

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 2002-03 Adopted Budget	Fiscal Year 2003-04 Proposed Budget	% Change	Fiscal Year 2004-05 Proposed Budget	% Change
General Fund	\$ 2,668,447,704	\$ 2,724,169,650	2.09	\$ 2,725,165,039	0.04
Air Pollution Control District	19,434,773	22,085,928	13.64	22,610,182	2.37
County Proprietary Enterprise Funds	25,340,992	22,159,741	(12.55)	13,652,302	(38.39)
County Proprietary Internal Service Funds	330,710,897	343,596,577	3.90	337,794,902	(1.69)
County Service Areas	10,144,643	10,284,280	1.38	10,289,692	0.05
Miscellaneous Local Agencies	5,070,383	7,367,463	45.30	5,113,292	(30.60)
Miscellaneous Special Districts	10,489,001	9,822,926	(6.35)	9,531,026	(2.97)
Permanent Road Divisions	3,308,095	5,852,655	76.92	5,837,252	(0.26)
Sanitation Districts	25,405,282	23,184,648	(8.74)	28,505,300	22.95
Special Revenue Funds	825,924,457	838,278,765	1.50	833,787,328	(0.54)
Total	\$ 3,924,276,227	\$ 4,006,802,633	2.10	\$ 3,992,286,315	(0.36)



Appropriations by Fund

County Funds by Group

Public Safety Group

	Fiscal Year 2002-03 Adopted Budget	Fiscal Year 2003-04 Proposed Budget	% Change	Fiscal Year 2004-05 Proposed Budget	% Change
Public Safety Group General Fund	\$ 808,472,513	\$ 875,806,088	8.33	\$ 900,136,305	2.78
Sheriff Asset Forfeiture Program	1,600,000	1,600,000	0.00	1,600,000	0.00
Probation Asset Forfeiture Program	180,000	60,000	(66.67)	35,000	(41.67)
Sheriff Inmate Welfare	6,309,779	6,956,800	10.25	6,956,800	0.00
Probation Inmate Welfare	341,500	200,000	(41.43)	225,000	12.50
Public Safety (Prop 172) Spec. Rev.	200,517,822	191,437,832	(4.53)	201,966,912	5.50
Jail Stores Internal Service Fund	2,420,900	2,875,700	18.79	2,875,700	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	\$ 1,021,715,537	\$ 1,080,809,443	5.78	\$ 1,115,668,740	3.23



Appropriations by Fund

Health and Human Services Agency

	Fiscal Year 2002-03 Adopted Budget	Fiscal Year 2003-04 Proposed Budget	% Change	Fiscal Year 2004-05 Proposed Budget	% Change
General	\$ 1,415,355,224	\$ 1,418,268,196	0.21	\$ 1,415,599,059	(0.19)
Social Services Realignment	100,614,906	91,237,697	(9.32)	93,889,178	2.91
Mental Health Realignment	82,641,750	88,499,993	7.09	89,253,118	0.85
Health Realignment	97,876,208	101,866,294	4.08	99,765,336	(2.06)
Tobacco Securitization Special Revenue	29,400,000	39,325,020	33.76	30,215,576	(23.16)
CSA 17 San Dieguito Ambulance	1,575,589	1,672,023	6.12	1,672,023	0.00
CSA 69 Heartland Paramedic	2,500,721	2,643,000	5.69	2,643,000	0.00
Total	\$ 1,729,964,398	\$ 1,743,512,223	0.78	\$ 1,733,037,290	(0.60)

Land Use & Environment Group

	Fiscal Year 2002-03 Adopted Budget	Fiscal Year 2003-04 Proposed Budget	% Change	Fiscal Year 2004-05 Proposed Budget	% Change
Land Use and Environment Group General Fund	\$ 88,577,800	\$ 93,314,339	5.35	\$ 94,975,302	1.78
Grazing Lands	25,000		(100.00)		0.00
Co Fish & Game Propagation	39,500	39,500	0.00	39,500	0.00
Special Aviation	4,618,209	1,216,050	(73.67)	64,500	(94.70)
Special Aviation Debt Service	0	332,511	100.00	336,189	1.11
Parkland Ded Area 4 - Lincoln Acres	1,607	1,000	(37.77)	1,000	0.00
Parkland Ded Area 15 - Sweetwater	21,095	6,400	(69.66)	6,400	0.00
Parkland Ded Area 16 - Otay	1,109		(100.00)		0.00
Parkland Ded Area 19 - Jamul	323,134	4,000	(98.76)	4,000	0.00
Parkland Ded Area 20 - Spring Valley	373,850	5,000	(98.66)	5,000	0.00
Parkland Ded Area 25 - Lakeside	413,014	125,000	(69.73)	125,000	0.00
Parkland Ded Area 26 - Crest	124,206	3,000	(97.58)	3,000	0.00
Parkland Ded Area 27 - Alpine	171,012	3,000	(98.25)	3,000	0.00
Parkland Ded Area 28 - Ramona	152,625	5,000	(96.72)	5,000	0.00



Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2002-03 Adopted Budget	Fiscal Year 2003-04 Proposed Budget	% Change	Fiscal Year 2004-05 Proposed Budget	% Change
Parkland Ded Area 29 - Escondido	241,588	103,000	(57.37)	103,000	0.00
Parkland Ded Area 30 - San Marcos	104,944	2,000	(98.09)	2,000	0.00
Parkland Ded Area 31 - San Dieguito	1,400,047	5,000	(99.64)	5,000	0.00
Parkland Ded Area 32 - Carlsbad	15,896	2,000	(87.42)	2,000	0.00
Parkland Ded Area 35 - Fallbrook	396,293	5,000	(98.74)	5,000	0.00
Parkland Ded Area 36 - Bonsall	99,058	3,000	(96.97)	3,000	0.00
Parkland Ded Area 37 - Vista	111,365	3,000	(97.31)	3,000	0.00
Parkland Ded Area 38 - Valley Center	197,219	3,000	(98.48)	3,000	0.00
Parkland Ded Area 39 - Pauma Valley	97,801	3,000	(96.93)	3,000	0.00
Parkland Ded Area 40 - Palomar - Julian	50,677	3,000	(94.08)	3,000	0.00
Parkland Ded Area 41 - Mountain Empire	52,548	3,000	(94.29)	3,000	0.00
Parkland Ded Area 42 - Anza - Borrego	12,400	2,000	(83.87)	2,000	0.00
Parkland Ded Area 43 - Central Mountain	50,922	3,000	(94.11)	3,000	0.00
Parkland Ded Area 44 - Oceanside	4,400	10,000	127.27	2,000	(80.00)
Parkland Ded Area 45 - Valle de Oro	215,535	4,000	(98.14)	4,000	0.00
Parkland Dedication Fund Interest	712,602	5,000	(99.30)	5,000	0.00
Road Fund	93,500,794	110,689,256	18.38	112,735,582	1.85
Survey Monument Preservation Fund	225,000	275,000	22.22	275,000	0.00
Inactive Waste Site Management	12,690,939	14,673,430	15.62	12,544,619	(14.51)



Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2002-03 Adopted Budget	Fiscal Year 2003-04 Proposed Budget	% Change	Fiscal Year 2004-05 Proposed Budget	% Change
Hillsborough Landfill Maintenance	298,567	331,902	11.16	331,902	0.00
Duck Pond Landfill Cleanup	127,000	62,470	(50.81)	62,470	0.00
Airport Enterprise Fund	20,376,170	17,024,383	(16.45)	8,383,198	(50.76)
Liquid Waste Enterprise Fund	4,964,822	5,135,358	3.43	5,269,104	2.60
DPW Equipment Internal Svc Fund	2,713,820	2,747,717	1.25	2,985,170	8.64
DPW ISF - Equipment Acq - Road Fund	5,923,970	4,337,357	(26.78)	3,606,068	(16.86)
DPW ISF - Equipment Acq - Inactive Waste	202,465	268,444	32.59	103,700	(61.37)
DPW ISF - Equipment Acq - LTF/CPL	2,300	2,300	0.00	2,300	0.00
DPW ISF - Equipment Acq - Airport Ent	115,388	110,274	(4.43)	28,872	(73.82)
DPW ISF - Equipment Acq - Genl Fund		8,000	100.00	8,000	0.00
DPW ISF - Equipment Acq - Liquid Waste	551,128	369,743	(32.91)	177,842	(51.90)
Air Pollution Control Dist-Operations	16,373,069	17,896,083	9.30	18,420,337	2.93
APCD Air Quality Improvement Trust	3,061,704	4,189,845	36.85	4,189,845	0.00
CSA 136 Sundance Detention Basin	55,994	72,855	30.11	72,855	0.00
CSA 122 Otay Mesa East	94,545	61,088	(35.39)	61,088	0.00
CSA 107 Elfin Forest Fire District	207,221	247,486	19.43	247,486	0.00
CSA 107 Elfin Forest Fire Mitigation Fee	8,736	1,923	(77.99)	1,923	0.00
CSA 109 Mt Laguna Fire / Medical	40,610	42,979	5.83	42,979	0.00
CSA 110 Mount Palomar Fire / Medical	65,279	61,203	(6.24)	61,203	0.00
CSA 111 Boulevard Fire District	42,746	42,395	(0.82)	42,395	0.00
CSA 112 Campo Fire District	18,101	18,771	3.70	18,771	0.00



Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2002-03 Adopted Budget	Fiscal Year 2003-04 Proposed Budget	% Change	Fiscal Year 2004-05 Proposed Budget	% Change
CSA 113 San Pasqual Fire District	77,750	91,916	18.22	91,916	0.00
CSA 115 Pepper Drive Fire District	193,460	202,641	4.75	202,641	0.00
CSA 26 Cottonwood Village Zone A	165,539	154,810	(6.48)	154,810	0.00
CSA 26 Monte Vista Zone B	252,450	312,905	23.95	312,905	0.00
CSA 26 Rancho San Diego	386,776	276,510	(28.51)	276,510	0.00
CSA 81 Fallbrook Local Park	167,631	167,631	0.00	167,631	0.00
CSA 83 San Dieguito Local Park	1,397,654	1,103,598	(21.04)	1,112,388	0.80
CSA 83 4-S Ranch Park Zone A		369,000	100.00	369,000	0.00
CSA 128 San Miguel Park Dist	1,015,194	861,475	(15.14)	858,097	(0.39)
CSA 86 Watson Place	4,124	7,048	70.90	7,048	0.00
CSA 121 Bonita Sewer	1,500		(100.00)		0.00
San Diego Co Flood Control Dist	6,981,554	6,239,426	(10.63)	5,927,426	(5.00)
Wintergardens Sewer Maintenance Dist	1,696,002	1,601,400	(5.58)	1,621,500	1.26
East Otay Mesa Sewer Maint Dist	10,445	105,000	905.27	105,000	0.00
San Diego Co Lighting Maint Dist 1	1,801,000	1,877,100	4.23	1,877,100	0.00
PRD 6 Pauma Valley	41,720	143,113	243.03	143,113	0.00
PRD 8 Magee Road - Pala	21,876	173,978	695.29	173,978	0.00
PRD 9 Santa Fe Zone B	13,174	66,751	406.69	66,751	0.00
PRD 10 Davis Drive	5,813	11,971	105.93	11,971	0.00
PRD 11 Bernardo Road Zone A	6,476	17,848	175.60	17,848	0.00
PRD 11 Bernardo Road Zone C	4,872	36,990	659.24	36,990	0.00
PRD 11 Bernardo Road Zone D	3,526	15,517	340.07	15,517	0.00
PRD 12 Lomair	91,848	180,423	96.44	180,423	0.00
PRD 13 Pala Mesa Zone A	35,814	172,541	381.77	172,541	0.00
PRD 13 Stewart Canyon Zone B	17,176	50,278	192.72	50,278	0.00
PRD 14 Rancho Diego	16,695	14,431	(13.56)	14,431	0.00



Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2002-03 Adopted Budget	Fiscal Year 2003-04 Proposed Budget	% Change	Fiscal Year 2004-05 Proposed Budget	% Change
PRD 16 Wynola	117,682	69,631	(40.83)	69,631	0.00
PRD 18 Harrison Park	51,813	234,549	352.68	234,549	0.00
PRD 20 Daily Road	206,118	194,195	(5.78)	194,195	0.00
PRD 21 Pauma Heights	296,748	492,673	66.02	492,673	0.00
PRD 22 West Dougherty St	4,160	17,198	313.41	17,198	0.00
PRD 23 Rock Terrace Road	3,770	6,981	85.17	6,981	0.00
PRD 24 Mt Whitney Road	5,325	2,455	(53.90)	2,455	0.00
PRD 30 Royal Oaks / Carroll	4,786	31,965	567.89	31,965	0.00
PRD 38 Gay Rio Terrace	25,148	38,212	51.95	38,212	0.00
PRD 39 Sunbeam Lane	15,308	7,561	(50.61)	7,561	0.00
PRD 45 Rincon Springs Rd	19,409	18,503	(4.67)	18,503	0.00
PRD 46 Rocosco Road	10,934	19,339	76.87	19,339	0.00
PRD 49 Sunset Knolls Road	16,401	29,572	80.31	29,572	0.00
PRD 50 Knoll Park Lane	4,058	76,377	1,782.13	76,377	0.00
PRD 53 Knoll Park Lane Extension	9,420	144,618	1,435.22	144,618	0.00
PRD 54 Mount Helix	114,182	26,522	(76.77)	26,522	0.00
PRD 55 Rainbow Crest Rd	36,168	207,881	474.76	207,881	0.00
PRD 60 River Drive	42,289	44,319	4.80	44,319	0.00
PRD 61 Green Meadow Way	12,575	167,375	1,231.01	167,375	0.00
PRD 63 Hillview Road	16,668	327,419	1,864.36	327,419	0.00
PRD 64 Lila Lane	4,568	6,445	41.09	6,445	0.00
PRD 70 El Camino Corto	9,114	31,456	245.14	31,456	0.00
PRD 75 Gay Rio Dr Zone A	26,765	148,139	453.48	148,139	0.00
PRD 75 Gay Rio Dr Zone B	39,364	197,880	402.69	197,880	0.00
PRD 76 Kingsford Court	14,989	14,964	(0.17)	14,964	0.00
PRD 77 Montiel Truck Trail	25,701	90,885	253.62	90,885	0.00
PRD 78 Gardena Way	6,857	93,440	1,262.70	93,440	0.00
PRD 80 Harris Truck Trail	14,189	160,000	1,027.63	160,000	0.00
PRD 88 East Fifth St	9,265	37,232	301.86	37,232	0.00
PRD 90 South Cordoba	7,048	39,979	467.24	39,979	0.00
PRD 94 Roble Grande Road	36,884	287,345	679.05	287,345	0.00
PRD 95 Valle Del Sol	15,575	131,439	743.91	131,439	0.00



Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2002-03 Adopted Budget	Fiscal Year 2003-04 Proposed Budget	% Change	Fiscal Year 2004-05 Proposed Budget	% Change
PRD 99 Via Allondra / Via Del Corvo	29,428	36,622	24.45	36,622	0.00
PRD 100 Viejas Lane View	7,505	15,619	108.11	15,619	0.00
PRD 101 Johnson Lake Rd	13,668	89,164	552.36	89,164	0.00
PRD 101 Hi-Ridge Rd Zone A	6,671	25,346	279.94	25,346	0.00
PRD 102 Mountain Meadow	82,565	152,663	84.90	152,663	0.00
PRD 103 Alto Drive	17,400	123,986	612.56	123,986	0.00
PRD 104 Artesian Rd	52,180	171,330	228.34	171,330	0.00
PRD 104 Artesian Trail Zone A	5,629	0	(100.00)	0	0.00
PRD 105 Alta Loma Dr	11,732	35,829	205.40	35,829	0.00
PRD 105 Alta Loma Dr Zone A	12,367	30,839	149.37	30,839	0.00
PRD 106 Garrison Way Et Al	20,060	27,330	36.24	27,330	0.00
PRD 117 Legend Rock	50,640	63,640	25.67	63,640	0.00
PRD 123 Mizpah Lane	11,138	21,945	97.03	21,945	0.00
PRD 125 Wrightwood Road	9,000	25,160	179.56	25,160	0.00
PRD 126 Sandhurst Way	5,592	19,514	248.96	19,514	0.00
PRD 127 Singing Trails Drive	11,200	18,012	60.82	18,012	0.00
PRD 129 Birch Street	6,420	13,768	114.45	13,768	0.00
PRD 130 Wilkes Road	79,808	24,975	(68.71)	24,975	0.00
PRD 131 Marlynn Court	6,277		(100.00)		0.00
PRD 133 Ranch Creek Road	9,499	27,047	184.74	27,047	0.00
PRD 134 Kenora Lane	10,400	34,756	234.19	34,756	0.00
PRD 1001 Capra Way	16,372	15,403	(5.92)	0	(100.00)
PRD 1002 Sunny Acres	7,767	8,767	12.87	8,767	0.00
PRD 1003 Alamo Way	18,920	21,920	15.86	21,920	0.00
PRD 1004 Butterfly Lane	15,508	13,967	(9.94)	13,967	0.00
PRD 1005 Eden Valley Lane	37,401	36,387	(2.71)	36,387	0.00
PRD 1007 Tumble Creek	33,914	41,554	22.53	41,554	0.00
PRD 1008 Canter	26,701	30,684	14.92	30,684	0.00
PRD 1009 Golf Drive	8,379	15,379	83.54	15,379	0.00
PRD 1010 Alpine High	682,521	307,728	(54.91)	307,728	0.00
PRD 1011 La Cuesta	89,438	33,243	(62.83)	33,243	0.00
PRD 1012 Millar Road	429,724	89,688	(79.13)	89,688	0.00



Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2002-03 Adopted Budget	Fiscal Year 2003-04 Proposed Budget	% Change	Fiscal Year 2004-05 Proposed Budget	% Change
Alpine Sanitation - Maint and Oper	3,757,828	1,524,600	(59.43)	1,174,450	(22.97)
Julian Sanitation - Maint and Oper	596,251	257,500	(56.81)	233,000	(9.51)
Julian Sanitation Debt Service Note	4,623	0	(100.00)	0	0.00
Lakeside Sanitation - Maint and Oper	6,151,916	8,379,018	36.20	7,262,000	(13.33)
Pine Valley Sanitation - Maint & Oper	79,946	103,630	29.62	92,350	(10.88)
Spring Valley Sanitation - Maint and Oper	14,791,718	12,919,900	(12.65)	19,743,500	52.81
South County Operations Center	23,000	0	(100.00)	0	0.00
Total	\$ 303,130,280	\$ 316,291,825	4.34	\$ 312,818,124	(1.10)

Community Services Group

	Fiscal Year 2002-03 Adopted Budget	Fiscal Year 2003-04 Proposed Budget	% Change	Fiscal Year 2004-05 Proposed Budget	% Change
Community Services Group General Fund	\$ 40,572,146	\$ 40,230,121	(0.84)	\$ 34,441,433	(14.39)
County Library	26,022,220	26,654,948	2.43	24,264,440	(8.97)
HCD - Special Revenue Fund	31,475,434	28,632,305	(9.03)	28,632,305	0.00
Facilities Management Internal Svc Fund	57,383,633	65,166,295	13.56	64,852,372	(0.48)
Major Maintenance Internal Svc Fund	18,000,000	18,550,340	3.06	12,380,988	(33.26)
Fleet Services Internal Service Fund	9,375,955	10,842,136	15.64	11,219,367	3.48
Fleet ISF - Equipment Acq. - General	20,198,173	18,280,796	(9.49)	17,440,427	(4.60)
Fleet ISF Materials / Supply Inventory	6,139,148	6,866,945	11.86	7,238,431	5.41
Fleet ISF - Accident Repair	75,000	125,000	66.67	125,000	0.00
Fleet ISF - Accidents - Sheriff	75,000	165,000	120.00	165,000	0.00
Document Services Internal Svc Fund	12,183,581	12,453,979	2.22	12,232,196	(1.78)



Appropriations by Fund

Community Services Group

	Fiscal Year 2002-03 Adopted Budget	Fiscal Year 2003-04 Proposed Budget	% Change	Fiscal Year 2004-05 Proposed Budget	% Change
Purchasing Stores Internal Svc Fund	10,361,396	5,685,418	(45.13)	5,769,230	1.47
Purchasing ISF - Buyouts	28,000,000	30,000,000	7.14	30,000,000	0.00
Purchasing ISF - RCPO's	800,000	575,000	(28.13)	575,000	0.00
Co Redev Agy - Gillespie Fld-Special DS	744,975	1,197,419	60.73	516,005	(56.91)
Co Redev Agy - Gillespie Fld-Tax Alloc DS	493,537	421,845	(14.53)	424,350	0.59
Co Redev Agy - Upper SD River - DS	100,000	0	(100.00)	0	0.00
Co Redev Agy - Gillespie Fld - Reserve DS	25,000	25,000	0.00	27,000	8.00
Co Redev Agy - Gillespie Fld - Principal DS	135,000	130,000	(3.70)	140,000	7.69
Co Redev Agy - Gillespie Fld - Interest DS	312,178	291,845	(6.51)	284,350	(2.57)
Co Redev Agy - Gillespie Fld - Airport Fd DS	45,600	0	(100.00)	0	0.00
Co Redev Agy - Gillespie Fld-Capital	1,253,145	1,847,495	47.43	1,013,773	(45.13)
Co Redev Agy - Upper SD River - Capital	1,303,676	2,263,859	73.65	1,989,099	(12.14)
Co Redev Agy - Gillespie Fld - Imprv Cap	3,882	0	(100.00)	0	0.00
Co Redev Agy - Gillespie Housing Capital	500,000	500,000	0.00	304,975	(39.01)
Co Redev Agy - Upper SD River Housg Cap	127,140	660,250	419.31	385,490	(41.61)
Total	\$ 265,705,819	\$ 271,565,996	2.21	\$ 254,421,231	(6.31)



Appropriations by Fund

Finance and General Government Group

	Fiscal Year 2002-03 Adopted Budget	Fiscal Year 2003-04 Proposed Budget	% Change	Fiscal Year 2004-05 Proposed Budget	% Change
Finance and General Government Group General Fund	\$ 175,849,978	\$ 163,454,490	(7.05)	\$ 164,770,793	0.81
CATV Cable TV - Media / Public Relations	2,163,879	2,444,357	12.96	2,522,694	3.20
Information Technology Internal Svc Fund	117,994,181	123,342,208	4.53	123,387,708	0.04
Total	\$ 296,008,038	\$ 289,241,055	(2.29)	\$ 290,681,195	0.50

Capital

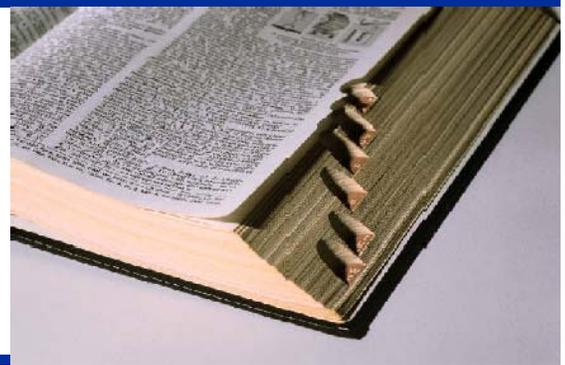
	Fiscal Year 2002-03 Adopted Budget	Fiscal Year 2003-04 Proposed Budget	% Change	Fiscal Year 2004-05 Proposed Budget	% Change
Capital Outlay Fund	\$ 41,975,928	\$ 36,875,892	(12.15)	\$ 24,927,477	(32.40)
County Health Complex COF	2,558,604	2,560,827	0.09	2,562,639	0.07
Justice Facility Const COF	22,689,771	22,075,909	(2.71)	22,668,207	2.68
COF - Library Projects	718,696		(100.00)		0.00
Edgemoor Development Fund	515,500	1,185,000	129.87	5,360,000	352.32
Total	\$ 68,458,499	\$ 62,697,628	(8.42)	\$ 55,518,323	(11.45)

Finance Other

	Fiscal Year 2002-03 Adopted Budget	Fiscal Year 2003-04 Proposed Budget	% Change	Fiscal Year 2004-05 Proposed Budget	% Change
Finance Other General Fund	\$ 139,620,043	\$ 133,096,416	(4.67)	\$ 115,242,147	(13.41)
Pension Obligation Bonds	61,452,504	68,734,372	11.85	72,249,484	5.11
Employee Benefits Internal Svc Fund	27,882,905	30,823,925	10.55	32,621,531	5.83
Public Liability Insurance Internal Svc Fd	10,311,954	10,000,000	(3.03)	10,000,000	0.00
CSA 4 Majestic Pines Debt Service	26,250	29,750	13.33	28,250	(5.04)
Total	\$ 239,293,656	\$ 242,684,463	1.42	\$ 230,141,412	(5.17)



Glossary of Budget Terms



ABC: Activity-Based Costing.

ACAO: Assistant Chief Administrative Officer of the County.

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

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

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

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

ADA: Americans with Disabilities Act.

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

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

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

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

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

APIP: Agricultural Parcel Inspection Program.

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

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

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

Balance Sheet: The financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with generally accepted accounting principles (GAAP).

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

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

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

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

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

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

BOS: Board of Supervisors.

BPR: Business Process Reengineering.

BSC: Balanced Scorecard.



Glossary of Budget Terms

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

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

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

CAFR: Comprehensive Annual Financial Report.

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

CAO: Chief Administrative Officer of the County.

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

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

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

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

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

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

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

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

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

CFO: Chief Financial Officer of the County.

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

CIP: Capital Improvements Plan.

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



COF: Capital Outlay Fund.

COLA: Cost Of Living Adjustment.

Comprehensive Annual Financial Report (CAFR):

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

Contingency Reserve: Appropriations set aside to meet unforeseen circumstances.

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

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

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

CSAC: California State Association of Counties.

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

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

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

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

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

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

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

DDSL: Discretionary Programs/Discretionary Service Level.

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

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

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

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

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



Glossary of Budget Terms

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

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

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

DMSL: Discretionary Programs/Mandated Service Level.

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

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

EFNEP: Expanded Food and Nutrition Education Program.

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

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

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

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

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

EPA: Environmental Protection Agency.

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

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

ERP: Enterprise Resource Planning.

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

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

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



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

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

FTE: Full-Time Equivalent.

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

Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance: The difference between fund assets and fund liabilities of governmental and similar trust funds. Portions of the fund balance may be reserved for various purposes, e.g. encumbrances.

FY: Fiscal Year (July 1 – June 30).

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

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

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

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

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

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

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

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

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



Glossary of Budget Terms

Generally Accepted Accounting Principles (GAAP):

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

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

GIS: Geographic Information System.

GM: General Manager.

GMS: General Management System.

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

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

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

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

HHSA: Health and Human Services Agency.

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

HRMS: Human Resource Management System.

HUD: Housing and Urban Development, Department of

ICR: Intelligent Character Recognition Technology.

IAR: Information, Assessment and Referral.

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

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

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

ISF: Internal Service Fund.

IT: Information Technology.

JPA: Joint Powers Authority.

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

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

LPS: Lanterman-Petris-Short Conservatorship.

LUEG: Land Use and Environment Group.



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

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

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

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

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

MDSL: Mandated Programs/Discretionary Service Level.

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

MMSL: Mandated Programs/Mandated Service Level.

MSCP: Multiple Species Conservation Program.

NACo: National Association of Counties.

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

OCR: Optical Character Recognition.

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

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

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

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

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

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

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.



Glossary of Budget Terms

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

PLDO: Parkland Dedication Ordinance.

PM: Performance Management.

PMR: Project Management Review.

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

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

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

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

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

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

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

REJIS: Regional Justice Information System.

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

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

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

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

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

RFB: Request for Bid.

RFP: Request for Proposal.

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

RPTT: Real Property Transfer Tax.

SanDAG: San Diego Association of Governments.

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

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

SBI: Screening and Brief Intervention.

SDCERA: San Diego County Employees Retirement Association.

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

SLA: Service Level Agreements.

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



SPEC: Strategic Planning Executive Committee.

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

SPST: Strategic Planning Support Team.

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

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

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

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

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

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

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

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

TANF: Temporary Assistance to Needy Families.

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

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

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

TOT: Transient Occupancy Tax.

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

TRANS: Tax and Revenue Anticipation Notes.

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

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

USDA: United States Department of Agriculture.

USDRIP: Upper San Diego River Improvement Project.

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

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

VLF: Vehicle License Fees.

