

Appendix

.....
Appropriations by Fund
.....

Glossary
.....



Appropriations by Fund

County Funds by Type

County Funds by Type

	Fiscal Year 1999-2000 Adopted Budget	Fiscal Year 2000-2001 Adopted Budget	Fiscal Year 2001-2002 Approved Budget
General Fund	\$ 2,080,780,369	\$ 2,305,539,649	\$ 2,234,246,494
Special Revenue Funds	292,484,891	308,244,734	285,928,961
County Proprietary Enterprise Funds	48,281,843	43,232,005	36,748,536
County Proprietary Internal Service Funds	197,010,201	321,605,908	320,291,736
Sanitation Districts	19,460,723	18,008,503	17,961,481
Miscellaneous Special Districts	5,848,663	9,040,399	6,607,832
County Service Areas	11,072,677	10,258,677	10,070,402
Permanent Road Divisions	—	298,276	30,084
Air Pollution Control District	13,531,820	14,167,180	14,665,100
Miscellaneous Local Agencies	4,345,747	5,223,022	2,741,655
Total - All County Funds	\$ 2,672,825,934	\$ 3,035,618,353	\$ 2,929,292,281



County Funds by Group

Capital

	Fiscal Year 1999-2000 Adopted Budget	Fiscal Year 2000-2001 Adopted Budget	Fiscal Year 2001-2002 Approved Budget
Capital Outlay Program	\$ 78,089,797	\$ 90,039,390	\$ 63,130,336
Subtotal	\$ 78,089,797	\$ 90,039,390	\$ 63,130,336

Community Services Group

	Fiscal Year 1999-2000 Adopted Budget	Fiscal Year 2000-2001 Adopted Budget	Fiscal Year 2001-2002 Approved Budget
Community Services Group General Fund	\$ 31,411,899	\$ 29,268,526	\$ 30,088,033
County Library Funds	15,722,362	20,652,608	23,775,514
Facilities Management Internal Svc. Fund	57,524,061	66,149,536	68,758,425
Fleet Services Internal Service Fund	30,667,123	35,133,178	35,024,238
Housing Funds	16,958,566	30,046,781	27,379,679
Purchasing Internal Service Fund	48,407,908	46,476,907	46,787,922
Redevelopment Agencies	4,327,747	5,196,022	2,714,655
Reprographics Internal Service Fund	9,930,711	10,228,632	10,566,505
Subtotal	\$ 214,950,377	\$ 243,152,190	\$ 245,094,971

Finance and General Government Group

	Fiscal Year 1999-2000 Adopted Budget	Fiscal Year 2000-2001 Adopted Budget	Fiscal Year 2001-2002 Approved Budget
Finance and General Government Group General Fund	\$ 102,349,440	\$ 135,908,091	\$ 125,735,667
Cable TV Program	1,729,290	1,841,761	1,896,991
IT Internal Service Fund		111,056,425	107,530,329
Subtotal	\$ 104,078,730	\$ 248,806,277	\$ 235,162,987



Finance Other

	Fiscal Year 1999-2000 Adopted Budget	Fiscal Year 2000-2001 Adopted Budget	Fiscal Year 2001-2002 Approved Budget
Finance-Other General Fund	\$ 139,513,056	\$ 132,320,890	\$ 114,703,772
Debt Service Fund	27,000	27,000	27,000
Retirement Unfunded Liability	48,797,930	51,209,883	53,767,981
Risk Management Programs	36,188,813	34,683,887	35,540,129
Subtotal	\$ 224,526,799	\$ 218,241,660	\$ 204,038,882

Health and Human Services Agency

	Fiscal Year 1999-2000 Adopted Budget	Fiscal Year 2000-2001 Adopted Budget	Fiscal Year 2001-2002 Approved Budget
Health and Human Services Agency General Fund	\$ 1,092,196,863	\$ 1,207,134,204	\$ 1,180,794,638
Ambulance Districts	3,581,379	3,658,332	3,658,332
Institutional Internal Service Funds	1,000	1,000	1,000
Subtotal	\$ 1,095,779,242	\$ 1,210,793,536	\$ 1,184,453,970

Land Use & Environment Group

	Fiscal Year 1999-2000 Adopted Budget	Fiscal Year 2000-2001 Adopted Budget	Fiscal Year 2001-2002 Approved Budget
Land Use & Environment Group General Fund	\$ 64,473,846	\$ 93,202,822	\$ 73,488,277
Alpine Sanitation District	1,107,712	1,655,827	1,779,108
Aviation Funds	4,142,466	4,085,198	2,959,565
Detention Basin District	36,520	48,533	48,533
Environment Control Dist.	13,531,820	14,167,180	14,665,100
Facilities Planning District	54,882	96,794	96,794
Fire Protection Districts	499,979	656,383	580,438
Flood Control District	2,927,230	4,931,600	2,927,230
Grazing / Fish & Game	39,500	39,500	39,500
Inactive Waste Site Program	10,098,388	13,266,254	8,020,728
Julian Sanitation District	260,542	212,609	219,624
Lakeside Sanitation District	4,474,049	5,016,797	4,453,052
Landscape Maintenance Districts	409,997	343,656	343,656
Parkland Dedication Funds	4,041,817	4,041,817	4,041,817
Parks & Recreation Districts	2,000,987	2,004,287	2,012,304



Land Use & Environment Group

	Fiscal Year 1999-2000 Adopted Budget	Fiscal Year 2000-2001 Adopted Budget	Fiscal Year 2001-2002 Approved Budget
Pine Valley Sanitation District	76,475	76,603	78,245
PRD 1001 Capra Way	—	45,006	7,070
PRD 1002 Sunny Acres	—	22,994	2,392
PRD 1003 Alamo Way	—	36,084	4,198
PRD 1004 Butterfly Lane	—	33,744	2,822
PRD 1005 Eden Valley Lane	—	118,103	4,698
PRD 1006 North View Lane	—	7,000	200
PRD 1007 Tumble Creek	—	35,345	8,704
Public Works Roads	106,320,175	84,998,014	93,261,550
Public Works Enterprise Funds	48,281,843	43,232,005	36,748,536
Public Works Equipment ISF	11,811,885	15,370,543	13,577,388
Road Maintenance Districts	1,995,658	1,849,574	1,731,067
Sewer Construction District	534	2,840	1,000
Sewer Maintenance District	1,383,433	2,244,799	1,760,194
Spring Valley Sanitation District	13,541,945	11,046,667	11,431,452
Street Lighting Districts	1,538,000	1,864,000	1,920,408
Subtotal	\$ 293,049,683	\$ 304,752,578	\$ 276,215,650

Public Safety Group

	Fiscal Year 1999-2000 Adopted Budget	Fiscal Year 2000-2001 Adopted Budget	Fiscal Year 2001-2002 Approved Budget
Public Safety Group General Fund	\$ 650,835,265	\$ 707,705,116	\$ 709,436,107
800 MHZ Project-CSA #135	2,492,741	1,598,278	1,598,278
Asset Forfeiture Funds	887,100	967,228	795,000
Inmate Welfare Funds	5,657,500	7,056,300	6,860,300
Institutional Internal Service Funds	2,478,700	2,505,800	2,505,800
Subtotal	\$ 662,351,306	\$ 719,832,722	\$ 721,195,485



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.

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

ADA – Americans with Disabilities Act. This law requires modification of public buildings to ensure access for people with disabilities.

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.

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

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

APIP – Agricultural Parcel Inspection Program.

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 Operational Plan – An Operational Plan budget in which current revenues equal current expenditures. The legal requirements for a balanced annual budget are required by the State of California per Section 29000 et. al. of the Government Code.

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.

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

CAFR – Comprehensive Annual Financial Report. The audited report of annual financial data for the County of San Diego.

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 of San Diego.

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 list of capital projects for a five-year period developed by the Community Services Group (Department of General Services).

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. Examples include the Capital Outlay Fund and the Redevelopment Agency 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 also “**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 – Contract Business Plan Review.

CDBG – Community Development Block Grant. A Federal grant administered by the County of San Diego to be used for improvements within a community that has been designated a “blight” area.

CFO – Chief Financial Officer of the County of San Diego.

CHDP – Child Health Disability Prevention. A Federal program that performs preventative health screenings for children in low income families.

CRIB – California Insurance Rating Bureau.

CLERB – Citizens’ Law Enforcement Review Board. A department within the Public Safety Group.

COF – Capital Outlay Fund. This fund includes lease purchases, land acquisitions, and capital projects that are not included in the County Health Complex, County Library Projects, or Criminal Justice Facilities funds.

COLD – Computer Output to Laser Disk. The process of extracting data and printing it to a laser disk in lieu of a paper or microfilm format.

Comprehensive Annual Financial Report (CAFR) – This report is prepared by the Auditor and Controller. It is usually referred to by its abbreviation, and 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; an operating statement that compares revenues with expenditures.

Contingency Reserve – A reserve of Fund Balance that is set aside to meet unforeseen circumstances; this protects the County from having to issue short-term debt to cover such needs.

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

CTN – County Television Network – the County’s television station broadcasting 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.

DAB – DNA Advisory Board

Debt Service – Annual principal and interest payments that the local government owes on money that it has borrowed.

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 for employees to suggest ways to operate that will 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) – These programs are voluntary, without service level requirements, although many of these programs support mandated programs.

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

DPW – Department of Public Works; A department in the Planning and Land Use Group.

EASIER – Emissions Inventory and Health Risk Assessment.

EDA – Economic Development Agency.

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.

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 to receive the benefit.

EPA – Environmental Protection Agency.

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

ERAF – Educational Revenue Augmentation Fund. A state law that resulted in funds being shifted from counties and special districts to schools.

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 fiscal year is 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.



Full-Time Equivalent (FTE)/Staff Year – The number of hours per year that a full-time employee is expected to work. If there are two workers, each of whom works half that number of hours per year, the two workers together equal one full-time equivalent or one staff year.

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.

GAAP – Generally Accepted Accounting Principles.

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

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 various 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) – provides electronic geographic data and maps for County and City departments and other users.

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.

Governmental Accounting Standards Board (GASB) – The body that sets accounting standards specifically for governmental entities at the state and local levels.

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.

Housing and Community Development (HCD) – A department in the Community Services Group.

HHSA – Health and Human Services Agency.

HIRT – Hazardous Materials Incident Response Program.

HOPWA – Housing Opportunities for Persons With AIDS.

HRMS – Human Resource Management System.

Department of Housing and Urban Development (HUD) – A Federal department that administers grants that address the needs of housing for low income families.

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.

ICR – Intelligent Character Recognition Technology.

Integrated Facilities Management System (IFMS)

– A comprehensive computer software program that captures costs, labor activities and materials usage for facilities maintenance including contract costs, lease requirements and budgeting, and purchase and sales data for real estate activities. The program includes the space database for all County owned and leased buildings for all departments.

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 Funds – 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.

IT – Information Technology.

IVR – Interactive Voice Response.

Juvenile Field Services (JFS) – An organizational division of the County’s Probation Department.

Job Order Contracting (JOC) – A competitively bid, pre-priced line item construction contract with a single provider that is designed to expedite repair, renovation and remodeling projects.

JPA – Joint Powers Authority.

JROPP – Juvenile Repeat Offenders Prevention Program.

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.

LAN – Local Area Network.

Line-Item Budget – A budget format prescribed by the State Controller. The County’s line-item budget shows activities grouped by an organizational unit such as a department. 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., salaries & benefits, service & supplies, fixed assets, etc.).

LPS – Lanterman-Petris-Short Conservatorship.

LUEG – Land Use and Environment Group.

Mandate – A requirement from the State or Federal government 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) – This is a category for programs that are required by law, but the level of service is optional. An example of a program in this category is the General Relief Program. The Board sets the aid payment rate and has total freedom of choice in deciding how this 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) – This is a category for programs over which the Board has no discretion. CalWORKs is an example. The County is required to operate this program; this 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.

MASL – Minimum Acceptable Service Levels.



MSCP – Multiple Species Conservation Plan.

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

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 frequently throughout the fiscal year, as spending priorities shift.

Operational Plan Calendar – A timetable showing when particular tasks are completed during the financial planning cycle.

Operational Plan Document – The County’s Operational Plan Document is a two-year financial plan. It is prepared for use by the Board of Supervisors to facilitate the decision making process.

Optical Character Recognition (OCR) – The process of scanning a document where either handwritten or machine generated characters are read as actual characters. OCR scanning is used to convert paper documents into word processing documents.

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

PDF – Portable Document Format.

Performance Measures – Indicators used in the Operational Plan to show, for example: the amount of work accomplished; the efficiency with which tasks were completed; and the effectiveness of a program which is often expressed as the extent to which objectives were accomplished.

PERT – Psychiatric Emergency Services Teams.

PMR – Project Management Review.

Position – A position is an approved job for a person or persons working full-time or part-time. A position is usually listed in terms of its classification.

Program Revenues – Revenues generated by programs and/or dedicated to offset the program’s costs.

Public Hearings – Open Board of Supervisors meeting regarding the CAO’s Proposed Operational Plan that provides citizens an opportunity to voice their views on the merits of the County’s Agency/Group proposals.

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.

Registrar of Voters (RoV) – A department in the Community Services Group.

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.

RWQCB – Regional Water Quality Control Board.

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.

San Diego Geographic Information System (SanGIS) – focusing on ensuring that geographic data is maintained and accessible to County and City departments as well as the public.

SARMS – Substance Abuse Recovery Management System.



SBI – Screening and Brief Intervention.

SCAAP – State Criminal Alien Assistance Program.

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.

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

Staff Year/FTE – In concept, one person working full-time for one year. In the County, salaries and benefits costs are based on the number of staff-years of various classifications required to provide a certain level of service. A normal fiscal year is equal to 2088 staff hours, although occasionally there are years with full time equivalent hours of 2080 or 2096.

STD – Sexually Transmitted Disease.

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

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

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.

Tax and Revenue Anticipation Notes (TRANS) – Notes sold by the County of San Diego that stabilize cash flow during the year.

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.

USD – University of San Diego.

USDA – United States Department of Agriculture.

USDRIP – Upper San Diego River Improvement Project.

USPS – United States Postal Service.

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.

WAN – Wide Area Network.

Zero-based Budget (ZBB) – A budgeting concept that looks at a program's resource requirements with a focus of redefining the public needs and meeting them as efficiently and economically as possible.