

County of San Diego

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Appendix A: All Funds - Budget Summary

Countywide Totals

Staffing					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Total	15,687.25	16,010.75	16,601.00	3.7	16,602.00

Expenditures					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Salaries & Benefits	\$ 1,655,508,604	\$ 1,697,297,252	\$ 1,775,971,982	4.6	\$ 1,824,703,529
Services & Supplies	1,851,451,844	1,880,987,996	1,975,709,163	5.0	1,895,899,838
Other Charges	770,886,857	736,438,372	744,214,390	1.1	733,756,307
Capital Assets/Land Acquisition	137,820,500	93,020,082	58,445,301	(37.2)	6,000,000
Capital Assets Equipment	22,474,653	24,751,921	20,989,607	(15.2)	12,945,851
Expenditure Transfer & Reimbursements	(20,208,171)	(29,722,562)	(30,234,922)	1.7	(30,336,995)
Contingency Reserves	21,803,000	22,103,000	23,103,000	4.5	23,103,000
Fund Balance Component Increases	18,369,600	13,727,298	628,400	(95.4)	1,378,400
Operating Transfers Out	369,278,277	376,384,783	361,620,268	(3.9)	319,309,416
Management Reserves	32,250,000	30,250,000	36,750,000	21.5	24,250,000
Total	\$ 4,859,635,164	\$ 4,845,238,142	\$ 4,967,197,189	2.5	\$ 4,811,009,346

Revenues					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Taxes Current Property	\$ 543,013,475	\$ 547,575,017	\$ 561,026,595	2.5	\$ 565,285,584
Taxes Other Than Current Secured	396,466,972	390,722,693	390,419,769	(0.1)	394,066,990
Licenses Permits & Franchises	49,916,345	49,636,523	50,920,255	2.6	52,803,643
Fines, Forfeitures & Penalties	53,973,349	54,001,089	52,177,502	(3.4)	49,773,862
Revenue From Use of Money & Property	54,328,095	59,034,366	50,118,461	(15.1)	50,595,068
Intergovernmental Revenues	2,280,856,974	2,349,858,111	2,444,362,792	4.0	2,423,583,818
Charges For Current Services	750,710,916	769,561,986	811,294,756	5.4	799,272,976
Miscellaneous Revenues	35,042,900	41,930,161	45,072,502	7.5	36,243,851
Other Financing Sources	386,460,097	386,298,213	351,778,752	(8.9)	309,738,177
Fund Balance Component Decreases	22,181,149	544,380	3,362,491	517.7	11,003,989
Use of Fund Balance	286,684,892	196,075,603	206,663,314	5.4	118,641,388
Total	\$ 4,859,635,164	\$ 4,845,238,142	\$ 4,967,197,189	2.5	\$ 4,811,009,346

Appendix A: All Funds - Budget Summary

Public Safety Group

Staffing					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Total	6,971.00	7,120.00	7,403.00	4.0	7,404.00

Expenditures					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Salaries & Benefits	\$ 821,655,256	\$ 852,241,822	\$ 896,671,558	5.2	\$ 927,681,338
Services & Supplies	260,086,075	282,596,799	303,349,292	7.3	281,178,003
Other Charges	107,896,621	108,256,087	105,866,636	(2.2)	107,416,890
Capital Assets Equipment	7,536,449	8,527,374	5,457,357	(36.0)	1,069,200
Expenditure Transfer & Reimbursements	(18,584,571)	(18,995,097)	(19,092,230)	0.5	(19,169,941)
Fund Balance Component Increases	18,300,000	1,883,000	250,000	(86.7)	—
Operating Transfers Out	207,937,164	231,425,755	237,293,314	2.5	238,338,002
Management Reserves	5,500,000	3,500,000	4,000,000	14.3	—
Total	\$ 1,410,326,994	\$ 1,469,435,740	\$ 1,533,795,927	4.4	\$ 1,536,513,492

Revenues					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Taxes Current Property	\$ 580,615	\$ 580,615	\$ 573,491	(1.2)	\$ 573,491
Licenses Permits & Franchises	593,101	593,101	588,088	(0.8)	586,612
Fines, Forfeitures & Penalties	25,608,872	25,782,769	25,341,026	(1.7)	22,862,257
Revenue From Use of Money & Property	9,619,112	9,908,466	8,946,102	(9.7)	8,604,806
Intergovernmental Revenues	407,868,724	463,701,114	487,703,332	5.2	475,371,792
Charges For Current Services	120,354,441	117,867,689	122,626,429	4.0	126,839,007
Miscellaneous Revenues	9,754,097	17,232,696	20,215,129	17.3	16,554,453
Other Financing Sources	207,828,018	231,289,600	237,088,226	2.5	238,214,177
Use of Fund Balance	64,210,014	22,604,643	21,822,271	(3.5)	19,274,593
General Purpose Revenue Allocation	563,910,000	579,875,047	608,891,833	5.0	627,632,304
Total	\$ 1,410,326,994	\$ 1,469,435,740	\$ 1,533,795,927	4.4	\$ 1,536,513,492

Health and Human Services Agency

Staffing					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Total	5,130.25	5,306.25	5,613.50	5.8	5,613.50

Expenditures					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Salaries & Benefits	\$ 451,457,939	\$ 465,563,524	\$ 492,699,000	5.8	\$ 504,181,070
Services & Supplies	978,379,247	1,004,666,110	1,042,019,688	3.7	1,019,597,928
Other Charges	432,090,753	410,122,999	414,148,018	1.0	414,148,018
Capital Assets Equipment	176,070	315,070	315,070	0.0	315,070
Expenditure Transfer & Reimbursements	(238,724)	(9,238,724)	(9,238,724)	0.0	(9,238,724)
Fund Balance Component Increases	19,600	78,400	78,400	0.0	78,400
Operating Transfers Out	37,999,180	37,396,433	37,396,433	0.0	37,396,433
Management Reserves	20,000,000	20,000,000	20,000,000	0.0	20,000,000
Total	\$ 1,919,884,065	\$ 1,928,903,812	\$ 1,997,417,885	3.6	\$ 1,986,478,195

Revenues					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Taxes Current Property	\$ 1,626,585	\$ 1,602,726	\$ 1,602,726	0.0	\$ 1,602,726
Taxes Other Than Current Secured	43,949	26,784	26,784	0.0	26,784
Licenses Permits & Franchises	1,457,039	879,039	907,613	3.3	907,613
Fines, Forfeitures & Penalties	5,848,681	5,848,681	5,848,681	0.0	5,848,681
Revenue From Use of Money & Property	12,404,294	12,397,694	7,897,694	(36.3)	7,897,694
Intergovernmental Revenues	1,673,091,122	1,691,481,659	1,764,195,792	4.3	1,762,555,863
Charges For Current Services	66,002,464	63,406,429	64,525,395	1.8	64,329,379
Miscellaneous Revenues	7,904,735	6,385,894	2,972,320	(53.5)	2,972,711
Other Financing Sources	24,200,000	24,200,000	24,200,000	0.0	24,200,000
Fund Balance Component Decreases	4,000,000	—	—	0.0	8,769,260
Use of Fund Balance	60,454,196	59,242,007	60,588,400	2.3	41,578,400
General Purpose Revenue Allocation	62,851,000	63,432,899	64,652,480	1.9	65,789,084
Total	\$ 1,919,884,065	\$ 1,928,903,812	\$ 1,997,417,885	3.6	\$ 1,986,478,195

Appendix A: All Funds - Budget Summary

Land Use and Environment Group

Staffing					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Total	1,456.00	1,451.00	1,446.00	(0.3)	1,446.00

Expenditures					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Salaries & Benefits	\$ 162,922,096	\$ 160,421,275	\$ 163,059,095	1.6	\$ 164,759,028
Services & Supplies	176,554,634	168,208,048	179,594,437	6.8	153,042,034
Other Charges	37,096,447	27,610,512	30,650,216	11.0	21,621,914
Capital Assets/Land Acquisition	20,543,500	6,717,800	8,449,000	25.8	3,500,000
Capital Assets Equipment	4,077,500	5,301,133	4,586,500	(13.5)	1,730,000
Expenditure Transfer & Reimbursements	(141,716)	(182,991)	(210,000)	14.8	(210,000)
Fund Balance Component Increases	50,000	11,765,898	300,000	(97.5)	300,000
Operating Transfers Out	17,857,579	13,041,334	12,628,382	(3.2)	11,391,251
Total	\$ 418,960,040	\$ 392,883,009	\$ 399,057,630	1.6	\$ 356,134,227

Revenues					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Taxes Current Property	\$ 7,082,619	\$ 6,991,168	\$ 7,043,339	0.7	\$ 7,059,753
Taxes Other Than Current Secured	10,008,994	4,304,567	5,118,244	18.9	4,878,913
Licenses Permits & Franchises	34,504,266	34,230,642	35,657,643	4.2	37,597,447
Fines, Forfeitures & Penalties	1,799,344	1,959,094	1,914,094	(2.3)	1,914,094
Revenue From Use of Money & Property	20,059,027	21,369,506	22,415,298	4.9	22,419,181
Intergovernmental Revenues	117,065,961	110,406,257	113,383,935	2.7	106,693,775
Charges For Current Services	90,304,622	88,086,187	90,722,855	3.0	90,306,937
Miscellaneous Revenues	3,929,420	5,026,894	3,357,105	(33.2)	2,704,273
Other Financing Sources	17,857,579	13,041,334	12,735,692	(2.3)	11,885,182
Fund Balance Component Decreases	16,853,394	544,380	3,362,491	517.7	2,234,729
Use of Fund Balance	57,009,204	63,319,121	57,801,138	(8.7)	21,751,638
General Purpose Revenue Allocation	42,485,610	43,603,859	45,545,796	4.5	46,688,305
Total	\$ 418,960,040	\$ 392,883,009	\$ 399,057,630	1.6	\$ 356,134,227

Community Services Group

Staffing					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Total	963.50	959.00	961.00	0.2	961.00

Expenditures					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Salaries & Benefits	\$ 93,137,271	\$ 91,714,912	\$ 93,032,172	1.4	\$ 95,500,764
Services & Supplies	149,485,512	154,763,824	157,678,604	1.9	153,296,144
Other Charges	21,529,934	19,357,392	18,064,847	(6.7)	18,061,119
Capital Assets/Land Acquisition	—	2,000,000	2,000,000	0.0	—
Capital Assets Equipment	10,103,634	10,200,581	10,098,517	(1.0)	9,585,581
Expenditure Transfer & Reimbursements	(93,000)	(83,000)	(83,600)	0.7	(83,600)
Contingency Reserves	103,000	103,000	103,000	0.0	103,000
Fund Balance Component Increases	—	—	—	0.0	1,000,000
Operating Transfers Out	10,590,021	23,230,291	15,277,297	(34.2)	15,070,113
Management Reserves	4,250,000	4,250,000	4,250,000	0.0	4,250,000
Total	\$ 289,106,372	\$ 305,537,000	\$ 300,420,837	(1.7)	\$ 296,783,121

Revenues					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Taxes Current Property	\$ 27,909,997	\$ 27,909,997	\$ 28,192,523	1.0	\$ 28,266,122
Taxes Other Than Current Secured	4,766,679	2,619,276	2,318,391	(11.5)	2,312,845
Licenses Permits & Franchises	2,181,409	2,170,204	2,107,867	(2.9)	2,107,867
Fines, Forfeitures & Penalties	3,000	3,000	3,000	0.0	3,000
Revenue From Use of Money & Property	2,471,090	2,963,818	1,799,646	(39.3)	1,799,646
Intergovernmental Revenues	31,129,271	28,670,617	28,674,121	0.0	28,554,305
Charges For Current Services	158,336,774	166,432,991	173,668,591	4.3	175,468,104
Miscellaneous Revenues	3,740,325	3,343,886	3,554,615	6.3	3,542,783
Other Financing Sources	10,990,021	28,263,476	19,459,904	(31.1)	18,120,113
Fund Balance Component Decreases	1,260,319	—	—	0.0	—
Use of Fund Balance	27,572,487	23,825,819	20,569,061	(13.7)	16,216,757
General Purpose Revenue Allocation	18,745,000	19,333,916	20,073,118	3.8	20,391,579
Total	\$ 289,106,372	\$ 305,537,000	\$ 300,420,837	(1.7)	\$ 296,783,121

Appendix A: All Funds - Budget Summary

Finance and General Government Group

Staffing					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Total	1,166.50	1,174.50	1,177.50	0.3	1,177.50

Expenditures					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Salaries & Benefits	\$ 126,336,042	\$ 127,355,719	\$ 130,510,157	2.5	\$ 132,581,329
Services & Supplies	234,884,230	211,749,514	248,867,872	17.5	220,282,306
Other Charges	1,000	1,000	1,000	0.0	1,000
Capital Assets Equipment	581,000	407,763	532,163	30.5	246,000
Expenditure Transfer & Reimbursements	(1,150,160)	(1,222,750)	(1,610,368)	31.7	(1,634,730)
Management Reserves	2,500,000	2,500,000	8,500,000	240.0	—
Total	\$ 363,152,112	\$ 340,791,246	\$ 386,800,824	13.5	\$ 351,475,905

Revenues					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Licenses Permits & Franchises	\$ 844,000	\$ 1,250,000	\$ 1,220,700	(2.3)	\$ 1,115,300
Fines, Forfeitures & Penalties	1,035,450	1,035,450	1,035,450	0.0	1,035,450
Revenue From Use of Money & Property	116,000	50,000	40,000	(20.0)	40,000
Intergovernmental Revenues	56,924	108,764	120,388	10.7	120,388
Charges For Current Services	187,496,637	203,575,486	222,773,530	9.4	205,348,572
Miscellaneous Revenues	8,686,018	8,913,016	9,545,558	7.1	9,437,519
Other Financing Sources	4,454,688	4,448,765	5,012,608	12.7	5,128,834
Use of Fund Balance	50,621,395	9,904,013	30,013,000	203.0	9,820,000
General Purpose Revenue Allocation	109,841,000	111,505,752	117,039,590	5.0	119,429,842
Total	\$ 363,152,112	\$ 340,791,246	\$ 386,800,824	13.5	\$ 351,475,905

Capital Program

Expenditures					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Services & Supplies	\$ 663,000	\$ 608,000	\$ 533,000	(12.3)	\$ 533,000
Capital Assets/Land Acquisition	117,277,000	84,302,282	47,996,301	(43.1)	2,500,000
Operating Transfers Out	9,279,645	9,278,883	9,280,933	0.0	9,284,783
Total	\$ 127,219,645	\$ 94,189,165	\$ 57,810,234	(38.6)	\$ 12,317,783

Revenues					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Revenue From Use of Money & Property	\$ 321,012	\$ 7,123,197	\$ 4,518,352	(36.6)	\$ 5,309,775
Intergovernmental Revenues	10,000,037	11,625,968	4,506,137	(61.2)	4,508,008
Miscellaneous Revenues	—	—	4,400,000	—	—
Other Financing Sources	111,541,000	75,440,000	43,596,301	(42.2)	2,500,000
Use of Fund Balance	5,357,596	—	789,444	—	—
General Purpose Revenue Allocation	—	—	—	0.0	—
Total	\$ 127,219,645	\$ 94,189,165	\$ 57,810,234	(38.6)	\$ 12,317,783

Appendix A: All Funds - Budget Summary

Finance Other

Expenditures					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Services & Supplies	\$ 51,399,146	\$ 58,395,701	\$ 43,666,270	(25.2)	\$ 67,970,423
Other Charges	172,272,102	171,090,382	175,483,673	2.6	172,507,366
Contingency Reserves	21,700,000	22,000,000	23,000,000	4.5	23,000,000
Operating Transfers Out	85,614,688	62,012,087	49,743,909	(19.8)	7,828,834
Total	\$ 330,985,936	\$ 313,498,170	\$ 291,893,852	(6.9)	\$ 271,306,623

Revenues					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Fines, Forfeitures & Penalties	\$ 2,452,211	\$ 2,457,410	\$ 2,200,000	(10.5)	\$ 2,200,000
Revenue From Use of Money & Property	1,812,130	1,783,741	1,634,067	(8.4)	1,656,664
Intergovernmental Revenues	800,000	2,904,250	4,566,625	57.2	4,567,225
Charges For Current Services	128,215,978	130,193,204	136,977,956	5.2	136,980,977
Other Financing Sources	9,588,791	9,615,038	9,686,021	0.7	9,689,871
Fund Balance Component Decreases	67,436	—	—	0.0	—
Use of Fund Balance	21,460,000	17,180,000	15,080,000	(12.2)	10,000,000
General Revenue Allocation	166,589,390	149,364,527	121,749,183	(18.5)	106,211,886
Total	\$ 330,985,936	\$ 313,498,170	\$ 291,893,852	(6.9)	\$ 271,306,623

Total General Purpose Revenue

General Purpose Revenue					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Taxes Current Property	\$ 505,813,659	\$ 510,490,511	\$ 523,614,516	2.6	\$ 527,783,492
Taxes Other Than Current Secured	381,647,350	383,772,066	382,956,350	(0.2)	386,848,448
Licenses Permits & Franchises	10,336,530	10,513,537	10,438,344	(0.7)	10,488,804
Fines, Forfeitures & Penalties	17,225,791	16,914,685	15,835,251	(6.4)	15,910,380
Revenue From Use of Money & Property	7,525,430	3,437,944	2,867,302	(16.6)	2,867,302
Intergovernmental Revenues	40,844,935	40,959,482	41,212,462	0.6	41,212,462
Miscellaneous Revenues	1,028,305	1,027,775	1,027,775	0.0	1,032,112
Total	\$ 964,422,000	\$ 967,116,000	\$ 977,952,000	1.1	\$ 986,143,000

Appendix B: Budget Summary of All Funds

Appropriations by Fund Type

County Funds by Type					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
General Fund	\$ 3,742,809,210	\$ 3,718,903,529	\$ 3,845,471,254	3.4	\$ 3,762,774,611
Capital Project Funds	127,219,645	94,189,165	57,810,234	(38.6)	12,317,783
Debt Service County Family	81,354,997	81,467,380	81,460,697	(0.0)	81,463,718
County Proprietary Enterprise Funds	24,314,387	25,034,709	24,824,688	(0.8)	24,038,407
County Proprietary Internal Service Funds	362,767,837	399,396,565	425,100,230	6.4	409,394,154
Air Pollution Control District	45,088,021	44,274,271	41,990,873	(5.2)	41,987,203
County Service Areas	15,161,711	16,814,582	16,879,597	0.4	16,855,536
Miscellaneous Special Districts	14,968,662	9,995,021	16,476,252	64.8	10,793,432
Permanent Road Divisions	7,959,608	7,831,022	8,945,080	14.2	8,945,080
Sanitation Districts	40,065,136	39,637,059	33,193,026	(16.3)	26,157,626
Miscellaneous Local Agencies	8,532,060	9,515,160	8,226,612	(13.5)	8,200,700
Special Revenue Funds	389,393,890	398,179,679	406,818,646	2.2	408,081,096
Total	\$ 4,859,635,164	\$ 4,845,238,142	\$ 4,967,197,189	2.5	\$ 4,811,009,346

Appropriations by Group and Fund

Public Safety Group					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
General Fund	\$ 1,192,341,144	\$ 1,225,745,190	\$ 1,279,495,297	4.4	\$ 1,274,934,259
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	600,000	500,000	(16.7)	500,000
District Attorney Asset Forfeiture State	17,000	15,000	15,000	0.0	15,000
Probation Asset Forfeiture Program	50,000	50,000	50,000	0.0	50,000
Sheriff's Inmate Welfare	4,978,968	5,421,624	5,705,192	5.2	6,252,641
Probation Inmate Welfare	95,000	95,000	95,000	0.0	95,000
Public Safety Prop 172 Special Revenue	203,105,643	226,886,393	237,322,190	4.6	244,053,344
CSA 107 Elfin Forest Fire District	425,893	468,072	468,072	0.0	468,072
CSA 109 Mt Laguna Fire Medical	72,647	42,647	—	(100.0)	—
CSA 110 Mount Palomar Fire Medical	133,729	83,965	—	(100.0)	—
CSA 111 Boulevard Fire District	84,891	54,891	—	(100.0)	—

Appendix B: Budget Summary of All Funds

Public Safety Group					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
CSA 112 Campo Fire District	76,064	46,064	—	(100.0)	—
CSA 113 San Pasqual Fire District	107,889	77,889	—	(100.0)	—
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	710,000	2.1	710,000
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	5,800,000	6,815,423	7,097,050	4.1	7,097,050
Total	\$ 1,410,326,994	\$ 1,469,435,740	\$ 1,533,795,927	4.4	\$ 1,536,513,492

Health and Human Services Agency					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
General Fund	\$ 1,883,670,132	\$ 1,891,354,447	\$ 1,959,528,520	3.6	\$ 1,948,588,830
Tobacco Securitization Special Revenue	27,500,000	27,500,000	27,500,000	0.0	27,500,000
CSA 17 San Dieguito Ambulance	2,754,749	3,815,715	4,155,715	8.9	4,155,715
CSA 69 Heartland Paramedic	5,959,184	6,233,650	6,233,650	0.0	6,233,650
Total	\$ 1,919,884,065	\$ 1,928,903,812	\$ 1,997,417,885	3.6	\$ 1,986,478,195

Land Use and Environment Group					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
General Fund	\$ 154,705,090	\$ 145,932,597	\$ 158,041,436	8.3	\$ 136,583,213
Road Fund	108,121,784	95,450,845	88,724,178	(7.0)	85,552,185
Air Pollution Control District Operations	20,855,870	21,095,414	22,321,745	5.8	22,318,075
APCD Air Quality Improvement Trust	10,510,179	10,000,000	10,000,000	0.0	10,000,000
Air Quality State Moyer Program	4,384,110	6,505,176	2,810,756	(56.8)	2,810,756
Air Quality Power General Mitigation	500,000	1,043,681	358,372	(65.7)	358,372
Air Quality Proposition 1B GMERP	6,986,362	5,330,000	6,500,000	22.0	6,500,000
Air Quality GMERP Early Grant	5,000	—	—	0.0	—
Air Quality State Lower Emission School Bus Prgm	1,330,000	—	—	0.0	—
Air Quality GMERP - Match Fund	516,500	300,000	—	(100.0)	—
San Diego County Lighting Maintenance District 1	1,797,313	1,990,079	2,059,790	3.5	2,059,790
Inactive Waste Site Management	6,852,862	6,304,679	8,408,485	33.4	6,514,986
Hillsborough Landfill Maintenance	247,757	—	—	0.0	—
Duck Pond Landfill Cleanup	16,645	16,978	17,318	2.0	17,664
Parkland Ded Area 4 Lincoln Acres	4,600	4,600	1,170	(74.6)	1,170
Parkland Ded Area 15 Sweetwater	9,600	9,600	15,550	62.0	15,550
Parkland Ded Area 16 Otay	2,000	2,000	1,000	(50.0)	1,000
Parkland Ded Area 19 Jamul	26,200	26,200	18,100	(30.9)	18,100
Parkland Ded Area 20 Spring Valley	5,400	27,400	28,400	3.6	28,400
Parkland Ded Area 25 Lakeside	23,500	32,000	47,000	46.9	47,000
Parkland Ded Area 26 Crest	10,500	10,500	16,500	57.1	16,500
Parkland Ded Area 27 Alpine	17,000	37,000	37,300	0.8	37,300
Parkland Ded Area 28 Ramona	44,000	44,000	48,500	10.2	48,500
Parkland Ded Area 29 Escondido	33,000	23,000	38,300	66.5	38,300
Parkland Ded Area 30 San Marcos	8,000	5,500	2,700	(50.9)	2,700
Parkland Ded Area 31 San Dieguito	140,000	215,000	140,000	(34.9)	140,000

Appendix B: Budget Summary of All Funds

Land Use and Environment Group					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Parkland Ded Area 32 Carlsbad	1,000	1,000	170	(83.0)	170
Parkland Ded Area 35 Fallbrook	104,000	129,000	128,000	(0.8)	128,000
Parkland Ded Area 36 Bonsall	23,000	13,000	12,000	(7.7)	12,000
Parkland Ded Area 37 Vista	22,000	22,000	26,200	19.1	26,200
Parkland Ded Area 38 Valley Center	21,000	30,000	35,600	18.7	35,600
Parkland Ded Area 39 Pauma Valley	14,000	5,000	5,600	12.0	5,600
Parkland Ded Area 40 Palomar Julian	14,600	14,600	18,400	26.0	18,400
Parkland Ded Area 41 Mountain Empire	7,000	7,000	6,900	(1.4)	6,900
Parkland Ded Area 42 Anza Borrego	5,000	5,000	7,500	50.0	7,500
Parkland Ded Area 43 Central Mountain	7,000	4,328	3,750	(13.4)	3,750
Parkland Ded Area 44 Oceanside	1,000	1,000	515	(48.5)	515
Parkland Ded Area 45 Valle de Oro	25,500	46,000	27,900	(39.3)	27,900
PRD 6 Pauma Valley	313,016	341,638	371,850	8.8	371,850
PRD 8 Magee Road Pala	147,216	175,334	208,573	19.0	208,573
PRD 9 Santa Fe Zone B	80,057	78,746	82,472	4.7	82,472
PRD 10 Davis Drive	31,427	32,400	17,863	(44.9)	17,863
PRD 11 Bernardo Road Zone A	31,994	36,609	41,296	12.8	41,296
PRD 11 Bernardo Road Zone C	26,683	25,263	24,606	(2.6)	24,606
PRD 11 Bernardo Road Zone D	31,384	34,481	38,686	12.2	38,686
PRD 12 Lomair	240,354	258,050	236,846	(8.2)	236,846
PRD 13 Pala Mesa Zone A	348,489	341,463	392,333	14.9	392,333
PRD 13 Stewart Canyon Zone B	54,603	52,951	28,609	(46.0)	28,609
PRD 14 Rancho Diego	776	1,163	—	(100.0)	—
PRD 16 Wynola	114,433	86,431	107,551	24.4	107,551
PRD 18 Harrison Park	191,472	266,684	288,873	8.3	288,873
PRD 20 Daily Road	411,052	345,642	549,619	59.0	549,619
PRD 21 Pauma Heights	145,471	220,776	334,997	51.7	334,997
PRD 22 West Dougherty St	16,935	15,117	10,490	(30.6)	10,490
PRD 23 Rock Terrace Road	18,812	22,401	25,293	12.9	25,293
PRD 24 Mt Whitney Road	58,943	19,926	36,190	81.6	36,190
CSA 26 Rancho San Diego	249,146	254,356	244,430	(3.9)	244,430
CSA 26 Cottonwood Village Zone A	127,555	159,890	208,077	30.1	208,077
CSA 26 Monte Vista Zone B	379,000	300,600	297,924	(0.9)	297,924

Land Use and Environment Group					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
SD Landscape Maintenance Zone 1	159,499	139,364	141,453	1.5	142,867
Landscape Maintenance Dist Zone 2 - Julian	101,097	103,002	125,433	21.8	102,878
PRD 30 Royal Oaks Carroll	40,861	39,655	37,706	(4.9)	37,706
PRD 38 Gay Rio Terrace	70,245	55,444	77,552	39.9	77,552
PRD 39 Sunbeam Lane	13,013	12,049	—	(100.0)	—
PRD 45 Rincon Springs Rd	28,086	63,326	68,867	8.7	68,867
PRD 46 Rocoso Road	40,987	31,438	37,421	19.0	37,421
PRD 49 Sunset Knolls Road	47,241	16,311	33,267	104.0	33,267
PRD 50 Knoll Park Lane	126,052	127,888	129,851	1.5	129,851
PRD 53 Knoll Park Lane Extension	248,208	259,511	269,427	3.8	269,427
PRD 54 Mount Helix	121,875	160,079	170,504	6.5	170,504
PRD 55 Rainbow Crest Rd	228,296	271,380	319,364	17.7	319,364
PRD 60 River Drive	121,116	131,634	137,852	4.7	137,852
PRD 61 Green Meadow Way	192,293	198,174	206,101	4.0	206,101
PRD 63 Hillview Road	338,490	365,297	396,032	8.4	396,032
PRD 64 Lila Lane	2,680	2,727	—	(100.0)	—
PRD 70 El Camino Corto	55,475	29,264	58,454	99.7	58,454
PRD 75 Gay Rio Dr Zone A	193,675	205,949	217,848	5.8	217,848
PRD 75 Gay Rio Dr Zone B	375,213	389,967	404,488	3.7	404,488
PRD 76 Kingsford Court	29,132	35,440	41,239	16.4	41,239
PRD 77 Montiel Truck Trail	235,892	251,027	268,079	6.8	268,079
PRD 78 Gardena Way	42,744	47,278	51,949	9.9	51,949
PRD 80 Harris Truck Trail	271,503	171,420	213,113	24.3	213,113
CSA 81 Fallbrook Local Park	713,219	640,580	583,214	(9.0)	585,894
CSA 83 San Dieguito Local Park	734,713	683,283	663,127	(2.9)	656,427
CSA 83A Zone A45 Ranch Park 95155	663,300	643,002	689,700	7.3	695,700
PRD 88 East Fifth St	66,896	68,118	70,832	4.0	70,832
PRD 90 South Cordoba	48,584	22,423	39,552	76.4	39,552
PRD 94 Roble Grande Road	481,302	278,781	520,037	86.5	520,037
PRD 95 Valle Del Sol	263,187	283,006	303,247	7.2	303,247
PRD 99 Via Allondra Via Del Corvo	46,378	22,455	35,397	57.6	35,397
PRD 100 Viejas Lane View	29,091	11,505	29,040	152.4	29,040
PRD 101 Johnson Lake Rd	31,632	146,977	149,124	1.5	149,124
PRD 101 Hi Ridge Rd Zone A	14,640	14,148	13,043	(7.8)	13,043
PRD 102 Mountain Meadow	255,764	66,891	162,320	142.7	162,320
PRD 103 Alto Drive	265,152	190,004	263,701	38.8	263,701
PRD 104 Artesian Rd	74,447	91,033	126,504	39.0	126,504
PRD 105 Alta Loma Dr	16,307	63,335	25,247	(60.1)	25,247
PRD 105 Alta Loma Dr Zone A	16,924	89,153	31,215	(65.0)	31,215

Appendix B: Budget Summary of All Funds

Land Use and Environment Group					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
PRD 106 Garrison Way Et Al	26,695	88,605	98,449	11.1	98,449
PRD 117 Legend Rock	14,607	9,975	8,914	(10.6)	8,914
CSA 122 Otay Mesa East	37,514	12,200	12,200	0.0	—
PRD 123 Mizpah Lane	60,258	66,509	72,927	9.6	72,927
PRD 125 Wrightwood Road	72,705	78,360	84,154	7.4	84,154
PRD 126 Sandhurst Way	34,845	35,344	35,217	(0.4)	35,217
PRD 127 Singing Trails Drive	50,185	17,630	27,093	53.7	27,093
CSA 128 San Miguel Park Dist	1,097,285	1,073,262	1,059,908	(1.2)	1,067,208
PRD 130 Wilkes Road	156,184	113,307	189,747	67.5	189,747
PRD 133 Ranch Creek Road	8,407	18,747	27,267	45.4	27,267
PRD 134 Kenora Lane	59,860	68,654	78,120	13.8	78,120
CSA 136 Sundance Detention Basin	46,211	48,568	48,568	0.0	48,568
San Diego County Flood Control District	12,334,061	7,191,700	13,603,220	89.2	7,920,400
Blackwolf Stormwater Maint ZN 349781	9,328	10,634	10,634	0.0	10,634
Lake Rancho Viejo Stormwater Maint ZN 442493	189,800	197,000	197,000	0.0	197,000
Ponderosa Estates Maint ZN 351421	—	22,690	22,690	0.0	22,690
PRD 1001 Capra Way	—	1,030	—	(100.0)	—
PRD 1002 Sunny Acres	18,688	20,848	21,461	2.9	21,461
PRD 1003 Alamo Way	13,968	14,830	15,917	7.3	15,917
PRD 1004 Butterfly Lane	3	4	—	(100.0)	—
PRD 1005 Eden Valley Lane	59,744	64,715	69,876	8.0	69,876
PRD 1007 Tumble Creek	70	4,976	—	(100.0)	—
PRD 1008 Canter	25,033	6,948	23,456	237.6	23,456
PRD 1009 Golf Drive	2,200	2,200	—	(100.0)	—
PRD 1010 Alpine High	263,711	289,395	134,188	(53.6)	134,188
PRD 1011 La Cuesta	43,494	50,654	56,635	11.8	56,635
PRD 1012 Millar Road	35,620	42,365	50,457	19.1	50,457
PRD 1013 Singing Trails	78,288	78,014	77,571	(0.6)	77,571
PRD 1014 Lavender Point Lane	86,539	78,570	78,339	(0.3)	78,339
PRD 1015 Landavo Drive	82,458	87,666	45,053	(48.6)	45,053
PRD 1016 El Sereno Way	69,548	23,514	45,719	94.4	45,719
Survey Monument Preservation Fund	400,000	200,000	325,000	62.5	200,000
Special Aviation	50,000	50,000	50,000	0.0	50,000
Special Aviation Debt Service	342,389	340,484	337,880	(0.8)	334,578
County Fish and Game Propogation	37,000	18,000	18,000	0.0	18,000
Airport Enterprise Fund	17,393,288	17,970,224	17,312,738	(3.7)	16,973,922

Appendix B: Budget Summary of All Funds ■ ■ ■

Land Use and Environment Group					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Liquid Waste Enterprise Fund	6,921,099	7,064,485	7,511,950	6.3	7,064,485
CWSMD-Zone B (Campo Hills Water)	284,660	283,140	283,140	0.0	283,140
Campo WSMD-Zone A (Rancho Del Campo Water)	353,500	299,778	299,778	0.0	299,778
San Diego County Sanitation District	40,065,136	39,637,059	33,193,026	(16.3)	26,157,626
DPW Equipment Internal Service Fund	5,005,616	5,926,138	6,226,111	5.1	6,226,111
DPW ISF Equipment Acquisition Road Fund	4,905,481	6,178,481	5,284,965	(14.5)	3,379,965
DPW ISF Equipment Acquisition Inactive Waste	200,801	93,513	92,869	(0.7)	92,869
DPW ISF Equipment Acquisition Airport Enterprise	234,316	197,585	737,069	273.0	192,569
DPW ISF Equipment Acquisition Liquid Waste	567,046	628,792	623,311	(0.9)	333,311
Total	\$ 418,960,040	\$ 392,883,009	\$ 399,057,630	1.6	\$ 356,134,227

Community Services Group					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
General Fund	\$ 77,886,827	\$ 75,774,324	\$ 67,888,308	(10.4)	\$ 65,361,118
Co Successor Housing Agy Gillespie Housing	—	30,000	18,000	(40.0)	18,000
Co Successor Housing Agy USDRIP Housing	—	75,000	45,000	(40.0)	45,000
County Library	35,209,942	33,415,948	35,983,348	7.7	35,160,643
Co Successor Agy Redev Obligation Ret Fund	—	2,244,276	1,896,930	(15.5)	1,891,384
Co Successor Agy Gillespie Red Obligation Ret Fd	—	1,444,276	1,144,930	(20.7)	1,139,384
Co Successor Agy USDRIP Red Obligation Ret Fund	—	550,000	550,000	0.0	550,000
05 Redev Gill Field - Special Revenue DS	2,689,110	—	—	0.0	—
Co Redev Agy 05 Gillespie Redev Debt Service Fd	1,152,089	—	—	0.0	—
Co Redev Agy 05 Gillespie Redev - Interest	767,089	—	—	0.0	—
Co Redev Agy 05 Gillespie Redev - Principal	375,000	—	—	0.0	—
Co Redev Agy 05 Gillespie Redev DS Reserve	10,000	—	—	0.0	—

■ ■ ■ Appendix B: Budget Summary of All Funds

Community Services Group					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Co Successor Agy Gillespie Fld Debt Srv	—	1,144,276	1,144,930	0.1	1,139,384
Co Successor Agy Gillespie Fld Interest Acct	—	749,276	729,330	(2.7)	709,384
Co Successor Agy Gillespie Fld Principal Acct	—	395,000	415,000	5.1	430,000
Co Redev Agy Gillespie Field Cap Admin Fund	280,350	—	—	0.0	—
Co Redev Agy Upper SD River Capital	2,353,000	—	—	0.0	—
Co Redev Agy Gillespie Housing Capital	545,822	—	—	0.0	—
Co Redev Agy Upper SD River Housg Cap	333,350	—	—	0.0	—
Co Successor Agy USDRIP	—	1,138,780	1,137,562	(0.1)	1,138,780
Co Successor Agy Gillespie Fld Spec Revenue Fund	—	1,444,276	1,144,930	(20.7)	1,139,384
Co Successor Agy Gillespie Fld Admin	—	300,000	—	(100.0)	—
Purchasing Internal Service Fund	11,187,167	14,020,588	8,814,851	(37.1)	8,622,758
Fleet Services Internal Service Fund	7,437,446	7,167,476	7,478,385	4.3	7,537,300
Fleet ISF Equipment Acquisition General	20,310,182	20,580,122	20,724,368	0.7	20,729,108
Fleet ISF Materials Supply Inventory	15,936,529	17,694,421	19,207,758	8.6	19,211,504
Fleet ISF Accident Repair	271,797	491,118	539,272	9.8	539,272
Fleet ISF Accidents Sheriff	330,843	649,096	697,250	7.4	697,250
Facilities Management Internal Service Fund	87,026,675	95,278,442	99,055,180	4.0	99,817,963
Major Maintenance Internal Service Fund	25,003,154	30,950,305	31,805,505	2.8	30,905,505
Total	\$ 289,106,372	\$ 305,537,000	\$ 300,420,837	(1.7)	\$ 296,783,121

Finance and General Government Group					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
General Fund	\$ 235,481,604	\$ 200,411,160	\$ 231,534,485	15.5	\$ 208,914,233
Information Technology Internal Service Fund	127,670,508	140,380,086	155,266,339	10.6	142,561,672
Total	\$ 363,152,112	\$ 340,791,246	\$ 386,800,824	13.5	\$ 351,475,905

Capital Program					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Capital Outlay Fund	\$ 37,277,000	\$ 46,702,282	\$ 19,765,000	(57.7)	\$ —
Capital MSCP Acquisition Fund	10,000,000	10,000,000	10,000,000	0.0	2,500,000
Justice Facility Construction Capital Outlay Fnd	70,000,000	27,600,000	—	(100.0)	—
Library Projects Capital Outlay Fund	—	—	18,231,301	—	—
Edgemoor Development Fund	9,942,645	9,886,883	9,813,933	(0.7)	9,817,783
Total	\$ 127,219,645	\$ 94,189,165	\$ 57,810,234	(38.6)	\$ 12,317,783

Finance Other					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
General Fund	\$ 198,724,413	\$ 179,685,811	\$ 148,983,208	(17.1)	\$ 128,392,958
Pension Obligation Bonds	81,354,997	81,467,380	81,460,697	(0.0)	81,463,718
Employee Benefits Internal Service Fund	34,337,627	36,568,089	42,541,538	16.3	42,541,538
Public Liability Internal Service Fund	16,542,649	15,776,890	18,908,409	19.8	18,908,409
Majestic Pines County Service District Debt	26,250	—	—	0.0	—
Total	\$ 330,985,936	\$ 313,498,170	\$ 291,893,852	(6.9)	\$ 271,306,623

Appendix C: General Fund Budget Summary

Expenditures by Group/Agency

Public Safety Group					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Public Safety Executive Office	\$ 22,615,635	\$ 6,930,453	\$ 6,645,128	(4.1)	\$ 6,523,123
San Diego County Fire Authority	25,191,550	22,830,958	24,865,541	8.9	16,734,105
District Attorney	154,463,194	154,065,088	160,086,222	3.9	158,945,500
Sheriff	598,463,082	620,981,650	661,939,579	6.6	669,590,756
Child Support Services	51,122,040	50,956,406	51,723,838	1.5	52,703,359
Citizens' Law Enforcement Review Board	589,485	588,111	606,082	3.1	614,191
Office of Emergency Services	10,471,121	9,180,674	6,930,698	(24.5)	5,181,537
Medical Examiner	8,897,649	8,951,213	9,481,818	5.9	9,382,046
Probation	179,528,491	206,964,589	211,883,100	2.4	210,257,642
Public Defender	69,460,410	72,757,375	74,430,178	2.3	74,098,887
Contribution for Trial Courts	71,538,487	71,538,673	70,903,113	(0.9)	70,903,113
Total	\$ 1,192,341,144	\$ 1,225,745,190	\$ 1,279,495,297	4.4	\$ 1,274,934,259

Health and Human Services Agency					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Regional Operations	\$ 464,314,986	\$ 467,713,267	\$ 730,255,328	56.1	\$ 735,827,207
Strategic Planning & Operational Support	225,162,212	235,222,731	—	(100.0)	—
Aging and Independence Services	309,757,401	312,514,970	329,246,054	5.4	329,981,684
Behavioral Health Services	427,734,706	431,072,490	423,558,464	(1.7)	424,307,813
Administrative Support	98,816,209	100,483,108	116,554,358	16.0	97,262,849
Child Welfare Services	258,626,410	248,498,925	264,598,530	6.5	265,772,240
Public Health Services	94,666,657	91,391,904	95,315,786	4.3	95,437,037
Public Administrator / Public Guardian	4,591,551	4,457,052	—	(100.0)	—
Total	\$ 1,883,670,132	\$ 1,891,354,447	\$ 1,959,528,520	3.6	\$ 1,948,588,830

Appendix C: General Fund Budget Summary ■ ■ ■

Land Use and Environment Group					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Land Use and Environment Executive Office	\$ 6,248,612	\$ 6,840,090	\$ 7,567,626	10.6	\$ 4,707,601
Agriculture, Weights and Measures	19,274,073	19,001,994	19,705,398	3.7	19,759,164
Environmental Health	47,848,861	46,123,629	44,665,102	(3.2)	43,409,480
Farm and Home Advisor	853,058	853,058	853,058	0.0	853,058
Parks and Recreation	29,520,207	29,499,373	30,729,517	4.2	28,873,809
Planning and Land Use	33,503,037	29,450,365	—	(100.0)	—
Planning and Development Services	—	—	31,178,763	—	25,119,727
Public Works	17,457,242	14,164,088	23,341,972	64.8	13,860,374
Total	\$ 154,705,090	\$ 145,932,597	\$ 158,041,436	8.3	\$ 136,583,213

Community Services Group					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Community Services Executive Office	\$ 5,999,161	\$ 6,725,231	\$ 7,540,254	12.1	\$ 6,036,567
Animal Services	15,343,329	15,822,397	15,736,716	(0.5)	15,858,001
General Services	1,476,000	1,785,000	1,785,000	0.0	1,795,000
Housing & Community Development	24,139,672	24,351,940	23,303,257	(4.3)	23,422,522
Purchasing and Contracting	2,156,296	5,995,000	910,000	(84.8)	915,000
Registrar of Voters	28,772,369	21,094,756	18,613,081	(11.8)	17,334,028
Total	\$ 77,886,827	\$ 75,774,324	\$ 67,888,308	(10.4)	\$ 65,361,118

Finance and General Government Group					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Finance & General Government Executive Office	\$ 49,337,237	\$ 10,174,656	\$ 31,017,462	204.9	\$ 19,495,712
Board of Supervisors	7,683,215	7,811,230	8,075,907	3.4	8,078,920
Assessor / Recorder / County Clerk	53,590,691	56,359,869	60,307,881	7.0	56,734,787
Treasurer - Tax Collector	20,854,463	20,475,327	22,024,206	7.6	21,126,178

Appendix C: General Fund Budget Summary

Finance and General Government Group					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Chief Administrative Office	4,303,059	4,312,234	4,441,349	3.0	4,483,892
Auditor and Controller	33,983,646	36,752,555	35,964,386	(2.1)	33,054,272
County Technology Office	9,251,411	10,750,954	14,542,587	35.3	11,314,861
Civil Service Commission	568,229	586,695	616,736	5.1	624,958
Clerk of the Board of Supervisors	6,458,189	3,279,610	3,466,941	5.7	3,529,263
County Counsel	22,361,077	22,935,440	23,459,268	2.3	23,263,640
Grand Jury	601,232	588,080	592,346	0.7	593,919
Human Resources	23,335,014	23,323,953	23,937,245	2.6	23,589,670
County Communications Office	3,154,141	3,060,557	3,088,171	0.9	3,024,161
Total	\$ 235,481,604	\$ 200,411,160	\$ 231,534,485	15.5	\$ 208,914,233

Finance Other					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Cash Borrowing Program	\$ 7,700,000	\$ 7,700,000	\$ 7,700,000	0.0	\$ 7,700,000
Community Enhancement	2,500,000	2,500,000	2,680,000	7.2	2,600,000
Neighborhood Reinvestment Program	5,000,000	5,000,000	5,000,000	0.0	5,000,000
Contributions to County Library	—	—	935,000	—	—
Contingency Reserve - General Fund	20,000,000	20,000,000	20,000,000	0.0	20,000,000
Contributions to Capital Program	119,855,327	90,859,601	82,303,340	(9.4)	39,695,314
Countywide General Expense	43,327,025	53,284,149	29,951,623	(43.8)	52,972,002
Local Agency Formation Commission Administration	342,061	342,061	413,245	20.8	425,642
Total	\$ 198,724,413	\$ 179,685,811	\$ 148,983,208	(17.1)	\$ 128,392,958

Total - All Groups and the Agency					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Total	\$ 3,742,809,210	\$ 3,718,903,529	\$ 3,845,471,254	3.4	\$ 3,762,774,611

Financing Sources

Financing Sources By Category					
	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
Taxes Current Property	\$ 505,813,659	\$ 510,490,511	\$ 523,614,516	2.6	\$ 527,783,492
Taxes Other Than Current Secured	381,647,350	383,772,066	382,956,350	(0.2)	386,848,448
Licenses Permits & Franchises	41,617,543	41,562,552	42,297,182	1.8	44,100,570
Fines, Forfeitures & Penalties	52,057,099	52,005,089	50,181,502	(3.5)	47,777,862
Revenue From Use of Money & Property	17,691,378	13,903,196	12,045,416	(13.4)	11,726,717
Intergovernmental Revenues	1,970,463,893	2,016,097,530	2,097,482,480	4.0	2,076,763,912
Charges For Current Services	290,357,634	289,941,603	305,187,753	5.3	306,846,525
Miscellaneous Revenues	25,744,581	31,556,491	29,816,101	(5.5)	25,427,282
Other Financing Sources	241,457,560	264,557,972	270,122,890	2.1	271,279,517
Total Revenues	\$ 3,526,850,697	\$ 3,603,887,010	\$ 3,713,704,190	3.0	\$ 3,698,554,325
Fund Balance Component Decreases	5,893,425	544,380	810,502	48.9	9,003,989
Use of Fund Balance	210,065,088	114,472,139	130,956,562	14.4	55,216,297
Total Financing Sources	\$ 3,742,809,210	\$ 3,718,903,529	\$ 3,845,471,254	3.4	\$ 3,762,774,611



Appendix D: Health & Human Services - General Fund

Health and Human Services - Regional Operations

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



Staffing by Program				
	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
FRC's & Eligibility Administration	1715.00	2023.00	17.96	2023.00
Health Care Policy Administration	36.00	35.00	(2.78)	35.00
Aging Programs	136.75	152.00	11.15	152.00
Adult Protective Services	61.50	67.00	8.94	67.00
In-Home Supportive Services	150.00	160.00	6.67	160.00
Behavioral Health Services	806.75	791.00	(1.95)	791.00
Child Welfare Services	1338.50	1357.00	1.38	1357.00
Public Health Services	657.75	659.50	0.27	659.50
Administrative Support	404.00	369.00	(8.66)	369.00
HHSA Total	5306.25	5613.50	5.79	5613.50

Appendix D: Health & Human Services - General Fund

General Fund Budget By Program				
	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2013-14 Recommended Budget	% Change	Fiscal Year 2014-15 Recommended Budget
FRC's & Eligibility Administration	\$426,300,983	\$479,804,742	12.6	\$483,371,800
Operational Budget	181,779,836	234,983,595	29.3	238,550,653
Assistance Payments Budget	244,521,147	244,821,147	0.1	244,821,147
<i>CalWORKs Assistance Payments</i>	204,415,785	204,415,785	0.0	204,415,785
<i>Employment and Child Care Payments</i>	33,474,283	33,474,283	0.0	33,474,283
<i>General Relief Payments</i>	2,750,000	3,050,000	10.9	3,050,000
<i>Cash Assistance Program for Immigrants (CAPI)</i>	3,491,856	3,491,856	0.0	3,491,856
<i>Refugee Aid Payments</i>	389,223	389,223	0.0	389,223
Health Care Policy Administration	162,175,130	163,706,757	0.9	163,706,925
Operational Budget	162,175,130	163,706,757	0.9	163,706,925
Assistance Payments Budget	—	—	—	—
Aging Programs	26,902,468	35,045,651	30.3	35,289,057
Operational Budget	26,902,468	35,045,651	30.3	35,289,057
Assistance Payments Budget	—	—	—	—
Adult Protective Services	7,782,154	8,287,649	6.5	8,443,165
Operational Budget	7,782,154	8,287,649	6.5	8,443,165
Assistance Payments Budget	—	—	—	—
In-Home Supportive Services	284,713,146	285,912,754	0.4	286,249,462
Operational Budget	284,713,146	285,912,754	0.4	286,249,462
Assistance Payments Budget	—	—	—	—
Behavioral Health Services	428,646,744	423,558,464	(1.2)	424,307,813
Operational Budget	428,646,744	423,558,464	(1.2)	424,307,813
Assistance Payments Budget	—	—	—	—
Child Welfare Services	313,285,571	329,339,249	5.1	332,006,416
Operational Budget	160,621,225	174,108,378	8.4	176,775,545
Assistance Payments Budget	152,664,346	155,230,871	1.7	155,230,871
<i>Foster Care Aid Payments</i>	79,463,230	77,463,230	(2.5)	77,463,230
<i>Kinship Guardianship Assistance Payments (Kin-GAP)</i>	3,365,522	3,365,522	0.0	3,365,522
<i>Adoption Assistance Payments</i>	69,835,594	74,402,119	6.5	74,402,119
Public Health Services	112,625,546	117,318,896	4.2	117,951,343
Operational Budget	112,625,546	117,318,896	4.2	117,951,343
Assistance Payments Budget	—	—	—	—
Administrative Support	128,922,705	116,554,358	(9.6)	97,262,849
Operational Budget	128,922,705	116,554,358	(9.6)	97,262,849
Assistance Payments Budget	—	—	—	—
HHS General Fund Total	\$1,891,354,447	\$1,959,528,520	3.6	\$1,948,588,830
Operational Budget Total	1,494,168,954	1,559,476,502	4.4	1,548,536,812
Assistance Payments Budget Total	397,185,493	400,052,018	0.7	400,052,018

Appendix E: Operational Plan Acronyms and Abbreviations

AB: Assembly Bill
ACAO: Assistant Chief Administrative Officer
ADA: Americans with Disabilities Act
AIS: Aging and Independence Services
APCD: Air Pollution Control District
ARRA: American Recovery and Reinvestment Act of 2009
AWM: Agriculture, Weights and Measures
BHS: Behavioral Health Services
BPR: Business Process Reengineering
CAC: County Administration Center
CAFR: Comprehensive Annual Financial Report
CAO: Chief Administrative Officer
CCO: County Communications Office
CDBG: Community Development Block Grant
CFO: Chief Financial Officer
CINA: Capital Improvement Needs Assessment
CLERB: Citizens' Law Enforcement Review Board
COC: County Operations Center
COF: Capital Outlay Fund
COPs: Certificates of Participation
CSA: County Service Area
CSAC: California State Association of Counties
CSG: Community Services Group
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
DPLU: Department of Planning and Land Use
DPW: Department of Public Works
ERAF: Educational Revenue Augmentation Fund



ERP: Enterprise Resource Planning
FEMA: Federal Emergency Management Agency
FGG: Finance and General Government Group
FHA: Farm and Home Advisor
FY: Fiscal Year
GAAP: Generally Accepted Accounting Principles
GASB: Governmental Accounting Standards Board
GDP: Gross Domestic Product
GFOA: Government Finance Officers Association
GIS: Geographic Information System
GMS: General Management System
GPR: General Purpose Revenue
GSR: Global Scale Rating
GWOW: Government Without Walls
HCD: Housing and Community Development
HHS: Health and Human Services Agency
IHSS: In-Home Supportive Services
ISF: Internal Service Fund
IT: Information Technology
LRBs: Lease Revenue Bonds
LUEG: Land Use and Environment Group
MSCP: Multiple Species Conservation Program
NACo: National Association of Counties
OAAS: Office of Audits and Advisory Services
OES: Office of Emergency Services
PA/PG: Public Administrator/Public Guardian

■ ■ ■ Appendix E: Operational Plan Acronyms and Abbreviations

PDS: Planning and Development Services

PHS: Public Health Services

POB: Pension Obligation Bond

PRD: Permanent Road Division

PSG: Public Safety Group

RFP: Request for Proposal

RPTT: Real Property Transfer Tax

SANCAL: San Diego County Capital Asset Leasing Corporation

SANDAG: San Diego Association of Governments

SanGIS: San Diego Geographic Information Source

SB: Senate Bill

SDCERA: San Diego County Employees Retirement Association

SDCFA: San Diego County Fire Authority

SDRBA: San Diego Regional Building Authority

SPOS: Strategic Planning and Operational Support

TABs: Tax Allocation Bonds

TOT: Transient Occupancy Tax

TRANS: Tax and Revenue Anticipation Notes

UAAL: Unfunded Actuarial Accrued Liability

USDRIP: Upper San Diego River Improvement Project

VLF: Vehicle License Fees

Appendix F: Glossary of Operational Plan Terms

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

Bond: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. Sometimes, however, all or a substantial portion of the interest is included in the face value of the bond. The sale of bonds is one mechanism used to obtain long-term financing.

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

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

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

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

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

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

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

modular equipment) it is budgeted in the minor equipment account.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Expenditure Transfers & Reimbursements: This expenditure account group, which is shown as a decrease in

expenditures, consists of transfers of costs for services provided between budget units in the same governmental type fund. The cost of the service is transferred to the revenue earning department with an equal reduction in cost to the department providing the service.

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

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

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

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

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

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

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

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

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

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

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

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

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

General Manager (GM): An executive management class reporting directly to the Chief Administrative Officer (CAO) or Assistant CAO. Responsible for managing all financial, personnel, and operational functions for each of the County's five business Groups (Community Services, Finance and General Government, Land Use and Environment, Health and Human Services, and Public Safety), and coordinating the Group initiatives in accordance with the CAO's Strategic Plan and County goals.

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

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

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

General Purpose Revenue Allocation: The amount of General Purpose Revenue that is budgeted to fund a group's or a department's services after all other funding

sources for those services are taken into account; it is also commonly referred to as net county cost.

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

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

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

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

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

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

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

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

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

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

programs, health administration, disaster relief, grazing fees and Payments In-lieu of Taxes for federal lands.

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

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

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

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

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

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

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

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

Management Reserves: An expenditure category unique to the County of San Diego. Management Reserves are intended to be used to handle unforeseen expenses that arise during the budget year or as a means to set aside funds for a planned future year use. The level of Management Reserves is generally dependent upon fund balance realized by a Group/Agency or department, but may be budgeted for General Fund departments based on ongoing

General Purpose Revenue allocation or comparable revenue source in the case of special funds. No expenditures can be made from Management Reserves; instead appropriations must first be transferred to a sub-account under one of the other expenditures categories (e.g. Salaries and Benefits, Services and Supplies, etc.).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Proposed Budget: See Recommended Budget.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Strategic Initiatives: As used by the County, the broad organizationwide goals that guide the allocation of resources and set programs. The County has three strate-

gic initiatives: Safe Communities (Promote safe communities), Sustainable Environments (Support environments that foster viable, livable communities while bolstering economic growth), and Healthy Families (Make it easier for residents to lead healthy lives while improving opportunities for children and adults).

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

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

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

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

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

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

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



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