

Appendices

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Appendix A: Budget by Group/Agency



Public Safety Group

Expenditures

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Salaries & Benefits	\$ 668,475,818	\$ 700,071,324	\$ 742,319,255	6.03	\$ 772,751,367
Services & Supplies	170,087,121	174,247,640	199,153,670	14.29	186,671,911
Other Charges	100,351,436	118,408,107	99,183,398	(16.24)	95,097,121
Capital Assets Equipment	27,840,245	2,256,714	969,306	(57.05)	958,736
Expenditure Transfer & Reimbursements	(15,666,844)	(16,659,891)	(16,694,629)	0.21	(17,109,717)
Operating Transfers Out	206,932,512	223,999,395	242,881,285	8.43	251,489,333
Management Reserves	569,393	1,569,393	20,294,139	1,193.12	2,011,537
Total	\$1,158,589,681	\$1,203,892,682	\$1,288,106,424	7.00	\$1,291,870,288

Revenues

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Licenses Permits & Franchises	\$ 358,500	\$ 362,347	\$ 363,601	0.35	\$ 362,347
Fines, Forfeitures & Penalties	22,034,414	29,016,583	22,136,135	(23.71)	22,155,782
Revenue From Use of Money & Property	10,281,840	9,335,122	10,217,245	9.45	8,778,158
Intergovernmental Revenues	377,529,636	398,142,359	413,906,621	3.96	411,256,118
Charges For Current Services	108,649,487	119,386,213	124,993,094	4.70	127,456,312
Miscellaneous Revenues	10,316,322	5,735,200	7,135,605	24.42	7,048,229
Other Financing Sources	212,457,954	229,524,837	242,752,721	5.76	251,489,333
Fund Balance	37,412,795	13,921,804	27,132,402	94.89	2,390,009
General Revenue Allocation	379,548,733	398,468,217	439,469,000	10.29	460,934,000
Total	\$1,158,589,681	\$1,203,892,682	\$1,288,106,424	7.00	\$1,291,870,288

Staffing - Staff Years

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Staff Years	7,470.50	7,478.50	7,478.50	—	7,478.50



Appendix A: Budget by Group/Agency

Health and Human Services Agency

Expenditures

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Salaries & Benefits	\$ 396,526,449	\$ 414,638,428	\$ 428,517,505	3.35	\$ 429,687,036
Services & Supplies	624,040,699	658,709,019	742,784,120	12.76	724,331,112
Other Charges	413,354,919	415,207,971	399,225,394	(3.85)	399,173,030
Capital Assets Equipment	243,137	796,508	679,206	(14.73)	559,206
Expenditure Transfer & Reimbursements	(230,207)	(354,135)	(408,385)	15.32	(408,385)
Operating Transfers Out	314,599,090	327,218,798	37,999,180	(88.39)	37,999,180
Management Reserves	2,500,000	5,000,000	5,000,000	—	5,000,000
Total	\$ 1,751,034,087	\$ 1,821,216,589	\$ 1,613,797,020	(11.39)	\$ 1,596,341,179

Revenues

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Taxes Current Property	\$ 915,675	\$ 1,103,156	\$ 1,357,307	23.04	\$ 1,357,307
Taxes Other Than Current Secured	17,206	29,080	33,616	15.60	33,616
Licenses Permits & Franchises	1,217,627	858,323	1,008,189	17.46	1,098,323
Fines, Forfeitures & Penalties	4,544,830	4,658,704	4,510,767	(3.18)	4,510,767
Revenue From Use of Money & Property	807,745	924,238	841,644	(8.94)	841,644
Intergovernmental Revenues	1,286,134,857	1,358,013,208	1,420,207,071	4.58	1,408,840,618
Charges For Current Services	38,049,226	39,650,457	42,141,196	6.28	42,085,675
Miscellaneous Revenues	12,419,145	10,818,496	10,522,230	(2.74)	10,458,229
Other Financing Sources	299,154,776	308,109,411	24,200,000	(92.15)	24,200,000
Fund Balance	48,893,894	36,927,410	41,000,000	11.03	30,500,000
General Revenue Allocation	58,879,106	60,124,106	67,975,000	13.06	72,415,000
Total	\$ 1,751,034,087	\$ 1,821,216,589	\$ 1,613,797,020	(11.39)	\$ 1,596,341,179



Staffing - Staff Years

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Staff Years	5,620.62	5,549.92	5,552.92	0.05	5,552.92



Appendix A: Budget by Group/Agency

Land Use and Environment Group

Expenditures

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Salaries & Benefits	\$ 133,363,337	\$ 139,096,490	\$ 148,541,052	6.79	\$ 152,378,376
Services & Supplies	156,092,863	156,472,795	145,196,253	(7.21)	137,983,129
Other Charges	13,869,800	4,808,275	5,774,945	20.10	5,245,180
Capital Assets/Land Acquisition	8,546,162	14,146,210	6,911,950	(51.14)	909,142
Capital Assets Equipment	4,179,579	3,247,306	5,026,985	54.80	4,807,985
Expenditure Transfer & Reimbursements	—	—	(100,000)	—	(100,000)
Reserves	35,000	—	—	—	—
Reserve/Designation Increase	—	877,700	1,426,200	62.49	1,113,376
Operating Transfers Out	6,249,838	6,288,530	6,914,621	9.96	6,448,352
Management Reserves	2,441,609	3,341,609	1,917,802	(42.61)	1,917,802
Total	\$ 324,778,188	\$ 328,278,915	\$ 321,609,808	(2.03)	\$ 310,703,342

Revenues

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Taxes Current Property	\$ 4,710,258	\$ 4,912,755	\$ 5,364,714	9.20	\$ 5,364,714
Taxes Other Than Current Secured	21,439,472	9,786,500	10,957,425	11.96	8,250,730
Licenses Permits & Franchises	31,432,264	32,114,718	34,447,546	7.26	36,153,112
Fines, Forfeitures & Penalties	1,446,490	1,740,762	1,584,217	(8.99)	1,695,445
Revenue From Use of Money & Property	15,949,383	15,973,779	16,289,131	1.97	16,299,131
Intergovernmental Revenues	83,560,660	98,333,444	82,311,709	(16.29)	79,502,193
Charges For Current Services	69,028,106	73,376,969	80,603,195	9.85	82,129,466
Miscellaneous Revenues	16,281,306	16,733,030	13,354,610	(20.19)	13,690,055
Other Financing Sources	8,146,584	7,771,225	7,241,621	(6.81)	6,709,352
Reserve/Designation Decreases	1,723,495	1,560,500	1,605,080	2.86	1,116,300
Fund Balance	37,768,143	31,530,914	22,092,560	(29.93)	9,684,844
General Revenue Allocation	33,292,027	34,444,319	45,758,000	32.85	50,108,000
Total	\$ 324,778,188	\$ 328,278,915	\$ 321,609,808	(2.03)	\$ 310,703,342



Appendix A: Budget by Group/Agency

Staffing - Staff Years

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Staff Years	1,492.00	1,497.00	1,552.00	3.67	1,552.00



Appendix A: Budget by Group/Agency

Community Services Group

Expenditures

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Salaries & Benefits	\$ 72,840,450	\$ 76,627,395	\$ 78,558,867	2.52	\$ 81,053,560
Services & Supplies	121,354,907	123,228,387	138,573,221	12.45	131,503,926
Other Charges	18,421,539	15,751,602	20,002,858	26.99	19,948,454
Capital Assets Equipment	9,181,000	9,586,000	9,270,000	(3.30)	9,245,000
Expenditure Transfer & Reimbursements	—	(31,000)	(59,000)	90.32	(59,000)
Reserves	100,000	100,000	100,000	—	100,000
Reserve/Designation Increase	—	—	1,200,000	—	—
Operating Transfers Out	6,616,257	7,370,346	4,353,997	(40.93)	4,057,228
Management Reserves	2,691,242	3,849,603	3,250,000	(15.58)	2,500,000
Total	\$ 231,205,395	\$ 236,482,333	\$ 255,249,943	7.94	\$ 248,349,168

Revenues

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Taxes Current Property	\$ 20,784,012	\$ 22,856,304	\$ 25,225,903	10.37	\$ 25,741,787
Taxes Other Than Current Secured	5,802,506	5,409,044	2,965,013	(45.18)	3,026,296
Licenses Permits & Franchises	2,220,900	2,121,900	2,121,900	—	2,121,900
Fines, Forfeitures & Penalties	9,000	13,000	(5,835)	(144.88)	(6,400)
Revenue From Use of Money & Property	1,292,132	1,292,907	2,131,861	64.89	2,127,514
Intergovernmental Revenues	42,988,873	39,273,574	38,768,545	(1.29)	38,632,786
Charges For Current Services	123,776,303	126,452,122	134,742,263	6.56	135,067,465
Miscellaneous Revenues	4,404,675	3,380,642	5,133,593	51.85	5,075,612
Other Financing Sources	6,160,549	7,144,090	7,206,597	0.87	6,962,398
Reserve/Designation Decreases	748,035	451,965	—	(100.00)	1,200,000
Fund Balance	14,464,184	13,678,559	21,194,103	54.94	12,372,810
General Revenue Allocation	8,554,226	14,408,226	15,766,000	9.42	16,027,000
Total	\$ 231,205,395	\$ 236,482,333	\$ 255,249,943	7.94	\$ 248,349,168



Appendix A: Budget by Group/Agency

Staffing - Staff Years

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Staff Years	986.25	979.00	974.00	(0.51)	990.00



Appendix A: Budget by Group/Agency

Finance and General Government Group

Expenditures

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Salaries & Benefits	\$ 106,727,244	\$ 113,188,821	\$ 117,908,911	4.17	\$ 121,416,673
Services & Supplies	166,500,121	172,686,403	181,016,010	4.82	167,542,110
Other Charges	20,000	—	—	—	—
Capital Assets Equipment	—	70,000	10,000	(85.71)	—
Expenditure Transfer & Reimbursements	(216,691)	(355,465)	(217,714)	(38.75)	(223,495)
Management Reserves	3,450,000	3,550,000	4,884,000	37.58	—
Total	\$ 276,480,674	\$ 289,139,759	\$ 303,601,207	5.00	\$ 288,735,288

Revenues

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Licenses Permits & Franchises	\$ 2,763,223	\$ 2,787,205	\$ 2,740,000	(1.69)	\$ 2,740,000
Fines, Forfeitures & Penalties	800,000	799,000	915,000	14.52	915,000
Revenue From Use of Money & Property	156,846	174,949	174,949	—	174,949
Intergovernmental Revenues	10,727,500	10,562,000	2,710,000	(74.34)	2,710,000
Charges For Current Services	153,508,051	158,580,258	175,637,669	10.76	169,227,784
Miscellaneous Revenues	6,808,617	6,735,642	7,183,788	6.65	7,265,865
Other Financing Sources	8,161,450	10,638,000	845,000	(92.06)	—
Reserve/Designation Decreases	3,238,200	3,238,200	2,201,400	(32.02)	—
Fund Balance	12,514,990	8,780,000	12,718,401	44.86	3,087,690
General Revenue Allocation	77,801,797	86,844,505	98,475,000	13.39	102,614,000
Total	\$ 276,480,674	\$ 289,139,759	\$ 303,601,207	5.00	\$ 288,735,288

Staffing - Staff Years

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Staff Years	1,267.50	1,267.50	1,271.00	0.28	1,271.00



Capital Program

Expenditures

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Services & Supplies	\$ 5,360,000	\$ 2,860,000	\$ 2,860,000	—	\$ 2,860,000
Capital Assets/Land Acquisition	2,829,300	4,177,000	98,800,000	2,265.33	5,000,000
Total	\$ 8,189,300	\$ 7,037,000	\$ 101,660,000	1,344.65	\$ 7,860,000

Revenues

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Revenue From Use of Money & Property	\$ 287,823	\$ 419,000	\$ 469,000	11.93	\$ 469,000
Intergovernmental Revenues	813,300	1,027,000	—	(100.00)	—
Charges For Current Services	16,000	—	—	—	—
Other Financing Sources	7,000,000	3,354,000	99,503,000	2,866.70	5,703,000
Fund Balance	72,177	2,237,000	1,688,000	(24.54)	1,688,000
Total	\$ 8,189,300	\$ 7,037,000	\$ 101,660,000	1,344.65	\$ 7,860,000



Appendix A: Budget by Group/Agency

Finance-Other

Expenditures

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Salaries & Benefits	\$ 26,117,635	\$ 24,200,000	\$ 22,400,000	(7.44)	\$ 22,400,000
Services & Supplies	21,436,209	51,535,009	72,741,657	41.15	95,431,704
Other Charges	217,113,541	197,468,988	222,128,545	12.49	290,175,260
Reserves	15,600,000	15,600,000	20,000,000	28.21	20,000,000
Reserve/Designation Increase	4,600,000	3,402,625	4,000,000	17.56	4,000,000
Operating Transfers Out	53,098,500	8,638,000	104,220,670	1,106.54	10,420,670
Total	\$ 337,965,885	\$ 300,844,622	\$ 445,490,872	48.08	\$ 442,427,634

Revenues

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Taxes Current Property	\$ 29,250	\$ 31,375	\$ 27,250	(13.15)	\$ 26,250
Fines, Forfeitures & Penalties	2,905,950	3,415,980	3,419,068	0.09	3,151,345
Revenue From Use of Money & Property	1,880,034	1,274,186	1,149,051	(9.82)	1,486,967
Intergovernmental Revenues	7,887,864	6,642,100	6,844,117	3.04	7,059,697
Charges For Current Services	96,432,879	100,644,417	104,643,230	3.97	107,314,219
Miscellaneous Revenues	—	17,778,492	23,850,103	34.15	25,105,991
Other Financing Sources	45,934,000	300,000	200,000	(33.33)	200,000
Reserve/Designation Decreases	500	—	412,747	—	320,394
Fund Balance	83,534,000	44,018,403	66,049,306	50.05	36,260,771
General Revenue Allocation Offset	99,361,408	126,739,669	238,896,000	88.49	261,502,000
Total	\$ 337,965,885	\$ 300,844,622	\$ 445,490,872	48.08	\$ 442,427,634

Appendix B: Appropriations by Fund



Appropriations by Fund Type

County Funds by Type

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
General Fund	\$ 2,869,567,681	\$ 2,943,885,514	\$ 3,245,202,143	10.24	\$ 3,221,163,924
Special Revenue Funds	695,657,146	727,868,348	544,782,380	(25.15)	454,249,140
Debt Service County Family	126,553,344	110,514,605	125,607,789	13.66	113,411,379
County Proprietary Enterprise Funds	17,132,149	20,723,284	17,762,219	(14.29)	14,257,816
County Proprietary Internal Service Funds	295,364,639	302,618,235	319,594,254	5.61	309,065,582
Air Pollution Control District	22,477,834	23,673,245	24,091,063	1.76	24,381,604
County Service Areas	9,333,414	10,841,146	12,140,058	11.98	12,140,058
Miscellaneous Special Districts	8,866,284	9,371,263	8,927,781	(4.73)	8,938,781
Permanent Road Divisions	6,962,094	6,613,294	4,925,495	(25.52)	4,925,495
Sanitation Districts	26,578,351	24,036,452	20,946,540	(12.86)	18,356,767
Miscellaneous Local Agencies	9,750,274	6,746,514	5,535,552	(17.95)	5,396,353
Total	\$ 4,088,243,210	\$ 4,186,891,900	\$ 4,329,515,274	3.41	\$ 4,186,286,899



Appendix B: Appropriations by Fund

Appropriations by Group and Fund

Public Safety Group

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Public Safety Group General Fund	\$ 944,105,313	\$ 972,204,717	\$ 1,037,185,632	6.68	\$ 1,032,362,529
Sheriff Asset Forfeiture Program	1,100,000	1,100,000	1,100,000	—	1,100,000
District Atty Asset Forfeiture Program Fed	386,916	327,500	350,241	6.94	329,160
District Atty Asset Forfeiture State	—	200,000	200,000	—	200,000
Probation Asset Forfeiture Program	35,000	50,000	50,000	—	50,000
Sheriffs Inmate Welfare	5,277,000	4,559,081	4,704,695	3.19	4,704,695
Probation Inmate Welfare	225,000	225,000	225,000	—	225,000
Public Safety Prop 172 Spec. Rev	201,966,912	220,517,932	239,157,604	8.45	247,765,652
CSA 135 Regional 800 MHZ Radio System	622,954	622,954	632,954	1.61	632,954
CSA 135 Del Mar 800 MHZ Zone B	57,049	57,049	57,049	—	57,049
CSA 135 Poway 800 MHZ Zone F	129,888	140,000	145,000	3.57	145,000
CSA 135 Solana Beach 800 MHZ Zone H	38,449	38,449	38,449	—	38,449
Jail Stores Internal Service Fund	4,645,200	3,850,000	4,259,800	10.64	4,259,800
Total	\$ 1,158,589,681	\$ 1,203,892,682	\$ 1,288,106,424	7.00	\$ 1,291,870,288

Health and Human Services Agency

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Health and Human Services Agency General Fund	\$ 1,432,507,365	\$ 1,481,762,546	\$ 1,581,046,822	6.70	\$ 1,563,590,981
Tobacco Securitization Special Revenue	27,300,000	27,300,000	25,500,000	(6.59)	25,500,000
Social Services Realignment	100,020,358	117,681,440	—	(100.00)	—
Mental Health Realignment	86,888,757	89,720,336	—	(100.00)	—
Health Realignment	99,569,949	98,478,707	—	(100.00)	—
CSA 17 San Dieguito Ambulance	1,804,104	2,189,911	2,635,402	20.34	2,635,402
CSA 69 Heartland Paramedic	2,943,554	4,083,649	4,614,796	13.01	4,614,796
Total	\$ 1,751,034,087	\$ 1,821,216,589	\$ 1,613,797,020	(11.39)	\$ 1,596,341,179



Land Use & Environment Group

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Land Use & Environment Group General Fund	\$ 127,504,649	\$ 130,556,913	\$ 127,019,518	(2.71)	\$ 123,683,784
Road Fund	88,875,094	85,993,769	91,444,201	6.34	89,832,771
Air Pollution Control Dist Operations	18,287,989	18,975,975	19,044,594	0.36	19,389,135
APCD Air Quality Improvement Trust	4,189,845	4,697,270	4,926,469	4.88	4,926,469
Air Quality Power Genl Mitigation	—	—	120,000	—	66,000
San Diego Co Lighting Maint Dist 1	1,792,000	1,537,115	1,500,115	(2.41)	1,500,115
Inactive Waste Site Management	14,293,921	14,257,927	12,688,687	(11.01)	12,746,499
Hillsborough Landfill Maintenance	299,714	330,165	302,220	(8.46)	302,220
Duck Pond Landfill Cleanup	61,500	17,000	15,000	(11.76)	15,000
Parkland Ded Area 4 Lincoln Acres	1,500	1,000	1,000	—	1,000
Parkland Ded Area 15 Sweetwater	2,500	5,000	5,000	—	5,000
Parkland Ded Area 16 Otay	400	500	500	—	500
Parkland Ded Area 19 Jamul	2,000	1,000	1,000	—	1,000
Parkland Ded Area 20 Spring Valley	5,000	4,000	4,000	—	4,000
Parkland Ded Area 25 Lakeside	2,000	5,000	5,000	—	5,000
Parkland Ded Area 26 Crest	1,000	3,000	3,000	—	3,000
Parkland Ded Area 27 Alpine	2,000	4,000	4,000	—	4,000
Parkland Ded Area 28 Ramona	3,000	5,000	5,000	—	5,000
Parkland Ded Area 29 Escondido	1,000	3,000	3,000	—	3,000
Parkland Ded Area 30 San Marcos	2,000	1,000	1,000	—	1,000
Parkland Ded Area 31 San Dieguito	2,000	3,500	3,500	—	3,500
Parkland Ded Area 32 Carlsbad	2,000	1,000	1,000	—	1,000
Parkland Ded Area 35 Fallbrook	2,000	4,000	4,000	—	4,000
Parkland Ded Area 36 Bonsall	3,000	2,000	2,000	—	2,000
Parkland Ded Area 37 Vista	3,000	1,000	1,000	—	1,000
Parkland Ded Area 38 Valley Center	3,000	8,000	8,000	—	8,000
Parkland Ded Area 39 Pauma Valley	3,000	1,000	1,000	—	1,000
Parkland Ded Area 40 Palomar Julian	3,000	3,000	3,000	—	3,000
Parkland Ded Area 41 Mountain Empire	3,000	3,000	3,000	—	3,000



Appendix B: Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Parkland Ded Area 42 Anza Borrego	2,000	2,000	2,000	—	2,000
Parkland Ded Area 43 Central Mountain	3,000	2,000	2,000	—	2,000
Parkland Ded Area 44 Oceanside	2,000	1,000	1,000	—	1,000
Parkland Ded Area 45 Valle de Oro	4,000	3,000	3,000	—	3,000
Parkland Dedication Fund Interest	15,000	—	—	—	—
PRD 6 Pauma Valley	178,396	197,032	229,371	16.41	229,371
PRD 8 Magee Road Pala	209,552	222,443	89,081	(59.95)	89,081
PRD 9 Santa Fe Zone B	76,749	89,529	53,772	(39.94)	53,772
PRD 10 Davis Drive	16,647	16,647	20,972	25.98	20,972
PRD 11 Bernardo Road Zone A	24,689	30,519	25,212	(17.39)	25,212
PRD 11 Bernardo Road Zone C	38,938	38,410	36,526	(4.90)	36,526
PRD 11 Bernardo Road Zone D	18,506	20,897	18,707	(10.48)	18,707
PRD 12 Lomair	158,976	165,665	94,915	(42.71)	94,915
PRD 13 Pala Mesa Zone A	209,977	236,907	155,157	(34.51)	155,157
PRD 13 Stewart Canyon Zone B	59,691	66,097	58,213	(11.93)	58,213
PRD 14 Rancho Diego	9,163	8,616	12,172	41.27	12,172
PRD 16 Wynola	86,942	101,670	52,147	(48.71)	52,147
PRD 18 Harrison Park	224,017	223,465	121,620	(45.58)	121,620
PRD 20 Daily Road	366,782	335,011	287,636	(14.14)	287,636
PRD 21 Pauma Heights	506,458	143,416	97,171	(32.25)	97,171
PRD 22 West Dougherty St	18,927	18,181	19,898	9.44	19,898
PRD 23 Rock Terrace Road	8,081	7,476	5,760	(22.95)	5,760
PRD 24 Mt Whitney Road	39,376	43,041	54,184	25.89	54,184
CSA 26 Rancho San Diego	232,500	230,500	233,500	1.30	233,500
CSA 26 Cottonwood Village Zone A	181,420	175,345	168,335	(4.00)	168,335
CSA 26 Monte Vista Zone B	412,475	449,162	261,798	(41.71)	261,798
PRD 30 Royal Oaks Carroll	35,463	35,486	34,850	(1.79)	34,850
PRD 38 Gay Rio Terrace	38,212	43,261	34,653	(19.90)	34,653
PRD 39 Sunbeam Lane	9,646	9,366	9,366	—	9,366
PRD 45 Rincon Springs Rd	116,478	138,256	138,256	—	138,256
PRD 46 Rocosco Road	30,785	26,934	19,375	(28.06)	19,375



Land Use & Environment Group

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
PRD 49 Sunset Knolls Road	29,572	25,911	22,634	(12.65)	22,634
PRD 50 Knoll Park Lane	82,494	85,657	48,302	(43.61)	48,302
PRD 53 Knoll Park Lane Extension	157,632	170,676	93,503	(45.22)	93,503
PRD 54 Mount Helix	48,491	54,770	60,386	10.25	60,386
PRD 55 Rainbow Crest Rd	261,212	306,845	178,193	(41.93)	178,193
PRD 60 River Drive	43,458	45,466	30,604	(32.69)	30,604
PRD 61 Green Meadow Way	156,298	166,328	88,436	(46.83)	88,436
PRD 63 Hillview Road	348,347	397,284	206,228	(48.09)	206,228
PRD 64 Lila Lane	6,452	9,508	5,243	(44.86)	5,243
PRD 70 El Camino Corto	38,881	35,572	25,795	(27.49)	25,795
PRD 75 Gay Rio Dr Zone A	149,716	151,432	75,711	(50.00)	75,711
PRD 75 Gay Rio Dr Zone B	198,558	228,453	122,896	(46.21)	122,896
PRD 76 Kingsford Court	20,124	20,918	17,426	(16.69)	17,426
PRD 77 Montiel Truck Trail	115,223	121,684	74,913	(38.44)	74,913
PRD 78 Gardena Way	103,634	105,349	55,201	(47.60)	55,201
PRD 80 Harris Truck Trail	146,229	143,405	88,795	(38.08)	88,795
CSA 81 Fallbrook Local Park	180,625	177,785	177,785	—	177,785
CSA 83 San Dieguito Local Park	542,493	445,745	451,324	1.25	451,324
CSA 83A Zone A4S Ranch Park 95155	244,000	266,000	266,000	—	266,000
CSA 86 Watson Place	6,627	1,277	1,277	—	1,277
PRD 88 East Fifth St	44,420	46,212	39,144	(15.29)	39,144
PRD 90 South Cordoba	46,207	47,204	40,940	(13.27)	40,940
PRD 94 Roble Grande Road	326,914	343,689	189,055	(44.99)	189,055
PRD 95 Valle Del Sol	152,799	177,239	99,317	(43.96)	99,317
PRD 99 Via Allondra Via Del Corvo	46,212	44,600	29,895	(32.97)	29,895
PRD 100 Viejas Lane View	20,751	20,356	16,454	(19.17)	16,454
PRD 101 Johnson Lake Rd	98,858	103,248	58,104	(43.72)	58,104
PRD 101 Hi Ridge Rd Zone A	30,333	29,635	25,492	(13.98)	25,492
PRD 102 Mountain Meadow	66,445	160,611	82,926	(48.37)	82,926
PRD 103 Alto Drive	122,394	132,400	96,319	(27.25)	96,319
PRD 104 Artesian Rd	77,240	92,272	51,213	(44.50)	51,213
PRD 105 Alta Loma Dr	35,799	45,660	17,181	(62.37)	17,181



Appendix B: Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
PRD 105 Alta Loma Dr Zone A	42,558	44,750	20,937	(53.21)	20,937
PRD 106 Garrison Way Et Al	46,257	52,449	62,212	18.61	62,212
CSA 107 Elfin Forest Fire District	275,903	277,465	328,157	18.27	328,157
CSA 107 Elfin Forest Fire Mitigation Fee	6,312	7,653	19,536	155.27	19,536
CSA 109 Mt Laguna Fire Medical	50,620	42,601	48,552	13.97	48,552
CSA 109 Mt Laguna Fire Mitigation Fee	457	—	735	—	735
CSA 110 Mount Palomar Fire Medical	118,446	179,372	121,969	(32.00)	121,969
CSA 110 Mt Palomar Fire Mitigation Fee	5,243	7,763	9,027	16.28	9,027
CSA 111 Boulevard Fire District	56,629	58,588	116,063	98.10	116,063
CSA 111 Boulevard Fire Mitigation Fee	9,611	19,084	57,979	203.81	57,979
CSA 112 Campo Fire District	52,866	55,792	156,670	180.81	156,670
CSA 112 Campo Fire Mitigation Fee	21,766	29,091	110,043	278.27	110,043
CSA 113 San Pasqual Fire District	110,803	96,193	127,745	32.80	127,745
CSA 113 San Pasqual Fire Mitigation Fee	1,366	8,584	17,402	102.73	17,402
CSA 115 Pepper Drive Fire District	213,244	253,244	383,661	51.50	383,661
PRD 117 Legend Rock	303,267	63,955	42,307	(33.85)	42,307
CSA 122 Otay Mesa East	79,966	50,537	75,185	48.77	75,185
PRD 123 Mizpah Lane	15,250	16,847	19,198	13.96	19,198
PRD 125 Wrightwood Road	36,820	39,244	41,353	5.37	41,353
PRD 126 Sandhurst Way	24,536	25,630	23,194	(9.50)	23,194
PRD 127 Singing Trails Drive	26,560	24,859	24,012	(3.41)	24,012
CSA 128 San Miguel Park Dist	847,458	788,350	798,978	1.35	798,978
PRD 129 Birch Street	4,768	—	—	—	—
PRD 130 Wilkes Road	73,702	98,521	69,042	(29.92)	69,042
PRD 133 Ranch Creek Road	36,915	42,790	39,981	(6.56)	39,981
PRD 134 Kenora Lane	40,785	40,502	49,895	23.19	49,895
CSA 136 Sundance Detention Basin	86,586	89,003	84,687	(4.85)	84,687



Appendix B: Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
San Diego Co Flood Control Dist	5,319,084	5,825,817	4,943,817	(15.14)	4,943,817
Stormwater Maint ZN349781	—	8,628	8,628	0.00	8,628
PRD 1001 Capra Way	6,420	—	—	—	—
PRD 1002 Sunny Acres	9,216	6,945	7,361	5.99	7,361
PRD 1003 Alamo Way	17,260	15,070	7,347	(51.25)	7,347
PRD 1004 Butterfly Lane	13,797	10,692	14,161	32.44	14,161
PRD 1005 Eden Valley Lane	29,872	22,253	21,208	(4.70)	21,208
PRD 1007 Tumble Creek	91,934	26,449	800	(96.98)	800
PRD 1008 Canter	41,908	38,968	17,485	(55.13)	17,485
PRD 1009 Golf Drive	11,650	7,598	2,200	(71.05)	2,200
PRD 1010 Alpine High	424,329	280,741	262,657	(6.44)	262,657
PRD 1011 La Cuesta	51,192	57,303	38,512	(32.79)	38,512
PRD 1012 Millar Road	131,598	123,152	104,483	(15.16)	104,483
PRD 1013 Singing Trails	24,356	43,867	64,965	48.10	64,965
PRD 1014 Lavender Point Lane	—	—	141,373	—	141,373
PRD1015 Landavo Drive	—	—	241,492	—	241,492
Survey Monument Preservation Fund	125,000	100,000	100,000	—	100,000
Special Aviation	71,708	178,300	205,563	15.29	54,500
Special Aviation Debt Service	336,189	339,168	341,449	0.67	343,033
Co Fish and Game Propagation	39,500	47,000	47,000	—	47,000
Airport Enterprise Fund	11,878,855	15,313,785	12,282,382	(19.80)	8,839,926
Liquid Waste Enterprise Fund	5,253,294	5,409,499	5,479,837	1.30	5,417,890
Wintergardens Sewer Maintenance Dist	1,650,200	1,248,630	1,439,750	15.31	1,439,750
East Otay Mesa Sewer Maint Dist	105,000	105,000	105,000	0.00	105,000
Campo Hills Water Treatment System	—	362,280	—	(100.00)	—
Campo Water and Sewer Service Area	—	283,793	930,471	227.87	941,471
Alpine Sanitation Maint and Oper	1,635,109	1,466,860	1,629,865	11.11	1,141,450
Julian Sanitation Maint and Oper	226,632	234,132	237,267	1.34	237,267
Lakeside Sanitation Maint and Oper	7,816,340	8,377,650	6,459,800	(22.89)	5,971,020



Appendix B: Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Pine Valley Sanitation Maint and Oper	94,550	100,550	100,550	—	100,550
DPW Equipment Internal Svc Fund	2,036,543	3,577,566	3,640,708	1.76	3,640,708
DPW ISF Equipment Acq Road Fund	4,345,693	4,049,333	4,651,670	14.87	4,651,670
DPW ISF Equipment Acq Inactive Waste	98,320	95,705	38,832	(59.43)	38,832
DPW ISF Equipment Acq Airport Ent	676,754	122,751	173,614	41.44	98,614
DPW ISF Equipment Acq Genl Fund	—	3,834	—	(100.00)	—
DPW ISF Equipment Acq Liquid Waste	187,075	415,812	204,840	(50.74)	204,840
Spring Valley Sanitation Maint and Oper	16,805,720	13,857,260	12,519,058	(9.66)	10,906,480
Total	\$ 324,778,188	\$ 328,278,915	\$ 321,609,808	(2.03)	\$ 310,703,342

Community Services Group

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Community Services Group General Fund	\$ 37,623,777	\$ 43,123,750	\$ 48,963,672	13.54	\$ 44,879,376
HCD Special Revenue Fund	29,350,836	25,720,350	26,267,648	2.13	26,267,648
County Library	28,802,140	31,018,468	37,579,478	21.15	34,104,323
Co Redev Agy Gillespie Fld Special DS	3,003,513	2,387,767	2,079,995	(12.89)	2,041,672
Co Redev Agy Gillespie Fld Tax Alloc DS	424,350	426,118	—	(100.00)	—
Co Redev Agy Gillespie Fld Reserve DS	20,000	15,000	—	(100.00)	—
Co Redev Agy Gillespie Fld Principal DS	140,000	150,000	—	(100.00)	—
Co Redev Agy Gillespie Fld Interest DS	284,350	276,118	—	(100.00)	—
Co Redev Agy 05 Gillespie Redev Debt Service Fd	—	—	1,197,400	—	1,144,830
Co Redev Agy 05 Gillespie Redev - Interest	—	—	837,400	—	824,830



Appendix B: Appropriations by Fund

Community Services Group

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Co Redev Agy 05 Gillespie Redev - Principal	—	—	360,000	#DIV/0!	320,000
Co Redev Agy Gillespie Fld Capital	2,579,163	2,168,584	234,667	(89.18)	239,931
Co Redev Agy Upper SD River Capital	2,354,859	675,600	175,000	(74.10)	175,000
Co Redev Agy Gillespie Housing Capital	500,000	492,153	500,000	1.59	500,000
Co Redev Agy Upper SD River Housg Cap	414,289	123,799	123,340	(0.37)	123,340
Purchasing ISF-Document Services	9,177,430	9,188,449	7,385,643	(19.62)	7,451,424
Fleet Services Internal Service Fund	8,349,391	8,599,066	8,661,439	0.73	8,793,762
Fleet ISF Equipment Acq General	17,830,401	18,044,942	18,210,783	0.92	18,210,783
Fleet ISF Materials Supply Inventory	8,979,922	9,543,107	11,888,797	24.58	11,899,004
Fleet ISF Accident Repair	92,000	155,680	159,172	2.24	159,172
Fleet ISF Accidents Sheriff	166,000	243,161	224,744	(7.57)	224,744
Facilities Management Internal Svc Fund	66,112,974	69,130,221	71,978,550	4.12	72,567,114
Major Maintenance Internal Svc Fund	15,000,000	15,000,000	18,422,215	22.81	18,422,215
Total	\$ 231,205,395	\$ 236,482,333	\$ 255,249,943	7.94	\$ 248,349,168

Finance and General Government Group

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Finance and General Government Group General Fund	\$ 162,345,185	\$ 172,589,600	\$ 182,011,474	5.46	\$ 178,888,389
CATV Cable TV Media Public Relations	2,369,952	2,602,205	2,776,594	6.70	2,634,639
Information Technology Internal Svc Fund	111,765,537	113,947,954	118,813,139	4.27	107,212,260
Total	\$ 276,480,674	\$ 289,139,759	\$ 303,601,207	5.00	\$ 288,735,288



Appendix B: Appropriations by Fund

Capital

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Capital Outlay Fund	\$ 829,300	\$ 4,177,000	\$ 18,800,000	2,265.33	\$ 5,000,000
Justice Facility Const COF	2,000,000	—	80,000,000	—	—
Edgemoor Development Fund	5,360,000	2,860,000	2,860,000	—	2,860,000
Total	\$ 8,189,300	\$ 7,037,000	\$ 101,660,000	1,344.65	\$ 7,860,000

Finance Other

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Finance Other General Fund	\$ 165,481,392	\$ 143,647,988	\$ 268,975,025	87.25	\$ 277,758,865
Pension Obligation Bonds	126,553,344	110,514,605	125,607,789	13.66	113,411,379
Employee Benefits Internal Svc Fund	35,401,399	35,650,654	35,158,308	(1.38)	35,508,640
Public Liability Insurance Internal Svc Fd	10,500,000	11,000,000	15,722,000	42.93	15,722,000
Majestic Pines County Service District Debt	29,750	31,375	27,750	(11.55)	26,750
Total	\$ 337,965,885	\$ 300,844,622	\$ 445,490,872	48.08	\$ 442,427,634

Appendix C: General Fund Budget Summary



Expenditures and Financing Sources

Expenditures by Department

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Public Safety Group					
Executive Office	\$ 10,290,500	\$ 7,006,948	\$ 22,967,122	227.78	\$ 10,664,951
District Attorney	106,596,602	109,254,899	118,261,596	8.24	122,777,532
Sheriff	463,351,378	480,412,670	513,485,150	6.88	525,798,248
Alternate Public Defender	13,265,745	13,636,708	15,101,253	10.74	15,805,813
Child Support Services	55,884,159	56,505,214	53,171,929	(5.90)	50,842,904
Citizens' Law Enforcement Review Board	507,280	497,922	523,047	5.05	538,262
Office of Emergency Services	21,980,736	24,442,981	14,777,480	(39.54)	3,087,898
Medical Examiner	6,691,917	7,037,130	7,638,378	8.54	8,048,705
Probation Department	145,363,692	143,476,182	155,053,852	8.07	158,333,098
Public Defender	44,536,543	46,432,574	50,787,795	9.38	52,675,481
Contribution for Trial Courts	67,537,321	74,302,049	76,141,668	2.48	75,117,197
Defense Attorney / Contract Administration	8,099,440	9,199,440	9,276,362	0.84	8,672,440
Total - Public Safety Group	\$ 944,105,313	\$ 972,204,717	\$ 1,037,185,632	6.68	\$ 1,032,362,529
Health & Human Services Agency					
Regional Operations	\$ 467,224,464	\$ 467,085,888	\$ 450,510,438	(3.55)	\$ 449,867,124
Strategic Planning & Operational Support	91,080,554	95,868,144	127,867,804	33.38	122,334,945
Aging and Independence Services	214,467,363	240,150,858	255,034,506	6.20	274,035,809
Behavioral Health Services	288,882,916	288,049,078	333,910,301	15.92	315,352,813
Child Welfare Services	230,268,230	236,972,740	254,000,216	7.19	253,999,216
Public Health Services	73,366,752	74,618,654	72,972,317	(2.21)	72,401,028
Public Administrator / Public Guardian	3,151,971	3,684,636	4,215,022	14.39	4,215,022
Administrative Support	64,065,115	75,332,548	82,536,218	9.56	71,385,024
Total - Health and Human Services Agency	\$ 1,432,507,365	\$ 1,481,762,546	\$ 1,581,046,822	6.70	\$ 1,563,590,981



Appendix C: General Fund Budget Summary

Expenditures by Department

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Land Use and Environment Group					
Executive Office	\$ 5,625,592	\$ 6,833,373	\$ 5,613,333	(17.85)	\$ 5,704,360
San Diego Geographic Information Source (SanGIS)	689,334	720,142	992,558	37.83	1,021,155
Agriculture, Weights and Measures	11,998,501	13,636,969	15,537,919	13.94	15,881,944
Environmental Health	30,053,095	31,948,228	35,570,316	11.34	35,927,677
Farm and Home Advisor	1,004,785	992,979	708,088	(28.69)	723,801
Parks and Recreation	22,866,672	22,218,191	26,793,803	20.59	21,091,285
Planning and Land Use	40,095,486	30,341,308	34,386,904	13.33	36,234,737
Public Works	15,171,184	23,865,723	7,416,597	(68.92)	7,098,825
Total - Land Use and Environment Group	\$ 127,504,649	\$ 130,556,913	\$ 127,019,518	(2.71)	\$ 123,683,784
Community Services Group					
Community Services Group Executive Office	\$ 5,647,360	\$ 6,893,390	\$ 9,893,928	43.53	\$ 6,173,069
Animal Services	10,822,770	11,057,081	11,958,845	8.16	12,259,101
General Services	136,780	1,250,000	1,305,000	4.40	1,305,000
Housing & Community Development	11,722,449	9,910,225	10,025,124	1.16	10,360,834
Purchasing and Contracting	—	—	250,000	—	—
Registrar of Voters	9,294,418	14,013,054	15,530,775	10.83	14,781,372
Total - Community Services Group	\$ 37,623,777	\$ 43,123,750	\$ 48,963,672	13.54	\$ 44,879,376
Finance & General Government					
Executive Office	\$ 17,503,894	\$ 16,389,307	\$ 13,445,483	(17.96)	\$ 14,140,207
Board of Supervisors	6,179,860	6,072,107	6,802,626	12.03	6,802,626
Assessor / Recorder / County Clerk	45,540,080	46,214,380	48,529,001	5.01	48,834,593
Treasurer - Tax Collector	14,493,592	15,307,637	16,489,196	7.72	16,590,763
Chief Administrative Office	3,986,672	4,311,912	4,464,678	3.54	4,535,298
Auditor and Controller	25,628,882	28,015,277	29,955,318	6.92	29,927,361



Appendix C: General Fund Budget Summary

Expenditures by Department

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
County Technology Office	4,811,698	8,645,060	9,870,949	14.18	6,739,275
Civil Service Commission	412,766	563,318	619,976	10.06	592,548
Clerk of the Board of Supervisors	5,594,619	6,446,254	6,549,254	1.60	6,414,189
County Counsel	19,071,831	19,691,493	21,247,231	7.90	21,286,515
Grand Jury	511,630	570,283	583,462	2.31	568,195
Human Resources	18,234,661	19,527,623	21,859,300	11.94	20,813,819
CAC Major Maintenance	375,000	834,949	1,595,000	91.03	1,643,000
Total - Finance and General Government Group	\$ 162,345,185	\$ 172,589,600	\$ 182,011,474	5.46	\$ 178,888,389
Finance-Other					
Cash Borrowing Program	\$ 7,625,000	\$ 12,700,000	\$ 12,700,000	—	\$ 12,700,000
Community Enhancement	3,000,000	3,000,000	3,000,000	—	3,000,000
Community Projects	10,000,000	10,000,000	10,000,000	—	10,000,000
Contribution to County Library	3,550,000	3,550,000	3,550,000	—	3,550,000
Contingency Reserve General Fund	15,600,000	15,600,000	20,000,000	28.21	20,000,000
Contributions to Capital Outlay Funds	48,779,800	53,400,102	142,256,832	166.40	44,225,555
Countywide General Expense	76,700,945	45,154,886	77,174,193	70.91	183,974,610
Local Agency Formation Commission Administration	225,647	243,000	294,000	20.99	308,700
Total - Finance Other	\$ 165,481,392	\$ 143,647,988	\$ 268,975,025	87.25	\$ 277,758,865
Total - All Groups/Agencies	\$ 2,869,567,681	\$ 2,943,885,514	\$ 3,245,202,143	10.24	\$ 3,221,163,924



Appendix C: General Fund Budget Summary

Financing Sources By Category

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Taxes Current Property	\$ 561,625,756	\$ 400,483,230	\$ 499,278,406	24.67	\$ 530,661,181
Taxes Other Than Current Secured	56,150,000	272,986,635	357,481,537	30.95	382,177,324
Licenses Permits & Franchises	31,875,883	32,080,936	34,360,886	7.11	35,632,966
Fines, Forfeitures & Penalties	44,186,103	52,236,253	46,485,905	(11.01)	47,457,491
Revenue From Use of Money & Property	20,066,715	25,779,786	25,724,869	(0.21)	24,623,698
Intergovernmental Revenues	1,238,442,845	1,285,347,691	1,630,738,295	26.87	1,608,070,982
Charges For Current Services	243,640,575	254,049,599	263,559,437	3.74	270,674,785
Miscellaneous Revenues	28,186,338	21,748,168	22,938,675	5.47	22,908,129
Other Financing Sources	512,198,050	538,986,643	266,914,721	(50.48)	275,651,333
Total Revenues	\$ 2,736,372,265	\$ 2,883,698,941	\$ 3,147,482,731	9.15	\$ 3,197,857,889
Fund Balance & Reserve/Designation Decreases	133,195,416	60,186,573	97,719,412	62.36	23,306,035
Total Financing Sources	\$ 2,869,567,681	\$ 2,943,885,514	\$ 3,245,202,143	10.24	\$ 3,221,163,924

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 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Regional Administration	47.00	49.00	48.00	(2.04)	48.00
Public Health Services	176.50	180.00	180.00	—	180.00
Family Resource Centers/Assistance Payments	1,442.50	1,453.00	1,402.00	(3.51)	1,402.00
Child Welfare Services	609.00	610.00	598.50	(1.89)	598.50
Welfare to Work/Employment Administration	116.00	109.00	97.00	(11.01)	97.00
California Children Services (North Central Region)	148.75	151.75	154.75	1.98	154.75
Child Care (East Region)	107.00	103.00	103.00	—	103.00
Community Action Partnership (Central)	14.00	14.00	13.00	(7.14)	13.00
Office of Violence Prevention (South)	3.00	4.00	4.00	—	4.00
Total	2,663.75	2,673.75	2,600.25	(2.75)	2,600.25

Budget by Program

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
Regional Administration	\$ 6,056,625	\$ 6,011,380	\$ 6,044,824	0.56	\$ 5,974,824
Public Health Services	16,510,010	17,451,046	18,087,587	3.65	18,321,634
Family Resource Centers/Assistance Payments	286,727,811	294,599,681	283,605,345	(3.73)	282,403,899
Child Welfare Services	52,090,636	53,359,959	55,477,218	3.97	55,477,218
Welfare to Work/Employment Administration	25,088,107	24,317,805	14,587,555	(40.01)	14,805,905

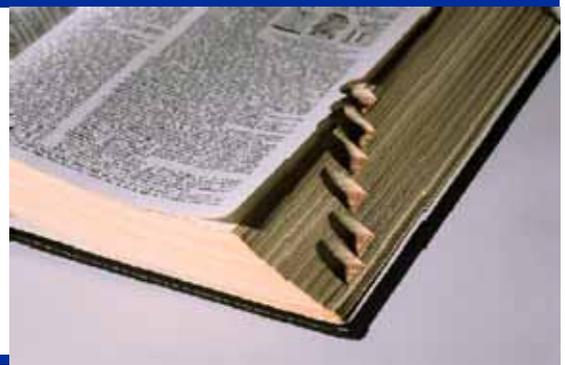


Appendix D: Health & Human Services - Regional Operations

Budget by Program

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Proposed Budget	% Change	Fiscal Year 2007-08 Proposed Budget
California Children Services (South Region)	15,364,765	16,585,750	18,156,856	9.47	18,642,457
Child Care (East Region)	53,495,524	44,446,509	44,127,779	(0.72)	44,127,779
Community Action Partnership (Central)	9,477,879	8,308,058	8,441,699	1.61	8,120,040
Office of Violence Prevention (South)	2,413,107	2,005,700	1,981,575	(1.20)	1,993,368
Total	\$ 467,224,464	\$ 467,085,888	\$ 450,510,438	(3.55)	\$ 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 (HHS), Land Use and Environment Group (LUEG), and Public Safety Group (PSG).

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

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

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

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

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

Balance Sheet: The financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with generally accepted accounting principles (GAAP).

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

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

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



Appendix E: Glossary of Operational Plan Terms

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

BOS: See Board of Supervisors.

BPR: See Business Process Reengineering.

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

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

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

CAFR: See Comprehensive Annual Financial Report.

California State Association of Counties (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



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.

USD RIP: See Upper San Diego River Improvement Project.

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

