

## **Appendix**

### Appendix

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**Appropriations by Fund**  
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**Glossary of Budget Terms**  
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# Appropriations by Fund



## County Funds by Type

### County Funds by Type

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2002-2003 Proposed Budget	% Change	Fiscal Year 2003-2004 Proposed Budget	% Change
General Fund	\$ 2,515,757,524	\$ 2,644,533,820	5.12	\$ 2,643,489,242	(0.04)
Air Pollution Control District	17,580,000	18,896,973	7.49	19,300,444	2.14
County Proprietary Enterprise Funds	54,192,396	28,226,730	(47.91)	18,539,423	(34.32)
County Proprietary Internal Service Funds	371,424,723	327,845,981	(11.73)	321,789,614	(1.85)
County Service Areas	9,448,758	10,144,643	7.36	10,143,143	(0.01)
Miscellaneous Local Agencies	3,903,236	4,853,252	24.34	4,662,138	(3.94)
Miscellaneous Special Districts	10,898,269	9,439,001	(13.39)	9,610,118	1.81
Permanent Road Divisions	2,233,919	2,599,174	16.35	1,724,927	(33.64)
Sanitation Districts	28,345,074	22,915,180	(19.16)	18,901,446	(17.52)
Special Revenue Funds	753,721,693	787,118,204	4.43	821,597,965	4.38
Total	\$ 3,767,505,592	\$ 3,856,572,958	2.36	\$ 3,869,758,460	0.34

## Appropriations by Fund



### County Funds by Group

#### Public Safety Group

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2002-2003 Proposed Budget	% Change	Fiscal Year 2003-2004 Proposed Budget	% Change
Public Safety Group General Fund	\$ 767,349,184	\$ 795,806,554	3.71	\$ 834,500,731	4.86
Sheriff Asset Forfeiture Program	755,000	1,600,000	111.92	1,600,000	0.00
District Atty Asset Forfeiture Program - Fed	51,708	—	(100.00)	—	0.00
District Atty Asset Forfeiture - State	1,858	—	(100.00)	—	0.00
Probation Asset Forfeiture Program	50,000	180,000	260.00	180,000	0.00
Sheriff Inmate Welfare	6,888,900	6,375,600	(7.45)	6,375,600	0.00
Probation Inmate Welfare	331,000	341,500	3.17	341,500	0.00
Public Safety (Prop 172) Spec. Rev.	181,563,768	200,017,822	10.16	194,406,990	(2.81)
Jail Stores Internal Service Fund	2,246,300	2,420,900	7.77	2,420,900	0.00
CSA 135 Regional 800 MHZ Radio System	1,611,941	1,611,941	0.00	1,611,941	0.00
CSA 135 Del Mar 800 MHZ Zone B	44,442	44,442	0.00	44,442	0.00
CSA 135 Poway 800 MHZ Zone F	149,257	149,257	0.00	149,257	0.00
CSA 135 Solana Beach 800 MHZ Zone H	67,383	67,383	0.00	67,383	0.00
Total	\$ 961,110,741	\$ 1,008,615,399	4.94	\$ 1,041,698,744	3.28



Health and Human Services Agency

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2002-2003 Proposed Budget	% Change	Fiscal Year 2003-2004 Proposed Budget	% Change
Health and Human Services Agency General Fund	\$ 1,340,568,942	\$ 1,408,928,202	5.10	\$ 1,405,157,214	(0.27)
Social Services Realignment	95,327,100	100,614,906	5.55	99,285,634	(1.32)
Mental Health Realignment	77,958,100	82,641,750	6.01	84,735,164	2.53
Health Realignment	90,181,000	97,876,208	8.53	92,783,970	(5.20)
CSA 17 San Dieguito Ambulance	1,542,583	1,575,589	2.14	1,575,589	0.00
CSA 69 Heartland Paramedic	2,368,359	2,500,721	5.59	2,500,721	0.00
Total	\$ 1,607,946,084	\$ 1,694,137,376	5.36	\$ 1,686,038,292	(0.48)

Land Use & Environment Group

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2002-2003 Proposed Budget	% Change	Fiscal Year 2003-2004 Proposed Budget	% Change
Land Use and Environment Group General Fund	\$ 84,716,999	\$ 84,913,120	0.23	\$ 88,648,489	4.40
Grazing Lands	30,000	25,000	(16.67)	—	(100.00)
Co Fish & Game Propagation	39,500	39,500	0.00	39,500	0.00
Special Aviation	4,618,209	4,618,209	0.00	423,500	(90.83)
Parkland Ded Area 4 - Lincoln Acres	1,607	1,607	0.00	1,607	0.00
Parkland Ded Area 15 - Sweetwater	29,389	21,095	(28.22)	21,095	0.00
Parkland Ded Area 16 - Otay	2,219	1,109	(50.02)	1,109	0.00
Parkland Ded Area 19 - Jamul	473,467	323,134	(31.75)	323,134	0.00
Parkland Ded Area 20 - Spring Valley	547,700	373,850	(31.74)	373,850	0.00
Parkland Ded Area 25 - Lakeside	606,028	413,014	(31.85)	413,014	0.00
Parkland Ded Area 26 - Crest	192,413	124,206	(35.45)	124,206	0.00
Parkland Ded Area 27 - Alpine	310,024	171,012	(44.84)	171,012	0.00
Parkland Ded Area 28 - Ramona	145,249	152,625	5.08	152,625	0.00
Parkland Ded Area 29 - Escondido	383,176	241,588	(36.95)	241,588	0.00



## Appropriations by Fund

### Land Use & Environment Group

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2002-2003 Proposed Budget	% Change	Fiscal Year 2003-2004 Proposed Budget	% Change
Parkland Ded Area 30 - San Marcos	209,887	104,944	(50.00)	104,944	0.00
Parkland Ded Area 31 - San Dieguito	1,650,093	1,400,047	(15.15)	1,400,047	0.00
Parkland Ded Area 32 - Carlsbad	23,792	15,896	(33.19)	15,896	0.00
Parkland Ded Area 35 - Fallbrook	632,586	396,293	(37.35)	396,293	0.00
Parkland Ded Area 36 - Bonsall	158,116	99,058	(37.35)	99,058	0.00
Parkland Ded Area 37 - Vista	90,730	111,365	22.74	111,365	0.00
Parkland Ded Area 38 - Valley Center	266,438	197,219	(25.98)	197,219	0.00
Parkland Ded Area 39 - Pauma Valley	155,602	97,801	(37.15)	97,801	0.00
Parkland Ded Area 40 - Palomar - Julian	71,353	50,677	(28.98)	50,677	0.00
Parkland Ded Area 41 - Mountain Empire	95,095	52,548	(44.74)	52,548	0.00
Parkland Ded Area 42 - Anza - Borrego	14,400	12,400	(13.89)	12,400	0.00
Parkland Ded Area 43 - Central Mountain	81,844	50,922	(37.78)	50,922	0.00
Parkland Ded Area 44 - Oceanside	7,200	4,400	(38.89)	4,400	0.00
Parkland Ded Area 45 - Valle de Oro	301,070	215,535	(28.41)	215,535	0.00
Parkland Dedication Fund Interest	1,025,204	712,602	(30.49)	712,602	0.00
Road Fund	96,859,650	94,945,446	(1.98)	131,938,121	38.96
Survey Monument Preservation Fund	250,000	225,000	(10.00)	225,000	0.00
Inactive Waste Site Management	11,707,835	11,990,939	2.42	12,105,721	0.96
Hillsborough Landfill Maintenance	306,200	298,567	(2.49)	298,567	0.00
Duck Pond Landfill Cleanup	250,000	127,000	(49.20)	127,000	0.00



Land Use & Environment Group

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2002-2003 Proposed Budget	% Change	Fiscal Year 2003-2004 Proposed Budget	% Change
Airport Enterprise Fund	30,543,342	23,203,928	(24.03)	12,582,424	(45.77)
Liquid Waste Enterprise Fund	5,165,723	5,022,802	(2.77)	5,956,999	18.60
Transit Enterprise Fund	18,483,331	—	(100.00)	—	0.00
DPW Equipment Internal Svc Fund	3,015,040	2,713,820	(9.99)	2,713,820	0.00
DPW ISF - Equipment Acq - Road Fund	8,225,024	5,923,970	(27.98)	5,473,970	(7.60)
DPW ISF - Equipment Acq - Inactive Waste	180,640	202,465	12.08	202,465	0.00
DPW ISF - Equipment Acq - LTF/CPL	27,000	2,300	(91.48)	2,300	0.00
DPW ISF - Equipment Acq - Airport Ent	137,500	115,388	(16.08)	115,388	0.00
DPW ISF - Equipment Acq - Liquid Waste	187,300	551,128	194.25	551,128	0.00
DPW ISF - Materials / Supply Inventory	1,206,100	—	(100.00)	—	0.00
Air Pollution Control Dist-Operations	13,980,000	15,835,269	13.27	16,150,444	1.99
APCD Air Quality Improvement Trust	3,600,000	3,061,704	(14.95)	3,150,000	2.88
CSA 136 Sundance Detention Basin	31,838	55,994	75.87	55,994	0.00
CSA 122 Otay Mesa East	96,794	94,545	(2.32)	94,545	0.00
CSA 107 Elfin Forest Fire District	140,836	207,221	47.14	207,221	0.00
CSA 107 Elfin Forest Fire Mitigation Fee	14,603	8,736	(40.18)	8,736	0.00
CSA 109 Mt Laguna Fire / Medical	44,469	40,610	(8.68)	40,610	0.00
CSA 109 Mt Laguna Fire Mitigation Fee	1,292	—	(100.00)	—	0.00
CSA 110 Mount Palomar Fire / Medical	50,261	65,279	29.88	65,279	0.00
CSA 111 Boulevard Fire District	62,362	42,746	(31.46)	42,746	0.00



## Appropriations by Fund

### Land Use & Environment Group

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2002-2003 Proposed Budget	% Change	Fiscal Year 2003-2004 Proposed Budget	% Change
CSA 111 Boulevard Fire Mitigation Fee	17,511	—	(100.00)	—	0.00
CSA 112 Campo Fire District	23,942	18,101	(24.40)	18,101	0.00
CSA 113 San Pasqual Fire District	72,074	77,750	7.88	77,750	0.00
CSA 115 Pepper Drive Fire District	184,476	193,460	4.87	193,460	0.00
CSA 26 Cottonwood Village Zone A	166,009	165,539	(0.28)	165,539	0.00
CSA 26 Monte Vista Zone B	205,155	252,450	23.05	252,450	0.00
CSA 26 Rancho San Diego	323,248	386,776	19.65	386,776	0.00
CSA 81 Fallbrook Local Park	188,657	167,631	(11.15)	167,631	0.00
CSA 83 San Dieguito Local Park	1,125,833	1,397,654	24.14	1,397,654	0.00
CSA 128 San Miguel Park Dist	908,517	1,015,194	11.74	1,015,194	0.00
CSA 86 Watson Place	3,736	4,124	10.39	4,124	0.00
CSA 121 Bonita Sewer	3,180	1,500	(52.83)	—	(100.00)
San Diego Co Flood Control Dist	5,786,542	5,931,554	2.51	5,958,394	0.45
Wintergardens Sewer Maintenance Dist	2,726,827	1,696,002	(37.80)	1,724,124	1.66
East Otay Mesa Sewer Maint Dist	455,000	10,445	(97.70)	105,000	905.27
San Diego Co Lighting Maint Dist 1	1,929,900	1,801,000	(6.68)	1,822,600	1.20
PRD 6 Pauma Valley	41,155	41,720	1.37	41,720	0.00
PRD 8 Magee Road - Pala	44,664	21,876	(51.02)	21,876	0.00
PRD 9 Santa Fe Zone B	17,873	13,174	(26.29)	13,174	0.00
PRD 10 Davis Drive	5,278	5,813	10.14	5,813	0.00
PRD 11 Bernardo Road Zone A	26,583	6,476	(75.64)	6,476	0.00
PRD 11 Bernardo Road Zone C	4,506	4,872	8.12	4,872	0.00
PRD 11 Bernardo Road Zone D	18,594	3,526	(81.04)	3,526	0.00
PRD 12 Lomair	10,902	91,848	742.49	49,505	(46.10)
PRD 13 Pala Mesa Zone A	73,861	35,814	(51.51)	35,814	0.00



Land Use & Environment Group

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2002-2003 Proposed Budget	% Change	Fiscal Year 2003-2004 Proposed Budget	% Change
PRD 13 Stewart Canyon Zone B	13,051	17,176	31.61	17,176	0.00
PRD 14 Rancho Diego	4,662	16,695	258.11	16,695	0.00
PRD 16 Wynola	23,931	117,682	391.76	19,272	(83.62)
PRD 18 Harrison Park	45,887	51,813	12.91	51,813	0.00
PRD 20 Daily Road	142,270	206,118	44.88	206,118	0.00
PRD 21 Pauma Heights	185,881	296,748	59.64	72,080	(75.71)
PRD 22 West Dougherty St	4,146	4,160	0.34	4,160	0.00
PRD 23 Rock Terrace Road	3,245	3,770	16.18	3,770	0.00
PRD 24 Mt Whitney Road	3,674	5,325	44.94	5,325	0.00
PRD 30 Royal Oaks / Carroll	4,455	4,786	7.43	4,786	0.00
PRD 38 Gay Rio Terrace	9,040	25,148	178.19	9,232	(63.29)
PRD 39 Sunbeam Lane	4,432	15,308	245.40	15,308	0.00
PRD 45 Rincon Springs Rd	4,172	19,409	365.22	19,409	0.00
PRD 46 Rocosco Road	17,795	10,934	(38.56)	10,934	0.00
PRD 49 Sunset Knolls Road	17,360	12,401	(28.57)	12,401	0.00
PRD 50 Knoll Park Lane	10,856	4,058	(62.62)	4,058	0.00
PRD 53 Knoll Park Lane Extension	26,657	9,420	(64.66)	9,420	0.00
PRD 54 Mount Helix	90,839	114,182	25.70	114,182	0.00
PRD 55 Rainbow Crest Rd	77,119	36,168	(53.10)	36,168	0.00
PRD 60 River Drive	14,122	35,289	149.89	35,289	0.00
PRD 61 Green Meadow Way	6,534	12,575	92.45	12,575	0.00
PRD 63 Hillview Road	14,867	16,668	12.11	16,668	0.00
PRD 64 Lila Lane	7,069	4,568	(35.38)	4,568	0.00
PRD 70 El Camino Corto	12,838	9,114	(29.01)	9,114	0.00
PRD 75 Gay Rio Dr Zone A	8,215	26,765	225.81	26,765	0.00
PRD 75 Gay Rio Dr Zone B	34,490	39,364	14.13	39,364	0.00
PRD 76 Kingsford Court	7,935	14,989	88.90	14,989	0.00
PRD 77 Montiel Truck Trail	63,192	25,701	(59.33)	25,701	0.00
PRD 78 Gardena Way	8,320	6,857	(17.58)	6,857	0.00
PRD 80 Harris Truck Trail	16,415	14,189	(13.56)	14,189	0.00
PRD 88 East Fifth St	6,706	9,265	38.16	9,265	0.00



## Appropriations by Fund

### Land Use & Environment Group

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2002-2003 Proposed Budget	% Change	Fiscal Year 2003-2004 Proposed Budget	% Change
PRD 90 South Cordoba	20,244	7,048	(65.18)	7,048	0.00
PRD 94 Roble Grande Road	57,168	26,884	(52.97)	26,884	0.00
PRD 95 Valle Del Sol	23,726	15,575	(34.35)	15,575	0.00
PRD 99 Via Allondra / Via Del Corvo	11,935	29,428	146.57	8,872	(69.85)
PRD 100 Viejas Lane View	12,475	7,505	(39.84)	7,505	0.00
PRD 101 Johnson Lake Rd	10,870	13,668	25.74	13,668	0.00
PRD 101 Hi-Ridge Rd Zone A	6,008	6,671	11.04	6,671	0.00
PRD 102 Mountain Meadow	125,909	82,565	(34.42)	107,251	29.90
PRD 103 Alto Drive	17,300	17,400	0.58	17,400	0.00
PRD 104 Artesian Rd	54,190	52,180	(3.71)	52,180	0.00
PRD 104 Artesian Trail Zone A	20,925	5,629	(73.10)	5,629	0.00
PRD 105 Alta Loma Dr	13,707	11,732	(14.41)	11,732	0.00
PRD 105 Alta Loma Dr Zone A	13,951	12,367	(11.35)	12,367	0.00
PRD 106 Garrison Way Et Al	72,826	14,660	(79.87)	14,660	0.00
PRD 117 Legend Rock	184,320	50,640	(72.53)	5,580	(88.98)
PRD 123 Mizpah Lane	11,861	11,138	(6.10)	11,138	0.00
PRD 125 Wrightwood Road	22,028	9,000	(59.14)	9,000	0.00
PRD 126 Sandhurst Way	13,779	5,592	(59.42)	5,592	0.00
PRD 127 Singing Trails Drive	15,137	11,200	(26.01)	11,200	0.00
PRD 129 Birch Street	17,570	6,420	(63.46)	6,420	0.00
PRD 130 Wilkes Road	48,856	79,808	63.35	79,808	0.00
PRD 130 Sierra Rojo Zone A	10,016	—	(100.00)	—	0.00
PRD 131 Marlynn Court	4,251	6,277	47.66	—	(100.00)
PRD 133 Ranch Creek Road	7,802	9,499	21.75	8,134	(14.37)
PRD 134 Kenora Lane	10,452	10,400	(0.50)	10,400	0.00
PRD 1001 Capra Way	36,519	16,372	(55.17)	14,455	(11.71)
PRD 1002 Sunny Acres	5,922	7,767	31.16	6,702	(13.71)
PRD 1003 Alamo Way	10,768	18,920	75.71	11,520	(39.11)
PRD 1004 Butterfly Lane	9,474	15,508	63.69	9,362	(39.63)
PRD 1005 Eden Valley Lane	29,295	37,401	27.67	37,401	0.00
PRD 1007 Tumble Creek	47,205	33,914	(28.16)	18,000	(46.92)
PRD 1009 Golf Drive	35,214	8,379	(76.21)	7,984	(4.71)



Land Use & Environment Group

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2002-2003 Proposed Budget	% Change	Fiscal Year 2003-2004 Proposed Budget	% Change
PRD 1011 La Cuesta	—	89,438	100.00	20,922	(76.61)
PRD 1012 Millar Road	—	429,724	100.00	87,476	(79.64)
PRD 1008 Canter Drive	118,625	26,701	(77.49)	25,964	(2.76)
Alpine Sanitation - Maint and Oper	2,658,066	1,997,526	(24.85)	1,248,121	(37.52)
Alpine San - Debt Service 1970A	27,916	—	(100.00)	—	0.00
Julian Sanitation - Maint and Oper	614,336	213,451	(65.26)	214,408	0.45
Julian Sanitation Debt Service Note	4,623	4,623	0.00	4,623	0.00
Lakeside Sanitation - Maint and Oper	7,402,071	5,939,316	(19.76)	7,166,931	20.67
Pine Valley Sanitation - Maint & Oper	96,557	79,946	(17.20)	82,681	3.42
Spring Valley Sanitation - Maint and Oper	17,518,505	14,657,318	(16.33)	10,161,682	(30.67)
South County Operations Center	23,000	23,000	0.00	23,000	0.00
<b>Total</b>	<b>\$ 336,146,130</b>	<b>\$ 298,309,167</b>	<b>(11.26)</b>	<b>\$ 320,480,084</b>	<b>7.43</b>

Community Services Group

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2002-2003 Proposed Budget	% Change	Fiscal Year 2003-2004 Proposed Budget	% Change
Community Services Group General Fund	\$ 34,224,195	\$ 40,513,746	18.38	\$ 34,003,160	(16.07)
County Library	24,965,808	25,608,524	2.57	26,581,854	3.80
HCD - Special Revenue Fund	25,149,449	31,475,434	25.15	31,475,434	0.00
Facilities Management Internal Svc Fund	70,000,698	57,220,656	(18.26)	58,771,863	2.71
Major Maintenance Internal Svc Fund	15,663,616	18,000,000	14.92	10,000,000	(44.44)
Fleet Services Internal Service Fund	9,292,183	9,375,955	0.90	9,632,693	2.74
Fleet ISF - Equipment Acq. - General	20,869,281	20,198,173	(3.22)	18,315,773	(9.32)



## Appropriations by Fund

### Community Services Group

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2002-2003 Proposed Budget	% Change	Fiscal Year 2003-2004 Proposed Budget	% Change
Fleet ISF Materials / Supply Inventory	6,138,137	6,139,148	0.02	6,139,148	0.00
Fleet ISF - Accident Repair	75,000	75,000	0.00	75,000	0.00
Fleet ISF - Accidents - Sheriff	75,000	75,000	0.00	75,000	0.00
Document Services Internal Svc Fund	11,434,707	12,183,581	6.55	11,929,928	(2.08)
Purchasing Stores Internal Svc Fund	9,718,094	10,361,396	6.62	10,715,974	3.42
Purchasing ISF - Buyouts	36,000,000	28,000,000	(22.22)	28,840,000	3.00
Purchasing ISF - RCPO's	1,700,000	800,000	(52.94)	824,000	3.00
Co Redev Agy - Gillespie Fld-Special DS	497,952	605,025	21.50	748,930	23.78
Co Redev Agy - Gillespie Fld-Tax Alloc DS	420,275	447,178	6.40	445,520	(0.37)
Co Redev Agy - Upper SD River - DS	—	100,000	100.00	100,000	0.00
Co Redev Agy - Gillespie Fld - Reserve DS	19,000	25,000	31.58	27,000	8.00
Co Redev Agy - Gillespie Fld - Principal DS	115,000	135,000	17.39	140,000	3.70
Co Redev Agy - Gillespie Fld - Interest DS	305,275	312,178	2.26	305,520	(2.13)
Co Redev Agy - Gillespie Fld - Airport Fd DS	59,403	45,600	(23.24)	47,600	4.39
Co Redev Agy - Gillespie Fld-Capital	1,497,428	1,253,145	(16.31)	1,055,447	(15.78)
Co Redev Agy - Upper SD River - Capital	521,803	1,303,676	149.84	1,303,676	0.00
Co Redev Agy - Gillespie Housing Capital	339,900	500,000	47.10	361,995	(27.60)
Co Redev Agy - Upper SD River Housg Cap	100,200	100,200	0.00	100,200	0.00
<b>Total</b>	<b>\$ 269,182,404</b>	<b>\$ 264,853,615</b>	<b>(1.61)</b>	<b>\$ 252,015,715</b>	<b>(4.85)</b>



## Appropriations by Fund

### Finance and General Government Group

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2002-2003 Proposed Budget	% Change	Fiscal Year 2003-2004 Proposed Budget	% Change
Finance and General Government Group General Fund	\$ 140,191,290	\$ 175,334,978	25.07	\$ 158,999,936	(9.32)
CATV Cable TV - Media / Public Relations	2,193,590	2,163,879	(1.35)	2,239,260	3.48
CATV - Interest	187,500	—	(100.00)	—	0.00
Information Technology Internal Svc Fund	136,526,251	115,292,242	(15.55)	115,292,242	0.00
Total	\$ 279,098,631	\$ 292,791,099	4.91	\$ 276,531,438	(5.55)

### Capital

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2002-2003 Proposed Budget	% Change	Fiscal Year 2003-2004 Proposed Budget	% Change
Capital Outlay Fund	\$ 43,429,251	\$ 33,086,594	(23.81)	\$ 31,321,256	(5.34)
County Health Complex COF	2,946,479	2,558,604	(13.16)	2,558,604	0.00
Justice Facility Const COF	25,644,125	22,689,771	(11.52)	22,664,713	(0.11)
COF - Library Projects	608,000	305,000	(49.84)	—	(100.00)
Edgemoor Development Fund	195,000	515,500	164.36	5,270,500	922.41
Total	\$ 72,822,855	\$ 59,155,469	(18.77)	\$ 61,815,073	4.50

### Finance Other

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2002-2003 Proposed Budget	% Change	Fiscal Year 2003-2004 Proposed Budget	% Change
Finance Other General Fund	\$ 148,706,914	\$ 139,037,220	(6.50)	\$ 122,179,712	(12.12)
Pension Obligation Bonds	53,757,981	61,452,504	14.31	69,275,130	12.73
Employee Benefits Internal Svc Fund	25,702,723	27,882,905	8.48	29,386,068	5.39
Public Liability Insurance Internal Svc Fd	13,004,129	10,311,954	(20.70)	10,311,954	0.00
CSA 4 Majestic Pines Debt Service	27,000	26,250	(2.78)	26,250	0.00
Total	\$ 241,198,747	\$ 238,710,833	(1.03)	\$ 231,179,114	(3.16)

# Glossary of Budget Terms



**ABC:** Activity-Based Costing.

**ACAO:** Assistant Chief Administrative Officer of the County.

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

**Accounting Standards:** The generally accepted accounting principles (GAAP) promulgated by the Governmental Accounting Standards Board (GASB), which guide the recording and reporting of financial information by state and local governments. The standards establish such guidelines as when transactions are recognized, the types and purposes of funds, and the content and organization of the annual financial report.

**Accrual Basis Of Accounting:** A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used. To be in conformance with generally accepted accounting principles, local governments must use the accrual basis of accounting.

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

**Activity-Based Costing (ABC):** Costs based on activities rather than accounting data. Purpose of current effort is to establish baseline of today's activities.

**ADA:** Americans with Disabilities Act.

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

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

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

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

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

**APIP:** Agricultural Parcel Inspection Program.

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

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

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

**Balanced Scorecard (BSC):** Performance Management system based on linked financial and non-financial measurements of employees, process, financial, and customer.

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

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

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

**Bond:** A promise to repay borrowed money on a particular date, often ten or twenty years in the future; most bonds also involve a promise to pay a specified dollar amount of interest at predetermined intervals. Bonds are a mechanism used to obtain long-term financing.



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

**BOS:** Board of Supervisors.

**BPR:** Business Process Reengineering.

**BSC:** Balanced Scorecard.

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

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

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

**CAFR:** Comprehensive Annual Financial Report.

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

**CAO:** Chief Administrative Officer of the County.

**Capital Assets:** Property the County owns. Capital items cost \$5,000 or more and are intended to last a long time—e.g., buildings, land, roads, bridges, and water treatment plants. Also known as fixed assets.

**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; lists each project or acquisition.

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

**Capital Outlay Fund (COF):** A Capital Projects Fund for projects that are not included in the County Health Complex, Criminal Justice Facilities, Library Projects, or Edgemoor Development funds.

**Capital Projects Funds:** Governmental funds established to account for resources used for the acquisition of large capital improvements other than those accounted for in proprietary funds.

**Cash Basis Of Accounting:** A method of accounting in which revenues are recorded only when cash is received and expenditures are recorded only when payment is made. Since payments for goods and services can be delayed to the next fiscal year, cash on hand can result in an inaccurate picture of the financial condition of a fund. To be in conformance with generally accepted accounting principles, local governments must use the accrual basis, rather than the cash basis of accounting. See *Accrual Basis of Accounting*.

**Cash Flow:** The net cash balance at any given point. The Auditor and Controller prepares cash flow reports that project the inflow, outflow, and net balance of cash on a monthly and quarterly basis.

**CBPR/PMR:** Contract Business Plan Review. Review of contracts/programs prior to initiation.

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

**CFO:** Chief Financial Officer of the County.



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

**CIP:** Capital Improvements Plan.

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

**COF:** Capital Outlay Fund.

**COLA:** Cost Of Living Adjustment.

**Comprehensive Annual Financial Report (CAFR):** The audited report of annual financial data for the County. This report, prepared by the Auditor and Controller and usually referred to by its abbreviation, summarizes financial data for the previous fiscal year in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues with expenditures.

**Contingency Reserve:** A reserve of Fund Balance set aside to meet unforeseen circumstances, protecting the County from having to issue short-term debt to cover such needs.

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

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

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

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

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

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

**DDSL:** Discretionary Programs/Discretionary Service Level.

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

**Debt Service Funds:** One or more funds established to account for expenditures used to repay the principal and interest on debt.

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

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

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

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

**DMSL:** Discretionary Programs/Mandated Service Level.

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

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



**EFNEP:** Expanded Food and Nutrition Education Program.

**Encumbrance:** Budget authority that is set aside when a purchase order or contract is approved. The encumbrance assures suppliers that sufficient funds will be available once the order is filled. Encumbrances are also known as obligations.

**Enterprise Fund:** A separate fund used to account for services supported primarily by service charges: examples include the Airport; Liquid Waste; Transit; and Sanitation District Funds.

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

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

**EPA:** Environmental Protection Agency.

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

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

**ERP:** Enterprise Resource Planning.

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

**Expenditure:** An appropriation used for goods and services ordered and received whether paid or unpaid, including provisions for debt retirement (if not reported as a liability of the fund from which retired) and capital outlays.

**Fiduciary Funds:** Funds that account for resources that governments hold in trust for individuals or other governments.

**Fiscal Year (FY):** The period during which obligations are incurred, encumbrances are made, appropriations are expended, and revenues received. The County's fiscal year is July 1 through June 30.

**FTE:** Full-Time Equivalent.

**Full-Time Equivalent (FTE)/Staff Year:** In concept, one person working full-time for one year; the hours per year that a full-time employee is expected to work. A normal fiscal year equals 2088 staff hours (occasionally 2080 or 2096 staff hours). Two workers, each working half that number of hours, together equal one full-time equivalent or one staff year. County Salary and Benefit costs are based on the number of staff-years required to provide a service.

**Fund:** A self-balancing set of accounts. Governmental accounting information is organized into funds, each with separate revenues, expenditures, and fund balances.

**Fund Balance:** The difference between a fund's assets and its liabilities. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances.

**FY:** Fiscal Year (July 1 – June 30).

**GAAP:** Generally Accepted Accounting Principles. See *Accounting Standards*.

**GASB:** Governmental Accounting Standards Board. See *Accounting Standards*.

**General Fund:** The major fund in most governmental units, accounting for all activities not accounted for in other funds. Most County functions—such as public safety or health and human services—are accounted for in the General Fund.

**General Management System (GMS):** A performance-based financial plan that includes goals and objectives tied to operational incentive plans. A key goal of the GMS is the integration of a five-year Strategic Plan and a two-year Operational Plan.



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

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

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards used by state and local governments for financial recording and reporting which have been established by the accounting profession through the Governmental Accounting Standards Board (GASB).

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

**GIS:** Geographical Information System.

**GM:** General Manager.

**GMS:** General Management System.

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

**Grant:** A payment of money from one governmental unit to another or from a governmental unit to a not-for-profit agency. Grants are often earmarked for a specific purpose or program.

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

**HHSA:** Health and Human Services Agency.

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

**HRMS:** Human Resource Management System.

**HUD:** Housing and Urban Development, Department of

**ICR:** Intelligent Character Recognition Technology.

**IAR:** Information, Assessment and Referral.

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

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

**Internal Service Fund (ISF):** One or more funds that account for the goods and services provided by one department to another within government on a cost-reimbursement basis. Departments that use internal services (e.g., General Services – Facilities Services ISF) will budget for such services.

**ISF:** Internal Service Fund.

**IT:** Information Technology.

**JPA:** Joint Powers Authority.

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



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

**LPS:** Lanterman-Petris-Short Conservatorship.

**LUEG:** Land Use and Environment Group.

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

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

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

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

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

**MDSL:** Mandated Programs/Discretionary Service Level.

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

**MMSL:** Mandated Programs/Mandated Service Level.

**MSCP:** Multiple Species Conservation Plan.

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

**OCR:** Optical Character Recognition.

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

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

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

**Operational Plan Document:** The County's two-year financial plan. It is prepared to facilitate the Board of Supervisors decision making process, and to report the decisions made.

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

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

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



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

**PLDO:** Parkland Dedication Ordinance.

**PM:** Performance Management.

**PMR:** Project Management Review.

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

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

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

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

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

**REJIS:** Regional Justice Information System.

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

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

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

**RFB:** Request for Bid.

**RFP:** Request for Proposal.

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

**RPPT:** Real Property Transfer Tax.

**SanDAG:** San Diego Association of Governments.

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

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

**SBI:** Screening and Brief Intervention.

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

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

**SLA:** Service Level Agreements.

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

**SPEC:** Strategic Planning Executive Committee.

**Special Revenue Fund:** A fund used to account for revenues legally earmarked for a particular purpose (e.g., County's Road Fund).

**SPST:** Strategic Planning Support Team.

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



**Strategic:** Dealing with creation of overall plans and sets of tactics to determine how best to achieve the general goal of an entity. Usually refers to multi-entity planning, with a time horizon greater than 2 years and cost of more than \$1 million.

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

**Strategic Initiatives:** Major Projects that move the County and partners toward achievement of part of a particular goal. Generally, they involve multiple entities and exceed \$1 million in cost.

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

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

**Strategic Planning Support Team (SPST):** Manages the planning process; facilitates and enables program review, development, implementation and measurement; supports operational program managements. SPST includes administrative and program staff from the 5 groups/agencies.

**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):** Notes sold by the County that stabilize cash flow during the year.

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

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

**TOT:** Transient Occupancy Tax.

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

**TRANS:** Tax and Revenue Anticipation Notes.

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

**Trust Fund:** A fund established by the County to receive money on behalf of individuals or other governments; the County has little or no discretion over these monies. Examples include Employees' Pension Fund and Property Tax Allocation Funds.

**USDA:** United States Department of Agriculture.

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

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

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

**VLF:** Vehicle License Fees.