

Appendices

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Appendix A: Budget by Group



Public Safety Group

Expenditures

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Salaries & Employee Benefits	\$ 668,475,818	\$ 698,074,059	4.43	\$ 717,215,056	2.74
Services & Supplies	170,087,121	170,085,349	(0.00)	159,495,471	(6.23)
Other Charges	100,351,436	114,425,399	14.02	100,460,684	(12.20)
Capital Assets/Land Acquisition	0	0	0	0	0
Capital Assets Equipment	27,840,245	1,136,816	(95.92)	315,616	(72.24)
Expenditure Transfer & Reimbursements	(15,666,844)	(16,659,891)	6.34	(17,182,610)	3.14
Operating Transfers Out	206,932,512	223,999,395	8.25	232,232,880	3.68
Management Reserves	569,393	1,569,393	175.63	0	(100.00)
Total	\$ 1,158,589,681	\$ 1,192,630,520	2.94	\$ 1,192,537,097	(0.01)

Revenues

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Licenses Permits & Franchises	\$ 358,500	\$ 362,347	1.07	\$ 362,347	0.00
Fines, Forfeitures & Penalties	22,034,414	26,713,053	21.23	23,713,053	(11.23)
Revenue From Use of Money & Property	10,281,840	9,335,122	(9.21)	8,217,245	(11.98)
Intergovernmental Revenues	377,529,636	392,141,536	3.87	378,375,248	(3.51)
Charges For Current Services	108,649,487	118,918,138	9.45	123,549,625	3.90
Miscellaneous Revenues	10,316,322	5,953,095	(42.29)	5,857,458	(1.61)
Other Financing Sources	212,457,954	229,524,837	8.03	237,758,323	3.59
Fund Balance	37,412,795	11,214,175	(70.03)	3,335,581	(70.26)
General Revenue Allocation	379,548,733	398,468,217	4.98	411,368,217	3.24
Total	\$ 1,158,589,681	\$ 1,192,630,520	2.94	\$ 1,192,537,097	(0.01)

Staffing - Staff Years

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Staff Years	7,470.50	7,470.50	0.00	7,484.50	0.19



Appendix A: Budget by Group

Health and Human Services Agency

Expenditures

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Salaries & Employee Benefits	\$ 396,526,449	\$ 414,638,428	4.57	\$ 418,360,286	(0.90)
Services & Supplies	624,040,699	658,112,198	5.46	653,343,105	(0.73)
Other Charges	413,354,919	415,207,971	0.45	418,247,844	0.73
Capital Assets Equipment	243,137	796,508	227.60	873,508	9.67
Expenditure Transfer & Reimbursements	(230,207)	(354,135)	53.83	(354,135)	0.00
Operating Transfers Out	314,599,090	327,218,798	4.01	340,806,273	4.15
Management Reserves	2,500,000	5,000,000	100.00	5,000,000	0.00
Total	\$ 1,751,034,087	\$ 1,820,619,768	3.97	\$ 1,836,276,881	0.86

Revenues

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Taxes Current Property	\$ 915,675	\$ 1,103,156	20.48	\$ 1,285,757	16.55
Taxes Other Than Current Secured	17,206	29,080	69.01	30,480	4.81
Licenses Permits & Franchises	1,217,627	858,323	(29.51)	858,323	0.00
Fines, Forfeitures & Penalties	4,544,830	4,658,704	2.51	4,659,115	0.01
Revenue From Use of Money & Property	807,745	923,049	14.28	782,745	15.20
Intergovernmental Revenues	1,286,134,857	1,356,687,486	5.49	1,362,858,459	0.46
Charges For Current Services	38,049,226	40,380,547	6.13	40,588,874	0.52
Miscellaneous Revenues	12,419,145	10,818,496	(12.89)	10,420,171	(3.68)
Other Financing Sources	299,154,776	308,109,411	2.99	321,734,753	10.81
Fund Balance	48,893,894	36,927,410	(24.47)	32,934,098	12.13
General Revenue Allocation	58,879,106	60,124,106	2.11	60,124,106	0.00
Total	\$ 1,751,034,087	\$ 1,820,619,768	3.97	\$ 1,836,276,881	0.86

Staffing - Staff Years

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Staff Years	\$ 5,620.62	\$ 5,550.92	(1.24)	\$ 5,550.92	0.00



Land Use and Environment Group

Expenditures

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Salaries & Employee Benefits	\$ 133,363,337	\$ 138,838,013	4.11	\$ 143,157,844	3.11
Services & Supplies	156,092,863	134,572,059	(13.79)	140,400,103	4.33
Other Charges	13,869,800	4,879,215	(64.82)	7,585,785	55.47
Capital Assets/Land Acquisition	8,546,162	11,769,562	37.72	11,708,895	(0.52)
Capital Assets Equipment	4,179,579	3,219,306	(22.98)	3,069,436	(4.66)
Reserves	35,000	0	(100.00)	0	N/A
Reserve/Designation Increase	0	2,137,700	N/A	446,820	(79.10)
Operating Transfers Out	6,249,838	6,095,344	(2.47)	6,337,835	3.98
Management Reserves	2,441,609	341,609	(86.01)	341,609	0.00
Total	\$ 324,778,188	\$ 301,852,808	(7.06)	\$ 313,048,327	3.71

Revenues

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Taxes Current Property	\$ 4,710,258	\$ 4,912,755	4.30	\$ 4,922,855	0.21
Taxes Other Than Current Secured	21,439,472	9,386,500	(56.22)	21,899,570	133.31
Licenses Permits & Franchises	31,432,264	32,189,856	2.41	33,778,440	4.94
Fines, Forfeitures & Penalties	1,446,490	1,552,872	7.35	\$ 1,583,051	1.94
Revenue From Use of Money & Property	15,949,383	16,111,279	1.02	16,127,404	0.10
Intergovernmental Revenues	83,560,660	86,280,508	3.26	81,699,373	(5.31)
Charges For Current Services	69,028,106	72,400,621	4.89	73,927,300	2.11
Miscellaneous Revenues	16,281,306	15,233,030	(6.44)	15,645,192	2.71
Other Financing Sources	8,146,584	7,578,045	(6.98)	7,805,530	3.00
Reserve/Designation Decreases	1,723,495	1,560,500	(9.46)	1,584,250	1.52
Fund Balance	37,768,143	20,292,566	(46.27)	20,210,086	(0.41)
General Revenue Allocation	33,292,027	34,354,276	3.19	33,865,276	(1.42)
Total	\$ 324,778,188	\$ 301,852,808	(7.06)	\$ 313,048,327	3.71



Appendix A: Budget by Group

Staffing - Staff Years

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Staff Years	\$ 1,492.00	\$ 1,492.00	0.00	\$ 1,492.00	0.00



Community Services Group

Expenditures

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Salaries & Employee Benefits	\$ 72,840,450	\$ 76,375,666	4.85	\$ 79,129,266	3.61
Services & Supplies	121,354,907	124,588,629	2.66	125,712,328	0.90
Other Charges	18,421,539	16,841,612	(8.58)	15,400,632	8.56
Capital Assets Equipment	9,181,000	9,336,000	1.69	9,216,000	(1.29)
Expenditure Transfer & Reimbursements	0	(31,000)	N/A	(31,000)	0.00
Reserves	100,000	100,000	0.00	100,000	0.00
Operating Transfers Out	6,616,257	5,972,641	(9.73)	5,978,324	0.10
Management Reserves	2,691,242	3,849,603	43.04	648,190	(83.16)
Total	\$ 231,205,395	\$ 237,033,151	2.52	\$ 236,153,740	(0.37)

Revenues

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Taxes Current Property	\$ 20,784,012	\$ 22,856,304	9.97	\$ 24,088,078	5.39
Taxes Other Than Current Secured	5,802,506	5,331,732	(8.11)	5,412,274	1.51
Licenses Permits & Franchises	2,220,900	2,121,900	(4.46)	2,121,900	0.00
Fines, Forfeitures & Penalties	9,000	13,000	44.44	13,000	0.00
Revenue From Use of Money & Property	1,292,132	1,307,307	1.17	1,307,067	(0.02)
Intergovernmental Revenues	42,988,873	39,273,574	(8.64)	39,638,876	0.93
Charges For Current Services	123,776,303	126,200,393	1.96	129,331,224	2.48
Miscellaneous Revenues	4,404,675	3,380,642	(23.25)	3,408,556	0.83
Other Financing Sources	6,160,549	7,144,090	15.97	7,154,919	0.15
Reserve/Designation Decreases	748,035	451,965	(39.58)	0	(100.00)
Fund Balance	14,464,184	14,544,018	0.55	9,112,620	(37.35)
General Revenue Allocation	8,554,226	14,408,226	68.43	14,565,226	(1.08)
Total	\$ 231,205,395	\$ 237,033,151	2.52	\$ 236,153,740	(0.37)



Appendix A: Budget by Group

Staffing - Staff Years

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Staff Years	\$ 986.25	\$ 973.75	(1.27)	\$ 978.75	0.51



Finance and General Government Group

Expenditures

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Salaries & Employee Benefits	\$ 106,727,244	\$ 113,680,179	6.52	\$ 116,684,169	2.64
Services & Supplies	166,500,121	172,107,003	3.37	152,597,143	(11.34)
Other Charges	20,000	0	(100.00)	0	0.00
Capital Assets/Land Acquisition	0	0	31.02	0	0.00
Capital Assets Equipment	0	70,000	N/A	0	(100.00)
Expenditure Transfer & Reimbursements	(216,691)	(355,465)	64.04	(365,365)	2.79
Reserve/Designation Increase	0	0	N/A	0	N/A
Operating Transfers Out	0	0	N/A	0	N/A
Management Reserves	3,450,000	3,550,000	2.90	3,240,000	(8.73)
Total	\$ 276,480,674	\$ 289,051,717	4.55	\$ 272,155,947	(5.85)

Revenues

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Licenses Permits & Franchises	\$ 2,763,223	\$ 2,787,205	0.87	\$ 2,881,093	3.37
Fines, Forfeitures & Penalties	800,000	799,000	(0.13)	799,000	0.00
Revenue From Use of Money & Property	156,846	174,949	33.57	643,949	8.42
Intergovernmental Revenues	10,727,500	10,580,500	(0.46)	10,580,500	(7.90)
Charges For Current Services	153,508,051	158,758,234	3.41	154,623,327	(2.60)
Miscellaneous Revenues	6,808,617	7,061,081	3.71	7,177,323	1.65
Other Financing Sources	8,161,450	10,638,000	(10.02)	5,193,000	(61.93)
Reserve/Designation Decreases	3,238,200	3,238,200	0.00	2,201,400	(32.02)
Fund Balance	12,514,990	8,080,000	(18.04)	6,349,807	(38.45)
General Revenue Allocation Offset	77,801,797	86,934,548	11.74	87,366,548	0.50
Total	\$ 276,480,674	\$ 289,051,717	4.55	\$ 272,155,947	(5.85)



Appendix A: Budget by Group

Staffing - Staff Years

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Staff Years	\$ 1,267.50	\$ 1,271.50	0.32	\$ 1,271.50	0.00



Capital Program

Expenditures

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Services & Supplies	\$ 5,360,000	\$ 2,860,000	(46.64)	\$ 2,860,000	0.00
Capital Assets/Land Acquisition	2,829,300	3,707,000	31.02	2,800,000	(24.47)
Total	\$ 8,189,300	\$ 6,567,000	(19.81)	\$ 5,660,000	(13.81)

Revenues

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Revenue From Use of Money & Property	\$ 287,823	\$ 419,000	45.58	\$ 469,000	11.93
Intergovernmental Revenues	813,300	907,000	11.52	0	(100.00)
Charges for Current Services	16,000	0	0	0	0
Other Financing Sources	7,000,000	3,004,000	(57.09)	3,503,000	16.61
Fund Balance	72,177	2,237,000	2,999.33	1,688,000	(24.54)
Total	\$ 8,189,300	\$ 6,567,000	(19.81)	\$ 5,660,000	(13.81)



Appendix A: Budget by Group

Finance Other

Expenditures

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Salaries & Employee Benefits	\$ 26,117,635	\$ 24,200,000	(7.34)	\$ 24,200,000	0.00
Services & Supplies	21,436,209	51,535,009	140.41	64,819,542	25.78
Other Charges	217,113,541	197,057,807	(9.24)	219,023,456	11.15
Reserves	15,600,000	15,600,000	0.00	15,600,000	0.00
Reserve/Designation Increase	4,600,000	3,402,625	(26.03)	4,200,000	23.43
Operating Transfers Out	53,098,500	8,288,000	(84.39)	8,220,670	(0.81)
Total	\$ 337,965,885	\$ 300,083,441	(11.21)	\$ 336,063,668	11.99

Revenues

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Taxes Current Property	\$ 29,250	\$ 31,375	7.26	\$ 26,750	(14.74)
Fines, Forfeitures & Penalties	2,905,950	3,415,980	17.55	3,419,068	0.09
Revenue From Use of Money & Property	1,880,034	1,274,186	(32.23)	1,283,240	0.71
Intergovernmental Revenues	7,887,864	6,642,100	(15.79)	6,805,364	2.46
Charges For Current Services	96,432,879	100,644,417	4.37	104,361,422	3.69
Miscellaneous Revenues	0	17,778,492	N/A	17,744,475	(0.19)
Other Financing Sources	45,934,000	300,000	(99.35)	200,000	(33.33)
Reserve/Designation Decreases	500	0	(100.00)	1,000	N/A
Fund Balance	83,534,000	43,257,222	(48.22)	46,527,306	7.56
General Revenue Allocation Offset	99,361,408	126,739,669	27.55	155,695,043	22.85
Total	\$ 337,965,885	\$ 300,083,441	(11.21)	\$ 336,063,668	11.99

Appendix B: Appropriations by Fund



County Funds by Type

County Funds by Type

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
General Fund	\$ 2,869,567,681	\$ 2,912,961,876	1.51	\$ 2,935,683,355	0.78
Air Pollution Control District	22,477,834	23,790,751	5.84	24,584,595	3.34
County Proprietary Enterprise Funds	17,132,149	21,262,597	24.11	18,373,203	(13.59)
County Proprietary Internal Service Funds	295,364,639	302,366,506	2.37	293,688,801	(2.87)
County Service Areas	9,333,414	10,234,213	9.65	10,594,379	3.52
Miscellaneous Local Agencies	9,750,274	7,799,061	(20.01)	6,559,272	(15.90)
Miscellaneous Special Districts	8,866,284	9,371,263	5.70	7,352,093	(21.55)
Permanent Road Divisions	6,962,094	6,749,022	(3.06)	6,749,022	0.00
Sanitation Districts	26,578,351	20,715,552	(22.06)	25,693,087	24.03
Special Revenue Funds	822,210,490	832,587,564	1.26	862,617,853	3.61
Total	\$ 4,088,243,210	\$ 4,147,838,405	1.46	\$ 4,191,895,660	1.06



Appendix B: Appropriations by Fund

County Funds by Group

Public Safety Group

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Public Safety Group General Fund	\$ 944,105,313	\$ 960,952,667	1.78	\$ 952,670,759	(0.86)
Sheriff Asset Forfeiture Program	1,100,000	1,100,000	0.00	1,100,000	0.00
District Atty Asset Forfeiture Program - Fed	386,916	327,500	(15.36)	227,500	(30.53)
District Atty Asset Forfeiture - State	-	200,000	100.00	200,000	0.00
Probation Asset Forfeiture Program	35,000	50,000	42.86	50,000	0.00
Sheriff Inmate Welfare	5,277,000	4,559,081	(13.60)	4,514,081	(0.99)
Probation Inmate Welfare	225,000	225,000	0.00	225,000	0.00
Public Safety (Prop 172) Spec. Rev.	201,966,912	220,517,932	9.19	228,851,417	3.78
Jail Stores Internal Service Fund	4,645,200	3,850,000	(17.12)	3,850,000	0.00
CSA 135 Regional 800 MHZ Radio System	622,954	622,954	0.00	622,954	0.00
CSA 135 Del Mar 800 MHZ Zone B	57,049	57,049	0.00	57,049	0.00
CSA 135 Poway 800 MHZ Zone F	129,888	129,888	0.00	129,888	0.00
CSA 135 Solana Beach 800 MHZ Zone H	38,449	38,449	0.00	38,449	0.00
Total	\$ 1,158,589,681	\$ 1,192,630,520	2.94	\$ 1,192,537,097	(0.01)



Appendix B: Appropriations by Fund

Health and Human Services Agency

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Health and Human Services Agency General Fund	\$ 1,432,507,365	\$ 1,481,762,546	3.44	\$ 1,490,522,842	0.59
Tobacco Securitization Special Revenue	27,300,000	27,300,000	0.00	27,300,000	0.00
Social Services Realignment	100,020,358	117,681,440	17.66	122,376,629	3.99
Mental Health Realignment	86,888,757	89,720,336	3.26	90,158,480	0.49
Health Realignment	99,569,949	98,478,707	(1.10)	99,898,175	1.44
CSA 17 San Dieguito Ambulance	1,804,104	2,189,911	21.38	2,371,586	8.30
CSA 69 Heartland Paramedic	2,943,554	3,486,828	18.46	3,649,169	4.66
Total	\$ 1,751,034,087	\$ 1,820,619,768	3.97	\$ 1,836,276,881	0.86

Land Use & Environment Group

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Land Use and Environment Group General Fund	\$ 127,504,649	\$ 111,734,548	(12.37)	\$ 112,579,169	0.76
Co Fish & Game Propagation	39,500	47,000	18.99	\$ 47,000	0.00
Special Aviation	71,708	178,300	148.65	\$ 65,700	(63.15)
Special Aviation Debt Service	336,189	339,168	0.89	\$ 341,449	0.67
Parkland Ded Area 4 - Lincoln Acres	1,500	1,000	(33.33)	\$ 1,000	0.00
Parkland Ded Area 15 - Sweetwater	2,500	5,000	100.00	\$ 5,000	0.00
Parkland Ded Area 16 - Otay	400	500	25.00	\$ 500	0.00
Parkland Ded Area 19 - Jamul	2,000	1,000	(50.00)	\$ 1,000	0.00
Parkland Ded Area 20 - Spring Valley	5,000	4,000	(20.00)	\$ 4,000	0.00
Parkland Ded Area 25 - Lakeside	2,000	5,000	150.00	\$ 5,000	0.00
Parkland Ded Area 26 - Crest	1,000	3,000	200.00	\$ 3,000	0.00
Parkland Ded Area 27 - Alpine	2,000	4,000	100.00	\$ 4,000	0.00
Parkland Ded Area 28 - Ramona	3,000	5,000	66.67	\$ 5,000	0.00



Appendix B: Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Parkland Ded Area 29 - Escondido	1,000	3,000	200.00	\$ 3,000	0.00
Parkland Ded Area 30 - San Marcos	2,000	1,000	(50.00)	\$ 1,000	0.00
Parkland Ded Area 31 - San Dieguito	2,000	3,500	75.00	\$ 3,500	0.00
Parkland Ded Area 32 - Carlsbad	2,000	1,000	(50.00)	\$ 1,000	0.00
Parkland Ded Area 35 - Fallbrook	2,000	4,000	100.00	\$ 4,000	0.00
Parkland Ded Area 36 - Bonsall	3,000	2,000	(33.33)	\$ 2,000	0.00
Parkland Ded Area 37 - Vista	3,000	1,000	(66.67)	\$ 1,000	0.00
Parkland Ded Area 38 - Valley Center	3,000	8,000	166.67	\$ 8,000	0.00
Parkland Ded Area 39 - Pauma Valley	3,000	1,000	(66.67)	\$ 1,000	0.00
Parkland Ded Area 40 - Palomar - Julian	3,000	3,000	0.00	\$ 3,000	0.00
Parkland Ded Area 41 - Mountain Empire	3,000	3,000	0.00	\$ 3,000	0.00
Parkland Ded Area 42 - Anza - Borrego	2,000	2,000	0.00	\$ 2,000	0.00
Parkland Ded Area 43 - Central Mountain	3,000	2,000	(33.33)	\$ 2,000	0.00
Parkland Ded Area 44 - Oceanside	2,000	1,000	(50.00)	\$ 1,000	0.00
Parkland Ded Area 45 - Valle de Oro	4,000	3,000	(25.00)	\$ 3,000	0.00
Parkland Dedication Fund Interest	15,000	-	(100.00)	\$ -	0.00
Road Fund	88,875,094	80,918,380	(8.95)	\$ 90,461,257	11.79
Survey Monument Preservation Fund	125,000	100,000	(20.00)	\$ 100,000	0.00
Inactive Waste Site Management	14,293,921	14,257,927	(0.25)	\$ 14,297,302	0.28



Appendix B: Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Hillsborough Landfill Maintenance	299,714	330,165	10.16	\$ 330,165	0.00
Duck Pond Landfill Cleanup	61,500	17,000	(72.36)	\$ 17,000	0.00
Airport Enterprise Fund	11,878,855	15,853,098	33.46	\$ 12,892,159	(18.68)
Liquid Waste Enterprise Fund	5,253,294	5,409,499	2.97	\$ 5,481,044	1.32
DPW Equipment Internal Svc Fund	2,036,543	3,577,566	75.67	\$ 3,577,566	0.00
DPW ISF - Equipment Acq - Road Fund	4,345,693	4,049,333	(6.82)	\$ 4,049,333	0.00
DPW ISF - Equipment Acq - Inactive Waste	98,320	95,705	(2.66)	\$ 95,705	0.00
DPW ISF - Equipment Acq - LTF/CPL	-	-	0.00	\$ -	0.00
DPW ISF - Equipment Acq - Airport Ent	676,754	122,751	(81.86)	\$ 122,751	0.00
DPW ISF - Equipment Acq - Liquid Waste	-	3,834	100.00	\$ 3,834	0.00
DPW ISF - Materials / Supply Inventory	187,075	415,812	122.27	\$ 415,812	0.00
Air Pollution Control Dist-Operations	18,287,989	19,286,667	5.46	\$ 19,855,301	2.95
APCD Air Quality Improvement Trust	4,189,845	4,504,084	7.50	\$ 4,729,294	5.00
CSA 136 Sundance Detention Basin	86,586	89,003	2.79	\$ 89,003	0.00
CSA 122 Otay Mesa East	79,966	50,537	(36.80)	\$ 50,537	0.00
CSA 107 Elfin Forest Fire District	275,903	277,465	0.57	\$ 277,465	0.00
CSA 107 Elfin Forest Fire Mitigation Fee	6,312	7,653	21.25	\$ 7,653	0.00
CSA 109 Mt Laguna Fire / Medical	50,620	42,601	(15.84)	\$ 42,601	0.00
CSA 109 Mt Laguna Fire Mitigation Fee	457	-	(100.00)	\$ -	0.00
CSA 110 Mount Palomar Fire / Medical	118,446	179,372	51.44	\$ 179,372	0.00



Appendix B: Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
CSA 110 Mt Palomar Fire Mitigation Fee	5,243	7,763	48.06	\$ 7,763	0.00
CSA 111 Boulevard Fire District	56,629	58,588	3.46	\$ 58,588	0.00
CSA 111 Boulevard Fire Mitigation Fee	9,611	19,084	98.56	\$ 19,084	0.00
CSA 112 Campo Fire District	52,866	55,792	5.53	\$ 55,792	0.00
CSA 112 Campo Fire Mitigation Fee	21,766	29,091	33.65	\$ 29,091	0.00
CSA 113 San Pasqual Fire District	110,803	96,193	(13.19)	\$ 96,193	0.00
CSA 113 San Pasqual Fire Mitigation Fee	1,366	8,584	528.40	\$ 8,584	0.00
CSA 115 Pepper Drive Fire District	213,244	253,244	18.76	\$ 253,244	0.00
CSA 26 Cottonwood Village Zone A	181,420	175,345	(3.35)	\$ 175,345	0.00
CSA 26 Monte Vista Zone B	412,475	449,162	8.89	\$ 449,162	0.00
CSA 26 Rancho San Diego	232,500	230,500	(0.86)	\$ 230,500	0.00
CSA 81 Fallbrook Local Park	180,625	177,785	(1.57)	\$ 177,785	0.00
CSA 83 San Dieguito Local Park	542,493	445,745	(17.83)	\$ 451,295	1.25
CSA 83A Zone A45 Ranch Park 95155	244,000	266,000	9.02	\$ 266,000	0.00
CSA 128 San Miguel Park Dist	847,458	788,350	(6.97)	\$ 798,950	1.34
CSA 86 Watson Place	6,627	1,277	(80.73)	\$ 1,277	0.00
San Diego Co Flood Control Dist	5,319,084	5,825,817	9.53	\$ 3,705,817	(36.39)
Stormwater Maint ZN349781	-	8,628	100.00	\$ 8,628	0.00
Wintergardens Sewer Maintenance Dist	1,650,200	1,248,630	(24.33)	\$ 1,339,750	7.30
East Otay Mesa Sewer Maint Dist	105,000	105,000	0.00	\$ 105,000	0.00
Campo Hills Water Treatment System	-	362,280	100.00	\$ 371,990	2.68
Campo Water and Sewer Service Area	-	283,793	100.00	\$ 283,793	0.00



Appendix B: Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
San Diego Co Lighting Maint Dist 1	1,792,000	1,537,115	(14.22)	\$ 1,537,115	0.00
PRD 6 Pauma Valley	178,396	197,032	10.45	\$ 197,032	0.00
PRD 8 Magee Road - Pala	209,552	222,443	6.15	\$ 222,443	0.00
PRD 9 Santa Fe Zone B	76,749	89,529	16.65	\$ 89,529	0.00
PRD 10 Davis Drive	16,647	16,647	0.00	\$ 16,647	0.00
PRD 11 Bernardo Road Zone A	24,689	30,519	23.61	\$ 30,519	0.00
PRD 11 Bernardo Road Zone C	38,938	38,410	(1.36)	\$ 38,410	0.00
PRD 11 Bernardo Road Zone D	18,506	20,897	12.92	\$ 20,897	0.00
PRD 12 Lomair	158,976	165,665	4.21	\$ 165,665	0.00
PRD 13 Pala Mesa Zone A	209,977	236,907	12.83	\$ 236,907	0.00
PRD 13 Stewart Canyon Zone B	59,691	66,097	10.73	\$ 66,097	0.00
PRD 14 Rancho Diego	9,163	8,616	(5.97)	\$ 8,616	0.00
PRD 16 Wynola	86,942	101,670	16.94	\$ 101,670	0.00
PRD 18 Harrison Park	224,017	218,465	(2.48)	\$ 218,465	0.00
PRD 20 Daily Road	366,782	335,011	(8.66)	\$ 335,011	0.00
PRD 21 Pauma Heights	506,458	143,416	(71.68)	\$ 143,416	0.00
PRD 22 West Dougherty St	18,927	18,181	(3.94)	\$ 18,181	0.00
PRD 23 Rock Terrace Road	8,081	7,476	(7.49)	\$ 7,476	0.00
PRD 24 Mt Whitney Road	39,376	43,041	9.31	\$ 43,041	0.00
PRD 30 Royal Oaks / Carroll	35,463	35,486	0.06	\$ 35,486	0.00
PRD 38 Gay Rio Terrace	38,212	43,261	13.21	\$ 43,261	0.00
PRD 39 Sunbeam Lane	9,646	9,366	(2.90)	\$ 9,366	0.00
PRD 45 Rincon Springs Rd	116,478	138,256	18.70	\$ 138,256	0.00
PRD 46 Rocoso Road	30,785	26,934	(12.51)	\$ 26,934	0.00
PRD 49 Sunset Knolls Road	29,572	25,911	(12.38)	\$ 25,911	0.00
PRD 50 Knoll Park Lane	82,494	85,657	3.83	\$ 85,657	0.00
PRD 53 Knoll Park Lane Extension	157,632	170,676	8.27	\$ 170,676	0.00
PRD 54 Mount Helix	48,491	54,770	12.95	\$ 54,770	0.00
PRD 55 Rainbow Crest Rd	261,212	306,845	17.47	\$ 306,845	0.00
PRD 60 River Drive	43,458	45,466	4.62	\$ 45,466	0.00



Appendix B: Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
PRD 61 Green Meadow Way	156,298	166,328	6.42	\$ 166,328	0.00
PRD 63 Hillview Road	348,347	397,284	14.05	\$ 397,284	0.00
PRD 64 Lila Lane	6,452	9,508	47.37	\$ 9,508	0.00
PRD 70 El Camino Corto	38,881	35,572	(8.51)	\$ 35,572	0.00
PRD 75 Gay Rio Dr Zone A	149,716	151,432	1.15	\$ 151,432	0.00
PRD 75 Gay Rio Dr Zone B	198,558	228,453	15.06	\$ 228,453	0.00
PRD 76 Kingsford Court	20,124	20,918	3.95	\$ 20,918	0.00
PRD 77 Montiel Truck Trail	115,223	121,684	5.61	\$ 121,684	0.00
PRD 78 Gardena Way	103,634	105,349	1.65	\$ 105,349	0.00
PRD 80 Harris Truck Trail	146,229	143,405	(1.93)	\$ 143,405	0.00
PRD 88 East Fifth St	44,420	46,212	4.03	\$ 46,212	0.00
PRD 90 South Cordoba	46,207	47,204	2.16	\$ 47,204	0.00
PRD 94 Roble Grande Road	326,914	343,689	5.13	\$ 343,689	0.00
PRD 95 Valle Del Sol	152,799	177,239	15.99	\$ 177,239	0.00
PRD 99 Via Allondra / Via Del Corvo	46,212	44,600	(3.49)	\$ 44,600	0.00
PRD 100 Viejas Lane View	20,751	20,356	(1.90)	\$ 20,356	0.00
PRD 101 Johnson Lake Rd	98,858	103,248	4.44	\$ 103,248	0.00
PRD 101 Hi-Ridge Rd Zone A	30,333	29,635	(2.30)	\$ 29,635	0.00
PRD 102 Mountain Meadow	66,445	160,611	141.72	\$ 160,611	0.00
PRD 103 Alto Drive	122,394	132,400	8.18	\$ 132,400	0.00
PRD 104 Artesian Rd	77,240	92,272	19.46	\$ 92,272	0.00
PRD 105 Alta Loma Dr	35,799	45,660	27.55	\$ 45,660	0.00
PRD 105 Alta Loma Dr Zone A	42,558	44,750	5.15	\$ 44,750	0.00
PRD 106 Garrison Way Et Al	46,257	52,449	13.39	\$ 52,449	0.00
PRD 117 Legend Rock	303,267	63,955	(78.91)	\$ 63,955	0.00
PRD 123 Mizpah Lane	15,250	16,847	10.47	\$ 16,847	0.00
PRD 125 Wrightwood Road	36,820	39,244	6.58	\$ 39,244	0.00
PRD 126 Sandhurst Way	24,536	25,630	4.46	\$ 25,630	0.00
PRD 127 Singing Trails Drive	26,560	24,859	(6.40)	\$ 24,859	0.00
PRD 129 Birch Street	4,768	-	(100.00)	\$ -	0.00
PRD 130 Wilkes Road	73,702	98,521	33.67	\$ 98,521	0.00
PRD 133 Ranch Creek Road	36,915	42,790	15.91	\$ 42,790	0.00



Appendix B: Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
PRD 134 Kenora Lane	40,785	40,502	(0.69)	\$ 40,502	0.00
PRD 1001 Capra Way	6,420	-	(100.00)	\$ -	0.00
PRD 1002 Sunny Acres	9,216	6,945	(24.64)	\$ 6,945	0.00
PRD 1003 Alamo Way	17,260	15,070	(12.69)	\$ 15,070	0.00
PRD 1004 Butterfly Lane	13,797	10,692	(22.50)	\$ 10,692	0.00
PRD 1005 Eden Valley Lane	29,872	22,253	(25.51)	\$ 22,253	0.00
PRD 1007 Tumble Creek	91,934	26,449	(71.23)	\$ 26,449	0.00
PRD 1008 Canter Drive	41,908	38,968	(7.02)	\$ 38,968	0.00
PRD 1009 Golf Drive	11,650	7,598	(34.78)	\$ 7,598	0.00
PRD 1010 Alpine High	424,329	421,469	(0.67)	\$ 421,469	0.00
PRD 1011 La Cuesta	51,192	57,303	11.94	\$ 57,303	0.00
PRD 1012 Millar Road	131,598	123,152	(6.42)	\$ 123,152	0.00
PRD 1013 Singing Trails	24,356	43,867	80.11	\$ 43,867	0.00
Alpine Sanitation - Maint and Oper	1,635,109	1,256,860	(23.13)	\$ 1,202,300	(4.34)
Julian Sanitation - Maint and Oper	226,632	234,132	3.31	\$ 237,267	1.34
Lakeside Sanitation - Maint and Oper	7,816,340	7,095,750	(9.22)	\$ 6,438,970	(9.26)
Pine Valley Sanitation - Maint & Oper	94,550	100,550	6.35	\$ 100,550	0.00
Spring Valley Sanitation - Maint and Oper	16,805,720	12,028,260	(28.43)	\$ 17,714,000	47.27
Total	\$ 324,778,188	\$ 301,852,808	(7.06)	\$ 313,048,327	3.71



Appendix B: Appropriations by Fund

Community Services Group

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Community Services Group General Fund	\$ 37,623,777	\$ 43,123,750	14.62	\$ 41,252,643	(4.34)
County Library	28,802,140	30,768,468	6.83	31,562,692	2.58
HCD - Special Revenue Fund	29,350,836	25,720,350	(12.37)	25,720,350	0.00
Facilities Management Internal Svc Fund	66,112,974	68,878,492	4.18	69,987,746	1.61
Major Maintenance Internal Svc Fund	15,000,000	15,000,000	0.00	15,000,000	0.00
Fleet Services Internal Service Fund	8,349,391	8,599,066	2.99	8,739,213	1.63
Fleet ISF - Equipment Acq. - General	17,830,401	18,044,942	1.20	18,049,580	0.03
Fleet ISF Materials / Supply Inventory	8,979,922	9,543,107	6.27	9,554,081	0.11
Fleet ISF - Accident Repair	92,000	155,680	69.22	155,680	0.00
Fleet ISF - Accidents - Sheriff	166,000	243,161	46.48	243,161	0.00
Purchasing ISF-Document Services	9,177,430	9,188,449	0.12	9,357,072	1.84
Co Redev Agy - Gillespie Fld- Special DS	3,003,513	2,387,767	(20.50)	2,416,178	1.19
Co Redev Agy - Gillespie Fld- Tax Alloc DS	424,350	426,118	0.42	427,165	0.25
Co Redev Agy - Gillespie Fld - Reserve DS	20,000	15,000	(25.00)	15,000	0.00
Co Redev Agy - Gillespie Fld - Principal DS	140,000	150,000	7.14	160,000	6.67
Co Redev Agy - Gillespie Fld - Interest DS	284,350	276,118	(2.90)	267,165	(3.24)
Co Redev Agy - Gillespie Fld- Capital	2,579,163	2,168,584	(15.92)	2,012,150	(7.21)
Co Redev Agy - Upper SD River - Capital	2,354,859	1,728,147	(26.61)	612,688	(64.55)
Co Redev Agy - Gillespie Housing Capital	500,000	492,153	(1.57)	497,836	1.15
Co Redev Agy - Upper SD River Housg Cap	414,289	123,799	(70.12)	123,340	(0.37)
Total	\$ 231,205,395	\$ 237,033,151	2.52	\$ 236,153,740	(0.37)



Appendix B: Appropriations by Fund

Finance and General Government Group

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Finance and General Government Group General Fund	\$ 162,345,185	\$ 172,501,558	6.26	\$ 166,837,636	(3.28)
CATV Cable TV - Media / Public Relations	2,369,952	2,602,205	9.80	2,586,093	(0.62)
Information Technology Internal Svc Fund	111,765,537	113,947,954	1.95	102,732,218	(9.84)
Total	\$ 276,480,674	\$ 289,051,717	4.55	\$ 272,155,947	(5.85)

Capital

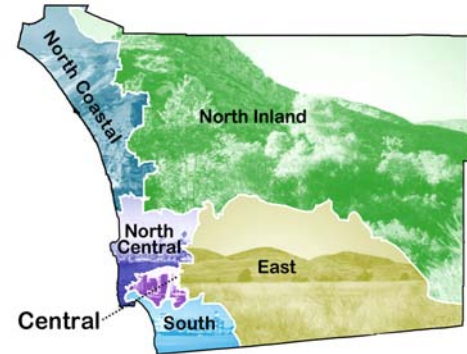
	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Capital Outlay Fund	\$ 829,300	\$ 3,707,000	347.00	\$ 2,800,000	(24.47)
Justice Facility Const COF	2,000,000	-	(100.00)	-	0.00
Edgemoor Development Fund	5,360,000	2,860,000	(46.64)	2,860,000	0.00
Total	\$ 8,189,300	\$ 6,567,000	(19.81)	\$ 5,660,000	(13.81)

Finance Other

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Finance Other General Fund	\$ 165,481,392	\$ 142,886,807	(13.65)	\$ 171,820,306	20.25
Pension Obligation Bonds	126,553,344	110,514,605	(12.67)	116,460,563	5.38
Employee Benefits Internal Svc Fund	35,401,399	35,650,654	0.70	36,755,049	3.10
Public Liability Insurance Internal Svc Fd	10,500,000	11,000,000	4.76	11,000,000	0.00
CSA 4 Majestic Pines Debt Service	29,750	31,375	5.46	27,750	(11.55)
Total	\$ 337,965,885	\$ 300,083,441	(11.21)	\$ 336,063,668	11.99



Appendix C: Health & Human Services - Regional Operations



Health & Human Services - Regional Operations

In the interest of transparency, 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 six Regional Operations divisions based on the type of program or administrative service rather than by location of services.

Staffing by Program

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Regional Administration	\$ 47.00	\$ 49.00	4.26	\$ 49.00	0.00
Public Health Services	176.50	180.00	1.98	180.00	0.00
Family Resource Centers/ Assistance Payments	1,442.50	1,453.00	0.73	1,453.00	0.00
Child Welfare Services	609.00	610.00	0.16	610.00	0.00
Welfare to Work/Employment Administration	116.00	109.00	(6.03)	109.00	0.00
California Children Services (North Central Region)	148.75	151.75	2.02	151.75	0.00
Child Care (East Region)	107.00	103.00	(3.74)	103.00	0.00
Community Action Partnership (Central)	14.00	14.00	0.00	14.00	0.00
Office of Violence Prevention (South)	3.00	4.00	33.33	4.00	0.00
Total	\$ 2,663.75	\$ 2,673.75	0.38	\$ 2,673.75	0.00

Budget by Program

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
Regional Administration	\$ 6,056,625	\$ 6,011,380	(0.75)	\$ 6,033,227	0.36
Public Health Services	16,510,010	17,451,046	5.70	17,577,174	0.72
Family Resource Centers/ Assistance Payments	286,727,811	294,599,681	2.75	294,943,435	0.12
Child Welfare Services	52,090,636	53,359,959	2.44	55,979,030	4.91
Welfare to Work/Employment Administration	25,088,107	24,317,805	(3.07)	24,351,365	0.14



Appendix C: Health & Human Services - Regional Operations

Budget by Program

	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Proposed Budget	% Change	Fiscal Year 2006-2007 Proposed Budget	% Change
California Children Services (South Region)	15,364,765	16,585,750	7.95	16,838,716	1.53
Child Care (East Region)	53,495,524	44,446,509	(16.92)	44,446,509	0.00
Community Action Partnership (Central)	9,477,879	8,308,058	(12.34)	7,983,058	(3.91)
Office of Violence Prevention (South)	2,413,107	2,005,700	(16.88)	2,005,700	0.00
Total	\$ 467,224,464	\$ 467,085,888	(0.03)	\$ 470,158,214	0.66

Appendix D: Glossary of Budget Terms



ABC: Activity-Based Costing.

ACAO: Assistant Chief Administrative Officer of the County.

Account: A separate financial reporting unit for budgeting or accounting purposes. All budgetary transactions, whether revenue or expenditure related, are recorded in accounts.

Accrual Basis Of Accounting: The basis of accounting under which transactions are recognized

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

Activity-Based Costing (ABC): Costs based on activities rather than accounts.

ADA: Americans with Disabilities Act.

Adopted Budget: An annual spending plan that is adopted by the Board of Supervisors, pursuant to Government Code, that balances revenues and expenditures.

AFDC: Aid to Families with Dependent Children. A federal public assistance program that was replaced by Temporary Assistance to Needy Families (TANF).

Agency/Groups: The basic organizational structure of the County. General Managers of Agency/Groups report directly to the Chief Administrative Officer.

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

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

APIP: Agricultural Parcel Inspection Program.

Appropriation: Legal authorization to make expenditures or enter into new obligations for specific purposes.

Assessed Property Value: The value of property for the purpose of levying property taxes.

Assessed Valuation: A valuation set on real estate as a basis for levying taxes. Real estate in San Diego County is assessed at 100% of full market value.

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 Scorecard (BSC): Performance Management system based on linked financial and non-financial measurements in four areas: employees, processes, financial, and customer measures.

Balanced Operational Plan: An Operational Plan budget in which current revenues equal current expenditures. A balanced annual budget is required by the State of California per Government Code Section 29000 et. al.

BIT: Bi-annual Inspection of Terminals. A state inspection program for commercial truck/vehicle maintenance facilities.

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

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

Bond Covenant: A legally enforceable agreement with bondholders that requires the governmental agency selling the bond to meet certain conditions in the repayment of the debt.

BOS: Board of Supervisors.

BPR: Business Process Reengineering.

BSC: Balanced Scorecard.



Appendix D: Glossary of Budget Terms

Business Process Reengineering (BPR): An approach for transforming the County into a customer-oriented, quality-focused, technology-enabled, and efficient service provider. The purpose is to implement new and more effective processes rather than re-implementing the same processes using new tools. One goal is to generate budgetary savings to permit reinvestment in higher priority needs and services.

BuyNet: An on-line internet system that documents solicitation requirements for the procurement of goods and services for the County.

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

CAFR: Comprehensive Annual Financial Report.

CalWORKS: California Work Opportunities and Responsibilities to Kids Program. A federal public assistance program which aids individuals in finding permanent employment and getting off of public assistance.

CAO: Chief Administrative Officer of the County.

Capital Assets: Land, improvements to land, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

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

Capital Improvements Plan (CIP): A five-year list of planned capital projects, developed by the Department of General Services.

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

Capital Projects Funds: Governmental funds established to account for financial resources used for the acquisition or construction of major capital facilities (other than those accounted for in proprietary funds).

Cash Basis Of Accounting: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Cash Flow: The analysis 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.

CBPR/PMR: Contract Business Plan Review/Project Management Review. Review of contracts/programs prior to initiation and after implementation.

CDBG: Community Development Block Grant. A federal grant administered by the County for improvements in a community that has been designated a blight area.

CFO: Chief Financial Officer of the County.

CHDP: Child Health Disability Prevention. A federal program that performs preventive health screenings for children in low income families.

CIP: Capital Improvements Plan.

CLERB: Citizens' Law Enforcement Review Board. A department within the Public Safety Group.



COF: Capital Outlay Fund.

COLA: Cost Of Living Adjustment.

Comprehensive Annual Financial Report (CAFR):

Represents the annual audited financial statements of the County, including governmental and proprietary type activities. The CAFR has three major sections: introductory, financial, and statistical. The introductory section furnishes the general information on the government structure, services, and environment. The financial section contains all basic financial statements and footnotes, and the statistical section provides trend data and nonfinancial data useful in interpreting the basic financial statements.

Contingency Reserve: Appropriations set aside to meet unforeseen circumstances.

Continuous Processes Improvement (CPI): The application of tools designed to achieve incremental, continuous improvement in process cycle-times and added-value contributions, with emphasis on the elimination of waste and bureaucratic elements—the overriding objective being to streamline processes in the pursuance of continuous customer satisfaction.

Contract Business Plan Review/Project Management Review: see CBPR/PMR

Contributed Capital: The permanent fund capital of a proprietary fund. Contributed capital is created when a residual equity transfer is received by a proprietary fund, when a general fixed asset is “transferred” to a proprietary fund or when a grant is received that is externally restricted to capital acquisition.

CSAC: California State Association of Counties.

CSC: Civil Service Commission. A department in the Finance and General Government Group.

CTN: County Television Network—the County’s television station which broadcasts Board meetings and programs of community interest.

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

Current Liabilities: Liabilities that are expected to be liquidated with current financial resources.

CWS: Child Welfare Services. California’s program for providing Child Protective Services.

DA: District Attorney. An elected official in the Public Safety Group.

DCAO: Deputy Chief Administrative Officer; generally the head of a County Agency or Group.

DDSL: Discretionary Programs/Discretionary Service Level.

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

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

Debt Service Fund Requirements: The resources which must be provided for a Debt Service Fund so that all principal and interest payments can be made in full and on schedule.

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

DIBBS: Do It Better By Suggestion. The County’s incentive plan to encourage employees to suggest ways to increase productivity and efficiency.



Appendix D: Glossary of Budget Terms

Direct Expenses: Those expenses which can be charged directly as a part of the cost of a product or service, or of a department or operating unit, as distinguished from overhead and other indirect costs which must be prorated among several products or services, departments or operating units.

Discretionary Programs/Discretionary Service Level (DDSL): Programs which the County voluntarily operates, without mandated service level requirements, although many of these programs support mandated programs.

Discretionary Programs/Mandated Service Level (DMSL): Programs which the County voluntarily operates; however, service levels are specified by law, usually as a condition of funding.

DMSL: Discretionary Programs/Mandated Service Level.

DPW: Department of Public Works. A department in the Land Use and Environment Group.

Early and Periodic Screening, Diagnosis and Treatment Program (EPSDT): A comprehensive package of benefits available to Medicaid eligible children up to age 21.

EFNEP: Expanded Food and Nutrition Education Program.

Encumbrance: Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general

public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

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

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

EPA: Environmental Protection Agency.

EPSDT: Early and Periodic Screening, Diagnosis and Treatment Program.

Equipment Replacement Reserves: Reserves designated for the purchase of new vehicles or operating equipment as existing equipment becomes obsolete or unusable.

ERP: Enterprise Resource Planning.

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

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

Fiduciary Funds: The trust and agency funds used to account for assets held by a government unit in a trustee or agent capacity for others and which therefore cannot be used to support the government's own programs. A trustee acquires legal title to the assets entrusted, but in the agency relationship, title rests with the principal.



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.

Fixed Assets: Physical property of a permanent nature and movable personal property, of significant value and of a relatively permanent nature (useful life of one year or longer).

FTE: Full-Time Equivalent.

Full-Time Equivalent (FTE)/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 2088 staff hours (occasionally 2080 or 2096 staff hours). Two workers, each working half that number of hours, together equal one full-time equivalent or one staff year. County Salary and Benefit costs are based on the number of staff-years required to provide a service.

Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and 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 and similar trust funds. Portions of the fund balance may be reserved for various purposes, e.g. encumbrances.

FY: Fiscal Year (July 1 – June 30).

GAAP: Generally Accepted Accounting Principles. Uniform minimum standards and guideline for financial accounting and reporting. They govern the form and content of the financial statement of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of

general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

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

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

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

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

General Obligation Bonds: Bonds backed by the full faith and credit of government.

General Purpose Revenues: Locally generated revenues derived from property taxes, sales taxes, vehicle license fees, court fines, and fund balance. General Purpose Revenues may be used for any purpose which is a legal expenditure of County funds. They generally reflect the degree of flexibility the County has to finance programs and projects. Since they are locally generated, General Purpose Revenues are also affected by local economic conditions. Their usage is controlled by the Board of Supervisors.

General Revenue Allocation: The operational distribution of General Purpose Revenues to County departments and programs through the Agency/Groups and subject to Board approval.



Appendix D: Glossary of Budget Terms

Generally Accepted Accounting Principles (GAAP):

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

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

GFOA: Government Finance Officers Association. A nonprofit professional association serving government finance professionals throughout North America.

GIS: Geographic Information System.

GM: General Manager.

GMS: General Management System.

Governmental Accounting Standards Board (GASB): The body that sets accounting standards specifically for state and local governments.

Government Finance Officers Association: GFOA.

Grant: Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity or facility.

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

HCD: Housing and Community Development. A department in the Community Services Group.

HHSA: Health and Human Services Agency.

Housing and Urban Development, Department of (HUD): A federal department that administers grants addressing the needs of housing for low income families.

HRMS: Human Resource Management System.

HUD: Housing and Urban Development, Department of

ICR: Intelligent Character Recognition Technology.

IAR: Information, Assessment and Referral.

Information, Assessment and Referral (IAR): A technology-enabled intake and referral process designed to improve client access to services and operationalizing the “no wrong door” customer service goals of the Health and Human Services Agency.

Indirect Expenses: Those elements of cost necessary in the production of an article or the performance of a service but not an integral part of the finished product or service, such as rent, heat, light, supplies, management, supervision, etc.

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

ISF: Internal Service Fund.

IT: Information Technology.

JPA: Joint Powers Authority.

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



Line-Item Budget: A budget format prescribed by the State Controller. The County's line-item budget shows activities grouped by organizational units, such as departments. The term line-item refers to account and sub-account detail typically provided for revenue by source (e.g., property taxes), and objects of expenditure (e.g., Salary & Benefit, Services & Supplies, fixed assets, etc.).

LPS: Lanterman-Petris-Short Conservatorship.

LUEG: Land Use and Environment Group.

Managed Competition: County departments compete with private sector to deliver services. Re-direct overhead expense to front-line services.

Mandate: A requirement from the State or federal governments that the County perform a task, perform a task in a particular way, or perform a task to meet a particular standard, often without compensation from the higher level of government.

Mandated Programs/Discretionary Service Level (MDSL): Programs that are required by law, but the level of service is optional. An example is the General Relief program. The County is mandated to provide a General Relief program, but the Board sets the aid payment rate and has total freedom of choice in deciding how the program is administered. Some programs have discretionary service levels because the minimum service level requirement is not expressly stated in the mandate.

Mandated Programs/Mandated Service Level (MMSL): Programs over which the Board has no discretion. CalWORKs is an example. The County is required to operate this program; the service is targeted to a population meeting eligibility standards set by the State; time deadlines are imposed; and the aid payment schedule and County participation rate is set by the State.

Management Reserves: Appropriations set aside at the Group or department level for unanticipated needs or planned future one-time expenses.

MDSL: Mandated Programs/Discretionary Service Level.

Mission: The business, general assignment of the organization. What we are striving to do over a continuous period of time.

MMSL: Mandated Programs/Mandated Service Level.

MSCP: Multiple Species Conservation Program.

NACo: National Association of Counties.

Objects (Line Items): A sub-classification of expenditures based on type of goods or services including: Salary & Benefits, Services & Supplies, Other Charges, and Fixed Assets. Each object contains sub-object classifications as well.

OCR: Optical Character Recognition.

Operating Statement: A financial statement disclosing the financial results of operations of an entity during an accounting period in conformity with generally accepted accounting principles (GAAP).

Operating Transfers: All interfund transfers other than residual equity transfers.

Operational Incentive Plan (OIP): Executive goal-setting plan aligned with the CAO's and BOS's annual goals.

Operational Plan Amendment: A revision of the Adopted Operational Plan. A recommendation to increase appropriations requires a four-fifths vote by the Board of Supervisors. Budget amendments occur throughout the fiscal year as spending priorities shift.

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 prepared to facilitate the Board of Supervisors decision making process, and to report the decisions made.



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Organizational Development (OD): Use of behavioral science to improve organization effectiveness including quality of work life and increased productivity.

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

Performance Management (PM): System that utilizes key performance indicators in the BSC format.

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

PLDO: Parkland Dedication Ordinance.

PM: Performance Management.

PMR: Project Management Review.

Position: An approved job for a person or persons working full-time or part-time, usually listed in terms of a specific classification.

Program: Group activities, operations or organizational units directed to attaining specific purposes or objectives.

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

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

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

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

Regional Justice Information System (REJIS): A San Diego Regional shared computer database.

REJIS: Regional Justice Information System.

Request for Bid (RFB): A formal procurement document used to invite vendors to submit pricing in response to a clearly defined set of requirements.

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

Reserves For Unforeseen Contingencies: Funding for nonrecurring, unanticipated expenditures; the fund protects the local government from having to issue short-term debt to cover such needs.

Residual Equity Transfers: Nonrecurring or nonroutine transfers of equity between funds.

Retained Earnings: An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

RFB: Request for Bid.

RFP: Request for Proposal.

RoV: Registrar of Voters. A department in the Community Services Group.

RPTT: Real Property Transfer Tax.

SanDAG: San Diego Association of Governments.

San Diego Association of Governments (SanDAG): A regional association of elected representatives from the County, cities, and special districts who develop policies relating to growth and development in the County.

SanGIS: San Diego Geographic Information System. A JPA program in the Land Use & Environment Group.

SBI: Screening and Brief Intervention.

SDCERA: San Diego County Employees Retirement Association.



Service Level Agreements (SLA): An agreement between one of the Department of General Services Internal Service Funds and a customer department that specifies the types and level of services to be provided by General Services staff and/or contractors.

SLA: Service Level Agreements.

SPAN-FM: An automated infrastructure management system for Property (Land and Buildings), Leasing, Space Occupancy, and Facility Maintenance and Operations.

SPEC: Strategic Planning Executive Committee.

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

SPST: Strategic Planning Support Team.

Staff Year: One Full-time equivalent (FTE).

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

Strategic Enablers: Key tools and concepts that are critical to achieve Strategic Initiatives.

Strategic Initiatives: Major Projects that move the County and partners toward achievement of part of a particular goal.

Strategic Intent: High level objectives, purposes, aims that direct actions and guide Strategic Initiatives.

Strategic Planning Executive Committee (SPEC): Executive group consisting of County GMs and other County staff responsible for validating the County's Vision, Mission, and Intents; identifying the initiatives; and championing business operations' Strategic direction. SPEC includes CAO, ACAO, DCAOs & other GMs.

Strategic Planning Support Team (SPST): Manages the planning process; facilitates and enables program review, development, implementation and measurement; supports operational program managements. SPST includes administrative and program staff from the five agency/groups.

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

TANF: Temporary Assistance to Needy Families.

Tax and Revenue Anticipation Notes (TRANs): Short-term, interest-bearing note issued by the County in anticipation of tax revenues to be received at a later date. The note is retired from the tax revenues to which it is related.

Teeter Borrowing Program: Short-term obligation notes, secured by future collections of delinquent property taxes, used to provide taxing agencies the amount of their property taxes without regard to such delinquencies.

Temporary Assistance to Needy Families (TANF): The principal Federal Welfare program; formerly Aid to Families with Dependent Children (AFDC).

TOT: Transient Occupancy Tax.

Total Appropriations and Total Revenues: The consolidation of all revenues and expenditures for all funds. The purpose is to report accurately the full amount of governmental revenues and expenditures for the Operational Plan period.

TRANs: Tax and Revenue Anticipation Notes.

Transient Occupancy Tax (TOT): A tax of 9% of the rental receipts charged for temporary lodging in a hotel or other similar facility.

Trust Fund: Fund used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

USDA: United States Department of Agriculture.



Appendix D: Glossary of Budget Terms

USDRIP: Upper San Diego River Improvement Project.

Vehicle License Fee (VLF): Annual registration fee imposed on vehicles at a rate equal to two percent of the vehicle's market value and distributed to cities and counties.

Vision: The image of what we might be and want to be at some point in the future. A picture of future desired outcomes.

VLF: Vehicle License Fees.