

County of San Diego

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Appendix A: Budget by Group/Agency



Public Safety Group

Expenditures

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Salaries & Benefits	\$ 700,071,324	\$ 743,575,538	\$ 788,778,195	6.08	\$ 815,843,815
Services & Supplies	174,247,640	211,427,627	221,878,128	4.94	209,719,135
Other Charges	118,408,107	99,187,256	99,799,616	0.62	94,592,759
Capital Assets Equipment	2,256,714	3,868,441	1,555,126	(59.80)	1,269,426
Expenditure Transfer & Reimbursements	(16,659,891)	(16,694,629)	(17,724,566)	6.17	(18,416,971)
Operating Transfers Out	223,999,395	242,881,285	260,331,853	7.18	262,239,089
Management Reserves	1,569,393	20,294,139	9,500,000	(53.19)	4,000,000
Total	\$1,203,892,682	\$1,304,539,657	\$1,364,118,352	4.57	\$1,369,247,253

Revenues

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Licenses Permits & Franchises	\$ 362,347	\$ 363,601	\$ 363,601	—	\$ 363,601
Fines, Forfeitures & Penalties	29,016,583	25,592,343	22,543,983	(11.91)	21,904,981
Revenue From Use of Money & Property	9,335,122	10,217,245	9,262,549	(9.34)	9,262,549
Intergovernmental Revenues	398,142,359	427,474,074	443,090,207	3.65	440,095,301
Charges For Current Services	119,386,213	123,889,063	128,492,510	3.72	128,513,706
Miscellaneous Revenues	5,735,200	7,235,605	7,390,982	2.15	7,401,582
Other Financing Sources	229,524,837	242,881,285	257,235,853	5.91	262,249,063
Fund Balance	13,921,804	27,417,441	28,554,667	4.15	11,072,470
General Revenue Allocation	398,468,217	439,469,000	467,184,000	6.31	488,384,000
Total	\$1,203,892,682	\$1,304,539,657	\$1,364,118,352	4.57	\$1,369,247,253

Staffing - Staff Years

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Staff Years	7,478.50	7,487.00	7,473.50	(0.18)	7,465.50



Appendix A: Budget by Group/Agency

Health and Human Services Agency

Expenditures

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Salaries & Benefits	\$ 414,638,428	\$ 428,517,505	\$ 451,962,730	5.47	\$ 457,718,373
Services & Supplies	658,709,019	742,784,120	811,006,623	9.18	831,986,529
Other Charges	415,207,971	399,225,394	398,591,769	(0.16)	397,091,769
Capital Assets Equipment	796,508	679,206	7,209,206	961.42	559,206
Expenditure Transfer & Reimbursements	(354,135)	(408,385)	(493,665)	20.88	(731,315)
Operating Transfers Out	327,218,798	37,999,180	37,999,180	—	37,999,180
Management Reserves	5,000,000	5,000,000	5,000,000	—	5,000,000
Total	\$1,821,216,589	\$1,613,797,020	\$1,711,275,843	6.04	\$1,729,623,742

Revenues

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Taxes Current Property	\$ 1,103,156	\$ 1,357,307	\$ 1,490,250	9.79	\$ 1,490,250
Taxes Other Than Current Secured	29,080	33,616	42,390	26.10	42,390
Licenses Permits & Franchises	858,323	1,008,189	1,016,795	0.85	1,036,619
Fines, Forfeitures & Penalties	4,658,704	4,510,767	4,475,984	(0.77)	4,470,010
Revenue From Use of Money & Property	924,238	841,644	899,644	6.89	899,644
Intergovernmental Revenues	1,358,013,208	1,420,207,071	1,497,385,970	5.43	1,532,702,290
Charges For Current Services	39,650,457	42,141,196	45,158,278	7.16	44,675,451
Miscellaneous Revenues	10,818,496	10,522,230	10,495,532	(0.25)	10,192,088
Other Financing Sources	308,109,411	24,200,000	24,296,000	0.40	24,200,000
Fund Balance	36,927,410	41,000,000	48,600,000	18.54	32,500,000
General Revenue Allocation	60,124,106	67,975,000	77,415,000	13.89	77,415,000
Total	\$1,821,216,589	\$1,613,797,020	\$1,711,275,843	6.04	\$1,729,623,742



Appendix A: Budget by Group/Agency

Staffing - Staff Years

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Staff Years	5,549.92	5,552.92	5,663.00	1.98	5,663.00



Appendix A: Budget by Group/Agency

Land Use and Environment Group

Expenditures

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Salaries & Benefits	\$ 139,096,490	\$ 148,681,294	\$ 158,573,244	6.65	\$ 165,572,685
Services & Supplies	156,472,795	170,414,746	164,448,235	(3.50)	150,717,919
Other Charges	4,808,275	5,996,945	16,995,031	183.39	16,707,078
Capital Assets/Land Acquisition	14,146,210	6,911,950	11,322,000	63.80	4,718,525
Capital Assets Equipment	3,247,306	5,875,985	6,864,986	16.83	4,988,500
Expenditure Transfer & Reimbursements	—	(100,000)	(100,000)	—	(100,000)
Reserve/Designation Increase	877,700	1,426,200	2,404,464	68.59	718,119
Operating Transfers Out	6,288,530	7,114,621	10,497,923	47.55	6,983,583
Management Reserves	3,341,609	3,417,802	1,057,802	(69.05)	1,057,802
Total	\$ 328,278,915	\$ 349,739,543	\$ 372,063,685	6.38	\$ 351,364,211

Revenues

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Taxes Current Property	\$ 4,912,755	\$ 5,364,714	\$ 6,581,573	22.68	\$ 6,060,708
Taxes Other Than Current Secured	9,786,500	11,223,675	17,469,627	55.65	17,188,336
Licenses Permits & Franchises	32,114,718	34,447,546	35,955,054	4.38	37,596,452
Fines, Forfeitures & Penalties	1,740,762	1,584,217	1,809,583	14.23	1,924,174
Revenue From Use of Money & Property	15,973,779	16,289,131	19,693,359	20.90	18,936,639
Intergovernmental Revenues	98,333,444	100,445,857	105,822,230	5.35	97,133,884
Charges For Current Services	73,376,969	79,678,678	80,892,670	1.52	83,116,281
Miscellaneous Revenues	16,733,030	13,339,610	16,513,076	23.79	14,477,655
Other Financing Sources	7,771,225	7,256,621	10,557,923	45.49	7,043,584
Reserve/Designation Decreases	1,560,500	1,605,080	569,845	(64.50)	1,586,935
Fund Balance	31,530,914	32,746,414	24,160,745	(26.22)	13,309,563
General Revenue Allocation	34,444,319	45,758,000	52,038,000	13.72	52,990,000
Total	\$ 328,278,915	\$ 349,739,543	\$ 372,063,685	6.38	\$ 351,364,211



Appendix A: Budget by Group/Agency

Staffing - Staff Years

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Staff Years	1,497.00	1,559.00	1,602.00	2.76	1,601.00



Appendix A: Budget by Group/Agency

Community Services Group

Expenditures

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Salaries & Benefits	\$ 76,627,395	\$ 78,558,867	\$ 85,295,622	8.58	\$ 89,126,325
Services & Supplies	123,228,387	138,573,221	160,952,505	16.15	158,534,456
Other Charges	15,751,602	20,002,858	19,007,774	(4.97)	19,204,777
Capital Assets Equipment	9,586,000	9,270,000	15,001,275	61.83	9,828,252
Expenditure Transfer & Reimbursements	(31,000)	(59,000)	(59,000)	—	(59,000)
Reserves	100,000	100,000	100,000	—	100,000
Reserve/Designation Increase	—	1,200,000	—	(100.00)	0
Operating Transfers Out	7,370,346	4,353,997	7,319,143	68.10	7,022,899
Management Reserves	3,849,603	3,250,000	3,250,000	—	3,250,000
Total	\$ 236,482,333	\$ 255,249,943	\$ 290,867,319	13.95	\$ 287,007,709

Revenues

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Taxes Current Property	\$ 22,856,304	\$ 25,225,903	\$ 26,558,655	5.28	\$ 27,997,265
Taxes Other Than Current Secured	5,409,044	2,965,013	3,197,870	7.85	3,277,576
Licenses Permits & Franchises	2,121,900	2,121,900	2,303,714	8.57	2,303,714
Fines, Forfeitures & Penalties	13,000	(5,835)	13,000	(322.79)	13,000
Revenue From Use of Money & Property	1,292,907	1,897,194	2,772,385	46.13	2,832,021
Intergovernmental Revenues	39,273,574	38,768,545	44,481,663	14.74	39,687,564
Charges For Current Services	126,452,122	134,742,263	153,824,032	14.16	162,619,903
Miscellaneous Revenues	3,380,642	4,170,860	3,065,518	(26.50)	3,106,984
Other Financing Sources	7,144,090	8,403,997	12,456,513	48.22	12,113,282
Reserve/Designation Decreases	451,965	—	1,200,000	—	—
Fund Balance	13,678,559	21,194,103	21,508,969	1.49	13,296,400
General Revenue Allocation	14,408,226	15,766,000	19,485,000	23.59	19,760,000
Total	\$ 236,482,333	\$ 255,249,943	\$ 290,867,319	13.95	\$ 287,007,709



Appendix A: Budget by Group/Agency

Staffing - Staff Years

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Staff Years	979.00	974.00	1,009.00	3.59	1,009.00



Appendix A: Budget by Group/Agency

Finance and General Government Group

Expenditures

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Salaries & Benefits	\$ 113,188,821	\$ 117,908,911	\$ 124,601,308	5.68	\$ 128,503,035
Services & Supplies	172,686,403	181,016,010	182,897,535	1.04	169,708,346
Capital Assets Equipment	70,000	10,000	75,000	650.00	—
Expenditure Transfer & Reimbursements	(355,465)	(217,714)	(655,543)	201.10	(678,487)
Management Reserves	3,550,000	4,884,000	8,470,000	73.42	5,000,000
Total	\$ 289,139,759	\$ 303,601,207	\$ 315,388,300	3.88	\$ 302,532,894

Revenues

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Licenses Permits & Franchises	\$ 2,787,205	\$ 2,740,000	\$ 2,769,345	1.07	\$ 2,769,345
Fines, Forfeitures & Penalties	799,000	915,000	942,450	3.00	942,450
Revenue From Use of Money & Property	174,949	174,949	233,936	33.72	233,936
Intergovernmental Revenues	10,562,000	2,710,000	2,751,730	1.54	2,751,730
Charges For Current Services	158,580,258	175,637,669	177,796,583	1.23	167,826,016
Miscellaneous Revenues	6,735,642	7,183,788	7,196,279	0.17	6,909,129
Other Financing Sources	10,638,000	845,000	1,670,670	97.71	1,670,670
Reserve/Designation Decreases	3,238,200	2,201,400	—	(100.00)	—
Fund Balance	8,780,000	12,718,401	14,603,307	14.82	8,074,618
General Revenue Allocation	86,844,505	98,475,000	107,424,000	9.09	111,355,000
Total	\$ 289,139,759	\$ 303,601,207	\$ 315,388,300	3.88	\$ 302,532,894

Staffing - Staff Years

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Staff Years	1,267.50	1,271.00	1,279.00	0.63	1,279.00



Capital Program

Expenditures

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Services & Supplies	\$ 2,860,000	\$ 2,860,000	\$ 822,000	(71.26)	\$ 822,000
Capital Assets/Land Acquisition	4,177,000	99,566,185	31,245,000	(68.62)	5,000,000
Total	\$ 7,037,000	\$ 102,426,185	\$ 32,067,000	(68.69)	\$ 5,822,000

Revenues

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Revenue From Use of Money & Property	\$ 419,000	\$ 469,000	\$ 822,000	75.27	\$ 822,000
Intergovernmental Revenues	1,027,000	566,185	—	(100.00)	—
Other Financing Sources	3,354,000	99,703,000	31,245,000	(68.66)	5,000,000
Fund Balance	2,237,000	1,688,000	—	(100.00)	—
General Revenue Allocation	—	—	—	—	—
Total	\$ 7,037,000	\$ 102,426,185	\$ 32,067,000	(68.69)	\$ 5,822,000



Appendix A: Budget by Group/Agency

Finance-Other

Expenditures

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Salaries & Benefits	\$ 24,200,000	\$ 22,400,000	\$ —	(100.00)	\$ —
Services & Supplies	51,535,009	72,741,657	78,566,674	8.01	98,912,127
Other Charges	197,468,988	222,128,545	310,879,918	39.95	305,380,167
Reserves	15,600,000	24,000,000	24,000,000	—	24,000,000
Reserve/Designation Increase	3,402,625	—	55,500,000	—	—
Operating Transfers Out	8,638,000	104,220,670	129,752,670	24.50	11,620,670
Total	\$ 300,844,622	\$ 445,490,872	\$ 598,699,262	34.39	\$ 439,912,964

Revenues

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Taxes Current Property	\$ 31,375	\$ 27,250	\$ 26,250	(3.67)	\$ 25,250
Fines, Forfeitures & Penalties	3,415,980	3,419,068	3,151,346	(7.83)	2,806,429
Revenue From Use of Money & Property	1,274,186	1,149,051	2,483,355	116.12	2,488,803
Intergovernmental Revenues	6,642,100	6,844,117	6,938,690	1.38	7,464,591
Charges For Current Services	100,644,417	104,643,230	106,597,153	1.87	113,467,867
Miscellaneous Revenues	17,778,492	23,850,103	29,230,163	22.56	29,230,180
Other Financing Sources	300,000	200,000	95,200,000	47,500.00	200,000
Reserve/Designation Decreases	—	412,747	55,820,394	13,424.12	201,396
Fund Balance	44,018,403	66,049,306	59,197,911	(10.37)	19,232,448
General Revenue Allocation	126,739,669	238,896,000	240,054,000	0.48	264,796,000
Total	\$ 300,844,622	\$ 445,490,872	\$ 598,699,262	34.39	\$ 439,912,964

Appendix B: Budget Summary of All Funds



Appropriations by Fund Type

County Funds by Type

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
General Fund	\$2,943,885,514	\$3,289,473,361	\$3,499,848,064	6.40	\$3,447,654,108
Special Revenue Funds	727,868,348	545,840,315	523,252,265	(4.14)	494,381,918
Debt Service County Family	110,514,605	125,607,789	216,451,889	72.32	110,997,779
County Proprietary Enterprise Funds	20,723,284	17,762,219	24,666,532	38.87	15,375,327
County Proprietary Internal Service Funds	302,618,235	319,594,254	333,308,586	4.29	333,863,237
Air Pollution Control District	23,673,245	24,091,063	31,349,309	30.13	30,985,912
County Service Areas	10,841,146	12,140,058	13,031,990	7.35	12,494,990
Miscellaneous Special Districts	9,371,263	8,927,781	9,743,108	9.13	8,330,998
Permanent Road Divisions	6,613,294	4,925,495	6,899,051	40.07	6,899,051
Sanitation Districts	24,036,452	20,946,540	20,320,059	(2.99)	19,020,640
Miscellaneous Local Agencies	6,746,514	5,535,552	5,608,908	1.33	5,506,813
Total	\$4,186,891,900	\$4,374,844,427	\$4,684,479,761	7.08	\$4,485,510,773



Appendix B: Budget Summary of All Funds

Appropriations by Group and Fund

Public Safety Group

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Public Safety Group General Fund	\$ 972,204,717	\$1,053,617,715	\$1,094,644,918	3.89	\$1,098,929,008
Sheriff Asset Forfeiture Program	1,100,000	1,100,000	1,100,000	—	1,100,000
District Atty Asset Forfeiture Program Fed	327,500	350,241	263,000	(24.91)	200,000
District Atty Asset Forfeiture State	200,000	200,000	200,000	—	200,000
Probation Asset Forfeiture Program	50,000	50,000	50,000	—	50,000
Sheriffs Inmate Welfare	4,559,081	4,705,845	4,701,337	(0.10)	4,701,912
Probation Inmate Welfare	225,000	225,000	225,000	—	225,000
Public Safety Prop 172 Spec. Rev	220,517,932	239,157,604	257,379,247	7.62	258,286,483
CSA 135 Regional 800 MHZ Radio System	622,954	632,954	632,954	—	632,954
CSA 135 Del Mar 800 MHZ Zone B	57,049	57,049	60,000	5.17	60,000
CSA 135 Poway 800 MHZ Zone F	140,000	145,000	150,000	3.45	150,000
CSA 135 Solana Beach 800 MHZ Zone H	38,449	38,449	38,449	—	38,449
Jail Stores Internal Service Fund	3,850,000	4,259,800	4,673,447	9.71	4,673,447
Total	\$1,203,892,682	\$1,304,539,657	\$1,364,118,352	4.57	\$1,369,247,253

Health and Human Services Agency

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Health and Human Services Agency General Fund	\$1,481,762,546	\$1,581,046,822	\$1,676,495,503	6.04	\$1,694,843,402
Tobacco Securitization Special Revenue	27,300,000	25,500,000	27,500,000	7.84	27,500,000
Social Services Realignment	117,681,440	—	—	—	—
Mental Health Realignment	89,720,336	—	—	—	—
Health Realignment	98,478,707	—	—	—	—
CSA 17 San Dieguito Ambulance	2,189,911	2,635,402	2,551,200	(3.20)	2,551,200
CSA 69 Heartland Paramedic	4,083,649	4,614,796	4,729,140	2.48	4,729,140
Total	\$1,821,216,589	\$1,613,797,020	\$1,711,275,843	6.04	\$1,729,623,742



Appendix B: Budget Summary of All Funds

Land Use & Environment Group

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Land Use & Environment Group General Fund	\$ 130,556,913	\$ 154,858,653	\$ 136,804,045	(11.66)	\$ 129,909,241
Road Fund	85,993,769	91,534,801	112,324,047	22.71	113,491,663
Air Pollution Control Dist Operations	18,975,975	19,044,594	20,915,248	9.82	20,396,384
APCD Air Quality Improvement Trust	4,697,270	4,926,469	5,867,227	19.10	6,022,694
Air Quality State Moyer Program	—	—	4,566,834	—	4,566,834
Air Quality Power Genl Mitigation	—	120,000	—	(100.00)	—
San Diego Co Lighting Maint Dist 1	1,537,115	1,500,115	1,593,762	6.24	1,593,762
Inactive Waste Site Management	14,257,927	12,688,687	13,247,543	4.40	12,714,271
Hillsborough Landfill Maintenance	330,165	302,220	251,326	(16.84)	302,220
Duck Pond Landfill Cleanup	17,000	15,000	15,000	—	15,000
Parkland Ded Area 4 Lincoln Acres	1,000	1,000	3,000	200.00	3,000
Parkland Ded Area 15 Sweetwater	5,000	5,000	5,000	—	5,000
Parkland Ded Area 16 Otay	500	500	2,000	300.00	2,000
Parkland Ded Area 19 Jamul	1,000	1,000	3,000	200.00	3,000
Parkland Ded Area 20 Spring Valley	4,000	4,000	2,000	(50.00)	2,000
Parkland Ded Area 25 Lakeside	5,000	5,000	3,000	(40.00)	3,000
Parkland Ded Area 26 Crest	3,000	3,000	3,000	—	3,000
Parkland Ded Area 27 Alpine	4,000	4,000	5,000	25.00	5,000
Parkland Ded Area 28 Ramona	5,000	5,000	5,000	—	5,000
Parkland Ded Area 29 Escondido	3,000	3,000	3,000	—	3,000
Parkland Ded Area 30 San Marcos	1,000	1,000	1,000	—	1,000
Parkland Ded Area 31 San Dieguito	3,500	3,500	5,000	42.86	5,000
Parkland Ded Area 32 Carlsbad	1,000	1,000	1,000	—	1,000
Parkland Ded Area 35 Fallbrook	4,000	204,000	5,000	(97.55)	5,000
Parkland Ded Area 36 Bonsall	2,000	2,000	3,000	50.00	3,000
Parkland Ded Area 37 Vista	1,000	1,000	1,000	—	1,000
Parkland Ded Area 38 Valley Center	8,000	8,000	5,000	(37.50)	5,000
Parkland Ded Area 39 Pauma Valley	1,000	1,000	5,000	400.00	5,000
Parkland Ded Area 40 Palomar Julian	3,000	3,000	2,000	(33.33)	2,000



Appendix B: Budget Summary of All Funds

Land Use & Environment Group

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Parkland Ded Area 41 Mountain Empire	3,000	3,000	3,000	—	3,000
Parkland Ded Area 42 Anza Borrego	2,000	2,000	1,000	(50.00)	1,000
Parkland Ded Area 43 Central Mountain	2,000	2,000	3,000	50.00	3,000
Parkland Ded Area 44 Oceanside	1,000	1,000	1,000	—	1,000
Parkland Ded Area 45 Valle de Oro	3,000	3,000	1,500	(50.00)	1,500
PRD 6 Pauma Valley	197,032	229,371	258,554	12.72	258,554
PRD 8 Magee Road Pala	222,443	89,081	247,863	178.24	247,863
PRD 9 Santa Fe Zone B	89,529	53,772	70,134	30.43	70,134
PRD 10 Davis Drive	16,647	20,972	25,176	20.05	25,176
PRD 11 Bernardo Road Zone A	30,519	25,212	38,378	52.22	38,378
PRD 11 Bernardo Road Zone C	38,410	36,526	37,249	1.98	37,249
PRD 11 Bernardo Road Zone D	20,897	18,707	22,739	21.55	22,739
PRD 12 Lomair	165,665	94,915	184,685	94.58	184,685
PRD 13 Pala Mesa Zone A	236,907	155,157	235,701	51.91	235,701
PRD 13 Stewart Canyon Zone B	66,097	58,213	58,658	0.76	58,658
PRD 14 Rancho Diego	8,616	12,172	3,783	(68.92)	3,783
PRD 16 Wynola	101,670	52,147	142,287	172.86	142,287
PRD 18 Harrison Park	223,465	121,620	181,221	49.01	181,221
PRD 20 Daily Road	335,011	287,636	359,166	24.87	359,166
PRD 21 Pauma Heights	143,416	97,171	167,722	72.60	167,722
PRD 22 West Dougherty St	18,181	19,898	18,380	(7.63)	18,380
PRD 23 Rock Terrace Road	7,476	5,760	6,579	14.22	6,579
PRD 24 Mt Whitney Road	43,041	54,184	21,511	(60.30)	21,511
CSA 26 Rancho San Diego	230,500	233,500	233,500	—	233,500
CSA 26 Cottonwood Village Zone A	175,345	168,335	247,241	46.87	247,241
CSA 26 Monte Vista Zone B	449,162	261,798	360,668	37.77	360,668
SD Landscape Maintenance Zone 1	—	—	125,000	—	125,000
PRD 30 Royal Oaks Carroll	35,486	34,850	39,315	12.81	39,315
PRD 38 Gay Rio Terrace	43,261	34,653	48,797	40.82	48,797
PRD 39 Sunbeam Lane	9,366	9,366	12,069	28.86	12,069



Appendix B: Budget Summary of All Funds

Land Use & Environment Group

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
PRD 45 Rincon Springs Rd	138,256	138,256	168,021	21.53	168,021
PRD 46 Rocoso Road	26,934	19,375	27,791	43.44	27,791
PRD 49 Sunset Knolls Road	25,911	22,634	24,186	6.86	24,186
PRD 50 Knoll Park Lane	85,657	48,302	95,532	97.78	95,532
PRD 53 Knoll Park Lane Extension	170,676	93,503	165,616	77.12	165,616
PRD 54 Mount Helix	54,770	60,386	61,182	1.32	61,182
PRD 55 Rainbow Crest Rd	306,845	178,193	376,400	111.23	376,400
PRD 60 River Drive	45,466	30,604	50,907	66.34	50,907
PRD 61 Green Meadow Way	166,328	88,436	166,648	88.44	166,648
PRD 63 Hillview Road	397,284	206,228	271,650	31.72	271,650
PRD 64 Lila Lane	9,508	5,243	10,945	108.75	10,945
PRD 70 El Camino Corto	35,572	25,795	30,082	16.62	30,082
PRD 75 Gay Rio Dr Zone A	151,432	75,711	172,738	128.15	172,738
PRD 75 Gay Rio Dr Zone B	228,453	122,896	266,718	117.03	266,718
PRD 76 Kingsford Court	20,918	17,426	17,989	3.23	17,989
PRD 77 Montiel Truck Trail	121,684	74,913	145,566	94.31	145,566
PRD 78 Gardena Way	105,349	55,201	112,421	103.66	112,421
PRD 80 Harris Truck Trail	143,405	88,795	186,548	110.09	186,548
CSA 81 Fallbrook Local Park	177,785	177,785	177,785	0.00	177,785
CSA 83 San Dieguito Local Park	445,745	451,324	560,000	24.08	560,000
CSA 83A Zone A4S Ranch Park 95155	266,000	266,000	803,000	201.88	266,000
CSA 86 Watson Place	1,277	1,277	—	(100.00)	—
PRD 88 East Fifth St	46,212	39,144	54,310	38.74	54,310
PRD 90 South Cordoba	47,204	40,940	53,093	29.68	53,093
PRD 94 Roble Grande Road	343,689	189,055	397,616	110.32	397,616
PRD 95 Valle Del Sol	177,239	99,317	229,161	130.74	229,161
PRD 99 Via Allondra Via Del Corvo	44,600	29,895	35,444	18.56	35,444
PRD 100 Viejas Lane View	20,356	16,454	18,263	10.99	18,263
PRD 101 Johnson Lake Rd	103,248	58,104	55,330	(4.77)	55,330
PRD 101 Hi Ridge Rd Zone A	29,635	25,492	26,055	2.21	26,055
PRD 102 Mountain Meadow	160,611	82,926	182,741	120.37	182,741
PRD 103 Alto Drive	132,400	96,319	134,016	39.14	134,016



Appendix B: Budget Summary of All Funds

Land Use & Environment Group

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
PRD 104 Artesian Rd	92,272	51,213	119,167	132.69	119,167
PRD 105 Alta Loma Dr	45,660	17,181	27,918	62.49	27,918
PRD 105 Alta Loma Dr Zone A	44,750	20,937	31,297	49.48	31,297
PRD 106 Garrison Way Et Al	52,449	62,212	47,646	(23.41)	47,646
CSA 107 Elfin Forest Fire District	277,465	328,157	316,787	(3.46)	316,787
CSA 107 Elfin Forest Fire Mitigation Fee	7,653	19,536	4,407	(77.44)	4,407
CSA 109 Mt Laguna Fire Medical	42,601	48,552	45,127	(7.05)	45,127
CSA 109 Mt Laguna Fire Mitigation Fee	—	735	1,593	116.73	1,593
CSA 110 Mount Palomar Fire Medical	179,372	121,969	162,437	33.18	162,437
CSA 110 Mt Palomar Fire Mitigation Fee	7,763	9,027	15,128	67.59	15,128
CSA 111 Boulevard Fire District	58,588	116,063	64,705	(44.25)	64,705
CSA 111 Boulevard Fire Mitigation Fee	19,084	57,979	11,614	(79.97)	11,614
CSA 112 Campo Fire District	55,792	156,670	185,128	18.16	185,128
CSA 112 Campo Fire Mitigation Fee	29,091	110,043	144,065	30.92	144,065
CSA 113 San Pasqual Fire District	96,193	127,745	101,053	(20.89)	101,053
CSA 113 San Pasqual Fire Mitigation Fee	8,584	17,402	8,657	(50.25)	8,657
CSA 115 Pepper Drive Fire District	253,244	383,661	364,269	(5.05)	364,269
PRD 117 Legend Rock	63,955	42,307	26,463	(37.45)	26,463
CSA 122 Otay Mesa East	50,537	75,185	50,745	(32.51)	50,745
PRD 123 Mizpah Lane	16,847	19,198	28,529	48.60	28,529
PRD 125 Wrightwood Road	39,244	41,353	57,885	39.98	57,885
PRD 126 Sandhurst Way	25,630	23,194	28,780	24.08	28,780
PRD 127 Singing Trails Drive	24,859	24,012	32,743	36.36	32,743
CSA 128 San Miguel Park Dist	788,350	798,978	798,978	—	798,978
PRD 130 Wilkes Road	98,521	69,042	110,811	60.50	110,811
PRD 133 Ranch Creek Road	42,790	39,981	25,717	(35.68)	25,717
PRD 134 Kenora Lane	40,502	49,895	35,063	(29.73)	35,063



Appendix B: Budget Summary of All Funds

Land Use & Environment Group

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
CSA 136 Sundance Detention Basin	89,003	84,687	88,360	4.34	88,360
San Diego Co Flood Control Dist	5,825,817	4,943,817	5,760,880	16.53	4,660,880
Stormwater Maint ZN349781	8,628	8,628	7,628	(11.59)	7,628
PRD 1002 Sunny Acres	6,945	7,361	7,252	(1.48)	7,252
PRD 1003 Alamo Way	15,070	7,347	4,400	(40.11)	4,400
PRD 1004 Butterfly Lane	10,692	14,161	12,951	(8.54)	12,951
PRD 1005 Eden Valley Lane	22,253	21,208	33,729	59.04	33,729
PRD 1007 Tumble Creek	26,449	800	200	(75.00)	200
PRD 1008 Canter	38,968	17,485	22,476	28.54	22,476
PRD 1009 Golf Drive	7,598	2,200	2,200	—	2,200
PRD 1010 Alpine High	280,741	262,657	152,476	(41.95)	152,476
PRD 1011 La Cuesta	57,303	38,512	15,547	(59.63)	15,547
PRD 1012 Millar Road	123,152	104,483	69,756	(33.24)	69,756
PRD 1013 Singing Trails	43,867	64,965	91,692	41.14	91,692
PRD 1014 Lavender Point Lane	—	141,373	25,149	(82.21)	25,149
PRD 1015 Landavo Drive	—	241,492	119,060	(50.70)	119,060
PRD 1016 El Sereno Way	—	—	53,208	—	53,208
Survey Monument Preservation Fund	100,000	100,000	90,000	(10.00)	90,000
Special Aviation	178,300	205,563	1,313,162	538.81	54,500
Special Aviation Debt Service	339,168	341,449	343,034	0.46	343,919
Co Fish and Game Propagation	47,000	47,000	47,000	—	47,000
Airport Enterprise Fund	15,313,785	12,282,382	16,317,924	32.86	9,570,702
Liquid Waste Enterprise Fund	5,409,499	5,479,837	8,348,608	52.35	5,804,625
Wintergardens Sewer Maintenance Dist	1,248,630	1,439,750	1,286,709	(10.63)	1,131,429
East Otay Mesa Sewer Maint Dist	105,000	105,000	—	(100.00)	—
Campo Hills Water Treatment System	362,280	—	393,000	—	393,000
Campo Water and Sewer Service Area	283,793	930,471	701,129	(24.65)	544,299
Alpine Sanitation Maint and Oper	1,466,860	1,629,865	1,344,181	(17.53)	1,559,063
Julian Sanitation Maint and Oper	234,132	237,267	380,387	60.32	238,266



Appendix B: Budget Summary of All Funds

Land Use & Environment Group

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Lakeside Sanitation Maint and Oper	8,377,650	6,459,800	5,852,955	(9.39)	6,441,655
Pine Valley Sanitation Maint and Oper	100,550	100,550	183,881	82.88	74,176
DPW Equipment Internal Svc Fund	3,577,566	3,640,708	3,926,664	7.85	3,926,664
DPW ISF Equipment Acq Road Fund	4,049,333	4,651,670	4,946,740	6.34	4,946,740
DPW ISF Equipment Acq Inactive Waste	95,705	38,832	50,082	28.97	50,082
DPW ISF Equipment Acq Airport Ent	122,751	173,614	210,144	21.04	210,144
DPW ISF Equipment Acq Genl Fund	3,834	—	—	—	—
DPW ISF Equipment Acq Liquid Waste	415,812	204,840	575,092	180.75	246,092
Spring Valley Sanitation Maint and Oper	13,857,260	12,519,058	12,558,655	0.32	10,707,480
Total	\$ 328,278,915	\$ 349,739,543	\$ 372,063,685	6.38	\$ 351,364,211



Appendix B: Budget Summary of All Funds

Community Services Group

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Community Services Group General Fund	\$ 43,123,750	\$ 48,963,672	\$ 58,998,956	20.50	\$ 53,268,962
HCD Special Revenue Fund	25,720,350	26,267,648	28,286,666	7.69	28,286,666
County Library	31,018,468	37,579,478	40,777,147	8.51	37,983,217
05 Redev Gill FIELD - Special Revenue DS	2,387,767	2,079,995	2,135,736	2.68	2,146,948
Co Redev Agy Gillespie Fld Tax Alloc DS	426,118	—	—	—	—
Co Redev Agy Gillespie Fld Reserve DS	15,000	—	—	—	—
Co Redev Agy Gillespie Fld Principal DS	150,000	—	—	—	—
Co Redev Agy Gillespie Fld Interest DS	276,118	—	—	—	—
Co Redev Agy 05 Gillespie Redev Debt Service Fd	—	1,197,400	1,204,830	0.62	1,147,214
Co Redev Agy 05 Gillespie Redev - Interest	—	837,400	884,830	5.66	812,214
Co Redev Agy 05 Gillespie Redev - Principal	—	360,000	320,000	(11.11)	335,000
Co Redev Agy 05 Gillespie Redev DS Reserve	—	—	60,000	—	60,000
Co Redev Gill Field Cap Admin Fund	2,168,584	234,667	205,476	(12.44)	208,401
Co Redev Agy Upper SD River Capital	675,600	175,000	90,000	(48.57)	90,000
Co Redev Agy Gillespie Housing Capital	492,153	500,000	500,000	—	500,000



Appendix B: Budget Summary of All Funds

Community Services Group

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Co Redev Agy Upper SD River Housg Cap	123,799	123,340	181,286	46.98	181,286
Purchasing ISF-Document Services	9,188,449	7,385,643	8,511,785	15.25	8,369,640
Fleet Services Internal Service Fund	8,599,066	8,661,439	6,260,491	(27.72)	6,499,299
Fleet ISF Equipment Acq General	18,044,942	18,210,783	18,854,290	3.53	19,176,679
Fleet ISF Materials Supply Inventory	9,543,107	11,888,797	13,730,755	15.49	14,479,384
Fleet ISF Accident Repair	155,680	159,172	166,614	4.68	171,611
Fleet ISF Accidents Sheriff	243,161	224,744	225,199	0.20	231,955
Facilities Management Internal Svc Fund	69,130,221	71,978,550	77,419,236	7.56	81,005,211
Major Maintenance Internal Svc Fund	15,000,000	18,422,215	32,054,022	74.00	32,054,022
Total	\$ 236,482,333	\$ 255,249,943	\$ 290,867,319	13.95	\$ 287,007,709

Finance and General Government Group

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Finance & General Government Group General Fund	\$ 172,589,600	\$ 182,011,474	\$ 197,280,981	8.39	\$ 190,181,283
CATV Cable TV Media Public Relations	2,602,205	2,776,594	3,000,256	8.06	2,896,567
Information Technology Internal Svc Fund	113,947,954	118,813,139	115,107,063	(3.12)	109,455,044
Total	\$ 289,139,759	\$ 303,601,207	\$ 315,388,300	3.88	\$ 302,532,894

Capital

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Capital Outlay Fund	\$ 4,177,000	\$ 19,566,185	\$ 27,245,000	39.25	\$ 5,000,000
Justice Facility Const COF	—	80,000,000	4,000,000	(95.00)	—
Edgemoor Development Fund	2,860,000	2,860,000	822,000	(71.26)	822,000
Total	\$ 7,037,000	\$ 102,426,185	\$ 32,067,000	(68.69)	\$ 5,822,000



Appendix B: Budget Summary of All Funds

Finance Other

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Finance Other General Fund	\$ 143,647,988	\$ 268,975,025	\$ 335,623,661	24.78	\$ 280,522,212
Pension Obligation Bonds	110,514,605	125,607,789	216,451,889	72.32	110,997,779
Employee Benefits Internal Svc Fund	35,650,654	35,158,308	33,322,822	(5.22)	34,532,356
Public Liability ISF	11,000,000	15,722,000	13,274,140	(15.57)	13,834,867
Majestic Pines County Service District Debt	31,375	27,750	26,750	(3.60)	25,750
Total	\$ 300,844,622	\$ 445,490,872	\$ 598,699,262	34.39	\$ 439,912,964



Appendix C: General Fund Budget Summary



Expenditures and Financing Sources

Expenditures by Department

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Public Safety Group					
Executive Office	\$ 7,006,948	\$ 22,967,122	\$ 14,018,574	(38.96)	\$ 12,771,336
District Attorney	109,254,899	118,390,160	138,218,374	16.75	137,504,208
Sheriff	480,412,670	529,482,151	553,255,698	4.49	563,944,213
Alternate Public Defender	13,636,708	15,101,253	16,140,133	6.88	16,564,982
Child Support Services	56,505,214	53,171,929	52,314,448	(1.61)	50,804,490
Citizens' Law Enforcement Review Board	497,922	523,047	560,194	7.10	579,027
Office of Emergency Services	24,442,981	14,927,519	9,077,639	(39.19)	1,976,986
Medical Examiner	7,037,130	7,638,378	8,116,092	6.25	8,170,637
Probation Department	143,476,182	156,372,400	165,049,147	5.55	167,182,706
Public Defender	46,432,574	50,787,795	54,381,777	7.08	56,396,056
Contribution for Trial Courts	74,302,049	74,979,599	74,139,424	(1.12)	74,139,424
Defense Attorney / Contract Administration	9,199,440	9,276,362	9,373,418	1.05	8,894,943
Total - Public Safety Group	\$ 972,204,717	\$1,053,617,715	\$1,094,644,918	3.89	\$1,098,929,008
Health and Human Services Agency					
Regional Operations	\$ 467,085,888	\$ 450,510,438	\$ 460,434,318	2.20	\$ 462,795,336
Strategic Planning & Operational Support	95,868,144	127,867,804	149,916,426	17.24	150,508,563
Aging and Independence Services	240,150,858	255,034,506	280,320,071	9.91	302,920,585
Behavioral Health Services	288,049,078	333,910,301	372,698,911	11.62	377,407,869
Child Welfare Services	236,972,740	254,000,216	256,143,446	0.84	257,775,138
Public Health Services	74,618,654	72,972,317	77,285,768	5.91	77,093,893
Public Administrator / Public Guardian	3,684,636	4,215,022	4,345,064	3.09	4,345,064
Administrative Support	75,332,548	82,536,218	75,351,499	(8.70)	61,996,954
Total - Health and Human Services Agency	\$1,481,762,546	\$1,581,046,822	\$1,676,495,503	6.04	\$1,694,843,402



Appendix C: General Fund Budget Summary

Expenditures by Department

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Land Use and Environment Group					
Executive Office	\$ 6,833,373	\$ 7,113,333	\$ 5,489,524	(22.83)	\$ 4,739,439
San Diego Geographic Information Source (SanGIS)	720,142	992,558	1,054,525	6.24	1,090,506
Agriculture, Weights and Measures	13,636,969	15,537,919	17,728,655	14.10	18,343,899
Environmental Health	31,948,228	34,381,614	37,957,702	10.40	39,036,248
Farm and Home Advisor	992,979	708,088	767,801	8.43	784,745
Parks and Recreation	22,218,191	28,544,624	31,102,687	8.96	23,786,833
Planning and Land Use	30,341,308	60,163,920	33,973,353	(43.53)	34,508,863
Public Works	23,865,723	7,416,597	8,729,798	17.71	7,618,708
Total - Land Use and Environment Group	\$ 130,556,913	\$ 154,858,653	\$ 136,804,045	(11.66)	\$ 129,909,241
Community Services Group					
Executive Office	\$ 6,893,390	\$ 9,893,928	\$ 8,265,002	(16.46)	\$ 7,345,002
Animal Services	11,057,081	11,958,845	13,114,289	9.66	13,309,210
General Services	1,250,000	1,305,000	1,327,000	1.69	1,327,000
Housing & Community Development	9,910,225	10,025,124	10,041,210	0.16	10,123,986
Purchasing and Contracting	—	250,000	985,000	294.00	735,000
Registrar of Voters	14,013,054	15,530,775	25,266,455	62.69	20,428,764
Total - Community Services Group	\$ 43,123,750	\$ 48,963,672	\$ 58,998,956	20.50	\$ 53,268,962
Finance and General Government Group					
Executive Office	\$ 16,389,307	\$ 13,445,483	\$ 11,898,945	(11.50)	\$ 11,208,157
Board of Supervisors	6,072,107	6,802,626	7,597,440	11.68	7,603,870
Assessor / Recorder / County Clerk	46,214,380	48,529,001	55,649,281	14.67	52,849,369
Treasurer - Tax Collector	15,307,637	16,489,196	17,098,592	3.70	17,226,907
Chief Administrative Office	4,311,912	4,464,678	4,702,831	5.33	4,738,076
Auditor and Controller	28,015,277	29,955,318	36,239,139	20.98	35,634,426



Appendix C: General Fund Budget Summary

Expenditures by Department

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
County Technology Office	8,645,060	9,870,949	9,339,747	(5.38)	6,860,020
Civil Service Commission	563,318	619,976	624,424	0.72	605,396
Clerk of the Board of Supervisors	6,446,254	6,549,254	6,791,027	3.69	6,703,725
County Counsel	19,691,493	21,247,231	22,454,457	5.68	22,492,842
Grand Jury	570,283	583,462	733,362	25.69	711,495
Human Resources	19,527,623	21,859,300	22,508,736	2.97	21,904,000
CAC Major Maintenance	834,949	1,595,000	1,643,000	3.01	1,643,000
Total - Finance and General Government Group	\$ 172,589,600	\$ 182,011,474	\$ 197,280,981	8.39	\$ 190,181,283
Finance-Other					
Cash Borrowing Program	\$ 12,700,000	\$ 12,700,000	\$ 12,700,000	—	\$ 12,700,000
Community Enhancement	3,000,000	3,000,000	3,200,000	6.67	3,000,000
Community Projects	10,000,000	10,000,000	10,000,000	—	10,000,000
Contribution to County Library	3,550,000	3,550,000	5,077,000	43.01	4,750,000
Contingency Reserve General Fund	15,600,000	20,000,000	20,000,000	—	20,000,000
Contributions to Capital Outlay Funds	53,400,102	142,256,832	67,018,718	(52.89)	39,304,101
Countywide General Expense	45,154,886	77,174,193	217,285,957	181.55	190,409,026
Local Agency Formation Commission Administration	243,000	294,000	341,986	16.32	359,085
Total - Finance-Other	\$ 143,647,988	\$ 268,975,025	\$ 335,623,661	24.78	\$ 280,522,212
Total - All Groups/Agencies	\$2,943,885,514	\$3,289,473,361	\$3,499,848,064	6.40	\$3,447,654,108

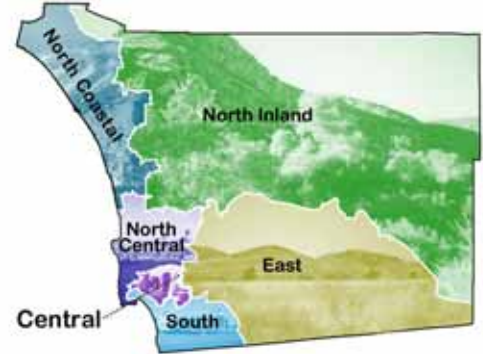


Appendix C: General Fund Budget Summary

Financing Sources By Category

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Taxes Current Property	400,483,230	499,278,406	511,393,382	2.43	539,669,121
Taxes Other Than Current Secured	272,986,635	357,481,537	390,776,238	9.31	410,322,446
Licenses Permits & Franchises	32,080,936	34,360,886	35,992,658	4.75	37,306,207
Fines, Forfeitures & Penalties	52,236,253	49,942,113	50,230,056	0.58	50,353,585
Revenue From Use of Money & Property	25,779,786	25,724,869	33,065,093	28.53	35,070,541
Intergovernmental Revenues	1,285,347,691	1,662,838,366	1,730,305,683	4.06	1,750,092,435
Charges For Current Services	254,049,599	261,306,919	277,328,425	6.13	277,417,570
Miscellaneous Revenues	21,748,168	23,023,675	25,121,624	9.11	22,818,512
Other Financing Sources	538,986,643	267,058,285	281,158,853	5.28	286,076,063
Total Revenues	2,883,698,941	3,181,015,056	3,335,372,012	4.85	3,409,126,480
Fund Balance & Reserve/Designation Decreases	60,186,573	108,458,305	164,476,052	51.65	38,527,628
Total Financing Sources	2,943,885,514	3,289,473,361	3,499,848,064	6.40	3,447,654,108

Appendix D: Health & Human Services - Regional Operations



Health & Human Services - Regional Operations

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

Staffing by Program

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Regional Administration	49.00	48.00	50.00	4.17	50.00
Public Health Services	180.00	180.00	171.00	(5.00)	171.00
Family Resource Centers/Assistance Payments	1,453.00	1,402.00	1,389.00	(0.93)	1389.00
Child Welfare Services	610.00	598.50	673.50	12.53	673.50
Welfare to Work/Employment Administration	109.00	97.00	101.00	4.12	101.00
California Children Services (North Central Region)	151.75	154.75	154.75	—	154.75
Child Care (East Region)	103.00	103.00	102.00	(0.97)	102.00
Community Action Partnership (Central)	14.00	13.00	13.00	—	13.00
Office of Violence Prevention (South)	4.00	4.00	4.00	—	4.00
Total	2,673.75	2,600.25	2,658.25	2.23	2658.25

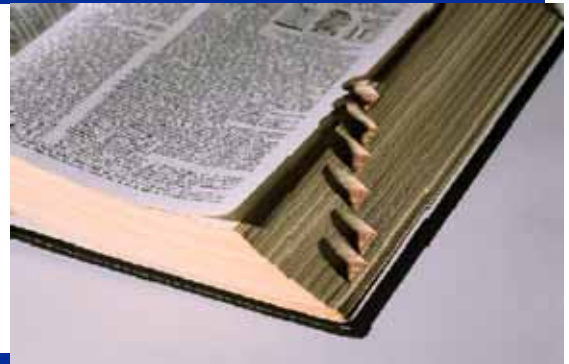


Appendix D: Health & Human Services - Regional Operations

Budget by Program

	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget	Fiscal Year 2007-08 Proposed Budget	% Change	Fiscal Year 2008-09 Proposed Budget
Regional Administration	\$ 6,011,380	\$ 6,044,824	\$ 6,463,687	6.93	\$ 6,581,821
Public Health Services	17,451,046	18,087,587	18,848,494	4.21	19,394,773
Family Resource Centers/Assistance Payments	294,599,681	283,605,345	278,732,887	(1.72)	281,391,154
Child Welfare Services	53,359,959	55,477,218	63,612,425	14.66	63,657,694
Welfare to Work/Employment Administration	24,317,805	14,587,555	15,253,649	4.57	15,293,975
California Children Services (North Central Region)	16,585,750	18,156,856	21,043,226	15.90	20,129,426
Child Care (East Region)	44,446,509	44,127,779	45,871,902	3.95	45,871,902
Community Action Partnership (Central)	8,308,058	8,441,699	8,476,022	0.41	8,407,676
Office of Violence Prevention (South)	2,005,700	1,981,575	2,132,026	7.59	2,066,915
Total	\$ 467,085,888	\$ 450,510,438	\$ 460,434,318	2.20	\$ 462,795,336

Appendix E: Glossary of Operational Plan Terms



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

Account: A separate financial reporting unit for budgeting or accounting purposes. All budgetary transactions, whether revenue or expenditure related, are recorded in accounts. Also called Object in the online Budgeting, Reporting, Analysis, Support System (BRASS).

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

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

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

ADA: 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.

Adopted Operational Plan: The version of the Operational Plan that is formally approved and implemented by the Board of Supervisors after the proposed Operational Plan has gone through a process of public hearings, Change Letters for adjustments, and deliberations.

Affordability Covenant: A property title agreement that places resale or rental restrictions on a housing unit.

Agency/Groups: The Agency/Groups represent the five highest organizational units to which all County departments report. They include the Community Services Group (CSG), Finance and General Government Group

(FG3), Health and Human Services Agency (HHSA), Land Use and Environment Group (LUEG), and Public Safety Group (PSG).

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

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

Appropriation: Legal authorization to make expenditures or enter into new obligations for specific purposes; money set aside for a specific purpose.

Assessed Valuation: The value of real estate for tax purposes. In San Diego, the assessed valuation of real estate is 100% of its full market value.

Asset: A resource owned or held by a government which has monetary 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 Measurement method based on linked financial and non-financial measurements in four perspectives: customer service, internal process, learning and growth (employee), and financial.

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.

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,



Appendix E: Glossary of Operational Plan Terms

however, all or a substantial portion of the interest is included in the face value of the bond. The sale of bonds is one mechanism used to obtain long-term financing.

BOS: See Board of Supervisors.

BPR: See Business Process Reengineering.

Budget: A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period.

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.

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

CAFR: See Comprehensive Annual Financial Report.

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

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

CAO: Chief Administrative Officer of the County. Lines of authority flow from the Board of Supervisors to the CAO and Assistant CAO (ACAO) and then to the Deputy CAO of each Group, who is referred to as the Group General Manager. These senior managers appoint Department Heads from whom authority flows down to the line staff in the departments. The CAO, ACAO, General Managers, and Department Heads form the Executive Team who provide policy based program and financial decision-making

support to the Board and oversee the operation of 40 departments that provide a myriad of services to the region from health and human services to criminal justice programs, land use planning, public works, parks, libraries, animal control and voter registration services. They also manage the allocation of personnel, capital and budgetary resources within the County organization.

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

Capital Assets/Land Acquisition: These accounts include expenditures for the acquisition of land and buildings and improvements. Structures and improvements represent physical property of a permanent nature. Structures, improvement, and betterments of \$50,000 or more are budgeted in the appropriate capital asset account and capitalized. Those expenses under \$50,000 are not capitalized and are budgeted in the appropriate Services and Supplies account.

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

Capital Improvements Plan (CIP): An annually updated five-year list of approved and funded capital projects.



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

Cash Flow: The analysis and reporting of net cash balance projections. The Auditor and Controller prepares cash flow reports that project the inflow, outflow, and net balance of cash on a monthly, quarterly, and annual basis.

CDBG: See Community Development Block Grant.

CFO: Chief Financial Officer of the County.

Charges For Current Services: These accounts include assessment and tax collection fees, special assessments, auditing and accounting fees, communications services, election services, legal services, personnel services, planning and engineering services, purchasing fees, agricultural services, civil process fees, estate fees, humane services, law enforcement services, recording fees, road and street services, health fees, mental health services, sanitation services, adoption fees, institutional care and services, educational services, library services, park and recreation fees, services and interfund revenue.

CINA: See Capital Improvement Needs Assessment.

CIP: See Capital Improvement Plan.

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

CLERB: Citizens' Law Enforcement Review Board. A department within the Public Safety Group that was established by Charter amendment for the purpose of receiving and investigating complaints of misconduct by peace officers and custodial officers employed by the County in the Sheriff's and Probation Departments. The

Review Board is also able to investigate, without complaint, the death of any person while in the custody of the Sheriff's and Probation Departments.

COF: See Capital Outlay Fund.

COLA: See Cost of Living Adjustment.

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

Comprehensive Annual Financial Report (CAFR): Represents the annual audited financial 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 economic and operational circumstances.

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

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

CSAC: See California State Association of Counties.

CSC: See Civil Service Commission.

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



Appendix E: Glossary of Operational Plan Terms

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

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

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

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

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

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

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

DIBBS: See Do It Better By Suggestion.

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

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

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

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. It includes not only services financed primarily by user charges but also any



activity which has significant potential for user-charge financing and which the governing body decides should be treated as a commercial enterprise.

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.

ERP: See Enterprise Resource Planning.

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

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

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

Fines, Forfeitures & Penalties: These accounts include vehicle code fines, other court fines, forfeitures and penalties, and penalties and costs on delinquent taxes.

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

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

Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and 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. Fund Balance amounts expected at year end may be used in the budget by Group or department for the upcoming year as a funding source for one-time projects/services. Expected fund balance is most often used for projects not completed and rebudgeted in the new year.

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

GAAP: See Generally Accepted Accounting Principles.

GASB: See Governmental Accounting Standards Board.

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

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



Appendix E: Glossary of Operational Plan Terms

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

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

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

General Revenue Allocation: Each year, based on the principles of the GMS, the CAO, in conjunction with the General Managers and Chief Financial Officer (CFO), determines how much General Purpose Revenue will be allocated to each Group/Agency for the two years of the Operational Plan. The allocations are based on decisions made relative to the five-year Strategic Plan and Financial Forecast and are subject to Board approval. (May also be referred to as Net County Cost.)

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statement of an entity. GAAP 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: See Government Finance Officers Association.

GIS: See Geographic Information System.

GM: See General Manager.

GMS: See General Management System.

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

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

Grant: Contributions or gifts of cash or other assets from another government or agency 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. See Agency/Group for a listing of the Groups.

HCD: See Housing and Community Development.

Health and Human Services Agency: The Agency includes six regions reported in Regional Operations, Public Health Services, Aging and Independence Services, Child Welfare Services, and Behavioral Health Services which includes Children's Mental Health Services, and Adult and Older Adult Mental Health Services, and Alcohol and Other Drug Services.

HHS: See Health and Human Services Agency.

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



Housing and Urban Development, Department of

(HUD): A federal department that administers grants addressing the needs of housing for low income families.

HUD: See Housing and Urban Development, Department of

IAR: Information, Assessment and Referral.

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 movement of monies between funds of the same governmental entity.

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

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

ISF: See Internal Service Fund.

IT: See Information Technology.

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

JPA: See Joint Powers Agreement.

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

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

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

Line-Item Budget: A budget format 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 such as Salaries and Benefits, Services and Supplies, Capital assets, etc.

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

LUEG: Land Use and Environment Group.

Managed Competition: A system in which County departments compete with private sector to deliver services that is intended to help 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.

Management Reserves: Management Reserves is 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: These accounts include other sales, tobacco settlement, and other monetary donations from private agencies, persons, or other sources.

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

MSCP: See Multiple Species Conservation Program.

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

NACo: See National Association of Counties.

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

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

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

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

Operational Plan Adjustment: A revision of the Adopted Operational Plan approved by the Board of Supervisors as required by State Law. A recommendation to increase appropriations requires a four-fifths vote by the Board of Supervisors. Budget modifications occur throughout the fiscal year as spending priorities and funding changes.

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 commonly known as a program budget. The Operational Plan is prepared to facilitate the Board of Supervisors decision-making process, and to report the decisions made. Operational Plan documents are available to the public on the County's website.

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

Other Charges: These accounts include support and care of other persons (such as assistance payments), judgments and damages, contributions to non-County governmental agencies, and inter fund expenditures.

Other Financing Sources: These accounts include capital assets, long-term debt proceeds, and other financing sources not listed in the other categories. No similar category exists in business accounting.



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

Performance Management (PM): System that utilizes key performance indicators in the Balanced Scorecard 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: See Parkland Dedication Ordinance.

PM: See Performance Management. Also Particulate Matter as referenced in Performance Measures.

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

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

Rebudget: To include funds for a project or services budgeted in the previous year but not spent within that year.

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

Required Disciplines: The key organizational disciplines set out in the County's Strategic Plan intended to ensure that the County maintain a high level of operational excellence

in order to accomplish the Strategic Initiative goals. The required disciplines include fiscal stability; customer satisfaction; regional leadership; skilled, competent and diverse workforce; essential infrastructure; information management; accountability/transparency; continuous improvement.

Reserves: Funding for nonrecurring, unanticipated expenditures. These accounts are used for contingency reserves. Each fund may have one contingency reserve.

Reserve/Designation: Fund balance that is set aside for a particular purpose or as a general reserve. Reserves/Designations are sometimes reduced in the budget to add to available operating balance to support designated one-time expenses. While Reserve/Designation increases appear as expenditure accounts in the Operational Plan, they appear as set-asides of fund balance in the County's financial system.

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

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

RFP: See Request for Proposal.

RPTT: See Real Property Transfer Tax.

Salaries and Benefits: These accounts include Salaries and Wages, Retirement, Employee Group Insurance, Worker's Compensation Insurance, and Other Benefits.

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

SanGIS: San Diego Geographic Information Source. A joint powers agreement program in the Land Use & Environment Group.



SDCERA: San Diego County Employees Retirement Association.

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

Services and Supplies: These accounts include personal, business, office, agricultural, and information technology expenses, minor equipment, and maintenance.

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

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

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

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

Strategic Initiatives: Major Projects that move the County and partners toward achievement of part of a particular goal. The County's three initiatives are: Kids (Improve opportunities for children), The Environment (Promote natural resource management strategies that ensure environmental preservation, quality of life, and economic development), and Safe and Livable Communities (Promote safe and livable communities).

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

TANF: Temporary Assistance to Needy Families.

Tax and Revenue Anticipation Notes (TRANS): Short-term, interest-bearing notes 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). California administers TANF in the CalWORKs Program.

TOT: See 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: See Tax and Revenue Anticipation Notes.

Transient Occupancy Tax (TOT): A tax levied by the County on rental receipts 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.

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

Unreserved/Undesignated Fund Balance: The portion of governmental fund balance that is not committed, reserved, or designated for specific purposes such as paying existing contracts, purchase orders, debt service, or a variety of other



liabilities. May serve as a useful measure of a government's net resources available for spending at the end of a fiscal year.

Upper San Diego River Improvement Project Area: A redevelopment project covering approximately 532 acres located along both sides of the San Diego River and along Highway 67 in the Lakeside community.

USDA: United States Department of Agriculture.

USDRIP: See Upper San Diego River Improvement Project.

Vision: The image that an organization aspires to be. A picture of future desired outcomes. The County's vision is "A County government that has earned the respect and support of its residents."

