

# Section C



## Summary Schedules



# Summary Schedules



# Summary Schedules



# Summary Schedules

## Contents:

1. Introduction.....	C-5
2. Countywide Budget Overview.....	C-6
• All Funds Budget Charts.....	C-6
• All Funds Summary.....	C-7
• General Fund Summary.....	C-8
• Major Funds and Other Significant Funds Summaries .....	C-9
o Flood Control Districts Major Fund Summary.....	C-9
o Public Health Major Fund Summary .....	C-10
o Roads Major Fund Summary.....	C-11
o Capital Projects Major Fund Summary .....	C-12
o Fire Protection District Major Fund Summary .....	C-13
o Alcohol Drug & Mental Health Services Major Fund Summary.....	C-14
o Affordable Housing Major Fund Summary .....	C-15
o Social Services Major Fund Summary.....	C-16
o Resource Recovery Enterprise Major Fund Summary .....	C-17
o Laguna Sanitation Enterprise Major Fund Summary .....	C-18
• Other Non-Major Funds Summary .....	C-19
3. Appropriations.....	C-20
• Total Appropriations by Category .....	C-20
• Operating Appropriations By Function .....	C-20
• Operating Appropriations by Function & Department .....	C-21
• Operating Appropriations by Department & Program.....	C-22
• Capital Budget Summary by Class and Department.....	C-26
4. Revenues .....	C-27
• Total Revenues by Character.....	C-27
• Operating Revenues by Function.....	C-27
• Operating Revenues by Function & Department .....	C-28
• Operating Revenues by Department & Program .....	C-29
• General County Revenues.....	C-33
5. General Fund Contribution.....	C-34
• General Fund Contribution by Function.....	C-34
• General Fund Contribution by Function & Department .....	C-35
6. Fund Balances .....	C-36
• Fund Balance Trend Chart For Governmental Funds Only .....	C-36
• Fund Balance Summary .....	C-38
• Financial Analysis of the County’s Estimated Fund Balances .....	C-39
• Fund Balances Accounts – General Fund Only.....	C-40
7. Staffing.....	C-42
• Ten Year Staffing Trend by Function & Department .....	C-42
• Significant Changes in Permanent Position Staffing .....	C-44
• Full-Time Equivalents by Function & Department .....	C-45
• Ten Year Staffing Trend - Countywide .....	C-46

# Summary Schedules



# Summary Schedules

## Introduction

This part of the Recommended Operating Plan (budget book) views budget data on a Countywide level. There are six distinct types of data that are presented that focus on different aspects of the budget. The following table lists the six types of data and their focus.

<b>I. Countywide Budget Overview</b>	This section includes specific schedules showing the “standard format *” for 1) all funds combined, 2) just the General Fund, 3) each major fund, and 4) all other funds. Please see below for a description of the “standard format”.
<b>II. Appropriations</b>	This section provides Countywide summary schedules that focus on appropriations only. Appropriations are the budgeted amounts for expenditures and other necessary outflows.
<b>III. Revenues</b>	This section provides Countywide summary schedules that focus on revenues only. Revenues include all sources of available inflows.
<b>IV. General Fund Contribution</b>	This section provides Countywide summary schedules that focus on General Fund Contribution (GFC). General Fund Contribution represents the amount of available general revenue proceeds that are allocable to departments to support their programs.
<b>V. Fund Balances</b>	This section provides schedules on fund balance amounts by fund and purpose.
<b>VI. Staffing</b>	This section provides schedules on staffing trends.

\* The “standard format” provides for four groupings of data:

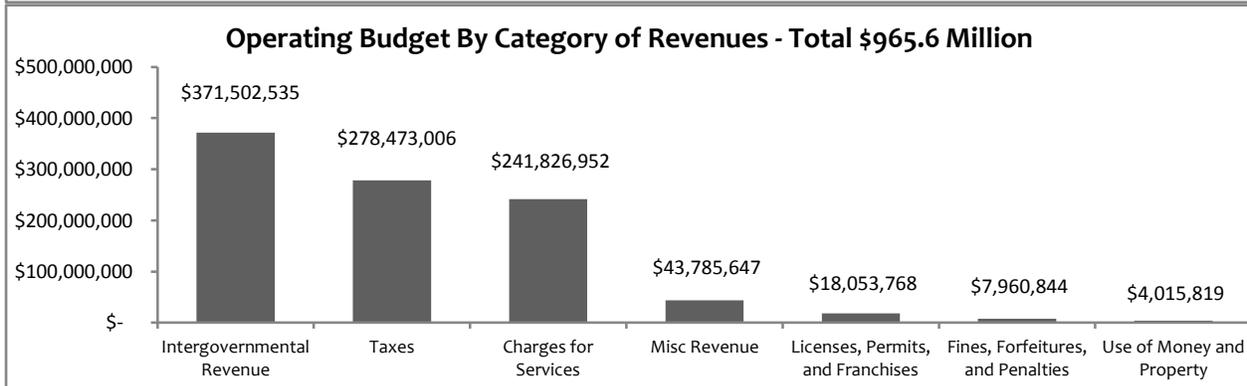
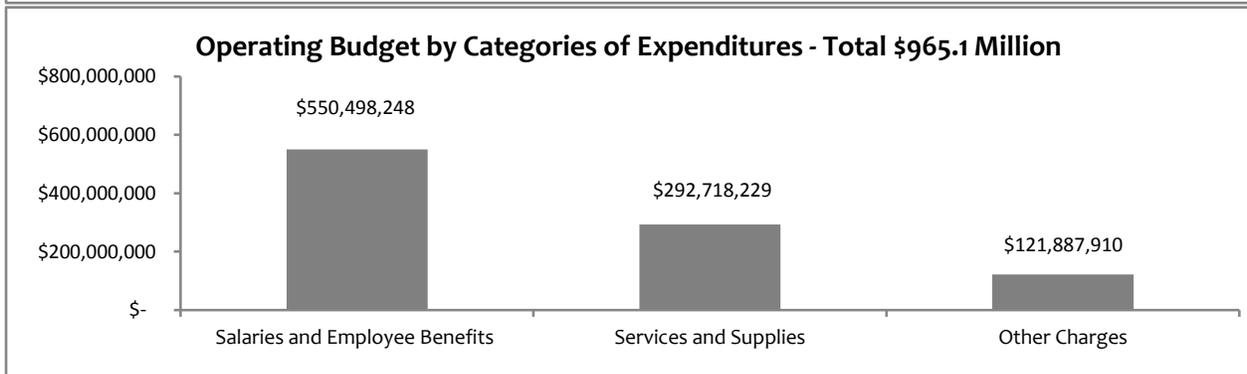
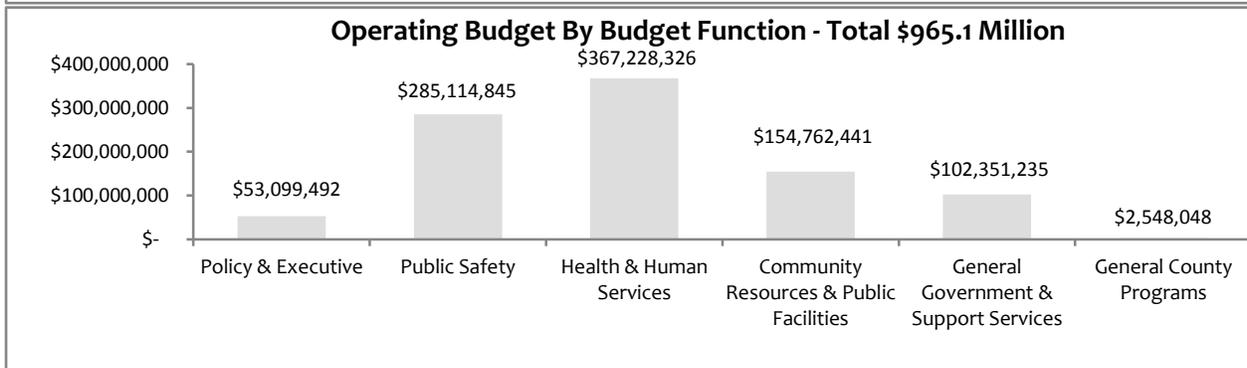
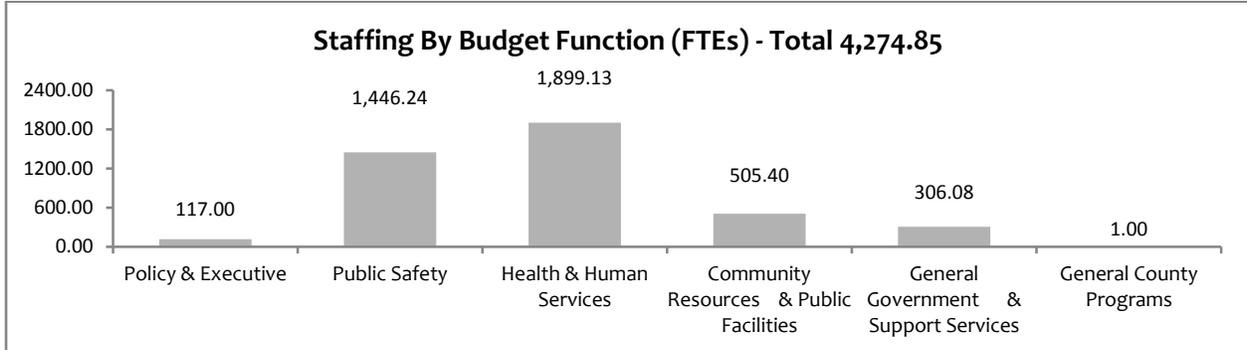
1. **Staffing** – this shows staffing full-time equivalents for the level being reflected (e.g. Function, Budget Program, etc.)
2. **Operating Budget** – this shows the expenditure budget for the level being reflected (e.g. Function, Budget Program, etc.). Please note that these Summary Schedules only show amounts for operating expenditures.
3. **Budget by Categories of Expenditures** – this shows the nature or category of the expenditure budget (e.g. Salaries & Benefits, Services & Supplies, etc.)
4. **Budget by Categories of Revenues** – this shows the nature or category of the revenue budget (e.g. Taxes, Charges for Services, etc.)

A review of the standard format will show that the totals for groupings 3 & 4 are equal. Also, groupings 3 & 4 provide subtotals to differentiate “operating amounts” from total amounts. For the most part, operating amounts represent amounts that are ongoing in nature. Non-operating amounts primarily include transfers and changes to fund balances. For expenditures, non-operating amounts also include capital outflows. The Department detail pages in Section D of this budget book also follow this standard format. The standard format for the “Summary Schedules” includes a net change to fund balance section.

# Summary Schedules

## Countywide Budget Overview

### All Funds Budget Charts



# Summary Schedules

## All Funds Summary

This schedule shows amounts for the County as a whole and includes all budgeted funds. This schedule is useful in understanding the primary components of the County's expenditures and revenues.

<b>Staffing By Budget Function</b>	<b>Actual FY 13-14</b>	<b>Adopted FY 14-15</b>	<b>Change from FY14-15 Ado to FY15-16 Rec</b>	<b>Recommended FY 15-16</b>	<b>Proposed FY 16-17</b>
Policy & Executive	112.31	117.48	(0.47)	117.00	117.00
Public Safety	1,394.22	1,441.79	4.45	1,446.24	1,446.24
Health & Human Services	1,687.52	1,875.66	23.48	1,899.13	1,923.07
Community Resources & Public Fac.	489.46	502.40	3.00	505.40	505.40
General Government & Support Services	290.76	305.03	1.05	306.08	306.08
General County Programs	-	1.00	-	1.00	1.00
<b>Total</b>	<b>3,974.27</b>	<b>4,243.34</b>	<b>31.51</b>	<b>4,274.85</b>	<b>4,298.78</b>
<b>Operating Budget By Budget Function</b>					
Policy & Executive	\$ 44,827,754	\$ 53,056,422	\$ 43,070	\$ 53,099,492	\$ 53,177,321
Public Safety	270,016,145	277,747,485	7,367,360	285,114,845	288,321,603
Health & Human Services	324,846,347	359,471,884	7,756,442	367,228,326	380,787,041
Community Resources & Public Fac.	126,996,428	148,162,425	6,600,016	154,762,441	139,730,197
General Government & Support Services	72,453,144	79,547,158	22,804,077	102,351,235	130,017,473
General County Programs	1,498,693	2,960,055	(412,007)	2,548,048	2,540,904
<b>Total Operating Expenditures</b>	<b>\$ 840,638,510</b>	<b>\$ 920,945,429</b>	<b>\$ 44,158,958</b>	<b>\$ 965,104,387</b>	<b>\$ 994,574,539</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 489,681,185	\$ 536,483,901	\$ 14,014,347	\$ 550,498,248	\$ 562,980,543
Services and Supplies	233,019,122	261,527,840	31,190,389	292,718,229	309,251,573
Other Charges	117,938,203	122,933,688	(1,045,778)	121,887,910	122,342,423
<b>Total Operating Expenditures</b>	<b>840,638,510</b>	<b>920,945,429</b>	<b>44,158,958</b>	<b>965,104,387</b>	<b>994,574,539</b>
Capital Assets	78,200,076	43,839,980	(6,445,851)	37,394,129	20,124,222
Other Financing Uses	66,302,467	54,611,957	5,350,279	59,962,236	56,587,786
Intrafund Expenditure Transfers (+)	201,005,234	192,894,756	11,460,418	204,355,174	204,955,022
Increases to Fund Balances	81,727,178	46,298,926	(6,229,992)	40,068,934	42,881,281
Fund Balance Impact (+)	10,308,402	-	-	-	6,869,641
<b>Total Expenditures</b>	<b>\$ 1,278,181,868</b>	<b>\$ 1,258,591,048</b>	<b>\$ 48,293,812</b>	<b>\$ 1,306,884,860</b>	<b>\$ 1,325,992,491</b>
<b>Budget By Categories of Revenues</b>					
Taxes	\$ 254,175,785	\$ 261,616,307	\$ 16,856,699	\$ 278,473,006	\$ 289,938,564
Licenses, Permits and Franchises	17,215,891	17,955,738	98,030	18,053,768	18,421,944
Fines, Forfeitures, and Penalties	10,882,602	8,846,948	(886,104)	7,960,844	7,637,684
Use of Money and Property	6,250,657	4,119,278	(103,459)	4,015,819	4,183,361
Intergovernmental Revenue	384,935,253	346,707,453	24,795,082	371,502,535	398,769,927
Charges for Services	206,565,141	230,428,080	11,398,872	241,826,952	246,485,172
Miscellaneous Revenue	53,729,882	46,692,871	(2,907,224)	43,785,647	44,171,785
<b>Total Operating Revenues</b>	<b>933,755,211</b>	<b>916,366,675</b>	<b>49,251,896</b>	<b>965,618,571</b>	<b>1,009,608,437</b>
Other Financing Sources	37,793,979	21,176,316	4,949,928	26,126,244	22,242,944
Intrafund Expenditure Transfers (-)	2,917,091	2,887,356	71,082	2,958,438	2,940,222
Decreases to Fund Balances	69,705,454	100,406,001	(18,094,394)	82,311,607	49,161,567
General Fund Contribution	220,642,719	217,754,700	12,115,300	229,870,000	230,831,275
Fund Balance Impact (-)	13,367,414	-	-	-	11,208,046
<b>Total Revenues</b>	<b>\$ 1,278,181,868</b>	<b>\$ 1,258,591,048</b>	<b>\$ 48,293,812</b>	<b>\$ 1,306,884,860</b>	<b>\$ 1,325,992,491</b>
Beginning Fund Balance	\$ 387,108,927	\$ 411,610,874	\$ (28,102,231)	\$ 383,508,643	\$ 341,265,970
Net Change in Sources Over Uses	8,962,711	(54,107,075)	11,864,402	(42,242,673)	(10,618,691)
<b>Ending Fund Balance</b>	<b>\$ 396,071,639</b>	<b>\$ 357,503,799</b>	<b>\$ (16,237,829)</b>	<b>\$ 341,265,970</b>	<b>\$ 330,647,279</b>

# Summary Schedules

## General Fund Summary

This schedule shows amounts only for the General Fund. The General Fund is the largest fund of the County. This schedule has been created in order to highlight budget items and changes relevant only to the General Fund.

<b>Staffing By Budget Function</b>	<b>Actual FY 13-14</b>	<b>Adopted FY 14-15</b>	<b>Change from FY14-15 Ado to FY15-16 Rec</b>	<b>Recommended FY 15-16</b>	<b>Proposed FY 16-17</b>
Policy & Executive	106.15	111.23	(0.22)	111.00	111.00
Public Safety	1,162.87	1,175.29	2.95	1,178.24	1,178.24
Health & Human Services	71.88	74.31	3.19	77.50	77.50
Community Resources & Public Fac.	224.73	234.15	1.50	235.65	235.65
General Government & Support Services	237.99	250.53	0.55	251.08	251.08
General County Programs	-	1.00	-	1.00	1.00
<b>Total</b>	<b>1,803.61</b>	<b>1,846.49</b>	<b>7.97</b>	<b>1,854.46</b>	<b>1,854.46</b>
<b>Operating Budget By Budget Function</b>					
Policy & Executive	\$ 18,968,027	\$ 20,331,952	\$ 512,932	\$ 20,844,884	\$ 21,671,520
Public Safety	200,941,431	203,949,551	4,196,274	208,145,825	211,091,606
Health & Human Services	9,178,869	9,918,781	786,260	10,705,041	10,881,607
Community Resources & Public Fac.	37,878,619	42,488,973	357,076	42,846,049	42,783,745
General Government & Support Services	40,169,749	45,413,975	348,617	45,762,592	47,189,605
General County Programs	1,441,693	2,925,623	(391,295)	2,534,328	2,540,904
<b>Total Operating Expenditures</b>	<b>\$ 308,578,387</b>	<b>\$ 325,028,855</b>	<b>\$ 5,809,864</b>	<b>\$ 330,838,719</b>	<b>\$ 336,158,987</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 245,456,003	\$ 257,264,693	\$ 8,507,921	\$ 265,772,614	\$ 269,886,754
Services and Supplies	43,724,728	48,567,631	(2,399,335)	46,168,296	46,749,545
Other Charges	19,397,656	19,196,531	(298,722)	18,897,809	19,522,688
<b>Total Operating Expenditures</b>	<b>308,578,387</b>	<b>325,028,855</b>	<b>5,809,864</b>	<b>330,838,719</b>	<b>336,158,987</b>
Capital Assets	8,160,904	1,835,375	(435,911)	1,399,464	386,400
Other Financing Uses	38,403,722	33,675,744	1,256,150	34,931,894	33,948,190
Intrafund Expenditure Transfers (+)	200,059,163	192,022,563	11,533,126	203,555,689	204,110,242
Increases to Fund Balances	33,077,907	20,797,473	(791,995)	20,005,478	18,241,614
Fund Balance Impact (+)	1,977,306	-	-	-	6,869,641
<b>Total Expenditures</b>	<b>\$ 590,257,390</b>	<b>\$ 573,360,010</b>	<b>\$ 17,371,234</b>	<b>\$ 590,731,244</b>	<b>\$ 599,715,074</b>
<b>Budget By Categories of Revenues</b>					
Taxes	\$ 194,303,547	\$ 199,548,700	\$ 10,494,300	\$ 210,043,000	\$ 217,987,000
Licenses, Permits and Franchises	13,329,821	14,345,590	12,119	14,357,709	14,682,594
Fines, Forfeitures, and Penalties	5,734,111	4,425,591	(801,491)	3,624,100	3,331,100
Use of Money and Property	2,679,510	1,926,900	(249,641)	1,677,259	1,779,729
Intergovernmental Revenue	77,674,769	68,715,527	3,965,348	72,680,875	73,997,733
Charges for Services	57,106,288	61,800,024	5,781,796	67,581,820	67,789,707
Miscellaneous Revenue	4,503,627	3,319,866	(526,493)	2,793,373	2,771,378
<b>Total Operating Revenues</b>	<b>355,331,673</b>	<b>354,082,198</b>	<b>18,675,938</b>	<b>372,758,136</b>	<b>382,339,241</b>
Other Financing Sources	4,809,158	4,797,747	(303,510)	4,494,237	4,368,735
Intrafund Expenditure Transfers (-)	1,971,020	2,015,163	143,790	2,158,953	2,095,442
Decreases to Fund Balances	23,392,905	22,457,502	(12,534,320)	9,923,182	6,399,337
General Fund Contribution	198,088,143	190,007,400	11,389,336	201,396,736	202,014,800
Fund Balance Impact (-)	6,664,491	-	-	-	2,497,519
<b>Total Revenues</b>	<b>\$ 590,257,390</b>	<b>\$ 573,360,010</b>	<b>\$ 17,371,234</b>	<b>\$ 590,731,244</b>	<b>\$ 599,715,074</b>
Beginning Fund Balance	\$ 87,808,117	\$ 92,805,935	\$ (6,856,540)	\$ 85,949,395	\$ 96,031,691
Net Change in Sources Over Uses	4,997,817	(1,660,029)	11,742,325	10,082,296	16,214,399
<b>Ending Fund Balance</b>	<b>\$ 92,805,934</b>	<b>\$ 91,145,906</b>	<b>\$ 4,885,785</b>	<b>\$ 96,031,691</b>	<b>\$ 112,246,090</b>

# Summary Schedules

## Flood Control Districts Major Fund Summary

	Actual FY 13-14	Adopted FY 14-15	Change from FY14-15 Ado to FY15-16 Rec	Recommended FY 15-16	Proposed FY 16-17
<b>Staffing By Budget Function</b>					
Community Resources & Public Fac.	36.00	39.00	-	39.00	39.00
<b>Total</b>	<b>36.00</b>	<b>39.00</b>	<b>-</b>	<b>39.00</b>	<b>39.00</b>
<b>Operating Budget By Budget Function</b>					
Community Resources & Public Fac.	\$ 9,770,667	\$ 13,428,625	\$ (1,161,310)	\$ 12,267,315	\$ 12,590,929
<b>Total Operating Expenditures</b>	<b>\$ 9,770,667</b>	<b>\$ 13,428,625</b>	<b>\$ (1,161,310)</b>	<b>\$ 12,267,315</b>	<b>\$ 12,590,929</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 4,220,177	\$ 4,842,533	\$ 189,619	\$ 5,032,152	\$ 5,097,903
Services and Supplies	5,194,842	8,196,730	(1,353,434)	6,843,296	7,083,568
Other Charges	355,648	389,362	2,505	391,867	409,458
<b>Total Operating Expenditures</b>	<b>9,770,667</b>	<b>13,428,625</b>	<b>(1,161,310)</b>	<b>12,267,315</b>	<b>12,590,929</b>
Capital Assets	51,335,635	11,618,000	1,890,000	13,508,000	5,637,500
Other Financing Uses	49,584	600	1,069,400	1,070,000	-
Increases to Fund Balances	3,430,892	7,938,150	(4,260,660)	3,677,490	4,892,552
Fund Balance Impact (+)	1	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 64,586,779</b>	<b>\$ 32,985,375</b>	<b>\$ (2,462,570)</b>	<b>\$ 30,522,805</b>	<b>\$ 23,120,981</b>
<b>Budget By Categories of Revenues</b>					
Taxes	\$ 9,214,816	\$ 8,918,400	\$ 883,834	\$ 9,802,234	\$ 10,389,233
Use of Money and Property	424,097	185,100	(61,250)	123,850	192,200
Intergovernmental Revenue	50,504,219	5,257,067	(563,992)	4,693,075	4,805,100
Charges for Services	3,364,863	3,359,935	100,509	3,460,444	3,518,229
Miscellaneous Revenue	35,610	38,135	(155)	37,980	35,920
<b>Total Operating Revenues</b>	<b>63,543,606</b>	<b>17,758,637</b>	<b>358,946</b>	<b>18,117,583</b>	<b>18,940,682</b>
Other Financing Sources	211,490	92,730	1,112,920	1,205,650	136,460
Decreases to Fund Balances	831,682	15,134,008	(3,934,436)	11,199,572	4,043,839
Fund Balance Impact (-)	1	-	-	-	-
<b>Total Revenues</b>	<b>\$ 64,586,779</b>	<b>\$ 32,985,375</b>	<b>\$ (2,462,570)</b>	<b>\$ 30,522,805</b>	<b>\$ 23,120,981</b>
Beginning Fund Balance	\$ 59,876,485	\$ 62,475,695	\$ 861,529	\$ 63,337,224	\$ 55,815,142
Net Change in Sources Over Uses	2,599,210	(7,195,858)	(326,224)	(7,522,082)	848,713
<b>Ending Fund Balance</b>	<b>\$ 62,475,695</b>	<b>\$ 55,279,837</b>	<b>\$ 535,305</b>	<b>\$ 55,815,142</b>	<b>\$ 56,663,855</b>

# Summary Schedules

## Public Health Major Fund Summary

<b>Staffing By Budget Function</b>	<b>Actual FY 13-14</b>	<b>Adopted FY 14-15</b>	<b>Change from FY14-15 Ado to FY15-16 Rec</b>	<b>Recommended FY 15-16</b>	<b>Proposed FY 16-17</b>
Health & Human Services	415.73	415.85	18.21	434.06	434.06
<b>Total</b>	<b>415.73</b>	<b>415.85</b>	<b>18.21</b>	<b>434.06</b>	<b>434.06</b>
<b>Operating Budget By Budget Function</b>					
Health & Human Services	\$ 66,135,405	\$ 67,481,793	\$ 3,180,640	\$ 70,662,433	\$ 71,507,993
<b>Total Operating Expenditures</b>	<b>\$ 66,135,405</b>	<b>\$ 67,481,793</b>	<b>\$ 3,180,640</b>	<b>\$ 70,662,433</b>	<b>\$ 71,507,993</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 47,286,805	\$ 49,934,692	\$ 2,030,196	\$ 51,964,888	\$ 52,634,008
Services and Supplies	16,223,149	14,877,844	1,225,120	16,102,964	16,127,750
Other Charges	2,625,451	2,669,257	(74,676)	2,594,581	2,746,235
<b>Total Operating Expenditures</b>	<b>66,135,405</b>	<b>67,481,793</b>	<b>3,180,640</b>	<b>70,662,433</b>	<b>71,507,993</b>
Capital Assets	20,846	110,250	114,805	225,055	173,000
Other Financing Uses	2,134,269	3,600,132	107,640	3,707,772	3,702,761
Intrafund Expenditure Transfers (+)	12,976	12,804	(2,620)	10,184	10,184
Increases to Fund Balances	7,908,735	4,484,465	7,404	4,491,869	4,461,209
Fund Balance Impact (+)	1	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 76,212,232</b>	<b>\$ 75,689,444</b>	<b>\$ 3,407,869</b>	<b>\$ 79,097,313</b>	<b>\$ 79,855,147</b>
<b>Budget By Categories of Revenues</b>					
Licenses, Permits and Franchises	\$ 45,342	\$ 44,598	\$ 1,312	\$ 45,910	\$ 45,910
Fines, Forfeitures, and Penalties	802,154	679,457	5,508	684,965	654,305
Use of Money and Property	128,952	51,794	34,003	85,797	85,797
Intergovernmental Revenue	23,951,294	18,897,694	130,008	19,027,702	19,020,682
Charges for Services	34,918,331	34,681,346	5,662,645	40,343,991	41,048,928
Miscellaneous Revenue	4,128,215	3,886,522	(18,223)	3,868,299	3,868,299
<b>Total Operating Revenues</b>	<b>63,974,289</b>	<b>58,241,411</b>	<b>5,815,253</b>	<b>64,056,664</b>	<b>64,723,921</b>
Other Financing Sources	1,586,387	3,092,292	(83,089)	3,009,203	3,009,203
Intrafund Expenditure Transfers (-)	12,976	12,804	(2,620)	10,184	10,184
Decreases to Fund Balances	3,768,904	7,314,237	(2,426,875)	4,887,362	4,879,339
General Fund Contribution	6,869,677	7,028,700	105,200	7,133,900	7,232,500
Fund Balance Impact (-)	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 76,212,232</b>	<b>\$ 75,689,444</b>	<b>\$ 3,407,869</b>	<b>\$ 79,097,313</b>	<b>\$ 79,855,147</b>
Beginning Fund Balance	\$ 18,769,277	\$ 22,909,109	\$ 186,920	\$ 23,096,029	\$ 22,700,536
Net Change in Sources Over Uses	4,139,832	(2,829,772)	2,434,279	(395,493)	(418,130)
<b>Ending Fund Balance</b>	<b>\$ 22,909,109</b>	<b>\$ 20,079,337</b>	<b>\$ 2,621,199</b>	<b>\$ 22,700,536</b>	<b>\$ 22,282,406</b>

# Summary Schedules

## Roads Major Fund Summary

Staffing By Budget Function	Actual FY 13-14	Adopted FY 14-15	Change from FY14-15 Ado to FY15-16 Rec	Recommended FY 15-16	Proposed FY 16-17
Community Resources & Public Fac.	121.25	120.00	-	120.00	120.00
<b>Total</b>	<b>121.25</b>	<b>120.00</b>	<b>-</b>	<b>120.00</b>	<b>120.00</b>
<b>Operating Budget By Budget Function</b>					
Community Resources & Public Fac.	\$ 36,803,069	\$ 42,518,291	\$ 2,519,804	\$ 45,038,095	\$ 36,938,141
<b>Total Operating Expenditures</b>	<b>\$ 36,803,069</b>	<b>\$ 42,518,291</b>	<b>\$ 2,519,804</b>	<b>\$ 45,038,095</b>	<b>\$ 36,938,141</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 12,969,006	\$ 14,097,197	\$ 650,456	\$ 14,747,653	\$ 14,900,096
Services and Supplies	21,682,624	26,277,996	2,032,469	28,310,465	19,899,733
Other Charges	2,151,439	2,143,098	(163,121)	1,979,977	2,138,312
<b>Total Operating Expenditures</b>	<b>36,803,069</b>	<b>42,518,291</b>	<b>2,519,804</b>	<b>45,038,095</b>	<b>36,938,141</b>
Capital Assets	877,523	1,047,600	187,400	1,235,000	1,025,500
Other Financing Uses	8,241,068	1,208,398	1,558,429	2,766,827	2,192,129
Intrafund Expenditure Transfers (+)	36,123	380,000	-	380,000	380,000
Increases to Fund Balances	12,590,601	7,233,200	(2,827,200)	4,406,000	4,630,000
Fund Balance Impact (+)	0	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 58,548,384</b>	<b>\$ 52,387,489</b>	<b>\$ 1,438,433</b>	<b>\$ 53,825,922</b>	<b>\$ 45,165,770</b>
<b>Budget By Categories of Revenues</b>					
Taxes	\$ 7,159,567	\$ 7,382,820	\$ 852,152	\$ 8,234,972	\$ 8,056,430
Licenses, Permits and Franchises	520,919	252,500	75,000	327,500	327,500
Fines, Forfeitures, and Penalties	51,200	-	-	-	-
Use of Money and Property	145,714	60,385	(5,385)	55,000	50,000
Intergovernmental Revenue	23,049,201	22,614,066	(2,788,149)	19,825,917	17,797,497
Charges for Services	4,260,905	3,963,367	1,485,009	5,448,376	3,211,377
Miscellaneous Revenue	89,408	75,000	(3,000)	72,000	72,000
<b>Total Operating Revenues</b>	<b>35,276,916</b>	<b>34,348,138</b>	<b>(384,373)</b>	<b>33,963,765</b>	<b>29,514,804</b>
Other Financing Sources	12,007,588	2,844,048	422,779	3,266,827	2,692,129
Intrafund Expenditure Transfers (-)	36,123	380,000	-	380,000	380,000
Decreases to Fund Balances	9,511,957	12,979,703	1,387,927	14,367,630	10,721,337
General Fund Contribution	1,715,800	1,835,600	12,100	1,847,700	1,857,500
Fund Balance Impact (-)	0	-	-	-	-
<b>Total Revenues</b>	<b>\$ 58,548,384</b>	<b>\$ 52,387,489</b>	<b>\$ 1,438,433</b>	<b>\$ 53,825,922</b>	<b>\$ 45,165,770</b>
Beginning Fund Balance	\$ 18,500,846	\$ 21,590,493	\$ (4,259,025)	\$ 17,331,468	\$ 7,369,838
Net Change in Sources Over Uses	3,078,644	(5,746,503)	(4,215,127)	(9,961,630)	(6,091,337)
<b>Ending Fund Balance</b>	<b>\$ 21,579,490</b>	<b>\$ 15,843,990</b>	<b>\$ (8,474,152)</b>	<b>\$ 7,369,838</b>	<b>\$ 1,278,501</b>

# Summary Schedules

## Capital Projects Major Fund Summary

Staffing By Budget Function	Actual FY 13-14	Adopted FY 14-15	Change from FY14-15 Ado to FY15-16 Rec	Recommended FY 15-16	Proposed FY 16-17
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Budget By Budget Function</b>					
Community Resources & Public Fac.	\$ 47,000	\$ -	\$ -	\$ -	\$ -
General Government & Support Services	4,111,448	2,653,675	21,417,814	24,071,489	49,788,766
<b>Total Operating Expenditures</b>	<b>\$ 4,158,448</b>	<b>\$ 2,653,675</b>	<b>\$ 21,417,814</b>	<b>\$ 24,071,489</b>	<b>\$ 49,788,766</b>
<b>Budget By Categories of Expenditures</b>					
Services and Supplies	\$ 4,111,448	\$ 2,653,675	\$ 21,417,814	\$ 24,071,489	\$ 49,788,766
Other Charges	47,000	-	-	-	-
<b>Total Operating Expenditures</b>	<b>4,158,448</b>	<b>2,653,675</b>	<b>21,417,814</b>	<b>24,071,489</b>	<b>49,788,766</b>
Capital Assets	3,393,293	6,602,777	(1,481,733)	5,121,044	3,760,000
Other Financing Uses	306,420	1,263,092	(1,263,092)	-	-
Intrafund Expenditure Transfers (+)	152,643	-	-	-	-
Increases to Fund Balances	3,824,411	256,869	21,531	278,400	280,700
Fund Balance Impact (+)	5,946	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 11,841,161</b>	<b>\$ 10,776,413</b>	<b>\$ 18,694,520</b>	<b>\$ 29,470,933</b>	<b>\$ 53,829,466</b>
<b>Budget By Categories of Revenues</b>					
Use of Money and Property	\$ 41,499	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	1,126,749	1,368,000	19,218,428	20,586,428	49,695,092
Charges for Services	198,400	803,200	(609,789)	193,411	-
Miscellaneous Revenue	948,758	1,912,500	(1,377,967)	534,533	-
<b>Total Operating Revenues</b>	<b>2,315,406</b>	<b>4,083,700</b>	<b>17,230,672</b>	<b>21,314,372</b>	<b>49,695,092</b>
Other Financing Sources	1,699,589	2,303,338	706,652	3,009,990	3,666,000
Intrafund Expenditure Transfers (-)	152,643	-	-	-	-
Decreases to Fund Balances	5,746,374	4,389,375	757,196	5,146,571	468,374
Fund Balance Impact (-)	1,927,150	-	-	-	-
<b>Total Revenues</b>	<b>\$ 11,841,161</b>	<b>\$ 10,776,413</b>	<b>\$ 18,694,520</b>	<b>\$ 29,470,933</b>	<b>\$ 53,829,466</b>
Beginning Fund Balance	\$ 14,935,755	\$ 11,092,588	\$ (1,315,180)	\$ 9,777,408	\$ 4,909,237
Net Change in Sources Over Uses	(3,843,167)	(4,132,506)	(735,665)	(4,868,171)	(187,674)
<b>Ending Fund Balance</b>	<b>\$ 11,092,588</b>	<b>\$ 6,960,082</b>	<b>\$ (2,050,845)</b>	<b>\$ 4,909,237</b>	<b>\$ 4,721,563</b>

# Summary Schedules

## Fire Protection District Major Fund Summary

<b>Staffing By Budget Function</b>	<b>Actual FY 13-14</b>	<b>Adopted FY 14-15</b>	<b>Change from FY14-15 Ado to FY15-16 Rec</b>	<b>Recommended FY 15-16</b>	<b>Proposed FY 16-17</b>
Public Safety	225.46	258.50	1.50	260.00	260.00
<b>Total</b>	<b>225.46</b>	<b>258.50</b>	<b>1.50</b>	<b>260.00</b>	<b>260.00</b>
<b>Operating Budget By Budget Function</b>					
Public Safety	\$ 52,916,642	\$ 57,425,294	\$ 2,977,796	\$ 60,403,090	\$ 60,695,849
<b>Total Operating Expenditures</b>	<b>\$ 52,916,642</b>	<b>\$ 57,425,294</b>	<b>\$ 2,977,796</b>	<b>\$ 60,403,090</b>	<b>\$ 60,695,849</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 46,896,433	\$ 49,632,281	\$ 1,948,596	\$ 51,580,877	\$ 52,444,261
Services and Supplies	2,673,140	4,156,394	803,809	4,960,203	4,202,753
Other Charges	3,347,070	3,636,619	225,391	3,862,010	4,048,835
<b>Total Operating Expenditures</b>	<b>52,916,642</b>	<b>57,425,294</b>	<b>2,977,796</b>	<b>60,403,090</b>	<b>60,695,849</b>
Capital Assets	81,621	407,615	(106,765)	300,850	700,000
Other Financing Uses	2,890,665	2,726,476	3,915,704	6,642,180	5,780,636
Increases to Fund Balances	4,905,406	1,196,418	(176,418)	1,020,000	1,020,000
Fund Balance Impact (+)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 60,794,334</b>	<b>\$ 61,755,803</b>	<b>\$ 6,610,317</b>	<b>\$ 68,366,120</b>	<b>\$ 68,196,485</b>
<b>Budget By Categories of Revenues</b>					
Taxes	\$ 39,067,957	\$ 41,456,000	\$ 4,136,000	\$ 45,592,000	\$ 48,452,000
Licenses, Permits and Franchises	11,230	20,000	-	20,000	20,000
Use of Money and Property	15,599	-	-	-	-
Intergovernmental Revenue	4,231,690	4,043,127	(839,431)	3,203,696	2,961,687
Charges for Services	14,407,501	13,722,417	1,042,733	14,765,150	15,234,259
Miscellaneous Revenue	216,356	54,398	(31,795)	22,603	22,818
<b>Total Operating Revenues</b>	<b>57,950,334</b>	<b>59,295,942</b>	<b>4,307,507</b>	<b>63,603,449</b>	<b>66,690,764</b>
Other Financing Sources	1,109,910	828,861	533,779	1,362,640	1,189,200
Decreases to Fund Balances	277	1,631,000	1,769,031	3,400,031	316,521
Fund Balance Impact (-)	1,733,813	-	-	-	-
<b>Total Revenues</b>	<b>\$ 60,794,334</b>	<b>\$ 61,755,803</b>	<b>\$ 6,610,317</b>	<b>\$ 68,366,120</b>	<b>\$ 68,196,485</b>
Beginning Fund Balance	\$ 5,067,342	\$ 8,239,108	\$ 1,933,917	\$ 10,173,025	\$ 7,792,994
Net Change in Sources Over Uses	3,171,316	(434,582)	(1,945,449)	(2,380,031)	703,479
<b>Ending Fund Balance</b>	<b>\$ 8,238,658</b>	<b>\$ 7,804,526</b>	<b>\$ (11,532)</b>	<b>\$ 7,792,994</b>	<b>\$ 8,496,473</b>

# Summary Schedules

## Alcohol Drug & Mental Health Services Major Fund Summary

<b>Staffing By Budget Function</b>	<b>Actual FY 13-14</b>	<b>Adopted FY 14-15</b>	<b>Change from FY14-15 Ado to FY15-16 Rec</b>	<b>Recommended FY 15-16</b>	<b>Proposed FY 16-17</b>
Health & Human Services	291.58	410.19	(4.33)	405.86	433.26
<b>Total</b>	<b>291.58</b>	<b>410.19</b>	<b>(4.33)</b>	<b>405.86</b>	<b>433.26</b>
<b>Operating Budget By Budget Function</b>					
Health & Human Services	\$ 87,666,453	\$ 101,343,562	\$ (1,873,450)	\$ 99,470,112	\$ 108,950,210
<b>Total Operating Expenditures</b>	<b>\$ 87,666,453</b>	<b>\$ 101,343,562</b>	<b>\$ (1,873,450)</b>	<b>\$ 99,470,112</b>	<b>\$ 108,950,210</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 34,471,207	\$ 47,591,338	\$ (2,864,519)	\$ 44,726,819	\$ 50,694,849
Services and Supplies	44,924,607	50,727,199	1,406,276	52,133,475	55,520,145
Other Charges	8,270,639	3,025,025	(415,207)	2,609,818	2,735,216
<b>Total Operating Expenditures</b>	<b>87,666,453</b>	<b>101,343,562</b>	<b>(1,873,450)</b>	<b>99,470,112</b>	<b>108,950,210</b>
Capital Assets	73,368	2,273,908	(1,118,914)	1,154,994	16,000
Other Financing Uses	988,482	2,187,334	29,370	2,216,704	2,249,554
Intrafund Expenditure Transfers (+)	715,746	449,389	(119,536)	329,853	338,895
Increases to Fund Balances	747,660	118,001	(29,353)	88,648	88,648
Fund Balance Impact (+)	3,001,003	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 93,192,712</b>	<b>\$ 106,372,194</b>	<b>\$ (3,111,883)</b>	<b>\$ 103,260,311</b>	<b>\$ 111,643,307</b>
<b>Budget By Categories of Revenues</b>					
Fines, Forfeitures, and Penalties	\$ 3,235	\$ 4,300	\$ (1,621)	\$ 2,679	\$ 3,179
Use of Money and Property	102,725	52,758	178,187	230,945	230,945
Intergovernmental Revenue	40,562,528	45,353,096	1,301,923	46,655,019	49,055,445
Charges for Services	34,080,368	50,382,075	(3,485,704)	46,896,371	50,683,104
Miscellaneous Revenue	3,599,785	261,899	80,650	342,549	342,549
<b>Total Operating Revenues</b>	<b>78,348,641</b>	<b>96,054,128</b>	<b>(1,926,565)</b>	<b>94,127,563</b>	<b>100,315,222</b>
Other Financing Sources	8,062,454	1,528,551	1,115,130	2,643,681	1,714,041
Intrafund Expenditure Transfers (-)	715,746	449,389	(119,536)	329,853	338,895
Decreases to Fund Balances	4,142,545	5,274,026	(2,220,512)	3,053,514	1,508,538
General Fund Contribution	1,772,400	3,066,100	39,600	3,105,700	3,142,500
Fund Balance Impact (-)	150,925	-	-	-	4,624,111
<b>Total Revenues</b>	<b>\$ 93,192,712</b>	<b>\$ 106,372,194</b>	<b>\$ (3,111,883)</b>	<b>\$ 103,260,311</b>	<b>\$ 111,643,307</b>
Beginning Fund Balance	\$ 7,896,634	\$ 7,351,826	\$ (2,560,316)	\$ 4,791,510	\$ 1,826,644
Net Change in Sources Over Uses	(544,808)	(5,156,025)	2,191,159	(2,964,866)	(6,044,001)
<b>Ending Fund Balance</b>	<b>\$ 7,351,826</b>	<b>\$ 2,195,801</b>	<b>\$ (369,157)</b>	<b>\$ 1,826,644</b>	<b>\$ (4,217,357)</b>

# Summary Schedules

## Affordable Housing Major Fund Summary

	Actual FY 13-14	Adopted FY 14-15	Change from FY14-15 Ado to FY15-16 Rec	Recommended FY 15-16	Proposed FY 16-17
<b>Staffing By Budget Function</b>					
Community Resources & Public Fac.	3.00	4.00	-	4.00	4.00
<b>Total</b>	<b>3.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>	<b>4.00</b>
<b>Operating Budget By Budget Function</b>					
Community Resources & Public Fac.	8,905,292	5,037,128	244,521	5,281,649	4,516,849
<b>Total Operating Expenditures</b>	<b>\$ 8,905,292</b>	<b>\$ 5,037,128</b>	<b>\$ 244,521</b>	<b>\$ 5,281,649</b>	<b>\$ 4,516,849</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 401,305	\$ 574,440	\$ (3,214)	\$ 571,226	\$ 582,610
Services and Supplies	8,466,833	4,451,320	(699,205)	3,752,115	2,975,288
Other Charges	37,154	11,368	946,940	958,308	958,951
<b>Total Operating Expenditures</b>	<b>8,905,292</b>	<b>5,037,128</b>	<b>244,521</b>	<b>5,281,649</b>	<b>4,516,849</b>
Other Financing Uses	1,769,770	855,348	(343,861)	511,487	426,740
Intrafund Expenditure Transfers (+)	-	-	49,448	49,448	85,701
Increases to Fund Balances	2,463,704	558,590	(71,297)	487,293	510,877
Fund Balance Impact (+)	1,498	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 13,140,263</b>	<b>\$ 6,451,066</b>	<b>\$ (121,189)</b>	<b>\$ 6,329,877</b>	<b>\$ 5,540,167</b>
<b>Budget By Categories of Revenues</b>					
Use of Money and Property	30,136	13,200	(5,500)	7,700	7,700
Intergovernmental Revenue	6,870,757	3,930,173	(309,252)	3,620,921	2,768,300
Charges for Services	136,215	53,000	-	53,000	53,000
Miscellaneous Revenue	2,983,002	2,016,339	289,835	2,306,174	2,372,216
<b>Total Operating Revenues</b>	<b>10,020,110</b>	<b>6,012,712</b>	<b>(24,917)</b>	<b>5,987,795</b>	<b>5,201,216</b>
Other Financing Sources	129,999	-	-	-	-
Intrafund Expenditure Transfers (-)	-	-	49,448	49,448	85,701
Decreases to Fund Balances	2,729,955	438,354	(145,720)	292,634	253,250
Fund Balance Impact (-)	260,199	-	-	-	-
<b>Total Revenues</b>	<b>\$ 13,140,263</b>	<b>\$ 6,451,066</b>	<b>\$ (121,189)</b>	<b>\$ 6,329,877</b>	<b>\$ 5,540,167</b>
Beginning Fund Balance	\$ 5,335,127	\$ 4,810,175	\$ (711)	\$ 4,809,464	\$ 5,004,123
Net Change in Sources Over Uses	(524,953)	120,236	74,423	194,659	257,627
<b>Ending Fund Balance</b>	<b>\$ 4,810,175</b>	<b>\$ 4,930,411</b>	<b>\$ 73,712</b>	<b>\$ 5,004,123</b>	<b>\$ 5,261,750</b>

# Summary Schedules

## Social Services Major Fund Summary

<b>Staffing By Budget Function</b>	<b>Actual FY 13-14</b>	<b>Adopted FY 14-15</b>	<b>Change from FY14-15 Ado to FY15-16 Rec</b>	<b>Recommended FY 15-16</b>	<b>Proposed FY 16-17</b>
Health & Human Services	806.24	873.75	7.00	880.75	880.75
<b>Total</b>	<b>806.24</b>	<b>873.75</b>	<b>7.00</b>	<b>880.75</b>	<b>880.75</b>
<b>Operating Budget By Budget Function</b>					
Health & Human Services	\$ 139,385,245	\$ 158,845,642	\$ 5,646,726	\$ 164,492,368	\$ 167,724,841
<b>Total Operating Expenditures</b>	<b>\$ 139,385,245</b>	<b>\$ 158,845,642</b>	<b>\$ 5,646,726</b>	<b>\$ 164,492,368</b>	<b>\$ 167,724,841</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 67,606,227	\$ 80,214,370	\$ 2,507,204	\$ 82,721,574	\$ 83,286,695
Services and Supplies	18,982,869	21,643,169	3,187,302	24,830,471	24,222,835
Other Charges	52,796,149	56,988,103	(47,780)	56,940,323	60,215,311
<b>Total Operating Expenditures</b>	<b>139,385,245</b>	<b>158,845,642</b>	<b>5,646,726</b>	<b>164,492,368</b>	<b>167,724,841</b>
Capital Assets	223,983	220,000	523,500	743,500	210,000
Other Financing Uses	1,851,556	99,233	12,000	111,233	111,233
Increases to Fund Balances	5,897,115	1,901,305	77,685	1,978,990	1,978,990
<b>Total Expenditures</b>	<b>\$ 147,357,899</b>	<b>\$ 161,066,180</b>	<b>\$ 6,259,911</b>	<b>\$ 167,326,091</b>	<b>\$ 170,025,064</b>
<b>Budget By Categories of Revenues</b>					
Licenses, Permits and Franchises	\$ 77,581	\$ 66,000	\$ -	\$ 66,000	\$ 66,000
Fines, Forfeitures, and Penalties	3,411	13,200	-	13,200	13,200
Use of Money and Property	329,665	301,531	(37,717)	263,814	268,496
Intergovernmental Revenue	131,153,670	149,586,792	5,471,688	155,058,480	157,486,164
Miscellaneous Revenue	811,865	741,919	(216,418)	525,501	525,502
<b>Total Operating Revenues</b>	<b>132,376,192</b>	<b>150,709,442</b>	<b>5,217,553</b>	<b>155,926,995</b>	<b>158,359,362</b>
Other Financing Sources	96,727	95,672	(7,832)	87,840	87,840
Decreases to Fund Balances	11,159,194	3,595,466	507,890	4,103,356	2,330,335
General Fund Contribution	2,439,281	6,665,600	542,300	7,207,900	7,201,132
Fund Balance Impact (-)	1,286,505	-	-	-	2,046,395
<b>Total Revenues</b>	<b>\$ 147,357,899</b>	<b>\$ 161,066,180</b>	<b>\$ 6,259,911</b>	<b>\$ 167,326,091</b>	<b>\$ 170,025,064</b>
Beginning Fund Balance	\$ 10,000,130	\$ 3,451,546	\$ (164,269)	\$ 3,287,277	\$ 1,162,911
Net Change in Sources Over Uses	(6,548,584)	(1,694,161)	(430,205)	(2,124,366)	(2,397,740)
<b>Ending Fund Balance</b>	<b>\$ 3,451,546</b>	<b>\$ 1,757,385</b>	<b>\$ (594,474)</b>	<b>\$ 1,162,911</b>	<b>\$ (1,234,829)</b>

# Summary Schedules

## Resource Recovery Enterprise Major Fund Summary

	Actual FY 13-14	Adopted FY 14-15	Change from FY14-15 Ado to FY15-16 Rec	Recommended FY 15-16	Proposed FY 16-17
<b>Staffing By Budget Function</b>					
Community Resources & Public Fac.	77.97	78.25	-	78.25	78.25
<b>Total</b>	<b>77.97</b>	<b>78.25</b>	<b>-</b>	<b>78.25</b>	<b>78.25</b>
<b>Operating Budget By Budget Function</b>					
Community Resources & Public Fac.	\$ 20,420,232	\$ 25,064,183	\$ 4,071,717	\$ 29,135,900	\$ 27,903,534
<b>Total Operating Expenditures</b>	<b>\$ 20,420,232</b>	<b>\$ 25,064,183</b>	<b>\$ 4,071,717</b>	<b>\$ 29,135,900</b>	<b>\$ 27,903,534</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 8,190,222	\$ 8,773,769	\$ 290,774	\$ 9,064,543	\$ 9,188,743
Services and Supplies	9,509,192	10,564,818	5,489,738	16,054,556	14,555,568
Other Charges	2,720,818	5,725,596	(1,708,795)	4,016,801	4,159,223
<b>Total Operating Expenditures</b>	<b>20,420,232</b>	<b>25,064,183</b>	<b>4,071,717</b>	<b>29,135,900</b>	<b>27,903,534</b>
Capital Assets	5,154,444	8,402,000	(3,888,000)	4,514,000	1,956,000
Other Financing Uses	665,423	695,112	22,013	717,125	752,350
Fund Balance Impact (+)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 26,240,099</b>	<b>\$ 34,161,295</b>	<b>\$ 205,730</b>	<b>\$ 34,367,025</b>	<b>\$ 30,611,884</b>
<b>Budget By Categories of Revenues</b>					
Licenses, Permits and Franchises	\$ 3,185,904	\$ 3,172,050	\$ 7,949	\$ 3,179,999	\$ 3,221,590
Use of Money and Property	590,435	464,800	-	464,800	464,800
Intergovernmental Revenue	262,863	268,095	37,405	305,500	129,500
Charges for Services	17,376,773	18,609,606	(1,029,634)	17,579,972	17,573,260
Miscellaneous Revenue	3,230,966	2,841,325	(124,095)	2,717,230	2,717,130
<b>Total Operating Revenues</b>	<b>24,646,941</b>	<b>25,355,876</b>	<b>(1,108,375)</b>	<b>24,247,501</b>	<b>24,106,280</b>
Other Financing Sources	59,428	-	-	-	-
Decreases to Fund Balances	1,533,729	8,805,419	1,314,105	10,119,524	6,505,604
<b>Total Revenues</b>	<b>\$ 26,240,099</b>	<b>\$ 34,161,295</b>	<b>\$ 205,730</b>	<b>\$ 34,367,025</b>	<b>\$ 30,611,884</b>
Beginning Fund Balance	\$ 52,875,876	\$ 57,160,876	\$ (7,181,039)	\$ 49,979,837	\$ 39,860,313
Net Change in Sources Over Uses	(1,533,729)	(8,805,419)	(1,314,105)	(10,119,524)	(6,505,604)
<b>Ending Fund Balance</b>	<b>\$ 51,342,146</b>	<b>\$ 48,355,457</b>	<b>\$ (8,495,144)</b>	<b>\$ 39,860,313</b>	<b>\$ 33,354,709</b>

# Summary Schedules

## Laguna Sanitation Enterprise Major Fund Summary

	Actual FY 13-14	Adopted FY 14-15	Change from FY14-15 Ado to FY15-16 Rec	Recommended FY 15-16	Proposed FY 16-17
<b>Staffing By Budget Function</b>					
Community Resources & Public Fac.	16.00	16.00	-	16.00	16.00
<b>Total</b>	<b>16.00</b>	<b>16.00</b>	<b>-</b>	<b>16.00</b>	<b>16.00</b>
<b>Operating Budget By Budget Function</b>					
Community Resources & Public Fac.	\$ 6,162,350	\$ 7,383,293	\$ (237,630)	\$ 7,145,663	\$ 6,426,525
<b>Total Operating Expenditures</b>	<b>\$ 6,162,350</b>	<b>\$ 7,383,293</b>	<b>\$ (237,630)</b>	<b>\$ 7,145,663</b>	<b>\$ 6,426,525</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 1,866,311	\$ 1,974,841	\$ 12,197	\$ 1,987,038	\$ 2,017,738
Services and Supplies	2,590,416	3,808,396	(309,137)	3,499,259	2,769,263
Other Charges	1,705,623	1,600,056	59,310	1,659,366	1,639,524
<b>Total Operating Expenditures</b>	<b>6,162,350</b>	<b>7,383,293</b>	<b>(237,630)</b>	<b>7,145,663</b>	<b>6,426,525</b>
Capital Assets	1,864,510	4,611,400	(2,031,400)	2,580,000	900,000
Other Financing Uses	724,670	740,942	16,543	757,485	774,305
Increases to Fund Balances	1,351,939	500,000	1,113,757	1,613,757	4,758,302
Fund Balance Impact (+)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 10,103,468</b>	<b>\$ 13,235,635</b>	<b>\$ (1,138,730)</b>	<b>\$ 12,096,905</b>	<b>\$ 12,859,132</b>
<b>Budget By Categories of Revenues</b>					
Use of Money and Property	\$ 96,593	\$ 47,344	\$ 10,000	\$ 57,344	\$ 57,344
Intergovernmental Revenue	115,684	1,616,771	(1,517,710)	99,061	90,613
Charges for Services	9,906,929	10,555,300	1,380,200	11,935,500	12,706,175
Miscellaneous Revenue	(37,265)	9,000	(4,000)	5,000	5,000
<b>Total Operating Revenues</b>	<b>10,081,940</b>	<b>12,228,415</b>	<b>(131,510)</b>	<b>12,096,905</b>	<b>12,859,132</b>
Other Financing Sources	(36,573)	-	-	-	-
Decreases to Fund Balances	58,100	1,007,220	(1,007,220)	-	-
Fund Balance Impact (-)	1	-	-	-	-
<b>Total Revenues</b>	<b>\$ 10,103,468</b>	<b>\$ 13,235,635</b>	<b>\$ (1,138,730)</b>	<b>\$ 12,096,905</b>	<b>\$ 12,859,132</b>
Beginning Fund Balance	\$ 35,149,986	\$ 39,033,003	\$ 2,542,427	\$ 41,575,430	\$ 43,189,187
Net Change in Sources Over Uses	1,293,838	(507,220)	2,120,977	1,613,757	4,758,302
<b>Ending Fund Balance</b>	<b>\$ 36,443,824</b>	<b>\$ 38,525,783</b>	<b>\$ 4,663,404</b>	<b>\$ 43,189,187</b>	<b>\$ 47,947,489</b>

# Summary Schedules

## Non-Major Funds Summary

<b>Staffing By Budget Function</b>	<b>Actual FY 13-14</b>	<b>Adopted FY 14-15</b>	<b>Change from FY14-15 Ado to FY15-16 Rec</b>	<b>Recommended FY 15-16</b>	<b>Proposed FY 16-17</b>
Policy & Executive	6.17	6.25	(0.25)	6.00	6.00
Public Safety	5.88	8.00	-	8.00	8.00
Health & Human Services	102.09	101.56	(0.60)	100.96	97.50
Community Resources & Public Fac.	10.53	11.00	1.50	12.50	12.50
General Government & Support Services	52.78	54.50	0.50	55.00	55.00
<b>Total</b>	<b>177.45</b>	<b>181.31</b>	<b>1.15</b>	<b>182.46</b>	<b>179.00</b>
<b>Operating Budget By Budget Function</b>					
Policy & Executive	\$ 25,859,727	\$ 32,724,470	\$ (469,862)	\$ 32,254,608	\$ 31,505,801
Public Safety	16,158,072	16,372,640	193,290	16,565,930	16,534,148
Health & Human Services	22,480,374	21,882,106	16,266	21,898,372	21,722,390
Community Resources & Public Fac.	7,009,200	12,241,932	805,838	13,047,770	8,570,474
General Government & Support Services	28,171,947	31,479,508	1,037,646	32,517,154	33,039,102
General County Programs	57,000	34,432	(20,712)	13,720	-
<b>Total Operating Expenditures</b>	<b>\$ 99,736,320</b>	<b>\$ 114,735,088</b>	<b>\$ 1,562,466</b>	<b>\$ 116,297,554</b>	<b>\$ 111,371,915</b>
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 20,317,489	\$ 21,583,747	\$ 745,117	\$ 22,328,864	\$ 22,246,886
Services and Supplies	54,935,275	65,602,668	388,972	65,991,640	65,356,359
Other Charges	24,483,555	27,548,673	428,377	27,977,050	23,768,670
<b>Total Operating Expenditures</b>	<b>99,736,320</b>	<b>114,735,088</b>	<b>1,562,466</b>	<b>116,297,554</b>	<b>111,371,915</b>
Capital Assets	7,013,950	6,711,055	(98,833)	6,612,222	5,359,822
Other Financing Uses	8,276,839	7,559,546	(1,030,017)	6,529,529	6,649,888
Intrafund Expenditure Transfers (+)	28,583	30,000	-	30,000	30,000
Increases to Fund Balances	5,528,808	1,314,455	706,554	2,021,009	2,018,389
Fund Balance Impact (+)	5,322,647	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 125,907,147</b>	<b>\$ 130,350,144</b>	<b>\$ 1,140,170</b>	<b>\$ 131,490,314</b>	<b>\$ 125,430,014</b>
<b>Budget By Categories of Revenues</b>					
Taxes	\$ 4,429,898	\$ 4,310,387	\$ 490,413	\$ 4,800,800	\$ 5,053,901
Licenses, Permits and Franchises	45,094	55,000	1,650	56,650	58,350
Fines, Forfeitures, and Penalties	4,288,492	3,724,400	(88,500)	3,635,900	3,635,900
Use of Money and Property	1,665,730	1,015,466	33,844	1,049,310	1,046,350
Intergovernmental Revenue	25,431,828	25,057,045	688,816	25,745,861	20,962,114
Charges for Services	30,808,568	32,497,810	1,071,107	33,568,917	34,667,133
Miscellaneous Revenue	33,219,555	31,535,968	(975,563)	30,560,405	31,438,973
<b>Total Operating Revenues</b>	<b>99,889,163</b>	<b>98,196,076</b>	<b>1,221,767</b>	<b>99,417,843</b>	<b>96,862,721</b>
Other Financing Sources	8,057,823	5,593,077	1,453,099	7,046,176	5,379,336
Intrafund Expenditure Transfers (-)	28,583	30,000	-	30,000	30,000
Decreases to Fund Balances	6,829,832	17,379,691	(1,561,460)	15,818,231	11,735,093
General Fund Contribution	9,757,418	9,151,300	26,764	9,178,064	9,382,843
Fund Balance Impact (-)	1,344,328	-	-	-	2,040,021
<b>Total Revenues</b>	<b>\$ 125,907,147</b>	<b>\$ 130,350,144</b>	<b>\$ 1,140,170</b>	<b>\$ 131,490,314</b>	<b>\$ 125,430,014</b>
Beginning Fund Balance	\$ 70,893,353	\$ 80,690,520	\$ (11,289,944)	\$ 69,400,576	\$ 55,603,354
Net Change in Sources Over Uses	2,677,296	(16,065,236)	2,268,014	(13,797,222)	(11,756,725)
<b>Ending Fund Balance</b>	<b>\$ 73,570,648</b>	<b>\$ 64,625,284</b>	<b>\$ (9,021,930)</b>	<b>\$ 55,603,354</b>	<b>\$ 43,846,629</b>

# Summary Schedules

## Appropriations

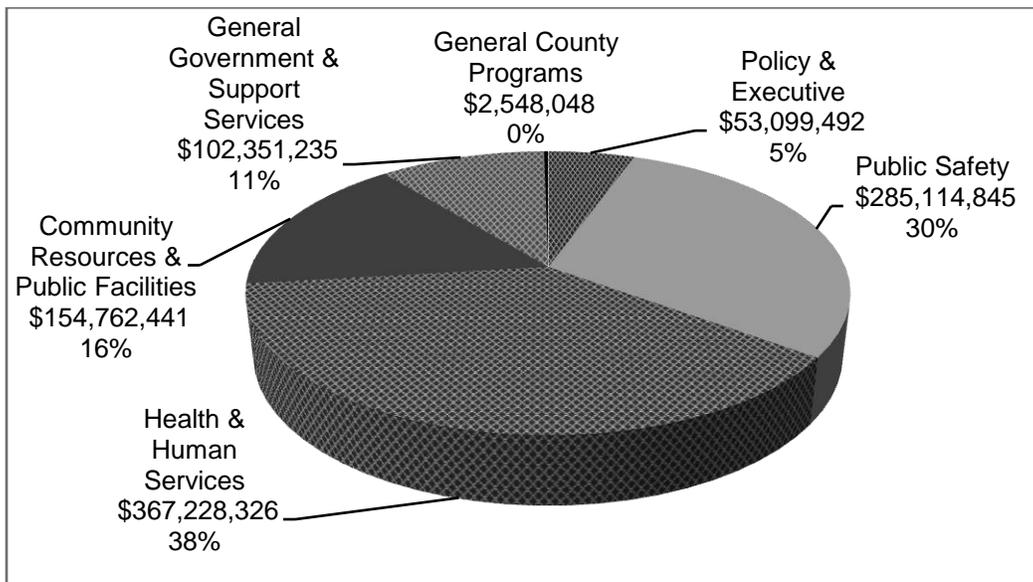
Appropriations are the legally budgeted amount for expenditures. Although two years of anticipated budgets are presented, the Board of Supervisors only adopts the Recommended budget. The Proposed budget column is provided to help show a future perspective for planning needs. This section of the Summary Schedules focuses on appropriations by showing them with different sorts and groupings on a Countywide level. "Total Appropriations" includes Operating Expenditures, such as Salaries & Employee Benefits and Services & Supplies, as well as appropriations needed for Capital Assets, Transfers, and Changes to Fund Balances.

### Total Appropriations by Category

	Actual FY 13-14	Adopted FY 14-15	Change from FY14-15 Ado to FY15-16 Rec	Recommended FY 15-16	Proposed FY 16-17
Salaries and Employee Benefits	\$ 489,681,185	\$ 536,483,901	\$ 14,014,347	\$ 550,498,248	\$ 562,980,543
Services and Supplies	233,019,122	261,527,840	31,190,389	292,718,229	309,251,573
Other Charges	117,938,203	122,933,688	(1,045,778)	121,887,910	122,342,423
<b>Operating Expenditures</b>	<b>840,638,510</b>	<b>920,945,429</b>	<b>44,158,958</b>	<b>965,104,387</b>	<b>994,574,539</b>
Capital Assets	78,200,076	43,839,980	(6,445,851)	37,394,129	20,124,222
Other Financing Uses	66,302,467	54,611,957	5,350,279	59,962,236	56,587,786
Intrafund Expenditure Transfers (+)	201,005,234	192,894,756	11,460,418	204,355,174	204,955,022
Increase To Fund Balance	81,727,178	46,298,926	(6,229,992)	40,068,934	42,881,281
Fund Balance Impact(+)	10,308,402	-	-	-	6,869,641
<b>Appropriations Total</b>	<b>\$ 1,278,181,868</b>	<b>\$ 1,258,591,048</b>	<b>\$ 48,293,812</b>	<b>\$ 1,306,884,860</b>	<b>\$ 1,325,992,491</b>

### Operating Appropriations by Function

The detail for this pie chart can be found on the following page.



# Summary Schedules

## Operating Appropriations by Function & Department

This schedule shows operating appropriations only by organizational function, and with the departments that make up the function. This schedule EXCLUDES appropriations needed for Capital Assets, Transfers, and Changes to Fund Balances. The categories of appropriations by function and department are provided in the introduction pages of each function in Section D of the budget book.

	Actual FY 13-14	Adopted FY 14-15	Change from FY14-15 Ado to FY15-16 Rec	Recommended FY 15-16	Proposed FY 16-17
<b>Policy &amp; Executive</b>					
Board of Supervisors	\$ 2,590,732	\$ 2,873,328	\$ 79,972	\$ 2,953,300	\$ 3,029,600
County Executive Office	35,419,726	42,857,345	(149,633)	42,707,712	42,455,706
County Counsel	6,817,297	7,325,749	112,731	7,438,480	7,692,015
<b>Sub-Total</b>	<b>44,827,754</b>	<b>53,056,422</b>	<b>43,070</b>	<b>53,099,492</b>	<b>53,177,321</b>
<b>Public Safety</b>					
Court Special Services	15,266,564	15,243,600	135,330	15,378,930	15,320,330
District Attorney	19,875,630	21,039,098	963,437	22,002,535	22,608,421
Fire	52,916,642	57,425,294	2,977,796	60,403,090	60,695,849
Probation	49,086,917	50,857,665	922,541	51,780,206	52,529,992
Public Defender	10,105,523	10,450,501	497,798	10,948,299	11,314,315
Sheriff	122,764,869	122,731,327	1,870,458	124,601,785	125,852,696
<b>Sub-Total</b>	<b>270,016,145</b>	<b>277,747,485</b>	<b>7,367,360</b>	<b>285,114,845</b>	<b>288,321,603</b>
<b>Health &amp; Human Services</b>					
Alcohol, Drug, & Mental Hlth Svcs	87,666,453	101,343,562	(1,873,450)	99,470,112	108,950,210
Child Support Services	9,452,704	9,445,660	(8,714)	9,436,946	9,542,313
First 5, Children & Families	4,985,727	4,951,156	(293,735)	4,657,421	4,137,934
Public Health	75,314,274	77,400,574	3,966,900	81,367,474	82,389,600
Social Services	147,427,189	166,330,932	5,965,441	172,296,373	175,766,984
<b>Sub-Total</b>	<b>324,846,347</b>	<b>359,471,884</b>	<b>7,756,442</b>	<b>367,228,326</b>	<b>380,787,041</b>
<b>Community Resources &amp; Public Facilities</b>					
Agricultural Commissioner/W&M	4,312,769	4,717,364	322,734	5,040,098	5,107,476
Community Services	25,921,001	22,424,018	(181,438)	22,242,580	21,711,962
Planning & Development	13,920,321	18,984,533	184,508	19,169,041	18,439,494
Public Works	82,842,336	102,036,510	6,274,212	108,310,722	94,471,265
<b>Sub-Total</b>	<b>126,996,428</b>	<b>148,162,425</b>	<b>6,600,016</b>	<b>154,762,441</b>	<b>139,730,197</b>
<b>General Government &amp; Support Services</b>					
Auditor-Controller	7,544,540	8,187,577	439,125	8,626,702	8,841,124
Clerk-Recorder-Assessor	13,180,846	15,665,398	877,003	16,542,401	16,617,349
Debt Service	3,379,106	2,486,103	(357,741)	2,128,362	2,018,628
General Services	37,946,457	43,422,198	314,648	43,736,846	45,410,938
North County Jail	4,111,448	2,653,675	21,417,814	24,071,489	49,788,766
Treasurer-Tax Collector-Public	6,290,746	7,132,207	113,228	7,245,435	7,340,668
<b>Sub-Total</b>	<b>72,453,144</b>	<b>79,547,158</b>	<b>22,804,077</b>	<b>102,351,235</b>	<b>130,017,473</b>
<b>General County Programs</b>					
General County Programs	1,498,693	2,960,055	(412,007)	2,548,048	2,540,904
<b>Sub-Total</b>	<b>1,498,693</b>	<b>2,960,055</b>	<b>(412,007)</b>	<b>2,548,048</b>	<b>2,540,904</b>
<b>Operating Appropriations Total</b>	<b>\$ 840,638,510</b>	<b>\$ 920,945,429</b>	<b>\$ 44,158,958</b>	<b>\$ 965,104,387</b>	<b>\$ 994,574,539</b>

# Summary Schedules

## Operating Appropriations by Department & Program

This schedule shows operating appropriations by organizational department, and the programs that make up the department. The categories of appropriations (Salaries & Employee Benefits, Services & Supplies, etc.) by department and program are provided in the Section D of the budget book.

	Actual FY 13-14	Adopted FY 14-15	Change from FY14-15 Ado to FY15-16 Rec	Recommended FY 15-16	Proposed FY 16-17
<b>Policy &amp; Executive</b>					
<b>Board of Supervisors</b>					
First District	\$ 527,075	\$ 548,267	\$ 35,132	\$ 583,399	\$ 596,281
Second District	407,126	469,447	32,545	501,992	512,161
Third District	569,369	589,335	47,775	637,110	654,427
Fourth District	398,548	495,413	27,912	523,325	539,946
Fifth District	484,201	512,997	(74,321)	438,676	448,684
Board Support	204,412	257,869	10,929	268,798	278,101
<b>Sub-Total</b>	<b>2,590,732</b>	<b>2,873,328</b>	<b>79,972</b>	<b>2,953,300</b>	<b>3,029,600</b>
<b>County Executive Office</b>					
County Management	4,158,132	4,221,969	124,760	4,346,729	4,433,413
Emergency Management	1,633,698	1,633,226	(202,509)	1,430,717	1,739,728
Human Resources	3,772,812	4,277,680	397,978	4,675,658	4,776,764
Risk Management & Employee Insurance	25,854,227	32,724,470	(469,862)	32,254,608	31,505,801
Unallocated	857	-	-	-	-
<b>Sub-Total</b>	<b>35,419,726</b>	<b>42,857,345</b>	<b>(149,633)</b>	<b>42,707,712</b>	<b>42,455,706</b>
<b>County Counsel</b>					
Legal Services	6,817,297	7,325,749	112,731	7,438,480	7,692,015
Unallocated	-	-	-	-	-
<b>Sub-Total</b>	<b>6,817,297</b>	<b>7,325,749</b>	<b>112,731</b>	<b>7,438,480</b>	<b>7,692,015</b>
<b>Function Total</b>	<b>\$ 44,827,754</b>	<b>\$ 53,056,422</b>	<b>\$ 43,070</b>	<b>\$ 53,099,492</b>	<b>\$ 53,177,321</b>
<b>Public Safety</b>					
<b>Court Special Services</b>					
Grand Jury	\$ 186,107	\$ 230,188	\$ 3,802	\$ 233,990	\$ 229,790
Court Special Services	12,747,987	12,748,677	(21,253)	12,727,424	12,681,024
Conflict Defense Representation	2,332,470	2,264,735	152,781	2,417,516	2,409,516
<b>Sub-Total</b>	<b>15,266,564</b>	<b>15,243,600</b>	<b>135,330</b>	<b>15,378,930</b>	<b>15,320,330</b>
<b>District Attorney</b>					
Administration & Support	1,410,165	1,440,711	155,708	1,596,419	1,595,247
Criminal Prosecution	18,431,711	19,460,145	782,451	20,242,596	20,841,357
Civil Prosecution	18,830	138,242	25,278	163,520	171,817
Unallocated	14,923	-	-	-	-
<b>Sub-Total</b>	<b>19,875,630</b>	<b>21,039,098</b>	<b>963,437</b>	<b>22,002,535</b>	<b>22,608,421</b>
<b>Fire</b>					
Administration & Support	6,550,892	7,179,337	502,226	7,681,563	7,701,437
Fire Prevention	1,675,514	1,976,284	350,464	2,326,748	2,353,620
Emergency Operations	44,688,944	48,269,673	2,125,106	50,394,779	50,640,792
Unallocated	1,293	-	-	-	-
<b>Sub-Total</b>	<b>52,916,642</b>	<b>57,425,294</b>	<b>2,977,796</b>	<b>60,403,090</b>	<b>60,695,849</b>

# Summary Schedules

## Operating Appropriations by Department & Program (cont'd)

	Actual FY 13-14	Adopted FY 14-15	Change from FY14-15 Ado to FY15-16 Rec	Recommended FY 15-16	Proposed FY 16-17
<b>Public Safety (cont'd)</b>					
<b>Probation</b>					
Administration & Support	\$ 5,318,837	\$ 5,182,799	\$ 230,981	\$ 5,413,780	\$ 5,454,590
Institutions	17,449,551	17,259,270	132,505	17,391,775	17,671,312
Juvenile Services	8,542,424	9,336,244	(201,005)	9,135,239	9,305,169
Adult Services	17,752,324	19,079,352	760,060	19,839,412	20,098,921
Unallocated	23,780	-	-	-	-
<b>Sub-Total</b>	<b>49,086,917</b>	<b>50,857,665</b>	<b>922,541</b>	<b>51,780,206</b>	<b>52,529,992</b>
<b>Public Defender</b>					
Administration & Support	2,353,230	2,606,765	(6,249)	2,600,516	2,641,597
Adult Legal Services	7,316,337	7,404,113	500,855	7,904,968	8,204,677
Juvenile Legal Services	429,215	439,623	3,192	442,815	468,041
Unallocated	6,742	-	-	-	-
<b>Sub-Total</b>	<b>10,105,523</b>	<b>10,450,501</b>	<b>497,798</b>	<b>10,948,299</b>	<b>11,314,315</b>
<b>Sheriff</b>					
Administration & Support	8,384,656	9,169,766	452,706	9,622,472	9,721,730
Custody Operations	48,042,918	46,173,485	176,697	46,350,182	47,044,512
Countywide Law Enforcement	58,573,914	59,464,538	928,950	60,393,488	60,823,110
Court Security Services	7,727,084	7,923,538	312,105	8,235,643	8,263,344
Unallocated	36,297	-	-	-	-
<b>Sub-Total</b>	<b>122,764,869</b>	<b>122,731,327</b>	<b>1,870,458</b>	<b>124,601,785</b>	<b>125,852,696</b>
<b>Function Total</b>	<b>\$ 270,016,145</b>	<b>\$ 277,747,485</b>	<b>\$ 7,367,360</b>	<b>\$ 285,114,845</b>	<b>\$ 288,321,603</b>
<b>Health &amp; Human Services</b>					
<b>Alcohol, Drug, &amp; Mental Health Services</b>					
Administration & Support	\$ 14,966,897	\$ 10,218,206	\$ 224,631	\$ 10,442,837	\$ 10,453,145
Mental Health Inpatient Services	8,600,253	7,719,955	1,490,113	9,210,068	9,980,684
Mental Health Outpatient Services	11,324,717	4,254,322	608,341	4,862,663	4,965,982
Mental Health Community Services Programs	42,174,714	68,330,531	(5,365,361)	62,965,170	71,248,243
Alcohol & Drug Programs	10,514,348	10,820,548	1,168,826	11,989,374	12,302,156
Unallocated	85,525	-	-	-	-
<b>Sub-Total</b>	<b>87,666,453</b>	<b>101,343,562</b>	<b>(1,873,450)</b>	<b>99,470,112</b>	<b>108,950,210</b>
<b>Child Support Services</b>					
Case Management & Collections	9,447,455	9,445,660	(8,714)	9,436,946	9,542,313
Unallocated	5,249	-	-	-	-
<b>Sub-Total</b>	<b>9,452,704</b>	<b>9,445,660</b>	<b>(8,714)</b>	<b>9,436,946</b>	<b>9,542,313</b>
<b>First 5, Children &amp; Families</b>					
Administration & Support	712,109	775,985	(130,558)	645,427	687,658
Program Evaluation and Research	355,474	280,264	(48,749)	231,515	238,219
Children's Wellness and Support	3,917,635	3,894,907	(114,428)	3,780,479	3,212,057
<b>Sub-Total</b>	<b>4,985,218</b>	<b>4,951,156</b>	<b>(293,735)</b>	<b>4,657,421</b>	<b>4,137,934</b>
<b>Public Health</b>					
Administration & Support	9,025,817	9,205,103	297,360	9,502,463	9,538,820
Health Care Centers	35,884,226	36,631,353	3,296,698	39,928,051	40,407,774
Indigent Health Programs	7,737,139	7,622,570	(1,154,666)	6,467,904	6,545,181
Disease Prevention & Health Promotion	11,693,082	12,061,277	832,970	12,894,247	13,123,988
Regulatory Programs & Emergency Preparedness	7,004,399	7,610,022	463,518	8,073,540	8,173,537
Animal Services	3,893,318	4,270,249	231,020	4,501,269	4,600,300
Unallocated	76,293	-	-	-	-
<b>Sub-Total</b>	<b>75,314,274</b>	<b>77,400,574</b>	<b>3,966,900</b>	<b>81,367,474</b>	<b>82,389,600</b>

# Summary Schedules

## Operating Appropriations by Department & Program (cont'd)

	Actual FY 13-14	Adopted FY 14-15	Change from FY14-15 Ado to FY15-16 Rec	Recommended FY 15-16	Proposed FY 16-17
<b>Health &amp; Human Services (cont'd)</b>					
<b>Social Services</b>					
Administration & Support	\$ 17,699,170	\$ 19,904,177	\$ 650,406	\$ 20,554,583	\$ 20,503,250
Public Assistance and Welfare to Work Activities	57,560,385	63,234,867	3,463,252	66,698,119	67,325,966
Medi-Cal Eligibility	20,028,281	24,615,750	623,632	25,239,382	25,258,104
Protective Services for Children, Adults, Disabled	52,021,503	58,576,138	1,228,151	59,804,289	62,679,664
Unallocated	117,849	-	-	-	-
<b>Sub-Total</b>	<b>147,427,189</b>	<b>166,330,932</b>	<b>5,965,441</b>	<b>172,296,373</b>	<b>175,766,984</b>
<b>Function Total</b>	<b>\$ 324,845,838</b>	<b>\$ 359,471,884</b>	<b>\$ 7,756,442</b>	<b>\$ 367,228,326</b>	<b>\$ 380,787,041</b>
<b>Community Resources &amp; Public Facilities</b>					
<b>Agricultural Commissioner/W&amp;M</b>					
Administration & Support	\$ 262,499	\$ 212,165	\$ 160,489	\$ 372,654	\$ 373,257
Agriculture	3,278,476	3,717,504	78,421	3,795,925	3,841,281
Weights & Measures	771,637	787,695	83,824	871,519	892,938
Unallocated	158	-	-	-	-
<b>Sub-Total</b>	<b>4,312,769</b>	<b>4,717,364</b>	<b>322,734</b>	<b>5,040,098</b>	<b>5,107,476</b>
<b>Community Services</b>					
Administration & Support	726,868	744,833	1,994	746,827	768,327
Parks & Open Spaces	9,542,100	10,386,038	20,720	10,406,758	10,481,573
Housing & Community Development	10,183,167	6,842,007	87,662	6,929,669	6,306,255
Community Support (Arts & Libraries)	5,458,727	4,451,140	(291,814)	4,159,326	4,155,807
Unallocated	10,139	-	-	-	-
<b>Sub-Total</b>	<b>25,921,001</b>	<b>22,424,018</b>	<b>(181,438)</b>	<b>22,242,580</b>	<b>21,711,962</b>
<b>Planning &amp; Development</b>					
Administration & Support	2,278,222	2,638,314	113,366	2,751,680	2,719,937
Permitting	8,828,921	11,954,306	119,489	12,073,795	12,244,321
Coastal Mitigation	571,701	1,254,894	(40,290)	1,214,604	859,958
Code Enforcement	418,723	559,790	(11,258)	548,532	556,224
Long Range Planning	1,819,613	2,577,229	3,201	2,580,430	2,059,054
Unallocated	3,141	-	-	-	-
<b>Sub-Total</b>	<b>13,920,321</b>	<b>18,984,533</b>	<b>184,508</b>	<b>19,169,041</b>	<b>18,439,494</b>
<b>Public Works</b>					
Administration & Support	3,586,560	3,788,661	688,281	4,476,942	4,537,442
Transportation	36,813,608	42,608,791	2,459,804	45,068,595	36,968,641
Surveyor	1,366,819	881,084	(444)	880,640	897,767
Water Resources/Flood Control	14,450,169	22,310,497	(707,515)	21,602,982	17,737,356
Resource Recovery & Waste Management	26,563,811	32,447,477	3,834,086	36,281,563	34,330,059
Unallocated	61,369	-	-	-	-
<b>Sub-Total</b>	<b>82,842,336</b>	<b>102,036,510</b>	<b>6,274,212</b>	<b>108,310,722</b>	<b>94,471,265</b>
<b>Function Total</b>	<b>\$ 126,996,428</b>	<b>\$ 148,162,425</b>	<b>\$ 6,600,016</b>	<b>\$ 154,762,441</b>	<b>\$ 139,730,197</b>
<b>General Government &amp; Support Services</b>					
<b>Auditor-Controller</b>					
Administration & Support	\$ 659,760	\$ 660,957	\$ 39,595	\$ 700,552	\$ 706,953
Audit Services	702,575	915,059	(84,710)	830,349	850,100
Accounting Services	5,196,167	5,636,887	313,666	5,950,553	6,127,437
Financial Reporting	981,219	974,674	170,574	1,145,248	1,156,634
Unallocated	4,818	-	-	-	-
<b>Sub-Total</b>	<b>7,544,540</b>	<b>8,187,577</b>	<b>439,125</b>	<b>8,626,702</b>	<b>8,841,124</b>

# Summary Schedules

## Operating Appropriations by Department & Budget (cont'd)

	Actual FY 13-14	Adopted FY 14-15	Change from FY14-15 Ado to FY15-16 Rec	Recommended FY 15-16	Proposed FY 16-17
<b>General Government &amp; Support Services (cont'd)</b>					
<b>Clerk-Recorder-Assessor</b>					
Administration & Support	\$ 1,117,885	\$ 1,295,720	\$ 9,732	\$ 1,305,452	\$ 1,319,983
Elections	2,763,294	3,417,125	245,076	3,662,201	3,638,555
Clerk-Recorder	2,175,702	2,707,458	91,722	2,799,180	2,843,488
Assessor	7,123,161	8,245,095	530,473	8,775,568	8,815,323
Unallocated	804	-	-	-	-
<b>Sub-Total</b>	<b>13,180,846</b>	<b>15,665,398</b>	<b>877,003</b>	<b>16,542,401</b>	<b>16,617,349</b>
<b>Debt Service</b>					
Tax & Revenue Anticipation Notes	764,337	-	-	-	-
Long Term Debt	2,614,770	2,486,103	(357,741)	2,128,362	2,018,628
<b>Sub-Total</b>	<b>3,379,106</b>	<b>2,486,103</b>	<b>(357,741)</b>	<b>2,128,362</b>	<b>2,018,628</b>
<b>General Services</b>					
Central Services	2,503,776	2,895,314	29,066	2,924,380	3,064,762
Capital Improvements	895,436	1,030,509	19,649	1,050,158	1,068,952
Facilities & Land Management	14,718,504	17,495,804	(1,299,703)	16,196,101	17,333,410
Fleet Operations	10,435,327	11,368,276	935,202	12,303,478	12,346,106
Information & Communications Technology	9,373,316	10,632,295	630,434	11,262,729	11,597,708
Unallocated	20,098	-	-	-	-
<b>Sub-Total</b>	<b>37,946,457</b>	<b>43,422,198</b>	<b>314,648</b>	<b>43,736,846</b>	<b>45,410,938</b>
<b>North County Jail AB900</b>					
North Branch Main Jail Project	4,111,448	2,653,675	19,755,814	22,409,489	44,114,492
North Branch STAR Project	-	-	1,662,000	1,662,000	5,674,274
Unallocated	20,098	-	-	-	-
<b>Sub-Total</b>	<b>4,131,546</b>	<b>2,653,675</b>	<b>21,417,814</b>	<b>24,071,489</b>	<b>49,788,766</b>
<b>Treasurer-Tax Collector-Public</b>					
Administration & Support	1,134,253	1,460,565	308,055	1,768,620	1,820,101
Treasury	1,653,869	1,690,669	284,907	1,975,576	2,001,294
Tax & Collections	2,003,266	2,264,841	(574,615)	1,690,226	1,697,216
Public Assistance	1,497,158	1,716,132	94,881	1,811,013	1,822,057
Unallocated	2,201	-	-	-	-
<b>Sub-Total</b>	<b>6,290,746</b>	<b>7,132,207</b>	<b>113,228</b>	<b>7,245,435</b>	<b>7,340,668</b>
<b>Function Total</b>	<b>\$ 68,341,696</b>	<b>\$ 76,893,483</b>	<b>\$ 1,386,263</b>	<b>\$ 78,279,746</b>	<b>\$ 80,228,707</b>
<b>General County Programs</b>					
<b>General County Programs</b>					
Support to Other Governments & Organizations	\$ 1,121,647	\$ 2,325,423	\$ (6,595)	\$ 2,318,828	\$ 2,325,404
Ancillary Services	377,046	634,632	(405,412)	229,220	215,500
<b>Sub-Total</b>	<b>1,498,693</b>	<b>2,960,055</b>	<b>(412,007)</b>	<b>2,548,048</b>	<b>2,540,904</b>
<b>Fuction Total</b>	<b>\$ 1,498,693</b>	<b>\$ 2,960,055</b>	<b>\$ (412,007)</b>	<b>\$ 2,548,048</b>	<b>\$ 2,540,904</b>
<b>Operating Appropriations Total</b>	<b>\$ 840,658,099</b>	<b>\$ 920,945,429</b>	<b>\$ 44,158,958</b>	<b>\$ 965,104,387</b>	<b>\$ 994,574,539</b>

# Summary Schedules

## Capital Budget Summary by Class and Department

The following schedule provides appropriations for capital items by capital asset class and by department. Definitions for each class and more complete Capital Budget information is provided in Section E.

	Actual FY 13-14	Adopted FY 14-15	Change from FY14-15 Ado to FY15-16 Rec	Recommended FY 15-16	Proposed FY 16-17
<b>Land</b>					
Alcohol,Drug,&Mental Hlth Svcs	\$ -	\$ 1,099,994	\$ -	\$ 1,099,994	\$ -
Public Works	935,844	55,000	90,000	145,000	260,000
<b>Sub-Total</b>	<b>935,844</b>	<b>1,154,994</b>	<b>90,000</b>	<b>1,244,994</b>	<b>260,000</b>
<b>Structures &amp; Structures Improvements</b>					
Alcohol,Drug,&Mental Hlth Svcs	-	750,002	(750,002)	-	-
General Services	61,194	300,000	(300,000)	-	-
Public Works	49,919,062	8,266,000	(4,434,000)	3,832,000	800,000
Sheriff	51,679	-	-	-	-
<b>Sub-Total</b>	<b>50,031,935</b>	<b>9,316,002</b>	<b>(5,484,002)</b>	<b>3,832,000</b>	<b>800,000</b>
<b>Equipment</b>					
Alcohol,Drug,&Mental Hlth Svcs	-	324,997	(308,997)	16,000	16,000
Auditor-Controller	-	20,200	(10,200)	10,000	10,000
Board of Supervisors	-	7,000	(7,000)	-	-
Clerk-Recorder-Assessor	217,000	-	-	-	-
Community Services	120,071	50,000	-	50,000	50,000
County Executive Office	379,427	54,000	167,862	221,862	30,000
District Attorney	21,665	-	-	-	-
Fire	81,621	407,615	(136,765)	270,850	700,000
General County Programs	6,815,063	-	-	-	-
General Services	5,153,764	4,006,000	1,091,000	5,097,000	3,851,000
Probation	11,961	-	-	-	-
Public Health	6,263	5,500	39,511	45,011	-
Public Works	3,962,105	6,141,000	(1,366,000)	4,775,000	2,898,000
Sheriff	325,632	62,000	76,400	138,400	138,400
Social Services	-	-	58,500	58,500	-
Treasurer-Tax Collector-Public	16,155	-	15,000	15,000	-
<b>Sub-Total</b>	<b>17,110,726</b>	<b>11,078,312</b>	<b>(380,689)</b>	<b>10,697,623</b>	<b>7,693,400</b>
<b>IT Hardware &gt; \$5K / Software &gt; \$100K</b>					
Alcohol,Drug,&Mental Hlth Svcs	73,368	98,915	(59,915)	39,000	-
Clerk-Recorder-Assessor	43,464	160,000	(7,000)	153,000	153,000
Court Special Services	-	-	11,400	11,400	-
District Attorney	20,480	80,000	160,000	240,000	-
Fire	-	-	30,000	30,000	-
First 5, Children & Families	13,148	-	-	-	-
General Services	1,602,864	1,824,752	(315,930)	1,508,822	1,508,822
North County Jail	-	-	-	-	150,000
Planning & Development	15,462	20,000	16,000	36,000	30,000
Public Health	22,319	110,250	102,805	213,055	182,000
Public Works	-	-	21,000	21,000	18,000
Sheriff	12,284	16,000	800,000	816,000	16,000
Social Services	223,983	220,000	465,000	685,000	210,000
Treasurer-Tax Collector-Public	-	8,150	21,850	30,000	-
<b>Sub-Total</b>	<b>2,040,518</b>	<b>2,538,067</b>	<b>1,245,210</b>	<b>3,783,277</b>	<b>2,267,822</b>
<b>Work In Progress</b>					
Community Services	1,055,050	2,647,600	(635,400)	2,012,200	1,060,000
General Services	2,500,796	4,585,480	(2,237,636)	2,347,844	2,500,000
Public Works	4,429,123	11,223,000	1,841,000	13,064,000	5,543,000
Sheriff	1,044	-	-	-	-
Treasurer-Tax Collector-Public	108,188	1,296,525	(884,334)	412,191	-
<b>Sub-Total</b>	<b>8,094,201</b>	<b>19,752,605</b>	<b>(1,916,370)</b>	<b>17,836,235</b>	<b>9,103,000</b>
<b>Capital Appropriations SubTotal</b>	<b>\$ 78,213,224</b>	<b>\$ 43,839,980</b>	<b>\$ (6,445,851)</b>	<b>\$ 37,394,129</b>	<b>\$ 20,124,222</b>
<b>Operating Expenditures Found In The Capital Funds</b>					
Community Services - Parks Dept Capital Projects Fund	47,000	-	-	-	-
North County Jail - North County Jail AB900 Fund	4,111,448	2,653,675	19,755,814	22,409,489	44,114,492
North County Jail - North County Jail STAR SB1022 Fund	-	-	1,662,000	1,662,000	5,674,274
<b>Sub-Total</b>	<b>4,158,448</b>	<b>2,653,675</b>	<b>21,417,814</b>	<b>24,071,489</b>	<b>49,788,766</b>
<b>Capital Appropriations SubTotal</b>	<b>\$ 82,371,672</b>	<b>\$ 46,493,655</b>	<b>\$ 14,971,963</b>	<b>\$ 61,465,618</b>	<b>\$ 69,912,988</b>

# Summary Schedules

## Revenues

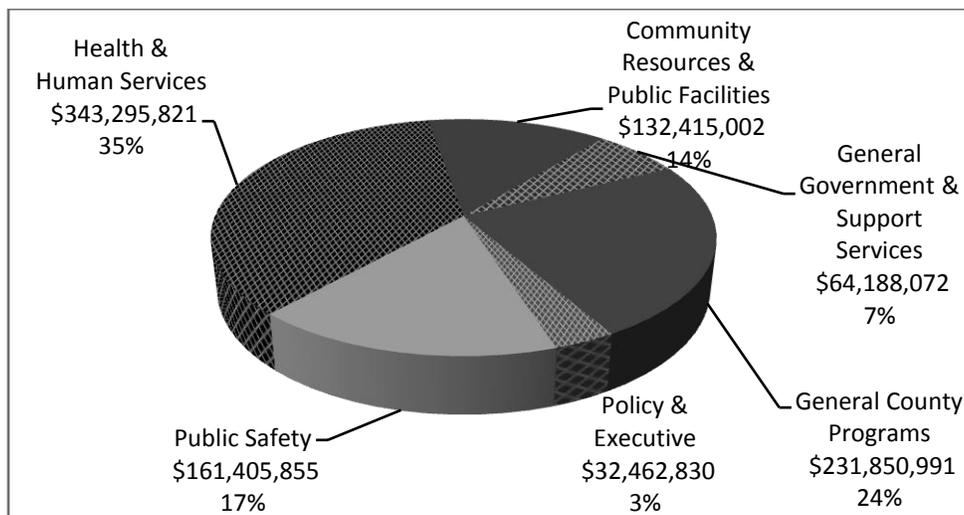
Budgets for revenues are adopted in order to help manage, anticipate, and compare revenue estimates with actual. Additionally, the County Budget Act requires the County to adopt a “balanced budget”, which means that appropriations cannot be adopted without an equal source of revenue. This section of the Summary Schedules focuses on revenues only by showing them with different sorts and groupings on a Countywide level. “Total Revenues” include Operating Revenues, such as Taxes and Charges for Services, as well as amounts anticipated from Transfers, Changes to Fund Balances, and General Fund Contributions.

### Total Revenues by Character

	Actual FY 13-14	Adopted FY 14-15	Change from FY14-15 Ado to FY15-16 Rec	Recommended FY 15-16	Proposed FY 16-17
Taxes	\$ 254,175,785	\$ 261,616,307	\$ 16,856,699	\$ 278,473,006	\$ 289,938,564
Licenses, Permits and Franchises	17,215,891	17,955,738	98,030	18,053,768	18,421,944
Fines, Forfeitures, and Penalties	10,882,602	8,846,948	(886,104)	7,960,844	7,637,684
Use of Money and Property	6,250,657	4,119,278	(103,459)	4,015,819	4,183,361
Intergovernmental Revenue	384,935,253	346,707,453	24,795,082	371,502,535	398,769,927
Charges for Services	206,565,141	230,428,080	11,398,872	241,826,952	246,485,172
Miscellaneous Revenue	53,729,882	46,692,871	(2,907,224)	43,785,647	44,171,785
<b>Operating Revenue</b>	<b>933,755,211</b>	<b>916,366,675</b>	<b>49,251,896</b>	<b>965,618,571</b>	<b>1,009,608,437</b>
Other Financing Sources	37,793,979	21,176,316	4,949,928	26,126,244	22,242,944
Intrafund Expenditure Transfers (-)	2,917,091	2,887,356	71,082	2,958,438	2,940,222
Release of Fund Balance	69,705,454	100,406,001	(18,094,394)	82,311,607	49,161,567
Fund Balance Impact(-)	13,367,414	-	-	-	11,208,046
General Fund Contribution	220,642,719	217,754,700	12,115,300	229,870,000	230,831,275
<b>Revenues Total</b>	<b>\$ 1,278,181,868</b>	<b>\$ 1,258,591,048</b>	<b>\$ 48,293,812</b>	<b>\$ 1,306,884,860</b>	<b>\$ 1,325,992,491</b>

### Operating Revenues by Function

The detail for this pie chart can be found on the following pages.



# Summary Schedules

## Operating Revenues by Function & Department

This schedule shows operating revenues by organizational function, and with the departments that make up the function. This schedule excludes Other Financing Sources, Transfers, General Fund Contributions, and Changes to Fund Balances. The categories of revenues by function and department are provided in the introduction pages of each function in the Detail Section of the budget book.

	Actual FY 13-14	Adopted FY 14-15	Change from FY14-15 Ado to FY15-16 Rec	Recommended FY 15-16	Proposed FY 16-17
<b>Policy &amp; Executive</b>					
Board of Supervisors	\$ -	\$ -	\$ -	\$ -	\$ -
County Executive Office	31,129,274	29,177,963	(628,513)	28,549,450	29,787,592
County Counsel	3,348,159	3,717,249	196,131	3,913,380	3,605,270
<b>Sub-Total</b>	<b>34,477,433</b>	<b>32,895,212</b>	<b>(432,382)</b>	<b>32,462,830</b>	<b>33,392,862</b>
<b>Public Safety</b>					
Court Special Services	7,700,690	6,665,400	(86,616)	6,578,784	6,742,130
District Attorney	7,210,594	7,761,582	514,983	8,276,565	8,521,265
Fire	57,950,370	59,295,942	4,307,507	63,603,449	66,690,764
Probation	25,265,229	24,591,574	1,795,090	26,386,664	26,641,988
Public Defender	3,233,985	3,408,600	167,415	3,576,015	3,747,131
Sheriff	50,788,087	50,488,806	2,495,572	52,984,378	54,387,057
<b>Sub-Total</b>	<b>152,148,955</b>	<b>152,211,904</b>	<b>9,193,951</b>	<b>161,405,855</b>	<b>166,730,335</b>
<b>Health &amp; Human Services</b>					
Alcohol, Drug, & Mental Hlth Svcs	78,348,641	96,054,128	(1,926,565)	94,127,563	100,315,222
Child Support Services	9,441,258	9,445,660	(8,714)	9,436,946	9,445,122
First 5, Children & Families	5,035,662	4,751,791	(495,441)	4,256,350	3,688,606
Public Health	71,929,183	66,589,961	6,482,210	73,072,171	73,753,356
Social Services	139,855,865	156,572,032	5,830,759	162,402,791	164,336,674
<b>Sub-Total</b>	<b>304,610,609</b>	<b>333,413,572</b>	<b>9,882,249</b>	<b>343,295,821</b>	<b>351,538,980</b>
<b>Community Resources &amp; Public Facilities</b>					
Agricultural Commissioner/W&M	2,779,044	3,049,264	202,626	3,251,890	3,323,598
Community Services	18,804,380	15,398,589	(1,121,143)	14,277,446	12,835,404
Planning & Development	10,879,618	13,541,395	195,649	13,737,044	13,502,766
Public Works	144,414,456	100,764,009	384,613	101,148,622	94,333,772
<b>Sub-Total</b>	<b>176,877,498</b>	<b>132,753,257</b>	<b>(338,255)</b>	<b>132,415,002</b>	<b>123,995,540</b>
<b>General Government &amp; Support Services</b>					
Auditor-Controller	983,107	937,200	(24,500)	912,700	923,700
Clerk-Recorder-Assessor	5,025,369	5,446,149	(436,986)	5,009,163	5,724,190
Debt Service	1,443,534	1,405,787	5,000	1,410,787	1,414,487
General Services	31,162,314	33,863,670	(226,727)	33,636,943	34,320,145
North County Jail	-	-	19,587,428	19,587,428	49,150,092
Treasurer-Tax Collector-Public	2,611,914	3,146,143	484,908	3,631,051	3,554,606
<b>Sub-Total</b>	<b>41,226,237</b>	<b>44,798,949</b>	<b>19,389,123</b>	<b>64,188,072</b>	<b>95,087,220</b>
<b>General County Programs</b>					
General County Programs	9,655,604	2,693,764	(450,264)	2,243,500	2,243,500
General Revenues	214,758,875	217,600,017	12,007,474	229,607,491	236,620,000
<b>Sub-Total</b>	<b>224,414,479</b>	<b>220,293,781</b>	<b>11,557,210</b>	<b>231,850,991</b>	<b>238,863,500</b>
<b>Operating Revenues Total</b>	<b>\$ 933,755,211</b>	<b>\$ 916,366,675</b>	<b>\$ 49,251,896</b>	<b>\$ 965,618,571</b>	<b>\$ 1,009,608,437</b>

# Summary Schedules

## Operating Revenues by Department & Program

This schedule shows operating revenues by organizational department, and the programs that make up the department. The categories of revenues (Taxes, Charges for Services, etc.) by department and program are provided in the Detail Section of the budget book.

	Actual FY 13-14	Adopted FY 14-15	Change from FY14-15 Ado to FY15-16 Rec	Recommended FY 15-16	Proposed FY 16-17
<b>Policy &amp; Executive</b>					
<b>Board of Supervisors</b>					
First District	\$ -	\$ -	\$ -	\$ -	\$ -
Second District	-	-	-	-	-
Third District	-	-	-	-	-
Fourth District	-	-	-	-	-
Fifth District	-	-	-	-	-
Board Support	-	-	-	-	-
<b>Sub-Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>County Executive Office</b>					
County Management	321,172	340,000	(14,201)	325,799	326,257
Emergency Management	1,329,050	966,121	(158,545)	807,576	959,242
Human Resources	222,871	372,492	224,690	597,182	597,182
Risk Management & Employee Insurance	29,256,181	27,499,350	(680,457)	26,818,893	27,904,911
<b>Sub-Total</b>	<b>31,129,274</b>	<b>29,177,963</b>	<b>(628,513)</b>	<b>28,549,450</b>	<b>29,787,592</b>
<b>County Counsel</b>					
Legal Services	3,348,159	3,717,249	196,131	3,913,380	3,605,270
Advisory	-	-	-	-	-
Litigation	-	-	-	-	-
<b>Sub-Total</b>	<b>3,348,159</b>	<b>3,717,249</b>	<b>196,131</b>	<b>3,913,380</b>	<b>3,605,270</b>
<b>Function Total</b>	<b>\$ 34,477,433</b>	<b>\$ 32,895,212</b>	<b>\$ (432,382)</b>	<b>\$ 32,462,830</b>	<b>\$ 33,392,862</b>
<b>Public Safety</b>					
<b>Court Special Services</b>					
Grand Jury	\$ -	\$ -	\$ -	\$ -	\$ -
Court Special Services	7,700,690	6,665,400	(86,616)	6,578,784	6,742,130
Conflict Defense Representation	-	-	-	-	-
<b>Sub-Total</b>	<b>7,700,690</b>	<b>6,665,400</b>	<b>(86,616)</b>	<b>6,578,784</b>	<b>6,742,130</b>
<b>District Attorney</b>					
Administration & Support	20,791	10,000	(10,000)	-	-
Criminal Prosecution	7,141,303	7,701,582	524,983	8,226,565	8,471,265
Civil Prosecution	48,500	50,000	-	50,000	50,000
<b>Sub-Total</b>	<b>7,210,594</b>	<b>7,761,582</b>	<b>514,983</b>	<b>8,276,565</b>	<b>8,521,265</b>
<b>Fire</b>					
Administration & Support	3,168,708	2,988,300	(235,000)	2,753,300	2,494,500
Fire Prevention	546,008	482,498	54,505	537,003	546,968
Emergency Operations	54,235,654	55,825,144	4,488,002	60,313,146	63,649,296
<b>Sub-Total</b>	<b>57,950,370</b>	<b>59,295,942</b>	<b>4,307,507</b>	<b>63,603,449</b>	<b>66,690,764</b>

# Summary Schedules

## Operating Revenues by Department & Program (cont'd)

	Actual FY 13-14	Adopted FY 14-15	Change from FY14-15 Ado to FY15-16 Rec	Recommended FY 15-16	Proposed FY 16-17
<b>Public Safety (cont'd)</b>					
<b>Probation</b>					
Administration & Support	\$ 154,757	\$ 143,475	\$ 15,930	\$ 159,405	\$ 159,405
Institutions	6,469,843	6,390,647	250,612	6,641,259	6,766,449
Juvenile Services	4,104,351	3,889,199	65,092	3,954,291	3,916,118
Adult Services	14,536,278	14,168,253	1,463,456	15,631,709	15,800,016
<b>Sub-Total</b>	<b>25,265,229</b>	<b>24,591,574</b>	<b>1,795,090</b>	<b>26,386,664</b>	<b>26,641,988</b>
<b>Public Defender</b>					
Administration & Support	-	767,377	53,720	821,097	863,192
Adult Legal Services	3,233,985	2,510,137	104,651	2,614,788	2,736,934
Juvenile Legal Services	-	131,086	9,044	140,130	147,005
<b>Sub-Total</b>	<b>3,233,985</b>	<b>3,408,600</b>	<b>167,415</b>	<b>3,576,015</b>	<b>3,747,131</b>
<b>Sheriff</b>					
Administration & Support	1,488,996	1,710,106	66,898	1,777,004	1,838,755
Custody Operations	17,571,587	18,021,048	530,299	18,551,347	19,108,447
Countywide Law Enforcement	23,985,862	23,702,655	1,451,809	25,154,464	25,838,292
Court Security Services	7,741,636	7,054,997	446,566	7,501,563	7,601,563
<b>Sub-Total</b>	<b>50,788,081</b>	<b>50,488,806</b>	<b>2,495,572</b>	<b>52,984,378</b>	<b>54,387,057</b>
<b>Function Total</b>	<b>\$ 152,148,950</b>	<b>\$ 152,211,904</b>	<b>\$ 9,193,951</b>	<b>\$ 161,405,855</b>	<b>\$ 166,730,335</b>
<b>Health &amp; Human Services</b>					
<b>Alcohol, Drug, &amp; Mental Health Services</b>					
Administration & Support	\$ 28,148,656	\$ 18,934,504	\$ (4,438,126)	\$ 14,496,378	\$ 14,690,310
Mental Health Inpatient Services	4,398,619	4,548,244	1,430,876	5,979,120	5,979,120
Mental Health Outpatient Services	8,222,294	1,870,860	1,364,737	3,235,597	3,361,143
Mental Health Community Services Programs	26,900,390	60,744,484	(1,584,163)	59,160,321	64,750,296
Alcohol & Drug Programs	10,678,678	9,956,036	1,300,111	11,256,147	11,534,353
<b>Sub-Total</b>	<b>78,348,638</b>	<b>96,054,128</b>	<b>(1,926,565)</b>	<b>94,127,563</b>	<b>100,315,222</b>
<b>Child Support Services</b>					
Case Management & Collections	9,441,258	9,445,660	(8,714)	9,436,946	9,445,122
<b>Sub-Total</b>	<b>9,441,258</b>	<b>9,445,660</b>	<b>(8,714)</b>	<b>9,436,946</b>	<b>9,445,122</b>
<b>First 5, Children &amp; Families</b>					
Administration & Support	4,230,961	3,964,615	(206,448)	3,758,167	3,562,072
Program Evaluation and Research	-	-	-	-	-
Children's Wellness and Support	804,701	787,176	(288,993)	498,183	126,534
<b>Sub-Total</b>	<b>5,035,662</b>	<b>4,751,791</b>	<b>(495,441)</b>	<b>4,256,350</b>	<b>3,688,606</b>
<b>Public Health</b>					
Administration & Support	4,749,633	3,745,952	(174,035)	3,571,917	3,603,057
Health Care Centers	36,057,041	33,609,934	6,043,312	39,653,246	40,317,579
Indigent Health Programs	12,028,568	9,420,388	(318,438)	9,101,950	9,100,524
Disease Prevention & Health Promotion	9,149,778	9,681,451	261,959	9,943,410	9,914,158
Regulatory Programs & Emergency Preparedness	7,064,910	7,064,349	527,166	7,591,515	7,607,905
Animal Services	2,879,253	3,067,887	142,246	3,210,133	3,210,133
<b>Sub-Total</b>	<b>71,929,183</b>	<b>66,589,961</b>	<b>6,482,210</b>	<b>73,072,171</b>	<b>73,753,356</b>

# Summary Schedules

## Operating Revenues by Department & Program (cont'd)

	Actual FY 13-14	Adopted FY 14-15	Change from FY14-15 Ado to FY15-16 Rec	Recommended FY 15-16	Proposed FY 16-17
<b>Health &amp; Human Services (cont'd)</b>					
<b>Social Services</b>					
Administration & Support	\$ (18,157,359)	\$ 110,798	\$ (50,898)	\$ 59,900	\$ 59,900
Public Assistance and Welfare to Work Activities	66,964,149	68,125,274	2,952,962	71,078,236	71,792,677
Medi-Cal Eligibility	34,780,177	34,026,299	2,280,877	36,307,176	36,186,456
Protective Services for Children, Adults, Disabled	56,268,899	54,309,661	647,818	54,957,479	56,297,641
<b>Sub-Total</b>	<b>139,855,865</b>	<b>156,572,032</b>	<b>5,830,759</b>	<b>162,402,791</b>	<b>164,336,674</b>
<b>Function Total</b>	<b>\$ 304,610,606</b>	<b>\$ 333,413,572</b>	<b>\$ 9,882,249</b>	<b>\$ 343,295,821</b>	<b>\$ 351,538,980</b>
<b>Community Resources &amp; Public Facilities</b>					
<b>Agricultural Commissioner/W&amp;M</b>					
Administration & Support	\$ -	\$ 52,960	\$ 51,138	\$ 104,098	\$ 114,098
Agriculture	2,278,967	2,563,304	137,588	2,700,892	2,762,600
Weights & Measures	500,077	433,000	13,900	446,900	446,900
<b>Sub-Total</b>	<b>2,779,044</b>	<b>3,049,264</b>	<b>202,626</b>	<b>3,251,890</b>	<b>3,323,598</b>
<b>Community Services</b>					
Parks & Open Spaces	7,846,412	8,508,915	(1,117,084)	7,391,831	6,672,431
Housing & Community Development	10,400,423	6,334,012	(4,354)	6,329,658	5,550,016
Community Support (Arts & Libraries)	557,546	555,662	295	555,957	612,957
<b>Sub-Total</b>	<b>18,804,380</b>	<b>15,398,589</b>	<b>(1,121,143)</b>	<b>14,277,446</b>	<b>12,835,404</b>
<b>Planning &amp; Development</b>					
Administration & Support	728,628	1,409,938	(393,287)	1,016,651	1,043,281
Permitting	8,686,516	10,629,089	321,873	10,950,962	11,187,122
Coastal Mitigation	771,720	737,834	6,931	744,765	744,522
Code Enforcement	230,196	210,763	56,074	266,837	274,201
Long Range Planning	462,558	553,771	204,058	757,829	253,640
<b>Sub-Total</b>	<b>10,879,618</b>	<b>13,541,395</b>	<b>195,649</b>	<b>13,737,044</b>	<b>13,502,766</b>
<b>Public Works</b>					
Administration & Support	4,754,586	4,570,409	552,430	5,122,839	5,225,823
Transportation	35,301,523	34,372,293	(384,384)	33,987,909	29,538,943
Surveyor	1,064,694	420,571	(51,846)	368,725	371,737
Water Resources/Flood Control	68,564,772	23,816,445	1,508,298	25,324,743	22,231,857
Resource Recovery & Waste Management	34,728,881	37,584,291	(1,239,885)	36,344,406	36,965,412
<b>Sub-Total</b>	<b>144,414,456</b>	<b>100,764,009</b>	<b>384,613</b>	<b>101,148,622</b>	<b>94,333,772</b>
<b>Function Total</b>	<b>\$ 176,877,498</b>	<b>\$ 132,753,257</b>	<b>\$ (338,255)</b>	<b>\$ 132,415,002</b>	<b>\$ 123,995,540</b>
<b>General Government &amp; Support Services</b>					
<b>Auditor-Controller</b>					
Administration & Support	\$ 46,298	\$ 24,457	\$ (1,994)	\$ 22,463	\$ 22,463
Audit Services	31,400	37,500	(10,000)	27,500	27,500
Accounting Services	905,408	875,243	(12,506)	862,737	873,737
Financial Reporting	-	-	-	-	-
<b>Sub-Total</b>	<b>983,107</b>	<b>937,200</b>	<b>(24,500)</b>	<b>912,700</b>	<b>923,700</b>

# Summary Schedules

## Operating Revenues by Department & Program (cont'd)

	Actual FY 13-14	Adopted FY 14-15	Change from FY14-15 Ado to FY15-16 Rec	Recommended FY 15-16	Proposed FY 16-17
<b>General Government &amp; Support Services (cont'd)</b>					
<b>Clerk-Recorder-Assessor</b>					
Administration & Support	\$ -	\$ -	\$ -	\$ -	\$ -
Elections	71,231	520,000	(427,235)	92,765	620,000
Clerk-Recorder	2,689,882	2,752,597	(332,407)	2,420,190	2,420,190
Assessor	2,264,256	2,173,552	322,656	2,496,208	2,684,000
<b>Sub-Total</b>	<b>5,025,369</b>	<b>5,446,149</b>	<b>(436,986)</b>	<b>5,009,163</b>	<b>5,724,190</b>
<b>Debt Service</b>					
Tax & Revenue Anticipation Notes	-	-	-	-	-
Long Term Debt	1,443,534	1,405,787	5,000	1,410,787	1,414,487
<b>Sub-Total</b>	<b>1,443,534</b>	<b>1,405,787</b>	<b>5,000</b>	<b>1,410,787</b>	<b>1,414,487</b>
<b>General Services</b>					
Central Services	817,859	919,334	203,374	1,122,708	1,156,592
Capital Improvements	1,966,352	3,094,196	(1,848,591)	1,245,605	751,700
Facilities & Land Management	7,232,440	8,130,623	193,218	8,323,841	8,594,215
Fleet Operations	10,735,403	11,170,471	662,451	11,832,922	12,182,561
Information & Communications Technology	10,410,260	10,549,046	562,821	11,111,867	11,635,077
<b>Sub-Total</b>	<b>31,162,314</b>	<b>33,863,670</b>	<b>(226,727)</b>	<b>33,636,943</b>	<b>34,320,145</b>
<b>North County Jail AB900</b>					
North Branch Main Jail Project	-	-	19,587,428	19,587,428	43,944,192
North Branch STAR Project	-	-	-	-	5,205,900
<b>Sub-Total</b>	<b>-</b>	<b>-</b>	<b>19,587,428</b>	<b>19,587,428</b>	<b>49,150,092</b>
<b>Treasurer-Tax Collector-Public</b>					
Administration & Support	919	2,500	-	2,500	2,500
Treasury	1,840,644	2,148,414	328,087	2,476,501	2,377,680
Tax & Collections	589,926	864,114	150,880	1,014,994	1,037,370
Public Assistance	180,425	131,115	5,941	137,056	137,056
<b>Sub-Total</b>	<b>2,611,914</b>	<b>3,146,143</b>	<b>484,908</b>	<b>3,631,051</b>	<b>3,554,606</b>
<b>Function Total</b>	<b>\$ 41,226,237</b>	<b>\$ 44,798,949</b>	<b>\$ (198,305)</b>	<b>\$ 44,600,644</b>	<b>\$ 45,937,128</b>
<b>General County Programs</b>					
<b>General County Programs</b>					
Support to Other Governments & Organizations	\$ -	\$ -	\$ -	\$ -	\$ -
Reserved & Committed Funds	9,212,122	2,229,000	(425,000)	1,804,000	1,804,000
Ancillary Services	443,481	464,764	(25,264)	439,500	439,500
Northern Branch Jail Project	-	-	-	-	-
<b>Sub-Total</b>	<b>9,655,604</b>	<b>2,693,764</b>	<b>(450,264)</b>	<b>2,243,500</b>	<b>2,243,500</b>
<b>General Revenues</b>					
General Revenues	214,758,875	217,600,017	12,007,474	229,607,491	236,620,000
General Fund Contributions	-	-	-	-	-
<b>Sub-Total</b>	<b>214,758,875</b>	<b>217,600,017</b>	<b>12,007,474</b>	<b>229,607,491</b>	<b>236,620,000</b>
<b>Function Total</b>	<b>\$ 224,414,479</b>	<b>\$ 220,293,781</b>	<b>\$ 11,557,210</b>	<b>\$ 231,850,991</b>	<b>\$ 238,863,500</b>
<b>Operating Revenues Total</b>	<b>\$ 933,755,202</b>	<b>\$ 916,366,675</b>	<b>\$ 49,251,896</b>	<b>\$ 965,618,571</b>	<b>\$ 1,009,608,437</b>

# Summary Schedules

## General County Revenues

General County Revenues are revenues that are not specific to a department and are used to support Countywide programs that do not otherwise have a committed funding source. This schedule shows the County's General County Revenues which are reflected in the General Fund.

	Actual FY 13-14	Adopted FY 14-15	Change from FY14-15 Ado to FY15-16 Rec	Recommended FY 15-16	Proposed FY 16-17
<b>Taxes</b>					
Property Tax-Current Secured	\$ 113,580,212	\$ 116,444,700	\$ 4,074,300	\$ 120,519,000	\$ 125,081,000
Property Tax-Unitary	2,491,038	2,453,000	207,000	2,660,000	2,713,000
Property Tax In-Lieu of VLF	44,826,778	46,396,000	2,714,000	49,110,000	51,565,000
Property Tax-Current Unsecd	4,488,015	4,605,000	272,000	4,877,000	5,023,000
Prop Tax-Curr Unsec Aircraft	562,989	562,000	41,000	603,000	603,000
RDA Pass-through Payments	370,671	389,000	41,000	430,000	451,000
RDA RPTTF Resid Distributions	5,017,175	4,919,000	500,000	5,419,000	5,635,000
Property Tax-Prior Secured	(541,348)	(600,000)	-	(600,000)	(600,000)
Property Tax-Prior Unsecured	77,641	(150,000)	150,000	-	-
Prop Tax-PY Unsec Aircraft	3,202	-	-	-	-
Supplemental Pty Tax-Current	3,080,708	2,910,000	633,000	3,543,000	4,251,000
Supplemental Pty Tax-Prior	(3,781)	-	-	-	-
Sales and Use Retail Tax State	6,880,145	7,309,000	1,528,000	8,837,000	10,536,000
In-Lieu Local Sales Tax	2,208,649	2,802,000	(259,000)	2,543,000	-
Transient Occupancy Tax	7,538,760	7,401,000	607,000	8,008,000	8,328,000
Racehorse Taxation	4,261	4,000	-	4,000	4,000
Property Transfer Taxes	3,442,738	3,849,000	(14,000)	3,835,000	4,142,000
<b>Sub-Total</b>	<b>194,027,853</b>	<b>199,293,700</b>	<b>10,494,300</b>	<b>209,788,000</b>	<b>217,732,000</b>
<b>Licenses, Permits and Franchises</b>					
Franchises	3,269,495	3,115,000	199,000	3,314,000	3,380,000
<b>Sub-Total</b>	<b>3,269,495</b>	<b>3,115,000</b>	<b>199,000</b>	<b>3,314,000</b>	<b>3,380,000</b>
<b>Fines, Forfeitures, and Penalties</b>					
PT-Delinquent Penalty-CY	2,137,240	1,603,000	(386,000)	1,217,000	1,095,000
PT-Redemption Penalty-PY	2,253,892	1,312,000	(262,000)	1,050,000	945,000
PT-Delinquent Penalty-PY	976,671	783,000	(131,000)	652,000	586,000
<b>Sub-Total</b>	<b>5,367,802</b>	<b>3,698,000</b>	<b>(779,000)</b>	<b>2,919,000</b>	<b>2,626,000</b>
<b>Use of Money and Property</b>					
Interest Income	1,017,105	689,000	(340,000)	349,000	427,000
Unrealized Gain/Loss Invstmnts	389,620	-	-	-	-
Other Rental of Bldgs and Land	295,707	285,000	24,000	309,000	315,000
<b>Sub-Total</b>	<b>1,702,432</b>	<b>974,000</b>	<b>(316,000)</b>	<b>658,000</b>	<b>742,000</b>
<b>Intergovernmental Revenue-State</b>					
Motor Vhcle In-Lieu In Excess	154,670	185,000	(35,000)	150,000	150,000
Homeowners Property Tax Relief	791,370	779,000	2,000	781,000	796,000
State Off Hwy Mtr Veh Lic Fees	624	-	-	-	-
Federal Grazing Fees	107	-	-	-	-
Payments In Lieu of Taxes	1,835,404	18,000	(18,000)	-	-
<b>Sub-Total</b>	<b>2,782,176</b>	<b>982,000</b>	<b>(51,000)</b>	<b>931,000</b>	<b>946,000</b>
<b>Charges for Services</b>					
Cost Allocation Services	6,411,741	8,294,908	2,272,605	10,567,513	9,875,400
Cost Allocation Use Allowance	884,794	1,091,764	218,194	1,309,958	1,220,600
<b>Sub-Total</b>	<b>7,296,535</b>	<b>9,386,672</b>	<b>2,490,799</b>	<b>11,877,471</b>	<b>11,096,000</b>
<b>Miscellaneous Revenue</b>					
Unclaimed Money In Co.Treasury	730	150,000	(30,000)	120,000	98,000
Other Miscellaneous Revenue	311,853	645	(625)	20	-
<b>Sub-Total</b>	<b>312,583</b>	<b>150,645</b>	<b>(30,625)</b>	<b>120,020</b>	<b>98,000</b>
<b>Intrafund Expenditure Transfers (-)</b>					
Itrf (-) Cost Allocations	194,111	154,683	107,826	262,509	245,300
<b>Sub-Total</b>	<b>194,111</b>	<b>154,683</b>	<b>107,826</b>	<b>262,509</b>	<b>245,300</b>
<b>Revenue Total</b>	<b>\$ 214,952,986</b>	<b>\$ 217,754,700</b>	<b>\$ 12,115,300</b>	<b>\$ 229,870,000</b>	<b>\$ 236,865,300</b>

# Summary Schedules

## General Fund Contribution

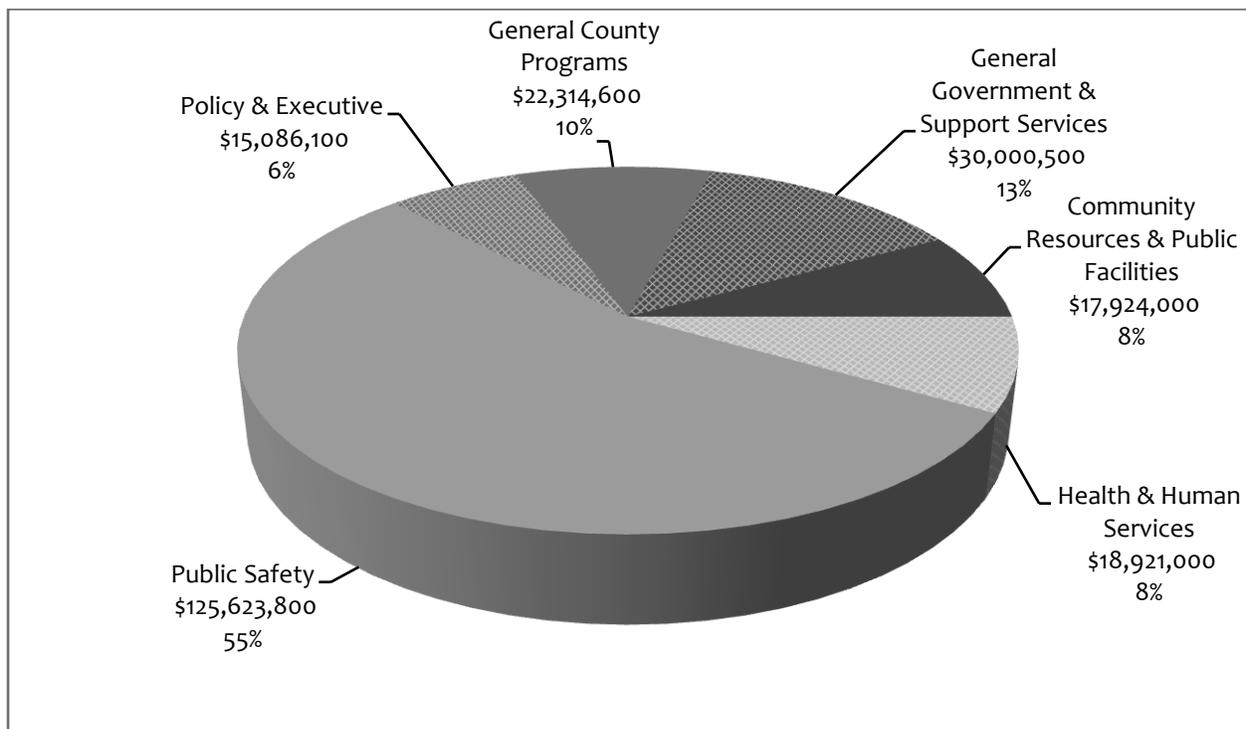
This section of the Summary Schedules shows the amount of “General Fund Contribution (GFC)” allocated to the various County departments. The allocation methodology (i.e. the determination of how much a department will receive in GFC) is based on principles adopted by the Board of Supervisors before each budget cycle. The budget principles for this budget cycle are provided in Section F.

The sources of the “General Fund Contribution” are the amounts shown in the earlier “General County Revenues” schedule. Unused or unexpected General County Revenues from prior years may also be a source of General Fund Contribution. These prior year amounts are referred to as “Fund Balances.” Information on Fund Balances is provided later in these Summary Schedules.

It should also be noted that many State and Federal grant programs require that their funding be matched at certain levels in order for the grant to be received. These matching requirements are usually funded with General Fund Contribution, and are considered when the Board of Supervisors adopts the General Fund Contribution allocation principles.

### General Fund Contribution Chart by Function

The following pie chart shows the amount and percentage of General Fund Contribution allocated to each Function. The detail for the pie chart can be found on the following pages.



# Summary Schedules

## General Fund Contribution by Function & Department

This schedule shows the amount of General Fund Contribution allocated to each department.

	Actual FY 13-14	Adopted FY 14-15	Change from FY14-15 Ado to FY15-16 Rec	Recommended FY 15-16	Proposed FY 16-17
<b>Policy &amp; Executive</b>					
Board of Supervisors	\$ 2,833,000	\$ 2,900,000	\$ 92,300	\$ 2,992,300	\$ 3,069,700
County Executive Office	8,146,700	8,270,300	548,400	8,818,700	9,020,700
County Counsel	2,437,900	2,818,500	456,600	3,275,100	3,354,000
<b>Sub-Total</b>	<b>13,417,600</b>	<b>13,988,800</b>	<b>1,097,300</b>	<b>15,086,100</b>	<b>15,444,400</b>
<b>Public Safety</b>					
Court Special Services	8,536,800	8,536,800	-	8,536,800	8,536,800
District Attorney	12,524,307	12,868,700	419,900	13,288,600	13,648,400
Fire	-	-	-	-	-
Probation	25,222,835	25,694,900	213,200	25,908,100	26,250,600
Public Defender	6,625,900	6,859,900	286,400	7,146,300	7,341,200
Sheriff	70,436,985	70,665,400	78,600	70,744,000	71,524,300
<b>Sub-Total</b>	<b>123,346,827</b>	<b>124,625,700</b>	<b>998,100</b>	<b>125,623,800</b>	<b>127,301,300</b>
<b>Health &amp; Human Services</b>					
Alcohol, Drug, & Mental Hlth Svcs	1,772,400	3,066,100	39,600	3,105,700	3,142,500
Child Support Services	-	-	-	-	-
First 5, Children & Families	-	-	-	-	-
Public Health	8,225,000	8,477,600	129,800	8,607,400	8,728,500
Social Services	2,979,499	6,665,600	542,300	7,207,900	7,308,900
<b>Sub-Total</b>	<b>12,976,899</b>	<b>18,209,300</b>	<b>711,700</b>	<b>18,921,000</b>	<b>19,179,900</b>
<b>Community Resources &amp; Public Facilities</b>					
Agricultural Commissioner/W&M	1,546,300	1,587,700	28,800	1,616,500	1,642,000
Community Services	8,633,800	7,981,100	555,300	8,536,400	8,606,800
Planning & Development	4,056,600	4,481,900	182,500	4,664,400	4,725,000
Public Works	2,804,800	3,081,200	25,500	3,106,700	3,128,800
<b>Sub-Total</b>	<b>17,041,500</b>	<b>17,131,900</b>	<b>792,100</b>	<b>17,924,000</b>	<b>18,102,600</b>
<b>General Government &amp; Support Services</b>					
Auditor-Controller	6,857,300	7,051,800	227,000	7,278,800	7,465,300
Clerk-Recorder-Assessor	9,623,300	9,784,800	708,200	10,493,000	10,702,800
Debt Service	884,000	-	-	-	-
General Services	8,166,200	8,642,300	133,300	8,775,600	8,854,800
Treasurer-Tax Collector-Public	3,317,600	3,392,900	60,200	3,453,100	3,518,700
<b>Sub-Total</b>	<b>28,848,400</b>	<b>28,871,800</b>	<b>1,128,700</b>	<b>30,000,500</b>	<b>30,541,600</b>
<b>General County Programs</b>					
General County Programs	25,011,493	14,927,200	7,387,400	22,314,600	20,261,475
General Revenues	-	-	-	-	-
<b>Sub-Total</b>	<b>25,011,493</b>	<b>14,927,200</b>	<b>7,387,400</b>	<b>22,314,600</b>	<b>20,261,475</b>
<b>General Fund Contributions Total</b>	<b>\$ 220,642,719</b>	<b>\$ 217,754,700</b>	<b>\$ 12,115,300</b>	<b>\$ 229,870,000</b>	<b>\$ 230,831,275</b>

# Summary Schedules

## Fund Balances

Fund balances represent unspent amounts from prior years within a fund. Fund balances can be caused by timing issues (projects not completed as expected) or they can be planned for, such as setting aside monies for future or contingent events. The County has developed fund balance policies for the General Fund that guide how much in fund balances should be maintained in the General Fund. When developing a “balanced budget,” available fund balances are combined with estimated revenues to comprise the total sources available to fund appropriations.

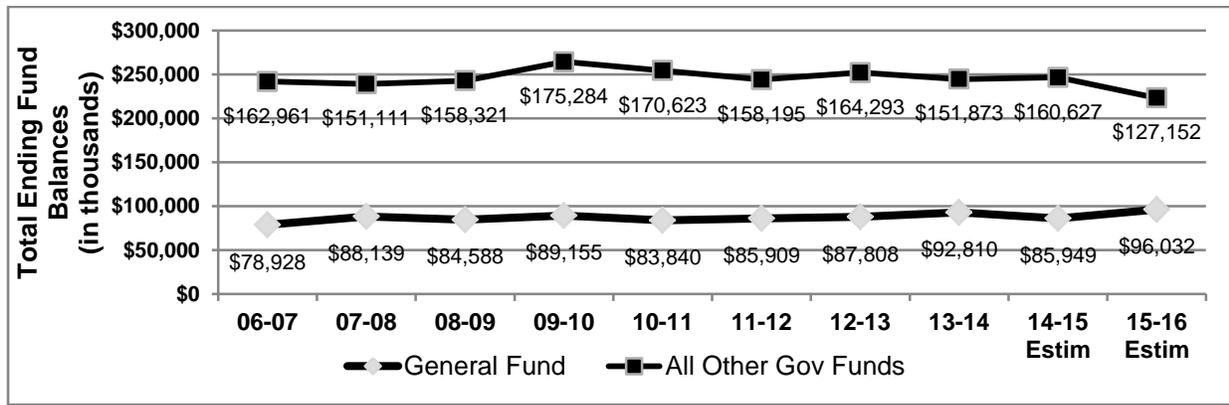
There are two schedules in this section that focus on the fund balances of the County’s budgeted funds. The first schedule lists the County’s budgeted funds and provides estimates on beginning and ending fund balances based on estimated activity for the current fiscal year and the estimated activity for the Recommended budget year. The second schedule provides the estimated fund balances by account for the General Fund only.

Please note that the fund types (Governmental, Proprietary), fund classifications (Major, Nonmajor), and fund balance components (Non-Spendable, Restricted, Committed) are established by the Governmental Accounting Standards Board (GASB). Fund Balance components represent amounts that are limited in their use.

- **Non-spendable** fund balances cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.
- **Restricted** fund balances are amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation. Although **restricted** fund balances have external spending conditions, which appear to be nondiscretionary, the Board of Supervisors (BOS) may have some powers over such balances. For example, if there are restricted fund balances for “Prop 172,” the BOS does have discretion on the programs to be funded by “Prop 172” fund balances as long as the programs under consideration are Prop 172-related.
- **Committed** fund balance is the portion of fund balance that can only be used for specific purposes determined by formal action of the County’s highest level of decision-making authority (the Board of Supervisors) and that remain binding unless removed in the same manner.

### Fund Balance Trend Chart For Governmental Funds Only

This chart represents the trend in fund balances for the General Fund and all other Governmental Funds. Proprietary funds have been excluded for comparison consistency. The estimated values for fiscal years 2014-15 and 2015-16 can be found on the following Fund Balance Summary schedule.



# Summary Schedules



# Summary Schedules

## Fund Balance Summary

	Estimated Fund Balances as of June 30, 2015	Recommended Revenues & Other Financing Sources	Recommended Expenditures & Other Financing Uses	Estimated Fund Balances as of June 30, 2016
<b>Governmental Funds</b>				
<b>Major Funds</b>				
General Fund	\$ 85,949,396	\$ 580,808,062	\$ 570,725,766	\$ 96,031,692
Flood Control Districts	63,337,224	19,323,233	26,845,315	55,815,142
Public Health	23,096,029	74,209,951	74,605,444	22,700,536
Fire Protection District	10,173,025	64,966,089	67,346,120	7,792,994
Roads Fund	17,331,468	39,458,292	49,419,922	7,369,838
Affordable Housing	4,809,464	6,037,243	5,842,584	5,004,123
Capital Projects	8,543,955	24,324,362	29,192,533	3,675,784
Alcohol Drug & Mental Health Services	4,791,510	100,206,797	103,171,663	1,826,644
Social Services	3,287,277	163,222,735	165,347,101	1,162,911
<b>Sub-Total</b>	<b>221,319,347</b>	<b>1,072,556,764</b>	<b>1,092,496,448</b>	<b>201,379,663</b>
<b>Non-Major Funds</b>				
Water Agencies	6,946,844	7,821,860	9,447,027	5,321,677
First 5 Children and Families Commission	4,430,232	4,256,350	4,688,261	3,998,321
County Service Areas	3,036,800	2,228,674	2,106,710	3,158,764
Courthouse Construction	1,202,524	904,000	218,942	1,887,582
Inmate Welfare	1,529,300	1,187,000	1,187,000	1,529,300
Muni Finance - Debt Service	1,354,676	5,920,730	5,891,480	1,383,926
Public and Educational Access	1,019,671	-	13,720	1,005,951
Court Operations	932,092	15,175,584	15,420,330	687,346
Lighting Districts	524,044	453,195	436,458	540,781
Community Facilities District	542,587	489,963	511,096	521,454
Petroleum	508,571	459,299	538,346	429,524
Fishermen Assistance	401,607	11,950	30,773	382,784
Special Aviation	350,502	86,761	91,761	345,502
Coastal Resources Enhancement	784,490	680,500	1,120,553	344,437
Child Support Services	227,388	9,436,946	9,436,946	227,388
Seawalls	25,664	100	5,000	20,764
Fish and Game	26,293	6,200	20,122	12,371
IHSS Public Authority	1,319,307	6,490,029	7,804,005	5,331
Criminal Justice Construction	94,187	926,564	1,019,314	1,437
<b>Sub-Total</b>	<b>25,256,779</b>	<b>56,535,705</b>	<b>59,987,844</b>	<b>21,804,640</b>
<b>Total Governmental Funds</b>	<b>246,576,126</b>	<b>1,129,092,469</b>	<b>1,152,484,292</b>	<b>223,184,303</b>
<b>Proprietary Funds</b>				
<b>Major Funds</b>				
Laguna Sanitation Enterprise	41,575,430	12,096,905	10,483,148	43,189,187
Resource Recovery Enterprise	49,979,837	24,247,501	34,367,025	39,860,313
<b>Non-Major Funds</b>				
Vehicle Operations ISF	29,409,395	13,838,922	16,550,478	26,697,839
Communications ISF	8,815,590	4,219,379	4,569,240	8,465,729
Data Processing ISF	5,063,863	7,408,488	8,952,311	3,520,040
Utilities ISF	416,639	6,850,696	7,154,824	112,511
Risk Management	438,310	26,818,893	32,254,608	(4,997,405)
<b>Total Proprietary Funds</b>	<b>135,699,064</b>	<b>95,480,784</b>	<b>114,331,634</b>	<b>116,848,214</b>
<b>Total All Funds</b>	<b>\$ 382,275,190</b>	<b>\$ 1,224,573,253</b>	<b>\$ 1,266,815,926</b>	<b>\$ 340,032,517</b>

# Summary Schedules

## Financial Analysis of the County's Estimated Fund Balances

The planned use of estimated fund balances within a budget are frequently expected in order to balance individual funds within the County. For FY 2015-16, the fund balances for all funds are anticipated to decrease by 11.1% or \$42.2 million and the major funds as a whole are projected to decrease by 9.1% or \$28.4 million. However, due to legal controls on appropriations, conservative revenue estimates, and favorable outcomes, the actual draws on fund balances are generally less than budgeted.

*Explanations for significant changes (10% or more) are provided below.*

### Governmental Major Funds

The General Fund is the main operating fund of the County and the fund balance is estimated to increase by 12% or \$10.1 million mainly due to setting aside funds for future North County Jail operations. Other major funds are projected to decrease 22% or \$30.0 million. The Flood Control Districts fund is estimated to decrease 12% or \$7.5

	Est. Fund Balance as of June 30, 2015	Est. Fund Balance as of June 30, 2016	Difference	Percent
<b>Governmental Major Funds Detail</b>				
General Fund	\$ 85,949,396	\$ 96,031,692	\$ 10,082,296	12%
Flood Control Districts	63,337,224	55,815,142	(7,522,082)	-12%
Public Health	23,096,029	22,700,536	(395,493)	-2%
Fire Protection District	10,173,025	7,792,994	(2,380,031)	-23%
Roads Fund	17,331,468	7,369,838	(9,961,630)	-57%
Affordable Housing	4,809,464	5,004,123	194,659	4%
Capital Projects	8,543,955	3,675,784	(4,868,171)	-57%
Alcohol Drug & Mental Health Services	4,791,510	1,826,644	(2,964,866)	-62%
Social Services	3,287,277	1,162,911	(2,124,366)	-65%
Total Other Governmental Major Funds	\$ 135,369,951	\$ 105,347,971	(30,021,980)	-22%
Total Governmental Major Funds	\$ 221,319,347	\$ 201,379,663	\$(19,939,684)	-9%

million for use on capital infrastructure; The Fire Protection District fund is estimated to decrease 23% or \$2.4 million for use on fixed asset purchases and increased salaries and benefits; The Roads fund is estimated to decrease 57.5% or \$10 million for use on capital infrastructure; The Capital Projects fund balance is estimated to decrease 57% or \$4.9 million to fund the construction of the North County Jail; The Alcohol Drug & Mental Health Services fund is estimated to decrease 62% or \$3.0 million primarily due to decreasing Medi-Cal revenues; The Social Services fund is estimated to decrease 65% or \$2.1 million due to increased operating costs.

### Proprietary Major Funds

The proprietary fund balances are projected to decrease 9% or \$8.5 million. Resource Recovery is estimated to decrease 20%

<b>Proprietary Major Funds Detail</b>				
Laguna Sanitation Enterprise	\$ 41,575,430	\$ 43,189,187	\$ 1,613,757	4%
Resource Recovery Enterprise	49,979,837	39,860,313	(10,119,524)	-20%
Total Proprietary Major Funds	\$ 91,555,268	\$ 83,049,501	(8,505,767)	-9%

or \$10.1 million due to funding post closure liabilities and capital expenditures.

### Non-Major Funds

Other Governmental Non-Major Fund changes include a decrease in the Water Agencies fund balance of 23% or \$1.6 million for use on capital

<b>Non-Major Funds Detail</b>				
Risk Management	438,310	(4,997,405)	(5,435,715)	-1240%
Other Governmental Non-Major Funds	25,256,779	21,804,640	(3,452,139)	-14%
Other Proprietary Non-Major Funds	43,705,487	38,796,119	(4,909,368)	-11%
Total Non-major Funds	\$ 69,400,576	\$ 55,603,354	\$(13,797,222)	-20%

infrastructure; the IHSS Public Authority fund is expected to decrease 99.6% or \$1.3 million to fund mandated IHSS MOE; and, Other Proprietary Non-Major Fund changes include a decrease in the Risk Management fund where deficit fund balances are expected to increase to \$5.0 million due to additional adverse actuarial losses on workers compensation and general liability claims.

# Summary Schedules

## Fund Balance Accounts – General Fund Only

Please see introductory pages of this section and the Glossary for descriptions on the fund balance account types: Nonspendable, Restricted, and Committed.

	Balance 7/1/2014	Estimated Balance 6/30/2015	Change From 6/30/2015	Recommended Balance 6/30/2016
<b>Fund Balance Nonspendable</b>				
Teeter Tax Losses	\$ 7,073,858	\$ 7,073,858	\$ -	\$ 7,073,858
Receivables	3,035,600	3,035,600	-	3,035,600
Prepays/Deposits	50,000	50,000	-	50,000
<b>Nonspendable Total</b>	<b>10,159,458</b>	<b>10,159,458</b>	<b>-</b>	<b>10,159,458</b>
<b>Fund Balance Restricted</b>				
Local Realignment 2011	4,459,186	5,472,051	451,793	5,923,844
Public Safety Prop 172	2,821,849	2,033,475	-	2,033,475
Sheriff Categorical Grants	1,657,366	1,977,721	307,004	2,284,725
P&D Offsite Mitigation	2,241,602	2,108,173	(554,000)	1,554,173
Recorder Modernization	1,304,771	1,383,823	(16,500)	1,367,323
Forfeiture Penalty	702,121	758,536	200,000	958,536
Probation YOBC	1,103,388	1,103,388	(156,602)	946,786
Purpose of Fund	193,330	600,930	90,800	691,730
Los Prietos Donation	640,000	640,000	-	640,000
Probation LESF/COPS	754,064	754,064	(117,279)	636,785
Maintenance-Casa Nueva Bldg	538,130	570,130	34,000	604,130
Survey Monument	358,765	373,765	15,000	388,765
Recorder Operations	845,106	348,690	(27,841)	320,849
Gaviota Bikeway	318,735	319,602	(963)	318,639
District Attorney Programs	343,772	343,772	(36,645)	307,127
PHD Special Projects	247,094	266,062	15,000	281,062
Assessor AB818	503,770	503,770	(259,230)	244,540
RDA to SBC 2008 Bond Proceeds	236,000	236,000	-	236,000
Public Arts Program	236,321	206,390	(41,432)	164,958
Probation Programs	130,997	150,425	11,520	161,945
State Off Hwy Fee	146,927	146,927	-	146,927
Recorder Micrographics	323,208	353,272	(208,838)	144,434
Weights and Measures	237,976	217,976	(100,000)	117,976
Real Estate Fraud	117,423	117,423	-	117,423
Donations	129,642	121,262	(15,946)	105,316
Consumer/Environmental	101,400	101,400	-	101,400
Animal Control Programs	52,238	47,998	31,000	78,998
Recorder ERDS	90,118	116,999	(51,467)	65,532
CalVet Subvention Program	39,960	71,708	(20,392)	51,316
DARE	40,384	40,384	-	40,384
Recorder Redaction	186,168	202,415	(192,321)	10,094
Allocated for Capital Outlay	-	841	-	841
Vital Records	143,561	98,483	(98,483)	(0)
<b>Restricted Total</b>	<b>21,245,370</b>	<b>21,787,853</b>	<b>(741,822)</b>	<b>21,046,031</b>

# Summary Schedules

## Fund Balance Accounts – General Fund Only (Cont'd)

	Balance 7/1/2014	Estimated Balance 6/30/2015	Change From 6/30/2015	Recommended Balance 6/30/2016
<b>Fund Balance Committed</b>				
Strategic Reserve	24,172,108	29,555,616	260,000	29,815,616
New Jail Operations	3,300,000	7,900,000	6,100,000	14,000,000
Contingencies	3,072,705	1,031,836	750,000	1,781,836
Audit Exceptions	2,150,239	2,150,239	-	2,150,239
Facilities Maintenance	701,082	198,195	1,685,000	1,883,195
Elections Voting Equipment	915,748	858,511	-	858,511
Litigation	1,229,548	936,401	(100,000)	836,401
North County Jail Contingency	802,000	802,000	-	802,000
Auditor Systems Maint/Develop	1,347,558	1,103,686	(353,462)	750,224
Program Restoration	2,290,330	573,262	125,463	698,725
FY 12/13,13/14 Operating Plans	4,326,311	696,711	-	696,711
P&D Land Use System	743,509	645,211	-	645,211
Human Resources Programs	684,192	684,192	(46,941)	637,251
Purpose of Fund	844,308	581,498	-	581,498
Clerk Record Assessor Projects	1,036,635	1,036,635	(466,526)	570,109
Salary & Retirement Offset	147,355	550,955	-	550,955
County Executive Programs	512,621	512,312	(36,768)	475,544
General County Programs	642,747	424,196	-	424,196
Treas Tax Collector Projects	1,745,975	858,866	(449,083)	409,783
Public Defender Programs	320,000	320,000	-	320,000
Sheriff Projects	218,412	224,536	-	224,536
Rental Maintenance	119,129	119,129	-	119,129
Ag Commissioner Projects	172,155	117,155	-	117,155
Probation Programs	93,601	93,601	-	93,601
Maintenance-Montecito Com Hall	-	55,000	7,500	62,500
Building & Safety Permitting	40,000	40,000	-	40,000
Imprest Cash	22,480	22,480	-	22,480
Housing Programs	21,324	21,324	-	21,324
Accumulated Capital Outlay	19,189	19,189	-	19,189
Toxic Waste Monitoring	10,152	10,152	-	10,152
Parks Projects	697,572	154,272	(154,200)	72
SB 1022 Match	3,900,100	-	-	-
District Attorney Programs	410,541	300,126	(300,126)	-
Planning/Development Projects	809,787	246,601	(250,789)	(4,188)
General Services Projects	498,200	158,200	(258,200)	(100,000)
<b>Committed Total</b>	<b>58,017,611</b>	<b>53,002,085</b>	<b>6,511,868</b>	<b>59,513,953</b>
<b>Fund Balance Residual</b>				
Fund Balance-Residual	3,383,496	3,383,496	-	3,383,496
Residual Fund Balance-Inc/Dec	-	(3,383,496)	4,312,250	928,754
<b>Residual Total</b>	<b>3,383,496</b>	<b>0</b>	<b>4,312,250</b>	<b>4,312,250</b>
<b>Fund Balance Total</b>	<b>\$ 92,805,935</b>	<b>\$ 84,949,396</b>	<b>\$ 10,082,296</b>	<b>\$ 95,031,692</b>

# Summary Schedules

## Staffing

This section of the Summary Schedules provides a view of staffing counts over the past several years. The counts represent funded “full-time equivalents (FTEs)”. Full-time equivalents equals the number of positions multiplied by percent worked and the number of pay periods worked ÷ 26 pay periods for all types of positions – regular, extra-help, and contactor-on-payroll.

	Adopted FY 06-07	Adopted FY 07-08	Adopted FY 08-09	Adopted FY 09-10	Adopted FY 10-11
<b>Policy &amp; Executive</b>					
Board of Supervisors	22.80	23.00	22.50	22.75	21.75
County Counsel	46.38	46.38	43.58	38.30	38.10
County Executive Office	23.00	24.00	22.84	20.00	30.00
<b>Sub-Total</b>	<b>92.17</b>	<b>93.38</b>	<b>88.92</b>	<b>81.05</b>	<b>89.85</b>
<b>Public Safety</b>					
District Attorney	140.10	140.18	132.91	120.44	122.10
Fire	270.50	285.27	285.27	285.27	278.77
Probation	396.55	397.52	393.02	359.22	351.72
Public Defender	72.75	72.90	69.75	63.08	69.42
Sheriff	701.42	708.90	688.50	679.00	663.57
<b>Sub-Total</b>	<b>1,581.32</b>	<b>1,604.76</b>	<b>1,569.44</b>	<b>1,507.00</b>	<b>1,485.57</b>
<b>Health &amp; Human Services</b>					
Alcohol, Drug, & Mental Hlth Svcs	338.98	357.85	311.03	316.18	282.50
Child Support Services	111.75	109.75	97.25	90.00	84.25
First 5, Children & Families	-	-	-	-	-
Public Health	561.14	559.00	542.65	523.53	523.39
Social Services	675.50	681.69	675.25	660.75	684.25
<b>Sub-Total</b>	<b>1,687.37</b>	<b>1,708.29</b>	<b>1,626.18</b>	<b>1,590.46</b>	<b>1,574.39</b>
<b>Community Resources &amp; Public Fac.</b>					
Agricultural Commissioner/W&M	35.35	33.13	33.25	31.00	27.13
Community Services	99.88	100.07	97.70	98.54	96.11
Planning & Development	141.47	158.46	120.55	98.94	102.50
Public Works	335.98	339.61	314.00	308.28	293.00
<b>Sub-Total</b>	<b>612.67</b>	<b>631.27</b>	<b>565.50</b>	<b>536.76</b>	<b>518.74</b>
<b>General Government &amp; Support Services</b>					
Auditor-Controller	56.85	57.85	54.25	51.25	49.25
Clerk-Recorder-Assessor	122.00	123.00	112.62	110.38	104.38
General Services	159.80	159.10	122.73 (3)	114.73	140.13 (5)
Information Technology	-	-	46.00 (3)	46.00	- (5)
Treasurer-Tax Collector-Public	52.00	51.00	50.00	49.00	46.00
<b>Sub-Total</b>	<b>390.65</b>	<b>390.95</b>	<b>385.59</b>	<b>371.35</b>	<b>339.75</b>
<b>General County Programs</b>					
General County Programs	44.77 (1)	35.00 (2)	31.01 (3)	31.00	14.00 (4)
<b>Sub-Total</b>	<b>44.77</b>	<b>35.00</b>	<b>31.01</b>	<b>31.00</b>	<b>14.00</b>
<b>FTE Total</b>	<b>4,408.95</b>	<b>4,463.65</b>	<b>4,266.63</b>	<b>4,117.62</b>	<b>4,022.29</b>

# Summary Schedules

## Ten Year Staffing Trend by Function & Department

Explanations for significant staffing changes during this 10-year period can found on the next page. The explanations are referenced by number on this trend chart to the numbered explanation.

Adopted FY 11-12	Adopted FY 12-13	Adopted FY 13-14	Adopted FY 14-15	Recommended FY 15-16	
21.50	21.50	21.00	21.00	20.00	<b>Policy &amp; Executive</b>
38.10	38.20	37.80	38.60	38.50	Board of Supervisors
25.63	57.88 (6)	57.88	57.88	58.50	County Counsel
<b>85.23</b>	<b>117.58</b>	<b>116.68</b>	<b>117.48</b>	<b>117.00</b>	County Executive Office
					<b>Sub-Total</b>
116.10	122.10	127.50	127.50	131.20	<b>Public Safety</b>
258.00	255.00	239.00 (9)	258.50	260.00	District Attorney
327.72	360.72	356.50	344.00	338.00	Fire
62.00	62.50	65.25	65.25	65.50	Probation
617.62	641.50	643.54	646.54	651.54	Public Defender
<b>1,381.43</b>	<b>1,441.82</b>	<b>1,431.79</b>	<b>1,441.79</b>	<b>1,446.24</b>	Sheriff
					<b>Sub-Total</b>
283.18	297.23	410.19	410.19	405.86	<b>Health &amp; Human Services</b>
82.50	85.00	78.56	78.56	74.96	Alcohol, Drug, & Mental Hlth Svcs
-	14.00 (7)	14.00	14.00	13.00	Child Support Services
513.17	499.47	490.16 (9)	490.16	511.56	First 5, Children & Families
647.44	677.25	803.94	882.75	893.75	Public Health
<b>1,526.29</b>	<b>1,572.95</b>	<b>1,796.85</b>	<b>1,875.66</b>	<b>1,899.13</b>	Social Services
					<b>Sub-Total</b>
28.00	28.00	32.00	33.00	33.00	<b>Community Resources &amp; Public Fac.</b>
91.72	94.79 (8)	96.71	99.66	99.71	Agricultural Commissioner/W&M
96.50	86.15	85.01	89.49	89.94	Community Services
288.40	281.45	280.25	280.25	282.75	Planning & Development
<b>504.62</b>	<b>490.39</b>	<b>493.97</b>	<b>502.40</b>	<b>505.40</b>	Public Works
					<b>Sub-Total</b>
45.25	46.25	48.15	49.15	49.20	<b>General Government &amp; Support Services</b>
97.38	92.76	95.38	95.38	96.38	Auditor-Controller
122.53	121.35	117.50	117.50	117.00	Clerk-Recorder-Assessor
-	-	-	-	-	General Services
40.50	43.00	42.50	43.00	43.50	Information Technology
<b>305.65</b>	<b>303.36</b>	<b>303.53</b>	<b>305.03</b>	<b>306.08</b>	Treasurer-Tax Collector-Public
					<b>Sub-Total</b>
14.00	1.00 (7)	1.00	1.00	1.00	<b>General County Programs</b>
<b>14.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	General County Programs
					<b>Sub-Total</b>
<b>3,817.22</b>	<b>3,927.10</b>	<b>4,143.82</b>	<b>4,243.34</b>	<b>4,274.85</b>	<b>FTE Total</b>

# Summary Schedules

## Significant Changes in Permanent Position Staffing

Most of the changes in the FTEs over the 10-year period reflect the growth or decline of FTEs due to workload changes or new or discontinued programs within a department. However, some of the changes, including certain large fluctuations from one year to the next, reflect shifting functions from one department to another as the County reorganizes itself to enhance program performance.

Significant changes of this latter type include the following:

- (1) Increased General County Programs FTEs due to the expansion of the Redevelopment Agency 2.0 FTEs, Children and Families 2.9 FTEs, and 8.0 new positions in developing programs including Comprehensive Planning, GIS, and E-government as well as 2.0 FTEs in extra help.
- (2) Decreased in General County Programs FTEs are due to the shift of Comprehensive and Long Range Planning, 17.1 FTEs to the Planning and Development Department, while adding 7.0 FTEs for Emergency Operations and the addition of a Public Information Officer.
- (3) Information Technology becomes a separate department with a staff of 46 FTEs, comprised of 40 FTEs transferred from General Services and 7 FTEs transferred from General County Programs to form a consolidated IT department. One allocated position was not funded for a net total of 46 FTEs.
- (4) Increase in the County Executive Office are the result of consolidating programs of the Office of Emergency Services (7.0 FTE) and the Communications Office (4.0 FTE) from the Developing Programs Division and one accounting position (1.0 FTE) from the Organization Development Division of General County Programs, less one Administrative Professional position (1.0 FTE) being shifted to Social Services. The decrease in General County Programs is the result of these reorganizations less 1.0 FTE resulting in service level reductions.
- (5) Information Technology staff of 35 FTEs consolidated with General Services Department.
- (6) Human Resources staff of 23.3 FTEs consolidated with County Executive Office. This results in an actual net reduction of 2.0 FTE from the prior year.
- (7) Variances due to the separation of the First 5 Children & Families Commission department (14.0 FTE) from General County Programs.
- (8) Variances due to combination of the Parks (73.8 FTE) and the Housing & Community Development (14.0 FTE) departments into a consolidated Community Services Department (87.8 FTE). This resulted in no net change from prior year staffing levels, and includes both permanent and non-permanent staff.
- (9) These variances reflect the transfer of 16 FTEs related to the Hazardous Materials program from the Fire Department to the Public Health Department.

# Summary Schedules

## Recommended Full-Time Equivalents (FTEs) by Function & Department

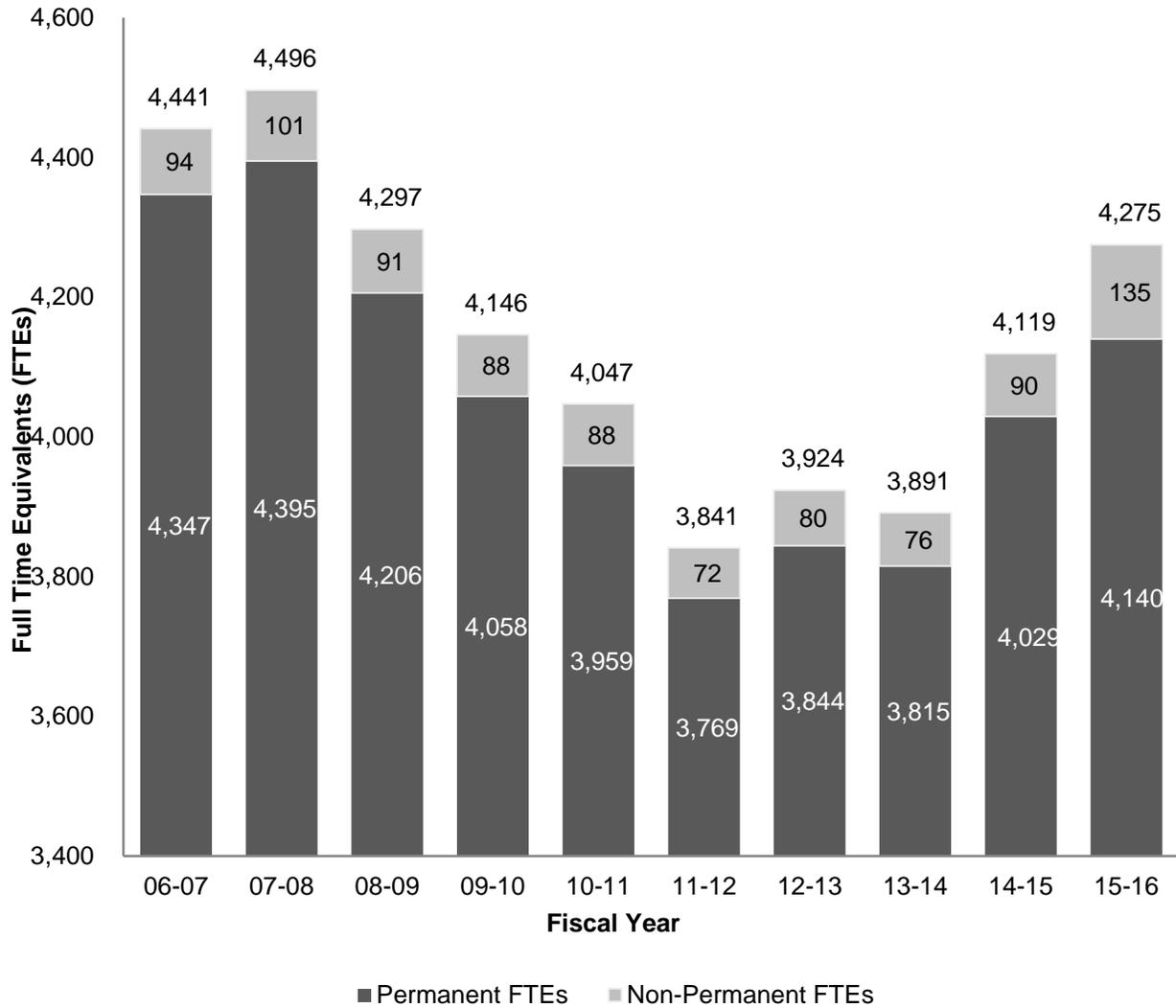
	Permanent	Nonpermanent	Total
<b>Policy &amp; Executive</b>			
Board of Supervisors	20.00	-	20.00
County Executive Office	58.50	-	58.50
County Counsel	38.00	0.50	38.50
<b>Sub-Total</b>	<b>116.50</b>	<b>0.50</b>	<b>117.00</b>
<b>Public Safety</b>			
District Attorney	128.50	2.70	131.20
Fire	240.00	20.00	260.00
Probation	327.00	11.00	338.00
Public Defender	65.00	0.50	65.50
Sheriff	651.54	-	651.54
<b>Sub-Total</b>	<b>1,412.04</b>	<b>34.20</b>	<b>1,446.24</b>
<b>Health &amp; Public Assistance</b>			
Alcohol, Drug, & Mental Hlth Svcs	342.98	62.88	405.86
Child Support Services	74.96	-	74.96
First 5, Children & Families	12.00	1.00	13.00
Public Health	501.39	10.18	511.56
Social Services	892.75	1.00	893.75
<b>Sub-Total</b>	<b>1,824.08</b>	<b>75.05</b>	<b>1,899.13</b>
<b>Community Resources &amp; Public Fac.</b>			
Agricultural Commissioner/W&M	33.00	-	33.00
Community Services	74.75	24.96	99.71
Planning & Development	89.90	0.04	89.94
Public Works	282.75	-	282.75
<b>Sub-Total</b>	<b>480.40</b>	<b>25.00</b>	<b>505.40</b>
<b>General Government &amp; Support Services</b>			
Auditor-Controller	49.20	-	49.20
Clerk-Recorder-Assessor	96.38	-	96.38
General Services	117.00	-	117.00
Treasurer-Tax Collector-Public	43.00	0.50	43.50
<b>Sub-Total</b>	<b>305.58</b>	<b>0.50</b>	<b>306.08</b>
<b>General County Programs</b>			
General County Programs	1.00	-	1.00
<b>Total FTE</b>	<b>4,139.59</b>	<b>135.25</b>	<b>4,274.85</b>

**Note:**

#1 - For a list of funded FTEs by job title, see Section H of this budget book. Full-time equivalents equals the number of positions multiplied by percent worked and the number of pay periods worked ÷ 26 pay periods for all types of positions – regular, extra-help, and contactors-on-payroll.

# Summary Schedules

## Ten Year Recommended<sup>1</sup> Staffing Trend – Countywide



**Notes:**

#1 – This schedule is based on the Recommended budget figures. Refer to pages C-40 and C-41 to view the Adopted budget figures.

#2 - Contractors-on-payroll working 50% or greater are counted as permanent.

#3 - Beginning in 2005-06 all contractors-on-payroll and Extra Help are counted as non-permanent.