer	-	115,042	-	-		
Intrafund Transfers	-	(97,194)	-	-		
Appropriation for Contingencies	-	-	665	70,496		
<b>Total Expenditures/Appropriations</b>	<b>\$ 186,881</b>	<b>\$ 216,214</b>	<b>\$ 235,052</b>	<b>\$ 153,812</b>		
<b>Net Cost</b>	<b>\$ 112,298</b>	<b>\$ (91,854)</b>	<b>\$ (47,254)</b>	<b>\$ 66,132</b>		

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 2013-14				
		Burlingame Hills Sewer				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 76,630	\$ 83,525	\$ 54,941	\$ 57,170		
Revenue From Use of Money and Property	4,509	4,437	2,300	2,300		
Intergovernmental - State	357	356	352	350		
Charges for Services	700,656	696,855	693,825	693,825		
Miscellaneous Revenues	1,536	13,450	-	-		
<b>Total Revenue</b>	<b>\$ 783,688</b>	<b>\$ 798,623</b>	<b>\$ 751,418</b>	<b>\$ 753,645</b>		
Services & Supplies	\$ 660,450	\$ 369,475	\$ 810,171	\$ 608,761		
Other Charges	944	944	-	-		
Capital Assets - Infrastructure Water & Sewer	-	97,545	-	-		
Transfers Out	-	1,392	17,041	11,794		
Appropriation for Contingencies	-	-	464,177	1,003,273		
<b>Total Expenditures/Appropriations</b>	<b>\$ 661,394</b>	<b>\$ 469,356</b>	<b>\$ 1,291,389</b>	<b>\$ 1,623,828</b>		
<b>Net Cost</b>	<b>\$ (122,294)</b>	<b>\$ (329,267)</b>	<b>\$ 539,971</b>	<b>\$ 870,183</b>		



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 2013-14				
		Emerald Lake Heights Sewer				
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
1	2	3	4	5		
Taxes	\$ 20,046	\$ 21,773	\$ 14,348	\$ 14,863		
Revenue From Use of Money and Property	19,263	10,424	7,350	7,350		
Intergovernmental - State	93	93	91	91		
Charges for Services	1,491,466	1,491,687	1,490,046	1,556,055		
Miscellaneous Revenues	4,168	19,590	-	-		
<b>Total Revenue</b>	<b>\$ 1,535,036</b>	<b>\$ 1,543,567</b>	<b>\$ 1,511,835</b>	<b>\$ 1,578,359</b>		
Services & Supplies	1,763,259	1,454,641	1,770,316	1,863,412		
Other Charges	263,084	303,084	40,000	40,000		
Capital Assets Infrastructure - Water & Sewer	-	-	471,000	471,000		
Transfers Out	-	5,414	81,166	45,876		
Appropriation for Contingencies	-	-	562,694	614,924		
<b>Total Expenditures/Appropriations</b>	<b>\$ 2,026,343</b>	<b>\$ 1,763,139</b>	<b>\$ 2,925,176</b>	<b>\$ 3,035,212</b>		
<b>Net Cost</b>	<b>\$ 491,307</b>	<b>\$ 219,572</b>	<b>\$ 1,413,341</b>	<b>\$ 1,456,853</b>		

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 2013-14				
		Fair Oaks Sewer Maintenance				
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
1	2	3	4	5		
Taxes	\$ 510,076	\$ 565,532	\$ 359,002	\$ 376,190		
Revenue From Use of Money and Property	74,501	51,669	35,500	35,500		
Intergovernmental - State	2,404	2,409	2,349	2,349		
Intergovernmental - Local	170	221	-	-		
Charges for Services	5,226,048	5,628,009	5,485,881	5,814,433		
Miscellaneous Revenues	15,979	96,743	-	-		
Other Financing Sources	-	14,309	210,663	121,238		
<b>Total Revenue</b>	<b>\$ 5,829,178</b>	<b>\$ 6,358,892</b>	<b>\$ 6,093,395</b>	<b>\$ 6,349,710</b>		
Services & Supplies	\$ 5,227,953	\$ 5,737,882	\$ 6,718,826	\$ 7,215,098		
Other Charges	169,237	174,784	-	-		
Capital Assets	-	-	-	-		
Equipment	-	55,470	827,716	470,000		
Infrastructure - Water & Sewer	171,376	84,382	2,950,000	2,950,000		
Appropriation for Contingencies	-	-	3,724,615	4,323,532		
<b>Total Expenditures/Appropriations</b>	<b>\$ 5,568,566</b>	<b>\$ 6,052,518</b>	<b>\$ 14,221,157</b>	<b>\$ 14,958,630</b>		
<b>Net Cost</b>	<b>\$ (260,612)</b>	<b>\$ (306,374)</b>	<b>\$ 8,127,762</b>	<b>\$ 8,608,920</b>		

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 2013-14				
		Harbor Ind Sewer Maintenance				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 12,662	\$ 13,272	\$ 8,414	\$ 8,359		
Revenue From Use of Money and Property	8,708	6,403	5,210	5,210		
Intergovernmental - State	58	56	55	53		
Intergovernmental - Local	40	63	-	-		
Charges for Services	65,975	72,798	72,376	74,540		
Miscellaneous Revenues	2,622	4,129	-	1,668		
<b>Total Revenue</b>	<b>\$ 90,065</b>	<b>\$ 96,721</b>	<b>\$ 86,055</b>	<b>\$ 89,830</b>		
Services & Supplies	\$ 57,647	\$ 54,164	\$ 156,206	\$ 162,407		
Other Charges	1,404	1,404	-	-		
Capital Assets Infrastructure - Water & Sewer	-	-	110,000	110,000		
Transfers Out	-	765	11,463	6,479		
Appropriation for Contingencies	-	-	706,230	750,581		
<b>Total Expenditures/Appropriations</b>	<b>\$ 59,051</b>	<b>\$ 56,333</b>	<b>\$ 983,899</b>	<b>\$ 1,029,467</b>		
<b>Net Cost</b>	<b>\$ (31,014)</b>	<b>\$ (40,388)</b>	<b>\$ 897,844</b>	<b>\$ 939,637</b>		

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 2013-14				
		Kensington Squire Sewer				
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
1	2	3	4	5		
Taxes	\$ 13,765	\$ 14,669	\$ 9,842	\$ 9,983		
Revenue From Use of Money and Property	3,037	2,245	1,400	1,400		
Intergovernmental - State	64	62	63	61		
Charges for Services	72,050	75,610	75,110	78,039		
Miscellaneous Revenues	618	906	-	393		
<b>Total Revenue</b>	<b>\$ 89,534</b>	<b>\$ 93,492</b>	<b>\$ 86,415</b>	<b>\$ 89,876</b>		
Services & Supplies	\$ 80,216	\$ 61,720	\$ 72,729	\$ 82,167		
Capital Assets Infrastructure - Water & Sewer	-	-	200,000	200,000		
Transfers Out	-	242	3,624	2,049		
Appropriation for Contingencies	-	-	104,398	131,527		
<b>Total Expenditures/Appropriations</b>	<b>\$ 80,216</b>	<b>\$ 61,962</b>	<b>\$ 380,751</b>	<b>\$ 415,743</b>		
<b>Net Cost</b>	<b>\$ (9,318)</b>	<b>\$ (31,530)</b>	<b>\$ 294,336</b>	<b>\$ 325,867</b>		

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 2013-14				
		Oak Knoll Manor Sewer				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 4,836	\$ 5,215	\$ 3,481	\$ 2,572		
Revenue From Use of Money and Property	2,622	1,803	1,180	1,180		
Intergovernmental - State	23	22	22	18		
Charges for Services	124,669	121,178	121,318	124,958		
Miscellaneous Revenues	555	2,063	-	-		
<b>Total Revenue</b>	<b>\$ 132,705</b>	<b>\$ 130,281</b>	<b>\$ 126,001</b>	<b>\$ 128,728</b>		
Services & Supplies	\$ 136,390	\$ 106,616	\$ 145,266	\$ 161,887		
Other Charges	401	401	-	-		
Capital Assets Infrastructure - Water & Sewer	-	-	88,000	88,000		
Transfers Out	-	386	5,779	3,267		
Appropriation for Contingencies	-	-	119,394	131,291		
<b>Total Expenditures/Appropriations</b>	<b>\$ 136,791</b>	<b>\$ 107,403</b>	<b>\$ 358,439</b>	<b>\$ 384,445</b>		
<b>Net Cost</b>	<b>\$ 4,086</b>	<b>\$ (22,878)</b>	<b>\$ 232,438</b>	<b>\$ 255,717</b>		

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 2013-14				
		Crystal Springs San District				
Detail by Revenue Category and Expenditure Object		2011-12 Actuals	2012-13 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors	
1		2	3	4	5	
	Taxes	\$ 69,341	\$ 75,993	\$ 49,776	\$ 52,041	
	Revenue From Use of Money and Property	21,722	22,138	10,000	10,000	
	Intergovernmental - State	323	324	319	319	
	Charges for Services	1,821,454	2,060,877	2,053,813	2,053,813	
	Miscellaneous Revenues	2,878	32,714	-	-	
	<b>Total Revenue</b>	<b>1,915,718</b>	<b>2,192,046</b>	<b>2,113,908</b>	<b>2,116,173</b>	
	Services & Supplies	834,607	587,180	1,641,954	1,617,074	
	Other Charges	221,238	1,251,777	1,259,951	508,000	
	Capital Assets Infrastructure - Water & Sewer	48,747	32,004	1,300,000	1,900,000	
	Transfers Out	-	4,905	73,516	41,557	
	Appropriation for Contingencies	-	-	471,036	1,015,702	
	<b>Total Expenditures/Appropriations</b>	<b>1,104,592</b>	<b>1,875,866</b>	<b>4,746,457</b>	<b>5,082,333</b>	
	<b>Net Cost</b>	<b>(811,126)</b>	<b>(316,180)</b>	<b>2,632,549</b>	<b>2,966,160</b>	

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 2013-14				
		Devonshire Co Sani District				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 34,123	\$ 36,843	\$ 24,378	\$ 25,051		
Revenue From Use of Money and Property	9,369	6,266	3,320	3,320		
Intergovernmental - State	158	156	156	153		
Charges for Services	295,619	306,653	306,423	313,778		
Miscellaneous Revenues	1,502	3,669	-	955		
<b>Total Revenue</b>	<b>\$ 340,771</b>	<b>\$ 353,587</b>	<b>\$ 334,277</b>	<b>\$ 343,257</b>		
Services & Supplies	\$ 369,540	\$ 359,123	\$ 336,463	\$ 351,055		
Capital Assets Infrastructure - Water & Sewer	-	-	445,000	445,000		
Transfers Out	-	957	14,351	8,112		
Appropriation for Contingencies	-	-	450,492	444,624		
<b>Total Expenditures/Appropriations</b>	<b>\$ 369,540</b>	<b>\$ 360,080</b>	<b>\$ 1,246,306</b>	<b>\$ 1,248,791</b>		
<b>Net Cost</b>	<b>\$ 28,769</b>	<b>\$ 6,493</b>	<b>\$ 912,029</b>	<b>\$ 905,534</b>		

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 2013-14				
		Scenic Heights Co Sani District				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 1,677	\$ 1,806	\$ 1,209	\$ 1,229		
Revenue From Use of Money and Property	1,025	652	300	300		
Intergovernmental - State	8	8	7	7		
Charges for Services	60,826	62,566	62,640	64,331		
Miscellaneous Revenues	110	299	-	-		
<b>Total Revenue</b>	<b>\$ 63,646</b>	<b>\$ 65,331</b>	<b>\$ 64,156</b>	<b>\$ 65,867</b>		
Services & Supplies	\$ 65,807	\$ 63,829	\$ 84,489	\$ 88,802		
Transfers Out	-	190	2,840	1,606		
Appropriation for Contingencies	-	-	72,767	72,711		
<b>Total Expenditures/Appropriations</b>	<b>\$ 65,807</b>	<b>\$ 64,019</b>	<b>\$ 160,096</b>	<b>\$ 163,119</b>		
<b>Net Cost</b>	<b>\$ 2,161</b>	<b>\$ (1,312)</b>	<b>\$ 95,940</b>	<b>\$ 97,252</b>		



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 2013-14				
		Edgewood Sewer Maintenance				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Revenue From Use of Money and Property	\$ 208	\$ 174	\$ 130	\$ 130	130	
Charges for Services	6,650	11,313	9,225	9,225	9,870	
Miscellaneous Revenues	165	733	-	-	-	
<b>Total Revenue</b>	<b>\$ 7,023</b>	<b>\$ 12,220</b>	<b>\$ 9,355</b>	<b>\$ 10,000</b>		
Services & Supplies	\$ 7,043	\$ 2,421	\$ 19,027	\$ 19,994	19,994	
Transfers Out	-	59	883	498	498	
Appropriation for Contingencies	-	-	10,091	19,895	19,895	
<b>Total Expenditures/Appropriations</b>	<b>\$ 7,043</b>	<b>\$ 2,480</b>	<b>\$ 30,001</b>	<b>\$ 40,387</b>		
<b>Net Cost</b>	<b>\$ 20</b>	<b>\$ (9,740)</b>	<b>\$ 20,646</b>	<b>\$ 30,387</b>		

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 2013-14				
		Sewer Districts Clearing Fund				
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
1	2	3	4	5		
Charges for Services	\$ -	\$ -	\$ 12	\$ -		
Interfund Revenue	1,316,622.00	985,457.00	-	-		
<b>Total Revenue</b>	<b>\$ 1,316,622</b>	<b>\$ 985,469</b>	<b>\$ -</b>	<b>\$ -</b>		
Services & Supplies	1,309,310	968,827	978,250	1,429,500		
Other Charges	8,006	7,159	16,856	17,543		
Intrafund Transfers	(694)	-	(995,106)	(1,447,043)		
Transfers Out	-	9,482	-	-		
<b>Total Expenditures/Appropriations</b>	<b>\$ 1,316,622</b>	<b>\$ 985,468</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ (1)</b>	<b>\$ -</b>	<b>\$ -</b>		

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 2013-14

Schedule 15

Detail by Revenue Category and Expenditure Object	Sewer Districts Maintenance Fund				
	2011-12 Actuals	2012-13 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	

Revenue From Use of Money and Property	\$ 127	\$ -	\$ -		\$ -
Interfund Revenue	959,243	878,223	1,116,090		1,219,964
Miscellaneous Revenues	7,450	19,494	-		-

<b>Total Revenue</b>	<b>\$ 966,820</b>	<b>\$ 897,717</b>	<b>\$ 1,116,090</b>		<b>\$ 1,219,964</b>
Salaries & Benefits	\$ 877,236	\$ 840,457	\$ 926,351		\$ 1,033,141
Services & Supplies	67,918	45,154	122,220		122,220
Other Charges	21,667	12,105	67,519		64,603

<b>Total Expenditures/Appropriations</b>	<b>\$ 966,821</b>	<b>\$ 897,716</b>	<b>\$ 1,116,090</b>		<b>\$ 1,219,964</b>
Net Cost	\$ 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 2013-14				
		Baywood Park Drainage Maintenance				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Revenue From Use of Money and Property	\$ 11	\$ 8	\$ 10	\$ 10	10	
Miscellaneous Revenues	4	6	-	-	-	
<b>Total Revenue</b>	<b>\$ 15</b>	<b>\$ 14</b>	<b>\$ 10</b>	<b>\$ 10</b>	<b>10</b>	
Services & Supplies	\$ 3	\$ 3	\$ 460	\$ 460	460	
Appropriation for Contingencies	-	-	666	666	677	
<b>Total Expenditures/Appropriations</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 1,126</b>	<b>\$ 1,126</b>	<b>1,137</b>	
<b>Net Cost</b>	<b>\$ (12)</b>	<b>\$ (11)</b>	<b>\$ 1,116</b>	<b>\$ 1,116</b>	<b>1,127</b>	

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 2013-14				
		Camp-Bel Uni Drainage Maintenance				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 3,353	\$ 3,657	\$ 2,701	\$ 2,866		
Revenue From Use of Money and Property	587	449	400	400		
Intergovernmental - State	18	18	17	17		
Miscellaneous Revenues	165	241	-	-		
<b>Total Revenue</b>	<b>\$ 4,123</b>	<b>\$ 4,365</b>	<b>\$ 3,118</b>	<b>\$ 3,283</b>		
Services & Supplies	\$ 130	\$ 129	\$ 17,250	\$ 17,250		
Appropriation for Contingencies	-	-	47,154	51,556		
<b>Total Expenditures/Appropriations</b>	<b>\$ 130</b>	<b>\$ 129</b>	<b>\$ 64,404</b>	<b>\$ 68,806</b>		
<b>Net Cost</b>	<b>\$ (3,993)</b>	<b>\$ (4,236)</b>	<b>\$ 61,286</b>	<b>\$ 65,523</b>		

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 2013-14				
		Enchanted Hills Drain Maint				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 1,776	\$ 1,866	\$ 1,599	\$ 1,646		
Revenue From Use of Money and Property	133	109	70	70		
Intergovernmental - State	10	10	10	10		
Miscellaneous Revenues	21	31	-	-		
<b>Total Revenue</b>	<b>\$ 1,940</b>	<b>\$ 2,016</b>	<b>\$ 1,679</b>	<b>\$ 1,726</b>		
Services & Supplies	\$ 15	\$ 15	\$ 2,050	\$ 2,050		
Appropriation for Contingencies	-	-	14,218	16,267		
<b>Total Expenditures/Appropriations</b>	<b>\$ 15</b>	<b>\$ 15</b>	<b>\$ 16,268</b>	<b>\$ 18,317</b>		
<b>Net Cost</b>	<b>\$ (1,925)</b>	<b>\$ (2,001)</b>	<b>\$ 14,589</b>	<b>\$ 16,591</b>		

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 2013-14				
		Harbor Ind Drainage Maintenance				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Revenue From Use of Money and Property	\$ 98	\$ -	\$ -	\$ -		
Miscellaneous Revenues	43	-	-	-		
<b>Total Revenue</b>	<b>\$ 141</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
Services & Supplies	\$ 12,804	-	-	-		
<b>Total Expenditures/Appropriations</b>	<b>\$ 12,804</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Net Cost</b>	<b>\$ 12,663</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

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 2013-14				
		Highlands Drainage Maintenance				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 594	\$ 649	\$ 423	\$ 440		
Revenue From Use of Money and Property	256	190	170	170		
Intergovernmental - State	3	3	2	2		
Miscellaneous Revenues	81	119	-	-		
<b>Total Revenue</b>	<b>\$ 934</b>	<b>\$ 961</b>	<b>\$ 595</b>	<b>\$ 612</b>		
Services & Supplies	\$ 46	\$ 45	\$ 6,100	\$ 6,100		
Appropriation for Contingencies	-	-	20,686	21,618		
<b>Total Expenditures/Appropriations</b>	<b>\$ 46</b>	<b>\$ 45</b>	<b>\$ 26,786</b>	<b>\$ 27,718</b>		
Net Cost	(888)	(916)	26,191	27,106		



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 2013-14				
		Sequoia Drainage Maintenance				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 2,791	\$ 3,043	\$ 1,643	\$ 1,673		
Revenue From Use of Money and Property	567	430	340	340		
Intergovernmental - State	11	10	10	10		
Miscellaneous Revenues	161	235	-	-		
<b>Total Revenue</b>	<b>\$ 3,530</b>	<b>\$ 3,718</b>	<b>\$ 1,993</b>	<b>\$ 2,023</b>		
Services & Supplies	\$ 83	\$ 82	\$ 11,000	\$ 10,000		
Appropriation for Contingencies	-	-	49,871	54,538		
<b>Total Expenditures/Appropriations</b>	<b>\$ 83</b>	<b>\$ 82</b>	<b>\$ 60,871</b>	<b>\$ 64,538</b>		
<b>Net Cost</b>	<b>\$ (3,447)</b>	<b>\$ (3,636)</b>	<b>\$ 58,878</b>	<b>\$ 62,515</b>		

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 2013-14				
		Univ Hts Area Drain Maintenance				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 16,096	\$ 17,625	\$ 14,228	\$ 15,243		
Revenue From Use of Money and Property	2,451	1,893	1,380	1,380		
Intergovernmental - State	92	95	91	93		
Miscellaneous Revenues	656	961	-	-		
<b>Total Revenue</b>	<b>\$ 19,295</b>	<b>\$ 20,574</b>	<b>\$ 15,699</b>	<b>\$ 16,716</b>		
Services & Supplies	\$ 229	\$ 227	\$ 30,400	\$ 30,400		
Appropriation for Contingencies	-	-	242,825	264,189		
<b>Total Expenditures/Appropriations</b>	<b>\$ 229</b>	<b>\$ 227</b>	<b>\$ 273,225</b>	<b>\$ 294,589</b>		
<b>Net Cost</b>	<b>\$ (19,066)</b>	<b>\$ (20,347)</b>	<b>\$ 257,526</b>	<b>\$ 277,873</b>		

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 2013-14				
		Colma Creek Flood Cont Zone				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 560,290	\$ 694,230	\$ 475,355	\$ 481,501		
Revenue From Use of Money and Property	73,360	46,677	46,660	46,660		
Intergovernmental - State	3,779	3,653	3,625	3,497		
Intergovernmental - Federal	55	55	-	-		
Intergovernmental - Local	38,492	5,452	-	-		
Miscellaneous Revenues	21,676	72,112	-	-		
Other Financing Sources	980,000	1,300,000	1,300,000	3,050,000		
<b>Total Revenue</b>	<b>\$ 1,677,652</b>	<b>\$ 2,122,179</b>	<b>\$ 1,825,640</b>	<b>\$ 3,581,658</b>		
Services & Supplies	\$ 232,178	\$ 141,759	\$ 1,560,300	\$ 1,525,300		
Other Charges	311,593	340,755	349	349		
Capital Assets						
Buildings & Improvements	1,207	-	-	-		
Infrastructure - Flood Control	2,520,731	-	-	-		
Non-Capital Costs*	-	-	1,500,000	1,500,000		
Transfers Out - Debt Service	1,509,851	1,511,651	1,511,651	1,512,151		
Appropriation for Contingencies	-	-	4,541,736	6,800,989		
<b>Total Expenditures/Appropriations</b>	<b>\$ 4,575,560</b>	<b>\$ 1,994,165</b>	<b>\$ 9,114,036</b>	<b>\$ 11,338,789</b>		
<b>Net Cost</b>	<b>\$ 2,897,908</b>	<b>\$ (128,014)</b>	<b>\$ 7,288,396</b>	<b>\$ 7,757,131</b>		

\* Non-capital cost will be reclassified to Other Charges during the mid-year budget adjustment.

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 2013-14				
		Colma Crk Flood Cont Zone 1				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 137,298	\$ 178,202	\$ 109,101	\$ 107,961		
Revenue From Use of Money and Property	1,484	1,687	970	970		
Intergovernmental - State	923	881	881	838		
Intergovernmental - Local	182	154	-	-		
Miscellaneous Revenues	457	669	-	-		
<b>Total Revenue</b>	<b>\$ 140,344</b>	<b>\$ 181,593</b>	<b>\$ 110,952</b>	<b>\$ 109,769</b>		
Transfers Out	\$ 70,000	\$ 50,000	\$ 50,000	\$ 50,000		
Appropriation for Contingencies	-	-	231,890	362,299		
<b>Total Expenditures/Appropriations</b>	<b>\$ 70,000</b>	<b>\$ 50,000</b>	<b>\$ 281,890</b>	<b>\$ 412,299</b>		
<b>Net Cost</b>	<b>\$ (70,344)</b>	<b>\$ (131,593)</b>	<b>\$ 170,938</b>	<b>\$ 302,530</b>		

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 2013-14				
		Collma Creek Flood Cont Zone 2				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 672,361	\$ 1,262,515	\$ 496,394	\$ 501,860		
Revenue From Use of Money and Property	6,914	10,455	4,560	4,560		
Intergovernmental - State	6,629	6,396	6,190	5,960		
Intergovernmental - Federal	326	329	-	-		
Intergovernmental - Local	32,186	32,176	-	-		
Miscellaneous Revenues	1,869	2,739	-	-		
<b>Total Revenue</b>	<b>\$ 720,285</b>	<b>\$ 1,314,610</b>	<b>\$ 507,144</b>	<b>\$ 512,380</b>		
Transfers Out	\$ 210,000	\$ 250,000	\$ 250,000	\$ 1,500,000		
Appropriation for Contingencies	-	-	1,242,136	1,061,982		
<b>Total Expenditures/Appropriations</b>	<b>\$ 210,000</b>	<b>\$ 250,000</b>	<b>\$ 1,492,136</b>	<b>\$ 2,561,982</b>		
<b>Net Cost</b>	<b>\$ (510,285)</b>	<b>\$ (1,064,610)</b>	<b>\$ 984,992</b>	<b>\$ 2,049,602</b>		

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 2013-14				
		Colma Creek Flood Cont Zone 3				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 1,263,712	\$ 1,339,029	\$ 1,188,316	\$ 1,201,658		
Revenue From Use of Money and Property	7,209	9,463	6,180	6,180		
Intergovernmental - State	7,952	7,701	7,845	7,575		
Intergovernmental - Local	258	295	-	133		
Miscellaneous Revenues	3,720	5,452	-	-		
<b>Total Revenue</b>	<b>\$ 1,282,851</b>	<b>\$ 1,361,940</b>	<b>\$ 1,202,341</b>	<b>\$ 1,215,546</b>		
Transfers Out	\$ 700,000	\$ 1,000,000	\$ 1,000,000	\$ 1,500,000		
Appropriation for Contingencies	-	-	1,055,247	930,392		
<b>Total Expenditures/Appropriations</b>	<b>\$ 700,000</b>	<b>\$ 1,000,000</b>	<b>\$ 2,055,247</b>	<b>\$ 2,430,392</b>		
<b>Net Cost</b>	<b>\$ (582,851)</b>	<b>\$ (361,940)</b>	<b>\$ 852,906</b>	<b>\$ 1,214,846</b>		

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 2013-14				
		Ravenswood Slough FI Cont Zone				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 7,012	\$ 12,933	\$ 4,480	\$ 4,734		
Revenue From Use of Money and Property	2,870	2,122	1,810	1,810		
Intergovernmental - State	49	49	40	41		
Intergovernmental - State	6	-	-	-		
Miscellaneous Revenues	910	1,781	-	-		
<b>Total Revenue</b>	<b>\$ 10,847</b>	<b>\$ 16,885</b>	<b>\$ 6,330</b>	<b>\$ 6,585</b>		
Services & Supplies	\$ 2,890	\$ 938	\$ 21,000	\$ 20,000		
Other Charges	-	-	6,000	6,000		
Appropriation for Contingencies	-	-	271,934	289,136		
<b>Total Expenditures/Appropriations</b>	<b>\$ 2,890</b>	<b>\$ 938</b>	<b>\$ 298,934</b>	<b>\$ 315,136</b>		
<b>Net Cost</b>	<b>\$ (7,957)</b>	<b>\$ (15,947)</b>	<b>\$ 292,604</b>	<b>\$ 308,551</b>		

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 2013-14				
		San Bruno Ck Flood Cont Zone 1				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Revenue From Use of Money and Property	\$ 12,325	\$ 9,606	\$ 7,010	\$ 7,010	7,010	
Miscellaneous Revenues	3,321	7,767	-	-	-	
Other Financing Sources	150,000	150,000	150,000	150,000	250,000	
<b>Total Revenue</b>	<b>\$ 165,646</b>	<b>\$ 167,373</b>	<b>\$ 157,010</b>	<b>\$ 157,010</b>	<b>257,010</b>	
Services & Supplies	\$ 39,522	\$ 32,359	\$ 580,820	\$ 580,820	593,820	
Appropriation for Contingencies	-	-	956,133	956,133	1,178,147	
<b>Total Expenditures/Appropriations</b>	<b>\$ 39,522</b>	<b>\$ 32,359</b>	<b>\$ 1,536,953</b>	<b>\$ 1,536,953</b>	<b>1,771,967</b>	
<b>Net Cost</b>	<b>\$ (126,124)</b>	<b>\$ (135,014)</b>	<b>\$ 1,379,943</b>	<b>\$ 1,379,943</b>	<b>1,514,957</b>	



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 2013-14				
		San Bruno Ck Flood Cont Zone 2				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 212,561	\$ 243,851	\$ 174,077	\$ 179,393		
Revenue From Use of Money and Property	4,062	3,296	2,230	2,230		
Intergovernmental - State	1,411	1,382	1,365	1,335		
Intergovernmental - Local	15,982	8,880	-	3,978		
Miscellaneous Revenues	1,128	1,653	-	-		
<b>Total Revenue</b>	<b>\$ 235,144</b>	<b>\$ 259,062</b>	<b>\$ 177,672</b>	<b>\$ 186,936</b>		
Services & Supplies	\$ 37,166	\$ 38,791	\$ 112,200	\$ 109,200		
Transfers Out	150,000	150,000	150,000	250,000		
Appropriation for Contingencies	-	-	292,453	274,988		
<b>Total Expenditures/Appropriations</b>	<b>\$ 187,166</b>	<b>\$ 188,791</b>	<b>\$ 554,653</b>	<b>\$ 634,188</b>		
<b>Net Cost</b>	<b>\$ (47,978)</b>	<b>\$ (70,271)</b>	<b>\$ 376,981</b>	<b>\$ 447,252</b>		

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 2013-14				
		San Francisco Creek Flood Zone				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 244,038	\$ 261,574	\$ 220,184	\$ 230,967		
Revenue From Use of Money and Property	17,248	11,876	14,350	14,350		
Intergovernmental - State	1,430	1,438	1,414	1,417		
Miscellaneous Revenues	7,421	12,606	-	-		
<b>Total Revenue</b>	<b>\$ 270,137</b>	<b>\$ 287,494</b>	<b>\$ 235,948</b>	<b>\$ 246,734</b>		
Services & Supplies	\$ 30,395	\$ 17,569	\$ 56,800	\$ 53,000		
Other Charges	369,305	241,659	813,444	813,656		
Appropriation for Contingencies	-	-	1,089,642	1,132,281		
<b>Total Expenditures/Appropriations</b>	<b>\$ 399,700</b>	<b>\$ 259,228</b>	<b>\$ 1,959,886</b>	<b>\$ 1,998,937</b>		
<b>Net Cost</b>	<b>\$ 129,563</b>	<b>\$ (28,266)</b>	<b>\$ 1,723,938</b>	<b>\$ 1,752,203</b>		

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 2013-14				
		San Mateo Co Flood Cont Z1				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Revenue From Use of Money and Property	\$ 233	\$ 169	\$ 160	\$ 160	160	
Miscellaneous Revenues	79	116	-	-	-	
<b>Total Revenue</b>	<b>\$ 312</b>	<b>\$ 285</b>	<b>\$ 160</b>	<b>\$ 160</b>	<b>160</b>	
Other Charges	\$ -	\$ -	\$ 3,000	\$ 3,000	3,000	
Appropriation for Contingencies	-	-	20,653	20,653	20,938	
<b>Total Expenditures/Appropriations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,653</b>	<b>\$ 23,653</b>	<b>23,938</b>	
<b>Net Cost</b>	<b>\$ (312)</b>	<b>\$ (285)</b>	<b>\$ 23,493</b>	<b>\$ 23,493</b>	<b>23,778</b>	

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 2013-14				
		Bel-Aire Lighting Maintenance				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 63,786	\$ 70,660	\$ 40,767	\$ 42,521		
Revenue From Use of Money and Property	6,156	4,722	3,500	3,500		
Intergovernmental - State	265	265	261	261		
Miscellaneous Revenues	1,651	5,420	-	-		
<b>Total Revenue</b>	<b>\$ 71,858</b>	<b>\$ 81,067</b>	<b>\$ 44,528</b>	<b>\$ 46,282</b>		
Services & Supplies	\$ 24,276	\$ 28,529	\$ 44,700	\$ 59,700		
Appropriation for Contingencies	-	-	644,087	683,379		
<b>Total Expenditures/Appropriations</b>	<b>\$ 24,276</b>	<b>\$ 28,529</b>	<b>\$ 688,787</b>	<b>\$ 743,079</b>		
<b>Net Cost</b>	<b>\$ (47,582)</b>	<b>\$ (52,538)</b>	<b>\$ 644,259</b>	<b>\$ 696,797</b>		

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 2013-14				
		Belmont Lighting District				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 8,769	\$ 9,305	\$ 5,865	\$ 5,812		
Revenue From Use of Money and Property	1,549	1,154	1,000	1,000		
Intergovernmental - State	38	36	37	35		
Miscellaneous Revenues	491	719	-	-		
<b>Total Revenue</b>	<b>\$ 10,847</b>	<b>\$ 11,214</b>	<b>\$ 6,902</b>	<b>\$ 6,847</b>		
Services & Supplies	\$ 4,076	\$ 4,506	\$ 43,550	\$ 50,750		
Appropriation for Contingencies	-	-	122,449	121,902		
<b>Total Expenditures/Appropriations</b>	<b>\$ 4,076</b>	<b>\$ 4,506</b>	<b>\$ 165,999</b>	<b>\$ 172,652</b>		
<b>Net Cost</b>	<b>\$ (6,771)</b>	<b>\$ (6,708)</b>	<b>\$ 159,097</b>	<b>\$ 165,805</b>		

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 2013-14				
		Colma Lighting District				
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
1	2	3	4	5		
Taxes	\$ 127,857	\$ 139,767	\$ 87,458	\$ 90,508		
Revenue From Use of Money and Property	8,423	6,307	5,500	5,500		
Intergovernmental - State	568	563	561	555		
Miscellaneous Revenues	2,769	4,219	-	-		
<b>Total Revenue</b>	<b>\$ 139,617</b>	<b>\$ 150,856</b>	<b>\$ 93,519</b>	<b>\$ 96,563</b>		
Services & Supplies	\$ 86,630	\$ 101,241	\$ 205,500	\$ 197,500		
Other Charges	12,349	12,349	-	-		
Appropriation for Contingencies	-	-	761,299	821,959		
<b>Total Expenditures/Appropriations</b>	<b>\$ 98,979</b>	<b>\$ 113,590</b>	<b>\$ 966,799</b>	<b>\$ 1,019,459</b>		
<b>Net Cost</b>	<b>\$ (40,638)</b>	<b>\$ (37,266)</b>	<b>\$ 873,280</b>	<b>\$ 922,896</b>		

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 2013-14				
		Granada Hwy Lighting Dist				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 56,353	\$ 59,285	\$ 51,201	\$ 52,734		
Revenue From Use of Money and Property	6,795	5,012	4,200	4,200		
Intergovernmental - State	333	328	328	323		
Miscellaneous Revenues	2,013	5,285	-	-		
<b>Total Revenue</b>	<b>\$ 65,494</b>	<b>\$ 69,910</b>	<b>\$ 55,729</b>	<b>\$ 57,257</b>		
Services & Supplies	\$ 41,300	\$ 47,389	\$ 64,200	\$ 66,700		
Appropriation for Contingencies	-	-	690,084	711,633		
<b>Total Expenditures/Appropriations</b>	<b>\$ 41,300</b>	<b>\$ 47,389</b>	<b>\$ 754,284</b>	<b>\$ 778,333</b>		
<b>Net Cost</b>	<b>\$ (24,194)</b>	<b>\$ (22,521)</b>	<b>\$ 698,555</b>	<b>\$ 721,076</b>		

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 2013-14				
		Emerald Lake Lighting Dist				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 246,620	\$ 265,857	\$ 166,928	\$ 170,341		
Revenue From Use of Money and Property	27,689	21,482	15,100	15,100		
Intergovernmental - State	1,084	1,060	1,072	1,045		
Miscellaneous Revenues	7,122	10,437	-	-		
<b>Total Revenue</b>	<b>\$ 282,515</b>	<b>\$ 298,836</b>	<b>\$ 183,100</b>	<b>\$ 186,486</b>		
Services & Supplies	\$ 38,070	\$ 53,253	\$ 66,000	\$ 131,000		
Appropriation for Contingencies	-	-	3,039,284	3,223,253		
<b>Total Expenditures/Appropriations</b>	<b>\$ 38,070</b>	<b>\$ 53,253</b>	<b>\$ 3,105,284</b>	<b>\$ 3,354,253</b>		
<b>Net Cost</b>	<b>\$ (244,445)</b>	<b>\$ (245,583)</b>	<b>\$ 2,922,184</b>	<b>\$ 3,167,767</b>		



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 2013-14				
		Enchanted Hills Lighting Dist				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 11,572	\$ 12,835	\$ 7,893	\$ 8,339		
Revenue From Use of Money and Property	1,380	1,049	800	800		
Intergovernmental - State	51	52	50	51		
Miscellaneous Revenues	379	555	-	-		
<b>Total Revenue</b>	<b>\$ 13,382</b>	<b>\$ 14,491</b>	<b>\$ 8,743</b>	<b>\$ 9,190</b>		
Services & Supplies	\$ 3,528	\$ 6,311	\$ 10,550	\$ 10,550		
Appropriation for Contingencies	-	-	142,383	151,010		
<b>Total Expenditures/Appropriations</b>	<b>\$ 3,528</b>	<b>\$ 6,311</b>	<b>\$ 152,933</b>	<b>\$ 161,560</b>		
<b>Net Cost</b>	<b>\$ (9,854)</b>	<b>\$ (8,180)</b>	<b>\$ 144,190</b>	<b>\$ 152,370</b>		

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 2013-14				
		La Honda Lighting District				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 14,825	\$ 15,894	\$ 9,159	\$ 9,315		
Revenue From Use of Money and Property	2,021	1,532	1,200	1,200		
Intergovernmental - State	60	58	58	57		
Miscellaneous Revenues	566	830	-	-		
<b>Total Revenue</b>	<b>\$ 17,472</b>	<b>\$ 18,314</b>	<b>\$ 10,417</b>	<b>\$ 10,572</b>		
Services & Supplies	\$ 4,511	\$ 5,702	\$ 8,300	\$ 8,300		
Appropriation for Contingencies	-	-	212,387	225,153		
<b>Total Expenditures/Appropriations</b>	<b>\$ 4,511</b>	<b>\$ 5,702</b>	<b>\$ 220,687</b>	<b>\$ 233,453</b>		
<b>Net Cost</b>	<b>\$ (12,961)</b>	<b>\$ (12,612)</b>	<b>\$ 210,270</b>	<b>\$ 222,881</b>		

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 2013-14				
		Menlo Park Lighting District				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 314,988	\$ 346,096	\$ 201,901	\$ 208,639		
Revenue From Use of Money and Property	21,338	16,800	11,000	11,000		
Intergovernmental - State	1,312	1,299	1,297	1,280		
Miscellaneous Revenues	4,863	13,026	-	-		
<b>Total Revenue</b>	<b>\$ 342,501</b>	<b>\$ 377,221</b>	<b>\$ 214,198</b>	<b>\$ 220,919</b>		
Services & Supplies	\$ 101,372	\$ 139,604	\$ 281,500	\$ 283,500		
Other Charges	16,341	16,341	-	-		
Capital Assets - Infrastructure Lighting	-	-	-	435,000		
Appropriation for Contingencies	-	-	2,211,607	2,018,945		
<b>Total Expenditures/Appropriations</b>	<b>\$ 117,713</b>	<b>\$ 155,945</b>	<b>\$ 2,493,107</b>	<b>\$ 2,737,445</b>		
<b>Net Cost</b>	<b>\$ (224,788)</b>	<b>\$ (221,276)</b>	<b>\$ 2,278,909</b>	<b>\$ 2,516,526</b>		

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 2013-14				
		Montara Lighting District				
1	2	3	4	5	2013-14 Adopted by the Board of Supervisors	
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended Budget			
Taxes	\$ 121,522	\$ 131,762	\$ 75,499	\$ 76,558		
Revenue From Use of Money and Property	14,114	10,862	8,000	8,000		
Intergovernmental - State	737	658	484	469		
Miscellaneous Revenues	3,738	5,835	-	-		
<b>Total Revenue</b>	<b>\$ 140,111</b>	<b>\$ 149,117</b>	<b>\$ 83,983</b>	<b>\$ 85,027</b>		
Services & Supplies	\$ 25,878	\$ 32,128	\$ 68,000	\$ 88,000		
Other Charges	6,768	6,768	-	-		
Appropriation for Contingencies	-	-	1,497,791	1,595,823		
<b>Total Expenditures/Appropriations</b>	<b>\$ 32,646</b>	<b>\$ 38,896</b>	<b>\$ 1,565,791</b>	<b>\$ 1,683,823</b>		
<b>Net Cost</b>	<b>\$ (107,465)</b>	<b>\$ (110,221)</b>	<b>\$ 1,481,808</b>	<b>\$ 1,598,796</b>		

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 2013-14				
		Pescadero Lighting District				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 14,056	\$ 15,691	\$ 8,289	\$ 8,289	8,781	
Revenue From Use of Money and Property	1,735	1,334	1,000	1,000	1,000	
Intergovernmental - State	54	55	53	53	53	
Miscellaneous Revenues	476	698	-	-	-	
<b>Total Revenue</b>	<b>\$ 16,321</b>	<b>\$ 17,778</b>	<b>\$ 9,342</b>	<b>\$ 9,342</b>	<b>\$ 9,834</b>	
Services & Supplies	\$ 3,270	\$ 4,558	\$ 10,200	\$ 10,200	35,200	
Appropriation for Contingencies	-	-	180,951	180,951	169,663	
<b>Total Expenditures/Appropriations</b>	<b>\$ 3,270</b>	<b>\$ 4,558</b>	<b>\$ 191,151</b>	<b>\$ 191,151</b>	<b>\$ 204,863</b>	
<b>Net Cost</b>	<b>\$ (13,051)</b>	<b>\$ (13,220)</b>	<b>\$ 181,809</b>	<b>\$ 181,809</b>	<b>\$ 195,029</b>	

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 2013-14

Schedule 15

1	2	3	4	5
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors

Interfund Revenue	\$ 77,957	\$ 80,647	\$ -	\$ -
-------------------	-----------	-----------	------	------

<b>Total Revenue</b>	<b>\$ 77,957</b>	<b>\$ 80,647</b>	<b>\$ -</b>	<b>\$ -</b>
----------------------	------------------	------------------	-------------	-------------

Salaries & Benefits	\$ 108	\$ -	\$ -	\$ -
Services & Supplies	77,848	80,647	94,800	108,800
Intrafund Transfers	-	-	(94,800)	(108,800)

<b>Total Expenditures/Appropriations</b>	<b>\$ 77,956</b>	<b>\$ 80,647</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Cost</b>	<b>(1)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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 2013-14				
		EPA County Waterworks Dist Fund				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Miscellaneous Revenues	\$ 16	\$ 10	\$ 10	\$ -		
<b>Total Revenue</b>	<b>\$ 16</b>	<b>\$ 10</b>	<b>\$ 10</b>	<b>\$ -</b>		
Services & Supplies	\$ 16	10	-	-		
<b>Total Expenditures/Appropriations</b>	<b>\$ 16</b>	<b>\$ 10</b>	<b>\$ 10</b>	<b>\$ -</b>		
<b>Net Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

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 2013-14				
		Highlands Landscape District				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Taxes	\$ 7,933	\$ 8,267	\$ 7,307	\$ 7,503		
Revenue From Use of Money and Property	695	550	360	360		
Intergovernmental - State	47	47	46	46		
Miscellaneous Revenues	169	248	-	-		
<b>Total Revenue</b>	<b>\$ 8,844</b>	<b>\$ 9,112</b>	<b>\$ 7,713</b>	<b>\$ 7,909</b>		
Services & Supplies	\$ 580	\$ 574	\$ 4,880	\$ 4,880		
<b>Total Expenditures/Appropriations</b>	<b>\$ 580</b>	<b>\$ 574</b>	<b>\$ 4,880</b>	<b>\$ 4,880</b>		
<b>Net Cost</b>	<b>\$ (8,264)</b>	<b>\$ (8,538)</b>	<b>\$ (2,833)</b>	<b>\$ (3,029)</b>		



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 2013-14				
		Alameda de las Pulgas Tree Maintenance				
1	2	3	4	5		
Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Actual Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors		
Revenue From Use of Money and Property	\$ 506	\$ 417	\$ 200	\$ 200		200
Charges for Services	7,126	7,139	7,126	7,126		7,126
Miscellaneous Revenues	118	173	-	-		-
<b>Total Revenue</b>	<b>\$ 7,750</b>	<b>\$ 7,729</b>	<b>\$ 7,326</b>	<b>\$ 7,326</b>		<b>7,326</b>
Services & Supplies	\$ 108	\$ 100	\$ 13,400	\$ 13,400		13,400
<b>Total Expenditures/Appropriations</b>	<b>\$ 108</b>	<b>\$ 100</b>	<b>\$ 13,400</b>	<b>\$ 13,400</b>		<b>13,400</b>
<b>Net Cost</b>	<b>\$ (7,642)</b>	<b>\$ (7,629)</b>	<b>\$ 6,074</b>	<b>\$ 6,074</b>		<b>6,074</b>



## GLOSSARY OF BUDGET TERMS

# COUNTY OF SAN MATEO FY 2013-14 / FY 2014-15 ADOPTED BUDGET



County Summaries

Criminal Justice

Health Services

Social Services

Community Services

Administration  
and Fiscal

Final Fund Balance

Controller's Schedules

Glossary of  
Budget Terms





## 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