

# County of San Diego

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# Appendix A: All Funds — Budget Summary

## Countywide Totals

Staffing		Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Staff Years		17,189.00	16,415.00	16,397.00

Expenditures		Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Salaries & Benefits	\$ 1,594,930,031	\$ 1,691,564,149	\$ 1,701,450,609	\$ 1,645,943,611	\$ 1,629,311,218	\$ 1,672,913,842	
Services & Supplies	1,520,096,751	1,741,740,166	2,111,536,588	1,629,553,808	1,836,646,062	1,634,153,708	
Other Charges	824,058,453	785,651,780	1,291,135,293	1,211,062,633	874,725,978	746,049,554	
Capital Assets/Land Acquisition	99,642,759	421,665,067	531,006,218	119,287,011	101,253,000	82,717,500	
Capital Assets Equipment	11,731,024	24,873,331	43,484,774	9,398,197	27,213,183	18,851,846	
Expenditure Transfer & Reimbursements	(19,208,257)	(19,748,932)	(19,748,932)	(19,558,613)	(20,495,309)	(20,750,054)	
Reserves	—	24,397,000	24,397,000	—	22,694,733	23,503,000	
Reserve/Designation Increase	57,904,464	4,066,400	4,066,400	4,066,400	100,250,000	4,000	
Operating Transfers Out	435,617,835	472,678,810	605,103,617	366,711,145	407,062,589	364,132,044	
Management Reserves	—	41,219,694	34,441,184	—	29,550,000	24,750,000	
<b>Total</b>	<b>\$ 4,524,773,061</b>	<b>\$ 5,188,107,465</b>	<b>\$ 6,326,872,750</b>	<b>\$ 4,966,464,192</b>	<b>\$ 5,008,211,454</b>	<b>\$ 4,546,325,440</b>	

Revenues						
	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Taxes Current Property	548,819,654	580,917,926	581,905,786	558,655,630	535,096,780	536,012,730
Taxes Other Than Current Secured	438,969,941	432,595,008	461,390,224	465,299,139	421,248,254	416,450,791
Licenses Permits & Franchises	45,319,609	48,517,418	50,260,575	50,080,791	46,982,930	49,205,631
Fines, Forfeitures & Penalties	57,882,170	53,834,885	55,019,417	54,722,395	57,906,541	55,473,839
Revenue From Use of Money & Property	106,982,141	65,803,321	65,957,312	79,813,414	57,966,482	61,444,135
Intergovernmental Revenues	2,044,947,850	2,160,279,742	2,309,624,895	2,015,118,596	2,223,573,358	2,183,611,602
Charges For Current Services	718,161,808	773,056,628	807,474,852	782,948,452	813,375,609	736,203,545
Miscellaneous Revenues	72,911,476	79,420,994	84,021,753	87,827,661	31,945,966	31,482,497
Other Financing Sources	473,651,542	692,579,630	1,200,890,761	823,107,768	394,812,217	350,732,864
Residual Equity Transfers In	1,230	—	935,593	7,456,230	—	—
Reserve/Designation Decreases	57,590,239	2,295,881	2,295,881	2,295,881	8,668,294	21,745,037
Use of Fund Balance	(40,464,598)	298,806,032	707,095,702	39,138,236	416,635,023	103,962,769
<b>Total</b>	<b>\$ 4,524,773,061</b>	<b>\$ 5,188,107,465</b>	<b>\$ 6,326,872,750</b>	<b>\$ 4,966,464,192</b>	<b>\$ 5,008,211,454</b>	<b>\$ 4,546,325,440</b>

Public Safety Group

Staffing

	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Staff Years	7,574.50	7,170.00	7,170.00

Expenditures

	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Salaries & Benefits	\$ 792,616,895	\$ 835,396,327	\$ 840,695,601	\$ 811,877,082	\$ 798,099,831	\$ 816,939,871
Services & Supplies	226,351,760	222,356,641	266,135,681	222,977,933	220,860,251	209,290,678
Other Charges	94,059,609	95,822,194	106,511,241	101,342,582	106,163,570	102,616,833
Capital Assets Equipment	4,985,244	5,509,642	8,369,236	5,476,383	8,422,090	3,396,296
Expenditure Transfer & Reimbursements	(16,763,861)	(18,185,919)	(18,185,919)	(17,769,034)	(18,610,491)	(18,851,751)
Operating Transfers Out	234,077,484	240,336,687	244,445,757	200,201,856	215,515,099	215,515,099
Management Reserves	—	7,650,000	1,650,000	—	—	—
<b>Total</b>	<b>\$ 1,335,327,131</b>	<b>\$ 1,388,885,572</b>	<b>\$ 1,449,621,596</b>	<b>\$ 1,324,106,802</b>	<b>\$ 1,330,450,350</b>	<b>\$ 1,328,907,026</b>

Revenues

	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Licenses Permits & Franchises	\$ 488,692	\$ 612,601	\$ 612,601	\$ 639,185	\$ 583,101	\$ 583,101
Fines, Forfeitures & Penalties	25,616,355	22,894,014	24,015,636	22,313,614	25,960,984	23,688,817
Revenue From Use of Money & Property	12,911,870	10,226,046	10,226,046	11,971,745	10,348,468	10,488,477
Intergovernmental Revenues	424,385,729	435,638,922	454,955,124	387,315,054	419,007,408	399,947,491
Charges For Current Services	128,360,981	130,434,369	129,641,773	129,946,195	121,194,963	123,482,290
Miscellaneous Revenues	9,576,056	8,046,571	8,785,487	12,459,907	8,180,199	8,452,009
Other Financing Sources	233,999,185	240,336,687	225,896,687	199,840,186	215,515,099	215,515,099
Use of Fund Balance	32,804,263	23,108,362	77,900,243	42,032,915	10,544,459	16,300,237
General Revenue Allocation	467,184,000	517,588,000	517,588,000	517,588,000	519,115,669	530,449,505
<b>Total</b>	<b>\$ 1,335,327,131</b>	<b>\$ 1,388,885,572</b>	<b>\$ 1,449,621,596</b>	<b>\$ 1,324,106,802</b>	<b>\$ 1,330,450,350</b>	<b>\$ 1,328,907,026</b>



## Health and Human Services Agency

### Staffing

	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Staff Years	5,677.50	5,482.00	5,466.00

### Expenditures

	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Salaries & Benefits	\$ 442,872,971	\$ 469,413,589	\$ 468,394,290	\$ 458,439,743	\$ 454,726,149	\$ 468,824,413
Services & Supplies	742,758,692	873,803,684	896,605,088	801,440,163	918,586,365	920,328,141
Other Charges	367,453,086	398,891,248	398,966,248	389,885,160	429,263,910	429,263,910
Capital Assets Equipment	928,090	2,759,206	7,693,416	2,278,903	523,206	523,206
Expenditure Transfer & Reimbursements	(525,330)	(213,930)	(213,930)	(219,617)	(213,930)	(213,930)
Operating Transfers Out	36,233,040	37,999,180	37,999,180	36,323,919	37,999,180	37,999,180
Management Reserves	—	15,000,000	15,000,000	—	20,000,000	20,000,000
<b>Total</b>	<b>\$ 1,589,720,548</b>	<b>\$ 1,797,652,977</b>	<b>\$ 1,824,444,292</b>	<b>\$ 1,688,148,272</b>	<b>\$ 1,860,884,880</b>	<b>\$ 1,876,724,920</b>

### Revenues

	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Taxes Current Property	\$ 1,459,342	\$ 1,644,225	\$ 1,644,225	\$ 1,493,460	\$ 1,653,670	\$ 1,690,049
Taxes Other Than Current Secured	29,397	43,004	43,004	55,711	43,004	43,949
Licenses Permits & Franchises	1,017,010	1,013,402	1,102,303	1,073,878	1,009,340	1,019,294
Fines, Forfeitures & Penalties	5,055,600	5,852,264	5,852,264	5,761,087	5,842,264	5,842,264
Revenue From Use of Money & Property	22,299,641	1,334,470	1,334,470	23,827,457	11,914,769	11,884,619
Intergovernmental Revenues	1,421,377,021	1,563,008,907	1,565,064,653	1,461,739,535	1,633,992,841	1,641,903,081
Charges For Current Services	46,896,144	45,174,585	45,174,585	52,195,406	53,414,018	53,572,331
Miscellaneous Revenues	8,216,599	10,544,642	11,294,642	13,015,557	9,922,912	9,922,912
Other Financing Sources	24,308,424	24,200,000	24,200,000	24,208,019	24,200,000	24,200,000
Reserve/Designation Decreases	—	29,478	29,478	29,478	891,189	20,782,510
Use of Fund Balance	(18,353,629)	72,597,000	96,493,667	32,537,685	50,438,180	37,426,965
General Revenue Allocation	77,415,000	72,211,000	72,211,000	72,211,000	67,562,693	68,436,946
<b>Total</b>	<b>\$ 1,589,720,548</b>	<b>\$ 1,797,652,977</b>	<b>\$ 1,824,444,292</b>	<b>\$ 1,688,148,272</b>	<b>\$ 1,860,884,880</b>	<b>\$ 1,876,724,920</b>



Land Use and Environment Group

Staffing

	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Staff Years	1,643.00	1,562.00	1,562.00

Expenditures

	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Salaries & Benefits	\$ 151,788,382	\$ 168,026,991	\$ 167,574,067	\$ 158,924,779	\$ 163,499,401	\$ 168,646,531
Services & Supplies	201,742,004	179,244,389	341,136,030	187,083,922	199,862,213	148,687,891
Other Charges	18,036,224	17,641,497	37,622,230	16,073,943	35,330,679	20,155,979
Capital Assets/Land Acquisition	178,286	18,648,695	53,820,239	—	11,533,000	5,217,500
Capital Assets Equipment	5,291,624	6,444,300	10,284,981	825,518	6,675,300	3,548,800
Expenditure Transfer & Reimbursements	(1,186,635)	(489,579)	(489,579)	(725,322)	(765,000)	(765,000)
Reserves	—	—	—	—	1,241,733	—
Reserve/Designation Increase	2,404,464	25,047	25,047	25,047	—	—
Operating Transfers Out	16,149,634	9,074,010	16,239,738	13,643,153	9,840,703	8,790,703
Management Reserves	—	1,184,694	684,694	—	—	—
<b>Total</b>	<b>\$ 394,403,983</b>	<b>\$ 399,800,044</b>	<b>\$ 626,897,448</b>	<b>\$ 375,851,040</b>	<b>\$ 427,218,029</b>	<b>\$ 354,282,404</b>

Revenues						
	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Taxes Current Property	\$ 7,738,639	\$ 7,206,444	\$ 8,194,304	\$ 8,128,624	\$ 7,383,820	\$ 7,383,820
Taxes Other Than Current Secured	24,408,955	14,295,174	43,084,981	15,546,653	11,310,924	5,749,274
Licenses Permits & Franchises	33,491,936	36,007,220	34,372,859	34,083,454	33,237,610	35,623,134
Fines, Forfeitures & Penalties	1,528,827	1,413,893	1,413,893	2,565,009	1,827,039	1,851,394
Revenue From Use of Money & Property	26,853,599	22,474,902	22,553,398	21,133,714	22,137,877	22,370,492
Intergovernmental Revenues	154,535,334	105,995,448	199,917,320	113,412,676	116,987,710	96,974,286
Charges For Current Services	80,244,512	81,353,645	94,132,097	93,160,649	94,389,006	97,135,154
Miscellaneous Revenues	17,263,633	12,399,387	9,935,195	6,875,723	2,053,013	2,103,645
Other Financing Sources	15,762,547	9,074,010	14,227,965	13,312,381	9,875,703	8,790,703
Reserve/Designation Decreases	569,845	1,793,382	1,793,382	1,793,382	3,774,257	784,202
Use of Fund Balance	(19,870,045)	45,580,967	135,066,482	3,633,202	67,785,076	18,028,609
General Revenue Allocation	51,876,201	62,205,572	62,205,572	62,205,572	56,455,994	57,487,691
<b>Total</b>	<b>\$ 394,403,983</b>	<b>\$ 399,800,044</b>	<b>\$ 626,897,448</b>	<b>\$ 375,851,040</b>	<b>\$ 427,218,029</b>	<b>\$ 354,282,404</b>





Community Services Group

Staffing						
		Fiscal Year 2008-09 Adopted Budget			Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Staff Years		1,013.00			1,019.00	1,019.00

Expenditures						
	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Salaries & Benefits	\$ 85,108,840	\$ 90,529,485	\$ 93,333,584	\$ 89,955,380	\$ 90,449,229	\$ 93,284,092
Services & Supplies	139,954,755	160,863,986	199,668,428	142,398,018	168,933,371	151,228,428
Other Charges	14,272,735	26,117,624	39,231,097	18,734,905	23,011,107	19,427,425
Capital Assets Equipment	134,000	10,160,183	17,106,922	787,200	11,433,087	11,383,544
Expenditure Transfer & Reimbursements	(122,333)	(231,600)	(231,600)	(109,629)	(231,600)	(231,600)
Reserves	—	103,000	103,000	—	103,000	103,000
Reserve/Designation Increase	—	4,018,103	4,018,103	4,018,103	—	—
Operating Transfers Out	7,428,325	7,923,263	20,056,622	14,111,174	14,878,929	9,791,328
Management Reserves	—	4,250,000	4,763,307	—	4,750,000	4,750,000
<b>Total</b>	<b>\$ 246,776,322</b>	<b>\$ 303,734,044</b>	<b>\$ 378,049,464</b>	<b>\$ 269,895,152</b>	<b>\$ 313,327,123</b>	<b>\$ 289,736,217</b>

Revenues						
	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Taxes Current Property	\$ 28,775,127	\$ 28,981,792	\$ 28,981,792	\$ 29,168,485	\$ 29,753,963	\$ 29,972,138
Taxes Other Than Current Secured	4,942,682	4,879,228	4,884,637	6,504,698	5,424,909	5,503,794
Licenses Permits & Franchises	2,317,113	2,303,714	2,303,714	2,201,747	2,205,500	2,181,409
Fines, Forfeitures & Penalties	6,893	13,000	13,000	3,455	3,000	3,000
Revenue From Use of Money & Property	3,515,266	3,425,856	3,425,856	3,095,964	3,174,154	3,164,154
Intergovernmental Revenues	27,017,669	39,437,914	59,606,493	29,201,139	34,441,137	28,346,273
Charges For Current Services	146,322,681	161,067,207	180,721,109	153,463,223	166,505,347	170,793,623
Miscellaneous Revenues	4,686,064	3,262,359	6,562,259	3,946,800	2,746,582	2,551,582
Other Financing Sources	12,196,626	13,823,263	22,016,152	20,557,865	17,493,929	12,441,328
Residual Equity Transfers In	1,230	—	935,593	7,456,230	—	—
Reserve/Designation Decreases	1,200,000	—	—	—	3,573,412	—
Use of Fund Balance	(3,690,029)	26,623,711	48,682,859	(5,620,454)	28,814,007	15,298,955
General Revenue Allocation	19,485,000	19,916,000	19,916,000	19,916,000	19,191,183	19,479,961
<b>Total</b>	<b>\$ 246,776,322</b>	<b>\$ 303,734,044</b>	<b>\$ 378,049,464</b>	<b>\$ 269,895,152</b>	<b>\$ 313,327,123</b>	<b>\$ 289,736,217</b>

Finance and General Government Group

Staffing

	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Staff Years	1,281.00	1,182.00	1,180.00

Expenditures

	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Salaries & Benefits	\$ 122,542,943	\$ 128,197,757	\$ 131,453,068	\$ 126,746,627	\$ 122,536,608	\$ 125,218,935
Services & Supplies	185,000,426	209,924,596	244,053,278	188,845,880	280,394,593	164,584,284
Other Charges	30,976,585	—	600	13,870,506	—	—
Capital Assets Equipment	392,067	—	30,218	30,192	159,500	—
Expenditure Transfer & Reimbursements	(610,097)	(627,904)	(627,904)	(735,011)	(674,288)	(687,773)
Operating Transfers Out	50,000	—	5,014,924	5,014,924	—	—
Management Reserves	—	13,135,000	12,343,183	—	4,800,000	—
<b>Total</b>	<b>\$ 338,351,924</b>	<b>\$ 350,629,449</b>	<b>\$ 392,267,367</b>	<b>\$ 333,773,118</b>	<b>\$ 407,216,413</b>	<b>\$ 289,115,446</b>

Revenues

	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Licenses Permits & Franchises	\$ 2,876,556	\$ 3,214,247	\$ 6,502,863	\$ 6,676,326	\$ 716,000	\$ 515,000
Fines, Forfeitures & Penalties	1,000,265	992,450	992,450	1,010,718	1,002,450	1,002,450
Revenue From Use of Money & Property	451,031	248,936	324,431	235,232	84,949	84,949
Intergovernmental Revenues	61,374	3,241,736	3,241,736	47,141	37,746	37,746
Charges For Current Services	181,688,177	185,992,687	188,771,153	183,142,943	181,967,356	160,357,983
Miscellaneous Revenues	8,206,242	7,240,163	7,240,163	28,278,789	7,995,688	7,423,389
Other Financing Sources	1,654,848	1,670,670	7,015,594	6,778,657	2,667,275	2,800,639
Use of Fund Balance	34,827,632	36,306,132	66,456,549	(4,119,116)	99,456,973	1,628,051
General Revenue Allocation	107,585,799	111,722,428	111,722,428	111,722,428	113,287,976	115,265,239
<b>Total</b>	<b>\$ 338,351,924</b>	<b>\$ 350,629,449</b>	<b>\$ 392,267,367</b>	<b>\$ 333,773,118</b>	<b>\$ 407,216,413</b>	<b>\$ 289,115,446</b>



### Capital Program

Expenditures						
	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Services & Supplies	\$ 997,798	\$ 864,500	\$ 2,779,259	\$ 963,582	\$ 903,907	\$ 497,000
Capital Assets/Land Acquisition	99,464,473	403,016,372	477,185,979	119,287,011	89,720,000	77,500,000
Reserve/Designation Increase	—	—	—	—	250,000	—
Operating Transfers Out	—	2,275,000	5,320,561	5,320,561	8,815,075	9,285,095
<b>Total</b>	<b>\$ 100,462,272</b>	<b>\$ 406,155,872</b>	<b>\$ 485,285,798</b>	<b>\$ 125,571,154</b>	<b>\$ 99,688,982</b>	<b>\$ 87,282,095</b>

  

Revenues						
	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Fines, Forfeitures & Penalties	\$ —	\$ —	\$ 62,911	\$ —	\$ —	\$ —
Revenue From Use of Money & Property	1,446,091	1,556,521	1,556,521	802,959	515,239	430,999
Intergovernmental Revenues	8,089,687	1,000,000	14,882,754	8,338,199	6,974,935	4,271,144
Miscellaneous Revenues	496,497	1,016,372	3,128,724	953,638	—	—
Other Financing Sources	90,526,110	401,000,000	459,067,156	110,047,964	91,948,808	77,500,000
Reserve/Designation Decreases	—	250,000	250,000	250,000	250,000	—
Use of Fund Balance	(96,113)	1,332,979	6,337,732	5,178,394	—	5,079,952
<b>Total</b>	<b>\$ 100,462,272</b>	<b>\$ 406,155,872</b>	<b>\$ 485,285,798</b>	<b>\$ 125,571,154</b>	<b>\$ 99,688,982</b>	<b>\$ 87,282,095</b>

Finance Other

Expenditures						
	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Services & Supplies	\$ 23,291,316	\$ 94,682,370	\$ 161,158,825	\$ 85,844,310	\$ 47,105,362	\$ 39,537,286
Other Charges	299,260,215	247,179,217	708,803,877	671,155,536	280,956,712	174,585,407
Reserves	—	24,294,000	24,294,000	—	21,350,000	23,400,000
Reserve/Designation Increase	55,500,000	23,250	23,250	23,250	100,000,000	4,000
Operating Transfers Out	141,679,352	175,070,670	276,026,834	92,095,558	120,013,603	82,750,639
<b>Total</b>	<b>\$ 519,730,882</b>	<b>\$ 541,249,507</b>	<b>\$ 1,170,306,786</b>	<b>\$ 849,118,655</b>	<b>\$ 569,425,677</b>	<b>\$ 320,277,332</b>

Revenues						
	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Taxes Current Property	\$ 21,686	\$ 23,375	\$ 23,375	\$ 23,132	\$ 22,250	\$ 26,250
Taxes Other Than Current Secured	530	—	—	189	—	—
Fines, Forfeitures & Penalties	3,137,343	2,806,429	2,806,429	2,781,652	2,717,272	2,716,950
Revenue From Use of Money & Property	7,243,461	5,364,509	5,364,509	4,179,997	2,405,917	4,635,336
Intergovernmental Revenues	800,296	806,918	806,918	945,733	807,808	807,808
Charges For Current Services	134,489,041	168,599,881	168,599,881	170,606,663	195,470,665	130,427,910
Miscellaneous Revenues	22,735,425	36,636,493	36,800,276	19,683,669	23,113	—
Other Financing Sources	95,203,804	2,475,000	448,467,206	448,362,697	33,111,403	9,485,095
Reserve/Designation Decreases	55,820,394	223,021	223,021	223,021	179,436	178,325
Use of Fund Balance	(39,775,098)	93,256,881	276,158,171	(28,745,097)	159,596,328	10,200,000
General Revenue Allocation	240,054,000	231,057,000	231,057,000	231,057,000	175,091,485	161,799,658
<b>Total</b>	<b>\$ 519,730,882</b>	<b>\$ 541,249,507</b>	<b>\$ 1,170,306,786</b>	<b>\$ 849,118,655</b>	<b>\$ 569,425,677</b>	<b>\$ 320,277,332</b>



## Total General Purpose Revenue

General Purpose Revenue						
	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Taxes Current Property	\$ 510,824,860	\$ 543,062,090	\$ 543,062,090	\$ 519,841,928	\$ 496,283,077	\$ 496,940,473
Taxes Other Than Current Secured	409,588,377	413,377,602	413,377,602	443,191,887	404,469,417	405,153,774
Licenses Permits & Franchises	5,128,302	5,366,234	5,366,234	5,406,201	9,231,379	9,283,693
Fines, Forfeitures & Penalties	21,536,888	19,862,835	19,862,835	20,286,860	20,553,532	20,368,964
Revenue From Use of Money & Property	32,261,180	21,172,081	21,172,081	14,566,347	7,385,109	8,385,109
Intergovernmental Revenues	8,680,739	11,149,897	11,149,897	14,119,118	11,323,773	11,323,773
Charges For Current Services	160,272	434,254	434,254	433,373	434,254	434,254
Miscellaneous Revenues	1,730,959	275,007	275,007	2,613,579	1,024,459	1,028,960
<b>Total</b>	<b>\$ 989,911,577</b>	<b>\$ 1,014,700,000</b>	<b>\$ 1,014,700,000</b>	<b>\$ 1,020,459,292</b>	<b>\$ 950,705,000</b>	<b>\$ 952,919,000</b>



# Appendix B: Budget Summary and Changes in Fund Balance

## Appropriations by Fund Type

County Funds by Type						
	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
General Fund	\$ 3,332,808,831	\$ 3,679,480,328	\$ 4,486,688,062	\$ 3,848,512,874	\$ 3,790,013,241	\$ 3,509,384,165
Special Revenue Funds	433,396,898	464,855,474	621,846,036	426,153,360	421,985,514	401,937,011
Capital Project Funds	100,462,272	406,155,872	485,285,798	125,571,154	99,688,982	87,282,095
Debt Service County Family	223,398,809	152,259,915	154,737,121	132,679,082	183,480,131	81,460,374
County Proprietary Enterprise Funds	22,293,426	30,328,295	67,358,723	22,519,675	24,392,303	23,393,546
County Proprietary Internal Service Funds	330,376,484	353,908,932	384,086,378	335,062,115	374,676,219	348,885,333
Air Pollution Control District	33,084,722	30,715,597	47,812,890	31,729,998	36,766,169	29,821,169
County Service Areas	11,405,240	13,244,101	13,908,736	12,538,014	15,775,645	14,780,869
Miscellaneous Special Districts	12,415,158	11,384,975	13,548,857	9,513,121	11,520,154	11,654,804
Permanent Road Divisions	1,706,750	7,562,920	7,787,645	1,284,789	8,614,712	8,614,712
Sanitation Districts	17,857,338	27,584,509	30,599,448	14,871,970	27,699,223	21,471,212
Miscellaneous Local Agencies	5,567,133	10,626,547	13,213,055	6,028,042	13,599,161	7,640,150
<b>Total</b>	<b>\$ 4,524,773,061</b>	<b>\$ 5,188,107,465</b>	<b>\$ 6,326,872,750</b>	<b>\$ 4,966,464,192</b>	<b>\$ 5,008,211,454</b>	<b>\$ 4,546,325,440</b>



### Appropriations by Group and Fund

Public Safety Group						
	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
General Fund	\$ 1,092,655,505	\$ 1,139,919,032	\$ 1,196,261,105	\$ 1,117,291,940	\$ 1,105,588,730	\$ 1,104,445,406
Sheriff's Asset Forfeiture Program	615,914	1,100,000	1,248,063	338,183	1,100,000	1,100,000
District Attorney Asset Forfeiture Program Fed	664,400	650,000	800,000	394,927	600,000	200,000
District Attorney Asset Forfeiture State	172,140	200,000	250,000	232,711	200,000	200,000
Probation Asset Forfeiture Program	99,346	50,000	52,170	51,450	50,000	50,000
Sheriff's Inmate Welfare	4,392,440	4,750,414	4,795,640	4,596,212	5,332,768	5,332,768
Probation Inmate Welfare	188,812	225,000	225,871	206,740	225,000	225,000
Public Safety Prop 172 Special Revenue	231,533,715	235,918,649	239,903,719	195,964,987	210,918,649	210,918,649
CSA 135 Regional 800 MHZ Radio System	622,954	632,954	632,954	622,954	632,954	632,954
CSA 135 Del Mar 800 MHZ Zone B	55,217	60,000	60,000	45,549	60,000	60,000
CSA 135 Poway 800 MHZ Zone F	148,171	150,000	150,000	149,400	150,000	150,000
CSA 135 Solana Beach 800 MHZ Zone H	35,153	38,449	38,449	35,422	38,449	38,449
Jail Stores Internal Service Fund	4,143,364	5,191,074	5,203,625	4,176,326	5,553,800	5,553,800
<b>Total</b>	<b>\$ 1,335,327,131</b>	<b>\$ 1,388,885,572</b>	<b>\$ 1,449,621,596</b>	<b>\$ 1,324,106,802</b>	<b>\$ 1,330,450,350</b>	<b>\$ 1,328,907,026</b>

Health and Human Services Agency						
	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
General Fund	\$ 1,558,440,856	\$ 1,762,289,488	\$ 1,789,080,803	\$ 1,656,422,738	\$ 1,825,154,788	\$ 1,840,737,375
Tobacco Securitization Special Revenue	24,200,000	27,500,000	27,500,000	24,200,000	27,500,000	27,500,000
CSA 17 San Dieguito Ambulance	2,476,233	2,645,076	2,645,076	2,581,974	2,719,107	2,763,433
CSA 69 Heartland Paramedic	4,603,458	5,218,413	5,218,413	4,943,561	5,510,985	5,724,112
<b>Total</b>	<b>\$ 1,589,720,548</b>	<b>\$ 1,797,652,977</b>	<b>\$ 1,824,444,292</b>	<b>\$ 1,688,148,272</b>	<b>\$ 1,860,884,880</b>	<b>\$ 1,876,724,920</b>



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

Land Use and Environment Group						
	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
General Fund	\$ 172,403,507	\$ 156,512,799	\$ 195,050,320	\$ 144,948,057	\$ 184,783,134	\$ 138,087,047
Road Fund	115,902,105	108,537,980	227,644,608	130,773,035	104,290,514	98,526,693
Air Pollution Control District Operations	18,355,905	19,777,430	20,661,859	19,579,129	19,566,428	19,566,428
APCD Air Quality Improvement Trust	8,047,714	6,294,073	7,623,031	6,480,200	6,295,329	6,295,329
Air Quality State Moyer Program	4,385,327	4,644,094	9,253,335	4,735,679	3,959,412	3,959,412
Air Quality Power General Mitigation	400,073	—	2,873,666	859,990	—	—
Air Quality School Bus Program	1,895,703	—	—	—	—	—
Air Quality GMERP Early Grant	—	—	651,000	—	620,000	—
Air Quality State Lower Emission School Bus Prgm	—	—	5,600,000	—	5,600,000	—
Air Quality GMERP - Match Fund	—	—	1,150,000	75,000	725,000	—
San Diego County Lighting Maintenance District 1	1,584,153	1,677,334	1,785,016	1,628,893	1,757,463	1,833,719
Inactive Waste Site Management	7,783,491	10,373,682	11,523,211	7,359,571	8,102,228	6,293,641
Hillsborough Landfill Maintenance	156,525	275,901	275,901	156,945	281,419	287,047
Duck Pond Landfill Cleanup	13,855	16,300	16,300	14,685	50,300	16,626
Parkland Ded Area 4 Lincoln Acres	—	4,450	4,450	582	4,450	4,450
Parkland Ded Area 15 Sweetwater	548	9,000	9,000	2,963	9,000	9,000
Parkland Ded Area 16 Otay	—	2,000	2,000	—	2,000	2,000
Parkland Ded Area 19 Jamul	300,000	13,000	13,000	29	13,000	13,000
Parkland Ded Area 20 Spring Valley	1,736	4,000	129,000	126,629	4,000	4,000
Parkland Ded Area 25 Lakeside	2,728	13,000	529,000	60,033	13,000	13,000
Parkland Ded Area 26 Crest	32,962	5,000	223,238	219,722	5,000	5,000
Parkland Ded Area 27 Alpine	—	10,000	10,000	7,848	10,000	10,000
Parkland Ded Area 28 Ramona	530	20,000	469,509	458,569	20,000	20,000
Parkland Ded Area 29 Escondido	51,241	8,000	112,296	1,423	8,000	8,000



Land Use and Environment Group						
	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Parkland Ded Area 30 San Marcos	—	4,000	4,000	582	4,000	4,000
Parkland Ded Area 31 San Dieguito	23,083	20,000	25,272	518	20,000	20,000
Parkland Ded Area 32 Crisped	—	2,500	2,500	—	2,500	2,500
Parkland Ded Area 35 Fallbrook	135,125	20,000	588,783	291,436	20,000	20,000
Parkland Ded Area 36 Bonsall	—	5,000	5,000	60	5,000	5,000
Parkland Ded Area 37 Vista	—	4,000	215,198	727	4,000	4,000
Parkland Ded Area 38 Valley Center	85,124	20,000	513,821	128,723	20,000	20,000
Parkland Ded Area 39 Pauma Valley	—	12,000	12,000	29	12,000	12,000
Parkland Ded Area 40 Palomar Julian	—	6,000	51,000	3,995	6,000	6,000
Parkland Ded Area 41 Mountain Empire	29,110	5,000	65,150	49,538	5,000	5,000
Parkland Ded Area 42 Anza Borrego	—	5,000	5,000	189	5,000	5,000
Parkland Ded Area 43 Central Mountain	—	5,000	5,000	81	5,000	5,000
Parkland Ded Area 44 Oceanside	—	1,200	1,200	37	1,200	1,200
Parkland Ded Area 45 Valle de Oro	52,884	3,500	223,258	2,284	3,500	3,500
Parkland Dedication Fund Interest	8,392	—	—	—	—	—
PRD 6 Pauma Valley	158,928	205,414	205,414	5,975	200,487	200,487
PRD 8 Magee Road Pala	4,395	295,197	295,197	6,274	352,812	352,812
PRD 9 Santa Fe Zone B	51,513	44,366	44,366	5,338	70,946	70,946
PRD 10 Davis Drive	3,684	27,045	27,045	3,737	33,299	33,299
PRD 11 Bernardo Road Zone A	4,094	35,706	35,706	4,998	44,489	44,489
PRD 11 Bernardo Road Zone C	4,605	26,060	26,060	2,896	23,683	23,683
PRD 11 Bernardo Road Zone D	3,808	24,391	24,391	8,979	25,221	25,221
PRD 12 Lomair	11,082	200,435	200,435	23,453	215,716	215,716
PRD 13 Pala Mesa Zone A	79,326	212,283	212,283	24,765	256,989	256,989
PRD 13 Stewart Canyon Zone B	23,269	52,055	52,055	19,933	60,336	60,336
PRD 14 Rancho Diego	3,631	2,740	2,740	—	2,740	2,740
PRD 16 Wynola	107,697	62,933	62,933	8,228	87,843	87,843
PRD 18 Harrison Park	5,879	209,639	210,539	26,383	249,282	249,282
PRD 20 Daily Road	9,504	645,742	645,742	212,556	673,661	673,661

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

Land Use and Environment Group						
	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
PRD 21 Pauma Heights	48,240	294,020	294,020	41,054	383,652	383,652
PRD 22 West Dougherty St	3,530	17,100	17,100	2,835	18,154	18,154
PRD 23 Rock Terrace Road	3,956	9,068	9,068	7,305	7,331	7,331
PRD 24 Mt Whitney Road	3,501	34,362	34,362	3,902	42,561	42,561
CSA 26 Rancho San Diego	233,500	235,000	250,000	249,999	295,000	233,000
CSA 26 Cottonwood Village Zone A	143,337	207,724	208,219	138,871	194,068	194,068
CSA 26 Monte Vista Zone B	171,032	408,595	413,745	141,284	371,788	371,788
SD Landscape Maintenance Zone 1	125,000	136,000	166,000	166,000	168,000	168,000
Landscape Maintenance Dist Zone 2 - Julian	—	100,000	100,000	75,602	99,000	99,000
PRD 30 Royal Oaks Carroll	3,499	41,398	41,398	9,169	38,991	38,991
PRD 38 Gay Rio Terrace	4,052	58,684	58,684	3,049	68,689	68,689
PRD 39 Sunbeam Lane	3,769	11,815	11,815	2,590	11,066	11,066
PRD 45 Rincon Springs Rd	91,062	48,111	48,111	4,784	42,858	42,858
PRD 46 Rocosco Road	3,932	40,039	40,039	3,928	46,174	46,174
PRD 49 Sunset Knolls Road	3,875	31,962	31,962	3,746	45,138	45,138
PRD 50 Knoll Park Lane	3,630	103,529	103,529	2,663	114,070	114,070
PRD 53 Knoll Park Lane Extension	3,583	185,291	185,291	3,138	211,885	211,885
PRD 54 Mount Helix	4,285	103,662	103,662	5,629	124,019	124,019
PRD 55 Rainbow Crest Rd	156,175	200,331	214,331	207,733	256,469	256,469
PRD 60 River Drive	4,297	70,415	70,415	3,034	85,791	85,791
PRD 61 Green Meadow Way	4,926	154,417	154,417	3,832	169,679	169,679
PRD 63 Hillview Road	4,365	486,670	486,670	7,612	531,901	531,901
PRD 64 Lila Lane	5,264	14,189	14,189	10,969	13,776	13,776
PRD 70 El Camino Corto	4,644	37,838	37,838	3,492	44,608	44,608
PRD 75 Gay Rio Dr Zone A	5,210	189,786	189,786	3,724	217,365	217,365
PRD 75 Gay Rio Dr Zone B	5,682	297,400	297,400	3,529	330,805	330,805
PRD 76 Kingsford Court	3,958	24,980	24,980	4,149	25,721	25,721
PRD 77 Montiel Truck Trail	5,064	171,699	171,699	5,396	196,761	196,761
PRD 78 Gardena Way	103,001	56,694	56,694	3,828	34,870	34,870
PRD 80 Harris Truck Trail	4,190	204,426	204,426	24,185	226,921	226,921

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



### Land Use and Environment Group

	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
CSA 81 Fallbrook Local Park	202,580	241,000	241,051	239,100	803,148	675,415
CSA 83 San Dieguito Local Park	493,657	600,000	638,000	602,187	1,651,786	616,786
CSA 83A Zone A4S Ranch Park 95155	347,185	350,000	350,000	349,250	593,890	593,890
PRD 88 East Fifth St	3,639	58,317	58,317	3,828	63,014	63,014
PRD 90 South Cordoba	27,360	42,037	42,037	4,435	42,311	42,311
PRD 94 Roble Grande Road	78,970	419,944	419,944	4,947	421,612	421,612
PRD 95 Valle Del Sol	7,679	191,401	191,401	100,620	296,972	296,972
PRD 99 Via Allondra Via Del Corvo	5,039	37,512	37,512	4,524	45,261	45,261
PRD 100 Viejas Lane View	4,277	22,716	22,716	3,466	26,492	26,492
PRD 101 Johnson Lake Rd	6,211	106,041	106,041	3,525	133,977	133,977
PRD 101 Hi Ridge Rd Zone A	4,192	34,203	34,203	3,571	37,013	37,013
PRD 102 Mountain Meadow	49,479	223,258	223,258	8,819	269,857	269,857
PRD 103 Alto Drive	4,641	207,348	207,348	6,508	236,500	236,500
PRD 104 Artesian Rd	88,228	103,563	103,563	4,246	78,753	78,753
PRD 105 Alta Loma Dr	4,363	51,676	51,676	5,272	58,156	58,156
PRD 105 Alta Loma Dr Zone A	4,534	64,318	64,318	5,894	74,148	74,148
PRD 106 Garrison Way Et Al	4,444	55,103	55,103	10,442	80,439	80,439
CSA 107 Elfin Forest Fire District	313,648	333,154	333,154	288,936	369,016	358,154
CSA 107 Elfin Forest Fire Mitigation Fee	4,407	4,407	4,407	4,407	4,407	4,407
CSA 109 Mt Laguna Fire Medical	45,537	63,147	63,147	51,936	72,647	72,647
CSA 110 Mount Palomar Fire Medical	79,865	106,223	124,052	91,163	113,965	112,823
CSA 110 Mt Palomar Fire Mitigation Fee	—	—	17,829	17,829	—	—
CSA 111 Boulevard Fire District	10,872	91,291	138,958	32,776	84,891	84,891
CSA 111 Boulevard Fire Mitigation Fee	—	—	47,667	47,667	—	—
CSA 112 Campo Fire District	37,001	68,064	275,305	66,848	76,064	76,064
CSA 112 Campo Fire Mitigation Fee	—	—	207,241	207,241	—	—
CSA 113 San Pasqual Fire District	75,558	119,397	120,781	74,727	107,889	109,397
CSA 113 San Pasqual Fire Mitigation Fee	—	18,000	18,000	18,000	—	—

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

### Land Use and Environment Group

	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
CSA 115 Pepper Drive Fire District	364,270	364,269	364,269	364,269	364,269	364,269
PRD 117 Legend Rock	13,763	29,185	29,185	13,424	25,077	25,077
CSA 122 Otay Mesa East	5,389	37,774	37,774	2,736	37,514	37,514
PRD 123 Mizpah Lane	4,242	38,515	38,515	4,759	47,440	47,440
PRD 125 Wrightwood Road	4,098	35,893	35,893	17,236	74,716	74,716
PRD 126 Sandhurst Way	4,052	29,831	29,831	3,376	33,059	33,059
PRD 127 Singing Trails Drive	4,533	41,816	41,816	4,463	46,332	46,332
CSA 128 San Miguel Park Dist	798,897	902,000	931,081	903,971	1,143,644	1,126,644
PRD 130 Wilkes Road	7,009	128,567	142,817	12,852	167,824	167,824
PRD 133 Ranch Creek Road	3,765	63,725	63,725	3,633	72,289	72,289
PRD 134 Kenora Lane	4,421	45,659	45,659	19,082	42,078	42,078
CSA 136 Sundance Detention Basin	12,319	113,164	113,164	24,355	113,164	113,164
San Diego County Flood Control District	8,343,759	7,162,825	9,063,606	6,035,177	7,154,061	7,206,761
Blackwolf Stormwater Maint ZN 349781	—	7,628	7,628	1	7,628	7,628
PRD 1002 Sunny Acres	3,797	12,372	12,372	3,636	21,481	21,481
PRD 1003 Alamo Way	318	5,422	5,422	1,689	10,631	10,631
PRD 1004 Butterfly Lane	3,730	19,316	19,316	18,061	12,192	12,192
PRD 1005 Eden Valley Lane	4,041	41,239	41,239	3,480	49,484	49,484
PRD 1007 Tumble Creek	—	200	200	—	200	200
PRD 1008 Canter	4,034	24,824	24,824	3,521	25,625	25,625
PRD 1009 Golf Drive	1	2,200	2,200	—	2,200	2,200
PRD 1010 Alpine High	15,610	130,950	130,950	6,197	177,840	177,840
PRD 1011 La Cuesta	4,062	20,620	20,620	3,779	28,733	28,733
PRD 1012 Millar Road	64,841	33,600	33,600	4,608	24,322	24,322
PRD 1013 Singing Trails	26,004	90,184	90,184	4,502	78,996	78,996
PRD 1014 Lavender Point Lane	15,017	69,596	69,596	13,640	101,460	101,460
PRD 1015 Landavo Drive	228,847	108,685	213,685	134,985	57,490	57,490
PRD 1016 El Sereno Way	38,405	41,192	131,767	108,979	63,979	63,979
Survey Monument Preservation Fund	6,245	90,000	90,000	85,267	300,000	90,000
Special Aviation	95,382	124,758	124,758	47,902	110,404	87,616
Special Aviation Debt Service	343,033	343,919	343,919	343,919	345,000	345,000
County Fish and Game Propogation	29,053	37,000	37,000	22,425	37,000	37,000
Airport Enterprise Fund	9,179,798	21,710,420	55,145,827	11,023,729	17,843,434	16,696,660

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



Land Use and Environment Group						
	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Airport Non AMT - Public 2005	2,450,932	1,400,267	2,407,055	2,407,055	—	—
Airport AMT - Private 2005	2,500,826	537,609	3,074,798	3,074,798	—	—
Liquid Waste Enterprise Fund	8,161,870	6,679,999	6,731,043	6,014,093	6,548,869	6,696,886
Wintergardens Sewer Maintenance District	1,324,936	1,464,672	1,466,277	855,956	1,456,590	1,460,334
East Otay Mesa Sewer Maint Dist	20,138	34,176	34,176	25,559	125,755	125,755
CWSMD-Zone B (Campo Hills Water)	389,012	454,420	457,996	414,215	400,913	402,863
Campo Water Sewer Maint District - Sewer	410,650	249,667	399,905	357,900	263,344	263,344
Campo WSMD-Zone A (Rancho Del Campo Water)	342,510	334,253	334,253	195,420	354,400	354,400
Alpine Sanitation Maintenance and Operations	954,691	3,546,278	3,878,867	978,725	2,304,096	1,860,843
Julian Sanitation Maintenance and Operation	501,942	264,561	275,561	226,698	258,609	259,729
Lakeside Sanitation Maintenance and Operation	4,045,191	7,187,824	7,821,931	3,572,515	6,061,503	5,675,406
Pine Valley Sanitation Maintenance & Operation	216,690	83,015	88,015	76,313	80,893	81,501
DPW Equipment Internal Service Fund	4,451,850	4,450,735	4,850,394	4,850,394	5,743,354	4,885,655
DPW ISF Equipment Acquisition Road Fund	1,403,780	5,922,233	9,767,349	1,546,548	6,396,233	4,223,233
DPW ISF Equipment Acquisition Inactive Waste	43,634	91,452	348,471	47,099	66,452	86,452
DPW ISF Equipment Acquisition Airport Enterprise	92,118	211,280	347,503	91,716	142,780	117,780
DPW ISF Equipment Acquisition Liquid Waste	134,494	534,850	987,631	128,777	710,850	629,600
Spring Valley Sanitation Maintenance & Operation	12,138,824	16,502,831	18,535,075	10,017,719	18,994,122	13,593,733
<b>Total</b>	<b>\$ 394,403,983</b>	<b>\$ 399,800,044</b>	<b>\$ 626,897,448</b>	<b>\$ 375,851,040</b>	<b>\$ 427,218,029</b>	<b>\$ 354,282,404</b>



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



Community Services Group						
	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
General Fund	\$ 55,465,249	\$ 59,371,823	\$ 84,378,780	\$ 62,018,614	\$ 58,203,437	\$ 56,192,996
Housing & Community Development Special Rev Fund	7,571,064	25,751,686	41,462,851	9,238,032	21,027,046	11,062,869
County Library	35,615,459	45,613,633	54,208,792	42,881,596	41,313,536	39,462,452
05 Redev Gill Field - Special Revenue DS	2,237,686	2,316,422	2,480,378	2,244,083	2,389,467	2,424,602
Co Redev Agy Gillespie Fld Reserve DS	3,540	—	—	—	—	—
Co Redev Agy Gillespie Fld Airport Fd DS	1,629	—	—	—	—	—
Co Redev Agy 05 Gillespie Redev Debt Service Fd	1,144,292	1,207,214	1,207,214	1,146,753	1,143,439	1,143,451
Co Redev Agy 05 Gillespie Redev - Interest	824,830	872,214	872,214	812,214	798,439	783,451
Co Redev Agy 05 Gillespie Redev - Principal	320,000	335,000	335,000	335,000	345,000	360,000
Co Redev Agy 05 Gillespie Redev DS Reserve	36,269	60,000	60,000	7,075	40,000	40,000

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



### Community Services Group

	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Co Redev Agy 05 Gillespie Redev Airport Rev	223	—	—	—	—	—
Co Redev Agy 05 Gillespie Redev Expense COI	22,555	—	—	—	—	—
Co Redev Agy Gillespie Field Cap Admin Fund	150,880	200,260	200,330	183,076	200,500	144,126
Co Redev Agy Upper SD River Capital	689,897	4,744,000	4,749,409	1,145,079	5,364,750	1,834,000
Co Redev Agy Gillespie Housing Capital	46,454	505,587	2,397,036	50,573	2,413,342	528,920
Co Redev Agy Upper SD River Housg Cap	63,626	338,350	863,974	56,688	880,974	355,350
Purchasing Internal Service Fund	7,857,427	8,514,249	8,533,063	8,264,820	14,511,646	9,740,921
Fleet Services Internal Service Fund	5,934,073	6,658,666	6,708,511	6,514,215	6,565,286	6,712,708
Fleet ISF Equipment Acquisition General	10,486,807	19,350,117	26,116,782	11,627,632	21,915,623	21,924,333
Fleet ISF Materials Supply Inventory	16,314,952	14,187,575	18,394,942	15,426,653	17,339,427	17,359,756
Fleet ISF Accident Repair	223,541	171,612	356,612	392,392	171,612	171,612
Fleet ISF Accidents Sheriff	403,556	231,955	406,955	385,214	231,955	231,955
Facilities Management Internal Service Fund	75,798,563	79,904,625	81,634,450	80,794,790	84,074,824	84,865,895
Major Maintenance Internal Service Fund	25,563,748	33,399,056	42,682,171	26,370,651	34,396,820	34,396,820
<b>Total</b>	<b>\$ 246,776,322</b>	<b>\$ 303,734,044</b>	<b>\$ 378,049,464</b>	<b>\$ 269,895,152</b>	<b>\$ 313,327,123</b>	<b>\$ 289,736,217</b>

### Finance and General Government Group

	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
General Fund	\$ 187,333,247	\$ 221,353,217	\$ 255,768,573	\$ 191,748,227	\$ 279,310,571	\$ 183,110,022
CATV Cable TV Media Public Relations	3,240,455	3,094,902	7,333,661	7,097,882	—	—
CATV Interest	50,000	—	790,897	790,897	—	—
Information Technology Internal Service Fund	147,728,221	126,181,330	128,374,235	134,136,112	127,905,842	106,005,424
<b>Total</b>	<b>\$ 338,351,924</b>	<b>\$ 350,629,449</b>	<b>\$ 392,267,367</b>	<b>\$ 333,773,118</b>	<b>\$ 407,216,413</b>	<b>\$ 289,115,446</b>





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



Capital Program						
	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Capital Outlay Fund	\$ 82,986,556	\$ 392,816,372	\$ 352,761,018	\$ 64,873,518	\$ 14,720,000	\$ 2,500,000
County Health Complex Capital Outlay Fund	138,185	7,000,000	15,495,000	15,314,660	—	—
Justice Facility Construction Capital Outlay Fnd	15,663,949	—	83,536,778	35,936,944	75,000,000	75,000,000
Library Projects Capital Outlay Fund	768,137	3,200,000	25,393,183	3,161,888	—	—
Edgemoor Development Fund	905,444	3,139,500	8,099,819	6,284,143	9,968,982	9,782,095
<b>Total</b>	<b>\$ 100,462,272</b>	<b>\$ 406,155,872</b>	<b>\$ 485,285,798</b>	<b>\$ 125,571,154</b>	<b>\$ 99,688,982</b>	<b>\$ 87,282,095</b>

Finance Other						
	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
General Fund	\$ 266,510,467	\$ 340,033,969	\$ 966,148,481	\$ 676,083,299	\$ 336,972,581	\$ 186,811,319
Pension Obligation Bonds	223,398,809	152,259,915	154,737,121	132,679,082	183,480,131	81,460,374
Employee Benefits Internal Service Fund	17,957,840	35,908,123	35,908,123	27,695,184	33,549,715	36,579,389
Public Liability Internal Service Fund	11,838,516	13,000,000	13,465,561	12,613,590	15,400,000	15,400,000
Majestic Pines County Service District Debt	25,250	47,500	47,500	47,500	23,250	26,250
<b>Total</b>	<b>\$ 519,730,882</b>	<b>\$ 541,249,507</b>	<b>\$ 1,170,306,786</b>	<b>\$ 849,118,655</b>	<b>\$ 569,425,677</b>	<b>\$ 320,277,332</b>

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

Ending Fund Balances (in millions)								
	General Fund	Special Revenue Funds <sup>1</sup>	Debt Service Fund	Capital Funds	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
<b>Fiscal Year 2006-2007 Ending Fund Balance<sup>2</sup></b>	\$ 561.4	\$ 487.5	\$ 27.3	\$ 21.6	\$ 21.3	\$ 16.1	\$ 99.1	\$ 2.7
<b>Fiscal Year 2007-2008 Ending Fund Balance<sup>2</sup></b>	571.4	514.5	15.2	18.7	21.9	30.6	108.5	2.0
<b>Fiscal Year 2008-2009 Ending Fund Balance<sup>3</sup></b>	\$ 550.3	\$ 503.1	\$ 15.7	\$ 19.0	\$ 12.7	\$ 34.5	\$ 112.2	\$ 6.5

  

Fiscal Year 2009-10 (in millions)								
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
<b>Beginning Fund Balance</b>	\$ 550.3	\$ 503.1	\$ 15.7	\$ 19.0	\$ 12.7	\$ 34.5	\$ 112.2	\$ 6.5
<b>Add:</b>								
Budgeted Revenue	3,446.3	396.9	171.5	99.4	20.4	360.7	79.9	7.7
Reserve Designation Decrease	7.2	—	—	0.2	—	—	1.2	—
<b>Total Available Funding</b>	<b>\$ 4,003.8</b>	<b>\$ 900.0</b>	<b>\$ 187.2</b>	<b>\$ 118.6</b>	<b>\$ 33.1</b>	<b>\$ 395.2</b>	<b>\$ 193.3</b>	<b>\$ 14.2</b>
<b>Less:</b>								
Budgeted Expenditures	\$ (3,690.0)	\$ (421.9)	\$ (183.5)	\$ (99.4)	\$ (24.4)	\$ (374.7)	\$ (100.3)	\$ (13.6)
Reserve Designation Increase	(100.0)	—	—	(0.2)	—	—	—	—
<b>Projected Ending Fund Balance</b>	<b>\$ 213.8</b>	<b>\$ 478.1</b>	<b>\$ 3.7</b>	<b>\$ 19.0</b>	<b>\$ 8.7</b>	<b>\$ 20.5</b>	<b>\$ 93.0</b>	<b>\$ 0.6</b>

<sup>1</sup> Fiscal Years 2006-07 and 2007-08 have been adjusted to reflect Capital Outlay as a separate Fund Group.

<sup>2</sup> Amounts may not agree to 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, 2009 CAFR audit.



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

Fiscal Year 2010-11 (in millions)

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
<b>Beginning Fund Balance</b>	\$ 213.8	\$ 478.1	\$ 3.7	\$ 19.0	\$ 8.7	\$ 20.5	\$ 93.0	\$ 0.6
<b>Add:</b>								
Budgeted Revenue	3,436.8	381.6	81.5	82.2	19.6	337.1	74.1	7.6
Reserve Designation Decrease	21.7	—	—	—	—	—	—	—
<b>Total Available Funding</b>	<b>\$ 3,672.3</b>	<b>\$ 859.7</b>	<b>\$ 85.2</b>	<b>\$ 101.2</b>	<b>\$ 28.3</b>	<b>\$ 357.6</b>	<b>\$ 167.1</b>	<b>\$ 8.2</b>
<b>Less:</b>								
Budgeted Expenditures	\$ (3,509.4)	\$ (401.9)	\$ (81.5)	\$ (87.3)	\$ (23.4)	\$ (348.9)	\$ (86.3)	\$ (7.6)
Reserve Designation Increase	—	—	—	—	—	—	—	—
<b>Projected Ending Fund Balance</b>	<b>\$ 162.9</b>	<b>\$ 457.8</b>	<b>\$ 3.7</b>	<b>\$ 13.9</b>	<b>\$ 4.9</b>	<b>\$ 8.7</b>	<b>\$ 80.8</b>	<b>\$ 0.6</b>



# Appendix C: General Fund Budget Summary

## Expenditures by Group/Agency

Public Safety Group						
	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Public Safety Group	\$ 7,039,816	\$ 13,956,840	\$ 17,258,163	\$ 10,940,905	\$ 8,071,798	\$ 6,602,186
District Attorney	136,627,389	149,425,185	156,757,710	144,582,205	146,725,766	148,318,409
Sheriff	557,285,369	567,352,113	602,678,492	566,742,488	555,934,742	555,646,643
Alternate Public Defender	15,922,677	16,979,135	16,492,556	16,458,535	—	—
Child Support Services	49,786,596	50,784,583	52,328,843	49,763,965	51,573,524	51,945,961
Citizens' Law Enforcement Review Board	493,393	579,027	594,991	424,648	499,027	509,800
Office of Emergency Services	12,372,007	10,759,122	17,029,358	9,538,776	7,202,525	2,846,398
Medical Examiner	8,118,213	8,420,637	8,845,401	8,672,555	8,330,793	8,399,215
Probation	170,365,662	182,801,525	181,905,020	174,670,116	175,962,586	177,691,284
Public Defender	53,971,067	56,857,144	60,619,770	58,955,223	78,890,660	80,088,201
Contribution for Trial Courts	71,352,546	72,835,301	75,422,310	71,393,305	71,985,970	71,985,970
Defense Attorney / Contract Administration	9,320,769	9,168,420	6,328,490	5,149,217	411,339	411,339
<b>Total</b>	<b>\$ 1,092,655,505</b>	<b>\$ 1,139,919,032</b>	<b>\$ 1,196,261,105</b>	<b>\$ 1,117,291,940</b>	<b>\$ 1,105,588,730</b>	<b>\$ 1,104,445,406</b>

Health and Human Services Agency						
	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Regional Operations	\$ 451,864,073	\$ 465,738,686	\$ 478,612,359	\$ 477,970,133	\$ 475,065,062	\$ 476,011,265
Strategic Planning & Operational Support	137,708,143	149,427,300	155,005,978	148,686,136	146,812,596	147,396,376
Aging and Independence Services	277,109,881	304,027,413	303,823,376	295,166,297	333,889,728	359,180,038
Behavioral Health Services	326,690,097	400,600,805	405,016,309	353,033,850	419,717,521	421,325,145
Administrative Support	49,681,486	98,606,549	111,081,792	60,305,410	90,789,360	75,245,070
Child Welfare Services	235,834,556	264,356,319	253,430,166	244,031,357	265,041,881	267,051,769
Public Health Services	75,535,779	75,130,279	77,708,686	72,975,598	89,407,648	90,033,126
Public Administrator / Public Guardian	4,016,841	4,402,137	4,402,137	4,253,956	4,430,992	4,494,586
<b>Total</b>	<b>\$ 1,558,440,856</b>	<b>\$ 1,762,289,488</b>	<b>\$ 1,789,080,803</b>	<b>\$ 1,656,422,738</b>	<b>\$ 1,825,154,788</b>	<b>\$ 1,840,737,375</b>



Land Use and Environment Group						
	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Land Use and Environment Executive Group	\$ 6,883,336	\$ 5,923,861	\$ 5,533,405	\$ 3,986,769	\$ 9,459,993	\$ 3,912,310
San Diego Geographic Information Source (SanGIS)	971,012	1,071,904	1,093,893	980,716	1,140,265	1,153,237
Agriculture, Weights and Measures	17,133,410	18,630,101	20,816,811	18,942,467	17,070,920	17,413,189
Environmental Health	35,047,148	38,265,174	40,669,775	36,554,536	41,094,195	39,638,886
Farm and Home Advisor	1,173,594	921,853	1,084,072	839,199	884,262	898,377
Parks and Recreation	30,681,027	29,396,247	37,734,683	30,521,114	27,993,024	26,672,955
Planning and Land Use	36,047,155	47,410,254	56,332,255	42,106,745	61,396,981	40,040,509
Public Works	44,466,825	14,893,405	31,785,425	11,016,510	25,743,494	8,357,584
<b>Total</b>	<b>\$ 172,403,507</b>	<b>\$ 156,512,799</b>	<b>\$ 195,050,320</b>	<b>\$ 144,948,057</b>	<b>\$ 184,783,134</b>	<b>\$ 138,087,047</b>

Community Services Group						
	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Community Services Group Executive Office	\$ 4,524,769	\$ 8,688,811	\$ 18,772,534	\$ 9,620,280	\$ 6,346,704	\$ 6,382,272
Animal Services	13,194,186	14,233,601	15,109,075	14,173,016	14,458,148	15,006,482
General Services	1,634,000	1,364,000	2,303,737	2,303,737	1,402,000	1,424,034
Housing & Community Development	9,372,464	10,117,767	11,146,283	9,813,576	10,643,979	10,796,637
Purchasing and Contracting	183,750	735,000	735,000	735,000	6,664,000	1,638,688
Registrar of Voters	26,556,080	24,232,644	36,312,150	25,373,005	18,688,606	20,944,883
<b>Total</b>	<b>\$ 55,465,249</b>	<b>\$ 59,371,823</b>	<b>\$ 84,378,780</b>	<b>\$ 62,018,614</b>	<b>\$ 58,203,437</b>	<b>\$ 56,192,996</b>

## Appendix C: General Fund Budget Summary



### Finance and General Government Group

	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Finance & Genl Govt Exec Office	\$ 8,040,331	\$ 29,089,616	\$ 52,201,583	\$ 10,153,423	\$ 98,371,444	\$ 5,822,300
Board of Supervisors	6,980,884	7,827,003	8,501,958	7,264,503	7,671,647	7,674,629
Assessor / Recorder / County Clerk	55,480,403	58,762,157	60,659,329	52,736,678	52,195,380	49,337,099
Treasurer - Tax Collector	17,390,177	17,765,381	19,724,834	19,140,824	17,124,158	17,442,053
Chief Administrative Office	4,403,332	4,843,316	5,011,360	4,553,754	4,614,209	4,666,473
Auditor and Controller	37,169,324	37,522,608	39,722,810	35,915,961	34,063,269	34,512,081
County Technology Office	6,223,639	8,950,138	10,443,293	8,941,797	7,637,777	6,513,579
Civil Service Commission	597,206	648,340	661,207	596,372	621,605	630,950
Clerk of the Board of Supervisors	7,174,562	9,078,806	10,099,210	7,835,825	8,199,379	8,009,910
County Counsel	21,447,638	23,271,577	24,049,030	22,678,912	22,318,667	22,426,347
Grand Jury	564,637	737,162	737,162	658,055	678,122	680,076
Human Resources	21,861,114	22,857,113	23,956,797	21,272,124	22,384,701	22,391,356
Media and Public Relations	—	—	—	—	3,430,213	3,003,169
<b>Total</b>	<b>\$ 187,333,247</b>	<b>\$ 221,353,217</b>	<b>\$ 255,768,573</b>	<b>\$ 191,748,227</b>	<b>\$ 279,310,571</b>	<b>\$ 183,110,022</b>

### Finance Other

	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Cash Borrowing Program	\$ 5,169,071	\$ 12,700,000	\$ 12,700,000	\$ 2,763,732	\$ 7,700,000	\$ 7,700,000
Community Enhancement	3,161,500	3,350,000	3,419,500	3,388,500	3,500,000	3,500,000
Community Projects	8,814,810	10,000,000	10,050,641	8,723,916	10,000,000	10,000,000
Contribution to County Library	5,145,716	5,500,000	7,257,467	7,237,818	2,250,000	2,250,000
Contingency Reserve General Fund	—	20,294,000	20,294,000	—	20,000,000	20,000,000
Contributions to Capital Outlay Funds	78,142,187	202,963,304	366,490,632	182,759,285	126,624,151	118,200,129
Countywide General Expense	165,735,198	84,883,084	545,592,660	470,866,466	166,555,550	24,808,024
Local Agency Formation Commission Administration	341,986	343,581	343,581	343,581	342,880	353,166
<b>Total</b>	<b>\$ 266,510,467</b>	<b>\$ 340,033,969</b>	<b>\$ 966,148,481</b>	<b>\$ 676,083,299</b>	<b>\$ 336,972,581</b>	<b>\$ 186,811,319</b>



Total - All Groups and the Agency						
	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
<b>Total</b>	\$ 3,332,808,831	\$ 3,679,480,328	\$ 4,486,688,062	\$ 3,848,512,874	\$ 3,790,013,241	\$ 3,509,384,165

Financing Sources

Financing Sources By Category						
	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Taxes Current Property	\$ 510,824,860	\$ 543,062,090	\$ 543,062,090	\$ 519,841,928	\$ 496,283,077	\$ 496,940,473
Taxes Other Than Current Secured	409,646,686	413,464,252	413,464,252	443,221,973	404,514,417	405,153,774
Licenses Permits & Franchises	34,797,939	37,216,274	35,967,246	35,929,133	38,863,010	40,985,711
Fines, Forfeitures & Penalties	54,649,772	52,082,635	53,204,257	51,625,790	55,954,291	53,521,589
Revenue From Use of Money & Property	45,189,739	31,297,942	31,297,942	25,402,366	17,398,770	18,619,198
Intergovernmental Revenues	1,695,010,609	1,803,781,445	1,845,783,604	1,688,621,327	1,893,795,927	1,872,676,710
Charges For Current Services	275,162,216	280,100,074	281,385,810	287,429,806	266,685,796	275,942,959
Miscellaneous Revenues	26,536,470	37,732,745	40,311,837	67,662,632	23,884,259	23,641,290
Other Financing Sources	257,930,784	265,833,588	699,935,512	673,840,246	248,908,029	249,343,049
<b>Total Revenues</b>	\$ 3,309,749,076	\$ 3,464,571,045	\$ 3,944,412,550	\$ 3,793,575,202	\$ 3,446,287,576	\$ 3,436,824,753
Reserve/Designation Decreases	57,019,894	200,896	200,896	200,896	7,175,561	21,745,037
Use of Fund Balance	(33,960,139)	214,708,387	542,074,616	54,736,776	336,550,104	50,814,375
<b>Total Financing Sources</b>	\$ 3,332,808,831	\$ 3,679,480,328	\$ 4,486,688,062	\$ 3,848,512,874	\$ 3,790,013,241	\$ 3,509,384,165





# Appendix D: Health & Human Services - Regional Operations

## Health and Human Services - Regional Operations

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



Staffing by Program			
	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Regional Administration	50.00	33.00	33.00
Public Health Services	171.00	165.00	165.00
Family Resource Centers/ Assistance Payments	1,390.00	1,384.00	1,384.00
Child Welfare Services	670.50	641.00	641.00
Welfare to Work/Employment Administration	101.00	101.00	101.00
California Children Services (North Central Region)	154.75	0.00	0.00
Child Care (East Region)	102.00	99.00	99.00
Community Action Partnership (Central Region)	13.00	15.00	15.00
Office of Violence Prevention (South Region)	4.00	0.00	0.00
<b>Total</b>	<b>2,656.25</b>	<b>2,438.00</b>	<b>2,438.00</b>



Budget by Program

	Fiscal Year 2007-08 Actuals	Fiscal Year 2008-09 Adopted Budget	Fiscal Year 2008-09 Amended Budget	Fiscal Year 2008-09 Actuals	Fiscal Year 2009-10 Adopted Budget	Fiscal Year 2010-11 Approved Budget
Regional Administration	\$ 6,159,578	\$ 6,698,994	\$ 6,700,060	\$ 5,591,922	\$ 5,011,694	\$ 5,113,952
Public Health Services	17,590,679	19,378,858	19,402,231	18,017,885	18,794,838	19,247,542
Family Resource Centers/ Assistance Payments	274,603,404	281,375,649	295,027,895	296,798,192	307,314,105	310,700,996
Child Welfare Services	63,436,366	64,375,766	63,109,435	61,437,016	62,628,172	64,542,169
Welfare to Work/ Employment Administration	14,629,875	15,757,771	15,757,771	16,992,617	15,832,075	16,125,718
California Children Services (North Central Region)	20,904,171	20,304,415	20,369,493	20,254,811	—	—
Child Care (East Region)	44,608,963	47,193,085	47,193,085	48,962,054	51,626,477	51,779,698
Community Action Partnership (Central Region)	8,001,186	8,465,887	8,659,345	7,793,786	13,857,701	8,501,190
Office of Violence Prevention (South Region)	1,929,852	2,188,261	2,393,044	2,121,851	—	—
Total	\$ 451,864,073	\$ 465,738,686	\$ 478,612,359	\$ 477,970,133	\$ 475,065,062	\$ 476,011,265

# Appendix E: Operational Plan Abbreviations and Acronyms

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



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



**POB:** Pension Obligation Bond  
**PRD:** Permanent Road Division  
**PSG:** Public Safety Group  
**RPTT:** Real Property Transfer Tax  
**SANDAG:** San Diego Association of Governments  
**SanGIS:** San Diego Geographic Information Source  
**SDCERA:** San Diego County Employees Retirement Association

**SDRBA:** San Diego Regional Building Authority  
**SPOS:** Strategic Planning & Operational Support  
**TOT:** Transient Occupancy Tax  
**TRANS:** Tax and Revenue Anticipation Notes  
**UAAL:** Unfunded Actuarial Accrued Liability  
**USDRIP:** Upper San Diego River Improvement Project  
**VLF:** Vehicle License Fees



## Appendix F: Glossary of Operational Plan Terms

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

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

**Actuarial Accrued Liability:** The actuarial accrued liability, as assessed by an actuary, generally represents the present value of fully projected benefits attributable to service credit that has been earned (or accrued) as of the valuation date; it is computed differently under different funding methods.

**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 current and future benefits.

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

**Adopted Operational Plan:** The Board of Supervisors' two-year financial plan that allocates resources to specific programs and services that support the County's long-term goals; it includes the adopted budget for the first year and a tentative budget that is approved in principle for the second year.

**Amended Budget:** A budget that reflects the adopted budget plus the carry forward budget from the previous year and any mid-year changes authorized during the fiscal 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:** A 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, 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:** An item owned or a resource held that has monetary value.

**Assistant Chief Administrative Officer (ACAO):** The County's second-highest ranking executive, the ACAO works with the Chief Administrative Officer in a chief operating officer capacity to implement the Board of Supervisors' policies and to manage the County's workforce and annual budget.

**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 authorized by the California State Constitution. Each Board member represents a specific geographic area (Supervisorial District) 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 financial plan for a single fiscal year includes proposed expenditures for a given period and the proposed means of financing them. The annual budget is contained within the Operational Plan.

**Business Process Reengineering (BPR):** The fundamental rethinking and radical redesign of business processes to achieve dramatic improvements in critical measures of performance, such as cost, quality, service and speed. One goal of BPR is to generate budgetary savings to permit reallocations of resources to other priority needs and services.

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

**CalWIN:** CalWORKs Information Network: A fully integrated online, real time automated system to support eligibility and benefits determination, client correspondence, management reports, interfaces and case management for public assistance programs, such as the CalWORKs Program.

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

**Capital Assets:** The long-lived tangible assets that have a monetary value. Capital assets include buildings, equipment, improvements other than buildings, infrastructure and land.

**Capital Assets Equipment:** Equipment that 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:** Expenditure accounts that include expenditures for the acquisition of land and buildings and construction of buildings and improvements.

**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):** One of the Capital Program funds that 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 to the COF by the Board of Supervisors.

**Capital Program Budget:** A spending plan for improvements to or acquisition of land, facilities and infrastructure. The capital program budget balances revenues and expenditures, specifies the sources of revenues and lists each project or acquisition. Appropriations established in the capital program budget are carried forward until the project is completed.

**Carry Forward Budget:** The budget that captures encumbrances and appropriations related to the encumbrances, at the end of the fiscal year that is carried over into the next fiscal year.

**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.

**Chained Dollars:** A method of adjusting real dollar amounts for inflation over time, so as to allow comparison of figures from different years. Chained dollars generally reflect dollar figures computed with 2000 as the base year.

**Charges for Current Services:** Revenues received as a result of fees charged for certain services provided to citizens and other public agencies. This group of revenue accounts includes revenues resulting from: interfund transactions between governmental fund types; collection of taxes and special assessments and accounting and banking services for other governmental agencies; special district audits; election services provided to governmental agencies under contract, including charges for consolidating elections and rental of voting booths; planning and engineering services such as



subdivision fees, traffic surveys, sale of plans and specifications and blueprints, and plan or map check fees; library services including special materials usage fees, book fines and lost or damaged books; park and recreational facilities usage including camping, parking and picnic area usage; document recording services, certified copies of vital statistics and fees for filing fictitious business names; animal services such as vaccination and impound fees; law enforcement services provided under contract to governmental agencies; and reimbursement for hospital care and services for prisoners, juvenile court wards and juvenile hall.

**Chief Administrative Officer of the County (CAO):** The highest ranking County executive who provides policy-based program and financial decision making support to the Board of Supervisors. The CAO oversees the operation of over 40 departments and manages the allocation of personnel, capital and budgetary resources within the County organization. The position is appointed by the Board of Supervisors. The 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.

**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):** The annual audited financial statement of the County.

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

**Cost Applied:** The transfer of costs of services performed by one budget unit for the benefit of another budget unit within the same fund.

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

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

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

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

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

**Current Liabilities:** Liabilities that are payable within one year. Liabilities are obligations to transfer assets (i.e. cash) or provide services to other entities in the future as a result of past transactions or events.

**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.

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

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

**Deferred Revenue:** Measurable revenue that has been earned but not yet collected until 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:** The decrease in the service life or estimated value of capital assets attributable to wear and tear, deterioration and the passage of time.

**Deputy Chief Administrative Officer (DCAO):** The General Manager for each of the County's five business Groups - Public Safety, Land Use and Environment, Community Services, Finance and General Government and



the Health and Human Services Agency. The DCAOs report to the Assistant Chief Administrative Officer (ACAO) and the Chief Administrative Officer (CAO).

**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:** A commitment within the County to use funds for a specific purpose.

**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:** A decrease 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 expenditure account group, which is shown as a decrease in expenditures, consists of transfers of costs for services provided between budget units in the same governmental type fund. The cost of the service is transferred to the revenue earning department with an equal reduction in cost to the department providing the service.

**Fiduciary Fund:** A fund containing assets held in a trustee capacity or as an agent for others which cannot be used to support the County's own programs. For example, the County maintains fiduciary funds for the assets of the Investment Trust Fund. This trust fund holds the investments on behalf of external entities in either the County pool or specific investments.

**Fines, Forfeitures & Penalties:** A group of revenue accounts that 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 County's primary operating fund, which is used to account for all financial resources, except those required to be accounted for in another 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 customers. It links planning, execution, value management, goal attainment and compensation.

**General Manager:** See Deputy Chief Administrative Officer.

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

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

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

**General Reserve:** A reserve established to address unforeseen catastrophic situations. The general reserve can only be established or adjusted during the annual budget adoption process and is not available 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 is also commonly referred to as net county cost.

**Generally Accepted Accounting Principles (GAAP):** The uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statement of an entity.

**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 government entities.

**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.

**Governmental Fund:** The funds that are generally used to account for tax-supported activities; it accounts for the majority of funds, except for those categorized as proprietary or fiduciary funds.

**Grant:** Contributions of cash or other assets from another governmental agency or other organization to be used or expended for a specified purpose, activity or facility.

**Group/Agency:** The Group/Agency, which is headed by a General Manager, represents the highest organizational unit to which a County department/program reports. There are four Groups and one Agency. Each department/program belongs to one of the following: Public Safety Group (PSG), Land Use and Environment Group (LUEG), Community Services Group (CSG), Finance and General Government Group (FGG) or Health and Human Services Agency (HHSA).

**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 in the form of grants, entitlements, shared revenues and payments in lieu of taxes. Examples of State revenues include Health and Social Services Realignment, Proposition 172 Public Safety Sales Tax, highway user tax, in-lieu taxes, public assistance administration, health administration and Homeowner's Property Tax Relief. Major federal revenue includes public assistance programs, health administration, disaster relief, grazing fees and Payments In-lieu of Taxes for federal lands.

**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.

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

**Liability:** As referenced in the section on Measurement Focus and Basis of Accounting, a liability is a legal obligation to transfer assets or provide services to another entity in the future as a result of past transactions or events.

**Licenses Permits & Franchises:** Revenue accounts that include revenue from animal licenses, business licenses, permits and franchises.

**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:** A group of revenue accounts that 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 efficiently provide public services that build strong and sustainable communities."

**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.).

**Operating Budget:** A plan 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 providing fund budgets the amount required by the other fund in the "Operating Transfer Out" expenditure account. The receiving fund budgets the amount in one of the "Operating Transfer In" revenue accounts.

**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:** A group of expenditure accounts that 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):** The County ordinance that created a mechanism for funding local parks development and established the Parkland Dedication Fund.

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

**Proposed Budget:** The budget document developed by the CAO and formally approved 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:** The 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.

**Public Liability:** Claims against a public entity, its officers and employees, and/or agencies resulting in damages to a third party arising from the conduct of the entity or an employee acting within the course and scope of their employment.

**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. The RFP sets forth the services being sought and requests information from firms interested in procuring the engagement.

**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, adaptable and diverse workforce; essential infrastructure; accountability/transparency; continuous improvement; and information technology.

**Reserve:** a portion of fund balance that is not appropriate for expenditure or that is legally or contractually restricted for a specific future.

**Reserve/Designation Increases or Decreases:** An expenditure or revenue account group that indicates 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:** Revenue accounts that include investment income, rents and concessions and royalties.

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

**SANCAL:** San Diego County Capital Asset Leasing Corporation. A nonprofit corporation governed by a five-member Board of Directors which is appointed by the County Board of Supervisors. SANCAL's purpose is to facilitate the issuance of low-cost financing instruments to fund the procurement of County buildings and equipment.

**Securitization:** A type of structured financing whereby an entity that is to receive future payments sells the right to that income stream to a third party in exchange for an up-front



payment. For example, the County securitized the Tobacco Settlement Payments, receiving the revenue up-front and reducing the risk of not collecting all of the payments.

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

**Special District:** An area in which an independent unit of local government is set up to perform a specific function or a restricted number of related functions, 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, the broad organization-wide goals that guide the allocation of resources and set programs. The County has three strategic initiatives: Kids (Improve opportunities for children and families), The Environment (Manage the region's natural resources to protect quality of life and support economic development), and Safe and Livable Communities (Promote safe and livable communities).

**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.

**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:** A 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 present value of benefits earned to date that are not covered by plan assets; commonly used in pension fund discussions. The excess, if any, of the actuarial accrued liability over the actuarial value of assets. See also Actuarial Accrued Liability.

**Unreserved/Undesignated Fund Balance:** The portion of fund balance that is available for financing the budget requirements for a current or future fiscal period.

**Vision:** The image that an individual or organization has of itself or an end state. A picture of future desired outcomes. The County's vision is "A county that is safe, healthy and thriving."