

County of San Diego

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Appendix A: All Funds Budget Summary

Countywide Totals

Staffing					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Total	16,010.75	16,627.00	17,037.00	2.5	17,039.00

Expenditures					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Salaries & Benefits	1,697,297,252	1,780,254,519	1,908,296,713	7.2	1,936,761,697
Services & Supplies	1,880,987,996	1,973,937,493	1,829,591,420	(7.3)	1,765,957,046
Other Charges	736,438,372	746,814,990	759,990,735	1.8	755,210,372
Capital Assets/Land Acquisition	93,020,082	59,129,673	83,022,300	40.4	5,463,000
Capital Assets Equipment	24,751,921	23,640,094	20,700,724	(12.4)	13,331,524
Expenditure Transfer & Reimbursements	(29,722,562)	(30,234,922)	(30,307,011)	0.2	(30,550,174)
Contingency Reserves	22,103,000	23,103,000	24,607,900	6.5	25,086,400
Fund Balance Component Increases	13,727,298	628,400	2,604,421	314.5	200,000
Operating Transfers Out	376,384,783	362,094,305	425,832,072	17.6	346,958,049
Management Reserves	30,250,000	36,750,000	32,247,967	(12.3)	30,250,000
Total	\$ 4,845,238,142	\$ 4,976,117,552	\$ 5,056,587,241	1.6	\$ 4,848,667,914

Revenues					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Taxes Current Property	547,575,017	561,026,595	597,892,958	6.6	611,868,480
Taxes Other Than Current Secured	390,722,693	390,419,769	407,357,200	4.3	417,762,536
Licenses Permits & Franchises	49,636,523	50,920,255	53,083,636	4.2	55,605,738
Fines, Forfeitures & Penalties	54,001,089	52,214,002	46,114,880	(11.7)	43,887,311
Revenue From Use of Money & Property	59,034,366	50,118,461	43,261,987	(13.7)	43,923,644
Intergovernmental Revenues	2,349,858,111	2,456,054,621	2,341,825,370	(4.7)	2,325,184,387
Charges For Current Services	769,561,986	811,755,721	848,458,787	4.5	835,114,064
Miscellaneous Revenues	41,930,161	39,472,502	32,499,124	(17.7)	29,982,464
Other Financing Sources	386,298,213	352,383,649	421,031,659	19.5	335,633,552
Fund Balance Component Decreases	544,380	3,362,491	4,780,809	42.2	20,183,336
Use of Fund Balance	196,075,603	208,389,486	260,280,831	24.9	129,522,402
Total	\$ 4,845,238,142	\$ 4,976,117,552	\$ 5,056,587,241	1.6	\$ 4,848,667,914

Appendix A: All Funds Budget Summary

Public Safety Group

Staffing					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Total	7,120.00	7,429.00	7,456.00	0.4	7,458.00

Expenditures					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Salaries & Benefits	\$ 852,241,822	\$ 900,954,122	\$ 957,562,612	6.3	\$ 973,515,252
Services & Supplies	282,596,799	300,732,094	294,897,502	(1.9)	281,188,817
Other Charges	108,256,087	108,466,636	111,396,934	2.7	111,406,599
Capital Assets Equipment	8,527,374	8,023,367	5,428,687	(32.3)	2,000,524
Expenditure Transfer & Reimbursements	(18,995,097)	(19,092,230)	(19,371,937)	1.5	(19,655,100)
Fund Balance Component Increases	1,883,000	250,000	100,000	(60.0)	200,000
Operating Transfers Out	231,425,755	237,422,874	272,621,137	14.8	275,762,547
Management Reserves	3,500,000	4,000,000	4,000,000	0.0	—
Total	\$ 1,469,435,740	\$ 1,540,756,863	\$ 1,626,634,935	5.6	\$ 1,624,418,639

Revenues					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Taxes Current Property	\$ 580,615	\$ 573,491	\$ 575,000	0.3	\$ 575,000
Licenses Permits & Franchises	593,101	588,088	613,710	4.4	613,710
Fines, Forfeitures & Penalties	25,782,769	25,377,526	24,501,546	(3.5)	22,082,472
Revenue From Use of Money & Property	9,908,466	8,946,102	8,545,358	(4.5)	8,545,358
Intergovernmental Revenues	463,701,114	498,886,312	463,074,789	(7.2)	460,334,920
Charges For Current Services	117,867,689	122,874,174	161,120,550	31.1	163,662,761
Miscellaneous Revenues	17,232,696	14,615,129	12,586,213	(13.9)	11,632,073
Other Financing Sources	231,289,600	237,217,786	270,270,253	13.9	273,411,663
Use of Fund Balance	22,604,643	22,786,422	48,860,783	114.4	23,781,796
General Purpose Revenue Allocation	579,875,047	608,891,833	636,486,733	4.5	659,778,886
Total	\$ 1,469,435,740	\$ 1,540,756,863	\$ 1,626,634,935	5.6	\$ 1,624,418,639

Health and Human Services Agency

Staffing					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Total	5,306.25	5,613.50	5,973.50	6.4	5,973.50

Expenditures					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Salaries & Benefits	\$ 465,563,524	\$ 492,699,000	\$ 542,613,503	10.1	\$ 551,662,519
Services & Supplies	1,004,666,110	1,042,019,688	890,675,463	(14.5)	872,142,463
Other Charges	410,122,999	414,148,018	428,368,018	3.4	428,368,018
Capital Assets Equipment	315,070	315,070	248,000	(21.3)	248,000
Expenditure Transfer & Reimbursements	(9,238,724)	(9,238,724)	(9,043,424)	(2.1)	(9,043,424)
Fund Balance Component Increases	78,400	78,400	1,143,302	1,358.3	—
Operating Transfers Out	37,396,433	37,396,433	26,936,721	(28.0)	26,936,721
Management Reserves	20,000,000	20,000,000	20,000,000	0.0	20,000,000
Total	\$ 1,928,903,812	\$ 1,997,417,885	\$ 1,900,941,583	(4.8)	\$ 1,890,314,297

Revenues					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Taxes Current Property	\$ 1,602,726	\$ 1,602,726	\$ 1,602,726	0.0	\$ 1,602,726
Taxes Other Than Current Secured	26,784	26,784	26,784	0.0	26,784
Licenses Permits & Franchises	879,039	907,613	914,613	0.8	914,613
Fines, Forfeitures & Penalties	5,848,681	5,848,681	5,816,452	(0.6)	5,816,452
Revenue From Use of Money & Property	12,397,694	7,897,694	7,052,402	(10.7)	7,052,402
Intergovernmental Revenues	1,691,481,659	1,764,195,792	1,681,809,770	(4.7)	1,678,428,069
Charges For Current Services	63,406,429	64,525,395	56,996,554	(11.7)	54,089,474
Miscellaneous Revenues	6,385,894	2,972,320	2,700,409	(9.1)	2,700,409
Other Financing Sources	24,200,000	24,200,000	13,500,000	(44.2)	13,500,000
Fund Balance Component Decreases	—	—	—	—	16,485,336
Use of Fund Balance	59,242,007	60,588,400	64,104,691	5.8	41,500,000
General Purpose Revenue Allocation	63,432,899	64,652,480	66,417,182	2.7	68,198,032
Total	\$ 1,928,903,812	\$ 1,997,417,885	\$ 1,900,941,583	(4.8)	\$ 1,890,314,297

Appendix A: All Funds Budget Summary

Land Use and Environment Group

Staffing					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Total	1,451.00	1,446.00	1,452.00	0.4	1,452.00

Expenditures					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Salaries & Benefits	\$ 160,421,275	\$ 163,059,095	\$ 171,070,575	4.9	\$ 172,611,961
Services & Supplies	168,208,048	180,214,437	188,916,361	4.8	158,082,102
Other Charges	27,610,512	30,650,216	25,578,068	(16.5)	23,803,776
Capital Assets/Land Acquisition	6,717,800	8,449,000	11,232,300	32.9	2,963,000
Capital Assets Equipment	5,301,133	4,670,977	5,849,000	25.2	2,340,000
Expenditure Transfer & Reimbursements	(182,991)	(210,000)	(400,000)	90.5	(360,000)
Fund Balance Component Increases	11,765,898	300,000	361,119	20.4	—
Operating Transfers Out	13,041,334	12,712,859	14,875,827	17.0	13,137,390
Total	\$ 392,883,009	\$ 399,846,584	\$ 417,483,250	4.4	\$ 372,578,229

Revenues					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Taxes Current Property	\$ 6,991,168	\$ 7,043,339	\$ 7,229,241	2.6	\$ 7,245,741
Taxes Other Than Current Secured	4,304,567	5,118,244	6,612,759	29.2	6,612,759
Licenses Permits & Franchises	34,230,642	35,657,643	37,926,238	6.4	40,219,103
Fines, Forfeitures & Penalties	1,959,094	1,914,094	1,883,297	(1.6)	1,816,329
Revenue From Use of Money & Property	21,369,506	22,415,298	20,816,404	(7.1)	21,512,693
Intergovernmental Revenues	110,406,257	113,468,412	114,477,209	0.9	110,511,135
Charges For Current Services	88,086,187	90,722,855	92,724,173	2.2	94,137,669
Miscellaneous Revenues	5,026,894	3,357,105	3,724,313	10.9	2,747,273
Other Financing Sources	13,041,334	12,820,169	16,543,136	29.0	11,465,615
Fund Balance Component Decreases	544,380	3,362,491	4,780,809	42.2	2,698,000
Use of Fund Balance	63,319,121	58,421,138	62,851,384	7.6	24,144,855
General Purpose Revenue Allocation	43,603,859	45,545,796	47,914,287	5.2	49,467,057
Total	\$ 392,883,009	\$ 399,846,584	\$ 417,483,250	4.4	\$ 372,578,229

Community Services Group

Staffing					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Total	959.00	961.00	972.00	1.1	972.00

Expenditures					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Salaries & Benefits	\$ 91,714,912	\$ 93,032,145	\$ 99,053,889	6.5	\$ 101,427,066
Services & Supplies	154,763,824	158,164,132	165,502,835	4.6	145,839,372
Other Charges	19,357,392	18,065,447	19,037,507	5.4	15,841,665
Capital Assets/Land Acquisition	2,000,000	2,000,000	—	(100.0)	—
Capital Assets Equipment	10,200,581	10,098,517	8,737,037	(13.5)	8,320,000
Expenditure Transfer & Reimbursements	(83,000)	(83,600)	(83,600)	0.0	(83,600)
Contingency Reserves	103,000	103,000	103,000	0.0	103,000
Fund Balance Component Increases	—	—	1,000,000	—	—
Operating Transfers Out	23,230,291	15,277,297	24,989,637	63.6	13,722,213
Management Reserves	4,250,000	4,250,000	5,747,967	35.2	4,250,000
Total	\$ 305,537,000	\$ 300,906,938	\$ 324,088,272	7.7	\$ 289,419,716

Revenues					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Taxes Current Property	\$ 27,909,997	\$ 28,192,523	\$ 29,791,616	5.7	\$ 30,532,950
Taxes Other Than Current Secured	2,619,276	2,318,391	2,302,845	(0.7)	2,305,989
Licenses Permits & Franchises	2,170,204	2,107,867	1,945,359	(7.7)	2,124,875
Fines, Forfeitures & Penalties	3,000	3,000	3,000	0.0	3,000
Revenue From Use of Money & Property	2,963,818	1,799,646	1,661,069	(7.7)	1,661,069
Intergovernmental Revenues	28,670,617	28,674,121	32,318,368	12.7	25,766,835
Charges For Current Services	166,432,991	173,881,811	171,399,820	(1.4)	170,512,262
Miscellaneous Revenues	3,343,886	3,554,615	3,136,147	(11.8)	2,709,585
Other Financing Sources	28,263,476	19,590,764	28,614,637	46.1	17,122,213
Fund Balance Component Decreases	—	—	—	—	1,000,000
Use of Fund Balance	23,825,819	20,711,082	32,409,579	56.5	14,796,292
General Purpose Revenue Allocation	19,333,916	20,073,118	20,505,832	2.2	20,884,646
Total	\$ 305,537,000	\$ 300,906,938	\$ 324,088,272	7.7	\$ 289,419,716

Appendix A: All Funds Budget Summary

Finance and General Government Group

Staffing					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Total	1,174.50	1,177.50	1,183.50	0.5	1,183.50

Expenditures					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Salaries & Benefits	\$ 127,355,719	\$ 130,510,157	\$ 137,996,134	5.7	\$ 137,544,899
Services & Supplies	211,749,514	248,867,872	243,998,645	(2.0)	219,544,841
Other Charges	1,000	1,000	50,000	4,900.0	50,000
Capital Assets Equipment	407,763	532,163	438,000	(17.7)	423,000
Expenditure Transfer & Reimbursements	(1,222,750)	(1,610,368)	(1,408,050)	(12.6)	(1,408,050)
Management Reserves	2,500,000	8,500,000	2,500,000	(70.6)	6,000,000
Total	\$ 340,791,246	\$ 386,800,824	\$ 383,574,729	(0.8)	\$ 362,154,690

Revenues					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Licenses Permits & Franchises	\$ 1,250,000	\$ 1,220,700	\$ 1,242,300	1.8	\$ 1,242,300
Fines, Forfeitures & Penalties	1,035,450	1,035,450	1,035,450	0.0	1,035,450
Revenue From Use of Money & Property	50,000	40,000	69,000	72.5	69,000
Intergovernmental Revenues	108,764	120,388	158,140	31.4	158,140
Charges For Current Services	203,575,486	222,773,530	224,804,182	0.9	211,291,427
Miscellaneous Revenues	8,913,016	9,545,558	9,315,708	(2.4)	9,156,790
Other Financing Sources	4,448,765	5,012,608	4,833,967	(3.6)	5,115,745
Use of Fund Balance	9,904,013	30,013,000	21,190,742	(29.4)	10,888,850
General Purpose Revenue Allocation	111,505,752	117,039,590	120,925,240	3.3	123,196,988
Total	\$ 340,791,246	\$ 386,800,824	\$ 383,574,729	(0.8)	\$ 362,154,690

Capital Program

Expenditures					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Services & Supplies	\$ 608,000	\$ 533,000	\$ 633,000	18.8	\$ 633,000
Capital Assets/Land Acquisition	84,302,282	48,680,673	71,790,000	47.5	2,500,000
Operating Transfers Out	9,278,883	9,280,933	9,284,783	0.0	9,283,433
Total	\$ 94,189,165	\$ 58,494,606	\$ 81,707,783	39.7	\$ 12,416,433

Revenues					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Revenue From Use of Money & Property	\$ 7,123,197	\$ 4,518,352	\$ 639,089	(85.9)	\$ 614,472
Intergovernmental Revenues	11,625,968	4,930,509	4,508,008	(8.6)	4,507,352
Miscellaneous Revenues	—	4,400,000	—	(100.0)	—
Other Financing Sources	75,440,000	43,856,301	75,434,000	72.0	3,184,000
Use of Fund Balance	—	789,444	1,126,686	42.7	4,110,609
General Purpose Revenue Allocation	—	—	—	—	—
Total	\$ 94,189,165	\$ 58,494,606	\$ 81,707,783	39.7	\$ 12,416,433

Appendix A: All Funds Budget Summary

Finance Other

Expenditures					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Services & Supplies	\$ 58,395,701	\$ 43,406,270	\$ 44,967,614	3.6	\$ 88,526,451
Other Charges	171,090,382	175,483,673	175,560,208	0.0	175,740,314
Contingency Reserves	22,000,000	23,000,000	24,504,900	6.5	24,983,400
Operating Transfers Out	62,012,087	50,003,909	77,123,967	54.2	8,115,745
Total	\$ 313,498,170	\$ 291,893,852	\$ 322,156,689	10.4	\$ 297,365,910

Revenues					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Fines, Forfeitures & Penalties	\$ 2,457,410	\$ 2,200,000	\$ —	(100.0)	\$ —
Revenue From Use of Money & Property	1,783,741	1,634,067	1,611,363	(1.4)	1,601,348
Intergovernmental Revenues	2,904,250	4,566,625	4,567,225	0.0	4,566,075
Charges For Current Services	130,193,204	136,977,956	141,413,508	3.2	141,420,471
Other Financing Sources	9,615,038	9,686,021	11,835,666	22.2	11,834,316
Use of Fund Balance	17,180,000	15,080,000	29,736,966	97.2	10,300,000
General Revenue Allocation	149,364,527	121,749,183	132,991,961	9.2	127,643,700
Total	\$ 313,498,170	\$ 291,893,852	\$ 322,156,689	10.4	\$ 297,365,910

Total General Purpose Revenue

General Purpose Revenue					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Taxes Current Property	\$ 510,490,511	\$ 523,614,516	\$ 558,694,375	6.7	\$ 571,912,063
Taxes Other Than Current Secured	383,772,066	382,956,350	398,414,812	4.0	408,817,004
Licenses Permits & Franchises	10,513,537	10,438,344	10,441,416	0.0	10,491,137
Fines, Forfeitures & Penalties	16,914,685	15,835,251	12,875,135	(18.7)	13,133,608
Revenue From Use of Money & Property	3,437,944	2,867,302	2,867,302	0.0	2,867,302
Intergovernmental Revenues	40,959,482	41,212,462	40,911,861	(0.7)	40,911,861
Miscellaneous Revenues	1,027,775	1,027,775	1,036,334	0.8	1,036,334
Total	\$ 967,116,000	\$ 977,952,000	\$ 1,025,241,235	4.8	\$ 1,049,169,309

Appendix B: Budget Summary by Fund

Appropriations by Fund Type

County Funds by Type					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
General Fund	\$ 3,718,903,529	\$ 3,853,052,190	\$ 3,839,989,835	(0.3)	\$ 3,762,578,080
Capital Project Funds	94,189,165	58,494,606	81,707,783	39.7	12,416,433
Debt Service County Family	81,467,380	81,460,697	81,462,679	0.0	81,469,642
County Proprietary Enterprise Funds	25,034,709	24,824,688	27,391,498	10.3	24,101,863
County Proprietary Internal Service Funds	399,396,565	425,670,235	446,347,231	4.9	406,718,373
Air Pollution Control District	44,274,271	41,990,873	49,487,307	17.9	48,762,407
County Service Areas	16,814,582	16,879,597	16,909,975	0.2	16,595,314
Miscellaneous Special Districts	9,995,021	16,476,252	14,183,813	(13.9)	9,473,531
Permanent Road Divisions	7,831,022	8,945,080	8,641,205	(3.4)	8,641,205
Sanitation Districts	39,637,059	33,193,026	32,446,032	(2.3)	25,900,913
Miscellaneous Local Agencies	9,515,160	8,227,212	8,117,482	(1.3)	7,554,640
Special Revenue Funds	398,179,679	406,903,096	449,902,401	10.6	444,455,513
Total	\$ 4,845,238,142	\$ 4,976,117,552	\$ 5,056,587,241	1.6	\$ 4,848,667,914

Appropriations by Group and Fund

Public Safety Group					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
General Fund	\$ 1,225,745,190	\$ 1,286,456,233	\$ 1,337,160,109	3.9	\$ 1,330,796,539
Sheriff's Asset Forfeiture Program	1,100,000	1,100,000	1,100,000	0.0	1,100,000
District Attorney Asset Forfeiture Program Fed	600,000	500,000	500,000	0.0	500,000
District Attorney Asset Forfeiture State	15,000	15,000	15,000	0.0	15,000
Probation Asset Forfeiture Program	50,000	50,000	100,000	100.0	50,000
Sheriff's Inmate Welfare	5,421,624	5,705,192	6,723,355	17.8	6,796,130
Probation Inmate Welfare	95,000	95,000	95,000	0.0	95,000
Public Safety Prop 172 Special Revenue	226,886,393	237,322,190	254,767,334	7.4	259,143,921
CSA 107 Elfin Forest Fire District	468,072	468,072	—	(100.0)	—
CSA 107 Elfin Forest Fire Protection/EMS	—	—	490,000	—	490,000
CSA 109 Mt Laguna Fire Medical	42,647	—	—	—	—
CSA 110 Mount Palomar Fire Medical	83,965	—	—	—	—
CSA 111 Boulevard Fire District	54,891	—	—	—	—
CSA 112 Campo Fire District	46,064	—	—	—	—

Appendix B: Budget Summary by Fund

Public Safety Group					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
CSA 113 San Pasqual Fire District	77,889	—	—	—	—
CSA 115 Pepper Drive Fire Protection/EMS	—	—	365,000	—	365,000
CSA 115 Pepper Drive Fire District	364,269	364,269	—	(100.0)	—
CSA 135 Fire Protection/ Emergency Medical Services	695,456	710,000	—	(100.0)	—
CSA 135 Fire Authority Fire Protection/EMS	—	—	680,000	—	680,000
CSA 135 Regional 800 MHZ Radio System	622,955	622,955	263,628	(57.7)	—
CSA 135 Del Mar 800 MHZ Zone B	50,000	50,000	50,000	0.0	50,000
CSA 135 Poway 800 MHZ Zone F	155,502	155,502	155,502	0.0	155,502
CSA 135 Solana Beach 800 MHZ Zone H	45,400	45,400	45,400	0.0	45,400
Jail Stores Internal Service Fund	6,815,423	7,097,050	7,787,452	9.7	7,798,992
Penalty Assessment	—	—	7,875,730	—	7,875,730
Criminal Justice Facility	—	—	7,491,425	—	7,491,425
Courthouse Construction	—	—	970,000	—	970,000
Total	\$ 1,469,435,740	\$ 1,540,756,863	\$ 1,626,634,935	5.6	\$ 1,624,418,639

Health and Human Services Agency					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
General Fund	\$ 1,891,354,447	\$ 1,959,528,520	\$ 1,862,866,922	(4.9)	\$ 1,852,239,636
Tobacco Securitization Special Revenue	27,500,000	27,500,000	27,500,000	0.0	27,500,000
CSA 17 San Dieguito Ambulance	3,815,715	4,155,715	4,312,239	3.8	4,312,239
CSA 69 Heartland Paramedic	6,233,650	6,233,650	6,262,422	0.5	6,262,422
Total	\$ 1,928,903,812	\$ 1,997,417,885	\$ 1,900,941,583	(4.8)	\$ 1,890,314,297

Land Use and Environment Group					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
General Fund	\$ 145,932,597	\$ 158,661,436	\$ 163,081,600	2.8	\$ 145,985,351
Road Fund	95,450,845	88,808,655	97,124,263	9.4	86,858,814
Air Pollution Control District Operations	21,095,414	22,321,745	24,495,522	9.7	24,128,994
APCD Air Quality Improvement Trust	10,000,000	10,000,000	12,107,116	21.1	12,107,116
Air Quality State Moyer Program	6,505,176	2,810,756	3,601,297	28.1	3,601,297
Air Quality Power General Mitigation	1,043,681	358,372	358,372	0.0	—
Air Quality Proposition 1B GMERP	5,330,000	6,500,000	8,925,000	37.3	8,925,000
Air Quality GMERP - Match Fund	300,000	—	—	—	—
San Diego County Lighting Maintenance District 1	1,990,079	2,059,790	3,591,497	74.4	2,013,089
Inactive Waste Site Management	6,304,679	8,408,485	6,560,573	(22.0)	6,708,551
Waste Planning and Recycling	—	—	1,046,559	—	990,688
Duck Pond Landfill Cleanup	16,978	17,318	13,911	(19.7)	14,189
Parkland Ded Area 4 Lincoln Acres	4,600	1,170	1,800	53.8	1,800
Parkland Ded Area 15 Sweetwater	9,600	15,550	7,100	(54.3)	7,100
Parkland Ded Area 16 Otay	2,000	1,000	50	(95.0)	50
Parkland Ded Area 19 Jamul	26,200	18,100	4,100	(77.3)	4,100
Parkland Ded Area 20 Spring Valley	27,400	28,400	4,100	(85.6)	4,100
Parkland Ded Area 25 Lakeside	32,000	47,000	17,100	(63.6)	17,100
Parkland Ded Area 26 Crest	10,500	16,500	2,100	(87.3)	2,100
Parkland Ded Area 27 Alpine	37,000	37,300	7,600	(79.6)	7,600
Parkland Ded Area 28 Ramona	44,000	48,500	6,100	(87.4)	6,100
Parkland Ded Area 29 Escondido	23,000	38,300	1,100	(97.1)	1,100
Parkland Ded Area 30 San Marcos	5,500	2,700	1,100	(59.3)	1,100
Parkland Ded Area 31 San Dieguito	215,000	140,000	2,500	(98.2)	2,500
Parkland Ded Area 32 Carlsbad	1,000	170	140	(17.6)	140
Parkland Ded Area 35 Fallbrook	129,000	128,000	3,600	(97.2)	3,600
Parkland Ded Area 36 Bonsall	13,000	12,000	3,100	(74.2)	3,100
Parkland Ded Area 37 Vista	22,000	26,200	1,100	(95.8)	1,100
Parkland Ded Area 38 Valley Center	30,000	35,600	4,200	(88.2)	4,200
Parkland Ded Area 39 Pauma Valley	5,000	5,600	1,100	(80.4)	1,100

Appendix B: Budget Summary by Fund

Land Use and Environment Group					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Parkland Ded Area 40 Palomar Julian	14,600	18,400	3,100	(83.2)	3,100
Parkland Ded Area 41 Mountain Empire	7,000	6,900	260	(96.2)	260
Parkland Ded Area 42 Anza Borrego	5,000	7,500	2,600	(65.3)	2,600
Parkland Ded Area 43 Central Mountain	4,328	3,750	2,600	(30.7)	2,600
Parkland Ded Area 44 Oceanside	1,000	515	100	(80.6)	100
Parkland Ded Area 45 Valle de Oro	46,000	27,900	2,100	(92.5)	2,100
PRD 6 Pauma Valley	341,638	371,850	399,028	7.3	399,028
PRD 8 Magee Road Pala	175,334	208,573	227,774	9.2	227,774
PRD 9 Santa Fe Zone B	78,746	82,472	107,433	30.3	107,433
PRD 10 Davis Drive	32,400	17,863	17,664	(1.1)	17,664
PRD 11 Bernardo Road Zone A	36,609	41,296	46,394	12.3	46,394
PRD 11 Bernardo Road Zone C	25,263	24,606	23,082	(6.2)	23,082
PRD 11 Bernardo Road Zone D	34,481	38,686	42,070	8.7	42,070
PRD 12 Lomair	258,050	236,846	267,310	12.9	267,310
PRD 13 Pala Mesa Zone A	341,463	392,333	444,501	13.3	444,501
PRD 13 Stewart Canyon Zone B	52,951	28,609	64,303	124.8	64,303
PRD 14 Rancho Diego	1,163	—	—	—	—
PRD 16 Wynola	86,431	107,551	126,480	17.6	126,480
PRD 18 Harrison Park	266,684	288,873	308,300	6.7	308,300
PRD 20 Daily Road	345,642	549,619	636,052	15.7	636,052
PRD 21 Pauma Heights	220,776	334,997	413,676	23.5	413,676
PRD 22 West Dougherty St	15,117	10,490	7,945	(24.3)	7,945
PRD 23 Rock Terrace Road	22,401	25,293	30,307	19.8	30,307
PRD 24 Mt Whitney Road	19,926	36,190	44,218	22.2	44,218
CSA 26 Rancho San Diego	254,356	244,430	252,530	3.3	252,530
CSA 26 Cottonwood Village Zone A	159,890	208,077	265,390	27.5	265,390
CSA 26 Monte Vista Zone B	300,600	297,924	305,234	2.5	305,234
SD Landscape Maintenance Zone 1	139,364	141,453	149,573	5.7	152,573
Landscape Maintenance Dist Zone 2 Julian	103,002	125,433	112,239	(10.5)	112,667
PRD 30 Royal Oaks Carroll	39,655	37,706	37,639	(0.2)	37,639
PRD 38 Gay Rio Terrace	55,444	77,552	33,264	(57.1)	33,264
PRD 39 Sunbeam Lane	12,049	—	—	—	—
PRD 45 Rincon Springs Rd	63,326	68,867	76,495	11.1	76,495
PRD 46 Rocos Road	31,438	37,421	40,584	8.5	40,584
PRD 49 Sunset Knolls Road	16,311	33,267	37,610	13.1	37,610
PRD 50 Knoll Park Lane	127,888	129,851	83,843	(35.4)	83,843

Appendix B: Budget Summary by Fund ■ ■ ■

Land Use and Environment Group					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
PRD 53 Knoll Park Lane Extension	259,511	269,427	176,772	(34.4)	176,772
PRD 54 Mount Helix	160,079	170,504	186,744	9.5	186,744
PRD 55 Rainbow Crest Rd	271,380	319,364	362,528	13.5	362,528
PRD 60 River Drive	131,634	137,852	48,482	(64.8)	48,482
PRD 61 Green Meadow Way	198,174	206,101	213,143	3.4	213,143
PRD 63 Hillview Road	365,297	396,032	424,025	7.1	424,025
PRD 64 Lila Lane	2,727	—	—	—	—
PRD 70 El Camino Corto	29,264	58,454	62,633	7.1	62,633
PRD 75 Gay Rio Dr Zone A	205,949	217,848	151,223	(30.6)	151,223
PRD 75 Gay Rio Dr Zone B	389,967	404,488	216,522	(46.5)	216,522
PRD 76 Kingsford Court	35,440	41,239	46,804	13.5	46,804
PRD 77 Montiel Truck Trail	251,027	268,079	82,449	(69.2)	82,449
PRD 78 Gardena Way	47,278	51,949	56,746	9.2	56,746
PRD 80 Harris Truck Trail	171,420	213,113	229,562	7.7	229,562
CSA 81 Fallbrook Local Park	640,580	583,214	579,189	(0.7)	581,569
CSA 83 San Dieguito Local Park	683,283	663,127	687,949	3.7	617,949
CSA 83A Zone A4S Ranch Park 95155	643,002	689,700	763,438	10.7	772,388
PRD 88 East Fifth St	68,118	70,832	72,936	3.0	72,936
PRD 90 South Cordoba	22,423	39,552	40,759	3.1	40,759
PRD 94 Roble Grande Road	278,781	520,037	366,715	(29.5)	366,715
PRD 95 Valle Del Sol	283,006	303,247	315,162	3.9	315,162
PRD 99 Via Allondra Via Del Corvo	22,455	35,397	34,731	(1.9)	34,731
PRD 100 Viejas Lane View	11,505	29,040	30,260	4.2	30,260
PRD 101 Johnson Lake Rd	146,977	149,124	50,058	(66.4)	50,058
PRD 101 Hi Ridge Rd Zone A	14,148	13,043	10,880	(16.6)	10,880
PRD 102 Mountain Meadow	66,891	162,320	212,152	30.7	212,152
PRD 103 Alto Drive	190,004	263,701	278,787	5.7	278,787
PRD 104 Artesian Rd	91,033	126,504	146,825	16.1	146,825
PRD 105 Alta Loma Dr	63,335	25,247	26,143	3.5	26,143
PRD 105 Alta Loma Dr Zone A	89,153	31,215	35,537	13.8	35,537
PRD 106 Garrison Way Et Al	88,605	98,449	105,463	7.1	105,463
PRD 117 Legend Rock	9,975	8,914	5,152	(42.2)	5,152
CSA 122 Otay Mesa East	12,200	12,200	12,200	0.0	12,200
PRD 123 Mizpah Lane	66,509	72,927	31,865	(56.3)	31,865
PRD 125 Wrightwood Road	78,360	84,154	90,469	7.5	90,469
PRD 126 Sandhurst Way	35,344	35,217	35,447	0.7	35,447
PRD 127 Singing Trails Drive	17,630	27,093	28,822	6.4	28,822
CSA 128 San Miguel Park Dist	1,073,262	1,059,908	1,109,474	4.7	1,113,683
PRD 130 Wilkes Road	113,307	189,747	124,555	(34.4)	124,555
PRD 133 Ranch Creek Road	18,747	27,267	31,223	14.5	31,223
PRD 134 Kenora Lane	68,654	78,120	87,072	11.5	87,072

Appendix B: Budget Summary by Fund

Land Use and Environment Group					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
CSA 136 Sundance Detention Basin	48,568	48,568	48,568	0.0	48,568
San Diego County Flood Control District	7,191,700	13,603,220	9,779,074	(28.1)	6,647,200
Blackwolf Stormwater Maint ZN 349781	10,634	10,634	10,634	0.0	10,634
Lake Rancho Viejo Stormwater Maint ZN 442493	197,000	197,000	197,000	0.0	197,000
Ponderosa Estates Maint ZN 351421	22,690	22,690	22,690	0.0	22,690
PRD 1001 Capra Way	1,030	—	—	—	—
PRD 1002 Sunny Acres	20,848	21,461	23,930	11.5	23,930
PRD 1003 Alamo Way	14,830	15,917	16,873	6.0	16,873
PRD 1004 Butterfly Lane	4	—	—	—	—
PRD 1005 Eden Valley Lane	64,715	69,876	74,862	7.1	74,862
PRD 1007 Tumble Creek	4,976	—	—	—	—
PRD 1008 Canter	6,948	23,456	39,266	67.4	39,266
PRD 1009 Golf Drive	2,200	—	—	—	—
PRD 1010 Alpine High	289,395	134,188	172,054	28.2	172,054
PRD 1011 La Cuesta	50,654	56,635	64,271	13.5	64,271
PRD 1012 Millar Road	42,365	50,457	55,428	9.9	55,428
PRD 1013 Singing Trails	78,014	77,571	77,360	(0.3)	77,360
PRD 1014 Lavender Point Lane	78,570	78,339	79,528	1.5	79,528
PRD 1015 Landavo Drive	87,666	45,053	51,949	15.3	51,949
PRD 1016 El Sereno Way	23,514	45,719	51,066	11.7	51,066
Survey Monument Preservation Fund	200,000	325,000	250,000	(23.1)	250,000
Special Aviation	50,000	50,000	50,000	0.0	50,000
Special Aviation Debt Service	340,484	337,880	334,578	(1.0)	330,578
County Fish and Game Propagation	18,000	18,000	18,000	0.0	18,000
Airport Enterprise Fund	17,970,224	17,312,738	19,597,580	13.2	16,940,779

Appendix B: Budget Summary by Fund ■ ■ ■

Land Use and Environment Group					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Liquid Waste Enterprise Fund	7,064,485	7,511,950	7,793,918	3.8	7,161,084
CWSMD-Zone B (Campo Hills Water)	283,140	283,140	283,140	0.0	283,140
Campo WSMD-Zone A (Rancho Del Campo Water)	299,778	299,778	299,778	0.0	299,778
San Diego County Sanitation District	39,637,059	33,193,026	32,446,032	(2.3)	25,900,913
DPW Equipment Internal Service Fund	5,926,138	6,226,111	5,664,324	(9.0)	5,936,081
DPW ISF Equipment Acquisition Road Fund	6,178,481	5,369,442	5,253,083	(2.2)	3,633,238
DPW ISF Equipment Acquisition Inactive Waste	93,513	92,869	258,612	178.5	75,293
DPW ISF Equipment Acquisition Airport Enterprise	197,585	737,069	213,112	(71.1)	168,768
DPW ISF Equipment Acquisition Liquid Waste	628,792	623,311	1,100,246	76.5	365,258
Total	\$ 392,883,009	\$ 399,846,584	\$ 417,483,250	4.4	\$ 372,578,229

Community Services Group					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
General Fund	\$ 75,774,324	\$ 67,888,308	\$ 73,445,682	8.2	\$ 63,745,341
Co Successor Housing Agy Gillespie Housing	30,000	18,000	97,000	438.9	—
Co Successor Housing Agy USDRIP Housing	75,000	45,000	94,000	108.9	—
County Library	33,415,948	35,983,321	37,287,923	3.6	37,618,737
Co Successor Agy Redev Obligation Ret Fund	2,244,276	1,896,930	1,881,384	(0.8)	1,884,528
Co Successor Agy Gillespie Red Obligation Ret Fd	1,444,276	1,144,930	1,139,384	(0.5)	1,142,528
Co Successor Agy USDRIP Red Obligation Ret Fund	550,000	550,000	550,000	0.0	550,000
Co Successor Agy Gillespie Fld Debt Srv	1,144,276	1,144,930	1,139,384	(0.5)	1,142,528
Co Successor Agy Gillespie Fld Interest Acct	749,276	729,930	709,384	(2.8)	687,528
Co Successor Agy Gillespie Fld Principal Acct	395,000	415,000	430,000	3.6	455,000
Co Successor Agy USDRIP	1,138,780	1,137,562	937,562	(17.6)	550,000
Co Successor Agy Gillespie Fld Spec Revenue Fund	1,444,276	1,144,930	1,139,384	(0.5)	1,142,528

Appendix B: Budget Summary by Fund

Community Services Group					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Co Successor Agy Gillespie Fld Admin	300,000	—	—	—	—
Purchasing Internal Service Fund (ISF)	14,020,588	8,814,851	10,981,610	24.6	9,451,903
Fleet Services ISF	7,167,476	7,478,385	11,831,055	58.2	8,223,965
Fleet ISF Equipment Acquisition General	20,580,122	20,854,628	29,061,529	39.4	19,031,081
Fleet ISF Materials Supply Inventory	17,694,421	19,207,758	26,505,844	38.0	20,445,017
Fleet ISF Accident Repair	491,118	539,272	516,737	(4.2)	516,737
Fleet ISF Accidents Sheriff	649,096	697,250	624,802	(10.4)	624,802
Facilities Management ISF	95,278,442	99,410,448	100,392,760	1.0	98,884,645
Major Maintenance ISF	30,950,305	31,805,505	25,322,848	(20.4)	23,322,848
Total	\$ 305,537,000	\$ 300,906,938	\$ 324,088,272	7.7	\$ 289,419,716

Finance and General Government Group					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
General Fund	\$ 200,411,160	\$ 231,534,485	\$ 228,555,784	(1.3)	\$ 219,729,217
Information Technology ISF	140,380,086	155,266,339	155,018,945	(0.2)	142,425,473
Total	\$ 340,791,246	\$ 386,800,824	\$ 383,574,729	(0.8)	\$ 362,154,690

Capital Program					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Capital Outlay Fund	\$ 46,702,282	\$ 20,449,372	\$ 2,100,000	(89.7)	\$ —
Capital MSCP Acquisition Fund	10,000,000	10,000,000	10,000,000	0.0	2,500,000
Justice Facility Construction Capital Outlay Fnd	27,600,000	—	49,940,000	—	—
Library Projects Capital Outlay Fund	—	18,231,301	9,750,000	(46.8)	—
Edgemoor Development Fund	9,886,883	9,813,933	9,917,783	1.1	9,916,433
Total	\$ 94,189,165	\$ 58,494,606	\$ 81,707,783	39.7	\$ 12,416,433

Finance Other					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
General Fund	\$ 179,685,811	\$ 148,983,208	\$ 174,879,738	17.4	\$ 150,081,996
Pension Obligation Bonds	81,467,380	81,460,697	81,462,679	0.0	81,469,642
Employee Benefits Internal Service Fund	36,568,089	42,541,538	45,372,247	6.7	45,372,247
Public Liability Internal Service Fund	15,776,890	18,908,409	20,442,025	8.1	20,442,025
Total	\$ 313,498,170	\$ 291,893,852	\$ 322,156,689	10.4	\$ 297,365,910

Appendix C: General Fund Budget Summary

Expenditures by Group/Agency

Public Safety Group					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Child Support Services	\$ 50,956,406	\$ 51,723,838	\$ 51,460,166	(0.5)	\$ 51,350,972
Citizens' Law Enforcement Review Board	588,111	606,082	631,239	4.2	625,732
Contribution for Trial Courts	71,538,673	70,903,113	69,259,172	(2.3)	69,259,172
District Attorney	154,065,088	160,974,357	170,080,851	5.7	165,184,264
Medical Examiner	8,951,213	9,481,818	9,814,462	3.5	9,747,607
Office of Emergency Services	9,180,674	6,930,698	5,735,516	(17.2)	5,449,237
Probation	206,964,589	215,343,100	215,642,604	0.1	212,469,115
Public Defender	72,757,375	75,169,778	77,288,460	2.8	77,134,959
Public Safety Group Executive Office	6,930,453	6,645,128	7,635,835	14.9	7,575,471
San Diego County Fire Authority	22,830,958	25,115,783	21,851,852	(13.0)	21,439,425
Sheriff	620,981,650	663,562,538	707,759,952	6.7	710,560,585
Total	\$ 1,225,745,190	\$ 1,286,456,233	\$ 1,337,160,109	3.9	\$ 1,330,796,539

Health and Human Services Agency					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Administrative Support	\$ 100,483,108	\$ 116,554,358	\$ 122,228,623	4.9	\$ 103,688,695
Aging and Independence Services	312,514,970	329,246,054	333,551,249	1.3	334,212,243
Behavioral Health Services	431,072,490	423,558,464	425,433,577	0.4	425,622,559
Child Welfare Services	248,498,925	264,598,530	270,597,535	2.3	271,397,717
Public Administrator/Public Guardian	4,457,052	—	—	—	—
Public Health Services	91,391,904	95,315,786	95,829,024	0.5	95,974,289
Regional Operations	467,713,267	730,255,328	615,226,914	(15.8)	621,344,133
Strategic Planning and Operational Support	235,222,731	—	—	—	—
Total	\$ 1,891,354,447	\$ 1,959,528,520	\$ 1,862,866,922	(4.9)	\$ 1,852,239,636

Appendix C: General Fund Budget Summary

Land Use and Environment Group					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Agriculture, Weights and Measures	\$ 19,001,994	\$ 19,705,398	\$ 20,077,110	1.9	\$ 20,250,468
Environmental Health	46,123,629	44,665,102	46,661,684	4.5	44,834,151
Farm and Home Advisor	853,058	853,058	853,058	0.0	853,058
Land Use and Environment Group Executive Office	6,840,090	7,567,626	8,142,384	7.6	6,857,481
Parks and Recreation	29,499,373	30,729,517	31,326,390	1.9	29,495,977
Planning and Development Services	—	31,798,763	34,763,543	9.3	28,883,613
Planning and Land Use	29,450,365	—	—	—	—
Public Works	14,164,088	23,341,972	21,257,431	(8.9)	14,810,603
Total	\$ 145,932,597	\$ 158,661,436	\$ 163,081,600	2.8	\$ 145,985,351

Community Services Group					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Animal Services	\$ 15,822,397	\$ 15,736,716	\$ 16,941,395	7.7	\$ 16,393,079
Community Services Executive Office	6,725,231	7,540,254	8,219,348	9.0	7,179,435
General Services	1,785,000	1,785,000	1,795,000	0.6	1,795,000
Housing and Community Development	24,351,940	23,303,257	26,375,570	13.2	19,601,670
Purchasing and Contracting	5,995,000	910,000	722,000	(20.7)	722,000
Registrar of Voters	21,094,756	18,613,081	19,392,369	4.2	18,054,157
Total	\$ 75,774,324	\$ 67,888,308	\$ 73,445,682	8.2	\$ 63,745,341

Finance and General Government Group					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Assessor/Recorder/County Clerk	\$ 56,359,869	\$ 60,307,881	\$ 63,127,842	4.7	\$ 63,236,886
Auditor and Controller	36,752,555	35,964,386	33,891,372	(5.8)	33,479,340
Board of Supervisors	7,811,230	8,075,907	8,366,841	3.6	8,363,587
Chief Administrative Office	4,312,234	4,441,349	4,649,068	4.7	4,609,071

Appendix C: General Fund Budget Summary ■ ■ ■

Finance and General Government Group					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Civil Service Commission	586,695	616,736	606,114	(1.7)	572,885
Clerk of the Board of Supervisors	3,279,610	3,466,941	3,482,832	0.5	3,485,317
County Communications Office	3,060,557	3,088,171	3,151,234	2.0	3,074,004
County Counsel	22,935,440	23,459,268	27,604,747	17.7	24,990,894
County Technology Office	10,750,954	14,542,587	16,272,592	11.9	12,794,466
Finance and General Government Group Executive Office	10,174,656	31,017,462	20,368,530	(34.3)	19,365,198
Grand Jury	588,080	592,346	595,975	0.6	595,046
Human Resources	23,323,953	23,937,245	24,779,192	3.5	23,468,467
Treasurer-Tax Collector	20,475,327	22,024,206	21,659,445	(1.7)	21,694,056
Total	\$ 200,411,160	\$ 231,534,485	\$ 228,555,784	(1.3)	\$ 219,729,217

Finance Other					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Cash Borrowing Program	\$ 7,700,000	\$ 7,700,000	\$ 7,700,000	0.0	\$ 7,700,000
Community Enhancement	2,500,000	2,680,000	2,996,966	11.8	2,850,000
Contingency Reserve—General Fund	20,000,000	20,000,000	20,504,900	2.5	20,983,400
Contributions to Capital Program	90,859,601	82,563,340	108,587,565	31.5	83,217,673
Contributions to County Library	—	935,000	300,000	(67.9)	300,000
Countywide General Expense	53,284,149	29,691,623	29,377,062	(1.1)	29,617,678
Local Agency Formation Commission Administration	342,061	413,245	413,245	0.0	413,245
Neighborhood Reinvestment Program	5,000,000	5,000,000	5,000,000	0.0	5,000,000
Total	\$ 179,685,811	\$ 148,983,208	\$ 174,879,738	17.4	\$ 150,081,996

Total All Groups/Agency					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Total	\$ 3,718,903,529	\$ 3,853,052,190	\$ 3,839,989,835	(0.3)	\$ 3,762,578,080

Appendix C: General Fund Budget Summary

Financing Sources

Financing Sources By Category					
	Fiscal Year 2012–13 Adopted Budget	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Taxes Current Property	\$ 510,490,511	\$ 523,614,516	\$ 558,694,375	6.7	\$ 571,912,063
Taxes Other Than Current Secured	383,772,066	382,956,350	398,414,812	4.0	408,817,004
Licenses Permits & Franchises	41,562,552	42,297,182	44,088,759	4.2	46,659,279
Fines, Forfeitures & Penalties	52,005,089	50,218,002	34,381,907	(31.5)	32,154,338
Revenue From Use of Money & Property	13,903,196	12,045,416	11,022,670	(8.5)	11,012,655
Intergovernmental Revenues	2,016,097,530	2,108,665,460	1,978,468,786	(6.2)	1,958,795,104
Charges For Current Services	289,941,603	305,435,498	344,270,159	12.7	341,702,646
Miscellaneous Revenues	31,556,491	24,216,101	20,362,389	(15.9)	18,835,751
Other Financing Sources	264,557,972	270,252,450	289,973,364	7.3	293,128,945
Total Revenues	\$ 3,603,887,010	\$ 3,719,700,975	\$ 3,679,677,221	(1.1)	\$ 3,683,017,785
Fund Balance Component Decreases	544,380	810,502	1,421,854	75.4	17,735,336
Use of Fund Balance	114,472,139	132,540,713	158,890,760	19.9	61,824,959
Total Financing Sources	\$ 3,718,903,529	\$ 3,853,052,190	\$ 3,839,989,835	(0.3)	\$ 3,762,578,080

Appendix D: Health and Human Services Agency: General Fund

Health and Human Services Agency: General Fund

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



Staffing by Program				
	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2014-15 Recommended Budget	% Change	Fiscal Year 2015-16 Recommended Budget
Family Resource Centers & Eligibility Administration	2,023.00	2,366.00	16.96	2,366.00
Health Care Policy Administration	35.00	35.00	0.00	35.00
Aging Programs	152.00	158.00	3.95	158.00
Adult Protective Services	67.00	67.00	0.00	67.00
In-Home Supportive Services	160.00	160.00	0.00	160.00
Behavioral Health Services	791.00	786.25	(0.60)	786.25
Child Welfare Services	1,357.00	1,363.00	0.44	1,363.00
Public Health Services	659.50	661.25	0.27	661.25
Administrative Support	369.00	377.00	2.17	377.00
HHSA Total	5,613.50	5,973.50	6.41	5,973.50

Appendix D: Health and Human Services Agency: General Fund

General Fund Budget By Program				
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Recommended Budget	% Change	Fiscal Year 2015–16 Recommended Budget
Family Resource Centers & Eligibility Administration	\$ 479,804,742	\$ 504,334,543	5.1	\$ 508,851,745
Operational Budget	234,983,595	256,013,396	8.9	260,530,598
Assistance Payments Budget	244,821,147	248,321,147	1.4	248,321,147
<i>CalWORKs Assistance Payments</i>	204,415,785	204,415,785	0.0	204,415,785
<i>Employment and Child Care Payments</i>	33,474,283	33,474,283	0.0	33,474,283
<i>General Relief Payments</i>	3,050,000	6,550,000	114.8	6,550,000
<i>Cash Assistance Program for Immigrants (CAPI)</i>	3,491,856	3,491,856	0.0	3,491,856
<i>Refugee Aid Payments</i>	389,223	389,223	0.0	389,223
Health Care Policy Administration	163,706,757	20,116,311	(87.7)	20,133,534
Operational Budget	163,706,757	20,116,311	(87.7)	20,133,534
Assistance Payments Budget	—	—	—	—
Aging Programs	35,045,651	36,678,102	4.7	36,910,979
Operational Budget	35,045,651	36,678,102	4.7	36,910,979
Assistance Payments Budget	—	—	—	—
Adult Protective Services	8,287,649	8,640,190	4.3	8,800,167
Operational Budget	8,287,649	8,640,190	4.3	8,800,167
Assistance Payments Budget	—	—	—	—
In-Home Supportive Services	285,912,754	288,232,957	0.8	288,501,097
Operational Budget	285,912,754	288,232,957	0.8	288,501,097
Assistance Payments Budget	—	—	—	—
Behavioral Health Services	423,558,464	425,433,577	0.4	425,622,559
Operational Budget	423,558,464	425,433,577	0.4	425,622,559
Assistance Payments Budget	—	—	—	—
Child Welfare Services	329,339,249	338,051,038	2.6	340,120,979
Operational Budget	174,108,378	182,820,167	5.0	184,890,108
Assistance Payments Budget	155,230,871	155,230,871	0.0	155,230,871
<i>Foster Care Aid Payments</i>	77,463,230	72,934,557	(5.8)	72,934,557
<i>Kinship Guardianship Assistance Payments (Kin-GAP)</i>	3,365,522	3,365,522	0.0	3,365,522
<i>Adoption Assistance Payments</i>	74,402,119	78,930,792	6.1	78,930,792
Public Health Services	117,318,896	119,151,581	1.6	119,609,881
Operational Budget	117,318,896	119,151,581	1.6	119,609,881
Assistance Payments Budget	—	—	—	—
Administrative Support	116,554,358	122,228,623	4.9	103,688,695
Operational Budget	116,554,358	122,228,623	4.9	103,688,695
Assistance Payments Budget	—	—	—	—
HHSA General Fund Total	\$ 1,959,528,520	\$ 1,862,866,922	(4.9)	\$ 1,852,239,636
Operational Budget Total	\$ 1,559,476,502	\$ 1,459,314,904	(6.4)	\$ 1,448,687,618
Assistance Payments Budget Total	\$ 400,052,018	\$ 403,552,018	0.9	\$ 403,552,018

Appendix E: Operational Plan Acronyms and Abbreviations

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



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

■ ■ ■ Appendix E: Operational Plan Acronyms and Abbreviations

OES: Office of Emergency Services

PDS: Planning and Development Services

PHS: Public Health Services

POB: Pension Obligation Bond

PRD: Permanent Road Division

PSG: Public Safety Group

RFP: Request for Proposal

RPTT: Real Property Transfer Tax

SANCAL: San Diego County Capital Asset Leasing Corporation

SANDAG: San Diego Association of Governments

SanGIS: San Diego Geographic Information Source

SB: Senate Bill

SDCERA: San Diego County Employees Retirement Association

SDCFA: San Diego County Fire Authority

SDRBA: San Diego Regional Building Authority

TABs: Tax Allocation Bonds

TOT: Transient Occupancy Tax

TRANS: Tax and Revenue Anticipation Notes

UAAL: Unfunded Actuarial Accrued Liability

USDRIP: Upper San Diego River Improvement Project

VLF: Vehicle License Fees

Appendix F: Glossary of Operational Plan Terms

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

commonly referred to as net county cost.

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

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

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

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

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

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

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

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

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

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

Tax Relief. Major federal revenue includes public assistance programs, health administration, disaster relief, grazing fees and Payments In-lieu of Taxes for federal lands.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Proposed Budget: See Recommended Budget.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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