

Appendices

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Appendix A: Budget by Group/Agency



Public Safety Group

Expenditures

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Salaries & Benefits	\$ 630,532,967	\$ 668,475,818	\$ 655,588,102	\$ 700,071,324	\$ 720,927,528
Services & Supplies	165,364,010	170,087,121	173,735,625	174,247,640	163,404,037
Other Charges	99,039,068	100,351,436	96,565,024	118,408,107	103,473,390
Capital Assets Equipment	3,152,415	27,840,245	17,527,514	2,256,714	315,616
Expenditure Transfer & Reimbursements	(14,553,601)	(15,666,844)	(15,566,698)	(16,659,891)	(17,182,610)
Operating Transfers Out	197,810,275	206,932,512	215,223,019	223,999,395	232,232,880
Management Reserves	—	569,393	—	1,569,393	—
Total	\$1,081,345,134	\$1,158,589,681	\$1,143,072,585	\$1,203,892,682	\$1,203,170,841

Revenues

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Licenses Permits & Franchises	\$ 363,044	\$ 358,500	\$ 346,110	\$ 362,347	\$ 362,347
Fines, Forfeitures & Penalties	19,607,729	22,034,414	26,585,798	29,016,583	24,155,765
Revenue From Use of Money & Property	9,903,655	10,281,840	10,269,763	9,335,122	8,217,245
Intergovernmental Revenues	379,163,035	377,529,636	393,736,147	398,142,359	388,281,951
Charges For Current Services	117,846,187	108,649,487	117,167,784	119,386,213	124,051,849
Miscellaneous Revenues	7,320,584	10,316,322	9,734,736	5,735,200	5,639,563
Other Financing Sources	200,276,071	212,457,954	220,125,914	229,524,837	237,758,323
Fund Balance	43,703,362	37,412,795	37,412,795	13,921,804	3,335,581
General Revenue Allocation	303,161,467	379,548,733	327,693,538	398,468,217	411,368,217
Total	\$1,081,345,134	\$1,158,589,681	\$1,143,072,585	\$1,203,892,682	\$1,203,170,841

Staffing - Staff Years

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Staff Years	N/A	7,470.50	N/A	7,478.50	7,492.50



Appendix A: Budget by Group/Agency

Health and Human Services Agency

Expenditures

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Salaries & Benefits	\$ 374,523,636	\$ 396,526,449	\$ 385,613,737	\$ 414,638,428	\$ 418,360,286
Services & Supplies	621,161,084	624,040,699	597,841,875	658,709,019	654,122,437
Other Charges	351,352,115	413,354,919	343,969,352	415,207,971	418,247,844
Capital Assets Equipment	430,662	243,137	247,989	796,508	873,508
Expenditure Transfer & Reimbursements	(216,140)	(230,207)	(168,386)	(354,135)	(354,135)
Operating Transfers Out	294,315,199	314,599,090	306,764,572	327,218,798	340,806,273
Management Reserves	—	2,500,000	—	5,000,000	5,000,000
Total	\$1,641,566,556	\$1,751,034,087	\$1,634,269,139	\$1,821,216,589	\$1,837,056,213

Revenues

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Taxes Current Property	\$ 1,022,664	\$ 915,675	\$ 1,045,830	\$ 1,103,156	\$ 1,285,757
Taxes Other Than Current Secured	20,175	17,206	25,920	29,080	30,480
Licenses Permits & Franchises	1,005,546	1,217,627	808,371	858,323	858,323
Fines, Forfeitures & Penalties	2,670,943	4,544,830	4,746,533	4,658,704	4,659,115
Revenue From Use of Money & Property	5,515,515	807,745	8,496,732	924,238	782,854
Intergovernmental Revenues	1,211,029,497	1,286,134,857	1,228,618,448	1,358,013,208	1,364,409,516
Charges For Current Services	36,805,253	38,049,226	36,878,469	39,650,457	39,817,040
Miscellaneous Revenues	14,326,990	12,419,145	10,449,971	10,818,496	10,420,171
Other Financing Sources	281,964,628	299,154,776	294,727,440	308,109,411	321,734,753
Fund Balance	62,220,387	48,893,894	48,893,894	36,927,410	32,934,098
General Revenue Allocation	24,984,958	58,879,106	(422,469)	60,124,106	60,124,106
Total	\$1,641,566,556	\$1,751,034,087	\$1,634,269,139	\$1,821,216,589	\$1,837,056,213



Appendix A: Budget by Group/Agency

Staffing - Staff Years

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Staff Years	N/A	5,620.62	N/A	5,549.92	5,549.92



Appendix A: Budget by Group/Agency

Land Use and Environment Group

Expenditures

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Salaries & Benefits	\$ 122,270,653	\$ 133,363,337	\$ 128,189,122	\$ 139,096,490	\$ 143,442,556
Services & Supplies	125,212,251	156,092,863	131,353,786	156,472,795	129,526,270
Other Charges	13,091,653	13,869,800	11,869,040	4,808,275	7,448,317
Capital Assets/Land Acquisition	(6,639,514)	8,546,162	1,263,632	14,146,210	12,078,895
Capital Assets Equipment	483,385	4,179,579	383,166	3,247,306	3,069,436
Expenditure Transfer & Reimbursements	(47,435)	—	(51,585)	—	—
Reserves	—	35,000	—	—	—
Reserve/Designation Increase	—	—	—	877,700	446,820
Operating Transfers Out	10,780,571	6,249,838	6,704,785	6,288,530	6,535,010
Management Reserves	—	2,441,609	—	3,341,609	341,609
Total	\$ 265,151,564	\$ 324,778,188	\$ 279,711,945	\$ 328,278,915	\$ 302,888,913

Revenues

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Taxes Current Property	\$ 5,141,977	\$ 4,710,258	\$ 5,354,016	\$ 4,912,755	\$ 4,922,855
Taxes Other Than Current Secured	12,097,317	21,439,472	17,635,437	9,786,500	21,899,570
Licenses Permits & Franchises	31,109,055	31,432,264	32,303,571	32,114,718	33,701,502
Fines, Forfeitures & Penalties	2,868,398	1,446,490	3,457,689	1,740,762	1,726,708



Appendix A: Budget by Group/Agency

Revenues

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Revenue From Use of Money & Property	14,703,193	15,949,383	18,362,692	15,973,779	15,962,404
Intergovernmental Revenues	74,173,380	83,560,660	75,529,623	98,333,444	72,146,548
Charges For Current Services	61,882,925	69,028,106	69,729,547	73,376,969	74,043,274
Miscellaneous Revenues	14,589,492	16,281,306	23,204,979	16,733,030	15,645,192
Other Financing Sources	11,494,735	8,146,584	8,656,674	7,771,225	8,002,705
Residual Equity Transfers In	855,487	—	—	—	—
Reserve/Designation Decreases	5,243,364	1,723,495	1,723,495	1,560,500	1,584,250
Fund Balance	28,273,006	37,768,143	37,768,143	31,530,914	19,296,450
General Revenue Allocation	2,719,235	33,292,027	(14,013,921)	34,444,319	33,957,455
Total	\$ 265,151,564	\$ 324,778,188	\$ 279,711,945	\$ 328,278,915	\$ 302,888,913

Staffing - Staff Years

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Staff Years	N/A	1,492.00	N/A	1,497.00	1,497.00



Appendix A: Budget by Group/Agency

Community Services Group

Expenditures

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Salaries & Benefits	\$ 70,043,859	\$ 72,840,450	\$ 69,848,789	\$ 76,627,395	\$ 79,387,231
Services & Supplies	115,776,377	121,354,907	103,621,854	123,228,387	124,452,086
Other Charges	14,593,087	18,421,539	14,507,752	15,751,602	15,400,632
Capital Assets/Land Acquisition	—	—	(2,111)	—	—
Capital Assets Equipment	(14,344)	9,181,000	(6,064)	9,586,000	9,216,000
Expenditure Transfer & Reimbursements	(40,695)	—	(76,695)	(31,000)	(31,000)
Reserves	—	100,000	—	100,000	100,000
Operating Transfers Out	6,989,023	6,616,257	6,615,034	7,370,346	7,238,566
Management Reserves	—	2,691,242	—	3,849,603	648,190
Total	\$ 207,347,306	\$ 231,205,395	\$ 194,508,559	\$ 236,482,333	\$ 236,411,705

Revenues

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Taxes Current Property	\$ 19,590,710	\$ 20,784,012	\$ 21,954,952	\$ 22,856,304	\$ 24,088,078
Taxes Other Than Current Secured	3,974,905	5,802,506	3,683,892	5,409,044	5,412,274
Licenses Permits & Franchises	2,125,635	2,220,900	2,017,588	2,121,900	2,121,900



Appendix A: Budget by Group/Agency

Revenues

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Fines, Forfeitures & Penalties	68,338	9,000	205,422	13,000	13,000
Revenue From Use of Money & Property	1,634,435	1,292,132	2,293,372	1,292,907	1,307,067
Intergovernmental Revenues	23,613,695	42,988,873	26,288,609	39,273,574	39,638,876
Charges For Current Services	108,824,791	123,776,303	117,138,622	126,452,122	129,589,189
Miscellaneous Revenues	20,943,424	4,404,675	3,324,732	3,380,642	3,408,556
Other Financing Sources	10,790,163	6,160,549	8,427,359	7,144,090	7,154,919
Reserve/Designation Decreases	16,722	748,035	748,035	451,965	—
Fund Balance	17,969,284	14,464,184	14,464,184	13,678,559	9,112,620
General Revenue Allocation	(2,204,796)	8,554,226	(6,038,208)	14,408,226	14,565,226
Total	\$ 207,347,306	\$ 231,205,395	\$ 194,508,559	\$ 236,482,333	\$ 236,411,705

Staffing - Staff Years

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Staff Years	N/A	986.25	N/A	979.00	984.00



Appendix A: Budget by Group/Agency

Finance and General Government Group

Expenditures

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Salaries & Benefits	\$ 100,076,688	\$ 106,727,244	\$ 104,597,080	\$ 113,188,821	\$ 116,186,790
Services & Supplies	171,784,881	166,500,121	158,984,804	172,686,403	152,512,669
Other Charges	4,647	20,000	2,563,431	—	—
Capital Assets Equipment	691,329	—	310,622	70,000	—
Expenditure Transfer & Reimbursements	(176,515)	(216,691)	(204,028)	(355,465)	(365,365)
Management Reserves	—	3,450,000	—	3,550,000	3,240,000
Total	\$ 272,381,031	\$ 276,480,674	\$ 266,251,909	\$ 289,139,759	\$ 271,574,094

Revenues

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Taxes Other Than Current Secured	\$ 225	\$ —	\$ —	\$ —	\$ —
Licenses Permits & Franchises	2,608,925	2,763,223	2,682,871	2,787,205	2,881,093
Fines, Forfeitures & Penalties	661,410	800,000	864,600	799,000	799,000
Revenue From Use of Money & Property	157,578	156,846	309,540	174,949	174,949
Intergovernmental Revenues	10,229,214	10,727,500	44,103,495	10,562,000	10,562,000
Charges For Current Services	153,243,888	153,508,051	158,393,709	158,580,258	154,477,592
Miscellaneous Revenues	6,221,618	6,808,617	7,496,251	6,735,642	6,851,884
Other Financing Sources	1,738,684	8,161,450	1,614,483	10,638,000	1,690,000
Residual Equity Transfers In	2,285,507	—	642,754	—	—
Reserve/Designation Decreases	3,238,200	3,238,200	3,238,200	3,238,200	2,201,400
Fund Balance	12,620,924	12,514,990	12,514,990	8,780,000	4,661,807
General Revenue Allocation	79,374,858	77,801,797	34,391,016	86,844,505	87,274,369
Total	\$ 272,381,031	\$ 276,480,674	\$ 266,251,909	\$ 289,139,759	\$ 271,574,094



Staffing - Staff Years

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Staff Years	N/A	1,267.50	N/A	1,267.50	1,267.50



Capital Program

Expenditures

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Services & Supplies	\$ 183,620	\$ 5,360,000	\$ 321,979	\$ 2,860,000	\$ 2,860,000
Other Charges *	49,231,052	—	—	—	—
Capital Assets/Land Acquisition	52,611,749	2,829,300	35,081,215	4,177,000	2,800,000
Operating Transfers Out	—	—	858,252	—	—
Total	\$ 102,026,420	\$ 8,189,300	\$ 36,261,445	\$ 7,037,000	\$ 5,660,000

Revenues

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Taxes Other Than Current Secured	\$ 442,285	\$ —	\$ —	\$ —	\$ —
Fines, Forfeitures & Penalties	3,377,079	—	—	—	—
Revenue From Use of Money & Property	1,674,565	287,823	831,070	419,000	469,000
Intergovernmental Revenues	32,066,401	813,300	8,967,918	1,027,000	—
Charges For Current Services	631,428	16,000	365,355	—	—
Miscellaneous Revenues	582,421	—	2,649	—	—
Other Financing Sources	68,194,039	7,000,000	41,785,748	3,354,000	3,503,000
Fund Balance	—	72,177	—	2,237,000	1,688,000
Total	\$ 106,968,218	\$ 8,189,300	\$ 51,952,739	\$ 7,037,000	\$ 5,660,000

* Represents the final fiscal year in which Lease Payments appeared in the Capital Program budget.



Finance-Other

Expenditures

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Salaries & Benefits	\$ 21,881,494	\$ 26,117,635	\$ 24,622,715	\$ 24,200,000	\$ 24,200,000
Services & Supplies	13,504,323	21,436,209	14,287,582	51,535,009	64,819,542
Other Charges	539,998,945	217,113,541	171,109,270	197,468,988	219,023,456
Reserves	—	15,600,000	—	15,600,000	15,600,000
Reserve/Designation Increase	—	4,600,000	—	3,402,625	4,200,000
Operating Transfers Out	72,971,833	53,098,500	65,696,326	8,638,000	8,220,670
Total	\$ 648,356,595	\$ 337,965,885	\$ 275,715,893	\$ 300,844,622	\$ 336,063,668

Revenues

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Taxes Current Property	\$ 25,645	\$ 29,250	\$ 30,939	\$ 31,375	\$ 26,750
Taxes Other Than Current Secured	185	—	683	—	—
Fines, Forfeitures & Penalties	—	2,905,950	2,891,950	3,415,980	3,419,068
Revenue From Use of Money & Property	56,855	1,880,034	1,433,620	1,274,186	1,283,240
Intergovernmental Revenues	6,903,891	7,887,864	34,723,031	6,642,100	6,805,364
Charges For Current Services	93,755,455	96,432,879	95,875,331	100,644,417	104,361,422
Miscellaneous Revenues	5,672,334	—	8,060,445	17,778,492	17,744,475
Other Financing Sources	458,225,831	45,934,000	48,094,499	300,000	200,000
Reserve/Designation Decreases	—	500	500	—	1,000
Fund Balance	81,093,650	83,534,000	83,534,000	44,018,403	46,527,306
General Revenue Allocation	2,622,749	99,361,408	1,070,895	126,739,669	155,695,043
Total	\$ 648,356,595	\$ 337,965,885	\$ 275,715,893	\$ 300,844,622	\$ 336,063,668



Appendix B: Budget Summary and Changes in Fund Balance



Appropriations by Fund Type

County Funds by Type

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
General Fund	\$3,082,257,701	\$2,869,567,681	\$2,727,662,069	\$2,943,885,514	\$2,935,751,286
Air Pollution Control District	24,687,136	22,477,834	24,988,954	23,673,245	24,083,966
County Proprietary Enterprise Funds	3,399,990	17,132,149	11,007,029	20,723,284	18,373,203
County Proprietary Internal Service Funds	284,739,263	295,364,639	273,053,836	302,618,235	293,946,766
County Service Areas	7,322,838	9,333,414	7,903,246	10,841,146	11,383,823
Debt Service - County Family of Funds	59,625,035	126,553,344	66,689,885	110,514,605	116,460,563
Miscellaneous Local Agencies	4,418,203	9,750,274	4,021,147	6,746,514	6,559,272
Miscellaneous Special Districts	7,410,834	8,866,284	9,088,573	9,371,263	7,352,093
Permanent Road Divisions	1,279,490	6,962,094	1,290,430	6,613,294	6,613,294
Sanitation Districts	16,610,537	26,578,351	21,714,561	24,036,452	26,063,087
Special Revenue Funds	726,423,581	695,657,146	682,371,748	727,868,348	746,238,081
Total	\$4,218,174,608	\$4,088,243,210	\$3,829,791,477	\$4,186,891,900	\$4,192,825,434



Appendix B: Budget Summary and Changes in Fund Balance

Appropriations by Group and Fund

Public Safety Group

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Public Safety Group General Fund	\$ 879,455,228	\$ 944,105,313	\$ 921,485,911	\$ 972,204,717	\$ 963,294,391
Sheriff Asset Forfeiture Program	922,265	1,100,000	105,710	1,100,000	1,100,000
District Atty Asset Forfeiture Program Fed	293,816	386,916	584,123	327,500	227,500
District Atty Asset Forfeiture State	75,875	—	15,000	200,000	200,000
Probation Asset Forfeiture Program	40,992	35,000	38,246	50,000	50,000
Sheriffs Inmate Welfare	4,884,337	5,277,000	4,706,184	4,559,081	4,514,081
Probation Inmate Welfare	217,534	225,000	189,987	225,000	225,000
Public Safety Prop 172 Spec. Rev	191,637,069	201,966,912	210,347,039	220,517,932	228,851,417
CSA 135 Regional 800 MHZ Radio System	622,954	622,954	624,512	622,954	622,954
CSA 135 Del Mar 800 MHZ Zone B	52,624	57,049	54,751	57,049	57,049
CSA 135 Poway 800 MHZ Zone F	129,888	129,888	143,731	140,000	140,000
CSA 135 Solana Beach 800 MHZ Zone H	38,364	38,449	38,020	38,449	38,449
Jail Stores Internal Service Fund	2,974,188	4,645,200	4,739,370	3,850,000	3,850,000
Total	\$1,081,345,134	\$1,158,589,681	\$1,143,072,585	\$1,203,892,682	\$1,203,170,841



Appendix B: Budget Summary and Changes in Fund Balance

Health and Human Services Agency

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Health and Human Services Agency General Fund	\$1,350,005,390	\$1,432,507,365	\$1,330,756,666	\$1,481,762,546	\$1,490,522,842
Tobacco Securitization Special Revenue	24,082,731	27,300,000	23,277,659	27,300,000	27,300,000
Social Services Realignment	87,754,079	100,020,358	97,468,047	117,681,440	122,376,629
Mental Health Realignment	82,729,326	86,888,757	84,997,017	89,720,336	90,158,480
Health Realignment	93,002,540	99,569,949	93,172,199	98,478,707	99,898,175
CSA 17 San Dieguito Ambulance	1,598,576	1,804,104	1,709,375	2,189,911	2,371,586
CSA 69 Heartland Paramedic	2,393,914	2,943,554	2,888,176	4,083,649	4,428,501
Total	\$1,641,566,556	\$1,751,034,087	\$1,634,269,139	\$1,821,216,589	\$1,837,056,213

Land Use & Environment Group

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Land Use and Environment Group General Fund	\$ 102,768,252	\$ 127,504,649	\$ 113,495,386	\$ 130,556,913	\$ 102,605,321
Road Fund	86,978,500	88,875,094	79,145,743	85,993,769	90,542,048
Air Pollution Control Dist Operations	15,907,576	18,287,989	16,618,222	18,975,975	19,157,497
APCD Air Quality Improvement Trust	6,902,873	4,189,845	6,967,482	4,697,270	4,926,469
Air Quality State Moyer Program	491,151	—	854,206	—	—
Air Quality Power Genl Mitigation	970,528	—	395,225	—	—
Air Quality School Bus Program	415,008	—	153,818	—	—
San Diego Co Lighting Maint Dist 1	1,962,769	1,792,000	1,509,633	1,537,115	1,537,115
Inactive Waste Site Management	11,112,889	14,293,921	9,795,673	14,257,927	14,297,302
Hillsborough Landfill Maintenance	166,779	299,714	141,246	330,165	330,165
Duck Pond Landfill Cleanup	15,059	61,500	21,352	17,000	17,000



Appendix B: Budget Summary and Changes in Fund Balance

Land Use & Environment Group

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Parkland Ded Area 4 Lincoln Acres	254	1,500	1,500	1,000	1,000
Parkland Ded Area 15 Sweetwater	5,248	2,500	2,500	5,000	5,000
Parkland Ded Area 16 Otay	—	400	316	500	500
Parkland Ded Area 19 Jamul	—	2,000	—	1,000	1,000
Parkland Ded Area 20 Spring Valley	88,935	5,000	14,671	4,000	4,000
Parkland Ded Area 25 Lakeside	70,000	2,000	453,318	5,000	5,000
Parkland Ded Area 26 Crest	—	1,000	827	3,000	3,000
Parkland Ded Area 27 Alpine	2,950	2,000	2,700	4,000	4,000
Parkland Ded Area 28 Ramona	4,677	3,000	86,830	5,000	5,000
Parkland Ded Area 29 Escondido	2,316	1,000	213,836	3,000	3,000
Parkland Ded Area 30 San Marcos	—	2,000	—	1,000	1,000
Parkland Ded Area 31 San Diego	5,000	2,000	128,562	3,500	3,500
Parkland Ded Area 32 Carlsbad	—	2,000	—	1,000	1,000
Parkland Ded Area 35 Fallbrook	71,028	2,000	92,696	4,000	4,000
Parkland Ded Area 36 Bonsall	2,605	3,000	2,314	2,000	2,000
Parkland Ded Area 37 Vista	331	3,000	331	1,000	1,000
Parkland Ded Area 38 Valley Center	26,271	3,000	2,637	8,000	8,000
Parkland Ded Area 39 Pauma Valley	—	3,000	—	1,000	1,000
Parkland Ded Area 40 Palomar Julian	6,715	3,000	8,536	3,000	3,000
Parkland Ded Area 41 Mountain Empire	1,223	3,000	2,432	3,000	3,000
Parkland Ded Area 42 Anza Borrego	1,011	2,000	1,158	2,000	2,000



Appendix B: Budget Summary and Changes in Fund Balance

Land Use & Environment Group

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Parkland Ded Area 43 Central Mountain	28,099	3,000	331	2,000	2,000
Parkland Ded Area 44 Oceanside	—	2,000	—	1,000	1,000
Parkland Ded Area 45 Valle de Oro	112,889	4,000	2,117	3,000	3,000
Parkland Dedication Fund Interest	—	15,000	—	—	—
PRD 6 Pauma Valley	14,030	178,396	10,884	197,032	197,032
PRD 8 Magee Road Pala	11,203	209,552	111,911	222,443	222,443
PRD 9 Santa Fe Zone B	5,191	76,749	11,964	89,529	89,529
PRD 10 Davis Drive	3,362	16,647	1,749	16,647	16,647
PRD 11 Bernardo Road Zone A	3,444	24,689	6,570	30,519	30,519
PRD 11 Bernardo Road Zone C	2,643	38,938	1,623	38,410	38,410
PRD 11 Bernardo Road Zone D	2,023	18,506	1,508	20,897	20,897
PRD 12 Lomair	43,467	158,976	4,798	165,665	165,665
PRD 13 Pala Mesa Zone A	19,853	209,977	45,670	236,907	236,907
PRD 13 Stewart Canyon Zone B	4,081	59,691	8,927	66,097	66,097
PRD 14 Rancho Diego	2,778	9,163	1,488	8,616	8,616
PRD 16 Wynola	50,736	86,942	9,636	101,670	101,670
PRD 18 Harrison Park	36,700	224,017	6,356	223,465	223,465
PRD 20 Daily Road	35,424	366,782	67,770	335,011	335,011
PRD 21 Pauma Heights	81,027	506,458	408,867	143,416	143,416
PRD 22 West Dougherty St	2,386	18,927	1,511	18,181	18,181
PRD 23 Rock Terrace Road	2,921	8,081	2,405	7,476	7,476
PRD 24 Mt Whitney Road	3,052	39,376	3,744	43,041	43,041
CSA 26 Rancho San Diego	223,783	232,500	176,577	230,500	230,500
CSA 26 Cottonwood Village Zone A	159,311	181,420	91,529	175,345	175,345
CSA 26 Monte Vista Zone B	126,759	412,475	109,414	449,162	449,162



Appendix B: Budget Summary and Changes in Fund Balance

Land Use & Environment Group

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
PRD 30 Royal Oaks Carroll	2,774	35,463	1,530	35,486	35,486
PRD 38 Gay Rio Terrace	5,133	38,212	5,505	43,261	43,261
PRD 39 Sunbeam Lane	2,274	9,646	1,420	9,366	9,366
PRD 45 Rincon Springs Rd	10,041	116,478	2,492	138,256	138,256
PRD 46 Rocoso Road	3,229	30,785	10,764	26,934	26,934
PRD 49 Sunset Knolls Road	19,505	29,572	4,742	25,911	25,911
PRD 50 Knoll Park Lane	2,737	82,494	1,695	85,657	85,657
PRD 53 Knoll Park Lane Extension	4,475	157,632	4,137	170,676	170,676
PRD 54 Mount Helix	18,567	48,491	20,138	54,770	54,770
PRD 55 Rainbow Crest Rd	21,294	261,212	2,925	306,845	306,845
PRD 60 River Drive	28,410	43,458	6,226	45,466	45,466
PRD 61 Green Meadow Way	22,098	156,298	6,173	166,328	166,328
PRD 63 Hillview Road	4,963	348,347	4,982	397,284	397,284
PRD 64 Lila Lane	2,899	6,452	3,256	9,508	9,508
PRD 70 El Camino Corto	5,201	38,881	5,116	35,572	35,572
PRD 75 Gay Rio Dr Zone A	5,189	149,716	5,332	151,432	151,432
PRD 75 Gay Rio Dr Zone B	5,197	198,558	5,588	228,453	228,453
PRD 76 Kingsford Court	3,105	20,124	2,523	20,918	20,918
PRD 77 Montiel Truck Trail	6,719	115,223	5,317	121,684	121,684
PRD 78 Gardena Way	4,998	103,634	4,183	105,349	105,349
PRD 80 Harris Truck Trail	42,736	146,229	3,072	143,405	143,405
CSA 81 Fallbrook Local Park	110,435	180,625	112,537	177,785	177,785
CSA 83 San Dieguito Local Park	321,326	542,493	440,499	445,745	451,295
CSA 83A Zone A4S Ranch Park 95155	102,842	244,000	134,149	266,000	266,000
CSA 86 Watson Place	5,270	6,627	4,642	1,277	1,277
PRD 88 East Fifth St	2,572	44,420	1,625	46,212	46,212
PRD 90 South Cordoba	3,858	46,207	3,340	47,204	47,204
PRD 94 Roble Grande Road	6,231	326,914	5,463	343,689	343,689
PRD 95 Valle Del Sol	6,494	152,799	3,040	177,239	177,239



Appendix B: Budget Summary and Changes in Fund Balance

Land Use & Environment Group

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
PRD 99 Via Allondra Via Del Corvo	5,710	46,212	5,571	44,600	44,600
PRD 100 Viejas Lane View	4,579	20,751	3,761	20,356	20,356
PRD 101 Johnson Lake Rd	3,911	98,858	3,662	103,248	103,248
PRD 101 Hi Ridge Rd Zone A	3,065	30,333	3,526	29,635	29,635
PRD 102 Mountain Meadow	27,636	66,445	21,082	160,611	160,611
PRD 103 Alto Drive	7,305	122,394	7,578	132,400	132,400
PRD 104 Artesian Rd	128,287	77,240	6,874	92,272	92,272
PRD 104 Artesian Trail Zone A	—	—	—	—	—
PRD 105 Alta Loma Dr	4,699	35,799	5,105	45,660	45,660
PRD 105 Alta Loma Dr Zone A	4,395	42,558	4,940	44,750	44,750
PRD 106 Garrison Way Et Al	5,727	46,257	4,971	52,449	52,449
CSA 107 Elfin Forest Fire District	237,312	275,903	216,375	277,465	277,465
CSA 107 Elfin Forest Fire Mitigation Fee	1,923	6,312	6,312	7,653	7,653
CSA 109 Mt Laguna Fire Medical	43,455	50,620	48,067	42,601	42,601
CSA 109 Mt Laguna Fire Mitigation Fee	1,493	457	—	—	—
CSA 110 Mount Palomar Fire Medical	34,588	118,446	33,743	179,372	179,372
CSA 110 Mt Palomar Fire Mitigation Fee	—	5,243	—	7,763	7,763
CSA 111 Boulevard Fire District	44,763	56,629	37,594	58,588	58,588
CSA 111 Boulevard Fire Mitigation Fee	—	9,611	—	19,084	19,084
CSA 112 Campo Fire District	19,920	52,866	30,738	55,792	55,792
CSA 112 Campo Fire Mitigation Fee	—	21,766	10,000	29,091	29,091
CSA 113 San Pasqual Fire District	68,589	110,803	83,675	96,193	96,193



Appendix B: Budget Summary and Changes in Fund Balance

Land Use & Environment Group

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
CSA 113 San Pasqual Fire Mitigation Fee	—	1,366	—	8,584	8,584
CSA 115 Pepper Drive Fire District	301,053	213,244	213,158	253,244	253,244
PRD 117 Legend Rock	9,956	303,267	4,112	63,955	63,955
CSA 122 Otay Mesa East	19,480	79,966	11,847	50,537	50,537
PRD 123 Mizpah Lane	22,000	15,250	4,047	16,847	16,847
PRD 125 Wrightwood Road	7,164	36,820	2,184	39,244	39,244
PRD 126 Sandhurst Way	2,897	24,536	2,025	25,630	25,630
PRD 127 Singing Trails Drive	4,236	26,560	2,565	24,859	24,859
CSA 128 San Miguel Park Dist	647,090	847,458	656,532	788,350	798,950
PRD 129 Birch Street	2,478	4,768	6,297	—	—
PRD 130 Wilkes Road	7,543	73,702	6,349	98,521	98,521
PRD 130 Sierra Rojo Zone A	—	—	(229)	—	—
PRD 131 Marlynn Court	—	—	(229)	—	—
PRD 133 Ranch Creek Road	2,949	36,915	3,309	42,790	42,790
PRD 134 Kenora Lane	5,797	40,785	5,027	40,502	40,502
CSA 136 Sundance Detention Basin	17,127	86,586	27,292	89,003	89,003
San Diego Co Flood Control Dist	4,694,140	5,319,084	6,537,745	5,825,817	3,705,817
Stormwater Maint ZN349781	—	—	—	8,628	8,628
PRD 1001 Capra Way	10,687	6,420	5,166	—	—
PRD 1002 Sunny Acres	6,785	9,216	5,958	6,945	6,945
PRD 1003 Alamo Way	11,225	17,260	9,786	15,070	15,070
PRD 1004 Butterfly Lane	10,188	13,797	9,163	10,692	10,692
PRD 1005 Eden Valley Lane	32,250	29,872	19,689	22,253	22,253
PRD 1007 Tumble Creek	47,418	91,934	3,268	26,449	26,449
PRD 1008 Canter	24,577	41,908	22,693	38,968	38,968
PRD 1009 Golf Drive	14,811	11,650	8,136	7,598	7,598
PRD 1010 Alpine High	158,761	424,329	133,545	280,741	280,741
PRD 1011 La Cuesta	46,088	51,192	47,370	57,303	57,303
PRD 1012 Millar Road	73,181	131,598	73,930	123,152	123,152



Appendix B: Budget Summary and Changes in Fund Balance

Land Use & Environment Group

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
PRD 1013 Singing Trails	18,167	24,356	21,232	43,867	43,867
Survey Monument Preservation Fund	182,829	125,000	54,105	100,000	100,000
Special Aviation	1,213,360	71,708	46,050	178,300	65,700
Special Aviation Debt Service	332,510	336,189	336,188	339,168	341,449
Co Fish and Game Propogation	8,194	39,500	77,323	47,000	47,000
Airport Enterprise Fund	(1,453,659)	11,878,855	6,210,476	15,313,785	12,892,159
Liquid Waste Enterprise Fund	4,853,649	5,253,294	4,796,553	5,409,499	5,481,044
Wintergardens Sewer Maintenance Dist	753,925	1,650,200	1,020,839	1,248,630	1,339,750
East Otay Mesa Sewer Maint Dist	—	105,000	—	105,000	105,000
Campo Hills Water Treatment System	—	—	20,356	362,280	371,990
Campo Water and Sewer Service Area	—	—	—	283,793	283,793
Alpine Sanitation Maint and Oper	1,284,965	1,635,109	3,900,498	1,466,860	1,572,300
Julian Sanitation Maint and Oper	464,240	226,632	233,088	234,132	237,267
Lakeside Sanitation Maint and Oper	3,570,152	7,816,340	7,438,087	8,377,650	6,438,970
Pine Valley Sanitation Maint and Oper	101,176	94,550	91,173	100,550	100,550
DPW Equipment Internal Svc Fund	4,042,229	2,036,543	3,224,085	3,577,566	3,577,566
DPW ISF Equipment Acq Road Fund	1,818,397	4,345,693	1,591,896	4,049,333	4,049,333
DPW ISF Equipment Acq Inactive Waste	41,810	98,320	45,992	95,705	95,705



Appendix B: Budget Summary and Changes in Fund Balance

Land Use & Environment Group

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
DPW ISF Equipment Acq Airport Ent	47,710	676,754	58,028	122,751	122,751
DPW ISF Equipment Acq Genl Fund	3,834	—	3,834	3,834	3,834
DPW ISF Equipment Acq Liquid Waste	115,156	187,075	123,203	415,812	415,812
Spring Valley Sanitation Maint and Oper	11,190,004	16,805,720	10,051,715	13,857,260	17,714,000
Total	\$ 265,151,564	\$ 324,778,188	\$ 279,711,945	\$ 328,278,915	\$ 302,888,913

Community Services Group

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Community Services Group General Fund	\$ 36,878,188	\$ 37,623,777	\$ 36,310,105	\$ 43,123,750	\$ 41,252,643
HCD Special Revenue Fund	10,014,170	29,350,836	10,389,410	25,720,350	25,720,350
County Library	25,997,075	28,802,140	27,652,517	31,018,468	31,562,692
Co Redev Agy Gillespie Fld Special DS	1,197,419	3,003,513	524,350	2,387,767	2,416,178
Co Redev Agy Gillespie Fld Tax Alloc DS	421,752	424,350	424,347	426,118	427,165
Co Redev Agy Gillespie Fld Reserve DS	8,374	20,000	8,022	15,000	15,000
Co Redev Agy Gillespie Fld Principal DS	130,000	140,000	140,000	150,000	160,000
Co Redev Agy Gillespie Fld Interest DS	291,845	284,350	284,350	276,118	267,165
Co Redev Agy Gillespie Fld Capital	1,379,703	2,579,163	1,696,103	2,168,584	2,012,150
Co Redev Agy Upper SD River Capital	721,960	2,354,859	631,670	675,600	612,688
Co Redev Agy Gillespie Housing Capital	97,243	500,000	123,399	492,153	497,836
Co Redev Agy Upper SD River Housg Cap	145,906	414,289	160,656	123,799	123,340



Appendix B: Budget Summary and Changes in Fund Balance

Community Services Group

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Purchasing ISF-Document Services	7,772,578	9,177,430	8,365,491	9,188,449	9,357,072
Fleet Services Internal Service Fund	10,143,247	8,349,391	8,044,473	8,599,066	8,739,213
Fleet ISF Equipment Acq General	8,862,310	17,830,401	8,698,553	18,044,942	18,049,580
Fleet ISF Materials Supply Inventory	7,394,582	8,979,922	10,531,069	9,543,107	9,554,081
Fleet ISF Accident Repair	131,135	92,000	160,213	155,680	155,680
Fleet ISF Accidents Sheriff	221,970	166,000	221,461	243,161	243,161
Facilities Management Internal Svc Fund	65,591,473	66,112,974	64,555,351	69,130,221	70,245,711
Major Maintenance Internal Svc Fund	13,391,591	15,000,000	15,587,019	15,000,000	15,000,000
Total	\$ 207,347,306	\$ 231,205,395	\$ 194,508,559	\$ 236,482,333	\$ 236,411,705

Finance and General Government Group

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Finance and General Government Group General Fund	\$ 155,808,823	\$ 162,345,185	\$ 159,584,506	\$ 172,589,600	\$ 166,255,783
CATV Cable TV Media Public Relations	2,305,677	2,369,952	2,531,869	2,602,205	2,586,093
Information Technology Internal Svc Fund	114,266,531	111,765,537	104,135,535	113,947,954	102,732,218
Total	\$ 272,381,031	\$ 276,480,674	\$ 266,251,909	\$ 289,139,759	\$ 271,574,094



Appendix B: Budget Summary and Changes in Fund Balance

Capital

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Capital Outlay Fund	\$ 56,708,936	\$ 829,300	\$ 27,599,743	\$ 4,177,000	\$ 2,800,000
County Health Complex COF	2,553,433	—	7,713	—	—
Justice Facility Const COF	36,612,219	2,000,000	4,253,396	—	—
Library Projects Capital Outlay Fund	5,968,213	—	4,078,615	—	—
Edgemoor Development Fund	183,620	5,360,000	321,979	2,860,000	2,860,000
Total	\$ 102,026,420	\$ 8,189,300	\$ 36,261,445	\$ 7,037,000	\$ 5,660,000

Finance Other

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Finance Other General Fund	\$ 557,341,820	\$ 165,481,392	\$ 166,029,496	\$ 143,647,988	\$ 171,820,306
Pension Obligation Bonds	59,625,035	126,553,344	66,689,885	110,514,605	116,460,563
Employee Benefits Internal Svc Fund	27,526,191	35,401,399	32,013,963	35,650,654	36,755,049
Public Liability Insurance Internal Svc Fd	3,839,549	10,500,000	10,954,301	11,000,000	11,000,000
CSA 4 Majestic Pines Debt Service	24,000	29,750	28,250	31,375	27,750
Total	\$ 648,356,595	\$ 337,965,885	\$ 275,715,894	\$ 300,844,622	\$ 336,063,668



Appendix B: Budget Summary and Changes in Fund Balance

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

Ending Fund Balances (in millions)

	General Fund	Special Revenue Funds	Debt Service Fund	Enterprise Funds	Internal Service Funds ¹	Special Districts
Fiscal Year 2003-2004 Ending Fund Balance	\$ 215.4	\$ 430.5	\$ 15.0	\$ 60.6	\$ (31.0)	\$ 67.1
Fiscal Year 2004-2005 Ending Fund Balance²	\$ 257.4	\$ 456.9	\$ 66.6	\$ 22.6	\$ (1.7)	\$ 66.3

Fiscal Year 2005-2006 (in millions)

	General Fund	Special Revenue Funds	Debt Service Fund	Enterprise Funds	Internal Service Funds ¹	Special Districts
Beginning Fund Balance	\$ 257.4	\$ 456.9	\$ 66.6	\$ 22.6	\$ (1.7)	\$ 66.3
Add:						
Budgeted Revenue	\$ 2,883.7	\$ 690.5	\$ 86.3	\$ 19.2	\$ 282.9	\$ 61.4
Reserve Designation Decrease	3.7	—	—	—	—	1.6
Total Available Funding	\$ 3,144.8	\$ 1,147.4	\$ 152.9	\$ 41.8	\$ 281.2	\$ 129.3
Less:						
Budgeted Expenditures	\$ (2,943.9)	\$ (727.9)	\$ (110.5)	\$ (20.7)	\$ (299.2)	\$ (73.7)
Reserve Designation Increase	—	—	—	—	(3.4)	(0.9)
Projected Ending Fund Balance	\$ 200.9	\$ 419.5	\$ 42.4	\$ 21.1	\$ (21.4)	\$ 54.7

¹ The negative unreserved, undesignated fund balance figures for the Internal Service Fund (ISF) category are due primarily to projected claims expense in the Public Liability Insurance and Employee Benefits ISFs. The County operates a Risk Management Program, whereby it is self-insured for premises liability, medical malpractice, false arrest, general liability and workers' compensation. Actuarial valuations estimated that as of June 30, 2005, claims of \$103.6 were probable and the estimate of the claims liability was recorded in the Public Liability Insurance and Employee Benefits Internal Service Funds (ISFs). In addition, the Public Liability Insurance and Employee Benefits ISFs had combined reserves of \$53.5 million as of June 30, 2005. The County is incrementally increasing the reserves in these funds to meet the estimated liabilities.

² Pending completion of audit for Comprehensive Annual Financial Report (CAFR).



Appendix B: Budget Summary and Changes in Fund Balance

Fiscal Year 2006-2007 (in millions)

	General Fund	Special Revenue Funds	Debt Service Fund	Enterprise Funds	Internal Service Funds ¹	Special Districts
Beginning Fund Balance	\$ 200.9	\$ 419.5	\$ 42.4	\$ 21.1	\$ (21.4)	\$ 54.7
Add:						
Budgeted Revenue	\$ 2,909.2	\$ 714.9	\$ 88.9	\$ 18.0	\$ 274.2	\$ 59.7
Reserve Designation Decrease	2.2	—	—	—	—	1.6
Total Available Funding	\$ 3,112.3	\$ 1,134.4	\$ 131.3	\$ 39.1	\$ 252.8	\$ 116.0
Less:						
Budgeted Expenditures	\$ (2,935.8)	\$ (746.2)	\$ (116.5)	\$ (18.4)	\$ (289.7)	\$ (75.0)
Reserve Designation Increase	—	—	—	—	(4.2)	(0.4)
Projected Ending Fund Balance	\$ 176.5	\$ 388.2	\$ 14.8	\$ 20.7	\$ (41.1)	\$ 40.6

Appendix C: General Fund Budget Summary



Expenditures and Financing Sources

Expenditures by Department

	Fiscal Year 2003-04 Adjusted Actuals	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2004-05 Adjusted Actuals	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Approved Budget
Public Safety Group					
Executive Office	\$ 6,268,810	\$ 10,290,500	\$ 12,560,630	\$ 7,006,948	\$ 7,760,110
District Attorney	100,944,435	106,596,602	106,774,103	109,254,899	110,273,428
Sheriff	413,490,508	463,351,378	450,124,060	480,412,670	487,968,981
Alternate Public Defender	12,924,032	13,265,745	12,333,696	13,636,708	14,260,853
Child Support Services	58,342,007	55,884,159	52,175,948	56,505,214	53,767,855
Citizens' Law Enforcement Review Board	503,862	507,280	456,204	497,922	506,972
Emergency Services	7,315,135	21,980,736	10,432,052	24,442,981	5,502,634
Medical Examiner	6,373,797	6,691,917	6,635,731	7,037,130	7,192,202
Probation Department	143,725,179	145,363,692	139,705,639	143,476,182	145,822,687
Public Defender	44,716,916	44,536,543	44,609,846	46,432,574	47,637,180
Contribution for Trial Courts	76,555,584	67,537,321	75,674,386	74,302,049	74,302,049
Defense Attorney / Contract Administration	8,294,963	8,099,440	10,003,616	9,199,440	8,299,440
Total - Public Safety Group	\$ 879,455,228	\$ 944,105,313	\$ 921,485,911	\$ 972,204,717	\$ 963,294,391
Health & Human Services Agency					
Regional Operations	\$ 374,191,187	\$ 467,224,464	\$ 410,618,312	\$ 467,085,888	\$ 470,158,214
Regional Program Support	134,534,842	91,080,554	95,145,352	95,868,144	95,810,122
Aging and Independence Services	241,964,156	245,282,918	250,306,738	272,432,096	278,893,444
Behavioral Health Services	252,140,495	261,219,332	232,635,502	259,452,476	255,798,603
Child Welfare Services	214,911,269	230,268,230	218,306,483	236,972,740	247,497,200
Public Health Services	76,959,490	73,366,752	68,466,576	74,618,654	73,785,521
Administrative Support	55,303,950	64,065,115	55,277,702	75,332,548	68,579,738
Total - Health & Human Services Agency	\$1,350,005,390	\$1,432,507,365	\$1,330,756,666	\$1,481,762,546	\$1,490,522,842

Appendix C: General Fund Budget Summary



Expenditures by Department

	Fiscal Year 2003-04 Adjusted Actuals	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2004-05 Adjusted Actuals	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Approved Budget
Land Use and Environment Group					
Executive Office	\$ 2,399,907	\$ 5,625,592	\$ 2,741,846	\$ 6,833,373	\$ 3,888,405
San Diego Geographic Information Source (SanGIS)	511,254	689,334	575,777	720,142	747,389
Trade and Business Development	313,352	—	32,934	—	—
Agriculture, Weights and Measures	12,320,367	11,998,501	12,742,586	13,636,969	13,637,137
Air Pollution Control District	199,933	—	—	—	—
Environmental Health	26,985,749	30,053,095	29,025,302	31,948,228	31,910,907
Farm and Home Advisor	685,296	1,004,785	611,863	992,979	702,422
Parks and Recreation	20,370,881	22,866,672	18,795,608	22,218,191	19,585,231
Planning and Land Use	24,432,147	40,095,486	25,860,498	30,341,308	26,352,648
Public Works	14,549,367	15,171,184	23,108,972	23,865,723	5,781,182
Total - Land Use and Environment Group	\$ 102,768,252	\$ 127,504,649	\$ 113,495,386	\$ 130,556,913	\$ 102,605,321
Community Services Group					
Executive Office	1,918,107	5,647,360	2,211,632	6,893,390	3,960,638
Animal Services	11,038,379	10,822,770	10,792,479	11,057,081	11,360,241
General Services	3,097,863	136,780	1,594,920	1,250,000	1,250,000
Housing & Community Development	9,586,230	11,722,449	9,387,342	9,910,225	10,374,752
Purchasing and Contracting	813,220	—	—	—	—
Registrar of Voters	10,424,389	9,294,418	12,323,731	14,013,054	14,307,012
Total - Community Services Group	\$ 36,878,188	\$ 37,623,777	\$ 36,310,105	\$ 43,123,750	\$ 41,252,643



Appendix C: General Fund Budget Summary

Expenditures by Department

	Fiscal Year 2003-04 Adjusted Actuals	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2004-05 Adjusted Actuals	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Approved Budget
Finance & General Government					
Executive Office	11,091,972	17,503,894	16,185,689	16,389,307	14,394,281
Board of Supervisors	5,748,465	6,179,860	5,935,225	6,072,107	6,052,974
Assessor / Recorder / County Clerk	46,845,580	45,540,080	45,972,411	46,214,380	47,577,535
Treasurer - Tax Collector	13,465,965	14,493,592	13,927,842	15,307,637	15,284,923
Chief Administrative Office	3,683,896	3,986,672	3,864,226	4,311,912	4,233,661
Auditor and Controller	28,641,322	25,628,882	25,377,960	28,015,277	26,796,282
County Technology Office	5,293,233	4,811,698	6,204,468	8,645,060	4,540,812
Civil Service Commission	344,079	412,766	468,749	563,318	555,870
Clerk of the Board of Supervisors	5,012,235	5,594,619	4,878,250	6,446,254	6,400,226
County Counsel	17,311,397	19,071,831	18,626,190	19,691,493	20,126,489
Grand Jury	485,824	511,630	470,683	570,283	573,013
Human Resources	17,258,956	18,234,661	16,769,287	19,527,623	19,494,717
CAC Major Maintenance	625,900	375,000	903,526	834,949	225,000
Cash Borrowing Program	5,438,431	7,625,000	12,962,697	12,700,000	12,700,000
Total - Finance & General Government	\$ 155,808,823	\$ 162,345,185	\$ 159,584,506	\$ 172,589,600	\$ 166,255,783
Finance-Other					
Community Enhancement	\$ 3,021,251	\$ 3,000,000	\$ 3,006,899	\$ 3,000,000	\$ 3,090,000
Community Projects	6,369,697	10,000,000	5,216,077	10,000,000	10,000,000
Contribution to County Library	3,360,000	3,550,000	3,511,176	3,550,000	3,550,000
Contingency Reserve General Fund	—	15,600,000	—	15,600,000	15,600,000
Contributions to Capital Outlay Funds	75,866,790	48,779,800	59,490,623	53,400,102	70,117,046
Countywide General Expense	463,085,957	76,700,945	81,616,376	45,154,886	56,510,540
Local Agency Formation Commission Administration	199,694	225,647	225,647	243,000	252,720
Total - Finance-Other	\$ 577,341,820	\$ 165,481,392	\$ 166,029,496	\$ 143,647,988	\$ 171,820,306



Appendix C: General Fund Budget Summary

Expenditures by Department

	Fiscal Year 2003-04 Adjusted Actuals	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2004-05 Adjusted Actuals	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Approved Budget
Total - All Groups/ Agencies	\$ 3,082,257,702	\$ 2,869,567,681	\$ 2,727,662,067	\$ 2,943,885,514	\$ 2,935,751,286

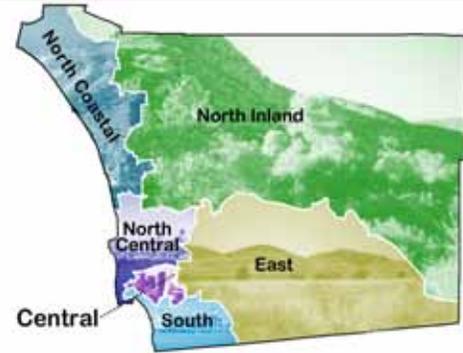
Financing Sources by Category

	Fiscal Year 2003-04 Adjusted Actuals ¹	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2004-05 Adjusted Actuals ¹	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Approved Budget
Taxes Current Property	\$ 360,769,316	\$ 561,625,756	\$ 384,199,668	\$ 400,483,230	\$ 427,825,171
Taxes Other Than Current Secured	76,855,277	56,150,000	290,336,316	272,986,635	286,651,233
Licenses Permits & Franchises	31,223,916	31,875,883	31,918,394	32,080,936	33,494,529
Fines, Forfeitures & Penalties	40,364,910	44,186,103	51,892,603	52,236,253	48,195,637
Revenue From Use of Money & Property	17,479,886	20,066,715	30,357,609	25,779,786	24,503,159
Intergovernmental Revenues	1,293,115,089	1,238,442,845	1,203,649,532	1,285,347,691	1,246,043,385
Charges For Current Services	238,168,532	243,640,575	255,495,954	254,049,599	260,280,115
Miscellaneous Revenues	32,080,074	28,186,338	38,265,062	21,748,168	21,367,361
Other Financing Sources	938,755,273	512,198,050	517,332,455	538,986,643	560,845,471
Total Revenues	\$ 3,028,812,273	\$ 2,736,372,265	\$ 2,803,447,593	\$ 2,883,698,941	\$ 2,909,206,061
Fund Balance & Reserve/ Designation Decreases ²	53,445,429	133,195,416	(75,785,526)	60,186,573	26,545,225
Total Financing Sources	\$ 3,082,257,702	\$ 2,869,567,681	\$ 2,727,662,067	\$ 2,943,885,514	\$ 2,935,751,286

¹ All actual expenditures and revenues are shown on a budgetary basis and may not agree with audited financial statements.

² In the Adopted and Approved Budget columns, Fund Balance & Reserve/Designation Decreases reflects the planned use of undesignated, unreserved fund balance. In the Adjusted Actuals columns, Fund Balance & Reserve/Designation Decreases is the net difference between total expenditures and total revenues and therefore reflects changes to reserved and unreserved fund balance.

Appendix D: Health & Human Services - Regional Operations



Health & 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 six Regional Operations divisions based on the type of program or administrative service rather than by location of services.

Staffing by Program

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Regional Administration	47.00	49.00	49.00
Public Health Services	176.50	180.00	180.00
Family Resource Centers/ Assistance Payments	1,442.50	1,453.00	1,453.00
Child Welfare Services	609.00	610.00	610.00
Welfare to Work/Employment Administration	116.00	109.00	109.00
California Children Services (North Central Region)	148.75	151.75	151.75
Child Care (East Region)	107.00	103.00	103.00
Community Action Partnership (Central)	14.00	14.00	14.00
Office of Violence Prevention (South)	3.00	4.00	4.00
Total	2,663.75	2,673.75	2,673.75

Budget by Program

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
Alcohol & Other Drug Services *	\$ 454,724	\$ -	\$ -	\$ -	\$ -
Regional Administration	6,189,139	6,056,625	5,605,052	6,011,380	6,033,227
Public Health Services	14,575,479	16,510,010	15,124,220	17,451,046	17,577,174
Family Resource Centers/ Assistance Payments	204,821,140	286,727,811	254,755,906	294,599,681	294,943,435
Child Welfare Services	51,311,256	52,090,636	50,961,629	53,359,959	55,979,030
Welfare to Work/ Employment Administration	26,004,227	25,088,107	22,861,572	24,317,805	24,351,365



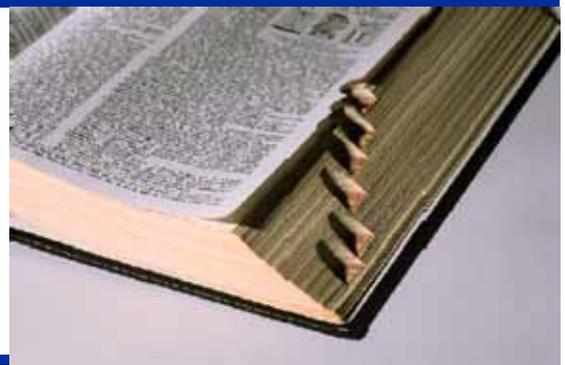
Appendix D: Health & Human Services - Regional Operations

Budget by Program

	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2004-2005 Adjusted Actuals	Fiscal Year 2005-2006 Adopted Budget	Fiscal Year 2006-2007 Approved Budget
California Children Services (South Region)	12,152,094	15,364,765	14,514,795	16,585,750	16,838,716
Child Care (East Region)	45,031,700	53,495,524	35,559,714	44,446,509	44,446,509
Community Action Partnership (Central)	11,748,735	9,477,879	9,685,258	8,308,058	7,983,058
Office of Violence Prevention (South)	1,902,694	2,413,107	1,550,166	2,005,700	2,005,700
Total	\$ 374,191,188	\$ 467,224,464	\$ 410,618,312	\$ 467,085,888	\$ 470,158,214

* Beginning with the Fiscal Year 2004-05 Adopted Budget, the Agency's Operational Plan presentation was modified to promote accountability and transparency. The Fiscal Year 2003-04 Adjusted Actuals column reports Alcohol and Other Drug Services in Regional Operations. Beginning with Fiscal Year 2004-05, Alcohol and Other Drug Services was moved to the Behavioral Health program with no impact to service delivery.

Appendix E: Glossary of Operational Plan Terms



ACAO: Assistant Chief Administrative Officer of the County. See description of CAO, Chief Administrative Officer

Account: A separate financial reporting unit for budgeting or accounting purposes. All budgetary transactions, whether revenue or expenditure related, are recorded in accounts. (called Object in the online Budgeting, Reporting, Analysis, Support System (BRASS)).

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

Actuarial Accrued Liability: Computed differently under different funding methods, the actuarial accrued liability generally represents the portion of the present value of fully projected benefits attributable to service credit that has been earned (or accrued) as of the valuation date.

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 future benefits.

ADA: Americans with Disabilities Act.

Adopted Budget: An annual spending plan that is adopted by the Board of Supervisors, pursuant to Government Code, that balances revenues and expenditures.

Adopted Operational Plan: The version of the Operational Plan that is formally approved and implemented by the Board of Supervisors after the proposed Operational Plan has gone through a process of public hearings, Change Letters for adjustments, and deliberations.

Affordability Covenant: A property title agreement that places resale or rental restrictions on a housing unit.

Agency/Groups: The Agency/Groups represent the five highest organizational units to which all County departments report. They include the Community Services Group (CSG), Finance and General Government Group (FGG), Health and Human Services Agency (HHS), Land Use and Environment Group (LUEG), and Public Safety Group (PSG).

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

APCD: Air Pollution Control District. A department within the Land Use and Environment Group.

Appropriation: Legal authorization to make expenditures or enter into new obligations for specific purposes; money set aside for a specific purpose.

Assessed Valuation: The value of real estate for tax purposes. In San Diego, the assessed valuation of real estate is 100% of its full market value.

Asset: A resource owned or held by a government which has monetary value.

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 Scorecard (BSC): Performance Measurement method based on linked financial and non-financial measurements in four perspectives: customer service, internal process, learning and growth (employee), and financial.

Balanced Operational Plan: An Operational Plan budget in which current revenues equal current expenditures. A balanced annual budget is required by the State of California per Government Code Section 29000 et. al.

Board of Supervisors (BOS): The five-member, elected governing body of the County.



Appendix E: Glossary of Operational Plan Terms

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.

BOS: See Board of Supervisors.

BPR: See Business Process Reengineering.

Budget: A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period.

Business Process Reengineering (BPR): An approach for transforming the County into a customer-oriented, quality-focused, technology-enabled, and efficient service provider. The purpose is to implement new and more effective processes rather than re-implementing the same processes using new tools. One goal is to generate budgetary savings to permit reinvestment in higher priority needs and services.

CAC: County Administration Center. The County facility located at 1600 Pacific Highway, San Diego.

CAFR: See Comprehensive Annual Financial Report.

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

CalWORKs: California Work Opportunities and Responsibilities to Kids Program. A welfare program that gives cash aid and services to eligible needy California families.

CAO: Chief Administrative Officer of the County. 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 who is referred to as the Group General Manager. These senior managers appoint Department Heads from whom authority flows down to the line staff in the departments. The CAO, ACAO, General Managers, and Department Heads form the Executive Team who provide policy based program and financial decision-making support to the Board and oversee the operation of 40 departments that provide a myriad of services to the region from health and human services to criminal justice programs, land use planning, public works, parks, libraries, animal control and voter registration services. They also manage the allocation of personnel, capital and budgetary resources within the County organization.

Capital Assets Equipment: Equipment 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: These accounts include expenditures for the acquisition of land and buildings and improvements. Structures and improvements represent physical property of a permanent nature. Structures, improvement, and betterments of \$50,000 or more are budgeted in the appropriate capital asset account and capitalized. Those expenses under \$50,000 are not capitalized and are budgeted in the appropriate services and supplies account.



Capital Budget: A spending plan for improvements to or acquisition of land, facilities, and infrastructure. The capital budget balances revenues and expenditures, specifies the sources of revenues, and lists each project or acquisition.

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

Capital Improvements Plan (CIP): An annually updated five-year list of approved and funded capital projects.

Capital Outlay Fund (COF): This fund 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 by the Board of Supervisors to the fund.

Cash Flow: The analysis 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.

CDBG: See Community Development Block Grant.

CFO: Chief Financial Officer of the County.

Charges For Current Services: These accounts include assessment and tax collection fees, special assessments, auditing and accounting fees, communications services, election services, legal services, personnel services, planning and engineering services, purchasing fees, agricultural services, civil process fees, estate fees, humane

services, law enforcement services, recording fees, road and street services, health fees, mental health services, sanitation services, adoption fees, institutional care and services, educational services, library services, park and recreation fees, services and interfund revenue.

CINA: See Capital Improvement Needs Assessment.

CIP: See Capital Improvement Plan.

Civil Service Commission: A department in the Finance and General Government Group, whose mission is to protect the merit basis of the personnel system.

CLERB: Citizens' Law Enforcement Review Board. A department within the Public Safety Group that was established by Charter amendment for the purpose of receiving and investigating complaints of misconduct by peace officers and custodial officers employed by the County in the Sheriff's or Probation Department. The Review Board is also able to investigate, without complaint, the death of any person while in the custody of the Sheriff's or Probation Department.

COF: See Capital Outlay Fund.

COLA: See Cost Of Living Adjustment.

Community Development Block Grant: 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): Represents the annual audited financial statements of the County, including governmental and proprietary type activities. The CAFR has three major sections: introductory, financial, and statistical. The introductory section furnishes the general information on the



government structure, services, and environment. The financial section contains all basic financial statements and footnotes, and the statistical section provides trend data and nonfinancial data useful in interpreting the basic financial statements.

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

Cost of Living Adjustment: An annual adjustment in wages to offset a change (usually a loss) in consumer purchasing power.

Credit Rating: A rating determined by a 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.

CSAC: See California State Association of Counties.

CSC: See Civil Service Commission.

CTN: County Television Network-the County's television station which broadcasts Board meetings and programs of community interest.

Current Assets: Assets which are available or can be made readily available to finance current operations or to pay current liabilities.

Current Liabilities: Liabilities that are expected to be liquidated with current financial resources.

CWS: Child Welfare Services. The CWS Program in the Health and Human Services Agency provides services to protect children and preserve families. In addition to child protective services, CWS administers a temporary emergency shelter for children, a residential education campus for foster children, foster care programs, and adoptions program.

DA: District Attorney. An elected official in the Public Safety Group. The Office of the District Attorney is defined by Government Code 26500 as the public prosecutor whose responsibility it is to attend the courts and conduct all prosecutions for public offenses on behalf of the People.

DCAO: Deputy Chief Administrative Officer Or Group General Manager. See CAO, Chief Administrative Officer for a description.

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

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

Debt Service Fund Requirements: The resources which must be provided for a Debt Service Fund so that all principal and interest payments can be made in full and on schedule.

Debt Service Requirements: The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds and required contributions to accumulate monies for future retirement of term bonds.

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

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

DIBBS: See Do It Better By Suggestion.



Do It Better By Suggestion: DIBBS is administered through the Department of Human Resources. It 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.

DPW: Department of Public Works. A department in the Land Use and Environment Group that is responsible for maintenance and improvement of County maintained roads; traffic engineering; land development engineering and review; construction inspection and materials testing; design engineering and construction project management; surveying and map processing; mapping and cartographic services; watershed quality and flood protection activities; environmental support; airport operations, maintenance, and lease management; transportation studies; recycling and solid waste planning; inactive landfill maintenance and engineering; wastewater operations and maintenance services; and management of special districts.

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: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. It includes not only services financed primarily by user charges but also any activity which has significant potential for user-charge financing and which the governing body decides should be treated as a commercial enterprise.

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.

EPA: Environmental Protection Agency.

ERP: See Enterprise Resource Planning.

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

Expenditure: Decreases 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: These accounts, which are shown as decreases in expenditures, are transfers of costs between budget units in the same governmental type fund. For example, one general fund department provides a service to another general fund department. The receiving department has revenue that is not available to the providing department to offset the cost. The cost of the service is transferred to the revenue earning department with an equal reduction in cost to the department providing the service.

Fines, Forfeitures & Penalties: These accounts include 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.



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 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 and similar trust funds. Fund Balance amounts expected at year end may be used in the budget by Group or department for the upcoming year as a funding source for one-time projects/services. Expected fund balance is most often used for projects not completed and re-budgeted in the new year.

FY: See Fiscal Year (July 1 - June 30).

GAAP: See Generally Accepted Accounting Principles.

GASB: See Governmental Accounting Standards Board.

General Fund: The fund used to account for all financial resources, except those required to be accounted for in another fund. The general fund is the County's primary operating 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 our customers. It links planning, execution, value management, goal attainment, and compensation.

General Manager: A Deputy Chief Administrative Officer responsible for oversight of an Agency or Group. See CAO, Chief Administrative Officer for additional description.

General Obligation Bonds: Bonds backed by the full faith and credit of government.

General Purpose Revenues: Locally generated revenues derived from property taxes, sales taxes, vehicle license fees, court fines, real property transfer tax, and miscellaneous other sources. Since they are locally generated, General Purpose Revenues are also affected by local economic conditions. General Purpose Revenues are controlled by the Board of Supervisors and may be used for any purpose that is a legal expenditure of County funds. They generally reflect the degree of flexibility the County has to finance programs and projects.

General Revenue Allocation: Each year, based on the principles of the GMS, the CAO, in conjunction with the General Managers and Chief Financial Officer (CFO), determines how much General Purpose Revenue will be allocated to each Group/Agency for the two years of the Operational Plan. The allocations are based on decisions made relative to the five-year Strategic Plan and Financial Forecast and are subject to Board approval. (May also be referred to as net county cost.)

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statement of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

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

GFOA: See Government Finance Officers Association.



GIS: See Geographic Information System.

GM: See General Manager.

GMS: See General Management System.

Governmental Accounting Standards Board (GASB): The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Government Finance Officers Association (GFOA): A nonprofit professional association serving government finance professionals throughout North America.

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

Group: An organizational unit of the County, headed by a General Manager, incorporating several Departments. See Agency/Group for a listing of the Groups.

HCD: See Housing and Community Development.

Health and Human Services Agency: The Agency includes six regions reported in Regional Operations, Public Health Services, Aging and Independence Services, Child Welfare Services, and Behavioral Health Services which includes Children's Mental Health Services, and Adult and Older Adult Mental Health Services, and Alcohol and Other Drug Services.

HHSA: See Health and Human Services Agency.

Housing and Community Development: A department in the Community Services Group that runs service programs to improve neighborhoods by assisting low-income residents, increasing the supply of affordable, safe housing and rehabilitating both business and residential properties in San Diego County.

Housing and Urban Development, Department of (HUD): A federal department that administers grants addressing the needs of housing for low income families.

HUD: See Housing and Urban Development, Department of

IAR: Information, Assessment and Referral.

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 movement of monies between funds of the same governmental entity.

Intergovernmental Revenues: These accounts include: State revenues for aviation, highways user tax, motor vehicle in-lieu tax, other in-lieu taxes, public assistance administration, health administration, California Children's Services, cerebral palsy, mental health, tuberculosis, health, agriculture, civil defense, construction, corrections, county fairs, disaster relief, veterans' affairs. Homeowner's property tax relief, Proposition 172 Public Safety Funds, Citizens Option for Public Safety (COPS), and other amounts received from the State. Federal revenues for public assistance administration, public assistance programs, health administration, construction, disaster relief, forest reserve, grazing fees, in-lieu taxes, other governmental agencies, and other amounts received from the Federal agencies.

Internal Service Fund (ISF): A 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.

ISF: See Internal Service Fund.

IT: See Information Technology.

Joint Powers Agreement: 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.

JPA: See Joint Powers Agreement.



Kids Health Assurance Network (KHAN): A community collaborative established to insure that every child in San Diego has a medical home, primary care provider and health care coverage, which is administered by the Health and Human Services Agency.

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

Licenses Permits & Franchises: These accounts include animal licenses, business licenses, permits, and franchises.

Line-Item Budget: A budget format prescribed by the State Controller. The County's line-item budget shows activities grouped by organizational units, such as departments. The term line-item refers to account and sub-account detail typically provided for revenue by source (e.g., property taxes), and objects of expenditure such as Salaries and Benefits, Services and Supplies, Capital assets, etc.

Local Agencies: Groups responsible for providing services in a community.

LUEG: Land Use and Environment Group.

Managed Competition: A system in which County departments compete with private sector to deliver services that is intended to help re-direct overhead expense to front-line services.

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

Management Reserves: Management Reserves is 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: These accounts include 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 provide the residents of San Diego County with superior County services in terms of quality, timeliness, and value in order to improve the region's quality of life."

MSCP: See Multiple Species Conservation Program.

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

NACo: See National Association of Counties.

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

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.).

Obligor: The person responsible for paying a debt or obligation.



Operating Statement: A financial statement disclosing the financial results of operations of an entity during an accounting period in conformity with generally accepted accounting principles (GAAP).

Operating Transfers Out: Operating transfers result when one fund provides a service on behalf of another fund. The requesting fund budgets the amount required by the other fund to provide the service in the account "Operating Transfers Out". The fund providing the service budgets the estimated expenditures for the service and the corresponding funding in one of the Other Financing Sources revenue accounts. Operating Transfers are not used when a service is to be provided by an ISF. In that case, the Department requesting the service budgets the expenditure in the services and supplies account corresponding to the type of ISF service requested. The ISF Department providing the service budgets the appropriate expense account.

Operational Plan Adjustment: A revision of the Adopted Operational Plan approved by the Board of Supervisors as required by State Law. A recommendation to increase appropriations requires a four-fifths vote by the Board of Supervisors. Budget modifications occur throughout the fiscal year as spending priorities and funding changes.

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 commonly known as a program budget. The Operational Plan is prepared to facilitate the Board of Supervisors decision-making process, and to report the decisions made. Operational Plan documents are available to the public on the County's website.

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

Other Charges: These accounts include support and care of other persons (such as assistance payments), judgments and damages, contributions to non-County governmental agencies, and inter fund expenditures.

Other Financing Sources: These accounts include capital assets, long-term debt proceeds, and other financing sources not listed in the other categories. No similar category exists in business accounting.

Parkland Dedication Ordinance (PLDO): A mechanism for funding local parks.

Performance Management (PM): System that utilizes key performance indicators in the Balanced Scorecard format.

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).

PLDO: See Parkland Dedication Ordinance.

PM: See Performance Management. Also Particulate Matter as referenced in Performance Measures.

Program: Group activities, operations or organizational units directed to attaining specific purposes or objectives.

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

Proprietary Funds: 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.

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

Rebudget: To include funds for a project or services budgeted in the previous year but not spent within that year.



Request for Proposal (RFP): An official request for proposals to be submitted to the County to perform specified services.

Required Disciplines: The key organizational disciplines set out in the County's Strategic Plan intended to ensure that the County maintain 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, competent workforce; essential infrastructure; information management; accountability/transparency; continuous improvement.

Reserves: Funding for nonrecurring, unanticipated expenditures. These accounts are used for contingency reserves. Each fund may have one contingency reserve.

Reserve/Designation: Fund balance that is set aside for a particular purpose or as a general reserve. Reserves/Designations are sometimes reduced in the budget to add to available operating balance to support designated one-time expenses. While Reserve/Designation increases appear as expenditure accounts in the Operational Plan, they appear as set-asides of fund balance in the County's financial system.

Residual Equity Transfers: Nonrecurring or nonroutine transfers of equity between funds.

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

RFP: See Request for Proposal.

RPTT: See Real Property Transfer Tax.

Salaries and Benefits: These accounts include Salaries and Wages, Retirement, Employee Group Insurance, Worker's Compensation Insurance, and Other Benefits.

SANCAL: San Diego County Capital Asset Leasing Corporation. A non-profit corporation governed by a five-member Board of Directors which is appointed by the County Board of Supervisors. SANCAL's purpose is to finance the acquisition of County buildings and equipment.

SanGIS: San Diego Geographic Information System. A joint powers agreement program in the Land Use & Environment Group.

SDCERA: San Diego County Employees Retirement Association.

Securitization: A process whereby the owner of the receivable sells the right to that income stream to a third party in exchange for an up-front payment.

Services and Supplies: These accounts include personal, business, office, agricultural, and information technology expenses, minor equipment, and maintenance.

Special District: An area in which a government is set up to perform a specific function, 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 sets of tactics to determine how best to achieve the general goal of an entity.



Strategic Initiatives: Major Projects that move the County and partners toward achievement of part of a particular goal. The County's three initiatives are: Kids (Improve opportunities for children), The Environment (Promote natural resource management strategies that ensure environmental preservation, quality of life, and economic development), and Safe and Livable Communities (Promote safe and livable communities).

Tactics: The techniques, maneuvers, and procedures used to attain strategic goals, objectives, intents, etc.

TANF: Temporary Assistance to Needy Families.

Tax and Revenue Anticipation Notes (TRANs): Short-term, interest-bearing notes issued by the County in anticipation of tax revenues to be received at a later date. The note is retired from the tax revenues to which it is related.

Teeter Borrowing Program: Short-term obligation notes, secured by future collections of delinquent property taxes, used to provide taxing agencies the amount of their property taxes without regard to such delinquencies.

Temporary Assistance to Needy Families (TANF): The principal federal Welfare program; formerly Aid to Families with Dependent Children (AFDC). California administers TANF in the CalWORKs Program.

TOT: See Transient Occupancy Tax.

Total Appropriations and Total Revenues: The consolidation of all revenues and expenditures for all funds. The purpose is to report accurately the full amount of governmental revenues and expenditures for the Operational Plan period.

TRANs: See Tax and Revenue Anticipation Notes.

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

Trust Fund: Fund used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

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

Unreserved/Undesignated Fund Balance: The portion of governmental fund balance that is not committed, reserved, or designated for specific purposes such as paying existing contracts, purchase orders, debt service, or a variety of other liabilities. May serve as a useful measure of a government's net resources available for spending at the end of a fiscal year.

Upper San Diego River Improvement Project Area: A redevelopment project covering approximately 532 acres located along both sides of the San Diego River and along Highway 67 in the Lakeside community.

USDA: United States Department of Agriculture.

USD RIP: See Upper San Diego River Improvement Project.

Vision: The image that an organization aspires to be. A picture of future desired outcomes. The County's vision is "A County government that has earned the respect and support of its residents."

