

# Capital Program Changes



## Capital Program Summary

Capital Program appropriations in the revised Recommended Operational Plan are \$83.7 million in Fiscal Year 2014–15 and \$12.4 million for Fiscal Year 2015–16. This reflects an increase of \$2.0 million or 2.5% in Fiscal Year 2014–15 from the CAO Recommended Operational Plan, for a total increase of \$25.2 million or 43.1% from the Fiscal Year 2013–14 Adopted Operational Plan.

### Fiscal Year 2014–15

Significant changes recommended for Fiscal Year 2014–15 from the CAO Recommended Operational Plan include:

- Increase of \$2.0 million in the Capital Outlay Fund for three projects in the Department of Parks and Recreation (DPR) and one project in the Finance and General Government Group (FGG).

### Fiscal Year 2015–16

No changes from the CAO Recommended Operational Plan.

## Expenditures

Increase of \$2.0 million.

- Capital Assets/Land Acquisition—increase of \$1.5 million to support funding in the following capital projects:
  - Increase of \$0.1 million for the Felicita Park American with Disabilities Act (ADA) Ramp and Sidewalks Replacement project.
  - Increase of \$0.3 million for the Jess Martin Large Ballfield Improvements project.
  - Increase of \$0.3 million for the Lamar Fitness Path project.
  - Increase of \$0.9 million for the County Administration Center (CAC) Waterfront Park project.
- Capital Assets Equipment—increase of \$0.5 million to support funding for the CAC Waterfront Park project.

## Revenues

Increase of \$2.0 million.

- Intergovernmental Revenues—increase of \$0.6 million in Community Development Block Grant (CDBG) funding to support the three DPR projects.
- Other Financing Sources—increase of \$1.4 million in General Fund revenue to support the one-time cost associated with the CAC Waterfront Park project.

## Capital Program Changes

Budget by Fund						
	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget	Fiscal Year 2015-16 Recommended Budget	Fiscal Year 2015-16 Change	Fiscal Year 2015-16 Revised Budget
Capital Outlay Fund	\$ 2,100,000	\$ 2,025,000	\$ 4,125,000	\$ 0	\$ 0	\$ 0
Justice Facility Construction Fund	49,940,000	0	49,940,000	0	0	0
Library Projects Fund	9,750,000	0	9,750,000	0	0	0
Multiple Species Conservation Program Fund	10,000,000	0	10,000,000	2,500,000	0	2,500,000
Edgemoor Development Fund	9,917,783	0	9,917,783	9,916,433	0	9,916,433
<b>Total</b>	<b>\$ 81,707,783</b>	<b>\$ 2,025,000</b>	<b>\$ 83,732,783</b>	<b>\$ 12,416,433</b>	<b>\$ 0</b>	<b>\$ 12,416,433</b>

Budget by Categories of Expenditures						
	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget	Fiscal Year 2015-16 Recommended Budget	Fiscal Year 2015-16 Change	Fiscal Year 2015-16 Revised Budget
Services & Supplies	\$ 633,000	\$ 0	\$ 633,000	\$ 633,000	\$ 0	\$ 633,000
Capital Assets/Land Acquisition	71,790,000	1,500,000	73,290,000	2,500,000	0	2,500,000
Capital Assets Equipment	0	525,000	525,000	0	0	0
Operating Transfers Out	9,284,783	0	9,284,783	9,283,433	0	9,283,433
<b>Total</b>	<b>\$ 81,707,783</b>	<b>\$ 2,025,000</b>	<b>\$ 83,732,783</b>	<b>\$ 12,416,433</b>	<b>\$ 0</b>	<b>\$ 12,416,433</b>

Budget by Categories of Revenues						
	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget	Fiscal Year 2015-16 Recommended Budget	Fiscal Year 2015-16 Change	Fiscal Year 2015-16 Revised Budget
Revenue From Use of Money & Property	\$ 639,089	\$ 0	\$ 639,089	\$ 614,472	\$ 0	\$ 614,472
Intergovernmental Revenues	4,508,008	600,000	5,108,008	4,507,352	0	4,507,352
Miscellaneous Revenues	0	0	0	0	0	0
Other Financing Sources	75,434,000	1,425,000	76,859,000	3,184,000	0	3,184,000
Use of Fund Balance	1,126,686	0	1,126,686	4,110,609	0	4,110,609
General Purpose Revenue Allocation	0	0	0	0	0	0
<b>Total</b>	<b>\$ 81,707,783</b>	<b>\$ 2,025,000</b>	<b>\$ 83,732,783</b>	<b>\$ 12,416,433</b>	<b>\$ 0</b>	<b>\$ 12,416,433</b>

## Capital Outlay Fund

### Fiscal Year 2014–15

Increase of \$2.0 million in the Capital Outlay Fund as follows:

- \$1.4 million for the County Administration Center (CAC) Waterfront Park project, based on an operating transfer from the General Fund. This will fund various enhancements and additions to the CAC Waterfront Park, including improvements to the fountains, additional walkways, and security features.
- \$0.1 million for the Felicita Park ADA Ramp and Sidewalks Replacement project, based on CDBG funds. Felicita County Park is located in southwest Escondido and is listed in the National Register of Historic Places for its rich Native American and pioneer history. This project will replace the current amphitheater stage ramp and handrails with new, ADA-compliant facilities and replace existing sidewalks from the ADA parking spaces with ADA-compliant sidewalks. Construction is anticipated to begin in summer 2014 and complete in spring 2015
- \$0.3 million for the Jess Martin Large Ballfield Improvements project, based on CDBG funds. Jess Martin County Park is a nine-acre community park providing a number of recreational opportunities, from picnics to skateboarding, in the community of Julian. The project includes construction, grading, irrigation, import of dirt and sod for the current large ball field. Construction is anticipated to begin in summer 2014 and be completed in summer 2015.
- \$0.3 million for the Lamar Fitness Path project, based on CDBG funds. Lamar County Park is a nine-acre neighborhood park located in Spring Valley. It provides a playground, pavilion, restroom, picnic tables, lawn areas, barbecues and drinking fountains for community use. This project includes the construction of a walking path, stream crossing, and exercise stations. Construction is anticipated to begin in summer 2014 and be completed in summer 2015.

Capital Outlay Fund Projects			
	Amount	Funding Source	New/Existing Project
County Administration Center Waterfront Park (1015204)	\$ 1,425,000	General Fund	Existing
Felicita Park ADA Ramp and Sidewalks Replacement (1019009)	50,000	Community Development Block Grant	New
Jess Martin Large Ballfield Improvements (1019010)	300,000	Community Development Block Grant	New
Lamar Fitness Path (1019011)	250,000	Community Development Block Grant	New
<b>Total Capital Outlay Fund</b>	<b>\$ 2,025,000</b>		

### Justice Facility Construction Fund

No changes from the CAO Recommended Operational Plan.

### Library Projects Fund

No changes from the CAO Recommended Operational Plan.

### Multiple Species Conservation Program Fund

No changes from the CAO Recommended Operational Plan.

### Edgemoor Development Fund

No changes from the CAO Recommended Operational Plan.

### Fiscal Year 2015–16

No changes from the CAO Recommended Operational Plan.



## Finance Other Changes



### Finance Other Summary

#### Total Appropriations

Finance Other appropriations in the revised Recommended Operational Plan are \$336.3 million for Fiscal Year 2014–15 and \$310.0 million for Fiscal Year 2015–16. This is an increase of \$14.1 million or 4.4% in Fiscal Year 2014–15 from the CAO Recommended Operational Plan for a total increase of \$44.4 million or 15.2% from the Fiscal Year 2013–14 Adopted Budget. There are no staff years in Finance Other.

#### Community Enhancement

##### Fiscal Year 2014–15

Increase of \$0.5 million for the Community Enhancement Program due to anticipated over-realized Transient Occupancy Tax revenue in Fiscal Year 2013–14 (\$0.3 million) as well as anticipated increases in Fiscal Year 2014–15 (\$0.2 million).

##### Fiscal Year 2015–16

No significant changes.

#### Neighborhood Reinvestment Program

##### Fiscal Year 2014–15

Increase of \$5.0 million for grant awards made by individual members of the Board of Supervisors throughout the fiscal year for one-time community, social, environmental, educational, cultural or recreational needs.

##### Fiscal Year 2015–16

No significant changes.

#### Contingency Reserve: General Fund

##### Fiscal Year 2014–15

Increase of \$0.2 million due to increase in budgeted General Purpose Revenue (GPR) to maintain compliance with Board Policy B-71, *Fund Balance and Reserves*.

##### Fiscal Year 2015–16

No significant changes.

## Contributions to Capital Program

### Fiscal Year 2014–15

Increase of \$1.4 million for the County Administration Center Waterfront Park enhancements to fountains and improvements to the existing electronic surveillance system based on operational needs identified since the CAO Recommended Operational Plan.

### Fiscal Year 2015–16

No changes from the CAO Recommended Operational Plan.

## Countywide General Expenses

### Fiscal Year 2014–15

Increase of \$7.0 million in Pension Stabilization.

### Fiscal Year 2015–16

Increase of \$7.2 million in Pension Stabilization.

Budget by Program						
	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget	Fiscal Year 2015-16 Recommended Budget	Fiscal Year 2015-16 Change	Fiscal Year 2015-16 Revised Budget
Cash Borrowing	\$ 7,700,000	\$ 0	\$ 7,700,000	\$ 7,700,000	\$ 0	\$ 7,700,000
Community Enhancement	2,996,966	543,034	3,540,000	2,850,000	250,000	3,100,000
Neighborhood Reinvestment Program	5,000,000	5,000,000	10,000,000	5,000,000	5,000,000	10,000,000
Contributions to County Library System	300,000	0	300,000	300,000	0	300,000
Contingency Reserve: General Fund	20,504,900	164,198	20,669,098	20,983,400	168,652	21,152,052
Contributions to Capital Program	71,790,000	1,425,000	73,215,000	46,099,999	0	46,099,999
Lease Payments: Capital Projects	36,797,565	0	36,797,565	37,117,674	0	37,117,674
Countywide General Expenses	27,377,062	7,003,667	34,380,729	27,617,678	7,218,872	34,836,550
Countywide Shared Major Maintenance	2,000,000	0	2,000,000	2,000,000	0	2,000,000
Employee Benefits Internal Service Funds (ISFs)						
<i>Workers Compensation Employee Benefits ISF</i>	43,270,094	0	43,270,094	43,270,094	0	43,270,094
<i>Unemployment Insurance Employee Benefits ISF</i>	2,102,153	0	2,102,153	2,102,153	0	2,102,153
Local Agency Formation Commission Administration	413,245	0	413,245	413,245	0	413,245
Public Liability ISF	20,442,025	0	20,442,025	20,442,025	0	20,442,025
Pension Obligation Bonds	81,462,679	0	81,462,679	81,469,642	0	81,469,642
Debt Service Local Boards	0	0	0	0	0	0
<b>Total</b>	<b>\$ 322,156,689</b>	<b>\$ 14,135,899</b>	<b>\$ 336,292,588</b>	<b>\$ 297,365,910</b>	<b>\$ 12,637,524</b>	<b>\$ 310,003,434</b>



## Appendix A: General Purpose Revenue Changes

### General Purpose Revenue Summary

General Purpose Revenues total \$1.03 billion in the revised CAO Recommended Operational Plan in Fiscal Year 2014–15 and \$1.06 billion in Fiscal Year 2015–16. For Fiscal Year 2014–15, this is an increase of \$8.2 million or 0.8% from the CAO Recommended Operational Plan for an increase of \$55.5 million or 5.7% from the Fiscal Year 2013–14 Adopted Operational Plan.

The increase is driven by two factors, the most significant being a revision to anticipated growth in Locally Assessed Secured Property Values. The CAO Recommended Operational Plan assumed a growth rate of 3%. However, revised estimates received subsequent to the development of the CAO Recommended Operational Plan indicate a growth rate of approximately 4%. The impacts to General Purpose Revenue are outlined in the table on the following page (see Property Taxes Current Secured and Property Tax in Lieu of VLF).

The secondary factor influencing the increase in General Purpose revenue is an increase in Transient Occupancy Tax (TOT) revenue. This increase reflects information received subsequent to the development of the CAO Recommended Operational Plan indicating that collections through the third quarter of Fiscal Year 2013–14 will exceed the Fiscal Year 2013–14 budget. The impacts to General Purpose Revenue are outlined in the table on the following page (see Transient Occupancy Tax).

## Appendix A: General Purpose Revenue Changes

General Purpose Revenue						
	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget	Fiscal Year 2015-16 Recommended Budget	Fiscal Year 2015-16 Change	Fiscal Year 2015-16 Revised Budget
Property Taxes Current Secured	\$ 538,961,960	\$ 4,927,475	\$ 543,889,435	\$ 552,201,072	\$ 5,056,049	\$ 557,257,121
Property Taxes Current Supplemental	2,552,267	0	2,552,267	2,595,796	0	2,595,796
Property Taxes Current Unsecured	17,128,637	0	17,128,637	17,062,911	0	17,062,911
Property Taxes Current Unsecured Supplemental	51,511	0	51,511	52,284	0	52,284
<b>Total Property Tax Revenue</b>	<b>\$ 558,694,375</b>	<b>\$ 4,927,475</b>	<b>\$ 563,621,850</b>	<b>\$ 571,912,063</b>	<b>\$ 5,056,049</b>	<b>\$ 576,968,112</b>
<b>Total Property Tax In Lieu of VLF</b>	<b>\$ 323,296,493</b>	<b>\$ 3,036,177</b>	<b>\$ 326,332,670</b>	<b>\$ 332,678,280</b>	<b>\$ 3,127,262</b>	<b>\$ 335,805,542</b>
Teeter Tax Reserve Excess	\$ 13,100,000	\$ 0	\$ 13,100,000	\$ 13,100,000	\$ 0	\$ 13,100,000
Teeter Property Tax All Prior Years	6,003,200	0	6,003,200	6,003,200	0	6,003,200
<b>Total Teeter Revenue</b>	<b>\$ 19,103,200</b>	<b>\$ 0</b>	<b>\$ 19,103,200</b>	<b>\$ 19,103,200</b>	<b>\$ 0</b>	<b>\$ 19,103,200</b>
Sales & Use Taxes	\$ 18,443,383	\$ 0	\$ 18,443,383	\$ 18,996,684	\$ 0	\$ 18,996,684
In Lieu Local Sales & Use Tax	5,974,000	0	5,974,000	6,153,220	0	6,153,220
<b>Total Sales &amp; Use Tax/In Lieu of Sales Tax</b>	<b>\$ 24,417,383</b>	<b>\$ 0</b>	<b>\$ 24,417,383</b>	<b>\$ 25,149,904</b>	<b>\$ 0</b>	<b>\$ 25,149,904</b>
State Aid Homeowner's Property Tax Relief (HOPTR)	\$ 4,795,214	\$ 0	\$ 4,795,214	\$ 4,795,214	\$ 0	\$ 4,795,214
Federal In-Lieu Taxes	922,549	0	922,549	922,549	0	922,549
Local Detention Facility Revenue/State Aid Booking Fees	2,450,380	0	2,450,380	2,450,380	0	2,450,380
Aid From City of San Diego	2,772,173	0	2,772,173	2,772,173	0	2,772,173
Aid from Redevelopment Agencies/Aid from Redevelopment Successor Agencies	29,971,545	0	29,971,545	29,971,545	0	29,971,545
<b>Total Intergovernmental Revenue</b>	<b>\$ 40,911,861</b>	<b>\$ 0</b>	<b>\$ 40,911,861</b>	<b>\$ 40,911,861</b>	<b>\$ 0</b>	<b>\$ 40,911,861</b>
Property Taxes Prior Secured	\$ 400,000	\$ 0	\$ 400,000	\$ 400,000	\$ 0	\$ 400,000
Property Taxes Prior Secured Supplemental	5,685,976	0	5,685,976	5,742,562	0	5,742,562
Property Taxes Prior Unsecured	450,000	0	450,000	450,000	0	450,000
Property Taxes Prior Unsecured Supplemental	400,000	0	400,000	400,000	0	400,000
Other Tax Aircraft Unsecured	2,635,824	0	2,635,824	2,675,362	0	2,675,362
Transient Occupancy Tax	2,850,000	250,000	3,100,000	2,850,000	250,000	3,100,000
Real Property Transfer Taxes (RPTT)	19,175,936	0	19,175,936	19,367,696	0	19,367,696
Franchises, Licenses, Permits	10,441,416	0	10,441,416	10,491,137	0	10,491,137
Fees, Fines & Forfeitures	1,939,135	0	1,939,135	1,939,135	0	1,939,135
Penalties & Cost Delinquency Taxes	10,936,000	0	10,936,000	11,194,473	0	11,194,473
Interest On Deposits & Investments	2,867,302	0	2,867,302	2,867,302	0	2,867,302
Interfund Charges/Miscellaneous Revenues	1,036,334	0	1,036,334	1,036,334	0	1,036,334
<b>Total Other Revenues including RPTT</b>	<b>\$ 58,817,923</b>	<b>\$ 250,000</b>	<b>\$ 59,067,923</b>	<b>\$ 59,414,001</b>	<b>\$ 250,000</b>	<b>\$ 59,664,001</b>
<b>Total General Purpose Revenue</b>	<b>\$ 1,025,241,235</b>	<b>\$ 8,213,652</b>	<b>\$ 1,033,454,887</b>	<b>\$ 1,049,169,309</b>	<b>\$ 8,433,311</b>	<b>\$ 1,057,602,620</b>

## Appendix B: Changes by Fund

### General Fund

Staffing						
	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget	Fiscal Year 2015-16 Recommended Budget	Fiscal Year 2015-16 Change	Fiscal Year 2015-16 Revised Budget
Staff Years	15,768.00	3.00	15,771.00	15,770.00	3.00	15,773.00

  

Budget by Categories of Expenditures						
	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget	Fiscal Year 2015-16 Recommended Budget	Fiscal Year 2015-16 Change	Fiscal Year 2015-16 Revised Budget
Salaries & Benefits	\$ 1,767,754,959	\$ 1,415,933	\$ 1,769,170,892	\$ 1,792,585,973	\$ 432,731	\$ 1,793,018,704
Services & Supplies	1,366,542,877	13,499,855	1,380,042,732	1,342,534,031	9,501,949	1,352,035,980
Other Charges	582,289,947	5,543,034	587,832,981	579,852,331	5,250,000	585,102,331
Capital Assets/Land Acquisition	0	0	0	0	0	0
Capital Assets Equipment	6,521,687	629,500	7,151,187	2,791,524	0	2,791,524
Expenditure Transfer & Reimbursements	(30,307,011)	0	(30,307,011)	(30,550,174)	0	(30,550,174)
Contingency Reserves	20,504,900	164,198	20,669,098	20,983,400	168,652	21,152,052
Fund Balance Component Increases	2,243,302	0	2,243,302	200,000	0	200,000
Operating Transfers Out	94,689,174	1,425,000	96,114,174	24,930,995	0	24,930,995
Management Reserves	29,750,000	0	29,750,000	29,250,000	0	29,250,000
<b>Total</b>	<b>\$3,839,989,835</b>	<b>\$ 22,677,520</b>	<b>\$ 3,862,667,355</b>	<b>\$ 3,762,578,080</b>	<b>\$ 15,353,332</b>	<b>\$ 3,777,931,412</b>

## Appendix B: Changes by Fund

Budget by Categories of Revenues						
	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget	Fiscal Year 2015-16 Recommended Budget	Fiscal Year 2015-16 Change	Fiscal Year 2015-16 Revised Budget
Taxes Current Property	\$ 558,694,375	\$ 4,927,475	\$ 563,621,850	\$ 571,912,063	\$ 5,056,049	\$ 576,968,112
Taxes Other Than Current Secured	398,414,812	3,286,177	401,700,989	408,817,004	3,377,262	412,194,266
Licenses Permits & Franchises	44,088,759	0	44,088,759	46,659,279	0	46,659,279
Fines, Forfeitures & Penalties	34,381,907	126,486	34,508,393	32,154,338	123,936	32,278,274
Revenue From Use of Money & Property	11,022,670	0	11,022,670	11,012,655	0	11,012,655
Intergovernmental Revenues	1,978,468,786	(350,864)	1,978,117,922	1,958,795,104	1,635,426	1,960,430,530
Charges For Current Services	344,270,159	225,000	344,495,159	341,702,646	0	341,702,646
Miscellaneous Revenues	20,362,389	6,214,791	26,577,180	18,835,751	160,659	18,996,410
Other Financing Sources	289,973,364	0	289,973,364	293,128,945	0	293,128,945
Fund Balance Component Decreases	1,421,854	0	1,421,854	17,735,336	0	17,735,336
Use of Fund Balance	158,890,760	8,248,455	167,139,215	61,824,959	5,000,000	66,824,959
<b>Total</b>	<b>\$3,839,989,835</b>	<b>\$ 22,677,520</b>	<b>\$ 3,862,667,355</b>	<b>\$ 3,762,578,080</b>	<b>\$ 15,353,332</b>	<b>\$ 3,777,931,412</b>

## County Library

Staffing						
	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget	Fiscal Year 2015-16 Recommended Budget	Fiscal Year 2015-16 Change	Fiscal Year 2015-16 Revised Budget
Staff Years	270.00	0.00	270.00	270.00	0.00	270.00

Budget by Categories of Expenditures						
	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget	Fiscal Year 2015-16 Recommended Budget	Fiscal Year 2015-16 Change	Fiscal Year 2015-16 Revised Budget
Salaries & Benefits	\$ 22,558,038	\$ 0	\$ 22,558,038	\$ 22,888,852	\$ 0	\$ 22,888,852
Services & Supplies	13,429,885	270,000	13,699,885	13,429,885	270,000	13,699,885
Capital Assets Equipment	300,000	0	300,000	300,000	0	300,000
Management Reserves	1,000,000	0	1,000,000	1,000,000	0	1,000,000
<b>Total</b>	<b>\$ 37,287,923</b>	<b>\$ 270,000</b>	<b>\$ 37,557,923</b>	<b>\$ 37,618,737</b>	<b>\$ 270,000</b>	<b>\$ 37,888,737</b>

Budget by Categories of Revenues						
	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget	Fiscal Year 2015-16 Recommended Budget	Fiscal Year 2015-16 Change	Fiscal Year 2015-16 Revised Budget
Taxes Current Property	\$ 29,791,616	\$ 270,000	\$ 30,061,616	\$ 30,532,950	\$ 270,000	\$ 30,802,950
Taxes Other Than Current Secured	421,461	0	421,461	421,461	0	421,461
Revenue From Use of Money & Property	105,000	0	105,000	105,000	0	105,000
Intergovernmental Revenues	2,387,959	0	2,387,959	2,409,169	0	2,409,169
Charges For Current Services	1,138,112	0	1,138,112	1,138,112	0	1,138,112
Miscellaneous Revenues	553,821	0	553,821	553,821	0	553,821
Other Financing Sources	300,000	0	300,000	300,000	0	300,000
Use of Fund Balance	2,589,954	0	2,589,954	2,158,224	0	2,158,224
<b>Total</b>	<b>\$ 37,287,923</b>	<b>\$ 270,000</b>	<b>\$ 37,557,923</b>	<b>\$ 37,618,737</b>	<b>\$ 270,000</b>	<b>\$ 37,888,737</b>

## Appendix B: Changes by Fund

### Sheriff's Inmate Welfare

Budget by Categories of Expenditures						
	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget	Fiscal Year 2015-16 Recommended Budget	Fiscal Year 2015-16 Change	Fiscal Year 2015-16 Revised Budget
Services & Supplies	\$ 3,263,970	\$ 13,000	\$ 3,276,970	\$ 3,263,970	\$ 0	\$ 3,263,970
Capital Assets Equipment	0	24,000	24,000	0	0	0
Operating Transfers Out	3,459,385	0	3,459,385	3,532,160	0	3,532,160
<b>Total</b>	<b>\$ 6,723,355</b>	<b>\$ 37,000</b>	<b>\$ 6,760,355</b>	<b>\$ 6,796,130</b>	<b>\$ 0</b>	<b>\$ 6,796,130</b>

Budget by Categories of Revenues						
	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget	Fiscal Year 2015-16 Recommended Budget	Fiscal Year 2015-16 Change	Fiscal Year 2015-16 Revised Budget
Revenue From Use of Money & Property	\$ 3,175,000	\$ 0	\$ 3,175,000	\$ 3,175,000	\$ 0	\$ 3,175,000
Miscellaneous Revenues	236,236	0	236,236	236,236	0	236,236
Other Financing Sources	2,000,000	0	2,000,000	2,000,000	0	2,000,000
Use of Fund Balance	1,312,119	37,000	1,349,119	1,384,894	0	1,384,894
<b>Total</b>	<b>\$ 6,723,355</b>	<b>\$ 37,000</b>	<b>\$ 6,760,355</b>	<b>\$ 6,796,130</b>	<b>\$ 0</b>	<b>\$ 6,796,130</b>

### Capital Outlay Fund

Budget by Categories of Expenditures						
	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget	Fiscal Year 2015-16 Recommended Budget	Fiscal Year 2015-16 Change	Fiscal Year 2015-16 Revised Budget
Capital Assets/Land Acquisition	\$ 2,100,000	\$ 1,500,000	\$ 3,600,000	\$ 0	\$ 0	\$ 0
Capital Assets Equipment	0	525,000	525,000	0	0	0
<b>Total</b>	<b>\$ 2,100,000</b>	<b>\$ 2,025,000</b>	<b>\$ 4,125,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

Budget by Categories of Revenues						
	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget	Fiscal Year 2015-16 Recommended Budget	Fiscal Year 2015-16 Change	Fiscal Year 2015-16 Revised Budget
Intergovernmental Revenues	\$ 0	\$ 600,000	\$ 600,000	\$ 0	\$ 0	\$ 0
Other Financing Sources	2,100,000	1,425,000	3,525,000	0	0	0
<b>Total</b>	<b>\$ 2,100,000</b>	<b>\$ 2,025,000</b>	<b>\$ 4,125,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

## Facilities Management Internal Service Fund

Staffing						
	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget	Fiscal Year 2015-16 Recommended Budget	Fiscal Year 2015-16 Change	Fiscal Year 2015-16 Revised Budget
Staff Years	289.00	4.00	293.00	289.00	4.00	293.00

Budget by Categories of Expenditures						
	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget	Fiscal Year 2015-16 Recommended Budget	Fiscal Year 2015-16 Change	Fiscal Year 2015-16 Revised Budget
Salaries & Benefits	\$ 31,647,466	\$ 404,786	\$ 32,052,252	\$ 33,599,760	\$ 404,786	\$ 34,004,546
Services & Supplies	62,518,360	791,001	63,309,361	60,757,951	791,001	61,548,952
Other Charges	1,556,934	0	1,556,934	1,556,934	0	1,556,934
Capital Assets Equipment	220,000	0	220,000	20,000	0	20,000
Operating Transfers Out	4,450,000	0	4,450,000	2,950,000	0	2,950,000
<b>Total</b>	<b>\$ 100,392,760</b>	<b>\$ 1,195,787</b>	<b>\$ 101,588,547</b>	<b>\$ 98,884,645</b>	<b>\$ 1,195,787</b>	<b>\$ 100,080,432</b>

Budget by Categories of Revenues						
	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget	Fiscal Year 2015-16 Recommended Budget	Fiscal Year 2015-16 Change	Fiscal Year 2015-16 Revised Budget
Revenue From Use of Money & Property	\$ 1,363,008	\$ 0	\$ 1,363,008	\$ 1,363,008	\$ 0	\$ 1,363,008
Intergovernmental Revenues	3,327,060	0	3,327,060	3,327,060	0	3,327,060
Charges For Current Services	85,060,668	1,195,787	86,256,455	85,931,934	1,195,787	87,127,721
Miscellaneous Revenues	998,604	0	998,604	998,604	0	998,604
Other Financing Sources	7,464,039	0	7,464,039	7,264,039	0	7,264,039
Use of Fund Balance	2,179,381	0	2,179,381	0	0	0
<b>Total</b>	<b>\$ 100,392,760</b>	<b>\$ 1,195,787</b>	<b>\$ 101,588,547</b>	<b>\$ 98,884,645</b>	<b>\$ 1,195,787</b>	<b>\$ 100,080,432</b>

## Appendix B: Changes by Fund

### San Diego County Sanitation District

Budget by Categories of Expenditures						
	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget	Fiscal Year 2015-16 Recommended Budget	Fiscal Year 2015-16 Change	Fiscal Year 2015-16 Revised Budget
Services & Supplies	\$ 20,961,983	\$ 0	\$ 20,961,983	\$ 20,951,983	\$ 0	\$ 20,951,983
Other Charges	1,985,930	0	1,985,930	1,985,930	0	1,985,930
Capital Assets/Land Acquisition	9,437,000	0	9,437,000	2,963,000	0	2,963,000
Fund Balance Component Increases	61,119	0	61,119	0	0	0
Operating Transfers Out	0	0	0	0	0	0
<b>Total</b>	<b>\$ 32,446,032</b>	<b>\$ 0</b>	<b>\$ 32,446,032</b>	<b>\$ 25,900,913</b>	<b>\$ 0</b>	<b>\$ 25,900,913</b>

Budget by Categories of Revenues						
	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget	Fiscal Year 2015-16 Recommended Budget	Fiscal Year 2015-16 Change	Fiscal Year 2015-16 Revised Budget
Revenue From Use of Money & Property	\$ 188,800	\$ 0	\$ 188,800	\$ 188,800	\$ 0	\$ 188,800
Charges For Current Services	19,038,239	0	19,038,239	20,260,739	0	20,260,739
Other Financing Sources	77,100	0	77,100	77,100	0	77,100
Fund Balance Component Decreases	3,358,955	61,119	3,420,074	2,448,000	0	2,448,000
Use of Fund Balance	9,782,938	(61,119)	9,721,819	2,926,274	0	2,926,274
<b>Total</b>	<b>\$ 32,446,032</b>	<b>\$ 0</b>	<b>\$ 32,446,032</b>	<b>\$ 25,900,913</b>	<b>\$ 0</b>	<b>\$ 25,900,913</b>