

**County of San Diego**

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# Appendix A: All Funds - Budget Summary



## Countywide Totals

### Staffing - Staff Years

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Total - Staff Years	17,040.50	17,189.00	17,175.50

### Expenditures

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Salaries & Benefits	\$1,488,966,740	\$1,613,152,892	\$1,645,126,166	\$1,594,930,031	\$1,691,564,149	\$1,746,391,364
Services & Supplies	1,392,324,149	1,636,005,629	1,932,557,603	1,520,096,751	1,741,740,166	1,696,034,064
Other Charges	682,959,720	863,362,400	889,729,160	824,058,453	785,651,780	777,786,607
Capital Assets/Land Acquisition	1,608,585	49,394,800	345,493,785	99,642,759	421,665,067	89,835,957
Capital Assets Equipment	17,012,269	32,123,192	53,668,785	11,731,024	24,873,331	17,580,400
Expenditure Transfer & Reimbursements	(17,734,473)	(19,032,774)	(19,032,774)	(19,208,257)	(19,748,932)	(20,185,363)
Contingency Reserves	—	24,100,000	21,100,000	—	24,397,000	25,214,090
Reserve/Designation Increase	2,626,200	57,904,464	57,904,464	57,904,464	4,066,400	250,000
Operating Transfers Out	333,689,562	446,215,769	639,910,259	435,617,835	472,678,810	391,532,132
Management Reserves	54,373	28,477,802	17,284,234	—	41,219,694	17,634,694
<b>Total</b>	<b>\$3,901,507,126</b>	<b>\$4,731,704,174</b>	<b>\$5,583,741,682</b>	<b>\$4,524,773,061</b>	<b>\$5,188,107,465</b>	<b>\$4,742,073,945</b>



## Appendix A: All Funds - Budget Summary

### Revenues

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Taxes Current Property	520,444,902	546,050,110	547,015,481	548,819,654	580,917,926	603,031,150
Taxes Other Than Current Secured	408,569,667	411,486,125	448,823,384	438,969,941	432,595,008	443,279,769
Licenses Permits & Franchises	43,557,998	47,503,853	47,386,103	45,319,609	48,517,418	50,229,962
Fines, Forfeitures & Penalties	58,050,988	54,600,227	56,924,303	57,882,170	53,834,885	53,002,069
Revenue From Use of Money & Property	105,173,342	62,467,228	62,542,970	106,982,141	65,803,321	66,851,489
Intergovernmental Revenues	1,960,180,460	2,119,778,870	2,245,872,159	2,044,947,850	2,160,279,742	2,178,714,952
Charges For Current Services	681,165,885	709,598,442	731,369,770	718,161,808	773,056,628	777,928,068
Miscellaneous Revenues	73,286,027	75,058,405	83,540,283	72,911,476	79,420,994	64,577,787
Other Financing Sources	357,932,981	434,476,959	671,679,959	473,651,542	692,579,630	378,132,952
Residual Equity Transfers In	481,855	—	—	1,230	—	—
Reserve/Designation Decreases	4,219,227	57,590,239	57,590,239	57,590,239	2,295,881	15,664,308
Use of Fund Balance	(311,556,206)	213,093,716	630,997,030	(40,464,598)	298,806,032	110,661,439
<b>Total</b>	<b>\$3,901,507,126</b>	<b>\$4,731,704,174</b>	<b>\$5,583,741,682</b>	<b>\$4,524,773,061</b>	<b>\$5,188,107,465</b>	<b>\$4,742,073,945</b>



**Public Safety Group**

**Staffing - Staff Years**

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Total - Staff Years	7,475.50	7,574.50	7,593.50

**Expenditures**

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Salaries & Benefits	\$ 737,704,819	\$ 788,968,752	\$ 813,136,020	\$ 792,616,895	\$ 835,396,327	\$ 861,807,438
Services & Supplies	210,892,749	221,313,619	267,705,666	226,351,760	222,356,641	217,010,310
Other Charges	102,596,314	99,717,808	100,812,658	94,059,609	95,822,194	92,783,947
Capital Assets/Land Acquisition	41,660	—	—	—	—	—
Capital Assets Equipment	13,067,052	2,648,666	8,448,130	4,985,244	5,509,642	815,306
Expenditure Transfer & Reimbursements	(16,511,574)	(17,724,566)	(17,724,566)	(16,763,861)	(18,185,919)	(18,609,253)
Operating Transfers Out	255,032,215	260,331,853	261,455,853	234,077,484	240,336,687	245,336,687
Management Reserves	—	10,700,000	3,204,000	—	7,650,000	1,450,000
<b>Total</b>	<b>\$1,302,823,235</b>	<b>\$1,365,956,132</b>	<b>\$1,437,037,761</b>	<b>\$1,335,327,131</b>	<b>\$1,388,885,572</b>	<b>\$1,400,594,435</b>



## Appendix A: All Funds - Budget Summary

### Revenues

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Licenses Permits & Franchises	\$ 389,314	\$ 363,601	\$ 363,601	\$ 488,692	\$ 612,601	\$ 612,601
Fines, Forfeitures & Penalties	25,470,531	24,848,388	27,109,553	25,616,355	22,894,014	21,146,145
Revenue From Use of Money & Property	7,980,563	10,562,549	10,562,549	12,911,870	10,226,046	10,118,094
Intergovernmental Revenues	444,196,601	441,240,082	458,648,395	424,385,729	435,638,922	434,954,712
Charges For Current Services	124,960,202	128,520,010	124,146,575	128,360,981	130,434,369	130,938,906
Miscellaneous Revenues	8,789,625	7,390,982	7,421,714	9,576,056	8,046,571	7,966,202
Other Financing Sources	254,087,137	257,235,853	245,435,853	233,999,185	240,336,687	245,336,687
Use of Fund Balance	(2,519,738)	28,610,667	96,165,520	32,804,263	23,108,362	12,619,088
General Revenue Allocation	439,469,000	467,184,000	467,184,000	467,184,000	517,588,000	536,902,000
<b>Total</b>	<b>\$1,302,823,235</b>	<b>\$1,365,956,132</b>	<b>\$1,437,037,761</b>	<b>\$1,335,327,131</b>	<b>\$1,388,885,572</b>	<b>\$1,400,594,435</b>



**Health and Human Services Agency**

**Staffing - Staff Years**

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Total - Staff Years	5,663.00	5,677.50	5,632.00

**Expenditures**

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Salaries & Benefits	\$ 419,379,545	\$ 451,962,730	\$ 451,971,911	\$ 442,872,971	\$ 469,413,589	\$ 483,462,782
Services & Supplies	674,539,038	811,839,873	835,234,305	742,758,692	873,803,684	870,880,409
Other Charges	350,051,227	398,591,769	398,793,139	367,453,086	398,891,248	398,891,248
Capital Assets Equipment	363,157	7,209,206	7,262,788	928,090	2,759,206	559,206
Expenditure Transfer & Reimbursements	(228,861)	(493,665)	(493,665)	(525,330)	(213,930)	(213,930)
Operating Transfers Out	33,841,603	37,999,180	37,999,180	36,233,040	37,999,180	37,999,180
Management Reserves	—	5,000,000	5,000,000	—	15,000,000	10,000,000
<b>Total</b>	<b>\$1,477,945,709</b>	<b>\$1,712,109,093</b>	<b>\$1,735,767,658</b>	<b>\$1,589,720,548</b>	<b>\$1,797,652,977</b>	<b>\$1,801,578,895</b>



## Appendix A: All Funds - Budget Summary

### Revenues

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Taxes Current Property	\$ 1,377,558	\$ 1,490,250	\$ 1,490,250	\$ 1,459,342	\$ 1,644,225	\$ 1,653,670
Taxes Other Than Current Secured	34,186	42,390	42,390	29,397	43,004	43,004
Licenses Permits & Franchises	702,352	1,016,795	1,016,795	1,017,010	1,013,402	1,017,340
Fines, Forfeitures & Penalties	4,380,262	4,475,984	4,475,984	5,055,600	5,852,264	5,852,264
Revenue From Use of Money & Property	18,893,542	899,644	899,644	22,299,641	1,334,470	1,350,105
Intergovernmental Revenues	1,337,677,550	1,498,219,220	1,503,925,758	1,421,377,021	1,563,008,907	1,586,851,636
Charges For Current Services	39,219,343	45,158,278	45,158,278	46,896,144	45,174,585	47,625,274
Miscellaneous Revenues	11,411,096	10,495,532	10,495,532	8,216,599	10,544,642	10,463,142
Other Financing Sources	24,291,788	24,296,000	24,296,000	24,308,424	24,200,000	24,200,000
Reserve/Designation Decreases	—	—	—	—	29,478	11,911,460
Use of Fund Balance	(28,016,968)	48,600,000	66,552,027	(18,353,629)	72,597,000	38,400,000
General Revenue Allocation	67,975,000	77,415,000	77,415,000	77,415,000	72,211,000	72,211,000
<b>Total</b>	<b>\$1,477,945,709</b>	<b>\$1,712,109,093</b>	<b>\$1,735,767,658</b>	<b>\$1,589,720,548</b>	<b>\$1,797,652,977</b>	<b>\$1,801,578,895</b>





**Land Use and Environment Group**

**Staffing - Staff Years**

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Total - Staff Years	1,612.00	1,643.00	1,643.00

**Expenditures**

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Salaries & Benefits	\$ 140,284,917	\$ 158,738,960	\$ 162,000,790	\$ 151,788,382	\$ 168,026,991	\$ 173,243,264
Services & Supplies	179,216,451	171,078,819	333,452,147	201,742,004	179,244,389	156,339,593
Other Charges	12,445,107	17,162,131	31,787,336	18,036,224	17,641,497	20,846,601
Capital Assets/Land Acquisition	686,716	16,097,000	50,809,850	178,286	18,648,695	12,335,957
Capital Assets Equipment	2,768,856	7,189,045	16,136,657	5,291,624	6,444,300	6,152,800
Expenditure Transfer & Reimbursements	(391,634)	(100,000)	(100,000)	(1,186,635)	(489,579)	(483,839)
Reserve/Designation Increase	1,426,200	2,404,464	2,404,464	2,404,464	25,047	250,000
Operating Transfers Out	15,053,876	10,497,923	20,810,948	16,149,634	9,074,010	7,199,525
Management Reserves	54,373	1,057,802	1,554,807	—	1,184,694	1,184,694
<b>Total</b>	<b>\$ 351,544,861</b>	<b>\$ 384,126,144</b>	<b>\$ 618,856,999</b>	<b>\$ 394,403,983</b>	<b>\$ 399,800,044</b>	<b>\$ 377,068,595</b>



## Appendix A: All Funds - Budget Summary

### Revenues

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Taxes Current Property	\$ 7,191,919	\$ 6,581,573	\$ 7,546,944	\$ 7,738,639	\$ 7,206,444	\$ 7,261,884
Taxes Other Than Current Secured	30,730,931	17,469,627	53,281,886	24,408,955	14,295,174	7,206,724
Licenses Permits & Franchises	32,394,453	36,154,398	36,036,648	33,491,936	36,007,220	37,575,217
Fines, Forfeitures & Penalties	2,264,186	1,809,583	1,809,583	1,528,827	1,413,893	1,469,716
Revenue From Use of Money & Property	24,719,330	19,693,359	19,768,359	26,853,599	22,474,902	22,749,609
Intergovernmental Revenues	116,750,461	112,635,258	190,451,815	154,535,334	105,995,448	101,087,963
Charges For Current Services	86,171,342	81,230,916	84,739,914	80,244,512	81,353,645	90,617,936
Miscellaneous Revenues	14,252,800	16,604,924	22,690,765	17,263,633	12,399,387	12,233,094
Other Financing Sources	17,288,028	10,557,923	19,314,102	15,762,547	9,074,010	7,199,525
Residual Equity Transfers In	463,855	—	—	—	—	—
Reserve/Designation Decreases	1,605,080	569,845	569,845	569,845	1,793,382	—
Use of Fund Balance	(28,045,522)	28,942,537	130,770,937	(19,870,045)	45,580,967	25,999,355
General Revenue Allocation	45,758,000	51,876,201	51,876,201	51,876,201	62,205,572	63,667,572
<b>Total</b>	<b>\$ 351,544,861</b>	<b>\$ 384,126,144</b>	<b>\$ 618,856,999</b>	<b>\$ 394,403,983</b>	<b>\$ 399,800,044</b>	<b>\$ 377,068,595</b>



**Community Services Group**

**Staffing - Staff Years**

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Total - Staff Years	1,009.00	1,013.00	1,026.00

**Expenditures**

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Salaries & Benefits	\$ 76,669,619	\$ 88,742,258	\$ 89,740,349	\$ 85,108,840	\$ 90,529,485	\$ 94,697,533
Services & Supplies	142,692,426	169,904,194	196,226,125	139,954,755	160,863,986	155,857,084
Other Charges	14,371,030	19,007,774	28,605,669	14,272,735	26,117,624	22,017,827
Capital Assets Equipment	278,476	15,001,275	21,416,015	134,000	10,160,183	10,053,088
Expenditure Transfer & Reimbursements	(72,129)	(59,000)	(59,000)	(122,333)	(231,600)	(231,600)
Contingency Reserves	—	100,000	100,000	—	103,000	106,090
Reserve/Designation Increase	1,200,000	—	—	—	4,018,103	—
Operating Transfers Out	7,761,166	7,319,143	10,813,103	7,428,325	7,923,263	8,070,996
Management Reserves	—	3,250,000	4,281,263	—	4,250,000	5,000,000
<b>Total</b>	<b>\$ 242,900,589</b>	<b>\$ 303,265,644</b>	<b>\$ 351,123,524</b>	<b>\$ 246,776,322</b>	<b>\$ 303,734,044</b>	<b>\$ 295,571,018</b>

## Appendix A: All Funds - Budget Summary



### Revenues

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Taxes Current Property	\$ 26,932,558	\$ 26,558,655	\$ 26,558,655	\$ 28,775,127	\$ 28,981,792	\$ 30,166,088
Taxes Other Than Current Secured	3,362,349	3,197,870	4,722,870	4,942,682	4,879,228	4,991,438
Licenses Permits & Franchises	2,106,454	2,303,714	2,303,714	2,317,113	2,303,714	2,303,714
Fines, Forfeitures & Penalties	9,036	13,000	13,000	6,893	13,000	13,000
Revenue From Use of Money & Property	3,933,364	2,772,385	2,773,127	3,515,266	3,425,856	3,556,660
Intergovernmental Revenues	35,808,708	44,686,193	57,683,269	27,017,669	39,437,914	36,640,764
Charges For Current Services	144,489,176	153,825,502	168,902,200	146,322,681	161,067,207	163,193,137
Miscellaneous Revenues	3,994,570	3,065,518	3,204,035	4,686,064	3,262,359	3,464,287
Other Financing Sources	11,054,733	12,896,513	14,312,976	12,196,626	13,823,263	13,220,996
Residual Equity Transfers In	18,000	—	—	1,230	—	—
Reserve/Designation Decreases	—	1,200,000	1,200,000	1,200,000	—	3,573,412
Use of Fund Balance	(4,574,358)	33,261,294	49,964,678	(3,690,029)	26,623,711	14,132,522
General Revenue Allocation	15,766,000	19,485,000	19,485,000	19,485,000	19,916,000	20,315,000
<b>Total</b>	<b>\$ 242,900,589</b>	<b>\$ 303,265,644</b>	<b>\$ 351,123,524</b>	<b>\$ 246,776,322</b>	<b>\$ 303,734,044</b>	<b>\$ 295,571,018</b>



**Finance and General Government Group**

**Staffing - Staff Years**

	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Total - Staff Years	1,281.00	1,281.00	1,281.00

**Expenditures**

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Salaries & Benefits	\$ 114,927,840	\$ 124,740,192	\$ 128,277,096	\$ 122,542,943	\$ 128,197,757	\$ 133,180,347
Services & Supplies	164,219,119	182,920,450	220,217,634	185,000,426	209,924,596	176,690,067
Other Charges	5,548,045	—	—	30,976,585	—	—
Capital Assets/Land Acquisition	(55,480,450)	—	—	—	—	—
Capital Assets Equipment	534,729	75,000	405,197	392,067	—	—
Expenditure Transfer & Reimbursements	(530,274)	(655,543)	(655,543)	(610,097)	(627,904)	(646,741)
Operating Transfers Out	50,000	—	50,000	50,000	—	—
Management Reserves	—	8,470,000	3,244,164	—	13,135,000	—
<b>Total</b>	<b>\$ 229,269,008</b>	<b>\$ 315,550,099</b>	<b>\$ 351,538,548</b>	<b>\$ 338,351,924</b>	<b>\$ 350,629,449</b>	<b>\$ 309,223,673</b>



## Appendix A: All Funds - Budget Summary

### Revenues

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Taxes Other Than Current Secured	\$ 120	\$ —	\$ —	\$ —	\$ —	\$ —
Licenses Permits & Franchises	2,702,433	2,769,345	2,769,345	2,876,556	3,214,247	3,301,194
Fines, Forfeitures & Penalties	919,624	942,450	942,450	1,000,265	992,450	942,450
Revenue From Use of Money & Property	378,488	233,936	233,936	451,031	248,936	248,936
Intergovernmental Revenues	352,776	2,751,730	2,751,730	61,374	3,241,736	3,241,736
Charges For Current Services	169,995,324	177,796,583	177,706,494	181,688,177	185,992,687	170,400,279
Miscellaneous Revenues	6,180,366	7,196,279	7,196,279	8,206,242	7,240,163	7,289,929
Other Financing Sources	899,998	1,670,670	1,720,670	1,654,848	1,670,670	1,670,670
Reserve/Designation Decreases	2,201,400	—	—	—	—	—
Use of Fund Balance	(52,836,521)	14,603,307	50,631,845	34,827,632	36,306,132	5,628,051
General Revenue Allocation	98,475,000	107,585,799	107,585,799	107,585,799	111,722,428	116,500,428
<b>Total</b>	<b>\$ 229,269,008</b>	<b>\$ 315,550,099</b>	<b>\$ 351,538,548</b>	<b>\$ 338,351,924</b>	<b>\$ 350,629,449</b>	<b>\$ 309,223,673</b>



**Capital Program**

**Expenditures**

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Services & Supplies	\$ 351,389	\$ 822,000	\$ 1,213,209	\$ 997,798	\$ 864,500	\$ 864,500
Other Charges	1,573	—	—	—	—	—
Capital Assets/Land Acquisition	56,360,659	33,297,800	294,683,935	99,464,473	403,016,372	77,500,000
Operating Transfers Out	129,875	—	4,745,561	—	2,275,000	8,805,074
<b>Total</b>	<b>\$ 56,843,495</b>	<b>\$ 34,119,800</b>	<b>\$ 300,642,705</b>	<b>\$ 100,462,272</b>	<b>\$ 406,155,872</b>	<b>\$ 87,169,574</b>

**Revenues**

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Fines, Forfeitures & Penalties	\$ 4,456	\$ —	\$ 62,911	\$ —	\$ —	\$ —
Revenue From Use of Money & Property	1,395,267	822,000	822,000	1,446,091	1,556,521	1,805,825
Intergovernmental Revenues	11,286,284	627,800	20,441,761	8,089,687	1,000,000	3,981,326
Miscellaneous Revenues	3,474,524	50,000	2,255,288	496,497	1,016,372	—
Other Financing Sources	44,764,546	32,620,000	271,400,359	90,526,110	401,000,000	77,500,000
Reserve/Designation Decreases	—	—	—	—	250,000	—
Use of Fund Balance	(4,081,581)	—	5,660,387	(96,113)	1,332,979	3,882,423
<b>Total</b>	<b>\$ 56,843,495</b>	<b>\$ 34,119,800</b>	<b>\$ 300,642,705</b>	<b>\$ 100,462,272</b>	<b>\$ 406,155,872</b>	<b>\$ 87,169,574</b>



## Appendix A: All Funds - Budget Summary

### Finance Other

#### Expenditures

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Services & Supplies	\$ 20,412,977	\$ 78,126,674	\$ 78,508,515	\$ 23,291,316	\$ 94,682,370	\$ 118,392,101
Other Charges	197,946,425	328,882,918	329,730,357	299,260,215	247,179,217	243,246,984
Contingency Reserves	—	24,000,000	21,000,000	—	24,294,000	25,108,000
Reserve/Designation Increase	—	55,500,000	55,500,000	55,500,000	23,250	—
Operating Transfers Out	21,820,828	130,067,670	304,035,614	141,679,352	175,070,670	84,120,670
<b>Total</b>	<b>\$ 240,180,229</b>	<b>\$ 616,577,262</b>	<b>\$ 788,774,486</b>	<b>\$ 519,730,882</b>	<b>\$ 541,249,507</b>	<b>\$ 470,867,755</b>

#### Revenues

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Taxes Current Property	\$ 24,494	\$ 26,250	\$ 26,250	\$ 21,686	\$ 23,375	\$ 22,250
Taxes Other Than Current Secured	766	—	—	530	—	—
Fines, Forfeitures & Penalties	3,405,068	3,151,346	3,151,346	3,137,343	2,806,429	2,741,273
Revenue From Use of Money & Property	7,571,195	2,483,355	2,483,355	7,243,461	5,364,509	5,454,132
Intergovernmental Revenues	1,036,444	8,468,690	819,534	800,296	806,918	806,918
Charges For Current Services	116,207,854	123,067,153	130,716,309	134,489,041	168,599,881	174,718,282
Miscellaneous Revenues	22,086,040	29,230,163	29,251,663	22,735,425	36,636,493	22,136,390
Other Financing Sources	5,546,751	95,200,000	95,200,000	95,203,804	2,475,000	9,005,074
Reserve/Designation Decreases	412,747	55,820,394	55,820,394	55,820,394	223,021	179,436
Use of Fund Balance	(155,007,130)	59,075,911	231,251,635	(39,775,098)	93,256,881	10,000,000
General Revenue Allocation	238,896,000	240,054,000	240,054,000	240,054,000	231,057,000	245,804,000
<b>Total</b>	<b>\$ 240,180,229</b>	<b>\$ 616,577,262</b>	<b>\$ 788,774,486</b>	<b>\$ 519,730,882</b>	<b>\$ 541,249,507</b>	<b>\$ 470,867,755</b>





**Total General Purpose Revenue**

General Purpose Revenue

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Taxes Current Property	\$ 484,918,373	\$ 511,393,382	\$ 511,393,382	\$ 510,824,860	\$ 543,062,090	\$ 563,927,258
Taxes Other Than Current Secured	374,441,315	390,776,238	390,776,238	409,588,377	413,377,602	431,038,603
Licenses Permits & Franchises	5,262,993	4,896,000	4,896,000	5,128,302	5,366,234	5,419,896
Fines, Forfeitures & Penalties	21,597,825	19,359,476	19,359,476	21,536,888	19,862,835	20,837,221
Revenue From Use of Money & Property	40,301,594	25,000,000	25,000,000	32,261,180	21,172,081	21,568,128
Intergovernmental Revenues	13,071,638	11,149,897	11,149,897	8,680,739	11,149,897	11,149,897
Charges For Current Services	122,645	—	—	160,272	434,254	434,254
Miscellaneous Revenues	3,097,005	1,025,007	1,025,007	1,730,959	275,007	1,024,743
<b>Total</b>	<b>\$ 942,813,389</b>	<b>\$ 963,600,000</b>	<b>\$ 963,600,000</b>	<b>\$ 989,911,577</b>	<b>\$1,014,700,000</b>	<b>\$1,055,400,000</b>



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



### Appropriations by Fund Type

#### County Funds by Type

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
General Fund	\$2,962,995,200	\$3,520,897,828	\$3,913,822,323	\$3,332,808,831	\$3,679,480,328	\$3,575,764,453
Special Revenue Funds	518,539,854	525,893,355	894,431,659	533,859,170	871,011,346	551,232,615
Debt Service County Family	120,125,006	234,451,889	234,451,889	223,398,809	152,259,915	150,707,425
County Proprietary Enterprise Funds	15,046,590	29,441,532	67,894,513	22,293,426	30,328,295	17,847,351
County Proprietary Internal Service Funds	212,075,612	333,497,144	355,420,287	330,376,484	353,908,932	344,131,455
Air Pollution Control District	26,908,191	31,349,309	43,614,141	33,084,722	30,715,597	31,643,560
County Service Areas	10,981,552	13,031,990	13,148,550	11,405,240	13,244,101	13,794,711
Miscellaneous Special Districts	13,529,975	9,943,109	14,962,090	12,415,158	11,384,975	10,880,038
Permanent Road Divisions	1,786,078	6,899,051	7,071,653	1,706,750	7,562,920	7,562,920
Sanitation Districts	14,413,461	20,320,059	28,663,391	17,857,338	27,584,509	30,769,565
Miscellaneous Local Agencies	5,105,605	5,978,908	10,261,186	5,567,133	10,626,547	7,739,852
<b>Total</b>	<b>\$3,901,507,126</b>	<b>\$4,731,704,174</b>	<b>\$5,583,741,682</b>	<b>\$4,524,773,061</b>	<b>\$5,188,107,465</b>	<b>\$4,742,073,945</b>



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

### Appropriations by Group and Fund

#### Public Safety Group

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
General Fund	\$1,041,339,330	\$1,096,476,426	\$1,165,353,058	\$1,092,655,505	\$1,139,919,032	\$1,147,077,895
Sheriff's Asset Forfeiture Program	1,448,072	1,100,000	1,125,752	615,914	1,100,000	1,100,000
District Attorney Asset Forfeiture Program Fed	252,463	263,000	1,163,000	664,400	650,000	200,000
District Attorney Asset Forfeiture State	32,488	200,000	200,000	172,140	200,000	200,000
Probation Asset Forfeiture Program	149,548	50,000	120,382	99,346	50,000	50,000
Sheriff's Inmate Welfare	3,846,114	4,707,609	4,903,153	4,392,440	4,750,414	4,750,414
Probation Inmate Welfare	106,865	225,000	225,892	188,812	225,000	225,000
Public Safety Prop 172 Special Revenue	251,405,774	257,379,247	258,379,247	231,533,715	235,918,649	240,918,649
CSA 135 Regional 800 MHZ Radio System	623,314	632,954	632,954	622,954	632,954	632,954
CSA 135 Del Mar 800 MHZ Zone B	56,163	60,000	60,000	55,217	60,000	60,000
CSA 135 Poway 800 MHZ Zone F	146,106	150,000	150,000	148,171	150,000	150,000
CSA 135 Solana Beach 800 MHZ Zone H	36,844	38,449	38,449	35,153	38,449	38,449
Jail Stores Internal Service Fund	3,380,154	4,673,447	4,685,875	4,143,364	5,191,074	5,191,074
<b>Total</b>	<b>\$1,302,823,235</b>	<b>\$1,365,956,132</b>	<b>\$1,437,037,761</b>	<b>\$1,335,327,131</b>	<b>\$1,388,885,572</b>	<b>\$1,400,594,435</b>



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

### Health and Human Services Agency

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
General Fund	\$1,446,750,476	\$1,677,328,753	\$1,700,961,876	\$1,558,440,856	\$1,762,289,488	\$1,765,628,796
Tobacco Securitization Special Revenue	24,199,735	27,500,000	27,500,000	24,200,000	27,500,000	27,500,000
CSA 17 San Dieguito Ambulance	2,622,544	2,551,200	2,551,200	2,476,233	2,645,076	2,652,629
CSA 69 Heartland Paramedic	4,372,953	4,729,140	4,754,582	4,603,458	5,218,413	5,797,470
<b>Total</b>	<b>\$1,477,945,709</b>	<b>\$1,712,109,093</b>	<b>\$1,735,767,658</b>	<b>\$1,589,720,548</b>	<b>\$1,797,652,977</b>	<b>\$1,801,578,895</b>

### Land Use and Environment Group

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
General Fund	\$ 135,441,589	\$ 143,749,485	\$ 219,935,863	\$ 172,403,507	\$ 156,512,799	\$ 142,647,410
Road Fund	124,551,727	112,574,217	197,916,550	115,902,105	108,537,980	108,944,544
Air Pollution Control Dist Operations	17,662,879	20,915,248	21,712,358	18,355,905	19,777,430	20,624,190
APCD Air Quality Improvement Trust	6,314,765	5,867,227	8,933,150	8,047,714	6,294,073	6,368,733
Air Quality State Moyer Program	2,387,912	4,566,834	8,485,035	4,385,327	4,644,094	4,650,637
Air Quality Power Genl Mitigation	480,426	—	2,536,641	400,073	—	—
Air Quality School Bus Program	62,210	—	1,946,957	1,895,703	—	—
San Diego County Lighting Maint Dist 1	1,531,578	1,593,762	1,599,400	1,584,153	1,677,334	1,727,648
Inactive Waste Site Management	9,624,178	13,139,391	14,399,069	7,783,491	10,373,682	9,975,732
Hillsborough Landfill Maintenance	138,834	251,326	251,733	156,525	275,901	275,901
Duck Pond Landfill Cleanup	17,635	15,000	15,000	13,855	16,300	50,300
Parkland Dedication Fund	64,415	—	—	—	—	—



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

### Land Use and Environment Group

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Parkland Ded Area 4 Lincoln Acres	365	3,000	3,011	—	4,450	4,450
Parkland Ded Area 15 Sweetwater	4,051	5,000	5,079	548	9,000	9,000
Parkland Ded Area 16 Otay	—	2,000	2,000	—	2,000	2,000
Parkland Ded Area 19 Jamul	—	3,000	303,724	300,000	13,000	13,000
Parkland Ded Area 20 Spring Valley	254,162	2,000	2,120	1,736	4,000	4,000
Parkland Ded Area 25 Lakeside	939	3,000	241,073	2,728	13,000	13,000
Parkland Ded Area 26 Crest	18,214	3,000	282,967	32,962	5,000	5,000
Parkland Ded Area 27 Alpine	—	5,000	5,359	—	10,000	10,000
Parkland Ded Area 28 Ramona	9,821	5,000	458,031	530	20,000	20,000
Parkland Ded Area 29 Escondido	558	3,000	154,241	51,241	8,000	8,000
Parkland Ded Area 30 San Marcos	—	1,000	1,398	—	4,000	4,000
Parkland Ded Area 31 San Dieguito	1,738	5,000	29,671	23,083	20,000	20,000
Parkland Ded Area 32 Carlsbad	—	1,000	1,033	—	2,500	2,500
Parkland Ded Area 35 Fallbrook	71,831	5,000	344,420	135,125	20,000	20,000
Parkland Ded Area 36 Bonsall	—	3,000	123,293	—	5,000	5,000
Parkland Ded Area 37 Vista	—	1,000	212,701	—	4,000	4,000
Parkland Ded Area 38 Valley Center	461,783	5,000	163,928	85,124	20,000	20,000
Parkland Ded Area 39 Pauma Valley	27,220	5,000	28,249	—	12,000	12,000



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

### Land Use and Environment Group

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Parkland Ded Area 40 Palomar Julian	64,608	2,000	10,440	—	6,000	6,000
Parkland Ded Area 41 Mountain Empire	(1,490)	3,000	92,543	29,110	5,000	5,000
Parkland Ded Area 42 Anza Borrego	—	1,000	1,178	—	5,000	5,000
Parkland Ded Area 43 Central Mountain	—	3,000	3,137	—	5,000	5,000
Parkland Ded Area 44 Oceanside	7,000	1,000	1,003	—	1,200	1,200
Parkland Ded Area 45 Valle de Oro	8,661	1,500	182,880	52,884	3,500	3,500
Parkland Dedication Fund Interest	—	—	8,392	8,392	—	—
PRD 6 Pauma Valley	27,900	258,554	258,554	158,928	205,414	205,414
PRD 8 Magee Road Pala	5,064	247,863	247,863	4,395	295,197	295,197
PRD 9 Santa Fe Zone B	6,582	70,134	70,134	51,513	44,366	44,366
PRD 10 Davis Drive	3,819	25,176	25,176	3,684	27,045	27,045
PRD 11 Bernardo Road Zone A	17,221	38,378	38,378	4,094	35,706	35,706
PRD 11 Bernardo Road Zone C	15,960	37,249	37,249	4,605	26,060	26,060
PRD 11 Bernardo Road Zone D	4,168	22,739	22,739	3,808	24,391	24,391
PRD 12 Lomair	7,125	184,685	184,685	11,082	200,435	200,435
PRD 13 Pala Mesa Zone A	134,057	235,701	235,701	79,326	212,283	212,283
PRD 13 Stewart Canyon Zone B	38,719	58,658	58,658	23,269	52,055	52,055
PRD 14 Rancho Diego	7,179	3,783	3,783	3,631	2,740	2,740
PRD 16 Wynola	11,721	142,287	142,287	107,697	62,933	62,933
PRD 18 Harrison Park	115,930	181,221	182,121	5,879	209,639	209,639
PRD 20 Daily Road	18,271	359,166	359,166	9,504	645,742	645,742
PRD 21 Pauma Heights	54,161	167,722	167,722	48,240	294,020	294,020



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

### Land Use and Environment Group

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
PRD 22 West Dougherty St	4,161	18,380	18,380	3,530	17,100	17,100
PRD 23 Rock Terrace Road	2,005	6,579	6,579	3,956	9,068	9,068
PRD 24 Mt Whitney Road	1,446	21,511	21,511	3,501	34,362	34,362
CSA 26 Rancho San Diego	226,102	233,500	233,500	233,500	235,000	235,000
CSA 26 Cottonwood Village Zone A	135,377	247,241	247,241	143,337	207,724	207,724
CSA 26 Monte Vista Zone B	130,089	360,668	360,668	171,032	408,595	408,595
SD Landscape Maintenance Zone 1	20,896	125,000	125,000	125,000	136,000	136,000
Landscape Maintenance Dist Zone 2 - Julian	—	—	—	—	100,000	100,000
PRD 30 Royal Oaks Carroll	3,982	39,315	39,315	3,499	41,398	41,398
PRD 38 Gay Rio Terrace	3,745	48,797	48,797	4,052	58,684	58,684
PRD 39 Sunbeam Lane	3,823	12,069	12,069	3,769	11,815	11,815
PRD 45 Rincon Springs Rd	4,892	168,021	168,021	91,062	48,111	48,111
PRD 46 Rocosco Road	2,973	27,791	27,791	3,932	40,039	40,039
PRD 49 Sunset Knolls Road	4,105	24,186	24,186	3,875	31,962	31,962
PRD 50 Knoll Park Lane	4,502	95,532	95,532	3,630	103,529	103,529
PRD 53 Knoll Park Lane Extension	4,912	165,616	165,616	3,583	185,291	185,291
PRD 54 Mount Helix	18,564	61,182	61,182	4,285	103,662	103,662
PRD 55 Rainbow Crest Rd	7,808	376,400	376,400	156,175	200,331	200,331
PRD 60 River Drive	5,482	50,907	50,907	4,297	70,415	70,415
PRD 61 Green Meadow Way	43,865	166,648	166,648	4,926	154,417	154,417
PRD 63 Hillview Road	50,905	271,650	271,650	4,365	486,670	486,670





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

### Land Use and Environment Group

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
PRD 64 Lila Lane	2,605	10,945	10,945	5,264	14,189	14,189
PRD 70 El Camino Corto	4,317	30,082	30,082	4,644	37,838	37,838
PRD 75 Gay Rio Dr Zone A	5,388	172,738	172,738	5,210	189,786	189,786
PRD 75 Gay Rio Dr Zone B	5,803	266,718	266,718	5,682	297,400	297,400
PRD 76 Kingsford Court	3,114	17,989	17,989	3,958	24,980	24,980
PRD 77 Montiel Truck Trail	17,522	145,566	145,566	5,064	171,699	171,699
PRD 78 Gardena Way	7,263	112,421	112,421	103,001	56,694	56,694
PRD 80 Harris Truck Trail	4,491	186,548	186,548	4,190	204,426	204,426
CSA 81 Fallbrook Local Park	173,952	177,785	202,836	202,580	241,000	241,000
CSA 83 San Dieguito Local Park	503,391	560,000	560,000	493,657	600,000	600,000
CSA 83A Zone A4S Ranch Park 95155	252,361	803,000	803,000	347,185	350,000	350,000
CSA 86 Watson Place	150	—	—	—	—	—
PRD 88 East Fifth St	3,335	54,310	54,310	3,639	58,317	58,317
PRD 90 South Cordoba	6,076	53,093	53,093	27,360	42,037	42,037
PRD 94 Roble Grande Road	14,728	397,616	397,616	78,970	419,944	419,944
PRD 95 Valle Del Sol	7,203	229,161	229,161	7,679	191,401	191,401
PRD 99 Via Allondra Via Del Corvo	4,936	35,444	35,444	5,039	37,512	37,512
PRD 100 Viejas Lane View	3,804	18,263	18,263	4,277	22,716	22,716
PRD 101 Johnson Lake Rd	4,418	55,330	55,330	6,211	106,041	106,041
PRD 101 Hi Ridge Rd Zone A	3,164	26,055	26,055	4,192	34,203	34,203
PRD 102 Mountain Meadow	8,331	182,741	182,741	49,479	223,258	223,258
PRD 103 Alto Drive	6,030	134,016	134,016	4,641	207,348	207,348



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

### Land Use and Environment Group

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
PRD 104 Artesian Rd	7,292	119,167	119,167	88,228	103,563	103,563
PRD 105 Alta Loma Dr	4,350	27,918	27,918	4,363	51,676	51,676
PRD 105 Alta Loma Dr Zone A	4,240	31,297	31,297	4,534	64,318	64,318
PRD 106 Garrison Way Et Al	10,898	47,646	47,646	4,444	55,103	55,103
CSA 107 Elfin Forest Fire District	275,996	316,787	316,787	313,648	333,154	333,154
CSA 107 Elfin Forest Fire Mitigation Fee	19,536	4,407	4,407	4,407	4,407	4,407
CSA 109 Mt Laguna Fire Medical	34,212	45,127	45,537	45,537	63,147	63,147
CSA 109 Mt Laguna Fire Mitigation Fee	—	1,593	1,593	—	—	—
CSA 110 Mount Palomar Fire Medical	117,784	162,437	162,866	79,865	106,223	106,223
CSA 110 Mt Palomar Fire Mitigation Fee	—	15,128	15,128	—	—	—
CSA 111 Boulevard Fire District	80,120	64,705	85,858	10,872	91,291	91,291
CSA 111 Boulevard Fire Mitigation Fee	57,979	11,614	11,614	—	—	—
CSA 112 Campo Fire District	24,486	185,128	204,167	37,001	68,064	68,064
CSA 112 Campo Fire Mitigation Fee	—	144,065	144,065	—	—	—
CSA 113 San Pasqual Fire District	49,534	101,053	125,005	75,558	119,397	101,397
CSA 113 San Pasqual Fire Mitigation Fee	—	8,657	8,657	—	18,000	—
CSA 115 Pepper Drive Fire District	381,545	364,269	364,270	364,270	364,269	364,269
PRD 117 Legend Rock	48,383	26,463	26,463	13,763	29,185	29,185
CSA 122 Otay Mesa East	13,625	50,745	51,828	5,389	37,774	37,774
PRD 123 Mizpah Lane	3,634	28,529	28,529	4,242	38,515	38,515



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

### Land Use and Environment Group

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
PRD 125 Wrightwood Road	5,958	57,885	57,885	4,098	35,893	35,893
PRD 126 Sandhurst Way	5,364	28,780	28,780	4,052	29,831	29,831
PRD 127 Singing Trails Drive	3,785	32,743	32,743	4,533	41,816	41,816
CSA 128 San Miguel Park Dist	611,692	798,978	798,978	798,897	902,000	902,000
PRD 130 Wilkes Road	31,272	110,811	125,061	7,009	128,567	128,567
PRD 133 Ranch Creek Road	5,278	25,717	25,717	3,765	63,725	63,725
PRD 134 Kenora Lane	28,586	35,063	35,063	4,421	45,659	45,659
CSA 136 Sundance Detention Basin	14,802	88,360	88,360	12,319	113,164	113,164
San Diego County Flood Control District	10,604,440	5,960,880	10,437,289	8,343,759	7,162,825	6,511,761
Stormwater Maint ZN349781	1,000	7,628	7,628	—	7,628	7,628
PRD 1002 Sunny Acres	2,143	7,252	7,252	3,797	12,372	12,372
PRD 1003 Alamo Way	361	4,400	4,400	318	5,422	5,422
PRD 1004 Butterfly Lane	2,450	12,951	12,951	3,730	19,316	19,316
PRD 1005 Eden Valley Lane	3,787	33,729	33,729	4,041	41,239	41,239
PRD 1007 Tumble Creek	170	200	200	—	200	200
PRD 1008 Canter	3,850	22,476	22,476	4,034	24,824	24,824
PRD 1009 Golf Drive	170	2,200	2,200	1	2,200	2,200
PRD 1010 Alpine High	225,147	152,476	152,476	15,610	130,950	130,950
PRD 1011 La Cuesta	20,967	15,547	15,547	4,062	20,620	20,620
PRD 1012 Millar Road	64,391	69,756	69,756	64,841	33,600	33,600
PRD 1013 Singing Trails	23,566	91,692	91,692	26,004	90,184	90,184
PRD 1014 Lavender Point Lane	15,922	25,149	25,149	15,017	69,596	69,596
PRD 1015 Landavo Drive	399,423	119,060	276,512	228,847	108,685	108,685



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

### Land Use and Environment Group

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
PRD 1016 El Sereno Way	117,119	53,208	53,208	38,405	41,192	41,192
Survey Monument Preservation Fund	125,820	90,000	90,000	6,245	90,000	90,000
Special Aviation	162,855	1,313,162	1,313,162	95,382	124,758	124,758
Special Aviation Debt Service	341,449	343,034	343,034	343,033	343,919	344,107
Co Fish and Game Propagation	41,595	47,000	47,000	29,053	37,000	37,000
Airport Enterprise Fund	9,294,888	21,092,924	51,207,847	9,179,798	21,710,420	11,084,609
Airport Non AMT - Public 2005	91,406	—	3,334,223	2,450,932	1,400,267	—
Airport AMT - Private 2005	913,889	—	4,896,519	2,500,826	537,609	—
Liquid Waste Enterprise Fund	4,746,408	8,348,608	8,455,923	8,161,870	6,679,999	6,762,742
Wintergardens Sewer Maintenance Dist	704,058	1,286,709	1,747,583	1,324,936	1,464,672	1,471,213
East Otay Mesa Sewer Maint Dist	—	—	20,140	20,138	34,176	119,571
CWSMD-Zone B (Campo Hills Water)	233,091	393,000	396,652	389,012	454,420	456,262
Campo Water Sewer Maint District - Sewer	455,808	359,030	410,888	410,650	249,667	249,667
Campo WSMD-Zone A (Rancho Del Campo Water)	—	342,100	342,510	342,510	334,253	336,288
Alpine Sanitation Maint and Oper	923,640	1,344,181	2,027,119	954,691	3,546,278	1,965,809



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

### Land Use and Environment Group

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Julian Sanitation Maint and Oper	247,249	380,387	520,870	501,942	264,561	270,559
Lakeside Sanitation Maint and Oper	4,361,444	5,852,955	7,387,071	4,045,191	7,187,824	9,560,074
Pine Valley Sanitation Maint and Oper	97,538	183,881	217,643	216,690	83,015	77,806
DPW Equipment Internal Svc Fund	3,565,168	3,926,664	4,496,309	4,451,850	4,450,735	4,450,735
DPW ISF Equipment Acq Road Fund	1,487,713	4,946,740	8,612,169	1,403,780	5,922,233	5,922,233
DPW ISF Equipment Acq Inactive Waste	33,582	50,082	179,182	43,634	91,452	91,452
DPW ISF Equipment Acq Airport Ent	98,422	210,144	246,367	92,118	211,280	211,280
DPW ISF Equipment Acq Liquid Waste	112,493	575,092	1,182,542	134,494	534,850	534,850
Spring Valley Sanitation Maint and Oper	8,783,591	12,558,655	18,510,686	12,138,824	16,502,831	18,895,317
<b>Total</b>	<b>\$ 351,544,861</b>	<b>\$ 384,126,144</b>	<b>\$ 618,856,999</b>	<b>\$ 394,403,983</b>	<b>\$ 399,800,044</b>	<b>\$ 377,068,595</b>



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

### Community Services Group

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
General Fund	\$ 60,452,787	\$ 70,398,723	\$ 87,424,622	\$ 55,465,249	\$ 59,371,823	\$ 53,723,834
HCD Special Revenue Fund	8,889,456	28,286,666	33,226,765	7,571,064	25,751,686	24,251,686
County Library	32,863,906	41,217,147	46,355,723	35,615,459	45,613,633	41,841,451
05 Redev Gill Field - Special Revenue DS	2,149,492	2,135,736	2,237,687	2,237,686	2,316,422	2,350,177
Co Redev Agy Gillespie Fld Tax Alloc DS	463	—	—	—	—	—
Co Redev Agy Gillespie Fld Reserve DS	597	—	3,540	3,540	—	—
Co Redev Agy Gillespie Fld Principal DS	3	—	—	—	—	—
Co Redev Agy Gillespie Fld Airport Fd DS	—	—	1,700	1,629	—	—
Co Redev Agy 05 Gillespie Redev Debt Service Fd	1,197,131	1,204,830	1,204,830	1,144,292	1,207,214	1,203,439
Co Redev Agy 05 Gillespie Redev - Interest	837,400	884,830	884,830	824,830	872,214	858,439
Co Redev Agy 05 Gillespie Redev - Principal	360,000	320,000	320,000	320,000	335,000	345,000
Co Redev Agy 05 Gillespie Redev DS Reserve	51,179	60,000	60,000	36,269	60,000	60,000
Co Redev Agy 05 Gillespie Redev Airport Rev	—	—	223	223	—	—
Co Redev Agy 05 Gillespie Redev Expense COI	—	—	22,555	22,555	—	—
Co Redev Agy Gillespie Field Cap Admin Fund	176,585	205,476	210,786	150,880	200,260	200,500
Co Redev Agy Upper SD River Capital	160,530	460,000	4,302,000	689,897	4,744,000	1,829,000



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

### Community Services Group

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Co Redev Agy Gillespie Housing Capital	63,571	500,000	500,000	46,454	505,587	514,697
Co Redev Agy Upper SD River Housg Cap	82,404	181,286	486,286	63,626	338,350	355,350
Purchasing ISF- Document Services	6,984,747	8,700,343	8,770,199	7,857,427	8,514,249	8,750,177
Fleet Services Internal Service Fund	5,756,396	6,176,135	6,270,893	5,934,073	6,658,666	6,859,332
Fleet ISF Equipment Acq General	9,622,463	18,938,646	23,981,573	10,486,807	19,350,117	20,067,162
Fleet ISF Materials Supply Inventory	12,839,288	13,730,755	14,603,185	16,314,952	14,187,575	14,621,033
Fleet ISF Accident Repair	199,319	166,614	166,614	223,541	171,612	176,760
Fleet ISF Accidents Sheriff	252,686	225,199	325,199	403,556	231,955	238,914
Facilities Management Internal Service Fund	69,029,077	77,419,236	79,921,829	75,798,563	79,904,625	82,927,247
Major Maintenance Internal Svc Fund	30,931,108	32,054,022	39,842,488	25,563,748	33,399,056	34,396,820
<b>Total</b>	<b>\$ 242,900,589</b>	<b>\$ 303,265,644</b>	<b>\$ 351,123,524</b>	<b>\$ 246,776,322</b>	<b>\$ 303,734,044</b>	<b>\$ 295,571,018</b>

### Finance and General Government Group

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
General Fund	\$ 181,681,575	\$ 197,442,780	\$ 232,879,861	\$ 187,333,247	\$ 221,353,217	\$ 196,473,571
CATV Cable TV Media Public Relations	2,453,967	3,000,256	3,501,624	3,240,455	3,094,902	2,981,849
CATV Interest	50,000	—	50,000	50,000	—	—
Information Technology Internal Svc Fund	45,083,466	115,107,063	115,107,063	147,728,221	126,181,330	109,768,253
<b>Total</b>	<b>\$ 229,269,008</b>	<b>\$ 315,550,099</b>	<b>\$ 351,538,548</b>	<b>\$ 338,351,924</b>	<b>\$ 350,629,449</b>	<b>\$ 309,223,673</b>



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

### Capital Program

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Capital Outlay Fund	\$ 43,158,664	\$ 29,297,800	\$ 172,231,963	\$ 82,986,556	\$ 392,816,372	\$ 2,500,000
County Health Complex COF	3,783,823	—	140,897	138,185	7,000,000	—
Justice Facility Const COF	9,435,198	4,000,000	99,316,433	15,663,949	—	75,000,000
Library Projects Capital Outlay Fund	81,603	—	23,086,996	768,137	3,200,000	—
4S Ranch Assessment Dist 89 1	1,573	—	—	—	—	—
Edgemoor Development Fund	382,635	822,000	5,866,415	905,444	3,139,500	9,669,574
<b>Total</b>	<b>\$ 56,843,495</b>	<b>\$ 34,119,800</b>	<b>\$ 300,642,705</b>	<b>\$ 100,462,272</b>	<b>\$ 406,155,872</b>	<b>\$ 87,169,574</b>

### Finance Other

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
General Fund	\$ 97,329,442	\$ 335,501,661	\$ 507,267,044	\$ 266,510,467	\$ 340,033,969	\$ 270,212,947
Pension Obligation Bonds	120,125,006	234,451,889	234,451,889	223,398,809	152,259,915	150,707,425
Employee Benefits Internal Svc Fund	28,068,198	33,322,822	33,322,822	17,957,840	35,908,123	36,924,133
Public Liability ISF	(5,368,668)	13,274,140	13,705,981	11,838,516	13,000,000	13,000,000
Majestic Pines County Service District Debt	26,250	26,750	26,750	25,250	47,500	23,250
<b>Total</b>	<b>\$ 240,180,229</b>	<b>\$ 616,577,262</b>	<b>\$ 788,774,486</b>	<b>\$ 519,730,882</b>	<b>\$ 541,249,507</b>	<b>\$ 470,867,755</b>





## 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	Misc. Category
<b>Fiscal Year 2005-06 Ending Fund Balance<sup>2</sup></b>	\$ 435.4	\$ 528.1	\$ 49.8	\$ 20.9	\$ (18.1) <sup>1</sup>	\$ 85.8	\$ 2.2
<b>Fiscal Year 2006-07 Ending Fund Balance<sup>2</sup></b>	561.4	509.1	27.3	21.3	16.1	99.1	2.7
<b>Fiscal Year 2007-08 Ending Fund Balance<sup>3</sup></b>	\$ 584.3	\$ 536.6	\$ 15.2	\$ 21.9	\$ 29.1	\$ 108.5	\$ 2.9

#### Fiscal Year 2008-09 (in millions)

	General Fund	Special Revenue Funds	Debt Service Fund	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
<b>Beginning Fund Balance</b>	\$ 584.3	\$ 536.6	\$ 15.2	\$ 21.9	\$ 29.1	\$ 108.5	\$ 2.9
<b>Add:</b>							
Budgeted Revenue	3,464.6	828.7	145.6	28.2	341.1	71.3	7.6
Reserve Designation Decrease	0.2	0.3	—	—	—	1.8	—
<b>Total Available Funding</b>	\$ 4,049.1	\$ 1,365.6	\$ 160.8	\$ 50.1	\$ 370.2	\$ 181.6	\$ 10.5
<b>Less:</b>							
Budgeted Expenditures	\$ (3,675.5)	\$ (871.0)	\$ (152.3)	\$ (30.3)	\$ (353.9)	\$ (90.5)	\$ (10.5)
Reserve Designation Increase	(4.0)	—	—	—	—	—	—
<b>Projected Ending Fund Balance</b>	\$ 369.6	\$ 494.6	\$ 8.5	\$ 19.8	\$ 16.3	\$ 91.1	\$ —

<sup>1</sup> The negative unreserved, undesignated fund balance figure for the Internal Service Funds (ISF) category is due primarily to projected claims expense in the Public Liability Insurance and Employee Benefits ISF. The County is incrementally increasing the reserves in these funds to meet the estimated liabilities.

<sup>2</sup> Amounts may not agree with the category grouping in the Comprehensive Annual Financial Report (CAFR) due to different budgetary roll-ups.

<sup>3</sup> Pending completion of the June 30, 2008 CAFR audit.



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

Fiscal Year 2009-10 (in millions)

	General Fund	Special Revenue Funds	Debt Service Fund	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
<b>Beginning Fund Balance</b>	\$ 369.6	\$ 494.6	\$ 8.5	\$ 19.8	\$ 16.3	\$ 91.1	\$ —
<b>Add:</b>							
Budgeted Revenue	3,518.9	517.3	150.7	17.8	331.1	72.1	7.7
Reserve Designation Decrease	15.7	—	—	—	—	—	—
<b>Total Available Funding</b>	\$ 3,904.2	\$ 1,011.9	\$ 159.2	\$ 37.6	\$ 347.4	\$ 163.2	\$ 7.7
<b>Less:</b>							
Budgeted Expenditures	\$ (3,575.8)	\$ (551.2)	\$ (150.7)	\$ (17.8)	\$ (344.1)	\$ (94.4)	\$ (7.7)
Reserve Designation Increase	—	—	—	—	—	0.3	—
<b>Projected Ending Fund Balance</b>	\$ 328.4	\$ 460.7	\$ 8.5	\$ 19.8	\$ 3.3	\$ 69.1	\$ —

## Appendix C: General Fund Budget Summary



### Expenditures by Department and Financing Sources by Category

#### Public Safety Group

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Public Safety Group	\$ 8,339,209	\$ 14,018,574	\$ 18,949,725	\$ 7,039,816	\$ 13,956,840	\$ 7,609,416
District Attorney	121,977,879	138,334,358	145,138,586	136,627,389	149,425,185	154,793,205
Sheriff	523,825,817	554,779,222	589,156,247	557,285,369	567,352,113	574,230,746
Alternate Public Defender	14,653,716	16,140,133	16,335,935	15,922,677	16,979,135	17,580,713
Child Support Services	48,164,572	52,314,448	53,583,011	49,786,596	50,784,583	50,277,451
Citizens' Law Enforcement Review Board	503,562	560,194	575,112	493,393	579,027	586,457
Office of Emergency Services	26,527,681	9,177,639	19,436,642	12,372,007	10,759,122	2,442,621
Medical Examiner	7,256,085	8,116,092	8,512,081	8,118,213	8,420,637	8,651,353
Probation	158,187,382	165,141,147	173,697,734	170,365,662	182,801,525	190,937,170
Public Defender	50,334,979	54,381,777	55,557,036	53,971,067	56,857,144	57,965,042
Contribution for Trial Courts	73,104,213	74,139,424	75,037,457	71,352,546	72,835,301	72,835,301
Defense Attorney / Contract Administration	8,464,234	9,373,418	9,373,490	9,320,769	9,168,420	9,168,420
<b>Total</b>	<b>\$1,041,339,330</b>	<b>\$1,096,476,426</b>	<b>\$1,165,353,058</b>	<b>\$1,092,655,505</b>	<b>\$1,139,919,032</b>	<b>\$1,147,077,895</b>



## Appendix C: General Fund Budget Summary

### Health and Human Services Agency

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Regional Operations	\$ 424,664,362	\$ 460,594,318	\$ 460,873,503	\$ 451,864,073	\$ 465,738,686	\$ 475,020,688
Strategic Planning & Operational Support	112,348,122	149,916,426	156,068,641	137,708,143	149,427,300	148,434,470
Aging and Independence Services	249,544,551	280,320,071	280,820,598	277,109,881	304,027,413	328,213,711
Behavioral Health Services	290,029,827	372,698,911	381,040,982	326,690,097	400,600,805	399,844,362
Administrative Support	65,708,791	75,351,499	79,666,804	49,681,486	98,606,549	66,928,815
Child Welfare Services	226,999,930	256,143,446	257,767,103	235,834,556	264,356,319	266,783,389
Public Health Services	73,442,782	77,959,018	80,379,181	75,535,779	75,130,279	76,001,224
Public Administrator / Public Guardian	4,012,112	4,345,064	4,345,064	4,016,841	4,402,137	4,402,137
<b>Total</b>	<b>\$ 1,446,750,476</b>	<b>\$ 1,677,328,753</b>	<b>\$ 1,700,961,876</b>	<b>\$ 1,558,440,856</b>	<b>\$ 1,762,289,488</b>	<b>\$ 1,765,628,796</b>

### Land Use and Environment Group

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Land Use and Environment Group	\$ 3,207,985	\$ 5,489,524	\$ 9,356,709	\$ 6,883,336	\$ 5,923,861	\$ 5,030,675
San Diego Geographic Information Source (SanGIS)	1,099,808	1,054,525	1,068,313	971,012	1,071,904	1,094,874
Agriculture, Weights and Measures	14,931,721	17,728,655	20,090,512	17,133,410	18,630,101	19,013,189
Environmental Health	32,053,271	37,638,352	41,118,175	35,047,148	38,265,174	39,017,512
Farm and Home Advisor	1,180,893	767,801	1,484,870	1,173,594	921,853	951,443
Parks and Recreation	26,060,259	33,154,144	39,703,083	30,681,027	29,396,247	28,252,804
Planning and Land Use	42,343,061	39,394,311	46,169,137	36,047,155	47,410,254	40,861,391
Public Works	14,564,315	8,522,173	60,945,064	44,466,825	14,893,405	8,425,522
<b>Total</b>	<b>\$ 135,441,589</b>	<b>\$ 143,749,485</b>	<b>\$ 219,935,863</b>	<b>\$ 172,403,507</b>	<b>\$ 156,512,799</b>	<b>\$ 142,647,410</b>



## Appendix C: General Fund Budget Summary

### Community Services Group

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Community Services Group Executive Office	\$ 4,478,868	\$ 8,265,002	\$ 13,186,235	\$ 4,524,769	\$ 8,688,811	\$ 7,456,812
Animal Services	12,455,489	13,239,289	14,790,566	13,194,186	14,233,601	14,287,938
General Services	4,106,575	1,327,000	1,634,000	1,634,000	1,364,000	1,402,000
Housing & Community Development	8,890,393	10,041,210	10,106,184	9,372,464	10,117,767	10,179,672
Purchasing and Contracting	—	985,000	985,000	183,750	735,000	757,000
Registrar of Voters	30,521,463	36,541,222	46,722,637	26,556,080	24,232,644	19,640,412
<b>Total</b>	<b>\$ 60,452,787</b>	<b>\$ 70,398,723</b>	<b>\$ 87,424,622</b>	<b>\$ 55,465,249</b>	<b>\$ 59,371,823</b>	<b>\$ 53,723,834</b>

### Finance and General Government Group

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Finance & Genl Govt Exec Office	\$ 17,588,933	\$ 12,060,744	\$ 34,024,227	\$ 8,040,331	\$ 29,089,616	\$ 6,689,955
Board of Supervisors	6,294,308	7,597,440	8,441,681	6,980,884	7,827,003	7,827,003
Assessor / Recorder / County Clerk	50,762,548	55,649,281	58,548,564	55,480,403	58,762,157	58,961,096
Treasurer - Tax Collector	16,429,412	17,098,592	19,177,199	17,390,177	17,765,381	17,407,017
Chief Administrative Office	4,197,162	4,702,831	4,803,046	4,403,332	4,843,316	4,903,647
Auditor and Controller	31,407,734	36,239,139	39,853,539	37,169,324	37,522,608	37,070,444
County Technology Office	7,742,648	9,339,747	10,262,231	6,223,639	8,950,138	7,646,439
Civil Service Commission	592,139	624,424	643,985	597,206	648,340	627,243
Clerk of the Board of Supervisors	6,484,296	8,434,027	9,323,646	7,174,562	9,078,806	8,479,563
County Counsel	20,660,466	22,454,457	23,298,376	21,447,638	23,271,577	23,280,925
Grand Jury	547,712	733,362	739,122	564,637	737,162	720,267
Human Resources	18,974,217	22,508,736	23,764,244	21,861,114	22,857,113	22,859,972
<b>Total</b>	<b>\$ 181,681,575</b>	<b>\$ 197,442,780</b>	<b>\$ 232,879,861</b>	<b>\$ 187,333,247</b>	<b>\$ 221,353,217</b>	<b>\$ 196,473,571</b>



## Appendix C: General Fund Budget Summary

### Finance Other

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Cash Borrowing Program	\$ 10,870,808	\$ 12,700,000	\$ 12,700,000	\$ 5,169,071	\$ 12,700,000	\$ 12,700,000
Community Enhancement	2,969,000	3,203,000	3,231,000	3,161,500	3,350,000	3,200,000
Community Projects	8,345,771	10,000,000	10,819,439	8,814,810	10,000,000	10,000,000
Contribution to County Library	3,568,719	5,077,000	5,237,000	5,145,716	5,500,000	4,750,000
Contingency Reserve General Fund	—	20,000,000	17,000,000	—	20,294,000	21,108,000
Contributions to Capital Outlay Funds	60,817,543	66,893,718	240,651,662	78,142,187	202,963,304	118,061,234
Countywide General Expense	10,464,343	217,285,957	217,285,957	165,735,198	84,883,084	100,022,646
Local Agency Formation Commission Administration	293,258	341,986	341,986	341,986	343,581	371,067
<b>Total</b>	<b>\$ 97,329,442</b>	<b>\$ 335,501,661</b>	<b>\$ 507,267,044</b>	<b>\$ 266,510,467</b>	<b>\$ 340,033,969</b>	<b>\$ 270,212,947</b>

### Total - All Groups and the Agency

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
<b>Total</b>	<b>\$2,962,995,200</b>	<b>\$3,520,897,828</b>	<b>\$3,913,822,323</b>	<b>\$3,332,808,831</b>	<b>\$3,679,480,328</b>	<b>\$3,575,764,453</b>



## Appendix C: General Fund Budget Summary

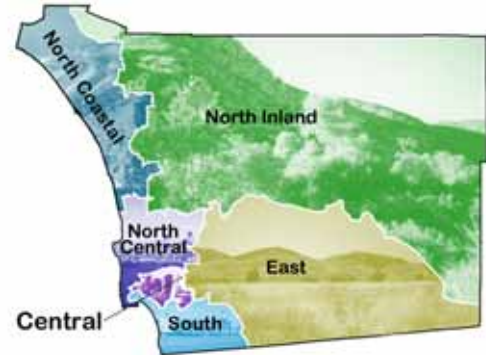
### Financing Sources By Category

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Approved Budget
Taxes Current Property	\$ 484,918,373	\$ 511,393,382	\$ 511,393,382	\$ 510,824,860	\$ 543,062,090	\$ 563,927,258
Taxes Other Than Current Secured	374,458,609	390,776,238	390,776,238	409,646,686	413,464,252	431,038,603
Licenses Permits & Franchises	33,504,020	35,992,658	35,874,908	34,797,939	37,216,274	38,599,450
Fines, Forfeitures & Penalties	54,944,377	52,534,461	54,795,626	54,649,772	52,082,635	51,228,819
Revenue From Use of Money & Property	49,606,168	34,265,093	34,265,093	45,189,739	31,297,942	31,723,245
Intergovernmental Revenues	1,607,473,498	1,731,653,453	1,804,133,952	1,695,010,609	1,803,781,445	1,819,884,131
Charges For Current Services	268,194,814	277,643,344	271,299,067	275,162,216	280,100,074	281,281,101
Miscellaneous Revenues	28,556,912	25,121,624	25,682,974	26,536,470	37,732,745	23,889,949
Other Financing Sources	283,664,700	281,158,853	269,358,853	257,930,784	265,833,588	277,363,662
<b>Total Revenues</b>	<b>\$3,185,321,471</b>	<b>\$3,340,539,106</b>	<b>\$3,397,580,093</b>	<b>\$3,309,749,076</b>	<b>\$3,464,571,045</b>	<b>\$3,518,936,218</b>
Reserve/Designation Decreases	2,613,647	57,019,894	57,019,894	57,019,894	200,896	15,663,308
Use of Fund Balance	(224,939,918)	123,338,828	459,222,336	(33,960,139)	214,708,387	41,164,927
<b>Total Financing Sources</b>	<b>\$2,962,995,200</b>	<b>\$3,520,897,828</b>	<b>\$3,913,822,323</b>	<b>\$3,332,808,831</b>	<b>\$3,679,480,328</b>	<b>\$3,575,764,453</b>





# Appendix D: Health & Human Services - Regional Operations



## Health and Human Services - Regional Operations

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

	Fiscal Year 2007-2008	Fiscal Year 2008-2009	Fiscal Year 2009-2010
	Adopted Budget	Adopted Budget	Approved Budget
Regional Administration	50.00	50.00	50.00
Public Health Services	171.00	171.00	171.00
Family Resource Centers/ Assistance Payments	1,389.00	1,390.00	1,390.00
Child Welfare Services	673.50	670.50	670.50
Welfare to Work/Employment Administration	101.00	101.00	101.00
California Children Services (North Central Region)	154.75	154.75	154.75
Child Care (East Region)	102.00	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>2,658.25</b>	<b>2,656.25</b>	<b>2,656.25</b>

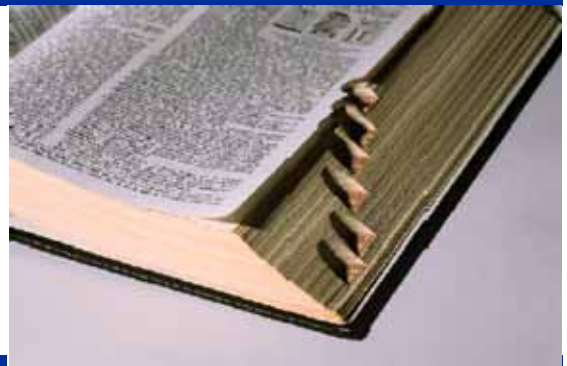


## Appendix D: Health & Human Services - Regional Operations

### Budget by Program

	Fiscal Year 2006-07 Actuals	Fiscal Year 2007-08 Adopted Budget	Fiscal Year 2007-08 Amended Budget	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal year 2009-10 Approved Budget
Regional Administration	\$ 5,624,260	\$ 6,463,687	\$ 6,479,061	\$ 6,159,598	\$ 6,698,994	\$ 6,882,290
Public Health Services	16,762,147	18,848,494	18,945,129	17,590,679	19,378,858	20,001,735
Family Resource Centers/ Assistance Payments	262,391,709	278,732,887	278,245,093	274,603,383	281,375,649	285,789,054
Child Welfare Services	56,561,872	63,772,425	63,543,446	63,436,366	64,375,766	67,103,934
Welfare to Work/ Employment Administration	13,453,938	15,253,649	15,253,649	14,629,875	15,757,771	16,158,532
California Children Services (North Central Region)	18,058,311	21,043,226	21,557,794	20,904,171	20,304,415	20,901,221
Child Care (East Region)	41,741,073	45,871,902	45,871,902	44,608,963	47,193,085	47,519,962
Community Action Partnership (Central)	8,451,516	8,476,022	8,796,278	8,001,186	8,465,887	8,465,887
Office of Violence Prevention (South)	1,619,537	2,132,026	2,181,151	1,929,852	2,188,261	2,198,073
<b>Total</b>	<b>\$ 424,664,362</b>	<b>\$ 460,594,318</b>	<b>\$ 460,873,503</b>	<b>\$ 451,864,073</b>	<b>\$ 465,738,686</b>	<b>\$ 475,020,688</b>

## Appendix E: Common Operational Plan Acronyms



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



## Appendix E: Common Operational Plan Acronyms

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**PHS:** Public Health Services

**PINES:** Public Income Notes

**POB:** Pension Obligation Bond

**PRD:** Permanent Road Division

**PSG:** Public Safety Group

**RPTT:** Real Property Transfer Tax

**SANDAG:** San Diego Association of Governments

**SanGIS:** San Diego Geographic Information Source

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

**SPOS:** Strategic Planning & Operational Support

**TANF:** Temporary Assistance to Needy Families

**TOT:** Transient Occupancy Tax

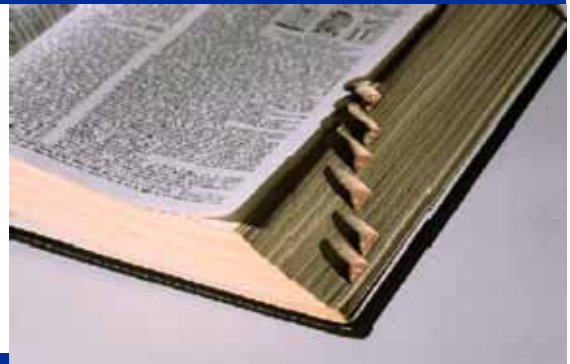
**TRANS:** Tax and Revenue Anticipation Notes

**UAAL:** Unfunded Actuarial Accrued Liability

**USD RIP:** Upper San Diego River Improvement Project

**VLF:** Vehicle License Fees

## Appendix F: Glossary of Operational Plan Terms



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

**Activity:** A departmental effort that contributes to the accomplishment of specific identified program objectives.

**Actuarial Accrued Liability:** Computed differently under different funding methods, the actuarial accrued liability generally represents the present value of fully projected benefits attributable to service credit that has been earned (or accrued) as of the valuation date.

**Actuary:** A person professionally trained in the technical aspects of pensions, insurance and related fields. The actuary estimates how much money must be contributed to an insurance or pension fund in order to provide future benefits.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



## Appendix F: Glossary of Operational Plan Terms

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

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

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

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

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

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

**Capital Assets Equipment:** Equipment includes movable personal property of a relatively permanent nature (useful life of one year or longer) and of significant value, such as furniture, machines, tools, weapons, and vehicles. An item costing \$5,000 or more is budgeted in the appropriate capital asset account and capitalized. When an individual item costs less than \$5,000 (including weapons and modular equipment) it is budgeted in the minor equipment account.

**Capital Assets/Land Acquisition:** These accounts include expenditures for the acquisition of land and buildings and construction of buildings and improvements.

**Capital Budget:** A spending plan for improvements to or acquisition of land, facilities, and infrastructure. The capital budget balances revenues and expenditures, specifies the sources of revenues, and lists each project or acquisition.

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

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

**Capital Outlay Fund (COF):** This fund is used exclusively to finance the acquisition, construction and completion of permanent public improvements including public buildings and for the costs of acquiring land and permanent improvements. Revenues are obtained from the sale of fixed assets, from lease or rental of county-owned facilities, and from other funds such as grants and contributions when allocated by the Board of Supervisors to the fund.

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

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

**Charges for Current Services:** This group of revenue accounts includes assessment and tax collection fees, special assessments, auditing and accounting fees, communications services, election services, legal services, personnel services, planning and engineering services, purchasing fees,



agricultural services, civil process fees, estate fees, humane services, law enforcement services, recording fees, road and street services, health fees, mental health services, sanitation services, adoption fees, institutional care and services, educational services, library services, park and recreation fees, services and interfund revenue.

**Chief Administrative Officer of the County (CAO):** Lines of authority flow from the Board of Supervisors to the CAO and Assistant CAO (ACAO) and then to the Deputy CAO of each Group, who is referred to as the Group General Manager. These senior managers appoint Department Heads from whom authority flows down to the line staff in the departments. The CAO, ACAO, General Managers, and Department Heads form the Executive Team who provide policy based program and financial decision-making support to the Board and oversee the operation of over 50 departments that provide a myriad of services to the region from health and human services to criminal justice programs, land use planning, public works, parks, libraries, animal protection and regulation and elections services. They also manage the allocation of personnel, capital and budgetary resources within the County organization.

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

**Comprehensive Annual Financial Report (CAFR):** Represents the annual audited financial statement of the County, including governmental and proprietary type activities. The CAFR has three major sections: introductory, financial, and statistical. The introductory section furnishes the general information on the government structure, services, environment, and information necessary to demonstrate compliance with finance-related legal and contractual provisions. The financial section contains: (a) the basic financial statements and required supplementary information, (b) combining statements to support columns in the basic financial statements that aggregate information

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

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

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

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

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

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

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

**Current Liabilities:** Liabilities which are payable within one year.

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



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

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

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

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

**Debt Service Requirements:** The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds and required contributions to accumulate monies for future retirement of term bonds.

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

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

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

**District Attorney:** An elected official of the County whose department is included in the Public Safety Group. The Office of the District Attorney is defined by Government Code 26500 as the public prosecutor whose responsibility it is to attend the courts and conduct all prosecutions for public offenses on behalf of the people.

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

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

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

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

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





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

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

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

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

**Expenditure Transfers & Reimbursements:** This account group, which is shown as a decrease in expenditures, consists of transfers of costs between budget units in the same governmental type fund. For example, one general fund department provides a service to another general fund department. The receiving department has revenue that is not available to the providing department to offset the cost. The cost of the service is transferred to the revenue earning department with an equal reduction in cost to the department providing the service.

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statement of an entity. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

**Geographic Information System (GIS):** A regional data warehouse providing electronic geographic data and maps to County and city departments and other users.

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

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

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

**Grant:** Payment in the form of cash or other assets from one entity to another to be used or expended for a specified purpose, activity or facility.

**Group:** An organizational unit of the County, headed by a General Manager, incorporating several Departments.

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



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

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

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

**Intergovernmental Revenues:** Revenues received from other government entities. Examples include: State revenues for aviation, highways user tax, motor vehicle in-lieu tax, other in-lieu taxes, public assistance administration, health administration, California Children's Services, cerebral palsy, mental health, tuberculosis, health, agriculture, civil defense, construction, corrections, county fairs, disaster relief, veterans' affairs. Homeowner's property tax relief, Proposition 172 Public Safety Funds, Citizens Option for Public Safety (COPS), and other amounts received from the State. Other examples include federal revenues for public assistance administration, public assistance programs, health administration, construction, disaster relief, forest reserve, grazing fees, in-lieu taxes, other governmental agencies, and other amounts received from the Federal agencies.

**Internal Service Fund (ISF):** A proprietary type fund used to account for the financing of goods or services provided by one department to other departments of the County, or to other governmental units, on a cost-reimbursement basis.

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

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

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

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

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

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

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

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

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



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

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

**Mission:** The general assignment of the organization. What we are striving to do over a continuous period of time. The County's mission is "to provide the residents of San Diego County with superior County services in terms of quality, timeliness, and value in order to improve the region's quality of life."

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

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

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

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

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

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

**Operating Transfers:** Operating transfers result when one fund provides a service on behalf of another fund. The requesting fund budgets the amount required by the other fund to provide the service in the account "Operating Transfers Out". The fund providing the service budgets the estimated expenditures for the service and the corresponding funding in one of the Operating Transfer In revenue accounts. Operating Transfers are not used when a service is to be provided by an ISF. In that case, the Department requesting the service budgets the expenditure in the services and supplies account corresponding to the type of ISF service requested. The ISF Department providing the service budgets the appropriate expense account.

**Operational Plan Calendar:** A timetable of tasks to be completed during the financial planning cycle.

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

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

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

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

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



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

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

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

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

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

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

**Proprietary Funds:** Classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds).

**Public Hearings:** Board of Supervisors meetings open to the public that provide citizens an opportunity to express their views on the merits of the County's proposals and services.

**Real Property Transfer Tax (RPTT):** A tax assessed on property when ownership is transferred.

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

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

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

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

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

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

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

**SANCAL:** San Diego County Capital Asset Leasing Corporation. A non-profit corporation governed by a five-member Board of Directors which is appointed by the County Board of Supervisors. SANCAL's purpose is to finance the acquisition of County buildings and equipment.



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

**Services and Supplies:** This group of accounts includes diverse non-personnel operating expenses such as contract services, office supplies, agricultural supplies, information technology services, minor equipment, and facilities maintenance.

**Special District:** An area in which a government is set up to perform a specific function, such as street lighting or waterworks. A special district might be composed of cities, townships, or counties, or any part or combination of these.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Staff Year:** In concept, one person working full-time for one year; the hours per year that a full-time employee is expected to work. A normal fiscal year equals 2,088 staff hours (occasionally 2,080 or 2,096 staff hours). Two workers, each working half that number of hours, together equal one staff year. County salaries and benefits costs are based on the number of staff years required to provide a service.

**Strategic:** Dealing with creation of overall plans and to determine how best to achieve the general goal of an entity.

**Strategic Initiatives:** As used by the County, broad organization-wide goals that guide the allocation of resources and set program. The County has three strategic initiatives: Kids (Improve opportunities for children), The Environment (Manage resources to ensure environmental preservation, quality of life, and economic development), and Safe and Livable Communities (Promote safe and livable communities).

**Tactics:** The techniques, maneuvers, and procedures used to attain strategic goals, objectives, intents, etc.

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

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

**Temporary Assistance to Needy Families (TANF):** The principal federal Welfare program; formerly Aid to Families with Dependent Children (AFDC). California administers TANF in the CalWORKs Program.

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

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

**Unfunded Actuarial Accrued Liability (UAAL):** The excess, if any, of the actuarial accrued liability over the actuarial value of assets. In other words, the present value of benefits earned to date that are not covered by plan assets. Commonly used in pension fund discussions. See also Actuarial Accrued Liability.



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**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."

