

County of San Diego

Appendices

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Appendix A: All Funds - Budget Summary

Revenues						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Taxes Current Property	543,603,507	535,473,694	535,467,694	537,396,411	543,013,475	543,710,028
Taxes Other Than Current Secured	429,094,580	397,344,661	414,419,718	414,242,520	396,466,972	397,544,513
Licenses Permits & Franchises	47,890,011	49,113,644	48,413,644	51,823,672	49,916,345	50,886,033
Fines, Forfeitures & Penalties	54,327,843	56,584,160	58,690,260	51,438,734	53,973,349	49,802,438
Revenue From Use of Money & Property	56,528,924	54,633,846	54,633,846	52,345,701	54,328,095	55,559,205
Intergovernmental Revenues	2,117,239,509	2,204,165,658	2,271,583,733	2,118,781,811	2,280,856,974	2,221,337,987
Charges For Current Services	795,378,425	753,568,876	779,466,976	713,632,936	750,710,916	739,708,338
Miscellaneous Revenues	47,410,958	37,673,295	59,337,977	60,892,973	35,042,900	26,913,337
Other Financing Sources	393,165,241	441,990,426	767,838,999	375,713,220	386,460,097	299,409,747
Residual Equity Transfers In	1,213,761	—	—	405,598	—	—
Fund Balance Component Decreases	8,668,294	13,258,481	13,258,481	13,258,481	22,181,149	25,621,726
Use of Fund Balance	(5,956,488)	413,170,790	749,877,971	(70,466,137)	286,684,892	102,975,560
Total	\$4,488,564,566	\$4,956,977,531	\$5,752,989,300	\$4,319,465,921	\$4,859,635,164	\$4,513,468,912

Public Safety Group

Staffing						
		Fiscal Year 2010-11 Adopted Budget			Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
		7,041.25			6,971.00	6,974.00
Total						

Expenditures						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Salaries & Benefits	\$ 772,085,764	\$ 794,625,052	\$ 791,041,197	\$ 762,640,443	\$ 821,655,256	\$ 827,225,962
Services & Supplies	203,486,861	225,104,985	279,727,994	213,900,946	260,086,075	225,767,585
Other Charges	102,660,131	106,319,010	112,154,915	103,152,753	107,896,621	106,141,418
Capital Assets Equipment	10,105,309	8,721,854	9,737,785	6,327,357	7,536,449	3,927,729
Expenditure Transfer & Reimbursements	(18,236,360)	(18,453,257)	(18,453,257)	(17,544,962)	(18,584,571)	(18,854,224)
Fund Balance Component Increases	—	—	—	—	18,300,000	—
Operating Transfers Out	191,810,403	191,024,914	197,414,475	190,447,314	207,937,164	204,758,771
Management Reserves	—	—	2,350,000	—	5,500,000	4,000,000
Total	\$1,261,912,107	\$1,307,342,558	\$1,373,973,109	\$1,258,923,852	\$1,410,326,994	\$1,352,967,241

Revenues						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Taxes Current Property	\$ 500,855	\$ 580,615	\$ 580,615	\$ 485,555	\$ 580,615	\$ 580,615
Taxes Other Than Current Secured	4,241	—	—	3,464	—	—
Licenses Permits & Franchises	587,944	593,101	593,101	590,881	593,101	593,101
Fines, Forfeitures & Penalties	24,466,266	25,932,584	28,038,684	22,765,200	25,608,872	21,417,056
Revenue From Use of Money & Property	11,159,572	9,277,776	9,277,776	12,044,540	9,619,112	9,653,512
Intergovernmental Revenues	387,689,176	392,787,372	410,806,184	409,264,662	407,868,724	380,438,180
Charges For Current Services	120,930,813	121,525,333	121,857,664	118,891,881	120,354,441	122,002,987
Miscellaneous Revenues	11,980,866	8,885,395	9,320,895	11,604,484	9,754,097	9,604,060
Other Financing Sources	192,167,138	190,843,990	190,893,990	190,351,480	207,828,018	204,649,624
Use of Fund Balance	(6,690,435)	26,466,392	72,154,200	(37,528,295)	64,210,014	22,818,107
General Purpose Revenue Allocation	519,115,669	530,450,000	530,450,000	530,450,000	563,910,000	581,209,999
Total	\$1,261,912,107	\$1,307,342,558	\$1,373,973,109	\$1,258,923,852	\$1,410,326,994	\$1,352,967,241

Appendix A: All Funds - Budget Summary

Health and Human Services Agency

Staffing						
		Fiscal Year 2010-11 Adopted Budget			Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Total		5,156.25			5,130.25	5,130.25

Expenditures						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Salaries & Benefits	\$ 434,088,724	\$ 441,518,587	\$ 441,522,523	\$ 422,101,784	\$ 451,457,939	\$ 456,712,538
Services & Supplies	831,652,527	923,737,131	944,617,702	876,471,577	978,379,247	943,314,251
Other Charges	391,871,039	433,047,599	430,047,107	393,736,290	432,090,753	432,097,334
Capital Assets/Land Acquisition	106,737	—	—	—	—	—
Capital Assets Equipment	475,365	333,000	2,889,499	2,518,053	176,070	345,070
Expenditure Transfer & Reimbursements	(256,613)	(213,930)	(213,930)	(231,305)	(238,724)	(238,724)
Fund Balance Component Increases	—	—	—	—	19,600	78,400
Operating Transfers Out	36,117,344	37,999,180	37,999,180	36,531,323	37,999,180	37,999,180
Management Reserves	—	20,000,000	20,000,000	—	20,000,000	20,000,000
Total	\$1,694,055,124	\$1,856,421,567	\$1,876,862,081	\$1,731,127,722	\$1,919,884,065	\$1,890,308,049

Appendix A: All Funds - Budget Summary ■ ■ ■

Revenues						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Taxes Current Property	\$ 1,454,097	\$ 1,865,357	\$ 1,865,357	\$ 1,422,253	\$ 1,626,585	\$ 1,649,346
Taxes Other Than Current Secured	11,422	43,949	43,949	9,820	43,949	43,949
Licenses Permits & Franchises	1,083,804	1,477,957	1,477,957	1,398,423	1,457,039	1,457,039
Fines, Forfeitures & Penalties	5,829,492	5,858,681	5,858,681	5,551,810	5,848,681	5,848,681
Revenue From Use of Money & Property	10,495,335	11,733,324	11,733,324	6,603,221	12,404,294	12,404,294
Intergovernmental Revenues	1,496,332,544	1,617,855,802	1,624,114,817	1,521,976,525	1,673,091,122	1,659,990,001
Charges For Current Services	60,050,951	64,160,415	64,272,015	68,859,818	66,002,464	66,905,241
Miscellaneous Revenues	10,501,399	8,497,372	8,497,372	16,075,135	7,904,735	3,442,132
Other Financing Sources	24,253,874	24,200,000	24,200,000	24,482,246	24,200,000	24,200,000
Fund Balance Component Decreases	891,189	4,431,710	4,431,710	4,431,710	4,000,000	13,562,966
Use of Fund Balance	15,588,325	54,250,000	68,319,899	18,269,761	60,454,196	37,078,400
General Purpose Revenue Allocation	67,562,693	62,047,000	62,047,000	62,047,000	62,851,000	63,726,000
Total	\$1,694,055,124	\$1,856,421,567	\$1,876,862,081	\$1,731,127,722	\$1,919,884,065	\$1,890,308,049

Appendix A: All Funds - Budget Summary

Land Use and Environment Group

Staffing						
		Fiscal Year 2010-11 Adopted Budget			Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Total		1,501.00			1,456.00	1,456.00

Expenditures						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Salaries & Benefits	\$ 151,691,116	\$ 163,053,916	\$ 161,031,985	\$ 147,808,586	\$ 162,922,096	\$ 162,430,383
Services & Supplies	168,407,824	235,050,797	272,193,708	152,165,608	176,554,634	146,266,978
Other Charges	28,654,994	35,907,064	51,270,639	24,345,196	37,096,447	25,967,473
Capital Assets/Land Acquisition	—	12,274,500	22,192,802	70,460	20,543,500	11,100,000
Capital Assets Equipment	1,106,507	3,687,575	4,543,315	457,143	4,077,500	2,925,000
Expenditure Transfer & Reimbursements	(714,103)	—	—	(456,150)	(141,716)	(141,141)
Fund Balance Component Increases	—	32,144,972	32,144,972	32,144,972	50,000	50,000
Operating Transfers Out	11,543,648	10,105,323	14,223,640	11,935,067	17,857,579	11,677,056
Total	\$ 360,689,986	\$ 492,224,147	\$ 557,601,062	\$ 368,470,881	\$ 418,960,040	\$ 360,275,749

Appendix A: All Funds - Budget Summary ■ ■ ■

Revenues						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Taxes Current Property	\$ 7,225,599	\$ 7,189,517	\$ 7,183,517	\$ 6,995,988	\$ 7,082,619	\$ 7,082,619
Taxes Other Than Current Secured	24,754,141	9,175,549	26,250,606	9,427,898	10,008,994	11,043,144
Licenses Permits & Franchises	33,127,425	33,969,984	33,269,984	36,293,540	34,504,266	35,420,589
Fines, Forfeitures & Penalties	2,670,732	1,815,394	1,815,394	2,146,296	1,799,344	1,781,344
Revenue From Use of Money & Property	18,449,780	20,427,103	20,427,103	21,592,051	20,059,027	21,155,254
Intergovernmental Revenues	158,563,245	116,609,658	134,676,188	109,155,655	117,065,961	108,931,821
Charges For Current Services	92,508,968	90,798,555	92,549,752	83,505,858	90,304,622	90,848,312
Miscellaneous Revenues	1,967,861	4,294,478	9,199,983	3,400,272	3,929,420	2,206,795
Other Financing Sources	10,193,434	10,256,410	12,234,420	13,559,721	17,857,579	11,677,056
Fund Balance Component Decreases	3,774,257	8,650,112	8,650,112	8,650,112	16,853,394	12,058,760
Use of Fund Balance	(49,001,450)	134,449,387	156,756,004	19,155,491	57,009,204	14,459,445
General Purpose Revenue Allocation	56,455,994	54,588,000	54,588,000	54,588,000	42,485,610	43,610,610
Total	\$ 360,689,986	\$ 492,224,147	\$ 557,601,062	\$ 368,470,881	\$ 418,960,040	\$ 360,275,749

Appendix A: All Funds - Budget Summary

Community Services Group

Staffing						
		Fiscal Year 2010-11 Adopted Budget			Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Total		978.25			963.50	949.50

Expenditures						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Salaries & Benefits	\$ 84,539,289	\$ 88,898,147	\$ 88,737,532	\$ 85,261,397	\$ 93,137,271	\$ 90,794,154
Services & Supplies	133,939,072	154,439,225	175,493,785	122,898,089	149,485,512	137,944,928
Other Charges	23,782,998	24,088,034	34,044,752	21,264,284	21,529,934	19,532,634
Capital Assets/Land Acquisition	—	—	—	(440,339)	—	2,000,000
Capital Assets Equipment	323,150	10,418,544	14,101,594	756,783	10,103,634	9,483,634
Expenditure Transfer & Reimbursements	(92,278)	(183,600)	(183,600)	(86,625)	(93,000)	(83,000)
Reserves	—	103,000	103,000	—	103,000	103,000
Fund Balance Component Increases	—	1,260,319	1,260,319	1,260,319	—	—
Operating Transfers Out	14,666,725	10,675,622	16,963,826	14,598,626	10,590,021	10,259,592
Management Reserves	—	3,750,000	3,050,000	—	4,250,000	4,250,000
Total	\$ 257,158,956	\$ 293,449,291	\$ 333,571,208	\$ 245,512,534	\$ 289,106,372	\$ 274,284,942

Appendix A: All Funds - Budget Summary ■ ■ ■

Revenues						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Taxes Current Property	\$ 28,004,554	\$ 28,235,612	\$ 28,235,612	\$ 27,304,052	\$ 27,909,997	\$ 27,662,352
Taxes Other Than Current Secured	4,720,258	4,890,714	4,890,714	4,345,159	4,766,679	4,804,141
Licenses Permits & Franchises	2,267,834	2,181,409	2,181,409	2,210,720	2,181,409	2,181,409
Fines, Forfeitures & Penalties	2,667	3,000	3,000	(33,421)	3,000	3,000
Revenue From Use of Money & Property	2,330,755	2,747,979	2,747,979	2,280,052	2,471,090	2,454,029
Intergovernmental Revenues	31,793,740	34,240,815	48,777,753	34,825,379	31,129,271	25,852,067
Charges For Current Services	143,745,900	164,354,533	176,727,391	139,828,308	158,336,774	162,706,872
Miscellaneous Revenues	7,196,640	6,148,580	6,802,141	9,997,027	3,740,325	2,576,872
Other Financing Sources	16,801,625	11,425,622	16,976,189	14,900,604	10,990,021	10,659,592
Residual Equity Transfers In	1,213,761	—	—	405,598	—	—
Fund Balance Component Decreases	3,573,412	—	—	—	1,260,319	—
Use of Fund Balance	(3,683,372)	20,676,027	27,684,020	(9,095,943)	27,572,487	16,439,608
General Purpose Revenue Allocation	19,191,183	18,545,000	18,545,000	18,545,000	18,745,000	18,945,000
Total	\$ 257,158,956	\$ 293,449,291	\$ 333,571,208	\$ 245,512,534	\$ 289,106,372	\$ 274,284,942

Appendix A: All Funds - Budget Summary

Finance and General Government Group

Staffing						
		Fiscal Year 2010-11 Adopted Budget			Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Total		1,165.50			1,166.50	1,166.50

Expenditures						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Salaries & Benefits	\$ 118,818,053	\$ 123,212,807	\$ 123,322,807	\$ 117,847,443	\$ 126,336,042	\$ 126,323,782
Services & Supplies	197,976,556	233,064,329	290,233,189	195,391,697	234,884,230	169,388,041
Other Charges	2,960,147	—	1,500	2,421,150	1,000	1,000
Capital Assets/Land Acquisition	(8,339,218)	—	—	—	—	—
Capital Assets Equipment	130,787	262,000	301,649	131,552	581,000	481,000
Expenditure Transfer & Reimbursements	(777,306)	(1,162,110)	(1,162,110)	(976,288)	(1,150,160)	(1,143,570)
Operating Transfers Out	247,522	—	—	—	—	—
Management Reserves	—	4,960,000	4,360,000	—	2,500,000	—
Total	\$ 311,016,542	\$ 360,337,026	\$ 417,057,035	\$ 314,815,553	\$ 363,152,112	\$ 295,050,253

Revenues						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Taxes Other Than Current Secured	\$ (421)	\$ —	\$ —	\$ —	\$ —	\$ —
Licenses Permits & Franchises	655,228	807,500	807,500	744,867	844,000	844,000
Fines, Forfeitures & Penalties	981,192	1,035,450	1,035,450	1,004,287	1,035,450	1,035,450
Revenue From Use of Money & Property	174,603	215,000	215,000	198,873	116,000	116,000
Intergovernmental Revenues	67,113	37,158	37,158	57,531	56,924	56,924
Charges For Current Services	181,436,102	185,339,989	196,670,103	175,433,123	187,496,637	167,445,729
Miscellaneous Revenues	7,407,123	8,818,633	8,818,633	7,885,533	8,686,018	8,055,703
Other Financing Sources	3,108,833	3,689,471	3,689,471	1,998,345	4,454,688	4,675,447
Use of Fund Balance	3,898,793	52,193,825	97,583,720	19,292,994	50,621,395	680,000
General Purpose Revenue Allocation	113,287,976	108,200,000	108,200,000	108,200,000	109,841,000	112,141,000
Total	\$ 311,016,542	\$ 360,337,026	\$ 417,057,035	\$ 314,815,553	\$ 363,152,112	\$ 295,050,253

Capital Program

Expenditures						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Services & Supplies	\$ 501,503	\$ 407,000	\$ 10,017,196	\$ 9,681,601	\$ 663,000	\$ 533,000
Other Charges	1,284,876	—	—	—	—	—
Capital Assets/Land Acquisition	115,949,188	192,485,000	513,822,153	118,855,907	117,277,000	28,740,000
Fund Balance Component Increases	250,000	—	—	—	—	—
Operating Transfers Out	8,815,075	9,285,095	9,285,095	9,277,823	9,279,645	9,278,883
Total	\$ 126,800,642	\$ 202,177,095	\$ 533,559,844	\$ 138,250,730	\$ 127,219,645	\$ 38,551,883

Revenues						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Revenue From Use of Money & Property	\$ 433,476	\$ 429,553	\$ 429,553	\$ 296,767	\$ 321,012	\$ 328,197
Intergovernmental Revenues	6,550,940	6,208,883	16,745,664	7,023,844	10,000,037	4,263,686
Miscellaneous Revenues	3,811,748	—	2,033,558	450,504	—	—
Other Financing Sources	113,577,426	191,985,000	510,254,995	120,884,741	111,541,000	33,960,000
Fund Balance Component Decreases	250,000	—	—	—	—	—
Use of Fund Balance	2,177,052	3,553,659	4,096,074	9,594,875	5,357,596	—
Total	\$ 126,800,642	\$ 202,177,095	\$ 533,559,844	\$ 138,250,730	\$ 127,219,645	\$ 38,551,883

Appendix A: All Funds - Budget Summary

Finance Other

Expenditures						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Salaries & Benefits	\$ 1,638,784	\$ —	\$ —	\$ —	\$ —	\$ —
Services & Supplies	20,049,185	61,981,872	64,958,272	21,528,853	51,399,146	98,017,375
Other Charges	274,545,745	164,815,504	166,059,254	179,551,482	172,272,102	174,937,973
Reserves	—	22,000,000	22,000,000	—	21,700,000	21,700,000
Fund Balance Component Increases	100,000,000	4,000	4,000	4,000	—	—
Operating Transfers Out	80,697,494	196,224,471	407,343,434	61,280,313	85,614,688	7,375,447
Total	\$ 476,931,208	\$ 445,025,847	\$ 660,364,961	\$ 262,364,649	\$ 330,985,936	\$ 302,030,795

Revenues						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Taxes Current Property	\$ 24,997	\$ 26,250	\$ 26,250	\$ 22,031	\$ —	\$ —
Taxes Other Than Current Secured	(41)	—	—	36	—	—
Fines, Forfeitures & Penalties	2,717,098	2,712,118	2,712,118	2,712,081	2,452,211	2,451,690
Revenue From Use of Money & Property	2,505,030	2,179,336	2,179,336	2,138,060	1,812,130	1,922,489
Intergovernmental Revenues	800,352	800,000	800,000	800,301	800,000	800,000
Charges For Current Services	195,423,628	127,390,051	127,390,051	126,931,898	128,215,978	129,799,197
Miscellaneous Revenues	2,751,791	—	13,636,559	9,451,693	—	—
Other Financing Sources	33,062,911	9,589,933	9,589,933	9,536,082	9,588,791	9,588,028
Fund Balance Component Decreases	179,436	176,659	176,659	176,659	67,436	—
Use of Fund Balance	64,374,521	121,581,500	323,284,055	(69,974,194)	21,460,000	11,500,000
General Purpose Revenue Allocation	175,091,485	180,570,000	180,570,000	180,570,000	166,589,390	145,969,391
Total	\$ 476,931,208	\$ 445,025,847	\$ 660,364,961	\$ 262,364,649	\$ 330,985,936	\$ 302,030,795

Total General Purpose Revenue

General Purpose Revenue						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Taxes Current Property	\$ 506,393,406	\$ 497,576,343	\$ 497,576,343	\$ 501,166,532	\$ 505,813,659	\$ 506,735,096
Taxes Other Than Current Secured	399,604,981	383,234,449	383,234,449	400,456,144	381,647,350	381,653,279
Licenses Permits & Franchises	10,167,776	10,083,693	10,083,693	10,585,241	10,336,530	10,389,895
Fines, Forfeitures & Penalties	17,660,396	19,226,933	19,226,933	17,292,482	17,225,791	17,265,217
Revenue From Use of Money & Property	10,980,372	7,623,775	7,623,775	7,192,137	7,525,430	7,525,430
Intergovernmental Revenues	35,442,400	35,625,970	35,625,970	35,677,914	40,844,935	41,005,308
Charges For Current Services	1,282,062	—	—	182,049	—	—
Miscellaneous Revenues	1,793,530	1,028,837	1,028,837	2,028,327	1,028,305	1,027,775
Total	\$ 983,324,922	\$ 954,400,000	\$ 954,400,000	\$ 974,580,825	\$ 964,422,000	\$ 965,602,000

Appendix B: Budget Summary and Changes in Fund Balance

Appropriations/Expenditures by Fund Type

County Funds by Type						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
General Fund	\$3,362,626,472	\$3,739,051,413	\$4,086,771,375	\$3,261,867,191	\$3,742,809,210	\$3,537,167,637
Special Revenue Funds	384,721,562	397,362,183	455,692,519	360,961,953	389,393,890	372,847,286
Capital Project Funds	126,800,642	202,177,095	533,559,844	138,250,730	127,219,645	38,551,883
Debt Service County Family	181,674,906	81,430,375	81,451,019	81,451,018	81,354,997	81,438,216
County Proprietary Enterprise Funds	18,604,730	22,483,038	29,467,232	19,198,746	24,314,387	21,126,573
County Proprietary Internal Service Funds	330,911,735	366,166,246	393,350,048	338,636,779	362,767,837	346,226,556
Air Pollution Control District	32,128,447	41,220,708	57,699,134	35,997,811	45,088,021	41,565,212
County Service Areas	13,535,066	15,204,502	15,633,638	14,076,350	15,161,711	15,398,199
Miscellaneous Special Districts	9,382,797	11,695,110	14,004,415	9,204,168	14,968,662	9,694,967
Permanent Road Divisions	1,358,643	8,278,463	8,764,504	1,441,435	7,959,608	7,959,608
Sanitation Districts	17,041,162	62,808,036	67,253,503	51,460,074	40,065,136	33,475,636
Miscellaneous Local Agencies	9,778,404	9,100,362	9,342,071	6,919,666	8,532,060	8,017,139
Total	\$4,488,564,566	\$4,956,977,531	\$5,752,989,300	\$4,319,465,921	\$4,859,635,164	\$4,513,468,912

Appropriations/Expenditures by Group and Fund

Public Safety Group						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
General Fund	\$1,061,375,226	\$1,106,326,610	\$1,165,377,706	\$1,059,709,863	\$1,192,341,144	\$1,138,123,821
Sheriff's Asset Forfeiture Program	677,948	1,100,000	4,399,886	716,116	1,100,000	1,100,000
District Attorney Asset Forfeiture Program Fed	469,484	700,000	708,799	282,341	700,000	700,000
District Attorney Asset Forfeiture State	92,937	25,000	25,000	5,289	17,000	17,000
Probation Asset Forfeiture Program	11,545	50,000	84,666	72,215	50,000	50,000
Sheriff's Inmate Welfare	3,933,336	4,978,968	5,011,239	4,185,792	4,978,968	4,978,968
Probation Inmate Welfare	188,327	95,000	95,403	60,092	95,000	95,000
Public Safety Proposition 172 Special Revenue	188,225,767	185,918,649	189,524,210	185,918,649	203,105,643	199,963,213
CSA 107 Elfin Forest Fire District	306,149	549,469	615,615	299,440	425,893	425,893
CSA 107 Elfin Forest Fire Mitigation Fee	4,407	9,360	9,360	9,360	—	—
CSA 109 Mt Laguna Fire Medical	69,474	76,357	76,357	73,315	72,647	72,647
CSA 109 Mt Laguna Fire Mitigation Fee	—	3,710	3,710	3,710	—	—
CSA 110 Mount Palomar Fire Medical	110,527	133,729	133,729	126,751	133,729	133,729
CSA 110 Mt Palomar Fire Mitigation Fee	—	1,935	1,935	1,935	—	—
CSA 111 Boulevard Fire District	86,472	227,785	227,785	179,290	84,891	84,891
CSA 111 Boulevard Fire Mitigation Fee	—	1,970	1,970	600	—	—
CSA 112 Campo Fire District	103,828	341,064	345,044	262,072	76,064	76,064
CSA 113 San Pasqual Fire District	106,755	150,710	150,710	78,357	107,889	107,889
CSA 113 San Pasqual Fire Mitigation Fee	—	14,116	14,116	14,116	—	—
CSA 115 Pepper Drive Fire District	364,269	364,269	364,269	281,013	364,269	364,269
CSA 135 Regional 800 MHZ Radio System	622,955	622,955	622,955	622,955	622,955	622,955
CSA 135 Del Mar 800 MHZ Zone B	50,483	50,000	50,000	50,000	50,000	50,000

Appendix B: Budget Summary and Changes in Fund Balance

Public Safety Group						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
CSA 135 Poway 800 MHZ Zone F	143,631	155,502	155,502	155,502	155,502	155,502
CSA 135 Solana Beach 800 MHZ Zone H	37,674	45,400	50,400	44,300	45,400	45,400
Jail Stores Internal Service Fund	4,930,914	5,400,000	5,922,744	5,770,780	5,800,000	5,800,000
Total	\$1,261,912,107	\$1,307,342,558	\$1,373,973,109	\$1,258,923,852	\$1,410,326,994	\$1,352,967,241

Health and Human Services Agency						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
General Fund	\$1,662,037,507	\$1,820,716,900	\$1,841,157,194	\$1,698,733,690	\$1,883,670,132	\$1,853,800,123
Tobacco Securitization Special Revenue	24,200,000	27,500,000	27,500,000	24,371,225	27,500,000	27,500,000
CSA 17 San Dieguito Ambulance	2,638,587	2,707,875	2,707,993	2,642,615	2,754,749	2,755,758
CSA 69 Heartland Paramedic	5,179,030	5,496,792	5,496,895	5,380,192	5,959,184	6,252,168
Total	\$1,694,055,124	\$1,856,421,567	\$1,876,862,081	\$1,731,127,722	\$1,919,884,065	\$1,890,308,049

Land Use and Environment Group						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
General Fund	\$ 152,124,741	\$ 191,846,964	\$ 180,928,287	\$ 134,407,364	\$ 154,705,090	\$ 125,624,748
Road Fund	109,268,797	131,421,462	172,197,181	96,975,995	108,121,784	97,544,654
Air Pollution Control District Operations	18,800,586	19,523,796	20,654,039	18,598,989	20,855,870	21,159,156
APCD Air Quality Improvement Trust	5,569,537	10,000,000	10,784,756	6,833,544	10,510,179	10,000,000
Air Quality State Moyer Program	4,226,825	3,959,412	8,511,944	1,798,212	4,384,110	3,250,381
Air Quality Power General Mitigation	2,233,956	1,000,000	2,370,777	1,081,566	500,000	100,000
Air Quality School Bus Program	602,543	600,000	1,789,337	1,189,385	—	—
Air Quality Proposition 1B GMERP	—	2,362,500	6,904,750	5,551,636	6,986,362	7,055,675
Air Quality GMERP Early Grant	250,000	—	370,000	370,000	5,000	—
Air Quality State Lower Emission School Bus Prgm	—	3,600,000	5,683,531	423,339	1,330,000	—

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

Land Use and Environment Group						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Air Quality GMERP - Match Fund	445,000	175,000	630,000	151,141	516,500	—
San Diego County Lighting Maintenance District 1	1,606,889	1,663,654	1,679,059	1,567,594	1,797,313	1,923,618
Inactive Waste Site Management	7,293,377	6,280,688	7,536,690	6,646,382	6,852,862	6,277,546
Hillsborough Landfill Maintenance	120,904	103,129	207,249	145,218	247,757	252,713
Duck Pond Landfill Cleanup	13,179	16,000	16,000	10,881	16,645	16,978
Parkland Ded Area 4 Lincoln Acres	—	4,600	4,600	—	4,600	4,600
Parkland Ded Area 15 Sweetwater	13	9,600	9,600	3,804	9,600	9,600
Parkland Ded Area 16 Otay	—	2,000	2,000	—	2,000	2,000
Parkland Ded Area 19 Jamul	100	26,200	26,200	35	26,200	26,200
Parkland Ded Area 20 Spring Valley	7	5,400	5,400	5,394	5,400	5,400
Parkland Ded Area 25 Lakeside	437,881	23,500	99,270	62,859	23,500	23,500
Parkland Ded Area 26 Crest	32	10,500	10,500	36	10,500	10,500
Parkland Ded Area 27 Alpine	9,393	17,000	17,000	1,508	17,000	17,000
Parkland Ded Area 28 Ramona	7,294	44,000	194,000	1,996	44,000	44,000
Parkland Ded Area 29 Escondido	95,633	33,000	37,885	4,937	33,000	33,000
Parkland Ded Area 30 San Marcos	—	8,000	8,000	471	8,000	8,000
Parkland Ded Area 31 San Diego	13,020	135,000	435,000	8,690	140,000	140,000
Parkland Ded Area 32 Carlsbad	—	1,000	1,000	—	1,000	1,000
Parkland Ded Area 35 Fallbrook	290,144	104,000	304,000	18,813	104,000	104,000
Parkland Ded Area 36 Bonsall	32	23,000	23,000	24	23,000	23,000
Parkland Ded Area 37 Vista	41	22,000	233,198	1,065	22,000	22,000
Parkland Ded Area 38 Valley Center	92,407	21,000	569,855	526,938	21,000	21,000
Parkland Ded Area 39 Pauma Valley	16	14,000	14,000	12	14,000	14,000
Parkland Ded Area 40 Palomar Julian	44,493	14,600	54,600	32,118	14,600	14,600
Parkland Ded Area 41 Mountain Empire	152,621	7,000	198,095	156,990	7,000	7,000

Appendix B: Budget Summary and Changes in Fund Balance

Land Use and Environment Group						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Parkland Ded Area 42 Anza Borrego	567	5,000	5,000	3,104	5,000	5,000
Parkland Ded Area 43 Central Mountain	1,046	7,000	7,000	413	7,000	7,000
Parkland Ded Area 44 Oceanside	30	1,000	1,000	6	1,000	1,000
Parkland Ded Area 45 Valle de Oro	159,827	25,500	83,847	194	25,500	25,500
PRD 6 Pauma Valley	10,468	286,772	286,772	7,433	313,016	313,016
PRD 8 Magee Road Pala	252,579	136,883	136,883	9,052	147,216	147,216
PRD 9 Santa Fe Zone B	5,781	90,536	90,536	5,174	80,057	80,057
PRD 10 Davis Drive	9,684	31,151	31,151	3,843	31,427	31,427
PRD 11 Bernardo Road Zone A	26,621	36,461	36,461	3,915	31,994	31,994
PRD 11 Bernardo Road Zone C	4,672	29,333	29,333	4,229	26,683	26,683
PRD 11 Bernardo Road Zone D	4,749	28,256	28,256	3,840	31,384	31,384
PRD 12 Lomair	8,211	240,257	240,257	11,222	240,354	240,354
PRD 13 Pala Mesa Zone A	36,837	309,658	312,843	45,010	348,489	348,489
PRD 13 Stewart Canyon Zone B	21,225	43,428	43,428	11,889	54,603	54,603
PRD 14 Rancho Diego	10	776	776	—	776	776
PRD 16 Wynola	7,440	113,371	113,371	6,368	114,433	114,433
PRD 18 Harrison Park	12,102	281,121	282,021	15,010	191,472	191,472
PRD 20 Daily Road	35,954	395,040	807,207	584,470	411,052	411,052
PRD 21 Pauma Heights	16,516	431,327	431,327	374,403	145,471	145,471
PRD 22 West Dougherty St	3,395	19,039	19,039	3,452	16,935	16,935
PRD 23 Rock Terrace Road	855	11,250	11,250	3,609	18,812	18,812
PRD 24 Mt Whitney Road	4,720	51,827	51,827	3,862	58,943	58,943
CSA 26 Rancho San Diego	204,158	243,352	243,353	234,602	249,146	249,146
CSA 26 Cottonwood Village Zone A	184,240	129,661	155,038	86,300	127,555	127,555
CSA 26 Monte Vista Zone B	149,940	348,214	351,514	164,980	379,000	379,000
SD Landscape Maintenance Zone 1	148,706	159,918	199,918	186,500	159,499	159,499
Landscape Maintenance Dist Zone 2 - Julian	76,052	100,597	100,597	97,166	101,097	100,647
PRD 30 Royal Oaks Carroll	5,223	43,015	43,015	4,582	40,861	40,861
PRD 38 Gay Rio Terrace	9,770	78,865	78,865	5,501	70,245	70,245
PRD 39 Sunbeam Lane	3,729	14,055	14,055	3,405	13,013	13,013
PRD 45 Rincon Springs Rd	4,839	50,521	50,521	3,954	28,086	28,086
PRD 46 Rocos Road	6,058	51,975	51,975	10,421	40,987	40,987
PRD 49 Sunset Knolls Road	4,478	44,142	44,142	3,712	47,241	47,241

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

Land Use and Environment Group						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
PRD 50 Knoll Park Lane	3,761	124,697	124,697	3,773	126,052	126,052
PRD 53 Knoll Park Lane Extension	4,654	238,049	238,049	4,155	248,208	248,208
PRD 54 Mount Helix	18,919	142,832	142,832	4,958	121,875	121,875
PRD 55 Rainbow Crest Rd	80,290	180,136	186,644	7,040	228,296	228,296
PRD 60 River Drive	4,034	108,963	108,963	3,809	121,116	121,116
PRD 61 Green Meadow Way	4,503	186,910	186,910	3,619	192,293	192,293
PRD 63 Hillview Road	274,862	260,694	262,374	4,378	338,490	338,490
PRD 64 Lila Lane	—	2,680	2,680	—	2,680	2,680
PRD 70 El Camino Corto	3,988	53,351	53,351	3,916	55,475	55,475
PRD 75 Gay Rio Dr Zone A	52,695	151,064	151,064	8,000	193,675	193,675
PRD 75 Gay Rio Dr Zone B	5,080	360,702	360,702	3,986	375,213	375,213
PRD 76 Kingsford Court	7,920	28,238	28,238	3,677	29,132	29,132
PRD 77 Montiel Truck Trail	7,332	219,463	219,463	4,865	235,892	235,892
PRD 78 Gardena Way	4,768	41,023	41,023	3,458	42,744	42,744
PRD 80 Harris Truck Trail	5,557	257,354	257,354	5,385	271,503	271,503
CSA 81 Fallbrook Local Park	626,755	684,969	684,969	673,475	713,219	714,427
CSA 83 San Dieguito Local Park	701,872	753,313	1,000,491	655,900	734,713	668,713
CSA 83A Zone A45 Ranch Park 95155	560,942	661,075	661,075	629,992	663,300	678,300
PRD 88 East Fifth St	4,514	66,711	66,711	3,478	66,896	66,896
PRD 90 South Cordoba	4,734	48,476	48,476	3,715	48,584	48,584
PRD 94 Roble Grande Road	5,970	463,157	463,157	3,878	481,302	481,302
PRD 95 Valle Del Sol	6,024	241,963	241,963	4,409	263,187	263,187
PRD 99 Via Allondra Via Del Corvo	5,244	47,225	47,225	4,665	46,378	46,378
PRD 100 Viejas Lane View	3,598	28,285	28,285	3,724	29,091	29,091
PRD 101 Johnson Lake Rd	5,677	141,175	141,175	5,424	31,632	31,632
PRD 101 Hi Ridge Rd Zone A	6,547	32,376	32,376	25,604	14,640	14,640
PRD 102 Mountain Meadow	98,982	199,827	199,827	10,801	255,764	255,764
PRD 103 Alto Drive	7,474	252,824	252,824	8,850	265,152	265,152
PRD 104 Artesian Rd	6,224	92,389	92,389	4,738	74,447	74,447
PRD 105 Alta Loma Dr	5,308	60,746	60,746	4,185	16,307	16,307
PRD 105 Alta Loma Dr Zone A	4,630	79,452	79,452	4,203	16,924	16,924
PRD 106 Garrison Way Et Al	6,005	88,354	88,354	4,349	26,695	26,695
PRD 117 Legend Rock	6,806	16,912	16,912	9,220	14,607	14,607
CSA 122 Otay Mesa East	37,057	37,514	37,514	23,000	37,514	18,757
PRD 123 Mizpah Lane	4,655	54,472	54,472	4,206	60,258	60,258
PRD 125 Wrightwood Road	4,779	67,677	67,677	4,150	72,705	72,705
PRD 126 Sandhurst Way	4,163	34,523	34,523	4,025	34,845	34,845
PRD 127 Singing Trails Drive	4,165	48,248	48,248	3,802	50,185	50,185

Appendix B: Budget Summary and Changes in Fund Balance

Land Use and Environment Group						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
CSA 128 San Miguel Park Dist	1,003,732	1,084,127	1,122,062	1,082,256	1,097,285	1,108,779
PRD 130 Wilkes Road	68,394	130,883	130,883	13,184	156,184	156,184
PRD 133 Ranch Creek Road	4,454	77,094	77,094	7,090	8,407	8,407
PRD 134 Kenora Lane	3,927	51,609	51,609	3,494	59,860	59,860
CSA 136 Sundance Detention Basin	17,371	48,764	48,764	16,656	46,211	46,211
San Diego County Flood Control District	5,888,177	6,936,761	8,278,175	5,236,020	12,334,061	6,934,061
Blackwolf Stormwater Maint ZN 349781	26,619	9,181	33,081	12,511	9,328	9,328
Lake Rancho Viejo Stormwater Maint ZN 442493	7,897	188,100	188,100	71,386	189,800	189,800
PRD 1001 Capra Way	—	—	13,600	3,536	—	—
PRD 1002 Sunny Acres	3,099	15,821	15,821	3,276	18,688	18,688
PRD 1003 Alamo Way	3,583	13,087	13,087	3,705	13,968	13,968
PRD 1004 Butterfly Lane	1,582	3	3	—	3	3
PRD 1005 Eden Valley Lane	4,211	55,263	55,263	3,704	59,744	59,744
PRD 1007 Tumble Creek	—	200	48,200	4,685	70	70
PRD 1008 Canter	3,661	25,711	25,711	3,520	25,033	25,033
PRD 1009 Golf Drive	—	2,200	2,200	—	2,200	2,200
PRD 1010 Alpine High	6,219	222,522	222,522	5,885	263,711	263,711
PRD 1011 La Cuesta	3,787	36,585	36,585	3,633	43,494	43,494
PRD 1012 Millar Road	7,843	32,558	32,558	3,927	35,620	35,620
PRD 1013 Singing Trails	4,280	78,850	78,850	3,853	78,288	78,288
PRD 1014 Lavender Point Lane	14,318	98,342	98,342	13,969	86,539	86,539
PRD 1015 Landavo Drive	26,223	102,806	102,806	23,554	82,458	82,458
PRD 1016 El Sereno Way	33,284	94,922	94,922	29,621	69,548	69,548
Survey Monument Preservation Fund	190,625	300,000	300,000	88,922	400,000	400,000
Special Aviation	—	50,000	50,000	50,000	50,000	50,000
Special Aviation Debt Service	344,107	343,597	343,597	343,597	342,389	340,484
County Fish and Game Propagation	18,669	37,000	37,000	10,209	37,000	37,000
Airport Enterprise Fund	12,806,359	15,765,964	22,564,456	13,222,762	17,393,288	14,078,744
Liquid Waste Enterprise Fund	5,798,371	6,717,074	6,902,775	5,975,983	6,921,099	7,047,829
Wintergardens Sewer Maintenance District	1,173,100	1,910,414	1,910,424	1,505,250	—	—
East Otay Mesa Sewer Maint Dist	61,454	87,000	87,000	83,026	—	—

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

Land Use and Environment Group						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
CWSMD-Zone B (Campo Hills Water)	176,738	293,500	347,076	165,903	284,660	284,660
Campo Water Sewer Maint District - Sewer	225,254	253,000	1,128,000	347,740	—	—
Campo WSMD-Zone A (Rancho Del Campo Water)	216,668	353,500	353,500	214,739	353,500	353,500
Alpine Sanitation Maintenance and Operations	1,151,143	2,194,934	2,788,121	1,218,365	—	—
Julian Sanitation Maintenance and Operation	195,351	297,714	301,812	268,366	—	—
Lakeside Sanitation Maintenance and Operation	4,291,526	21,921,806	24,354,230	21,363,734	—	—
Pine Valley Sanitation Maintenance & Operation	66,476	79,944	79,944	61,972	—	—
San Diego County Sanitation District	—	—	—	—	40,065,136	33,475,636
DPW Equipment Internal Service Fund	5,392,672	5,170,904	5,513,912	5,503,788	5,005,616	4,797,367
DPW ISF Equipment Acquisition Road Fund	1,873,307	4,076,481	4,732,782	1,900,027	4,905,481	5,745,166
DPW ISF Equipment Acquisition Inactive Waste	216,326	120,801	120,801	40,765	200,801	70,801
DPW ISF Equipment Acquisition Airport Enterprise	129,466	279,316	296,469	131,595	234,316	239,316
DPW ISF Equipment Acquisition Liquid Waste	172,613	877,046	1,182,962	233,668	567,046	237,046
Spring Valley Sanitation Maintenance & Operation	11,336,665	38,313,638	39,729,395	28,547,638	—	—
Total	\$ 360,689,986	\$ 492,224,147	\$ 557,601,062	\$ 368,470,881	\$ 418,960,040	\$ 360,275,749

Appendix B: Budget Summary and Changes in Fund Balance

Community Services Group						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
General Fund	\$ 48,875,957	\$ 72,029,615	\$ 91,062,413	\$ 56,711,084	\$ 77,886,827	\$ 65,938,198
Housing & Community Development Special Rev Fund	9,538,748	—	4,500,001	4,500,000	—	—
County Library	38,565,141	37,878,790	40,811,548	35,749,624	35,209,942	32,954,830
05 Redev Gill Field - Special Revenue DS	3,102,006	2,776,522	2,776,522	2,601,113	2,689,110	2,726,572
Co Redev Agy 05 Gillespie Redev Debt Service Fd	1,143,439	1,163,451	1,163,451	1,143,450	1,152,089	1,154,276
Co Redev Agy 05 Gillespie Redev - Interest	798,439	783,451	783,451	783,450	767,089	749,276
Co Redev Agy 05 Gillespie Redev - Principal	345,000	370,000	370,000	360,000	375,000	395,000
Co Redev Agy 05 Gillespie Redev DS Reserve	1	10,000	10,000	—	10,000	10,000
Co Redev Agy Gillespie Field Cap Admin Fund	430,427	142,426	142,426	110,119	280,350	430,350
Co Redev Agy Upper SD River Capital	3,826,207	2,915,750	2,915,750	1,812,652	2,353,000	1,665,000
Co Redev Agy Gillespie Housing Capital	47,918	557,162	746,307	33,710	545,822	553,315
Co Redev Agy Upper SD River Housg Cap	61,717	355,350	407,913	48,922	333,350	333,350
Purchasing Internal Service Fund	11,155,026	10,497,401	11,206,861	9,511,551	11,187,167	9,898,976
Fleet Services Internal Service Fund	6,180,777	6,736,284	6,738,532	6,428,798	7,437,446	7,231,979
Fleet ISF Equipment Acquisition General	11,530,379	20,325,004	23,333,388	10,935,344	20,310,182	20,309,439
Fleet ISF Materials Supply Inventory	13,917,185	16,184,313	16,218,651	16,572,037	15,936,529	15,942,954
Fleet ISF Accident Repair	199,459	307,967	307,967	332,948	271,797	271,797
Fleet ISF Accidents Sheriff	276,473	394,385	394,385	476,566	330,843	330,843
Facilities Management Internal Service Fund	80,960,063	85,817,366	89,835,392	79,522,764	87,026,675	88,385,633
Major Maintenance Internal Service Fund	26,204,595	34,204,054	39,846,249	17,878,402	25,003,154	25,003,154
Total	\$ 257,158,956	\$ 293,449,291	\$ 333,571,208	\$ 245,512,534	\$ 289,106,372	\$ 274,284,942

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

Finance and General Government Group						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
General Fund	\$ 189,806,541	\$ 232,674,661	\$ 277,470,641	\$ 195,472,374	\$ 235,481,604	\$ 183,968,444
CATV Cable TV Media Public Relations	255,198	—	—	—	—	—
CATV Interest	8,876	—	—	—	—	—
Information Technology Internal Service Fund	120,945,929	127,662,365	139,586,393	119,343,180	127,670,508	111,081,809
Total	\$ 311,016,542	\$ 360,337,026	\$ 417,057,035	\$ 314,815,553	\$ 363,152,112	\$ 295,050,253

Capital Program						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Capital Outlay Fund	\$ 94,143,056	\$ 136,235,000	\$ 321,125,914	\$ 98,491,217	\$ 37,277,000	\$ 26,240,000
Capital MSCP Acquisition Fund	—	—	27,882,609	10,526,359	10,000,000	2,500,000
County Health Complex Capital Outlay Fund	18,932	—	—	—	—	—
Justice Facility Construction Capital Outlay Fnd	12,178,473	56,250,000	156,569,792	9,045,993	70,000,000	—
Library Projects Capital Outlay Fund	10,893,604	—	17,747,019	10,295,520	—	—
Edgemoor Development Fund	9,566,578	9,692,095	10,234,510	9,891,642	9,942,645	9,811,883
Total	\$ 126,800,642	\$ 202,177,095	\$ 533,559,844	\$ 138,250,730	\$ 127,219,645	\$ 38,551,883

Finance Other						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
General Fund	\$ 248,406,500	\$ 315,456,663	\$ 530,775,133	\$ 116,832,816	\$ 198,724,413	\$ 169,712,303
Pension Obligation Bonds	181,674,906	81,430,375	81,451,019	81,451,018	81,354,997	81,438,216
Employee Benefits Internal Service Fund	35,150,914	33,637,559	33,637,559	41,463,432	34,337,627	34,337,627
Public Liability Internal Service Fund	11,675,638	14,475,000	14,475,000	22,591,133	16,542,649	16,542,649
Majestic Pines County Service District Debt	23,250	26,250	26,250	26,250	26,250	—
Total	\$ 476,931,208	\$ 445,025,847	\$ 660,364,961	\$ 262,364,649	\$ 330,985,936	\$ 302,030,795

Appendix B: Budget Summary and Changes in Fund Balance

Changes in Components of Fund Balance (by Fund Group)

Beginning in Fiscal Year 2010-11, ending fund balance represents all components of fund balance as defined by Governmental Accounting Standards Board (GASB) 54. This can be nonspendable, restricted, committed, assigned or unassigned fund balance for the Governmental Funds or unrestricted net assets for the Proprietary Funds.

Ending Fund Balances (in millions)								
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
Fiscal Year 2008-09 Ending Fund Balance ¹	\$ 1,190.0	\$ 686.1	\$ 15.7	\$ 19.3	\$ 12.7	\$ 33.6	\$ 108.1	\$ 7.4
Fiscal Year 2009-2010 Ending Fund Balance ¹	1,220.1	661.5	3.4	13.1	13.8	44.3	108.1	5.6
Fiscal Year 2010-2011 Ending Fund Balance ²	\$ 1,383.6	\$ 660.2	\$ 2.1	\$ 9.0	\$ 17.0	\$ 40.3	\$ 105.1	\$ 6.1

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, 2011 CAFR audit.

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	\$ 1,383.6	\$ 660.2	\$ 2.1	\$ 9.0	\$ 17.0	\$ 40.3	\$ 105.1	\$ 6.1
Add:								
Budgeted Revenue	3,526.9	351.4	79.9	121.8	18.5	350.4	93.4	8.5
Fund Balance Component Decreases	5.9	—	—	—	—	—	16.3	—
Total Available Funding	\$ 4,916.4	\$ 1,011.6	\$ 82.0	\$ 130.8	\$ 35.5	\$ 390.7	\$ 214.8	\$ 14.6
Less:								
Budgeted Expenditures	\$ (3,724.5)	\$ (389.4)	\$ (81.4)	\$ (127.2)	\$ (24.3)	\$ (362.8)	\$ (123.1)	\$ (8.5)
Fund Balance Component Increases	(18.3)	—	—	—	—	—	(0.1)	—
Projected Ending Fund Balance	\$ 1,173.6	\$ 622.2	\$ 0.6	\$ 3.6	\$ 11.2	\$ 27.9	\$ 91.6	\$ 6.1

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

Fiscal Year 2012-13 (in millions)								
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Internal Service Funds	Special Districts	Misc Category
Beginning Fund Balance	\$ 1,173.6	\$ 622.2	\$ 0.6	\$ 3.6	\$ 11.2	\$ 27.9	\$ 91.6	\$ 6.1
Add:								
Budgeted Revenue	\$ 3,464.5	\$ 353.0	\$ 81.4	\$ 38.6	\$ 18.6	\$ 334.7	\$ 85.9	\$ 8.0
Fund Balance Component Decreases	13.6	—	—	—	—	—	12.1	—
Total Available Funding	\$ 4,651.7	\$ 975.2	\$ 82.0	\$ 42.2	\$ 29.8	\$ 362.6	\$ 189.6	\$ 14.1
Less:								
Budgeted Expenditures	\$ (3,537.1)	\$ (372.8)	\$ (81.4)	\$ (38.6)	\$ (21.1)	\$ (346.2)	\$ (108.1)	\$ (8.0)
Fund Balance Component Increases	(0.1)	—	—	—	—	—	(0.1)	—
Projected Ending Fund Balance	\$ 1,114.5	\$ 602.4	\$ 0.6	\$ 3.6	\$ 8.7	\$ 16.4	\$ 81.4	\$ 6.1

Appendix C: General Fund Budget Summary

Appropriations/Expenditures by Group

Public Safety Group						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Public Safety Executive Office	\$ 7,667,494	\$ 6,181,516	\$ 7,644,461	\$ 5,553,007	\$ 22,615,635	\$ 6,126,302
San Diego County Fire Authority	—	—	30,478,290	16,904,645	25,191,550	17,730,000
District Attorney	138,305,148	146,716,213	150,030,322	136,282,274	154,463,194	153,968,869
Sheriff	534,726,981	565,809,843	592,557,833	541,762,220	598,463,082	573,996,310
Child Support Services	47,780,356	50,312,168	50,661,137	47,580,640	51,122,040	51,743,965
Citizens' Law Enforcement Review Board	361,697	539,392	553,651	503,776	589,485	589,605
Office of Emergency Services	5,788,972	8,572,824	12,797,421	6,536,737	10,471,121	8,612,426
Medical Examiner	11,939,880	8,527,316	8,800,132	8,325,129	8,897,649	8,940,759
Probation	166,386,663	170,754,694	171,875,025	164,209,118	179,528,491	175,249,168
Public Defender	75,759,329	77,074,766	67,866,633	61,789,635	69,460,410	69,617,649
Contribution for Trial Courts	72,289,585	71,837,878	72,112,732	70,262,842	71,538,487	71,548,768
Defense Attorney / Contract Administration	369,120	—	69	(160)	—	—
Total	\$1,061,375,226	\$1,106,326,610	\$1,165,377,706	\$1,059,709,863	\$1,192,341,144	\$1,138,123,821

Health and Human Services Agency						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Regional Operations	\$ 446,832,917	\$ 462,888,866	\$ 463,727,125	\$ 449,184,601	\$ 464,314,986	\$ 467,241,726
Strategic Planning & Operational Support	160,415,486	161,411,948	186,940,789	188,609,481	225,162,212	225,633,803
Aging and Independence Services	303,908,390	335,194,757	314,451,361	304,611,832	309,757,401	316,689,178
Behavioral Health Services	364,627,453	405,914,153	409,648,683	373,690,616	427,734,706	418,299,678
Administrative Support	52,411,778	93,525,329	99,767,704	56,517,718	98,816,209	75,896,039
Child Welfare Services	239,131,854	263,321,003	262,081,800	226,655,143	258,626,410	259,593,086
Public Health Services	90,312,358	93,988,428	100,067,315	94,965,951	94,666,657	86,261,448
Public Administrator / Public Guardian	4,397,273	4,472,416	4,472,416	4,498,351	4,591,551	4,185,165
Total	\$1,662,037,507	\$1,820,716,900	\$1,841,157,194	\$1,698,733,690	\$1,883,670,132	\$1,853,800,123

Appendix C: General Fund Budget Summary ■ ■ ■

Land Use and Environment Group						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Land Use and Environment Executive Office	\$ 3,998,665	\$ 6,361,312	\$ 6,845,823	\$ 3,855,874	\$ 6,248,612	\$ 4,147,362
San Diego Geographic Information Source (SanGIS)	966,368	—	—	—	—	—
Agriculture, Weights and Measures	18,163,934	19,176,512	19,955,790	17,539,100	19,274,073	18,497,417
Environmental Health	35,579,176	49,704,300	50,861,529	37,629,562	47,848,861	44,099,141
Farm and Home Advisor	939,031	953,058	955,140	967,857	853,058	853,058
Parks and Recreation	29,418,115	31,218,200	38,296,536	31,520,527	29,520,207	27,303,120
Planning and Land Use	41,883,413	62,496,736	39,565,906	27,588,064	33,503,037	22,667,171
Public Works	21,162,130	21,936,846	24,447,563	15,306,379	17,457,242	8,057,479
Total	\$ 152,124,741	\$ 191,846,964	\$ 180,928,287	\$ 134,407,364	\$ 154,705,090	\$ 125,624,748

Community Services Group						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Community Services Executive Office	\$ 1,773,730	\$ 6,863,315	\$ 8,215,651	\$ 2,590,043	\$ 5,999,161	\$ 5,926,315
Animal Services	14,031,202	14,621,920	14,709,649	14,090,546	15,343,329	15,057,177
General Services	1,402,000	2,400,000	2,551,000	2,550,514	1,476,000	1,480,000
Housing & Community Development	9,815,598	26,473,349	40,766,514	19,306,535	24,139,672	21,464,938
Purchasing and Contracting	6,096,867	1,625,000	2,333,733	1,751,968	2,156,296	1,660,000
Registrar of Voters	15,756,560	20,046,031	22,485,866	16,421,478	28,772,369	20,349,768
Total	\$ 48,875,957	\$ 72,029,615	\$ 91,062,413	\$ 56,711,084	\$ 77,886,827	\$ 65,938,198

Appendix C: General Fund Budget Summary

Finance and General Government Group						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Finance & General Government Executive Office	\$ 17,202,960	\$ 49,136,220	\$ 83,024,411	\$ 26,788,011	\$ 49,337,237	\$ 5,340,294
Board of Supervisors	7,353,093	7,628,046	8,243,099	7,239,210	7,683,215	7,683,632
Assessor / Recorder / County Clerk	49,368,851	50,638,198	54,554,973	48,903,241	53,590,691	50,873,207
Treasurer - Tax Collector	17,669,519	19,148,452	20,158,749	17,355,006	20,854,463	19,870,451
Chief Administrative Office	4,602,994	4,379,445	4,444,304	4,099,283	4,303,059	4,325,864
Auditor and Controller	31,563,434	33,839,785	35,306,360	31,053,895	33,983,646	34,058,718
County Technology Office	8,133,724	12,248,422	13,194,045	8,602,266	9,251,411	6,702,030
Civil Service Commission	582,721	558,294	558,294	544,442	568,229	567,406
Clerk of the Board of Supervisors	8,399,128	6,380,645	7,945,919	6,734,792	6,458,189	6,529,271
County Counsel	21,845,765	22,554,021	22,863,369	21,390,129	22,361,077	22,236,367
Grand Jury	635,009	580,076	582,076	533,382	601,232	591,775
Human Resources	19,648,943	22,703,286	23,700,433	19,670,804	23,335,014	22,028,554
County Communications Office	2,800,399	2,879,771	2,894,608	2,557,914	3,154,141	3,160,875
Total	\$ 189,806,541	\$ 232,674,661	\$ 277,470,641	\$ 195,472,374	\$ 235,481,604	\$ 183,968,444

Finance Other						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Cash Borrowing Program	\$ 4,740,334	\$ 7,700,000	\$ 7,700,000	\$ 3,061,197	\$ 7,700,000	\$ 7,700,000
Community Enhancement	3,474,000	2,746,500	2,750,500	2,723,500	2,500,000	2,500,000
Neighborhood Reinvestment Program	8,245,201	5,000,000	6,219,107	5,508,876	5,000,000	5,000,000
Contributions to County Library	2,768,865	350,000	350,000	350,000	—	—
Contingency Reserve - General Fund	—	20,000,000	20,000,000	—	20,000,000	20,000,000
Contributions to Capital Program	85,664,582	231,036,094	442,155,057	97,565,217	119,855,327	88,004,229
Countywide General Expense	143,170,638	48,282,008	51,258,408	7,281,965	43,327,025	46,166,013
Local Agency Formation Commission Administration	342,880	342,061	342,061	342,061	342,061	342,061
Total	\$ 248,406,500	\$ 315,456,663	\$ 530,775,133	\$ 116,832,816	\$ 198,724,413	\$ 169,712,303

Total - Group/Agency						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Total	\$3,362,626,472	\$3,739,051,413	\$4,086,771,375	\$3,261,867,191	\$3,742,809,210	\$3,537,167,637

Financing Sources

Financing Sources By Category						
	Fiscal Year 2009-10 Actuals	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2010-11 Amended Budget	Fiscal Year 2010-11 Actuals	Fiscal Year 2011-12 Adopted Budget	Fiscal Year 2012-13 Approved Budget
Taxes Current Property	\$ 506,393,406	\$ 497,576,343	\$ 497,576,343	\$ 501,166,532	\$ 505,813,659	\$ 506,735,096
Taxes Other Than Current Secured	399,648,975	383,234,449	383,234,449	400,456,144	381,647,350	381,653,279
Licenses Permits & Franchises	41,154,372	40,188,852	40,188,852	43,167,260	41,617,543	42,090,446
Fines, Forfeitures & Penalties	50,454,693	54,667,910	56,774,010	49,033,826	52,057,099	47,886,188
Revenue From Use of Money & Property	21,942,027	16,968,619	16,968,619	19,649,512	17,691,378	17,835,576
Intergovernmental Revenues	1,759,627,047	1,912,830,214	1,950,760,220	1,807,162,899	1,970,463,893	1,916,815,619
Charges For Current Services	274,904,878	290,512,215	291,109,212	283,079,460	290,357,634	294,419,676
Miscellaneous Revenues	33,375,686	26,620,590	41,355,914	48,006,235	25,744,581	18,733,170
Other Financing Sources	226,375,991	225,091,464	229,576,465	229,482,550	241,457,560	238,333,223
Total Revenues	\$3,313,877,074	\$3,447,690,656	\$3,507,544,083	\$3,381,204,417	\$3,526,850,697	\$3,464,502,273
Fund Balance Component Decreases	7,175,561	4,608,369	4,608,369	4,608,369	5,893,425	13,562,966
Use of Fund Balance	41,573,837	286,752,388	574,618,923	(123,945,595)	210,065,088	59,102,398
Total Financing Sources	\$3,362,626,472	\$3,739,051,413	\$4,086,771,375	\$3,261,867,191	\$3,742,809,210	\$3,537,167,637



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 Adopted Budget	% Change	Fiscal Year 2012-13 Approved Budget
Regional Administration	33.00	27.00	25.00	(7.4)	25.00
Public Health Services	165.00	167.00	168.00	0.6	168.00
Family Resource Centers/ Assistance Payments	1,384.00	1,437.00	1,439.00	0.1	1,439.00
Child Welfare Services	641.00	618.00	637.00	3.1	637.00
Welfare to Work/Employment Administration	101.00	—	—	—	—
Child Care (East Region)	99.00	—	—	—	—
Community Action Partnership (Central Region)	15.00	13.00	8.00	(38.5)	8.00
Total	2,438.00	2,262.00	2,277.00	0.7	2,277.00

Appendix D: Health & Human Services - Regional Operations

Budget by Program					
	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Adopted Budget	Fiscal Year 2011-2012 Adopted Budget	% Change	Fiscal Year 2012-2013 Approved Budget
Regional Administration	\$ 5,011,694	\$ 4,484,904	\$ 3,925,437	(12.5)	\$ 3,910,819
Public Health Services	18,794,838	19,475,953	20,067,052	3.0	19,802,389
Family Resource Centers/ Assistance Payments	307,314,105	366,258,936	368,542,303	0.6	371,549,887
Child Welfare Services	62,628,172	62,364,525	65,544,422	5.1	66,952,098
Welfare to Work/Employment Administration	15,832,075	—	—	—	—
Child Care (East Region)	51,626,477	—	—	—	—
Community Action Partnership (Central Region)	13,857,701	10,304,548	6,235,772	(39.5)	5,026,533
Total	\$ 475,065,062	\$ 462,888,866	\$ 464,314,986	0.3	\$ 467,241,726

Appendix E: Operational Plan Abbreviations and Acronyms

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



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

Appendix E: Operational Plan Abbreviations and Acronyms

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

Appendix F: Glossary of Operational Plan Terms

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Expenditure Transfers & Reimbursements: This expenditure account group, which is shown as a decrease in expenditures, consists of transfers of costs for services provided between budget units in the same governmental type fund. The cost of the service is transferred to the

revenue earning department with an equal reduction in cost to the department providing the service.

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

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

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

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

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

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

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

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

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

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

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

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

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

General Manager: See Deputy Chief Administrative Officer.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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