

County of San Diego

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Appendix A: All Funds - Budget Summary

Countywide Totals

Staffing - Staff Years

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Total - Staff Years	17,040.50	17,189.00	16,431.00	(4.41)	16,418.00

Expenditures

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Salaries & Benefits	\$ 1,613,152,892	\$ 1,691,564,149	\$ 1,628,006,959	(3.76)	\$ 1,673,796,761
Services & Supplies	1,636,005,629	1,741,740,166	1,798,158,441	3.24	1,626,094,314
Other Charges	863,362,400	785,651,780	867,177,180	10.38	745,340,756
Capital Assets/Land Acquisition	49,394,800	421,665,067	94,388,000	(77.62)	82,717,500
Capital Assets Equipment	32,123,192	24,873,331	21,156,939	(14.94)	16,851,846
Expenditure Transfer & Reimbursements	(19,032,774)	(19,748,932)	(20,355,309)	3.07	(20,610,054)
Reserves	24,100,000	24,397,000	22,694,733	(6.98)	23,503,000
Reserve/Designation Increase	57,904,464	4,066,400	100,250,000	2,365.33	4,000
Operating Transfers Out	446,215,769	472,678,810	402,427,589	(14.86)	364,132,044
Management Reserves	28,477,802	41,219,694	29,550,000	(28.31)	24,750,000
Total	\$ 4,731,704,174	\$ 5,188,107,465	\$ 4,943,454,532	(4.72)	\$ 4,536,580,167

Revenues

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Taxes Current Property	546,050,110	580,917,926	535,096,780	(7.89)	536,012,730
Taxes Other Than Current Secured	411,486,125	432,595,008	419,703,254	(2.98)	416,450,791
Licenses Permits & Franchises	47,503,853	48,517,418	46,836,397	(3.46)	49,232,098
Fines, Forfeitures & Penalties	54,600,227	53,834,885	54,048,729	0.40	53,483,839
Revenue From Use of Money & Property	62,467,228	65,803,321	57,966,482	(11.91)	61,444,135
Intergovernmental Revenues	2,119,778,870	2,160,279,742	2,182,615,312	1.03	2,174,946,915
Charges For Current Services	709,598,442	773,056,628	815,521,061	5.49	738,202,071
Miscellaneous Revenues	75,058,405	79,420,994	31,855,954	(59.89)	31,477,485
Other Financing Sources	434,476,959	692,579,630	390,177,217	(43.66)	350,732,864
Reserve/Designation Decreases	57,590,239	2,295,881	7,777,105	238.74	20,634,470
Use of Fund Balance	213,093,716	298,806,032	401,856,241	34.49	103,962,769
Total	\$ 4,731,704,174	\$ 5,188,107,465	\$ 4,943,454,532	(4.72)	\$ 4,536,580,167





Public Safety Group

Staffing - Staff Years

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Staff Years	7,475.50	7,574.50	7,191.00	(5.06)	7,191.00

Expenditures

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Salaries & Benefits	\$ 788,968,752	\$ 835,396,327	\$ 797,123,977	(4.58)	\$ 817,822,790
Services & Supplies	221,313,619	222,356,641	212,044,883	(4.64)	208,629,519
Other Charges	99,717,808	95,822,194	106,326,668	10.96	102,779,931
Capital Assets Equipment	2,648,666	5,509,642	3,518,346	(36.14)	1,396,296
Expenditure Transfer & Reimbursements	(17,724,566)	(18,185,919)	(18,470,491)	1.56	(18,711,751)
Operating Transfers Out	260,331,853	240,336,687	215,515,099	(10.33)	215,515,099
Management Reserves	10,700,000	7,650,000	—	(100.00)	—
Total	\$ 1,365,956,132	\$ 1,388,885,572	\$ 1,316,058,482	(5.24)	\$ 1,327,431,884

Revenues

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Licenses Permits & Franchises	\$ 363,601	\$ 612,601	\$ 583,101	(4.82)	\$ 583,101
Fines, Forfeitures & Penalties	24,848,388	22,894,014	22,093,172	(3.50)	21,688,817
Revenue From Use of Money & Property	10,562,549	10,226,046	10,348,468	1.20	10,488,477
Intergovernmental Revenues	441,240,082	435,638,922	404,950,198	(7.04)	397,597,693
Charges For Current Services	128,520,010	130,434,369	125,592,229	(3.71)	126,971,058
Miscellaneous Revenues	7,390,982	8,046,571	8,166,087	1.49	8,437,897
Other Financing Sources	257,235,853	240,336,687	215,515,099	(10.33)	215,515,099
Use of Fund Balance	28,610,667	23,108,362	10,294,459	(55.45)	16,300,237
General Revenue Allocation	467,184,000	517,588,000	518,515,669	0.18	529,849,505
Total	\$ 1,365,956,132	\$ 1,388,885,572	\$ 1,316,058,482	(5.24)	\$ 1,327,431,884

Health and Human Services Agency

Staffing - Staff Years

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Staff Years	5,663.00	5,677.50	5,477.00	(3.53)	5,466.00

Expenditures

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Salaries & Benefits	\$ 451,962,730	\$ 469,413,589	\$ 454,283,054	(3.22)	\$ 468,824,413
Services & Supplies	811,839,873	873,803,684	905,964,358	3.68	913,150,108
Other Charges	398,591,769	398,891,248	429,263,910	7.61	429,263,910
Capital Assets Equipment	7,209,206	2,759,206	523,206	(81.04)	523,206
Expenditure Transfer & Reimbursements	(493,665)	(213,930)	(213,930)	0.00	(213,930)
Operating Transfers Out	37,999,180	37,999,180	37,999,180	0.00	37,999,180
Management Reserves	5,000,000	15,000,000	20,000,000	33.33	20,000,000
Total	\$ 1,712,109,093	\$ 1,797,652,977	\$ 1,847,819,778	2.79	\$ 1,869,546,887

Revenues

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Taxes Current Property	\$ 1,490,250	\$ 1,644,225	\$ 1,653,670	0.57	\$ 1,690,049
Taxes Other Than Current Secured	42,390	43,004	43,004	0.00	43,949
Licenses Permits & Franchises	1,016,795	1,013,402	1,009,340	(0.40)	1,019,294
Fines, Forfeitures & Penalties	4,475,984	5,852,264	5,842,264	(0.17)	5,842,264
Revenue From Use of Money & Property	899,644	1,334,470	11,914,769	792.85	11,884,619
Intergovernmental Revenues	1,498,219,220	1,563,008,907	1,621,818,928	3.76	1,635,835,615
Charges For Current Services	45,158,278	45,174,585	53,414,018	18.24	53,572,331
Miscellaneous Revenues	10,495,532	10,544,642	9,922,912	(5.90)	9,922,912
Other Financing Sources	24,296,000	24,200,000	24,200,000	0.00	24,200,000
Reserve/Designation Decreases	—	29,478	—	(100.00)	19,671,943
Use of Fund Balance	48,600,000	72,597,000	50,438,180	(30.52)	37,426,965
General Revenue Allocation	77,415,000	72,211,000	67,562,693	(6.44)	68,436,946
Total	\$ 1,712,109,093	\$ 1,797,652,977	\$ 1,847,819,778	2.79	\$ 1,869,546,887



Land Use and Environment Group

Staffing - Staff Years

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Staff Years	1,612.00	1,643.00	1,562.00	(4.93)	1,562.00

Expenditures

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Salaries & Benefits	\$ 158,738,960	\$ 168,026,991	\$ 163,614,091	(2.63)	\$ 168,646,531
Services & Supplies	171,078,819	179,244,389	187,424,242	4.56	148,687,891
Other Charges	17,162,131	17,641,497	28,930,679	63.99	20,155,979
Capital Assets/Land Acquisition	16,097,000	18,648,695	6,468,000	(65.32)	5,217,500
Capital Assets Equipment	7,189,045	6,444,300	5,522,800	(14.30)	3,548,800
Expenditure Transfer & Reimbursements	(100,000)	(489,579)	(765,000)	56.26	(765,000)
Reserves	—	—	1,241,733	—	—
Reserve/Designation Increase	2,404,464	25,047	—	(100.00)	—
Operating Transfers Out	10,497,923	9,074,010	8,840,703	(2.57)	8,790,703
Management Reserves	1,057,802	1,184,694	—	(100.00)	—
Total	\$ 384,126,144	\$ 399,800,044	\$ 401,277,248	0.37	\$ 354,282,404

Revenues

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Taxes Current Property	\$ 6,581,573	\$ 7,206,444	\$ 7,383,820	2.46	\$ 7,383,820
Taxes Other Than Current Secured	17,469,627	14,295,174	9,765,924	(31.68)	5,749,274
Licenses Permits & Franchises	36,154,398	36,007,220	33,064,610	(8.17)	35,623,134
Fines, Forfeitures & Penalties	1,809,583	1,413,893	1,827,039	29.22	1,851,394
Revenue From Use of Money & Property	19,693,359	22,474,902	22,137,877	(1.50)	22,370,492
Intergovernmental Revenues	112,635,258	105,995,448	102,508,210	(3.29)	96,974,286
Charges For Current Services	81,230,916	81,353,645	93,627,434	15.09	97,135,154
Miscellaneous Revenues	16,604,924	12,399,387	2,053,013	(83.44)	2,103,645
Other Financing Sources	10,557,923	9,074,010	8,840,703	(2.57)	8,790,703
Reserve/Designation Decreases	569,845	1,793,382	3,774,257	110.45	784,202
Use of Fund Balance	28,942,537	45,580,967	59,838,367	31.28	18,028,609
General Revenue Allocation	51,876,201	62,205,572	56,455,994	(9.24)	57,487,691
Total	\$ 384,126,144	\$ 399,800,044	\$ 401,277,248	0.37	\$ 354,282,404



Community Services Group

Staffing - Staff Years

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Staff Years	1,009.00	1,013.00	1,019.00	0.59	1,019.00

Expenditures

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Salaries & Benefits	\$ 88,742,258	\$ 90,529,485	\$ 90,449,229	(0.09)	\$ 93,284,092
Services & Supplies	169,904,194	160,863,986	163,896,096	1.88	150,408,226
Other Charges	19,007,774	26,117,624	21,699,211	(16.92)	18,555,529
Capital Assets Equipment	15,001,275	10,160,183	11,433,087	12.53	11,383,544
Expenditure Transfer & Reimbursements	(59,000)	(231,600)	(231,600)	0.00	(231,600)
Reserves	100,000	103,000	103,000	0.00	103,000
Reserve/Designation Increase	—	4,018,103	—	(100.00)	—
Operating Transfers Out	7,319,143	7,923,263	13,043,929	64.63	9,791,328
Management Reserves	3,250,000	4,250,000	4,750,000	11.76	4,750,000
Total	\$ 303,265,644	\$ 303,734,044	\$ 305,142,952	0.46	\$ 288,044,119

Revenues

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Taxes Current Property	\$ 26,558,655	\$ 28,981,792	\$ 29,753,963	2.66	\$ 29,972,138
Taxes Other Than Current Secured	3,197,870	4,879,228	5,424,909	11.18	5,503,794
Licenses Permits & Franchises	2,303,714	2,303,714	2,231,967	(3.11)	2,207,876
Fines, Forfeitures & Penalties	13,000	13,000	13,000	0.00	13,000
Revenue From Use of Money & Property	2,772,385	3,425,856	3,174,154	(7.35)	3,164,154
Intergovernmental Revenues	44,686,193	39,437,914	33,193,714	(15.83)	27,098,850
Charges For Current Services	153,825,502	161,067,207	166,015,105	3.07	170,303,381
Miscellaneous Revenues	3,065,518	3,262,359	2,670,682	(18.14)	2,560,682
Other Financing Sources	12,896,513	13,823,263	15,693,929	13.53	12,441,328
Reserve/Designation Decreases	1,200,000	—	3,573,412	—	—
Use of Fund Balance	33,261,294	26,623,711	24,206,934	(9.08)	15,298,955
General Revenue Allocation	19,485,000	19,916,000	19,191,183	(3.64)	19,479,961
Total	\$ 303,265,644	\$ 303,734,044	\$ 305,142,952	0.46	\$ 288,044,119





Finance and General Government Group

Staffing - Staff Years

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Staff Years	1,281.00	1,281.00	1,182.00	(7.73)	1,180.00

Expenditures

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Salaries & Benefits	\$ 124,740,192	\$ 128,197,757	\$ 122,536,608	(4.42)	\$ 125,218,935
Services & Supplies	182,920,450	209,924,596	280,219,593	33.49	164,584,284
Capital Assets Equipment	75,000	—	159,500	—	—
Expenditure Transfer & Reimbursements	(655,543)	(627,904)	(674,288)	7.39	(687,773)
Management Reserves	8,470,000	13,135,000	4,800,000	(63.46)	—
Total	\$ 315,550,099	\$ 350,629,449	\$ 407,041,413	16.09	\$ 289,115,446

Revenues

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Licenses Permits & Franchises	\$ 2,769,345	\$ 3,214,247	\$ 716,000	(77.72)	\$ 515,000
Fines, Forfeitures & Penalties	942,450	992,450	1,002,450	1.01	1,002,450
Revenue From Use of Money & Property	233,936	248,936	84,949	(65.88)	84,949
Intergovernmental Revenues	2,751,730	3,241,736	1,037,746	(67.99)	1,037,746
Charges For Current Services	177,796,583	185,992,687	180,967,356	(2.70)	159,357,983
Miscellaneous Revenues	7,196,279	7,240,163	7,995,688	10.44	7,423,389
Other Financing Sources	1,670,670	1,670,670	2,667,275	59.65	2,800,639
Use of Fund Balance	14,603,307	36,306,132	99,281,973	173.46	1,628,051
General Revenue Allocation	107,585,799	111,722,428	113,287,976	1.40	115,265,239
Total	\$ 315,550,099	\$ 350,629,449	\$ 407,041,413	16.09	\$ 289,115,446

Capital Program

Expenditures

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Services & Supplies	\$ 822,000	\$ 864,500	\$ 903,907	4.56	\$ 497,000
Capital Assets/Land Acquisition	33,297,800	403,016,372	87,920,000	(78.18)	77,500,000
Reserve/Designation Increase	—	—	250,000	—	—
Operating Transfers Out	—	2,275,000	8,815,075	287.48	9,285,095
Total	\$ 34,119,800	\$ 406,155,872	\$ 97,888,982	(75.90)	\$ 87,282,095

Revenues

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Revenue From Use of Money & Property	\$ 822,000	\$ 1,556,521	\$ 515,239	(66.90)	\$ 430,999
Intergovernmental Revenues	627,800	1,000,000	6,974,935	597.49	4,271,144
Miscellaneous Revenues	50,000	1,016,372	—	(100.00)	—
Other Financing Sources	32,620,000	401,000,000	90,148,808	(77.52)	77,500,000
Reserve/Designation Decreases	—	250,000	250,000	0.00	—
Use of Fund Balance	—	1,332,979	—	(100.00)	5,079,952
General Revenue Allocation	—	—	—	0.00	—
Total	\$ 34,119,800	\$ 406,155,872	\$ 97,888,982	(75.90)	\$ 87,282,095



Finance Other

Expenditures

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Services & Supplies	\$ 78,126,674	\$ 94,682,370	\$ 47,705,362	(49.62)	\$ 40,137,286
Other Charges	328,882,918	247,179,217	280,956,712	13.67	174,585,407
Reserves	24,000,000	24,294,000	21,350,000	(12.12)	23,400,000
Reserve/Designation Increase	55,500,000	23,250	100,000,000	430,007.53	4,000
Operating Transfers Out	130,067,670	175,070,670	118,213,603	(32.48)	82,750,639
Total	\$ 616,577,262	\$ 541,249,507	\$ 568,225,677	4.98	\$ 320,877,332

Revenues

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Taxes Current Property	\$ 26,250	\$ 23,375	\$ 22,250	(4.81)	\$ 26,250
Fines, Forfeitures & Penalties	3,151,346	2,806,429	2,717,272	(3.18)	2,716,950
Revenue From Use of Money & Property	2,483,355	5,364,509	2,405,917	(55.15)	4,635,336
Intergovernmental Revenues	8,468,690	806,918	807,808	0.11	807,808
Charges For Current Services	123,067,153	168,599,881	195,470,665	15.94	130,427,910
Miscellaneous Revenues	29,230,163	36,636,493	23,113	(99.94)	—
Other Financing Sources	95,200,000	2,475,000	33,111,403	1,237.83	9,485,095
Reserve/Designation Decreases	55,820,394	223,021	179,436	(19.54)	178,325
Use of Fund Balance	59,075,911	93,256,881	157,796,328	69.21	10,200,000
General Revenue Allocation	240,054,000	231,057,000	175,691,485	(23.96)	162,399,658
Total	\$ 616,577,262	\$ 541,249,507	\$ 568,225,677	4.98	\$ 320,877,332



Total General Purpose Revenue

General Purpose Revenue

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Taxes Current Property	\$ 511,393,382	\$ 543,062,090	\$ 496,283,077	(8.61)	\$ 496,940,473
Taxes Other Than Current Secured	390,776,238	413,377,602	404,469,417	(2.15)	405,153,774
Licenses Permits & Franchises	4,896,000	5,366,234	9,231,379	72.03	9,283,693
Fines, Forfeitures & Penalties	19,359,476	19,862,835	20,553,532	3.48	20,368,964
Revenue From Use of Money & Property	25,000,000	21,172,081	7,385,109	(65.12)	8,385,109
Intergovernmental Revenues	11,149,897	11,149,897	11,323,773	1.56	11,323,773
Charges For Current Services	—	434,254	434,254	0.00	434,254
Miscellaneous Revenues	1,025,007	275,007	1,024,459	272.52	1,028,960
Total	\$ 963,600,000	\$ 1,014,700,000	\$ 950,705,000	(6.31)	\$ 952,919,000





Appendix B: Budget Summary of All Funds

Appropriations by Fund Type

County Funds by Type

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
General Fund	\$ 3,520,897,828	\$ 3,679,480,328	\$ 3,750,438,472	1.93	\$ 3,500,792,307
Debt Service County Family	234,451,889	152,259,915	183,480,131	20.50	81,460,374
County Proprietary Enterprise Funds	29,441,532	30,328,295	23,712,303	(21.81)	23,393,546
County Proprietary Internal Service Funds	333,497,144	353,908,932	371,876,219	5.08	348,885,333
Air Pollution Control District	31,349,309	30,715,597	30,371,169	(1.12)	29,821,169
County Service Areas	13,031,990	13,244,101	15,764,783	19.03	14,780,869
Miscellaneous Special Districts	9,943,109	11,384,975	11,482,634	0.86	11,654,804
Permanent Road Divisions	6,899,051	7,562,920	8,614,712	13.91	8,614,712
Sanitation Districts	20,320,059	27,584,509	22,421,343	(18.72)	21,471,212
Miscellaneous Local Agencies	5,978,908	10,626,547	10,742,088	1.09	7,640,150
Special Revenue Funds	491,773,555	464,855,474	416,661,696	(10.37)	400,783,596
Capital Funds	34,119,800	406,155,872	97,888,982	(75.90)	87,282,095
Total	\$ 4,731,704,174	\$ 5,188,107,465	\$ 4,943,454,532	(4.72)	\$ 4,536,580,167

Appropriations by Group and Fund

Public Safety Group

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
General Fund	\$ 1,096,476,426	\$ 1,139,919,032	\$ 1,091,225,830	(4.27)	\$ 1,102,999,232
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	263,000	650,000	600,000	(7.69)	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	4,707,609	4,750,414	5,303,800	11.65	5,303,800
Probation Inmate Welfare	225,000	225,000	225,000	0.00	225,000
Public Safety Prop 172 Special Revenue	257,379,247	235,918,649	210,918,649	(10.60)	210,918,649

Appendix B: Budget Summary of All Funds



Public Safety Group

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 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	60,000	60,000	60,000	0.00	60,000
CSA 135 Poway 800 MHZ Zone F	150,000	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	4,673,447	5,191,074	5,553,800	6.99	5,553,800
Total	\$ 1,365,956,132	\$ 1,388,885,572	\$ 1,316,058,482	(5.24)	\$ 1,327,431,884

Health and Human Services Agency

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
General Fund	\$ 1,677,328,753	\$ 1,762,289,488	\$ 1,812,089,686	2.83	\$ 1,833,559,342
Tobacco Securitization Special Revenue	27,500,000	27,500,000	27,500,000	0.00	27,500,000
CSA 17 San Dieguito Ambulance	2,551,200	2,645,076	2,719,107	2.80	2,763,433
CSA 69 Heartland Paramedic	4,729,140	5,218,413	5,510,985	5.61	5,724,112
Total	\$ 1,712,109,093	\$ 1,797,652,977	\$ 1,847,819,778	2.79	\$ 1,869,546,887

Land Use and Environment Group

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
General Fund	\$ 143,749,485	\$ 156,512,799	\$ 176,571,615	12.82	\$ 138,087,047
Road Fund	112,574,217	108,537,980	99,962,514	(7.90)	98,526,693
Air Pollution Control Dist Operations	20,915,248	19,777,430	19,566,428	(1.07)	19,566,428
APCD Air Quality Improvement Trust	5,867,227	6,294,073	6,295,329	0.02	6,295,329
Air Quality State Moyer Program	4,566,834	4,644,094	3,959,412	(14.74)	3,959,412
Air Quality GMERP - Match Fund	—	—	550,000	(14.74)	—
San Diego County Lighting Maint Dist 1	1,593,762	1,677,334	1,757,463	4.78	1,833,719
Inactive Waste Site Management	13,139,391	10,373,682	8,102,228	(21.90)	6,293,641
Hillsborough Landfill Maintenance	251,326	275,901	281,419	2.00	287,047
Duck Pond Landfill Cleanup	15,000	16,300	50,300	208.59	16,626
Parkland Ded Area 4 Lincoln Acres	3,000	4,450	4,450	0.00	4,450



Land Use and Environment Group

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Parkland Ded Area 15 Sweetwater	5,000	9,000	9,000	0.00	9,000
Parkland Ded Area 16 Otay	2,000	2,000	2,000	0.00	2,000
Parkland Ded Area 19 Jamul	3,000	13,000	13,000	0.00	13,000
Parkland Ded Area 20 Spring Valley	2,000	4,000	4,000	0.00	4,000
Parkland Ded Area 25 Lakeside	3,000	13,000	13,000	0.00	13,000
Parkland Ded Area 26 Crest	3,000	5,000	5,000	0.00	5,000
Parkland Ded Area 27 Alpine	5,000	10,000	10,000	0.00	10,000
Parkland Ded Area 28 Ramona	5,000	20,000	20,000	0.00	20,000
Parkland Ded Area 29 Escondido	3,000	8,000	8,000	0.00	8,000
Parkland Ded Area 30 San Marcos	1,000	4,000	4,000	0.00	4,000
Parkland Ded Area 31 San Dieguito	5,000	20,000	20,000	0.00	20,000
Parkland Ded Area 32 Carlsbad	1,000	2,500	2,500	0.00	2,500
Parkland Ded Area 35 Fallbrook	5,000	20,000	20,000	0.00	20,000
Parkland Ded Area 36 Bonsall	3,000	5,000	5,000	0.00	5,000
Parkland Ded Area 37 Vista	1,000	4,000	4,000	0.00	4,000
Parkland Ded Area 38 Valley Center	5,000	20,000	20,000	0.00	20,000
Parkland Ded Area 39 Pauma Valley	5,000	12,000	12,000	0.00	12,000
Parkland Ded Area 40 Palomar Julian	2,000	6,000	6,000	0.00	6,000
Parkland Ded Area 41 Mountain Empire	3,000	5,000	5,000	0.00	5,000
Parkland Ded Area 42 Anza Borrego	1,000	5,000	5,000	0.00	5,000
Parkland Ded Area 43 Central Mountain	3,000	5,000	5,000	0.00	5,000
Parkland Ded Area 44 Oceanside	1,000	1,200	1,200	0.00	1,200
Parkland Ded Area 45 Valle de Oro	1,500	3,500	3,500	0.00	3,500
PRD 6 Pauma Valley	258,554	205,414	200,487	(2.40)	200,487
PRD 8 Magee Road Pala	247,863	295,197	352,812	19.52	352,812
PRD 9 Santa Fe Zone B	70,134	44,366	70,946	59.91	70,946
PRD 10 Davis Drive	25,176	27,045	33,299	23.12	33,299
PRD 11 Bernardo Road Zone A	38,378	35,706	44,489	24.60	44,489





Land Use and Environment Group

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
PRD 11 Bernardo Road Zone C	37,249	26,060	23,683	(9.12)	23,683
PRD 11 Bernardo Road Zone D	22,739	24,391	25,221	3.40	25,221
PRD 12 Lomair	184,685	200,435	215,716	7.62	215,716
PRD 13 Pala Mesa Zone A	235,701	212,283	256,989	21.06	256,989
PRD 13 Stewart Canyon Zone B	58,658	52,055	60,336	15.91	60,336
PRD 14 Rancho Diego	3,783	2,740	2,740	0.00	2,740
PRD 16 Wynola	142,287	62,933	87,843	39.58	87,843
PRD 18 Harrison Park	181,221	209,639	249,282	18.91	249,282
PRD 20 Daily Road	359,166	645,742	673,661	4.32	673,661
PRD 21 Pauma Heights	167,722	294,020	383,652	30.48	383,652
PRD 22 West Dougherty St	18,380	17,100	18,154	6.16	18,154
PRD 23 Rock Terrace Road	6,579	9,068	7,331	(19.16)	7,331
PRD 24 Mt Whitney Road	21,511	34,362	42,561	23.86	42,561
CSA 26 Rancho San Diego	233,500	235,000	295,000	25.53	233,000
CSA 26 Cottonwood Village Zone A	247,241	207,724	194,068	(6.57)	194,068
CSA 26 Monte Vista Zone B	360,668	408,595	371,788	(9.01)	371,788
SD Landscape Maintenance Zone 1	125,000	136,000	168,000	23.53	168,000
Landscape Maintenance Dist Zone 2 - Julian	—	100,000	99,000	(1.00)	99,000
PRD 30 Royal Oaks Carroll	39,315	41,398	38,991	(5.81)	38,991
PRD 38 Gay Rio Terrace	48,797	58,684	68,689	17.05	68,689
PRD 39 Sunbeam Lane	12,069	11,815	11,066	(6.34)	11,066
PRD 45 Rincon Springs Rd	168,021	48,111	42,858	(10.92)	42,858
PRD 46 Rocosco Road	27,791	40,039	46,174	15.32	46,174
PRD 49 Sunset Knolls Road	24,186	31,962	45,138	41.22	45,138
PRD 50 Knoll Park Lane	95,532	103,529	114,070	10.18	114,070
PRD 53 Knoll Park Lane Extension	165,616	185,291	211,885	14.35	211,885
PRD 54 Mount Helix	61,182	103,662	124,019	19.64	124,019
PRD 55 Rainbow Crest Rd	376,400	200,331	256,469	28.02	256,469
PRD 60 River Drive	50,907	70,415	85,791	21.84	85,791
PRD 61 Green Meadow Way	166,648	154,417	169,679	9.88	169,679
PRD 63 Hillview Road	271,650	486,670	531,901	9.29	531,901
PRD 64 Lila Lane	10,945	14,189	13,776	(2.91)	13,776
PRD 70 El Camino Corto	30,082	37,838	44,608	17.89	44,608
PRD 75 Gay Rio Dr Zone A	172,738	189,786	217,365	14.53	217,365
PRD 75 Gay Rio Dr Zone B	266,718	297,400	330,805	11.23	330,805
PRD 76 Kingsford Court	17,989	24,980	25,721	2.97	25,721
PRD 77 Montiel Truck Trail	145,566	171,699	196,761	14.60	196,761
PRD 78 Gardena Way	112,421	56,694	34,870	(38.49)	34,870
PRD 80 Harris Truck Trail	186,548	204,426	226,921	11.00	226,921



Land Use and Environment Group

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
CSA 81 Fallbrook Local Park	177,785	241,000	803,148	233.26	675,415
CSA 83 San Dieguito Local Park	560,000	600,000	1,651,786	175.30	616,786
CSA 83A Zone A4S Ranch Park 95155	803,000	350,000	593,890	69.68	593,890
PRD 88 East Fifth St	54,310	58,317	63,014	8.05	63,014
PRD 90 South Cordoba	53,093	42,037	42,311	0.65	42,311
PRD 94 Roble Grande Road	397,616	419,944	421,612	0.40	421,612
PRD 95 Valle Del Sol	229,161	191,401	296,972	55.16	296,972
PRD 99 Via Allondra Via Del Corvo	35,444	37,512	45,261	20.66	45,261
PRD 100 Viejas Lane View	18,263	22,716	26,492	16.62	26,492
PRD 101 Johnson Lake Rd	55,330	106,041	133,977	26.34	133,977
PRD 101 Hi Ridge Rd Zone A	26,055	34,203	37,013	8.22	37,013
PRD 102 Mountain Meadow	182,741	223,258	269,857	20.87	269,857
PRD 103 Alto Drive	134,016	207,348	236,500	14.06	236,500
PRD 104 Artesian Rd	119,167	103,563	78,753	(23.96)	78,753
PRD 105 Alta Loma Dr	27,918	51,676	58,156	12.54	58,156
PRD 105 Alta Loma Dr Zone A	31,297	64,318	74,148	15.28	74,148
PRD 106 Garrison Way Et Al	47,646	55,103	80,439	45.98	80,439
CSA 107 Elfin Forest Fire District	316,787	333,154	358,154	7.50	358,154
CSA 107 Elfin Forest Fire Mitigation Fee	4,407	4,407	4,407	0.00	4,407
CSA 109 Mt Laguna Fire Medical	45,127	63,147	72,647	15.04	72,647
CSA 109 Mt Laguna Fire Mitigation Fee	1,593	—	—	15.04	—
CSA 110 Mount Palomar Fire Medical	162,437	106,223	113,965	7.29	112,823
CSA 110 Mt Palomar Fire Mitigation Fee	15,128	—	—	7.29	—
CSA 111 Boulevard Fire District	64,705	91,291	84,891	(7.01)	84,891
CSA 111 Boulevard Fire Mitigation Fee	11,614	—	—	(7.01)	—
CSA 112 Campo Fire District	185,128	68,064	76,064	11.75	76,064
CSA 112 Campo Fire Mitigation Fee	144,065	—	—	11.75	—
CSA 113 San Pasqual Fire District	101,053	119,397	107,889	(9.64)	109,397
CSA 113 San Pasqual Fire Mitigation Fee	8,657	18,000	—	(100.00)	—
CSA 115 Pepper Drive Fire District	364,269	364,269	364,269	0.00	364,269
PRD 117 Legend Rock	26,463	29,185	25,077	(14.08)	25,077





Land Use and Environment Group

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
CSA 122 Otay Mesa East	50,745	37,774	37,514	(0.69)	37,514
PRD 123 Mizpah Lane	28,529	38,515	47,440	23.17	47,440
PRD 125 Wrightwood Road	57,885	35,893	74,716	108.16	74,716
PRD 126 Sandhurst Way	28,780	29,831	33,059	10.82	33,059
PRD 127 Singing Trails Drive	32,743	41,816	46,332	10.80	46,332
CSA 128 San Miguel Park Dist	798,978	902,000	1,143,644	26.79	1,126,644
PRD 130 Wilkes Road	110,811	128,567	167,824	30.53	167,824
PRD 133 Ranch Creek Road	25,717	63,725	72,289	13.44	72,289
PRD 134 Kenora Lane	35,063	45,659	42,078	(7.84)	42,078
CSA 136 Sundance Detention Basin	88,360	113,164	113,164	0.00	113,164
San Diego County Flood Control District	5,960,880	7,162,825	7,154,061	(0.12)	7,206,761
Blackwolf Stormwater Maint ZN 349781	7,628	7,628	7,628	0.00	7,628
PRD 1002 Sunny Acres	7,252	12,372	21,481	73.63	21,481
PRD 1003 Alamo Way	4,400	5,422	10,631	96.07	10,631
PRD 1004 Butterfly Lane	12,951	19,316	12,192	(36.88)	12,192
PRD 1005 Eden Valley Lane	33,729	41,239	49,484	19.99	49,484
PRD 1007 Tumble Creek	200	200	200	0.00	200
PRD 1008 Canter	22,476	24,824	25,625	3.23	25,625
PRD 1009 Golf Drive	2,200	2,200	2,200	0.00	2,200
PRD 1010 Alpine High	152,476	130,950	177,840	35.81	177,840
PRD 1011 La Cuesta	15,547	20,620	28,733	39.35	28,733
PRD 1012 Millar Road	69,756	33,600	24,322	(27.61)	24,322
PRD 1013 Singing Trails	91,692	90,184	78,996	(12.41)	78,996
PRD 1014 Lavender Point Lane	25,149	69,596	101,460	45.78	101,460
PRD 1015 Landavo Drive	119,060	108,685	57,490	(47.10)	57,490
PRD 1016 El Sereno Way	53,208	41,192	63,979	55.32	63,979
Survey Monument Preservation Fund	90,000	90,000	300,000	233.33	90,000
Special Aviation	1,313,162	124,758	110,404	(11.51)	87,616
Special Aviation Debt Service	343,034	343,919	345,000	0.31	345,000
Co Fish and Game Propagation	47,000	37,000	37,000	0.00	37,000
Airport Enterprise Fund	21,092,924	21,710,420	17,163,434	(20.94)	16,696,660
Airport Non AMT - Public 2005	—	1,400,267	—	(100.00)	—
Airport AMT - Private 2005	—	537,609	—	(100.00)	—
Liquid Waste Enterprise Fund	8,348,608	6,679,999	6,548,869	(1.96)	6,696,886
Wintergardens Sewer Maintenance Dist	1,286,709	1,464,672	1,419,070	(3.11)	1,460,334
East Otay Mesa Sewer Maint Dist	—	34,176	125,755	267.96	125,755



Land Use and Environment Group

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
CWSMD-Zone B (Campo Hills Water)	393,000	454,420	400,913	(11.77)	402,863
Campo Water Sewer Maint District - Sewer	359,030	249,667	263,344	5.48	263,344
Campo WSMD-Zone A (Rancho Del Campo Water)	342,100	334,253	354,400	6.03	354,400
Alpine Sanitation Maint and Oper	1,344,181	3,546,278	2,266,576	(36.09)	1,860,843
Julian Sanitation Maint and Oper	380,387	264,561	258,609	(2.25)	259,729
Lakeside Sanitation Maint and Oper	5,852,955	7,187,824	5,873,903	(18.28)	5,675,406
Pine Valley Sanitation Maint and Oper	183,881	83,015	80,893	(2.56)	81,501
DPW Equipment Internal Svc Fund	3,926,664	4,450,735	4,743,354	6.57	4,885,655
DPW ISF Equipment Acq Road Fund	4,946,740	5,922,233	6,396,233	8.00	4,223,233
DPW ISF Equipment Acq Inactive Waste	50,082	91,452	66,452	(27.34)	86,452
DPW ISF Equipment Acq Airport Ent	210,144	211,280	142,780	(32.42)	117,780
DPW ISF Equipment Acq Liquid Waste	575,092	534,850	710,850	32.91	629,600
Spring Valley Sanitation Maint and Oper	12,558,655	16,502,831	13,941,362	(15.52)	13,593,733
Total	\$ 384,126,144	\$ 399,800,044	\$ 401,277,248	0.37	\$ 354,282,404

Community Services Group

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
General Fund	\$ 70,398,723	\$ 59,371,823	\$ 55,643,189	(6.28)	\$ 55,625,345
HCD Special Revenue Fund	28,286,666	25,751,686	20,060,196	(22.10)	9,938,422
County Library	41,217,147	45,613,633	41,313,536	(9.43)	39,462,452
05 Redev Gill Field - Special Revenue DS	2,135,736	2,316,422	2,389,467	3.15	2,424,602
Co Redev Agy 05 Gillespie Redev Debt Service Fd	1,204,830	1,207,214	1,143,439	(5.28)	1,143,451
Co Redev Agy 05 Gillespie Redev - Interest	884,830	872,214	798,439	(8.46)	783,451
Co Redev Agy 05 Gillespie Redev - Principal	320,000	335,000	345,000	2.99	360,000
Co Redev Agy 05 Gillespie Redev DS Reserve	60,000	60,000	40,000	(33.33)	40,000
Co Redev Agy Gillespie Field Cap Admin Fund	205,476	200,260	200,500	0.12	144,126



Appendix B: Budget Summary of All Funds



Community Services Group

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Co Redev Agy Upper SD River Capital	460,000	4,744,000	4,924,750	3.81	1,834,000
Co Redev Agy Gillespie Housing Capital	500,000	505,587	521,893	3.23	528,920
Co Redev Agy Upper SD River Housg Cap	181,286	338,350	355,350	5.02	355,350
Purchasing ISF	8,700,343	8,514,249	12,711,646	49.30	9,740,921
Fleet Services Internal Service Fund	6,176,135	6,658,666	6,565,286	(1.40)	6,712,708
Fleet ISF Equipment Acq General	18,938,646	19,350,117	21,915,623	13.26	21,924,333
Fleet ISF Materials Supply Inventory	13,730,755	14,187,575	17,339,427	22.22	17,359,756
Fleet ISF Accident Repair	166,614	171,612	171,612	0.00	171,612
Fleet ISF Accidents Sheriff	225,199	231,955	231,955	0.00	231,955
Facilities Management Internal Service Fund	77,419,236	79,904,625	84,074,824	5.22	84,865,895
Major Maintenance Internal Svc Fund	32,054,022	33,399,056	34,396,820	2.99	34,396,820
Total	\$ 303,265,644	\$ 303,734,044	\$ 305,142,952	0.46	\$ 288,044,119

Finance and General Government Group

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
General Fund	\$ 197,442,780	\$ 221,353,217	\$ 279,135,571	26.10	\$ 183,110,022
CATV Cable TV Media Public Relations	3,000,256	3,094,902	—	(100.00)	—
Information Technology Internal Svc Fund	115,107,063	126,181,330	127,905,842	1.37	106,005,424
Total	\$ 315,550,099	\$ 350,629,449	\$ 407,041,413	16.09	\$ 289,115,446

Capital Program

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Capital Outlay Fund	\$ 29,297,800	\$ 392,816,372	\$ 12,920,000	(96.71)	\$ 2,500,000
County Health Complex COF	—	7,000,000	—	(100.00)	—
Justice Facility Const COF	4,000,000	—	75,000,000	(100.00)	75,000,000
Library Projects Capital Outlay Fund	—	3,200,000	—	(100.00)	—
Edgemoor Development Fund	822,000	3,139,500	9,968,982	217.53	9,782,095
Total	\$ 34,119,800	\$ 406,155,872	\$ 97,888,982	(75.90)	\$ 87,282,095



Finance Other

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
General Fund	\$ 335,501,661	\$ 340,033,969	\$ 335,772,581	(1.25)	\$ 187,411,319
Pension Obligation Bonds	234,451,889	152,259,915	183,480,131	20.50	81,460,374
Employee Benefits Internal Svc Fund	33,322,822	35,908,123	33,549,715	(6.57)	36,579,389
Public Liability ISF	13,274,140	13,000,000	15,400,000	18.46	15,400,000
Majestic Pines County Service District Debt	26,750	47,500	23,250	(51.05)	26,250
Total	\$ 616,577,262	\$ 541,249,507	\$ 568,225,677	4.98	\$ 320,877,332





Appendix C: General Fund Budget Summary

Expenditures and Financing Sources

Public Safety Group

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Public Safety Group	\$ 14,018,574	\$ 13,956,840	\$ 8,071,798	(42.17)	\$ 6,602,186
District Attorney	138,334,358	149,425,185	146,725,766	(1.81)	148,318,409
Sheriff	554,779,222	567,352,113	542,201,593	(4.43)	554,580,220
Alternate Public Defender	16,140,133	16,979,135	15,647,134	(7.84)	15,798,236
Child Support Services	52,314,448	50,784,583	51,573,524	1.55	51,945,961
Citizens' Law Enforcement Review Board	560,194	579,027	499,027	(13.82)	509,800
Office of Emergency Services	9,177,639	10,759,122	6,952,525	(35.38)	2,846,398
Medical Examiner	8,116,092	8,420,637	8,330,793	(1.07)	8,399,215
Probation	165,141,147	182,801,525	175,582,835	(3.95)	177,311,533
Public Defender	54,381,777	56,857,144	63,243,526	11.23	64,289,965
Contribution for Trial Courts	74,139,424	72,835,301	71,985,970	(1.17)	71,985,970
Defense Attorney / Contract Administration	9,373,418	9,168,420	411,339	(95.51)	411,339
Total	\$ 1,096,476,426	\$ 1,139,919,032	\$ 1,091,225,830	(4.27)	\$ 1,102,999,232

Health and Human Services Agency

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Regional Operations	\$ 460,594,318	\$ 465,738,686	\$ 469,538,597	0.82	\$ 476,011,265
Strategic Planning & Operational Support	149,916,426	149,427,300	146,812,596	(1.75)	147,396,376
Aging and Independence Services	280,320,071	304,027,413	326,351,091	7.34	352,002,005
Behavioral Health Services	372,698,911	400,600,805	419,717,521	4.77	421,325,145
Administrative Support	75,351,499	98,606,549	91,621,357	(7.08)	75,245,070
Child Welfare Services	256,143,446	264,356,319	265,041,881	0.26	267,051,769
Public Health Services	77,959,018	75,130,279	88,575,651	17.90	90,033,126
Public Administrator / Public Guardian	4,345,064	4,402,137	4,430,992	0.66	4,494,586
Total	\$ 1,677,328,753	\$ 1,762,289,488	\$ 1,812,089,686	2.83	\$ 1,833,559,342

Appendix C: General Fund Budget Summary



Land Use and Environment Group

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Land Use and Environment Executive Group	\$ 5,489,524	\$ 5,923,861	\$ 9,459,993	59.69	\$ 3,912,310
San Diego Geographic Information Source (SanGIS)	1,054,525	1,071,904	1,140,265	6.38	1,153,237
Agriculture, Weights and Measures	17,728,655	18,630,101	17,070,920	(8.37)	17,413,189
Environmental Health	37,638,352	38,265,174	40,943,885	7.00	39,638,886
Farm and Home Advisor	767,801	921,853	884,262	(4.08)	898,377
Parks and Recreation	33,154,144	29,396,247	29,793,024	1.35	26,672,955
Planning and Land Use	39,394,311	47,410,254	53,092,481	11.99	40,040,509
Public Works	8,522,173	14,893,405	24,186,785	62.40	8,357,584
Total	\$ 143,749,485	\$ 156,512,799	\$ 176,571,615	12.82	\$ 138,087,047

Community Services Group

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Community Services Group Executive Office	\$ 8,265,002	\$ 8,688,811	\$ 6,346,704	(26.96)	\$ 6,382,272
Animal Services	13,239,289	14,233,601	14,013,473	(1.55)	14,561,807
General Services	1,327,000	1,364,000	1,402,000	2.79	1,424,034
Housing & Community Development	10,041,210	10,117,767	10,328,406	2.08	10,673,661
Purchasing and Contracting	985,000	735,000	4,864,000	561.77	1,638,688
Registrar of Voters	36,541,222	24,232,644	18,688,606	(22.88)	20,944,883
Total	\$ 70,398,723	\$ 59,371,823	\$ 55,643,189	(6.28)	\$ 55,625,345

Finance and General Government Group

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Finance & Genl Govt Exec Office	\$ 12,060,744	\$ 29,089,616	\$ 98,371,444	238.17	\$ 5,822,300
Board of Supervisors	7,597,440	7,827,003	7,671,647	(1.98)	7,674,629
Assessor / Recorder / County Clerk	55,649,281	58,762,157	52,195,380	(11.18)	49,337,099
Treasurer - Tax Collector	17,098,592	17,765,381	17,124,158	(3.61)	17,442,053
Chief Administrative Office	4,702,831	4,843,316	4,614,209	(4.73)	4,666,473
Auditor and Controller	36,239,139	37,522,608	34,063,269	(9.22)	34,512,081
County Technology Office	9,339,747	8,950,138	7,462,777	(16.62)	6,513,579
Civil Service Commission	624,424	648,340	621,605	(4.12)	630,950





Finance and General Government Group

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Clerk of the Board of Supervisors	8,434,027	9,078,806	8,199,379	(9.69)	8,009,910
County Counsel	22,454,457	23,271,577	22,318,667	(4.09)	22,426,347
Grand Jury	733,362	737,162	678,122	(8.01)	680,076
Human Resources	22,508,736	22,857,113	22,384,701	(2.07)	22,391,356
Media and Public Relations	—	—	3,430,213	—	3,003,169
Total	\$ 197,442,780	\$ 221,353,217	\$ 279,135,571	26.10	\$ 183,110,022

Finance Other

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Cash Borrowing Program	\$ 12,700,000	\$ 12,700,000	\$ 7,700,000	(39.37)	\$ 7,700,000
Community Enhancement	3,203,000	3,350,000	3,500,000	4.48	3,500,000
Community Projects	10,000,000	10,000,000	10,000,000	0.00	10,000,000
Contribution to County Library	5,077,000	5,500,000	2,250,000	(59.09)	2,250,000
Contingency Reserve General Fund	20,000,000	20,294,000	20,000,000	(1.45)	20,000,000
Contributions to Capital Outlay Funds	66,893,718	202,963,304	124,824,151	(38.50)	118,200,129
Countywide General Expense	217,285,957	84,883,084	167,155,550	96.92	25,408,024
Local Agency Formation Commission Administration	341,986	343,581	342,880	(0.20)	353,166
Total	\$ 335,501,661	\$ 340,033,969	\$ 335,772,581	(1.25)	\$ 187,411,319

Financing Sources By Category

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Proposed Budget	% Change	Fiscal Year 2010-11 Proposed Budget
Taxes Current Property	\$ 511,393,382	\$ 543,062,090	\$ 496,283,077	(8.61)	\$ 496,940,473
Taxes Other Than Current Secured	390,776,238	413,464,252	404,469,417	(2.18)	405,153,774
Licenses Permits & Franchises	35,992,658	37,216,274	38,716,477	4.03	41,012,178
Fines, Forfeitures & Penalties	52,534,461	52,082,635	52,096,479	0.03	51,531,589
Revenue From Use of Money & Property	34,265,093	31,297,942	17,398,770	(44.41)	18,619,198
Intergovernmental Revenues	1,731,653,453	1,803,781,445	1,859,493,699	3.09	1,864,165,438
Charges For Current Services	277,643,344	280,100,074	270,592,510	(3.39)	278,941,485
Miscellaneous Revenues	25,121,624	37,732,745	23,879,247	(36.71)	23,636,278
Other Financing Sources	281,158,853	265,833,588	248,873,029	(6.38)	249,343,049
Total Revenues	\$ 3,340,539,106	\$ 3,464,571,045	\$ 3,411,802,705	(1.52)	\$ 3,429,343,462
Reserve/Designation Decreases	57,019,894	200,896	6,284,372	3,028.17	20,634,470
Use of Fund Balance	123,338,828	214,708,387	332,351,395	54.79	50,814,375
Total Financing Sources	\$ 3,520,897,828	\$ 3,679,480,328	\$ 3,750,438,472	1.93	\$ 3,500,792,307





Appendix D: Health & Human Services - Regional Operations

Health and 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 2007-08 Adopted Budget	Fiscal Year 2008-2009 Adopted Budget	Fiscal Year 2009-2010 Proposed Budget	% Change	Fiscal Year 2010-2011 Proposed Budget
Regional Administration	50.00	50.00	33.00	(34.00)	33.00
Public Health Services	171.00	171.00	165.00	(3.51)	165.00
Family Resource Centers/ Assistance Payments	1,389.00	1,390.00	1,384.00	(0.43)	1,384.00
Child Welfare Services	673.50	670.50	641.00	(4.40)	641.00
Welfare to Work/Employment Administration	101.00	101.00	101.00	—	101.00
California Children Services (North Central Region)	154.75	154.75	—	(100.00)	—
Child Care (East Region)	102.00	102.00	99.00	(2.94)	99.00
Community Action Partnership (Central)	13.00	13.00	15.00	15.38	15.00
Office of Violence Prevention (South)	4.00	4.00	—	(100.00)	—
Total	2,658.25	2,656.25	2,438.00	(8.22)	2,438.00



Budget by Program

	Fiscal Year 2007-2008 Adopted Budget	Fiscal Year 2008-2009 Adopted Budget	Fiscal Year 2009-2010 Proposed Budget	% Change	Fiscal Year 2010-2011 Proposed Budget
Regional Administration	\$ 6,463,687	\$ 6,698,994	\$ 5,011,694	(25.19)	\$ 5,113,952
Public Health Services	18,848,494	19,378,858	18,794,838	(3.01)	19,247,542
Family Resource Centers/ Assistance Payments	278,732,887	281,375,649	307,314,105	9.22	310,700,996
Child Welfare Services	63,772,425	64,375,766	62,468,172	(2.96)	64,542,169
Welfare to Work/Employment Administration	15,253,649	15,757,771	15,832,075	0.47	16,125,718
California Children Services (North Central Region)	21,043,226	20,304,415	—	(100.00)	—
Child Care (East Region)	45,871,902	47,193,085	51,626,477	9.39	51,779,698
Community Action Partnership (Central)	8,476,022	8,465,887	8,491,236	0.30	8,501,190
Office of Violence Prevention (South)	2,132,026	2,188,261	—	(100.00)	—
Total	\$ 460,594,318	\$ 465,738,686	\$ 469,538,597	0.82	\$ 476,011,265





Appendix E: Operational Plan Abbreviations and Acronyms

A&C: Auditor and Controller
ACAO: Assistant Chief Administrative Officer
ADA: Americans with Disabilities Act
AIS: Aging and Independence Services
APCD: Air Pollution Control District
AWM: Agriculture, Weights and Measures
BHS: Behavioral Health Services
BPR: Business Process Reengineering
CAC: County Administration Center
CAFR: Comprehensive Annual Financial Report
CAO: Chief Administrative Officer
CDBG: Community Development Block Grant
CFO: Chief Financial Officer
CINA: Capital Improvement Needs Assessment
CLERB: Citizens' Law Enforcement Review Board
COC: County Operations Center
COF: Capital Outlay Fund
COPs: Certificates of Participation
CSA: County Service Area
CSG: Community Services Group
CTN: County Television Network
CTO: County Technology Office
CWS: Child Welfare Services
DAS: Department of Animal Services
DCAO: Deputy Chief Administrative Officer
DCSS: Department of Child Support Services
DEH: Department of Environmental Health
DGS: Department of General Services
DHR: Department of Human Resources
DIBBS: Do-It-Better-By-Suggestion
DMPR: Department of Media and Public Relations
DPLU: Department of Planning and Land Use



DPW: Department of Public Works
ERP: Enterprise Resource Planning
FGG: Finance and General Government Group
FHA: Farm and Home Advisor
FY: Fiscal Year
GAAP: Generally Accepted Accounting Principles
GASB: Governmental Accounting Standards Board
GFOA: Government Finance Officers Association
GIS: Geographic Information System
GMS: General Management System
GPR: General Purpose Revenue
HCD: Housing and Community Development
HHS: Health and Human Services Agency
ISF: Internal Service Fund
IT: Information Technology
LUEG: Land Use and Environment Group
MSCP: Multiple Species Conservation Program
NACo: National Association of Counties
OAAS: Office of Audits and Advisory Services
OES: Office of Emergency Services
OPEB: Other Post Employment Benefit
PA/PG: Public Administrator/Public Guardian
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
USDRIP: Upper San Diego River Improvement Project
VLF: Vehicle License Fees

Appendix F: Glossary of Operational Plan Terms

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

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 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 one 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.

Group/Agency: The Group/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 Group.

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.