

**County of San Diego**

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## Appendix A: Budget by Group/Agency



### Public Safety Group

#### Expenditures

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Salaries & Benefits	\$ 704,852,626	\$ 743,575,538	\$ 763,585,238	\$ 737,704,819	\$ 788,968,752	\$ 815,800,088
Services & Supplies	183,819,424	211,427,627	264,868,360	210,892,749	221,313,619	207,664,139
Other Charges	94,674,033	99,187,256	113,886,018	102,596,314	99,717,808	94,510,951
Capital Assets/Land Acquisition	—	—	41,661	41,660	—	—
Capital Assets Equipment	5,460,994	3,868,441	17,394,632	13,067,052	2,648,666	1,389,426
Expenditure Transfer & Reimbursements	(15,764,870)	(16,694,629)	(16,781,817)	(16,511,574)	(17,724,566)	(18,416,971)
Operating Transfers Out	235,943,838	242,881,285	257,129,455	255,032,215	260,331,853	262,239,089
Management Reserves	—	20,294,139	7,156,139	—	10,700,000	5,450,000
<b>Total</b>	<b>\$ 1,208,986,044</b>	<b>\$ 1,304,539,657</b>	<b>\$ 1,407,279,686</b>	<b>\$ 1,302,823,235</b>	<b>\$ 1,365,956,132</b>	<b>\$ 1,368,636,722</b>



## Appendix A: Budget by Group/Agency

### Revenues

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Licenses Permits & Franchises	\$ 369,175	\$ 363,601	\$ 363,601	\$ 389,314	\$ 363,601	\$ 363,601
Fines, Forfeitures & Penalties	30,387,247	25,592,343	26,676,225	25,470,531	24,848,388	21,967,010
Revenue From Use of Money & Property	9,972,062	10,217,245	10,218,645	7,980,563	10,562,549	10,812,549
Intergovernmental Revenues	408,923,452	427,474,074	454,461,459	444,196,601	441,240,082	437,972,741
Charges For Current Services	121,012,159	123,889,063	124,598,463	124,960,202	128,520,010	128,513,706
Miscellaneous Revenues	8,042,728	7,235,605	7,817,205	8,789,625	7,390,982	7,401,582
Other Financing Sources	241,281,493	242,881,285	255,094,352	254,087,137	257,235,853	262,249,063
Reserve/Designation Decreases	—	—	—	—	—	—
Use of Fund Balance	(9,470,489)	27,417,441	88,580,736	(2,519,739)	28,610,667	10,972,470
General Revenue Allocation	398,468,217	439,469,000	439,469,000	439,469,000	467,184,000	488,384,000
<b>Total</b>	<b>\$ 1,208,986,044</b>	<b>\$ 1,304,539,657</b>	<b>\$ 1,407,279,686</b>	<b>\$ 1,302,823,235</b>	<b>\$ 1,365,956,132</b>	<b>\$ 1,368,636,722</b>

### Staffing - Staff Years

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Staff Years	7,487.00	7,475.50	7,467.50



**Health and Human Services Agency**

**Expenditures**

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Salaries & Benefits	\$ 395,653,199	\$ 428,517,505	\$ 434,655,660	\$ 419,379,546	\$ 451,962,730	\$ 457,718,373
Services & Supplies	632,015,183	742,784,120	762,280,291	674,539,038	811,839,873	832,659,779
Other Charges	353,329,267	399,225,394	400,186,521	350,051,227	398,591,769	397,091,769
Capital Assets Equipment	153,337	679,206	925,071	363,157	7,209,206	559,206
Expenditure Transfer & Reimbursements	(377,579)	(408,385)	(408,385)	(228,861)	(493,665)	(731,315)
Operating Transfers Out	302,842,842	37,999,180	37,999,180	33,841,603	37,999,180	37,999,180
Management Reserves	—	5,000,000	5,000,000	—	5,000,000	5,000,000
<b>Total</b>	<b>\$ 1,683,616,250</b>	<b>\$ 1,613,797,020</b>	<b>\$ 1,640,638,337</b>	<b>\$ 1,477,945,709</b>	<b>\$ 1,712,109,093</b>	<b>\$ 1,730,296,992</b>



## Appendix A: Budget by Group/Agency

### Revenues

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Taxes Current Property	\$ 1,172,888	\$ 1,357,307	\$ 1,357,307	\$ 1,377,558	\$ 1,490,250	\$ 1,490,250
Taxes Other Than Current Secured	38,925	33,616	33,616	34,186	42,390	42,390
Licenses Permits & Franchises	733,079	1,008,189	1,008,189	702,352	1,016,795	1,036,619
Fines, Forfeitures & Penalties	4,122,458	4,510,767	4,510,767	4,380,262	4,475,984	4,470,010
Revenue From Use of Money & Property	10,958,588	841,644	841,644	18,893,542	899,644	899,644
Intergovernmental Revenues	1,289,353,994	1,420,207,071	1,436,933,445	1,337,677,550	1,498,219,220	1,533,375,540
Charges For Current Services	43,247,699	42,141,196	42,141,196	39,219,343	45,158,278	44,675,451
Miscellaneous Revenues	35,191,107	10,522,230	10,672,230	11,411,096	10,495,532	10,192,088
Other Financing Sources	409,394,212	24,200,000	24,277,957	24,291,788	24,296,000	24,200,000
Use of Fund Balance	(170,720,807)	41,000,000	50,886,986	(28,016,968)	48,600,000	32,500,000
General Revenue Allocation	60,124,106	67,975,000	67,975,000	67,975,000	77,415,000	77,415,000
<b>Total</b>	<b>\$ 1,683,616,250</b>	<b>\$ 1,613,797,020</b>	<b>\$ 1,640,638,337</b>	<b>\$ 1,477,945,709</b>	<b>\$ 1,712,109,093</b>	<b>\$ 1,730,296,992</b>

### Staffing - Staff Years

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Staff Years	5,552.92	5,663.00	5,663.00



**Land Use and Environment Group**

**Expenditures**

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Salaries & Benefits	\$ 133,769,109	\$ 148,681,294	\$ 151,009,980	\$ 140,284,917	\$ 158,738,960	\$ 166,120,936
Services & Supplies	169,243,853	170,414,746	328,361,918	179,216,451	171,078,819	151,125,672
Other Charges	15,380,515	5,996,945	26,515,571	12,445,107	17,162,131	16,707,078
Capital Assets/Land Acquisition	0	6,911,950	53,276,542	686,716	16,097,000	4,718,525
Capital Assets Equipment	728,470	5,875,985	13,119,844	2,768,856	7,189,045	4,988,500
Expenditure Transfer & Reimbursements	(263,561)	(100,000)	(100,000)	(391,634)	(100,000)	(100,000)
Reserve/Designation Increase	877,700	1,426,200	1,426,200	1,426,200	2,404,464	718,119
Operating Transfers Out	29,395,981	7,114,621	26,020,522	15,053,876	10,497,923	6,983,583
Management Reserves		3,417,802	9,800,512	54,373	1,057,802	1,057,802
<b>Total</b>	<b>\$ 349,132,068</b>	<b>\$ 349,739,543</b>	<b>\$ 609,431,088</b>	<b>\$ 351,544,861</b>	<b>\$ 384,126,144</b>	<b>\$ 352,320,215</b>



## Appendix A: Budget by Group/Agency

### Revenues

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Taxes Current Property	\$ 6,064,371	\$ 5,364,714	\$ 6,174,022	\$ 7,191,919	\$ 6,581,573	\$ 6,060,708
Taxes Other Than Current Secured	18,270,547	11,223,675	75,172,626	30,730,931	17,469,627	17,188,336
Licenses Permits & Franchises	31,198,603	34,447,546	34,447,546	32,394,453	36,154,398	37,803,530
Fines, Forfeitures & Penalties	3,348,332	1,584,217	1,584,217	2,264,186	1,809,583	1,924,174
Revenue From Use of Money & Property	23,978,076	16,289,131	16,950,467	24,719,330	19,693,359	18,936,639
Intergovernmental Revenues	121,841,964	100,445,857	149,892,038	116,750,461	112,635,258	97,204,509
Charges For Current Services	68,100,964	79,678,678	93,469,526	86,171,342	81,230,916	83,874,188
Miscellaneous Revenues	28,890,229	13,339,610	21,922,176	14,252,800	16,604,924	14,565,477
Other Financing Sources	24,329,391	7,256,621	25,084,244	17,288,028	10,557,923	7,043,584
Residual Equity Transfers In	—	—	—	463,855	—	—
Reserve/Designation Decreases	1,560,500	1,605,080	1,605,080	1,605,080	569,845	1,586,935
Use of Fund Balance	(12,895,231)	32,746,414	137,371,146	(28,045,523)	28,942,537	13,309,563
General Revenue Allocation	34,444,319	45,758,000	45,758,000	45,758,000	51,876,201	52,822,572
<b>Total</b>	<b>\$ 349,132,068</b>	<b>\$ 349,739,543</b>	<b>\$ 609,431,088</b>	<b>\$ 351,544,861</b>	<b>\$ 384,126,144</b>	<b>\$ 352,320,215</b>

### Staffing - Staff Years

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Staff Years	1,559.00	1,612.00	1,611.00





**Community Services Group**

**Expenditures**

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Salaries & Benefits	\$ 74,404,035	\$ 78,558,867	\$ 80,321,467	\$ 76,669,619	\$ 88,742,258	\$ 89,126,325
Services & Supplies	117,912,928	138,573,221	200,479,947	142,692,426	169,904,194	158,974,456
Other Charges	29,047,130	20,002,858	24,883,667	14,371,030	19,007,774	19,329,777
Capital Assets Equipment	7,861,183	9,270,000	12,699,046	278,476	15,001,275	9,828,252
Expenditure Transfer & Reimbursements	(54,693)	(59,000)	(59,000)	(72,129)	(59,000)	(59,000)
Reserves	—	100,000	100,000	—	100,000	100,000
Reserve/Designation Increase	—	1,200,000	1,200,000	1,200,000	—	—
Operating Transfers Out	19,852,634	4,353,997	8,950,640	7,761,166	7,319,143	7,022,899
Management Reserves	—	3,250,000	9,154,556	—	3,250,000	3,250,000
<b>Total</b>	<b>\$ 249,023,217</b>	<b>\$ 255,249,943</b>	<b>\$ 337,730,323</b>	<b>\$ 242,900,589</b>	<b>\$ 303,265,644</b>	<b>\$ 287,572,709</b>



## Appendix A: Budget by Group/Agency

### Revenues

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Taxes Current Property	\$ 24,501,117	\$ 25,225,903	\$ 25,225,903	\$ 26,932,558	\$ 26,558,655	\$ 27,997,265
Taxes Other Than Current Secured	3,458,839	2,965,013	2,965,013	3,362,349	3,197,870	3,842,576
Licenses Permits & Franchises	1,769,778	2,121,900	2,121,900	2,106,454	2,303,714	2,303,714
Fines, Forfeitures & Penalties	441,258	(5,835)	(5,835)	9,036	13,000	13,000
Revenue From Use of Money & Property	3,323,419	1,897,194	1,952,194	3,933,364	2,772,385	2,832,021
Intergovernmental Revenues	38,536,818	38,768,545	70,299,614	35,808,708	44,686,193	39,686,043
Charges For Current Services	124,655,562	134,742,263	163,823,645	144,489,176	153,825,502	162,621,424
Miscellaneous Revenues	3,121,191	4,170,860	4,170,860	3,994,570	3,065,518	3,106,984
Other Financing Sources	38,777,002	8,403,997	11,373,880	11,054,733	12,896,513	12,113,282
Residual Equity Transfers In	—	—	—	18,000	—	—
Reserve/Designation Decreases	451,965	—	—	—	1,200,000	—
Use of Fund Balance	(4,421,957)	21,194,103	40,037,149	(4,574,358)	33,261,294	13,296,400
General Revenue Allocation	14,408,226	15,766,000	15,766,000	15,766,000	19,485,000	19,760,000
<b>Total</b>	<b>\$ 249,023,217</b>	<b>\$ 255,249,943</b>	<b>\$ 337,730,323</b>	<b>\$ 242,900,589</b>	<b>\$ 303,265,644</b>	<b>\$ 287,572,709</b>

### Staffing - Staff Years

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Staff Years	974.00	1,009.00	1,009.00



**Finance and General Government Group**

**Expenditures**

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Salaries & Benefits	\$ 110,919,612	\$ 117,908,911	\$ 120,874,012	\$ 114,927,840	\$ 124,740,192	\$ 128,647,548
Services & Supplies	171,837,309	181,016,010	236,479,181	164,219,119	182,920,450	169,731,261
Other Charges	(4,108)	—	—	5,548,045	—	—
Capital Assets/Land Acquisition	—	—	—	(55,480,450)	—	—
Capital Assets Equipment	175,164	10,000	622,405	534,729	75,000	—
Expenditure Transfer & Reimbursements	(321,848)	(217,714)	(206,269)	(530,274)	(655,543)	(678,487)
Operating Transfers Out	50,000	—	50,000	50,000	—	—
Management Reserves	—	4,884,000	4,101,419	—	8,470,000	5,000,000
<b>Total</b>	<b>\$ 282,656,130</b>	<b>\$ 303,601,207</b>	<b>\$ 361,920,747</b>	<b>\$ 229,269,008</b>	<b>\$ 315,550,099</b>	<b>\$ 302,700,322</b>



## Appendix A: Budget by Group/Agency

### Revenues

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Taxes Other Than Current Secured	\$ —	\$ —	\$ —	\$ 120	\$ —	\$ —
Licenses Permits & Franchises	2,768,169	2,740,000	2,740,000	2,702,433	2,769,345	2,769,345
Fines, Forfeitures & Penalties	997,810	915,000	915,000	919,624	942,450	942,450
Revenue From Use of Money & Property	342,187	174,949	174,949	378,488	233,936	233,936
Intergovernmental Revenues	9,910,678	2,710,000	2,710,000	352,776	2,751,730	2,751,730
Charges For Current Services	162,876,465	175,637,669	180,504,099	169,995,324	177,796,583	167,826,016
Miscellaneous Revenues	7,415,370	7,183,788	7,183,788	6,180,366	7,196,279	6,909,129
Other Financing Sources	1,714,000	845,000	899,998	899,998	1,670,670	1,670,670
Residual Equity Transfers In	4,784,782	—	—	—	—	—
Reserve/Designation Decreases	3,238,200	2,201,400	2,201,400	2,201,400	—	—
Use of Fund Balance	1,763,964	12,718,401	66,116,514	(52,836,400)	14,603,307	8,074,618
General Revenue Allocation	86,844,505	98,475,000	98,475,000	98,475,000	107,585,799	111,522,428
<b>Total Revenue</b>	<b>\$ 282,656,130</b>	<b>\$ 303,601,207</b>	<b>\$ 361,920,747</b>	<b>\$ 229,269,008</b>	<b>\$ 315,550,099</b>	<b>\$ 302,700,322</b>

### Staffing - Staff Years

	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Staff Years	1,271.00	1,281.00	1,281.00



**Capital Program**

**Expenditures**

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Services & Supplies	\$ 355,329	\$ 2,860,000	\$ 3,003,252	\$ 351,389	\$ 822,000	\$ 822,000
Other Charges	—	—	1,573	1,573	—	—
Capital Assets/Land Acquisition	55,931,447	99,566,185	279,063,890	56,360,659	33,297,800	5,000,000
Operating Transfers Out	4,503,000	—	4,875,436	129,875	—	—
<b>Total</b>	<b>\$ 60,789,776</b>	<b>\$ 102,426,185</b>	<b>\$ 286,944,152</b>	<b>\$ 56,843,495</b>	<b>\$ 34,119,800</b>	<b>\$ 5,822,000</b>

**Revenues**

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Taxes Other Than Current Secured	\$ 335,225	\$ —	\$ —	\$ —	\$ —	\$ —
Fines, Forfeitures & Penalties	50,277	—	67,367	4,456	—	—
Revenue From Use of Money & Property	1,087,536	469,000	469,000	1,395,267	822,000	822,000
Intergovernmental Revenues	6,737,691	566,185	25,578,364	11,286,284	627,800	—
Charges For Current Services	3,658,289	—	—	—	—	—
Miscellaneous Revenues	134,136	—	2,960,088	3,474,524	50,000	—
Other Financing Sources	44,664,511	99,703,000	250,214,435	44,764,546	32,620,000	5,000,000
Use of Fund Balance	4,122,110	1,688,000	7,654,899	(4,081,581)	—	—
General Revenue Allocation	—	—	—	—	—	—
<b>Total</b>	<b>\$ 60,789,776</b>	<b>\$ 102,426,185</b>	<b>\$ 286,944,152</b>	<b>\$ 56,843,495</b>	<b>\$ 34,119,800</b>	<b>\$ 5,822,000</b>

## Appendix A: Budget by Group/Agency



### Finance-Other

#### Expenditures

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Salaries & Benefits	\$ 23,862,532	\$ 22,400,000	\$ —	\$ —	\$ —	\$ —
Services & Supplies	15,082,135	72,741,657	74,707,378	20,412,977	78,126,674	98,912,127
Other Charges	199,458,906	222,128,545	245,605,816	197,946,425	328,882,918	305,380,167
Reserves	—	24,000,000	24,000,000	—	24,000,000	24,000,000
Reserve/Designation Increase	3,402,625	—	—	—	55,500,000	—
Operating Transfers Out	24,726,559	104,220,670	173,054,120	21,820,828	130,067,670	11,620,670
<b>Total</b>	<b>\$ 266,532,757</b>	<b>\$ 445,490,872</b>	<b>\$ 517,367,313</b>	<b>\$ 240,180,229</b>	<b>\$ 616,577,262</b>	<b>\$ 439,912,964</b>

#### Revenues

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Taxes Current Property	\$ 20,796	\$ 27,250	\$ 27,250	\$ 24,494	\$ 26,250	\$ 25,250
Taxes Other Than Current Secured	1,026	—	—	766	—	—
Licenses Permits & Franchises	—	—	—	—	—	—



## Appendix A: Budget by Group/Agency

### Revenues

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Fines, Forfeitures & Penalties	3,401,978	3,419,068	3,419,068	3,405,068	3,151,346	2,806,429
Revenue From Use of Money & Property	7,202,120	1,149,051	1,149,051	7,571,195	2,483,355	2,488,803
Intergovernmental Revenues	7,802,356	6,844,117	805,930	1,036,444	8,468,690	7,464,591
Charges For Current Services	101,920,037	104,643,230	110,681,417	116,207,854	123,067,153	113,467,867
Miscellaneous Revenues	15,144,096	23,850,103	24,333,180	22,086,040	29,230,163	29,230,180
Other Financing Sources	15,988,519	200,000	200,000	5,546,751	95,200,000	200,000
Reserve/Designation Decreases	—	412,747	412,747	412,747	55,820,394	201,396
Use of Fund Balance	(11,687,840)	66,049,306	137,442,671	(155,007,130)	59,075,911	19,232,448
General Revenue Allocation	126,739,669	238,896,000	238,896,000	238,896,000	240,054,000	264,796,000
<b>Total</b>	<b>\$ 266,532,757</b>	<b>\$ 445,490,872</b>	<b>\$ 517,367,313</b>	<b>\$ 240,180,229</b>	<b>\$ 616,577,262</b>	<b>\$ 439,912,964</b>

**Appendix A: Budget by Group/Agency**



**Unallocated General Purpose Revenue**

**General Purpose Revenue**

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Taxes Current Property	\$ 21,230,388	\$ —	\$ —	\$ (14,360,033)	\$ —	\$ —
Taxes Other Than Current Secured	85,025,083	—	—	16,959,778	—	—
Licenses Permits & Franchises	553,352	—	—	948,323	—	—
Fines, Forfeitures & Penalties	5,360,525	—	—	5,718,318	—	—
Revenue From Use of Money & Property	11,642,681	—	—	23,267,834	—	—
Intergovernmental Revenues	1,007,591	—	—	1,921,741	—	—
Charges For Current Services	128,283	—	—	(53,040)	—	—
Miscellaneous Revenues	(330,287)	—	—	2,071,468	—	—
<b>Total</b>	<b>\$ 124,617,615</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 36,474,389</b>	<b>\$ —</b>	<b>\$ —</b>



## Appendix B: Budget Summary and Changes in Fund Balance



### Appropriations by Fund Type

#### County Funds by Type

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
General Fund	\$ 2,821,300,260	\$ 3,289,473,361	\$ 3,606,982,293	\$ 2,962,995,200	\$ 3,520,897,828	\$ 3,448,488,835
Air Pollution Control District	36,278,961	24,091,063	41,525,847	26,908,191	31,349,309	30,985,912
County Proprietary Enterprise Funds	24,548,788	17,762,219	65,164,464	15,046,590	29,441,532	15,375,327
County Proprietary Internal Service Funds	303,543,019	319,594,254	357,368,116	212,075,612	333,497,144	333,863,237
County Service Areas	9,643,531	12,140,058	12,655,771	10,981,552	13,031,990	12,494,990
Debt Service County Family	104,103,057	125,607,789	126,597,789	120,125,006	234,451,889	110,997,779
Miscellaneous Local Agencies	31,356,399	5,535,552	5,832,601	5,105,605	5,978,908	6,071,813
Miscellaneous Special Districts	10,304,019	8,927,781	20,566,129	13,529,975	9,943,109	8,530,999
Permanent Road Divisions	1,075,602	4,925,495	5,375,526	1,786,078	6,899,051	6,899,051
Sanitation Districts	12,909,765	20,946,540	36,727,285	14,413,461	20,320,059	19,020,640
Special Revenue Funds	745,672,839	545,840,315	882,515,825	518,539,854	525,893,355	494,533,341
<b>Total</b>	<b>\$ 4,100,736,240</b>	<b>\$ 4,374,844,427</b>	<b>\$ 5,161,311,647</b>	<b>\$ 3,901,507,126</b>	<b>\$ 4,731,704,174</b>	<b>\$ 4,487,261,924</b>



## Appendix B: Budget Summary and Changes in Fund Balance

### Appropriations by Group and Fund

#### Public Safety Group

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Public Safety Group General Fund	\$ 964,747,132	\$ 1,053,617,715	\$ 1,141,052,258	\$ 1,041,339,330	\$ 1,096,476,426	\$ 1,098,312,780
Sheriff's Asset Forfeiture Program	892,719	1,100,000	2,344,903	1,448,072	1,100,000	1,100,000
District Attorney Asset Forfeiture Program Fed	359,945	350,241	413,242	252,463	263,000	200,000
District Attorney Asset Forfeiture State	43,842	200,000	220,000	32,488	200,000	200,000
Probation Asset Forfeiture Program	24,977	50,000	223,000	149,548	50,000	50,000
Sheriff's Inmate Welfare	4,406,274	4,705,845	5,221,136	3,846,114	4,707,609	4,707,609
Probation Inmate Welfare	207,699	225,000	225,992	106,865	225,000	225,000
Public Safety Prop 172 Special Revenue	233,706,490	239,157,604	252,405,774	251,405,774	257,379,247	258,286,483
Jail Stores Internal Service Fund	3,735,360	4,259,800	4,297,730	3,380,154	4,673,447	4,673,447
CSA 135 Regional 800 MHZ Radio System	623,319	632,954	632,954	623,314	632,954	632,954
CSA 135 Del Mar 800 MHZ Zone B	54,228	57,049	57,049	56,163	60,000	60,000
CSA 135 Poway 800 MHZ Zone F	144,694	145,000	147,200	146,106	150,000	150,000
CSA 135 Solana Beach 800 MHZ Zone H	39,366	38,449	38,449	36,844	38,449	38,449
<b>Total</b>	<b>\$ 1,208,986,044</b>	<b>\$ 1,304,539,657</b>	<b>\$ 1,407,279,686</b>	<b>\$ 1,302,823,235</b>	<b>\$ 1,365,956,132</b>	<b>\$ 1,368,636,722</b>



## Appendix B: Budget Summary and Changes in Fund Balance

### Health and Human Services Agency

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Health and Human Services Agency General Fund	\$ 1,384,941,872	\$ 1,581,046,822	\$ 1,607,680,586	\$ 1,446,750,476	\$ 1,677,328,753	\$ 1,695,516,652
Tobacco Securitization Special Revenue	24,557,704	25,500,000	25,500,000	24,199,735	27,500,000	27,500,000
Social Services Realignment	103,161,932	—	—	—	—	—
Mental Health Realignment	73,178,032	—	—	—	—	—
Health Realignment	91,763,579	—	—	—	—	—
CSA 17 San Dieguito Ambulance	2,084,644	2,635,402	2,705,706	2,622,544	2,551,200	2,551,200
CSA 69 Heartland Paramedic	3,928,487	4,614,796	4,752,046	4,372,953	4,729,140	4,729,140
<b>Total</b>	<b>\$ 1,683,616,250</b>	<b>\$ 1,613,797,020</b>	<b>\$ 1,640,638,337</b>	<b>\$ 1,477,945,709</b>	<b>\$ 1,712,109,093</b>	<b>\$ 1,730,296,992</b>



## Appendix B: Budget Summary and Changes in Fund Balance

### Land Use & Environment Group

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Land Use and Environment General Fund	\$ 143,035,875	\$ 154,858,653	\$ 191,465,226	\$ 135,441,589	\$ 143,749,485	\$ 130,519,518
Road Fund	97,619,275	91,534,801	212,398,159	124,551,727	112,574,217	113,749,567
Air Pollution Control Dist Operations	24,925,340	19,044,594	20,241,032	17,662,879	20,915,248	20,396,384
APCD Air Quality Improvement Trust	7,054,932	4,926,469	10,245,007	6,314,765	5,867,227	6,022,694
Air Quality State Moyer Program	1,705,005	—	6,305,313	2,387,912	4,566,834	4,566,834
Air Quality Power GenI Mitigation	2,029,506	120,000	3,332,394	480,426	—	—
Air Quality School Bus Program	564,179	—	1,402,102	62,210	—	—
San Diego County Lighting Maint Dist 1	1,413,294	1,500,115	1,539,293	1,531,578	1,593,762	1,593,762
Inactive Waste Site Management	9,307,647	12,688,687	15,235,793	9,624,178	13,139,391	12,602,093
Hillsborough Landfill Maintenance	277,742	302,220	302,627	138,834	251,326	302,220
Duck Pond Landfill Cleanup	10,710	15,000	18,645	17,635	15,000	15,000
Parkland Dedication Fund	—	—	64,415	64,415	—	—
Parkland Ded Area 4 Lincoln Acres	921	1,000	1,000	365	3,000	3,000
Parkland Ded Area 15 Sweetwater	5,000	5,000	6,000	4,051	5,000	5,000
Parkland Ded Area 16 Otay	418	500	500	—	2,000	2,000
Parkland Ded Area 19 Jamul	921	1,000	17,450	—	3,000	3,000
Parkland Ded Area 20 Spring Valley	4,000	4,000	267,198	254,162	2,000	2,000



## Appendix B: Budget Summary and Changes in Fund Balance

### Land Use & Environment Group

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Parkland Ded Area 25 Lakeside	28,288	5,000	119,293	939	3,000	3,000
Parkland Ded Area 26 Crest	2,976	3,000	101,000	18,214	3,000	3,000
Parkland Ded Area 27 Alpine	3,531	4,000	4,032	—	5,000	5,000
Parkland Ded Area 28 Ramona	34,942	5,000	476,152	9,821	5,000	5,000
Parkland Ded Area 29 Escondido	36,573	3,000	156,388	558	3,000	3,000
Parkland Ded Area 30 San Marcos	1,000	1,000	1,000	—	1,000	1,000
Parkland Ded Area 31 San Dieguito	22,651	3,500	20,842	1,738	5,000	5,000
Parkland Ded Area 32 Carlsbad	1,000	1,000	1,000	—	1,000	1,000
Parkland Ded Area 35 Fallbrook	71,282	204,000	384,739	71,831	5,000	5,000
Parkland Ded Area 36 Bonsall	1,915	2,000	122,000	—	3,000	3,000
Parkland Ded Area 37 Vista	1,000	1,000	213,041	—	1,000	1,000
Parkland Ded Area 38 Valley Center	12,661	8,000	575,881	461,783	5,000	5,000
Parkland Ded Area 39 Pauma Valley	1,000	1,000	30,864	27,220	5,000	5,000
Parkland Ded Area 40 Palomar Julian	52,880	3,000	76,422	64,608	2,000	2,000
Parkland Ded Area 41 Mountain Empire	32,230	3,000	96,307	(1,490)	3,000	3,000
Parkland Ded Area 42 Anza Borrego	186	2,000	3,254	—	1,000	1,000
Parkland Ded Area 43 Central Mountain	—	2,000	2,021	—	3,000	3,000
Parkland Ded Area 44 Oceanside	1,000	1,000	8,000	7,000	1,000	1,000



## Appendix B: Budget Summary and Changes in Fund Balance

### Land Use & Environment Group

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Parkland Ded Area 45 Valle de Oro	279	3,000	193,821	8,661	1,500	1,500
PRD 6 Pauma Valley	6,907	229,371	229,371	27,900	258,554	258,554
PRD 8 Magee Road Pala	9,784	89,081	89,081	5,064	247,863	247,863
PRD 9 Santa Fe Zone B	48,969	53,772	53,772	6,582	70,134	70,134
PRD 10 Davis Drive	2,434	20,972	20,972	3,819	25,176	25,176
PRD 11 Bernardo Road Zone A	3,076	25,212	25,212	17,221	38,378	38,378
PRD 11 Bernardo Road Zone C	3,611	36,526	36,526	15,960	37,249	37,249
PRD 11 Bernardo Road Zone D	2,238	18,707	18,707	4,168	22,739	22,739
PRD 12 Lomair	6,136	94,915	94,915	7,125	184,685	184,685
PRD 13 Pala Mesa Zone A	21,503	155,157	155,157	134,057	235,701	235,701
PRD 13 Stewart Canyon Zone B	2,602	58,213	58,213	38,719	58,658	58,658
PRD 14 Rancho Diego	2,663	12,172	12,172	7,179	3,783	3,783
PRD 16 Wynola	9,160	52,147	52,147	11,721	142,287	142,287
PRD 18 Harrison Park	7,839	121,620	121,620	115,930	181,221	181,221
PRD 20 Daily Road	64,606	287,636	287,636	18,271	359,166	359,166
PRD 21 Pauma Heights	89,836	97,171	146,439	54,161	167,722	167,722
PRD 22 West Dougherty St	2,005	19,898	19,898	4,161	18,380	18,380
PRD 23 Rock Terrace Road	2,578	5,760	5,760	2,005	6,579	6,579
PRD 24 Mt Whitney Road	18,362	54,184	54,184	1,446	21,511	21,511
CSA 26 Rancho San Diego	286,179	233,500	233,500	226,102	233,500	233,500



## Appendix B: Budget Summary and Changes in Fund Balance

### Land Use & Environment Group

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
CSA 26 Cottonwood Village Zone A	121,085	168,335	168,335	135,377	247,241	247,241
CSA 26 Monte Vista Zone B	120,647	261,798	261,798	130,089	360,668	360,668
SD Landscape Maintenance Zone 1	—	—	125,000	20,896	125,000	125,000
PRD 30 Royal Oaks Carroll	2,169	34,850	34,850	3,982	39,315	39,315
PRD 38 Gay Rio Terrace	5,170	34,653	34,653	3,745	48,797	48,797
PRD 39 Sunbeam Lane	2,056	9,366	9,366	3,823	12,069	12,069
PRD 45 Rincon Springs Rd	2,474	138,256	138,256	4,892	168,021	168,021
PRD 46 Rocosco Road	2,728	19,375	19,375	2,973	27,791	27,791
PRD 49 Sunset Knolls Road	5,137	22,634	22,634	4,105	24,186	24,186
PRD 50 Knoll Park Lane	2,138	48,302	48,302	4,502	95,532	95,532
PRD 53 Knoll Park Lane Extension	39,334	93,503	93,503	4,912	165,616	165,616
PRD 54 Mount Helix	17,961	60,386	60,386	18,564	61,182	61,182
PRD 55 Rainbow Crest Rd	22,643	178,193	178,193	7,808	376,400	376,400
PRD 60 River Drive	7,719	30,604	30,604	5,482	50,907	50,907
PRD 61 Green Meadow Way	5,363	88,436	88,436	43,865	166,648	166,648
PRD 63 Hillview Road	7,223	206,228	206,228	50,905	271,650	271,650
PRD 64 Lila Lane	3,017	5,243	5,243	2,605	10,945	10,945
PRD 70 El Camino Corto	6,606	25,795	25,795	4,317	30,082	30,082
PRD 75 Gay Rio Dr Zone A	11,601	75,711	75,711	5,388	172,738	172,738
PRD 75 Gay Rio Dr Zone B	9,609	122,896	122,896	5,803	266,718	266,718



## Appendix B: Budget Summary and Changes in Fund Balance

### Land Use & Environment Group

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
PRD 76 Kingsford Court	10,357	17,426	17,426	3,114	17,989	17,989
PRD 77 Montiel Truck Trail	5,012	74,913	74,913	17,522	145,566	145,566
PRD 78 Gardena Way	4,463	55,201	55,201	7,263	112,421	112,421
PRD 80 Harris Truck Trail	2,526	88,795	88,795	4,491	186,548	186,548
CSA 81 Fallbrook Local Park	225,944	177,785	180,668	173,952	177,785	177,785
CSA 83 San Dieguito Local Park	370,757	451,324	535,534	503,391	560,000	560,000
CSA 83A Zone A4S Ranch Park 95155	93,415	266,000	266,000	252,361	803,000	266,000
CSA 86 Watson Place	168	1,277	1,277	150	—	—
PRD 88 East Fifth St	2,007	39,144	39,144	3,335	54,310	54,310
PRD 90 South Cordoba	4,509	40,940	40,940	6,076	53,093	53,093
PRD 94 Roble Grande Road	8,214	189,055	189,055	14,728	397,616	397,616
PRD 95 Valle Del Sol	2,769	99,317	99,317	7,203	229,161	229,161
PRD 99 Via Allondra Via Del Corvo	7,921	29,895	29,895	4,936	35,444	35,444
PRD 100 Viejas Lane View	3,513	16,454	16,454	3,804	18,263	18,263
PRD 101 Johnson Lake Rd	3,822	58,104	58,104	4,418	55,330	55,330
PRD 101 Hi Ridge Rd Zone A	4,955	25,492	25,492	3,164	26,055	26,055
PRD 102 Mountain Meadow	79,382	82,926	82,926	8,331	182,741	182,741
PRD 103 Alto Drive	6,904	96,319	96,319	6,030	134,016	134,016
PRD 104 Artesian Rd	5,491	51,213	51,213	7,292	119,167	119,167
PRD 105 Alta Loma Dr	5,032	17,181	17,181	4,350	27,918	27,918





## Appendix B: Budget Summary and Changes in Fund Balance

### Land Use & Environment Group

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
PRD 105 Alta Loma Dr Zone A	4,910	20,937	20,937	4,240	31,297	31,297
PRD 106 Garrison Way Et Al	5,407	62,212	62,212	10,898	47,646	47,646
CSA 107 Elfin Forest Fire District	276,543	328,157	328,702	275,996	316,787	316,787
CSA 107 Elfin Forest Fire Mitigation Fee	7,652	19,536	19,536	19,536	4,407	4,407
CSA 109 Mt Laguna Fire Medical	44,198	48,552	48,552	34,212	45,127	45,127
CSA 109 Mt Laguna Fire Mitigation Fee	—	735	735	—	1,593	1,593
CSA 110 Mount Palomar Fire Medical	108,792	121,969	202,975	117,784	162,437	162,437
CSA 110 Mt Palomar Fire Mitigation Fee	—	9,027	9,027	—	15,128	15,128
CSA 111 Boulevard Fire District	43,576	116,063	116,063	80,120	64,705	64,705
CSA 111 Boulevard Fire Mitigation Fee	—	57,979	57,979	57,979	11,614	11,614
CSA 112 Campo Fire District	34,439	156,670	156,674	24,486	185,128	185,128
CSA 112 Campo Fire Mitigation Fee	1,429	110,043	110,043	—	144,065	144,065
CSA 113 San Pasqual Fire District	80,878	127,745	136,259	49,534	101,053	101,053
CSA 113 San Pasqual Fire Mitigation Fee	—	17,402	17,402	—	8,657	8,657
CSA 115 Pepper Drive Fire District	255,153	383,661	383,662	381,545	364,269	364,269
PRD 117 Legend Rock	10,649	42,307	49,307	48,383	26,463	26,463
CSA 122 Otay Mesa East	24,884	75,185	76,268	13,625	50,745	50,745
PRD 123 Mizpah Lane	5,203	19,198	19,198	3,634	28,529	28,529



## Appendix B: Budget Summary and Changes in Fund Balance

### Land Use & Environment Group

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
PRD 125 Wrightwood Road	2,603	41,353	41,353	5,958	57,885	57,885
PRD 126 Sandhurst Way	3,184	23,194	23,194	5,364	28,780	28,780
PRD 127 Singing Trails Drive	2,601	24,012	24,012	3,785	32,743	32,743
CSA 128 San Miguel Park Dist	652,940	798,978	801,692	611,692	798,978	798,978
PRD 129 Birch Street	150	—	—	—	—	—
PRD 130 Wilkes Road	8,378	69,042	83,292	31,272	110,811	110,811
PRD 133 Ranch Creek Road	5,717	39,981	39,981	5,278	25,717	25,717
PRD 134 Kenora Lane	4,854	49,895	49,895	28,586	35,063	35,063
CSA 136 Sundance Detention Basin	20,116	84,687	84,688	14,802	88,360	88,360
San Diego County Flood Control District	7,671,821	4,943,817	16,400,465	10,604,440	5,960,880	4,860,880
Stormwater Maint ZN349781	1,420	8,628	8,628	1,000	7,628	7,628
PRD 1002 Sunny Acres	5,998	7,361	7,361	2,143	7,252	7,252
PRD 1003 Alamo Way	9,934	7,347	7,347	361	4,400	4,400
PRD 1004 Butterfly Lane	9,303	14,161	14,161	2,450	12,951	12,951
PRD 1005 Eden Valley Lane	2,914	21,208	21,208	3,787	33,729	33,729
PRD 1007 Tumble Creek	66,987	800	800	170	200	200
PRD 1008 Canter	19,168	17,485	17,485	3,850	22,476	22,476
PRD 1009 Golf Drive	6,745	2,200	2,200	170	2,200	2,200
PRD 1010 Alpine High	127,659	262,657	262,657	225,147	152,476	152,476
PRD 1011 La Cuesta	19,835	38,512	38,512	20,967	15,547	15,547



## Appendix B: Budget Summary and Changes in Fund Balance

### Land Use & Environment Group

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
PRD 1012 Millar Road	69,586	104,483	104,483	64,391	69,756	69,756
PRD 1013 Singing Trails	19,721	64,965	64,965	23,566	91,692	91,692
PRD 1014 Lavender Point Lane	49,961	141,373	141,373	15,922	25,149	25,149
PRD 1015 Landavo Drive	—	241,492	473,005	399,423	119,060	119,060
PRD 1016 El Sereno Way	—	—	148,000	117,119	53,208	53,208
Survey Monument Preservation Fund	—	100,000	130,000	125,820	90,000	90,000
Special Aviation	80,000	205,563	205,563	162,855	1,313,162	54,500
Special Aviation Debt Service	339,167	341,449	341,449	341,449	343,034	343,919
Co Fish and Game Propagation	62,700	47,000	47,000	41,595	47,000	47,000
Airport Enterprise Fund	19,399,198	12,282,382	49,140,428	9,294,888	21,092,924	9,570,702
Airport Non AMT - Public 2005	—	—	4,542,659	91,406	—	—
Airport AMT - Private 2005	—	—	5,993,841	913,889	—	—
Liquid Waste Enterprise Fund	5,149,589	5,479,837	5,487,536	4,746,408	8,348,608	5,804,625
Wintergardens Sewer Maintenance Dist	904,968	1,439,750	1,578,615	704,058	1,286,709	1,131,429
East Otay Mesa Sewer Maint Dist	—	105,000	105,000	—	—	—
CWSMD-Zone B (Campo Hills Water)	179,110	—	318,965	233,091	393,000	393,000
Campo Water Sewer Maint District - Sewer	133,405	930,471	615,163	455,808	359,030	202,200



## Appendix B: Budget Summary and Changes in Fund Balance

### Land Use & Environment Group

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Campo WSMD-Zone A (Rancho Del Campo Water)	—	—	—	—	342,100	342,100
Alpine Sanitation Maint and Oper	882,950	1,629,865	3,741,568	923,640	1,344,181	1,559,063
Julian Sanitation Maint and Oper	141,255	237,267	297,721	247,249	380,387	238,266
Lakeside Sanitation Maint and Oper	3,393,815	6,459,800	11,477,282	4,361,444	5,852,955	6,441,655
Pine Valley Sanitation Maint and Oper	75,687	100,550	100,556	97,538	183,881	74,176
DPW Equipment Internal Svc Fund	5,387,609	3,640,708	3,690,708	3,565,168	3,926,664	3,926,664
DPW ISF Equipment Acq Road Fund	4,585,413	4,651,670	7,648,706	1,487,713	4,946,740	4,946,740
DPW ISF Equipment Acq Inactive Waste	36,619	38,832	173,294	33,582	50,082	50,082
DPW ISF Equipment Acq Airport Ent	66,167	173,614	209,995	98,422	210,144	210,144
DPW ISF Equipment Acq Liquid Waste	120,561	204,840	939,682	112,493	575,092	246,092
Spring Valley Sanitation Maint and Oper	8,416,059	12,519,058	21,110,158	8,783,591	12,558,655	10,707,480
<b>Total</b>	<b>\$ 349,132,068</b>	<b>\$ 349,739,543</b>	<b>\$ 609,431,088</b>	<b>\$ 351,544,861</b>	<b>\$ 384,126,144</b>	<b>\$ 352,320,215</b>



## Appendix B: Budget Summary and Changes in Fund Balance

### Community Services Group

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Community Services Group General Fund	\$ 51,179,852	\$ 48,963,672	\$ 90,805,653	\$ 60,452,787	\$ 70,398,723	\$ 53,268,962
HCD Special Revenue Fund	9,515,793	26,267,648	33,791,902	8,889,456	28,286,666	28,286,666
County Library	32,451,061	37,579,478	40,577,906	32,863,906	41,217,147	37,983,217
05 Redev Gill FIELD - Special Revenue DS	411,003	2,079,995	2,201,386	2,149,492	2,135,736	2,146,948
Co Redev Agy Gillespie Fld Tax Alloc DS	290,215	—	463	463	—	—
Co Redev Agy Gillespie Fld Reserve DS	468,092	—	597	597	—	—
Co Redev Agy Gillespie Fld Principal DS	150,000	—	3	3	—	—
Co Redev Agy Gillespie Fld Interest DS	140,215	—	—	—	—	—
Co Redev Agy Gillespie Fld Airport Fd DS	457,774	—	—	—	—	—
Co Redev Agy 05 Gillespie Redev Debt Service Fd	372,753	1,197,400	1,252,400	1,197,131	1,204,830	1,147,214
Co Redev Agy 05 Gillespie Redev - Interest	372,753	837,400	892,400	837,400	884,830	812,214
Co Redev Agy 05 Gillespie Redev - Principal	—	360,000	360,000	360,000	320,000	335,000
Co Redev Agy 05 Gillespie Redev DS Reserve	15,116	—	55,000	51,179	60,000	60,000
Co Redev Agy 05 Gillespie Redev Airport Rev	15,718,050	—	—	—	—	—



## Appendix B: Budget Summary and Changes in Fund Balance

### Community Services Group

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Co Redev Agy 05 Gillespie Redev Expense COI	461,733	—	—	—	—	—
County Redev Gillespie Field Cap Admin Fund	12,133,720	234,667	244,262	176,585	205,476	208,401
County Redevlop. Agency Upper SD River Capital	156,269	175,000	175,000	160,530	460,000	655,000
Co Redev Agy Gillespie Housing Capital	88,154	500,000	500,000	63,571	500,000	500,000
Co Redev Agy Upper SD River Housg Cap	90,675	123,340	123,340	82,404	181,286	181,286
Purchasing ISF- Document Services	7,408,489	7,385,643	8,306,996	6,984,747	8,700,343	8,369,640
Fleet Services Internal Service Fund	7,777,538	8,661,439	8,060,164	5,756,396	6,176,135	6,411,757
Fleet ISF Equipment Acq General	9,358,710	18,210,783	21,625,862	9,622,463	18,938,646	19,264,221
Fleet ISF Materials Supply Inventory	12,533,936	11,888,797	12,436,814	12,839,288	13,730,755	14,479,384
Fleet ISF Accident Repair	163,309	159,172	199,319	199,319	166,614	171,611
Fleet ISF Accidents Sheriff	215,820	224,744	252,686	252,686	225,199	231,955
Facilities Management Internal Service Fund	66,758,263	71,978,550	75,123,597	69,029,077	77,419,236	81,005,211
Major Maintenance Internal Svc Fund	20,333,922	18,422,215	40,744,572	30,931,108	32,054,022	32,054,022
<b>Total</b>	<b>\$ 249,023,217</b>	<b>\$ 255,249,943</b>	<b>\$ 337,730,323</b>	<b>\$ 242,900,589</b>	<b>\$ 303,265,644</b>	<b>\$ 287,572,709</b>



## Appendix B: Budget Summary and Changes in Fund Balance

### Finance and General Government Group

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Finance and General Government Group General Fund	\$ 169,940,628	\$ 182,011,474	\$ 236,117,154	\$ 181,681,575	\$ 197,442,780	\$ 190,348,711
CATV Cable TV	2,549,122	2,776,594	2,975,961	2,453,967	3,000,256	2,896,567
Media Public Relations						
CATV Interest	50,000	—	50,000	50,000	—	—
Information Technology Internal Svc Fund	110,116,379	118,813,139	122,777,632	45,083,466	115,107,063	109,455,044
Total	\$ 282,656,130	\$ 303,601,207	\$ 361,920,747	\$ 229,269,008	\$ 315,550,099	\$ 302,700,322

### Capital

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Capital Outlay Fund	\$ 46,582,101	\$ 19,566,185	\$ 171,954,131	\$ 43,158,664	\$ 29,297,800	\$ 5,000,000
County Health Complex COF	367,567	—	3,924,720	3,783,823	—	—
Justice Facility Const COF	6,770,157	80,000,000	101,736,630	9,435,198	4,000,000	—
Library Projects Capital Outlay Fund	2,211,622	—	1,547,038	81,603	—	—
4-S Ranch Assessment Dist 89-1	—	—	1,573	1,573	—	—
Edgemoor Development Fund	4,858,329	2,860,000	7,780,060	382,635	822,000	822,000
Total	\$ 60,789,776	\$ 102,426,185	\$ 286,944,152	\$ 56,843,495	\$ 34,119,800	\$ 5,822,000



## Appendix B: Budget Summary and Changes in Fund Balance

### Finance Other

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Finance Other General Fund	\$ 107,454,901	\$ 268,975,025	\$ 339,861,416	\$ 97,329,442	\$ 335,501,661	\$ 280,522,212
Pension Obligation Bonds	104,103,057	125,607,789	126,597,789	120,125,006	234,451,889	110,997,779
Employee Benefits Internal Svc Fund	34,801,326	35,158,308	35,158,309	28,068,198	33,322,822	34,532,356
Public Liability ISF	20,143,598	15,722,000	15,722,050	(5,368,668)	13,274,140	13,834,867
Majestic Pines County Service District Debt	29,875	27,750	27,750	26,250	26,750	25,750
Total	\$ 266,532,757	\$ 445,490,872	\$ 517,367,313	\$ 240,180,229	\$ 616,577,262	\$ 439,912,964





## Appendix B: Budget Summary and Changes in Fund Balance

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

#### Ending Fund Balances (in millions)

	General Fund	Special Revenue Funds	Debt Service Fund	Enterprise Funds	Internal Service Funds	Special Districts
<b>Fiscal Year 2004-05 Ending Fund Balance</b>	\$ 257.4	\$ 456.9	\$ 66.6	\$ 22.6	\$ (1.7)	\$ 66.3
<b>Fiscal Year 2005-06 Ending Fund Balance</b>	395.7	553.2	49.8	34.1	31.9	72.1
<b>Fiscal Year 2006-07 Ending Fund Balance<sup>1</sup></b>	\$ 531.6	\$ 514.4	\$ 27.3	\$ 32.4	\$ 118.3	\$ 90.3

#### Fiscal Year 2007-08 (in millions)

	General Fund	Special Revenue Funds	Debt Service Fund	Enterprise Funds	Internal Service Funds	Special Districts
<b>Beginning Fund Balance</b>	\$ 531.6	\$ 514.4	\$ 27.3	\$ 32.4	\$ 118.3	\$ 90.3
<b>Add:</b>						
Budgeted Revenue	\$ 3,340.5	\$ 484.8	\$ 214.4	\$ 26.5	\$ 316.1	\$ 73.5
Reserve Designation Decrease	57.0	—	—	—	—	0.6
<b>Total Available Funding</b>	\$ 3,929.1	\$ 999.2	\$ 241.7	\$ 58.9	\$ 434.4	\$ 164.4
<b>Less:</b>						
Budgeted Expenditures	\$ (3,465.4)	\$ (525.9)	\$ (234.5)	\$ (29.4)	\$ (333.5)	\$ (79.1)
Reserve Designation Increase	(55.5)	—	—	—	—	(2.4)
<b>Projected Ending Fund Balance</b>	\$ 408.2	\$ 473.3	\$ 7.2	\$ 29.5	\$ 100.9	\$ 82.9

<sup>1</sup> Pending completion of audit for Comprehensive Annual Financial Report (CAFR).



## Appendix B: Budget Summary and Changes in Fund Balance

Fiscal Year 2008-09 (in millions)

	General Fund	Special Revenue Funds	Debt Service Fund	Enterprise Funds	Internal Service Funds <sup>1</sup>	Special Districts
<b>Beginning Fund Balance</b>	\$ 408.2	\$ 473.3	\$ 7.2	\$ 29.5	\$ 100.9	\$ 82.9
<b>Add:</b>						
Budgeted Revenue	\$ 3,410.0	\$ 465.1	\$ 107.6	\$ 15.4	\$ 316.0	\$ 68.3
Reserve Designation Decrease	0.2	—	—	—	—	1.6
<b>Total Available Funding</b>	\$ 3,818.4	\$ 938.4	\$ 114.8	\$ 44.9	\$ 416.9	\$ 152.8
<b>Less:</b>						
Budgeted Expenditures	\$ (3,448.5)	\$ (494.5)	\$ (111.0)	\$ (15.4)	\$ (333.9)	\$ (77.2)
Reserve Designation Increase	—	—	—	—	—	(0.7)
<b>Projected Ending Fund Balance</b>	\$ 369.9	\$ 443.9	\$ 3.8	\$ 29.5	\$ 83.0	\$ 74.9

# Appendix C: General Fund Budget Summary



## Expenditures and Financing Sources

### Expenditures by Department

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
<b>Public Safety Group</b>						
Executive Office	\$ 7,625,254	\$ 22,967,122	\$ 24,777,084	\$ 8,339,209	\$ 14,018,574	\$ 12,771,336
District Attorney	114,034,133	118,390,160	131,347,431	121,977,879	138,334,358	137,624,728
Sheriff	482,088,476	529,482,151	568,751,240	523,825,817	554,779,222	563,207,465
Alternate Public Defender	13,530,322	15,101,253	15,498,126	14,653,716	16,140,133	16,564,982
Child Support Services	53,001,050	53,171,929	54,368,776	48,164,572	52,314,448	50,804,490
Citizens' Law Enforcement Review Board	490,075	523,047	537,203	503,562	560,194	579,027
Office of Emergency Services	7,945,287	14,927,519	35,395,863	26,527,681	9,177,639	1,976,986
Medical Examiner	6,879,510	7,638,378	7,899,262	7,256,085	8,116,092	8,170,637
Probation	148,919,186	156,372,400	166,048,346	158,187,382	165,141,147	167,182,706
Public Defender	46,530,044	50,787,795	51,543,080	50,334,979	54,381,777	56,396,056
Contribution for Trial Courts	72,999,111	74,979,599	75,601,591	73,104,213	74,139,424	74,139,424
Defense Attorney / Contract Administration	10,704,685	9,276,362	9,284,257	8,464,234	9,373,418	8,894,943
<b>Total - Public Safety Group</b>	<b>\$ 964,747,132</b>	<b>\$ 1,053,617,715</b>	<b>\$ 1,141,052,258</b>	<b>\$ 1,041,339,330</b>	<b>\$ 1,096,476,426</b>	<b>\$ 1,098,312,780</b>
<b>Health and Human Services Agency</b>						
Regional Operations	\$ 408,079,246	\$ 450,510,438	\$ 456,770,336	\$ 424,664,362	\$ 460,594,318	\$ 462,795,336
Strategic Planning & Operational Support	107,860,152	127,867,804	129,555,929	112,348,122	149,916,426	150,508,563
Aging and Independence Services	234,177,467	255,034,506	255,406,028	249,544,551	280,320,071	302,920,585
Behavioral Health Services	267,993,656	333,910,301	338,667,783	290,029,827	372,698,911	377,407,869

## Appendix C: General Fund Budget Summary



### Expenditures by Department

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Administrative Support	63,891,510	82,536,218	87,977,731	65,708,791	75,351,499	61,996,954
Child Welfare Services	228,188,089	254,000,216	257,313,506	226,999,930	256,143,446	257,775,138
Public Health Services	71,548,727	72,972,317	77,773,656	73,442,782	77,959,018	77,767,143
Public Administrator / Public Guardian	3,203,025	4,215,022	4,215,618	4,012,112	4,345,064	4,345,064
<b>Total - Health and Human Services Agency</b>	<b>\$ 1,384,941,872</b>	<b>\$ 1,581,046,822</b>	<b>\$ 1,607,680,586</b>	<b>\$ 1,446,750,476</b>	<b>\$ 1,677,328,753</b>	<b>\$ 1,695,516,652</b>
<b>Land Use and Environment Group</b>						
Executive Office	\$ 2,991,415	\$ 7,113,333	\$ 13,775,966	\$ 3,207,985	\$ 5,489,524	\$ 4,739,439
San Diego Geographic Information Source (SanGIS)	629,948	992,558	1,236,282	1,099,808	1,054,525	1,090,506
Trade and Business Development	6,939	—	—	277	—	—
Agriculture, Weights and Measures	13,339,341	15,537,919	17,631,944	14,931,721	17,728,655	18,343,899
Environmental Health	29,520,171	34,381,614	36,912,055	32,053,271	37,638,352	39,106,873
Farm and Home Advisor	847,875	708,088	1,682,357	1,180,893	767,801	784,745
Parks and Recreation	22,167,661	28,544,624	34,625,942	26,060,259	33,154,144	23,786,833
Planning and Land Use	28,366,288	60,163,920	64,588,619	42,343,061	39,394,311	35,266,769
Public Works	45,166,237	7,416,597	21,012,061	14,564,315	8,522,173	7,400,454
<b>Total - Land Use and Environment Group</b>	<b>\$ 143,035,875</b>	<b>\$ 154,858,653</b>	<b>\$ 191,465,226</b>	<b>\$ 135,441,589</b>	<b>\$ 143,749,485</b>	<b>\$ 130,519,518</b>



## Appendix C: General Fund Budget Summary

### Expenditures by Department

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
<b>Community Services Group</b>						
Executive Office	\$ 2,402,988	\$ 9,893,928	\$ 18,917,797	\$ 4,201,745	\$ 8,265,002	\$ 7,345,002
Animal Services	12,076,150	11,958,845	14,065,130	12,455,489	13,239,289	13,309,210
General Services	2,090,599	1,305,000	4,120,933	4,106,575	1,327,000	1,327,000
Housing & Community Development	8,839,739	10,025,124	10,164,450	8,890,393	10,041,210	10,123,986
Purchasing and Contracting	—	250,000	250,000	—	985,000	735,000
Registrar of Voters	25,770,376	15,530,775	43,287,344	29,598,586	36,541,222	20,428,764
<b>Total - Community Services Group</b>	<b>\$ 51,179,852</b>	<b>\$ 48,963,672</b>	<b>\$ 90,805,653</b>	<b>\$ 59,252,787</b>	<b>\$ 70,398,723</b>	<b>\$ 53,268,962</b>
<b>Finance and General Government Group</b>						
Executive Office	\$ 20,381,157	\$ 13,445,483	\$ 47,367,973	\$ 17,588,933	\$ 12,060,744	\$ 11,375,585
Board of Supervisors	6,081,974	6,802,626	7,964,510	6,294,308	7,597,440	7,603,870
Assessor / Recorder / County Clerk	48,165,342	48,529,001	55,387,037	50,762,548	55,649,281	52,849,369
Treasurer - Tax Collector	14,491,408	16,489,196	17,812,113	16,429,412	17,098,592	17,226,907
Chief Administrative Office	3,689,440	4,464,678	4,554,177	4,197,162	4,702,831	4,738,076
Auditor and Controller	27,571,139	29,955,318	36,654,167	31,407,734	36,239,139	35,634,426
County Technology Office	4,453,998	9,870,949	11,107,512	7,742,648	9,339,747	6,860,020
Civil Service Commission	540,148	619,976	641,674	592,139	624,424	605,396
Clerk of the Board of Supervisors	5,024,909	6,549,254	6,968,993	5,330,025	6,791,027	6,703,725
County Counsel	19,935,941	21,247,231	21,876,219	20,660,466	22,454,457	22,492,842
Grand Jury	488,365	583,462	584,098	547,712	733,362	711,495



## Appendix C: General Fund Budget Summary

### Expenditures by Department

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Human Resources	18,575,858	21,859,300	23,136,216	18,974,217	22,508,736	21,904,000
CAC Major Maintenance	540,949	1,595,000	2,062,464	1,154,271	1,643,000	1,643,000
<b>Total - Finance and General Government Group</b>	<b>\$ 169,940,628</b>	<b>\$ 182,011,474</b>	<b>\$ 236,117,154</b>	<b>\$ 181,681,575</b>	<b>\$ 197,442,780</b>	<b>\$ 190,348,711</b>
<b>Finance-Other</b>						
Cash Borrowing Program	\$ 12,340,524	\$ 12,700,000	\$ 12,700,000	\$ 10,870,808	\$ 12,700,000	\$ 12,700,000
Community Enhancement	2,991,320	3,000,000	3,013,000	2,969,000	3,203,000	3,000,000
Community Projects	9,363,789	10,000,000	10,372,059	8,345,771	10,000,000	10,000,000
Contribution to County Library	3,440,647	3,550,000	3,593,950	3,568,719	5,077,000	4,750,000
Contingency Reserve General Fund		20,000,000	20,000,000		20,000,000	20,000,000
Contributions to Capital Outlay Funds	69,458,421	142,256,832	212,514,214	60,817,543	66,893,718	39,304,101
Countywide General Expense	9,617,305	77,174,193	77,374,193	10,464,343	217,285,957	190,409,026
Local Agency Formation Commission Administration	242,896	294,000	294,000	293,258	341,986	359,085
<b>Total - Finance Other</b>	<b>\$ 107,454,901</b>	<b>\$ 268,975,025</b>	<b>\$ 339,861,416</b>	<b>\$ 97,329,442</b>	<b>\$ 335,501,661</b>	<b>\$ 280,522,212</b>
<b>Total - All Groups and the Agency</b>	<b>\$ 2,821,300,260</b>	<b>\$ 3,289,473,361</b>	<b>\$ 3,606,982,293</b>	<b>\$ 2,961,795,200</b>	<b>\$ 3,520,897,828</b>	<b>\$ 3,448,488,835</b>



## Appendix C: General Fund Budget Summary

### Financing Sources By Category

	Fiscal Year 2005-06 Actuals <sup>1</sup>	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Taxes Current Property	\$ 421,713,618	\$ 499,278,406	\$ 499,278,406	\$ 484,918,373	\$ 511,393,382	\$ 539,669,121
Taxes Other Than Current Secured	358,011,718	357,481,537	357,481,537	374,458,609	390,776,238	410,322,446
Licenses Permits & Franchises	31,668,092	34,360,886	34,360,886	33,504,020	35,992,658	37,306,207
Fines, Forfeitures & Penalties	58,051,142	49,942,113	50,975,495	54,944,377	52,534,461	50,415,614
Revenue From Use of Money & Property	41,238,907	25,724,869	25,873,089	49,606,168	34,265,093	36,520,541
Intergovernmental Revenues	1,309,247,298	1,662,838,366	1,731,778,701	1,607,473,498	1,731,653,453	1,748,708,053
Charges For Current Services	264,555,275	261,306,919	269,943,522	268,194,814	277,643,344	278,124,650
Miscellaneous Revenues	33,702,877	23,023,675	26,629,075	28,556,912	25,121,624	22,818,512
Other Financing Sources	545,019,259	267,058,285	279,551,373	283,664,700	281,158,853	286,076,063
<b>Total Revenues</b>	<b>\$ 3,063,208,187</b>	<b>\$ 3,181,015,056</b>	<b>\$ 3,275,872,083</b>	<b>\$ 3,185,321,471</b>	<b>\$ 3,340,539,106</b>	<b>\$ 3,409,961,207</b>
Use of Fund Balance & Reserve/ Designation Decreases <sup>2</sup>	(241,907,927)	108,458,305	331,110,210	(223,526,272)	180,358,722	38,527,628
<b>Total Financing Sources</b>	<b>\$ 2,821,300,260</b>	<b>\$ 3,289,473,361</b>	<b>\$ 3,606,982,293</b>	<b>\$ 2,961,795,200</b>	<b>\$ 3,520,897,828</b>	<b>\$ 3,448,488,835</b>

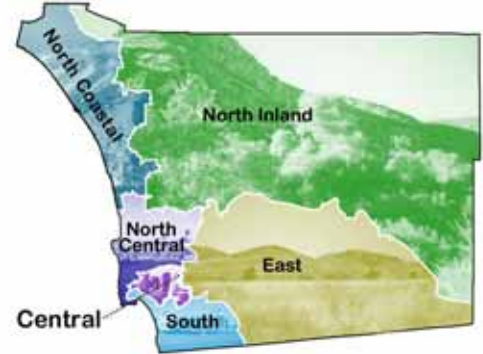
<sup>1</sup> All actual expenditures and revenues are shown on a budgetary basis and may not agree with audited financial statements.

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





## Appendix D: Health & Human Services - Regional Operations



### Health & Human Services - Regional Operations

This appendix provides a different view of the same information found in the Regional Operations section of the Health and Human Services Agency Operational Plan. Arriving at the same totals, these charts summarize the staffing and budget for the Regional Operations programs based on the type of program or administrative service rather than by location of services.

#### Staffing by Program

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

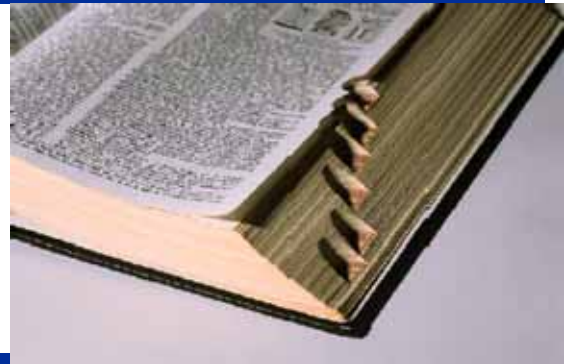


## Appendix D: Health & Human Services - Regional Operations

### Budget by Program

	Fiscal Year 2005-06 Actuals	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2006-07 Amended Budget	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Approved Budget
Regional Administration	\$ 5,539,668	\$ 6,044,824	\$ 6,081,414	\$ 5,624,258	\$ 6,463,687	\$ 6,581,821
Public Health Services	16,020,699	18,087,587	18,148,101	16,762,146	18,848,494	19,394,773
Family Resource Centers/ Assistance Payments	260,835,777	283,605,345	283,054,548	262,391,711	278,732,887	281,391,154
Child Welfare Services	51,072,598	55,477,218	59,940,129	56,561,872	63,772,425	63,657,694
Welfare to Work/ Employment Administration	13,101,132	14,587,555	14,665,758	13,453,938	15,253,649	15,293,975
California Children Services (North Central Region)	15,338,547	18,156,856	19,065,484	18,058,311	21,043,226	20,129,426
Child Care (East Region)	37,349,367	44,127,779	44,127,779	41,741,073	45,871,902	45,871,902
Community Action Partnership (Central)	7,132,335	8,441,699	9,680,536	8,451,515	8,476,022	8,407,676
Office of Violence Prevention (South)	1,689,123	1,981,575	2,006,586	1,619,537	2,132,026	2,066,915
Total	\$ 408,079,246	\$ 450,510,438	\$ 456,770,335	\$ 424,664,361	\$ 460,594,318	\$ 462,795,336

## Appendix E: Glossary of Operational Plan Terms



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

**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.

**ADA:** See Americans with Disabilities Act.

**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.

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

**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 (BOS):** 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.

**BOS:** See Board of Supervisors.

**BPR:** See Business Process Reengineering.

**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.

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

**CAFR:** See Comprehensive Annual Financial Report.

**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.

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

**CAO:** Chief Administrative Officer of the County. Lines of authority flow from the Board of Supervisors to the CAO and Assistant CAO (ACAO) and then to the Deputy CAO of each Group, who is referred to as the Group General

Manager. These senior managers appoint Department Heads from whom authority flows down to the line staff in the departments. The CAO, ACAO, General Managers, and Department Heads form the Executive Team who provide policy based program and financial decision-making support to the Board and oversee the operation of 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.

**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.

**CDBG:** See Community Development Block Grant.

**CDFAs:** See California Department of Food and Agriculture.

**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.

**CFO:** Chief Financial Officer.

**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.

**CINA:** See Capital Improvement Needs Assessment.

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

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

**COLA:** See Cost of Living Adjustment.

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

**Comprehensive Annual Financial Report (CAFR):** Represents the annual audited financial 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



## Appendix E: Glossary of Operational Plan Terms

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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.

**COPs:** See Certificates of Participation.

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

**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.

**CSAC:** See California State Association of Counties.

**CSC:** See Civil Service Commission.

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

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

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

**DA:** District Attorney. An elected official 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.

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

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

**Debt Service Fund:** Fund established to account for the accumulation of resources for, and the payment of, principal and interest on 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.

**DIBBS:** See Do It Better By Suggestion.

**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.

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

**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.

**EPA:** See Environmental Protection Agency.

**ERAF:** See Educational Revenue Augmentation Fund.

**ERP:** See Enterprise Resource Planning.

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

**Expenditure:** Decreases in net financial resources. Expenditures include current operating expenses that require the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

**Expenditure Transfers & Reimbursements:** 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.

**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.

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

**GAAP:** See Generally Accepted Accounting Principles.

**GASB:** See Governmental Accounting Standards Board.

**General Fund:** The fund used to account for all financial resources, except those required to be accounted for in another fund. The general fund is the County's primary operating fund.

**General Management System (GMS):** The County's complete guide for planning, implementing, monitoring, and rewarding all functions and processes that affect the delivery of services to our customers. It links planning, execution, value management, goal attainment, and compensation.

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

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

**General Plan 2020:** A multi-year project which began in 1998 to update the San Diego County General Plan which will form the framework within which the unincorporated communities will grow.

**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.

**GFOA:** See Government Finance Officers Association.

**GIS:** See Geographic Information System.

**GM:** See General Manager.

**GMS:** See General Management System.

**Governmental Accounting Standards Board (GASB):** The 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.

**GP2020:** See General Plan 2020.

**GPR:** See General Purpose Revenue.

**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 Group (PSG).

**HCD:** See Housing and Community Development.

**Health and Human Services Agency:** The Agency has eight departments that deliver services across six geographic regions. The departments include Regional Operations, Strategic Planning and Operational Support, Public Health Services, Aging and Independence Services, Child Welfare Services, Behavioral Health Services, Public Administrator/Public Guardian, and Administrative Support.

**HHSA:** See Health and Human Services Agency.

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



## Appendix E: Glossary of Operational Plan Terms

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**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.

**HUD:** See Housing and Urban Development, Department of.

**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.

**ISF:** See Internal Service Fund.

**IT:** See Information Technology.

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

**JPA:** See Joint Powers Agreement.

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

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

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

**Line-Item Budget:** A budget format 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.

**LUEG:** Land Use and Environment Group.

**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."

**MSCP:** See Multiple Species Conservation Program.

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

**NACo:** See National Association of Counties.

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

**NIMS:** National Incident Management System.

**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.



## Appendix E: Glossary of Operational Plan Terms

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**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).

**PLDO:** See Parkland Dedication Ordinance.

**POB:** See Pension Obligation Bond.

**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.

**RFP:** See Request for Proposal.

**RPTT:** See Real Property Transfer Tax.



**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.

**SanGIS:** San Diego Geographic Information System. A joint powers agency formed by the County and the City of San Diego to maintain and promote the use of a regional geographic data warehouse for the San Diego area.

**SDCERA:** San Diego County Employees Retirement Association.

**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.

**TANF:** See Temporary Assistance to Needy Families.

**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.

**TOT:** See Transient Occupancy Tax.

**TRANs:** See Tax and Revenue Anticipation Notes.



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**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."