

*County of San Diego*

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# Appendix A: Changes by Fund

## General Fund

Staffing by Program							
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Recommended Budget	Fiscal Year 2023–24 Change	Fiscal Year 2023–24 Revised Budget	Fiscal Year 2024–25 Recommended Budget	Fiscal Year 2024–25 Change	Fiscal Year 2024–25 Revised Budget
Staff Years	18,521.00	18,987.50	45.00	19,032.50	18,987.50	45.00	19,032.50
<b>Total</b>	<b>18,521.00</b>	<b>18,987.50</b>	<b>45.00</b>	<b>19,032.50</b>	<b>18,987.50</b>	<b>45.00</b>	<b>19,032.50</b>

Budget by Categories of Expenditures							
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Recommended Budget	Fiscal Year 2023–24 Change	Fiscal Year 2023–24 Revised Budget	Fiscal Year 2024–25 Recommended Budget	Fiscal Year 2024–25 Change	Fiscal Year 2024–25 Revised Budget
Salaries & Benefits	\$ 2,765,161,287	\$ 2,947,778,224	\$ 34,437,445	\$ 2,982,215,669	\$ 3,110,309,456	\$ 9,409,980	\$ 3,119,719,436
Services & Supplies	2,215,951,583	2,493,809,606	15,490,500	2,509,300,106	2,161,737,554	(823,396)	2,160,914,158
Other Charges	575,354,611	685,815,104	(35,953)	685,779,151	683,814,355	(1,000,000)	682,814,355
Capital Assets/Land Acquisition	4,059,667	30,516,756	0	30,516,756	85,419,108	0	85,419,108
Capital Assets Software	50,000	1,249,000	0	1,249,000	1,090,000	0	1,090,000
Capital Assets Equipment	40,454,944	32,356,222	1,189,850	33,546,072	16,959,754	0	16,959,754
Expenditure Transfer & Reimbursements	(143,218,519)	(150,945,450)	(10,526,476)	(161,471,926)	(63,270,152)	0	(63,270,152)
Operating Transfers Out	196,199,106	130,366,481	32,462	130,398,943	66,159,613	0	66,159,613
<b>Total</b>	<b>\$ 5,654,012,679</b>	<b>\$ 6,170,945,943</b>	<b>\$ 40,587,828</b>	<b>\$ 6,211,533,771</b>	<b>\$ 6,062,219,688</b>	<b>\$ 7,586,584</b>	<b>\$ 6,069,806,272</b>



**APPENDIX A: CHANGES BY FUND**

Budget by Categories of Revenues							
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Recommended Budget	Fiscal Year 2023–24 Change	Fiscal Year 2023–24 Revised Budget	Fiscal Year 2024–25 Recommended Budget	Fiscal Year 2024–25 Change	Fiscal Year 2024–25 Revised Budget
Taxes Current Property	\$ 863,273,350	\$ 909,848,270	\$ 0	\$ 909,848,270	\$ 924,458,247	\$ 0	\$ 924,458,247
Taxes Other Than Current Secured	604,297,680	652,805,601	0	652,805,601	664,633,361	0	664,633,361
Licenses Permits & Franchises	51,189,426	56,324,418	848,839	57,173,257	59,836,263	840,961	60,677,224
Fines, Forfeitures & Penalties	40,058,414	40,964,685	0	40,964,685	36,962,485	0	36,962,485
Revenue From Use of Money & Property	12,512,993	49,679,549	0	49,679,549	49,338,886	0	49,338,886
Intergovernmental Revenues	2,967,581,393	3,348,428,746	6,927,362	3,355,356,108	3,320,999,233	3,434,161	3,324,433,394
Charges For Current Services	460,360,073	467,093,168	1,633,463	468,726,631	468,951,808	1,589,866	470,541,674
Miscellaneous Revenues	64,706,706	96,066,628	11,632,757	107,699,385	42,396,420	0	42,396,420
Other Financing Sources	467,062,387	499,334,475	18,581,360	517,915,835	441,840,971	1,721,596	443,562,567
Fund Balance Component Decreases	52,802,187	50,400,403	964,047	51,364,450	42,802,014	0	42,802,014
Use of Fund Balance	70,168,070	0	0	0	10,000,000	0	10,000,000
<b>Total</b>	<b>\$ 5,654,012,679</b>	<b>\$ 6,170,945,943</b>	<b>\$ 40,587,828</b>	<b>\$ 6,211,533,771</b>	<b>\$ 6,062,219,688</b>	<b>\$ 7,586,584</b>	<b>\$ 6,069,806,272</b>

**Road Fund**

Staffing by Program							
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Recommended Budget	Fiscal Year 2023–24 Change	Fiscal Year 2023–24 Revised Budget	Fiscal Year 2024–25 Recommended Budget	Fiscal Year 2024–25 Change	Fiscal Year 2024–25 Revised Budget
Staff Years	415.00	422.00	3.00	425.00	422.00	3.00	425.00
<b>Total</b>	<b>415.00</b>	<b>422.00</b>	<b>3.00</b>	<b>425.00</b>	<b>422.00</b>	<b>3.00</b>	<b>425.00</b>





Budget by Categories of Expenditures							
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Recommended Budget	Fiscal Year 2023–24 Change	Fiscal Year 2023–24 Revised Budget	Fiscal Year 2024–25 Recommended Budget	Fiscal Year 2024–25 Change	Fiscal Year 2024–25 Revised Budget
Salaries & Benefits	\$ 64,183,746	\$ 67,718,292	\$ 524,588	\$ 68,242,880	\$ 72,116,554	\$ 556,648	\$ 72,673,202
Services & Supplies	121,721,946	141,543,434	429,368	141,972,802	105,401,975	13,058	105,415,033
Other Charges	1,103,050	3,638,779	0	3,638,779	2,453,504	0	2,453,504
Capital Assets Equipment	47,000	53,115	0	53,115	0	0	0
Operating Transfers Out	513,000	0	0	0	0	0	0
<b>Total</b>	<b>\$ 187,568,742</b>	<b>\$ 212,953,620</b>	<b>\$ 953,956</b>	<b>\$ 213,907,576</b>	<b>\$ 179,972,033</b>	<b>\$ 569,706</b>	<b>\$ 180,541,739</b>

Budget by Categories of Revenues							
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Recommended Budget	Fiscal Year 2023–24 Change	Fiscal Year 2023–24 Revised Budget	Fiscal Year 2024–25 Recommended Budget	Fiscal Year 2024–25 Change	Fiscal Year 2024–25 Revised Budget
Taxes Other Than Current Secured	\$ 10,986,520	\$ 13,766,000	\$ 370,000	\$ 14,136,000	\$ 13,766,000	\$ 0	\$ 13,766,000
Licenses Permits & Franchises	6,000,000	6,000,000	0	6,000,000	6,000,000	0	6,000,000
Revenue From Use of Money & Property	1,524,500	1,565,000	0	1,565,000	1,565,000	0	1,565,000
Intergovernmental Revenues	134,655,001	140,535,236	35,500	140,570,736	142,904,005	0	142,904,005
Charges For Current Services	13,302,331	14,850,168	540,646	15,390,814	15,087,528	569,706	15,657,234
Miscellaneous Revenues	749,900	268,500	0	268,500	268,500	0	268,500
Other Financing Sources	4,252,000	4,095,000	0	4,095,000	381,000	0	381,000
Fund Balance Component Decreases	2,869,071	0	0	0	0	0	0
Use of Fund Balance	13,229,419	31,873,716	7,810	31,881,526	0	0	0
<b>Total</b>	<b>\$ 187,568,742</b>	<b>\$ 212,953,620</b>	<b>\$ 953,956</b>	<b>\$ 213,907,576</b>	<b>\$ 179,972,033</b>	<b>\$ 569,706</b>	<b>\$ 180,541,739</b>

### Public Safety Prop 172 Special Revenue

Budget by Categories of Expenditures							
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Recommended Budget	Fiscal Year 2023–24 Change	Fiscal Year 2023–24 Revised Budget	Fiscal Year 2024–25 Recommended Budget	Fiscal Year 2024–25 Change	Fiscal Year 2024–25 Revised Budget
Operating Transfers Out	\$ 438,770,494	\$ 443,388,632	\$ 18,581,360	\$ 461,969,992	\$ 410,243,869	\$ 1,721,596	\$ 411,965,465
<b>Total</b>	<b>\$ 438,770,494</b>	<b>\$ 443,388,632</b>	<b>\$ 18,581,360</b>	<b>\$ 461,969,992</b>	<b>\$ 410,243,869</b>	<b>\$ 1,721,596</b>	<b>\$ 411,965,465</b>



**APPENDIX A: CHANGES BY FUND**

Budget by Categories of Revenues							
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Recommended Budget	Fiscal Year 2023–24 Change	Fiscal Year 2023–24 Revised Budget	Fiscal Year 2024–25 Recommended Budget	Fiscal Year 2024–25 Change	Fiscal Year 2024–25 Revised Budget
Intergovernmental Revenues	\$ 370,333,406	\$ 386,234,920	\$ 0	\$ 386,234,920	\$ 397,761,481	\$ 0	\$ 397,761,481
Use of Fund Balance	68,437,088	57,153,712	18,581,360	75,735,072	12,482,388	1,721,596	14,203,984
<b>Total</b>	<b>\$ 438,770,494</b>	<b>\$ 443,388,632</b>	<b>\$ 18,581,360</b>	<b>\$ 461,969,992</b>	<b>\$ 410,243,869</b>	<b>\$ 1,721,596</b>	<b>\$ 411,965,465</b>

**Purchasing Internal Service Fund**

Staffing by Program							
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Recommended Budget	Fiscal Year 2023–24 Change	Fiscal Year 2023–24 Revised Budget	Fiscal Year 2024–25 Recommended Budget	Fiscal Year 2024–25 Change	Fiscal Year 2024–25 Revised Budget
Staff Years	74.00	75.00	2.00	77.00	75.00	2.00	77.00
<b>Total</b>	<b>74.00</b>	<b>75.00</b>	<b>2.00</b>	<b>77.00</b>	<b>75.00</b>	<b>2.00</b>	<b>77.00</b>

Budget by Categories of Expenditures							
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Recommended Budget	Fiscal Year 2023–24 Change	Fiscal Year 2023–24 Revised Budget	Fiscal Year 2024–25 Recommended Budget	Fiscal Year 2024–25 Change	Fiscal Year 2024–25 Revised Budget
Salaries & Benefits	\$ 11,994,117	\$ 12,734,093	\$ 295,966	\$ 13,030,059	\$ 13,439,914	\$ 321,466	\$ 13,761,380
Services & Supplies	4,504,412	5,073,140	117,034	5,190,174	5,061,470	91,534	5,153,004
Other Charges	855,988	905,351	0	905,351	955,351	0	955,351
<b>Total</b>	<b>\$ 17,354,517</b>	<b>\$ 18,712,584</b>	<b>\$ 413,000</b>	<b>\$ 19,125,584</b>	<b>\$ 19,456,735</b>	<b>\$ 413,000</b>	<b>\$ 19,869,735</b>

Budget by Categories of Revenues							
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Recommended Budget	Fiscal Year 2023–24 Change	Fiscal Year 2023–24 Revised Budget	Fiscal Year 2024–25 Recommended Budget	Fiscal Year 2024–25 Change	Fiscal Year 2024–25 Revised Budget
Revenue From Use of Money & Property	\$ 60,000	\$ 60,000	\$ 0	\$ 60,000	\$ 60,000	\$ 0	\$ 60,000
Charges For Current Services	10,686,906	16,097,234	0	16,097,234	17,541,385	413,000	17,954,385
Miscellaneous Revenues	1,100,000	900,000	0	900,000	900,000	0	900,000
Use of Fund Balance	5,507,611	1,655,350	413,000	2,068,350	955,350	0	955,350
<b>Total</b>	<b>\$ 17,354,517</b>	<b>\$ 18,712,584</b>	<b>\$ 413,000</b>	<b>\$ 19,125,584</b>	<b>\$ 19,456,735</b>	<b>\$ 413,000</b>	<b>\$ 19,869,735</b>





## Fleet ISF Equipment Acquisition General

Budget by Categories of Expenditures							
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Recommended Budget	Fiscal Year 2023–24 Change	Fiscal Year 2023–24 Revised Budget	Fiscal Year 2024–25 Recommended Budget	Fiscal Year 2024–25 Change	Fiscal Year 2024–25 Revised Budget
Salaries & Benefits	\$ 1,025,006	\$ 1,110,744	\$ 0	\$ 1,110,744	\$ 1,193,939	\$ 0	\$ 1,193,939
Services & Supplies	1,122,405	1,281,458	0	1,281,458	1,281,458	0	1,281,458
Other Charges	14,566,000	14,566,000	0	14,566,000	14,566,000	0	14,566,000
Capital Assets Equipment	12,620,000	15,371,719	32,462	15,404,181	15,000,000	0	15,000,000
<b>Total</b>	<b>\$ 29,333,411</b>	<b>\$ 32,329,921</b>	<b>\$ 32,462</b>	<b>\$ 32,362,383</b>	<b>\$ 32,041,397</b>	<b>\$ 0</b>	<b>\$ 32,041,397</b>

Budget by Categories of Revenues							
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Recommended Budget	Fiscal Year 2023–24 Change	Fiscal Year 2023–24 Revised Budget	Fiscal Year 2024–25 Recommended Budget	Fiscal Year 2024–25 Change	Fiscal Year 2024–25 Revised Budget
Revenue From Use of Money & Property	\$ 375,000	\$ 325,000	\$ 0	\$ 325,000	\$ 325,000	\$ 0	\$ 325,000
Charges For Current Services	16,713,411	16,958,202	0	16,958,202	17,041,397	0	17,041,397
Other Financing Sources	1,986,514	1,371,719	32,462	1,404,181	1,000,000	0	1,000,000
Residual Equity Transfers In	258,486	500,000	0	500,000	500,000	0	500,000
Use of Fund Balance	10,000,000	13,175,000	0	13,175,000	13,175,000	0	13,175,000
<b>Total</b>	<b>\$ 29,333,411</b>	<b>\$ 32,329,921</b>	<b>\$ 32,462</b>	<b>\$ 32,362,383</b>	<b>\$ 32,041,397</b>	<b>\$ 0</b>	<b>\$ 32,041,397</b>

## Facilities Management Internal Service Fund

Budget by Categories of Expenditures							
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Recommended Budget	Fiscal Year 2023–24 Change	Fiscal Year 2023–24 Revised Budget	Fiscal Year 2024–25 Recommended Budget	Fiscal Year 2024–25 Change	Fiscal Year 2024–25 Revised Budget
Salaries & Benefits	\$ 52,669,683	\$ 55,510,602	\$ 0	\$ 55,510,602	\$ 58,508,170	\$ 0	\$ 58,508,170
Services & Supplies	106,862,284	113,315,715	20,000	113,335,715	110,779,292	0	110,779,292
Other Charges	792,334	792,334	0	792,334	792,334	0	792,334
Operating Transfers Out	0	75,000	0	75,000	0	0	0
<b>Total</b>	<b>\$ 160,324,301</b>	<b>\$ 169,693,651</b>	<b>\$ 20,000</b>	<b>\$ 169,713,651</b>	<b>\$ 170,079,796</b>	<b>\$ 0</b>	<b>\$ 170,079,796</b>



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Budget by Categories of Revenues							
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Recommended Budget	Fiscal Year 2023–24 Change	Fiscal Year 2023–24 Revised Budget	Fiscal Year 2024–25 Recommended Budget	Fiscal Year 2024–25 Change	Fiscal Year 2024–25 Revised Budget
Revenue From Use of Money & Property	\$ 932,262	\$ 932,262	\$ 0	\$ 932,262	\$ 932,262	\$ 0	\$ 932,262
Intergovernmental Revenues	3,361,728	3,361,728	0	3,361,728	3,361,728	0	3,361,728
Charges For Current Services	146,427,979	155,626,254	20,000	155,646,254	158,512,399	0	158,512,399
Miscellaneous Revenues	1,242,251	635,000	0	635,000	635,000	0	635,000
Other Financing Sources	6,860,081	9,138,407	0	9,138,407	6,638,407	0	6,638,407
Use of Fund Balance	1,500,000	0	0	0	0	0	0
<b>Total</b>	<b>\$ 160,324,301</b>	<b>\$ 169,693,651</b>	<b>\$ 20,000</b>	<b>\$ 169,713,651</b>	<b>\$ 170,079,796</b>	<b>\$ 0</b>	<b>\$ 170,079,796</b>

