

County of San Diego

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Appendix A: Budget by Group/Agency



Public Safety Group

Staffing - Staff Years

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Staff Years	7,487.00	7,475.50	7,572.50	1.30	7,591.50

Expenditures

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Salaries & Benefits	\$ 743,575,538	\$ 788,968,752	\$ 833,385,025	5.63	\$ 860,928,790
Services & Supplies	211,427,627	221,313,619	217,846,419	(1.57)	217,779,977
Other Charges	99,187,256	99,717,808	95,822,194	(3.91)	92,783,947
Capital Assets Equipment	3,868,441	2,648,666	859,306	(67.56)	815,306
Expenditure Transfer & Reimbursements	(16,694,629)	(17,724,566)	(18,185,919)	2.60	(18,609,253)
Operating Transfers Out	242,881,285	260,331,853	239,849,588	(7.87)	244,849,588
Management Reserves	20,294,139	10,700,000	7,650,000	(28.50)	1,450,000
Total	\$ 1,304,539,657	\$ 1,365,956,132	\$ 1,377,226,613	0.83	\$ 1,399,998,355

Revenues

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Licenses Permits & Franchises	\$ 363,601	\$ 363,601	\$ 612,601	68.48	\$ 612,601
Fines, Forfeitures & Penalties	25,592,343	24,848,388	21,530,059	(13.35)	21,146,145
Revenue From Use of Money & Property	10,217,245	10,562,549	10,226,046	(3.19)	10,118,094
Intergovernmental Revenues	427,474,074	441,240,082	427,529,415	(3.11)	431,945,731
Charges For Current Services	123,889,063	128,520,010	132,426,521	3.04	133,838,906
Miscellaneous Revenues	7,235,605	7,390,982	8,046,571	8.87	7,966,202
Other Financing Sources	242,881,285	257,235,853	239,849,588	(6.76)	244,849,588
Use of Fund Balance	27,417,441	28,610,667	19,417,812	(32.13)	12,619,088
General Revenue Allocation	439,469,000	467,184,000	517,588,000	10.79	536,902,000
Total	\$ 1,304,539,657	\$ 1,365,956,132	\$ 1,377,226,613	0.83	\$ 1,399,998,355



Appendix A: Budget by Group/Agency

Health and Human Services Agency

Staffing - Staff Years

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Staff Years	5,552.92	5,663.00	5,675.50	0.22	5,630.00

Expenditures

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Salaries & Benefits	\$ 428,517,505	\$ 451,962,730	\$ 469,413,589	3.86	\$ 483,462,782
Services & Supplies	742,784,120	811,839,873	873,803,684	7.63	870,880,409
Other Charges	399,225,394	398,591,769	398,891,248	0.08	398,891,248
Capital Assets Equipment	679,206	7,209,206	2,759,206	(61.73)	559,206
Expenditure Transfer & Reimbursements	(408,385)	(493,665)	(213,930)	(56.66)	(213,930)
Operating Transfers Out	37,999,180	37,999,180	37,999,180	0.00	37,999,180
Management Reserves	5,000,000	5,000,000	15,000,000	200.00	10,000,000
Total	\$ 1,613,797,020	\$ 1,712,109,093	\$ 1,797,652,977	5.00	\$ 1,801,578,895

Revenues

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Taxes Current Property	\$ 1,357,307	\$ 1,490,250	\$ 1,644,225	10.33	\$ 1,653,670
Taxes Other Than Current Secured	33,616	42,390	43,004	1.45	43,004
Licenses Permits & Franchises	1,008,189	1,016,795	1,013,402	(0.33)	1,017,340
Fines, Forfeitures & Penalties	4,510,767	4,475,984	5,852,264	30.75	5,852,264
Revenue From Use of Money & Property	841,644	899,644	1,334,470	48.33	1,350,105
Intergovernmental Revenues	1,420,207,071	1,498,219,220	1,563,008,907	4.32	1,586,851,636
Charges For Current Services	42,141,196	45,158,278	45,174,585	0.04	47,625,274



Appendix A: Budget by Group/Agency

Revenues

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Miscellaneous Revenues	10,522,230	10,495,532	10,544,642	0.47	10,463,142
Other Financing Sources	24,200,000	24,296,000	24,200,000	(0.40)	24,200,000
Reserve/Designation Decreases	—	—	29,478	—	11,911,460
Use of Fund Balance	41,000,000	48,600,000	72,597,000	49.38	38,400,000
General Revenue Allocation	67,975,000	77,415,000	72,211,000	(6.72)	72,211,000
Total	\$ 1,613,797,020	\$ 1,712,109,093	\$ 1,797,652,977	5.00	\$ 1,801,578,895



Appendix A: Budget by Group/Agency

Land Use and Environment Group

Staffing - Staff Years

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Staff Years	1,559.00	1,612.00	1,640.00	1.74	1,640.00

Expenditures

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Salaries & Benefits	\$ 148,681,294	\$ 158,738,960	\$ 167,522,692	5.53	\$ 172,906,398
Services & Supplies	170,414,746	171,078,819	161,156,252	(5.80)	154,918,961
Other Charges	5,996,945	17,162,131	17,641,497	2.79	20,846,601
Capital Assets/Land Acquisition	6,911,950	16,097,000	14,083,367	(12.51)	7,688,957
Capital Assets/Equipment	5,875,985	7,189,045	6,420,300	(10.69)	6,152,800
Expenditure Transfer & Reimbursements	(100,000)	(100,000)	(489,579)	389.58	(483,839)
Reserve/Designation Increase	1,426,200	2,404,464	25,047	(98.96)	250,000
Operating Transfers Out	7,114,621	10,497,923	9,064,010	(13.66)	7,185,118
Management Reserves	3,417,802	1,057,802	1,184,694	12.00	1,184,694
Total	\$ 349,739,543	\$ 384,126,144	\$ 376,608,280	(1.96)	\$ 370,649,690

Revenues

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Taxes Current Property	\$ 5,364,714	\$ 6,581,573	\$ 7,031,444	6.84	\$ 7,086,884
Taxes Other Than Current Secured	11,223,675	17,469,627	14,208,524	(18.67)	7,206,724
Licenses Permits & Franchises	34,447,546	36,154,398	36,007,220	(0.41)	37,575,217
Fines, Forfeitures & Penalties	1,584,217	1,809,583	1,413,893	(21.87)	1,469,716
Revenue From Use of Money & Property	16,289,131	19,693,359	22,466,106	14.08	22,740,537
Intergovernmental Revenues	100,445,857	112,635,258	101,296,948	(10.07)	101,006,963
Charges For Current Services	79,678,678	81,230,916	80,881,495	(0.43)	90,495,510



Appendix A: Budget by Group/Agency

Revenues

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Miscellaneous Revenues	13,339,610	16,604,924	12,399,387	(25.33)	12,233,094
Other Financing Sources	7,256,621	10,557,923	9,064,010	(14.15)	7,189,525
Reserve/Designation Decreases	1,605,080	569,845	1,793,382	214.71	—
Use of Fund Balance	32,746,414	28,942,537	33,857,299	16.98	25,994,948
General Revenue Allocation	45,758,000	51,876,201	56,188,572	8.31	57,650,572
Total	\$ 349,739,543	\$ 384,126,144	\$ 376,608,280	(1.96)	\$ 370,649,690



Appendix A: Budget by Group/Agency

Community Services Group

Staffing - Staff Years

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Staff Years	974.00	1,009.00	1,013.00	0.40	1,026.00

Expenditures

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Salaries & Benefits	\$ 78,558,867	\$ 88,742,258	\$ 90,529,485	2.01	\$ 94,697,533
Services & Supplies	138,573,221	169,904,194	156,063,986	(8.15)	155,857,084
Other Charges	20,002,858	19,007,774	24,617,624	29.51	22,017,827
Capital Assets Equipment	9,270,000	15,001,275	10,129,480	(32.48)	10,053,088
Expenditure Transfer & Reimbursements	(59,000)	(59,000)	(231,600)	292.54	(231,600)
Reserves	100,000	100,000	103,000	3.00	106,090
Reserve/Designation Increase	1,200,000	—	4,018,103	—	—
Operating Transfers Out	4,353,997	7,319,143	7,923,263	8.25	8,070,996
Management Reserves	3,250,000	3,250,000	4,250,000	30.77	5,000,000
Total	\$ 255,249,943	\$ 303,265,644	\$ 297,403,341	(1.93)	\$ 295,571,018

Revenues

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Taxes Current Property	\$ 25,225,903	\$ 26,558,655	\$ 28,981,792	9.12	\$ 30,166,088
Taxes Other Than Current Secured	2,965,013	3,197,870	4,879,228	52.58	4,991,438
Licenses Permits & Franchises	2,121,900	2,303,714	2,303,714	0.00	2,303,714
Fines, Forfeitures & Penalties	(5,835)	13,000	13,000	0.00	13,000
Revenue From Use of Money & Property	1,897,194	2,772,385	3,425,856	23.57	3,556,660
Intergovernmental Revenues	38,768,545	44,686,193	37,937,914	(15.10)	36,640,764
Charges For Current Services	134,742,263	153,825,502	161,067,207	4.71	163,193,137



Appendix A: Budget by Group/Agency

Revenues

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Miscellaneous Revenues	4,170,860	3,065,518	3,262,359	6.42	3,464,287
Other Financing Sources	8,403,997	12,896,513	13,073,263	1.37	13,220,996
Reserve/Designation Decreases	—	1,200,000	—	(100.00)	3,573,412
Use of Fund Balance	21,194,103	33,261,294	22,543,008	(32.22)	14,132,522
General Revenue Allocation	15,766,000	19,485,000	19,916,000	2.21	20,315,000
Total	\$ 255,249,943	\$ 303,265,644	\$ 297,403,341	(1.93)	\$ 295,571,018



Appendix A: Budget by Group/Agency

Finance and General Government Group

Staffing - Staff Years

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Staff Years	1,271.00	1,281.00	1,281.00	0.00	1,281.00

Expenditures

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Salaries & Benefits	\$ 117,908,911	\$ 124,740,192	\$ 128,197,757	2.77	\$ 133,180,347
Services & Supplies	181,016,010	182,920,450	209,699,596	14.64	176,690,067
Capital Assets/Equipment	10,000	75,000	—	(100.00)	—
Expenditure Transfer & Reimbursements	(217,714)	(655,543)	(627,904)	(4.22)	(646,741)
Management Reserves	4,884,000	8,470,000	13,135,000	55.08	—
Total	\$ 303,601,207	\$ 315,550,099	\$ 350,404,449	11.05	\$ 309,223,673

Revenues

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Licenses Permits & Franchises	\$ 2,740,000	\$ 2,769,345	\$ 2,769,345	0.00	\$ 2,869,345
Fines, Forfeitures & Penalties	915,000	942,450	992,450	5.31	942,450
Revenue From Use of Money & Property	174,949	233,936	248,936	6.41	248,936
Intergovernmental Revenues	2,710,000	2,751,730	3,241,736	17.81	3,241,736
Charges For Current Services	175,637,669	177,796,583	185,992,687	4.61	170,400,279
Miscellaneous Revenues	7,183,788	7,196,279	7,240,163	0.61	7,289,929
Other Financing Sources	845,000	1,670,670	1,670,670	0.00	1,670,670
Reserve/Designation Decreases	2,201,400	—	—	0.00	—
Use of Fund Balance	12,718,401	14,603,307	36,526,034	150.12	6,059,900
General Revenue Allocation	98,475,000	107,585,799	111,722,428	3.84	116,500,428
Total	\$ 303,601,207	\$ 315,550,099	\$ 350,404,449	11.05	\$ 309,223,673



Capital Program

Expenditures

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Services & Supplies	\$ 2,860,000	\$ 822,000	\$ 864,500	5.17	\$ 864,500
Capital Assets/Land Acquisition	99,566,185	33,297,800	401,000,000	1,104.28	77,500,000
Operating Transfers Out	—	—	2,275,000	—	8,805,074
Total	\$ 102,426,185	\$ 34,119,800	\$ 404,139,500	1,084.47	\$ 87,169,574

Revenues

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Revenue From Use of Money & Property	\$ 469,000	\$ 822,000	\$ 1,556,521	89.36	\$ 1,805,825
Intergovernmental Revenues	566,185	627,800	—	(100.00)	3,981,326
Miscellaneous Revenues	—	50,000	—	(100.00)	—
Other Financing Sources	99,703,000	32,620,000	401,000,000	1,129.31	77,500,000
Reserve/Designation Decreases	—	—	250,000	—	—
Use of Fund Balance	1,688,000	—	1,332,979	—	3,882,423
General Revenue Allocation	—	—	—	0.00	—
Total	\$ 102,426,185	\$ 34,119,800	\$ 404,139,500	1,084.47	\$ 87,169,574



Appendix A: Budget by Group/Agency

Finance Other

Expenditures

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Salaries & Benefits	\$ 22,400,000	\$ —	\$ —	0.00	\$ —
Services & Supplies	72,741,657	78,126,674	100,699,370	28.89	124,409,101
Other Charges	222,128,545	328,882,918	247,179,217	(24.84)	243,246,984
Reserves	24,000,000	24,000,000	24,294,000	1.22	25,108,000
Reserve/Designation Increase	—	55,500,000	23,250	(99.96)	—
Operating Transfers Out	104,220,670	130,067,670	174,320,670	34.02	84,120,670
Total	\$ 445,490,872	\$ 616,577,262	\$ 546,516,507	(11.36)	\$ 476,884,755

Revenues

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Taxes Current Property	\$ 27,250	\$ 26,250	\$ 23,375	(10.95)	\$ 22,250
Fines, Forfeitures & Penalties	3,419,068	3,151,346	2,806,429	(10.95)	2,741,273
Revenue From Use of Money & Property	1,149,051	2,483,355	5,364,509	116.02	5,454,132
Intergovernmental Revenues	6,844,117	8,468,690	806,918	(90.47)	806,918
Charges For Current Services	104,643,230	123,067,153	168,599,881	37.00	174,718,282
Miscellaneous Revenues	23,850,103	29,230,163	36,636,493	25.34	22,136,390
Other Financing Sources	200,000	95,200,000	2,475,000	(97.40)	9,005,074
Reserve/Designation Decreases	412,747	55,820,394	223,021	(99.60)	179,436
Use of Fund Balance	66,049,306	59,075,911	92,506,881	56.59	10,000,000
General Revenue Allocation	238,896,000	240,054,000	237,074,000	(1.24)	251,821,000
Total	\$ 445,490,872	\$ 616,577,262	\$ 546,516,507	(11.36)	\$ 476,884,755

Appendix B: Budget Summary of All Funds



Appropriations by Fund Type

County Funds by Type

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
General Fund	\$ 3,289,473,361	\$ 3,520,897,828	\$ 3,659,763,750	3.94	\$ 3,575,484,472
Special Revenue Funds	545,840,315	525,893,355	857,832,824	63.12	551,200,189
Debt Service County Family	125,607,789	234,451,889	152,259,915	(35.06)	150,707,425
County Proprietary Enterprise Funds	17,762,219	29,441,532	25,739,696	(12.57)	17,838,279
County Proprietary Internal Service Funds	319,594,254	333,497,144	353,421,833	5.97	343,644,356
Air Pollution Control District	24,091,063	31,349,309	30,715,597	(2.02)	31,643,560
County Service Areas	12,140,058	13,031,990	13,059,101	0.21	13,605,304
Miscellaneous Special Districts	8,927,781	9,943,109	11,384,975	14.50	10,880,038
Permanent Road Divisions	4,925,495	6,899,051	7,562,920	9.62	7,562,920
Sanitation Districts	20,946,540	20,320,059	27,584,509	35.75	30,769,565
Miscellaneous Local Agencies	5,535,552	5,978,908	10,626,547	77.73	7,739,852
Total	\$ 4,374,844,427	\$ 4,731,704,174	\$ 5,149,951,667	8.84	\$ 4,741,075,960

Appropriations by Group and Fund

Public Safety Group

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
General Fund	\$ 1,053,617,715	\$ 1,096,476,426	\$ 1,128,747,172	2.94	\$ 1,146,968,914
Sheriff's Asset Forfeiture Program	1,100,000	1,100,000	1,100,000	0.00	1,100,000
District Attorney Asset Forfeiture Program Fed	350,241	263,000	650,000	147.15	200,000
District Attorney Asset Forfeiture State	200,000	200,000	200,000	0.00	200,000
Probation Asset Forfeiture Program	50,000	50,000	50,000	0.00	50,000
Sheriff's Inmate Welfare	4,705,845	4,707,609	4,750,414	0.91	4,750,414
Probation Inmate Welfare	225,000	225,000	225,000	0.00	225,000
Public Safety Prop 172 Special Revenue	239,157,604	257,379,247	235,918,649	(8.34)	240,918,649



Appendix B: Budget Summary of All Funds

Public Safety Group

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
CSA 135 Regional 800 MHZ Radio System	632,954	632,954	632,954	0.00	632,954
CSA 135 Del Mar 800 MHZ Zone B	57,049	60,000	60,000	0.00	60,000
CSA 135 Poway 800 MHZ Zone F	145,000	150,000	150,000	0.00	150,000
CSA 135 Solana Beach 800 MHZ Zone H	38,449	38,449	38,449	0.00	38,449
Jail Stores Internal Service Fund	4,259,800	4,673,447	4,703,975	0.65	4,703,975
Total	\$ 1,304,539,657	\$ 1,365,956,132	\$ 1,377,226,613	0.83	\$ 1,399,998,355

Health and Human Services Agency

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
General Fund	\$ 1,581,046,822	\$ 1,677,328,753	\$ 1,762,289,488	5.07	\$ 1,765,628,796
Tobacco Securitization Special Revenue	25,500,000	27,500,000	27,500,000	0.00	27,500,000
CSA 17 San Dieguito Ambulance	2,635,402	2,551,200	2,645,076	3.68	2,652,629
CSA 69 Heartland Paramedic	4,614,796	4,729,140	5,218,413	10.35	5,797,470
Total	\$ 1,613,797,020	\$ 1,712,109,093	\$ 1,797,652,977	5.00	\$ 1,801,578,895

Land Use and Environment Group

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
General Fund	\$ 154,858,653	\$ 143,749,485	\$ 143,906,784	0.11	\$ 136,459,410
Road Fund	91,534,801	112,574,217	102,725,830	(8.75)	108,912,118
Air Pollution Control Dist Operations	19,044,594	20,915,248	19,777,430	(5.44)	20,624,190
APCD Air Quality Improvement Trust	4,926,469	5,867,227	6,294,073	7.28	6,368,733
Air Quality State Moyer Program	—	4,566,834	4,644,094	1.69	4,650,637
Air Quality Power Genl Mitigation	120,000	—	—	0.00	—



Appendix B: Budget Summary of All Funds

Land Use and Environment Group

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
San Diego County Lighting Maint Dist 1	1,500,115	1,593,762	1,677,334	5.24	1,727,648
Inactive Waste Site Management	12,688,687	13,139,391	10,373,682	(21.05)	9,975,732
Hillsborough Landfill Maintenance	302,220	251,326	275,901	9.78	275,901
Duck Pond Landfill Cleanup	15,000	15,000	16,300	8.67	50,300
Parkland Ded Area 4 Lincoln Acres	1,000	3,000	4,450	48.33	4,450
Parkland Ded Area 15 Sweetwater	5,000	5,000	9,000	80.00	9,000
Parkland Ded Area 16 Otay	500	2,000	2,000	0.00	2,000
Parkland Ded Area 19 Jamul	1,000	3,000	13,000	333.33	13,000
Parkland Ded Area 20 Spring Valley	4,000	2,000	4,000	100.00	4,000
Parkland Ded Area 25 Lakeside	5,000	3,000	13,000	333.33	13,000
Parkland Ded Area 26 Crest	3,000	3,000	5,000	66.67	5,000
Parkland Ded Area 27 Alpine	4,000	5,000	10,000	100.00	10,000
Parkland Ded Area 28 Ramona	5,000	5,000	20,000	300.00	20,000
Parkland Ded Area 29 Escondido	3,000	3,000	8,000	166.67	8,000
Parkland Ded Area 30 San Marcos	1,000	1,000	4,000	300.00	4,000
Parkland Ded Area 31 San Dieguito	3,500	5,000	20,000	300.00	20,000
Parkland Ded Area 32 Carlsbad	1,000	1,000	2,500	150.00	2,500
Parkland Ded Area 35 Fallbrook	204,000	5,000	20,000	300.00	20,000
Parkland Ded Area 36 Bonsall	2,000	3,000	5,000	66.67	5,000
Parkland Ded Area 37 Vista	1,000	1,000	4,000	300.00	4,000
Parkland Ded Area 38 Valley Center	8,000	5,000	20,000	300.00	20,000
Parkland Ded Area 39 Pauma Valley	1,000	5,000	12,000	140.00	12,000



Appendix B: Budget Summary of All Funds

Land Use and Environment Group

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Parkland Ded Area 40 Palomar Julian	3,000	2,000	6,000	200.00	6,000
Parkland Ded Area 41 Mountain Empire	3,000	3,000	5,000	66.67	5,000
Parkland Ded Area 42 Anza Borrego	2,000	1,000	5,000	400.00	5,000
Parkland Ded Area 43 Central Mountain	2,000	3,000	5,000	66.67	5,000
Parkland Ded Area 44 Oceanside	1,000	1,000	1,200	20.00	1,200
Parkland Ded Area 45 Valle de Oro	3,000	1,500	3,500	133.33	3,500
PRD 6 Pauma Valley	229,371	258,554	205,414	(20.55)	205,414
PRD 8 Magee Road Pala	89,081	247,863	295,197	19.10	295,197
PRD 9 Santa Fe Zone B	53,772	70,134	44,366	(36.74)	44,366
PRD 10 Davis Drive	20,972	25,176	27,045	7.42	27,045
PRD 11 Bernardo Road Zone A	25,212	38,378	35,706	(6.96)	35,706
PRD 11 Bernardo Road Zone C	36,526	37,249	26,060	(30.04)	26,060
PRD 11 Bernardo Road Zone D	18,707	22,739	24,391	7.27	24,391
PRD 12 Lomair	94,915	184,685	200,435	8.53	200,435
PRD 13 Pala Mesa Zone A	155,157	235,701	212,283	(9.94)	212,283
PRD 13 Stewart Canyon Zone B	58,213	58,658	52,055	(11.26)	52,055
PRD 14 Rancho Diego	12,172	3,783	2,740	(27.57)	2,740
PRD 16 Wynola	52,147	142,287	62,933	(55.77)	62,933
PRD 18 Harrison Park	121,620	181,221	209,639	15.68	209,639
PRD 20 Daily Road	287,636	359,166	645,742	79.79	645,742
PRD 21 Pauma Heights	97,171	167,722	294,020	75.30	294,020
PRD 22 West Dougherty St	19,898	18,380	17,100	(6.96)	17,100
PRD 23 Rock Terrace Road	5,760	6,579	9,068	37.83	9,068
PRD 24 Mt Whitney Road	54,184	21,511	34,362	59.74	34,362
CSA 26 Rancho San Diego	233,500	233,500	235,000	0.64	235,000
CSA 26 Cottonwood Village Zone A	168,335	247,241	207,724	(15.98)	207,724



Appendix B: Budget Summary of All Funds

Land Use and Environment Group

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
CSA 26 Monte Vista Zone B	261,798	360,668	408,595	13.29	408,595
SD Landscape Maintenance Zone 1	—	125,000	136,000	8.80	136,000
PRD 30 Royal Oaks Carroll	34,850	39,315	41,398	5.30	41,398
PRD 38 Gay Rio Terrace	34,653	48,797	58,684	20.26	58,684
PRD 39 Sunbeam Lane	9,366	12,069	11,815	(2.10)	11,815
PRD 45 Rincon Springs Rd	138,256	168,021	48,111	(71.37)	48,111
PRD 46 Rocosco Road	19,375	27,791	40,039	44.07	40,039
PRD 49 Sunset Knolls Road	22,634	24,186	31,962	32.15	31,962
PRD 50 Knoll Park Lane	48,302	95,532	103,529	8.37	103,529
PRD 53 Knoll Park Lane Extension	93,503	165,616	185,291	11.88	185,291
PRD 54 Mount Helix	60,386	61,182	103,662	69.43	103,662
PRD 55 Rainbow Crest Rd	178,193	376,400	200,331	(46.78)	200,331
PRD 60 River Drive	30,604	50,907	70,415	38.32	70,415
PRD 61 Green Meadow Way	88,436	166,648	154,417	(7.34)	154,417
PRD 63 Hillview Road	206,228	271,650	486,670	79.15	486,670
PRD 64 Lila Lane	5,243	10,945	14,189	29.64	14,189
PRD 70 El Camino Corto	25,795	30,082	37,838	25.78	37,838
PRD 75 Gay Rio Dr Zone A	75,711	172,738	189,786	9.87	189,786
PRD 75 Gay Rio Dr Zone B	122,896	266,718	297,400	11.50	297,400
PRD 76 Kingsford Court	17,426	17,989	24,980	38.86	24,980
PRD 77 Montiel Truck Trail	74,913	145,566	171,699	17.95	171,699
PRD 78 Gardena Way	55,201	112,421	56,694	(49.57)	56,694
PRD 80 Harris Truck Trail	88,795	186,548	204,426	9.58	204,426
CSA 81 Fallbrook Local Park	177,785	177,785	241,000	35.56	241,000
CSA 83 San Dieguito Local Park	451,324	560,000	600,000	7.14	600,000
CSA 83A Zone A4S Ranch Park 95155	266,000	803,000	350,000	(56.41)	350,000
CSA 86 Watson Place	1,277	—	—	0.00	—
PRD 88 East Fifth St	39,144	54,310	58,317	7.38	58,317
PRD 90 South Cordoba	40,940	53,093	42,037	(20.82)	42,037
PRD 94 Roble Grande Road	189,055	397,616	419,944	5.62	419,944
PRD 95 Valle Del Sol	99,317	229,161	191,401	(16.48)	191,401



Appendix B: Budget Summary of All Funds

Land Use and Environment Group

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
PRD 99 Via Allondra Via Del Corvo	29,895	35,444	37,512	5.83	37,512
PRD 100 Viejas Lane View	16,454	18,263	22,716	24.38	22,716
PRD 101 Johnson Lake Rd	58,104	55,330	106,041	91.65	106,041
PRD 101 Hi Ridge Rd Zone A	25,492	26,055	34,203	31.27	34,203
PRD 102 Mountain Meadow	82,926	182,741	223,258	22.17	223,258
PRD 103 Alto Drive	96,319	134,016	207,348	54.72	207,348
PRD 104 Artesian Rd	51,213	119,167	103,563	(13.09)	103,563
PRD 105 Alta Loma Dr	17,181	27,918	51,676	85.10	51,676
PRD 105 Alta Loma Dr Zone A	20,937	31,297	64,318	105.51	64,318
PRD 106 Garrison Way Et Al	62,212	47,646	55,103	15.65	55,103
CSA 107 Elfin Forest Fire District	328,157	316,787	333,154	5.17	333,154
CSA 107 Elfin Forest Fire Mitigation Fee	19,536	4,407	4,407	0.00	—
CSA 109 Mt Laguna Fire Medical	48,552	45,127	63,147	39.93	63,147
CSA 109 Mt Laguna Fire Mitigation Fee	735	1,593	—	(100.00)	—
CSA 110 Mount Palomar Fire Medical	121,969	162,437	106,223	(34.61)	106,223
CSA 110 Mt Palomar Fire Mitigation Fee	9,027	15,128	—	(100.00)	—
CSA 111 Boulevard Fire District	116,063	64,705	91,291	41.09	91,291
CSA 111 Boulevard Fire Mitigation Fee	57,979	11,614	—	(100.00)	—
CSA 112 Campo Fire District	156,670	185,128	68,064	(63.23)	68,064
CSA 112 Campo Fire Mitigation Fee	110,043	144,065	—	(100.00)	—
CSA 113 San Pasqual Fire District	127,745	101,053	119,397	18.15	101,397
CSA 113 San Pasqual Fire Mitigation Fee	17,402	8,657	18,000	107.92	—
CSA 115 Pepper Drive Fire District	383,661	364,269	279,269	(23.33)	279,269
PRD 117 Legend Rock	42,307	26,463	29,185	10.29	29,185



Appendix B: Budget Summary of All Funds

Land Use and Environment Group

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
CSA 122 Otay Mesa East	75,185	50,745	37,774	(25.56)	37,774
PRD 123 Mizpah Lane	19,198	28,529	38,515	35.00	38,515
PRD 125 Wrightwood Road	41,353	57,885	35,893	(37.99)	35,893
PRD 126 Sandhurst Way	23,194	28,780	29,831	3.65	29,831
PRD 127 Singing Trails Drive	24,012	32,743	41,816	27.71	41,816
CSA 128 San Miguel Park Dist	798,978	798,978	902,000	12.89	902,000
PRD 130 Wilkes Road	69,042	110,811	128,567	16.02	128,567
PRD 133 Ranch Creek Road	39,981	25,717	63,725	147.79	63,725
PRD 134 Kenora Lane	49,895	35,063	45,659	30.22	45,659
CSA 136 Sundance Detention Basin	84,687	88,360	113,164	28.07	113,164
San Diego County Flood Control District	4,943,817	5,960,880	7,162,825	20.16	6,511,761
Stormwater Maint ZN349781	8,628	7,628	7,628	0.00	7,628
PRD 1002 Sunny Acres	7,361	7,252	12,372	70.60	12,372
PRD 1003 Alamo Way	7,347	4,400	5,422	23.23	5,422
PRD 1004 Butterfly Lane	14,161	12,951	19,316	49.15	19,316
PRD 1005 Eden Valley Lane	21,208	33,729	41,239	22.27	41,239
PRD 1007 Tumble Creek	800	200	200	0.00	200
PRD 1008 Canter	17,485	22,476	24,824	10.45	24,824
PRD 1009 Golf Drive	2,200	2,200	2,200	0.00	2,200
PRD 1010 Alpine High	262,657	152,476	130,950	(14.12)	130,950
PRD 1011 La Cuesta	38,512	15,547	20,620	32.63	20,620
PRD 1012 Millar Road	104,483	69,756	33,600	(51.83)	33,600
PRD 1013 Singing Trails	64,965	91,692	90,184	(1.64)	90,184
PRD 1014 Lavender Point Lane	141,373	25,149	69,596	176.73	69,596
PRD 1015 Landavo Drive	241,492	119,060	108,685	(8.71)	108,685
PRD 1016 El Sereno Way	—	53,208	41,192	(22.58)	41,192
Survey Monument Preservation Fund	100,000	90,000	90,000	0.00	90,000
Special Aviation	205,563	1,313,162	124,758	(90.50)	124,758
Special Aviation Debt Service	341,449	343,034	343,919	0.26	344,107
Co Fish and Game Propagation	47,000	47,000	37,000	(21.28)	37,000
Airport Enterprise Fund	12,282,382	21,092,924	17,121,821	(18.83)	11,075,537

Appendix B: Budget Summary of All Funds



Land Use and Environment Group

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Airport Non AMT - Public 2005	—	—	1,400,267	—	—
Airport AMT - Private 2005	—	—	537,609	—	—
Liquid Waste Enterprise Fund	5,479,837	8,348,608	6,679,999	(19.99)	6,762,742
Wintergardens Sewer Maintenance Dist	1,439,750	1,286,709	1,464,672	13.83	1,471,213
East Otay Mesa Sewer Maint Dist	105,000	—	34,176	—	119,571
CWSMD-Zone B (Campo Hills Water)	—	393,000	454,420	15.63	456,262
Campo Water Sewer Maint District - Sewer	930,471	359,030	249,667	(30.46)	249,667
Campo WSMD-Zone A (Rancho Del Campo Water)	—	342,100	334,253	(2.29)	336,288
Alpine Sanitation Maint and Oper	1,629,865	1,344,181	3,546,278	163.82	1,965,809
Julian Sanitation Maint and Oper	237,267	380,387	264,561	(30.45)	270,559
Lakeside Sanitation Maint and Oper	6,459,800	5,852,955	7,187,824	22.81	9,560,074
Pine Valley Sanitation Maint and Oper	100,550	183,881	83,015	(54.85)	77,806
DPW Equipment Internal Svc Fund	3,640,708	3,926,664	4,450,735	13.35	4,450,735
DPW ISF Equipment Acq Road Fund	4,651,670	4,946,740	5,922,233	19.72	5,922,233
DPW ISF Equipment Acq Inactive Waste	38,832	50,082	91,452	82.60	91,452
DPW ISF Equipment Acq Airport Ent	173,614	210,144	211,280	0.54	211,280
DPW ISF Equipment Acq Liquid Waste	204,840	575,092	534,850	(7.00)	534,850
Spring Valley Sanitation Maint and Oper	12,519,058	12,558,655	16,502,831	31.41	18,895,317
Total	\$ 349,739,543	\$ 384,126,144	\$ 376,608,280	(1.96)	\$ 370,649,690



Appendix B: Budget Summary of All Funds

Community Services Group

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
General Fund	\$ 48,963,672	\$ 70,398,723	\$ 58,391,120	(17.06)	\$ 53,723,834
HCD Special Revenue Fund	26,267,648	28,286,666	24,251,686	(14.26)	24,251,686
County Library	37,579,478	41,217,147	41,763,633	1.33	41,841,451
05 Redev Gill Field - Special Revenue DS	2,079,995	2,135,736	2,316,422	8.46	2,350,177
Co Redev Agy 05 Gillespie Redev Debt Service Fd	1,197,400	1,204,830	1,207,214	0.20	1,203,439
Co Redev Agy 05 Gillespie Redev - Interest	837,400	884,830	872,214	(1.43)	858,439
Co Redev Agy 05 Gillespie Redev - Principal	360,000	320,000	335,000	4.69	345,000
Co Redev Agy 05 Gillespie Redev DS Reserve	—	60,000	60,000	0.00	60,000
Co Redev Agy Gillespie Field Cap Admin Fund	234,667	205,476	200,260	(2.54)	200,500
Co Redev Agy Upper SD River Capital	175,000	460,000	4,744,000	931.30	1,829,000
Co Redev Agy Gillespie Housing Capital	500,000	500,000	505,587	1.12	514,697
Co Redev Agy Upper SD River Housg Cap	123,340	181,286	338,350	86.64	355,350
Purchasing ISF-Document Services	7,385,643	8,700,343	8,514,249	(2.14)	8,750,177
Fleet Services Internal Service Fund	8,661,439	6,176,135	6,658,666	7.81	6,859,332
Fleet ISF Equipment Acq General	18,210,783	18,938,646	19,350,117	2.17	20,067,162
Fleet ISF Materials Supply Inventory	11,888,797	13,730,755	14,187,575	3.33	14,621,033
Fleet ISF Accident Repair	159,172	166,614	171,612	3.00	176,760
Fleet ISF Accidents Sheriff	224,744	225,199	231,955	3.00	238,914
Facilities Management Internal Service Fund	71,978,550	77,419,236	79,904,625	3.21	82,927,247
Major Maintenance Internal Svc Fund	18,422,215	32,054,022	33,399,056	4.20	34,396,820
Total	\$ 255,249,943	\$ 303,265,644	\$ 297,403,341	(1.93)	\$ 295,571,018



Appendix B: Budget Summary of All Funds

Finance and General Government Group

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
General Fund	\$ 182,011,474	\$ 197,442,780	\$ 221,128,217	12.00	\$ 196,473,571
CATV Cable TV Media Public Relations	2,776,594	3,000,256	3,094,902	3.15	2,981,849
Information Technology Internal Svc Fund	118,813,139	115,107,063	126,181,330	9.62	109,768,253
Total	\$ 303,601,207	\$ 315,550,099	\$ 350,404,449	11.05	\$ 309,223,673

Capital Program

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Capital Outlay Fund	\$ 19,566,185	\$ 29,297,800	\$ 390,800,000	1,233.89	\$ 2,500,000
County Health Complex COF	—	—	7,000,000	—	—
Justice Facility Const COF	80,000,000	4,000,000	—	(100.00)	75,000,000
Library Projects Capital Outlay Fund	—	—	3,200,000	—	—
Edgemoor Development Fund	2,860,000	822,000	3,139,500	281.93	9,669,574
Total	\$ 102,426,185	\$ 34,119,800	\$ 404,139,500	1,084.47	\$ 87,169,574

Finance Other

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
General Fund	\$ 268,975,025	\$ 335,501,661	\$ 345,300,969	2.92	\$ 276,229,947
Pension Obligation Bonds	125,607,789	234,451,889	152,259,915	(35.06)	150,707,425
Employee Benefits Internal Svc Fund	35,158,308	33,322,822	35,908,123	7.76	36,924,133
Public Liability ISF	15,722,000	13,274,140	13,000,000	(2.07)	13,000,000
Majestic Pines County Service District Debt	27,750	26,750	47,500	77.57	23,250
Total	\$ 445,490,872	\$ 616,577,262	\$ 546,516,507	(11.36)	\$ 476,884,755

Appendix C: General Fund Budget Summary



Expenditures and Financing Sources

Public Safety Group

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Public Safety Group	\$ 22,967,122	\$ 14,018,574	\$ 13,956,840	(0.44)	\$ 7,609,416
District Attorney	118,390,160	138,334,358	149,425,185	8.02	154,793,205
Sheriff	529,482,151	554,779,222	559,726,187	0.89	573,988,962
Alternate Public Defender	15,101,253	16,140,133	16,979,135	5.20	17,580,713
Child Support Services	53,171,929	52,314,448	50,718,299	(3.05)	50,493,587
Citizens' Law Enforcement Review Board	523,047	560,194	579,027	3.36	586,457
Office of Emergency Services	14,927,519	9,177,639	7,341,972	(20.00)	2,442,621
Medical Examiner	7,638,378	8,116,092	8,420,637	3.75	8,651,353
Probation	156,372,400	165,141,147	182,739,025	10.66	190,853,837
Public Defender	50,787,795	54,381,777	56,857,144	4.55	57,965,042
Contribution for Trial Courts	74,979,599	74,139,424	72,835,301	(1.76)	72,835,301
Defense Attorney / Contract Administration	9,276,362	9,373,418	9,168,420	(2.19)	9,168,420
Total	\$ 1,053,617,715	\$ 1,096,476,426	\$ 1,128,747,172	2.94	\$ 1,146,968,914

Health and Human Services Agency

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Regional Operations	\$ 450,510,438	\$ 460,594,318	\$ 465,738,686	1.12	\$ 475,020,688
Strategic Planning & Operational Support	127,867,804	149,916,426	149,427,300	(0.33)	148,434,470
Aging and Independence Services	255,034,506	280,320,071	304,027,413	8.46	328,213,711
Behavioral Health Services	333,910,301	372,698,911	400,600,805	7.49	399,844,362
Administrative Support	82,536,218	75,351,499	98,606,549	30.86	66,928,815
Child Welfare Services	254,000,216	256,143,446	264,356,319	3.21	266,783,389
Public Health Services	72,972,317	77,959,018	75,130,279	(3.63)	76,001,224
Public Administrator / Public Guardian	4,215,022	4,345,064	4,402,137	1.31	4,402,137
Total	\$ 1,581,046,822	\$ 1,677,328,753	\$ 1,762,289,488	5.07	\$ 1,765,628,796



Appendix C: General Fund Budget Summary

Land Use and Environment Group

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Land Use and Environment Group	\$ 7,113,333	\$ 5,489,524	\$ 5,923,861	7.91	\$ 5,030,675
San Diego Geographic Information Source (SanGIS)	992,558	1,054,525	1,071,904	1.65	1,094,874
Agriculture, Weights and Measures	15,537,919	17,728,655	18,630,101	5.08	19,013,189
Environmental Health	34,381,614	37,638,352	38,265,174	1.67	39,017,512
Farm and Home Advisor	708,088	767,801	921,853	20.06	951,443
Parks and Recreation	28,544,624	33,154,144	28,681,347	(13.49)	28,162,804
Planning and Land Use	60,163,920	39,394,311	35,524,139	(9.82)	34,763,391
Public Works	7,416,597	8,522,173	14,888,405	74.70	8,425,522
Total	\$ 154,858,653	\$ 143,749,485	\$ 143,906,784	0.11	\$ 136,459,410

Community Services Group

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Community Services Group Executive Office	\$ 9,893,928	\$ 8,265,002	\$ 7,988,811	(3.34)	\$ 7,456,812
Animal Services	11,958,845	13,239,289	13,952,898	5.39	14,287,938
General Services	1,305,000	1,327,000	1,364,000	2.79	1,402,000
Housing & Community Development	10,025,124	10,041,210	10,117,767	0.76	10,179,672
Purchasing and Contracting	250,000	985,000	735,000	(25.38)	757,000
Registrar of Voters	15,530,775	36,541,222	24,232,644	(33.68)	19,640,412
Total	\$ 48,963,672	\$ 70,398,723	\$ 58,391,120	(17.06)	\$ 53,723,834



Appendix C: General Fund Budget Summary

Finance and General Government Group

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Finance & Genl Govt Exec Office	\$ 13,445,483	\$ 12,060,744	\$ 29,089,616	141.19	\$ 6,689,955
Board of Supervisors	6,802,626	7,597,440	7,827,003	3.02	7,827,003
Assessor / Recorder / County Clerk	48,529,001	55,649,281	58,762,157	5.59	58,961,096
Treasurer - Tax Collector	16,489,196	17,098,592	17,765,381	3.90	17,407,017
Chief Administrative Office	4,464,678	4,702,831	4,843,316	2.99	4,903,647
Auditor and Controller	29,955,318	36,239,139	37,522,608	3.54	37,070,444
County Technology Office	9,870,949	9,339,747	8,950,138	(4.17)	7,646,439
Civil Service Commission	619,976	624,424	648,340	3.83	627,243
Clerk of the Board of Supervisors	8,144,254	8,434,027	8,853,806	4.98	8,479,563
County Counsel	21,247,231	22,454,457	23,271,577	3.64	23,280,925
Grand Jury	583,462	733,362	737,162	0.52	720,267
Human Resources	21,859,300	22,508,736	22,857,113	1.55	22,859,972
Total	\$ 182,011,474	\$ 197,442,780	\$ 221,128,217	12.00	\$ 196,473,571

Finance Other

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Cash Borrowing Program	\$ 12,700,000	\$ 12,700,000	\$ 12,700,000	0.00	\$ 12,700,000
Community Enhancement	3,000,000	3,203,000	3,350,000	4.59	3,200,000
Community Projects	10,000,000	10,000,000	10,000,000	0.00	10,000,000
Contribution to County Library	3,550,000	5,077,000	4,750,000	(6.44)	4,750,000
Contingency Reserve General Fund	20,000,000	20,000,000	20,294,000	1.47	21,108,000
Contributions to Capital Outlay Funds	142,256,832	66,893,718	202,963,304	203.41	118,061,234
Countywide General Expense	77,174,193	217,285,957	90,900,084	(58.17)	106,039,646
Local Agency Formation Commission Administration	294,000	341,986	343,581	0.47	371,067
Total	\$ 268,975,025	\$ 335,501,661	\$ 345,300,969	2.92	\$ 276,229,947



Appendix C: General Fund Budget Summary

Financing Sources By Category

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Taxes Current Property	\$ 499,278,406	\$ 511,393,382	\$ 543,062,090	6.19	\$ 563,927,258
Taxes Other Than Current Secured	357,481,537	390,776,238	413,377,602	5.78	431,038,603
Licenses Permits & Franchises	34,360,886	35,992,658	37,216,274	3.40	38,599,450
Fines, Forfeitures & Penalties	49,942,113	52,534,461	50,718,680	(3.46)	51,228,819
Revenue From Use of Money & Property	25,724,869	34,265,093	31,297,942	(8.66)	31,723,245
Intergovernmental Revenues	1,662,838,366	1,731,653,453	1,795,314,250	3.68	1,816,794,150
Charges For Current Services	261,306,919	277,643,344	281,652,226	1.44	284,091,101
Miscellaneous Revenues	23,023,675	25,121,624	37,732,745	50.20	23,889,949
Other Financing Sources	267,058,285	281,158,853	265,833,588	(5.45)	277,363,662
Total Revenues	\$ 3,181,015,056	\$ 3,340,539,106	\$ 3,456,205,397	3.46	\$ 3,518,656,237
Reserve/Designation Decreases	2,613,647	57,019,894	200,896	(99.65)	15,663,308
Use of Fund Balance	105,844,658	123,338,828	203,357,457	64.88	41,164,927
Total Financing Sources	\$ 3,289,473,361	\$ 3,520,897,828	\$ 3,659,763,750	3.94	\$ 3,575,484,472

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 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Regional Administration	48.00	50.00	50.00	0.00	50.00
Public Health Services	180.00	171.00	171.00	0.00	171.00
Family Resource Centers/ Assistance Payments	1,402.00	1,389.00	1,390.00	0.07	1,390.00
Child Welfare Services	598.50	673.50	670.50	(0.45)	670.50
Welfare to Work/Employment Administration	97.00	101.00	101.00	0.00	101.00
California Children Services (North Central Region)	154.75	154.75	154.75	0.00	154.75
Child Care (East Region)	103.00	102.00	102.00	0.00	102.00
Community Action Partnership (Central)	13.00	13.00	13.00	0.00	13.00
Office of Violence Prevention (South)	4.00	4.00	4.00	0.00	4.00
Total	2,600.25	2,658.25	2,656.25	(0.08)	2,656.25

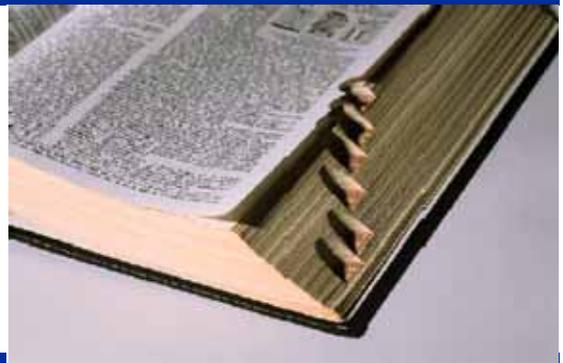
Appendix D: Health & Human Services - Regional Operations



Budget by Program

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Proposed Budget	% Change	Fiscal Year 2009-10 Proposed Budget
Regional Administration	\$ 6,044,824	\$ 6,463,687	\$ 6,698,994	3.64	\$ 6,882,290
Public Health Services	18,087,587	18,848,494	19,378,858	2.81	20,001,735
Family Resource Centers/ Assistance Payments	283,605,345	278,732,887	281,375,649	0.95	285,789,054
Child Welfare Services	55,477,218	63,772,425	64,375,766	0.95	67,103,934
Welfare to Work/Employment Administration	14,587,555	15,253,649	15,757,771	3.30	16,158,532
California Children Services (North Central Region)	18,156,856	21,043,226	20,304,415	(3.51)	20,901,221
Child Care (East Region)	44,127,779	45,871,902	47,193,085	2.88	47,519,962
Community Action Partnership (Central)	8,441,699	8,476,022	8,465,887	(0.12)	8,465,887
Office of Violence Prevention (South)	1,981,575	2,132,026	2,188,261	2.64	2,198,073
Total	\$ 450,510,438	\$ 460,594,318	\$ 465,738,686	1.12	\$ 475,020,688

Appendix E: Common Operational Plan Acronyms



A&C: Auditor and Controller	DGS: Department of General Services
ACAO: Assistant Chief Administrative Officer	DHR: Department of Human Resources
ADA: Americans with Disabilities Act	DIBBS: Do-It-Better-By-Suggestion
AIS: Aging and Independence Services	DMPR: Department of Media and Public Relations
APCD: Air Pollution Control District	DPLU: Department of Planning and Land Use
AWM: Agriculture, Weights and Measures	DPW: Department of Public Works
BHS: Behavioral Health Services	ERP: Enterprise Resource Planning
BPR: Business Process Reengineering	FGG: Finance and General Government Group
CAC: County Administration Center	FHA: Farm and Home Advisor
CAFR: Comprehensive Annual Financial Report	FY: Fiscal Year
CAO: Chief Administrative Officer	GAAP: Generally Accepted Accounting Principles
CDBG: Community Development Block Grant	GASB: Governmental Accounting Standards Board
CFO: Chief Financial Officer	GFOA: Government Finance Officers Association
CINA: Capital Improvement Needs Assessment	GIS: Geographic Information System
CLERB: Citizens' Law Enforcement Review Board	GMS: General Management System
COC: County Operations Center	GPR: General Purpose Revenue
COF: Capital Outlay Fund	HCD: Housing and Community Development
COPs: Certificates of Participation	HHSA: Health and Human Services Agency
CSA: County Service Area	ISF: Internal Service Fund
CSG: Community Services Group	IT: Information Technology
CTN: County Television Network	LUEG: Land Use and Environment Group
CTO: County Technology Office	MSCP: Multiple Species Conservation Program
CWS: Child Welfare Services	NACo: National Association of Counties
DAS: Department of Animal Services	OAAS: Office of Audits and Advisory Services
DCAO: Deputy Chief Administrative Officer	OES: Office of Emergency Services
DCSS: Department of Child Support Services	OPEB: Other Post Employment Benefit
DEH: Department of Environmental Health	PA/PG: Public Administrator/Public Guardian



Appendix E: Common Operational Plan Acronyms

PHS: Public Health Services

PINES: Public Income Notes

POB: Pension Obligation Bond

PRD: Permanent Road Division

PSG: Public Safety Group

RPTT: Real Property Transfer Tax

SANDAG: San Diego Association of Governments

SanGIS: San Diego Geographic Information Source

SDCERA: San Diego County Employees Retirement Association

SPOS: Strategic Planning & Operational Support

TANF: Temporary Assistance to Needy Families

TOT: Transient Occupancy Tax

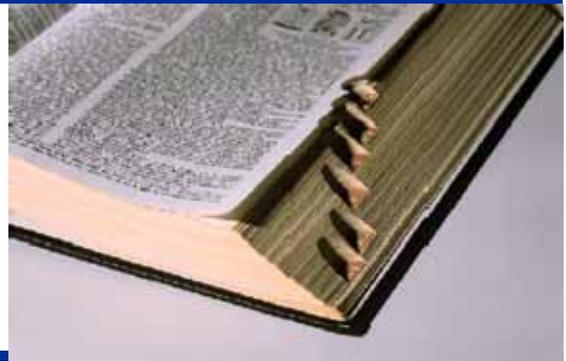
TRANS: Tax and Revenue Anticipation Notes

UAAL: Unfunded Actuarial Accrued Liability

USD RIP: Upper San Diego River Improvement Project

VLF: Vehicle License Fees

Appendix F: Glossary of Operational Plan Terms



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

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 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.

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

Adopted Operational Plan: The Board of Supervisors' two-year financial plan that includes the adopted budget for the first year and a tentative budget that is approved in principle for the second year.

Amended Budget: Reflects the adopted budget plus carry forward items from the previous year and any mid-year changes authorized during the budget year.

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

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

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

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

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

Asset: A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

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

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

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

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

Budget: A plan of financial operation embodying an estimate of expenditures for a given period and the proposed means of financing them; a financial plan for a single fiscal year.

Business Process Reengineering (BPR): Refers to the fundamental rethinking and radical redesign of business processes to achieve dramatic improvements in critical



Appendix F: Glossary of Operational Plan Terms

measures of performance, such as cost, quality, service, and speed. One goal of BPR is to generate budgetary savings to permit reallocations of resources to other priority needs and services.

California Department of Food and Agriculture (CDFA): A governmental department established by the California Legislature in 1919 to protect and promote agriculture.

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

CalWIN: CalWORKs Information System. A fully integrated information network that provides client eligibility, status, and compliance information for CalWORKs.

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

Capital Assets: Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Capital assets include buildings, equipment, improvements other than buildings, infrastructure, and land.

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 construction of buildings and improvements.

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

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

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

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

Charges for Current Services: This group of revenue accounts includes 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.

Chief Administrative Officer of the County (CAO): 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 over 50 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 protection and regulation and elections services. They also manage the allocation of personnel, capital and budgetary resources within the County organization.

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

Comprehensive Annual Financial Report (CAFR): Represents the annual audited financial statement 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, environment, and information necessary to demonstrate compliance with finance-related legal and contractual provisions. The financial section contains: (a) the basic financial statements and required supplementary information, (b) combining statements to support columns in the basic financial statements that aggregate information

from more than one fund or component unit, and (c) individual fund statements as needed. The statistical section provides trend data and non-financial data to assist users in utilizing the basic financial statements, notes to the basic financial statement, and required supplementary information in order to assess the economic condition of the County.

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

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

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

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

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

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

Current Liabilities: Liabilities which are payable within one year.

Custodian Bank: In finance, a custodian bank, or simply custodian, refers to a financial institution responsible for safeguarding a firm's or individual's financial assets. The



role of a custodian in such a case would be the following: to hold in safekeeping assets such as equities and bonds, arrange settlement of any purchases and sales of such securities, collect information on and income from such assets (dividends in the case of equities and interest in the case of bonds), provide information on the underlying companies and their annual general meetings, manage cash transactions, perform foreign exchange transactions where required and provide regular reporting on all their activities to their clients.

DCAO: Deputy Chief Administrative Officer or Group General Manager. See 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 long-term debt.

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.

Deferred Revenue: Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met, revenues to be collected beyond 180 days of the end of the fiscal year.

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

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence. The portion of the cost of a capital asset charged as an expense during a particular period.

District Attorney: An elected official of the County whose department is included 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.

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

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

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

Encumbrance: The Commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

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



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

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

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

Expenditure: 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: This account group, which is shown as a decrease in expenditures, consists of 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.

Final Amended Budget: The amended budget at the end of the fiscal year.

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

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

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

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

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

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

Fund Balance Designation: A segregation of a portion of the unreserved fund balance to indicate plans for financial resources utilization in a future period.

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 Chief Administrative Officer for additional description.



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

General Plan 2020 (GP2020): See General Plan Update.

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

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

General Reserve: A fund equity restriction to help protect the overall fiscal health of the County. The general reserve can only be adjusted during the annual budget adoption process. It is not available for estimated financing requirements except during a legally declared emergency.

General Revenue Allocation: The amount of general purpose revenue that is budgeted to fund a group's or a department's services after all other funding sources for those services are taken into account. It has the same meaning as net county cost, which is a term often used by other county governments.

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 encompasses 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 provides 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.

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

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

Government-wide Financial Statements: Financial statements that incorporate all of a government's governmental and business-type activities, as well as its nonfiduciary component units. There are two basic government-wide financial statements: the statement of net assets and the statement of activities. Both basic government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting.

Grant: Payment in the form of cash or other assets from one entity to another 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.

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



Housing and Urban Development, Department of (HUD): A department of the federal government whose mission is to increase homeownership, support community development and increase access to affordable housing free from discrimination.

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

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

Intergovernmental Revenues: Revenues received from other government entities. Examples 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. Other examples include 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 proprietary type fund used to account for the financing of goods or services provided by one department to other departments of the County, or to other governmental units, on a cost-reimbursement basis.

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

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 that shows expenditures and revenues by account or account category. An account category describes the nature of the expenditure (e.g. Services and Supplies) or revenue (e.g., Charges for Current Services). The County's Operational Plan for each department shows expenditures by program (the service being provided) and shows both expenditures and revenues by account category.

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

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

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

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



first be transferred to a sub-account under one of the other expenditures categories (e.g. Salaries and Benefits, Services and Supplies, etc.).

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

Mission: The general assignment of the organization. What we are striving to do over a continuous period of time. The County's mission is "to 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."

Multiple Species Conservation Program (MSCP): 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.

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

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

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

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

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

Operating Transfers: Operating transfers result when one fund provides a service on behalf of another fund. The 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 Operating Transfer In 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 Calendar: A timetable of tasks to be completed during the financial planning cycle.

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

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

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

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

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



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

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

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

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

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

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

Proprietary Funds: 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.

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

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

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

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

Reserve/Designation Increases or Decreases: Account groups that indicate that a fund balance designation or a reserve is to be augmented (increased) or used as a funding source (decreased).

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

Salaries and Benefits: This group of accounts includes expenses related to compensation of County employees.

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.



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

Services and Supplies: This group of accounts includes diverse non-personnel operating expenses such as contract services, office supplies, agricultural supplies, information technology services, minor equipment, and facilities 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 to determine how best to achieve the general goal of an entity.

Strategic Initiatives: As used by the County, broad organization-wide goals that guide the allocation of resources and set program. The County has three strategic initiatives: Kids (Improve opportunities for children), The Environment (Manage resources to 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.

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

Teeter Plan: An alternative method for the distribution of secured property taxes that was enacted in California in 1949 whereby the local agencies for which the County acts as "bank" will receive annually the full amount of their share of property taxes on the secured rolls regardless of the amount of delinquencies experienced by the County in collecting such taxes. In return, the County receives all of the penalties and interest due on the delinquent taxes.

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.

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

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

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 fund balance that is available for financing the budget requirements for a current or future fiscal period.

Vision: The image that an individual or organization has of itself or an end state. A picture of future desired outcomes. The County's vision is "A County government that has earned the respect and support of its residents."

