[MS-0398.024.014.009] Attachment 1 detail replac
with summaries.

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CALIFORNIA LEGISLATURE

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January 10, 1990

Hon. Sunny Mojonnier
Assembly Member, 75th District
Room 4005, State Capitol
Sacramento, California 95814

Dear Assembly ~~Member~~ Sunny Mojonnier:

This is in response to your request that we update certain data on county costs for state-required programs, state subventions, and county general purpose revenue. Your letter notes that in the past this information was of assistance in analyzing the fiscal condition of San Diego County compared to that of other counties in the state.

Attachments 1 and 2 provide the updated information you requested. As you requested, we included cost data for general assistance, indigent health, and indigent legal defense (the latter is included in the judicial totals). In the remainder of this letter we: (1) describe the sources and limitations of the data provided; (2) discuss alternative measures of county fiscal capacity; and (3) discuss the fiscal capacity of San Diego County relative to the statewide average.

Description of the Data

Our primary source for the information provided is the State Controller's report "Financial Transactions of California Counties." In addition, we derived information on net county costs for other programs from various state departments, including the Department of Mental Health, the Department of Social Services, and the Department of Health Services. In these cases, the Controller's reports did not contain adequate detail on program expenditures.

We provide data for the years 1984-85 and 1987-88, the latter being the most recent year for which data are available. Please note that these data are not directly comparable to the information we provided earlier, as some of our data sources and definitions have changed since the last report.

Table 1 summarizes the statewide county-level data provided in the attached tables. As this figure indicates, county costs grew most rapidly in the In-Home Supportive Services (IHSS) program, General Assistance, and the County Health Services and Mental Health programs. In contrast, county costs grew relatively slowly in the AFDC and Food Stamps programs.

Table 1

County General Purpose Revenue and
Expenditures for State-Required Programs
(dollars in millions)

	1984-85	1987-88	Percent Change	Average Annual Change
General Purpose Revenue	$5,250	$6,582	25.4%	7.8%
Expenditures:				
Judicial	$1,097	$1,495	36.3%	10.9%
Corrections	790	1,140	44.3	13.0
County Health Services	186	284	52.3	15.1
Mental Health	59	91	53.7	15.4
AFDC	265	321	21.0	6.6
IHSS	6	18	178.0	40.6
Food Stamps	93	111	19.9	6.2
General Assistance	124	200	60.8	17.2
Expenditure Totals	$2,621	$3,660	39.6%	11.8%
Residual General Purpose Revenue	$2,629	$2,922	11.2%	3.6%

Measures of County Fiscal Capacity

You requested that we provide a measure of the impact that state programs have had on San Diego County and other counties. We provide two measures of the effect of state programs on county general purpose revenue:

- Percentage of general purpose revenue spent on state-required programs. The two last columns of Attachment 1 provide this information. The advantage of this measure is that it enables one to compare the relative load that various counties carry in the financing of state-required programs.

- General purpose revenue net of state-required program costs. To obtain this measure, we subtract net county costs for state-required programs from general purpose revenue. Attachment 3 presents this information on a per-capita basis, for the periods of 1984-85 and 1987-88. This comparison shows how much revenue the counties have available for local general purposes after state requirements are met. The advantage of this measure is that it allows us to compare the residual fiscal capacity of counties after meeting state requirements, and to observe how this has changed over time.

It should be noted that these measures do not give a precise portrayal of a county's "fiscal health" or its success or failure in meeting the needs of its residents. For example, a county that had a relatively small amount of local revenue available for local programs might still be in good financial shape if local service demands were modest. Rather, these measures allow one to compare the impact of state requirements on local general purpose revenue, and the residual capacity of counties to address whatever service demands might arise.

Fiscal Capacity of San Diego County

In recent years, state programs have had roughly the same impact on San Diego's general purpose revenues as they have had on county revenue statewide. Attachment 1 shows that, in 1987-88, San Diego spent about 58 percent of its general purpose revenue on state-required programs in the areas of health and welfare, the courts, and corrections. Statewide, counties spent 56 percent of general purpose revenue on these programs. Moreover, between 1984-85 through 1987-88, adjusting for inflation, the per capita revenue available for general purposes declined 7 percent in San Diego. This was roughly comparable to the statewide trend--an 8 percent decline.

Although the county spends roughly the statewide average proportion of its general purpose revenue on state-required programs, it has a lower aggregate level of general purpose revenue, on a per capita basis, than the average for all counties. As a result, relative to other counties, San Diego County has less revenue remaining to address local needs after paying the costs of state-required programs. Specifically, Attachment 3 illustrates that, in 1987-88, San Diego County had about $75 per capita in general purpose revenue to spend on local programs, compared to $105 per capita statewide. As a result, it has less fiscal capacity to deal with local service demands and changing state requirements than most other counties.

As we have pointed out in earlier analyses, two factors appear to contribute to San Diego County's fiscal situation: (1) the county's relatively low share of property taxes and (2) the amount of state program funding received by the county.

Property tax revenue share. San Diego receives a lower-than-average share of property tax revenue. Under the AB 8 property tax allocation

formula (enacted following the voters' approval of Proposition 13), the share of the property tax allocated to each local agency is based on its share of the total amount of property taxes collected in the county during the three fiscal years prior to 1978-79. For historical reasons, San Diego County receives 25 percent of the property taxes generated within its boundaries, while the statewide average county share is 33 percent. San Diego ranks 51st of the 58 counties in terms of property tax share. If San Diego County received an average share of the property tax generated within its boundaries, it would have greater ability to fund local programs.

Per capita state assistance. In addition, the county receives smaller amounts of state funding than do many other counties. Attachment 2 summarizes information for San Diego County on the per capita state funding received by the county in 1984-85 and 1987-88. This table excludes payments for programs providing direct grant payments to individuals (such as SSI/SSP and AFDC). It also excludes state payments for social service program costs that are primarily caseload driven. We exclude these caseload-driven payments because they do not reflect meaningful differences in state assistance and, therefore, would distort county-by-county comparisons. These data indicate that San Diego received $138 per capita in state assistance in 1987-88, compared to the state average of $145. There are at least two possible reasons that San Diego receives a lower-than-average share of state assistance:

- Funding for many programs is allocated in proportion to each county's relative level of expenditure during a "base year." For example, the subvention for county public health services is based partially on the level of "net county costs" for health programs during the 1977-78 fiscal year. Counties which chose to provide higher levels of service, at county expense, during that base year are, in effect, now rewarded by higher allocations of state funds than counties that provided relatively lower levels of services for these programs.

- Some programs, such as the state's alcohol and drug programs, provide a minimum amount of assistance regardless of population. This results in a higher per capita allocation of program funds for the less-populated rural counties.

We are currently conducting a more detailed analysis of relative county fiscal capacity. This analysis will examine some of the causes for differences in county resources, and discuss the potential effects of these disparities. We will be happy to share our findings with you when we have completed this analysis. In the meantime, if you have any questions about the information we provided, please contact Peter Schaafsma or Juliet Musso at 445-6442.

Sincerely,

Elizabeth G. Hill
Legislative Analyst

Enclosures

Attachment 2

Per Capita County Expenditures For State-Required Programs And Per Capita State Assistance

	Per Capita Program Costs 1987-88	*Per Capita State Assistance 1987-88*
Alameda	$169	$153
Alpine	225	1,094
Amador	125	170
Butte	98	141
Calaveras	77	155
Colusa	147	300
Contra Costa	138	126
Del Norte	157	266
El Dorado	108	159
Fresno	123	185
Glenn	147	220
Humboldt	109	189
Imperial	122	157
Inyo	181	279
Kern	172	132
Kings	132	161
Lake	131	202
Lassen	93	167
Los Angeles	156	148
Madera	103	250
Marin	109	136
Mariposa	186	235
Mendocino	130	249
Merced	110	154
Modoc	142	297
Mono	239	254
Monterey	98	130
Napa	95	154
Nevada	96	135
Orange	103	120
Placer	108	135
Plumas	95	224
Riverside	117	144
Sacramento	157	150
San Benito	84	144
San Bernardino	105	114
San Diego	102	138
San Joaquin	139	144
San Luis Obispo	111	143
San Mateo	149	126
Santa Barbara	134	146
Santa Clara	138	153
Santa Cruz	128	158
Shasta	157	130
Sierra	594	831
Siskiyou	135	225
Solano	137	142
Sonoma	130	134
Stanislaus	107	180
Sutter	93	227
Tehama	125	168
Trinity	189	299
Tulare	132	171
Tuolumne	112	181
Ventura	107	100
Yolo	114	242
Yuba	113	147
Statewide Total	$134	$145

Source: Legislative Analyst Office estimates.

Note: State-required programs include trial courts, corrections, AFDC, IHSS, mental health, general relief and health services. State assistance includes all state assistance provided other than social service caseload-driven grants and programs.

Attachment 3
Per Capita General Purpose Revenue
Available for Local Programs
1984-85 to 1987-88

	1984-85	1987-88	Change 1984-85 to 1987-88	Pct Change 1984-85 to 1987-88
Alameda	48	72	24	50.1%
Alpine	1,421	1,837	416	29.3%
Amador	253	260	7	2.8%
Butte	84	75	-10	-11.8%
Calaveras	194	251	57	29.7%
Colusa	361	291	-70	-19.3%
Contra Costa	78	97	19	24.2%
Del Norte	141	185	44	31.1%
El Dorado	176	185	9	4.9%
Fresno	104	97	-7	-7.1%
Glenn	211	177	-33	-15.8%
Humboldt	116	147	30	25.9%
Imperial	81	92	10	12.9%
Inyo	257	355	98	38.1%
Kern	220	204	-17	-7.6%
Kings	145	169	24	16.3%
Lake	300	208	-91	-30.5%
Lassen	234	211	-23	-9.8%
Los Angeles	107	117	10	9.2%
Madera	135	147	13	9.6%
Marin	153	190	37	24.1%
Mariposa	329	321	-8	-2.3%
Mendocino	185	213	28	15.3%
Merced	130	108	-22	-16.8%
Modoc	355	455	100	28.0%
Mono	644	583	-61	-9.4%
Monterey	90	123	33	36.0%
Napa	131	160	29	22.4%
Nevada	176	180	4	2.0%
Orange	75	80	5	6.2%
Placer	197	212	15	7.7%
Plumas	512	462	-50	-9.8%
Riverside	88	96	8	9.5%
Sacramento	111	122	11	9.7%
San Benito	100	117	17	16.9%
San Bernardino	101	86	-16	-15.4%
San Diego	71	74	3	4.0%
San Joaquin	105	88	-17	-16.3%
San Luis Obsipo	190	224	34	18.1%
San Mateo	87	116	30	34.2%
Santa Barbara	117	123	6	5.3%
Santa Clara	102	86	-17	-16.2%
Santa Cruz	124	98	-25	-20.5%
Shasta	76	71	-5	-6.3%
Sierra	711	599	-112	-15.7%
Siskiyou	236	297	61	25.7%
Solano	85	57	-28	-33.4%
Sonoma	170	144	-25	-15.0%
Stanislaus	56	76	19	34.3%
Sutter	156	141	-14	-9.2%
Tehama	154	154	0	.0%
Trinity	362	407	44	12.3%
Tulare	109	86	-22	-20.6%
Tuolomne	233	250	17	7.3%
Ventura	114	114	-0	-0.4%
Yolo	138	95	-43	-30.9%
Yuba	92	95	3	3.6%
Statewide Total	104	108	5	4.6%

Source: Legislative Analyst Estimates

Note: General purpose revenues include property taxes, other taxes (including sales tax, transient occupancy tax) and other general purpose revenue sources (including state and federal general purpose subventions, fines, franchise fees, and revenue from use of money/property).

NOTE

The attached tables are partial summaries of the tables contained in the Legislative Analyst's January 10, 1990, report to Assembly Member Mojonnier. For the most part, summarized data comparisons are limited to the ten most populous counties, plus Fresno County (as an example of a "distressed" county receiving State stabilization assistance funds), plus Butte County (as the county presently contemplating federal bankruptcy protection).

Revised

Table 1

County General Purpose Revenue and Expenditures for State-Required Programs (dollars in millions)

	1984-85	1987-88	Percent Change	Average Annual Change
General Purpose Revenue	$ 5,250	$ 6,616	26.0%	8.7%
Expenditures:				
Judicial	$ 1,097	$ 1,495	36.3%	12.1%
Corrections	790	1,140	44.3	14.8
County Health Services	186	284	52.3	17.4
Mental Health	59	91	53.7	17.9
AFDC	265	321	21.0	7.0
IHSS	6	18	178.0	59.3
Food Stamps	93	111	19.9	6.6
General Assistance	124	200	60.8	20.3
Expenditure Totals	$ 2,621	$ 3,660	39.6%	13.2%
Residual General Purpose Revenue	$ 2,629	$ 2,956	12.4	4.2%

Source: Legislative Analyst Revised Attachment 1

Table 2

Per Capita County Expenditures For State-Required Programs and Per Capita State Assistance

FY 1987-88

	Per Capita General Purpose Revenue	Per Capita Program Costs	Per Capita State Assistance	Per Capita State Assistance Adjusted
Alameda	$240	$169	$153	$116
Butte	172	98	141	85
Contra Costa	236	138	126	74
Fresno	219	123	185	101
Los Angeles	273	156	148	90
Orange	183	103	120	71
Riverside	213	117	144	93
Sacramento	279	157	150	94
San Bernardino	192	105	114	61
San Diego	177	102	138	85
Santa Clara	223	138	153	95
Ventura	221	107	100	49
Statewide Total	$243	$134	$145	$87

Note: The Legislative Analyst has included in "State Assistance" tabulations certain general purpose revenues (e.g., motor vehicle in-lieu taxes) which are also included in the "General Purpose Revenue" tabulations. As a result, these two columns are not additive. The last column reflects State Assistance adjusted to exclude those revenues.

Table 3

Per Capita General Purpose Revenue Available for Local Programs 1984-85 and 1987-88

	1984-85	1987-88	Change 1984-85 to 1987-88	Change 1984-85 to 1987-88
Alameda	$ 48	$ 72	$ 24	50.1%
Butte	84	75	-10	-11.8
Contra Costa	78	97	19	24.2
Fresno	104	97	-7	-7.1
Los Angeles	107	117	10	9.2
Orange	75	80	5	6.2
Riverside	88	96	8	9.5
Sacramento	111	122	11	9.7
San Bernardino	101	86	-16	-15.4
San Diego	71	74	3	4.0
Santa Clara	102	86	-17	-16.2
Ventura	114	114	0	0.4
Statewide Total	**$104**	**$108**	**$ 5**	**4.6%**

Table 4

STATE-REQUIRED EXPENDITURES

	Grand Total		
	Percent Change 1984-85 to 1987-88	Ratio Exp\Rev 1984-85	Ratio Exp\Rev 1987-88
Alameda	34.98%	0.73	0.70
Butte	38.95	0.47	0.57
Contra Costa	29.61	0.59	0.59
Fresno	16.56	0.52	0.56
Los Angeles	37.19	0.53	0.57
Orange	41.85	0.51	0.56
Riverside	44.38	0.52	0.55
Sacramento	45.41	0.52	0.56
San Bernardino	76.98	0.41	0.55
San Diego	49.57	0.52	0.58
Santa Clara	41.57	0.49	0.62
Ventura	31.32	0.43	0.48
Statewide Total	**39.64%**	**0.50%**	**0.56%**

Table 5

COUNTY GENERAL PURPOSE REVENUES AND EXPENDITURES FOR STATE-REQUIRED PROGRAMS

County	General Purpose Revenues Percent Change 1984-85 to 1987-88	Judicial Percent Change 1984-85 to 1987-88	Corrections Percent Change 1984-85 to 1987-88
Alameda	40.87%	31.20%	24.09%
Butte	15.58	30.04	29.27
Contra Costa	30.82	25.97	21.22
Fresno	7.83	12.64	19.13
Los Angeles	26.94	31.60	51.70
Orange	27.50	42.34	51.45
Riverside	37.56	46.80	39.61
Sacramento	33.14	35.17	70.92
San Bernardino	31.23	40.35	158.24
San Diego	33.06	53.29	18.46
Santa Clara	13.48	36.81	56.10
Ventura	17.74	29.68	11.39
Statewide Total	**26.02%**	**36.33%**	**44.29%**

Table 5 - Page 2

County	County Health Services Percent Change 1984-85 to 1987-88	Mental Health Percent Change 1984-85 to 1987-88	AFDC Percent Change 1984-85 to 1987-88
Alameda	64.86%	46.78%	13.81%
Butte	-26.55	34.70	42.58
Contra Costa	31.57	61.75	23.68
Fresno	-26.50	17.89	28.38
Los Angeles	44.08	46.80	13.55
Orange	3.37	50.05	-2.73
Riverside	113.46	89.93	31.66
Sacramento	81.15	96.75	22.99
San Bernardino	325.40	59.31	49.19
San Diego	94.85	206.16	36.13
Santa Clara	69.61	-35.65	6.42
Ventura	416.03	-3.51	4.05
Statewide Total	**52.26%**	**53.73%**	**21.04%**

Table 5 - Page 3

County	Food Stamps Percent Change 1984-85 to 1987-88	General Assistance Percent Change 1984-85 to 1987-88
Alameda	13.87%	134.35%
Butte	13.63	348.11
Contra Costa	18.57	91.42
Fresno	20.44	23.99
Los Angeles	12.18	44.76
Orange	16.40	159.06
Riverside	6.51	6.66
Sacramento	14.72	68.20
San Bernardino	58.00	770.06
San Diego	33.22	284.98
Santa Clara	41.27	48.24
Ventura	25.84	150.19
Statewide Total	**19.92%**	**60.83%**

COUNTY OF SAN DIEGO

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REVENUE ALLOCATION: PER CAPITA

SEVEN LARGEST CALIFORNIA COUNTIES

FY 1987-88

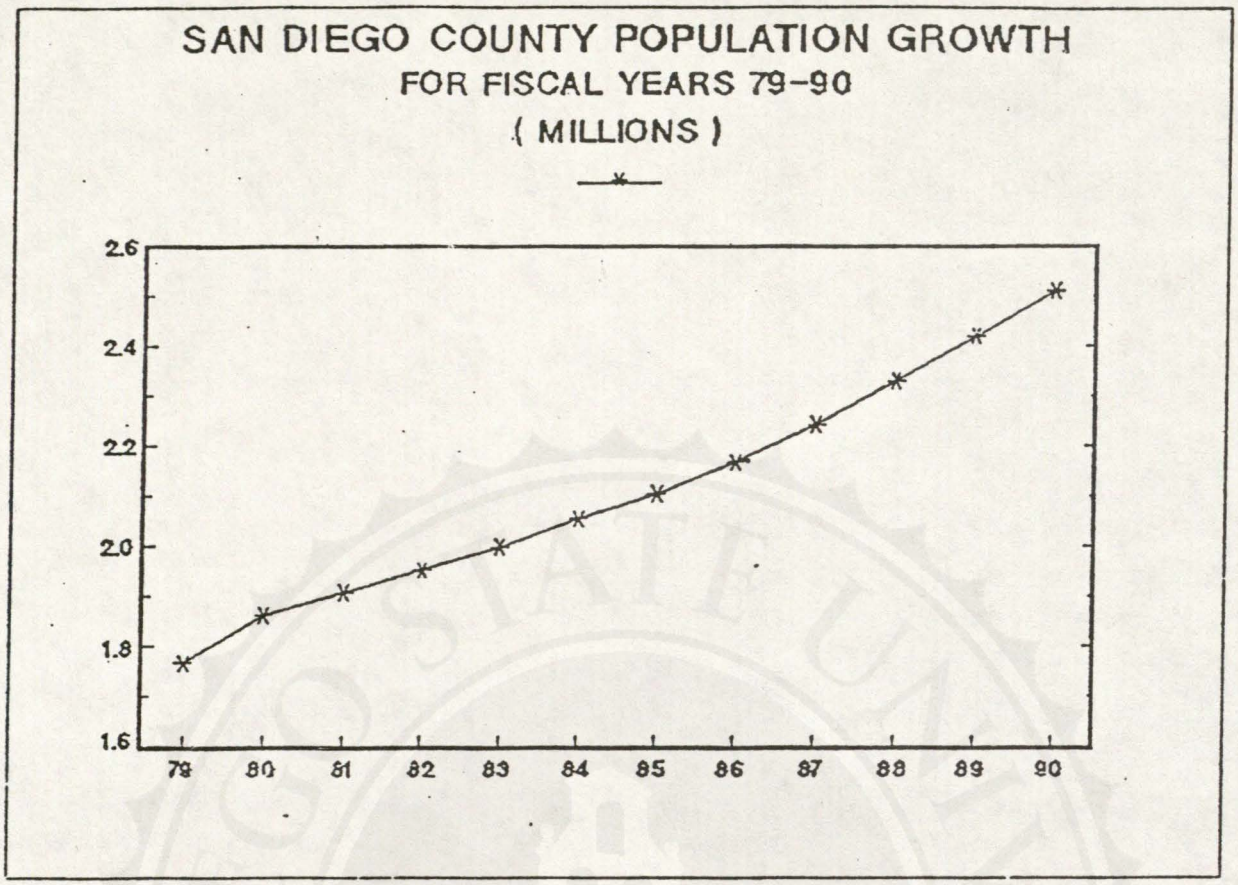
	SEVEN LARGEST		STATEWIDE	SAN DIEGO		
	HIGH	LOW	PER CAPITA	CURRENT	SHORTFALL	
PROPERTY TAXES	$169.93	$77.64	$130.40	$96.37	$79.22	(4)
SALES TAX	54.80	1.79	10.54	3.73	15.85	(4)
FINES & FORFEITURES	13.57	4.74	10.00	4.74	12.25	(4)
VEHICLE IN LIEU	40.35	32.30	36.25	32.30	9.20	(4)
ALL OTHER	59.80	36.47	49.16	36.47	29.54	(4)
TOTAL GENERAL REVENUES	$275.42	$173.61	$236.35	$173.61	146.06	(4)
PROGRAM REVENUES						
SHORT DOYLE	$21.73	$14.85	$17.80	$15.01	$6.49	(4)
DRUG	2.70	1.40	2.19	1.40	1.84	(4)
ALCOHOL	2.15	1.29	1.88	1.41	1.09	(4)
COUNTY HEALTH SERVICES AB 8	20.15	6.32	13.79	6.32	17.39	(4)

NOTES:
1. Seven largest counties by population are Los Angeles, San Diego, Orange, Santa Clara, Alameda, San Bernadino, Sacramento.
2. Total General Revenue Budgeted FY 1987-88 = 374.0 million.
3. Does not include San Francisco.
4. In millions of dollars.

FINANCIAL MANAGEMENT

FILE: 7COUNT.WR1

11/22/89


SAN DIEGO COUNTY POPULATION GROWTH
FOR FISCAL YEARS 79-90
(MILLIONS)
2.6
2.4
2.2
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79
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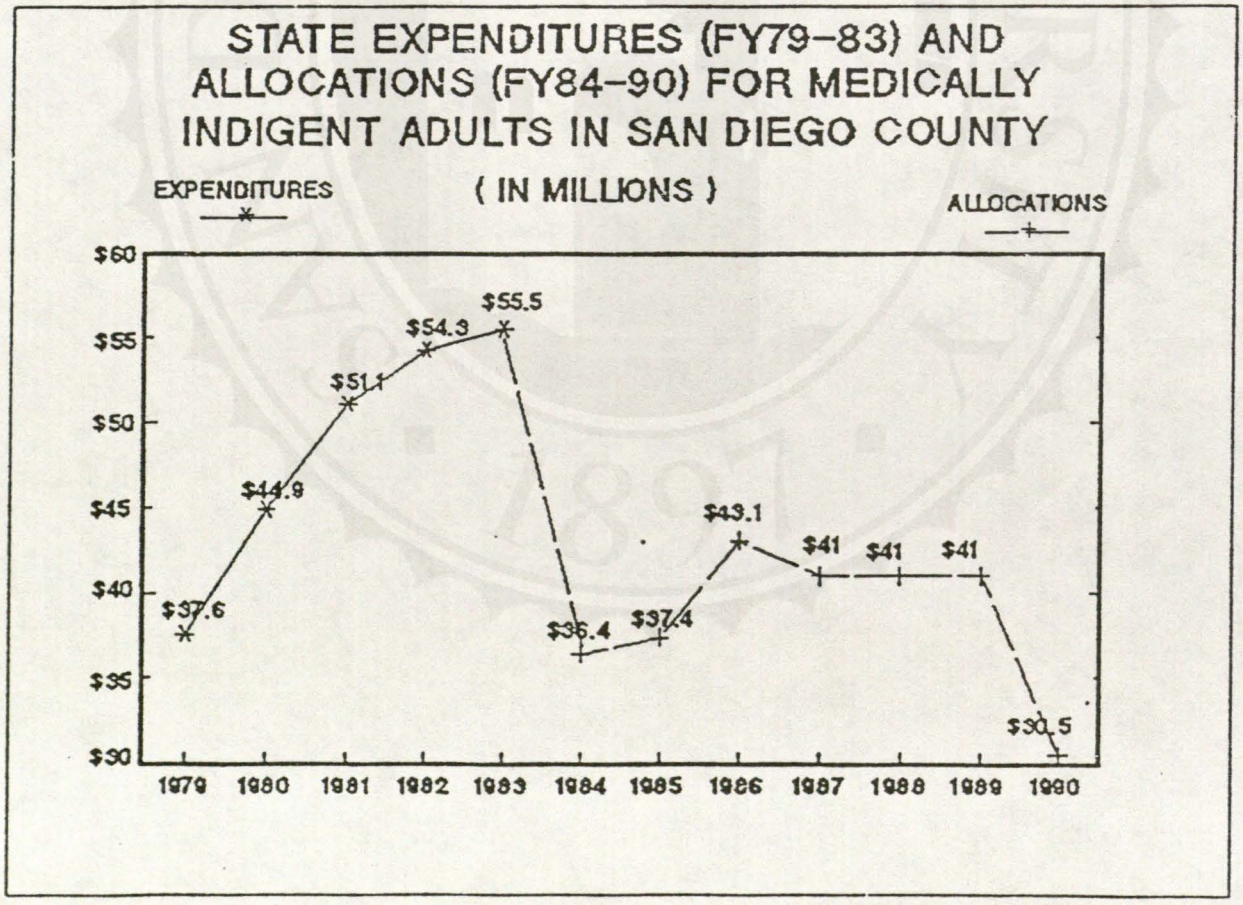
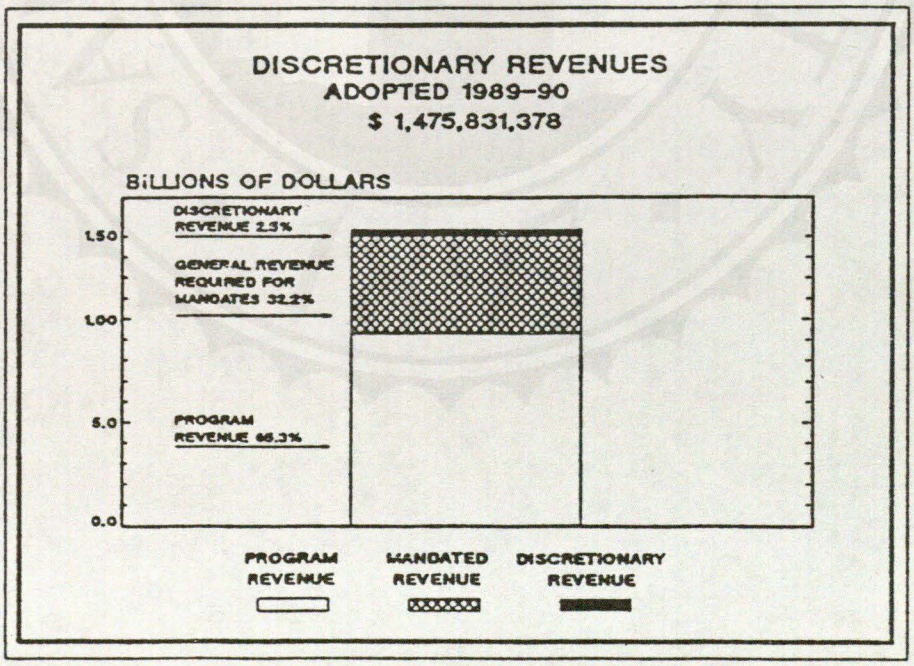

STATE EXPENDITURES (FY79-83) AND
ALLOCATIONS (FY84-90) FOR MEDICALLY
INDIGENT ADULTS IN SAN DIEGO COUNTY
EXPENDITURES
(IN MILLIONS)
ALLOCATIONS
$60
$55
$50
$45
$40
$35
$30
$37.6
$44.9
$51.1
$54.3
$55.5
$36.4
$37.4
$43.1
$41
$41
$41
$30.5
1979
1980
1981
1982
1983
1984
1985
1986
1987
1988
1989
1990

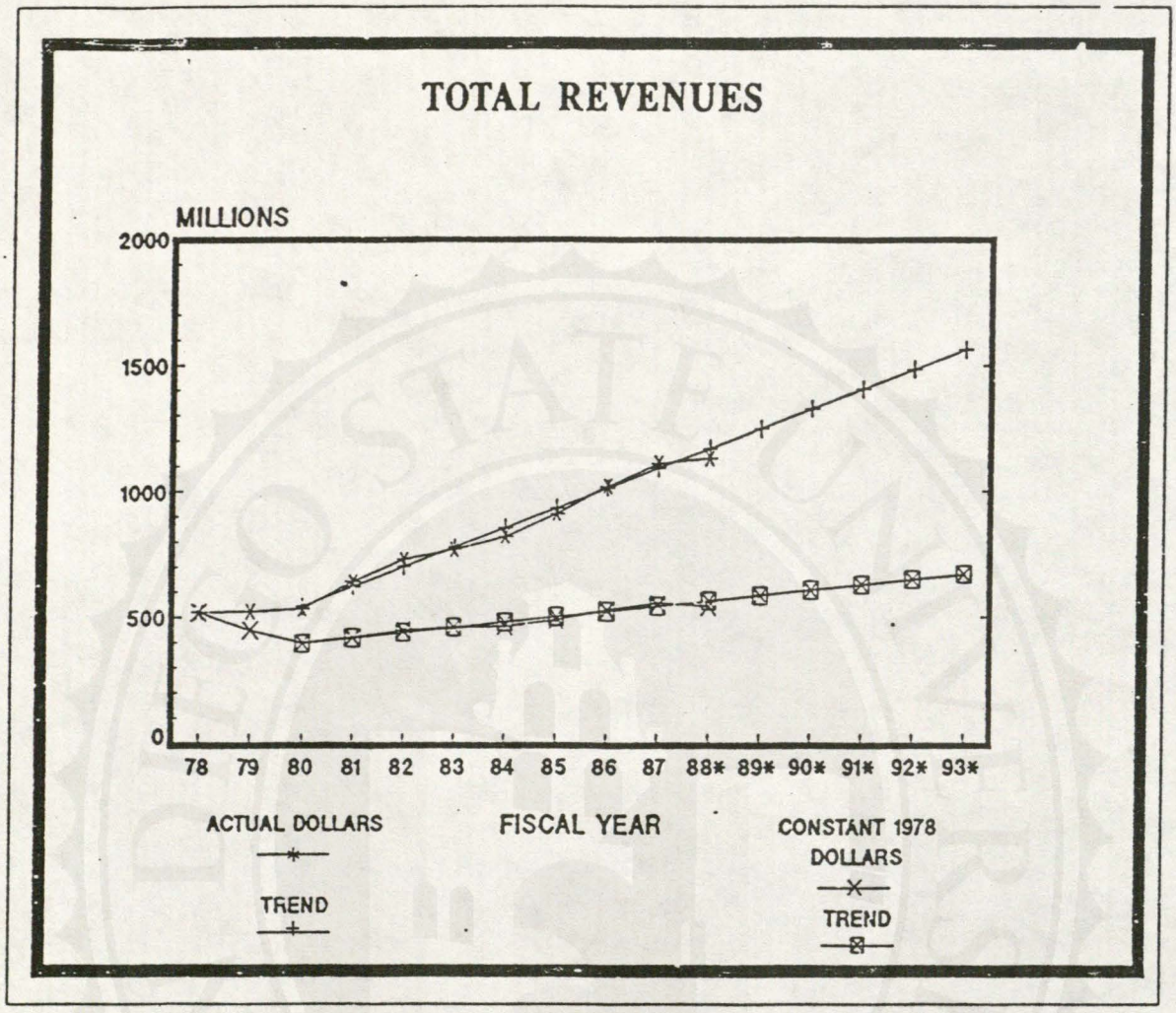
DISCRETIONARY REVENUE

The County's 1989-90 estimated revenue totals $1,475,831,378. Revenue categories are outlined as follows:

	% of Total Budget
○ Program Revenues	
These must be used for specific purposes such as welfare grants, health, mental health and roads.	65.3
○ General Revenues (including Fund Balance)	
These include:	
- Revenues required by Federal and State law to be allocated to mandated programs.	32.2
- Discretionary Revenues available for local programs.	2.5
	100%



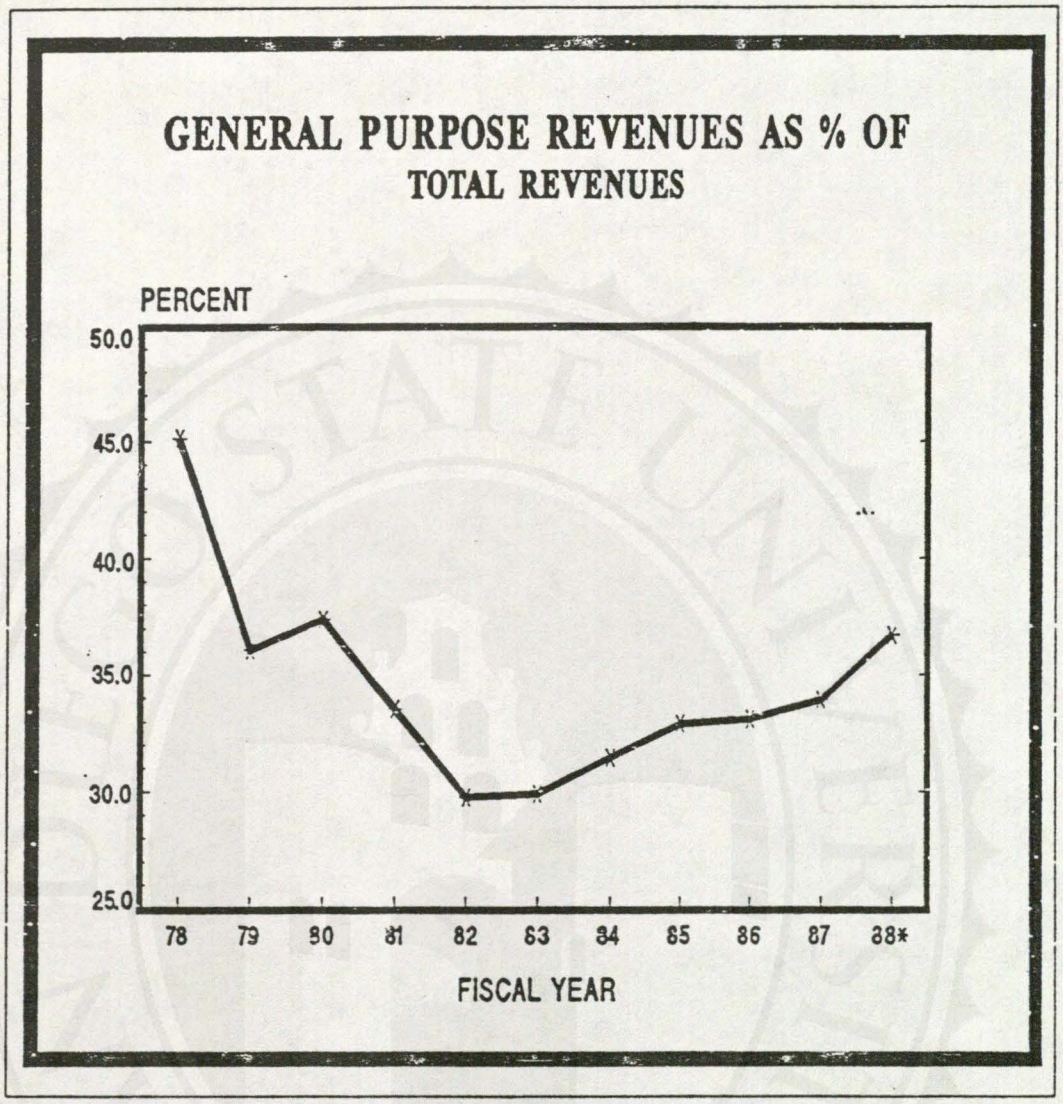
Indicator: Total Revenues



Significant Changes/Comments

- FY budgeted revenues, in constant 1978 dollars, show a slight increase from 519.6 million in FY 78 to 543.1 million in FY 88 or about a 4.5% increase over the ten year period.
- The increase represents an insignificant .005% annual average annual growth rate. Thus revenues have not kept up with inflationary levels over the ten year period.
- For the next 5 years, the revenue growth rate is projected to be about the same, assuming that a severe recession or a severe cut-back in the construction industry does not ocurr.

Indicator: General Purpose Revenues

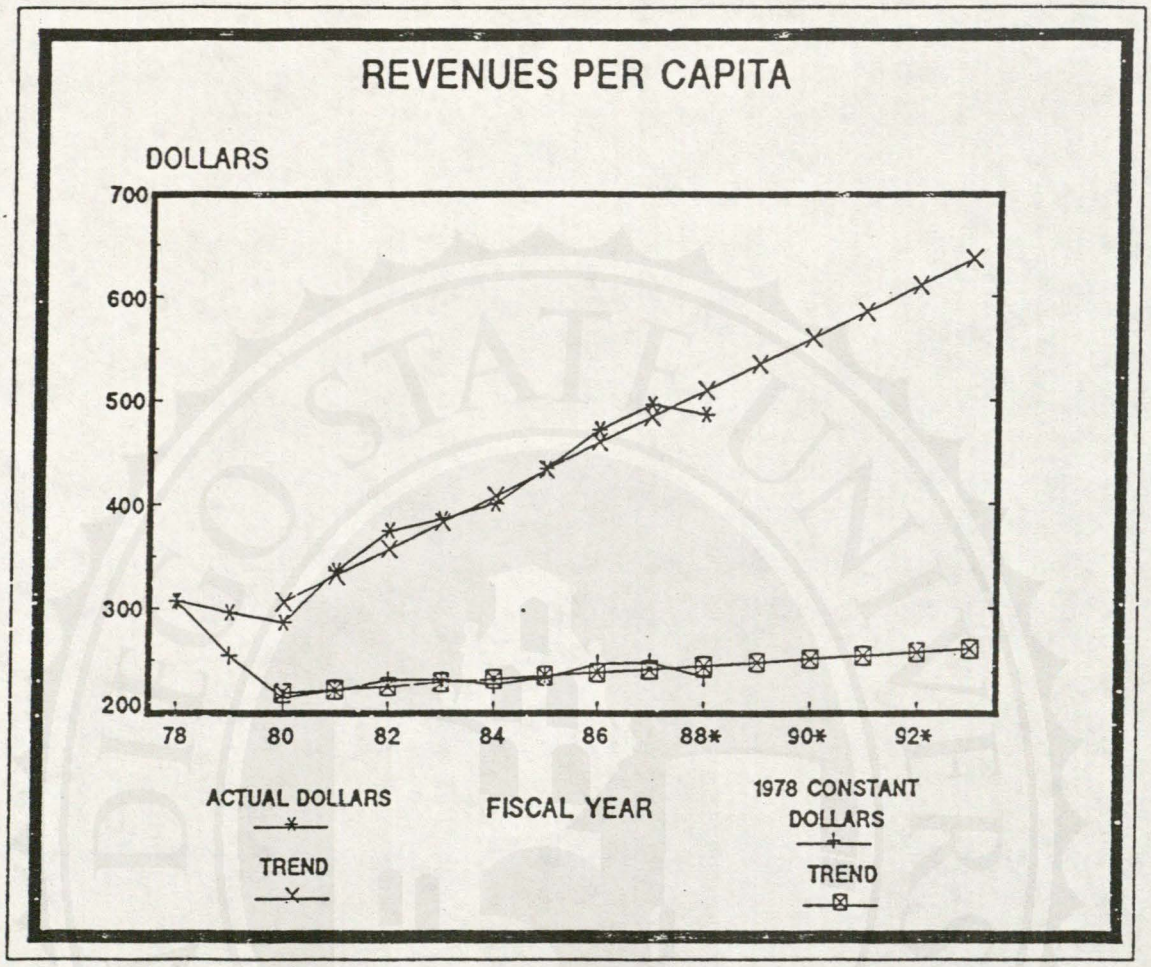


Significant Changes/Comments

- Due to the passage of Proposition 13 in FY 1978, General Revenues or net county cost decreased from 45% in FY 1978 to 36.7% in FY 1988. The 36.7% equates to $415.3 million.

- This trend will continue unless the State provides additional funding for mandated programs, thus allowing general revenues to be released for other purposes.

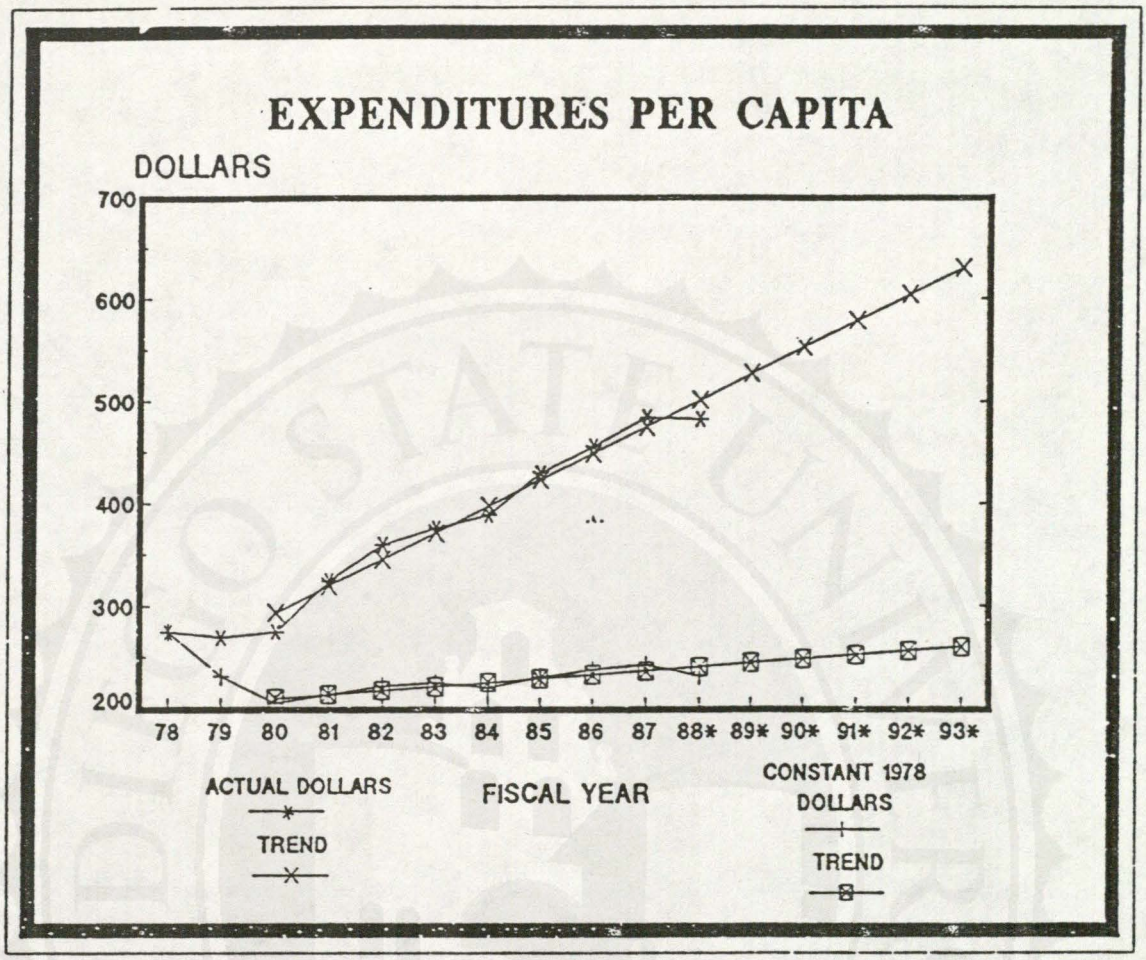
Indicator: Revenues Per Capita



Significant Changes\Comments

- Revenues per capita exhibit continued increases from $306.6 to 486.2 from FY 1978 to FY 1988.
- When inflationary impacts are considered, revenues per capita have decreased from $306.6 in FY 1978 to $233.3 in FY 1988. This represents an overall 24% decrease.
- The County will have to continue to redistribute resources among programs or to become more efficient, given its inability to adjust the majority of its revenues due to inflationary and population impacts.

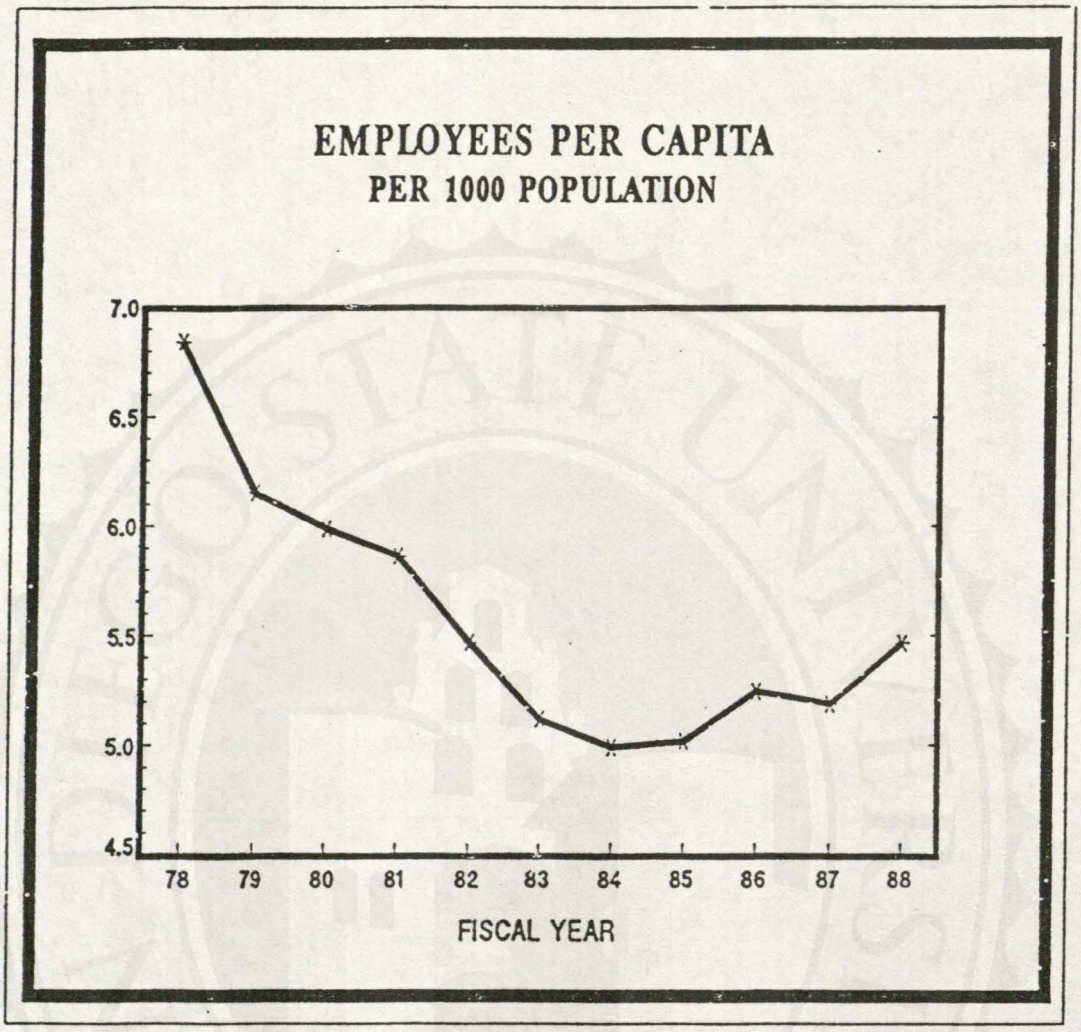
Indicator: Expenditures Per Capita



Significant Changes\Comments

- Exenditures per capita increased from $274 in FY 1978 to $482 in FY 1988 an increase of 76%.
- When inflation is taken into consideration, expenditures per capita have decreased from $231 in FY 1978 to $242 in FY 1988; or a 16% decrease.
- This decrease implies a dual impact regarding levels of service: first, a per capita cost reduction may imply the govrnment sector becomes more efficient; second, a continuous reduction may imply a decrease in the level of service. The latter is the case with San Diego County, which has experienced one of the highests growths in population (37%) during this period.
- Finally, the population growth has necessitated additional capital and operating expenditures which will require a reallocation or reduction in the level services the County provides.

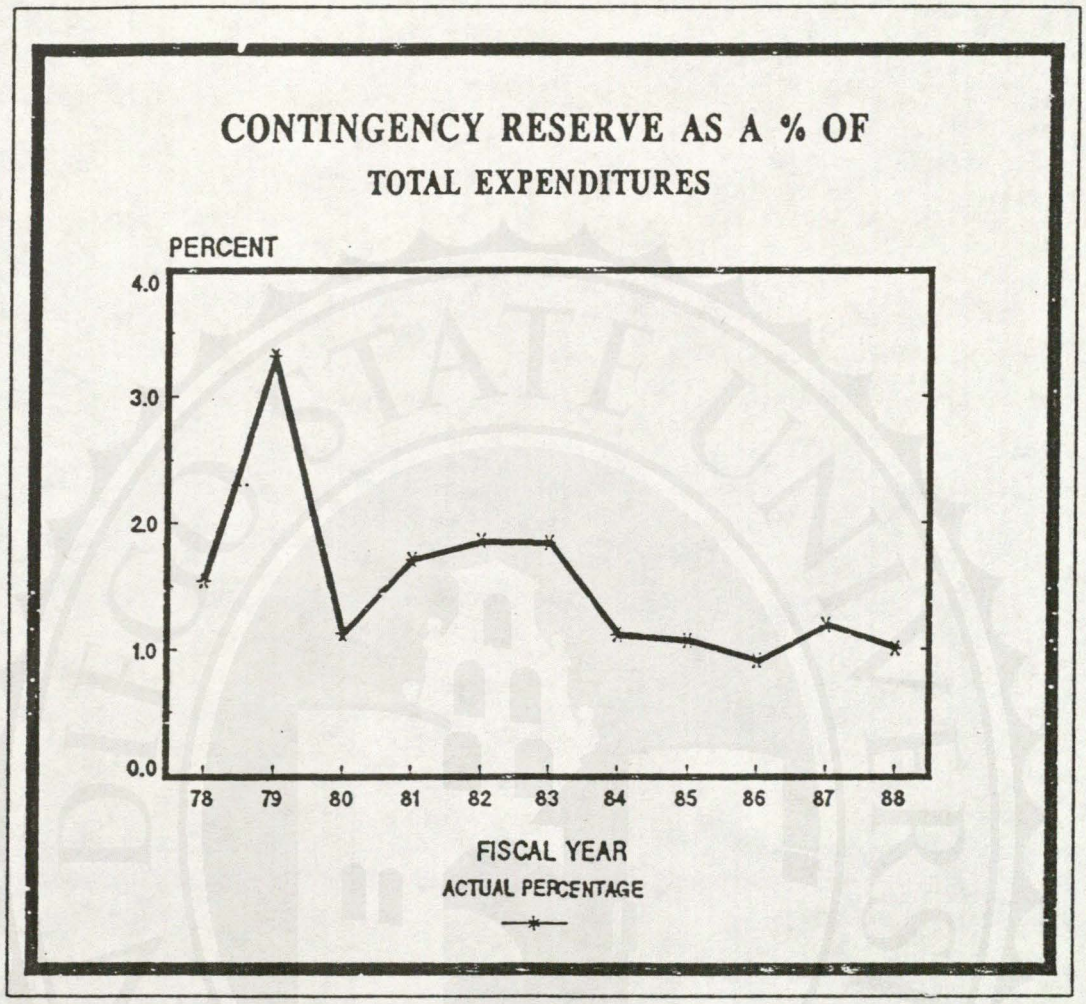
Indicator: Employees Per Capita



Significant Changes\Comments

- Employees per capita peaked at 6.84 employees per 1,000 residents in FY 1978. Since that time, employees per capita have continued to decrease reaching its lowest value of 4.99 employees per 1,000 residents in FY 1984. Since FY 1985 a gradual increase has taken place. FY 1988 indicates that the County has the same number of per capita as it had in FY 1982.
- The current trend suggests that employees per capita will continue to to increase at a similar level since 1985.

Indicator: Contingency Reserve as a Percentage of Total Expenditures

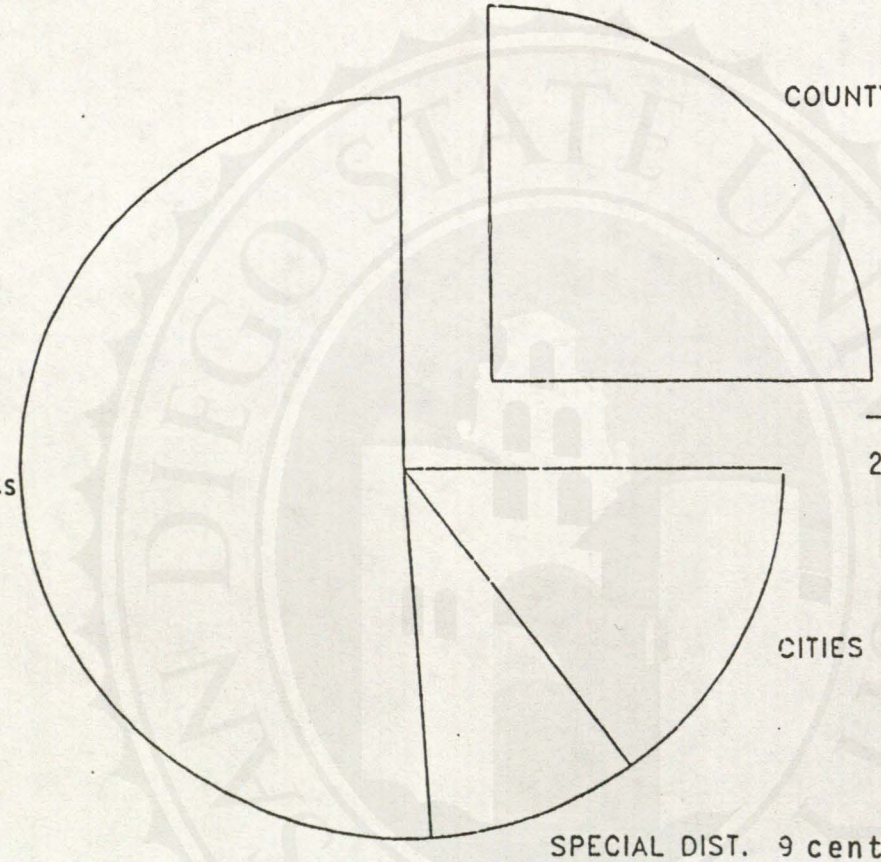


Significant Changes\Comments

- Experts recommend that for sound fiscal planning contingency reserve should be approximately 3% of the operating budget.

- In FY 1979, the County had the highest contingency reserve. This was in anticipation of the uncertainty which followed the passage of Proposition 13.
- The County's contingency reserve level has remained at the 1% level. While this has provided a low level of comfort for the County, it has also served as an indicator of the severe fiscal situation the County has been facing year after year.

SAN DIEGO REGION
PROPERTY TAX ALLOCATION



5.0 cents	Public Protection
0.9 cents	General Government
3.2 cents	Health
9.8 cents	Social Services
2.5 cents	Community Services
2.2 cents	Support
1.4 cents	Capital/Other
25.0 cents	TOTAL

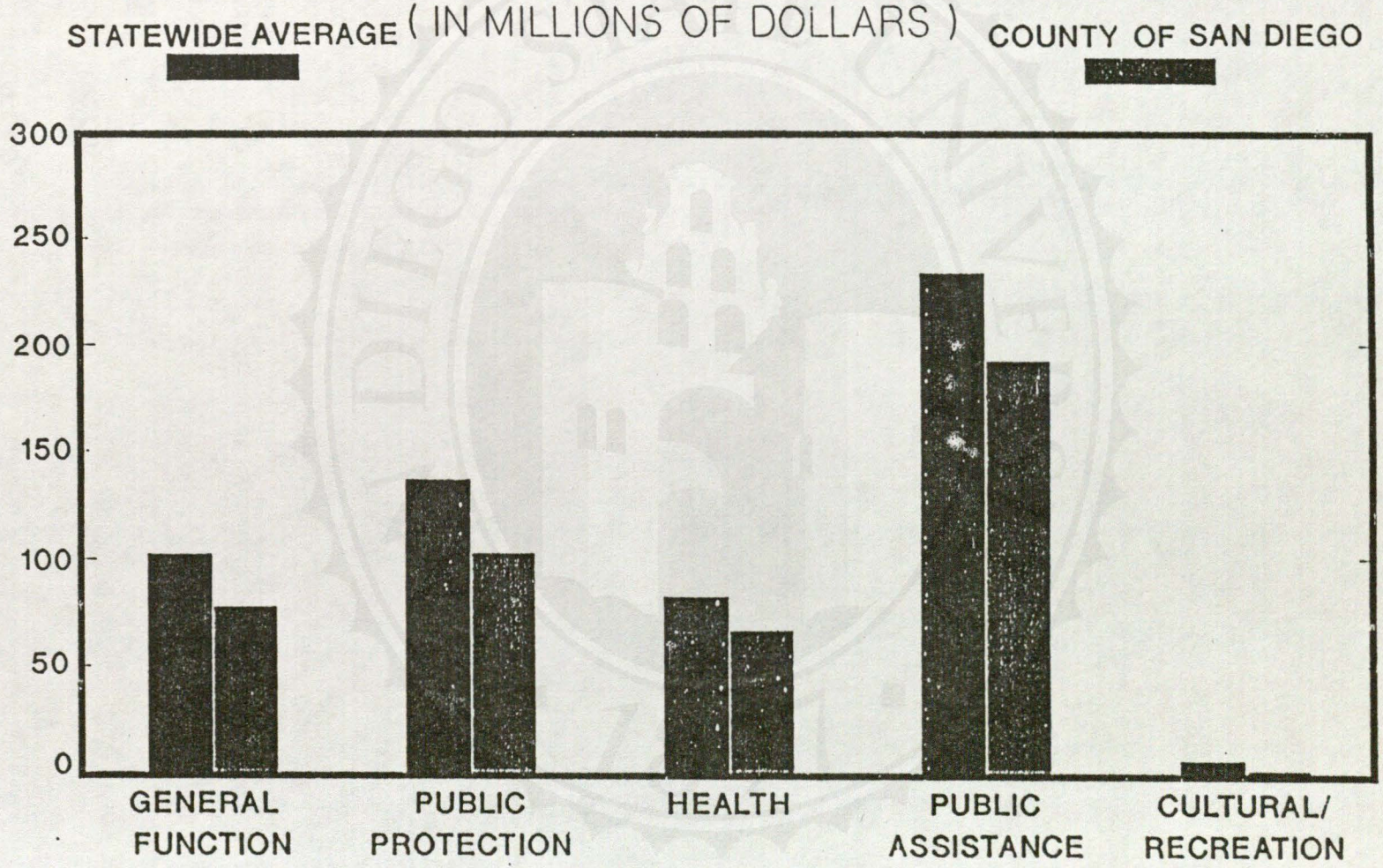
SAN DIEGO STATE UNIVERSITY 1897

(16)

COUNTY AND STATEWIDE PER CAPITA
EXPENDITURES ON LOCAL PROGRAMS

Fiscal Year 1987-88

(IN MILLIONS OF DOLLARS)

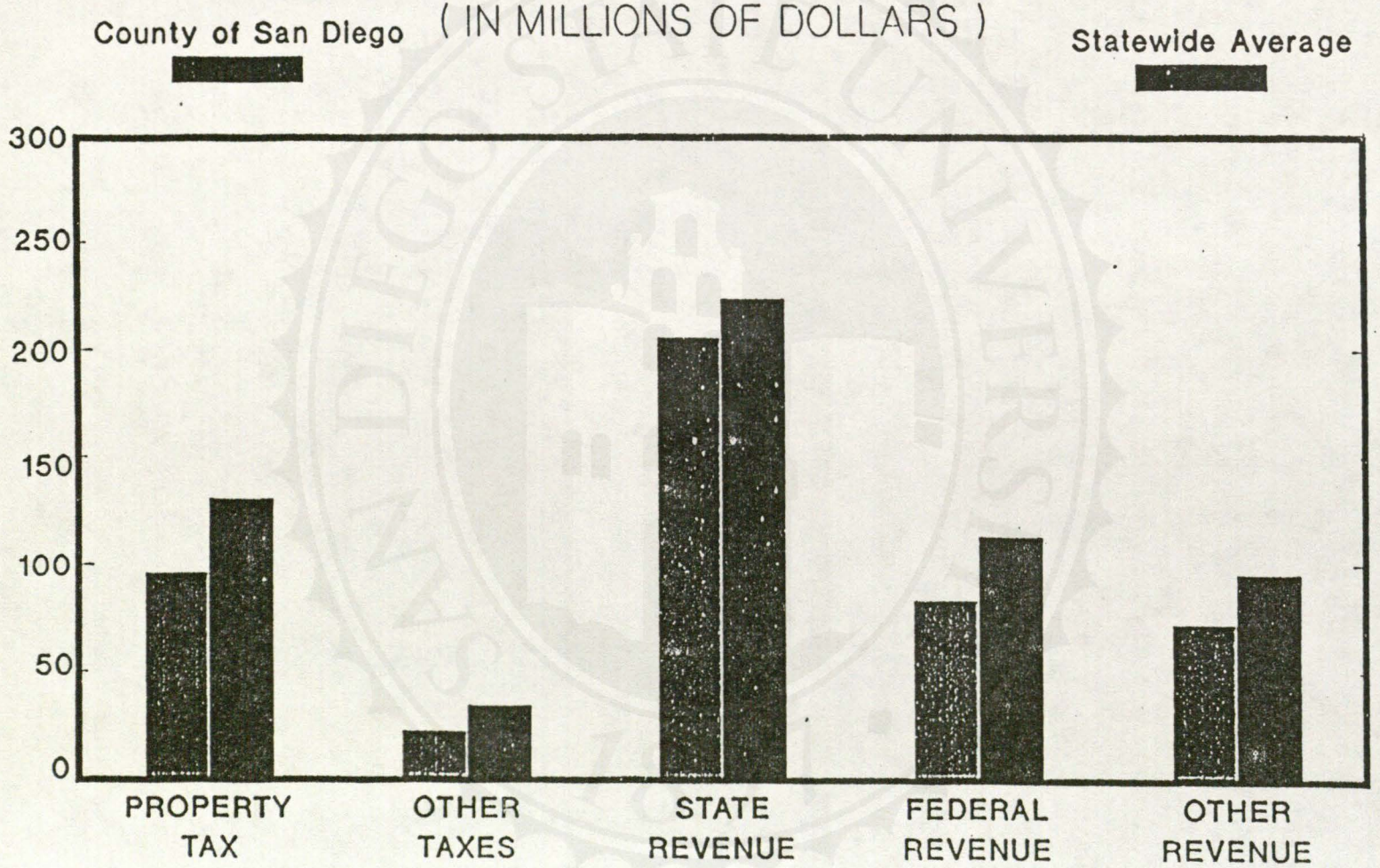


Revenue Sources Per Capita

County of San Diego vs Statewide Average

Fiscal Year 1987-88

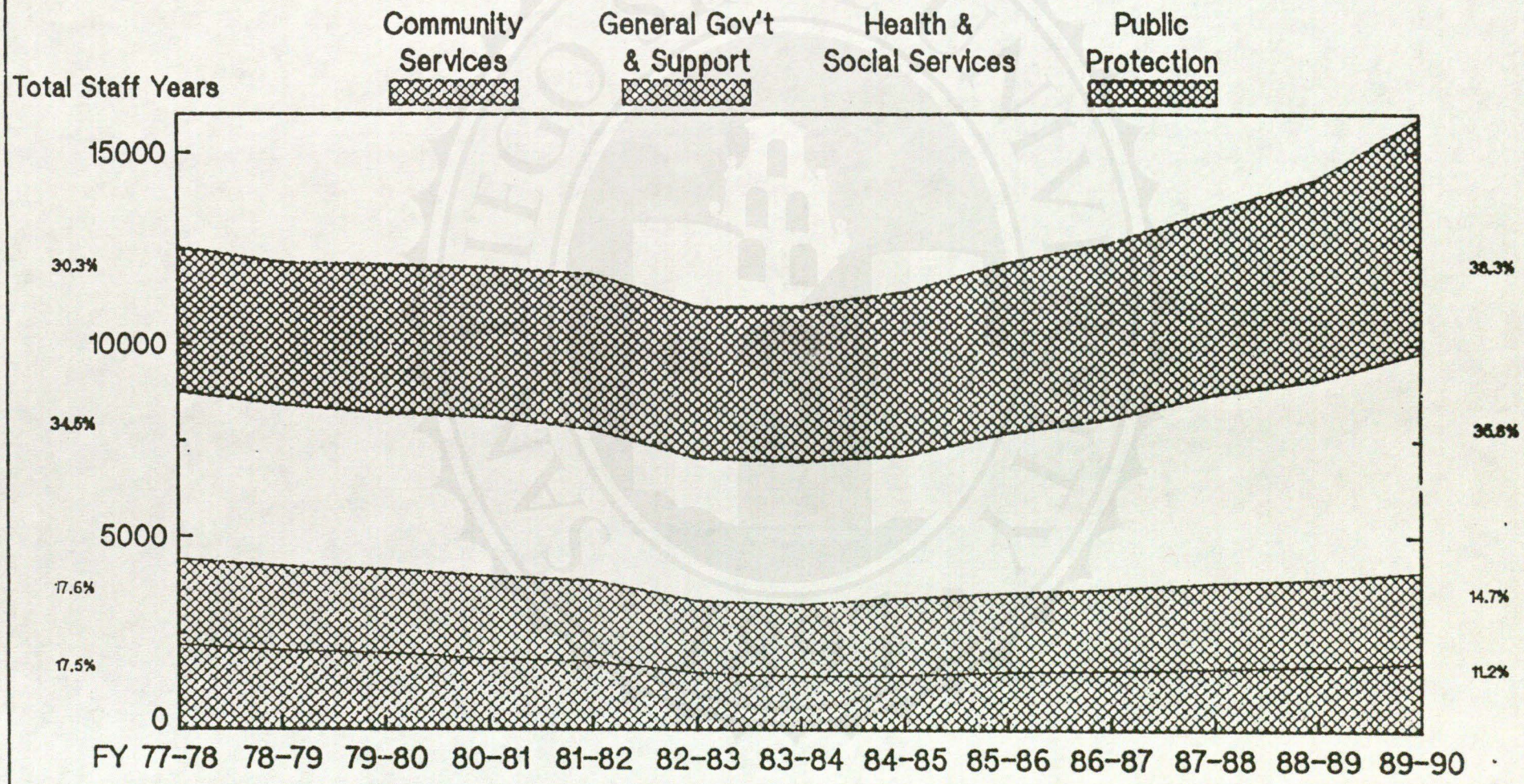
(IN MILLIONS OF DOLLARS)



COUNTY OF SAN DIEGO

Total Staff Years by Budget Group

1978–1990



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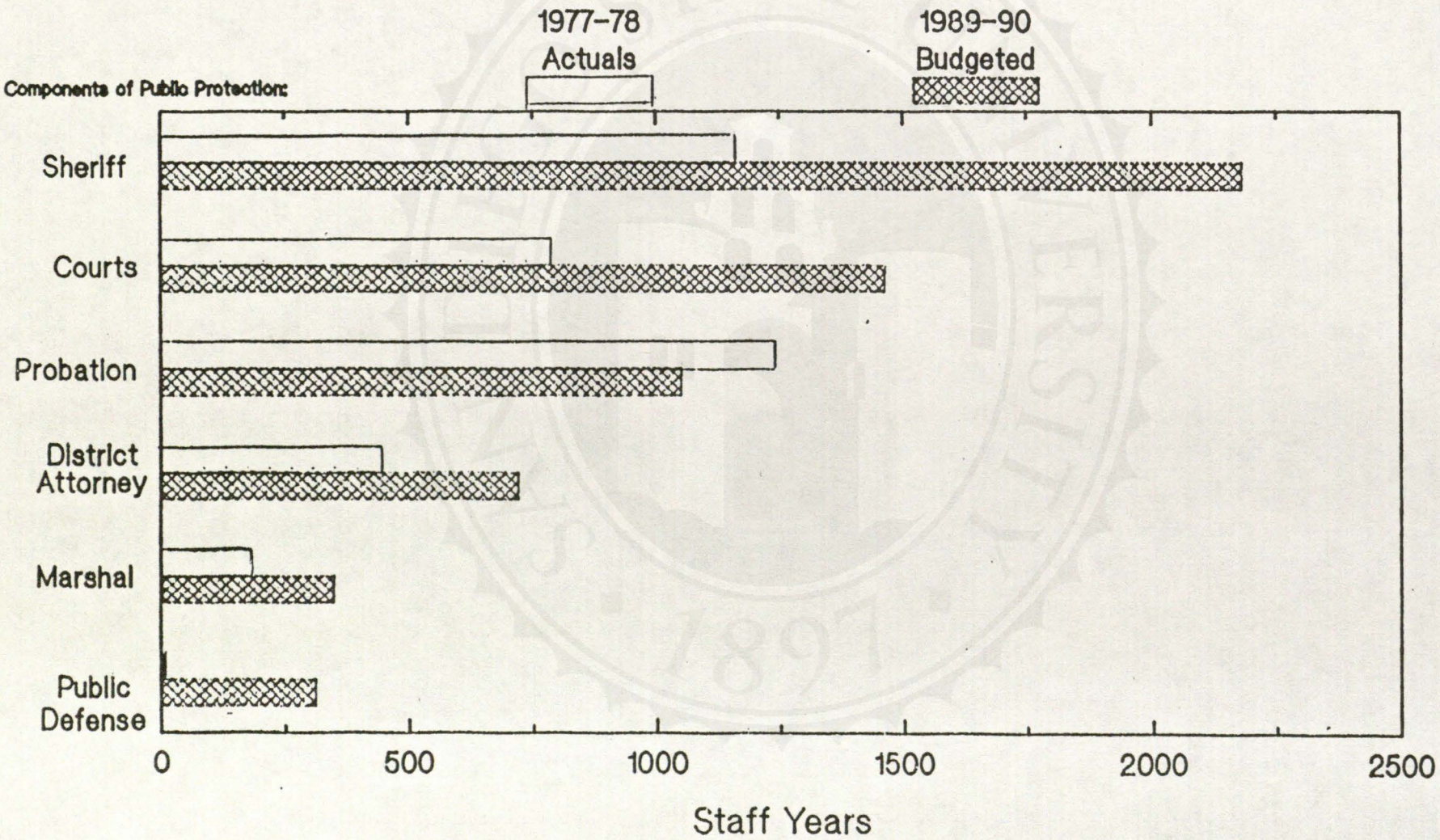
COUNTY OF SAN DIEGO

Components of Public Protection

1977-78 vs 1989-90



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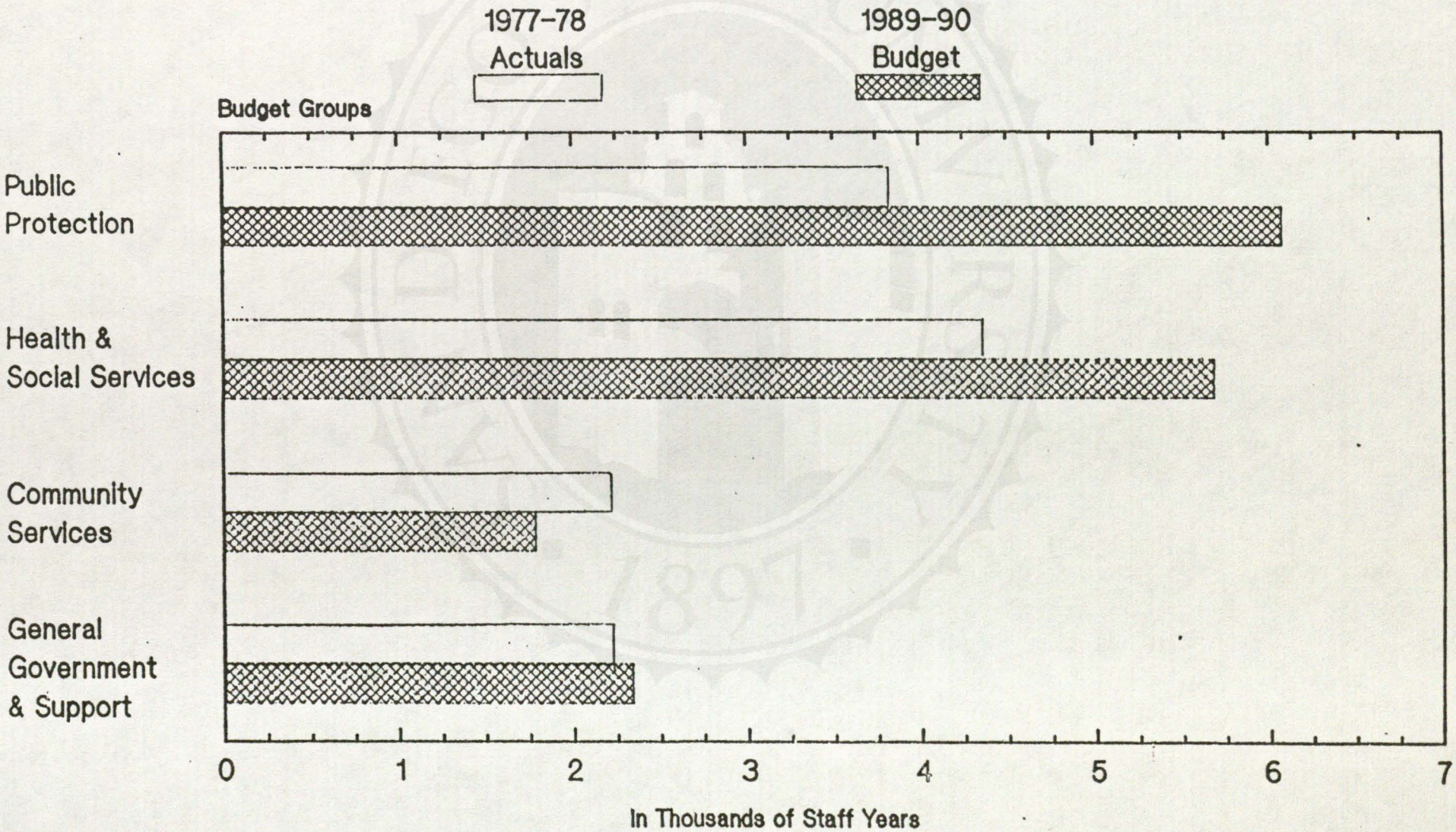
COUNTY OF SAN DIEGO

Staff Year Comparison

Fiscal Years 1977-78 vs 1989-90



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