County of San Diego

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Appendix A: All Funds - Budget Summary

Countywide Totals

Staffing

		Fiscal Year 2011-12 Adopted Budget			Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Total		15,687.25			16,010.75	16,114.75

Expenditures

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Salaries & Benefits	$1,535,659,652	$1,655,508,604	$1,659,401,225	$1,592,485,499	$1,697,297,252	$1,761,399,569
Services & Supplies	1,592,038,371	1,851,451,844	2,054,273,993	1,696,985,168	1,880,987,996	1,764,840,210
Other Charges	724,471,154	770,886,857	797,960,802	680,591,771	736,438,372	726,394,517
Capital Assets/Land Acquisition	118,486,029	137,820,500	557,536,629	135,012,269	93,020,082	10,090,000
Capital Assets Equipment	10,626,288	22,474,653	39,351,054	9,392,792	24,751,921	17,004,467
Expenditure Transfer & Reimbursements	(19,295,329)	(20,208,171)	(23,196,061)	(20,244,295)	(29,722,562)	(29,865,289)
Contingency Reserves	—	21,803,000	21,803,000	—	22,103,000	22,103,000
Fund Balance Component Increases	33,409,291	18,369,600	18,369,600	18,369,600	13,727,298	378,400
Operating Transfers Out	324,070,466	369,278,277	834,503,703	499,051,051	376,384,783	353,429,116
Management Reserves	—	32,250,000	30,121,553	—	30,250,000	24,250,000
Total	$4,319,465,921	$4,859,635,164	$5,990,125,498	$4,611,643,854	$4,845,238,142	$4,650,023,990

Revenues

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Taxes Current Property	537,396,411	543,013,475	543,013,475	545,327,120	547,575,017	551,018,258
Taxes Other Than Current Secured	414,242,520	396,466,972	408,032,479	403,968,379	390,722,693	394,386,515
Licenses Permits & Franchises	51,823,672	49,916,345	49,916,345	52,518,901	49,636,523	51,970,696
Fines, Forfeitures & Penalties	51,438,734	53,973,349	58,309,057	51,806,223	54,001,089	50,913,609
Revenue From Use of Money & Property	52,345,701	54,328,095	54,294,920	46,984,638	59,034,366	57,677,997
Intergovernmental Revenues	2,118,781,811	2,280,856,974	2,384,072,197	2,226,455,066	2,349,858,111	2,330,166,792
Charges For Current Services	713,632,936	750,710,916	775,903,253	723,685,524	769,561,986	756,933,065
Miscellaneous Revenues	60,892,973	35,042,900	50,126,458	75,672,443	41,930,161	33,387,168
Other Financing Sources	375,713,220	386,460,097	878,304,894	500,697,857	386,298,213	309,177,106
Residual Equity Transfers In	405,598	—	—	600,531	—	—
Fund Balance Component Decreases	13,258,481	22,181,149	22,181,149	22,181,149	544,380	14,225,657
Use of Fund Balance	(70,466,137)	286,684,892	765,971,271	(38,253,977)	196,075,603	100,167,127
Total	$4,319,465,921	$4,859,635,164	$5,990,125,498	$4,611,643,854	$4,845,238,142	$4,650,023,990

Public Safety Group

Staffing

		Fiscal Year 2011-12 Adopted Budget			Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Total		6,971.00			7,120.00	7,228.00

Expenditures

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Salaries & Benefits	$ 762,640,443	$ 821,655,256	$ 828,258,641	$ 800,265,325	$ 852,241,822	$ 894,905,415
Services & Supplies	213,900,946	260,086,075	305,242,892	238,755,541	282,596,799	254,835,427
Other Charges	103,152,753	107,896,621	112,575,195	103,217,516	108,256,087	105,263,197
Capital Assets Equipment	6,327,357	7,536,449	14,409,243	6,853,020	8,527,374	1,979,991
Expenditure Transfer & Reimbursements	(17,544,962)	(18,584,571)	(18,572,461)	(16,523,405)	(18,995,097)	(19,145,097)
Fund Balance Component Increases	—	18,300,000	18,300,000	18,300,000	1,883,000	—
Operating Transfers Out	190,447,314	207,937,164	216,608,913	209,269,844	231,425,755	232,325,923
Management Reserves	—	5,500,000	5,500,000	—	3,500,000	—
Total	$1,258,923,852	$1,410,326,994	$1,482,322,423	$1,360,137,841	$1,469,435,740	$1,470,164,856

Revenues

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Taxes Current Property	$ 485,555	$ 580,615	$ 580,615	$ 485,318	$ 580,615	$ 580,615
Taxes Other Than Current Secured	3,464	—	—	3,971	—	—
Licenses Permits & Franchises	590,881	593,101	593,101	597,067	593,101	593,101
Fines, Forfeitures & Penalties	22,765,200	25,608,872	29,944,580	24,578,937	25,782,769	22,896,997
Revenue From Use of Money & Property	12,044,540	9,619,112	9,619,112	11,846,943	9,908,466	10,047,174
Intergovernmental Revenues	409,264,662	407,868,724	445,835,727	442,321,453	463,701,114	455,410,310
Charges For Current Services	118,891,881	120,354,441	120,722,083	116,308,182	117,867,689	121,588,132
Miscellaneous Revenues	11,604,484	9,754,097	11,448,993	12,789,018	17,232,696	11,288,584
Other Financing Sources	190,351,480	207,828,018	209,768,294	209,145,111	231,289,600	232,189,768
Use of Fund Balance	(37,528,295)	64,210,014	89,899,918	(21,848,159)	22,604,643	5,762,278
General Purpose Revenue Allocation	530,450,000	563,910,000	563,910,000	563,910,000	579,875,047	609,807,897
Total	$1,258,923,852	$1,410,326,994	$1,482,322,423	$1,360,137,841	$1,469,435,740	$1,470,164,856

Health and Human Services Agency

Staffing

		Fiscal Year 2011-12 Adopted Budget			Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Total		5,130.25			5,306.25	5,306.25

Expenditures

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Salaries & Benefits	$ 422,101,784	$ 451,457,939	$ 451,782,671	$ 433,567,605	$ 465,563,524	$ 478,410,724
Services & Supplies	876,471,577	978,379,247	1,006,622,454	938,000,336	1,004,666,110	982,329,861
Other Charges	393,736,290	432,090,753	426,890,753	361,907,444	410,122,999	412,193,067
Capital Assets Equipment	2,518,053	176,070	502,656	174,651	315,070	235,070
Expenditure Transfer & Reimbursements	(231,305)	(238,724)	(3,238,724)	(1,970,260)	(9,238,724)	(9,238,724)
Fund Balance Component Increases	—	19,600	19,600	19,600	78,400	78,400
Operating Transfers Out	36,531,323	37,999,180	37,999,180	36,621,876	37,396,433	37,396,433
Management Reserves	—	20,000,000	20,000,000	—	20,000,000	20,000,000
Total	$1,731,127,722	$1,919,884,065	$1,940,578,590	$1,768,321,253	$1,928,903,812	$1,921,404,831

Revenues

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Taxes Current Property	$ 1,422,253	$ 1,626,585	$ 1,626,585	$ 1,436,386	$ 1,602,726	$ 1,642,726
Taxes Other Than Current Secured	9,820	43,949	43,949	11,248	26,784	26,784
Licenses Permits & Franchises	1,398,423	1,457,039	1,457,039	1,383,856	879,039	879,039
Fines, Forfeitures & Penalties	5,551,810	5,848,681	5,848,681	5,498,683	5,848,681	5,848,681
Revenue From Use of Money & Property	6,603,221	12,404,294	12,404,294	4,498,219	12,397,694	12,397,694
Intergovernmental Revenues	1,521,976,525	1,673,091,122	1,679,178,215	1,561,734,791	1,691,481,659	1,690,579,778
Charges For Current Services	68,859,818	66,002,464	66,930,371	70,844,378	63,406,429	64,398,710
Miscellaneous Revenues	16,075,135	7,904,735	7,904,735	14,858,076	6,385,894	6,362,111
Other Financing Sources	24,482,246	24,200,000	24,200,000	24,336,822	24,200,000	24,200,000
Fund Balance Component Decreases	4,431,710	4,000,000	4,000,000	4,000,000	—	12,965,338
Use of Fund Balance	18,269,761	60,454,196	74,133,721	16,867,792	59,242,007	37,128,400
General Purpose Revenue Allocation	62,047,000	62,851,000	62,851,000	62,851,000	63,432,899	64,975,570
Total	$1,731,127,722	$1,919,884,065	$1,940,578,590	$1,768,321,253	$1,928,903,812	$1,921,404,831

Land Use and Environment Group

Staffing

		Fiscal Year 2011-12 Adopted Budget			Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Total		1,456.00			1,451.00	1,451.00

Expenditures

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Salaries & Benefits	$ 147,808,586	$ 162,922,096	$ 161,993,451	$ 150,504,583	$ 160,421,275	$ 163,820,788
Services & Supplies	152,165,608	176,554,634	244,601,155	148,901,290	168,208,048	144,831,317
Other Charges	24,345,196	37,096,447	52,978,343	30,262,863	27,610,512	26,731,173
Capital Assets/Land Acquisition	70,460	20,543,500	34,307,241	—	6,717,800	7,590,000
Capital Assets Equipment	457,143	4,077,500	5,948,130	790,847	5,301,133	4,963,825
Expenditure Transfer & Reimbursements	(456,150)	(141,716)	(141,716)	(457,193)	(182,991)	(156,514)
Fund Balance Component Increases	32,144,972	50,000	50,000	50,000	11,765,898	300,000
Operating Transfers Out	11,935,067	17,857,579	100,285,095	96,871,856	13,041,334	11,145,181
Total	$ 368,470,881	$ 418,960,040	$ 600,021,699	$ 426,924,245	$ 392,883,009	$ 359,225,770

Revenues

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Taxes Current Property	$ 6,995,988	$ 7,082,619	$ 7,082,619	$ 7,018,519	$ 6,991,168	$ 6,991,168
Taxes Other Than Current Secured	9,427,898	10,008,994	23,178,899	13,017,013	4,304,567	4,304,942
Licenses Permits & Franchises	36,293,540	34,504,266	34,504,266	37,060,992	34,230,642	36,510,679
Fines, Forfeitures & Penalties	2,146,296	1,799,344	1,799,344	2,857,119	1,959,094	1,889,094
Revenue From Use of Money & Property	21,592,051	20,059,027	20,059,042	21,413,816	21,369,506	21,377,596
Intergovernmental Revenues	109,155,655	117,065,961	148,414,252	122,231,956	110,406,257	108,080,013
Charges For Current Services	83,505,858	90,304,622	90,434,339	80,315,305	88,086,187	90,657,211
Miscellaneous Revenues	3,400,272	3,929,420	4,785,127	7,824,446	5,026,894	2,841,549
Other Financing Sources	13,559,721	17,857,579	97,299,383	96,770,149	13,041,334	11,145,181
Fund Balance Component Decreases	8,650,112	16,853,394	16,853,394	16,853,394	544,380	—
Use of Fund Balance	19,155,491	57,009,204	113,125,424	(20,924,074)	63,319,121	30,051,561
General Purpose Revenue Allocation	54,588,000	42,485,610	42,485,610	42,485,610	43,603,859	45,376,776
Total	$ 368,470,881	$ 418,960,040	$ 600,021,699	$ 426,924,245	$ 392,883,009	$ 359,225,770

Community Services Group

Staffing

		Fiscal Year 2011-12 Adopted Budget			Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Total		963.50			959.00	955.00

Expenditures

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Salaries & Benefits	$ 85,261,397	$ 93,137,271	$ 93,137,271	$ 87,395,833	$ 91,714,912	$ 93,626,554
Services & Supplies	122,898,089	149,485,512	165,714,795	139,115,271	154,763,824	148,742,715
Other Charges	21,264,284	21,529,934	31,616,031	21,850,658	19,357,392	17,409,306
Capital Assets/Land Acquisition	(440,339)	—	—	—	2,000,000	—
Capital Assets Equipment	756,783	10,103,634	17,457,936	928,914	10,200,581	9,585,581
Expenditure Transfer & Reimbursements	(86,625)	(93,000)	(93,000)	(89,952)	(83,000)	(83,000)
Contingency Reserves	—	103,000	103,000	—	103,000	103,000
Fund Balance Component Increases	1,260,319	—	—	—	—	—
Operating Transfers Out	14,598,626	10,590,021	27,261,736	24,523,259	23,230,291	19,491,354
Management Reserves	—	4,250,000	4,250,000	—	4,250,000	4,250,000
Total	$ 245,512,534	$ 289,106,372	$ 339,447,769	$ 273,723,982	$ 305,537,000	$ 293,125,510

Revenues

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Taxes Current Property	$ 27,304,052	$ 27,909,997	$ 27,909,997	$ 27,461,840	$ 27,909,997	$ 27,909,997
Taxes Other Than Current Secured	4,345,159	4,766,679	3,162,281	3,872,382	2,619,276	2,719,929
Licenses Permits & Franchises	2,210,720	2,181,409	2,181,409	2,161,865	2,170,204	2,170,204
Fines, Forfeitures & Penalties	(33,421)	3,000	3,000	2,006	3,000	3,000
Revenue From Use of Money & Property	2,280,052	2,471,090	2,437,900	2,761,587	2,963,818	2,963,818
Intergovernmental Revenues	34,825,379	31,129,271	44,937,722	25,496,412	28,670,617	27,663,026
Charges For Current Services	139,828,308	158,336,774	172,931,359	148,789,724	166,432,991	164,448,281
Miscellaneous Revenues	9,997,027	3,740,325	3,465,076	4,234,248	3,343,886	2,865,106
Other Financing Sources	14,900,604	10,990,021	16,922,380	16,751,389	28,263,476	24,891,354
Residual Equity Transfers In	405,598	—	—	600,531	—	—
Fund Balance Component Decreases	—	1,260,319	1,260,319	1,260,319	—	1,260,319
Use of Fund Balance	(9,095,943)	27,572,487	45,491,326	21,586,678	23,825,819	16,395,112
General Purpose Revenue Allocation	18,545,000	18,745,000	18,745,000	18,745,000	19,333,916	19,835,364
Total	$ 245,512,534	$ 289,106,372	$ 339,447,769	$ 273,723,982	$ 305,537,000	$ 293,125,510

Finance and General Government Group

Staffing

		Fiscal Year 2011-12 Adopted Budget			Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Total		1,166.50			1,174.50	1,174.50

Expenditures

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Salaries & Benefits	$ 117,847,443	$ 126,336,042	$ 124,229,190	$ 120,752,154	$ 127,355,719	$ 130,636,088
Services & Supplies	195,391,697	234,884,230	271,349,630	201,677,432	211,749,514	190,233,751
Other Charges	2,421,150	1,000	1,000	2,420,705	1,000	1,000
Capital Assets Equipment	131,552	581,000	943,814	556,084	407,763	240,000
Expenditure Transfer & Reimbursements	(976,288)	(1,150,160)	(1,150,160)	(1,203,486)	(1,222,750)	(1,241,954)
Management Reserves	—	2,500,000	371,553	—	2,500,000	—
Total	$ 314,815,553	$ 363,152,112	$ 395,745,027	$ 324,202,889	$ 340,791,246	$ 319,868,885

Revenues

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Licenses Permits & Franchises	$ 744,867	$ 844,000	$ 844,000	$ 926,736	$ 1,250,000	$ 1,250,000
Fines, Forfeitures & Penalties	1,004,287	1,035,450	1,035,450	893,835	1,035,450	1,035,450
Revenue From Use of Money & Property	198,873	116,000	116,000	199,031	50,000	50,000
Intergovernmental Revenues	57,531	56,924	56,924	120,724	108,764	108,764
Charges For Current Services	175,433,123	187,496,637	196,639,429	176,733,881	203,575,486	185,044,210
Miscellaneous Revenues	7,885,533	8,686,018	8,686,018	7,581,789	8,913,016	8,997,706
Other Financing Sources	1,998,345	4,454,688	4,865,166	3,848,285	4,448,765	4,633,715
Use of Fund Balance	19,292,994	50,621,395	73,661,040	24,057,608	9,904,013	3,829,776
General Purpose Revenue Allocation	108,200,000	109,841,000	109,841,000	109,841,000	111,505,752	114,919,264
Total	$ 314,815,553	$ 363,152,112	$ 395,745,027	$ 324,202,889	$ 340,791,246	$ 319,868,885

Capital Program

Expenditures

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Services & Supplies	$ 9,681,601	$ 663,000	$ 6,000,412	$ 5,406,545	$ 608,000	$ 608,000
Capital Assets/Land Acquisition	118,855,907	117,277,000	523,229,387	135,012,269	84,302,282	2,500,000
Capital Assets Equipment	435,400	—	89,276	89,276	—	—
Operating Transfers Out	9,277,823	9,279,645	9,279,645	9,269,645	9,278,883	9,280,933
Total	$ 138,250,730	$ 127,219,645	$ 538,598,720	$ 149,777,735	$ 94,189,165	$ 12,388,933

Revenues

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Revenue From Use of Money & Property	$ 296,767	$ 321,012	$ 321,012	$ 273,509	$ 7,123,197	$ 5,624,304
Intergovernmental Revenues	7,023,844	10,000,037	12,780,797	21,481,495	11,625,968	4,264,629
Miscellaneous Revenues	450,504	—	5,695,914	409,250	—	—
Other Financing Sources	120,884,741	111,541,000	514,225,887	138,869,684	75,440,000	2,500,000
Use of Fund Balance	9,594,875	5,357,596	5,575,111	(11,256,203)	—	—
Total	$ 138,250,730	$ 127,219,645	$ 538,598,720	$ 149,777,735	$ 94,189,165	$ 12,388,933

Finance Other

Expenditures

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Services & Supplies	$ 21,528,853	$ 51,399,146	$ 54,742,654	$ 25,128,752	$ 58,395,701	$ 43,259,139
Other Charges	179,551,482	172,272,102	173,899,481	160,932,585	171,090,382	164,796,774
Contingency Reserves	—	21,700,000	21,700,000	—	22,000,000	22,000,000
Fund Balance Component Increases	4,000	—	—	—	—	—
Operating Transfers Out	61,280,313	85,614,688	443,069,134	122,494,571	62,012,087	43,789,292
Total	$ 262,364,649	$ 330,985,936	$ 693,411,270	$ 308,555,908	$ 313,498,170	$ 273,845,205

Revenues

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Taxes Current Property	$ 22,031	$ —	$ —	$ 26,166	$ —	$ —
Taxes Other Than Current Secured	36	—	—	81	—	—
Fines, Forfeitures & Penalties	2,712,081	2,452,211	2,452,211	2,452,202	2,457,410	2,200,000
Revenue From Use of Money & Property	2,138,060	1,812,130	1,812,130	1,772,939	1,783,741	1,779,467
Intergovernmental Revenues	800,301	800,000	12,023,625	1,715,489	2,904,250	2,902,000
Charges For Current Services	126,931,898	128,215,978	128,245,673	130,689,748	130,193,204	130,796,521
Miscellaneous Revenues	9,451,693	—	7,112,290	25,353,796	—	—
Other Financing Sources	9,536,082	9,588,791	11,023,785	10,976,416	9,615,038	9,617,088
Fund Balance Component Decreases	176,659	67,436	67,436	67,436	—	—
Use of Fund Balance	(69,974,194)	21,460,000	364,084,730	(46,737,620)	17,180,000	7,000,000
General Purpose Revenue Allocation	180,570,000	166,589,390	166,589,390	182,239,254	149,364,527	119,550,129
Total	$ 262,364,649	$ 330,985,936	$ 693,411,270	$ 308,555,908	$ 313,498,170	$ 273,845,205

Total General Purpose Revenue

General Purpose Revenue

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Taxes Current Property	$ 501,166,532	$ 505,813,659	$ 505,813,659	$ 508,898,891	$ 510,490,511	$ 513,893,752
Taxes Other Than Current Secured	400,456,144	381,647,350	381,647,350	387,063,683	383,772,066	387,334,860
Licenses Permits & Franchises	10,585,241	10,336,530	10,336,530	10,388,385	10,513,537	10,567,673
Fines, Forfeitures & Penalties	17,292,482	17,225,791	17,225,791	15,523,440	16,914,685	17,040,387
Revenue From Use of Money & Property	7,192,137	7,525,430	7,525,430	4,218,594	3,437,944	3,437,944
Intergovernmental Revenues	35,677,914	40,844,935	40,844,935	51,352,745	40,959,482	41,158,272
Charges For Current Services	182,049	—	—	4,306	—	—
Miscellaneous Revenues	2,028,327	1,028,305	1,028,305	2,621,819	1,027,775	1,032,112
Total	$ 974,580,825	$ 964,422,000	$ 964,422,000	$ 980,071,864	$ 967,116,000	$ 974,465,000

Appendix B: Budget Summary and Changes in Fund Balance

Appropriations/Expenditures by Fund Type

County Funds by Type

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
General Fund	$3,261,867,191	$3,742,809,210	$4,240,880,938	$3,450,875,408	$3,718,903,529	$3,637,596,249
Special Revenue Funds	360,961,953	389,393,890	451,381,421	376,233,007	398,179,679	393,629,502
Capital Project Funds	138,250,730	127,219,645	538,598,720	149,777,735	94,189,165	12,388,933
Debt Service County Family	81,451,018	81,354,997	81,384,692	81,375,988	81,467,380	81,460,697
County Proprietary Enterprise Funds	19,198,746	24,314,387	37,976,053	19,226,247	25,034,709	22,395,749
County Proprietary Internal Service Funds	338,636,779	362,767,837	398,398,941	340,581,721	399,396,565	380,565,650
Air Pollution Control District	35,997,811	45,088,021	60,722,070	39,956,096	44,274,271	45,179,512
County Service Areas	14,076,350	15,161,711	18,610,603	14,338,912	16,814,582	16,944,671
Miscellaneous Special Districts	9,204,168	14,968,662	26,685,051	18,822,547	9,995,021	11,757,882
Permanent Road Divisions	1,441,435	7,959,608	8,041,010	724,508	7,831,022	7,825,608
Sanitation Districts	51,460,074	40,065,136	111,341,148	90,933,908	39,637,059	30,569,892
Miscellaneous Local Agencies	6,919,666	8,532,060	16,104,853	28,797,776	9,515,160	9,709,645
Total	$4,319,465,921	$4,859,635,164	$5,990,125,498	$4,611,643,854	$4,845,238,142	$4,650,023,990

Appropriations/Expenditures by Group and Fund

Public Safety Group

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
General Fund	$1,059,709,863	$1,192,341,144	$1,255,589,972	$1,142,725,634	$1,225,745,190	$1,225,415,138
Sheriff's Asset Forfeiture Program	716,116	1,100,000	4,239,316	676,008	1,100,000	1,100,000
District Attorney Asset Forfeiture Program Fed	282,341	700,000	700,000	301,222	600,000	600,000
District Attorney Asset Forfeiture State	5,289	17,000	17,000	11,677	15,000	15,000
Probation Asset Forfeiture Program	72,215	50,000	50,741	18,999	50,000	50,000
Sheriff's Inmate Welfare	4,185,792	4,978,968	6,424,625	5,451,239	5,421,624	5,838,500
Probation Inmate Welfare	60,092	95,000	95,403	54,978	95,000	95,000
Public Safety Prop 172 Special Revenue	185,918,649	203,105,643	206,711,204	203,105,643	226,886,393	227,834,141
CSA 107 Elfin Forest Fire District	299,440	425,893	447,986	385,866	468,072	468,072
CSA 107 Elfin Forest Fire Mitigation Fee	9,360	—	—	—	—	—
CSA 109 Mt Laguna Fire Medical	73,315	72,647	72,647	70,094	42,647	—
CSA 109 Mt Laguna Fire Mitigation Fee	3,710	—	—	—	—	—
CSA 110 Mount Palomar Fire Medical	126,751	133,729	133,729	128,445	83,965	—
CSA 110 Mt Palomar Fire Mitigation Fee	1,935	—	—	—	—	—
CSA 111 Boulevard Fire District	179,290	84,891	91,609	26,750	54,891	—
CSA 111 Boulevard Fire Mitigation Fee	600	—	—	—	—	—
CSA 112 Campo Fire District	262,072	76,064	76,064	56,800	46,064	—
CSA 113 San Pasqual Fire District	78,357	107,889	107,889	90,692	77,889	—
CSA 113 San Pasqual Fire Mitigation Fee	14,116	—	—	—	—	—
CSA 115 Pepper Drive Fire District	281,013	364,269	364,269	283,290	364,269	364,269
CSA 135 Fire Protection / Emergency Medical Srvs	—	—	—	—	695,456	695,456
CSA 135 Regional 800 MHZ Radio System	622,955	622,955	622,955	256,704	622,955	622,955
CSA 135 Del Mar 800 MHZ Zone B	50,000	50,000	50,000	35,173	50,000	50,000

Public Safety Group

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
CSA 135 Poway 800 MHZ Zone F	155,502	155,502	135,191	119,961	155,502	155,502
CSA 135 Solana Beach 800 MHZ Zone H	44,300	45,400	45,400	27,868	45,400	45,400
Jail Stores Internal Service Fund	5,770,780	5,800,000	6,346,423	6,310,797	6,815,423	6,815,423
Total	$1,258,923,852	$1,410,326,994	$1,482,322,423	$1,360,137,841	$1,469,435,740	$1,470,164,856

Health and Human Services Agency

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
General Fund	$1,698,733,690	$1,883,670,132	$1,903,327,852	$1,735,205,726	$1,891,354,447	$1,883,434,475
Tobacco Securitization Special Revenue	24,371,225	27,500,000	27,500,000	24,329,478	27,500,000	27,500,000
CSA 17 San Dieguito Ambulance	2,642,615	2,754,749	3,575,376	3,264,281	3,815,715	3,815,715
CSA 69 Heartland Paramedic	5,380,192	5,959,184	6,175,362	5,521,768	6,233,650	6,654,641
Total	$1,731,127,722	$1,919,884,065	$1,940,578,590	$1,768,321,253	$1,928,903,812	$1,921,404,831

Land Use and Environment Group

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
General Fund	$ 134,407,364	$ 154,705,090	$ 166,533,906	$ 136,069,695	$ 145,932,597	$ 127,524,072
Road Fund	96,975,995	108,121,784	158,374,366	102,269,069	95,450,845	89,179,829
Air Pollution Control District Operations	18,598,989	20,855,870	21,472,330	19,438,761	21,095,414	22,000,655
APCD Air Quality Improvement Trust	6,833,544	10,510,179	10,580,091	7,230,658	10,000,000	10,000,000
Air Quality State Moyer Program	1,798,212	4,384,110	8,348,726	6,442,001	6,505,176	6,505,176
Air Quality Power General Mitigation	1,081,566	500,000	500,000	—	1,043,681	1,043,681
Air Quality School Bus Program	1,189,385	—	—	—	—	—
Air Quality Proposition 1B GMERP	5,551,636	6,986,362	14,011,362	1,569,475	5,330,000	5,330,000
Air Quality GMERP Early Grant	370,000	5,000	5,000	—	—	—
Air Quality State Lower Emission School Bus Prgm	423,339	1,330,000	5,288,061	5,275,201	—	—

Land Use and Environment Group

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Air Quality GMERP - Match Fund	151,141	516,500	516,500	—	300,000	300,000
San Diego County Lighting Maintenance District 1	1,567,594	1,797,313	1,804,288	1,601,782	1,990,079	1,990,079
Inactive Waste Site Management	6,646,382	6,852,862	7,676,856	5,885,344	6,304,679	6,359,131
Hillsborough Landfill Maintenance	145,218	247,757	247,877	124,207	—	—
Duck Pond Landfill Cleanup	10,881	16,645	16,645	2,952	16,978	17,317
Parkland Ded Area 4 Lincoln Acres	—	4,600	4,600	—	4,600	4,600
Parkland Ded Area 15 Sweetwater	3,804	9,600	9,600	3,172	9,600	9,600
Parkland Ded Area 16 Otay	—	2,000	2,000	—	2,000	2,000
Parkland Ded Area 19 Jamul	35	26,200	26,200	1,950	26,200	26,200
Parkland Ded Area 20 Spring Valley	5,394	5,400	5,400	5,226	27,400	27,400
Parkland Ded Area 25 Lakeside	62,859	23,500	24,373	22,048	32,000	32,000
Parkland Ded Area 26 Crest	36	10,500	10,500	286	10,500	10,500
Parkland Ded Area 27 Alpine	1,508	17,000	25,000	24,413	37,000	37,000
Parkland Ded Area 28 Ramona	1,996	44,000	291,000	156,999	44,000	44,000
Parkland Ded Area 29 Escondido	4,937	33,000	33,000	1,989	23,000	23,000
Parkland Ded Area 30 San Marcos	471	8,000	8,000	931	5,500	5,500
Parkland Ded Area 31 San Dieguito	8,690	140,000	440,000	219,913	215,000	215,000
Parkland Ded Area 32 Carlsbad	—	1,000	1,000	—	1,000	1,000
Parkland Ded Area 35 Fallbrook	18,813	104,000	379,000	80,481	129,000	129,000
Parkland Ded Area 36 Bonsall	24	23,000	23,000	12	13,000	13,000
Parkland Ded Area 37 Vista	1,065	22,000	233,198	742	22,000	22,000
Parkland Ded Area 38 Valley Center	526,938	21,000	79,964	44,153	30,000	30,000
Parkland Ded Area 39 Pauma Valley	12	14,000	14,000	827	5,000	5,000
Parkland Ded Area 40 Palomar Julian	32,118	14,600	28,209	9,533	14,600	14,600
Parkland Ded Area 41 Mountain Empire	156,990	7,000	45,569	6,602	7,000	7,000

Land Use and Environment Group

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Parkland Ded Area 42 Anza Borrego	3,104	5,000	5,000	465	5,000	5,000
Parkland Ded Area 43 Central Mountain	413	7,000	205,000	3,562	4,328	3,328
Parkland Ded Area 44 Oceanside	6	1,000	1,000	16	1,000	1,000
Parkland Ded Area 45 Valle de Oro	194	25,500	25,500	11,284	46,000	46,000
PRD 6 Pauma Valley	7,433	313,016	313,016	7,161	341,638	341,638
PRD 8 Magee Road Pala	9,052	147,216	147,216	5,009	175,334	175,334
PRD 9 Santa Fe Zone B	5,174	80,057	80,057	5,342	78,746	78,746
PRD 10 Davis Drive	3,843	31,427	31,427	3,046	32,400	32,400
PRD 11 Bernardo Road Zone A	3,915	31,994	31,994	3,489	36,609	36,609
PRD 11 Bernardo Road Zone C	4,229	26,683	26,683	2,911	25,263	25,263
PRD 11 Bernardo Road Zone D	3,840	31,384	31,384	2,853	34,481	34,481
PRD 12 Lomair	11,222	240,354	240,354	23,286	258,050	258,050
PRD 13 Pala Mesa Zone A	45,010	348,489	350,547	61,976	341,463	341,463
PRD 13 Stewart Canyon Zone B	11,889	54,603	54,603	5,152	52,951	52,951
PRD 14 Rancho Diego	—	776	1,168	1,168	1,163	1,163
PRD 16 Wynola	6,368	114,433	114,433	6,917	86,431	86,431
PRD 18 Harrison Park	15,010	191,472	192,372	21,609	266,684	266,684
PRD 20 Daily Road	584,470	411,052	411,052	35,473	345,642	345,642
PRD 21 Pauma Heights	374,403	145,471	145,471	35,429	220,776	220,776
PRD 22 West Dougherty St	3,452	16,935	16,935	2,830	15,117	15,117
PRD 23 Rock Terrace Road	3,609	18,812	18,812	2,671	22,401	22,401
PRD 24 Mt Whitney Road	3,862	58,943	58,943	4,600	19,926	19,926
CSA 26 Rancho San Diego	234,602	249,146	249,147	228,883	254,356	254,356
CSA 26 Cottonwood Village Zone A	86,300	127,555	140,178	100,082	159,890	159,890
CSA 26 Monte Vista Zone B	164,980	379,000	379,000	113,179	300,600	300,600
SD Landscape Maintenance Zone 1	186,500	159,499	159,499	158,697	139,364	139,364
Landscape Maintenance Dist Zone 2 - Julian	97,166	101,097	101,097	88,710	103,002	103,556
PRD 30 Royal Oaks Carroll	4,582	40,861	40,861	3,825	39,655	39,655
PRD 38 Gay Rio Terrace	5,501	70,245	70,245	3,123	55,444	55,444
PRD 39 Sunbeam Lane	3,405	13,013	13,013	4,287	12,049	12,049
PRD 45 Rincon Springs Rd	3,954	28,086	28,086	3,158	63,326	63,326
PRD 46 Rocoso Road	10,421	40,987	40,987	3,425	31,438	31,438
PRD 49 Sunset Knolls Road	3,712	47,241	47,241	24,003	16,311	16,311

Land Use and Environment Group

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
PRD 50 Knoll Park Lane	3,773	126,052	126,052	3,023	127,888	127,888
PRD 53 Knoll Park Lane Extension	4,155	248,208	248,208	3,938	259,511	259,511
PRD 54 Mount Helix	4,958	121,875	121,875	3,846	160,079	160,079
PRD 55 Rainbow Crest Rd	7,040	228,296	234,804	5,872	271,380	271,380
PRD 60 River Drive	3,809	121,116	121,116	2,632	131,634	131,634
PRD 61 Green Meadow Way	3,619	192,293	192,293	2,861	198,174	198,174
PRD 63 Hillview Road	4,378	338,490	340,170	3,823	365,297	365,297
PRD 64 Lila Lane	—	2,680	2,737	2,737	2,727	2,727
PRD 70 El Camino Corto	3,916	55,475	55,475	2,739	29,264	29,264
PRD 75 Gay Rio Dr Zone A	8,000	193,675	193,675	3,020	205,949	205,949
PRD 75 Gay Rio Dr Zone B	3,986	375,213	375,213	3,474	389,967	389,967
PRD 76 Kingsford Court	3,677	29,132	29,132	2,785	35,440	35,440
PRD 77 Montiel Truck Trail	4,865	235,892	235,892	5,660	251,027	251,027
PRD 78 Gardena Way	3,458	42,744	42,744	2,661	47,278	47,278
PRD 80 Harris Truck Trail	5,385	271,503	271,503	92,872	171,420	171,420
CSA 81 Fallbrook Local Park	673,475	713,219	713,219	655,154	640,580	651,580
CSA 83 San Dieguito Local Park	655,900	734,713	2,240,510	872,019	683,283	687,283
CSA 83A Zone A4S Ranch Park 95155	629,992	663,300	863,300	627,561	643,002	626,002
CSA 86 Watson Place	—	—	8,059	8,059	—	—
PRD 88 East Fifth St	3,478	66,896	66,896	2,586	68,118	68,118
PRD 90 South Cordoba	3,715	48,584	48,584	3,773	22,423	22,423
PRD 94 Roble Grande Road	3,878	481,302	481,302	6,485	278,781	278,781
PRD 95 Valle Del Sol	4,409	263,187	263,187	5,226	283,006	283,006
PRD 99 Via Allondra Via Del Corvo	4,665	46,378	46,378	3,900	22,455	22,455
PRD 100 Viejas Lane View	3,724	29,091	29,091	2,927	11,505	11,505
PRD 101 Johnson Lake Rd	5,424	31,632	31,632	3,528	146,977	146,977
PRD 101 Hi Ridge Rd Zone A	25,604	14,640	14,640	3,189	14,148	14,148
PRD 102 Mountain Meadow	10,801	255,764	255,764	26,530	66,891	66,891
PRD 103 Alto Drive	8,850	265,152	265,152	30,963	190,004	190,004
PRD 104 Artesian Rd	4,738	74,447	74,447	4,325	91,033	91,033
PRD 105 Alta Loma Dr	4,185	16,307	16,307	3,531	63,335	63,335
PRD 105 Alta Loma Dr Zone A	4,203	16,924	16,924	3,876	89,153	89,153
PRD 106 Garrison Way Et Al	4,349	26,695	26,695	14,525	88,605	88,605
PRD 117 Legend Rock	9,220	14,607	14,607	3,798	9,975	9,975
CSA 122 Otay Mesa East	23,000	37,514	37,514	4,452	12,200	12,200
PRD 123 Mizpah Lane	4,206	60,258	60,258	3,125	66,509	66,509
PRD 125 Wrightwood Road	4,150	72,705	72,705	4,008	78,360	78,360
PRD 126 Sandhurst Way	4,025	34,845	34,845	3,982	35,344	35,344

Land Use and Environment Group

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
PRD 127 Singing Trails Drive	3,802	50,185	50,185	3,367	17,630	17,630
CSA 128 San Miguel Park Dist	1,082,256	1,097,285	1,774,392	1,194,448	1,073,262	1,089,262
PRD 130 Wilkes Road	13,184	156,184	156,184	9,133	113,307	113,307
PRD 133 Ranch Creek Road	7,090	8,407	70,907	64,175	18,747	18,747
PRD 134 Kenora Lane	3,494	59,860	59,860	2,985	68,654	68,654
CSA 136 Sundance Detention Basin	16,656	46,211	46,211	19,977	48,568	48,568
San Diego County Flood Control District	5,236,020	12,334,061	13,463,020	6,084,105	7,191,700	8,954,561
Blackwolf Stormwater Maint ZN 349781	12,511	9,328	9,328	1,285	10,634	10,634
Lake Rancho Viejo Stormwater Maint ZN 442493	71,386	189,800	196,765	62,250	197,000	197,000
Ponderosa Estates Maint ZN 351421	—	—	—	—	22,690	22,690
PRD 1001 Capra Way	3,536	—	1,800	1,525	1,030	374
PRD 1002 Sunny Acres	3,276	18,688	18,688	3,012	20,848	20,848
PRD 1003 Alamo Way	3,705	13,968	13,968	3,137	14,830	14,830
PRD 1004 Butterfly Lane	—	3	4	4	4	4
PRD 1005 Eden Valley Lane	3,704	59,744	59,744	3,097	64,715	64,715
PRD 1006 North View Lane	—	—	6	6	—	—
PRD 1007 Tumble Creek	4,685	70	5,570	2,776	4,976	218
PRD 1008 Canter	3,520	25,033	25,033	3,134	6,948	6,948
PRD 1009 Golf Drive	—	2,200	2,200	—	2,200	2,200
PRD 1010 Alpine High	5,885	263,711	263,711	18,463	289,395	289,395
PRD 1011 La Cuesta	3,633	43,494	43,494	3,435	50,654	50,654
PRD 1012 Millar Road	3,927	35,620	35,620	3,225	42,365	42,365
PRD 1013 Singing Trails	3,853	78,288	78,288	3,050	78,014	78,014
PRD 1014 Lavender Point Lane	13,969	86,539	86,539	2,624	78,570	78,570
PRD 1015 Landavo Drive	23,554	82,458	82,458	24,252	87,666	87,666
PRD 1016 El Sereno Way	29,621	69,548	69,548	28,147	23,514	23,514
Survey Monument Preservation Fund	88,922	400,000	400,000	219,698	200,000	200,000
Special Aviation	50,000	50,000	50,000	50,000	50,000	50,000
Special Aviation Debt Service	343,597	342,389	342,389	342,388	340,484	337,880
County Fish and Game Propogation	10,209	37,000	37,000	13,699	18,000	18,000
Airport Enterprise Fund	13,222,762	17,393,288	31,016,526	13,081,709	17,970,224	15,458,025
Liquid Waste Enterprise Fund	5,975,983	6,921,099	6,959,527	6,144,539	7,064,485	6,937,724

Land Use and Environment Group

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Wintergardens Sewer Maintenance District	1,505,250	—	8,959,492	8,959,492	—	—
East Otay Mesa Sewer Maint Dist	83,026	—	499,508	499,508	—	—
CWSMD-Zone B (Campo Hills Water)	165,903	284,660	291,353	211,743	283,140	283,140
Campo Water Sewer Maint District - Sewer	347,740	—	1,107,797	1,107,797	—	—
Campo WSMD-Zone A (Rancho Del Campo Water)	214,739	353,500	353,500	294,584	299,778	299,778
Alpine Sanitation Maintenance and Operations	1,218,365	—	2,260,777	2,260,777	—	—
Julian Sanitation Maintenance and Operation	268,366	—	283,170	283,170	—	—
Lakeside Sanitation Maintenance and Operation	21,363,734	—	25,472,361	25,472,361	—	—
Lakeside Sanitation Debt Service	—	—	114	114	—	—
Pine Valley Sanitation Maintenance & Operation	61,972	—	114,852	114,852	—	—
San Diego County Sanitation District	—	40,065,136	42,313,485	22,208,413	39,637,059	30,569,892
DPW Equipment Internal Service Fund	5,503,788	5,005,616	5,521,317	5,374,116	5,926,138	5,926,138
DPW ISF Equipment Acquisition Road Fund	1,900,027	4,905,481	5,845,451	1,844,797	6,178,481	6,178,481
DPW ISF Equipment Acquisition Inactive Waste	40,765	200,801	200,801	45,014	93,513	93,513
DPW ISF Equipment Acqusition Airport Enterprise	131,595	234,316	296,539	131,448	197,585	197,585
DPW ISF Equipment Acquisition Liquid Waste	233,668	567,046	1,080,982	222,687	628,792	628,792
Spring Valley Sanitation Maintenance & Operation	28,547,638	—	40,888,074	40,585,906	—	—
South County Operations Center	—	—	8,316	8,316	—	—
Total	$ 368,470,881	$ 418,960,040	$ 600,021,699	$ 426,924,245	$ 392,883,009	$ 359,225,770

Community Services Group

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
General Fund	$ 56,711,084	$ 77,886,827	$ 95,537,908	$ 56,589,598	$ 75,774,324	$ 65,340,492
Housing & Community Development Special Rev Fund	4,500,000	—	—	—	—	—
Co Successor Housing Agy Gillespie Housing	—	—	7,955	7,955	30,000	30,000
Co Successor Housing Agy USDRIP Housing	—	—	11,611	11,611	75,000	75,000
County Library	35,749,624	35,209,942	36,577,885	32,781,801	33,415,948	33,720,976
Co Successor Agy Redev Obligation Ret Fund	—	—	106,000	18,757	2,244,276	2,344,929
Co Successor Agy Gillespie Red Obligation Ret Fd	—	—	—	—	1,444,276	1,664,929
Co Successor Agy USDRIP Red Obligation Ret Fund	—	—	—	—	550,000	550,000
05 Redev Gill Field - Special Revenue DS	2,601,113	2,689,110	2,944,156	2,944,156	—	—
Co Redev Agy 05 Gillespie Redev Debt Service Fd	1,143,450	1,152,089	1,152,089	762,810	—	—
Co Redev Agy 05 Gillespie Redev - Interest	783,450	767,089	767,089	387,810	—	—
Co Redev Agy 05 Gillespie Redev - Principal	360,000	375,000	375,000	375,000	—	—
Co Redev Agy 05 Gillespie Redev DS Reserve	—	10,000	1,154,993	1,154,993	—	—
Co Successor Agy Gillespie Fld Debt Srv	—	—	379,279	13,928,003	1,144,276	1,164,929
Co Successor Agy Gillespie Fld Interest Acct	—	—	379,279	379,279	749,276	749,929
Co Successor Agy Gillespie Fld Principal Acct	—	—	—	—	395,000	415,000
Co Redev Agy Gillespie Field Cap Admin Fund	110,119	280,350	441,956	441,956	—	—
Co Redev Agy Upper SD River Capital	1,812,652	2,353,000	2,366,431	2,366,431	—	—
Co Redev Agy Gillespie Fld Imprv Cap	—	—	100,124	100,124	—	—
Co Redev Agy Gillespie Housing Capital	33,710	545,822	2,080,501	2,080,501	—	—
Co Redev Agy Upper SD River Housg Cap	48,922	333,350	963,025	963,025	—	—
Co Successor Agy USDRIP	—	—	773,969	773,969	1,138,780	550,000
Co Successor Agy Gillespie Fld Spec Revenue Fund	—	—	379,279	379,279	1,444,276	1,664,929

Community Services Group

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Co Successor Agy Gillespie Fld Admin	—	—	150,000	150,000	300,000	500,000
Co Successor Agy Gillespie Housing	—	—	1,380,762	1,380,762	—	—
Co Successor Agy USDRIP Housing	—	—	165,105	165,105	—	—
Purchasing Internal Service Fund	9,511,551	11,187,167	11,507,665	10,191,373	14,020,588	9,613,745
Fleet Services Internal Service Fund	6,428,798	7,437,446	7,582,003	6,630,461	7,167,476	7,331,532
Fleet ISF Equipment Acquisition General	10,935,344	20,310,182	34,988,210	18,131,679	20,580,122	20,188,451
Fleet ISF Materials Supply Inventory	16,572,037	15,936,529	18,101,344	18,197,329	17,694,421	17,931,284
Fleet ISF Accident Repair	332,948	271,797	271,797	284,459	491,118	491,118
Fleet ISF Accidents Sheriff	476,566	330,843	330,843	376,504	649,096	649,096
Facilities Management Internal Service Fund	79,522,764	87,026,675	88,512,740	83,622,742	95,278,442	96,598,866
Major Maintenance Internal Service Fund	17,878,402	25,003,154	29,958,771	18,146,512	30,950,305	31,550,305
Total	$ 245,512,534	$ 289,106,372	$ 339,447,769	$ 273,723,982	$ 305,537,000	$ 293,125,510

Finance and General Government Group

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
General Fund	$ 195,472,374	$ 235,481,604	$ 259,671,249	$ 203,403,965	$ 200,411,160	$ 195,842,543
Information Technology Internal Service Fund	119,343,180	127,670,508	136,073,778	120,798,924	140,380,086	124,026,342
Total	$ 314,815,553	$ 363,152,112	$ 395,745,027	$ 324,202,889	$ 340,791,246	$ 319,868,885

Capital Program

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Capital Outlay Fund	$ 98,491,217	$ 37,277,000	$ 262,201,355	$ 108,689,121	$ 46,702,282	$ —
Capital MSCP Acquisition Fund	10,526,359	10,000,000	28,259,453	8,093,162	10,000,000	2,500,000
County Health Complex Capital Outlay Fund	—	—	259,000	10,328	—	—
Justice Facility Construction Capital Outlay Fnd	9,045,993	70,000,000	230,037,300	18,409,828	27,600,000	—
Library Projects Capital Outlay Fund	10,295,520	—	7,681,452	5,019,002	—	—
Edgemoor Development Fund	9,891,642	9,942,645	10,160,159	9,556,293	9,886,883	9,888,933
Total	$ 138,250,730	$ 127,219,645	$ 538,598,720	$ 149,777,735	$ 94,189,165	$ 12,388,933

Finance Other

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
General Fund	$ 116,832,816	$ 198,724,413	$ 560,220,052	$ 176,880,790	$ 179,685,811	$ 140,039,529
Pension Obligation Bonds	81,451,018	81,354,997	81,384,692	81,375,988	81,467,380	81,460,697
Employee Benefits Internal Service Fund	41,463,432	34,337,627	34,337,627	37,715,381	36,568,089	36,568,089
Public Liabilty Internal Service Fund	22,591,133	16,542,649	17,442,649	12,557,499	15,776,890	15,776,890
Majestic Pines County Service District Debt	26,250	26,250	26,250	26,250	—	—
Total	$ 262,364,649	$ 330,985,936	$ 693,411,270	$ 308,555,908	$ 313,498,170	$ 273,845,205

Changes in Components of Fund Balance (by Fund Group)

Beginning in Fiscal Year 2010-11, ending fund balance represents all components of fund balance as defined by Governmental Accounting Standards Board (GASB) 54. This can be nonspendable, restricted, committed, assigned or unassigned fund balance for the Governmental Funds or unrestricted net assets for the Proprietary Funds.

Ending Fund Balances (in millions)								
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
Fiscal Year 2009-10 Ending Fund Balance[1]	$ 1,220.1	$ 661.5	$ 3.4	$ 13.1	$ 13.8	$ 44.3	$ 108.1	$ 5.6
Fiscal Year 2010-11 Ending Fund Balance[1]	1,394.4	661.8	2.1	9.0	17.0	40.3	105.1	6.1
Fiscal Year 2011-12 Ending Fund Balance[2]	$ 1,481.7	$ 669.5	$ 0.6	$ 17.8	$ 19.8	$ 47.2	$ 104.9	$ 5.6

[1] Amounts may not agree with the category grouping in the Comprehensive Annual Financial Report (CAFR) due to different budgetary roll-ups.

[2] Pending completion of the June 30, 2012 CAFR audit.

Fiscal Year 2012-13 (in millions)								
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
Beginning Fund Balance	$ 1,481.7	$ 669.5	$ 0.6	$ 17.8	$ 19.8	$ 47.2	$ 104.9	$ 5.6
Add:								
Budgeted Revenue	3,603.8	365.5	80.9	94.2	19.3	386.9	88.6	9.4
Fund Balance Component Decrease	0.5	—	—	—	—	—	—	—
Total Available Funding	$ 5,086.0	$ 1,035.0	$ 81.5	$ 112.0	$ 39.1	$ 434.1	$ 193.5	$ 15.0
Less:								
Budgeted Expenditures	$ (3,716.9)	$ (398.2)	$ (81.4)	$ (94.2)	$ (25.0)	$ (399.4)	$ (106.8)	$ (9.5)
Fund Balance Component Increase	(2.0)	—	—	—	—	—	(11.8)	—
Projected Ending Fund Balance	$ 1,367.1	$ 636.8	$ 0.1	$ 17.8	$ 14.1	$ 34.7	$ 74.9	$ 5.5

Fiscal Year 2013-14 (in millions)	General Fund	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
Beginning Fund Balance	$ 1,367.1	$ 636.8	$ 0.1	$ 17.8	$ 14.1	$ 34.7	$ 74.9	$ 5.5
Add:								
Budgeted Revenue	3,585.6	371.7	81.4	12.4	18.2	365.9	90.8	9.6
Fund Balance Component Decrease	14.2	—	—	—	—	—	—	—
Total Available Revenue	$ 4,966.9	$ 1,008.5	$ 81.5	$ 30.2	$ 32.3	$ 400.6	$ 165.7	$ 15.1
Less:								
Budgeted Expenditures	$ (3,637.6)	$ (393.6)	$ (81.4)	$ (12.4)	$ (22.4)	$ (380.6)	$ (111.9)	$ (9.7)
Fund Balance Component Increase	0.1	—	—	—	—	—	0.3	—
Projected Ending Fund Balance	$ 1,329.4	$ 614.9	$ 0.1	$ 17.8	$ 9.9	$ 20.0	$ 54.1	$ 5.4

Appendix C: General Fund Budget Summary

Appropriations/Expenditures by Group

Public Safety Group

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Public Safety Executive Office	$ 5,553,007	$ 22,615,635	$ 24,809,351	$ 22,364,175	$ 6,930,453	$ 7,006,227
San Diego County Fire Authority	16,904,645	25,191,550	32,802,421	20,590,756	22,830,958	15,746,453
District Attorney	136,282,274	154,463,194	155,934,826	138,866,748	154,065,088	154,098,053
Sheriff	541,762,220	598,463,082	637,598,685	588,192,153	620,981,650	627,004,347
Child Support Services	47,580,640	51,122,040	51,377,669	47,153,883	50,956,406	52,843,995
Citizens' Law Enforcement Review Board	503,776	589,485	589,485	533,228	588,111	601,799
Office of Emergency Services	6,536,737	10,471,121	12,842,501	6,690,949	9,180,674	5,392,696
Medical Examiner	8,325,129	8,897,649	9,260,155	8,552,853	8,951,213	9,199,329
Probation	164,209,118	179,528,491	188,148,594	172,640,351	206,964,589	208,641,029
Public Defender	61,789,635	69,460,410	70,541,826	67,292,988	72,757,375	73,342,537
Contribution for Trial Courts	70,262,842	71,538,487	71,684,458	69,847,550	71,538,673	71,538,673
Defense Attorney / Contract Administration	(160)	—	—	—	—	—
Total	$1,059,709,863	$1,192,341,144	$1,255,589,972	$1,142,725,634	$1,225,745,190	$1,225,415,138

Health and Human Services Agency

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Regional Operations	$ 449,184,601	$ 464,314,986	$ 464,729,090	$ 425,717,725	$ 467,713,267	$ 471,967,479
Strategic Planning & Operational Support	188,609,481	225,162,212	247,426,248	247,444,685	235,222,731	234,408,045
Aging and Independence Services	304,611,832	309,757,401	307,349,227	300,959,318	312,514,970	313,187,286
Behavioral Health Services	373,690,616	427,734,706	432,364,165	381,396,291	431,072,490	433,581,666
Administrative Support	56,517,718	98,816,209	94,945,939	59,355,161	100,483,108	79,946,593
Child Welfare Services	226,655,143	258,626,410	253,782,611	222,813,488	248,498,925	252,210,994
Public Health Services	94,965,951	94,666,657	98,139,020	93,005,436	91,391,904	94,079,525
Public Administrator / Public Guardian	4,498,351	4,591,551	4,591,551	4,513,622	4,457,052	4,052,887
Total	$1,698,733,690	$1,883,670,132	$1,903,327,852	$1,735,205,726	$1,891,354,447	$1,883,434,475

Land Use and Environment Group

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Land Use and Environment Executive Office	$ 3,855,874	$ 6,248,612	$ 6,515,604	$ 5,048,144	$ 6,840,090	$ 4,641,447
Agriculture, Weights and Measures	17,539,100	19,274,073	19,612,876	18,064,796	19,001,994	18,682,640
Environmental Health	37,629,562	47,848,861	48,519,018	37,738,207	46,123,629	42,983,376
Farm and Home Advisor	967,857	853,058	855,140	847,845	853,058	853,058
Parks and Recreation	31,520,527	29,520,207	36,261,896	31,929,584	29,499,373	28,280,195
Planning and Land Use	27,588,064	33,503,037	35,342,654	26,500,639	29,450,365	22,570,525
Public Works	15,306,379	17,457,242	19,426,719	15,940,481	14,164,088	9,512,831
Total	$ 134,407,364	$ 154,705,090	$ 166,533,906	$ 136,069,695	$ 145,932,597	$ 127,524,072

Community Services Group

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Community Services Executive Office	$ 2,590,043	$ 5,999,161	$ 8,401,599	$ 2,189,619	$ 6,725,231	$ 5,941,679
Animal Services	14,090,546	15,343,329	15,673,140	14,995,250	15,822,397	15,612,937
General Services	2,550,514	1,476,000	2,358,473	2,357,586	1,785,000	1,625,000
Housing & Community Development	19,306,535	24,139,672	37,229,554	19,571,997	24,351,940	20,269,105
Purchasing and Contracting	1,751,968	2,156,296	2,156,296	1,823,908	5,995,000	2,065,000
Registrar of Voters	16,421,478	28,772,369	29,718,846	15,651,238	21,094,756	19,826,771
Total	$ 56,711,084	$ 77,886,827	$ 95,537,908	$ 56,589,598	$ 75,774,324	$ 65,340,492

Finance and General Government Group

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Finance & General Government Executive Office	$ 26,788,011	$ 49,337,237	$ 63,731,770	$ 33,071,818	$ 10,174,656	$ 7,692,754
Board of Supervisors	7,239,210	7,683,215	8,302,711	7,307,765	7,811,230	7,816,168
Assessor / Recorder / County Clerk	48,903,241	53,590,691	57,426,138	49,107,781	56,359,869	56,039,243
Treasurer - Tax Collector	17,355,006	20,854,463	22,171,747	18,062,867	20,475,327	20,689,825
Chief Administrative Office	4,099,283	4,303,059	4,411,670	4,227,665	4,312,234	4,385,417
Auditor and Controller	31,053,895	33,983,646	34,652,368	32,743,676	36,752,555	35,157,520
County Technology Office	8,602,266	9,251,411	10,501,084	8,850,949	10,750,954	10,113,400
Civil Service Commission	544,442	568,229	568,229	560,767	586,695	601,143
Clerk of the Board of Supervisors	6,734,792	6,458,189	4,770,564	4,005,480	3,279,610	3,366,032
County Counsel	21,390,129	22,361,077	23,248,333	22,101,008	22,935,440	23,031,595
Grand Jury	533,382	601,232	624,291	529,878	588,080	591,003
Human Resources	19,670,804	23,335,014	25,867,916	20,011,251	23,323,953	23,241,768
County Communications Office	2,557,914	3,154,141	3,394,427	2,823,058	3,060,557	3,116,675
Total	$ 195,472,374	$ 235,481,604	$ 259,671,249	$ 203,403,965	$ 200,411,160	$ 195,842,543

Finance Other

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Cash Borrowing Program	$ 3,061,197	$ 7,700,000	$ 7,700,000	$ 1,141,222	$ 7,700,000	$ 7,700,000
Community Enhancement	2,723,500	2,500,000	2,529,372	2,510,200	2,500,000	2,500,000
Neighborhood Reinvestment Program	5,508,876	5,000,000	5,742,486	3,913,954	5,000,000	5,000,000
Contributions to County Library	350,000	—	4,700	4,700	—	—
Contingency Reserve - General Fund	—	20,000,000	20,000,000	—	20,000,000	20,000,000
Contributions to Capital Program	97,565,217	119,855,327	477,592,720	157,808,703	90,859,601	39,532,414
Countywide General Expense	7,281,965	43,327,025	46,308,712	11,159,949	53,284,149	64,954,792
Local Agency Formation Commission Administration	342,061	342,061	342,061	342,061	342,061	352,323
Total	$ 116,832,816	$ 198,724,413	$ 560,220,052	$ 176,880,790	$ 179,685,811	$ 140,039,529

Total - Group/Agency						
	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Total	$3,261,867,191	$3,742,809,210	$4,240,880,938	$3,450,875,408	$3,718,903,529	$3,637,596,249

Financing Sources

Financing Sources By Category						
	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Taxes Current Property	$ 501,166,532	$ 505,813,659	$ 505,813,659	$ 508,898,891	$ 510,490,511	$ 513,893,752
Taxes Other Than Current Secured	400,456,144	381,647,350	381,647,350	387,063,683	383,772,066	387,334,860
Licenses Permits & Franchises	43,167,260	41,617,543	41,617,543	43,056,351	41,562,552	43,355,607
Fines, Forfeitures & Penalties	49,033,826	52,057,099	56,392,807	48,894,570	52,005,089	48,917,609
Revenue From Use of Money & Property	19,649,512	17,691,378	17,691,378	16,640,295	13,903,196	14,037,630
Intergovernmental Revenues	1,807,162,899	1,970,463,893	2,039,898,842	1,868,989,996	2,016,097,530	1,998,855,008
Charges For Current Services	283,079,460	290,357,634	291,830,027	286,295,694	289,941,603	290,211,071
Miscellaneous Revenues	48,006,235	25,744,581	33,657,474	54,694,259	31,556,491	23,390,278
Other Financing Sources	229,482,550	241,457,560	244,773,771	244,507,633	264,557,972	265,559,606
Total Revenues	$3,381,204,417	$3,526,850,697	$3,613,322,852	$3,459,041,372	$3,603,887,010	$3,585,555,421
Fund Balance Component Decreases	4,608,369	5,893,425	5,893,425	5,893,425	544,380	14,225,657
Use of Fund Balance	(123,945,595)	210,065,088	621,664,661	(14,059,389)	114,472,139	37,815,171
Total Financing Sources	$3,261,867,191	$3,742,809,210	$4,240,880,938	$3,450,875,408	$3,718,903,529	$3,637,596,249

Appendix D: Health & Human Services - Regional Operations

Health and Human Services - Regional Operations

This appendix provides a different view of the same information found in the Regional Operations section of the Health and Human Services Agency Operational Plan. Arriving at the same totals, these charts summarize the staffing and budget for the Regional Operations programs based on the type of program or administrative service rather than by location of services.

Staffing by Program

		Fiscal Year 2011-12 Adopted Budget			Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Regional Administration		25.00			25.00	25.00
Public Health Services		168.00			174.00	174.00
Family Resource Centers/ Assistance Payments		1,439.00			1,604.00	1,604.00
Child Welfare Services		637.00			621.00	621.00
Community Action Partnership (Central)		8.00			8.00	8.00
Total		2,277.00			2,432.00	2,432.00

Budget by Program

	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2011-12 Amended Budget	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Approved Budget
Regional Administration	$ 4,349,085	$ 3,925,437	$ 3,932,410	$ 3,875,396	$ 3,993,765	$ 4,082,135
Public Health Services	18,148,230	20,067,052	20,114,068	18,937,067	21,233,642	21,387,041
Family Resource Centers/ Assistance Payments	357,962,935	368,542,303	368,734,995	337,325,145	371,517,459	375,177,794
Child Welfare Services	58,002,642	65,544,422	65,565,709	59,708,881	64,786,646	66,340,281
Community Action Partnership (Central)	10,721,709	6,235,772	6,381,908	5,871,236	6,181,755	4,980,228
Total	$ 449,184,601	$ 464,314,986	$ 464,729,090	$ 425,717,725	$ 467,713,267	$ 471,967,479

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Appendix E: Operational Plan Acronyms and Abbreviations

AB: Assembly Bill
ACAO: Assistant Chief Administrative Officer
ADA: Americans with Disabilities Act
AIS: Aging and Independence Services
APCD: Air Pollution Control District
ARRA: American Recovery and Reinvestment Act of 2009
AWM: Agriculture, Weights and Measures
BHS: Behavioral Health Services
BPR: Business Process Reengineering
CAC: County Administration Center
CAFR: Comprehensive Annual Financial Report
CAO: Chief Administrative Officer
CCO: County Communications Office
CDBG: Community Development Block Grant
CFO: Chief Financial Officer
CINA: Capital Improvement Needs Assessment
CLERB: Citizens' Law Enforcement Review Board
COC: County Operations Center
COF: Capital Outlay Fund
COOP: Continuity of Operations
COPs: Certificates of Participation
CSA: County Service Area
CSAC: California State Association of Counties
CSG: Community Services Group
CTN: County Television Network
CTO: County Technology Office
CWS: Child Welfare Services
DAS: Department of Animal Services
DCAO: Deputy Chief Administrative Officer
DCSS: Department of Child Support Services
DEH: Department of Environmental Health
DGS: Department of General Services
DHR: Department of Human Resources
DIBBS: Do-It-Better-By-Suggestion
DPLU: Department of Planning and Land Use

DPW: Department of Public Works
ERAF: Educational Revenue Augmentation Fund
ERP: Enterprise Resource Planning
FEMA: Federal Emergency Management Agency
FGG: Finance and General Government Group
FHA: Farm and Home Advisor
FY: Fiscal Year
GAAP: Generally Accepted Accounting Principles
GASB: Governmental Accounting Standards Board
GDP: Gross Domestic Product
GFOA: Government Finance Officers Association
GIS: Geographic Information System
GMS: General Management System
GPR: General Purpose Revenue
GSR: Global Scale Rating
HCD: Housing and Community Development
HHSA: Health and Human Services Agency
IHSS: In-Home Supportive Services
ISF: Internal Service Fund
IT: Information Technology
LRBs: Lease Revenue Bonds
LUEG: Land Use and Environment Group
MSCP: Multiple Species Conservation Program
NACo: National Association of Counties
OAAS: Office of Audits and Advisory Services
OES: Office of Emergency Services

OPEB: Other Post Employment Benefit

PA/PG: Public Administrator/Public Guardian

PHS: Public Health Services

PLDO: Parkland Dedication Ordinance

POB: Pension Obligation Bond

PRD: Permanent Road Division

PSG: Public Safety Group

RFP: Request for Proposal

RPTT: Real Property Transfer Tax

SANCAL: San Diego County Capital Asset Leasing Corporation

SANDAG: San Diego Association of Governments

SanGIS: San Diego Geographic Information Source

SB: Senate Bill

SDCERA: San Diego County Employees Retirement Association

SDCFA: San Diego County Fire Authority

SDRBA: San Diego Regional Building Authority

SPOS: Strategic Planning and Operational Support

TABs: Tax Allocation Bonds

TOT: Transient Occupancy Tax

TRANs: Tax and Revenue Anticipation Notes

UAAL: Unfunded Actuarial Accrued Liability

USDRIP: Upper San Diego River Improvement Project

VLF: Vehicle License Fees

Appendix F: Glossary of Operational Plan Terms

Account: A distinct reporting category in a ledger used for budgeting or accounting purposes. All budgetary transactions, whether revenue or expenditure related, are recorded in accounts. Also called Object in the County's Budgeting, Reporting and Analysis Support System (BRASS).

Activity: A departmental effort that contributes to the accomplishment of specific identified program objectives.

Actuarial Accrued Liability: The actuarial accrued liability, as assessed by an actuary, generally represents the present value of fully projected benefits attributable to service credit that has been earned (or accrued) as of the valuation date; it is computed differently under different funding methods.

Actuals: The County's year-end actual dollars for expenditures and revenues for a fiscal year. Also, the year-end actual measures or results for statistical performance data for a fiscal year.

Actuary: A person professionally trained in the technical aspects of pensions, insurance and related fields. The actuary estimates how much money must be contributed to an insurance or pension fund in order to provide current and future benefits.

Adopted Budget: The annual budget formally approved by the Board of Supervisors for a specific fiscal year.

Adopted Operational Plan: The Board of Supervisors' two-year financial plan that allocates resources to specific programs and services that support the County's long-term goals; it includes the adopted budget for the first year and a tentative budget that is approved in principle for the second year.

Amended Budget: A budget that reflects the adopted budget plus the carry forward budget from the previous year and any mid-year changes authorized during the fiscal year.

Americans with Disabilities Act (ADA): A federal law that, among other provisions, requires modification of public buildings to ensure access for people with disabilities.

Appropriation: A legal authorization to make expenditures and to incur obligations for specific purposes.

Appropriation for Contingency: A budgetary provision representing that portion of the financing requirements set aside to meet unforeseen expenditure requirements or to offset revenue shortfalls.

Arbitrage: As defined by treasury regulations, the profit earned from investing low yielding tax-exempt proceeds in higher yielding taxable securities. In general, arbitrage profits earned must be paid to the United States Treasury as rebate unless a specific exception to the rebate requirements applies.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes.

Asset: An item owned or a resource held that has monetary value.

Assigned Fund Balance: That portion of fund balance that reflects an intended use of resources. For nongeneral funds, it is the amount in excess of nonspendable, restricted and committed fund balance.

Assistant Chief Administrative Officer (ACAO): The County's second-highest ranking executive, the ACAO works with the Chief Administrative Officer in a chief operating officer capacity to implement the Board of Supervisors' policies and to manage the County's workforce and annual budget.

Balance Sheet: The financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with Generally Accepted Accounting Principles (GAAP).

Balanced Budget or Balanced Operational Plan: A budget in which the planned expenditures and the means of financing them are equal. A balanced annual budget is required by the State of California per Government Code §29000, et seq.

Board of Supervisors: The five-member, elected governing body of the County authorized by the California State Constitution. Each Board member represents a specific geographic area (Supervisorial District) of the county.

Bond: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. Some-

times, however, all or a substantial portion of the interest is included in the face value of the bond. The sale of bonds is one mechanism used to obtain long-term financing.

Budget: A financial plan for a single fiscal year includes proposed expenditures for a given period and the proposed means of financing them. The annual budget is contained within the Operational Plan.

Business Process Reengineering (BPR): The fundamental rethinking and radical redesign of business processes to achieve dramatic improvements in critical measures of performance, such as cost, quality, service and speed. One goal of BPR is to generate budgetary savings to permit reallocations of resources to other priority needs and services.

California State Association of Counties (CSAC): An organization that represents county government before the California Legislature, administrative agencies and the federal government.

CalWIN: CalWORKs Information Network: A fully integrated online, real-time automated system to support eligibility and benefits determination, client correspondence, management reports, interfaces and case management for public assistance programs, such as the CalWORKs Program.

CalWORKs: California Work Opportunity and Responsibility to Kids program. A welfare program that gives cash aid and services to eligible needy California families.

Capital Assets: Tangible and intangible assets acquired for use in operations that will benefit more than a single fiscal year. Typical examples of tangible assets are land, improvements to land, easements, buildings, building improvements, infrastructure, equipment, vehicles and machinery.

Capital Assets Equipment: Equipment that includes movable personal property of a relatively permanent nature (useful life of one year or longer) and of significant value, such as furniture, machines, tools, weapons and vehicles. An item costing $5,000 or more is budgeted in the appropriate capital asset account and capitalized. When an individual item costs less than $5,000 (including weapons and modular equipment) it is budgeted in the minor equipment account.

Capital Assets/Land Acquisition: Expenditure accounts that include expenditures for the acquisition of land and buildings and construction of buildings and improvements.

Capital Expenditures: Expenditures incurred for the improvement to or acquisition of land, facilities and infrastructure.

Capital Improvement Needs Assessment (CINA): An annually updated five-year list of planned capital projects, developed by the Department of General Services in compliance with Board of Supervisors Policies G-16 and B-37.

Capital Outlay Fund (COF): One of the Capital Program funds that is used exclusively to finance the acquisition, construction and completion of permanent public improvements including public buildings and for the costs of acquiring land and permanent improvements. Revenues are obtained from the sale of fixed assets, from lease or rental of County-owned facilities, and from other funds such as grants and contributions when allocated to the COF by the Board of Supervisors.

Capital Program Budget: A spending plan for improvements to or acquisition of land, facilities and infrastructure. The capital program budget balances revenues and expenditures, specifies the sources of revenues and lists each project or acquisition. Appropriations established in the capital program budget are carried forward until the project is completed.

Carry Forward Budget: The budget that captures encumbrances and appropriations related to the encumbrances, at the end of the fiscal year, that is carried over into the next fiscal year.

Cash Flow: The analysis of cash receipts (revenues) to required payments (expenditures) and reporting of net cash balance projections. The Auditor and Controller prepares cash flow reports that project the inflow, outflow and net balance of cash on a monthly, quarterly and annual basis.

Certificates of Participation (COPs): Certificates issued for the financing of capital assets. A certificate is similar to a bond and represents an undivided interest in the payments made by the public agency pursuant to a financing lease. Even though they are not treated as indebtedness of the issuer by California state law, the federal tax law treats the lease obligation as if it were a debt.

Charges for Current Services: Revenues received as a result of fees charged for certain services provided to citizens and other public agencies. This group of revenue accounts includes revenues resulting from: interfund transactions between governmental fund types; collection of taxes and special assessments and accounting and banking services for other governmental agencies; special district audits; election services provided to governmental agencies under contract, including charges for consolidating elections and rental of voting booths; planning and engineering services such as subdivision fees, traffic surveys, sale of plans and specifications and blueprints, and plan or map check fees; library services including special materials usage fees, book fines and lost or damaged books; park and recreational facilities usage including camping, parking and picnic area usage; document recording services, certified copies of vital statistics and fees for filing fictitious business names; animal services such as

vaccination and impound fees; law enforcement services provided under contract to governmental agencies; and reimbursement for hospital care and services for prisoners, juvenile court wards and juvenile hall.

Chief Administrative Officer of the County (CAO): The highest ranking County executive who provides policy-based program and financial decision making support to the Board of Supervisors. The CAO oversees the operation of over 40 departments and manages the allocation of personnel, capital and budgetary resources within the County organization. The position is appointed by the Board of Supervisors. The lines of authority flow from the Board of Supervisors to the CAO and Assistant CAO (ACAO) and then to the Deputy CAO of each Group.

Committed Fund Balance: Self-imposed limitations set on funds prior to the end of a period. Limitations imposed by the highest level of decision making, and requires formal action at that same level to remove.

Community Development Block Grant (CDBG): A federal grant administered by the County for housing and development activities that: (1) benefit lower income persons; (2) prevent/eliminate slums and blight; or (3) meet urgent community development needs.

Comprehensive Annual Financial Report (CAFR): The annual audited financial statement of the County.

Contingency Reserve: Appropriations set aside to meet unforeseen economic and operational circumstances.

Cost Applied: The transfer of costs of services performed by one budget unit for the benefit of another budget unit within the same fund.

County Administration Center (CAC): The central County administration facility located at 1600 Pacific Highway, San Diego, California.

County Service Area (CSA): An assessment district comprised of unincorporated area property owners who pay for special services, such as park maintenance, fire suppression and paramedic services, through special assessments on their property tax bills.

County Television Network (CTN): The County's television station, which broadcasts Board of Supervisors meetings and programs of community interest.

Credit Rating: A rating determined by a credit rating agency that indicates the agency's opinion of the likelihood that a borrower such as the County will be able to repay its debt. The rating agencies include Standard & Poor's, Fitch and Moody's.

Current Assets: Assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets that will be used up or converted into cash within one year (i.e. temporary investments and taxes receivable that will be collected within one year).

Current Liabilities: Liabilities that are payable within one year. Liabilities are obligations to transfer assets (i.e. cash) or provide services to other entities in the future as a result of past transactions or events.

Custodian Bank: In finance, a custodian bank, or simply custodian, refers to a financial institution responsible for safeguarding a firm's or individual's financial assets. The role of a custodian in such a case would be the following: to hold in safekeeping assets, such as equities and bonds, arrange settlement of any purchases and sales of such securities, collect information on and income from such assets (dividends in the case of equities and interest in the case of bonds), provide information on the underlying companies and their annual general meetings, manage cash transactions, perform foreign exchange transactions where required and provide regular reporting on all their activities to their clients.

Debt Service: Annual principal and interest payments that local government owes on borrowed money.

Debt Service Fund: A fund established to account for the accumulation of resources for and the payment of principal and interest on long-term debt.

Deferred Revenue: Measurable revenue that has been earned but not yet collected until beyond 180 days of the end of the fiscal year.

Department: The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation: The decrease in the service life or estimated value of capital assets attributable to wear and tear, deterioration and the passage of time.

Deputy Chief Administrative Officer (DCAO): General Managers (GM) of one of three County functional groups: Public Safety, Community Services and Land Use and Environment. The GM of the Finance and General Government Group is the Chief Financial Officer, and the GM of the Health and Human Services Agency (HHSA) is the Director. See General Manager.

Educational Revenue Augmentation Fund (ERAF): The fund that was set up in each county at the direction of the State Legislature in the early 1990s to enable a shift of a portion of county, city and special district property taxes to school districts in response to State budget shortfalls.

Employee Benefits: The portion of an employee compensation package that is in addition to wages. Included are the employer's share of costs for Social Security and the various pension, medical and life insurance plans.

Encumbrance: A commitment within the County to use funds for a specific purpose.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises (e.g. water, gas and electric utilities; airports; parking garages; or transit systems). The governing body intends that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

Enterprise Resource Planning (ERP)/**Enterprise Systems** (ES): New applications to replace, enhance and integrate existing Financial and Human Resources systems.

Entitlement Program: A program in which funding is allocated according to eligibility criteria; all persons or governments that meet the criteria specified by federal or State laws may receive the benefit.

Estimated Revenue: The amount of revenue expected to accrue or to be collected during a fiscal year.

Expenditure: A decrease in net financial resources. Expenditures include current operating expenses that require the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

Expenditure Transfers & Reimbursements: This expenditure account group, which is shown as a decrease in expenditures, consists of transfers of costs for services provided between budget units in the same governmental type fund. The cost of the service is transferred to the revenue earning department with an equal reduction in cost to the department providing the service.

Fiduciary Fund: A fund containing assets held in a trustee capacity or as an agent for others which cannot be used to support the County's own programs. For example, the County maintains fiduciary funds for the assets of the Investment Trust Fund. This trust fund holds the investments on behalf of external entities in either the County pool or specific investments.

Financial Planning Calendar: A timetable outlining the process and tasks to be completed during the financial planning and budget cycle.

Fines, Forfeitures & Penalties: A group of revenue accounts that includes vehicle code fines, other court fines, forfeitures and penalties, and penalties and costs on delinquent taxes.

Firestorm 2003: A devastating wildfire that occurred in San Diego County in October 2003 that financially affected every department and has resulted in continued programs and services to either recover from the damage or implement plans to avert another fire-related disaster.

Firestorm 2007: A devastating wildfire that occurred in San Diego County in October 2007 that financially affected the County and has resulted in the implementation of new programs or services to recover from the damage of the disaster.

Fiscal Year (FY): A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The County of San Diego's fiscal year is July 1 through June 30.

Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and equities or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance: The difference between fund assets and fund liabilities of governmental funds. Fund Balance may be used in the budget by a Group or department for the upcoming year as a funding source for one-time projects/services.

Fund Balance Components: The classifications that segregate fund balance by constraints on purposes for which amounts can be spent. There are five classifications: Nonspendable Fund Balance. Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance and Unassigned Fund Balance.

Fund Balance Components Increases/Decreases: An expenditure or revenue account group that indicates that a fund balance component is to be augmented (increased) or used as a funding source (decreased). These two categories are only used for adjustments to Restricted, Committed or Assigned fund balance.

GASB 54: Governmental Accounting Standards Board (GASB) Statement Number 54 which establishes a fund balance classification hierarchy based on constraints that govern how the funds can be used.

General Fund: The County's primary operating fund, which is used to account for all financial resources, except those required to be accounted for in another fund.

General Management System (GMS): The County's complete guide for planning, implementing, monitoring and rewarding all functions and processes that affect the delivery of services to customers. It links planning, execution, value management, goal attainment and compensation.

General Manager (GM): An executive management class reporting directly to the Chief Administrative Officer (CAO) or Assistant CAO. Responsible for managing all financial, personnel, and operational functions for each of the

County's five business Groups (Community Services, Finance and General Government, Land Use and Environment, Health and Human Services, and Public Safety), and coordinating the Group initiatives in accordance with the CAO's Strategic Plan and County goals.

General Obligation Bonds: Bonds backed by the full faith and credit of a governmental entity.

General Plan Update: (Previously referred to as General Plan 2020). A multi-year project to revise the San Diego County Comprehensive General Plan that forms the framework for growth in the unincorporated communities.

General Purpose Revenue: Revenue derived from sources not specific to any program or service delivery that may be used for any purpose that is a legal expenditure of County funds. Examples of General Purpose Revenue include property taxes, sales taxes, property tax in lieu of vehicle license fees, court fines, real property transfer tax and miscellaneous other sources.

General Purpose Revenue Allocation: The amount of General Purpose Revenue that is budgeted to fund a group's or a department's services after all other funding sources for those services are taken into account; it is also commonly referred to as net county cost.

Generally Accepted Accounting Principles (GAAP): The uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statement of an entity.

Geographic Information System (GIS): A regional data warehouse providing electronic geographic data and maps to County and city departments and other users.

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

Government Finance Officers Association (GFOA): An organization comprised of government accounting and finance professionals throughout the United States and Canada, whose goals include but are not limited to improving financial management practices and encouraging excellence in financial reporting and budgeting by state and local governments.

Governmental Fund: The funds that are generally used to account for tax-supported activities; it accounts for the majority of funds, except for those categorized as proprietary or fiduciary funds.

Grant: Contributions of cash or other assets from another governmental agency or other organization to be used or expended for a specified purpose, activity or facility.

Group/Agency: The highest organizational unit, headed by a General Manager, to which a County department/program reports. There are four Groups and one Agency. Each department/program belongs to one of the following: Public Safety Group (PSG), Land Use and Environment Group (LUEG), Community Services Group (CSG), Finance and General Government Group (FGG) or Health and Human Services Agency (HHSA).

Information Technology: A term that encompasses all forms of technology used to create, store, exchange and use information in its various forms including business data, conversations, still images and multimedia presentations.

Interfund Transfers: The transfer of resources between funds of the same government reporting entity.

Intergovernmental Revenue: Revenue received from other government entities in the form of grants, entitlements, shared revenues and payments in lieu of taxes. Examples of State revenue include Health and Social Services Realignment, Proposition 172 Public Safety Sales Tax, highway user tax, in-lieu taxes, public assistance administration, health administration and Homeowner's Property Tax Relief. Major federal revenue includes public assistance programs, health administration, disaster relief, grazing fees and Payments In-lieu of Taxes for federal lands.

Internal Service Fund (ISF): A proprietary type fund used to account for the financing of goods or services provided by one department to other departments of the County, or to other governmental units, on a cost-reimbursement basis.

Joint Powers Agreement (JPA): A contractual agreement between a city, county and/or special district in which services are agreed to be performed, or the County agrees to cooperate with or lend its powers to the other entity.

Lease: A contract granting use or occupation of property during a specified time for a specified payment.

Liability: As referenced in the section on Measurement Focus and Basis of Accounting, a liability is a legal obligation to transfer assets or provide services to another entity in the future as a result of past transactions or events.

Licenses, Permits & Franchises: Revenue accounts that include revenue from animal licenses, business licenses, permits and franchises.

Managed Competition: A framework in which County departments compete with the private sector to determine the most cost-effective method of delivering services.

Mandate: A requirement from the State or federal government that the County perform a task, perform a task in a

particular way, or perform a task to meet a particular standard.

Management Reserves: An expenditure category unique to the County of San Diego. Management Reserves are intended to be used to handle unforeseen expenses that arise during the budget year or as a means to set aside funds for a planned future year use. The level of Management Reserves is generally dependent upon fund balance realized by a Group/Agency or department, but may be budgeted for General Fund departments based on ongoing General Purpose Revenue allocation or comparable revenue source in the case of special funds. No expenditures can be made from Management Reserves; instead appropriations must first be transferred to a sub-account under one of the other expenditures categories (e.g. Salaries and Benefits, Services and Supplies, etc.).

Miscellaneous Revenues: A group of revenue accounts that includes other sales, tobacco settlement and other monetary donations from private agencies, persons or other sources.

Mission: The general assignment of the organization. What the County is striving to do over a continuous period of time. The County's mission is "to efficiently provide public services that build strong and sustainable communities."

Multiple Species Conservation Program (MSCP): This program will preserve a network of habitat and open space, protecting biodiversity and enhancing the region's quality of life. The County is one of several entities participating in the MSCP.

National Association of Counties (NaCo): An organization that represents the interests of counties across the nation on Capitol Hill and throughout the federal bureaucracy.

Nonspendable Fund Balance: That portion of net resources that cannot be spent either because of its form or that it must be maintained intact.

Objective: A statement of anticipated accomplishment, usually measurable and time bound.

Objects (Line Items): A sub-classification (or roll-up account) of expenditures and revenues based on type of goods or services (Salaries and Benefits, Services and Supplies, Other Charges, Capital Assets, etc.) or by type of revenue (Fines, Forfeitures and Penalties, Taxes Current Property, Intergovernmental Revenue, etc.).

Operating Budget: A plan of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Transfers: Operating transfers result when one fund provides a service on behalf of another fund. The providing fund budgets the amount required by the other fund in the "Operating Transfer Out" expenditure account. The receiving fund budgets the amount in one of the "Operating Transfer In" revenue accounts.

Operational Plan Document: The County's two-year financial plan. It is presented in a program budget format that communicates expenditure and revenue information as well as goals, objectives and performance measures for County departments.

Ordinance: A regulation, an authoritative rule, a statute.

Other Charges: A group of expenditure accounts that includes support and care of other persons (such as assistance payments), bond redemptions, retirement of other long-term debt, interest on bonds, other long-term debt and notes and warrants, judgments and damages, rights-of-way, taxes and assessments, depreciation, bad debts, income allocation, contributions to noncounty governmental agencies and inter fund expenditures.

Other Financing Sources: An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. Examples include sale of capital assets, transfers in and long-term debt proceeds.

Parkland Dedication Ordinance (PLDO): The County ordinance that created a mechanism for funding local parks development and established the Parkland Dedication Fund.

Pension Obligation Bond (POB): Bonds issued to finance all or part of the unfunded actuarial accrued liabilities of the issuer's pension plan. The proceeds are transferred to the issuer's pension system as a prepayment of all or part of the unfunded pension liabilities of the issuer to ensure the soundness of the plan.

Performance Measures: Indicators of the amount of work accomplished, the efficiency with which tasks were completed and/or the effectiveness of a program, often expressed as the extent to which objectives were accomplished. Performance measures in this Operational Plan focus primarily on outcome measures (planned results).

Permanent Road Division: An assessment district comprised of unincorporated area property owners who pay for special road work, such as road improvements and maintenance, through special assessments on their property tax bills.

Program: A set of activities directed to attaining specific purposes or objectives.

Program Revenue: Revenue generated by programs and/or dedicated to offset a program's costs.

Proposed Budget: The budget document developed by the CAO and formally approved by the Board of Supervisors to serve as the basis for public hearings and deliberations prior to the determination of the adopted budget. May also be referred to as the Proposed Operational Plan.

Proprietary Funds: The classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds).

Public Hearings: Board of Supervisors meetings open to the public that provide citizens an opportunity to express their views on the merits of the County's proposals and services.

Public Liability: Claims against a public entity, its officers and employees, and/or agencies resulting in damages to a third party arising from the conduct of the entity or an employee acting within the course and scope of their employment.

Real Property Transfer Tax (RPTT): A tax assessed on property when ownership is transferred.

Reappropriation: The inclusion of a balance from the prior year's budget as part of the budget of the subsequent fiscal year. Reappropriation is common for encumbrances outstanding at the end of a fiscal year that a government intends to honor in the subsequent year.

Rebudget: To include funds for a project or services budgeted in the previous year but not spent within that year nor meeting the criteria for an encumbrance at year-end.

Request for Proposal (RFP): An official request for proposals to be submitted to the County to perform specified services. The RFP sets forth the services being sought and requests information from firms interested in procuring the engagement.

Required Disciplines: The key organizational disciplines set out in the County's Strategic Plan intended to ensure that the County maintains a high level of operational excellence in order to accomplish the Strategic Initiative goals. The required disciplines include: fiscal stability; customer satisfaction; regional leadership; skilled, adaptable and diverse workforce; essential infrastructure; accountability/transparency; continuous improvement; and information technology.

Restricted Fund Balance: That portion of fund balance subject to externally enforceable limitations on use imposed by law, constitutional provision, or other regulation.

Revenue From Use of Money & Property: Revenue accounts that include investment income, rents and concessions and royalties.

Salaries and Benefits: A group of expenditure accounts that includes expenses related to compensation of County employees.

SANCAL: San Diego County Capital Asset Leasing Corporation. A nonprofit corporation governed by a five-member Board of Directors which is appointed by the County Board of Supervisors. SANCAL's purpose is to facilitate the issuance of low-cost financing instruments to fund the procurement of County buildings and equipment.

Securitization: A type of structured financing whereby an entity that is to receive future payments sells the right to that income stream to a third party in exchange for an upfront payment. For example, the County securitized the Tobacco Settlement Payments, receiving the revenue upfront and reducing the risk of not collecting all of the payments.

Services and Supplies: A group of expenditure accounts that includes nonpersonnel operating expenses such as contract services, office supplies, information technology services, minor equipment and facilities maintenance.

Special District: An area in which an independent unit of local government is set up to perform a specific function or a restricted number of related functions, such as street lighting or waterworks. A special district might be composed of cities, townships, or counties, or any part or combination of these.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Staff Year: In concept, one person working full-time for one year; the hours per year that a full-time employee is expected to work. A normal fiscal year equals 2,088 staff hours (occasionally 2,080 or 2,096 staff hours). Two workers, each working half that number of hours, together equal one staff year. County salaries and benefits costs are based on the number of staff years required to provide a service.

Strategic: Dealing with creation of overall plans and to determine how best to achieve the general goal of an entity.

Strategic Initiatives: As used by the County, the broad organizationwide goals that guide the allocation of resources and set programs. The County has three strategic initiatives: Safe Communities (Promote safe communities), Sustainable Environments (Support environments that foster viable, livable communities while bolstering eco-

nomic growth), and Healthy Families (Make it easier for residents to lead healthy lives while improving opportunities for children and adults).

Successor Agency: The agency responsible for managing the dissolution of a redevelopment agency as laid out in Assembly Bill X1 26, *Community Redevelopment Dissolution*. In most cases, the city or county that created the redevelopment agency has been designated as the successor agency. The County of San Diego is the Successor Agency for the County of San Diego Redevelopment Agency.

Tax and Revenue Anticipation Notes (TRANs): A short-term, interest bearing note used as a cash management tool. Public agencies often receive revenues on an uneven basis throughout a fiscal year. The borrowed funds allow the agency to meet cash requirements during periods of low revenue receipts and repay the funds when the revenues are greater.

Transient Occupancy Tax (TOT): A tax levied by the County on rental receipts for temporary lodging in a hotel or other similar facility doing business in the unincorporated area.

Trust Fund: A fund used to account for assets held by a government unit in a trustee capacity or as an agent for others and which, therefore, cannot be used to support the government's own programs. The County is sometimes required to segregate revenues it receives from certain sources into a trust fund, but these funds are accounted for in the financial statements as County assets.

Unassigned Fund Balance: Residual net resources. Total fund balance in the general fund in excess of nonspendable, restricted, committed and assigned fund balance.

Unfunded Actuarial Accrued Liability (UAAL): The present value of benefits earned to date that are not covered by plan assets; commonly used in pension fund discussions. The excess, if any, of the actuarial accrued liability over the actuarial value of assets. See also Actuarial Accrued Liability.

Vision: The image that an individual or organization has of itself or an end state. A picture of future desired outcomes. The County's vision is "A county that is safe, healthy and thriving."