

# County of San Diego

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## Appendix A: All Funds—Budget Summary

### Countywide Totals

Staffing						
		Fiscal Year 2012-13 Adopted Budget			Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
		16,010.75			16,627.00	16,628.00
	<b>Total</b>					

Expenditures						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Salaries & Benefits	\$1,592,485,499	\$1,697,297,252	\$1,691,731,772	\$1,624,499,023	\$1,780,254,519	\$1,827,488,230
Services & Supplies	1,696,985,168	1,880,987,996	2,100,989,410	1,767,987,138	1,973,937,493	1,890,244,400
Other Charges	680,591,771	736,438,372	768,916,609	696,732,470	746,814,990	736,356,307
Capital Assets/Land Acquisition	135,012,269	93,020,082	499,145,247	124,206,044	59,129,673	6,000,000
Capital Assets Equipment	9,392,792	24,751,921	48,329,526	17,559,669	23,640,094	12,938,397
Expenditure Transfer & Reimbursements	(20,244,295)	(29,722,562)	(29,722,562)	(28,585,941)	(30,234,922)	(30,336,995)
Contingency Reserves	—	22,103,000	20,103,000	—	23,103,000	23,103,000
Fund Balance Component Increases	18,369,600	13,727,298	13,727,298	13,727,298	628,400	1,378,400
Operating Transfers Out	499,051,051	376,384,783	711,986,663	419,223,492	362,094,305	319,309,416
Management Reserves	—	30,250,000	27,750,000	—	36,750,000	24,250,000
<b>Total</b>	<b>\$4,611,643,854</b>	<b>\$4,845,238,142</b>	<b>\$5,852,956,963</b>	<b>\$4,635,349,193</b>	<b>\$4,976,117,552</b>	<b>\$4,810,731,155</b>

## ■ ■ ■ Appendix A: All Funds—Budget Summary

Revenues						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Taxes Current Property	545,327,120	547,575,017	547,575,017	557,287,114	561,026,595	565,285,584
Taxes Other Than Current Secured	403,968,379	390,722,693	393,058,374	390,792,422	390,419,769	394,066,990
Licenses Permits & Franchises	52,518,901	49,636,523	49,636,523	52,910,503	50,920,255	52,803,643
Fines, Forfeitures & Penalties	51,806,223	54,001,089	56,017,737	49,450,464	52,214,002	49,773,862
Revenue From Use of Money & Property	46,984,638	59,034,366	59,034,366	42,727,433	50,118,461	50,595,068
Intergovernmental Revenues	2,226,455,066	2,349,858,111	2,447,647,870	2,330,080,293	2,456,054,621	2,429,608,095
Charges For Current Services	723,685,524	769,561,986	794,251,373	754,285,141	811,755,721	798,422,605
Miscellaneous Revenues	75,672,443	41,930,161	50,732,643	40,824,608	39,472,502	30,343,851
Other Financing Sources	500,697,857	386,298,213	768,619,033	440,146,660	352,383,649	309,738,177
Residual Equity Transfers In	600,531	—	—	5,424,624	—	—
Fund Balance Component Decreases	22,181,149	544,380	544,380	544,380	3,362,491	11,003,989
Use of Fund Balance	(38,253,977)	196,075,603	685,839,648	(29,124,447)	208,389,486	119,089,291
<b>Total</b>	<b>\$4,611,643,854</b>	<b>\$4,845,238,142</b>	<b>\$5,852,956,963</b>	<b>\$4,635,349,193</b>	<b>\$4,976,117,552</b>	<b>\$4,810,731,155</b>

## Public Safety Group

Staffing						
		Fiscal Year 2012-13 Adopted Budget			Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Total		7,120.00			7,429.00	7,430.00

Expenditures						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Salaries & Benefits	\$ 800,265,325	\$ 852,241,822	\$ 844,966,412	\$ 819,436,531	\$ 900,954,122	\$ 930,466,078
Services & Supplies	238,755,541	282,596,799	321,092,685	253,576,043	300,732,094	275,522,565
Other Charges	103,217,516	108,256,087	115,784,333	109,949,179	108,466,636	110,016,890
Capital Assets Equipment	6,853,020	8,527,374	11,494,303	6,412,167	8,023,367	1,061,746
Expenditure Transfer & Reimbursements	(16,523,405)	(18,995,097)	(18,995,097)	(18,197,335)	(19,092,230)	(19,169,941)
Fund Balance Component Increases	18,300,000	1,883,000	1,883,000	1,883,000	250,000	—
Operating Transfers Out	209,269,844	231,425,755	237,937,097	233,401,794	237,422,874	238,338,002
Management Reserves	—	3,500,000	3,500,000	—	4,000,000	—
Total	\$1,360,137,841	\$1,469,435,740	\$1,517,662,734	\$1,406,461,380	\$1,540,756,863	\$1,536,235,340

Revenues						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Taxes Current Property	\$ 485,318	\$ 580,615	\$ 580,615	\$ 500,438	\$ 573,491	\$ 573,491
Taxes Other Than Current Secured	3,971	—	—	4,643	—	—
Licenses Permits & Franchises	597,067	593,101	593,101	643,677	588,088	586,612
Fines, Forfeitures & Penalties	24,578,937	25,782,769	27,799,417	23,983,537	25,377,526	22,862,257
Revenue From Use of Money & Property	11,846,943	9,908,466	9,908,466	12,369,631	8,946,102	8,604,806
Intergovernmental Revenues	442,321,453	463,701,114	484,778,530	459,631,497	498,886,312	481,396,069
Charges For Current Services	116,308,182	117,867,689	117,691,752	117,729,731	122,874,174	125,988,636
Miscellaneous Revenues	12,789,018	17,232,696	18,584,399	11,836,027	14,615,129	10,654,453
Other Financing Sources	209,145,111	231,289,600	231,086,698	230,301,940	237,217,786	238,214,177
Use of Fund Balance	(21,848,159)	22,604,643	46,764,710	(30,414,788)	22,786,422	19,722,535
General Purpose Revenue Allocation	563,910,000	579,875,047	579,875,047	579,875,047	608,891,833	627,632,304
Total	\$1,360,137,841	\$1,469,435,740	\$1,517,662,734	\$1,406,461,380	\$1,540,756,863	\$1,536,235,340

## Appendix A: All Funds—Budget Summary

### Health and Human Services Agency

Staffing						
		Fiscal Year 2012-13 Adopted Budget			Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Total		5,306.25			5,613.50	5,613.50

Expenditures						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Salaries & Benefits	\$ 433,567,605	\$ 465,563,524	\$ 470,033,572	\$ 447,908,579	\$ 492,699,000	\$ 504,181,070
Services & Supplies	938,000,336	1,004,666,110	1,037,963,610	1,001,703,629	1,042,019,688	1,019,597,928
Other Charges	361,907,444	410,122,999	407,393,167	356,893,900	414,148,018	414,148,018
Capital Assets Equipment	174,651	315,070	3,271,958	3,145,080	315,070	315,070
Expenditure Transfer & Reimbursements	(1,970,260)	(9,238,724)	(9,238,724)	(8,548,310)	(9,238,724)	(9,238,724)
Fund Balance Component Increases	19,600	78,400	78,400	78,400	78,400	78,400
Operating Transfers Out	36,621,876	37,396,433	37,396,433	36,867,932	37,396,433	37,396,433
Management Reserves	—	20,000,000	20,000,000	—	20,000,000	20,000,000
Total	\$1,768,321,253	\$1,928,903,812	\$1,966,898,416	\$1,838,049,211	\$1,997,417,885	\$1,986,478,195

Revenues						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Taxes Current Property	\$ 1,436,386	\$ 1,602,726	\$ 1,602,726	\$ 1,477,395	\$ 1,602,726	\$ 1,602,726
Taxes Other Than Current Secured	11,248	26,784	26,784	13,351	26,784	26,784
Licenses Permits & Franchises	1,383,856	879,039	879,039	902,937	907,613	907,613
Fines, Forfeitures & Penalties	5,498,683	5,848,681	5,848,681	5,371,566	5,848,681	5,848,681
Revenue From Use of Money & Property	4,498,219	12,397,694	12,397,694	2,500,642	7,897,694	7,897,694
Intergovernmental Revenues	1,561,734,791	1,691,481,659	1,709,813,074	1,627,186,270	1,764,195,792	1,762,555,863
Charges For Current Services	70,844,378	63,406,429	63,406,429	70,690,597	64,525,395	64,329,379
Miscellaneous Revenues	14,858,076	6,385,894	6,415,894	9,810,302	2,972,320	2,972,711
Other Financing Sources	24,336,822	24,200,000	24,200,000	24,192,764	24,200,000	24,200,000
Fund Balance Component Decreases	4,000,000	—	—	—	—	8,769,260
Use of Fund Balance	16,867,792	59,242,007	78,875,196	32,470,487	60,588,400	41,578,400
General Purpose Revenue Allocation	62,851,000	63,432,899	63,432,899	63,432,899	64,652,480	65,789,084
Total	\$1,768,321,253	\$1,928,903,812	\$1,966,898,416	\$1,838,049,211	\$1,997,417,885	\$1,986,478,195

## Land Use and Environment Group

Staffing						
		Fiscal Year 2012-13 Adopted Budget			Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
		1,451.00			1,446.00	1,446.00
	<b>Total</b>					

Expenditures						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Salaries & Benefits	\$ 150,504,583	\$ 160,421,275	\$ 159,202,755	\$ 148,117,314	\$ 163,059,095	\$ 164,759,028
Services & Supplies	148,901,290	168,208,048	236,592,393	149,830,541	180,214,437	153,042,034
Other Charges	30,262,863	27,610,512	41,638,773	27,680,395	30,650,216	21,621,914
Capital Assets/Land Acquisition	—	6,717,800	30,110,195	—	8,449,000	3,500,000
Capital Assets Equipment	790,847	5,301,133	10,116,807	477,004	4,670,977	1,730,000
Expenditure Transfer & Reimbursements	(457,193)	(182,991)	(182,991)	(471,919)	(210,000)	(210,000)
Fund Balance Component Increases	50,000	11,765,898	11,765,898	11,765,898	300,000	300,000
Operating Transfers Out	96,871,856	13,041,334	19,430,238	16,649,879	12,712,859	11,391,251
<b>Total</b>	<b>\$ 426,924,245</b>	<b>\$ 392,883,009</b>	<b>\$ 508,674,069</b>	<b>\$ 354,049,111</b>	<b>\$ 399,846,584</b>	<b>\$ 356,134,227</b>

## ■ ■ ■ Appendix A: All Funds—Budget Summary

Revenues						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Taxes Current Property	\$ 7,018,519	\$ 6,991,168	\$ 6,991,168	\$ 7,126,444	\$ 7,043,339	\$ 7,059,753
Taxes Other Than Current Secured	13,017,013	4,304,567	6,640,248	3,151,307	5,118,244	4,878,913
Licenses Permits & Franchises	37,060,992	34,230,642	34,230,642	37,679,064	35,657,643	37,597,447
Fines, Forfeitures & Penalties	2,857,119	1,959,094	1,959,094	2,683,241	1,914,094	1,914,094
Revenue From Use of Money & Property	21,413,816	21,369,506	21,369,506	20,547,080	22,415,298	22,419,181
Intergovernmental Revenues	122,231,956	110,406,257	141,015,464	116,339,756	113,468,412	106,693,775
Charges For Current Services	80,315,305	88,086,187	88,495,814	80,409,942	90,722,855	90,306,937
Miscellaneous Revenues	7,824,446	5,026,894	7,015,120	3,401,073	3,357,105	2,704,273
Other Financing Sources	96,770,149	13,041,334	15,253,269	14,401,817	12,820,169	11,885,182
Fund Balance Component Decreases	16,853,394	544,380	544,380	544,380	3,362,491	2,234,729
Use of Fund Balance	(20,924,074)	63,319,121	141,555,505	24,161,149	58,421,138	21,751,638
General Purpose Revenue Allocation	42,485,610	43,603,859	43,603,859	43,603,859	45,545,796	46,688,305
Total	\$ 426,924,245	\$ 392,883,009	\$ 508,674,069	\$ 354,049,111	\$ 399,846,584	\$ 356,134,227

Community Services Group

Staffing						
		Fiscal Year 2012-13 Adopted Budget			Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Total		959.00			961.00	961.00

Expenditures						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Salaries & Benefits	\$ 87,395,833	\$ 91,714,912	\$ 91,932,034	\$ 87,506,882	\$ 93,032,145	\$ 95,500,725
Services & Supplies	139,115,271	154,763,824	167,717,588	127,263,203	158,164,132	153,296,144
Other Charges	21,850,658	19,357,392	28,211,221	20,242,922	18,065,447	18,061,119
Capital Assets/Land Acquisition	—	2,000,000	2,000,000	(185,419)	2,000,000	—
Capital Assets Equipment	928,914	10,200,581	16,000,400	301,867	10,098,517	9,585,581
Expenditure Transfer & Reimbursements	(89,952)	(83,000)	(83,000)	(94,820)	(83,600)	(83,600)
Contingency Reserves	—	103,000	103,000	—	103,000	103,000
Fund Balance Component Increases	—	—	—	—	—	1,000,000
Operating Transfers Out	24,523,259	23,230,291	21,871,592	11,650,768	15,277,297	15,070,113
Management Reserves	—	4,250,000	4,250,000	—	4,250,000	4,250,000
Total	\$ 273,723,982	\$ 305,537,000	\$ 332,002,834	\$ 246,685,404	\$ 300,906,938	\$ 296,783,082

## Appendix A: All Funds—Budget Summary

Revenues						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Taxes Current Property	\$ 27,461,840	\$ 27,909,997	\$ 27,909,997	\$ 27,835,799	\$ 28,192,523	\$ 28,266,122
Taxes Other Than Current Secured	3,872,382	2,619,276	2,619,276	752,119	2,318,391	2,312,845
Licenses Permits & Franchises	2,161,865	2,170,204	2,170,204	2,115,247	2,107,867	2,107,867
Fines, Forfeitures & Penalties	2,006	3,000	3,000	3,071	3,000	3,000
Revenue From Use of Money & Property	2,761,587	2,963,818	2,963,818	1,592,547	1,799,646	1,799,646
Intergovernmental Revenues	25,496,412	28,670,617	37,308,191	27,426,570	28,674,121	28,554,305
Charges For Current Services	148,789,724	166,432,991	181,587,432	152,905,154	173,881,811	175,468,104
Miscellaneous Revenues	4,234,248	3,343,886	3,343,886	3,730,487	3,554,615	3,542,783
Other Financing Sources	16,751,389	28,263,476	26,683,671	12,069,348	19,590,764	18,120,113
Residual Equity Transfers In	600,531	—	—	5,424,624	—	—
Fund Balance Component Decreases	1,260,319	—	—	—	—	—
Use of Fund Balance	21,586,678	23,825,819	28,079,444	(6,503,479)	20,711,082	16,216,718
General Purpose Revenue Allocation	18,745,000	19,333,916	19,333,916	19,333,916	20,073,118	20,391,579
<b>Total</b>	<b>\$ 273,723,982</b>	<b>\$ 305,537,000</b>	<b>\$ 332,002,834</b>	<b>\$ 246,685,404</b>	<b>\$ 300,906,938</b>	<b>\$ 296,783,082</b>

## Finance and General Government Group

Staffing						
		Fiscal Year 2012-13 Adopted Budget			Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Total		1,174.50			1,177.50	1,177.50

Expenditures						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Salaries & Benefits	\$ 120,752,154	\$ 127,355,719	\$ 125,596,999	\$ 121,529,717	\$ 130,510,157	\$ 132,581,329
Services & Supplies	201,677,432	211,749,514	273,081,627	209,098,315	248,867,872	220,282,306
Other Charges	2,420,705	1,000	51,800	1,971,423	1,000	1,000
Capital Assets/Land Acquisition	—	—	—	(4,573,174)	—	—
Capital Assets Equipment	556,084	407,763	540,680	318,170	532,163	246,000
Expenditure Transfer & Reimbursements	(1,203,486)	(1,222,750)	(1,222,750)	(1,273,557)	(1,610,368)	(1,634,730)
Management Reserves	—	2,500,000	—	—	8,500,000	—
Total	\$ 324,202,889	\$ 340,791,246	\$ 398,048,355	\$ 327,070,893	\$ 386,800,824	\$ 351,475,905

Revenues						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Licenses Permits & Franchises	\$ 926,736	\$ 1,250,000	\$ 1,250,000	\$ 1,226,131	\$ 1,220,700	\$ 1,115,300
Fines, Forfeitures & Penalties	893,835	1,035,450	1,035,450	760,055	1,035,450	1,035,450
Revenue From Use of Money & Property	199,031	50,000	50,000	157,693	40,000	40,000
Intergovernmental Revenues	120,724	108,764	108,764	107,419	120,388	120,388
Charges For Current Services	176,733,881	203,575,486	212,876,743	201,039,460	222,773,530	205,348,572
Miscellaneous Revenues	7,581,789	8,913,016	8,913,016	7,781,142	9,545,558	9,437,519
Other Financing Sources	3,848,285	4,448,765	5,348,927	5,177,839	5,012,608	5,128,834
Use of Fund Balance	24,057,608	9,904,013	56,959,703	(684,599)	30,013,000	9,820,000
General Purpose Revenue Allocation	109,841,000	111,505,752	111,505,752	111,505,752	117,039,590	119,429,842
Total	\$ 324,202,889	\$ 340,791,246	\$ 398,048,355	\$ 327,070,893	\$ 386,800,824	\$ 351,475,905

## Appendix A: All Funds—Budget Summary

### Capital Program

Expenditures						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Services & Supplies	\$ 5,406,545	\$ 608,000	\$ 5,936,894	\$ 5,253,330	\$ 533,000	\$ 533,000
Capital Assets/Land Acquisition	135,012,269	84,302,282	467,035,052	128,964,637	48,680,673	2,500,000
Capital Assets Equipment	89,276	—	6,905,380	6,905,380	—	—
Operating Transfers Out	9,269,645	9,278,883	9,278,883	9,239,215	9,280,933	9,284,783
<b>Total</b>	<b>\$ 149,777,735</b>	<b>\$ 94,189,165</b>	<b>\$ 489,156,208</b>	<b>\$ 150,362,561</b>	<b>\$ 58,494,606</b>	<b>\$ 12,317,783</b>
Revenues						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Revenue From Use of Money & Property	\$ 273,509	\$ 7,123,197	\$ 7,123,197	\$ 327,052	\$ 4,518,352	\$ 5,309,775
Intergovernmental Revenues	21,481,495	11,625,968	20,005,216	5,435,199	4,930,509	4,508,008
Miscellaneous Revenues	409,250	—	5,299,754	1,163,897	4,400,000	—
Other Financing Sources	138,869,684	75,440,000	456,421,273	144,514,437	43,856,301	2,500,000
Use of Fund Balance	(11,256,203)	—	306,768	(1,078,023)	789,444	—
<b>Total</b>	<b>\$ 149,777,735</b>	<b>\$ 94,189,165</b>	<b>\$ 489,156,208</b>	<b>\$ 150,362,561</b>	<b>\$ 58,494,606</b>	<b>\$ 12,317,783</b>

Finance Other

Expenditures						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Services & Supplies	\$ 25,128,752	\$ 58,395,701	\$ 58,604,612	\$ 21,262,079	\$ 43,406,270	\$ 67,970,423
Other Charges	160,932,585	171,090,382	175,837,314	179,994,651	175,483,673	172,507,366
Contingency Reserves	—	22,000,000	20,000,000	—	23,000,000	23,000,000
Operating Transfers Out	122,494,571	62,012,087	386,072,420	111,413,903	50,003,909	7,828,834
Total	\$ 308,555,908	\$ 313,498,170	\$ 640,514,345	\$ 312,670,633	\$ 291,893,852	\$ 271,306,623

Revenues						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Taxes Current Property	\$ 26,166	\$ —	\$ —	\$ —	\$ —	\$ —
Taxes Other Than Current Secured	81	—	—	—	—	—
Fines, Forfeitures & Penalties	2,452,202	2,457,410	2,457,410	2,451,657	2,200,000	2,200,000
Revenue From Use of Money & Property	1,772,939	1,783,741	1,783,741	1,477,359	1,634,067	1,656,664
Intergovernmental Revenues	1,715,489	2,904,250	13,659,149	8,080,723	4,566,625	4,567,225
Charges For Current Services	130,689,748	130,193,204	130,193,204	131,509,465	136,977,956	136,980,977
Miscellaneous Revenues	25,353,796	—	132,799	251,236	—	—
Other Financing Sources	10,976,416	9,615,038	9,625,194	9,488,515	9,686,021	9,689,871
Fund Balance Component Decreases	67,436	—	—	—	—	—
Use of Fund Balance	(31,087,756)	17,180,000	333,298,321	10,047,151	15,080,000	10,000,000
General Purpose Revenue Allocation	166,589,390	149,364,527	149,364,527	149,364,527	121,749,183	106,211,886
Total	\$ 308,555,908	\$ 313,498,170	\$ 640,514,345	\$ 312,670,633	\$ 291,893,852	\$ 271,306,623

## Appendix A: All Funds—Budget Summary

### Total General Purpose Revenue

General Purpose Revenue						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Taxes Current Property	\$ 508,898,891	\$ 510,490,511	\$ 510,490,511	\$ 520,347,038	\$ 523,614,516	\$ 527,783,492
Taxes Other Than Current Secured	387,063,683	383,772,066	383,772,066	386,871,001	382,956,350	386,848,448
Licenses Permits & Franchises	10,388,385	10,513,537	10,513,537	10,343,447	10,438,344	10,488,804
Fines, Forfeitures & Penalties	15,523,440	16,914,685	16,914,685	14,197,337	15,835,251	15,910,380
Revenue From Use of Money & Property	4,218,594	3,437,944	3,437,944	3,755,429	2,867,302	2,867,302
Intergovernmental Revenues	51,352,745	40,959,482	40,959,482	85,872,859	41,212,462	41,212,462
Charges For Current Services	4,306	—	—	792	—	—
Miscellaneous Revenues	2,621,819	1,027,775	1,027,775	2,850,444	1,027,775	1,032,112
<b>Total</b>	<b>\$ 980,071,864</b>	<b>\$ 967,116,000</b>	<b>\$ 967,116,000</b>	<b>\$ 1,024,238,346</b>	<b>\$ 977,952,000</b>	<b>\$ 986,143,000</b>

## Appendix B: Budget Summary and Changes in Fund Balance

### Appropriations/Expenditures by Fund Type

County Funds by Type						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
General Fund	\$3,450,875,408	\$3,718,903,529	\$4,193,336,198	\$3,514,829,288	\$3,853,052,190	\$3,762,496,459
Special Revenue Funds	376,233,007	398,179,679	455,170,785	394,435,998	406,903,096	408,081,057
Capital Project Funds	149,777,735	94,189,165	489,156,208	150,362,561	58,494,606	12,317,783
Debt Service County Family	81,375,988	81,467,380	81,467,380	81,430,223	81,460,697	81,463,718
County Proprietary Enterprise Funds	19,226,247	25,034,709	40,936,825	20,646,337	24,824,688	24,038,407
County Proprietary Internal Service Funds	340,581,721	399,396,565	426,961,443	359,186,913	425,670,235	409,394,154
Air Pollution Control District	39,956,096	44,274,271	57,180,834	44,874,724	41,990,873	41,987,203
County Service Areas	14,338,912	16,814,582	19,302,478	16,832,651	16,879,597	16,855,536
Miscellaneous Special Districts	18,822,547	9,995,021	18,466,590	9,225,963	16,476,252	10,793,432
Permanent Road Divisions	724,508	7,831,022	8,600,857	1,403,967	8,945,080	8,945,080
Sanitation Districts	90,933,908	39,637,059	50,487,201	33,477,108	33,193,026	26,157,626
Miscellaneous Local Agencies	28,797,776	9,515,160	11,890,163	8,643,461	8,227,212	8,200,700
Total	\$4,611,643,854	\$4,845,238,142	\$5,852,956,963	\$4,635,349,193	\$4,976,117,552	\$4,810,731,155

## Appendix B: Budget Summary and Changes in Fund Balance

### Appropriations/Expenditures by Group and Fund

Public Safety Group						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
General Fund	\$1,142,725,634	\$1,225,745,190	\$1,266,749,149	\$1,163,975,717	\$1,286,456,233	\$1,274,656,107
Sheriff's Asset Forfeiture Program	676,008	1,100,000	4,770,293	3,971,601	1,100,000	1,100,000
District Attorney Asset Forfeiture Program Fed	301,222	600,000	600,000	197,273	500,000	500,000
District Attorney Asset Forfeiture State	11,677	15,000	15,000	736	15,000	15,000
Probation Asset Forfeiture Program	18,999	50,000	50,741	24,156	50,000	50,000

## Appendix B: Budget Summary and Changes in Fund Balance ■ ■ ■

Public Safety Group						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Sheriff's Inmate Welfare	5,451,239	5,421,624	6,097,120	4,784,231	5,705,192	6,252,641
Probation Inmate Welfare	54,978	95,000	95,403	64,596	95,000	95,000
Public Safety Prop 172 Special Revenue	203,105,643	226,886,393	229,772,954	224,667,393	237,322,190	244,053,344
CSA 107 Elfin Forest Fire District	385,866	468,072	477,432	398,101	468,072	468,072
CSA 107 Elfin Forest Fire Mitigation Fee	—	—	9,360	—	—	—
CSA 109 Mt Laguna Fire Medical	70,094	42,647	42,647	41,709	—	—
CSA 110 Mount Palomar Fire Medical	128,445	83,965	105,664	80,432	—	—
CSA 110 Mt Palomar Fire Mitigation Fee	—	—	21,699	—	—	—
CSA 111 Boulevard Fire District	26,750	54,891	61,609	54,891	—	—
CSA 112 Campo Fire District	56,800	46,064	46,064	39,500	—	—
CSA 113 San Pasqual Fire District	90,692	77,889	120,710	73,316	—	—
CSA 113 San Pasqual Fire Mitigation Fee	—	—	42,821	—	—	—
CSA 115 Pepper Drive Fire District	283,290	364,269	364,269	322,359	364,269	364,269
CSA 135 Fire Protection / Emergency Medical Svcs	—	695,456	695,456	576,667	710,000	710,000
CSA 135 Regional 800 MHZ Radio System	256,704	622,955	369,210	266,726	622,955	622,955
CSA 135 Del Mar 800 MHZ Zone B	35,173	50,000	59,342	39,364	50,000	50,000
CSA 135 Poway 800 MHZ Zone F	119,961	155,502	155,502	113,872	155,502	155,502
CSA 135 Solana Beach 800 MHZ Zone H	27,868	45,400	121,497	30,910	45,400	45,400
Jail Stores Internal Service Fund	6,310,797	6,815,423	6,818,792	6,737,831	7,097,050	7,097,050
<b>Total</b>	<b>\$1,360,137,841</b>	<b>\$1,469,435,740</b>	<b>\$1,517,662,734</b>	<b>\$1,406,461,380</b>	<b>\$1,540,756,863</b>	<b>\$1,536,235,340</b>

## ■ ■ ■ Appendix B: Budget Summary and Changes in Fund Balance

Health and Human Services Agency						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
General Fund	\$1,735,205,726	\$1,891,354,447	\$1,928,977,969	\$1,804,510,001	\$1,959,528,520	\$1,948,588,830
Tobacco Securitization Special Revenue	24,329,478	27,500,000	27,500,000	24,327,520	27,500,000	27,500,000
CSA 17 San Dieguito Ambulance	3,264,281	3,815,715	3,835,551	3,699,937	4,155,715	4,155,715
CSA 69 Heartland Paramedic	5,521,768	6,233,650	6,584,897	5,511,753	6,233,650	6,233,650
Total	\$1,768,321,253	\$1,928,903,812	\$1,966,898,416	\$1,838,049,211	\$1,997,417,885	\$1,986,478,195

## Appendix B: Budget Summary and Changes in Fund Balance ■ ■ ■

Land Use and Environment Group						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
General Fund	\$ 136,069,695	\$ 145,932,597	\$ 157,410,110	\$ 127,301,860	\$ 158,661,436	\$ 136,583,213
Road Fund	102,269,069	95,450,845	141,198,917	97,100,423	88,808,655	85,552,185
Air Pollution Control District Operations	19,438,761	21,095,414	21,754,329	20,376,580	22,321,745	22,318,075
APCD Air Quality Improvement Trust	7,230,658	10,000,000	10,942,570	8,073,835	10,000,000	10,000,000
Air Quality State Moyer Program	6,442,001	6,505,176	7,830,457	4,757,452	2,810,756	2,810,756
Air Quality Power General Mitigation	—	1,043,681	1,043,681	519,205	358,372	358,372
Air Quality Proposition 1B GMERP	1,569,475	5,330,000	15,055,774	10,594,636	6,500,000	6,500,000
Air Quality GMERP Early Grant	—	—	1,935	1,935	—	—
Air Quality State Lower Emission School Bus Prgm	5,275,201	—	32,925	32,925	—	—
Air Quality GMERP - Match Fund	—	300,000	519,162	518,157	—	—
San Diego County Lighting Maintenance District 1	1,601,782	1,990,079	2,017,128	1,576,820	2,059,790	2,059,790
Inactive Waste Site Management	5,885,344	6,304,679	6,668,129	6,099,316	8,408,485	6,514,986
Hillsborough Landfill Maintenance	124,207	—	4,442	4,323	—	—
Duck Pond Landfill Cleanup	2,952	16,978	16,978	—	17,318	17,664
Parkland Ded Area 4 Lincoln Acres	—	4,600	4,600	5	1,170	1,170
Parkland Ded Area 15 Sweetwater	3,172	9,600	9,600	6,448	15,550	15,550
Parkland Ded Area 16 Otay	—	2,000	2,000	—	1,000	1,000
Parkland Ded Area 19 Jamul	1,950	26,200	26,200	2,294	18,100	18,100
Parkland Ded Area 20 Spring Valley	5,226	27,400	27,400	13,213	28,400	28,400
Parkland Ded Area 25 Lakeside	22,048	32,000	439,410	32,755	47,000	47,000
Parkland Ded Area 26 Crest	286	10,500	10,500	8,146	16,500	16,500
Parkland Ded Area 27 Alpine	24,413	37,000	37,000	13,479	37,300	37,300
Parkland Ded Area 28 Ramona	156,999	44,000	141,000	8,255	48,500	48,500
Parkland Ded Area 29 Escondido	1,989	23,000	761,507	245	38,300	38,300
Parkland Ded Area 30 San Marcos	931	5,500	5,500	189	2,700	2,700

## Appendix B: Budget Summary and Changes in Fund Balance

Land Use and Environment Group						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Parkland Ded Area 31 San Dieguito	219,913	215,000	318,078	82,034	140,000	140,000
Parkland Ded Area 32 Carlsbad	—	1,000	1,000	—	170	170
Parkland Ded Area 35 Fallbrook	80,481	129,000	599,000	272,773	128,000	128,000
Parkland Ded Area 36 Bonsall	12	13,000	13,000	229	12,000	12,000
Parkland Ded Area 37 Vista	742	22,000	772,000	7,701	26,200	26,200
Parkland Ded Area 38 Valley Center	44,153	30,000	51,842	14,812	35,600	35,600
Parkland Ded Area 39 Pauma Valley	827	5,000	5,000	199	5,600	5,600
Parkland Ded Area 40 Palomar Julian	9,533	14,600	37,619	22,801	18,400	18,400
Parkland Ded Area 41 Mountain Empire	6,602	7,000	45,569	38,758	6,900	6,900
Parkland Ded Area 42 Anza Borrego	465	5,000	5,000	1,051	7,500	7,500
Parkland Ded Area 43 Central Mountain	3,562	4,328	202,328	166,724	3,750	3,750
Parkland Ded Area 44 Oceanside	16	1,000	1,000	6	515	515
Parkland Ded Area 45 Valle de Oro	11,284	46,000	46,000	3,712	27,900	27,900
PRD 6 Pauma Valley	7,161	341,638	341,638	12,942	371,850	371,850
PRD 8 Magee Road Pala	5,009	175,334	175,334	7,207	208,573	208,573
PRD 9 Santa Fe Zone B	5,342	78,746	78,746	55,288	82,472	82,472
PRD 10 Davis Drive	3,046	32,400	32,400	20,833	17,863	17,863
PRD 11 Bernardo Road Zone A	3,489	36,609	36,609	3,892	41,296	41,296
PRD 11 Bernardo Road Zone C	2,911	25,263	25,263	3,025	24,606	24,606
PRD 11 Bernardo Road Zone D	2,853	34,481	34,481	3,522	38,686	38,686
PRD 12 Lomair	23,286	258,050	258,050	5,161	236,846	236,846
PRD 13 Pala Mesa Zone A	61,976	341,463	346,069	11,023	392,333	392,333
PRD 13 Stewart Canyon Zone B	5,152	52,951	52,951	33,648	28,609	28,609
PRD 14 Rancho Diego	1,168	1,163	1,163	—	—	—
PRD 16 Wynola	6,917	86,431	151,431	57,996	107,551	107,551
PRD 18 Harrison Park	21,609	266,684	267,584	66,268	288,873	288,873
PRD 20 Daily Road	35,473	345,642	345,642	22,716	549,619	549,619
PRD 21 Pauma Heights	35,429	220,776	220,776	14,647	334,997	334,997
PRD 22 West Dougherty St	2,830	15,117	15,117	2,906	10,490	10,490

## Appendix B: Budget Summary and Changes in Fund Balance ■ ■ ■

Land Use and Environment Group						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
PRD 23 Rock Terrace Road	2,671	22,401	22,401	2,828	25,293	25,293
PRD 24 Mt Whitney Road	4,600	19,926	55,853	40,084	36,190	36,190
CSA 26 Rancho San Diego	228,883	254,356	258,156	240,753	244,430	244,430
CSA 26 Cottonwood Village Zone A	100,082	159,890	182,390	99,885	208,077	208,077
CSA 26 Monte Vista Zone B	113,179	300,600	323,408	143,554	297,924	297,924
SD Landscape Maintenance Zone 1	158,697	139,364	139,364	130,438	141,453	142,867
Landscape Maintenance Dist Zone 2 - Julian	88,710	103,002	103,002	93,438	125,433	102,878
PRD 30 Royal Oaks Carroll	3,825	39,655	39,655	4,486	37,706	37,706
PRD 38 Gay Rio Terrace	3,123	55,444	55,444	4,554	77,552	77,552
PRD 39 Sunbeam Lane	4,287	12,049	12,049	8,516	—	—
PRD 45 Rincon Springs Rd	3,158	63,326	63,326	3,361	68,867	68,867
PRD 46 Rocosco Road	3,425	31,438	31,438	21,182	37,421	37,421
PRD 49 Sunset Knolls Road	24,003	16,311	16,311	3,118	33,267	33,267
PRD 50 Knoll Park Lane	3,023	127,888	127,888	5,528	129,851	129,851
PRD 53 Knoll Park Lane Extension	3,938	259,511	259,511	7,670	269,427	269,427
PRD 54 Mount Helix	3,846	160,079	160,079	4,399	170,504	170,504
PRD 55 Rainbow Crest Rd	5,872	271,380	277,888	13,410	319,364	319,364
PRD 60 River Drive	2,632	131,634	131,634	5,411	137,852	137,852
PRD 61 Green Meadow Way	2,861	198,174	198,174	4,218	206,101	206,101
PRD 63 Hillview Road	3,823	365,297	366,977	5,563	396,032	396,032
PRD 64 Lila Lane	2,737	2,727	2,727	—	—	—
PRD 70 El Camino Corto	2,739	29,264	29,264	2,929	58,454	58,454
PRD 75 Gay Rio Dr Zone A	3,020	205,949	205,949	5,327	217,848	217,848
PRD 75 Gay Rio Dr Zone B	3,474	389,967	389,967	6,605	404,488	404,488
PRD 76 Kingsford Court	2,785	35,440	35,440	3,073	41,239	41,239
PRD 77 Montiel Truck Trail	5,660	251,027	251,027	12,675	268,079	268,079
PRD 78 Gardena Way	2,661	47,278	47,278	3,128	51,949	51,949
PRD 80 Harris Truck Trail	92,872	171,420	171,420	4,525	213,113	213,113
CSA 81 Fallbrook Local Park	655,154	640,580	640,580	584,846	583,214	585,894
CSA 83 San Dieguito Local Park	872,019	683,283	1,989,234	1,875,002	663,127	656,427
CSA 83A Zone A45 Ranch Park 95155	627,561	643,002	907,987	889,632	689,700	695,700
CSA 86 Watson Place	8,059	—	—	—	—	—
PRD 88 East Fifth St	2,586	68,118	68,118	3,137	70,832	70,832
PRD 90 South Cordoba	3,773	22,423	22,423	18,674	39,552	39,552
PRD 94 Roble Grande Road	6,485	278,781	603,781	146,997	520,037	520,037
PRD 95 Valle Del Sol	5,226	283,006	283,006	3,760	303,247	303,247

## Appendix B: Budget Summary and Changes in Fund Balance

Land Use and Environment Group						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
PRD 99 Via Allondra Via Del Corvo	3,900	22,455	45,455	16,212	35,397	35,397
PRD 100 Viejas Lane View	2,927	11,505	11,505	3,122	29,040	29,040
PRD 101 Johnson Lake Rd	3,528	146,977	146,977	7,136	149,124	149,124
PRD 101 Hi Ridge Rd Zone A	3,189	14,148	14,148	3,935	13,043	13,043
PRD 102 Mountain Meadow	26,530	66,891	209,638	171,370	162,320	162,320
PRD 103 Alto Drive	30,963	190,004	190,004	3,673	263,701	263,701
PRD 104 Artesian Rd	4,325	91,033	91,033	5,487	126,504	126,504
PRD 105 Alta Loma Dr	3,531	63,335	63,335	43,655	25,247	25,247
PRD 105 Alta Loma Dr Zone A	3,876	89,153	89,153	65,590	31,215	31,215
PRD 106 Garrison Way Et Al	14,525	88,605	88,605	4,471	98,449	98,449
PRD 117 Legend Rock	3,798	9,975	9,975	7,408	8,914	8,914
CSA 122 Otay Mesa East	4,452	12,200	12,200	3,011	12,200	—
PRD 123 Mizpah Lane	3,125	66,509	66,509	4,186	72,927	72,927
PRD 125 Wrightwood Road	4,008	78,360	78,360	3,948	84,154	84,154
PRD 126 Sandhurst Way	3,982	35,344	35,344	4,198	35,217	35,217
PRD 127 Singing Trails Drive	3,367	17,630	47,630	20,971	27,093	27,093
CSA 128 San Miguel Park Dist	1,194,448	1,073,262	1,583,860	1,505,526	1,059,908	1,067,208
PRD 129 Birch Street	—	—	6,466	6,466	—	—
PRD 130 Wilkes Road	9,133	113,307	205,307	92,787	189,747	189,747
PRD 133 Ranch Creek Road	64,175	18,747	18,747	4,195	27,267	27,267
PRD 134 Kenora Lane	2,985	68,654	68,654	3,263	78,120	78,120
CSA 136 Sundance Detention Basin	19,977	48,568	48,568	17,029	48,568	48,568
San Diego County Flood Control District	6,084,105	7,191,700	15,543,078	7,048,988	13,603,220	7,920,400
Blackwolf Stormwater Maint ZN 349781	1,285	10,634	10,634	789	10,634	10,634
Lake Rancho Viejo Stormwater Maint ZN 442493	62,250	197,000	211,566	117,272	197,000	197,000
Ponderosa Estates Maint ZN 351421	—	22,690	22,690	—	22,690	22,690
PRD 1001 Capra Way	1,525	1,030	1,030	656	—	—
PRD 1002 Sunny Acres	3,012	20,848	20,848	2,957	21,461	21,461
PRD 1003 Alamo Way	3,137	14,830	14,830	3,135	15,917	15,917
PRD 1004 Butterfly Lane	4	4	4	—	—	—
PRD 1005 Eden Valley Lane	3,097	64,715	64,715	3,577	69,876	69,876
PRD 1006 North View Lane	6	—	—	—	—	—
PRD 1007 Tumble Creek	2,776	4,976	4,976	3,034	—	—
PRD 1008 Canter	3,134	6,948	20,948	4,215	23,456	23,456

## Appendix B: Budget Summary and Changes in Fund Balance ■ ■ ■

Land Use and Environment Group						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
PRD 1009 Golf Drive	—	2,200	2,200	—	—	—
PRD 1010 Alpine High	18,463	289,395	289,395	207,398	134,188	134,188
PRD 1011 La Cuesta	3,435	50,654	50,654	3,122	56,635	56,635
PRD 1012 Millar Road	3,225	42,365	42,365	3,424	50,457	50,457
PRD 1013 Singing Trails	3,050	78,014	78,014	3,554	77,571	77,571
PRD 1014 Lavender Point Lane	2,624	78,570	78,570	3,002	78,339	78,339
PRD 1015 Landavo Drive	24,252	87,666	87,666	22,715	45,053	45,053
PRD 1016 El Sereno Way	28,147	23,514	45,514	4,874	45,719	45,719
Survey Monument Preservation Fund	219,698	200,000	200,000	53,188	325,000	200,000
Special Aviation	50,000	50,000	50,000	50,000	50,000	50,000
Special Aviation Debt Service	342,388	340,484	340,484	340,483	337,880	334,578
County Fish and Game Propogation	13,699	18,000	18,000	10,760	18,000	18,000
Airport Enterprise Fund	13,081,709	17,970,224	33,770,483	14,533,983	17,312,738	16,973,922

## Appendix B: Budget Summary and Changes in Fund Balance

Land Use and Environment Group						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Liquid Waste Enterprise Fund	6,144,539	7,064,485	7,166,342	6,112,354	7,511,950	7,064,485
Wintergardens Sewer Maintenance District	8,959,492	—	—	—	—	—
East Otay Mesa Sewer Maint Dist	499,508	—	—	—	—	—
CWSMD-Zone B (Campo Hills Water)	211,743	283,140	361,716	256,750	283,140	283,140
Campo Water Sewer Maint District - Sewer	1,107,797	—	—	—	—	—
Campo WSMD-Zone A (Rancho Del Campo Water)	294,584	299,778	299,778	225,344	299,778	299,778
Alpine Sanitation Maintenance and Operations	2,260,777	—	—	—	—	—
Julian Sanitation Maintenance and Operation	283,170	—	—	—	—	—
Lakeside Sanitation Maintenance and Operation	25,472,361	—	—	—	—	—
Lakeside Sanitation Debt Service	114	—	—	—	—	—
Pine Valley Sanitation Maintenance & Operation	114,852	—	—	—	—	—
San Diego County Sanitation District	22,208,413	39,637,059	50,487,201	33,477,108	33,193,026	26,157,626
DPW Equipment Internal Service Fund	5,374,116	5,926,138	5,926,138	5,110,582	6,226,111	6,226,111
DPW ISF Equipment Acquisition Road Fund	1,844,797	6,178,481	10,178,372	1,645,935	5,369,442	3,379,965
DPW ISF Equipment Acquisition Inactive Waste	45,014	93,513	93,513	45,842	92,869	92,869
DPW ISF Equipment Acquisition Airport Enterprise	131,448	197,585	237,585	122,456	737,069	192,569
DPW ISF Equipment Acquisition Liquid Waste	222,687	628,792	908,191	256,901	623,311	333,311
Spring Valley Sanitation Maintenance & Operation	40,585,906	—	—	—	—	—
South County Operations Center	8,316	—	—	—	—	—
<b>Total</b>	<b>\$ 426,924,245</b>	<b>\$ 392,883,009</b>	<b>\$ 508,674,069</b>	<b>\$ 354,049,111</b>	<b>\$ 399,846,584</b>	<b>\$ 356,134,227</b>

## Appendix B: Budget Summary and Changes in Fund Balance ■ ■ ■

Community Services Group						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
General Fund	\$ 56,589,598	\$ 75,774,324	\$ 85,698,834	\$ 59,215,790	\$ 67,888,308	\$ 65,361,118
Co Successor Housing Agy Gillespie Housing	7,955	30,000	30,000	12,338	18,000	18,000
Co Successor Housing Agy USD RIP Housing	11,611	75,000	75,000	28,223	45,000	45,000
County Library	32,781,801	33,415,948	34,210,170	32,044,169	35,983,321	35,160,604
Co Successor Agy Redev Obligation Ret Fund	18,757	2,244,276	2,664,544	1,398,479	1,896,930	1,891,384
Co Successor Agy Gillespie Red Obligation Ret Fd	—	1,444,276	1,444,276	—	1,144,930	1,139,384
Co Successor Agy USD RIP Red Obligation Ret Fund	—	550,000	550,000	550,000	550,000	550,000
05 Redev Gill Field - Special Revenue DS	2,944,156	—	—	—	—	—
Co Redev Agy 05 Gillespie Redev Debt Service Fd	762,810	—	—	—	—	—
Co Redev Agy 05 Gillespie Redev - Interest	387,810	—	—	—	—	—
Co Redev Agy 05 Gillespie Redev - Principal	375,000	—	—	—	—	—
Co Redev Agy 05 Gillespie Redev DS Reserve	1,154,993	—	—	—	—	—
Co Successor Agy Gillespie Fld Debt Srv	13,928,003	1,144,276	1,144,276	1,144,275	1,144,930	1,139,384
Co Successor Agy Gillespie Fld Interest Acct	379,279	749,276	749,276	749,275	729,930	709,384
Co Successor Agy Gillespie Fld Principal Acct	—	395,000	395,000	395,000	415,000	430,000

## Appendix B: Budget Summary and Changes in Fund Balance

Community Services Group						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Co Redev Agy Gillespie Field Cap Admin Fund	441,956	—	—	—	—	—
Co Redev Agy Upper SD River Capital	2,366,431	—	—	—	—	—
Co Redev Agy Gillespie Fld Imprv Cap	100,124	—	—	—	—	—
Co Redev Agy Gillespie Housing Capital	2,080,501	—	—	—	—	—
Co Redev Agy Upper SD River Housg Cap	963,025	—	—	—	—	—
Co Successor Agy USDRIP	773,969	1,138,780	1,138,780	1,012,058	1,137,562	1,138,780
Co Successor Agy Gillespie Fld Improvement	—	—	100,311	100,311	—	—
Co Successor Agy Gillespie Fld Spec Revenue Fund	379,279	1,444,276	1,824,768	1,524,766	1,144,930	1,139,384
Co Successor Agy Gillespie Fld Admin	150,000	300,000	300,000	254,806	—	—
Co Successor Agy Gillespie Housing	1,380,762	—	682,496	682,496	—	—
Co Successor Agy USDRIP Housing	165,105	—	761,228	761,228	—	—
Purchasing Internal Service Fund	10,191,373	14,020,588	10,810,065	9,424,511	8,814,851	8,622,758
Fleet Services Internal Service Fund	6,630,461	7,167,476	7,190,582	6,877,167	7,478,385	7,537,300
Fleet ISF Equipment Acquisition General	18,131,679	20,580,122	26,235,704	10,103,172	20,854,628	20,729,108
Fleet ISF Materials Supply Inventory	18,197,329	17,694,421	18,401,599	18,772,647	19,207,758	19,211,504
Fleet ISF Accident Repair	284,459	491,118	491,118	297,723	539,272	539,272
Fleet ISF Accidents Sheriff	376,504	649,096	649,096	295,407	697,250	697,250
Facilities Management Internal Service Fund	83,622,742	95,278,442	96,573,763	83,355,232	99,410,448	99,817,963
Major Maintenance Internal Service Fund	18,146,512	30,950,305	39,881,948	17,686,331	31,805,505	30,905,505
<b>Total</b>	<b>\$ 273,723,982</b>	<b>\$ 305,537,000</b>	<b>\$ 332,002,834</b>	<b>\$ 246,685,404</b>	<b>\$ 300,906,938</b>	<b>\$ 296,783,082</b>

## Appendix B: Budget Summary and Changes in Fund Balance ■ ■ ■

Finance and General Government Group						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
General Fund	\$ 203,403,965	\$ 200,411,160	\$ 247,828,358	\$ 192,286,161	\$ 231,534,485	\$ 208,914,233
Information Technology Internal Service Fund	120,798,924	140,380,086	150,219,997	134,784,732	155,266,339	142,561,672
Total	\$ 324,202,889	\$ 340,791,246	\$ 398,048,355	\$ 327,070,893	\$ 386,800,824	\$ 351,475,905

Capital Program						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Capital Outlay Fund	\$ 108,689,121	\$ 46,702,282	\$ 206,242,173	\$ 70,740,317	\$ 20,449,372	\$ —
Capital MSCP Acquisition Fund	8,093,162	10,000,000	30,393,407	7,442,012	10,000,000	2,500,000
County Health Complex Capital Outlay Fund	10,328	—	248,672	38,595	—	—
Justice Facility Construction Capital Outlay Fnd	18,409,828	27,600,000	239,467,472	61,274,135	—	—
Library Projects Capital Outlay Fund	5,019,002	—	2,610,833	1,397,084	18,231,301	—
Edgemoor Development Fund	9,556,293	9,886,883	10,193,652	9,470,419	9,813,933	9,817,783
Total	\$ 149,777,735	\$ 94,189,165	\$ 489,156,208	\$ 150,362,561	\$ 58,494,606	\$ 12,317,783

Finance Other						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
General Fund	\$ 176,880,790	\$ 179,685,811	\$ 506,671,779	\$ 167,539,759	\$ 148,983,208	\$ 128,392,958
Pension Obligation Bonds	81,375,988	81,467,380	81,467,380	81,430,223	81,460,697	81,463,718
Employee Benefits Internal Service Fund	37,715,381	36,568,089	36,568,089	56,048,872	42,541,538	42,541,538
Public Liability Internal Service Fund	12,557,499	15,776,890	15,776,890	7,621,572	18,908,409	18,908,409
Majestic Pines County Service District Debt	26,250	—	30,208	30,207	—	—
Total	\$ 308,555,908	\$ 313,498,170	\$ 640,514,345	\$ 312,670,633	\$ 291,893,852	\$ 271,306,623

## Appendix B: Budget Summary and Changes in Fund Balance

### 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 2010-11 Ending Fund Balance <sup>1</sup>	\$ 1,394.4	\$ 661.8	\$ 2.1	\$ 9.0	\$ 17.0	\$ 40.3	\$ 105.1	\$ 6.1
Fiscal Year 2011-12 Ending Fund Balance <sup>1</sup>	1,487.8	669.5	0.6	18.8	19.8	47.2	104.9	5.6
Fiscal Year 2012-13 Ending Fund Balance <sup>2</sup>	\$ 1,601.4	\$ 642.0	\$ 0.2	\$ 20.9	\$ 20.8	\$ 43.3	\$ 99.8	—

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

<sup>2</sup>Pending completion of the June 30, 2013 CAFR audit.

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	\$ 1,601.4	\$ 642.0	\$ 0.2	\$ 20.9	\$ 20.8	\$ 43.3	\$ 99.8	\$ —
<b>Add:</b>								
Budgeted Revenue	\$3,719.7	386.9	81.5	57.7	20.2	407.9	90.6	—
Fund Balance Component Decrease	0.8	—	—	—	—	—	2.6	—
Total Available Funding	5,321.9	1,028.9	81.7	78.6	41.0	451.2	193.0	—
<b>Less:</b>								
Budgeted Expenditures	(3,852.7)	(415.1)	(81.5)	(58.5)	(24.8)	(425.7)	(117.2)	—
Fund Balance Component Increase	(0.3)	—	—	—	—	—	(0.3)	—
<b>Projected Ending Fund Balance</b>	<b>\$ 1,468.9</b>	<b>\$ 613.8</b>	<b>\$ 0.2</b>	<b>\$ 20.1</b>	<b>\$ 16.2</b>	<b>\$ 25.5</b>	<b>\$ 75.5</b>	<b>\$ —</b>

## Appendix B: Budget Summary and Changes in Fund Balance ■ ■ ■



Fiscal Year 2014-15 (in millions)								
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
Beginning Fund Balance	\$ 1,468.9	\$ 613.8	\$ 0.2	\$ 20.1	\$ 16.2	\$ 25.5	\$ 75.5	\$ —
<b>Add:</b>								
Budgeted Revenue	3,697.8	389.0	81.5	12.3	19.3	393.8	86.9	—
Fund Balance Component Decrease	9.0	—	—	—	—	—	2.0	—
Total Available Funding	5,175.7	1,002.8	81.7	32.4	35.5	419.3	164.4	—
<b>Less:</b>								
Budgeted Expenditures	(3,761.4)	(416.3)	(81.5)	(12.3)	(24.0)	(409.4)	(104.4)	—
Fund Balance Component Increase	(1.0)	—	—	—	—	—	(0.3)	—
<b>Projected Ending Fund Balance</b>	<b>\$ 1,413.3</b>	<b>\$ 586.5</b>	<b>\$ 0.2</b>	<b>\$ 20.1</b>	<b>\$ 11.5</b>	<b>\$ 9.9</b>	<b>\$ 59.7</b>	<b>\$ —</b>

## Appendix C: General Fund Budget Summary

### Appropriations/Expenditures by Group

Public Safety Group						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Public Safety Executive Office	\$ 22,364,175	\$ 6,930,453	\$ 9,369,902	\$ 6,529,501	\$ 6,645,128	\$ 6,523,123
San Diego County Fire Authority	20,590,756	22,830,958	30,413,454	22,202,951	25,115,783	16,734,105
District Attorney	138,866,748	154,065,088	155,495,300	143,370,719	160,974,357	159,833,635
Sheriff	588,192,153	620,981,650	646,714,323	601,069,018	663,562,538	666,824,869
Child Support Services	47,153,883	50,956,406	50,989,997	45,328,053	51,723,838	52,703,359
Citizens' Law Enforcement Review Board	533,228	588,111	608,040	549,261	606,082	614,191
Office of Emergency Services	6,690,949	9,180,674	11,193,459	7,875,165	6,930,698	5,181,537
Medical Examiner	8,552,853	8,951,213	9,004,360	8,487,156	9,481,818	9,382,046
Probation	172,640,351	206,964,589	208,221,865	191,745,222	215,343,100	211,117,642
Public Defender	67,292,988	72,757,375	73,080,706	67,163,463	75,169,778	74,838,487
Contribution for Trial Courts	69,847,550	71,538,673	71,657,742	69,655,207	70,903,113	70,903,113
<b>Total</b>	<b>\$1,142,725,634</b>	<b>\$1,225,745,190</b>	<b>\$1,266,749,149</b>	<b>\$1,163,975,717</b>	<b>\$1,286,456,233</b>	<b>\$1,274,656,107</b>

Health and Human Services Agency						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Regional Operations	\$ 425,717,725	\$ 467,713,267	\$ 468,892,703	\$ 429,657,920	\$ 730,255,328	\$ 735,827,207
Strategic Planning & Operational Support	247,444,685	235,222,731	294,296,144	303,107,096	—	—
Aging and Independence Services	300,959,318	312,514,970	305,517,314	297,293,572	329,246,054	329,981,684
Behavioral Health Services	381,396,291	431,072,490	414,635,030	390,794,611	423,558,464	424,307,813
Administrative Support	59,355,161	100,483,108	97,662,731	64,588,357	116,554,358	97,262,849
Child Welfare Services	222,813,488	248,498,925	248,528,654	230,113,630	264,598,530	265,772,240
Public Health Services	93,005,436	91,391,904	94,928,341	84,698,529	95,315,786	95,437,037
Public Administrator / Public Guardian	4,513,622	4,457,052	4,517,052	4,256,287	—	—
<b>Total</b>	<b>\$1,735,205,726</b>	<b>\$1,891,354,447</b>	<b>\$1,928,977,969</b>	<b>\$1,804,510,001</b>	<b>\$1,959,528,520</b>	<b>\$1,948,588,830</b>

## Appendix C: General Fund Budget Summary ■ ■ ■

Land Use and Environment Group						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Land Use and Environment Executive Office	\$ 5,048,144	\$ 6,840,090	\$ 7,026,997	\$ 4,348,225	\$ 7,567,626	\$ 4,707,601
Agriculture, Weights and Measures	18,064,796	19,001,994	19,155,941	18,193,899	19,705,398	19,759,164
Environmental Health	37,738,207	46,123,629	47,093,456	38,508,826	44,665,102	43,409,480
Farm and Home Advisor	847,845	853,058	1,034,713	948,800	853,058	853,058
Parks and Recreation	31,929,584	29,499,373	34,248,589	29,431,581	30,729,517	28,873,809
Planning and Land Use	26,500,639	29,450,365	11,400,990	9,154,775	—	—
Planning and Development Services	—	—	21,169,447	14,532,141	31,798,763	25,119,727
Public Works	15,940,481	14,164,088	16,279,978	12,183,613	23,341,972	13,860,374
<b>Total</b>	<b>\$ 136,069,695</b>	<b>\$ 145,932,597</b>	<b>\$ 157,410,110</b>	<b>\$ 127,301,860</b>	<b>\$ 158,661,436</b>	<b>\$ 136,583,213</b>

Community Services Group						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Community Services Executive Office	\$ 2,189,619	\$ 6,725,231	\$ 8,624,133	\$ 2,166,881	\$ 7,540,254	\$ 6,036,567
Animal Services	14,995,250	15,822,397	16,243,010	15,168,207	15,736,716	15,858,001
General Services	2,357,586	1,785,000	3,243,394	2,835,993	1,785,000	1,795,000
Housing & Community Development	19,571,997	24,351,940	32,946,718	17,731,414	23,303,257	23,422,522
Purchasing and Contracting	1,823,908	5,995,000	2,786,432	2,654,196	910,000	915,000
Registrar of Voters	15,651,238	21,094,756	21,855,148	18,659,098	18,613,081	17,334,028
<b>Total</b>	<b>\$ 56,589,598</b>	<b>\$ 75,774,324</b>	<b>\$ 85,698,834</b>	<b>\$ 59,215,790</b>	<b>\$ 67,888,308</b>	<b>\$ 65,361,118</b>

## Appendix C: General Fund Budget Summary

Finance and General Government Group						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Finance & General Government Executive Office	\$ 33,071,818	\$ 10,174,656	\$ 39,492,336	\$ 14,848,517	\$ 31,017,462	\$ 19,495,712
Board of Supervisors	7,307,765	7,811,230	8,618,125	7,366,664	8,075,907	8,078,920
Assessor/Recorder/County Clerk	49,107,781	56,359,869	60,265,057	52,366,581	60,307,881	56,734,787
Treasurer-Tax Collector	18,062,867	20,475,327	22,324,748	19,034,852	22,024,206	21,126,178
Chief Administrative Office	4,227,665	4,312,234	4,407,240	4,243,781	4,441,349	4,483,892
Auditor and Controller	32,743,676	36,752,555	38,358,650	34,549,027	35,964,386	33,054,272
County Technology Office	8,850,949	10,750,954	16,909,925	9,268,248	14,542,587	11,314,861
Civil Service Commission	560,767	586,695	586,695	578,679	616,736	624,958
Clerk of the Board of Supervisors	4,005,480	3,279,610	3,574,466	3,306,808	3,466,941	3,529,263
County Counsel	22,101,008	22,935,440	23,854,385	22,639,180	23,459,268	23,263,640
Grand Jury	529,878	588,080	642,739	576,075	592,346	593,919
Human Resources	20,011,251	23,323,953	25,653,381	20,782,267	23,937,245	23,589,670
County Communications Office	2,823,058	3,060,557	3,140,612	2,725,482	3,088,171	3,024,161
<b>Total</b>	<b>\$ 203,403,965</b>	<b>\$ 200,411,160</b>	<b>\$ 247,828,358</b>	<b>\$ 192,286,161</b>	<b>\$ 231,534,485</b>	<b>\$ 208,914,233</b>

Finance Other						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Cash Borrowing Program	\$ 1,141,222	\$ 7,700,000	\$ 7,700,000	\$ 1,130,283	\$ 7,700,000	\$ 7,700,000
Community Enhancement	2,510,200	2,500,000	2,506,178	2,500,678	2,680,000	2,600,000
Neighborhood Reinvestment Program	3,913,954	5,000,000	6,594,171	5,992,211	5,000,000	5,000,000
Contributions to County Library	4,700	—	5,000	5,000	935,000	—
Contingency Reserve - General Fund	—	20,000,000	20,000,000	—	20,000,000	20,000,000
Contributions to Capital Program	157,808,703	90,859,601	414,131,147	148,781,949	82,563,340	39,695,314
Countywide General Expense	11,159,949	53,284,149	55,393,222	8,787,576	29,691,623	52,972,002
Local Agency Formation Commission Administration	342,061	342,061	342,061	342,061	413,245	425,642
<b>Total</b>	<b>\$ 176,880,790</b>	<b>\$ 179,685,811</b>	<b>\$ 506,671,779</b>	<b>\$ 167,539,759</b>	<b>\$ 148,983,208</b>	<b>\$ 128,392,958</b>

## Appendix C: General Fund Budget Summary ■ ■ ■

Total - Group/Agency						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Total	\$3,450,875,408	\$3,718,903,529	\$4,193,336,198	\$3,514,829,288	\$3,853,052,190	\$3,762,496,459

### Financing Sources

Financing Sources By Category						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
Taxes Current Property	\$ 508,898,891	\$ 510,490,511	\$ 510,490,511	\$ 520,347,038	\$ 523,614,516	\$ 527,783,492
Taxes Other Than Current Secured	387,063,683	383,772,066	383,772,066	386,871,001	382,956,350	386,848,448
Licenses Permits & Franchises	43,056,351	41,562,552	41,562,552	43,212,182	42,297,182	44,100,570
Fines, Forfeitures & Penalties	48,894,570	52,005,089	54,021,737	44,904,399	50,218,002	47,777,862
Revenue From Use of Money & Property	16,640,295	13,903,196	13,903,196	16,099,581	12,045,416	11,726,717
Intergovernmental Revenues	1,868,989,996	2,016,097,530	2,075,660,553	1,976,619,055	2,108,665,460	2,082,788,189
Charges For Current Services	286,295,694	289,941,603	293,108,605	293,834,204	305,435,498	305,996,154
Miscellaneous Revenues	54,694,259	31,556,491	33,276,219	27,036,636	24,216,101	19,527,282
Other Financing Sources	244,507,633	264,557,972	264,291,346	263,283,736	270,252,450	271,279,517
Total Revenues	\$3,459,041,372	\$3,603,887,010	\$3,670,086,785	\$3,572,207,833	\$3,719,700,975	\$3,697,828,231
Fund Balance Component Decreases	5,893,425	544,380	544,380	544,380	810,502	9,003,989
Use of Fund Balance	(14,059,389)	114,472,139	522,705,033	(57,922,925)	132,540,713	55,664,239
Total Financing Sources	\$3,450,875,408	\$3,718,903,529	\$4,193,336,198	\$3,514,829,288	\$3,853,052,190	\$3,762,496,459



## Appendix D: Health & Human Services—General Fund

### Health and Human Services—General Fund

This appendix summarizes the Health and Human Services Agency's General Fund budget by operations and assistance payments.



Staffing by Program						
		Fiscal Year 2012-13 Adopted Budget			Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
FRC's & Eligibility Administration		1,715.00			2,023.00	2,023.00
Health Care Policy Administration		36.00			35.00	35.00
Aging Programs		136.75			152.00	152.00
Adult Protective Services		61.50			67.00	67.00
In-Home Supportive Services		150.00			160.00	160.00
Behavioral Health Services		806.75			791.00	791.00
Child Welfare Services		1,338.50			1,357.00	1,357.00
Public Health Services		657.75			659.50	659.50
Administrative Support		404.00			369.00	369.00
<b>HHSA Total</b>		<b>5,306.25</b>			<b>5,613.50</b>	<b>5,613.50</b>

## Appendix D: Health & Human Services—General Fund

General Fund Budget By Program						
	Fiscal Year 2011-12 Actuals	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Amended Budget	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Approved Budget
<b>FRC's &amp; Eligibility Administration</b>	\$399,336,297	\$426,300,983	\$431,184,671	\$398,484,894	\$479,804,742	\$483,371,800
Operational Budget	179,019,945	181,779,836	186,663,524	189,300,597	234,983,595	238,550,653
Assistance Payments Budget	220,316,352	244,521,147	244,521,147	209,184,297	244,821,147	244,821,147
<i>CalWORKs Assistance Payments</i>	186,797,902	204,415,785	204,415,785	176,413,029	204,415,785	204,415,785
<i>Employment and Child Care Payments</i>	28,162,316	33,474,283	33,474,283	26,935,981	33,474,283	33,474,283
<i>General Relief Payments</i>	2,926,765	2,750,000	2,750,000	3,044,395	3,050,000	3,050,000
<i>Cash Assistance Program for Immigrants (CAPI)</i>	2,333,368	3,491,856	3,491,856	2,657,287	3,491,856	3,491,856
<i>Refugee Aid Payments</i>	96,001	389,223	389,223	133,605	389,223	389,223
<b>Health Care Policy Administration</b>	176,423,211	162,175,130	216,904,039	226,424,502	163,706,757	163,706,925
Operational Budget	176,423,211	162,175,130	216,904,039	226,424,502	163,706,757	163,706,925
Assistance Payments Budget	—	—	—	—	—	—
<b>Aging Programs</b>	26,097,168	26,902,468	31,943,149	26,598,433	35,045,651	35,289,057
Operational Budget	26,097,168	26,902,468	31,943,149	26,598,433	35,045,651	35,289,057
Assistance Payments Budget	—	—	—	—	—	—
<b>Adult Protective Services</b>	8,054,225	7,782,154	8,786,679	8,124,002	8,287,649	8,443,165
Operational Budget	8,054,225	7,782,154	8,786,679	8,124,002	8,287,649	8,443,165
Assistance Payments Budget	—	—	—	—	—	—
<b>In-Home Supportive Services</b>	275,070,857	284,713,146	271,733,941	269,443,642	285,912,754	286,249,462
Operational Budget	275,070,857	284,713,146	271,733,941	269,443,642	285,912,754	286,249,462
Assistance Payments Budget	—	—	—	—	—	—
<b>Behavioral Health Services</b>	382,581,797	428,646,744	412,205,627	390,214,222	423,558,464	424,307,813
Operational Budget	382,581,797	428,646,744	412,205,627	390,214,222	423,558,464	424,307,813
Assistance Payments Budget	—	—	—	—	—	—
<b>Child Welfare Services</b>	282,565,275	313,285,571	313,328,458	290,933,947	329,339,249	332,006,416
Operational Budget	152,446,689	160,621,225	160,664,112	154,455,792	174,108,378	176,775,545
Assistance Payments Budget	130,118,586	152,664,346	152,664,346	136,478,155	155,230,871	155,230,871
<i>Foster Care Aid Payments</i>	59,531,854	79,463,230	79,463,230	62,311,574	77,463,230	77,463,230
<i>Kinship Guardianship Assistance Payments (Kin-GAP)</i>	3,239,943	3,365,522	3,365,522	3,528,093	3,365,522	3,365,522
<i>Adoption Assistance Payments</i>	67,346,789	69,835,594	69,835,594	70,638,488	74,402,119	74,402,119
<b>Public Health Services</b>	114,236,996	112,625,546	116,422,896	106,743,136	117,318,896	117,951,343
Operational Budget	114,236,996	112,625,546	116,422,896	106,743,136	117,318,896	117,951,343
Assistance Payments Budget	—	—	—	—	—	—
<b>Administrative Support</b>	90,035,406	128,922,705	126,390,109	103,082,554	116,554,358	97,262,849
Operational Budget	90,035,406	128,922,705	126,390,109	103,082,554	116,554,358	97,262,849
Assistance Payments Budget	—	—	—	—	—	—
<b>HHS General Fund Total</b>	\$1,754,401,232	\$1,891,354,447	\$1,928,899,569	\$1,820,049,332	\$1,959,528,520	\$1,948,588,830
Operational Budget Total	1,403,966,294	1,494,168,954	1,531,714,076	1,474,386,880	1,559,476,502	1,548,536,812
Assistance Payments Budget Total	350,434,938	397,185,493	397,185,493	345,662,452	400,052,018	400,052,018

## 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  
**CNC TV:** County News Center Television  
**COC:** County Operations Center  
**COF:** Capital Outlay Fund  
**COPs:** Certificates of Participation  
**CSA:** County Service Area  
**CSAC:** California State Association of Counties  
**CSG:** Community Services Group  
**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  
**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  
**GWOW:** Government Without Walls  
**HCD:** Housing and Community Development  
**HHS:** 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  
**PA/PG:** Public Administrator/Public Guardian

## ■ ■ ■ Appendix E: Operational Plan Acronyms and Abbreviations

**PDS:** Planning and Development Services

**PHS:** Public Health Services

**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).

**Accrual Basis:** The basis of accounting under which revenues are recorded when earned and expenditures (or expenses) are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of cash or the payment of cash may take place, in whole or in part, in another accounting period.

**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 (Supervisory 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. Sometimes, 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 recommended expenditures for a given period and the recommended 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 more than 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 News Center Television (CNC TV):** The County's television station, which broadcasts Board of Supervisors meetings and programs of community interest.

**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.

**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 (HHS) 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: Non-spendable 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 independent authoritative accounting and financial reporting standard-setting body for U.S. state and local 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:** Headed by a General Manager, the highest organizational unit 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 (HHS).

**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

## ■ ■ ■ Appendix F: Glossary of Operational Plan Terms

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.

**Major Fund:** A fund in which one element (total assets, liabilities, revenues, or expenditures/expenses) is at least 10 percent of the corresponding element total for all funds of that category or type, and at least 5 percent of the corresponding element for all governmental and enterprise funds combined, as set forth in GASB Statement Number 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. By its nature, the General Fund of a government entity is always a major fund.

**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 recommended 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:** See Recommended Budget.

**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.

**Recommended 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 Recommended Operational Plan, Proposed Budget or Proposed Operational Plan.

**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 up-front payment. For example, the County securitized the Tobacco Settlement Payments, receiving the revenue up-front 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 strate-

gic initiatives: Safe Communities (Promote safe communities), Sustainable Environments (Support environments that foster viable, livable communities while bolstering economic 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."