

County of San Diego

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Appendix A: All Funds - Budget Summary

Countywide Totals

Staffing					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Total	16,415.00	15,842.25	15,689.25	(0.97)	15,678.25

Expenditures					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Salaries & Benefits	\$ 1,629,311,218	\$ 1,611,308,509	\$ 1,649,556,192	2.37	\$ 1,665,398,577
Services & Supplies	1,836,646,062	1,833,785,339	1,849,692,590	0.87	1,720,513,094
Other Charges	874,725,978	764,177,211	773,032,637	1.16	759,153,267
Capital Assets/Land Acquisition	101,253,000	204,759,500	135,076,000	(34.03)	41,840,000
Capital Assets Equipment	27,213,183	23,422,973	21,833,591	(6.79)	17,162,433
Expenditure Transfer & Reimbursements	(20,495,309)	(20,012,897)	(20,056,081)	0.22	(20,306,301)
Reserves	22,694,733	22,103,000	21,803,000	(1.36)	21,803,000
Fund Balance Component Increases	100,250,000	33,409,291	16,369,600	(51.00)	128,400
Operating Transfers Out	407,062,589	455,314,605	363,342,018	(20.20)	281,348,929
Management Reserves	29,550,000	28,710,000	32,250,000	12.33	28,250,000
Total	\$ 5,008,211,454	\$ 4,956,977,531	\$ 4,842,899,547	(2.30)	\$ 4,515,291,399

Revenues					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Taxes Current Property	\$ 535,096,780	\$ 535,473,694	\$ 543,013,475	1.41	\$ 543,710,028
Taxes Other Than Current Secured	421,248,254	397,344,661	396,466,972	(0.22)	397,544,513
Licenses Permits & Franchises	46,982,930	49,113,644	49,916,345	1.63	50,886,033
Fines, Forfeitures & Penalties	57,906,541	56,584,160	56,280,455	(0.54)	49,784,438
Revenue From Use of Money & Property	57,966,482	54,633,846	54,328,095	(0.56)	55,559,205
Intergovernmental Revenues	2,223,573,358	2,204,165,658	2,280,416,002	3.46	2,221,580,970
Charges For Current Services	813,375,609	753,568,876	749,458,701	(0.55)	741,155,842
Miscellaneous Revenues	31,945,966	37,673,295	34,990,247	(7.12)	27,063,337
Other Financing Sources	394,812,217	441,990,426	379,923,838	(14.04)	299,409,747
Fund Balance Component Decreases	8,668,294	13,258,481	22,181,149	67.30	25,621,726
Use of Fund Balance	416,635,023	413,170,790	275,924,268	(33.22)	102,975,560
Total	\$ 5,008,211,454	\$ 4,956,977,531	\$ 4,842,899,547	(2.30)	\$ 4,515,291,399

Appendix A: All Funds - Budget Summary

Public Safety Group

Staffing					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Total	7,170.00	7,041.25	6,973.00	(0.97)	6,976.00

Expenditures					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Salaries & Benefits	\$ 798,099,831	\$ 794,625,052	\$ 816,182,502	2.71	\$ 829,157,256
Services & Supplies	222,025,879	225,104,985	262,910,401	16.79	225,717,771
Other Charges	106,186,683	106,319,010	107,896,621	1.48	106,141,418
Capital Assets Equipment	8,422,090	8,721,854	7,500,337	(14.01)	3,927,729
Expenditure Transfer & Reimbursements	(18,610,491)	(18,453,257)	(18,584,571)	0.71	(18,854,224)
Fund Balance Component Increases	—	—	16,300,000	—	—
Operating Transfers Out	215,519,506	191,024,914	207,901,201	8.83	204,758,771
Management Reserves	—	—	5,500,000	—	4,000,000
Total	\$ 1,331,643,498	\$ 1,307,342,558	\$ 1,405,606,491	7.52	\$ 1,354,848,721

Revenues					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Taxes Current Property	\$ 580,615	\$ 580,615	\$ 580,615	0.00	\$ 580,615
Licenses Permits & Franchises	583,101	593,101	593,101	0.00	593,101
Fines, Forfeitures & Penalties	25,960,984	25,932,584	27,915,978	7.65	21,399,056
Revenue From Use of Money & Property	10,348,468	9,277,776	9,619,112	3.68	9,653,512
Intergovernmental Revenues	419,007,408	392,787,372	408,539,104	4.01	380,540,156
Charges For Current Services	121,648,682	121,525,333	119,747,414	(1.46)	123,800,491
Miscellaneous Revenues	8,180,199	8,885,395	9,642,897	8.53	9,604,060
Other Financing Sources	215,669,506	190,843,990	207,792,055	8.88	204,649,624
Use of Fund Balance	10,548,866	26,466,392	57,266,215	116.37	22,818,107
General Purpose Revenue Allocation	519,115,669	530,450,000	563,910,000	6.31	581,209,999
Total	\$ 1,331,643,498	\$ 1,307,342,558	\$ 1,405,606,491	7.52	\$ 1,354,848,721

Health and Human Services Agency

Staffing					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Total	5,482.00	5,156.25	5,132.25	(0.47)	5,132.25

Expenditures					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Salaries & Benefits	\$ 454,726,149	\$ 441,518,587	\$ 451,578,401	2.28	\$ 456,835,412
Services & Supplies	918,586,365	923,737,131	977,058,785	5.77	943,191,377
Other Charges	429,263,910	433,047,599	432,090,753	(0.22)	432,097,334
Capital Assets Equipment	523,206	333,000	176,070	(47.13)	345,070
Expenditure Transfer & Reimbursements	(213,930)	(213,930)	(238,724)	11.59	(238,724)
Fund Balance Component Increases	—	—	19,600	—	78,400
Operating Transfers Out	37,999,180	37,999,180	37,999,180	0.00	37,999,180
Management Reserves	20,000,000	20,000,000	20,000,000	0.00	20,000,000
Total	\$ 1,860,884,880	\$ 1,856,421,567	\$ 1,918,684,065	3.35	\$ 1,890,308,049

Revenues					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Taxes Current Property	\$ 1,653,670	\$ 1,865,357	\$ 1,626,585	(12.80)	\$ 1,649,346
Taxes Other Than Current Secured	43,004	43,949	43,949	0.00	43,949
Licenses Permits & Franchises	1,009,340	1,477,957	1,457,039	(1.42)	1,457,039
Fines, Forfeitures & Penalties	5,842,264	5,858,681	5,848,681	(0.17)	5,848,681
Revenue From Use of Money & Property	11,914,769	11,733,324	12,404,294	5.72	12,404,294
Intergovernmental Revenues	1,633,992,841	1,617,855,802	1,673,091,122	3.41	1,659,990,001
Charges For Current Services	53,414,018	64,160,415	66,002,464	2.87	66,905,241
Miscellaneous Revenues	9,922,912	8,497,372	7,904,735	(6.97)	3,442,132
Other Financing Sources	24,200,000	24,200,000	24,200,000	0.00	24,200,000
Fund Balance Component Decreases	891,189	4,431,710	4,000,000	(9.74)	13,562,966
Use of Fund Balance	50,438,180	54,250,000	59,254,196	9.22	37,078,400
General Purpose Revenue Allocation	67,562,693	62,047,000	62,851,000	1.30	63,726,000
Total	\$ 1,860,884,880	\$ 1,856,421,567	\$ 1,918,684,065	3.35	\$ 1,890,308,049

Appendix A: All Funds - Budget Summary

Land Use and Environment Group

Staffing					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Total	1,562.00	1,501.00	1,456.00	(3.00)	1,456.00

Expenditures					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Salaries & Benefits	\$ 163,499,401	\$ 163,053,916	\$ 162,618,596	(0.27)	\$ 162,430,383
Services & Supplies	198,696,585	235,050,797	175,429,634	(25.37)	145,916,978
Other Charges	35,307,566	35,907,064	38,996,447	8.60	25,967,473
Capital Assets/Land Acquisition	11,533,000	12,274,500	18,443,500	50.26	11,100,000
Capital Assets Equipment	6,675,300	3,687,575	4,112,550	11.52	2,925,000
Expenditure Transfer & Reimbursements	(765,000)	—	(141,716)	0.00	(141,141)
Reserves	1,241,733	—	—	0.00	—
Fund Balance Component Increases	—	32,144,972	50,000	(99.84)	50,000
Operating Transfers Out	9,836,296	10,105,323	12,457,579	23.28	11,677,056
Total	\$ 426,024,881	\$ 492,224,147	\$ 411,966,590	(16.31)	\$ 359,925,749

Revenues					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Taxes Current Property	\$ 6,803,205	\$ 7,189,517	\$ 7,082,619	(1.49)	\$ 7,082,619
Taxes Other Than Current Secured	11,310,924	9,175,549	10,008,994	9.08	11,043,144
Licenses Permits & Franchises	33,237,610	33,969,984	34,504,266	1.57	35,420,589
Fines, Forfeitures & Penalties	1,827,039	1,815,394	1,799,344	(0.88)	1,781,344
Revenue From Use of Money & Property	22,137,877	20,427,103	20,059,027	(1.80)	21,155,254
Intergovernmental Revenues	116,987,710	116,609,658	117,349,040	0.63	108,931,821
Charges For Current Services	93,935,287	90,798,555	89,604,622	(1.31)	90,498,312
Miscellaneous Revenues	2,053,013	4,294,478	3,929,420	(8.50)	2,206,795
Other Financing Sources	9,721,296	10,256,410	12,457,579	21.46	11,677,056
Fund Balance Component Decreases	3,774,257	8,650,112	16,853,394	94.83	12,058,760
Use of Fund Balance	67,780,669	134,449,387	55,832,675	(58.47)	14,459,445
General Purpose Revenue Allocation	56,455,994	54,588,000	42,485,610	(22.17)	43,610,610
Total	\$ 426,024,881	\$ 492,224,147	\$ 411,966,590	(16.31)	\$ 359,925,749

Community Services Group

Staffing					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Total	1,019.00	978.25	963.50	(1.51)	949.50

Expenditures					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Salaries & Benefits	\$ 90,449,229	\$ 88,898,147	\$ 92,980,793	4.59	\$ 90,794,154
Services & Supplies	168,933,371	154,439,225	147,359,342	(4.58)	137,760,500
Other Charges	23,011,107	24,088,034	21,775,714	(9.60)	20,008,069
Capital Assets/Land Acquisition	—	—	—	0.00	2,000,000
Capital Assets Equipment	11,433,087	10,418,544	9,463,634	(9.17)	9,483,634
Expenditure Transfer & Reimbursements	(231,600)	(183,600)	(93,000)	(49.35)	(83,000)
Reserves	103,000	103,000	103,000	0.00	103,000
Fund Balance Component Increases	—	1,260,319	—	(100.00)	—
Operating Transfers Out	14,878,929	10,675,622	10,089,725	(5.49)	10,259,592
Management Reserves	4,750,000	3,750,000	4,250,000	13.33	4,250,000
Total	\$ 313,327,123	\$ 293,449,291	\$ 285,929,208	(2.56)	\$ 274,575,949

Revenues					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Taxes Current Property	\$ 29,753,963	\$ 28,235,612	\$ 27,909,997	(1.15)	\$ 27,662,352
Taxes Other Than Current Secured	5,424,909	4,890,714	4,766,679	(2.54)	4,804,141
Licenses Permits & Franchises	2,205,500	2,181,409	2,181,409	0.00	2,181,409
Fines, Forfeitures & Penalties	3,000	3,000	3,000	0.00	3,000
Revenue From Use of Money & Property	3,174,154	2,747,979	2,471,090	(10.08)	2,454,029
Intergovernmental Revenues	34,441,137	34,240,815	29,779,340	(13.03)	25,993,074
Charges For Current Services	166,505,347	164,354,533	158,391,586	(3.63)	162,706,872
Miscellaneous Revenues	2,746,582	6,148,580	3,798,872	(38.22)	2,726,872
Other Financing Sources	17,493,929	11,425,622	10,489,725	(8.19)	10,659,592
Fund Balance Component Decreases	3,573,412	—	1,260,319	—	—
Use of Fund Balance	28,814,007	20,676,027	26,132,191	26.39	16,439,608
General Purpose Revenue Allocation	19,191,183	18,545,000	18,745,000	1.08	18,945,000
Total	\$ 313,327,123	\$ 293,449,291	\$ 285,929,208	(2.56)	\$ 274,575,949

Appendix A: All Funds - Budget Summary

Finance and General Government Group

Staffing					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Total	1,182.00	1,165.50	1,164.50	(0.09)	1,164.50

Expenditures					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Salaries & Benefits	\$ 122,536,608	\$ 123,212,807	\$ 126,195,900	2.42	\$ 126,181,372
Services & Supplies	280,394,593	233,064,329	234,872,282	0.78	169,376,093
Other Charges	—	—	1,000	—	1,000
Capital Assets Equipment	159,500	262,000	581,000	121.76	481,000
Expenditure Transfer & Reimbursements	(674,288)	(1,162,110)	(998,070)	(14.12)	(989,212)
Management Reserves	4,800,000	4,960,000	2,500,000	(49.60)	—
Total	\$ 407,216,413	\$ 360,337,026	\$ 363,152,112	0.78	\$ 295,050,253

Revenues					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Licenses Permits & Franchises	\$ 716,000	\$ 807,500	\$ 844,000	4.52	\$ 844,000
Fines, Forfeitures & Penalties	1,002,450	1,035,450	1,035,450	0.00	1,035,450
Revenue From Use of Money & Property	84,949	215,000	116,000	(46.05)	116,000
Intergovernmental Revenues	37,746	37,158	56,924	53.19	56,924
Charges For Current Services	181,967,356	185,339,989	187,496,637	1.16	167,445,729
Miscellaneous Revenues	7,995,688	8,818,633	8,686,018	(1.50)	8,055,703
Other Financing Sources	2,667,275	3,689,471	4,454,688	20.74	4,675,447
Use of Fund Balance	99,456,973	52,193,825	50,621,395	(3.01)	680,000
General Purpose Revenue Allocation	113,287,976	108,200,000	109,841,000	1.52	112,141,000
Total	\$ 407,216,413	\$ 360,337,026	\$ 363,152,112	0.78	\$ 295,050,253

Capital Program

Expenditures					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Services & Supplies	\$ 903,907	\$ 407,000	\$ 663,000	62.90	\$ 533,000
Capital Assets/Land Acquisition	89,720,000	192,485,000	116,632,500	(39.41)	28,740,000
Fund Balance Component Increases	250,000	—	—	0.00	—
Operating Transfers Out	8,815,075	9,285,095	9,279,645	(0.06)	9,278,883
Total	\$ 99,688,982	\$ 202,177,095	\$ 126,575,145	(37.39)	\$ 38,551,883

Revenues					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Revenue From Use of Money & Property	\$ 515,239	\$ 429,553	\$ 321,012	(25.27)	\$ 328,197
Intergovernmental Revenues	6,974,935	6,208,883	9,955,537	60.34	4,263,686
Other Financing Sources	91,948,808	191,985,000	110,941,000	(42.21)	33,960,000
Fund Balance Component Decreases	250,000	—	—	0.00	—
Use of Fund Balance	—	3,553,659	5,357,596	50.76	—
General Purpose Revenue Allocation	—	—	—	0.00	—
Total	\$ 99,688,982	\$ 202,177,095	\$ 126,575,145	(37.39)	\$ 38,551,883

Appendix A: All Funds - Budget Summary

Finance Other

Expenditures					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Services & Supplies	\$ 47,105,362	\$ 61,981,872	\$ 51,399,146	(17.07)	\$ 98,017,375
Other Charges	280,956,712	164,815,504	172,272,102	4.52	174,937,973
Reserves	21,350,000	22,000,000	21,700,000	(1.36)	21,700,000
Fund Balance Component Increases	100,000,000	4,000	—	(100.00)	—
Operating Transfers Out	120,013,603	196,224,471	85,614,688	(56.37)	7,375,447
Total	\$ 569,425,677	\$ 445,025,847	\$ 330,985,936	(25.63)	\$ 302,030,795

Revenues					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Taxes Current Property	\$ 22,250	\$ 26,250	\$ —	(100.00)	\$ —
Fines, Forfeitures & Penalties	2,717,272	2,712,118	2,452,211	(9.58)	2,451,690
Revenue From Use of Money & Property	2,405,917	2,179,336	1,812,130	(16.85)	1,922,489
Intergovernmental Revenues	807,808	800,000	800,000	0.00	800,000
Charges For Current Services	195,470,665	127,390,051	128,215,978	0.65	129,799,197
Miscellaneous Revenues	23,113	—	—	0.00	—
Other Financing Sources	33,111,403	9,589,933	9,588,791	(0.01)	9,588,028
Fund Balance Component Decreases	179,436	176,659	67,436	(61.83)	—
Use of Fund Balance	159,596,328	121,581,500	21,460,000	(82.35)	11,500,000
General Purpose Revenue Allocation	175,091,485	180,570,000	166,589,390	(7.74)	145,969,391
Total	\$ 569,425,677	\$ 445,025,847	\$ 330,985,936	(25.63)	\$ 302,030,795

Total General Purpose Revenue

General Purpose Revenue					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Taxes Current Property	\$ 496,283,077	\$ 497,576,343	\$ 505,813,659	1.66	\$ 506,735,096
Taxes Other Than Current Secured	404,469,417	383,234,449	381,647,350	(0.41)	381,653,279
Licenses Permits & Franchises	9,231,379	10,083,693	10,336,530	2.51	10,389,895
Fines, Forfeitures & Penalties	20,553,532	19,226,933	17,225,791	(10.41)	17,265,217
Revenue From Use of Money & Property	7,385,109	7,623,775	7,525,430	(1.29)	7,525,430
Intergovernmental Revenues	11,323,773	35,625,970	40,844,935	14.65	41,005,308
Charges For Current Services	434,254	—	—	0.00	—
Miscellaneous Revenues	1,024,459	1,028,837	1,028,305	(0.05)	1,027,775
Total	\$ 950,705,000	\$ 954,400,000	\$ 964,422,000	1.05	\$ 965,602,000

Appendix B: Budget Summary of All Funds

Appropriations by Fund Type

County Funds by Type					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
General Fund	\$ 3,790,013,241	\$ 3,739,051,413	\$ 3,733,783,339	(0.14)	\$ 3,538,990,124
Capital Project Funds	99,688,982	202,177,095	126,575,145	(37.39)	38,551,883
Debt Service County Family	183,480,131	81,430,375	81,354,997	(0.09)	81,438,216
County Proprietary Enterprise Funds	24,392,303	22,483,038	24,314,387	8.15	21,126,573
County Proprietary Internal Service Funds	374,676,219	366,166,246	362,267,541	(1.06)	346,226,556
Air Pollution Control District	36,766,169	41,220,708	46,788,021	13.51	41,565,212
County Service Areas	15,775,645	15,204,502	15,196,761	(0.05)	15,398,199
Miscellaneous Special Districts	11,520,154	11,695,110	9,568,662	(18.18)	9,694,967
Permanent Road Divisions	8,614,712	8,278,463	7,959,608	(3.85)	7,959,608
Sanitation Districts	27,699,223	62,808,036	37,965,136	(39.55)	33,475,636
Miscellaneous Local Agencies	13,599,161	9,100,362	8,532,060	(6.24)	8,017,139
Special Revenue Funds	421,985,514	397,362,183	388,593,890	(2.21)	372,847,286
Capital Funds	—	—	—	—	—
Total	\$ 5,008,211,454	\$ 4,956,977,531	\$ 4,842,899,547	(2.30)	\$ 4,515,291,399

Appropriations by Group and Fund

Public Safety Group					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
General Fund	\$ 1,105,588,730	\$ 1,106,326,610	\$ 1,187,620,641	7.35	\$ 1,140,005,301
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	600,000	700,000	700,000	0.00	700,000
District Attorney Asset Forfeiture State	200,000	25,000	17,000	(32.00)	17,000
Probation Asset Forfeiture Program	50,000	50,000	50,000	0.00	50,000
Sheriff's Inmate Welfare	5,332,768	4,978,968	4,978,968	0.00	4,978,968
Probation Inmate Welfare	225,000	95,000	95,000	0.00	95,000
Public Safety Prop 172 Special Revenue	210,918,649	185,918,649	203,105,643	9.24	199,963,213
CSA 107 Elfin Forest Fire District	369,016	549,469	425,893	(22.49)	425,893
CSA 107 Elfin Forest Fire Mitigation Fee	4,407	9,360	—	(100.00)	—
CSA 109 Mt Laguna Fire Medical	72,647	76,357	72,647	(4.86)	72,647

Appendix B: Budget Summary of All Funds

Public Safety Group					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
CSA 109 Mt Laguna Fire Mitigation Fee	—	3,710	—	(100.00)	—
CSA 110 Mount Palomar Fire Medical	113,965	133,729	133,729	0.00	133,729
CSA 110 Mt Palomar Fire Mitigation Fee	—	1,935	—	(100.00)	—
CSA 111 Boulevard Fire District	84,891	227,785	84,891	(62.73)	84,891
CSA 111 Boulevard Fire Mitigation Fee	—	1,970	—	(100.00)	—
CSA 112 Campo Fire District	76,064	341,064	76,064	(77.70)	76,064
CSA 113 San Pasqual Fire District	107,889	150,710	107,889	(28.41)	107,889
CSA 113 San Pasqual Fire Mitigation Fee	—	14,116	—	(100.00)	—
CSA 115 Pepper Drive Fire District	364,269	364,269	364,269	0.00	364,269
CSA 135 Regional 800 MHZ Radio System	632,954	622,955	622,955	0.00	622,955
CSA 135 Del Mar 800 MHZ Zone B	60,000	50,000	50,000	0.00	50,000
CSA 135 Poway 800 MHZ Zone F	150,000	155,502	155,502	0.00	155,502
CSA 135 Solana Beach 800 MHZ Zone H	38,449	45,400	45,400	0.00	45,400
Jail Stores Internal Service Fund	5,553,800	5,400,000	5,800,000	7.41	5,800,000
Total	\$ 1,331,643,498	\$ 1,307,342,558	\$ 1,405,606,491	7.52	\$ 1,354,848,721

Health and Human Services Agency					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
General Fund	\$ 1,825,154,788	\$ 1,820,716,900	\$ 1,882,470,132	3.39	\$ 1,853,800,123
Tobacco Securitization Special Revenue	27,500,000	27,500,000	27,500,000	0.00	27,500,000
CSA 17 San Dieguito Ambulance	2,719,107	2,707,875	2,754,749	1.73	2,755,758
CSA 69 Heartland Paramedic	5,510,985	5,496,792	5,959,184	8.41	6,252,168
Total	\$ 1,860,884,880	\$ 1,856,421,567	\$ 1,918,684,065	3.35	\$ 1,890,308,049

Appendix B: Budget Summary of All Funds ■ ■ ■

Land Use and Environment Group					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
General Fund	\$ 184,783,134	\$ 191,846,964	\$ 153,476,590	(20.00)	\$ 125,274,748
Road Fund	104,290,514	131,421,462	108,121,784	(17.73)	97,544,654
Air Pollution Control District Operations	19,566,428	19,523,796	20,655,870	5.80	21,159,156
APCD Air Quality Improvement Trust	6,295,329	10,000,000	10,510,179	5.10	10,000,000
Air Quality State Moyer Program	3,959,412	3,959,412	6,784,110	71.34	3,250,381
Air Quality Power General Mitigation	—	1,000,000	100,000	(90.00)	100,000
Air Quality School Bus Program	—	600,000	—	(100.00)	—
Air Quality Propositio 1B GMERP	—	2,362,500	6,986,362	195.72	7,055,675
Air Quality GMERP Early Grant	620,000	—	5,000	195.72	—
Air Quality State Lower Emission School Bus Prgm	5,600,000	3,600,000	1,230,000	(65.83)	—
Air Quality GMERP - Match Fund	725,000	175,000	516,500	195.14	—
San Diego County Lighting Maintenance District 1	1,757,463	1,663,654	1,797,313	8.03	1,923,618
Inactive Waste Site Management	8,102,228	6,280,688	6,852,862	9.11	6,277,546
Hillsborough Landfill Maintenance	281,419	103,129	247,757	140.24	252,713
Duck Pond Landfill Cleanup	50,300	16,000	16,645	4.03	16,978
Parkland Ded Area 4 Lincoln Acres	4,450	4,600	4,600	0.00	4,600
Parkland Ded Area 15 Sweetwater	9,000	9,600	9,600	0.00	9,600
Parkland Ded Area 16 Otay	2,000	2,000	2,000	0.00	2,000
Parkland Ded Area 19 Jamul	13,000	26,200	26,200	0.00	26,200
Parkland Ded Area 20 Spring Valley	4,000	5,400	5,400	0.00	5,400
Parkland Ded Area 25 Lakeside	13,000	23,500	23,500	0.00	23,500
Parkland Ded Area 26 Crest	5,000	10,500	10,500	0.00	10,500
Parkland Ded Area 27 Alpine	10,000	17,000	17,000	0.00	17,000
Parkland Ded Area 28 Ramona	20,000	44,000	44,000	0.00	44,000
Parkland Ded Area 29 Escondido	8,000	33,000	33,000	0.00	33,000
Parkland Ded Area 30 San Marcos	4,000	8,000	8,000	0.00	8,000
Parkland Ded Area 31 San Dieguito	20,000	135,000	140,000	3.70	140,000

Appendix B: Budget Summary of All Funds

Land Use and Environment Group					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Parkland Ded Area 32 Carlsbad	2,500	1,000	1,000	0.00	1,000
Parkland Ded Area 35 Fallbrook	20,000	104,000	104,000	0.00	104,000
Parkland Ded Area 36 Bonsall	5,000	23,000	23,000	0.00	23,000
Parkland Ded Area 37 Vista	4,000	22,000	22,000	0.00	22,000
Parkland Ded Area 38 Valley Center	20,000	21,000	21,000	0.00	21,000
Parkland Ded Area 39 Pauma Valley	12,000	14,000	14,000	0.00	14,000
Parkland Ded Area 40 Palomar Julian	6,000	14,600	14,600	0.00	14,600
Parkland Ded Area 41 Mountain Empire	5,000	7,000	7,000	0.00	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	7,000	7,000	0.00	7,000
Parkland Ded Area 44 Oceanside	1,200	1,000	1,000	0.00	1,000
Parkland Ded Area 45 Valle de Oro	3,500	25,500	25,500	0.00	25,500
PRD 6 Pauma Valley	200,487	286,772	313,016	9.15	313,016
PRD 8 Magee Road Pala	352,812	136,883	147,216	7.55	147,216
PRD 9 Santa Fe Zone B	70,946	90,536	80,057	(11.57)	80,057
PRD 10 Davis Drive	33,299	31,151	31,427	0.89	31,427
PRD 11 Bernardo Road Zone A	44,489	36,461	31,994	(12.25)	31,994
PRD 11 Bernardo Road Zone C	23,683	29,333	26,683	(9.03)	26,683
PRD 11 Bernardo Road Zone D	25,221	28,256	31,384	11.07	31,384
PRD 12 Lomair	215,716	240,257	240,354	0.04	240,354
PRD 13 Pala Mesa Zone A	256,989	309,658	348,489	12.54	348,489
PRD 13 Stewart Canyon Zone B	60,336	43,428	54,603	25.73	54,603
PRD 14 Rancho Diego	2,740	776	776	0.00	776
PRD 16 Wynola	87,843	113,371	114,433	0.94	114,433
PRD 18 Harrison Park	249,282	281,121	191,472	(31.89)	191,472
PRD 20 Daily Road	673,661	395,040	411,052	4.05	411,052
PRD 21 Pauma Heights	383,652	431,327	145,471	(66.27)	145,471
PRD 22 West Dougherty St	18,154	19,039	16,935	(11.05)	16,935
PRD 23 Rock Terrace Road	7,331	11,250	18,812	67.22	18,812
PRD 24 Mt Whitney Road	42,561	51,827	58,943	13.73	58,943
CSA 26 Rancho San Diego	295,000	243,352	249,146	2.38	249,146
CSA 26 Cottonwood Village Zone A	194,068	129,661	127,555	(1.62)	127,555
CSA 26 Monte Vista Zone B	371,788	348,214	379,000	8.84	379,000

Appendix B: Budget Summary of All Funds ■ ■ ■

Land Use and Environment Group					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
SD Landscape Maintenance Zone 1	168,000	159,918	159,499	(0.26)	159,499
Landscape Maintenance Dist Zone 2 - Julian	99,000	100,597	136,147	35.34	100,647
PRD 30 Royal Oaks Carroll	38,991	43,015	40,861	(5.01)	40,861
PRD 38 Gay Rio Terrace	68,689	78,865	70,245	(10.93)	70,245
PRD 39 Sunbeam Lane	11,066	14,055	13,013	(7.41)	13,013
PRD 45 Rincon Springs Rd	42,858	50,521	28,086	(44.41)	28,086
PRD 46 Rocosco Road	46,174	51,975	40,987	(21.14)	40,987
PRD 49 Sunset Knolls Road	45,138	44,142	47,241	7.02	47,241
PRD 50 Knoll Park Lane	114,070	124,697	126,052	1.09	126,052
PRD 53 Knoll Park Lane Extension	211,885	238,049	248,208	4.27	248,208
PRD 54 Mount Helix	124,019	142,832	121,875	(14.67)	121,875
PRD 55 Rainbow Crest Rd	256,469	180,136	228,296	26.74	228,296
PRD 60 River Drive	85,791	108,963	121,116	11.15	121,116
PRD 61 Green Meadow Way	169,679	186,910	192,293	2.88	192,293
PRD 63 Hillview Road	531,901	260,694	338,490	29.84	338,490
PRD 64 Lila Lane	13,776	2,680	2,680	0.00	2,680
PRD 70 El Camino Corto	44,608	53,351	55,475	3.98	55,475
PRD 75 Gay Rio Dr Zone A	217,365	151,064	193,675	28.21	193,675
PRD 75 Gay Rio Dr Zone B	330,805	360,702	375,213	4.02	375,213
PRD 76 Kingsford Court	25,721	28,238	29,132	3.17	29,132
PRD 77 Montiel Truck Trail	196,761	219,463	235,892	7.49	235,892
PRD 78 Gardena Way	34,870	41,023	42,744	4.20	42,744
PRD 80 Harris Truck Trail	226,921	257,354	271,503	5.50	271,503
CSA 81 Fallbrook Local Park	803,148	684,969	713,219	4.12	714,427
CSA 83 San Dieguito Local Park	1,651,786	753,313	734,713	(2.47)	668,713
CSA 83A Zone A4S Ranch Park 95155	593,890	661,075	663,300	0.34	678,300
PRD 88 East Fifth St	63,014	66,711	66,896	0.28	66,896
PRD 90 South Cordoba	42,311	48,476	48,584	0.22	48,584
PRD 94 Roble Grande Road	421,612	463,157	481,302	3.92	481,302
PRD 95 Valle Del Sol	296,972	241,963	263,187	8.77	263,187
PRD 99 Via Allondra Via Del Corvo	45,261	47,225	46,378	(1.79)	46,378
PRD 100 Viejas Lane View	26,492	28,285	29,091	2.85	29,091
PRD 101 Johnson Lake Rd	133,977	141,175	31,632	(77.59)	31,632
PRD 101 Hi Ridge Rd Zone A	37,013	32,376	14,640	(54.78)	14,640
PRD 102 Mountain Meadow	269,857	199,827	255,764	27.99	255,764
PRD 103 Alto Drive	236,500	252,824	265,152	4.88	265,152
PRD 104 Artesian Rd	78,753	92,389	74,447	(19.42)	74,447
PRD 105 Alta Loma Dr	58,156	60,746	16,307	(73.16)	16,307
PRD 105 Alta Loma Dr Zone A	74,148	79,452	16,924	(78.70)	16,924

Appendix B: Budget Summary of All Funds

Land Use and Environment Group					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
PRD 106 Garrison Way Et Al	80,439	88,354	26,695	(69.79)	26,695
PRD 117 Legend Rock	25,077	16,912	14,607	(13.63)	14,607
CSA 122 Otay Mesa East	37,514	37,514	37,514	0.00	18,757
PRD 123 Mizpah Lane	47,440	54,472	60,258	10.62	60,258
PRD 125 Wrightwood Road	74,716	67,677	72,705	7.43	72,705
PRD 126 Sandhurst Way	33,059	34,523	34,845	0.93	34,845
PRD 127 Singing Trails Drive	46,332	48,248	50,185	4.01	50,185
CSA 128 San Miguel Park Dist	1,143,644	1,084,127	1,097,285	1.21	1,108,779
PRD 130 Wilkes Road	167,824	130,883	156,184	19.33	156,184
PRD 133 Ranch Creek Road	72,289	77,094	8,407	(89.10)	8,407
PRD 134 Kenora Lane	42,078	51,609	59,860	15.99	59,860
CSA 136 Sundance Detention Basin	113,164	48,764	46,211	(5.24)	46,211
San Diego County Flood Control District	7,154,061	6,936,761	6,934,061	(0.04)	6,934,061
Blackwolf Stormwater Maint ZN 349781	7,628	9,181	9,328	1.60	9,328
Lake Rancho Viejo Stormwater Maint ZN 442493	—	188,100	189,800	0.90	189,800
PRD 1002 Sunny Acres	21,481	15,821	18,688	18.12	18,688
PRD 1003 Alamo Way	10,631	13,087	13,968	6.73	13,968
PRD 1004 Butterfly Lane	12,192	3	3	0.00	3
PRD 1005 Eden Valley Lane	49,484	55,263	59,744	8.11	59,744
PRD 1007 Tumble Creek	200	200	70	(65.00)	70
PRD 1008 Canter	25,625	25,711	25,033	(2.64)	25,033
PRD 1009 Golf Drive	2,200	2,200	2,200	0.00	2,200
PRD 1010 Alpine High	177,840	222,522	263,711	18.51	263,711
PRD 1011 La Cuesta	28,733	36,585	43,494	18.88	43,494
PRD 1012 Millar Road	24,322	32,558	35,620	9.40	35,620
PRD 1013 Singing Trails	78,996	78,850	78,288	(0.71)	78,288
PRD 1014 Lavender Point Lane	101,460	98,342	86,539	(12.00)	86,539
PRD 1015 Landavo Drive	57,490	102,806	82,458	(19.79)	82,458
PRD 1016 El Sereno Way	63,979	94,922	69,548	(26.73)	69,548
Survey Monument Preservation Fund	300,000	300,000	400,000	33.33	400,000
Special Aviation	110,404	50,000	50,000	0.00	50,000
Special Aviation Debt Service	345,000	343,597	342,389	(0.35)	340,484
County Fish and Game Propagation	37,000	37,000	37,000	0.00	37,000
Airport Enterprise Fund	17,843,434	15,765,964	17,393,288	10.32	14,078,744
Liquid Waste Enterprise Fund	6,548,869	6,717,074	6,921,099	3.04	7,047,829
Wintergardens Sewer Maintenance District	1,456,590	1,910,414	—	(100.00)	—
East Otay Mesa Sewer Maint Dist	125,755	87,000	—	(100.00)	—

Appendix B: Budget Summary of All Funds ■ ■ ■

Land Use and Environment Group					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
CWSMD-Zone B (Campo Hills Water)	400,913	293,500	284,660	(3.01)	284,660
Campo Water Sewer Maint District - Sewer	263,344	253,000	—	(100.00)	—
Campo WSMD-Zone A (Rancho Del Campo Water)	354,400	353,500	353,500	0.00	353,500
Alpine Sanitation Maintenance and Operations	2,304,096	2,194,934	—	(100.00)	—
Julian Sanitation Maintenance and Operation	258,609	297,714	—	(100.00)	—
Lakeside Sanitation Maintenance and Operation	6,061,503	21,921,806	—	(100.00)	—
Pine Valley Sanitation Maintenance & Operation	80,893	79,944	—	(100.00)	—
San Diego County Sanitation District	—	—	37,965,136	(100.00)	33,475,636
DPW Equipment Internal Service Fund	5,743,354	5,170,904	5,005,616	(3.20)	4,797,367
DPW ISF Equipment Acquisition Road Fund	6,396,233	4,076,481	4,905,481	20.34	5,745,166
DPW ISF Equipment Acquisition Inactive Waste	66,452	120,801	200,801	66.22	70,801
DPW ISF Equipment Acquisition Airport Enterprise	142,780	279,316	234,316	(16.11)	239,316
DPW ISF Equipment Acquisition Liquid Waste	710,850	877,046	567,046	(35.35)	237,046
Spring Valley Sanitation Maintenance & Operation	18,994,122	38,313,638	—	(100.00)	—
Total	\$ 426,024,881	\$ 492,224,147	\$ 411,966,590	(16.31)	\$ 359,925,749

Appendix B: Budget Summary of All Funds

Community Services Group					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
General Fund	\$ 58,203,437	\$ 72,029,615	\$ 76,009,959	5.53	\$ 66,229,205
Housing & Community Development Special Rev Fund	21,027,046	—	—	5.53	—
County Library	41,313,536	37,878,790	34,409,942	(9.16)	32,954,830
05 Redev Gill Field - Special Revenue DS	2,389,467	2,776,522	2,689,110	(3.15)	2,726,572
Co Redev Agy 05 Gillespie Redev Debt Service Fd	1,143,439	1,163,451	1,152,089	(0.98)	1,154,276
Co Redev Agy 05 Gillespie Redev - Interest	798,439	783,451	767,089	(2.09)	749,276
Co Redev Agy 05 Gillespie Redev - Principal	345,000	370,000	375,000	1.35	395,000
Co Redev Agy 05 Gillespie Redev DS Reserve	40,000	10,000	10,000	0.00	10,000
Co Redev Agy Gillespie Field Cap Admin Fund	200,500	142,426	280,350	96.84	430,350
Co Redev Agy Upper SD River Capital	5,364,750	2,915,750	2,353,000	(19.30)	1,665,000
Co Redev Agy Gillespie Housing Capital	2,413,342	557,162	545,822	(2.04)	553,315
Co Redev Agy Upper SD River Housg Cap	880,974	355,350	333,350	(6.19)	333,350
Purchasing Internal Service Fund	14,511,646	10,497,401	10,686,871	1.80	9,898,976
Fleet Services Internal Service Fund	6,565,286	6,736,284	7,437,446	10.41	7,231,979
Fleet ISF Equipment Acquisition General	21,915,623	20,325,004	20,310,182	(0.07)	20,309,439
Fleet ISF Materials Supply Inventory	17,339,427	16,184,313	15,936,529	(1.53)	15,942,954
Fleet ISF Accident Repair	171,612	307,967	271,797	(11.74)	271,797
Fleet ISF Accidents Sheriff	231,955	394,385	330,843	(16.11)	330,843
Facilities Management Internal Service Fund	84,074,824	85,817,366	87,026,675	1.41	88,385,633
Major Maintenance Internal Service Fund	34,396,820	34,204,054	25,003,154	(26.90)	25,003,154
Total	\$ 313,327,123	\$ 293,449,291	\$ 285,929,208	(2.56)	\$ 274,575,949

Finance and General Government Group					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
General Fund	\$ 279,310,571	\$ 232,674,661	\$ 235,481,604	1.21	\$ 183,968,444
Information Technology Internal Service Fund	127,905,842	127,662,365	127,670,508	0.01	111,081,809
Total	\$ 407,216,413	\$ 360,337,026	\$ 363,152,112	0.78	\$ 295,050,253

Appendix B: Budget Summary of All Funds ■ ■ ■

Capital Program					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Capital Outlay Fund	\$ 14,720,000	\$ 136,235,000	\$ 36,632,500	(73.11)	\$ 26,240,000
Capital MSCP Acquisition Fund	—	—	10,000,000	(73.11)	2,500,000
Justice Facility Construction Capital Outlay Fnd	75,000,000	56,250,000	70,000,000	24.44	—
Edgemoor Development Fund	9,968,982	9,692,095	9,942,645	2.59	9,811,883
Total	\$ 99,688,982	\$ 202,177,095	\$ 126,575,145	(37.39)	\$ 38,551,883

Finance Other					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
General Fund	\$ 336,972,581	\$ 315,456,663	\$ 198,724,413	(37.00)	\$ 169,712,303
Pension Obligation Bonds	183,480,131	81,430,375	81,354,997	(0.09)	81,438,216
Employee Benefits Internal Service Fund	33,549,715	33,637,559	34,337,627	2.08	34,337,627
Public Liability Internal Service Fund	15,400,000	14,475,000	16,542,649	14.28	16,542,649
Majestic Pines County Service District Debt	23,250	26,250	26,250	0.00	—
Total	\$ 569,425,677	\$ 445,025,847	\$ 330,985,936	(25.63)	\$ 302,030,795

Appendix C: General Fund Budget Summary

Expenditures by Group/Agency

Public Safety Group					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Public Safety Executive Group	\$ 8,071,798	\$ 6,181,516	\$ 22,615,635	265.86	\$ 6,126,302
San Diego County Fire Authority	—	—	24,919,500	—	17,730,000
District Attorney	146,725,766	146,716,213	154,463,194	5.28	153,968,869
Sheriff	555,934,742	565,809,843	594,014,629	4.98	575,877,790
Child Support Services	51,573,524	50,312,168	51,122,040	1.61	51,743,965
Citizens' Law Enforcement Review Board	499,027	539,392	589,485	9.29	589,605
Office of Emergency Services	7,202,525	8,572,824	10,471,121	22.14	8,612,426
Medical Examiner	8,330,793	8,527,316	8,897,649	4.34	8,940,759
Probation	175,962,586	170,754,694	179,528,491	5.14	175,249,168
Public Defender	78,890,660	77,074,766	69,460,410	(9.88)	69,617,649
Contribution for Trial Courts	71,985,970	71,837,878	71,538,487	(0.42)	71,548,768
Defense Attorney / Contract Administration	411,339	—	—	0.00	—
Total	\$ 1,105,588,730	\$ 1,106,326,610	\$ 1,187,620,641	7.35	\$ 1,140,005,301

Health and Human Services Agency					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Regional Operations	\$ 475,065,062	\$ 462,888,866	\$ 463,114,986	0.05	\$ 467,241,726
Strategic Planning & Operational Support	146,812,596	161,411,948	225,162,212	39.50	225,633,803
Aging and Independence Services	333,889,728	335,194,757	309,757,401	(7.59)	316,689,178
Behavioral Health Services	419,717,521	405,914,153	427,734,706	5.38	418,299,678
Administrative Support	90,789,360	93,525,329	98,816,209	5.66	75,896,039
Child Welfare Services	265,041,881	263,321,003	258,626,410	(1.78)	259,593,086
Public Health Services	89,407,648	93,988,428	94,666,657	0.72	86,261,448
Public Administrator / Public Guardian	4,430,992	4,472,416	4,591,551	2.66	4,185,165
Total	\$ 1,825,154,788	\$ 1,820,716,900	\$ 1,882,470,132	3.39	\$ 1,853,800,123

Appendix C: General Fund Budget Summary ■ ■ ■

Land Use and Environment Group					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Land Use and Environment Executive Group	\$ 9,459,993	\$ 6,361,312	\$ 6,248,612	(1.77)	\$ 4,147,362
San Diego Geographic Information Source (SanGIS)	1,140,265	—	—	0.00	—
Agriculture, Weights and Measures	17,070,920	19,176,512	19,274,073	0.51	18,497,417
Environmental Health	41,094,195	49,704,300	47,020,361	(5.40)	43,749,141
Farm and Home Advisor	884,262	953,058	853,058	(10.49)	853,058
Parks and Recreation	27,993,024	31,218,200	29,160,207	(6.59)	27,303,120
Planning and Land Use	61,396,981	62,496,736	33,503,037	(46.39)	22,667,171
Public Works	25,743,494	21,936,846	17,417,242	(20.60)	8,057,479
Total	\$ 184,783,134	\$ 191,846,964	\$ 153,476,590	(20.00)	\$ 125,274,748

Community Services Group					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Community Services Executive Group	\$ 6,346,704	\$ 6,863,315	\$ 5,999,161	(12.59)	\$ 5,926,315
Animal Services	14,458,148	14,621,920	15,258,141	4.35	15,057,177
General Services	1,402,000	2,400,000	1,476,000	(38.50)	1,480,000
Housing & Community Development	10,643,979	26,473,349	23,055,626	(12.91)	21,755,945
Purchasing and Contracting	6,664,000	1,625,000	1,656,000	1.91	1,660,000
Registrar of Voters	18,688,606	20,046,031	28,565,031	42.50	20,349,768
Total	\$ 58,203,437	\$ 72,029,615	\$ 76,009,959	5.53	\$ 66,229,205

Finance and General Government Group					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Finance & General Government Executive Group	\$ 98,371,444	\$ 49,136,220	\$ 49,227,807	0.19	\$ 5,340,294
Board of Supervisors	7,671,647	7,628,046	7,792,645	2.16	7,683,632
Assessor / Recorder / County Clerk	52,195,380	50,638,198	53,590,691	5.83	50,873,207
Treasurer - Tax Collector	17,124,158	19,148,452	20,854,463	8.91	19,870,451

Appendix C: General Fund Budget Summary

Finance and General Government Group					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Chief Administrative Office	4,614,209	4,379,445	4,303,059	(1.74)	4,325,864
Auditor and Controller	34,063,269	33,839,785	33,983,646	0.43	34,058,718
County Technology Office	7,637,777	12,248,422	9,251,411	(24.47)	6,702,030
Civil Service Commission	621,605	558,294	568,229	1.78	567,406
Clerk of the Board of Supervisors	8,199,379	6,380,645	6,458,189	1.22	6,529,271
County Counsel	22,318,667	22,554,021	22,361,077	(0.86)	22,236,367
Grand Jury	678,122	580,076	601,232	3.65	591,775
Human Resources	22,384,701	22,703,286	23,335,014	2.78	22,028,554
County Communications Office	3,430,213	2,879,771	3,154,141	9.53	3,160,875
Total	\$ 279,310,571	\$ 232,674,661	\$ 235,481,604	1.21	\$ 183,968,444

Finance Other					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Cash Borrowing Program	\$ 7,700,000	\$ 7,700,000	\$ 7,700,000	0.00	\$ 7,700,000
Community Enhancement	3,500,000	2,746,500	2,500,000	(8.98)	2,500,000
Neighborhood Reinvestment Program	10,000,000	5,000,000	5,000,000	0.00	5,000,000
Contributions to County Library	2,250,000	350,000	—	(100.00)	—
Contingency Reserve - General Fund	20,000,000	20,000,000	20,000,000	0.00	20,000,000
Contributions to Capital Program	126,624,151	231,036,094	119,855,327	(48.12)	88,004,229
Countywide General Expense	166,555,550	48,282,008	43,327,025	(10.26)	46,166,013
Local Agency Formation Commission Administration	342,880	342,061	342,061	0.00	342,061
Total	\$ 336,972,581	\$ 315,456,663	\$ 198,724,413	(37.00)	\$ 169,712,303

Total - All Groups and the Agency					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Total	\$ 3,790,013,241	\$ 3,739,051,413	\$ 3,733,783,339	(0.14)	\$ 3,538,990,124

Financing Sources

Financing Sources By Category					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Taxes Current Property	\$ 496,283,077	\$ 497,576,343	\$ 505,813,659	1.66	\$ 506,735,096
Taxes Other Than Current Secured	404,514,417	383,234,449	381,647,350	(0.41)	381,653,279
Licenses Permits & Franchises	38,863,010	40,188,852	41,617,543	3.55	42,090,446
Fines, Forfeitures & Penalties	55,954,291	54,667,910	54,364,205	(0.56)	47,868,188
Revenue From Use of Money & Property	17,398,770	16,968,619	17,691,378	4.26	17,835,576
Intergovernmental Revenues	1,893,795,927	1,912,830,214	1,969,784,342	2.98	1,917,058,602
Charges For Current Services	266,685,796	290,512,215	289,105,419	(0.48)	295,867,180
Miscellaneous Revenues	23,884,259	26,620,590	25,691,928	(3.49)	18,883,170
Other Financing Sources	248,908,029	225,091,464	241,421,597	7.25	238,333,223
Total Revenues	\$ 3,446,287,576	\$ 3,447,690,656	\$ 3,527,137,421	2.30	\$ 3,466,324,760
Fund Balance Component Decreases	7,175,561	4,608,369	5,893,425	27.89	13,562,966
Use of Fund Balance	336,550,104	286,752,388	200,752,493	(29.99)	59,102,398
Total Financing Sources	\$ 3,790,013,241	\$ 3,739,051,413	\$ 3,733,783,339	(0.14)	\$ 3,538,990,124



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 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Regional Administration	33.00	27.00	25.00	(7.41)	25.00
Public Health Services	165.00	167.00	168.00	0.60	168.00
Family Resource Centers/ Assistance Payments	1,384.00	1,437.00	1,439.00	0.14	1,439.00
Child Welfare Services	641.00	618.00	637.00	3.07	637.00
Welfare to Work/Employment Administration	101.00	—	—	—	—
Child Care (East Region)	99.00	—	—	—	—
Community Action Partnership (Central Region)	15.00	13.00	8.00	(38.46)	8.00
Total	2,438.00	2,262.00	2,277.00	0.66	2,277.00

Appendix D: Health & Human Services - Regional Operations

Budget by Program					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Proposed Budget	% Change	Fiscal Year 2012-13 Proposed Budget
Regional Administration	\$ 5,011,694	\$ 4,484,904	\$ 3,925,437	(12.47)	\$ 3,910,819
Public Health Services	18,794,838	19,475,953	20,067,052	3.04	19,802,389
Family Resource Centers/ Assistance Payments	307,314,105	366,258,936	368,542,303	0.62	371,549,887
Child Welfare Services	62,628,172	62,364,525	65,544,422	5.10	66,952,098
Welfare to Work/Employment Administration	15,832,075	—	—	—	—
Child Care (East Region)	51,626,477	—	—	—	—
Community Action Partnership (Central Region)	13,857,701	10,304,548	5,035,772	(51.13)	5,026,533
Total	\$ 475,065,062	\$ 462,888,866	\$ 463,114,986	0.05	\$ 467,241,726

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



DPW: Department of Public Works
ERAF: Educational Revenue Augmentation Fund
ERP: Enterprise Resource Planning
FEMA: Federal Emergency Management Agency
FGG: Finance and General Government Group
FHA: Farm and Home Advisor
FY: Fiscal Year
GAAP: Generally Accepted Accounting Principles
GASB: Governmental Accounting Standards Board
GDP: Gross Domestic Product
GFOA: Government Finance Officers Association
GIS: Geographic Information System
GMS: General Management System
GPR: General Purpose Revenue
GSR: Global Scale Rating
HCD: Housing and Community Development
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

Appendix E: Operational Plan Abbreviations and Acronyms

OPEB: Other Post Employment Benefit	SDCERA: San Diego County Employees Retirement Association
PA/PG: Public Administrator/Public Guardian	SDCFA: San Diego County Fire Authority
PHS: Public Health Services	SDRBA: San Diego Regional Building Authority
PLDO: Parkland Dedication Ordinance	SPOS: Strategic Planning & Operational Support
POB: Pension Obligation Bond	TABs: Tax Allocation Bonds
PRD: Permanent Road Division	TOT: Transient Occupancy Tax
PSG: Public Safety Group	TRANS: Tax and Revenue Anticipation Notes
RFP: Request for Proposal	UAAL: Unfunded Actuarial Accrued Liability
RPTT: Real Property Transfer Tax	USDRIP: Upper San Diego River Improvement Project
SANCAL: San Diego County Capital Asset Leasing Corporation	VLF: Vehicle License Fees
SANDAG: San Diego Association of Governments	
SanGIS: San Diego Geographic Information Source	

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.

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

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

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

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

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

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

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.

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

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

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

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

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

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

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

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

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

Current Assets: Assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets 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 Components: The classifications that segregate fund balance by constraints on purposes for which amounts can be spent. There are five classifications: Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance and Unassigned Fund Balance.

Fund Balance Components Increases/Decreases: An expenditure or revenue account group that indicates that a fund balance component is to be augmented (increased) or

used as a funding source (decreased). These two categories are only used for adjustments to Restricted, Committed or Assigned fund balance.

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

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

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

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

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

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

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

Government Finance Officers Association (GFOA): An organization comprised of government accounting and finance professionals throughout the United States and

Canada, whose goals include but are not limited to improving financial management practices and encouraging excellence in financial reporting and budgeting by state and local governments.

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

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

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

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

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

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

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

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

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

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

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

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

Mission: The general assignment of the organization. What 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 biodiversity and enhancing the region's quality of life. The County is one of several entities participating in the MSCP.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Securitization: A type of structured financing whereby an entity that is to receive future payments sells the right to that income stream to a third party in exchange for an 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.

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."