

Capital Program Changes



Capital Program Summary

Capital Program appropriations in the revised Recommended Operational Plan are \$58.5 million in Fiscal Year 2013-14 and \$12.3 million in Fiscal Year 2014-15. This reflects a net increase of \$0.7 million or 1.2% in Fiscal Year 2013-14 from the CAO Recommended Operational Plan, for a total recommended decrease of \$35.7 million or 37.9% from the Fiscal Year 2012-13 Adopted Operational Plan.

Recommended changes in the Capital Program include establishing appropriations of \$0.7 million. The appropriations are for three new projects, one existing project and to correct one existing project the details of which are included below.

Budget by Fund						
	Fiscal Year 2013-14 Recommended Budget	Fiscal Year 2013-14 Change	Fiscal Year 2013-14 Revised Budget	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget
Capital Outlay Fund	\$ 19,765,000	\$ 684,372	\$ 20,449,372	\$ 0	\$ 0	\$ 0
County Health Complex Fund	0	0	0	0	0	0
Justice Facility Construction Fund	0	0	0	0	0	0
Library Projects Fund	18,231,301	0	18,231,301	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	9,813,933	0	9,813,933	9,817,783	0	9,817,783
Total	\$ 57,810,234	\$ 684,372	\$ 58,494,606	\$ 12,317,783	\$ 0	\$ 12,317,783

■ ■ ■ Capital Program Changes

Budget by Categories of Expenditures

	Fiscal Year 2013-14 Recommended Budget	Fiscal Year 2013-14 Change	Fiscal Year 2013-14 Revised Budget	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget
Services & Supplies	\$ 533,000	\$ 0	\$ 533,000	\$ 533,000	\$ 0	\$ 533,000
Capital Assets/Land Acquisition	47,996,301	684,372	48,680,673	2,500,000	0	2,500,000
Operating Transfer Out	9,280,933	0	9,280,933	9,284,783	0	9,284,783
Total	\$ 57,810,234	\$ 684,372	\$ 58,494,606	\$ 12,317,783	\$ 0	\$ 12,317,783

Budget by Categories of Revenues

	Fiscal Year 2013-14 Recommended Budget	Fiscal Year 2013-14 Change	Fiscal Year 2013-14 Revised Budget	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget
Revenue From Use of Money & Property	\$ 4,518,352	\$ 0	\$ 4,518,352	\$ 5,309,775	\$ 0	\$ 5,309,775
Intergovernmental Revenues	4,506,137	424,372	4,930,509	4,508,008	0	4,508,008
Other Financing Sources	48,785,745	260,000	49,045,745	2,500,000	0	2,500,000
Use of Fund Balance	0	0	0	0	0	0
Total	\$ 57,810,234	\$ 684,372	\$ 58,494,606	\$ 12,317,783	\$ 0	\$ 12,317,783

Capital Outlay Fund

Fiscal Year 2013-14

Increase of \$0.7 million in the Capital Outlay Fund as follows:

- \$0.2 million for the Jess Martin Multi-Use Ball Fields Irrigation and Seepage Pit project (Project 1018329). This amount will be supported by Community Development Block Grant revenue, which will fund a new irrigation mainline and a seepage pit system for the multi-use ball fields at the Jess Martin County Park. The Jess Martin County Park is a nine-acre community park that provides a number of recreational opportunities to the community of Julian. The park provides a playground, restroom, skate park, picnic facilities, fitness equipment, and an exercise path as well as the ball fields.
- \$0.2 million for Don Dussault Park Improvements (Project 1015519). These additional recommended appropriations will be supported by Community Development Block Grant revenue. Specific improvements include the equipment and resurfacing for a new tot lot, a picnic area with a metal shade pavilion, and the installation of an Americans with Disability Act parking space. Don Dussault County Park is a 0.75-acre park centered around a playground. The park features benches, shade trees, and a drinking fountain.
- \$0.2 million for 4S Ranch Shade Structure – Boys and Girls Club (Project 1018350). Appropriations for this project were initially budgeted in the CAO Recommended Operational Plan under Countywide Shared Major Maintenance and will now be reclassified as a capital project. This amount will be based on General Purpose Revenue and will fund the construction of a shade structure over an existing playground adjacent to the Boys and Girls Club, located on the east side of the park.



- \$0.1 million for 4S Ranch Shade Structure – Sports Park (Project 1018351). Appropriations for this project were initially budgeted in the CAO Recommended Operational Plan under Countywide Shared Major Maintenance and will now be reclassified as a capital project. This amount will be based on General Purpose Revenue and will fund the construction of a shade structure over an existing playground within the 4S Ranch Sports Park, adjacent to the north ball fields.
- Transfer of \$2.5 million in appropriations from project number 1016576 4S Ranch Sports Artificial Turf to the correct project number of 1018279 4S Ranch Synthetic Turf South Ball Fields.

Capital Outlay Fund Projects			
	Amount	Funding Source	New/Existing Project
Jess Martin Multi-Use Ball Fields Irrigation and Seepage Pit (1018329)	218,000	Community Development Block Grant	New
Don Dussault Park Improvements (1015519)	206,372	Community Development Block Grant	Existing
4S Ranch Shade Structure - Boys and Girls Club (1018350)	150,000	General Purpose Revenue	New
4S Ranch Shade Structure - Sports Park (1018351)	110,000	General Purpose Revenue	New
Total Capital Outlay Fund	\$ 684,372		

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 2014-15

No changes from the CAO Recommended Operational Plan.



Finance Other Changes



Finance Other Summary

Finance Other appropriations in the revised Recommended Operational Plan are \$291.9 million for Fiscal Year 2013-14 and \$271.3 million for Fiscal Year 2014-15. Total expenditure appropriations are unchanged from the appropriations in the CAO Recommended Operational Plan, which recommended a net decrease of \$21.6 million or 6.9% from the Fiscal Year 2012-13 Adopted Budget.

Countywide Shared Major Maintenance

Fiscal Year 2013-14

Decrease of \$0.3 million for the 4S Ranch Shade Structure – Boys and Girls Club (\$0.2 million) and the 4S Ranch Shade Structure – Sports Park (\$0.1 million). These projects were included in the CAO Recommended Operational Plan as Countywide Shared Major Maintenance projects and will now be reclassified as capital projects.

Fiscal Year 2014-15

No changes from the CAO Recommended Operational Plan.

Contributions to Capital Program

Fiscal Year 2013-14

Increase of \$0.3 million in General Purpose Revenue to the Capital Outlay Fund for the 4S Ranch Shade Structure – Boys and Girls Club (\$0.2 million) and the 4S Ranch Shade Structure – Sports Park (\$0.1 million). The appropriations for these projects will be transferred from Countywide Shared Major Maintenance due to the reclassification of these projects as described above.

Fiscal Year 2014-15

No changes from the CAO Recommended Operational Plan.

■ ■ ■ Finance Other Changes

Budget by Categories of Revenues

	Fiscal Year 2013-14 Recommended Budget	Fiscal Year 2013-14 Change	Fiscal Year 2013-14 Revised Budget	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget
Cash Borrowing	\$ 7,700,000	\$ 0	\$ 7,700,000	\$ 7,700,000	\$ 0	\$ 7,700,000
Community Enhancement	2,680,000	0	2,680,000	2,600,000	0	2,600,000
Neighborhood Reinvestment Program	5,000,000	0	5,000,000	5,000,000	0	5,000,000
Contributions to County Library System	935,000	0	935,000	0	0	0
Contingency Reserve - General Fund	20,000,000	0	20,000,000	20,000,000	0	20,000,000
Contributions to Capital Program	43,596,301	260,000	43,856,301	2,500,000	0	2,500,000
Lease Payments - Capital Projects	38,707,039	0	38,707,039	37,195,314	0	37,195,314
Countywide General Expenses	27,951,623	0	27,951,623	50,972,002	0	50,972,002
Countywide Shared Major Maintenance	2,000,000	(260,000)	1,740,000	2,000,000	0	2,000,000
Employee Benefits ISF						
<i>Workers' Compensation Employee Benefits ISF</i>	39,917,198	0	39,917,198	39,917,198	0	39,917,198
<i>Unemployment Insurance Employee Benefits ISF</i>	2,624,340	0	2,624,340	2,624,340	0	2,624,340
Local Agency Formation Commission Administration	413,245	0	413,245	425,642	0	425,642
Public Liability ISF	18,908,409	0	18,908,409	18,908,409	0	18,908,409
Pension Obligation Bonds	81,460,697	0	81,460,697	81,463,718	0	81,463,718
Debt Service Local Boards	0	0	0	0	0	0
Total	\$ 291,893,852	\$ 0	\$ 291,893,852	\$ 271,306,623	\$ 0	\$ 271,306,623

Appendix: Changes by Fund



General Fund

Staffing						
	Fiscal Year 2013-14 Recommended Budget	Fiscal Year 2013-14 Change	Fiscal Year 2013-14 Revised Budget	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget
Staff Years	15,340.00	26.00	15,366.00	15,341.00	26.00	15,367.00

Budget by Categories of Expenditures						
	Fiscal Year 2013-14 Recommended Budget	Fiscal Year 2013-14 Change	Fiscal Year 2013-14 Revised Budget	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget
Salaries & Benefits	\$1,642,507,533	\$ 4,282,564	\$1,646,790,097	\$1,687,736,605	\$ 2,784,740	\$1,690,521,345
Services & Supplies	1,516,126,566	(2,127,638)	1,513,998,928	1,459,522,911	(5,655,438)	1,453,867,473
Other Charges	585,703,738	2,600,000	588,303,738	575,274,664	2,600,000	577,874,664
Capital Assets/Land Acquisition	2,000,000	0	2,000,000	0	0	0
Capital Assets Equipment	6,509,590	2,566,010	9,075,600	1,650,270	(7,454)	1,642,816
Expenditure Transfer & Reimbursements	(30,234,922)	0	(30,234,922)	(30,336,995)	0	(30,336,995)
Contingency Reserves	20,000,000	0	20,000,000	20,000,000	0	20,000,000
Fund Balance Component Increases	328,400	0	328,400	1,078,400	0	1,078,400
Operating Transfers Out	66,780,349	260,000	67,040,349	24,598,756	0	24,598,756
Management Reserves	35,750,000	0	35,750,000	23,250,000	0	23,250,000
Total	\$3,845,471,254	\$ 7,580,936	\$3,853,052,190	\$3,762,774,611	\$ (278,152)	\$3,762,496,459

■ ■ ■ Appendix: Changes by Fund

Budget by Categories of Revenues						
	Fiscal Year 2013-14 Recommended Budget	Fiscal Year 2013-14 Change	Fiscal Year 2013-14 Revised Budget	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget
Taxes Current Property	\$ 523,614,516	\$ 0	\$ 523,614,516	\$ 527,783,492	\$ 0	\$ 527,783,492
Taxes Other Than Current Secured	382,956,350	0	382,956,350	386,848,448	0	386,848,448
Licenses Permits & Franchises	42,297,182	0	42,297,182	44,100,570	0	44,100,570
Fines, Forfeitures & Penalties	50,181,502	36,500	50,218,002	47,777,862	0	47,777,862
Revenue From Use of Money & Property	12,045,416	0	12,045,416	11,726,717	0	11,726,717
Intergovernmental Revenues	2,097,482,480	11,182,980	2,108,665,460	2,076,763,912	6,024,277	2,082,788,189
Charges For Current Services	305,187,753	247,745	305,435,498	306,846,525	(850,371)	305,996,154
Miscellaneous Revenues	29,816,101	(5,600,000)	24,216,101	25,427,282	(5,900,000)	19,527,282
Other Financing Sources	270,122,890	129,560	270,252,450	271,279,517	0	271,279,517
Fund Balance Component Decreases	810,502	0	810,502	9,003,989	0	9,003,989
Use of Fund Balance	130,956,562	1,584,151	132,540,713	55,216,297	447,942	55,664,239
Total	\$3,845,471,254	\$ 7,580,936	\$3,853,052,190	\$3,762,774,611	\$ (278,152)	\$3,762,496,459

Road Fund

Budget by Categories of Expenditures						
	Fiscal Year 2013-14 Recommended Budget	Fiscal Year 2013-14 Change	Fiscal Year 2013-14 Revised Budget	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget
Salaries & Benefits	\$ 42,655,588	\$ 0	\$ 42,655,588	\$ 43,497,166	\$ 0	\$ 43,497,166
Services & Supplies	43,485,724	0	43,485,724	40,379,153	0	40,379,153
Other Charges	1,670,866	0	1,670,866	1,675,866	0	1,675,866
Capital Assets Equipment	87,000	0	87,000	0	0	0
Operating Transfers Out	825,000	84,477	909,477	0	0	0
Total	\$ 88,724,178	\$ 84,477	\$ 88,808,655	\$ 85,552,185	\$ 0	\$ 85,552,185

Budget by Categories of Revenues						
	Fiscal Year 2013-14 Recommended Budget	Fiscal Year 2013-14 Change	Fiscal Year 2013-14 Revised Budget	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget
Taxes Other Than Current Secured	\$ 5,034,261	\$ 0	\$ 5,034,261	\$ 4,794,930	\$ 0	\$ 4,794,930
Revenue From Use of Money & Property	429,000	0	429,000	429,000	0	429,000
Intergovernmental Revenues	68,513,838	84,477	68,598,315	67,295,198	0	67,295,198
Charges For Current Services	12,415,162	0	12,415,162	12,444,248	0	12,444,248
Miscellaneous Revenues	481,500	0	481,500	481,500	0	481,500
Other Financing Sources	107,309	0	107,309	107,309	0	107,309
Use of Fund Balance	1,743,108	0	1,743,108	0	0	0
Total	\$ 88,724,178	\$ 84,477	\$ 88,808,655	\$ 85,552,185	\$ 0	\$ 85,552,185

Appendix: Changes by Fund

County Library

Budget by Categories of Expenditures						
	Fiscal Year 2013-14 Recommended Budget	Fiscal Year 2013-14 Change	Fiscal Year 2013-14 Revised Budget	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget
Salaries & Benefits	\$ 21,535,433	\$ (27)	\$ 21,535,406	\$ 21,975,714	\$ (39)	\$ 21,975,675
Services & Supplies	13,134,979	0	13,134,979	12,184,929	0	12,184,929
Capital Assets Equipment	312,936	0	312,936	0	0	0
Management Reserves	1,000,000	0	1,000,000	1,000,000	0	1,000,000
Total	\$ 35,983,348	\$ (27)	\$ 35,983,321	\$ 35,160,643	\$ (39)	\$ 35,160,604

Budget by Categories of Revenues						
	Fiscal Year 2013-14 Recommended Budget	Fiscal Year 2013-14 Change	Fiscal Year 2013-14 Revised Budget	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget
Taxes Current Property	\$ 28,192,523	\$ 0	\$ 28,192,523	\$ 28,266,122	\$ 0	\$ 28,266,122
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	1,737,951	0	1,737,951	1,737,951	0	1,737,951
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	935,000	0	935,000	0	0	0
Use of Fund Balance	2,899,480	(27)	2,899,453	2,938,176	(39)	2,938,137
Total	\$ 35,983,348	\$ (27)	\$ 35,983,321	\$ 35,160,643	\$ (39)	\$ 35,160,604

Sheriff's Asset Forfeiture Program

Budget by Categories of Expenditures						
	Fiscal Year 2013-14 Recommended Budget	Fiscal Year 2013-14 Change	Fiscal Year 2013-14 Revised Budget	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget
Services & Supplies	\$ 1,100,000	\$ (129,560)	\$ 970,440	\$ 1,100,000	\$ 0	\$ 1,100,000
Operating Transfers Out	0	129,560	129,560	0	0	0
Total	\$ 1,100,000	\$ 0	\$ 1,100,000	\$ 1,100,000	\$ 0	\$ 1,100,000

Budget by Categories of Revenues						
	Fiscal Year 2013-14 Recommended Budget	Fiscal Year 2013-14 Change	Fiscal Year 2013-14 Revised Budget	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget
Fines, Forfeitures & Penalties	\$ 1,000,000	\$ 0	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ 1,000,000
Revenue From Use of Money & Property	100,000	0	100,000	100,000	0	100,000
Total	\$ 1,100,000	\$ 0	\$ 1,100,000	\$ 1,100,000	\$ 0	\$ 1,100,000

County of San Diego Successor Agency Gillespie Field Interest Account

Budget by Categories of Expenditures						
	Fiscal Year 2013-14 Recommended Budget	Fiscal Year 2013-14 Change	Fiscal Year 2013-14 Revised Budget	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget
Other Charges	\$ 729,330	\$ 600	\$ 729,930	\$ 709,384	\$ 0	\$ 709,384
Total	\$ 729,330	\$ 600	\$ 729,930	\$ 709,384	\$ 0	\$ 709,384

Budget by Categories of Revenues						
	Fiscal Year 2013-14 Recommended Budget	Fiscal Year 2013-14 Change	Fiscal Year 2013-14 Revised Budget	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget
Other Financing Sources	\$ 729,330	\$ 600	\$ 729,930	\$ 709,384	\$ 0	\$ 709,384
Total	\$ 729,330	\$ 600	\$ 729,930	\$ 709,384	\$ 0	\$ 709,384

Appendix: Changes by Fund

Capital Outlay Fund

Budget by Categories of Expenditures						
	Fiscal Year 2013-14 Recommended Budget	Fiscal Year 2013-14 Change	Fiscal Year 2013-14 Revised Budget	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget
Capital Assets/Land Acquisition	\$ 19,765,000	\$ 684,372	\$ 20,449,372	\$ 0	\$ 0	\$ 0
Total	\$ 19,765,000	\$ 684,372	\$ 20,449,372	\$ 0	\$ 0	\$ 0

Budget by Categories of Revenues						
	Fiscal Year 2013-14 Recommended Budget	Fiscal Year 2013-14 Change	Fiscal Year 2013-14 Revised Budget	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget
Intergovernmental Revenues	\$ 0	\$ 424,372	\$ 424,372	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	4,400,000	0	4,400,000	0	0	0
Other Financing Sources	15,365,000	260,000	15,625,000	0	0	0
Total	\$ 19,765,000	\$ 684,372	\$ 20,449,372	\$ 0	\$ 0	\$ 0

Department of Public Works Internal Service Fund (ISF) Equipment Acquisition Road Fund

Budget by Categories of Expenditures						
	Fiscal Year 2013-14 Recommended Budget	Fiscal Year 2013-14 Change	Fiscal Year 2013-14 Revised Budget	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget
Other Charges	\$ 2,431,965	\$ 0	\$ 2,431,965	\$ 2,431,965	\$ 0	\$ 2,431,965
Capital Assets Equipment	2,853,000	84,477	2,937,477	948,000	0	948,000
Total	\$ 5,284,965	\$ 84,477	\$ 5,369,442	\$ 3,379,965	\$ 0	\$ 3,379,965

Budget by Categories of Revenues						
	Fiscal Year 2013-14 Recommended Budget	Fiscal Year 2013-14 Change	Fiscal Year 2013-14 Revised Budget	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget
Revenue From Use of Money & Property	\$ 2,454,565	\$ 0	\$ 2,454,565	\$ 2,454,565	\$ 0	\$ 2,454,565
Other Financing Sources	825,000	84,477	909,477	0	0	0
Use of Fund Balance	2,005,400	0	2,005,400	925,400	0	925,400
Total	\$ 5,284,965	\$ 84,477	\$ 5,369,442	\$ 3,379,965	\$ 0	\$ 3,379,965



Fleet ISF Equipment Acquisition General

Budget by Categories of Expenditures

	Fiscal Year 2013-14 Recommended Budget	Fiscal Year 2013-14 Change	Fiscal Year 2013-14 Revised Budget	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget
Salaries & Benefits	\$ 444,051	\$ 0	\$ 444,051	\$ 448,791	\$ 0	\$ 448,791
Services & Supplies	885,094	130,260	1,015,354	885,094	0	885,094
Other Charges	9,829,642	0	9,829,642	9,829,642	0	9,829,642
Capital Assets Equipment	9,565,581	0	9,565,581	9,565,581	0	9,565,581
Total	\$ 20,724,368	\$ 130,260	\$ 20,854,628	\$ 20,729,108	\$ 0	\$ 20,729,108

Budget by Categories of Revenues

	Fiscal Year 2013-14 Recommended Budget	Fiscal Year 2013-14 Change	Fiscal Year 2013-14 Revised Budget	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget
Revenue From Use of Money & Property	\$ 120,000	\$ 0	\$ 120,000	\$ 120,000	\$ 0	\$ 120,000
Charges For Current Services	10,929,239	0	10,929,239	10,933,979	0	10,933,979
Miscellaneous Revenues	9,548	0	9,548	9,548	0	9,548
Other Financing Sources	100,000	130,260	230,260	100,000	0	100,000
Use of Fund Balance	9,565,581	0	9,565,581	9,565,581	0	9,565,581
Total	\$ 20,724,368	\$ 130,260	\$ 20,854,628	\$ 20,729,108	\$ 0	\$ 20,729,108

Facilities Management ISF

Budget by Categories of Expenditures						
	Fiscal Year 2013-14 Recommended Budget	Fiscal Year 2013-14 Change	Fiscal Year 2013-14 Revised Budget	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget
Salaries & Benefits	\$ 29,355,578	\$ 0	\$ 29,355,578	\$ 30,716,500	\$ 0	\$ 30,716,500
Services & Supplies	64,780,428	355,268	65,135,696	64,382,289	0	64,382,289
Other Charges	1,749,174	0	1,749,174	1,749,174	0	1,749,174
Capital Assets Equipment	220,000	0	220,000	20,000	0	20,000
Operating Transfers Out	2,950,000	0	2,950,000	2,950,000	0	2,950,000
Total	\$ 99,055,180	\$ 355,268	\$ 99,410,448	\$ 99,817,963	\$ 0	\$ 99,817,963

Budget by Categories of Revenues						
	Fiscal Year 2013-14 Recommended Budget	Fiscal Year 2013-14 Change	Fiscal Year 2013-14 Revised Budget	Fiscal Year 2014-15 Recommended Budget	Fiscal Year 2014-15 Change	Fiscal Year 2014-15 Revised Budget
Revenue From Use of Money & Property	\$ 1,501,585	\$ 0	\$ 1,501,585	\$ 1,501,585	\$ 0	\$ 1,501,585
Intergovernmental Revenues	3,347,003	0	3,347,003	3,347,003	0	3,347,003
Charges For Current Services	84,588,095	213,220	84,801,315	85,538,878	0	85,538,878
Miscellaneous Revenues	1,040,122	0	1,040,122	1,042,122	0	1,042,122
Other Financing Sources	8,578,375	0	8,578,375	8,388,375	0	8,388,375
Use of Fund Balance	0	142,048	142,048	0	0	0
Total	\$ 99,055,180	\$ 355,268	\$ 99,410,448	\$ 99,817,963	\$ 0	\$ 99,817,963