

County of San Diego

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Appendix A: All Funds Budget Summary

Countywide Totals

Staffing						
		Fiscal Year 2013–14 Adopted Budget			Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Total		16,627.00			17,044.00	17,046.00

Expenditures						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Salaries & Benefits	\$ 1,624,499,023	\$ 1,780,254,519	\$ 1,807,694,297	\$ 1,746,177,685	\$ 1,910,117,432	\$ 1,937,599,214
Services & Supplies	1,767,987,138	1,973,937,493	2,250,866,295	1,793,598,277	1,845,115,276	1,776,519,996
Other Charges	696,732,470	746,814,990	776,022,202	695,356,064	765,533,769	760,460,372
Capital Assets/Land Acquisition	124,206,044	59,129,673	516,786,748	199,972,268	84,522,300	5,463,000
Capital Assets Equipment	17,559,669	23,640,094	46,235,171	11,957,350	21,879,224	13,331,524
Expenditure Transfer & Reimbursements	(28,585,941)	(30,234,922)	(30,234,922)	(31,835,894)	(30,307,011)	(30,550,174)
Contingency Reserves	—	23,103,000	18,103,000	—	24,772,098	25,255,052
Fund Balance Component Increases	13,727,298	628,400	63,406,678	63,406,678	2,604,421	200,000
Operating Transfers Out	419,223,492	362,094,305	649,237,512	412,978,472	427,257,072	346,958,049
Management Reserves	—	36,750,000	30,423,026	—	32,247,967	30,250,000
Total	\$ 4,635,349,193	\$ 4,976,117,552	\$ 6,128,540,008	\$ 4,891,610,900	\$ 5,083,742,548	\$ 4,865,487,033

Appendix A: All Funds Budget Summary

Revenues						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Taxes Current Property	\$ 557,287,114	\$ 561,026,595	\$ 561,026,595	\$ 591,338,638	\$ 603,090,433	\$ 617,194,529
Taxes Other Than Current Secured	390,792,422	390,419,769	425,705,032	405,504,106	410,643,377	421,139,798
Licenses Permits & Franchises	52,910,503	50,920,255	51,236,075	55,852,501	53,083,636	55,605,738
Fines, Forfeitures & Penalties	49,450,464	52,214,002	53,723,532	41,720,184	46,241,366	44,011,247
Revenue From Use of Money & Property	42,727,433	50,118,461	51,619,205	46,020,402	43,261,987	43,923,644
Intergovernmental Revenues	2,330,080,293	2,456,054,621	2,608,191,483	2,496,821,904	2,342,074,506	2,326,819,813
Charges For Current Services	754,285,141	811,755,721	895,645,280	822,800,780	849,879,574	836,309,851
Miscellaneous Revenues	40,824,608	39,472,502	65,709,684	40,567,384	38,713,915	30,143,123
Other Financing Sources	440,146,660	352,383,649	685,714,063	478,202,822	422,456,659	335,633,552
Residual Equity Transfers In	5,424,624	—	—	593,532	—	—
Fund Balance Component Decreases	544,380	3,362,491	5,362,491	5,362,491	4,841,928	20,183,336
Use of Fund Balance	(29,124,448)	208,389,486	724,606,567	(93,173,844)	269,455,167	134,522,402
Total	\$ 4,635,349,193	\$ 4,976,117,552	\$ 6,128,540,008	\$ 4,891,610,900	\$ 5,083,742,548	\$ 4,865,487,033

Public Safety Group

Staffing						
		Fiscal Year 2013–14 Adopted Budget			Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Total		7,429.00			7,459.00	7,461.00

Expenditures						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Salaries & Benefits	\$ 819,436,531	\$ 900,954,122	\$ 906,211,528	\$ 881,202,947	\$ 958,978,545	\$ 973,947,983
Services & Supplies	253,576,043	300,732,094	350,834,728	276,700,261	301,160,903	282,276,107
Other Charges	109,949,179	108,466,636	122,260,962	114,295,444	111,396,934	111,406,599
Capital Assets Equipment	6,412,167	8,023,367	16,253,385	6,867,670	6,082,187	2,000,524
Expenditure Transfer & Reimbursements	(18,197,335)	(19,092,230)	(19,092,230)	(18,713,507)	(19,371,937)	(19,655,100)
Fund Balance Component Increases	1,883,000	250,000	250,000	250,000	100,000	200,000
Operating Transfers Out	233,401,794	237,422,874	244,501,766	243,867,643	272,621,137	275,762,547
Management Reserves	—	4,000,000	—	—	4,000,000	—
Total	\$ 1,406,461,380	\$ 1,540,756,863	\$ 1,621,220,140	\$ 1,504,470,459	\$ 1,634,967,769	\$ 1,625,938,660

Appendix A: All Funds Budget Summary

Revenues						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Taxes Current Property	\$ 500,438	\$ 573,491	\$ 573,491	\$ 528,558	\$ 575,000	\$ 575,000
Taxes Other Than Current Secured	4,643	—	—	6,126	—	—
Licenses Permits & Franchises	643,677	588,088	588,088	683,290	613,710	613,710
Fines, Forfeitures & Penalties	23,983,537	25,377,526	26,887,056	15,880,878	24,628,032	22,206,408
Revenue From Use of Money & Property	12,369,631	8,946,102	8,946,846	12,376,569	8,545,358	8,545,358
Intergovernmental Revenues	459,631,497	498,886,312	482,027,423	460,217,807	462,323,925	461,570,346
Charges For Current Services	117,729,731	122,874,174	159,153,439	159,845,210	161,345,550	163,662,761
Miscellaneous Revenues	11,836,027	14,615,129	29,111,406	14,787,046	18,801,004	11,792,732
Other Financing Sources	230,301,940	237,217,786	240,715,976	240,144,924	270,270,253	273,411,663
Fund Balance Component Decreases	—	—	2,000,000	2,000,000	—	—
Use of Fund Balance	(30,414,788)	22,786,422	62,324,580	(10,891,781)	51,378,204	23,781,796
General Purpose Revenue Allocation	579,875,047	608,891,833	608,891,833	608,891,833	636,486,733	659,778,886
Total	\$ 1,406,461,380	\$ 1,540,756,863	\$ 1,621,220,140	\$ 1,504,470,459	\$ 1,634,967,769	\$ 1,625,938,660

Health and Human Services Agency

Staffing						
		Fiscal Year 2013–14 Adopted Budget			Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Total		5,613.50			5,973.50	5,973.50

Expenditures						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Salaries & Benefits	\$ 447,908,579	\$ 492,699,000	\$ 510,390,193	\$ 494,210,406	\$ 542,613,503	\$ 551,662,519
Services & Supplies	1,001,703,629	1,042,019,688	1,061,683,517	977,521,807	890,675,463	872,142,463
Other Charges	356,893,900	414,148,018	414,198,554	352,859,063	428,368,018	428,368,018
Capital Assets Equipment	3,145,080	315,070	693,440	635,808	248,000	248,000
Expenditure Transfer & Reimbursements	(8,548,310)	(9,238,724)	(9,238,724)	(11,095,473)	(9,043,424)	(9,043,424)
Fund Balance Component Increases	78,400	78,400	78,400	78,400	1,143,302	—
Operating Transfers Out	36,867,932	37,396,433	37,396,433	36,588,772	26,936,721	26,936,721
Management Reserves	—	20,000,000	20,000,000	—	20,000,000	20,000,000
Total	\$ 1,838,049,211	\$ 1,997,417,885	\$ 2,035,201,813	\$ 1,850,798,784	\$ 1,900,941,583	\$ 1,890,314,297

Appendix A: All Funds Budget Summary

Revenues						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Taxes Current Property	\$ 1,477,395	\$ 1,602,726	\$ 1,602,726	\$ 1,531,749	\$ 1,602,726	\$ 1,602,726
Taxes Other Than Current Secured	13,351	26,784	26,784	24,350	26,784	26,784
Licenses Permits & Franchises	902,937	907,613	907,613	926,727	914,613	914,613
Fines, Forfeitures & Penalties	5,371,566	5,848,681	5,848,681	6,398,167	5,816,452	5,816,452
Revenue From Use of Money & Property	2,500,642	7,897,694	7,897,694	3,836,142	7,052,402	7,052,402
Intergovernmental Revenues	1,627,186,270	1,764,195,792	1,783,376,544	1,648,859,726	1,681,809,770	1,678,428,069
Charges For Current Services	70,690,597	64,525,395	64,525,395	69,684,602	56,996,554	54,089,474
Miscellaneous Revenues	9,810,302	2,972,320	2,972,320	6,110,813	2,700,409	2,700,409
Other Financing Sources	24,192,764	24,200,000	24,200,000	25,320,004	13,500,000	13,500,000
Fund Balance Component Decreases	—	—	—	—	—	16,485,336
Use of Fund Balance	32,470,487	60,588,400	79,191,576	23,454,024	64,104,691	41,500,000
General Purpose Revenue Allocation	63,432,899	64,652,480	64,652,480	64,652,480	66,417,182	68,198,032
Total	\$ 1,838,049,211	\$ 1,997,417,885	\$ 2,035,201,813	\$ 1,850,798,784	\$ 1,900,941,583	\$ 1,890,314,297

Land Use and Environment Group

Staffing						
		Fiscal Year 2013–14 Adopted Budget			Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Total		1,446.00			1,452.00	1,452.00

Expenditures						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Salaries & Benefits	\$ 148,117,314	\$ 163,059,095	\$ 162,911,155	\$ 152,430,096	\$ 171,070,575	\$ 172,611,961
Services & Supplies	149,830,541	180,214,437	294,437,881	152,498,694	188,916,361	158,082,102
Other Charges	27,680,395	30,650,216	39,156,862	25,382,077	25,578,068	23,803,776
Capital Assets/Land Acquisition	—	8,449,000	25,540,887	—	11,232,300	2,963,000
Capital Assets Equipment	477,004	4,670,977	7,744,570	734,866	5,849,000	2,340,000
Expenditure Transfer & Reimbursements	(471,919)	(210,000)	(210,000)	(452,295)	(400,000)	(360,000)
Fund Balance Component Increases	11,765,898	300,000	5,867,340	5,867,340	361,119	—
Operating Transfers Out	16,649,879	12,712,859	15,360,104	13,027,019	14,875,827	13,137,390
Total	\$ 354,049,111	\$ 399,846,584	\$ 550,808,799	\$ 349,487,797	\$ 417,483,250	\$ 372,578,229

Appendix A: All Funds Budget Summary

Revenues						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Taxes Current Property	\$ 7,126,444	\$ 7,043,339	\$ 7,043,339	\$ 7,325,054	\$ 7,229,241	\$ 7,245,741
Taxes Other Than Current Secured	3,151,307	5,118,244	40,403,507	2,470,847	6,612,759	6,612,759
Licenses Permits & Franchises	37,679,064	35,657,643	35,973,463	40,105,409	37,926,238	40,219,103
Fines, Forfeitures & Penalties	2,683,241	1,914,094	1,914,094	2,205,230	1,883,297	1,816,329
Revenue From Use of Money & Property	20,547,080	22,415,298	22,415,298	21,525,119	20,816,404	21,512,693
Intergovernmental Revenues	116,339,756	113,468,412	132,878,765	126,754,116	114,477,209	110,511,135
Charges For Current Services	80,409,942	90,722,855	99,702,863	84,868,311	92,724,173	94,137,669
Miscellaneous Revenues	3,401,073	3,357,105	8,190,456	2,460,604	3,724,313	2,747,273
Other Financing Sources	14,401,817	12,820,169	13,124,013	12,720,119	16,543,136	11,465,615
Fund Balance Component Decreases	544,380	3,362,491	3,362,491	3,362,491	4,841,928	2,698,000
Use of Fund Balance	24,161,150	58,421,138	140,254,713	144,700	62,790,265	24,144,855
General Purpose Revenue Allocation	43,603,859	45,545,796	45,545,796	45,545,796	47,914,287	49,467,057
Total	\$ 354,049,111	\$ 399,846,584	\$ 550,808,799	\$ 349,487,797	\$ 417,483,250	\$ 372,578,229

Community Services Group

Staffing						
		Fiscal Year 2013–14 Adopted Budget			Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Total		961.00			976.00	976.00

Expenditures						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Salaries & Benefits	\$ 87,506,882	\$ 93,032,145	\$ 95,975,219	\$ 90,820,874	\$ 99,458,675	\$ 101,831,852
Services & Supplies	127,263,203	158,164,132	177,721,733	134,019,770	166,563,836	146,900,373
Other Charges	20,242,922	18,065,447	24,709,625	16,473,842	19,037,507	15,841,665
Capital Assets/Land Acquisition	(185,419)	2,000,000	—	(189,721)	—	—
Capital Assets Equipment	301,867	10,098,517	18,612,264	1,155,779	8,737,037	8,320,000
Expenditure Transfer & Reimbursements	(94,820)	(83,600)	(83,600)	(125,442)	(83,600)	(83,600)
Contingency Reserves	—	103,000	103,000	—	103,000	103,000
Fund Balance Component Increases	—	—	—	—	1,000,000	—
Operating Transfers Out	11,650,768	15,277,297	18,190,297	12,578,397	24,989,637	13,722,213
Management Reserves	—	4,250,000	4,250,000	—	5,747,967	4,250,000
Total	\$ 246,685,404	\$ 300,906,938	\$ 339,478,539	\$ 254,733,500	\$ 325,554,059	\$ 290,885,503

Appendix A: All Funds Budget Summary

Revenues						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Taxes Current Property	\$ 27,835,799	\$ 28,192,523	\$ 28,192,523	\$ 28,775,830	\$ 30,061,616	\$ 30,802,950
Taxes Other Than Current Secured	752,119	2,318,391	2,318,391	3,996,963	2,302,845	2,305,989
Licenses Permits & Franchises	2,115,247	2,107,867	2,107,867	2,061,751	1,945,359	2,124,875
Fines, Forfeitures & Penalties	3,071	3,000	3,000	2,141	3,000	3,000
Revenue From Use of Money & Property	1,592,547	1,799,646	1,799,646	1,352,050	1,661,069	1,661,069
Intergovernmental Revenues	27,426,570	28,674,121	35,754,789	27,072,169	32,318,368	25,766,835
Charges For Current Services	152,905,154	173,881,811	194,204,397	160,048,475	172,595,607	171,708,049
Miscellaneous Revenues	3,730,487	3,554,615	4,763,615	3,652,411	3,136,147	2,709,585
Other Financing Sources	12,069,348	19,590,764	22,361,820	14,481,908	28,614,637	17,122,213
Residual Equity Transfers In	5,424,624	—	—	593,532	—	—
Fund Balance Component Decreases	—	—	—	—	—	1,000,000
Use of Fund Balance	(6,503,479)	20,711,082	27,899,373	(7,376,848)	32,409,579	14,796,292
General Purpose Revenue Allocation	19,333,916	20,073,118	20,073,118	20,073,118	20,505,832	20,884,646
Total	\$ 246,685,404	\$ 300,906,938	\$ 339,478,539	\$ 254,733,500	\$ 325,554,059	\$ 290,885,503

Finance and General Government Group

Staffing						
		Fiscal Year 2013–14 Adopted Budget			Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Total		1,177.50			1,183.50	1,183.50

Expenditures						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Salaries & Benefits	\$ 121,529,717	\$ 130,510,157	\$ 132,206,202	\$ 127,513,362	\$ 137,996,134	\$ 137,544,899
Services & Supplies	209,098,315	248,867,872	313,610,114	224,243,765	245,194,432	220,740,628
Other Charges	1,971,423	1,000	55,000	1,778,069	50,000	50,000
Capital Assets/Land Acquisition	(4,573,174)	—	—	—	—	—
Capital Assets Equipment	318,170	532,163	583,583	215,298	438,000	423,000
Expenditure Transfer & Reimbursements	(1,273,557)	(1,610,368)	(1,610,368)	(1,449,177)	(1,408,050)	(1,408,050)
Management Reserves	—	8,500,000	6,173,026	—	2,500,000	6,000,000
Total	\$ 327,070,893	\$ 386,800,824	\$ 451,017,558	\$ 352,301,317	\$ 384,770,516	\$ 363,350,477

Revenues						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Licenses Permits & Franchises	\$ 1,226,131	\$ 1,220,700	\$ 1,220,700	\$ 1,448,904	\$ 1,242,300	\$ 1,242,300
Fines, Forfeitures & Penalties	760,055	1,035,450	1,035,450	648,265	1,035,450	1,035,450
Revenue From Use of Money & Property	157,693	40,000	40,000	74,873	69,000	69,000
Intergovernmental Revenues	107,419	120,388	120,388	117,135	558,140	558,140
Charges For Current Services	201,039,460	222,773,530	241,081,229	208,856,063	224,804,182	211,291,427
Miscellaneous Revenues	7,781,142	9,545,558	9,545,558	7,676,378	9,315,708	9,156,790
Other Financing Sources	5,177,839	5,012,608	5,183,986	4,299,165	4,833,967	5,115,745
Use of Fund Balance	(684,598)	30,013,000	75,750,657	12,140,945	21,190,742	10,888,850
General Purpose Revenue Allocation	111,505,752	117,039,590	117,039,590	117,039,590	121,721,027	123,992,775
Total	\$ 327,070,893	\$ 386,800,824	\$ 451,017,558	\$ 352,301,317	\$ 384,770,516	\$ 363,350,477

Appendix A: All Funds Budget Summary

Capital Program

Expenditures						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Services & Supplies	\$ 5,253,330	\$ 533,000	\$ 7,316,372	\$ 6,960,240	\$ 633,000	\$ 633,000
Capital Assets/Land Acquisition	128,964,637	48,680,673	491,245,861	200,161,989	73,290,000	2,500,000
Capital Assets Equipment	6,905,380	—	2,347,929	2,347,929	525,000	—
Operating Transfers Out	9,239,215	9,280,933	9,280,933	9,280,933	9,284,783	9,283,433
Total	\$ 150,362,561	\$ 58,494,606	\$ 510,191,095	\$ 218,751,090	\$ 83,732,783	\$ 12,416,433

Revenues						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Revenue From Use of Money & Property	\$ 327,052	\$ 4,518,352	\$ 6,018,352	\$ 746,647	\$ 639,089	\$ 614,472
Intergovernmental Revenues	5,435,199	4,930,509	122,638,924	96,926,343	5,108,008	4,507,352
Miscellaneous Revenues	1,163,897	4,400,000	9,950,544	1,779,256	—	—
Other Financing Sources	144,514,437	43,856,301	370,442,248	114,424,908	76,859,000	3,184,000
Use of Fund Balance	(1,078,023)	789,444	1,141,027	4,873,935	1,126,686	4,110,609
Total	\$ 150,362,561	\$ 58,494,606	\$ 510,191,095	\$ 218,751,090	\$ 83,732,783	\$ 12,416,433

Finance Other

Expenditures						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Services & Supplies	\$ 21,262,079	\$ 43,406,270	\$ 45,261,949	\$ 21,653,740	\$ 51,971,281	\$ 95,745,323
Other Charges	179,994,651	175,483,673	175,641,199	184,567,568	181,103,242	180,990,314
Contingency Reserves	—	23,000,000	18,000,000	—	24,669,098	25,152,052
Fund Balance Component Increases	—	—	57,210,938	57,210,938	—	—
Operating Transfers Out	111,413,903	50,003,909	324,507,979	97,635,708	78,548,967	8,115,745
Total	\$ 312,670,633	\$ 291,893,852	\$ 620,622,065	\$ 361,067,954	\$ 336,292,588	\$ 310,003,434

Revenues						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Fines, Forfeitures & Penalties	\$ 2,451,657	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000	\$ —	\$ —
Revenue From Use of Money & Property	1,477,359	1,634,067	1,634,067	1,687,008	1,611,363	1,601,348
Intergovernmental Revenues	8,080,723	4,566,625	10,182,187	10,073,771	4,567,225	4,566,075
Charges For Current Services	131,509,465	136,977,956	136,977,956	139,462,604	141,413,508	141,420,471
Miscellaneous Revenues	251,236	—	148,010	1,085,037	—	—
Other Financing Sources	9,488,515	9,686,021	9,686,021	66,811,795	11,835,666	11,834,316
Use of Fund Balance	10,047,151	15,080,000	338,044,641	17,998,555	36,455,000	15,300,000
General Purpose Revenue Allocation	149,364,527	121,749,183	121,749,183	121,749,183	140,409,826	135,281,224
Total	\$ 312,670,633	\$ 291,893,852	\$ 620,622,065	\$ 361,067,954	\$ 336,292,588	\$ 310,003,434

Appendix A: All Funds Budget Summary

Total General Purpose Revenue

General Purpose Revenue						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Taxes Current Property	\$ 520,347,038	\$ 523,614,516	\$ 523,614,516	\$ 553,177,447	\$ 563,621,850	\$ 576,968,112
Taxes Other Than Current Secured	386,871,001	382,956,350	382,956,350	399,005,821	401,700,989	412,194,266
Licenses Permits & Franchises	10,343,447	10,438,344	10,438,344	10,626,419	10,441,416	10,491,137
Fines, Forfeitures & Penalties	14,197,337	15,835,251	15,835,251	14,385,504	12,875,135	13,133,608
Revenue From Use of Money & Property	3,755,429	2,867,302	2,867,302	4,421,995	2,867,302	2,867,302
Intergovernmental Revenues	85,872,859	41,212,462	41,212,462	126,800,836	40,911,861	40,911,861
Charges For Current Services	792	—	—	35,514	—	—
Miscellaneous Revenues	2,850,444	1,027,775	1,027,775	3,015,839	1,036,334	1,036,334
Total	\$ 1,024,238,346	\$ 977,952,000	\$ 977,952,000	\$ 1,111,469,375	\$ 1,033,454,887	\$ 1,057,602,620

Appendix B: Budget Summary and Changes in Fund Balance

Appropriations/Expenditures by Fund Type

County Funds by Type						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
General Fund	\$ 3,514,829,288	\$ 3,853,052,190	\$ 4,370,865,462	\$ 3,683,478,264	\$ 3,863,617,355	\$ 3,777,931,412
Special Revenue Funds	394,435,998	406,903,096	509,871,387	396,127,805	450,209,401	444,725,513
Capital Project Funds	150,362,561	58,494,606	510,191,095	218,751,090	83,732,783	12,416,433
Debt Service County Family	81,430,223	81,460,697	81,460,697	81,455,378	81,462,679	81,469,642
County Proprietary Enterprise Funds	20,646,337	24,824,688	36,825,146	20,545,303	27,391,498	24,101,863
County Proprietary Internal Service Funds	359,186,913	425,670,235	464,207,847	389,890,998	447,543,018	407,914,160
Air Pollution Control District	44,874,724	41,990,873	49,583,987	36,840,720	49,487,307	48,762,407
County Service Areas	16,832,651	16,879,597	18,383,823	15,338,228	16,909,975	16,595,314
Miscellaneous Special Districts	9,225,963	16,476,252	23,576,010	14,535,058	14,183,813	9,473,531
Permanent Road Divisions	1,403,967	8,945,080	9,213,038	1,871,988	8,641,205	8,641,205
Sanitation Districts	33,477,108	33,193,026	46,134,304	26,990,308	32,446,032	25,900,913
Miscellaneous Local Agencies	8,643,461	8,227,212	8,227,212	5,785,761	8,117,482	7,554,640
Total	\$ 4,635,349,193	\$ 4,976,117,552	\$ 6,128,540,008	\$ 4,891,610,900	\$ 5,083,742,548	\$ 4,865,487,033

Appendix B: Budget Summary and Changes in Fund Balance

Appropriations/Expenditures by Group and Fund

Public Safety Group						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
General Fund	\$ 1,163,975,717	\$ 1,286,456,233	\$ 1,359,030,098	\$ 1,250,817,036	\$ 1,345,455,943	\$ 1,332,316,560
Sheriff's Asset Forfeiture Program	3,971,601	1,100,000	2,218,206	1,083,234	1,100,000	1,100,000
District Attorney Asset Forfeiture Program Fed	197,273	500,000	500,000	111,842	500,000	500,000
District Attorney Asset Forfeiture State	736	15,000	15,000	—	15,000	15,000
Probation Asset Forfeiture Program	24,156	50,000	50,741	48,936	100,000	50,000
Sheriff's Inmate Welfare	4,784,231	5,705,192	7,570,205	5,714,681	6,760,355	6,796,130
Probation Inmate Welfare	64,596	95,000	95,403	57,962	95,000	95,000
Public Safety Prop 172 Special Revenue	224,667,393	237,322,190	240,752,751	237,219,417	254,767,334	259,143,921
CSA 107 Elfin Forest Fire District	398,101	468,072	553,377	402,396	—	—
CSA 107 Elfin Forest Fire Protection / EMS	—	—	—	—	490,000	490,000
CSA 109 Mt Laguna Fire Medical	41,709	—	8,313	8,313	—	—
CSA 109 Mt Laguna Fire Mitigation Fee	—	—	398	398	—	—
CSA 110 Mount Palomar Fire Medical	80,432	—	21,022	21,022	—	—
CSA 110 Mt Palomar Fire Mitigation Fee	—	—	4,449	4,449	—	—
CSA 111 Boulevard Fire District	54,891	—	180,739	180,739	—	—
CSA 111 Boulevard Fire Mitigation Fee	—	—	3,853	3,853	—	—
CSA 112 Campo Fire District	39,500	—	25,702	25,702	—	—
CSA 112 Campo Fire Mitigation Fee	—	—	20,172	20,172	—	—
CSA 113 San Pasqual Fire District	73,316	—	179,242	171,944	—	—
CSA 113 San Pasqual Fire Mitigation Fee	—	—	28,703	28,703	—	—
CSA 115 Pepper Drive Fire Protection / EMS	—	—	—	—	365,000	365,000
CSA 115 Pepper Drive Fire District	322,359	364,269	364,269	361,739	—	—

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

Public Safety Group						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
CSA 135 - Fire Fee Mitigation Fund	—	—	57,574	—	—	—
CSA 135 Fire Protection / Emergency Medical Svcs	576,667	710,000	1,193,425	635,386	—	—
CSA 135 Fire Authority Fire Protection / EMS	—	—	—	—	680,000	680,000
CSA 135 Regional 800 MHZ Radio System	266,726	622,955	622,955	—	263,628	—
CSA 135 Del Mar 800 MHZ Zone B	39,364	50,000	53,060	39,497	50,000	50,000
CSA 135 Poway 800 MHZ Zone F	113,872	155,502	159,173	130,721	155,502	155,502
CSA 135 Solana Beach 800 MHZ Zone H	30,910	45,400	49,071	26,682	45,400	45,400
Jail Stores Internal Service Fund	6,737,831	7,097,050	7,462,240	7,355,634	7,787,452	7,798,992
Penalty Assessment	—	—	—	—	7,875,730	7,875,730
Criminal Justice Facility	—	—	—	—	7,491,425	7,491,425
Courthouse Construction	—	—	—	—	970,000	970,000
Total	\$ 1,406,461,380	\$ 1,540,756,863	\$ 1,621,220,140	\$ 1,504,470,459	\$ 1,634,967,769	\$ 1,625,938,660

Health and Human Services Agency						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
General Fund	\$ 1,804,510,001	\$ 1,959,528,520	\$ 1,997,015,759	\$ 1,816,636,039	\$ 1,862,866,922	\$ 1,852,239,636
Tobacco Securitization Special Revenue	24,327,520	27,500,000	27,500,000	24,328,584	27,500,000	27,500,000
CSA 17 San Dieguito Ambulance	3,699,937	4,155,715	4,185,383	3,932,277	4,312,239	4,312,239
CSA 69 Heartland Paramedic	5,511,753	6,233,650	6,500,671	5,901,884	6,262,422	6,262,422
Total	\$ 1,838,049,211	\$ 1,997,417,885	\$ 2,035,201,813	\$ 1,850,798,784	\$ 1,900,941,583	\$ 1,890,314,297

Appendix B: Budget Summary and Changes in Fund Balance

Land Use and Environment Group						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
General Fund	\$ 127,301,860	\$ 158,661,436	\$ 174,850,421	\$ 144,604,696	\$ 163,081,600	\$ 145,985,351
Road Fund	97,100,423	88,808,655	179,255,348	83,966,905	97,124,263	86,858,814
Air Pollution Control District Operations	20,376,580	22,321,745	23,829,951	21,628,659	24,495,522	24,128,994
APCD Air Quality Improvement Trust	8,073,835	10,000,000	10,138,906	8,379,527	12,107,116	12,107,116
Air Quality State Moyer Program	4,757,452	2,810,756	5,477,215	4,895,583	3,601,297	3,601,297
Air Quality Power General Mitigation	519,205	358,372	1,230,949	873,141	358,372	—
Air Quality School Bus Program	—	—	2	2	—	—
Air Quality Proposition 1B GMERP	10,594,636	6,500,000	8,906,963	1,063,808	8,925,000	8,925,000
Air Quality GMERP Early Grant	1,935	—	—	—	—	—
Air Quality State Lower Emission School Bus Prgm	32,925	—	—	—	—	—
Air Quality GMERP - Match Fund	518,157	—	—	—	—	—
San Diego County Lighting Maintenance District 1	1,576,820	2,059,790	2,059,790	1,776,378	3,591,497	2,013,089
Inactive Waste Site Management	6,099,316	8,408,485	8,601,938	8,088,233	6,560,573	6,708,551
Waste Planning and Recycling	—	—	—	—	1,046,559	990,688
Hillsborough Landfill Maintenance	4,323	—	—	—	—	—
Duck Pond Landfill Cleanup	—	17,318	17,318	—	13,911	14,189
Parkland Ded Area 4 Lincoln Acres	5	1,170	1,170	—	1,800	1,800
Parkland Ded Area 15 Sweetwater	6,448	15,550	15,550	6,998	7,100	7,100
Parkland Ded Area 16 Otay	—	1,000	1,000	—	50	50
Parkland Ded Area 19 Jamul	2,294	18,100	18,100	928	4,100	4,100
Parkland Ded Area 20 Spring Valley	13,213	28,400	28,400	14,291	4,100	4,100
Parkland Ded Area 25 Lakeside	32,755	47,000	452,782	424,082	17,100	17,100

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

Land Use and Environment Group						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Parkland Ded Area 26 Crest	8,146	16,500	16,500	785	2,100	2,100
Parkland Ded Area 27 Alpine	13,479	37,300	37,300	19,870	7,600	7,600
Parkland Ded Area 28 Ramona	8,255	48,500	145,500	106,271	6,100	6,100
Parkland Ded Area 29 Escondido	245	38,300	776,807	8,097	1,100	1,100
Parkland Ded Area 30 San Marcos	189	2,700	2,700	49	1,100	1,100
Parkland Ded Area 31 San Dieguito	82,034	140,000	168,803	36,592	2,500	2,500
Parkland Ded Area 32 Carlsbad	—	170	170	—	140	140
Parkland Ded Area 35 Fallbrook	272,773	128,000	441,000	200,277	3,600	3,600
Parkland Ded Area 36 Bonsall	229	12,000	12,000	65	3,100	3,100
Parkland Ded Area 37 Vista	7,701	26,200	776,200	13,475	1,100	1,100
Parkland Ded Area 38 Valley Center	14,812	35,600	42,922	7,590	4,200	4,200
Parkland Ded Area 39 Pauma Valley	199	5,600	5,600	347	1,100	1,100
Parkland Ded Area 40 Palomar Julian	22,801	18,400	24,379	3,756	3,100	3,100
Parkland Ded Area 41 Mountain Empire	38,758	6,900	6,900	—	260	260
Parkland Ded Area 42 Anza Borrego	1,051	7,500	7,500	1,306	2,600	2,600
Parkland Ded Area 43 Central Mountain	166,724	3,750	37,933	22,667	2,600	2,600
Parkland Ded Area 44 Oceanside	6	515	515	—	100	100
Parkland Ded Area 45 Valle de Oro	3,712	27,900	27,900	8,486	2,100	2,100
PRD 6 Pauma Valley	12,942	371,850	371,850	27,573	399,028	399,028
PRD 8 Magee Road Pala	7,207	208,573	208,573	69,312	227,774	227,774
PRD 9 Santa Fe Zone B	55,288	82,472	82,472	4,281	107,433	107,433
PRD 10 Davis Drive	20,833	17,863	17,863	2,974	17,664	17,664
PRD 11 Bernardo Road Zone A	3,892	41,296	41,296	27,442	46,394	46,394

Appendix B: Budget Summary and Changes in Fund Balance

Land Use and Environment Group						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
PRD 11 Bernardo Road Zone C	3,025	24,606	24,606	2,756	23,082	23,082
PRD 11 Bernardo Road Zone D	3,522	38,686	38,686	3,134	42,070	42,070
PRD 12 Lomair	5,161	236,846	236,846	63,995	267,310	267,310
PRD 13 Pala Mesa Zone A	11,023	392,333	394,391	10,074	444,501	444,501
PRD 13 Stewart Canyon Zone B	33,648	28,609	28,609	6,448	64,303	64,303
PRD 16 Wynola	57,996	107,551	107,551	8,673	126,480	126,480
PRD 18 Harrison Park	66,268	288,873	289,773	8,057	308,300	308,300
PRD 20 Daily Road	22,716	549,619	549,619	144,985	636,052	636,052
PRD 21 Pauma Heights	14,647	334,997	334,997	9,117	413,676	413,676
PRD 22 West Dougherty St	2,906	10,490	10,490	3,565	7,945	7,945
PRD 23 Rock Terrace Road	2,828	25,293	25,293	4,121	30,307	30,307
PRD 24 Mt Whitney Road	40,084	36,190	36,190	3,735	44,218	44,218
CSA 26 Rancho San Diego	240,753	244,430	244,430	237,629	252,530	252,530
CSA 26 Cottonwood Village Zone A	99,885	208,077	228,805	105,160	265,390	265,390
CSA 26 Monte Vista Zone B	143,554	297,924	299,068	121,124	305,234	305,234
SD Landscape Maintenance Zone 1	130,438	141,453	141,453	141,453	149,573	152,573
Landscape Maintenance Dist Zone 2 - Julian	93,438	125,433	125,433	115,927	112,239	112,667
PRD 30 Royal Oaks Carroll	4,486	37,706	37,706	3,517	37,639	37,639
PRD 38 Gay Rio Terrace	4,554	77,552	77,552	60,231	33,264	33,264
PRD 39 Sunbeam Lane	8,516	—	—	—	—	—
PRD 45 Rincon Springs Rd	3,361	68,867	68,867	3,852	76,495	76,495
PRD 46 Rocosco Road	21,182	37,421	37,421	3,182	40,584	40,584
PRD 49 Sunset Knolls Road	3,118	33,267	33,267	2,852	37,610	37,610
PRD 50 Knoll Park Lane	5,528	129,851	129,851	51,280	83,843	83,843
PRD 53 Knoll Park Lane Extension	7,670	269,427	269,427	107,099	176,772	176,772
PRD 54 Mount Helix	4,399	170,504	170,504	63,440	186,744	186,744

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

Land Use and Environment Group						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
PRD 55 Rainbow Crest Rd	13,410	319,364	325,872	39,065	362,528	362,528
PRD 60 River Drive	5,411	137,852	137,852	72,958	48,482	48,482
PRD 61 Green Meadow Way	4,218	206,101	206,101	7,381	213,143	213,143
PRD 63 Hillview Road	5,563	396,032	397,712	7,851	424,025	424,025
PRD 70 El Camino Corto	2,929	58,454	58,454	4,363	62,633	62,633
PRD 75 Gay Rio Dr Zone A	5,327	217,848	217,848	88,016	151,223	151,223
PRD 75 Gay Rio Dr Zone B	6,605	404,488	404,488	213,427	216,522	216,522
PRD 76 Kingsford Court	3,073	41,239	41,239	2,659	46,804	46,804
PRD 77 Montiel Truck Trail	12,675	268,079	268,079	201,626	82,449	82,449
PRD 78 Gardena Way	3,128	51,949	51,949	15,374	56,746	56,746
PRD 80 Harris Truck Trail	4,525	213,113	213,113	4,795	229,562	229,562
CSA 81 Fallbrook Local Park	584,846	583,214	583,214	547,174	579,189	581,569
CSA 83 San Dieguito Local Park	1,875,002	663,127	692,676	508,347	687,949	617,949
CSA 83A Zone A4S Ranch Park 95155	889,632	689,700	700,207	620,579	763,438	772,388
PRD 88 East Fifth St	3,137	70,832	70,832	7,201	72,936	72,936
PRD 90 South Cordoba	18,674	39,552	39,552	3,732	40,759	40,759
PRD 94 Roble Grande Road	146,997	520,037	707,257	41,437	366,715	366,715
PRD 95 Valle Del Sol	3,760	303,247	303,247	3,564	315,162	315,162
PRD 99 Via Allondra Via Del Corvo	16,212	35,397	35,397	3,515	34,731	34,731
PRD 100 Viejas Lane View	3,122	29,040	29,040	4,078	30,260	30,260
PRD 101 Johnson Lake Rd	7,136	149,124	149,124	106,742	50,058	50,058
PRD 101 Hi Ridge Rd Zone A	3,935	13,043	13,043	3,618	10,880	10,880
PRD 102 Mountain Meadow	171,370	162,320	162,320	8,574	212,152	212,152
PRD 103 Alto Drive	3,673	263,701	263,701	3,938	278,787	278,787
PRD 104 Artesian Rd	5,487	126,504	126,504	17,336	146,825	146,825
PRD 105 Alta Loma Dr	43,655	25,247	25,247	3,433	26,143	26,143

Appendix B: Budget Summary and Changes in Fund Balance

Land Use and Environment Group						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
PRD 105 Alta Loma Dr Zone A	65,590	31,215	31,215	3,456	35,537	35,537
PRD 106 Garrison Way Et Al	4,471	98,449	98,449	12,177	105,463	105,463
PRD 117 Legend Rock	7,408	8,914	8,914	4,971	5,152	5,152
CSA 122 Otay Mesa East	3,011	12,200	12,200	—	12,200	12,200
PRD 123 Mizpah Lane	4,186	72,927	72,927	54,115	31,865	31,865
PRD 125 Wrightwood Road	3,948	84,154	84,154	4,394	90,469	90,469
PRD 126 Sandhurst Way	4,198	35,217	35,217	3,036	35,447	35,447
PRD 127 Singing Trails Drive	20,971	27,093	41,114	14,868	28,822	28,822
CSA 128 San Miguel Park Dist	1,505,526	1,059,908	1,096,218	1,028,244	1,109,474	1,113,683
PRD 129 Birch Street	6,466	—	—	—	—	—
PRD 130 Wilkes Road	92,787	189,747	189,747	5,663	124,555	124,555
PRD 133 Ranch Creek Road	4,195	27,267	27,267	10,367	31,223	31,223
PRD 134 Kenora Lane	3,263	78,120	78,120	4,825	87,072	87,072
CSA 136 Sundance Detention Basin	17,029	48,568	48,568	16,714	48,568	48,568
San Diego County Flood Control District	7,048,988	13,603,220	20,628,850	12,237,773	9,779,074	6,647,200
Blackwolf Stormwater Maint ZN 349781	789	10,634	10,634	456	10,634	10,634
Lake Rancho Viejo Stormwater Maint ZN 442493	117,272	197,000	260,396	144,228	197,000	197,000
Ponderosa Estates Maint ZN 351421	—	22,690	22,690	—	22,690	22,690
PRD 1001 Capra Way	656	—	—	—	—	—
PRD 1002 Sunny Acres	2,957	21,461	21,461	4,668	23,930	23,930
PRD 1003 Alamo Way	3,135	15,917	15,917	2,791	16,873	16,873
PRD 1005 Eden Valley Lane	3,577	69,876	69,876	3,661	74,862	74,862
PRD 1007 Tumble Creek	3,034	—	—	—	—	—
PRD 1008 Canter	4,215	23,456	23,456	2,873	39,266	39,266
PRD 1010 Alpine High	207,398	134,188	134,188	6,012	172,054	172,054
PRD 1011 La Cuesta	3,122	56,635	56,635	18,415	64,271	64,271

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

Land Use and Environment Group						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
PRD 1012 Millar Road	3,424	50,457	50,457	5,766	55,428	55,428
PRD 1013 Singing Trails	3,554	77,571	77,571	44,084	77,360	77,360
PRD 1014 Lavender Point Lane	3,002	78,339	78,339	25,125	79,528	79,528
PRD 1015 Landavo Drive	22,715	45,053	78,903	66,608	51,949	51,949
PRD 1016 El Sereno Way	4,874	45,719	67,440	13,733	51,066	51,066
Survey Monument Preservation Fund	53,188	325,000	325,000	261,588	250,000	250,000
Special Aviation	50,000	50,000	50,000	50,000	50,000	50,000
Special Aviation Debt Service	340,483	337,880	337,880	337,879	334,578	330,578
County Fish and Game Propagation	10,760	18,000	18,000	9,448	18,000	18,000
Airport Enterprise Fund	14,533,983	17,312,738	29,175,526	14,527,965	19,597,580	16,940,779
Liquid Waste Enterprise Fund	6,112,354	7,511,950	7,649,620	6,017,338	7,793,918	7,161,084
CWSMD-Zone B (Campo Hills Water)	256,750	283,140	283,140	159,579	283,140	283,140
Campo WSMD-Zone A (Rancho Del Campo Water)	225,344	299,778	310,510	216,644	299,778	299,778
San Diego County Sanitation District	33,477,108	33,193,026	46,134,304	26,990,308	32,446,032	25,900,913
DPW Equipment Internal Service Fund	5,110,582	6,226,111	6,226,111	4,827,890	5,664,324	5,936,081
DPW ISF Equipment Acquisition Road Fund	1,645,935	5,369,442	6,977,748	1,812,902	5,253,083	3,633,238
DPW ISF Equipment Acquisition Inactive Waste	45,842	92,869	113,819	32,820	258,612	75,293
DPW ISF Equipment Acquisition Airport Enterprise	122,456	737,069	763,909	108,715	213,112	168,768
DPW ISF Equipment Acquisition Liquid Waste	256,901	623,311	718,917	285,061	1,100,246	365,258
Total	\$ 354,049,111	\$ 399,846,584	\$ 550,808,799	\$ 349,487,797	\$ 417,483,250	\$ 372,578,229

Appendix B: Budget Summary and Changes in Fund Balance

Community Services Group						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
General Fund	\$ 59,215,790	\$ 67,888,308	\$ 85,230,393	\$ 61,538,329	\$ 73,445,682	\$ 63,745,341
Co Successor Housing Agy Gillespie Housing	12,338	18,000	18,000	12,876	97,000	—
Co Successor Housing Agy USDRIP Housing	28,223	45,000	45,000	25,589	94,000	—
County Library	32,044,169	35,983,321	39,515,966	33,973,163	37,557,923	37,888,737
Co Successor Agy Redev Obligation Ret Fund	1,398,479	1,896,930	1,896,930	1,757,425	1,881,384	1,884,528
Co Successor Agy Gillespie Red Obligation Ret Fd	—	1,144,930	1,144,930	—	1,139,384	1,142,528
Co Successor Agy USDRIP Red Obligation Ret Fund	550,000	550,000	550,000	—	550,000	550,000
Co Successor Agy Gillespie Fld Debt Srv	1,144,275	1,144,930	1,144,930	1,144,929	1,139,384	1,142,528
Co Successor Agy Gillespie Fld Interest Acct	749,275	729,930	729,930	729,929	709,384	687,528
Co Successor Agy Gillespie Fld Principal Acct	395,000	415,000	415,000	415,000	430,000	455,000
Co Successor Agy USDRIP	1,012,058	1,137,562	1,137,562	552,542	937,562	550,000
Co Successor Agy Gillespie Fld Improvement	100,311	—	—	—	—	—
Co Successor Agy Gillespie Fld Spec Revenue Fund	1,524,766	1,144,930	1,144,930	1,144,929	1,139,384	1,142,528
Co Successor Agy Gillespie Fld Admin	254,806	—	—	2,542	—	—
Co Successor Agy Gillespie Housing	682,496	—	—	—	—	—
Co Successor Agy USDRIP Housing	761,228	—	—	—	—	—

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

Community Services Group						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Purchasing Internal Service Fund	9,424,511	8,814,851	9,034,034	8,062,010	10,981,610	9,451,903
Purchasing Internal Service Fund Buyouts	—	—	80,814	80,814	—	—
Fleet Services Internal Service Fund	6,877,167	7,478,385	7,512,184	7,029,915	11,831,055	8,223,965
Fleet ISF Equipment Acquisition General	10,103,172	20,854,628	28,141,661	10,762,018	29,061,529	19,031,081
Fleet ISF Materials Supply Inventory	18,772,647	19,207,758	19,243,425	19,110,414	26,505,844	20,445,017
Fleet ISF Accident Repair	297,723	539,272	539,272	432,102	516,737	516,737
Fleet ISF Accidents Sheriff	295,407	697,250	697,250	438,971	624,802	624,802
Facilities Management Internal Service Fund	83,355,232	99,410,448	100,630,725	88,449,431	101,588,547	100,080,432
Major Maintenance Internal Service Fund	17,686,331	31,805,505	40,625,603	19,070,573	25,322,848	23,322,848
Total	\$ 246,685,404	\$ 300,906,938	\$ 339,478,539	\$ 254,733,500	\$ 325,554,059	\$ 290,885,503

Finance and General Government Group						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
General Fund	\$ 192,286,161	\$ 231,534,485	\$ 277,027,370	\$ 205,967,945	\$ 229,751,571	\$ 220,925,004
Information Technology Internal Service Fund	134,784,732	155,266,339	173,990,187	146,333,372	155,018,945	142,425,473
Total	\$ 327,070,893	\$ 386,800,824	\$ 451,017,558	\$ 352,301,317	\$ 384,770,516	\$ 363,350,477

Appendix B: Budget Summary and Changes in Fund Balance

Capital Program						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Capital Outlay Fund	\$ 70,740,317	\$ 20,449,372	\$ 165,769,582	\$ 70,602,391	\$ 4,125,000	\$ —
Capital MSCP Acquisition Fund	7,442,012	10,000,000	33,184,497	6,711,311	10,000,000	2,500,000
County Health Complex Capital Outlay Fund	38,595	—	210,077	190,008	—	—
Justice Facility Construction Capital Outlay Fnd	61,274,135	—	282,216,373	131,022,917	49,940,000	—
Library Projects Capital Outlay Fund	1,397,084	18,231,301	18,645,051	415,080	9,750,000	—
Edgemoor Development Fund	9,470,419	9,813,933	10,165,516	9,809,383	9,917,783	9,916,433
Total	\$ 150,362,561	\$ 58,494,606	\$ 510,191,095	\$ 218,751,090	\$ 83,732,783	\$ 12,416,433

Finance Other						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
General Fund	\$ 167,539,759	\$ 148,983,208	\$ 477,711,421	\$ 203,914,219	\$ 189,015,637	\$ 162,719,520
Pension Obligation Bonds	81,430,223	81,460,697	81,460,697	81,455,378	81,462,679	81,469,642
Employee Benefits Internal Service Fund	56,048,872	42,541,538	42,541,538	55,706,739	45,372,247	45,372,247
Public Liability Internal Service Fund	7,621,572	18,908,409	18,908,409	19,991,618	20,442,025	20,442,025
Majestic Pines County Service District Debt	30,207	—	—	—	—	—
Total	\$ 312,670,633	\$ 291,893,852	\$ 620,622,065	\$ 361,067,954	\$ 336,292,588	\$ 310,003,434

Changes in Components of Fund Balance (by Fund Group)

Beginning in Fiscal Year 2011–12, ending fund balance represents all components of fund balance as defined by Governmental Accounting Standards Board (GASB) 54. This can be nonspendable, restricted, committed, assigned or unassigned fund balance for the Governmental Funds or unrestricted net assets for the Proprietary Funds.

Ending Fund Balances (in millions)								
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
Fiscal Year 2011-12 Ending Fund Balance ¹	\$ 1,481.7	\$ 669.5	\$ 0.6	\$ 17.8	\$ 19.8	\$ 47.2	\$ 104.9	\$ 5.6
Fiscal Year 2012-13 Ending Fund Balance ¹	1,601.4	642.0	0.2	20.9	20.8	43.3	99.8	—
Fiscal Year 2013-14 Ending Fund Balance ²	\$ 1,759.5	\$ 654.4	\$ 0.4	\$ 16.0	\$ 23.8	\$ 27.1	\$ 99.2	\$ 1.8

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

²Pending completion of the June 30, 2014 CAFR audit.

Fiscal Year 2014–15 (in millions)								
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
Beginning Fund Balance	\$ 1,759.5	\$ 654.4	\$ 0.4	\$ 16.0	\$ 23.8	\$ 27.1	\$ 99.2	\$ 1.8
Add:								
Budgeted Revenue	3,862.2	450.2	81.5	83.7	27.4	447.5	118.3	8.1
Fund Balance Component Decrease	1.4	—	—	—	—	—	3.4	—
Total Available Funding	5,623.1	1,104.6	81.9	99.7	51.2	474.6	220.9	9.9
Less:								
Budgeted Expenditures	(3,861.4)	(450.2)	(81.5)	(83.7)	(27.4)	(447.5)	(121.3)	(8.1)
Fund Balance Component Increase	(2.2)	—	—	—	—	—	(0.4)	—
Projected Ending Fund Balance	\$ 1,759.5	\$ 654.4	\$ 0.4	\$ 16.0	\$ 23.8	\$ 27.1	\$ 99.2	\$ 1.8

Appendix B: Budget Summary and Changes in Fund Balance

Fiscal Year 2015–16 (in millions)								
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
Beginning Fund Balance	\$ 1,795.5	\$ 654.4	\$ 0.4	\$ 16.0	\$ 23.8	\$ 27.1	\$ 99.2	\$ 1.8
Add:								
Budgeted Revenue	3,760.2	444.7	81.5	12.4	24.1	407.9	106.9	7.6
Fund Balance Component Decrease	17.7	—	—	—	—	—	2.4	—
Total Available Funding	5,537.4	1,099.1	81.9	28.4	47.9	435.0	208.6	9.4
Less:								
Budgeted Expenditures	(3,777.7)	(444.7)	(81.5)	(12.4)	(24.1)	(407.9)	(109.4)	(7.6)
Fund Balance Component Increase	(0.2)	—	—	—	—	—	—	—
Projected Ending Fund Balance	\$ 1,759.5	\$ 654.4	\$ 0.4	\$ 16.0	\$ 23.8	\$ 27.1	\$ 99.2	\$ 1.8

Appendix C: General Fund Budget Summary

Appropriations/Expenditures by Group

Public Safety Group						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Public Safety Executive Office	\$ 6,529,501	\$ 6,645,128	\$ 9,091,687	\$ 6,698,672	\$ 7,635,835	\$ 7,575,471
San Diego County Fire Authority	22,202,951	25,115,783	29,715,512	20,401,463	22,935,081	21,600,084
District Attorney	143,370,719	160,974,357	166,766,771	155,564,632	170,080,851	165,184,264
Sheriff	601,069,018	663,562,538	710,749,358	653,686,832	713,072,557	710,919,947
Child Support Services	45,328,053	51,723,838	51,777,119	47,421,421	51,460,166	51,350,972
Citizens' Law Enforcement Review Board	549,261	606,082	628,668	608,610	631,239	625,732
Office of Emergency Services	7,875,165	6,930,698	13,575,405	6,721,846	6,635,516	5,449,237
Medical Examiner	8,487,156	9,481,818	9,837,264	9,345,484	9,814,462	9,747,607
Probation	191,745,222	215,343,100	219,216,352	209,515,332	216,642,604	213,469,115
Public Defender	67,163,463	75,169,778	76,656,403	72,385,475	77,288,460	77,134,959
Contribution for Trial Courts	69,655,207	70,903,113	71,015,559	68,467,270	69,259,172	69,259,172
Total	\$ 1,163,975,717	\$ 1,286,456,233	\$ 1,359,030,098	\$ 1,250,817,036	\$ 1,345,455,943	\$ 1,332,316,560

Health and Human Services Agency						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Regional Operations	\$ 429,657,920	\$ 730,255,328	\$ 750,166,855	\$ 700,078,861	\$ 615,226,914	\$ 621,344,133
Strategic Planning & Operational Support	303,107,096	—	91,996	119,241	—	—
Aging and Independence Services	297,293,572	329,246,054	330,281,848	318,650,244	333,551,249	334,212,243
Behavioral Health Services	390,794,611	423,558,464	426,683,022	385,747,166	425,433,577	425,622,559
Administrative Support	64,588,357	116,554,358	122,914,565	81,902,586	122,228,623	103,688,695
Child Welfare Services	230,113,630	264,598,530	266,034,813	240,563,171	270,597,535	271,397,717
Public Health Services	84,698,529	95,315,786	100,782,660	89,561,587	95,829,024	95,974,289
Public Administrator / Public Guardian	4,256,287	—	60,000	13,184	—	—
Total	\$ 1,804,510,001	\$ 1,959,528,520	\$ 1,997,015,759	\$ 1,816,636,039	\$ 1,862,866,922	\$ 1,852,239,636

Appendix C: General Fund Budget Summary

Land Use and Environment Group						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Land Use and Environment Executive Office	\$ 4,348,225	\$ 7,567,626	\$ 7,759,010	\$ 3,244,749	\$ 8,142,384	\$ 6,857,481
Agriculture, Weights and Measures	18,193,899	19,705,398	20,362,237	18,760,069	20,077,110	20,250,468
Environmental Health	38,508,826	44,665,102	46,012,951	40,267,909	46,661,684	44,834,151
Farm and Home Advisor	948,800	853,058	884,128	907,391	853,058	853,058
Parks and Recreation	29,431,581	30,729,517	37,595,961	30,355,116	31,326,390	29,495,977
Planning and Land Use	9,154,775	—	—	—	—	—
Planning and Development Services	14,532,141	31,798,763	33,971,373	26,400,446	34,763,543	28,883,613
Public Works	12,183,613	23,341,972	28,264,762	24,669,015	21,257,431	14,810,603
Total	\$ 127,301,860	\$ 158,661,436	\$ 174,850,421	\$ 144,604,696	\$ 163,081,600	\$ 145,985,351

Community Services Group						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Community Services Executive Office	\$ 2,166,881	\$ 7,540,254	\$ 9,510,397	\$ 3,216,269	\$ 8,219,348	\$ 7,179,435
Animal Services	15,168,207	15,736,716	16,441,314	15,420,135	16,941,395	16,393,079
General Services	2,835,993	1,785,000	3,810,328	3,720,052	1,795,000	1,795,000
Housing & Community Development	17,731,414	23,303,257	30,385,044	17,056,855	26,375,570	19,601,670
Purchasing and Contracting	2,654,196	910,000	910,000	910,000	722,000	722,000
Registrar of Voters	18,659,098	18,613,081	24,173,310	21,215,018	19,392,369	18,054,157
Total	\$ 59,215,790	\$ 67,888,308	\$ 85,230,393	\$ 61,538,329	\$ 73,445,682	\$ 63,745,341

Finance and General Government Group						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Finance & General Government Executive Office	\$ 14,848,517	\$ 31,017,462	\$ 55,480,023	\$ 20,700,331	\$ 21,564,317	\$ 20,560,985
Board of Supervisors	7,366,664	8,075,907	9,156,265	7,699,492	8,366,841	8,363,587
Assessor / Recorder / County Clerk	52,366,581	60,307,881	64,142,521	54,072,999	63,127,842	63,236,886
Treasurer - Tax Collector	19,034,852	22,024,206	23,336,376	20,168,956	21,659,445	21,694,056
Chief Administrative Office	4,243,781	4,441,349	4,577,074	4,304,355	4,649,068	4,609,071
Auditor and Controller	34,549,027	35,964,386	40,200,256	33,489,395	33,891,372	33,479,340
County Technology Office	9,268,248	14,542,587	21,781,194	13,709,788	16,272,592	12,794,466
Civil Service Commission	578,679	616,736	627,465	519,550	606,114	572,885
Clerk of the Board of Supervisors	3,306,808	3,466,941	3,564,560	3,159,027	3,482,832	3,485,317
County Counsel	22,639,180	23,459,268	24,822,481	23,506,204	27,604,747	24,990,894
Grand Jury	576,075	592,346	594,432	510,582	595,975	595,046
Human Resources	20,782,267	23,937,245	25,544,005	21,241,725	24,779,192	23,468,467
County Communications Office	2,725,482	3,088,171	3,200,719	2,885,540	3,151,234	3,074,004
Total	\$ 192,286,161	\$ 231,534,485	\$ 277,027,370	\$ 205,967,945	\$ 229,751,571	\$ 220,925,004

Appendix C: General Fund Budget Summary

Finance Other						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Cash Borrowing Program	\$ 1,130,283	\$ 7,700,000	\$ 7,700,000	\$ 1,350,287	\$ 7,700,000	\$ 7,700,000
Community Enhancement	2,500,678	2,680,000	2,684,000	2,662,000	3,540,000	3,100,000
Neighborhood Reinvestment Program	5,992,211	5,000,000	5,382,226	4,195,844	10,000,000	10,000,000
Contributions to County Library	5,000	935,000	1,643,750	1,643,750	300,000	300,000
Contingency Reserve - General Fund	—	20,000,000	15,000,000	—	20,669,098	21,152,052
Contributions to Capital Program	148,781,949	82,563,340	413,398,220	186,920,656	110,012,565	83,217,673
Countywide General Expense	8,787,576	29,691,623	31,489,980	6,742,413	36,380,729	36,836,550
Local Agency Formation Commission Administration	342,061	413,245	413,245	399,269	413,245	413,245
Total	\$ 167,539,759	\$ 148,983,208	\$ 477,711,421	\$ 203,914,219	\$ 189,015,637	\$ 162,719,520

Total - Group/Agency						
	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2013-14 Amended Budget	Fiscal Year 2013-14 Actuals	Fiscal Year 2014-15 Adopted Budget	Fiscal Year 2015-16 Approved Budget
Total	\$ 3,514,829,288	\$ 3,853,052,190	\$ 4,370,865,462	\$ 3,683,478,264	\$ 3,863,617,355	\$ 3,777,931,412

Financing Sources

Financing Sources by Category						
	Fiscal Year 2012-13 Actuals	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2013-14 Amended Budget	Fiscal Year 2013-14 Actuals	Fiscal Year 2014-15 Adopted Budget	Fiscal Year 2015-16 Approved Budget
Taxes Current Property	\$ 520,347,038	\$ 523,614,516	\$ 523,614,516	\$ 553,177,447	\$ 563,621,850	\$ 576,968,112
Taxes Other Than Current Secured	386,871,001	382,956,350	382,956,350	399,012,753	401,700,989	412,194,266
Licenses Permits & Franchises	43,212,182	42,297,182	42,297,182	45,847,705	44,088,759	46,659,279
Fines, Forfeitures & Penalties	44,904,399	50,218,002	51,727,532	38,337,280	34,508,393	32,278,274
Revenue From Use of Money & Property	16,099,581	12,045,416	12,045,416	16,867,224	11,022,670	11,012,655
Intergovernmental Revenues	1,976,619,055	2,108,665,460	2,124,051,709	2,025,017,680	1,978,117,922	1,960,430,530
Charges For Current Services	293,834,204	305,435,498	347,268,742	348,794,924	344,495,159	341,702,646
Miscellaneous Revenues	27,036,636	24,216,101	38,805,373	24,950,771	26,577,180	18,996,410
Other Financing Sources	263,283,736	270,252,450	273,210,135	331,020,586	289,973,364	293,128,945
Total Revenues	\$ 3,572,207,833	\$ 3,719,700,975	\$ 3,795,976,957	\$ 3,783,026,370	\$ 3,694,106,286	\$ 3,693,371,117
Fund Balance Component Decreases	\$ 544,380	\$ 810,502	\$ 2,810,502	\$ 2,810,502	\$ 1,421,854	\$ 17,735,336
Total Revenues	\$ (57,922,925)	\$ 132,540,713	\$ 572,078,004	\$ (102,358,608)	\$ 168,089,215	\$ 66,824,959
Total	\$ 3,514,829,288	\$ 3,853,052,190	\$ 4,370,865,462	\$ 3,683,478,264	\$ 3,863,617,355	\$ 3,777,931,412



Appendix D: Health and Human Services Agency—General Fund

Health and Human Services Agency: General Fund

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



Staffing by Program						
		Fiscal Year 2013–14 Adopted Budget			Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Family Resource Centers & Eligibility Administration		2,023.00			2,366.00	2,366.00
Health Care Policy Administration		35.00			35.00	35.00
Aging Programs		152.00			158.00	158.00
Adult Protective Services		67.00			67.00	67.00
In-Home Supportive Services		160.00			160.00	160.00
Behavioral Health Services		791.00			786.25	786.25
Child Welfare Services		1,357.00			1,363.00	1,363.00
Public Health Services		659.50			661.25	661.25
Administrative Support		369.00			377.00	377.00
HHSA Total		5,613.50			5,973.50	5,973.50

Appendix D: Health and Human Services Agency—General Fund

General Fund Budget By Program						
	Fiscal Year 2012–13 Actuals	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2013–14 Amended Budget	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Approved Budget
Family Resource Centers & Eligibility Administration	\$ 398,484,894	\$ 479,804,742	\$ 498,374,439	\$ 447,668,678	\$ 504,334,543	\$ 508,851,745
Operational Budget	189,300,597	234,983,595	253,553,292	239,471,999	256,013,396	260,530,598
Assistance Payments Budget	209,184,297	244,821,147	244,821,147	208,196,676	248,321,147	248,321,147
<i>CalWORKs Assistance Payments</i>	176,413,029	204,415,785	204,415,785	173,864,514	204,415,785	204,415,785
<i>Employment and Child Care Payments</i>	26,935,981	33,474,283	33,474,283	27,295,180	33,474,283	33,474,283
<i>General Relief Payments</i>	3,044,395	3,050,000	3,050,000	4,286,544	6,550,000	6,550,000
<i>Cash Assistance Program for Immigrants (CAPI)</i>	26,935,981	3,491,856	3,491,856	2,653,303	3,491,856	3,491,856
<i>Refugee Aid Payments</i>	3,044,395	389,223	389,223	97,134	389,223	389,223
Health Care Policy Administration	226,424,502	163,706,757	163,772,687	167,689,648	20,116,311	20,133,534
Operational Budget	226,424,502	163,706,757	163,772,687	167,689,648	20,116,311	20,133,534
Assistance Payments Budget	226,424,502	—	—	—	—	—
Aging Programs	26,598,433	35,045,651	35,674,566	31,533,306	36,678,102	36,910,979
Operational Budget	26,598,433	35,045,651	35,674,566	31,533,306	36,678,102	36,910,979
Assistance Payments Budget	—	—	—	—	—	—
Adult Protective Services	8,124,002	8,287,649	8,399,678	8,122,184	8,640,190	8,800,167
Operational Budget	8,124,002	8,287,649	8,399,678	8,122,184	8,640,190	8,800,167
Assistance Payments Budget	—	—	—	—	—	—
In-Home Supportive Services	269,443,642	285,912,754	286,269,973	279,129,515	288,232,957	288,501,097
Operational Budget	269,443,642	285,912,754	286,269,973	279,129,515	288,232,957	288,501,097
Assistance Payments Budget	—	—	—	—	—	—
Behavioral Health Services	390,214,222	423,558,464	426,680,653	386,897,876	425,433,577	425,622,559
Operational Budget	390,214,222	423,558,464	426,680,653	386,897,876	425,433,577	425,622,559
Assistance Payments Budget	—	—	—	—	—	—
Child Welfare Services	290,933,947	329,339,249	331,636,417	305,173,357	338,051,038	340,120,979
Operational Budget	154,455,792	174,108,378	192,274,364	185,604,169	182,820,167	184,890,108
Assistance Payments Budget	136,478,155	155,230,871	139,362,053	119,569,189	155,230,871	155,230,871
<i>Foster Care Aid Payments</i>	62,311,574	77,463,230	61,594,412	43,961,236	72,934,557	72,934,557
<i>Kinship Guardianship Assistance Payments (Kin-GAP)</i>	3,528,093	3,365,522	3,365,522	3,721,659	3,365,522	3,365,522
<i>Adoption Assistance Payments</i>	70,638,488	74,402,119	74,402,119	71,886,294	78,930,792	78,930,792
Public Health Services	106,743,136	117,318,896	123,260,508	113,672,414	119,151,581	119,609,881
Operational Budget	106,743,136	117,318,896	123,260,508	113,672,414	119,151,581	119,609,881
Assistance Payments Budget	—	—	—	—	—	—
Administrative Support	103,082,554	116,554,358	122,946,838	85,743,109	122,228,623	103,688,695
Operational Budget	103,082,554	116,554,358	122,946,838	85,743,109	122,228,623	103,688,695
Assistance Payments Budget	—	—	—	—	—	—
HHS General Fund Total	\$ 1,820,049,332	\$ 1,959,528,520	\$ 1,997,015,758	\$ 1,825,630,085	\$ 1,862,866,922	\$ 1,852,239,636
Operational Budget Total	\$ 1,474,386,880	\$ 1,559,476,502	\$ 1,612,832,559	\$ 1,497,864,221	\$ 1,459,314,904	\$ 1,448,687,618
Assistance Payments Budget Total	\$ 345,662,452	\$ 400,052,018	\$ 384,183,200	\$ 327,765,864	\$ 403,552,018	\$ 403,552,018

Appendix E: Operational Plan Acronyms and Abbreviations

AB: Assembly Bill
ACA: *Patient Protection and Affordable Care Act* of 2010
ACAO: Assistant Chief Administrative Officer
ADA: Americans with Disabilities Act
AIS: Aging and Independence Services
APCD: Air Pollution Control District
ARRA: *American Recovery and Reinvestment Act* of 2009
AWM: Agriculture, Weights and Measures
BHS: Behavioral Health Services
BPR: Business Process Reengineering
CAC: County Administration Center
CAFR: Comprehensive Annual Financial Report
CAO: Chief Administrative Officer
CCO: County Communications Office
CDBG: Community Development Block Grant
CFO: Chief Financial Officer
CINA: Capital Improvement Needs Assessment
CLERB: Citizens' Law Enforcement Review Board
CNC TV: County News Center Television
COC: County Operations Center
COF: Capital Outlay Fund
COO: Chief Operating Officer
COPs: Certificates of Participation
CSA: County Service Area
CSAC: California State Association of Counties
CSG: Community Services Group
CTO: County Technology Office
CWS: Child Welfare Services
DAS: Department of Animal Services
DCAO: Deputy Chief Administrative Officer
DCSS: Department of Child Support Services
DEH: Department of Environmental Health
DGS: Department of General Services
DHR: Department of Human Resources
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
M: million
MSCP: Multiple Species Conservation Program
NACo: National Association of Counties
OAAS: Office of Audits and Advisory Services

■ ■ ■ Appendix E: Operational Plan Acronyms and Abbreviations

OES: Office of Emergency Services

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

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/Chief Operating Officer (ACAO/COO): The County's second-highest ranking executive, the ACAO/COO works with the Chief Administrative Officer to implement the Board of Supervisors' policies and to manage the County's workforce and annual budget.

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

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

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

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

Budget: A financial plan for a single fiscal year includes 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 (CAO): The highest ranking County executive who provides policy-based program and financial decision making support to the Board of Supervisors. The CAO oversees the operation of more than 40 departments and manages the allocation of personnel, capital and budgetary resources within the County organization. The position is appointed by the Board of Supervisors. The lines of authority flow from the Board of Supervisors to the CAO and Assistant CAO/Chief Operating Officer (ACAO/COO), to the Deputy CAO of each Group.

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

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

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

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

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

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

County News Center Television (CNC TV): The County's television station, which broadcasts Board of Supervisors meetings and programs of community interest.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Expenditure Transfers & Reimbursements: This expenditure account group, which is shown as a decrease in expenditures, consists of transfers of costs for services

provided between budget units in the same governmental type fund. The cost of the service is transferred to the revenue earning department with an equal reduction in cost to the department providing the service.

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

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

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

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

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

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

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

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

Fund Balance Components: The classifications that segregate fund balance by constraints on purposes for which amounts can be spent. There are five classifications: Non-

spendable Fund Balance. Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance and Unassigned Fund Balance.

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

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

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

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

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

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

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

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

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

commonly referred to as net county cost.

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

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

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

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

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

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

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

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

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

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

Tax Relief. Major federal revenue includes public assistance 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 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 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."