

County of San Diego

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Appendix A: All Funds - Budget Summary

Countywide Totals

Staffing						
		Fiscal Year 2009-10 Adopted Budget			Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
		16,415.00			15,842.25	15,814.00
	Total					

Expenditures						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Salaries & Benefits	\$1,645,943,611	\$1,629,311,218	\$1,632,561,973	\$1,562,861,730	\$1,611,308,509	\$1,634,524,516
Services & Supplies	1,629,553,808	1,836,646,062	2,078,633,960	1,556,013,528	1,833,785,339	1,643,950,293
Other Charges	1,211,062,633	874,725,978	914,044,439	825,759,931	764,177,211	743,293,334
Capital Assets/Land Acquisition	119,287,011	101,253,000	472,859,445	107,716,707	204,759,500	75,392,000
Capital Assets Equipment	9,398,197	27,213,183	46,703,067	12,141,117	23,422,973	17,686,073
Expenditure Transfer & Reimbursements	(19,558,613)	(20,495,309)	(20,049,961)	(20,076,660)	(20,012,897)	(20,129,696)
Reserves	—	22,694,733	22,694,733	—	22,103,000	22,103,000
Reserve/Designation Increase	4,066,400	100,250,000	100,250,000	100,250,000	33,409,291	—
Operating Transfers Out	366,711,145	407,062,589	584,984,981	343,898,211	455,314,605	333,720,978
Management Reserves	—	29,550,000	28,459,194	—	28,710,000	23,750,000
Total	\$4,966,464,192	\$5,008,211,454	\$5,861,141,832	\$4,488,564,566	\$4,956,977,531	\$4,474,290,498

Appendix A: All Funds - Budget Summary

Revenues						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Taxes Current Property	\$ 558,655,630	\$ 535,096,780	\$ 535,141,780	\$ 543,603,507	\$ 535,473,694	\$ 534,587,321
Taxes Other Than Current Secured	465,299,139	421,248,254	436,697,962	429,094,580	397,344,661	393,447,832
Licenses Permits & Franchises	50,080,791	46,982,930	47,038,348	47,890,011	49,113,644	50,823,384
Fines, Forfeitures & Penalties	54,722,395	57,906,541	59,086,078	54,327,843	56,584,160	54,086,928
Revenue From Use of Money & Property	79,813,414	57,966,482	57,567,858	56,528,924	54,633,846	55,355,647
Intergovernmental Revenue	2,015,118,596	2,223,573,358	2,378,998,184	2,117,239,509	2,204,165,658	2,149,201,615
Charges For Current Services	782,948,452	813,375,609	831,098,614	795,378,425	753,568,876	733,684,273
Miscellaneous Revenues	87,827,661	31,945,966	56,996,594	47,410,958	37,673,295	32,230,721
Other Financing Sources	823,107,768	394,812,217	733,840,404	393,165,241	441,990,426	320,321,798
Residual Equity Transfers In	7,456,230	—	—	1,213,761	—	—
Reserve/Designation Decreases	2,295,881	8,668,294	8,668,294	8,668,294	13,258,481	34,128,984
Use of Fund Balance	39,138,236	416,635,023	716,007,716	(5,956,488)	413,170,790	116,421,995
Total	\$4,966,464,192	\$5,008,211,454	\$5,861,141,832	\$4,488,564,566	\$4,956,977,531	\$4,474,290,498

Public Safety Group

Staffing						
		Fiscal Year 2009-10 Adopted Budget			Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Total		7,170.00			7,041.25	7,013.00

Expenditures						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Salaries & Benefits	\$ 811,877,082	\$ 798,099,831	\$ 802,221,832	\$ 772,085,764	\$ 794,625,052	\$ 801,148,696
Services & Supplies	222,977,933	220,860,251	251,597,604	202,362,499	223,667,526	205,100,642
Other Charges	101,342,582	106,163,570	111,017,119	102,637,019	106,319,010	102,026,967
Capital Assets Equipment	5,476,383	8,422,090	17,709,676	10,105,309	8,721,854	5,060,381
Expenditure Transfer & Reimbursements	(17,769,034)	(18,610,491)	(18,165,143)	(18,236,360)	(18,453,257)	(18,557,794)
Operating Transfers Out	200,201,856	215,515,099	221,427,680	191,805,996	190,587,899	190,367,899
Total	\$1,324,106,802	\$1,330,450,350	\$1,385,808,769	\$1,260,760,226	\$1,305,468,084	\$1,285,146,791

Revenues						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Licenses Permits & Franchises	\$ 639,185	\$ 583,101	\$ 583,101	\$ 587,944	\$ 593,101	\$ 593,101
Fines, Forfeitures & Penalties	22,313,614	25,960,984	27,176,521	24,466,266	25,932,584	23,644,667
Revenue From Use of Money & Property	11,971,745	10,348,468	10,348,468	11,113,374	9,250,276	9,250,276
Intergovernmental Revenue	387,315,054	419,007,408	445,748,077	387,683,085	392,787,372	367,318,488
Charges For Current Services	129,946,195	121,194,963	121,705,834	120,472,858	121,071,614	121,877,715
Miscellaneous Revenues	12,459,907	8,180,199	8,242,803	11,970,971	8,885,395	8,834,795
Other Financing Sources	199,840,186	215,515,099	206,528,119	192,012,731	190,662,899	190,367,899
Use of Fund Balance	42,032,915	10,544,459	46,360,177	(6,662,674)	25,834,843	22,405,850
General Purpose Revenue Allocation	517,588,000	519,115,669	519,115,669	519,115,669	530,450,000	540,854,000
Total	\$1,324,106,802	\$1,330,450,350	\$1,385,808,769	\$1,260,760,226	\$1,305,468,084	\$1,285,146,791

Appendix A: All Funds - Budget Summary

Health and Human Services Agency

Staffing						
		Fiscal Year 2009-10 Adopted Budget			Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Total		5,482.00			5,156.25	5,156.25

Expenditures						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Salaries & Benefits	\$ 458,439,743	\$ 454,726,149	\$ 452,443,758	\$ 434,088,724	\$ 441,518,587	\$ 450,891,609
Services & Supplies	801,440,163	918,586,365	935,609,145	831,652,527	923,737,131	913,898,536
Other Charges	389,885,160	429,263,910	429,359,784	391,871,039	433,047,599	433,047,599
Capital Assets Equipment	2,278,903	523,206	3,137,603	475,365	333,000	333,000
Expenditure Transfer & Reimbursements	(219,617)	(213,930)	(213,930)	(256,613)	(213,930)	(213,930)
Operating Transfers Out	36,323,919	37,999,180	37,999,180	36,117,344	37,999,180	37,999,180
Management Reserves	—	20,000,000	20,000,000	—	20,000,000	20,000,000
Total	\$1,688,148,272	\$1,860,884,880	\$1,878,442,277	\$1,694,055,124	\$1,856,421,567	\$1,855,955,994

Revenues						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Taxes Current Property	\$ 1,493,460	\$ 1,653,670	\$ 1,653,670	\$ 1,454,097	\$ 1,865,357	\$ 1,865,357
Taxes Other Than Current Secured	55,711	43,004	43,004	11,422	43,949	43,949
Licenses Permits & Franchises	1,073,878	1,009,340	1,009,340	1,083,804	1,477,957	1,557,340
Fines, Forfeitures & Penalties	5,761,087	5,842,264	5,842,264	5,829,492	5,858,681	5,858,681
Revenue From Use of Money & Property	23,827,457	11,914,769	11,914,769	10,495,335	11,733,324	11,733,324
Intergovernmental Revenue	1,461,739,535	1,633,992,841	1,634,558,155	1,496,332,544	1,617,855,802	1,601,685,587
Charges For Current Services	52,195,406	53,414,018	56,414,018	60,050,951	64,160,415	65,148,580
Miscellaneous Revenues	13,015,557	9,922,912	10,422,912	10,501,399	8,497,372	8,437,915
Other Financing Sources	24,208,019	24,200,000	24,200,000	24,253,874	24,200,000	24,200,000
Reserve/Designation Decreases	29,478	891,189	891,189	891,189	4,431,710	32,827,478
Use of Fund Balance	32,537,685	50,438,180	63,930,263	15,588,325	54,250,000	39,529,583
General Purpose Revenue Allocation	72,211,000	67,562,693	67,562,693	67,562,693	62,047,000	63,068,200
Total	\$1,688,148,272	\$1,860,884,880	\$1,878,442,277	\$1,694,055,124	\$1,856,421,567	\$1,855,955,994

Land Use and Environment Group

Staffing						
		Fiscal Year 2009-10 Adopted Budget			Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Total		1,562.00			1,501.00	1,502.00

Expenditures						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Salaries & Benefits	\$ 158,924,779	\$ 163,499,401	\$ 163,257,428	\$ 151,691,116	\$ 163,053,916	\$ 165,094,619
Services & Supplies	187,083,922	199,862,213	309,158,542	169,532,186	236,488,256	158,061,296
Other Charges	16,073,943	35,330,679	53,117,873	28,678,107	35,907,064	17,155,892
Capital Assets/Land Acquisition	—	11,533,000	33,962,644	—	12,274,500	2,892,000
Capital Assets Equipment	825,518	6,675,300	9,593,447	1,106,507	3,687,575	2,924,000
Expenditure Transfer & Reimbursements	(725,322)	(765,000)	(765,000)	(714,103)	—	—
Reserves	—	1,241,733	1,241,733	—	—	—
Reserve/Designation Increase	25,047	—	—	—	32,144,972	—
Operating Transfers Out	13,643,153	9,840,703	13,721,157	11,548,055	10,542,338	9,746,374
Total	\$ 375,851,040	\$ 427,218,029	\$ 583,376,636	\$ 361,841,867	\$ 494,098,621	\$ 355,874,181

Appendix A: All Funds - Budget Summary

Revenues						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Taxes Current Property	\$ 8,128,624	\$ 7,383,820	\$ 7,428,820	\$ 7,726,454	\$ 7,770,132	\$ 7,750,942
Taxes Other Than Current Secured	15,546,653	11,310,924	49,387,341	24,758,382	9,175,549	7,312,209
Licenses Permits & Franchises	34,083,454	33,237,610	33,273,610	33,127,425	33,969,984	35,830,913
Fines, Forfeitures & Penalties	2,565,009	1,827,039	1,791,039	2,670,732	1,815,394	1,857,889
Revenue From Use of Money & Property	21,133,714	22,137,877	21,730,377	18,495,978	20,454,603	19,520,593
Intergovernmental Revenue	113,412,676	116,987,710	164,255,456	158,569,336	116,609,658	106,584,165
Charges For Current Services	93,160,649	94,389,006	99,704,624	92,966,922	91,252,274	91,978,347
Miscellaneous Revenues	6,875,723	2,053,013	7,709,333	1,977,756	4,294,478	2,269,505
Other Financing Sources	13,312,381	9,875,703	10,931,037	10,347,841	10,437,501	9,641,536
Reserve/Designation Decreases	1,793,382	3,774,257	3,774,257	3,774,257	8,650,112	—
Use of Fund Balance	3,633,202	67,785,076	126,934,748	(49,029,211)	135,080,936	17,238,582
General Purpose Revenue Allocation	62,205,572	56,455,994	56,455,994	56,455,994	54,588,000	55,889,500
Total	\$ 375,851,040	\$ 427,218,029	\$ 583,376,636	\$ 361,841,867	\$ 494,098,621	\$ 355,874,181

Community Services Group

Staffing						
		Fiscal Year 2009-10 Adopted Budget			Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
		1,019.00			978.25	977.25
	Total					

Expenditures						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Salaries & Benefits	\$ 89,955,380	\$ 90,449,229	\$ 90,917,697	\$ 84,539,289	\$ 88,898,147	\$ 92,272,824
Services & Supplies	142,398,018	168,933,371	213,016,517	133,939,072	154,439,225	154,495,809
Other Charges	18,734,905	23,011,107	35,044,490	23,782,998	24,088,034	21,289,032
Capital Assets Equipment	787,200	11,433,087	16,074,042	323,150	10,418,544	9,270,000
Expenditure Transfer & Reimbursements	(109,629)	(231,600)	(231,600)	(92,278)	(183,600)	(183,600)
Reserves	—	103,000	103,000	—	103,000	103,000
Reserve/Designation Increase	4,018,103	—	—	—	1,260,319	—
Operating Transfers Out	14,111,174	14,878,929	16,681,054	14,666,725	10,675,622	9,747,940
Management Reserves	—	4,750,000	4,741,382	—	3,750,000	3,750,000
Total	\$ 269,895,152	\$ 313,327,123	\$ 376,346,582	\$ 257,158,956	\$ 293,449,291	\$ 290,745,005

Appendix A: All Funds - Budget Summary

Revenues						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Taxes Current Property	\$ 29,168,485	\$ 29,753,963	\$ 29,753,963	\$ 28,004,554	\$ 28,235,612	\$ 28,235,612
Taxes Other Than Current Secured	6,504,698	5,424,909	4,898,200	4,720,258	4,890,714	4,927,066
Licenses Permits & Franchises	2,201,747	2,205,500	2,205,500	2,267,834	2,181,409	2,205,500
Fines, Forfeitures & Penalties	3,455	3,000	3,000	2,667	3,000	3,000
Revenue From Use of Money & Property	3,095,964	3,174,154	3,174,154	2,330,755	2,747,979	2,708,729
Intergovernmental Revenue	29,201,139	34,441,137	79,819,377	31,793,740	34,240,815	32,265,328
Charges For Current Services	153,463,223	166,505,347	171,921,056	143,745,900	164,354,533	165,913,016
Miscellaneous Revenues	3,946,800	2,746,582	4,959,271	7,196,640	6,148,580	2,939,555
Other Financing Sources	20,557,865	17,493,929	19,772,270	16,801,625	11,425,622	10,147,940
Residual Equity Transfers In	7,456,230	—	—	1,213,761	—	—
Reserve/Designation Decreases	—	3,573,412	3,573,412	3,573,412	—	1,260,319
Use of Fund Balance	(5,620,454)	28,814,007	37,075,196	(3,683,372)	20,676,027	21,392,940
General Purpose Revenue Allocation	19,916,000	19,191,183	19,191,183	19,191,183	18,545,000	18,746,000
Total	\$ 269,895,152	\$ 313,327,123	\$ 376,346,582	\$ 257,158,956	\$ 293,449,291	\$ 290,745,005

Finance and General Government Group

Staffing						
		Fiscal Year 2009-10 Adopted Budget			Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Total		1,182.00			1,165.50	1,165.50

Expenditures						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Salaries & Benefits	\$ 126,746,627	\$ 122,536,608	\$ 122,082,473	\$ 118,818,053	\$ 123,212,807	\$ 125,116,768
Services & Supplies	188,845,880	280,394,593	307,696,506	197,976,556	233,064,329	162,647,001
Other Charges	13,870,506	—	1,000	2,960,147	—	—
Capital Assets Equipment	30,192	159,500	188,299	130,787	262,000	98,692
Expenditure Transfer & Reimbursements	(735,011)	(674,288)	(674,288)	(777,306)	(1,162,110)	(1,174,372)
Operating Transfers Out	5,014,924	—	247,522	247,522	—	—
Management Reserves	—	4,800,000	3,629,000	—	4,960,000	—
Total	\$ 333,773,118	\$ 407,216,413	\$ 433,170,513	\$ 311,016,542	\$ 360,337,026	\$ 286,688,089

Revenues						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Taxes Other Than Current Secured	\$ —	\$ —	\$ —	\$ (421)	\$ —	\$ —
Licenses Permits & Franchises	6,676,326	716,000	735,418	655,228	807,500	500,000
Fines, Forfeitures & Penalties	1,010,718	1,002,450	1,002,450	981,192	1,035,450	1,035,450
Revenue From Use of Money & Property	235,232	84,949	93,825	174,603	215,000	205,000
Intergovernmental Revenue	47,141	37,746	37,746	67,113	37,158	37,158
Charges For Current Services	183,142,943	181,967,356	182,940,356	181,436,102	185,339,989	162,074,897
Miscellaneous Revenues	28,278,789	7,995,688	8,142,961	7,407,123	8,818,633	8,720,644
Other Financing Sources	6,778,657	2,667,275	13,258,694	3,108,833	3,689,471	3,879,940
Use of Fund Balance	(4,119,116)	99,456,973	113,671,087	3,898,793	52,193,825	—
General Purpose Revenue Allocation	111,722,428	113,287,976	113,287,976	113,287,976	108,200,000	110,235,000
Total	\$ 333,773,118	\$ 407,216,413	\$ 433,170,513	\$ 311,016,542	\$ 360,337,026	\$ 286,688,089

Appendix A: All Funds - Budget Summary

Capital Program

Expenditures						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Services & Supplies	\$ 963,582	\$ 903,907	\$ 1,267,439	\$ 501,503	\$ 407,000	\$ 341,000
Capital Assets/Land Acquisition	119,287,011	89,720,000	438,790,064	115,949,188	192,485,000	72,500,000
Reserve/Designation Increase	—	250,000	250,000	250,000	—	—
Operating Transfers Out	5,320,561	8,815,075	8,815,075	8,815,075	9,285,095	9,279,645
Total	\$ 125,571,154	\$ 99,688,982	\$ 450,407,454	\$ 126,800,642	\$ 202,177,095	\$ 82,120,645

Revenues						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Revenue From Use of Money & Property	\$ 802,959	\$ 515,239	\$ 515,239	\$ 433,476	\$ 429,553	\$ 657,309
Intergovernmental Revenue	8,338,199	6,974,935	20,355,600	6,550,940	6,208,883	4,634,546
Miscellaneous Revenues	953,638	—	2,937,244	3,811,748	—	—
Other Financing Sources	110,047,964	91,948,808	426,038,880	113,577,426	191,985,000	72,500,000
Reserve/Designation Decreases	250,000	250,000	250,000	250,000	—	—
Use of Fund Balance	5,178,394	—	310,491	2,177,052	3,553,659	4,328,790
Total	\$ 125,571,154	\$ 99,688,982	\$ 450,407,454	\$ 126,800,642	\$ 202,177,095	\$ 82,120,645

Finance Other

Expenditures						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Services & Supplies	\$ 85,844,310	\$ 47,105,362	\$ 60,288,207	\$ 20,049,185	\$ 61,981,872	\$ 49,406,009
Other Charges	671,155,536	280,956,712	284,219,297	274,545,745	164,815,504	169,773,844
Reserves	—	21,350,000	21,350,000	—	22,000,000	22,000,000
Reserve/Designation Increase	23,250	100,000,000	100,000,000	100,000,000	4,000	—
Operating Transfers Out	92,095,558	120,013,603	286,093,312	80,697,494	196,224,471	76,579,940
Total	\$ 849,118,655	\$ 569,425,677	\$ 753,589,601	\$ 476,931,208	\$ 445,025,847	\$ 317,759,793

Revenues						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Taxes Current Property	\$ 23,132	\$ 22,250	\$ 22,250	\$ 24,997	\$ 26,250	\$ —
Taxes Other Than Current Secured	189	—	—	(41)	—	—
Fines, Forfeitures & Penalties	2,781,652	2,717,272	2,717,272	2,717,098	2,712,118	2,452,214
Revenue From Use of Money & Property	4,179,997	2,405,917	2,405,917	2,505,030	2,179,336	2,156,641
Intergovernmental Revenue	945,733	807,808	800,000	800,352	800,000	800,000
Charges For Current Services	170,606,663	195,470,665	197,978,473	195,423,628	127,390,051	126,691,718
Miscellaneous Revenues	19,683,669	23,113	13,557,611	2,751,791	—	—
Other Financing Sources	448,362,697	33,111,403	33,111,403	33,062,911	9,589,933	9,584,483
Reserve/Designation Decreases	223,021	179,436	179,436	179,436	176,659	41,187
Use of Fund Balance	(28,745,097)	159,596,328	327,725,754	64,374,521	121,581,500	11,526,250
General Purpose Revenue Allocation	231,057,000	175,091,485	175,091,485	175,091,485	180,570,000	164,507,300
Total	\$ 849,118,655	\$ 569,425,677	\$ 753,589,601	\$ 476,931,208	\$ 445,025,847	\$ 317,759,793

Total General Purpose Revenue

General Purpose Revenue						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Taxes Current Property	\$ 519,841,928	\$ 496,283,077	\$ 496,283,077	\$ 506,393,406	\$ 497,576,343	\$ 496,735,410
Taxes Other Than Current Secured	443,191,887	404,469,417	382,369,417	399,604,981	383,234,449	381,164,608
Licenses Permits & Franchises	5,406,201	9,231,379	9,231,379	10,167,776	10,083,693	10,136,530
Fines, Forfeitures & Penalties	20,286,860	20,553,532	20,553,532	17,660,396	19,226,933	19,235,027
Revenue From Use of Money & Property	14,566,347	7,385,109	7,385,109	10,980,372	7,623,775	9,123,775
Intergovernmental Revenue	14,119,118	11,323,773	33,423,773	35,442,400	35,625,970	35,876,343
Charges For Current Services	433,373	434,254	434,254	1,282,062	—	—
Miscellaneous Revenues	2,613,579	1,024,459	1,024,459	1,793,530	1,028,837	1,028,307
Total	\$ 1,020,459,292	\$ 950,705,000	\$ 950,705,000	\$ 983,324,922	\$ 954,400,000	\$ 953,300,000

Appendix B: Budget Summary & Changes in Fund Balance

Appropriations/Expenditures by Fund Type

County Funds by Type						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
General Fund	\$3,848,512,874	\$3,790,013,241	\$4,089,473,687	\$3,362,626,472	\$3,739,051,413	\$3,493,829,330
Special Revenue Funds	426,153,360	421,985,514	551,571,134	384,721,562	397,362,183	353,987,000
Capital Project Funds	125,571,154	99,688,982	450,407,454	126,800,642	202,177,095	82,120,645
Debt Service County Family	132,679,082	183,480,131	183,480,131	181,674,906	81,430,375	81,354,997
County Proprietary Enterprise Funds	22,519,675	24,392,303	43,425,845	18,604,730	22,483,038	19,668,594
County Proprietary Internal Service Funds	335,062,115	374,676,219	404,229,287	330,911,735	366,166,246	343,685,060
Air Pollution Control District	31,729,998	36,766,169	53,698,319	32,128,447	41,220,708	33,786,829
County Service Areas	12,538,014	15,775,645	16,649,382	13,535,066	15,204,502	14,532,089
Miscellaneous Special Districts	9,513,121	11,520,154	13,051,330	9,382,797	11,695,110	11,329,965
Permanent Road Divisions	1,284,789	8,614,712	8,631,366	1,358,643	8,278,463	8,278,463
Sanitation Districts	14,871,970	27,699,223	31,834,580	17,041,162	62,808,036	23,734,494
Miscellaneous Local Agencies	6,028,042	13,599,161	14,689,317	9,778,404	9,100,362	7,983,032
Total	\$4,966,464,192	\$5,008,211,454	\$5,861,141,832	\$4,488,564,566	\$4,956,977,531	\$4,474,290,498

Appendix B: Budget Summary & Changes in Fund Balance

Appropriations/Expenditures by Group and Fund

Public Safety Group						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
General Fund	\$1,117,291,940	\$1,105,588,730	\$1,154,068,489	\$1,061,375,226	\$1,106,326,610	\$1,086,030,317
Sheriff's Asset Forfeiture Program	338,183	1,100,000	4,327,327	677,948	1,100,000	1,100,000
District Attorney Asset Forfeiture Program Fed	394,927	600,000	600,000	469,484	700,000	700,000
District Attorney Asset Forfeiture State	232,711	200,000	200,000	92,937	25,000	—
Probation Asset Forfeiture Program	51,450	50,000	50,720	11,545	50,000	50,000
Sheriff's Inmate Welfare	4,596,212	5,332,768	5,357,994	3,933,336	4,978,968	4,978,968
Probation Inmate Welfare	206,740	225,000	233,959	188,327	95,000	95,000
Public Safety Prop 172 Special Revenue	195,964,987	210,918,649	214,524,210	188,225,767	185,918,649	185,918,649
CSA 135 Regional 800 MHZ Radio System	622,954	632,954	632,954	622,955	622,955	622,955
CSA 135 Del Mar 800 MHZ Zone B	45,549	60,000	60,000	50,483	50,000	50,000
CSA 135 Poway 800 MHZ Zone F	149,400	150,000	150,000	143,631	155,502	155,502
CSA 135 Solana Beach 800 MHZ Zone H	35,422	38,449	38,449	37,674	45,400	45,400
Jail Stores Internal Service Fund	4,176,326	5,553,800	5,564,667	4,930,914	5,400,000	5,400,000
Total	\$1,324,106,802	\$1,330,450,350	\$1,385,808,769	\$1,260,760,226	\$1,305,468,084	\$1,285,146,791

Health and Human Services Agency						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
General Fund	\$1,656,422,738	\$1,825,154,788	\$1,842,712,178	\$1,662,037,507	\$1,820,716,900	\$1,820,251,327
Tobacco Securitization Special Revenue	24,200,000	27,500,000	27,500,000	24,200,000	27,500,000	27,500,000
CSA 17 San Dieguito Ambulance	2,581,974	2,719,107	2,719,114	2,638,587	2,707,875	2,707,875
CSA 69 Heartland Paramedic	4,943,561	5,510,985	5,510,985	5,179,030	5,496,792	5,496,792
Total	\$1,688,148,272	\$1,860,884,880	\$1,878,442,277	\$1,694,055,124	\$1,856,421,567	\$1,855,955,994

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

Land Use and Environment Group						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
General Fund	\$ 144,948,057	\$ 184,783,134	\$ 211,271,847	\$ 152,124,741	\$ 191,846,964	\$ 144,298,675
Road Fund	130,773,035	104,290,514	184,534,183	109,268,797	131,421,462	92,853,189
Air Pollution Control District Operations	19,579,129	19,566,428	20,134,488	18,800,586	19,523,796	19,827,417
APCD Air Quality Improvement Trust	6,480,200	6,295,329	6,799,528	5,569,537	10,000,000	10,000,000
Air Quality State Moyer Program	4,735,679	3,959,412	9,027,024	4,226,825	3,959,412	3,959,412
Air Quality Power General Mitigation	859,990	—	3,787,609	2,233,956	1,000,000	—
Air Quality School Bus Program	—	—	1,792,171	602,543	600,000	—
Air Quality Proposition 1B GMERP	—	—	4,862,500	—	2,362,500	—
Air Quality GMERP Early Grant	—	620,000	620,000	250,000	—	—
Air Quality State Lower Emission School Bus Prgm	—	5,600,000	5,600,000	—	3,600,000	—
Air Quality GMERP - Match Fund	75,000	725,000	1,075,000	445,000	175,000	—
San Diego County Lighting Maintenance District 1	1,628,893	1,757,463	1,776,340	1,606,889	1,663,654	1,663,654
Inactive Waste Site Management	7,359,571	8,102,228	9,719,357	7,293,377	6,280,688	5,804,324
Hillsborough Landfill Maintenance	156,945	281,419	281,539	120,904	103,129	103,129
Duck Pond Landfill Cleanup	14,685	50,300	50,300	13,179	16,000	16,000
Parkland Ded Area 4 Lincoln Acres	582	4,450	4,450	—	4,600	4,600
Parkland Ded Area 15 Sweetwater	2,963	9,000	9,000	13	9,600	9,600
Parkland Ded Area 16 Otay	—	2,000	2,000	—	2,000	2,000
Parkland Ded Area 19 Jamul	29	13,000	13,000	100	26,200	26,200
Parkland Ded Area 20 Spring Valley	126,629	4,000	4,000	7	5,400	5,400
Parkland Ded Area 25 Lakeside	60,033	13,000	477,404	437,881	23,500	23,500
Parkland Ded Area 26 Crest	219,722	5,000	5,000	32	10,500	10,500
Parkland Ded Area 27 Alpine	7,848	10,000	10,000	9,393	17,000	17,000
Parkland Ded Area 28 Ramona	458,569	20,000	20,255	7,294	44,000	44,000
Parkland Ded Area 29 Escondido	1,423	8,000	108,000	95,633	33,000	33,000

Appendix B: Budget Summary & Changes in Fund Balance

Land Use and Environment Group						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Parkland Ded Area 30 San Marcos	582	4,000	4,000	—	8,000	8,000
Parkland Ded Area 31 San Dieguito	518	20,000	325,000	13,020	135,000	135,000
Parkland Ded Area 32 Carlsbad	—	2,500	2,500	—	1,000	1,000
Parkland Ded Area 35 Fallbrook	291,436	20,000	339,589	290,144	104,000	104,000
Parkland Ded Area 36 Bonsall	60	5,000	5,000	32	23,000	23,000
Parkland Ded Area 37 Vista	727	4,000	215,198	41	22,000	22,000
Parkland Ded Area 38 Valley Center	128,723	20,000	395,057	92,407	21,000	21,000
Parkland Ded Area 39 Pauma Valley	29	12,000	12,000	16	14,000	14,000
Parkland Ded Area 40 Palomar Julian	3,995	6,000	47,068	44,493	14,600	14,600
Parkland Ded Area 41 Mountain Empire	49,538	5,000	348,000	152,621	7,000	7,000
Parkland Ded Area 42 Anza Borrego	189	5,000	5,000	567	5,000	5,000
Parkland Ded Area 43 Central Mountain	81	5,000	5,000	1,046	7,000	7,000
Parkland Ded Area 44 Oceanside	37	1,200	1,200	30	1,000	1,000
Parkland Ded Area 45 Valle de Oro	2,284	3,500	222,771	159,827	25,500	25,500
PRD 6 Pauma Valley	5,975	200,487	200,487	10,468	286,772	286,772
PRD 8 Magee Road Pala	6,274	352,812	352,812	252,579	136,883	136,883
PRD 9 Santa Fe Zone B	5,338	70,946	70,946	5,781	90,536	90,536
PRD 10 Davis Drive	3,737	33,299	33,299	9,684	31,151	31,151
PRD 11 Bernardo Road Zone A	4,998	44,489	44,489	26,621	36,461	36,461
PRD 11 Bernardo Road Zone C	2,896	23,683	23,683	4,672	29,333	29,333
PRD 11 Bernardo Road Zone D	8,979	25,221	25,221	4,749	28,256	28,256
PRD 12 Lomair	23,453	215,716	215,716	8,211	240,257	240,257
PRD 13 Pala Mesa Zone A	24,765	256,989	260,174	36,837	309,658	309,658
PRD 13 Stewart Canyon Zone B	19,933	60,336	60,336	21,225	43,428	43,428
PRD 14 Rancho Diego	—	2,740	2,740	10	776	776
PRD 16 Wynola	8,228	87,843	87,843	7,440	113,371	113,371
PRD 18 Harrison Park	26,383	249,282	250,182	12,102	281,121	281,121
PRD 20 Daily Road	212,556	673,661	673,661	35,954	395,040	395,040

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

Land Use and Environment Group						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
PRD 21 Pauma Heights	41,054	383,652	383,652	16,516	431,327	431,327
PRD 22 West Dougherty St	2,835	18,154	18,154	3,395	19,039	19,039
PRD 23 Rock Terrace Road	7,305	7,331	11,711	855	11,250	11,250
PRD 24 Mt Whitney Road	3,902	42,561	42,561	4,720	51,827	51,827
CSA 26 Rancho San Diego	249,999	295,000	295,001	204,158	243,352	243,352
CSA 26 Cottonwood Village Zone A	138,871	194,068	230,669	184,240	129,661	129,661
CSA 26 Monte Vista Zone B	141,284	371,788	376,938	149,940	348,214	348,214
SD Landscape Maintenance Zone 1	166,000	168,000	168,000	148,706	159,918	159,918
Landscape Maintenance Dist Zone 2 - Julian	75,602	99,000	99,000	76,052	100,597	100,597
PRD 30 Royal Oaks Carroll	9,169	38,991	38,991	5,223	43,015	43,015
PRD 38 Gay Rio Terrace	3,049	68,689	68,689	9,770	78,865	78,865
PRD 39 Sunbeam Lane	2,590	11,066	11,066	3,729	14,055	14,055
PRD 45 Rincon Springs Rd	4,784	42,858	42,858	4,839	50,521	50,521
PRD 46 Rocos Road	3,928	46,174	46,174	6,058	51,975	51,975
PRD 49 Sunset Knolls Road	3,746	45,138	45,138	4,478	44,142	44,142
PRD 50 Knoll Park Lane	2,663	114,070	114,070	3,761	124,697	124,697
PRD 53 Knoll Park Lane Extension	3,138	211,885	211,885	4,654	238,049	238,049
PRD 54 Mount Helix	5,629	124,019	124,019	18,919	142,832	142,832
PRD 55 Rainbow Crest Rd	207,733	256,469	262,977	80,290	180,136	180,136
PRD 60 River Drive	3,034	85,791	85,791	4,034	108,963	108,963
PRD 61 Green Meadow Way	3,832	169,679	169,679	4,503	186,910	186,910
PRD 63 Hillview Road	7,612	531,901	533,581	274,862	260,694	260,694
PRD 64 Lila Lane	10,969	13,776	13,776	—	2,680	2,680
PRD 70 El Camino Corto	3,492	44,608	44,608	3,988	53,351	53,351
PRD 75 Gay Rio Dr Zone A	3,724	217,365	217,365	52,695	151,064	151,064
PRD 75 Gay Rio Dr Zone B	3,529	330,805	330,805	5,080	360,702	360,702
PRD 76 Kingsford Court	4,149	25,721	25,721	7,920	28,238	28,238
PRD 77 Montiel Truck Trail	5,396	196,761	196,761	7,332	219,463	219,463
PRD 78 Gardena Way	3,828	34,870	34,870	4,768	41,023	41,023
PRD 80 Harris Truck Trail	24,185	226,921	226,921	5,557	257,354	257,354
CSA 81 Fallbrook Local Park	239,100	803,148	823,199	626,755	684,969	684,969
CSA 83 San Dieguito Local Park	602,187	1,651,786	2,070,561	701,872	753,313	724,128
CSA 83A Zone A 4S Ranch Park 95155	349,250	593,890	594,640	560,942	661,075	661,075
PRD 88 East Fifth St	3,828	63,014	63,014	4,514	66,711	66,711
PRD 90 South Cordoba	4,435	42,311	42,311	4,734	48,476	48,476
PRD 94 Roble Grande Road	4,947	421,612	421,612	5,970	463,157	463,157
PRD 95 Valle Del Sol	100,620	296,972	296,972	6,024	241,963	241,963

Appendix B: Budget Summary & Changes in Fund Balance

Land Use and Environment Group						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
PRD 99 Via Allondra Via Del Corvo	4,524	45,261	45,261	5,244	47,225	47,225
PRD 100 Viejas Lane View	3,466	26,492	26,492	3,598	28,285	28,285
PRD 101 Johnson Lake Rd	3,525	133,977	133,977	5,677	141,175	141,175
PRD 101 Hi Ridge Rd Zone A	3,571	37,013	37,013	6,547	32,376	32,376
PRD 102 Mountain Meadow	8,819	269,857	269,857	98,982	199,827	199,827
PRD 103 Alto Drive	6,508	236,500	236,500	7,474	252,824	252,824
PRD 104 Artesian Rd	4,246	78,753	78,753	6,224	92,389	92,389
PRD 105 Alta Loma Dr	5,272	58,156	58,156	5,308	60,746	60,746
PRD 105 Alta Loma Dr Zone A	5,894	74,148	74,148	4,630	79,452	79,452
PRD 106 Garrison Way Et Al	10,442	80,439	80,439	6,005	88,354	88,354
CSA 107 Elfin Forest Fire District	288,936	369,016	396,516	306,149	549,469	401,469
CSA 107 Elfin Forest Fire Mitigation Fee	4,407	4,407	4,407	4,407	9,360	9,360
CSA 109 Mt Laguna Fire Medical	51,936	72,647	72,647	69,474	76,357	72,647
CSA 109 Mt Laguna Fire Mitigation Fee	—	—	—	—	3,710	—
CSA 110 Mount Palomar Fire Medical	91,163	113,965	131,794	110,527	133,729	113,965
CSA 110 Mt Palomar Fire Mitigation Fee	17,829	—	—	—	1,935	—
CSA 111 Boulevard Fire District	32,776	84,891	149,190	86,472	227,785	84,891
CSA 111 Boulevard Fire Mitigation Fee	47,667	—	—	—	1,970	—
CSA 112 Campo Fire District	66,848	76,064	282,748	103,828	341,064	76,064
CSA 112 Campo Fire Mitigation Fee	207,241	—	—	—	—	—
CSA 113 San Pasqual Fire District	74,727	107,889	156,868	106,755	150,710	107,889
CSA 113 San Pasqual Fire Mitigation Fee	18,000	—	—	—	14,116	—
CSA 115 Pepper Drive Fire District	364,269	364,269	364,269	364,269	364,269	364,269
PRD 117 Legend Rock	13,424	25,077	25,077	6,806	16,912	16,912
CSA 122 Otay Mesa East	2,736	37,514	37,514	37,057	37,514	37,514
PRD 123 Mizpah Lane	4,759	47,440	47,440	4,655	54,472	54,472
PRD 125 Wrightwood Road	17,236	74,716	74,716	4,779	67,677	67,677
PRD 126 Sandhurst Way	3,376	33,059	33,059	4,163	34,523	34,523
PRD 127 Singing Trails Drive	4,463	46,332	46,332	4,165	48,248	48,248

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

Land Use and Environment Group						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
CSA 128 San Miguel Park Dist	903,971	1,143,644	1,170,754	1,003,732	1,084,127	1,084,127
PRD 130 Wilkes Road	12,852	167,824	167,824	68,394	130,883	130,883
PRD 133 Ranch Creek Road	3,633	72,289	72,289	4,454	77,094	77,094
PRD 134 Kenora Lane	19,082	42,078	42,078	3,927	51,609	51,609
CSA 136 Sundance Detention Basin	24,355	113,164	113,164	17,371	48,764	49,456
San Diego County Flood Control District	6,035,177	7,154,061	8,341,125	5,888,177	6,936,761	6,911,761
Blackwolf Stormwater Maint ZN 349781	1	7,628	57,628	26,619	9,181	9,456
Lake Rancho Viejo Stormwater Maint ZN 442493	—	—	164,000	7,897	188,100	75,294
PRD 1002 Sunny Acres	3,636	21,481	21,481	3,099	15,821	15,821
PRD 1003 Alamo Way	1,689	10,631	10,631	3,583	13,087	13,087
PRD 1004 Butterfly Lane	18,061	12,192	12,192	1,582	3	3
PRD 1005 Eden Valley Lane	3,480	49,484	49,484	4,211	55,263	55,263
PRD 1007 Tumble Creek	—	200	200	—	200	200
PRD 1008 Canter	3,521	25,625	25,625	3,661	25,711	25,711
PRD 1009 Golf Drive	—	2,200	2,200	—	2,200	2,200
PRD 1010 Alpine High	6,197	177,840	177,840	6,219	222,522	222,522
PRD 1011 La Cuesta	3,779	28,733	28,733	3,787	36,585	36,585
PRD 1012 Millar Road	4,608	24,322	24,322	7,843	32,558	32,558
PRD 1013 Singing Trails	4,502	78,996	78,996	4,280	78,850	78,850
PRD 1014 Lavender Point Lane	13,640	101,460	101,460	14,318	98,342	98,342
PRD 1015 Landavo Drive	134,985	57,490	57,490	26,223	102,806	102,806
PRD 1016 El Sereno Way	108,979	63,979	63,979	33,284	94,922	94,922
Survey Monument Preservation Fund	85,267	300,000	300,000	190,625	300,000	300,000
Special Aviation	47,902	110,404	110,404	—	50,000	50,000
Special Aviation Debt Service	343,919	345,000	345,000	344,107	343,597	342,389
County Fish and Game Propogation	22,425	37,000	37,000	18,669	37,000	37,000

Appendix B: Budget Summary & Changes in Fund Balance

Land Use and Environment Group						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Airport Enterprise Fund	11,023,729	17,843,434	36,715,185	12,806,359	15,765,964	12,834,583
Airport Non AMT - Public 2005	2,407,055	—	—	—	—	—
Airport AMT - Private 2005	3,074,798	—	—	—	—	—
Liquid Waste Enterprise Fund	6,014,093	6,548,869	6,710,661	5,798,371	6,717,074	6,834,011
Wintergardens Sewer Maintenance District	855,956	1,456,590	1,456,590	1,173,100	1,910,414	1,682,800
East Otay Mesa Sewer Maint Dist	25,559	125,755	125,755	61,454	87,000	87,000
CWSMD-Zone B (Campo Hills Water)	414,215	400,913	404,489	176,738	293,500	293,500
Campo Water Sewer Maint District - Sewer	357,900	263,344	363,344	225,254	253,000	253,000
Campo WSMD-Zone A (Rancho Del Campo Water)	195,420	354,400	362,058	216,668	353,500	353,500
Alpine Sanitation Maintenance and Operations	978,725	2,304,096	3,335,717	1,151,143	2,194,934	2,203,322
Julian Sanitation Maintenance and Operation	226,698	258,609	258,609	195,351	297,714	297,714
Lakeside Sanitation Maintenance and Operation	3,572,515	6,061,503	7,418,609	4,291,526	21,921,806	4,944,807
Pine Valley Sanitation Maintenance & Operation	76,313	80,893	80,893	66,476	79,944	79,944
DPW Equipment Internal Service Fund	4,850,394	5,743,354	5,743,354	5,392,672	5,170,904	4,904,821
DPW ISF Equipment Acquisition Road Fund	1,546,548	6,396,233	8,452,456	1,873,307	4,076,481	3,870,481
DPW ISF Equipment Acquisition Inactive Waste	47,099	66,452	240,052	216,326	120,801	45,051
DPW ISF Equipment Acquisition Airport Enterprise	91,716	142,780	400,605	129,466	279,316	161,266
DPW ISF Equipment Acquisition Liquid Waste	128,777	710,850	1,130,726	172,613	877,046	272,046
Spring Valley Sanitation Maintenance & Operation	10,017,719	18,994,122	20,740,752	11,336,665	38,313,638	16,208,707
Total	\$ 375,851,040	\$ 427,218,029	\$ 583,376,636	\$ 361,841,867	\$ 494,098,621	\$ 355,874,181

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

Community Services Group						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
General Fund	\$ 62,018,614	\$ 58,203,437	\$ 68,128,022	\$ 48,875,957	\$ 72,029,615	\$ 74,418,496
Housing & Community Development Special Rev Fund	9,238,032	21,027,046	54,333,387	9,538,748	—	—
County Library	42,881,596	41,313,536	46,221,187	38,565,141	37,878,790	33,574,452
05 Redev Gill Field - Special Revenue DS	2,244,083	2,389,467	3,147,796	3,102,006	2,776,522	2,812,874
Co Redev Agy 05 Gillespie Redev Debt Service Fd	1,146,753	1,143,439	1,143,439	1,143,439	1,163,451	1,152,089
Co Redev Agy 05 Gillespie Redev - Interest	812,214	798,439	798,439	798,439	783,451	767,089
Co Redev Agy 05 Gillespie Redev - Principal	335,000	345,000	345,000	345,000	370,000	375,000
Co Redev Agy 05 Gillespie Redev DS Reserve	7,075	40,000	40,000	1	10,000	10,000
Co Redev Agy Gillespie Field Cap Admin Fund	183,076	200,500	451,500	430,427	142,426	142,426
Co Redev Agy Upper SD River Capital	1,145,079	5,364,750	5,364,750	3,826,207	2,915,750	1,777,750
Co Redev Agy Gillespie Housing Capital	50,573	2,413,342	2,494,169	47,918	557,162	564,204
Co Redev Agy Upper SD River Housg Cap	56,688	880,974	880,974	61,717	355,350	355,350
Purchasing Internal Service Fund	8,264,820	14,511,646	14,706,256	11,155,026	10,497,401	10,091,963
Fleet Services Internal Service Fund	6,514,215	6,565,286	6,594,942	6,180,777	6,736,284	6,829,954
Fleet ISF Equipment Acquisition General	11,627,632	21,915,623	23,147,890	11,530,379	20,325,004	20,230,840
Fleet ISF Materials Supply Inventory	15,426,653	17,339,427	17,358,697	13,917,185	16,184,313	16,199,699
Fleet ISF Accident Repair	392,392	171,612	171,612	199,459	307,967	307,967
Fleet ISF Accidents Sheriff	385,214	231,955	231,955	276,473	394,385	394,385
Facilities Management Internal Service Fund	80,794,790	84,074,824	87,814,911	80,960,063	85,817,366	86,536,413
Major Maintenance Internal Service Fund	26,370,651	34,396,820	42,971,655	26,204,595	34,204,054	34,204,054
Total	\$ 269,895,152	\$ 313,327,123	\$ 376,346,582	\$ 257,158,956	\$ 293,449,291	\$ 290,745,005

Appendix B: Budget Summary & Changes in Fund Balance

Finance and General Government Group						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
General Fund	\$ 191,748,227	\$ 279,310,571	\$ 294,656,701	\$ 189,806,541	\$ 232,674,661	\$ 180,564,528
CATV Cable TV Media Public Relations	7,097,882	—	255,198	255,198	—	—
CATV Interest	790,897	—	8,876	8,876	—	—
Information Technology Internal Service Fund	134,136,112	127,905,842	138,249,739	120,945,929	127,662,365	106,123,561
Total	\$ 333,773,118	\$ 407,216,413	\$ 433,170,513	\$ 311,016,542	\$ 360,337,026	\$ 286,688,089

Capital Program						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Capital Outlay Fund	\$ 64,873,518	\$ 14,720,000	\$ 305,330,396	\$ 94,143,056	\$ 136,235,000	\$ 2,500,000
County Health Complex Capital Outlay Fund	15,314,660	—	18,932	18,932	—	—
Justice Facility Construction Capital Outlay Fnd	35,936,944	75,000,000	108,794,765	12,178,473	56,250,000	70,000,000
Library Projects Capital Outlay Fund	3,161,888	—	25,930,848	10,893,604	—	—
Edgemoor Development Fund	6,284,143	9,968,982	10,332,514	9,566,578	9,692,095	9,620,645
Total	\$ 125,571,154	\$ 99,688,982	\$ 450,407,454	\$ 126,800,642	\$ 202,177,095	\$ 82,120,645

Finance Other						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
General Fund	\$ 676,083,299	\$ 336,972,581	\$ 518,636,450	\$ 248,406,500	\$ 315,456,663	\$ 188,265,987
Pension Obligation Bonds	132,679,082	183,480,131	183,480,131	181,674,906	81,430,375	81,354,997
Employee Benefits Internal Service Fund	27,695,184	33,549,715	36,049,715	35,150,914	33,637,559	33,637,559
Public Liability Internal Service Fund	12,613,590	15,400,000	15,400,055	11,675,638	14,475,000	14,475,000
Majestic Pines County Service District Debt	47,500	23,250	23,250	23,250	26,250	26,250
Total	\$ 849,118,655	\$ 569,425,677	\$ 753,589,601	\$ 476,931,208	\$ 445,025,847	\$ 317,759,793

Changes in Unreserved, Undesignated Fund Balance (by Fund Group)

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 2007-2008 Ending Fund Balance ¹	\$ 571.4	\$ 514.5	\$ 15.2	\$ 18.7	\$ 21.9	\$ 30.6	\$ 108.5	\$ 2.0
Fiscal Year 2008-2009 Ending Fund Balance ¹	575.9	511.7	15.7	19.0	12.7	29.8	102.8	5.9
Fiscal Year 2009-2010 Ending Fund Balance ²	\$ 442.7	\$ 515.6	\$ 3.4	\$ 12.6	\$ 13.8	\$ 44.9	\$ 99.4	\$ 2.3

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

² Pending completion of the June 30, 2010 CAFR.

Fiscal Year 2010-11 (in millions)								
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
Beginning Fund Balance	\$ 442.7	\$ 515.6	\$ 3.4	\$ 12.6	\$ 13.8	\$ 44.9	\$ 99.4	\$ 2.3
Add:								
Budgeted Revenue	3,447.7	338.8	79.9	198.6	18.2	354.5	84.1	8.7
Reserve Designation Decrease	4.6	—	—	—	—	—	8.7	—
Total Available Funding	\$ 3,895.0	\$ 854.4	\$ 83.3	\$ 211.2	\$ 32.0	\$ 399.4	\$ 192.2	\$ 11.0
Less:								
Budgeted Expenditures	\$ (3,737.8)	\$ (397.4)	\$ (81.4)	\$ (202.2)	\$ (22.5)	\$ (366.0)	\$ (107.1)	\$ (9.1)
Reserve Designation Increase	(1.3)	—	—	—	—	—	(32.1)	—
Projected Ending Fund Balance	\$ 155.9	\$ 457.0	\$ 1.9	\$ 9.0	\$ 9.5	\$ 33.4	\$ 53.0	\$ 1.9

Appendix B: Budget Summary & Changes in Fund Balance

Fiscal Year 2011-12 (in millions)								
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
Beginning Fund Balance	\$ 155.9	\$ 457.0	\$ 1.9	\$ 9.0	\$ 9.5	\$ 33.4	\$ 53.0	\$ 1.9
Add:								
Budgeted Revenue	3,395.1	334.7	79.8	77.8	18.3	332.2	77.8	7.9
Reserve Designation Decrease	34.1	—	—	—	—	—	—	—
Total Available Revenue	\$ 3,585.1	\$ 791.7	\$ 81.7	\$ 86.8	\$ 27.8	\$ 365.6	\$ 130.8	\$ 9.8
Less:								
Budgeted Expenditures	\$ (3,493.8)	\$ (353.9)	\$ (81.4)	\$ (82.1)	\$ (19.7)	\$ (343.7)	\$ (91.7)	\$ (7.9)
Reserve Designation Increase	—	—	—	—	—	—	—	—
Projected Ending Fund Balance	\$ 91.3	\$ 437.8	\$ 0.3	\$ 4.7	\$ 8.1	\$ 21.9	\$ 39.1	\$ 1.9

Appendix C: General Fund Budget Summary

Appropriations/Expenditures by Group

Public Safety Group						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Public Safety Executive Group	\$ 10,940,905	\$ 8,071,798	\$ 11,283,530	\$ 7,667,494	\$ 6,181,516	\$ 6,186,124
District Attorney	144,582,205	146,725,766	148,112,100	138,305,148	146,716,213	149,295,714
Sheriff	566,742,488	555,934,742	588,510,914	534,726,981	565,809,843	546,608,241
Child Support Services	49,763,965	51,573,524	52,019,520	47,780,356	50,312,168	51,084,366
Citizens' Law Enforcement Review Board	424,648	499,027	513,578	361,697	539,392	547,392
Office of Emergency Services	9,538,776	7,202,525	11,578,512	5,788,972	8,572,824	3,581,674
Medical Examiner	8,672,555	8,330,793	12,424,840	11,939,880	8,527,316	8,677,316
Probation	174,670,116	175,962,586	175,805,188	166,386,663	170,754,694	170,891,454
Public Defender	75,413,758	78,890,660	79,139,974	75,759,329	77,074,766	77,320,158
Contribution for Trial Courts	71,393,305	71,985,970	74,268,925	72,289,585	71,837,878	71,837,878
Defense Attorney / Contract Administration	5,149,217	411,339	411,408	369,120	—	—
Total	\$1,117,291,940	\$1,105,588,730	\$1,154,068,489	\$1,061,375,226	\$1,106,326,610	\$1,086,030,317

Health and Human Services Agency						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Regional Operations	\$ 477,970,133	\$ 475,065,062	\$ 476,071,266	\$ 446,832,917	\$ 462,888,866	\$ 463,208,333
Strategic Planning & Operational Support	148,686,136	146,812,596	147,474,725	160,415,486	161,411,948	161,664,861
Aging and Independence Services	295,166,297	333,889,728	333,672,251	303,908,390	335,194,757	354,521,662
Behavioral Health Services	353,033,850	419,717,521	421,852,321	364,627,453	405,914,153	401,428,787
Administrative Support	60,305,410	90,789,360	97,473,152	52,411,778	93,525,329	77,044,801
Child Welfare Services	244,031,357	265,041,881	262,178,866	239,131,854	263,321,003	264,012,969
Public Health Services	72,975,598	89,407,648	99,558,605	90,312,358	93,988,428	93,869,186
Public Administrator / Public Guardian	4,253,956	4,430,992	4,430,992	4,397,273	4,472,416	4,500,728
Total	\$1,656,422,738	\$1,825,154,788	\$1,842,712,178	\$1,662,037,507	\$1,820,716,900	\$1,820,251,327

Appendix C: General Fund Budget Summary

Land Use and Environment Group						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Land Use and Environment Executive Group	\$ 3,986,769	\$ 9,459,993	\$ 5,313,316	\$ 3,998,665	\$ 6,361,312	\$ 4,179,312
San Diego Geographic Information Source (SanGIS)	980,716	1,140,265	1,127,081	966,368	—	—
Agriculture, Weights and Measures	18,942,467	17,070,920	19,759,209	18,163,934	19,176,512	18,400,712
Environmental Health	36,554,536	41,094,195	46,287,527	35,579,176	49,704,300	43,245,244
Farm and Home Advisor	839,199	884,262	1,119,262	939,031	953,058	868,058
Parks and Recreation	30,521,114	27,993,024	38,363,808	29,418,115	31,218,200	26,838,203
Planning and Land Use	42,106,745	61,396,981	67,047,110	41,883,413	62,496,736	42,745,687
Public Works	11,016,510	25,743,494	32,254,534	21,162,130	21,936,846	8,021,459
Total	\$ 144,948,057	\$ 184,783,134	\$ 211,271,847	\$ 152,124,741	\$ 191,846,964	\$ 144,298,675

Community Services Group						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Community Services Executive Group	\$ 9,620,280	\$ 6,346,704	\$ 8,754,647	\$ 1,773,730	\$ 6,863,315	\$ 6,063,315
Animal Services	14,173,016	14,458,148	14,877,486	14,031,202	14,621,920	14,558,711
General Services	2,303,737	1,402,000	1,402,000	1,402,000	2,400,000	1,465,000
Housing & Community Development	9,813,576	10,643,979	10,879,974	9,815,598	26,473,349	23,195,651
Purchasing and Contracting	735,000	6,664,000	6,664,000	6,096,867	1,625,000	1,645,000
Registrar of Voters	25,373,005	18,688,606	25,549,915	15,756,560	20,046,031	27,490,819
Total	\$ 62,018,614	\$ 58,203,437	\$ 68,128,022	\$ 48,875,957	\$ 72,029,615	\$ 74,418,496

Finance and General Government Group						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Finance & General Government Executive Group	\$ 10,153,423	\$ 98,371,444	\$ 101,094,828	\$ 17,202,960	\$ 49,136,220	\$ 5,477,400
Board of Supervisors	7,264,503	7,671,647	8,339,502	7,353,093	7,628,046	7,630,818
Assessor / Recorder / County Clerk	52,736,678	52,195,380	56,527,573	49,368,851	50,638,198	50,411,586
Treasurer - Tax Collector	19,140,824	17,124,158	18,680,713	17,669,519	19,148,452	18,031,194
Chief Administrative Office	4,553,754	4,614,209	4,929,312	4,602,994	4,379,445	4,409,258
Auditor and Controller	35,915,961	34,063,269	35,632,084	31,563,434	33,839,785	34,359,080
County Technology Office	8,941,797	7,637,777	9,419,525	8,133,724	12,248,422	6,248,187
Civil Service Commission	596,372	621,605	621,605	582,721	558,294	566,258
Clerk of the Board of Supervisors	7,835,825	8,199,379	9,878,941	8,399,128	6,380,645	6,166,053
County Counsel	22,678,912	22,318,667	22,592,316	21,845,765	22,554,021	22,171,916
Grand Jury	658,055	678,122	678,122	635,009	580,076	581,666
Human Resources	21,272,124	22,384,701	22,831,968	19,648,943	22,703,286	21,889,423
County Communications Office	—	3,430,213	3,430,213	2,800,399	2,879,771	2,621,689
Total	\$ 191,748,227	\$ 279,310,571	\$ 294,656,701	\$ 189,806,541	\$ 232,674,661	\$ 180,564,528

Finance Other						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Cash Borrowing Program	\$ 2,763,732	\$ 7,700,000	\$ 7,700,000	\$ 4,740,334	\$ 7,700,000	\$ 7,700,000
Community Enhancement	3,388,500	3,500,000	3,529,000	3,474,000	2,746,500	2,600,000
Neighborhood Reinvestment Program	8,723,916	10,000,000	10,091,857	8,245,201	5,000,000	10,000,000
Contribution to County Library	7,237,818	2,250,000	2,768,865	2,768,865	350,000	—
Contingency Reserve General Fund	—	20,000,000	20,000,000	—	20,000,000	20,000,000
Contributions to Capital Outlay Funds	182,759,285	126,624,151	303,602,271	85,664,582	231,036,094	111,717,050
Countywide General Expense	470,866,466	166,555,550	170,601,578	143,170,638	48,282,008	35,896,614
Local Agency Formation Commission Administration	343,581	342,880	342,880	342,880	342,061	352,323
Total	\$ 676,083,299	\$ 336,972,581	\$ 518,636,450	\$ 248,406,500	\$ 315,456,663	\$ 188,265,987

Appendix C: General Fund Budget Summary

Total - Group/Agency						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Total	\$3,848,512,874	\$3,790,013,241	\$4,089,473,687	\$3,362,626,472	\$3,739,051,413	\$3,493,829,330

Financing Sources

Financing Sources By Category						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Taxes Current Property	\$ 519,841,928	\$ 496,283,077	\$ 496,283,077	\$ 506,393,406	\$ 497,576,343	\$ 496,735,410
Taxes Other Than Current Secured	443,221,973	404,514,417	382,414,417	399,648,975	383,234,449	381,164,608
Licenses Permits & Franchises	35,929,133	38,863,010	38,863,010	41,154,372	40,188,852	41,496,563
Fines, Forfeitures & Penalties	51,625,790	55,954,291	57,169,828	50,454,693	54,667,910	52,170,678
Revenue From Use of Money & Property	25,402,366	17,398,770	17,398,770	21,942,027	16,968,619	18,440,924
Intergovernmental Revenue	1,688,621,327	1,893,795,927	1,950,378,779	1,759,627,047	1,912,830,214	1,865,981,260
Charges For Current Services	287,429,806	266,685,796	272,713,442	274,904,878	290,512,215	290,223,141
Miscellaneous Revenues	67,662,632	23,884,259	38,710,628	33,375,686	26,620,590	24,437,041
Other Financing Sources	673,840,246	248,908,029	240,061,177	226,375,991	225,091,464	224,416,001
Total Revenues	\$3,793,575,202	\$3,446,287,576	\$3,493,993,129	\$3,313,877,074	\$3,447,690,656	\$3,395,065,626
Reserve/Designation Decreases	200,896	7,175,561	7,175,561	7,175,561	4,608,369	34,128,984
Use of Fund Balance	54,736,776	336,550,104	588,304,997	41,573,837	286,752,388	64,634,720
Total Financing Sources	\$3,848,512,874	\$3,790,013,241	\$4,089,473,687	\$3,362,626,472	\$3,739,051,413	\$3,493,829,330

Appendix D: Health & Human Services - Regional Operations

Health and Human Services - Regional Operations

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



Staffing by Program			
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Regional Administration	33.00	27.00	27.00
Public Health Services	165.00	167.00	167.00
Family Resource Centers/ Assistance Payments	1,384.00	1,437.00	1,437.00
Child Welfare Services	641.00	618.00	618.00
Welfare to Work/Employment Administration	101.00	—	—
Child Care (East Region)	99.00	—	—
Community Action Partnership (Central Region)	15.00	13.00	13.00
Total	2,438.00	2,262.00	2,262.00

Appendix D: Health & Human Services - Regional Operations

Budget by Program						
	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2009-10 Amended Budget	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-12 Approved Budget
Regional Administration	\$ 5,591,922	\$ 5,011,694	\$ 5,011,694	\$ 4,328,781	\$ 4,484,904	\$ 4,549,698
Public Health Services	18,017,885	18,794,838	18,857,474	17,304,844	19,475,953	19,799,513
Family Resource Centers/ Assistance Payments	296,798,192	307,314,105	307,246,434	307,666,856	366,258,936	369,163,624
Child Welfare Services	61,437,016	62,628,172	64,082,864	59,760,824	62,364,525	63,860,485
Welfare to Work/ Employment Administration	16,992,617	15,832,075	15,837,168	17,661,551	—	—
California Children Services (North Central Region)	20,254,811	—	1,137	(1,928)	—	—
Child Care (East Region)	48,962,054	51,626,477	50,441,134	29,576,721	—	—
Community Action Partnership (Central Region)	7,793,786	13,857,701	14,529,882	10,624,433	10,304,548	5,835,013
Office of Violence Prevention (South Region)	2,121,851	—	63,479	(89,166)	—	—
Total	\$ 477,970,133	\$ 475,065,062	\$ 476,071,266	\$ 446,832,917	\$ 462,888,866	\$ 463,208,333

Appendix E: Operational Plan Abbreviations and Acronyms

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



DPW: Department of Public Works
ERAF: Educational Revenue Augmentation Fund
ERP: Enterprise Resource Planning
FEMA: Federal Emergency Management Agency
FGG: Finance and General Government Group
FHA: Farm and Home Advisor
FY: Fiscal Year
GAAP: Generally Accepted Accounting Principles
GASB: Governmental Accounting Standards Board
GDP: Gross Domestic Product
GFOA: Government Finance Officers Association
GIS: Geographic Information System
GMS: General Management System
GPR: General Purpose Revenue
GSR: Global Scale Rating
HCD: Housing and Community Development
HHS: Health and Human Services Agency
IHSS: In-Home Supportive Services
ISF: Internal Service Fund
IT: Information Technology
LRBs: Lease Revenue Bonds
LUEG: Land Use and Environment Group
MSCP: Multiple Species Conservation Program
NACo: National Association of Counties
OAAS: Office of Audits and Advisory Services
OES: Office of Emergency Services

Appendix E: Operational Plan Abbreviations and Acronyms

- OPEB:** Other Post Employment Benefit
- PA/PG:** Public Administrator/Public Guardian
- PHS:** Public Health Services
- PLDO:** Parkland Dedication Ordinance
- 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
- SDCERA:** San Diego County Employees Retirement Association
- SDRBA:** San Diego Regional Building Authority
- SNAP:** Supplemental Nutrition Assistance Program
- SPOS:** Strategic Planning & Operational Support
- TABs:** Tax Allocation Bonds
- TOT:** Transient Occupancy Tax
- TRANS:** Tax and Revenue Anticipation Notes
- UAAL:** Unfunded Actuarial Accrued Liability
- USDRIP:** Upper San Diego River Improvement Project
- VLF:** Vehicle License Fees

Appendix F: Glossary of Operational Plan Terms

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

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

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

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

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

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

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

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

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

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

Arbitrage: As defined by treasury regulations, the profit earned from investing low yielding tax-exempt proceeds in higher yielding taxable securities. In general, arbitrage



profits earned must be paid to the United States Treasury as rebate unless a specific exception to the rebate requirements applies.

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

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

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

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

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

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

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

interest is included in the face value of the bond. The sale of bonds is one mechanism used to obtain long-term financing.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Deputy Chief Administrative Officer (DCAO): The General Manager for each of the County's five business Groups - Public Safety, Land Use and Environment, Community Services, Finance and General Government and the Health and Human Services Agency. The DCAOs report to the

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

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

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

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

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

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

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

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

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

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

Expenditure Transfers & Reimbursements: This expenditure account group, which is shown as a decrease in expenditures, consists of transfers of costs for services provided between budget units in the same governmental

type fund. The cost of the service is transferred to the revenue earning department with an equal reduction in cost to the department providing the service.

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

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

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

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

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

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

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

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

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

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

General Manager: See Deputy Chief Administrative Officer.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Tax and Revenue Anticipation Notes (TRANS): A short-term, interest bearing note used as a cash management tool. Public agencies often receive revenues on an uneven

basis throughout a fiscal year. The borrowed funds allow the agency to meet cash requirements during periods of low revenue receipts and repay the funds when the revenues are greater.

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

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

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

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

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