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Appendix A: Budget by Group/Agency



Public Safety Group

Expenditures

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|---------------------------------------|--|--|--|--|---|
| Salaries & Benefits | \$ 655,588,102 | \$ 700,071,324 | \$ 704,852,626 | \$ 743,575,538 | \$ 773,687,232 |
| Services & Supplies | 173,735,625 | 174,247,640 | 183,819,424 | 211,427,627 | 197,238,775 |
| Other Charges | 96,565,024 | 118,408,107 | 94,674,033 | 99,187,256 | 94,295,052 |
| Capital Assets Equipment | 17,527,514 | 2,256,714 | 5,460,994 | 3,868,441 | 958,736 |
| Expenditure Transfer & Reimbursements | (15,566,698) | (16,659,891) | (15,764,870) | (16,694,629) | (17,109,717) |
| Operating Transfers Out | 215,223,019 | 223,999,395 | 235,943,838 | 242,881,285 | 251,489,333 |
| Management Reserves | — | 1,569,393 | — | 20,294,139 | 2,011,537 |
| Total | \$ 1,143,072,585 | \$ 1,203,892,682 | \$ 1,208,986,044 | \$ 1,304,539,657 | \$ 1,302,570,948 |

Revenues

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|--------------------------------------|--|--|--|--|---|
| Licenses Permits & Franchises | \$ 346,110 | \$ 362,347 | \$ 369,175 | \$ 363,601 | \$ 362,347 |
| Fines, Forfeitures & Penalties | 26,585,798 | 29,016,583 | 30,387,247 | 25,592,343 | 22,253,388 |
| Revenue From Use of Money & Property | 10,269,763 | 9,335,122 | 9,972,062 | 10,217,245 | 8,778,158 |
| Intergovernmental Revenues | 393,736,147 | 398,142,359 | 408,923,452 | 427,474,074 | 422,878,627 |
| Charges For Current Services | 117,167,784 | 119,386,213 | 121,012,159 | 123,889,063 | 126,308,293 |
| Miscellaneous Revenues | 9,734,736 | 5,735,200 | 8,042,728 | 7,235,605 | 7,048,229 |
| Other Financing Sources | 220,125,914 | 229,524,837 | 241,281,493 | 242,881,285 | 251,617,897 |
| Fund Balance | — | 13,921,804 | — | 27,417,441 | 2,390,009 |
| General Revenue Allocation | 365,106,333 | 398,468,217 | 388,997,728 | 439,469,000 | 460,934,000 |
| Total | \$ 1,143,072,585 | \$ 1,203,892,682 | \$ 1,208,986,044 | \$ 1,304,539,657 | \$ 1,302,570,948 |

Staffing - Staff Years

| | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|-------------|--|--|---|
| Staff Years | 7,478.50 | 7,487.00 | 7,487.50 |



Appendix A: Budget by Group/Agency

Health and Human Services Agency

Expenditures

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|--|--|--|--|--|---|
| Salaries & Benefits | \$ 385,613,737 | \$ 414,638,428 | \$ 395,653,199 | \$ 428,517,505 | \$ 429,687,036 |
| Services & Supplies | 597,841,875 | 658,709,019 | 632,015,183 | 742,784,120 | 724,331,112 |
| Other Charges | 343,969,352 | 415,207,971 | 353,329,267 | 399,225,394 | 399,173,030 |
| Capital Assets Equipment | 247,989 | 796,508 | 153,337 | 679,206 | 559,206 |
| Expenditure Transfer & Reimbursements | (168,386) | (354,135) | (377,579) | (408,385) | (408,385) |
| Operating Transfers Out | 306,764,572 | 327,218,798 | 302,842,842 | 37,999,180 | 37,999,180 |
| Management Reserves | — | 5,000,000 | — | 5,000,000 | 5,000,000 |
| Total | \$ 1,634,269,139 | \$ 1,821,216,589 | \$ 1,683,616,250 | \$ 1,613,797,020 | \$ 1,596,341,179 |

Revenues

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|---|--|--|--|--|---|
| Taxes Current Property | \$ 1,045,830 | \$ 1,103,156 | \$ 1,172,888 | \$ 1,357,307 | \$ 1,357,307 |
| Taxes Other Than Current Secured | 25,920 | 29,080 | 38,925 | 33,616 | 33,616 |
| Licenses Permits & Franchises | 808,371 | 858,323 | 733,079 | 1,008,189 | 1,098,323 |
| Fines, Forfeitures & Penalties | 4,746,533 | 4,658,704 | 4,122,458 | 4,510,767 | 4,510,767 |
| Revenue From Use of Money & Property | 8,496,732 | 924,238 | 10,958,588 | 841,644 | 841,644 |
| Intergovernmental Revenues | 1,228,618,448 | 1,358,013,208 | 1,289,353,994 | 1,420,207,071 | 1,408,840,618 |
| Charges For Current Services | 36,878,469 | 39,650,457 | 43,247,699 | 42,141,196 | 42,085,675 |
| Miscellaneous Revenues | 10,449,971 | 10,818,496 | 35,191,107 | 10,522,230 | 10,458,229 |
| Other Financing Sources | 294,727,440 | 308,109,411 | 409,394,212 | 24,200,000 | 24,200,000 |
| Fund Balance | — | 36,927,410 | — | 41,000,000 | 30,500,000 |
| General Revenue Allocation | 48,471,425 | 60,124,106 | (110,596,701) | 67,975,000 | 72,415,000 |
| Total | \$ 1,634,269,139 | \$ 1,821,216,589 | \$ 1,683,616,250 | \$ 1,613,797,020 | \$ 1,596,341,179 |



Staffing - Staff Years

| | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|-------------|--|--|---|
| Staff Years | 5,549.92 | 5,552.92 | 5,552.92 |



Appendix A: Budget by Group/Agency

Land Use and Environment Group

Expenditures

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|--|--|--|--|--|---|
| Salaries & Benefits | \$ 128,189,122 | \$ 139,096,490 | \$ 133,769,109 | \$ 148,681,294 | \$ 152,495,746 |
| Services & Supplies | 131,353,786 | 156,472,795 | 169,243,853 | 170,414,746 | 137,232,164 |
| Other Charges | 11,869,040 | 4,808,275 | 15,380,515 | 5,996,945 | 5,245,180 |
| Capital Assets/Land Acquisition | 1,263,632 | 14,146,210 | — | 6,911,950 | 909,142 |
| Capital Assets Equipment | 383,166 | 3,247,306 | 728,470 | 5,875,985 | 4,817,985 |
| Expenditure Transfer & Reimbursements | (51,585) | — | (263,561) | (100,000) | (100,000) |
| Reserve/Designation Increase | — | 877,700 | — | 1,426,200 | 1,113,376 |
| Operating Transfers Out | 6,704,785 | 6,288,530 | 29,395,981 | 7,114,621 | 6,448,352 |
| Management Reserves | — | 3,341,609 | — | 3,417,802 | 1,917,802 |
| Total | \$ 279,711,945 | \$ 328,278,915 | \$ 348,254,368 | \$ 349,739,543 | \$ 310,079,747 |

Revenues

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|-------------------------------------|--|--|--|--|---|
| Taxes Current Property | \$ 5,354,016 | \$ 4,912,755 | \$ 6,064,371 | \$ 5,364,714 | \$ 5,364,714 |
| Taxes Other Than Current Secured | 17,635,437 | 9,786,500 | 18,270,547 | 11,223,675 | 8,250,730 |
| Licenses Permits & Franchises | 32,303,571 | 32,114,718 | 31,198,603 | 34,447,546 | 36,153,112 |



Appendix A: Budget by Group/Agency

Revenues

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|---|--|--|--|--|---|
| Fines, Forfeitures & Penalties | 3,457,689 | 1,740,762 | 3,348,332 | 1,584,217 | 1,695,445 |
| Revenue From Use of Money & Property | 18,362,692 | 15,973,779 | 23,978,076 | 16,289,131 | 16,299,131 |
| Intergovernmental Revenues | 75,529,623 | 98,333,444 | 121,841,964 | 100,445,857 | 79,600,749 |
| Charges For Current Services | 69,729,547 | 73,376,969 | 68,100,964 | 79,678,678 | 81,117,315 |
| Miscellaneous Revenues | 23,204,979 | 16,733,030 | 28,890,229 | 13,339,610 | 13,690,055 |
| Other Financing Sources | 8,656,674 | 7,771,225 | 24,329,391 | 7,256,621 | 6,709,352 |
| Reserve/Designation Decreases | — | 1,560,500 | — | 1,605,080 | 1,116,300 |
| Fund Balance | — | 31,530,914 | — | 32,746,414 | 9,974,844 |
| General Revenue Allocation | 25,477,718 | 34,444,319 | 22,231,888 | 45,758,000 | 50,108,000 |
| Total | \$ 279,711,945 | \$ 328,278,915 | \$ 348,254,368 | \$ 349,739,543 | \$ 310,079,747 |

Staffing - Staff Years

| | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|-------------|--|--|---|
| Staff Years | 1,497.00 | 1,559.00 | 1,558.50 |



Appendix A: Budget by Group/Agency

Community Services Group

Expenditures

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|--|--|--|--|--|---|
| Salaries & Benefits | \$ 69,848,789 | \$ 76,627,395 | \$ 74,404,035 | \$ 78,558,867 | \$ 81,053,560 |
| Services & Supplies | 103,621,854 | 123,228,387 | 117,912,928 | 138,573,221 | 131,503,926 |
| Other Charges | 14,507,752 | 15,751,602 | 29,047,130 | 20,002,858 | 19,948,454 |
| Capital Assets/Land Acquisition | (2,111) | — | — | — | — |
| Capital Assets Equipment | (6,064) | 9,586,000 | 7,861,183 | 9,270,000 | 9,245,000 |
| Expenditure Transfer & Reimbursements | (76,695) | (31,000) | (54,693) | (59,000) | (59,000) |
| Reserves | — | 100,000 | — | 100,000 | 100,000 |
| Reserve/Designation Increase | — | — | — | 1,200,000 | — |
| Operating Transfers Out | 6,615,034 | 7,370,346 | 19,852,634 | 4,353,997 | 4,057,228 |
| Management Reserves | — | 3,849,603 | — | 3,250,000 | 2,500,000 |
| Total | \$ 194,508,559 | \$ 236,482,333 | \$ 249,023,217 | \$ 255,249,943 | \$ 248,349,168 |

Revenues

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|-------------------------------------|--|--|--|--|---|
| Taxes Current Property | \$ 21,954,952 | \$ 22,856,304 | \$ 24,501,117 | \$ 25,225,903 | \$ 25,741,787 |
| Taxes Other Than Current Secured | 3,683,892 | 5,409,044 | 3,458,839 | 2,965,013 | 3,026,296 |
| Licenses Permits & Franchises | 2,017,588 | 2,121,900 | 1,769,778 | 2,121,900 | 2,121,900 |



Appendix A: Budget by Group/Agency

Revenues

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|---|--|--|--|--|---|
| Fines, Forfeitures & Penalties | 205,422 | 13,000 | 441,258 | (5,835) | (6,400) |
| Revenue From Use of Money & Property | 2,293,372 | 1,292,907 | 3,323,419 | 1,897,194 | 1,887,583 |
| Intergovernmental Revenues | 26,288,609 | 39,273,574 | 38,536,818 | 38,768,545 | 38,632,786 |
| Charges For Current Services | 117,138,622 | 126,452,122 | 124,655,562 | 134,742,263 | 135,067,465 |
| Miscellaneous Revenues | 3,324,732 | 3,380,642 | 3,121,191 | 4,170,860 | 4,170,713 |
| Other Financing Sources | 8,427,359 | 7,144,090 | 38,777,002 | 8,403,997 | 8,107,228 |
| Reserve/Designation Decreases | — | 451,965 | — | — | 1,200,000 |
| Fund Balance | — | 13,678,559 | — | 21,194,103 | 12,372,810 |
| General Revenue Allocation | 9,174,011 | 14,408,226 | 10,438,234 | 15,766,000 | 16,027,000 |
| Total | \$ 194,508,559 | \$ 236,482,333 | \$ 249,023,217 | \$ 255,249,943 | \$ 248,349,168 |

Staffing - Staff Years

| | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|-------------|--|--|---|
| Staff Years | 979.00 | 974.00 | 990.00 |



Appendix A: Budget by Group/Agency

Finance and General Government Group

Expenditures

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|--|--|--|--|--|---|
| Salaries & Benefits | \$ 104,597,080 | \$ 113,188,821 | \$ 110,919,612 | \$ 117,908,911 | \$ 121,416,673 |
| Services & Supplies | 158,984,804 | 172,686,403 | 171,837,309 | 181,016,010 | 167,542,110 |
| Other Charges | 2,563,431 | — | (4,108) | — | — |
| Capital Assets Equipment | 310,622 | 70,000 | 175,164 | 10,000 | — |
| Expenditure Transfer & Reimbursements | (204,028) | (355,465) | (321,848) | (217,714) | (223,495) |
| Operating Transfers Out | — | — | 50,000 | — | — |
| Management Reserves | — | 3,550,000 | — | 4,884,000 | — |
| Total | \$ 266,251,909 | \$ 289,139,759 | \$ 282,656,130 | \$ 303,601,207 | \$ 288,735,288 |

Revenues

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|---|--|--|--|--|---|
| Licenses Permits & Franchises | \$ 2,682,871 | \$ 2,787,205 | \$ 2,768,169 | \$ 2,740,000 | \$ 2,740,000 |
| Fines, Forfeitures & Penalties | 864,600 | 799,000 | 997,810 | 915,000 | 915,000 |
| Revenue From Use of Money & Property | 309,540 | 174,949 | 342,187 | 174,949 | 174,949 |
| Intergovernmental Revenues | 44,103,495 | 10,562,000 | 9,910,678 | 2,710,000 | 2,710,000 |
| Charges For Current Services | 158,393,709 | 158,580,258 | 162,876,465 | 175,637,669 | 169,227,784 |
| Miscellaneous Revenues | 7,496,251 | 6,735,642 | 7,415,370 | 7,183,788 | 7,265,865 |
| Other Financing Sources | 1,614,483 | 10,638,000 | 1,714,000 | 845,000 | — |
| Residual Equity Transfers In | 642,754 | — | 4,784,782 | — | — |
| Reserve/Designation Decreases | — | 3,238,200 | — | 2,201,400 | — |
| Fund Balance | — | 8,780,000 | — | 12,718,401 | 3,087,690 |
| General Revenue Allocation | 50,144,207 | 86,844,505 | 91,846,669 | 98,475,000 | 102,614,000 |
| Total | \$ 266,251,909 | \$ 289,139,759 | \$ 282,656,130 | \$ 303,601,207 | \$ 288,735,288 |



Staffing - Staff Years

| | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|-------------|--|--|---|
| Staff Years | 1,267.50 | 1,271.00 | 1,271.00 |



Capital Program

Expenditures

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|---------------------------------|--|--|--|--|---|
| Services & Supplies | \$ 321,979 | \$ 2,860,000 | \$ 355,329 | \$ 2,860,000 | \$ 2,860,000 |
| Capital Assets/Land Acquisition | 35,081,215 | 4,177,000 | 55,931,447 | 99,566,185 | 5,000,000 |
| Operating Transfers Out | 858,252 | — | 4,503,000 | — | — |
| Total | \$ 36,261,445 | \$ 7,037,000 | \$ 60,789,776 | \$ 102,426,185 | \$ 7,860,000 |

Revenues

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|--------------------------------------|--|--|--|--|---|
| Taxes Other Than Current Secured | \$ — | \$ — | \$ 335,225 | \$ — | \$ — |
| Fines, Forfeitures & Penalties | — | — | 50,277 | — | — |
| Revenue From Use of Money & Property | 831,070 | 419,000 | 1,087,536 | 469,000 | 469,000 |
| Intergovernmental Revenues | 8,967,918 | 1,027,000 | 6,737,691 | 566,185 | — |
| Charges For Current Services | 365,355 | — | 3,658,289 | — | — |
| Miscellaneous Revenues | 2,649 | — | 134,136 | — | — |
| Other Financing Sources | 41,785,748 | 3,354,000 | 44,664,511 | 99,703,000 | 5,703,000 |
| Fund Balance * | (15,691,294) | 2,237,000 | 4,122,110 | 1,688,000 | 1,688,000 |
| Total | \$ 51,952,739 | \$ 7,037,000 | \$ 56,667,666 | \$ 102,426,185 | \$ 7,860,000 |

* 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 is the net difference between total expenditures and total revenues and therefore reflects changes to reserved and unreserved fund balance.



Finance-Other

Expenditures

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|------------------------------|--|--|--|--|---|
| Salaries & Benefits | \$ 24,622,715 | \$ 24,200,000 | \$ 23,862,532 | \$ 22,400,000 | \$ 22,400,000 |
| Services & Supplies | 14,287,582 | 51,535,009 | 15,082,135 | 72,741,657 | 95,431,704 |
| Other Charges | 171,109,270 | 197,468,988 | 199,458,906 | 222,128,545 | 290,175,260 |
| Reserves | — | 15,600,000 | — | 24,000,000 | 24,000,000 |
| Reserve/Designation Increase | — | 3,402,625 | — | — | — |
| Operating Transfers Out | 65,696,326 | 8,638,000 | 24,726,559 | 104,220,670 | 10,420,670 |
| Total | \$ 275,715,894 | \$ 300,844,622 | \$ 263,130,132 | \$ 445,490,872 | \$ 442,427,634 |

Revenues

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|--------------------------------------|--|--|--|--|---|
| Taxes Current Property | \$ 30,939 | \$ 31,375 | \$ 20,796 | \$ 27,250 | \$ 26,250 |
| Taxes Other Than Current Secured | 683 | — | 1,026 | — | — |
| Fines, Forfeitures & Penalties | 2,891,950 | 3,415,980 | 3,401,978 | 3,419,068 | 3,151,345 |
| Revenue From Use of Money & Property | 1,433,620 | 1,274,186 | 7,202,120 | 1,149,051 | 1,486,967 |
| Intergovernmental Revenues | 34,723,031 | 6,642,100 | 7,802,356 | 6,844,117 | 7,059,697 |
| Charges For Current Services | 95,875,331 | 100,644,417 | 101,920,037 | 104,643,230 | 107,314,219 |
| Miscellaneous Revenues | 8,060,445 | 17,778,492 | 15,144,096 | 23,850,103 | 25,105,991 |
| Other Financing Sources | 48,094,499 | 300,000 | 15,988,519 | 200,000 | 200,000 |
| Reserve/Designation Decreases | — | — | — | 412,747 | 320,394 |
| Fund Balance | — | 44,018,403 | — | 66,049,306 | 36,260,771 |
| General Revenue Allocation | 84,605,397 | 126,739,669 | 111,649,204 | 238,896,000 | 261,502,000 |
| Total | \$ 275,715,894 | \$ 300,844,622 | \$ 263,130,132 | \$ 445,490,872 | \$ 442,427,634 |



Appendix B: Budget Summary and Changes in Fund Balance



Appropriations by Fund Type

County Funds by Type

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|--|--|--|--|--|---|
| General Fund | \$ 2,727,662,069 | \$ 2,943,885,514 | \$ 2,821,300,260 | \$ 3,289,473,361 | \$ 3,231,239,489 |
| Air Pollution Control District | 24,988,954 | 23,673,245 | 36,278,961 | 24,091,063 | 24,381,604 |
| County Proprietary Enterprise Funds | 11,007,029 | 20,723,284 | 24,548,788 | 17,762,219 | 14,257,816 |
| County Proprietary Internal Service Funds | 273,053,836 | 302,618,235 | 300,143,019 | 319,594,254 | 309,065,582 |
| County Service Areas | 7,903,246 | 10,841,146 | 9,643,531 | 12,140,058 | 12,140,058 |
| Debt Service County Family | 66,689,885 | 110,514,605 | 104,103,057 | 125,607,789 | 113,411,379 |
| Miscellaneous Local Agencies | 4,021,147 | 6,746,514 | 31,353,774 | 5,535,552 | 5,396,353 |
| Miscellaneous Special Districts | 9,088,573 | 9,371,263 | 10,236,319 | 8,927,781 | 8,938,781 |
| Permanent Road Divisions | 1,290,430 | 6,613,294 | 1,075,602 | 4,925,495 | 4,925,495 |
| Sanitation Districts | 21,714,561 | 24,036,452 | 12,099,765 | 20,946,540 | 18,356,767 |
| Special Revenue Funds | 682,371,748 | 727,868,348 | 745,672,839 | 545,840,315 | 454,250,640 |
| Total | \$ 3,829,791,477 | \$ 4,186,891,900 | \$ 4,096,455,915 | \$ 4,374,844,427 | \$ 4,196,363,964 |



Appendix B: Budget Summary and Changes in Fund Balance

Appropriations by Group and Fund

Public Safety Group

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|--|--|--|--|--|---|
| Public Safety Group General Fund | \$ 921,485,911 | \$ 972,204,717 | \$ 964,747,132 | \$ 1,053,617,715 | \$ 1,043,061,689 |
| Sheriffs Inmate Welfare | 4,706,184 | 4,559,081 | 4,406,274 | 4,705,845 | 4,706,195 |
| Sheriff Asset Forfeiture Program | 105,710 | 1,100,000 | 892,719 | 1,100,000 | 1,100,000 |
| Public Safety Prop 172 Spec. Rev | 210,347,039 | 220,517,932 | 233,706,490 | 239,157,604 | 247,765,652 |
| Probation Inmate Welfare | 189,987 | 225,000 | 207,699 | 225,000 | 225,000 |
| Probation Asset Forfeiture Program | 38,246 | 50,000 | 24,977 | 50,000 | 50,000 |
| Jail Stores Internal Service Fund | 4,739,370 | 3,850,000 | 3,735,360 | 4,259,800 | 4,259,800 |
| District Atty Asset Forfeiture State | 15,000 | 200,000 | 43,842 | 200,000 | 200,000 |
| District Atty Asset Forfeiture Program Fed | 584,123 | 327,500 | 359,945 | 350,241 | 329,160 |
| CSA 135 Solana Beach 800 MHZ Zone H | 38,020 | 38,449 | 39,366 | 38,449 | 38,449 |
| CSA 135 Regional 800 MHZ Radio System | 624,512 | 622,954 | 623,319 | 632,954 | 632,954 |
| CSA 135 Poway 800 MHZ Zone F | 143,731 | 140,000 | 144,694 | 145,000 | 145,000 |
| CSA 135 Del Mar 800 MHZ Zone B | 54,751 | 57,049 | 54,228 | 57,049 | 57,049 |
| Total | \$1,143,072,585 | \$ 1,203,892,682 | \$ 1,208,986,044 | \$ 1,304,539,657 | \$ 1,302,570,948 |



Appendix B: Budget Summary and Changes in Fund Balance

Health and Human Services Agency

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|---|--|--|--|--|---|
| Health and Human Services Agency General Fund | \$ 1,330,756,666 | \$ 1,481,762,546 | \$ 1,384,941,872 | \$ 1,581,046,822 | \$ 1,563,590,981 |
| Tobacco Securitization Special Revenue | 23,277,659 | 27,300,000 | 24,557,704 | 25,500,000 | 25,500,000 |
| Social Services Realignment | 97,468,047 | 117,681,440 | 103,161,932 | — | — |
| Mental Health Realignment | 84,997,017 | 89,720,336 | 73,178,032 | — | — |
| Health Realignment | 93,172,199 | 98,478,707 | 91,763,579 | — | — |
| CSA 69 Heartland Paramedic | 2,888,176 | 4,083,649 | 3,928,487 | 4,614,796 | 4,614,796 |
| CSA 17 San Dieguito Ambulance | 1,709,375 | 2,189,911 | 2,084,644 | 2,635,402 | 2,635,402 |
| Total | \$ 1,634,269,139 | \$ 1,821,216,589 | \$ 1,683,616,250 | \$ 1,613,797,020 | \$ 1,596,341,179 |

Land Use & Environment Group

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|---|--|--|--|--|---|
| Land Use and Environment Group General Fund | \$ 113,495,386 | \$ 130,556,913 | \$ 143,035,875 | \$ 154,858,653 | \$ 123,060,189 |
| Road Fund | 79,145,743 | 85,993,769 | 97,619,275 | 91,534,801 | 89,832,771 |
| Air Pollution Control Dist Operations | 16,618,222 | 18,975,975 | 24,925,340 | 19,044,594 | 19,389,135 |
| APCD Air Quality Improvement Trust | 6,967,482 | 4,697,270 | 7,054,932 | 4,926,469 | 4,926,469 |
| Air Quality State Moyer Program | 854,206 | — | 1,705,005 | — | — |
| Air Quality Power Genl Mitigation | 395,225 | — | 2,029,506 | 120,000 | 66,000 |
| Air Quality School Bus Program | 153,818 | — | 564,179 | — | — |
| San Diego Co Lighting Maint Dist 1 | 1,509,633 | 1,537,115 | 1,413,294 | 1,500,115 | 1,500,115 |
| Inactive Waste Site Management | 9,795,673 | 14,257,927 | 9,307,647 | 12,688,687 | 12,746,499 |
| Hillsborough Landfill Maintenance | 141,246 | 330,165 | 277,742 | 302,220 | 302,220 |
| Duck Pond Landfill Cleanup | 21,352 | 17,000 | 10,710 | 15,000 | 15,000 |



Appendix B: Budget Summary and Changes in Fund Balance

Land Use & Environment Group

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|--------------------------------------|--|--|--|--|---|
| Parkland Ded Area 4 Lincoln Acres | 1,500 | 1,000 | 921 | 1,000 | 1,000 |
| Parkland Ded Area 15 Sweetwater | 2,500 | 5,000 | 5,000 | 5,000 | 5,000 |
| Parkland Ded Area 16 Otay | 316 | 500 | 418 | 500 | 500 |
| Parkland Ded Area 19 Jamul | | 1,000 | 921 | 1,000 | 1,000 |
| Parkland Ded Area 20 Spring Valley | 14,671 | 4,000 | 4,000 | 4,000 | 4,000 |
| Parkland Ded Area 25 Lakeside | 453,318 | 5,000 | 28,288 | 5,000 | 5,000 |
| Parkland Ded Area 26 Crest | 827 | 3,000 | 2,976 | 3,000 | 3,000 |
| Parkland Ded Area 27 Alpine | 2,700 | 4,000 | 3,531 | 4,000 | 4,000 |
| Parkland Ded Area 28 Ramona | 86,830 | 5,000 | 34,942 | 5,000 | 5,000 |
| Parkland Ded Area 29 Escondido | 213,836 | 3,000 | 36,573 | 3,000 | 3,000 |
| Parkland Ded Area 30 San Marcos | — | 1,000 | 1,000 | 1,000 | 1,000 |
| Parkland Ded Area 31 San Diego | 128,562 | 3,500 | 22,651 | 3,500 | 3,500 |
| Parkland Ded Area 32 Carlsbad | — | 1,000 | 1,000 | 1,000 | 1,000 |
| Parkland Ded Area 35 Fallbrook | 92,696 | 4,000 | 71,282 | 204,000 | 4,000 |
| Parkland Ded Area 36 Bonsall | 2,314 | 2,000 | 1,915 | 2,000 | 2,000 |
| Parkland Ded Area 37 Vista | 331 | 1,000 | 1,000 | 1,000 | 1,000 |
| Parkland Ded Area 38 Valley Center | 2,637 | 8,000 | 12,661 | 8,000 | 8,000 |
| Parkland Ded Area 39 Pauma Valley | — | 1,000 | 1,000 | 1,000 | 1,000 |
| Parkland Ded Area 40 Palomar Julian | 8,536 | 3,000 | 52,880 | 3,000 | 3,000 |
| Parkland Ded Area 41 Mountain Empire | 2,432 | 3,000 | 32,230 | 3,000 | 3,000 |
| Parkland Ded Area 42 Anza Borrego | 1,158 | 2,000 | 186 | 2,000 | 2,000 |



Appendix B: Budget Summary and Changes in Fund Balance

Land Use & Environment Group

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|---------------------------------------|--|--|--|--|---|
| Parkland Ded Area 43 Central Mountain | 331 | 2,000 | — | 2,000 | 2,000 |
| Parkland Ded Area 44 Oceanside | — | 1,000 | 1,000 | 1,000 | 1,000 |
| Parkland Ded Area 45 Valle de Oro | 2,117 | 3,000 | 279 | 3,000 | 3,000 |
| PRD 6 Pauma Valley | 10,884 | 197,032 | 6,907 | 229,371 | 229,371 |
| PRD 8 Magee Road Pala | 111,911 | 222,443 | 9,784 | 89,081 | 89,081 |
| PRD 9 Santa Fe Zone B | 11,964 | 89,529 | 48,969 | 53,772 | 53,772 |
| PRD 10 Davis Drive | 1,749 | 16,647 | 2,434 | 20,972 | 20,972 |
| PRD 11 Bernardo Road Zone A | 6,570 | 30,519 | 3,076 | 25,212 | 25,212 |
| PRD 11 Bernardo Road Zone C | 1,623 | 38,410 | 3,611 | 36,526 | 36,526 |
| PRD 11 Bernardo Road Zone D | 1,508 | 20,897 | 2,238 | 18,707 | 18,707 |
| PRD 12 Lomair | 4,798 | 165,665 | 6,136 | 94,915 | 94,915 |
| PRD 13 Pala Mesa Zone A | 45,670 | 236,907 | 21,503 | 155,157 | 155,157 |
| PRD 13 Stewart Canyon Zone B | 8,927 | 66,097 | 2,602 | 58,213 | 58,213 |
| PRD 14 Rancho Diego | 1,488 | 8,616 | 2,663 | 12,172 | 12,172 |
| PRD 16 Wynola | 9,636 | 101,670 | 9,160 | 52,147 | 52,147 |
| PRD 18 Harrison Park | 6,356 | 223,465 | 7,839 | 121,620 | 121,620 |
| PRD 20 Daily Road | 67,770 | 335,011 | 64,606 | 287,636 | 287,636 |
| PRD 21 Pauma Heights | 408,867 | 143,416 | 89,836 | 97,171 | 97,171 |
| PRD 22 West Dougherty St | 1,511 | 18,181 | 2,005 | 19,898 | 19,898 |
| PRD 23 Rock Terrace Road | 2,405 | 7,476 | 2,578 | 5,760 | 5,760 |
| PRD 24 Mt Whitney Road | 3,744 | 43,041 | 18,362 | 54,184 | 54,184 |
| CSA 26 Rancho San Diego | 176,577 | 230,500 | 286,179 | 233,500 | 233,500 |
| CSA 26 Cottonwood Village Zone A | 91,529 | 175,345 | 121,085 | 168,335 | 168,335 |
| CSA 26 Monte Vista Zone B | 109,414 | 449,162 | 120,647 | 261,798 | 261,798 |
| PRD 30 Royal Oaks Carroll | 1,530 | 35,486 | 2,169 | 34,850 | 34,850 |
| PRD 38 Gay Rio Terrace | 5,505 | 43,261 | 5,170 | 34,653 | 34,653 |



Appendix B: Budget Summary and Changes in Fund Balance

Land Use & Environment Group

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|--------------------------------------|--|--|--|--|---|
| PRD 39 Sunbeam Lane | 1,420 | 9,366 | 2,056 | 9,366 | 9,366 |
| PRD 45 Rincon Springs Rd | 2,492 | 138,256 | 2,474 | 138,256 | 138,256 |
| PRD 46 Rocoso Road | 10,764 | 26,934 | 2,728 | 19,375 | 19,375 |
| PRD 49 Sunset Knolls Road | 4,742 | 25,911 | 5,137 | 22,634 | 22,634 |
| PRD 50 Knoll Park Lane | 1,695 | 85,657 | 2,138 | 48,302 | 48,302 |
| PRD 53 Knoll Park Lane Extension | 4,137 | 170,676 | 39,334 | 93,503 | 93,503 |
| PRD 54 Mount Helix | 20,138 | 54,770 | 17,961 | 60,386 | 60,386 |
| PRD 55 Rainbow Crest Rd | 2,925 | 306,845 | 22,643 | 178,193 | 178,193 |
| PRD 60 River Drive | 6,226 | 45,466 | 7,719 | 30,604 | 30,604 |
| PRD 61 Green Meadow Way | 6,173 | 166,328 | 5,363 | 88,436 | 88,436 |
| PRD 63 Hillview Road | 4,982 | 397,284 | 7,223 | 206,228 | 206,228 |
| PRD 64 Lila Lane | 3,256 | 9,508 | 3,017 | 5,243 | 5,243 |
| PRD 70 El Camino Corto | 5,116 | 35,572 | 6,606 | 25,795 | 25,795 |
| PRD 75 Gay Rio Dr Zone A | 5,332 | 151,432 | 11,601 | 75,711 | 75,711 |
| PRD 75 Gay Rio Dr Zone B | 5,588 | 228,453 | 9,609 | 122,896 | 122,896 |
| PRD 76 Kingsford Court | 2,523 | 20,918 | 10,357 | 17,426 | 17,426 |
| PRD 77 Montiel Truck Trail | 5,317 | 121,684 | 5,012 | 74,913 | 74,913 |
| PRD 78 Gardena Way | 4,183 | 105,349 | 4,463 | 55,201 | 55,201 |
| PRD 80 Harris Truck Trail | 3,072 | 143,405 | 2,526 | 88,795 | 88,795 |
| CSA 81 Fallbrook Local Park | 112,537 | 177,785 | 225,944 | 177,785 | 177,785 |
| CSA 83 San Dieguito Local Park | 440,499 | 445,745 | 370,757 | 451,324 | 451,324 |
| CSA 83A Zone A4S Ranch Park 95155 | 134,149 | 266,000 | 93,415 | 266,000 | 266,000 |
| CSA 86 Watson Place | 4,642 | 1,277 | 168 | 1,277 | 1,277 |
| PRD 88 East Fifth St | 1,625 | 46,212 | 2,007 | 39,144 | 39,144 |
| PRD 90 South Cordoba | 3,340 | 47,204 | 4,509 | 40,940 | 40,940 |
| PRD 94 Roble Grande Road | 5,463 | 343,689 | 8,214 | 189,055 | 189,055 |
| PRD 95 Valle Del Sol | 3,040 | 177,239 | 2,769 | 99,317 | 99,317 |
| PRD 99 Via Allondra Via Del Corvo | 5,571 | 44,600 | 7,921 | 29,895 | 29,895 |
| PRD 100 Viejas Lane View | 3,761 | 20,356 | 3,513 | 16,454 | 16,454 |



Appendix B: Budget Summary and Changes in Fund Balance

Land Use & Environment Group

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|--|--|--|--|--|---|
| PRD 101 Johnson Lake Rd | 3,662 | 103,248 | 3,822 | 58,104 | 58,104 |
| PRD 101 Hi Ridge Rd Zone A | 3,526 | 29,635 | 4,955 | 25,492 | 25,492 |
| PRD 102 Mountain Meadow | 21,082 | 160,611 | 79,382 | 82,926 | 82,926 |
| PRD 103 Alto Drive | 7,578 | 132,400 | 6,904 | 96,319 | 96,319 |
| PRD 104 Artesian Rd | 6,874 | 92,272 | 5,491 | 51,213 | 51,213 |
| PRD 105 Alta Loma Dr | 5,105 | 45,660 | 5,032 | 17,181 | 17,181 |
| PRD 105 Alta Loma Dr Zone A | 4,940 | 44,750 | 4,910 | 20,937 | 20,937 |
| PRD 106 Garrison Way Et Al | 4,971 | 52,449 | 5,407 | 62,212 | 62,212 |
| CSA 107 Elfin Forest Fire District | 216,375 | 277,465 | 276,543 | 328,157 | 328,157 |
| CSA 107 Elfin Forest Fire Mitigation Fee | 6,312 | 7,653 | 7,652 | 19,536 | 19,536 |
| CSA 109 Mt Laguna Fire Medical | 48,067 | 42,601 | 44,198 | 48,552 | 48,552 |
| CSA 109 Mt Laguna Fire Mitigation Fee | — | — | — | 735 | 735 |
| CSA 110 Mount Palomar Fire Medical | 33,743 | 179,372 | 108,792 | 121,969 | 121,969 |
| CSA 110 Mt Palomar Fire Mitigation Fee | — | 7,763 | — | 9,027 | 9,027 |
| CSA 111 Boulevard Fire District | 37,594 | 58,588 | 43,576 | 116,063 | 116,063 |
| CSA 111 Boulevard Fire Mitigation Fee | — | 19,084 | — | 57,979 | 57,979 |
| CSA 112 Campo Fire District | 30,738 | 55,792 | 34,439 | 156,670 | 156,670 |
| CSA 112 Campo Fire Mitigation Fee | 10,000 | 29,091 | 1,429 | 110,043 | 110,043 |
| CSA 113 San Pasqual Fire District | 83,675 | 96,193 | 80,878 | 127,745 | 127,745 |
| CSA 113 San Pasqual Fire Mitigation Fee | — | 8,584 | — | 17,402 | 17,402 |
| CSA 115 Pepper Drive Fire District | 213,158 | 253,244 | 255,153 | 383,661 | 383,661 |
| PRD 117 Legend Rock | 4,112 | 63,955 | 10,649 | 42,307 | 42,307 |
| CSA 122 Otay Mesa East | 11,847 | 50,537 | 24,884 | 75,185 | 75,185 |



Appendix B: Budget Summary and Changes in Fund Balance

Land Use & Environment Group

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|-----------------------------------|--|--|--|--|---|
| PRD 123 Mizpah Lane | 4,047 | 16,847 | 5,203 | 19,198 | 19,198 |
| PRD 125 Wrightwood Road | 2,184 | 39,244 | 2,603 | 41,353 | 41,353 |
| PRD 126 Sandhurst Way | 2,025 | 25,630 | 3,184 | 23,194 | 23,194 |
| PRD 127 Singing Trails Drive | 2,565 | 24,859 | 2,601 | 24,012 | 24,012 |
| CSA 128 San Miguel Park Dist | 656,532 | 788,350 | 652,940 | 798,978 | 798,978 |
| PRD 129 Birch Street | 6,297 | — | 150 | — | — |
| PRD 130 Wilkes Road | 6,349 | 98,521 | 8,378 | 69,042 | 69,042 |
| PRD 130 Sierra Rojo Zone A | (229) | — | — | — | — |
| PRD 131 Marlynn Court | (229) | — | — | — | — |
| PRD 133 Ranch Creek Road | 3,309 | 42,790 | 5,717 | 39,981 | 39,981 |
| PRD 134 Kenora Lane | 5,027 | 40,502 | 4,854 | 49,895 | 49,895 |
| CSA 136 Sundance Detention Basin | 27,292 | 89,003 | 20,116 | 84,687 | 84,687 |
| San Diego Co Flood Control Dist | 6,537,745 | 5,825,817 | 7,671,821 | 4,943,817 | 4,943,817 |
| Stormwater Maint ZN349781 | | 8,628 | 420 | 8,628 | 8,628 |
| PRD 1001 Capra Way | 5,166 | — | — | — | — |
| PRD 1002 Sunny Acres | 5,958 | 6,945 | 5,998 | 7,361 | 7,361 |
| PRD 1003 Alamo Way | 9,786 | 15,070 | 9,934 | 7,347 | 7,347 |
| PRD 1004 Butterfly Lane | 9,163 | 10,692 | 9,303 | 14,161 | 14,161 |
| PRD 1005 Eden Valley Lane | 19,689 | 22,253 | 2,914 | 21,208 | 21,208 |
| PRD 1007 Tumble Creek | 3,268 | 26,449 | 66,987 | 800 | 800 |
| PRD 1008 Canter | 22,693 | 38,968 | 19,168 | 17,485 | 17,485 |
| PRD 1009 Golf Drive | 8,136 | 7,598 | 6,745 | 2,200 | 2,200 |
| PRD 1010 Alpine High | 133,545 | 280,741 | 127,659 | 262,657 | 262,657 |
| PRD 1011 La Cuesta | 47,370 | 57,303 | 19,835 | 38,512 | 38,512 |
| PRD 1012 Millar Road | 73,930 | 123,152 | 69,586 | 104,483 | 104,483 |
| PRD 1013 Singing Trails | 21,232 | 43,867 | 19,721 | 64,965 | 64,965 |
| PRD 1014 Lavender Point Lane | — | — | 49,961 | 141,373 | 141,373 |
| PRD 1015 Landavo Drive | — | — | — | 241,492 | 241,492 |
| Survey Monument Preservation Fund | 54,105 | 100,000 | — | 100,000 | 100,000 |



Appendix B: Budget Summary and Changes in Fund Balance

Land Use & Environment Group

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|--|--|--|--|--|---|
| Special Aviation | 46,050 | 178,300 | 80,000 | 205,563 | 54,500 |
| Special Aviation Debt Service | 336,188 | 339,168 | 339,167 | 341,449 | 343,033 |
| Co Fish and Game Propogation | 77,323 | 47,000 | 62,700 | 47,000 | 47,000 |
| Airport Enterprise Fund | 6,210,476 | 15,313,785 | 19,399,198 | 12,282,382 | 8,839,926 |
| Liquid Waste Enterprise Fund | 4,796,553 | 5,409,499 | 5,149,589 | 5,479,837 | 5,417,890 |
| Wintergardens Sewer Maintenance Dist | 1,020,839 | 1,248,630 | 904,968 | 1,439,750 | 1,439,750 |
| East Otay Mesa Sewer Maint Dist | — | 105,000 | — | 105,000 | 105,000 |
| Campo Hills Water Treatment System | 20,356 | 362,280 | 132,410 | — | — |
| Campo Water and Sewer Service Area | — | 283,793 | 113,405 | 930,471 | 941,471 |
| Alpine Sanitation Maint and Oper | 3,900,498 | 1,466,860 | 602,950 | 1,629,865 | 1,141,450 |
| Julian Sanitation Maint and Oper | 233,088 | 234,132 | 141,255 | 237,267 | 237,267 |
| Lakeside Sanitation Maint and Oper | 7,438,087 | 8,377,650 | 2,863,815 | 6,459,800 | 5,971,020 |
| Pine Valley Sanitation Maint and Oper | 91,173 | 100,550 | 75,687 | 100,550 | 100,550 |
| DPW Equipment Internal Svc Fund | 3,224,085 | 3,577,566 | 5,387,609 | 3,640,708 | 3,640,708 |
| DPW ISF Equipment Acq Road Fund | 1,591,896 | 4,049,333 | 4,585,413 | 4,651,670 | 4,651,670 |
| DPW ISF Equipment Acq Inactive Waste | 45,992 | 95,705 | 36,619 | 38,832 | 38,832 |



Appendix B: Budget Summary and Changes in Fund Balance

Land Use & Environment Group

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|--|--|--|--|--|---|
| DPW ISF Equipment Acq Airport Ent | 58,028 | 122,751 | 66,167 | 173,614 | 98,614 |
| DPW ISF Equipment Acq Genl Fund | 3,834 | 3,834 | — | — | — |
| DPW ISF Equipment Acq Liquid Waste | 123,203 | 415,812 | 120,561 | 204,840 | 204,840 |
| Spring Valley Sanitation Maint and Oper | 10,051,715 | 13,857,260 | 8,416,059 | 12,519,058 | 10,906,480 |
| Total | \$ 279,711,945 | \$ 328,278,915 | \$ 348,254,368 | \$ 349,739,543 | \$ 310,079,747 |

Community Services Group

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|--|--|--|--|--|---|
| Community Services Group General Fund | \$ 36,310,105 | \$ 43,123,750 | \$ 51,179,852 | \$ 48,963,672 | \$ 44,879,376 |
| HCD Special Revenue Fund | 10,389,410 | 25,720,350 | 9,515,793 | 26,267,648 | 26,267,648 |
| County Library | 27,652,517 | 31,018,468 | 32,451,061 | 37,579,478 | 34,104,323 |
| Co Redev Agy Gillespie Fld Special DS | 524,350 | 2,387,767 | 411,003 | 2,079,995 | 2,041,672 |
| Co Redev Agy Gillespie Fld Tax Alloc DS | 424,347 | 426,118 | 290,215 | — | — |
| Co Redev Agy Gillespie Fld Reserve DS | 8,022 | 15,000 | 468,092 | — | — |
| Co Redev Agy Gillespie Fld Principal DS | 140,000 | 150,000 | 150,000 | — | — |
| Co Redev Agy Gillespie Fld Interest DS | 284,350 | 276,118 | 140,215 | — | — |
| Co Redev Agy Gillespie Fld Airport Fd DS | — | — | 457,774 | — | — |
| Co Redev Agy 05 Gillespie Redev Debt Service Fd | — | — | 372,753 | 1,197,400 | 1,144,830 |
| Co Redev Agy 05 Gillespie Redev - Interest | — | — | 372,753 | 837,400 | 824,830 |
| Co Redev Agy 05 Gillespie Redev - Principal | — | — | — | 360,000 | 320,000 |



Appendix B: Budget Summary and Changes in Fund Balance

Community Services Group

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|---|--|--|--|--|---|
| Co Redev Agy 05 Gillespie Redev DS Reserve | — | — | 15,116 | — | — |
| Co Redev Agy 05 Gillespie Redev Airport Rev | — | — | 15,718,050 | — | — |
| Co Redev Agy 05 Gillespie Redev Expense COI | — | — | 461,733 | — | — |
| Co Redev Agy Gillespie Fld Capital | 1,696,103 | 2,168,584 | 12,133,720 | 234,667 | 239,931 |
| Co Redev Agy Upper SD River Capital | 631,670 | 675,600 | 156,269 | 175,000 | 175,000 |
| Co Redev Agy Gillespie Housing Capital | 123,399 | 492,153 | 88,154 | 500,000 | 500,000 |
| Co Redev Agy Upper SD River Housg Cap | 160,656 | 123,799 | 90,675 | 123,340 | 123,340 |
| Purchasing ISF-Document Services | 8,365,491 | 9,188,449 | 7,408,489 | 7,385,643 | 7,451,424 |
| Fleet Services Internal Service Fund | 8,044,473 | 8,599,066 | 7,777,538 | 8,661,439 | 8,793,762 |
| Fleet ISF Equipment Acq General | 8,698,553 | 18,044,942 | 9,358,710 | 18,210,783 | 18,210,783 |
| Fleet ISF Materials Supply Inventory | 10,531,069 | 9,543,107 | 12,533,936 | 11,888,797 | 11,899,004 |
| Fleet ISF Accident Repair | 160,213 | 155,680 | 163,309 | 159,172 | 159,172 |
| Fleet ISF Accidents Sheriff | 221,461 | 243,161 | 215,820 | 224,744 | 224,744 |
| Facilities Management Internal Svc Fund | 64,555,351 | 69,130,221 | 66,758,263 | 71,978,550 | 72,567,114 |
| Major Maintenance Internal Svc Fund | 15,587,019 | 15,000,000 | 20,333,922 | 18,422,215 | 18,422,215 |
| Total | \$ 194,508,559 | \$ 236,482,333 | \$ 249,023,217 | \$ 255,249,943 | \$ 248,349,168 |



Appendix B: Budget Summary and Changes in Fund Balance

Finance and General Government Group

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|---|--|--|--|--|---|
| Finance and General Government Group General Fund | \$ 159,584,506 | \$ 172,589,600 | \$ 169,940,628 | \$ 182,011,474 | \$ 178,888,389 |
| CATV Cable TV Media Public Relations | 2,531,869 | 2,602,205 | 2,549,122 | 2,776,594 | 2,634,639 |
| CATV Interest | — | — | 50,000 | — | — |
| Information Technology Internal Svc Fund | 104,135,535 | 113,947,954 | 110,116,379 | 118,813,139 | 107,212,260 |
| Total | \$ 266,251,909 | \$ 289,139,759 | \$ 282,656,130 | \$ 303,601,207 | \$ 288,735,288 |

Capital

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|--------------------------------------|--|--|--|--|---|
| Capital Outlay Fund | \$ 27,599,743 | \$ 4,177,000 | \$ 46,582,101 | \$ 19,566,185 | \$ 5,000,000 |
| County Health Complex COF | 7,713 | — | 367,567 | — | — |
| Justice Facility Const COF | 4,253,396 | — | 6,770,157 | 80,000,000 | — |
| Library Projects Capital Outlay Fund | 4,078,615 | — | 2,211,622 | — | — |
| Edgemoor Development Fund | 321,979 | 2,860,000 | 4,858,329 | 2,860,000 | 2,860,000 |
| Total | \$ 36,261,445 | \$ 7,037,000 | \$ 60,789,776 | \$ 102,426,185 | \$ 7,860,000 |

Finance Other

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|----------------------------|--|--|--|--|---|
| Finance Other General Fund | \$ 166,029,496 | \$ 143,647,988 | \$ 107,454,901 | \$ 268,975,025 | \$ 277,758,865 |



Appendix B: Budget Summary and Changes in Fund Balance

Finance Other

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|--|--|--|--|--|---|
| Pension Obligation Bonds | 66,689,885 | 110,514,605 | 104,103,057 | 125,607,789 | 113,411,379 |
| Employee Benefits Internal Svc Fund | 32,013,963 | 35,650,654 | 31,401,326 | 35,158,308 | 35,508,640 |
| Public Liability Insurance Internal Svc Fd | 10,954,301 | 11,000,000 | 20,143,598 | 15,722,000 | 15,722,000 |
| Majestic Pines County Service District Debt | 28,250 | 31,375 | 27,250 | 27,750 | 26,750 |
| Total | \$ 275,715,894 | \$ 300,844,622 | \$ 263,130,132 | \$ 445,490,872 | \$ 442,427,634 |



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 | Special Districts |
|--|--------------|-----------------------|-------------------|------------------|------------------------|-------------------|
| Fiscal Year 2003-04 Ending Fund Balance | \$ 215.4 | \$ 430.5 | \$ 15.0 | \$ 60.6 | \$ (31.0) | \$ 67.1 |
| Fiscal Year 2004-05 Ending Fund Balance | 264.2 | 456.9 | 66.6 | 22.6 | (1.7) | 66.3 |
| Fiscal Year 2005-06 Ending Fund Balance¹ | \$ 395.7 | \$ 553.2 | \$ 49.8 | \$ 34.1 | \$ 31.9 | \$ 72.1 |

Fiscal Year 2006-07 (in millions)

| | General Fund | Special Revenue Funds | Debt Service Fund | Enterprise Funds | Internal Service Funds ¹ | Special Districts |
|--------------------------------------|--------------|-----------------------|-------------------|------------------|-------------------------------------|-------------------|
| Beginning Fund Balance | \$ 395.7 | \$ 553.2 | \$ 49.8 | \$ 34.1 | \$ 31.9 | \$ 72.1 |
| Add: | | | | | | |
| Budgeted Revenue | \$ 3,181.0 | \$ 511.1 | \$ 95.0 | \$ 16.8 | \$ 296.5 | \$ 62.5 |
| Reserve Designation Decrease | 2.6 | 1.6 | — | — | — | — |
| Total Available Funding | \$ 3,579.3 | \$ 1,065.9 | \$ 144.8 | \$ 50.9 | \$ 328.4 | \$ 134.6 |
| | | | | | | |
| Less: | | | | | | |
| Budgeted Expenditures | \$ (3,288.3) | \$ (545.8) | \$ (125.6) | \$ (17.8) | \$ (319.6) | \$ (69.6) |
| Reserve Designation Increase | (1.2) | (0.5) | — | — | — | (0.9) |
| Projected Ending Fund Balance | \$ 289.8 | \$ 519.6 | \$ 19.2 | \$ 33.1 | \$ 8.8 | \$ 64.1 |

¹Pending completion of audit for Comprehensive Annual Financial Report (CAFR).



Appendix B: Budget Summary and Changes in Fund Balance

Fiscal Year 2007-08 (in millions)

| | General Fund | Special Revenue Funds | Debt Service Fund | Enterprise Funds | Internal Service Funds ¹ | Special Districts |
|--------------------------------------|--------------|-----------------------|-------------------|------------------|-------------------------------------|-------------------|
| Beginning Fund Balance | \$ 289.8 | \$ 519.6 | \$ 19.2 | \$ 33.1 | \$ 8.8 | \$ 64.1 |
| Add: | | | | | | |
| Budgeted Revenue | \$ 3,207.6 | \$ 423.6 | \$ 98.9 | \$ 13.6 | \$ 286.1 | \$ 62.9 |
| Reserve Designation Decrease | 1.5 | — | — | — | — | 1.1 |
| Total Available Funding | \$ 3,498.9 | \$ 943.2 | \$ 118.1 | \$ 46.7 | \$ 294.9 | \$ 128.1 |
| | | | | | | |
| Less: | | | | | | |
| Budgeted Expenditures | \$ (3,231.2) | \$ (454.3) | \$ (113.4) | \$ (14.3) | \$ (309.1) | \$ (67.6) |
| Reserve Designation Increase | — | — | — | — | — | (1.1) |
| Projected Ending Fund Balance | \$ 267.7 | \$ 488.9 | \$ 4.7 | \$ 32.4 | \$ (14.2) | \$ 59.4 |



Appendix C: General Fund Budget Summary



Expenditures and Financing Sources

Expenditures by Department

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|---|--|--|--|--|---|
| Public Safety Group | | | | | |
| Executive Office | \$ 12,560,630 | \$ 7,006,948 | \$ 7,625,254 | \$ 22,967,122 | \$ 10,664,951 |
| District Attorney | 106,774,103 | 109,254,899 | 114,034,133 | 118,390,160 | 122,906,096 |
| Sheriff | 450,124,060 | 480,412,670 | 482,088,476 | 529,482,151 | 535,026,329 |
| Alternate Public Defender | 12,333,696 | 13,636,708 | 13,530,322 | 15,101,253 | 15,805,813 |
| Child Support Services | 52,175,948 | 56,505,214 | 53,001,050 | 53,171,929 | 50,842,904 |
| Citizens' Law Enforcement Review Board | 456,204 | 497,922 | 490,075 | 523,047 | 538,262 |
| Office of Emergency Services | 10,432,052 | 24,442,981 | 7,945,287 | 14,927,519 | 3,087,898 |
| Medical Examiner | 6,635,731 | 7,037,130 | 6,879,510 | 7,638,378 | 8,048,705 |
| Probation Department | 139,705,639 | 143,476,182 | 148,919,186 | 156,372,400 | 160,837,682 |
| Public Defender | 44,609,846 | 46,432,574 | 46,530,044 | 50,787,795 | 52,675,481 |
| Contribution for Trial Courts | 75,674,386 | 74,302,049 | 72,999,111 | 74,979,599 | 73,955,128 |
| Defense Attorney / Contract Administration | 10,003,616 | 9,199,440 | 10,704,685 | 9,276,362 | 8,672,440 |
| Total - Public Safety Group | \$ 921,485,911 | \$ 972,204,717 | \$ 964,747,132 | \$ 1,053,617,715 | \$ 1,043,061,689 |
| Health and Human Services Agency | | | | | |
| Regional Operations | \$ 410,618,312 | \$ 467,085,888 | \$ 408,079,246 | \$ 450,510,438 | \$ 449,867,124 |
| Strategic Planning & Operational Support | 95,145,352 | 95,868,144 | 107,860,152 | 127,867,804 | 122,334,945 |
| Aging and Independence Services | 218,482,638 | 240,150,858 | 234,177,467 | 255,034,506 | 274,035,809 |
| Behavioral Health Services | 261,397,698 | 288,049,078 | 267,993,656 | 333,910,301 | 315,352,813 |
| Administrative Support | 55,277,702 | 75,332,548 | 63,891,510 | 82,536,218 | 71,385,024 |
| Child Welfare Services | 218,306,483 | 236,972,740 | 228,188,089 | 254,000,216 | 253,999,216 |
| Public Health Services | 68,466,576 | 74,618,654 | 71,548,727 | 72,972,317 | 72,401,028 |
| Public Administrator / Public Guardian | 3,061,905 | 3,684,636 | 3,203,025 | 4,215,022 | 4,215,022 |
| Total - Health and Human Services Agency | \$ 1,330,756,666 | \$ 1,481,762,546 | \$ 1,384,941,872 | \$ 1,581,046,822 | \$ 1,563,590,981 |



Appendix C: General Fund Budget Summary

Expenditures by Department

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|--|--|--|--|--|---|
| Land Use and Environment Group | | | | | |
| Executive Office | \$ 2,741,846 | \$ 6,833,373 | \$ 2,991,415 | \$ 7,113,333 | \$ 5,704,360 |
| San Diego Geographic Information Source (SanGIS) | 575,777 | 720,142 | 629,948 | 992,558 | 1,021,155 |
| Trade and Business Development | 32,934 | — | 6,939 | — | — |
| Agriculture, Weights and Measures | 12,742,586 | 13,636,969 | 13,339,341 | 15,537,919 | 15,881,944 |
| Environmental Health | 29,025,302 | 31,948,228 | 29,520,171 | 34,381,614 | 34,922,591 |
| Farm and Home Advisor | 611,863 | 992,979 | 847,875 | 708,088 | 723,801 |
| Parks and Recreation | 18,795,608 | 22,218,191 | 22,167,661 | 28,544,624 | 21,232,776 |
| Planning and Land Use | 25,860,498 | 30,341,308 | 28,366,288 | 60,163,920 | 36,474,737 |
| Public Works | 23,108,972 | 23,865,723 | 45,166,237 | 7,416,597 | 7,098,825 |
| Total - Land Use and Environment Group | \$ 113,495,386 | \$ 130,556,913 | \$ 143,035,875 | \$ 154,858,653 | \$ 123,060,189 |
| Community Services Group | | | | | |
| Executive Office | \$ 2,211,632 | \$ 6,893,390 | \$ 2,402,988 | \$ 9,893,928 | \$ 6,173,069 |
| Animal Services | 10,792,479 | 11,057,081 | 12,076,150 | 11,958,845 | 12,259,101 |
| General Services | 1,594,920 | 1,250,000 | 2,090,599 | 1,305,000 | 1,305,000 |
| Housing & Community Development | 9,387,342 | 9,910,225 | 8,839,739 | 10,025,124 | 10,360,834 |
| Purchasing and Contracting | — | — | — | 250,000 | — |
| Registrar of Voters | 12,323,731 | 14,013,054 | 25,770,376 | 15,530,775 | 14,781,372 |
| Total - Community Services Group | \$ 36,310,105 | \$ 43,123,750 | \$ 51,179,852 | \$ 48,963,672 | \$ 44,879,376 |
| Finance and General Government Group | | | | | |
| Executive Office | \$ 16,185,689 | \$ 16,389,307 | \$ 20,381,157 | \$ 13,445,483 | \$ 14,140,207 |
| Board of Supervisors | 5,935,225 | 6,072,107 | 6,081,974 | 6,802,626 | 6,802,626 |



Appendix C: General Fund Budget Summary

Expenditures by Department

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|---|--|--|--|--|---|
| Assessor / Recorder / County Clerk | 45,972,411 | 46,214,380 | 48,165,342 | 48,529,001 | 48,834,593 |
| Treasurer - Tax Collector | 13,927,842 | 15,307,637 | 14,491,408 | 16,489,196 | 16,590,763 |
| Chief Administrative Office | 3,864,226 | 4,311,912 | 3,689,440 | 4,464,678 | 4,535,298 |
| Auditor and Controller | 25,377,960 | 28,015,277 | 27,571,139 | 29,955,318 | 29,927,361 |
| County Technology Office | 6,204,468 | 8,645,060 | 4,453,998 | 9,870,949 | 6,739,275 |
| Civil Service Commission | 468,749 | 563,318 | 540,148 | 619,976 | 592,548 |
| Clerk of the Board of Supervisors | 4,878,250 | 6,446,254 | 5,024,909 | 6,549,254 | 6,414,189 |
| County Counsel | 18,626,190 | 19,691,493 | 19,935,941 | 21,247,231 | 21,286,515 |
| Grand Jury | 470,683 | 570,283 | 488,365 | 583,462 | 568,195 |
| Human Resources | 16,769,287 | 19,527,623 | 18,575,858 | 21,859,300 | 20,813,819 |
| CAC Major Maintenance | 903,526 | 834,949 | 540,949 | 1,595,000 | 1,643,000 |
| Total - Finance and General Government Group | \$ 159,584,506 | \$ 172,589,600 | \$ 169,940,628 | \$ 182,011,474 | \$ 178,888,389 |
| Finance-Other | | | | | |
| Cash Borrowing Program | \$ 12,962,697 | \$ 12,700,000 | \$ 12,340,524 | \$ 12,700,000 | \$ 12,700,000 |
| Community Enhancement | 3,006,899 | 3,000,000 | 2,991,320 | 3,000,000 | 3,000,000 |
| Community Projects | 5,216,077 | 10,000,000 | 9,363,789 | 10,000,000 | 10,000,000 |
| Contribution to County Library | 3,511,176 | 3,550,000 | 3,440,647 | 3,550,000 | 3,550,000 |
| Contingency Reserve General Fund | — | 15,600,000 | — | 20,000,000 | 20,000,000 |
| Contributions to Capital Outlay Funds | 59,490,623 | 53,400,102 | 69,458,421 | 142,256,832 | 44,225,555 |
| Countywide General Expense | 81,616,376 | 45,154,886 | 9,617,305 | 77,174,193 | 183,974,610 |
| Local Agency Formation Commission Administration | 225,647 | 243,000 | 242,896 | 294,000 | 308,700 |
| Total - Finance-Other | \$ 166,029,496 | \$ 143,647,988 | \$ 107,454,901 | \$ 268,975,025 | \$ 277,758,865 |
| Total - All Groups/Agencies | \$ 2,727,662,069 | \$ 2,943,885,514 | \$ 2,821,300,260 | \$ 3,289,473,361 | \$ 3,231,239,489 |



Appendix C: General Fund Budget Summary

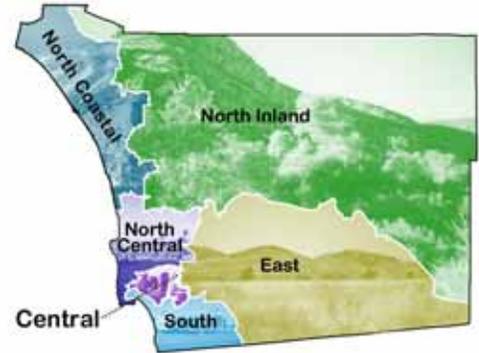
Financing Sources By Category

| | Fiscal Year 2004-05 Adjusted Actuals ¹ | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|---|---|--|--|--|---|
| Taxes Current Property | \$ 384,199,668 | \$ 400,483,230 | \$ 421,713,618 | \$ 499,278,406 | \$ 530,661,181 |
| Taxes Other Than Current Secured | 290,336,316 | 272,986,635 | 358,011,718 | 357,481,537 | 382,177,324 |
| Licenses Permits & Franchises | 31,918,394 | 32,080,936 | 31,668,092 | 34,360,886 | 35,632,966 |
| Fines, Forfeitures & Penalties | 51,892,603 | 52,236,253 | 58,051,142 | 49,942,113 | 47,555,097 |
| Revenue From Use of Money & Property | 30,357,609 | 25,779,786 | 41,238,907 | 25,724,869 | 24,623,698 |
| Intergovernmental Revenues | 1,203,649,532 | 1,285,347,691 | 1,309,247,298 | 1,662,838,366 | 1,619,790,547 |
| Charges For Current Services | 255,495,954 | 254,049,599 | 264,555,275 | 261,306,919 | 268,514,615 |
| Miscellaneous Revenues | 38,265,062 | 21,748,168 | 33,702,877 | 23,023,675 | 22,908,129 |
| Other Financing Sources | 517,332,455 | 538,986,643 | 545,019,259 | 267,058,285 | 275,779,897 |
| Total Revenues | \$ 2,803,447,592 | \$ 2,883,698,941 | \$ 3,063,208,187 | \$ 3,181,015,056 | \$ 3,207,643,454 |
| Fund Balance & Reserve/ Designation Decreases ² | (75,785,523) | 60,186,573 | (241,907,927) | 108,458,305 | 23,596,035 |
| Total Financing Sources | \$ 2,803,447,592 | \$ 2,943,885,514 | \$ 3,063,208,187 | \$ 3,289,473,361 | \$ 3,231,239,489 |

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 Regional Operations programs based on the type of program or administrative service rather than by location of services.

Staffing by Program

| | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|--|--|--|---|
| Regional Administration | 49.00 | 48.00 | 48.00 |
| Public Health Services | 180.00 | 180.00 | 180.00 |
| Family Resource Centers/ Assistance Payments | 1,453.00 | 1,402.00 | 1,402.00 |
| Child Welfare Services | 610.00 | 598.50 | 598.50 |
| Welfare to Work/Employment Administration | 109.00 | 97.00 | 97.00 |
| California Children Services (North Central Region) | 151.75 | 154.75 | 154.75 |
| Child Care (East Region) | 103.00 | 103.00 | 103.00 |
| Community Action Partnership (Central) | 14.00 | 13.00 | 13.00 |
| Office of Violence Prevention (South) | 4.00 | 4.00 | 4.00 |
| Total | 2,673.75 | 2,600.25 | 2,600.25 |

Budget by Program

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|---|--|--|--|--|---|
| Regional Administration | \$ 5,605,052 | \$ 6,011,380 | \$ 5,539,668 | \$ 6,044,824 | \$ 5,974,824 |
| Public Health Services | 15,124,220 | 17,451,046 | 16,020,699 | 18,087,587 | 18,321,634 |
| Family Resource Centers/ Assistance Payments | 254,755,904 | 294,599,681 | 260,835,777 | 283,605,345 | 282,403,899 |
| Child Welfare Services | 50,961,629 | 53,359,959 | 51,072,598 | 55,477,218 | 55,477,218 |
| Welfare to Work/Employment Administration | 22,861,572 | 24,317,805 | 13,101,131 | 14,587,555 | 14,805,905 |

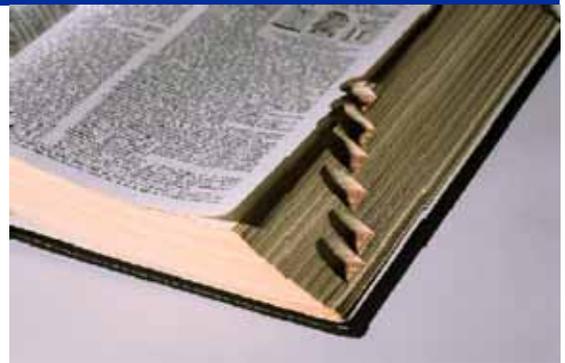


Appendix D: Health & Human Services - Regional Operations

Budget by Program

| | Fiscal Year 2004-05 Adjusted Actuals | Fiscal Year 2005-06 Adopted Budget | Fiscal Year 2005-06 Adjusted Actuals | Fiscal Year 2006-07 Adopted Budget | Fiscal Year 2007-08 Approved Budget |
|--|--|--|--|--|---|
| California Children Services (South Region) | 14,514,795 | 16,585,750 | 15,338,547 | 18,156,856 | 18,642,457 |
| Child Care (East Region) | 35,559,714 | 44,446,509 | 37,349,367 | 44,127,779 | 44,127,779 |
| Community Action Partnership (Central) | 9,685,258 | 8,308,058 | 7,132,336 | 8,441,699 | 8,120,040 |
| Office of Violence Prevention (South) | 1,550,166 | 2,005,700 | 1,689,123 | 1,981,575 | 1,993,368 |
| Total | \$ 410,618,312 | \$ 467,085,888 | \$ 408,079,246 | \$ 450,510,438 | \$ 449,867,124 |

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. Also 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 (FG3), Health and Human Services Agency (HHSA), 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 Re-engineering.

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

Business Process Re-engineering (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 (CSAC): 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 and Probation Departments. The Review Board is also able to investigate, without complaint, the death of any person while in the custody of the Sheriff's and Probation Departments.

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



Appendix E: Glossary of Operational Plan Terms

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 Fund: 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. The program 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.

USDRIIP: 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."

