

County of San Diego

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Appendix A: All Funds - Budget Summary

Countywide Totals

Staffing - Staff Years					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Total - Staff Years	17,189.00	16,415.00	15,826.25	(3.59)	15,806.00

Expenditures					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Salaries & Benefits	\$ 1,691,564,149	\$ 1,629,311,218	\$ 1,604,940,294	(1.50)	\$ 1,633,775,722
Services & Supplies	1,741,740,166	1,836,646,062	1,874,913,353	2.08	1,640,456,331
Other Charges	785,651,780	874,725,978	760,586,827	(13.05)	741,431,950
Capital Assets/Land Acquisition	421,665,067	101,253,000	204,734,500	102.20	75,392,000
Capital Assets Equipment	24,873,331	27,213,183	19,100,925	(29.81)	17,686,073
Expenditure Transfer & Reimbursements	(19,748,932)	(20,495,309)	(20,110,768)	(1.88)	(20,228,947)
Reserves	24,397,000	22,694,733	22,103,000	(2.61)	22,103,000
Reserve/Designation Increase	4,066,400	100,250,000	33,409,291	(66.67)	—
Operating Transfers Out	472,678,810	407,062,589	334,784,605	(17.76)	333,720,978
Management Reserves	41,219,694	29,550,000	28,710,000	(2.84)	23,750,000
Total	\$ 5,188,107,465	\$ 5,008,211,454	\$ 4,863,172,027	(2.90)	\$ 4,468,087,107

Revenues					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Taxes Current Property	\$ 580,917,926	\$ 535,096,780	\$ 535,473,694	0.07	\$ 534,587,321
Taxes Other Than Current Secured	432,595,008	421,248,254	397,374,661	(5.67)	393,447,832
Licenses Permits & Franchises	48,517,418	46,982,930	49,113,644	4.54	50,923,384
Fines, Forfeitures & Penalties	53,834,885	57,906,541	56,584,160	(2.28)	54,086,928
Revenue From Use of Money & Property	65,803,321	57,966,482	54,633,846	(5.75)	55,355,647
Intergovernmental Revenues	2,160,279,742	2,223,573,358	2,207,390,677	(0.73)	2,143,954,889
Charges For Current Services	773,056,628	813,375,609	753,149,203	(7.40)	733,587,061
Miscellaneous Revenues	79,420,994	31,945,966	36,627,695	14.66	32,230,721
Other Financing Sources	692,579,630	394,812,217	441,185,426	11.75	320,321,798
Reserve/Designation Decreases	2,295,881	8,668,294	13,258,481	52.95	34,128,984
Use of Fund Balance	298,806,032	416,635,023	318,380,540	(23.58)	115,462,542
Total	\$ 5,188,107,465	\$ 5,008,211,454	\$ 4,863,172,027	(2.90)	\$ 4,468,087,107

Appendix A: All Funds - Budget Summary

Public Safety Group

Staffing - Staff Years					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Staff Years	7,574.50	7,170.00	7,025.25	(2.02)	7,005.00

Expenditures					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Salaries & Benefits	\$ 835,396,327	\$ 798,099,831	\$ 789,251,837	(1.11)	\$ 800,399,902
Services & Supplies	222,356,641	220,860,251	209,842,130	(4.99)	204,928,352
Other Charges	95,822,194	106,163,570	106,319,010	0.15	102,026,967
Capital Assets Equipment	5,509,642	8,422,090	5,610,381	(33.38)	5,060,381
Expenditure Transfer & Reimbursements	(18,185,919)	(18,610,491)	(18,551,128)	(0.32)	(18,657,045)
Operating Transfers Out	240,336,687	215,515,099	190,367,899	(11.67)	190,367,899
Management Reserves	7,650,000	—	—	0.00	—
Total	\$ 1,388,885,572	\$ 1,330,450,350	\$ 1,282,840,129	(3.58)	\$ 1,284,126,456

Revenues					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Licenses Permits & Franchises	\$ 612,601	\$ 583,101	\$ 593,101	1.71	\$ 593,101
Fines, Forfeitures & Penalties	22,894,014	25,960,984	25,932,584	(0.11)	23,644,667
Revenue From Use of Money & Property	10,226,046	10,348,468	9,250,276	(10.61)	9,250,276
Intergovernmental Revenues	435,638,922	419,007,408	370,997,648	(11.46)	366,298,153
Charges For Current Services	130,434,369	121,194,963	120,840,921	(0.29)	121,877,715
Miscellaneous Revenues	8,046,571	8,180,199	8,834,795	8.00	8,834,795
Other Financing Sources	240,336,687	215,515,099	190,367,899	(11.67)	190,367,899
Use of Fund Balance	23,108,362	10,544,459	25,572,905	142.52	22,405,850
General Revenue Allocation	517,588,000	519,115,669	530,450,000	2.18	540,854,000
Total	\$ 1,388,885,572	\$ 1,330,450,350	\$ 1,282,840,129	(3.58)	\$ 1,284,126,456

Health and Human Services Agency

Staffing - Staff Years					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Staff Years	5,677.50	5,482.00	5,156.25	(5.94)	5,156.25

Expenditures					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Salaries & Benefits	\$ 469,413,589	\$ 454,726,149	\$ 441,518,587	(2.90)	\$ 450,891,609
Services & Supplies	873,803,684	918,586,365	922,037,131	0.38	913,898,536
Other Charges	398,891,248	429,263,910	433,047,599	0.88	433,047,599
Capital Assets Equipment	2,759,206	523,206	333,000	(36.35)	333,000
Expenditure Transfer & Reimbursements	(213,930)	(213,930)	(213,930)	0.00	(213,930)
Operating Transfers Out	37,999,180	37,999,180	37,999,180	0.00	37,999,180
Management Reserves	15,000,000	20,000,000	20,000,000	0.00	20,000,000
Total	\$ 1,797,652,977	\$ 1,860,884,880	\$ 1,854,721,567	(0.33)	\$ 1,855,955,994

Revenues					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Taxes Current Property	\$ 1,644,225	\$ 1,653,670	\$ 1,865,357	12.80	\$ 1,865,357
Taxes Other Than Current Secured	43,004	43,004	43,949	2.20	43,949
Licenses Permits & Franchises	1,013,402	1,009,340	1,477,957	46.43	1,557,340
Fines, Forfeitures & Penalties	5,852,264	5,842,264	5,858,681	0.28	5,858,681
Revenue From Use of Money & Property	1,334,470	11,914,769	11,733,324	(1.52)	11,733,324
Intergovernmental Revenues	1,563,008,907	1,633,992,841	1,617,855,802	(0.99)	1,601,685,587
Charges For Current Services	45,174,585	53,414,018	64,160,415	20.12	65,148,580
Miscellaneous Revenues	10,544,642	9,922,912	8,497,372	(14.37)	8,437,915
Other Financing Sources	24,200,000	24,200,000	24,200,000	0.00	24,200,000
Reserve/Designation Decreases	29,478	891,189	4,431,710	397.28	32,827,478
Use of Fund Balance	72,597,000	50,438,180	52,550,000	4.19	39,529,583
General Revenue Allocation	72,211,000	67,562,693	62,047,000	(8.16)	63,068,200
Total	\$ 1,797,652,977	\$ 1,860,884,880	\$ 1,854,721,567	(0.33)	\$ 1,855,955,994

Appendix A: All Funds - Budget Summary

Land Use and Environment Group

Staffing - Staff Years					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Staff Years	1,643.00	1,562.00	1,501.00	(3.91)	1,502.00

Expenditures					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Salaries & Benefits	\$ 168,026,991	\$ 163,499,401	\$ 162,058,916	(0.88)	\$ 165,094,619
Services & Supplies	179,244,389	199,862,213	230,308,298	15.23	154,775,296
Other Charges	17,641,497	35,330,679	35,907,064	1.63	17,155,892
Capital Assets/Land Acquisition	18,648,695	11,533,000	12,274,500	6.43	2,892,000
Capital Assets Equipment	6,444,300	6,675,300	3,492,000	(47.69)	2,924,000
Expenditure Transfer & Reimbursements	(489,579)	(765,000)	—	(100.00)	—
Reserves	—	1,241,733	—	(100.00)	—
Reserve/Designation Increase	25,047	—	32,144,972	—	—
Operating Transfers Out	9,074,010	9,840,703	10,542,338	7.13	9,746,374
Management Reserves	1,184,694	—	—	0.00	—
Total	\$ 399,800,044	\$ 427,218,029	\$ 486,728,088	13.93	\$ 352,588,181

Revenues					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Taxes Current Property	\$ 7,206,444	\$ 7,383,820	\$ 7,770,132	5.23	\$ 7,750,942
Taxes Other Than Current Secured	14,295,174	11,310,924	9,205,549	(18.61)	7,312,209
Licenses Permits & Franchises	36,007,220	33,237,610	33,969,984	2.20	35,930,913
Fines, Forfeitures & Penalties	1,413,893	1,827,039	1,815,394	(0.64)	1,857,889
Revenue From Use of Money & Property	22,474,902	22,137,877	20,454,603	(7.60)	19,520,593
Intergovernmental Revenues	105,995,448	116,987,710	146,194,293	24.97	103,295,377
Charges For Current Services	81,353,645	94,389,006	91,063,294	(3.52)	91,881,135
Miscellaneous Revenues	12,399,387	2,053,013	3,299,478	60.71	2,269,505
Other Financing Sources	9,074,010	9,875,703	10,437,501	5.69	9,641,536
Reserve/Designation Decreases	1,793,382	3,774,257	8,650,112	129.19	—
Use of Fund Balance	45,580,967	67,785,076	99,279,748	46.46	17,238,582
General Revenue Allocation	62,205,572	56,455,994	54,588,000	(3.31)	55,889,500
Total	\$ 399,800,044	\$ 427,218,029	\$ 486,728,088	13.93	\$ 352,588,181

Community Services Group

Staffing - Staff Years					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Staff Years	1,013.00	1,019.00	978.25	(4.00)	977.25

Expenditures					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Salaries & Benefits	\$ 90,529,485	\$ 90,449,229	\$ 88,898,147	(1.71)	\$ 92,272,824
Services & Supplies	160,863,986	168,933,371	151,272,593	(10.45)	154,460,137
Other Charges	26,117,624	23,011,107	20,744,150	(9.85)	19,427,648
Capital Assets Equipment	10,160,183	11,433,087	9,403,544	(17.75)	9,270,000
Expenditure Transfer & Reimbursements	(231,600)	(231,600)	(183,600)	(20.73)	(183,600)
Reserves	103,000	103,000	103,000	0.00	103,000
Reserve/Designation Increase	4,018,103	—	1,260,319	—	—
Operating Transfers Out	7,923,263	14,878,929	9,690,622	(34.87)	9,747,940
Management Reserves	4,250,000	4,750,000	3,750,000	(21.05)	3,750,000
Total	\$ 303,734,044	\$ 313,327,123	\$ 284,938,775	(9.06)	\$ 288,847,949

Revenues					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Taxes Current Property	\$ 28,981,792	\$ 29,753,963	\$ 28,235,612	(5.10)	\$ 28,235,612
Taxes Other Than Current Secured	4,879,228	5,424,909	4,890,714	(9.85)	4,927,066
Licenses Permits & Franchises	2,303,714	2,205,500	2,181,409	(1.09)	2,205,500
Fines, Forfeitures & Penalties	13,000	3,000	3,000	0.00	3,000
Revenue From Use of Money & Property	3,425,856	3,174,154	2,747,979	(13.43)	2,708,729
Intergovernmental Revenues	39,437,914	34,441,137	30,170,923	(12.40)	31,327,725
Charges For Current Services	161,067,207	166,505,347	164,354,533	(1.29)	165,913,016
Miscellaneous Revenues	3,262,359	2,746,582	6,148,580	123.86	2,939,555
Other Financing Sources	13,823,263	17,493,929	10,440,622	(40.32)	10,147,940
Reserve/Designation Decreases	—	3,573,412	—	(100.00)	1,260,319
Use of Fund Balance	26,623,711	28,814,007	17,220,403	(40.24)	20,433,487
General Revenue Allocation	19,916,000	19,191,183	18,545,000	(3.37)	18,746,000
Total	\$ 303,734,044	\$ 313,327,123	\$ 284,938,775	(9.06)	\$ 288,847,949

Appendix A: All Funds - Budget Summary

Finance and General Government Group

Staffing - Staff Years					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Staff Years	1,281.00	1,182.00	1,165.50	(1.40)	1,165.50

Expenditures					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Salaries & Benefits	\$ 128,197,757	\$ 122,536,608	\$ 123,212,807	0.55	\$ 125,116,768
Services & Supplies	209,924,596	280,394,593	233,064,329	(16.88)	162,647,001
Capital Assets Equipment	—	159,500	262,000	64.26	98,692
Expenditure Transfer & Reimbursements	(627,904)	(674,288)	(1,162,110)	72.35	(1,174,372)
Management Reserves	13,135,000	4,800,000	4,960,000	3.33	—
Total	\$ 350,629,449	\$ 407,216,413	\$ 360,337,026	(11.51)	\$ 286,688,089

Revenues					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Licenses Permits & Franchises	\$ 3,214,247	\$ 716,000	\$ 807,500	12.78	\$ 500,000
Fines, Forfeitures & Penalties	992,450	1,002,450	1,035,450	3.29	1,035,450
Revenue From Use of Money & Property	248,936	84,949	215,000	153.09	205,000
Intergovernmental Revenues	3,241,736	37,746	37,158	(1.56)	37,158
Charges For Current Services	185,992,687	181,967,356	185,339,989	1.85	162,074,897
Miscellaneous Revenues	7,240,163	7,995,688	8,818,633	10.29	8,720,644
Other Financing Sources	1,670,670	2,667,275	3,689,471	38.32	3,879,940
Use of Fund Balance	36,306,132	99,456,973	52,193,825	(47.52)	—
General Revenue Allocation	111,722,428	113,287,976	108,200,000	(4.49)	110,235,000
Total	\$ 350,629,449	\$ 407,216,413	\$ 360,337,026	(11.51)	\$ 286,688,089

Capital Program

Expenditures					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Services & Supplies	\$ 864,500	\$ 903,907	\$ 407,000	(54.97)	\$ 341,000
Capital Assets/Land Acquisition	403,016,372	89,720,000	192,460,000	114.51	72,500,000
Reserve/Designation Increase	—	250,000	—	(100.00)	—
Operating Transfers Out	2,275,000	8,815,075	9,285,095	5.33	9,279,645
Total	\$ 406,155,872	\$ 99,688,982	\$ 202,152,095	102.78	\$ 82,120,645

Revenues					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Revenue From Use of Money & Property	\$ 1,556,521	\$ 515,239	\$ 429,553	(16.63)	\$ 657,309
Intergovernmental Revenues	1,000,000	6,974,935	5,708,883	(18.15)	4,634,546
Miscellaneous Revenues	1,016,372	—	—	0.00	—
Other Financing Sources	401,000,000	91,948,808	192,460,000	109.31	72,500,000
Reserve/Designation Decreases	250,000	250,000	—	(100.00)	—
Use of Fund Balance	1,332,979	—	3,553,659	—	4,328,790
General Revenue Allocation	—	—	—	0.00	—
Total	\$ 406,155,872	\$ 99,688,982	\$ 202,152,095	102.78	\$ 82,120,645

Appendix A: All Funds - Budget Summary

Finance Other

Expenditures					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Services & Supplies	\$ 94,682,370	\$ 47,105,362	\$ 127,981,872	171.69	\$ 49,406,009
Other Charges	247,179,217	280,956,712	164,569,004	(41.43)	169,773,844
Reserves	24,294,000	21,350,000	22,000,000	3.04	22,000,000
Reserve/Designation Increase	23,250	100,000,000	4,000	(100.00)	—
Operating Transfers Out	175,070,670	120,013,603	76,899,471	(35.92)	76,579,940
Total	\$ 541,249,507	\$ 569,425,677	\$ 391,454,347	(31.25)	\$ 317,759,793

Revenues					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Taxes Current Property	\$ 23,375	\$ 22,250	\$ 26,250	17.98	\$ —
Fines, Forfeitures & Penalties	2,806,429	2,717,272	2,712,118	(0.19)	2,452,214
Revenue From Use of Money & Property	5,364,509	2,405,917	2,179,336	(9.42)	2,156,641
Intergovernmental Revenues	806,918	807,808	800,000	(0.97)	800,000
Charges For Current Services	168,599,881	195,470,665	127,390,051	(34.83)	126,691,718
Miscellaneous Revenues	36,636,493	23,113	—	(100.00)	—
Other Financing Sources	2,475,000	33,111,403	9,589,933	(71.04)	9,584,483
Reserve/Designation Decreases	223,021	179,436	176,659	(1.55)	41,187
Use of Fund Balance	93,256,881	159,596,328	68,010,000	(57.39)	11,526,250
General Revenue Allocation	231,057,000	175,091,485	180,570,000	3.13	164,507,300
Total	\$ 541,249,507	\$ 569,425,677	\$ 391,454,347	0.39	\$ 317,759,793

General Purpose Revenue

General Purpose Revenue					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Taxes Current Property	\$ 543,062,090	\$ 496,283,077	\$ 497,576,343	0.26	\$ 496,735,410
Taxes Other Than Current Secured	413,377,602	404,469,417	383,234,449	(5.25)	381,164,608
Licenses Permits & Franchises	5,366,234	9,231,379	10,083,693	9.23	10,136,530
Fines, Forfeitures & Penalties	19,862,835	20,553,532	19,226,933	(6.45)	19,235,027
Revenue From Use of Money & Property	21,172,081	7,385,109	7,623,775	3.23	9,123,775
Intergovernmental Revenues	11,149,897	11,323,773	35,625,970	214.61	35,876,343
Charges For Current Services	434,254	434,254	—	(100.00)	—
Miscellaneous Revenues	275,007	1,024,459	1,028,837	0.43	1,028,307
Total Revenue	\$ 1,014,700,000	\$ 950,705,000	\$ 954,400,000	0.39	\$ 953,300,000

Appendix B: Budget Summary of All Funds

Appropriations by Fund Type

County Funds by Type					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
General Fund	\$ 3,679,480,328	\$ 3,790,013,241	\$ 3,648,251,533	(3.74)	\$ 3,488,471,392
Capital Project Funds	406,155,872	99,688,982	202,152,095	102.78	82,120,645
Debt Service County Family	152,259,915	183,480,131	81,430,375	(55.62)	81,354,997
County Proprietary Enterprise Funds	30,328,295	24,392,303	22,483,038	(7.83)	19,668,594
County Proprietary Internal Service Funds	353,908,932	374,676,219	364,221,793	(2.79)	342,725,607
Air Pollution Control District	30,715,597	36,766,169	41,220,708	12.12	33,786,829
County Service Areas	13,244,101	15,775,645	15,204,502	(3.62)	14,532,089
Miscellaneous Special Districts	11,384,975	11,520,154	11,660,110	1.21	11,329,965
Permanent Road Divisions	7,562,920	8,614,712	8,278,463	(3.90)	8,278,463
Sanitation Districts	27,584,509	27,699,223	62,808,036	126.75	23,734,494
Miscellaneous Local Agencies	10,626,547	13,599,161	9,100,362	(33.08)	7,983,032
Special Revenue Funds	464,855,474	421,985,514	396,361,012	(6.07)	354,101,000
Capital Funds	—	—	—	—	—
Total	\$ 5,188,107,465	\$ 5,008,211,454	\$ 4,863,172,027	(2.90)	\$ 4,468,087,107

Appropriations by Group and Fund

Public Safety Group					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
General Fund	\$ 1,139,919,032	\$ 1,105,588,730	\$ 1,083,698,655	(1.98)	\$ 1,085,009,982
Sheriff's Asset Forfeiture Program	1,100,000	1,100,000	1,100,000	0.00	1,100,000
District Attorney Asset Forfeiture Program Fed	650,000	600,000	700,000	16.67	700,000
District Attorney Asset Forfeiture State	200,000	200,000	25,000	(87.50)	—
Probation Asset Forfeiture Program	50,000	50,000	50,000	0.00	50,000
Sheriff's Inmate Welfare	4,750,414	5,332,768	4,978,968	(6.63)	4,978,968
Probation Inmate Welfare	225,000	225,000	95,000	(57.78)	95,000
Public Safety Prop 172 Special Revenue	235,918,649	210,918,649	185,918,649	(11.85)	185,918,649
CSA 135 Regional 800 MHZ Radio System	632,954	632,954	622,955	(1.58)	622,955
CSA 135 Del Mar 800 MHZ Zone B	60,000	60,000	50,000	(16.67)	50,000
CSA 135 Poway 800 MHZ Zone F	150,000	150,000	155,502	3.67	155,502
CSA 135 Solana Beach 800 MHZ Zone H	38,449	38,449	45,400	18.08	45,400
Jail Stores Internal Service Fund	5,191,074	5,553,800	5,400,000	(2.77)	5,400,000
Total	\$ 1,388,885,572	\$ 1,330,450,350	\$ 1,282,840,129	(3.58)	\$ 1,284,126,456

Health and Human Services Agency					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
General Fund	\$ 1,762,289,488	\$ 1,825,154,788	\$ 1,819,016,900	(0.34)	\$ 1,820,251,327
Tobacco Securitization Special Revenue	27,500,000	27,500,000	27,500,000	0.00	27,500,000
CSA 17 San Dieguito Ambulance	2,645,076	2,719,107	2,707,875	(0.41)	2,707,875
CSA 69 Heartland Paramedic	5,218,413	5,510,985	5,496,792	(0.26)	5,496,792
Total	\$ 1,797,652,977	\$ 1,860,884,880	\$ 1,854,721,567	(0.33)	\$ 1,855,955,994

Land Use and Environment Group					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
General Fund	\$ 156,512,799	\$ 184,783,134	\$ 184,397,431	(0.21)	\$ 140,898,675
Road Fund	108,537,980	104,290,514	131,535,462	26.12	92,967,189
Air Pollution Control District Operations	19,777,430	19,566,428	19,523,796	(0.22)	19,827,417

Appendix B: Budget Summary of All Funds

Land Use and Environment Group					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
APCD Air Quality Improvement Trust	6,294,073	6,295,329	10,000,000	58.85	10,000,000
Air Quality State Moyer Program	4,644,094	3,959,412	3,959,412	0.00	3,959,412
Air Quality Power General Mitigation	—	—	1,000,000	0.00	—
Air Quality School Bus Program	—	—	600,000	0.00	—
Air Quality Propositio 1B GMERP	—	—	2,362,500	0.00	—
Air Quality GMERP Early Grant	—	620,000	—	(100.00)	—
Air Quality State Lower Emission School Bus Prgm	—	5,600,000	3,600,000	(35.71)	—
Air Quality GMERP - Match Fund	—	725,000	175,000	(75.86)	—
San Diego County Lighting Maintenance District 1	1,677,334	1,757,463	1,663,654	(5.34)	1,663,654
Inactive Waste Site Management	10,373,682	8,102,228	6,280,688	(22.48)	5,804,324
Hillsborough Landfill Maintenance	275,901	281,419	103,129	(63.35)	103,129
Duck Pond Landfill Cleanup	16,300	50,300	16,000	(68.19)	16,000
Parkland Ded Area 4 Lincoln Acres	4,450	4,450	4,600	3.37	4,600
Parkland Ded Area 15 Sweetwater	9,000	9,000	9,600	6.67	9,600
Parkland Ded Area 16 Otay	2,000	2,000	2,000	0.00	2,000
Parkland Ded Area 19 Jamul	13,000	13,000	26,200	101.54	26,200
Parkland Ded Area 20 Spring Valley	4,000	4,000	5,400	35.00	5,400
Parkland Ded Area 25 Lakeside	13,000	13,000	23,500	80.77	23,500
Parkland Ded Area 26 Crest	5,000	5,000	10,500	110.00	10,500
Parkland Ded Area 27 Alpine	10,000	10,000	17,000	70.00	17,000
Parkland Ded Area 28 Ramona	20,000	20,000	44,000	120.00	44,000
Parkland Ded Area 29 Escondido	8,000	8,000	33,000	312.50	33,000
Parkland Ded Area 30 San Marcos	4,000	4,000	8,000	100.00	8,000
Parkland Ded Area 31 San Dieguito	20,000	20,000	135,000	575.00	135,000
Parkland Ded Area 32 Carlsbad	2,500	2,500	1,000	(60.00)	1,000
Parkland Ded Area 35 Fallbrook	20,000	20,000	104,000	420.00	104,000
Parkland Ded Area 36 Bonsall	5,000	5,000	23,000	360.00	23,000

Land Use and Environment Group					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Parkland Ded Area 37 Vista	4,000	4,000	22,000	450.00	22,000
Parkland Ded Area 38 Valley Center	20,000	20,000	21,000	5.00	21,000
Parkland Ded Area 39 Pauma Valley	12,000	12,000	14,000	16.67	14,000
Parkland Ded Area 40 Palomar Julian	6,000	6,000	14,600	143.33	14,600
Parkland Ded Area 41 Mountain Empire	5,000	5,000	7,000	40.00	7,000
Parkland Ded Area 42 Anza Borrego	5,000	5,000	5,000	0.00	5,000
Parkland Ded Area 43 Central Mountain	5,000	5,000	7,000	40.00	7,000
Parkland Ded Area 44 Oceanside	1,200	1,200	1,000	(16.67)	1,000
Parkland Ded Area 45 Valle de Oro	3,500	3,500	25,500	628.57	25,500
PRD 6 Pauma Valley	205,414	200,487	286,772	43.04	286,772
PRD 8 Magee Road Pala	295,197	352,812	136,883	(61.20)	136,883
PRD 9 Santa Fe Zone B	44,366	70,946	90,536	27.61	90,536
PRD 10 Davis Drive	27,045	33,299	31,151	(6.45)	31,151
PRD 11 Bernardo Road Zone A	35,706	44,489	36,461	(18.04)	36,461
PRD 11 Bernardo Road Zone C	26,060	23,683	29,333	23.86	29,333
PRD 11 Bernardo Road Zone D	24,391	25,221	28,256	12.03	28,256
PRD 12 Lomair	200,435	215,716	240,257	11.38	240,257
PRD 13 Pala Mesa Zone A	212,283	256,989	309,658	20.49	309,658
PRD 13 Stewart Canyon Zone B	52,055	60,336	43,428	(28.02)	43,428
PRD 14 Rancho Diego	2,740	2,740	776	(71.68)	776
PRD 16 Wynola	62,933	87,843	113,371	29.06	113,371
PRD 18 Harrison Park	209,639	249,282	281,121	12.77	281,121
PRD 20 Daily Road	645,742	673,661	395,040	(41.36)	395,040
PRD 21 Pauma Heights	294,020	383,652	431,327	12.43	431,327
PRD 22 West Dougherty St	17,100	18,154	19,039	4.87	19,039
PRD 23 Rock Terrace Road	9,068	7,331	11,250	53.46	11,250
PRD 24 Mt Whitney Road	34,362	42,561	51,827	21.77	51,827
CSA 26 Rancho San Diego	235,000	295,000	243,352	(17.51)	243,352
CSA 26 Cottonwood Village Zone A	207,724	194,068	129,661	(33.19)	129,661
CSA 26 Monte Vista Zone B	408,595	371,788	348,214	(6.34)	348,214
SD Landscape Maintenance Zone 1	136,000	168,000	159,918	(4.81)	159,918
Landscape Maintenance Dist Zone 2 - Julian	100,000	99,000	100,597	1.61	100,597
PRD 30 Royal Oaks Carroll	41,398	38,991	43,015	10.32	43,015
PRD 38 Gay Rio Terrace	58,684	68,689	78,865	14.81	78,865

Appendix B: Budget Summary of All Funds

Land Use and Environment Group					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
PRD 39 Sunbeam Lane	11,815	11,066	14,055	27.01	14,055
PRD 45 Rincon Springs Rd	48,111	42,858	50,521	17.88	50,521
PRD 46 Rocoso Road	40,039	46,174	51,975	12.56	51,975
PRD 49 Sunset Knolls Road	31,962	45,138	44,142	(2.21)	44,142
PRD 50 Knoll Park Lane	103,529	114,070	124,697	9.32	124,697
PRD 53 Knoll Park Lane Extension	185,291	211,885	238,049	12.35	238,049
PRD 54 Mount Helix	103,662	124,019	142,832	15.17	142,832
PRD 55 Rainbow Crest Rd	200,331	256,469	180,136	(29.76)	180,136
PRD 60 River Drive	70,415	85,791	108,963	27.01	108,963
PRD 61 Green Meadow Way	154,417	169,679	186,910	10.16	186,910
PRD 63 Hillview Road	486,670	531,901	260,694	(50.99)	260,694
PRD 64 Lila Lane	14,189	13,776	2,680	(80.55)	2,680
PRD 70 El Camino Corto	37,838	44,608	53,351	19.60	53,351
PRD 75 Gay Rio Dr Zone A	189,786	217,365	151,064	(30.50)	151,064
PRD 75 Gay Rio Dr Zone B	297,400	330,805	360,702	9.04	360,702
PRD 76 Kingsford Court	24,980	25,721	28,238	9.79	28,238
PRD 77 Montiel Truck Trail	171,699	196,761	219,463	11.54	219,463
PRD 78 Gardena Way	56,694	34,870	41,023	17.65	41,023
PRD 80 Harris Truck Trail	204,426	226,921	257,354	13.41	257,354
CSA 81 Fallbrook Local Park	241,000	803,148	684,969	(14.71)	684,969
CSA 83 San Dieguito Local Park	600,000	1,651,786	753,313	(54.39)	724,128
CSA 83A Zone A4S Ranch Park 95155	350,000	593,890	661,075	11.31	661,075
PRD 88 East Fifth St	58,317	63,014	66,711	5.87	66,711
PRD 90 South Cordoba	42,037	42,311	48,476	14.57	48,476
PRD 94 Roble Grande Road	419,944	421,612	463,157	9.85	463,157
PRD 95 Valle Del Sol	191,401	296,972	241,963	(18.52)	241,963
PRD 99 Via Allondra Via Del Corvo	37,512	45,261	47,225	4.34	47,225
PRD 100 Viejas Lane View	22,716	26,492	28,285	6.77	28,285
PRD 101 Johnson Lake Rd	106,041	133,977	141,175	5.37	141,175
PRD 101 Hi Ridge Rd Zone A	34,203	37,013	32,376	(12.53)	32,376
PRD 102 Mountain Meadow	223,258	269,857	199,827	(25.95)	199,827
PRD 103 Alto Drive	207,348	236,500	252,824	6.90	252,824
PRD 104 Artesian Rd	103,563	78,753	92,389	17.31	92,389
PRD 105 Alta Loma Dr	51,676	58,156	60,746	4.45	60,746
PRD 105 Alta Loma Dr Zone A	64,318	74,148	79,452	7.15	79,452
PRD 106 Garrison Way Et Al	55,103	80,439	88,354	9.84	88,354
CSA 107 Elfin Forest Fire District	333,154	369,016	549,469	48.90	401,469
CSA 107 Elfin Forest Fire Mitigation Fee	4,407	4,407	9,360	112.39	9,360
CSA 109 Mt Laguna Fire Medical	63,147	72,647	76,357	5.11	72,647

Land Use and Environment Group					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
CSA 109 Mt Laguna Fire Mitigation Fee	—	—	3,710	5.11	—
CSA 110 Mount Palomar Fire Medical	106,223	113,965	133,729	17.34	113,965
CSA 110 Mt Palomar Fire Mitigation Fee	—	—	1,935	17.34	—
CSA 111 Boulevard Fire District	91,291	84,891	227,785	168.33	84,891
CSA 111 Boulevard Fire Mitigation Fee	—	—	1,970	168.33	—
CSA 112 Campo Fire District	68,064	76,064	341,064	348.39	76,064
CSA 113 San Pasqual Fire District	119,397	107,889	150,710	39.69	107,889
CSA 113 San Pasqual Fire Mitigation Fee	18,000	—	14,116	39.69	—
CSA 115 Pepper Drive Fire District	364,269	364,269	364,269	0.00	364,269
PRD 117 Legend Rock	29,185	25,077	16,912	(32.56)	16,912
CSA 122 Otay Mesa East	37,774	37,514	37,514	0.00	37,514
PRD 123 Mizpah Lane	38,515	47,440	54,472	14.82	54,472
PRD 125 Wrightwood Road	35,893	74,716	67,677	(9.42)	67,677
PRD 126 Sandhurst Way	29,831	33,059	34,523	4.43	34,523
PRD 127 Singing Trails Drive	41,816	46,332	48,248	4.14	48,248
CSA 128 San Miguel Park Dist	902,000	1,143,644	1,084,127	(5.20)	1,084,127
PRD 130 Wilkes Road	128,567	167,824	130,883	(22.01)	130,883
PRD 133 Ranch Creek Road	63,725	72,289	77,094	6.65	77,094
PRD 134 Kenora Lane	45,659	42,078	51,609	22.65	51,609
CSA 136 Sundance Detention Basin	113,164	113,164	48,764	(56.91)	49,456
San Diego County Flood Control District	7,162,825	7,154,061	6,936,761	(3.04)	6,911,761
Blackwolf Stormwater Maint ZN 349781	7,628	7,628	9,181	20.36	9,456
Lake Rancho Viejo Stormwater Maint ZN 442493	—	—	153,100	20.36	75,294
PRD 1002 Sunny Acres	12,372	21,481	15,821	(26.35)	15,821
PRD 1003 Alamo Way	5,422	10,631	13,087	23.10	13,087
PRD 1004 Butterfly Lane	19,316	12,192	3	(99.98)	3
PRD 1005 Eden Valley Lane	41,239	49,484	55,263	11.68	55,263
PRD 1007 Tumble Creek	200	200	200	0.00	200
PRD 1008 Canter	24,824	25,625	25,711	0.34	25,711
PRD 1009 Golf Drive	2,200	2,200	2,200	0.00	2,200
PRD 1010 Alpine High	130,950	177,840	222,522	25.12	222,522
PRD 1011 La Cuesta	20,620	28,733	36,585	27.33	36,585
PRD 1012 Millar Road	33,600	24,322	32,558	33.86	32,558
PRD 1013 Singing Trails	90,184	78,996	78,850	(0.18)	78,850

Appendix B: Budget Summary of All Funds

Land Use and Environment Group					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
PRD 1014 Lavender Point Lane	69,596	101,460	98,342	(3.07)	98,342
PRD 1015 Landavo Drive	108,685	57,490	102,806	78.82	102,806
PRD 1016 El Sereno Way	41,192	63,979	94,922	48.36	94,922
Survey Monument Preservation Fund	90,000	300,000	300,000	0.00	300,000
Special Aviation	124,758	110,404	50,000	(54.71)	50,000
Special Aviation Debt Service	343,919	345,000	343,597	(0.41)	342,389
County Fish and Game Propogation	37,000	37,000	37,000	0.00	37,000
Airport Enterprise Fund	21,710,420	17,843,434	15,765,964	(11.64)	12,834,583
Airport Non AMT - Public 2005	1,400,267	—	—	(11.64)	—
Airport AMT - Private 2005	537,609	—	—	(11.64)	—
Liquid Waste Enterprise Fund	6,679,999	6,548,869	6,717,074	2.57	6,834,011
Wintergardens Sewer Maintenance District	1,464,672	1,456,590	1,910,414	31.16	1,682,800
East Otay Mesa Sewer Maint Dist	34,176	125,755	87,000	(30.82)	87,000
CWSMD-Zone B (Campo Hills Water)	454,420	400,913	293,500	(26.79)	293,500
Campo Water Sewer Maint District - Sewer	249,667	263,344	253,000	(3.93)	253,000
Campo WSMD-Zone A (Rancho Del Campo Water)	334,253	354,400	353,500	(0.25)	353,500
Alpine Sanitation Maintenance and Operations	3,546,278	2,304,096	2,194,934	(4.74)	2,203,322
Julian Sanitation Maintenance and Operation	264,561	258,609	297,714	15.12	297,714
Lakeside Sanitation Maintenance and Operation	7,187,824	6,061,503	21,921,806	261.66	4,944,807
Pine Valley Sanitation Maintenance & Operation	83,015	80,893	79,944	(1.17)	79,944
DPW Equipment Internal Service Fund	4,450,735	5,743,354	5,170,904	(9.97)	4,904,821
DPW ISF Equipment Acquisition Road Fund	5,922,233	6,396,233	4,076,481	(36.27)	3,870,481
DPW ISF Equipment Acquisition Inactive Waste	91,452	66,452	120,801	81.79	45,051
DPW ISF Equipment Acquisition Airport Enterprise	211,280	142,780	279,316	95.63	161,266
DPW ISF Equipment Acquisition Liquid Waste	534,850	710,850	877,046	23.38	272,046
Spring Valley Sanitation Maintenance & Operation	16,502,831	18,994,122	38,313,638	101.71	16,208,707
Total	\$ 399,800,044	\$ 427,218,029	\$ 486,728,088	13.93	\$ 352,588,181

Community Services Group					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
General Fund	\$ 59,371,823	\$ 58,203,437	\$ 66,578,723	14.39	\$ 73,480,893
Housing & Community Development Special Rev Fund	25,751,686	21,027,046	—	(100.00)	—
County Library	45,613,633	41,313,536	36,763,619	(11.01)	33,574,452
05 Redev Gill Field - Special Revenue DS	2,316,422	2,389,467	2,776,522	16.20	2,812,874
Co Redev Agy 05 Gillespie Redev Debt Service Fd	1,207,214	1,143,439	1,163,451	1.75	1,152,089
Co Redev Agy 05 Gillespie Redev - Interest	872,214	798,439	783,451	(1.88)	767,089
Co Redev Agy 05 Gillespie Redev - Principal	335,000	345,000	370,000	7.25	375,000
Co Redev Agy 05 Gillespie Redev DS Reserve	60,000	40,000	10,000	(75.00)	10,000
Co Redev Agy Gillespie Field Cap Admin Fund	200,260	200,500	142,426	(28.96)	142,426
Co Redev Agy Upper SD River Capital	4,744,000	5,364,750	2,915,750	(45.65)	1,777,750
Co Redev Agy Gillespie Housing Capital	505,587	2,413,342	557,162	(76.91)	564,204
Co Redev Agy Upper SD River Housg Cap	338,350	880,974	355,350	(59.66)	355,350
Purchasing Internal Service Fund	8,514,249	14,511,646	9,537,948	(34.27)	9,132,510
Fleet Services Internal Service Fund	6,658,666	6,565,286	6,846,649	4.29	6,941,957
Fleet ISF Equipment Acquisition General	19,350,117	21,915,623	19,340,004	(11.75)	20,230,840
Fleet ISF Materials Supply Inventory	14,187,575	17,339,427	16,073,948	(7.30)	16,087,696
Fleet ISF Accident Repair	171,612	171,612	307,967	79.46	307,967
Fleet ISF Accidents Sheriff	231,955	231,955	394,385	70.03	394,385
Facilities Management Internal Service Fund	79,904,625	84,074,824	85,817,366	2.07	86,536,413
Major Maintenance Internal Service Fund	33,399,056	34,396,820	34,204,054	(0.56)	34,204,054
Total	\$ 303,734,044	\$ 313,327,123	\$ 284,938,775	(9.06)	\$ 288,847,949

Appendix B: Budget Summary of All Funds

Finance and General Government Group					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
General Fund	\$ 221,353,217	\$ 279,310,571	\$ 232,674,661	(16.70)	\$ 180,564,528
CATV Cable TV Media Public Relations	3,094,902	—	—	(16.70)	—
Information Technology Internal Service Fund	126,181,330	127,905,842	127,662,365	(0.19)	106,123,561
Total	\$ 350,629,449	\$ 407,216,413	\$ 360,337,026	(11.51)	\$ 286,688,089

Capital Program					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Capital Outlay Fund	\$ 392,816,372	\$ 14,720,000	\$ 135,460,000	820.24	\$ 2,500,000
County Health Complex Capital Outlay Fund	7,000,000	—	—	820.24	—
Justice Facility Construction Capital Outlay Fnd	—	75,000,000	57,000,000	(24.00)	70,000,000
Library Projects Capital Outlay Fund	3,200,000	—	—	(24.00)	—
Edgemoor Development Fund	3,139,500	9,968,982	9,692,095	(2.78)	9,620,645
Total	\$ 406,155,872	\$ 99,688,982	\$ 202,152,095	102.78	\$ 82,120,645

Finance Other					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
General Fund	\$ 340,033,969	\$ 336,972,581	\$ 261,885,163	(22.28)	\$ 188,265,987
Pension Obligation Bonds	152,259,915	183,480,131	81,430,375	(55.62)	81,354,997
Employee Benefits Internal Service Fund	35,908,123	33,549,715	33,637,559	0.26	33,637,559
Public Liability Internal Service Fund	13,000,000	15,400,000	14,475,000	(6.01)	14,475,000
Majestic Pines County Service District Debt	47,500	23,250	26,250	12.90	26,250
Total	\$ 541,249,507	\$ 569,425,677	\$ 391,454,347	(31.25)	\$ 317,759,793

Appendix C: General Fund Budget Summary

Expenditures by Group/Agency

Public Safety Group					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Public Safety Group	\$ 13,956,840	\$ 8,071,798	\$ 5,931,280	(26.52)	\$ 5,931,280
District Attorney	149,425,185	146,725,766	146,716,213	(0.01)	149,295,714
Sheriff	567,352,113	555,934,742	544,994,848	(1.97)	546,631,634
Child Support Services	50,784,583	51,573,524	50,312,168	(2.45)	51,084,366
Citizens' Law Enforcement Review Board	579,027	499,027	539,392	8.09	547,392
Office of Emergency Services	10,759,122	7,202,525	8,418,824	16.89	3,504,674
Medical Examiner	8,420,637	8,330,793	8,527,316	2.36	8,677,316
Probation	182,801,525	175,962,586	169,095,734	(3.90)	169,924,726
Public Defender	73,836,279	78,890,660	77,325,002	(1.98)	77,575,002
Contribution for Trial Courts	72,835,301	71,985,970	71,837,878	(0.21)	71,837,878
Defense Attorney / Contract Administration	9,168,420	411,339	—	(100.00)	—
Total	\$ 1,139,919,032	\$ 1,105,588,730	\$ 1,083,698,655	(1.98)	\$ 1,085,009,982

Health and Human Services Agency					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Regional Operations	\$ 465,738,686	\$ 475,065,062	\$ 461,188,866	(2.92)	\$ 463,208,333
Strategic Planning & Operational Support	149,427,300	146,812,596	161,411,948	9.94	161,664,861
Aging and Independence Services	304,027,413	333,889,728	335,194,757	0.39	354,521,662
Behavioral Health Services	400,600,805	419,717,521	405,914,153	(3.29)	401,428,787
Administrative Support	98,606,549	90,789,360	93,525,329	3.01	77,044,801
Child Welfare Services	264,356,319	265,041,881	263,321,003	(0.65)	264,012,969
Public Health Services	75,130,279	89,407,648	93,988,428	5.12	93,869,186
Public Administrator / Public Guardian	4,402,137	4,430,992	4,472,416	0.93	4,500,728
Total	\$ 1,762,289,488	\$ 1,825,154,788	\$ 1,819,016,900	(0.34)	\$ 1,820,251,327

Appendix C: General Fund Budget Summary

Land Use and Environment Group					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Land Use and Environment Executive Group	\$ 5,923,861	\$ 9,459,993	\$ 4,749,312	(49.80)	\$ 4,179,312
San Diego Geographic Information Source (SanGIS)	1,071,904	1,140,265	—	(100.00)	—
Agriculture, Weights and Measures	18,630,101	17,070,920	19,176,512	12.33	18,400,712
Environmental Health	38,265,174	41,094,195	48,504,300	18.03	43,245,244
Farm and Home Advisor	921,853	884,262	953,058	7.78	868,058
Parks and Recreation	29,396,247	27,993,024	30,858,200	10.24	26,838,203
Planning and Land Use	47,410,254	61,396,981	57,748,261	(5.94)	39,345,687
Public Works	14,893,405	25,743,494	22,407,788	(12.96)	8,021,459
Total	\$ 156,512,799	\$ 184,783,134	\$ 184,397,431	(0.21)	\$ 140,898,675

Community Services Group					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Community Services Group Executive Office	\$ 8,688,811	\$ 6,346,704	\$ 6,613,315	4.20	\$ 6,063,315
Animal Services	14,233,601	14,458,148	14,475,920	0.12	14,558,711
General Services	1,364,000	1,402,000	1,415,000	0.93	1,465,000
Housing & Community Development	10,117,767	10,643,979	22,403,457	110.48	22,258,048
Purchasing and Contracting	735,000	6,664,000	1,625,000	(75.62)	1,645,000
Registrar of Voters	24,232,644	18,688,606	20,046,031	7.26	27,490,819
Total	\$ 59,371,823	\$ 58,203,437	\$ 66,578,723	14.39	\$ 73,480,893

Finance and General Government Group					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Finance & Genl Govt Exec Office	\$ 29,089,616	\$ 98,371,444	\$ 49,136,220	(50.05)	\$ 5,477,400
Board of Supervisors	7,827,003	7,671,647	7,628,046	(0.57)	7,630,818
Assessor / Recorder / County Clerk	58,762,157	52,195,380	50,638,198	(2.98)	50,411,586
Treasurer - Tax Collector	17,765,381	17,124,158	19,148,452	11.82	18,031,194
Chief Administrative Office	4,843,316	4,614,209	4,379,445	(5.09)	4,409,258
Auditor and Controller	37,522,608	34,063,269	33,839,785	(0.66)	34,359,080
County Technology Office	8,950,138	7,637,777	12,248,422	60.37	6,248,187
Civil Service Commission	648,340	621,605	558,294	(10.19)	566,258
Clerk of the Board of Supervisors	9,078,806	8,199,379	6,380,645	(22.18)	6,166,053
County Counsel	23,271,577	22,318,667	22,554,021	1.05	22,171,916
Grand Jury	737,162	678,122	580,076	(14.46)	581,666
Human Resources	22,857,113	22,384,701	22,703,286	1.42	21,889,423
Media and Public Relations	—	3,430,213	2,879,771	(16.05)	2,621,689
Total	\$ 221,353,217	\$ 279,310,571	\$ 232,674,661	(16.70)	\$ 180,564,528

Finance Other					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Cash Borrowing Program	\$ 12,700,000	\$ 7,700,000	\$ 7,700,000	0.00	\$ 7,700,000
Community Enhancement	3,350,000	3,500,000	2,500,000	(28.57)	2,600,000
Neighborhood Reinvestment Program	10,000,000	10,000,000	5,000,000	(50.00)	10,000,000
Contribution to County Library	5,500,000	2,250,000	350,000	(84.44)	—
Contingency Reserve General Fund	20,294,000	20,000,000	20,000,000	0.00	20,000,000
Contributions to Capital Outlay Funds	202,963,304	126,624,151	177,711,094	40.35	111,717,050
Countywide General Expense	84,883,084	166,555,550	48,282,008	(71.01)	35,896,614
Local Agency Formation Commission Administration	343,581	342,880	342,061	(0.24)	352,323
Total	\$ 340,033,969	\$ 336,972,581	\$ 261,885,163	(22.28)	\$ 188,265,987

Total - All Groups and the Agency					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Total	\$ 3,679,480,328	\$ 3,790,013,241	\$ 3,648,251,533	(3.74)	\$ 3,488,471,392

Financing Sources

Financing Sources By Category					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% Change	Fiscal Year 2011-12 Proposed Budget
Taxes Current Property	\$ 543,062,090	\$ 496,283,077	\$ 497,576,343	0.26	\$ 496,735,410
Taxes Other Than Current Secured	413,464,252	404,514,417	383,264,449	(5.25)	381,164,608
Licenses Permits & Franchises	37,216,274	38,863,010	40,188,852	3.41	41,596,563
Fines, Forfeitures & Penalties	52,082,635	55,954,291	54,667,910	(2.30)	52,170,678
Revenue From Use of Money & Property	31,297,942	17,398,770	16,968,619	(2.47)	18,440,924
Intergovernmental Revenues	1,803,781,445	1,893,795,927	1,889,016,003	(0.25)	1,860,620,534
Charges For Current Services	280,100,074	266,685,796	290,092,542	8.78	290,125,929
Miscellaneous Revenues	37,732,745	23,884,259	25,574,990	7.08	24,437,041
Other Financing Sources	265,833,588	248,908,029	224,796,464	(9.69)	224,416,001
Total Revenues	\$ 3,464,571,045	\$ 3,446,287,576	\$ 3,422,146,172	(0.70)	\$ 3,389,707,688
Reserve/Designation Decreases	200,896	7,175,561	4,608,369	(35.78)	34,128,984
Use of Fund Balance	214,708,387	336,550,104	221,496,992	(34.19)	64,634,720
Total Financing Sources	\$ 3,679,480,328	\$ 3,790,013,241	\$ 3,648,251,533	(3.74)	\$ 3,488,471,392

Appendix D: Health & Human Services - Regional Operations

Health and Human Services - Regional Operations

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



Staffing by Program					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% of Change	Fiscal Year 2011-12 Proposed Budget
Regional Administration	50.00	33.00	27.00	(18.18)	27.00
Public Health Services	171.00	165.00	167.00	1.21	167.00
Family Resource Centers/ Assistance Payments	1,390.00	1,384.00	1,437.00	3.83	1,437.00
Child Welfare Services	670.50	641.00	618.00	(3.59)	618.00
Welfare to Work/Employment Administration	101.00	101.00	—	(100.00)	—
California Children Services (North Central Region)	154.75	—	—	—	—
Child Care (East Region)	102.00	99.00	—	(100.00)	—
Community Action Partnership (Central Region)	13.00	15.00	13.00	(13.33)	13.00
Office of Violence Prevention (South Region)	4.00	—	—	—	—
Total	2,656.25	2,438.00	2,262.00	(7.22)	2,262.00

Appendix D: Health & Human Services - Regional Operations

Budget by Program					
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Proposed Budget	% of Change	Fiscal Year 2011-12 Proposed Budget
Regional Administration	\$ 6,698,994	\$ 5,011,694	\$ 4,484,904	(10.51)	\$ 4,549,698
Public Health Services	19,378,858	18,794,838	19,475,953	3.62	19,799,513
Family Resource Centers/ Assistance Payments	281,375,649	307,314,105	366,258,936	19.18	369,163,624
Child Welfare Services	64,375,766	62,628,172	62,364,525	(0.42)	63,860,485
Welfare to Work/Employment Administration	15,757,771	15,832,075	—	(100.00)	—
California Children Services (North Central Region)	20,304,415	—	—	—	—
Child Care (East Region)	47,193,085	51,626,477	—	(100.00)	—
Community Action Partnership (Central Region)	8,465,887	13,857,701	8,604,548	(37.91)	5,835,013
Office of Violence Prevention (South Region)	2,188,261	—	—	—	—
Total	\$ 465,738,686	\$ 475,065,062	\$ 461,188,866	(2.92)	\$ 463,208,333

Appendix E: Operational Plan Abbreviations and Acronyms

A&C: Auditor and Controller
ACAO: Assistant Chief Administrative Officer
ADA: Americans with Disabilities Act
AIS: Aging and Independence Services
APCD: Air Pollution Control District
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
CDBG: Community Development Block Grant
CFO: Chief Financial Officer
CINA: Capital Improvement Needs Assessment
CLERB: Citizens' Law Enforcement Review Board
COC: County Operations Center
COF: Capital Outlay Fund
COPs: Certificates of Participation
CSA: County Service Area
CSG: Community Services Group
CTN: County Television Network
CTO: County Technology Office
CWS: Child Welfare Services
DAS: Department of Animal Services
DCAO: Deputy Chief Administrative Officer
DCSS: Department of Child Support Services
DEH: Department of Environmental Health
DGS: Department of General Services
DHR: Department of Human Resources
DIBBS: Do-It-Better-By-Suggestion
DMPR: Department of Media and Public Relations
DPLU: Department of Planning and Land Use
DPW: Department of Public Works
ERP: Enterprise Resource Planning
FGG: Finance and General Government Group



FHA: Farm and Home Advisor
FY: Fiscal Year
GAAP: Generally Accepted Accounting Principles
GASB: Governmental Accounting Standards Board
GFOA: Government Finance Officers Association
GIS: Geographic Information System
GMS: General Management System
GPR: General Purpose Revenue
HCD: Housing and Community Development
HHS: Health and Human Services Agency
ISF: Internal Service Fund
IT: Information Technology
LUEG: Land Use and Environment Group
MSCP: Multiple Species Conservation Program
NACo: National Association of Counties
OAAS: Office of Audits and Advisory Services
OES: Office of Emergency Services
OPEB: Other Post Employment Benefit
PA/PG: Public Administrator/Public Guardian
PHS: Public Health Services
PINES: Public Income Notes
POB: Pension Obligation Bond
PRD: Permanent Road Division
PSG: Public Safety Group
RPTT: Real Property Transfer Tax
SANDAG: San Diego Association of Governments

Appendix E: Operational Plan Abbreviations and Acronyms

SanGIS: San Diego Geographic Information Source

SDCERA: San Diego County Employees Retirement Association

SDRBA: San Diego Regional Building Authority

SPOS: Strategic Planning & Operational Support

TOT: Transient Occupancy Tax

TRANS: Tax and Revenue Anticipation Notes

UAAL: Unfunded Actuarial Accrued Liability

USDRIP: Upper San Diego River Improvement Project

VLF: Vehicle License Fees

Appendix F: Glossary of Operational Plan Terms

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

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

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

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.

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 Section 29000, et al.

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

Bond: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. 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 proposed expenditures for a given period and the proposed means of financing them. The annual budget is contained within the Operational Plan.

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

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

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

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

Capital Assets: The long-lived tangible assets that have a monetary value. Capital assets include buildings, equipment, improvements other than buildings, infrastructure and land.

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.

Chained Dollars: A method of adjusting real dollar amounts for inflation over time, so as to allow comparison of figures from different years. Chained dollars generally reflect dollar figures computed with 2000 as the base year.

Charges for Current Services: Revenues received as a result of fees charged for certain services provided to citizens and other public agencies. This group of revenue accounts includes revenues resulting from: interfund transactions between governmental fund types; collection of taxes and special assessments and accounting and banking services for other governmental agencies; special district audits; election services provided to

governmental agencies under contract, including charges for consolidating elections and rental of voting booths; planning and engineering services such as subdivision fees, traffic surveys, sale of plans and specifications and blueprints, and plan or map check fees; library services including special materials usage fees, book fines and lost or damaged books; park and recreational facilities usage including camping, parking and picnic area usage; document recording services, certified copies of vital statistics and fees for filing fictitious business names; animal services such as vaccination and impound fees; law enforcement services provided under contract to governmental agencies; and reimbursement for hospital care and services for prisoners, juvenile court wards and juvenile hall.

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

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

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

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

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

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

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

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

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

Current Assets: Assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets which 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): The General Manager for each of the County's five business Groups - Public Safety, Land Use and Environment, Community Services, Finance and General Government and the Health and Human Services Agency. The DCAOs report to the

Assistant Chief Administrative Officer (ACAO) and the Chief Administrative Officer (CAO).

Do It Better By Suggestion (DIBBS): A program administered through the Department of Human Resources that recognizes and rewards employees by providing cash awards and certificates of appreciation for submitting suggestions for reducing costs, increasing revenues and improving operations through tangible savings, productivity savings and/or intangible benefits to the County.

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.

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 Designation: A segregation of a portion of the unreserved fund balance to indicate plans for financial resources utilization in a future period.

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: See Deputy Chief Administrative Officer.

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 Reserve: A reserve established to address unforeseen catastrophic situations. The general reserve can only be established or adjusted during the annual budget adoption process and is not available except during a legally declared emergency.

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

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

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

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

Government Finance Officers Association (GFOA): An organization comprised of government accounting and finance professionals throughout the United States and Canada, whose goals include but are not limited to

improving financial management practices and encouraging excellence in financial reporting and budgeting by state and local governments.

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

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

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

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

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

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

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

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

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

Mandate: A requirement from the State or federal government that the County perform a task, perform a task in a particular way, or perform a task to meet a particular standard.

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

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

Mission: The general assignment of the organization. What we are 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 bio-diversity 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.

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

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

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

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

Operational Plan Calendar: A timetable of tasks to be completed during the financial planning cycle.

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 non-County 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 Revenues: The revenues generated by programs and/or dedicated to offset a program's costs.

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

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

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

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

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

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

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

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

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

Reserve: a portion of fund balance that is not appropriate for expenditure or that is legally or contractually restricted for a specific future.

Reserve/Designation Increases or Decreases: An expenditure or revenue account group that indicates that a fund balance designation or a reserve is to be augmented (increased) or used as a funding source (decreased).

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 non-personnel 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 organization-wide goals that guide the allocation of resources and set programs. The County has three strategic initiatives: Kids (Improve opportunities for children and families), The Environment (Manage the region's natural resources to protect quality of life and support economic development), and Safe and Livable Communities (Promote safe and livable communities).

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.

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.

Unreserved/Undesignated Fund Balance: The portion of fund balance that is available for financing the budget requirements for a current or future fiscal period.

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."