

County of San Diego

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Appendix A: All Funds - Budget Summary

Countywide Totals

Staffing					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Total	15,842.25	15,687.25	15,958.50	1.7	15,955.50

Expenditures					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Salaries & Benefits	\$ 1,611,308,509	\$ 1,655,508,604	\$ 1,691,304,229	2.2	\$ 1,745,587,498
Services & Supplies	1,833,785,339	1,851,451,844	1,855,555,093	0.2	1,741,752,813
Other Charges	764,177,211	770,886,857	734,058,372	(4.8)	725,957,192
Capital Assets/Land Acquisition	204,759,500	137,820,500	46,957,800	(65.9)	10,090,000
Capital Assets Equipment	23,422,973	22,474,653	21,648,857	(3.7)	17,004,467
Expenditure Transfer & Reimbursements	(20,012,897)	(20,208,171)	(23,588,169)	16.7	(23,730,896)
Contingency Reserves	22,103,000	21,803,000	22,103,000	1.4	22,103,000
Fund Balance Component Increases	33,409,291	18,369,600	13,727,298	(25.3)	378,400
Operating Transfers Out	455,314,605	369,278,277	375,941,395	1.8	352,727,852
Management Reserves	28,710,000	32,250,000	30,250,000	(6.2)	24,250,000
Total	\$ 4,956,977,531	\$ 4,859,635,164	\$ 4,767,957,875	(1.9)	\$ 4,616,120,326

Revenues					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Taxes Current Property	\$ 535,473,694	\$ 543,013,475	\$ 547,575,017	0.8	\$ 551,018,258
Taxes Other Than Current Secured	397,344,661	396,466,972	390,572,693	(1.5)	394,236,515
Licenses Permits & Franchises	49,113,644	49,916,345	49,686,523	(0.5)	52,020,696
Fines, Forfeitures & Penalties	56,584,160	53,973,349	53,926,089	(0.1)	50,838,609
Revenue From Use of Money & Property	54,633,846	54,328,095	57,534,366	5.9	57,677,997
Intergovernmental Revenues	2,204,165,658	2,280,856,974	2,322,427,073	1.8	2,295,576,449
Charges For Current Services	753,568,876	750,710,916	771,815,676	2.8	759,250,659
Miscellaneous Revenues	37,673,295	35,042,900	41,930,161	19.7	33,308,280
Other Financing Sources	441,990,426	386,460,097	341,421,640	(11.7)	308,475,842
Fund Balance Component Decreases	13,258,481	22,181,149	544,380	(97.5)	14,225,657
Use of Fund Balance	413,170,790	286,684,892	190,524,257	(33.5)	99,491,364
Total	\$ 4,956,977,531	\$ 4,859,635,164	\$ 4,767,957,875	(1.9)	\$ 4,616,120,326

Appendix A: All Funds - Budget Summary

Public Safety Group

Staffing					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Total	7,041.25	6,971.00	7,066.00	1.4	7,067.00

Expenditures					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Salaries & Benefits	\$ 794,625,052	\$ 821,655,256	\$ 846,379,357	3.0	\$ 879,218,688
Services & Supplies	225,104,985	260,086,075	268,518,485	3.2	237,982,676
Other Charges	106,319,010	107,896,621	108,256,087	0.3	104,825,872
Capital Assets Equipment	8,721,854	7,536,449	5,424,310	(28.0)	1,979,991
Expenditure Transfer & Reimbursements	(18,453,257)	(18,584,571)	(18,860,704)	1.5	(19,010,704)
Fund Balance Component Increases	—	18,300,000	1,883,000	(89.7)	—
Operating Transfers Out	191,024,914	207,937,164	230,982,367	11.1	231,624,659
Management Reserves	—	5,500,000	3,500,000	(36.4)	—
Total	\$ 1,307,342,558	\$ 1,410,326,994	\$ 1,446,082,902	2.5	\$ 1,436,621,182

Revenues					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Taxes Current Property	\$ 580,615	\$ 580,615	\$ 580,615	0.0	\$ 580,615
Licenses Permits & Franchises	593,101	593,101	593,101	0.0	593,101
Fines, Forfeitures & Penalties	25,932,584	25,608,872	25,782,769	0.7	22,896,997
Revenue From Use of Money & Property	9,277,776	9,619,112	9,908,466	3.0	10,047,174
Intergovernmental Revenues	392,787,372	407,868,724	439,619,668	7.8	421,204,613
Charges For Current Services	121,525,333	120,354,441	120,074,208	(0.2)	123,784,571
Miscellaneous Revenues	8,885,395	9,754,097	17,232,696	76.7	11,209,696
Other Financing Sources	190,843,990	207,828,018	230,846,212	11.1	231,488,504
Use of Fund Balance	26,466,392	64,210,014	21,570,120	(66.4)	5,008,014
General Purpose Revenue Allocation	530,450,000	563,910,000	579,875,047	2.8	609,807,897
Total	\$ 1,307,342,558	\$ 1,410,326,994	\$ 1,446,082,902	2.5	\$ 1,436,621,182

Health and Human Services Agency

Staffing					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Total	5,156.25	5,130.25	5,306.25	3.4	5,306.25

Expenditures					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Salaries & Benefits	\$ 441,518,587	\$ 451,457,939	\$ 465,563,524	3.1	\$ 478,410,724
Services & Supplies	923,737,131	978,379,247	998,666,110	2.1	976,329,861
Other Charges	433,047,599	432,090,753	410,122,999	(5.1)	412,193,067
Capital Assets Equipment	333,000	176,070	315,070	78.9	235,070
Expenditure Transfer & Reimbursements	(213,930)	(238,724)	(3,238,724)	1,256.7	(3,238,724)
Fund Balance Component Increases	—	19,600	78,400	300.0	78,400
Operating Transfers Out	37,999,180	37,999,180	37,396,433	(1.6)	37,396,433
Management Reserves	20,000,000	20,000,000	20,000,000	0.0	20,000,000
Total	\$ 1,856,421,567	\$ 1,919,884,065	\$ 1,928,903,812	0.5	\$ 1,921,404,831

Revenues					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Taxes Current Property	\$ 1,865,357	\$ 1,626,585	\$ 1,602,726	(1.5)	\$ 1,642,726
Taxes Other Than Current Secured	43,949	43,949	26,784	(39.1)	26,784
Licenses Permits & Franchises	1,477,957	1,457,039	879,039	(39.7)	879,039
Fines, Forfeitures & Penalties	5,858,681	5,848,681	5,848,681	0.0	5,848,681
Revenue From Use of Money & Property	11,733,324	12,404,294	12,397,694	(0.1)	12,397,694
Intergovernmental Revenues	1,617,855,802	1,673,091,122	1,691,481,659	1.1	1,690,579,778
Charges For Current Services	64,160,415	66,002,464	63,406,429	(3.9)	64,398,710
Miscellaneous Revenues	8,497,372	7,904,735	6,385,894	(19.2)	6,362,111
Other Financing Sources	24,200,000	24,200,000	24,200,000	0.0	24,200,000
Fund Balance Component Decreases	4,431,710	4,000,000	—	(100.0)	12,965,338
Use of Fund Balance	54,250,000	60,454,196	59,242,007	(2.0)	37,128,400
General Purpose Revenue Allocation	62,047,000	62,851,000	63,432,899	0.9	64,975,570
Total	\$ 1,856,421,567	\$ 1,919,884,065	\$ 1,928,903,812	0.5	\$ 1,921,404,831

Appendix A: All Funds - Budget Summary

Land Use and Environment Group

Staffing					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Total	1,501.00	1,456.00	1,451.00	(0.3)	1,451.00

Expenditures					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Salaries & Benefits	\$ 163,053,916	\$ 162,922,096	\$ 160,214,190	(1.7)	\$ 163,616,943
Services & Supplies	235,050,797	176,554,634	164,283,644	(7.0)	144,831,317
Other Charges	35,907,064	37,096,447	26,800,512	(27.8)	26,731,173
Capital Assets/Land Acquisition	12,274,500	20,543,500	6,717,800	(67.3)	7,590,000
Capital Assets Equipment	3,687,575	4,077,500	5,301,133	30.0	4,963,825
Expenditure Transfer & Reimbursements	—	(141,716)	(182,991)	29.1	(156,514)
Fund Balance Component Increases	32,144,972	50,000	11,765,898	23,431.8	300,000
Operating Transfers Out	10,105,323	17,857,579	13,041,334	(27.0)	11,145,181
Total	\$ 492,224,147	\$ 418,960,040	\$ 387,941,520	(7.4)	\$ 359,021,925

Revenues					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Taxes Current Property	\$ 7,189,517	\$ 7,082,619	\$ 6,991,168	(1.3)	\$ 6,991,168
Taxes Other Than Current Secured	9,175,549	10,008,994	4,304,567	(57.0)	4,304,942
Licenses Permits & Franchises	33,969,984	34,504,266	34,130,642	(1.1)	36,410,679
Fines, Forfeitures & Penalties	1,815,394	1,799,344	1,884,094	4.7	1,814,094
Revenue From Use of Money & Property	20,427,103	20,059,027	21,369,506	6.5	21,377,596
Intergovernmental Revenues	116,609,658	117,065,961	109,675,203	(6.3)	107,930,013
Charges For Current Services	90,798,555	90,304,622	88,204,102	(2.3)	90,778,366
Miscellaneous Revenues	4,294,478	3,929,420	5,026,894	27.9	2,841,549
Other Financing Sources	10,256,410	17,857,579	13,041,334	(27.0)	11,145,181
Fund Balance Component Decreases	8,650,112	16,853,394	544,380	(96.8)	—
Use of Fund Balance	134,449,387	57,009,204	59,165,771	3.8	30,051,561
General Purpose Revenue Allocation	54,588,000	42,485,610	43,603,859	2.6	45,376,776
Total	\$ 492,224,147	\$ 418,960,040	\$ 387,941,520	(7.4)	\$ 359,021,925

Community Services Group

Staffing					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Total	978.25	963.50	960.75	(0.3)	956.75

Expenditures					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Salaries & Benefits	\$ 88,898,147	\$ 93,137,271	\$ 91,791,439	(1.4)	\$ 93,705,055
Services & Supplies	154,439,225	149,485,512	153,333,639	2.6	148,508,069
Other Charges	24,088,034	21,529,934	17,857,392	(17.1)	17,409,306
Capital Assets/Land Acquisition	—	—	2,000,000	—	—
Capital Assets Equipment	10,418,544	10,103,634	10,200,581	1.0	9,585,581
Expenditure Transfer & Reimbursements	(183,600)	(93,000)	(83,000)	(10.8)	(83,000)
Contingency Reserves	103,000	103,000	103,000	0.0	103,000
Fund Balance Component Increases	1,260,319	—	—	0.0	—
Operating Transfers Out	10,675,622	10,590,021	23,230,291	119.4	19,491,354
Management Reserves	3,750,000	4,250,000	4,250,000	0.0	4,250,000
Total	\$ 293,449,291	\$ 289,106,372	\$ 302,683,342	4.7	\$ 292,969,365

Revenues					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Taxes Current Property	\$ 28,235,612	\$ 27,909,997	\$ 27,909,997	0.0	\$ 27,909,997
Taxes Other Than Current Secured	4,890,714	4,766,679	2,619,276	(45.1)	2,719,929
Licenses Permits & Franchises	2,181,409	2,181,409	2,170,204	(0.5)	2,170,204
Fines, Forfeitures & Penalties	3,000	3,000	3,000	0.0	3,000
Revenue From Use of Money & Property	2,747,979	2,471,090	2,963,818	19.9	2,963,818
Intergovernmental Revenues	34,240,815	31,129,271	26,414,361	(15.1)	27,428,380
Charges For Current Services	164,354,533	158,336,774	166,362,247	5.1	164,448,281
Miscellaneous Revenues	6,148,580	3,740,325	3,343,886	(10.6)	2,865,106
Other Financing Sources	11,425,622	10,990,021	28,030,291	155.1	24,891,354
Fund Balance Component Decreases	—	1,260,319	—	(100.0)	1,260,319
Use of Fund Balance	20,676,027	27,572,487	23,532,346	(14.7)	16,473,613
General Purpose Revenue Allocation	18,545,000	18,745,000	19,333,916	3.1	19,835,364
Total	\$ 293,449,291	\$ 289,106,372	\$ 302,683,342	4.7	\$ 292,969,365

Appendix A: All Funds - Budget Summary

Finance and General Government Group

Staffing					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Total	1,165.50	1,166.50	1,174.50	0.7	1,174.50

Expenditures					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Salaries & Benefits	\$ 123,212,807	\$ 126,336,042	\$ 127,355,719	0.8	\$ 130,636,088
Services & Supplies	233,064,329	234,884,230	211,749,514	(9.8)	190,233,751
Other Charges	—	1,000	1,000	0.0	1,000
Capital Assets Equipment	262,000	581,000	407,763	(29.8)	240,000
Expenditure Transfer & Reimbursements	(1,162,110)	(1,150,160)	(1,222,750)	6.3	(1,241,954)
Management Reserves	4,960,000	2,500,000	2,500,000	0.0	—
Total	\$ 360,337,026	\$ 363,152,112	\$ 340,791,246	(6.2)	\$ 319,868,885

Revenues					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Licenses Permits & Franchises	\$ 807,500	\$ 844,000	\$ 1,250,000	48.1	\$ 1,250,000
Fines, Forfeitures & Penalties	1,035,450	1,035,450	1,035,450	0.0	1,035,450
Revenue From Use of Money & Property	215,000	116,000	50,000	(56.9)	50,000
Intergovernmental Revenues	37,158	56,924	108,764	91.1	108,764
Charges For Current Services	185,339,989	187,496,637	203,575,486	8.6	185,044,210
Miscellaneous Revenues	8,818,633	8,686,018	8,913,016	2.6	8,997,706
Other Financing Sources	3,689,471	4,454,688	4,448,765	(0.1)	4,633,715
Use of Fund Balance	52,193,825	50,621,395	9,904,013	(80.4)	3,829,776
General Purpose Revenue Allocation	108,200,000	109,841,000	111,505,752	1.5	114,919,264
Total	\$ 360,337,026	\$ 363,152,112	\$ 340,791,246	(6.2)	\$ 319,868,885

Capital Program

Expenditures					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Services & Supplies	\$ 407,000	\$ 663,000	\$ 608,000	(8.3)	\$ 608,000
Capital Assets/Land Acquisition	192,485,000	117,277,000	38,240,000	(67.4)	2,500,000
Operating Transfers Out	9,285,095	9,279,645	9,278,883	(0.0)	9,280,933
Total	\$ 202,177,095	\$ 127,219,645	\$ 48,126,883	(62.2)	\$ 12,388,933

Revenues					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Revenue From Use of Money & Property	\$ 429,553	\$ 321,012	\$ 5,623,197	1,651.7	\$ 5,624,304
Intergovernmental Revenues	6,208,883	10,000,037	11,263,686	12.6	4,264,629
Other Financing Sources	191,985,000	111,541,000	31,240,000	(72.0)	2,500,000
Use of Fund Balance	3,553,659	5,357,596	—	(100.0)	—
Total	\$ 202,177,095	\$ 127,219,645	\$ 48,126,883	(62.2)	\$ 12,388,933

Appendix A: All Funds - Budget Summary

Finance Other

Expenditures					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Services & Supplies	\$ 61,981,872	\$ 51,399,146	\$ 58,395,701	13.6	\$ 43,259,139
Other Charges	164,815,504	172,272,102	171,020,382	(0.7)	164,796,774
Contingency Reserves	22,000,000	21,700,000	22,000,000	1.4	22,000,000
Fund Balance Component Increases	4,000	—	—	0.0	—
Operating Transfers Out	196,224,471	85,614,688	62,012,087	(27.6)	43,789,292
Total	\$ 445,025,847	\$ 330,985,936	\$ 313,428,170	(5.3)	\$ 273,845,205

Revenues					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Taxes Current Property	\$ 26,250	\$ —	\$ —	0.0	\$ —
Fines, Forfeitures & Penalties	2,712,118	2,452,211	2,457,410	0.2	2,200,000
Revenue From Use of Money & Property	2,179,336	1,812,130	1,783,741	(1.6)	1,779,467
Intergovernmental Revenues	800,000	800,000	2,904,250	263.0	2,902,000
Charges For Current Services	127,390,051	128,215,978	130,193,204	1.5	130,796,521
Other Financing Sources	9,589,933	9,588,791	9,615,038	0.3	9,617,088
Fund Balance Component Decreases	176,659	67,436	—	(100.0)	—
Use of Fund Balance	121,581,500	21,460,000	17,110,000	(20.3)	7,000,000
General Revenue Allocation	180,570,000	166,589,390	149,364,527	(10.3)	119,550,129
Total	\$ 445,025,847	\$ 330,985,936	\$ 313,428,170	(5.3)	\$ 273,845,205

Total General Purpose Revenue

General Purpose Revenue					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Taxes Current Property	\$ 497,576,343	\$ 505,813,659	\$ 510,490,511	0.9	\$ 513,893,752
Taxes Other Than Current Secured	383,234,449	381,647,350	383,622,066	0.5	387,184,860
Licenses Permits & Franchises	10,083,693	10,336,530	10,663,537	3.2	10,717,673
Fines, Forfeitures & Penalties	19,226,933	17,225,791	16,914,685	(1.8)	17,040,387
Revenue From Use of Money & Property	7,623,775	7,525,430	3,437,944	(54.3)	3,437,944
Intergovernmental Revenues	35,625,970	40,844,935	40,959,482	0.3	41,158,272
Miscellaneous Revenues	1,028,837	1,028,305	1,027,775	(0.1)	1,032,112
Total	\$ 954,400,000	\$ 964,422,000	\$ 967,116,000	0.3	\$ 974,465,000



Appendix B: Budget Summary of All Funds

Appropriations by Fund Type

County Funds by Type					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
General Fund	\$ 3,739,051,413	\$ 3,742,809,210	\$ 3,689,612,290	(1.4)	\$ 3,604,340,193
Capital Project Funds	202,177,095	127,219,645	48,126,883	(62.2)	12,388,933
Debt Service County Family	81,430,375	81,354,997	81,467,380	0.1	81,460,697
County Proprietary Enterprise Funds	22,483,038	24,314,387	25,034,709	3.0	22,395,749
County Proprietary Internal Service Funds	366,166,246	362,767,837	399,092,636	10.0	380,565,650
Air Pollution Control District	41,220,708	45,088,021	44,274,271	(1.8)	45,179,512
County Service Areas	15,204,502	15,161,711	16,814,582	10.9	16,944,671
Miscellaneous Special Districts	11,695,110	14,968,662	9,995,021	(33.2)	11,757,882
Permanent Road Divisions	8,278,463	7,959,608	7,825,608	(1.7)	7,825,608
Sanitation Districts	62,808,036	40,065,136	39,637,059	(1.1)	30,569,892
Miscellaneous Local Agencies	9,100,362	8,532,060	9,515,160	11.5	9,709,645
Special Revenue Funds	397,362,183	389,393,890	396,562,276	1.8	392,981,894
Total	\$ 4,956,977,531	\$ 4,859,635,164	\$ 4,767,957,875	(1.9)	\$ 4,616,120,326

Appropriations by Group and Fund

Public Safety Group					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
General Fund	\$ 1,106,326,610	\$ 1,192,341,144	\$ 1,202,822,740	0.9	\$ 1,192,718,728
Sheriff's Asset Forfeiture Program	1,100,000	1,100,000	1,100,000	0.0	1,100,000
District Attorney Asset Forfeiture Program Fed	700,000	700,000	600,000	(14.3)	600,000
District Attorney Asset Forfeiture State	25,000	17,000	15,000	(11.8)	15,000
Probation Asset Forfeiture Program	50,000	50,000	50,000	0.0	50,000
Sheriff's Inmate Welfare	4,978,968	4,978,968	4,991,236	0.2	4,991,236
Probation Inmate Welfare	95,000	95,000	95,000	0.0	95,000
Public Safety Prop 172 Special Revenue	185,918,649	203,105,643	226,886,393	11.7	227,834,141
CSA 107 Elfin Forest Fire District	549,469	425,893	468,072	9.9	468,072
CSA 107 Elfin Forest Fire Mitigation Fee	9,360	—	—	0.0	—
CSA 109 Mt Laguna Fire Medical	76,357	72,647	42,647	(41.3)	—
CSA 109 Mt Laguna Fire Mitigation Fee	3,710	—	—	0.0	—

Appendix B: Budget Summary of All Funds

Public Safety Group					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
CSA 110 Mount Palomar Fire Medical	133,729	133,729	83,965	(37.2)	—
CSA 110 Mt Palomar Fire Mitigation Fee	1,935	—	—	0.0	—
CSA 111 Boulevard Fire District	227,785	84,891	54,891	(35.3)	—
CSA 111 Boulevard Fire Mitigation Fee	1,970	—	—	0.0	—
CSA 112 Campo Fire District	341,064	76,064	46,064	(39.4)	—
CSA 113 San Pasqual Fire District	150,710	107,889	77,889	(27.8)	—
CSA 113 San Pasqual Fire Mitigation Fee	14,116	—	—	0.0	—
CSA 115 Pepper Drive Fire District	364,269	364,269	364,269	0.0	364,269
CSA 135 Fire Protection / Emergency Medical Svcs	—	—	695,456	—	695,456
CSA 135 Regional 800 MHZ Radio System	622,955	622,955	622,955	0.0	622,955
CSA 135 Del Mar 800 MHZ Zone B	50,000	50,000	50,000	0.0	50,000
CSA 135 Poway 800 MHZ Zone F	155,502	155,502	155,502	0.0	155,502
CSA 135 Solana Beach 800 MHZ Zone H	45,400	45,400	45,400	0.0	45,400
Jail Stores Internal Service Fund	5,400,000	5,800,000	6,815,423	17.5	6,815,423
Total	\$ 1,307,342,558	\$ 1,410,326,994	\$ 1,446,082,902	2.5	\$ 1,436,621,182

Health and Human Services Agency					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
General Fund	\$ 1,820,716,900	\$ 1,883,670,132	\$ 1,891,354,447	0.4	\$ 1,883,434,475
Tobacco Securitization Special Revenue	27,500,000	27,500,000	27,500,000	0.0	27,500,000
CSA 17 San Dieguito Ambulance	2,707,875	2,754,749	3,815,715	38.5	3,815,715
CSA 69 Heartland Paramedic	5,496,792	5,959,184	6,233,650	4.6	6,654,641
Total	\$ 1,856,421,567	\$ 1,919,884,065	\$ 1,928,903,812	0.5	\$ 1,921,404,831

Appendix B: Budget Summary of All Funds ■ ■ ■

Land Use and Environment Group					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
General Fund	\$ 191,846,964	\$ 154,705,090	\$ 142,260,064	(8.0)	\$ 127,199,072
Road Fund	131,421,462	108,121,784	94,187,303	(12.9)	89,300,984
Air Pollution Control District Operations	19,523,796	20,855,870	21,095,414	1.1	22,000,655
APCD Air Quality Improvement Trust	10,000,000	10,510,179	10,000,000	(4.9)	10,000,000
Air Quality State Moyer Program	3,959,412	4,384,110	6,505,176	48.4	6,505,176
Air Quality Power General Mitigation	1,000,000	500,000	1,043,681	108.7	1,043,681
Air Quality School Bus Program	600,000	—	—	0.0	—
Air Quality Proposition 1B GMERP	2,362,500	6,986,362	5,330,000	(23.7)	5,330,000
Air Quality GMERP Early Grant	—	5,000	—	(100.0)	—
Air Quality State Lower Emission School Bus Prgm	3,600,000	1,330,000	—	(100.0)	—
Air Quality GMERP - Match Fund	175,000	516,500	300,000	(41.9)	300,000
San Diego County Lighting Maintenance District 1	1,663,654	1,797,313	1,990,079	10.7	1,990,079
Inactive Waste Site Management	6,280,688	6,852,862	6,304,679	(8.0)	6,359,131
Hillsborough Landfill Maintenance	103,129	247,757	—	(100.0)	—
Duck Pond Landfill Cleanup	16,000	16,645	16,978	2.0	17,317
Parkland Ded Area 4 Lincoln Acres	4,600	4,600	4,600	0.0	4,600
Parkland Ded Area 15 Sweetwater	9,600	9,600	9,600	0.0	9,600
Parkland Ded Area 16 Otay	2,000	2,000	2,000	0.0	2,000
Parkland Ded Area 19 Jamul	26,200	26,200	26,200	0.0	26,200
Parkland Ded Area 20 Spring Valley	5,400	5,400	27,400	407.4	27,400
Parkland Ded Area 25 Lakeside	23,500	23,500	32,000	36.2	32,000
Parkland Ded Area 26 Crest	10,500	10,500	10,500	0.0	10,500
Parkland Ded Area 27 Alpine	17,000	17,000	37,000	117.6	37,000
Parkland Ded Area 28 Ramona	44,000	44,000	44,000	0.0	44,000
Parkland Ded Area 29 Escondido	33,000	33,000	23,000	(30.3)	23,000
Parkland Ded Area 30 San Marcos	8,000	8,000	5,500	(31.3)	5,500
Parkland Ded Area 31 San Dieguito	135,000	140,000	215,000	53.6	215,000

Appendix B: Budget Summary of All Funds

Land Use and Environment Group					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Parkland Ded Area 32 Carlsbad	1,000	1,000	1,000	0.0	1,000
Parkland Ded Area 35 Fallbrook	104,000	104,000	129,000	24.0	129,000
Parkland Ded Area 36 Bonsall	23,000	23,000	13,000	(43.5)	13,000
Parkland Ded Area 37 Vista	22,000	22,000	22,000	0.0	22,000
Parkland Ded Area 38 Valley Center	21,000	21,000	30,000	42.9	30,000
Parkland Ded Area 39 Pauma Valley	14,000	14,000	5,000	(64.3)	5,000
Parkland Ded Area 40 Palomar Julian	14,600	14,600	14,600	0.0	14,600
Parkland Ded Area 41 Mountain Empire	7,000	7,000	7,000	0.0	7,000
Parkland Ded Area 42 Anza Borrego	5,000	5,000	5,000	0.0	5,000
Parkland Ded Area 43 Central Mountain	7,000	7,000	4,328	(38.2)	3,328
Parkland Ded Area 44 Oceanside	1,000	1,000	1,000	0.0	1,000
Parkland Ded Area 45 Valle de Oro	25,500	25,500	46,000	80.4	46,000
PRD 6 Pauma Valley	286,772	313,016	341,638	9.1	341,638
PRD 8 Magee Road Pala	136,883	147,216	175,334	19.1	175,334
PRD 9 Santa Fe Zone B	90,536	80,057	78,746	(1.6)	78,746
PRD 10 Davis Drive	31,151	31,427	32,400	3.1	32,400
PRD 11 Bernardo Road Zone A	36,461	31,994	36,609	14.4	36,609
PRD 11 Bernardo Road Zone C	29,333	26,683	25,263	(5.3)	25,263
PRD 11 Bernardo Road Zone D	28,256	31,384	34,481	9.9	34,481
PRD 12 Lomair	240,257	240,354	258,050	7.4	258,050
PRD 13 Pala Mesa Zone A	309,658	348,489	341,463	(2.0)	341,463
PRD 13 Stewart Canyon Zone B	43,428	54,603	52,951	(3.0)	52,951
PRD 14 Rancho Diego	776	776	1,163	49.9	1,163
PRD 16 Wynola	113,371	114,433	86,431	(24.5)	86,431
PRD 18 Harrison Park	281,121	191,472	266,684	39.3	266,684
PRD 20 Daily Road	395,040	411,052	345,642	(15.9)	345,642
PRD 21 Pauma Heights	431,327	145,471	220,776	51.8	220,776
PRD 22 West Dougherty St	19,039	16,935	15,117	(10.7)	15,117
PRD 23 Rock Terrace Road	11,250	18,812	22,401	19.1	22,401
PRD 24 Mt Whitney Road	51,827	58,943	19,926	(66.2)	19,926
CSA 26 Rancho San Diego	243,352	249,146	254,356	2.1	254,356
CSA 26 Cottonwood Village Zone A	129,661	127,555	159,890	25.3	159,890
CSA 26 Monte Vista Zone B	348,214	379,000	300,600	(20.7)	300,600

Appendix B: Budget Summary of All Funds ■ ■ ■

Land Use and Environment Group					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
SD Landscape Maintenance Zone 1	159,918	159,499	139,364	(12.6)	139,364
Landscape Maintenance Dist Zone 2 - Julian	100,597	101,097	103,002	1.9	103,556
PRD 30 Royal Oaks Carroll	43,015	40,861	39,655	(3.0)	39,655
PRD 38 Gay Rio Terrace	78,865	70,245	55,444	(21.1)	55,444
PRD 39 Sunbeam Lane	14,055	13,013	12,049	(7.4)	12,049
PRD 45 Rincon Springs Rd	50,521	28,086	63,326	125.5	63,326
PRD 46 Rocosco Road	51,975	40,987	31,438	(23.3)	31,438
PRD 49 Sunset Knolls Road	44,142	47,241	16,311	(65.5)	16,311
PRD 50 Knoll Park Lane	124,697	126,052	127,888	1.5	127,888
PRD 53 Knoll Park Lane Extension	238,049	248,208	259,511	4.6	259,511
PRD 54 Mount Helix	142,832	121,875	160,079	31.3	160,079
PRD 55 Rainbow Crest Rd	180,136	228,296	271,380	18.9	271,380
PRD 60 River Drive	108,963	121,116	131,634	8.7	131,634
PRD 61 Green Meadow Way	186,910	192,293	198,174	3.1	198,174
PRD 63 Hillview Road	260,694	338,490	365,297	7.9	365,297
PRD 64 Lila Lane	2,680	2,680	2,727	1.8	2,727
PRD 70 El Camino Corto	53,351	55,475	29,264	(47.2)	29,264
PRD 75 Gay Rio Dr Zone A	151,064	193,675	205,949	6.3	205,949
PRD 75 Gay Rio Dr Zone B	360,702	375,213	389,967	3.9	389,967
PRD 76 Kingsford Court	28,238	29,132	35,440	21.7	35,440
PRD 77 Montiel Truck Trail	219,463	235,892	251,027	6.4	251,027
PRD 78 Gardena Way	41,023	42,744	47,278	10.6	47,278
PRD 80 Harris Truck Trail	257,354	271,503	171,420	(36.9)	171,420
CSA 81 Fallbrook Local Park	684,969	713,219	640,580	(10.2)	651,580
CSA 83 San Dieguito Local Park	753,313	734,713	683,283	(7.0)	687,283
CSA 83A Zone A4S Ranch Park 95155	661,075	663,300	643,002	(3.1)	626,002
PRD 88 East Fifth St	66,711	66,896	68,118	1.8	68,118
PRD 90 South Cordoba	48,476	48,584	22,423	(53.8)	22,423
PRD 94 Roble Grande Road	463,157	481,302	278,781	(42.1)	278,781
PRD 95 Valle Del Sol	241,963	263,187	283,006	7.5	283,006
PRD 99 Via Allondra Via Del Corvo	47,225	46,378	22,455	(51.6)	22,455
PRD 100 Viejas Lane View	28,285	29,091	11,505	(60.5)	11,505
PRD 101 Johnson Lake Rd	141,175	31,632	146,977	364.6	146,977
PRD 101 Hi Ridge Rd Zone A	32,376	14,640	14,148	(3.4)	14,148
PRD 102 Mountain Meadow	199,827	255,764	66,891	(73.8)	66,891
PRD 103 Alto Drive	252,824	265,152	190,004	(28.3)	190,004
PRD 104 Artesian Rd	92,389	74,447	91,033	22.3	91,033
PRD 105 Alta Loma Dr	60,746	16,307	63,335	288.4	63,335
PRD 105 Alta Loma Dr Zone A	79,452	16,924	89,153	426.8	89,153

Appendix B: Budget Summary of All Funds

Land Use and Environment Group					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
PRD 106 Garrison Way Et Al	88,354	26,695	88,605	231.9	88,605
PRD 117 Legend Rock	16,912	14,607	9,975	(31.7)	9,975
CSA 122 Otay Mesa East	37,514	37,514	12,200	(67.5)	12,200
PRD 123 Mizpah Lane	54,472	60,258	66,509	10.4	66,509
PRD 125 Wrightwood Road	67,677	72,705	78,360	7.8	78,360
PRD 126 Sandhurst Way	34,523	34,845	35,344	1.4	35,344
PRD 127 Singing Trails Drive	48,248	50,185	17,630	(64.9)	17,630
CSA 128 San Miguel Park Dist	1,084,127	1,097,285	1,073,262	(2.2)	1,089,262
PRD 130 Wilkes Road	130,883	156,184	113,307	(27.5)	113,307
PRD 133 Ranch Creek Road	77,094	8,407	18,747	123.0	18,747
PRD 134 Kenora Lane	51,609	59,860	68,654	14.7	68,654
CSA 136 Sundance Detention Basin	48,764	46,211	48,568	5.1	48,568
San Diego County Flood Control District	6,936,761	12,334,061	7,191,700	(41.7)	8,954,561
Blackwolf Stormwater Maint ZN 349781	9,181	9,328	10,634	14.0	10,634
Lake Rancho Viejo Stormwater Maint ZN 442493	188,100	189,800	197,000	3.8	197,000
Ponderosa Estates Maint ZN 351421	—	—	22,690	—	22,690
PRD 1001 Capra Way	—	—	374	—	374
PRD 1002 Sunny Acres	15,821	18,688	20,848	11.6	20,848
PRD 1003 Alamo Way	13,087	13,968	14,830	6.2	14,830
PRD 1004 Butterfly Lane	3	3	4	33.3	4
PRD 1005 Eden Valley Lane	55,263	59,744	64,715	8.3	64,715
PRD 1007 Tumble Creek	200	70	218	211.4	218
PRD 1008 Canter	25,711	25,033	6,948	(72.2)	6,948
PRD 1009 Golf Drive	2,200	2,200	2,200	0.0	2,200
PRD 1010 Alpine High	222,522	263,711	289,395	9.7	289,395
PRD 1011 La Cuesta	36,585	43,494	50,654	16.5	50,654
PRD 1012 Millar Road	32,558	35,620	42,365	18.9	42,365
PRD 1013 Singing Trails	78,850	78,288	78,014	(0.3)	78,014
PRD 1014 Lavender Point Lane	98,342	86,539	78,570	(9.2)	78,570
PRD 1015 Landavo Drive	102,806	82,458	87,666	6.3	87,666
PRD 1016 El Sereno Way	94,922	69,548	23,514	(66.2)	23,514
Survey Monument Preservation Fund	300,000	400,000	200,000	(50.0)	200,000
Special Aviation	50,000	50,000	50,000	0.0	50,000
Special Aviation Debt Service	343,597	342,389	340,484	(0.6)	337,880
County Fish and Game Propagation	37,000	37,000	18,000	(51.4)	18,000
Airport Enterprise Fund	15,765,964	17,393,288	17,970,224	3.3	15,458,025
Liquid Waste Enterprise Fund	6,717,074	6,921,099	7,064,485	2.1	6,937,724

Appendix B: Budget Summary of All Funds ■ ■ ■

Land Use and Environment Group					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Wintergardens Sewer Maintenance District	1,910,414	—	—	0.0	—
East Otay Mesa Sewer Maint Dist	87,000	—	—	0.0	—
CWSMD-Zone B (Campo Hills Water)	293,500	284,660	283,140	(0.5)	283,140
Campo Water Sewer Maint District - Sewer	253,000	—	—	0.0	—
Campo WSMD-Zone A (Rancho Del Campo Water)	353,500	353,500	299,778	(15.2)	299,778
Alpine Sanitation Maintenance and Operations	2,194,934	—	—	0.0	—
Julian Sanitation Maintenance and Operation	297,714	—	—	0.0	—
Lakeside Sanitation Maintenance and Operation	21,921,806	—	—	0.0	—
Pine Valley Sanitation Maintenance & Operation	79,944	—	—	0.0	—
San Diego County Sanitation District	—	40,065,136	39,637,059	(1.1)	30,569,892
DPW Equipment Internal Service Fund	5,170,904	5,005,616	5,926,138	18.4	5,926,138
DPW ISF Equipment Acquisition Road Fund	4,076,481	4,905,481	6,178,481	26.0	6,178,481
DPW ISF Equipment Acquisition Inactive Waste	120,801	200,801	93,513	(53.4)	93,513
DPW ISF Equipment Acquisition Airport Enterprise	279,316	234,316	197,585	(15.7)	197,585
DPW ISF Equipment Acquisition Liquid Waste	877,046	567,046	628,792	10.9	628,792
Spring Valley Sanitation Maintenance & Operation	38,313,638	—	—	0.0	—
Total	\$ 492,224,147	\$ 418,960,040	\$ 387,941,520	(7.4)	\$ 359,021,925

Appendix B: Budget Summary of All Funds

Community Services Group					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
General Fund	\$ 72,029,615	\$ 77,886,827	\$ 73,148,068	(6.1)	\$ 65,105,846
Co Successor Housing Agy Gillespie Housing	—	—	30,000	—	30,000
Co Successor Housing Agy USDRIP Housing	—	—	75,000	—	75,000
County Library	37,878,790	35,209,942	33,492,475	(4.9)	33,799,477
Co Successor Agy Redev Obligation Ret Fund	—	—	2,244,276	—	2,344,929
Co Successor Agy Gillespie Red Obligation Ret Fd	—	—	1,444,276	—	1,664,929
Co Successor Agy USDRIP Red Obligation Ret Fund	—	—	550,000	—	550,000
05 Redev Gill Field - Special Revenue DS	2,776,522	2,689,110	—	(100.0)	—
Co Redev Agy 05 Gillespie Redev Debt Service Fd	1,163,451	1,152,089	—	(100.0)	—
Co Redev Agy 05 Gillespie Redev - Interest	783,451	767,089	—	(100.0)	—
Co Redev Agy 05 Gillespie Redev - Principal	370,000	375,000	—	(100.0)	—
Co Redev Agy 05 Gillespie Redev DS Reserve	10,000	10,000	—	(100.0)	—
Co Successor Agy Gillespie Fld Debt Srv	—	—	1,144,276	—	1,164,929
Co Successor Agy Gillespie Fld Interest Acct	—	—	749,276	—	749,929
Co Successor Agy Gillespie Fld Principal Acct	—	—	395,000	—	415,000
Co Redev Agy Gillespie Field Cap Admin Fund	142,426	280,350	—	(100.0)	—
Co Redev Agy Upper SD River Capital	2,915,750	2,353,000	—	(100.0)	—
Co Redev Agy Gillespie Housing Capital	557,162	545,822	—	(100.0)	—
Co Redev Agy Upper SD River Housg Cap	355,350	333,350	—	(100.0)	—
Co Successor Agy USDRIP	—	—	1,138,780	—	550,000
Co Successor Agy Gillespie Fld Spec Revenue Fund	—	—	1,444,276	—	1,664,929

Appendix B: Budget Summary of All Funds ■ ■ ■

Community Services Group					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Co Successor Agy Gillespie Fld Admin	—	—	300,000	—	500,000
Purchasing Internal Service Fund	10,497,401	11,187,167	13,716,659	22.6	9,613,745
Fleet Services Internal Service Fund	6,736,284	7,437,446	7,167,476	(3.6)	7,331,532
Fleet ISF Equipment Acquisition General	20,325,004	20,310,182	20,580,122	1.3	20,188,451
Fleet ISF Materials Supply Inventory	16,184,313	15,936,529	17,694,421	11.0	17,931,284
Fleet ISF Accident Repair	307,967	271,797	491,118	80.7	491,118
Fleet ISF Accidents Sheriff	394,385	330,843	649,096	96.2	649,096
Facilities Management Internal Service Fund	85,817,366	87,026,675	95,278,442	9.5	96,598,866
Major Maintenance Internal Service Fund	34,204,054	25,003,154	30,950,305	23.8	31,550,305
Total	\$ 293,449,291	\$ 289,106,372	\$ 302,683,342	4.7	\$ 292,969,365

Finance and General Government Group					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
General Fund	\$ 232,674,661	\$ 235,481,604	\$ 200,411,160	(14.9)	\$ 195,842,543
Information Technology Internal Service Fund	127,662,365	127,670,508	140,380,086	10.0	124,026,342
Total	\$ 360,337,026	\$ 363,152,112	\$ 340,791,246	(6.2)	\$ 319,868,885

Capital Program					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Capital Outlay Fund	\$ 136,235,000	\$ 37,277,000	\$ 28,240,000	(24.2)	\$ —
Capital MSCP Acquisition Fund	—	10,000,000	10,000,000	0.0	2,500,000
Justice Facility Construction Capital Outlay Fnd	56,250,000	70,000,000	—	(100.0)	—
Edgemoor Development Fund	9,692,095	9,942,645	9,886,883	(0.6)	9,888,933
Total	\$ 202,177,095	\$ 127,219,645	\$ 48,126,883	(62.2)	\$ 12,388,933

Appendix B: Budget Summary of All Funds

Finance Other					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
General Fund	\$ 315,456,663	\$ 198,724,413	\$ 179,615,811	(9.6)	\$ 140,039,529
Pension Obligation Bonds	81,430,375	81,354,997	81,467,380	0.1	81,460,697
Employee Benefits Internal Service Fund	33,637,559	34,337,627	36,568,089	6.5	36,568,089
Public Liability Internal Service Fund	14,475,000	16,542,649	15,776,890	(4.6)	15,776,890
Majestic Pines County Service District Debt	26,250	26,250	—	(100.0)	—
Total	\$ 445,025,847	\$ 330,985,936	\$ 313,428,170	(5.3)	\$ 273,845,205

Appendix C: General Fund Budget Summary

Expenditures by Group/Agency

Public Safety Group					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Public Safety Executive Office	\$ 6,181,516	\$ 22,615,635	\$ 6,930,453	(69.4)	\$ 7,006,227
San Diego County Fire Authority	—	25,191,550	22,830,958	(9.4)	15,746,453
District Attorney	146,716,213	154,463,194	154,065,088	(0.3)	154,098,053
Sheriff	565,809,843	598,463,082	615,275,626	2.8	611,524,363
Child Support Services	50,312,168	51,122,040	50,956,406	(0.3)	52,843,995
Citizens' Law Enforcement Review Board	539,392	589,485	588,111	(0.2)	601,799
Office of Emergency Services	8,572,824	10,471,121	9,180,674	(12.3)	5,392,696
Medical Examiner	8,527,316	8,897,649	8,951,213	0.6	9,199,329
Probation	170,754,694	179,528,491	189,748,163	5.7	191,424,603
Public Defender	77,074,766	69,460,410	72,757,375	4.7	73,342,537
Contribution for Trial Courts	71,837,878	71,538,487	71,538,673	0.0	71,538,673
Total	\$ 1,106,326,610	\$ 1,192,341,144	\$ 1,202,822,740	0.9	\$ 1,192,718,728

Health and Human Services Agency					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Regional Operations	\$ 462,888,866	\$ 464,314,986	\$ 467,713,267	0.7	\$ 471,967,479
Strategic Planning & Operational Support	161,411,948	225,162,212	235,222,731	4.5	234,408,045
Aging and Independence Services	335,194,757	309,757,401	312,514,970	0.9	313,187,286
Behavioral Health Services	405,914,153	427,734,706	431,072,490	0.8	433,581,666
Administrative Support	93,525,329	98,816,209	100,483,108	1.7	79,946,593
Child Welfare Services	263,321,003	258,626,410	248,498,925	(3.9)	252,210,994
Public Health Services	93,988,428	94,666,657	91,391,904	(3.5)	94,079,525
Public Administrator / Public Guardian	4,472,416	4,591,551	4,457,052	(2.9)	4,052,887
Total	\$ 1,820,716,900	\$ 1,883,670,132	\$ 1,891,354,447	0.4	\$ 1,883,434,475

Appendix C: General Fund Budget Summary

Land Use and Environment Group					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Land Use and Environment Executive Office	\$ 6,361,312	\$ 6,248,612	\$ 6,840,090	9.5	\$ 4,641,447
Agriculture, Weights and Measures	19,176,512	19,274,073	18,676,994	(3.1)	18,357,640
Environmental Health	49,704,300	47,848,861	46,123,629	(3.6)	42,983,376
Farm and Home Advisor	953,058	853,058	853,058	0.0	853,058
Parks and Recreation	31,218,200	29,520,207	29,489,776	(0.1)	28,280,195
Planning and Land Use	62,496,736	33,503,037	26,166,365	(21.9)	22,570,525
Public Works	21,936,846	17,457,242	14,110,152	(19.2)	9,512,831
Total	\$ 191,846,964	\$ 154,705,090	\$ 142,260,064	(8.0)	\$ 127,199,072

Community Services Group					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Community Services Executive Office	\$ 6,863,315	\$ 5,999,161	\$ 6,725,231	12.1	\$ 5,941,679
Animal Services	14,621,920	15,343,329	15,452,397	0.7	15,612,937
General Services	2,400,000	1,476,000	1,785,000	20.9	1,625,000
Housing & Community Development	26,473,349	24,139,672	22,095,684	(8.5)	20,034,459
Purchasing and Contracting	1,625,000	2,156,296	5,995,000	178.0	2,065,000
Registrar of Voters	20,046,031	28,772,369	21,094,756	(26.7)	19,826,771
Total	\$ 72,029,615	\$ 77,886,827	\$ 73,148,068	(6.1)	\$ 65,105,846

Finance and General Government Group					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Finance & General Government Executive Office	\$ 49,136,220	\$ 49,337,237	\$ 10,174,656	(79.4)	\$ 7,692,754
Board of Supervisors	7,628,046	7,683,215	7,811,230	1.7	7,816,168
Assessor / Recorder / County Clerk	50,638,198	53,590,691	56,359,869	5.2	56,039,243
Treasurer - Tax Collector	19,148,452	20,854,463	20,475,327	(1.8)	20,689,825
Chief Administrative Office	4,379,445	4,303,059	4,312,234	0.2	4,385,417
Auditor and Controller	33,839,785	33,983,646	36,752,555	8.1	35,157,520
County Technology Office	12,248,422	9,251,411	10,750,954	16.2	10,113,400
Civil Service Commission	558,294	568,229	586,695	3.2	601,143
Clerk of the Board of Supervisors	6,380,645	6,458,189	3,279,610	(49.2)	3,366,032
County Counsel	22,554,021	22,361,077	22,935,440	2.6	23,031,595
Grand Jury	580,076	601,232	588,080	(2.2)	591,003
Human Resources	22,703,286	23,335,014	23,323,953	(0.0)	23,241,768
County Communications Office	2,879,771	3,154,141	3,060,557	(3.0)	3,116,675
Total	\$ 232,674,661	\$ 235,481,604	\$ 200,411,160	(14.9)	\$ 195,842,543

Appendix C: General Fund Budget Summary ■ ■ ■

Finance Other					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Cash Borrowing Program	\$ 7,700,000	\$ 7,700,000	\$ 7,700,000	0.0	\$ 7,700,000
Community Enhancement	2,746,500	2,500,000	2,500,000	0.0	2,500,000
Neighborhood Reinvestment Program	5,000,000	5,000,000	5,000,000	0.0	5,000,000
Contributions to County Library	350,000	—	—	0.0	—
Contingency Reserve - General Fund	20,000,000	20,000,000	20,000,000	0.0	20,000,000
Contributions to Capital Program	231,036,094	119,855,327	55,259,601	(53.9)	39,532,414
Countywide General Expense	48,282,008	43,327,025	88,814,149	105.0	64,954,792
Local Agency Formation Commission Administration	342,061	342,061	342,061	0.0	352,323
Total	\$ 315,456,663	\$ 198,724,413	\$ 179,615,811	(9.6)	\$ 140,039,529

Total - All Groups and the Agency					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Total	\$ 3,739,051,413	\$ 3,742,809,210	\$ 3,689,612,290	(1.4)	\$ 3,604,340,193

Appendix C: General Fund Budget Summary

Financing Sources

Financing Sources By Category					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Taxes Current Property	\$ 497,576,343	\$ 505,813,659	\$ 510,490,511	0.9	\$ 513,893,752
Taxes Other Than Current Secured	383,234,449	381,647,350	383,622,066	0.5	387,184,860
Licenses Permits & Franchises	40,188,852	41,617,543	41,612,552	(0.0)	43,405,607
Fines, Forfeitures & Penalties	54,667,910	52,057,099	51,930,089	(0.2)	48,842,609
Revenue From Use of Money & Property	16,968,619	17,691,378	13,903,196	(21.4)	14,037,630
Intergovernmental Revenues	1,912,830,214	1,970,463,893	1,989,600,231	1.0	1,964,264,665
Charges For Current Services	290,512,215	290,357,634	292,148,122	0.6	292,407,510
Miscellaneous Revenues	26,620,590	25,744,581	31,556,491	22.6	23,404,390
Other Financing Sources	225,091,464	241,457,560	264,114,584	9.4	264,858,342
Total Revenues	\$ 3,447,690,656	\$ 3,526,850,697	\$ 3,578,977,842	1.5	\$ 3,552,299,365
Fund Balance Component Decreases	4,608,369	5,893,425	544,380	(90.8)	14,225,657
Use of Fund Balance	286,752,388	210,065,088	110,090,068	(47.6)	37,815,171
Total Financing Sources	\$ 3,739,051,413	\$ 3,742,809,210	\$ 3,689,612,290	(1.4)	\$ 3,604,340,193

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 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Regional Administration	27.00	25.00	25.00	0.0	25.00
Public Health Services	167.00	168.00	174.00	3.6	174.00
Family Resource Centers/ Assistance Payments	1,437.00	1,439.00	1,604.00	11.5	1,604.00
Child Welfare Services	618.00	637.00	621.00	(2.5)	621.00
Community Action Partnership (Central Region)	13.00	8.00	8.00	0.0	8.00
Total	2,262.00	2,277.00	2,432.00	6.8	2,432.00

Budget by Program					
	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Proposed Budget	% Change	Fiscal Year 2013-14 Proposed Budget
Regional Administration	\$ 4,484,904	\$ 3,925,437	\$ 3,993,765	1.7	\$ 4,082,135
Public Health Services	19,475,953	20,067,052	21,233,642	5.8	21,387,041
Family Resource Centers/ Assistance Payments	366,258,936	368,542,303	371,517,459	0.8	375,177,794
Child Welfare Services	62,364,525	65,544,422	64,786,646	(1.2)	66,340,281
Community Action Partnership (Central Region)	10,304,548	6,235,772	6,181,755	(0.9)	4,980,228
Total	\$ 462,888,866	\$ 464,314,986	\$ 467,713,267	0.7	\$ 471,967,479



Appendix E: Operational Plan Acronyms and Abbreviations

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 reve-

nue 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: Non-spendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance and Unassigned Fund Balance.

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

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

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

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

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

General Manager: 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 (HHSA).

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

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

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

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

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

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

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

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

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

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

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

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

Mission: The general assignment of the organization. What 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 noncounty governmental agencies and inter fund expenditures.

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

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

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

issuer's pension system as a prepayment of all or part of the unfunded pension liabilities of the issuer to ensure the soundness of the plan.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Strategic Initiatives: As used by the County, the broad 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), 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."