

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 2001-2002 Adjusted Actuals	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2003-2004 Approved Budget
General Fund	\$ 2,515,757,524	\$ 2,402,119,262	\$ 2,668,447,704	\$ 2,647,205,814
Air Pollution Control District	17,580,000	21,775,799	19,434,773	19,859,644
County Proprietary Enterprise Funds	54,192,396	34,144,222	25,340,992	18,476,603
County Proprietary Internal Service Funds	371,424,723	330,152,874	330,710,897	321,815,307
County Service Areas	9,448,758	9,518,409	10,144,643	10,143,143
Miscellaneous Local Agencies	3,903,236	2,645,543	5,070,383	5,143,278
Miscellaneous Special Districts	10,898,269	5,760,801	10,489,001	9,610,118
Permanent Road Divisions	2,233,919	906,834	3,308,095	1,865,655
Sanitation Districts	28,345,074	13,524,851	25,405,282	19,035,548
Special Revenue Funds	753,721,693	799,147,165	825,924,457	854,091,856
Total	\$ 3,767,505,592	\$ 3,619,695,759	\$ 3,924,276,227	\$ 3,907,246,966

Appropriations by Fund



County Funds by Group

Public Safety Group

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2001-2002 Adjusted Actuals	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2003-2004 Approved Budget
Public Safety Group General Fund	\$ 767,349,184	\$ 774,651,620	\$ 808,472,513	\$ 835,701,269
Sheriff Asset Forfeiture Program	755,000	980,008	1,600,000	1,600,000
District Atty Asset Forfeiture Program - Fed	51,708	5,000	—	—
District Atty Asset Forfeiture - State	1,858	270,000	—	—
Probation Asset Forfeiture Program	50,000	60,257	180,000	180,000
Sheriff Inmate Welfare	6,888,900	4,386,045	6,309,779	6,310,319
Probation Inmate Welfare	331,000	270,912	341,500	341,500
Public Safety (Prop 172) Spec. Rev.	181,563,768	190,059,050	200,517,822	194,406,990
Jail Stores Internal Service Fund	2,246,300	2,227,123	2,420,900	2,420,900
CSA 135 Regional 800 MHZ Radio System	1,611,941	3,489,996	1,611,941	1,611,941
CSA 135 Del Mar 800 MHZ Zone B	44,442	44,442	44,442	44,442
CSA 135 Poway 800 MHZ Zone F	149,257	130,826	149,257	149,257
CSA 135 Solana Beach 800 MHZ Zone H	67,383	41,321	67,383	67,383
Total	\$ 961,110,741	\$ 976,616,600	\$ 1,021,715,537	\$ 1,042,834,001



Appropriations by Fund

Health and Human Services Agency

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2001-2002 Adjusted Actuals	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2003-2004 Approved Budget
Health and Human Services Agency General Fund	\$ 1,340,568,942	\$ 1,272,087,543	\$ 1,415,355,224	\$ 1,409,758,308
Social Services Realignment	95,327,100	79,173,329	100,614,906	99,285,634
Mental Health Realignment	77,958,100	81,299,450	82,641,750	84,735,164
Health Realignment	90,181,000	88,056,139	97,876,208	92,783,970
Tobacco Securitization Special Revenue	—	27,261,272	29,400,000	29,400,000
CSA 17 San Dieguito Ambulance	1,542,583	1,431,404	1,575,589	1,575,589
CSA 69 Heartland Paramedic	2,368,359	2,190,198	2,500,721	2,500,721
Total	\$ 1,607,946,084	\$ 1,551,499,335	\$ 1,729,964,398	\$ 1,720,039,386

Land Use & Environment Group

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2001-2002 Adjusted Actuals	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2003-2004 Approved Budget
Land Use and Environment Group General Fund	\$ 84,716,999	\$ 73,597,989	\$ 88,577,800	\$ 89,077,681
Grazing Lands	30,000	30,000	25,000	—
Co Fish & Game Propagation	39,500	24,296	39,500	39,500
Special Aviation	4,618,209	502,264	4,618,209	423,500
Special Aviation Debt Service	—	336,989	—	—
Parkland Ded Area 4 - Lincoln Acres	1,607	1,000	1,607	1,607
Parkland Ded Area 15 - Sweetwater	29,389	5,457	21,095	21,095
Parkland Ded Area 16 - Otay	2,219	2,000	1,109	1,109
Parkland Ded Area 19 - Jamul	473,467	1,500	323,134	323,134
Parkland Ded Area 20 - Spring Valley	547,700	273,557	373,850	373,850
Parkland Ded Area 25 - Lakeside	606,028	36,512	413,014	413,014
Parkland Ded Area 26 - Crest	192,413	2,266	124,206	124,206
Parkland Ded Area 27 - Alpine	310,024	361,802	171,012	171,012
Parkland Ded Area 28 - Ramona	145,249	165,616	152,625	152,625

Appropriations by Fund



Land Use & Environment Group

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2001-2002 Adjusted Actuals	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2003-2004 Approved Budget
Parkland Ded Area 29 - Escondido	383,176	5,057	241,588	241,588
Parkland Ded Area 30 - San Marcos	209,887	1,000	104,944	104,944
Parkland Ded Area 31 - San Dieguito	1,650,093	18,167	1,400,047	1,400,047
Parkland Ded Area 32 - Carlsbad	23,792	1,000	15,896	15,896
Parkland Ded Area 35 - Fallbrook	632,586	205,079	396,293	396,293
Parkland Ded Area 36 - Bonsall	158,116	455,832	99,058	99,058
Parkland Ded Area 37 - Vista	90,730	1,500	111,365	111,365
Parkland Ded Area 38 - Valley Center	266,438	439,929	197,219	197,219
Parkland Ded Area 39 - Pauma Valley	155,602	1,500	97,801	97,801
Parkland Ded Area 40 - Palomar - Julian	71,353	7,800	50,677	50,677
Parkland Ded Area 41 - Mountain Empire	95,095	9,074	52,548	52,548
Parkland Ded Area 42 - Anza - Borrego	14,400	1,500	12,400	12,400
Parkland Ded Area 43 - Central Mountain	81,844	1,500	50,922	50,922
Parkland Ded Area 44 - Oceanside	7,200	1,000	4,400	4,400
Parkland Ded Area 45 - Valle de Oro	301,070	48,388	215,535	215,535
Parkland Dedication Fund Interest	1,025,204	152,098	712,602	712,602
Road Fund	96,859,650	91,374,596	93,500,794	135,097,293
Survey Monument Preservation Fund	250,000	250,000	225,000	225,000
Inactive Waste Site Management	11,707,835	12,142,832	12,690,939	12,105,721



Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2001-2002 Adjusted Actuals	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2003-2004 Approved Budget
Hillsborough Landfill Maintenance	306,200	181,244	298,567	298,567
Duck Pond Landfill Cleanup	250,000	76,620	127,000	127,000
Airport Enterprise Fund	30,543,342	13,072,776	20,376,170	12,582,424
Liquid Waste Enterprise Fund	5,165,723	3,920,576	4,964,822	5,894,179
Transit Enterprise Fund	18,483,331	17,150,870	—	—
DPW Equipment Internal Svc Fund	3,015,040	2,451,553	2,713,820	2,713,820
DPW ISF - Equipment Acq - Road Fund	8,225,024	3,938,970	5,923,970	5,473,970
DPW ISF - Equipment Acq - Inactive Waste	180,640	104,125	202,465	202,465
DPW ISF - Equipment Acq - LTF/CPL	27,000	11,245	2,300	2,300
DPW ISF - Equipment Acq - Airport Ent	137,500	25,746	115,388	115,388
DPW ISF - Equipment Acq - Liquid Waste	187,300	346,052	551,128	551,128
DPW ISF - Materials / Supply Inventory	1,206,100	756,000	—	—
Air Pollution Control Dist-Operations	13,980,000	13,861,984	16,373,069	16,709,644
APCD Air Quality Improvement Trust	3,600,000	6,488,479	3,061,704	3,150,000
Air Quality State Moyer Program	—	472,260	—	—
Air Quality School Bus Program	—	953,076	—	—
CSA 136 Sundance Detention Basin	31,838	11,673	55,994	55,994
CSA 122 Otay Mesa East	96,794	13,360	94,545	94,545
CSA 107 Elfin Forest Fire District	140,836	156,677	207,221	207,221
CSA 107 Elfin Forest Fire Mitigation Fee	14,603	11,282	8,736	8,736
CSA 109 Mt Laguna Fire / Medical	44,469	39,026	40,610	40,610

Appropriations by Fund



Land Use & Environment Group

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2001-2002 Adjusted Actuals	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2003-2004 Approved Budget
CSA 109 Mt Laguna Fire Mitigation Fee	1,292	—	—	—
CSA 110 Mount Palomar Fire / Medical	50,261	16,333	65,279	65,279
CSA 111 Boulevard Fire District	62,362	38,149	42,746	42,746
CSA 111 Boulevard Fire Mitigation Fee	17,511	—	—	—
CSA 112 Campo Fire District	23,942	20,177	18,101	18,101
CSA 113 San Pasqual Fire District	72,074	88,745	77,750	77,750
CSA 113 San Pasqual Fire Mitigation Fee	—	13,871	—	—
CSA 115 Pepper Drive Fire District	184,476	184,199	193,460	193,460
CSA 26 Cottonwood Village Zone A	166,009	106,037	165,539	165,539
CSA 26 Monte Vista Zone B	205,155	98,000	252,450	252,450
CSA 26 Rancho San Diego	323,248	231,774	386,776	386,776
CSA 81 Fallbrook Local Park	188,657	99,833	167,631	167,631
CSA 83 San Dieguito Local Park	1,125,833	239,732	1,397,654	1,397,654
CSA 128 San Miguel Park Dist	908,517	816,483	1,015,194	1,015,194
CSA 86 Watson Place	3,736	2,982	4,124	4,124
CSA 121 Bonita Sewer	3,180	1,889	1,500	—
San Diego Co Flood Control Dist	5,786,542	3,215,818	6,981,554	5,958,394
Wintergardens Sewer Maintenance Dist	2,726,827	1,035,773	1,696,002	1,724,124
East Otay Mesa Sewer Maint Dist	455,000	—	10,445	105,000
San Diego Co Lighting Maint Dist 1	1,929,900	1,509,210	1,801,000	1,822,600
PRD 6 Pauma Valley	41,155	4,245	41,720	41,720
PRD 8 Magee Road - Pala	44,664	4,605	21,876	21,876
PRD 9 Santa Fe Zone B	17,873	10,139	13,174	13,174



Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2001-2002 Adjusted Actuals	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2003-2004 Approved Budget
PRD 10 Davis Drive	5,278	2,916	5,813	5,813
PRD 11 Bernardo Road Zone A	26,583	15,252	6,476	6,476
PRD 11 Bernardo Road Zone C	4,506	3,255	4,872	4,872
PRD 11 Bernardo Road Zone D	18,594	8,512	3,526	3,526
PRD 12 Lomair	10,902	3,771	91,848	49,505
PRD 13 Pala Mesa Zone A	73,861	7,992	35,814	35,814
PRD 13 Stewart Canyon Zone B	13,051	2,837	17,176	17,176
PRD 14 Rancho Diego	4,662	4,125	16,695	16,695
PRD 16 Wynola	23,931	17,525	117,682	19,272
PRD 18 Harrison Park	45,887	12,082	51,813	51,813
PRD 20 Daily Road	142,270	56,403	206,118	206,118
PRD 21 Pauma Heights	185,881	59,412	296,748	72,080
PRD 22 West Dougherty St	4,146	1,932	4,160	4,160
PRD 23 Rock Terrace Road	3,245	1,765	3,770	3,770
PRD 24 Mt Whitney Road	3,674	2,616	5,325	5,325
PRD 30 Royal Oaks / Carroll	4,455	2,065	4,786	4,786
PRD 38 Gay Rio Terrace	9,040	3,031	25,148	9,232
PRD 39 Sunbeam Lane	4,432	2,465	15,308	15,308
PRD 45 Rincon Springs Rd	4,172	1,713	19,409	19,409
PRD 46 Rocosco Road	17,795	23,973	10,934	10,934
PRD 49 Sunset Knolls Road	17,360	6,319	16,401	12,401
PRD 50 Knoll Park Lane	10,856	6,300	4,058	4,058
PRD 53 Knoll Park Lane Extension	26,657	14,931	9,420	9,420
PRD 54 Mount Helix	90,839	5,710	114,182	114,182
PRD 55 Rainbow Crest Rd	77,119	29,444	36,168	36,168
PRD 60 River Drive	14,122	7,274	42,289	35,289
PRD 61 Green Meadow Way	6,534	3,277	12,575	12,575
PRD 63 Hillview Road	14,867	3,536	16,668	16,668
PRD 64 Lila Lane	7,069	5,383	4,568	4,568
PRD 70 El Camino Corto	12,838	7,551	9,114	9,114
PRD 75 Gay Rio Dr Zone A	8,215	3,174	26,765	26,765

Appropriations by Fund



Land Use & Environment Group

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2001-2002 Adjusted Actuals	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2003-2004 Approved Budget
PRD 75 Gay Rio Dr Zone B	34,490	8,487	39,364	39,364
PRD 76 Kingsford Court	7,935	2,979	14,989	14,989
PRD 77 Montiel Truck Trail	63,192	24,625	25,701	25,701
PRD 78 Gardena Way	8,320	2,607	6,857	6,857
PRD 80 Harris Truck Trail	16,415	2,657	14,189	14,189
PRD 88 East Fifth St	6,706	6,155	9,265	9,265
PRD 90 South Cordoba	20,244	7,832	7,048	7,048
PRD 94 Roble Grande Road	57,168	32,352	36,884	26,884
PRD 95 Valle Del Sol	23,726	18,472	15,575	15,575
PRD 99 Via Allondra / Via Del Corvo	11,935	4,548	29,428	8,872
PRD 100 Viejas Lane View	12,475	8,092	7,505	7,505
PRD 101 Johnson Lake Rd	10,870	2,822	13,668	13,668
PRD 101 Hi-Ridge Rd Zone A	6,008	2,336	6,671	6,671
PRD 102 Mountain Meadow	125,909	63,861	82,565	107,251
PRD 103 Alto Drive	17,300	4,639	17,400	17,400
PRD 104 Artesian Rd	54,190	3,004	52,180	52,180
PRD 104 Artesian Trail Zone A	20,925	16,845	5,629	5,629
PRD 105 Alta Loma Dr	13,707	5,095	11,732	11,732
PRD 105 Alta Loma Dr Zone A	13,951	4,264	12,367	12,367
PRD 106 Garrison Way Et Al	72,826	29,521	20,060	14,660
PRD 117 Legend Rock	184,320	21,378	50,640	5,580
PRD 123 Mizpah Lane	11,861	7,322	11,138	11,138
PRD 125 Wrightwood Road	22,028	13,798	9,000	9,000
PRD 126 Sandhurst Way	13,779	11,668	5,592	5,592
PRD 127 Singing Trails Drive	15,137	7,261	11,200	11,200
PRD 129 Birch Street	17,570	14,522	6,420	6,420
PRD 130 Wilkes Road	48,856	8,300	79,808	79,808
PRD 130 Sierra Rojo Zone A	10,016	8,923	—	—
PRD 131 Marlynn Court	4,251	1,878	6,277	—
PRD 133 Ranch Creek Road	7,802	2,787	9,499	8,134
PRD 134 Kenora Lane	10,452	3,231	10,400	10,400
PRD 1001 Capra Way	36,519	19,780	16,372	14,455



Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2001-2002 Adjusted Actuals	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2003-2004 Approved Budget
PRD 1002 Sunny Acres	5,922	5,786	7,767	6,702
PRD 1003 Alamo Way	10,768	10,768	18,920	11,520
PRD 1004 Butterfly Lane	9,474	9,147	15,508	9,362
PRD 1005 Eden Valley Lane	29,295	25,238	37,401	37,401
PRD 1006 North View Lane	—	(5)	—	—
PRD 1007 Tumble Creek	47,205	25,624	33,914	18,000
PRD 1008 Canter	118,625	90,430	26,701	25,964
PRD 1009 Golf Drive	35,214	22,278	8,379	7,984
PRD 1010 Alpine High	—	—	682,521	140,728
PRD 1011 La Cuesta	—	—	89,438	20,922
PRD 1012 Millar Road	—	—	429,724	87,476
Alpine Sanitation - Maint and Oper	2,658,066	972,477	3,757,828	1,382,223
Alpine San - Debt Service 1970A	27,916	27,344	—	—
Julian Sanitation - Maint and Oper	614,336	167,704	596,251	214,408
Julian Sanitation Debt Service Note	4,623	4,622	4,623	4,623
Lakeside Sanitation - Maint and Oper	7,402,071	3,858,406	6,151,916	7,166,931
Pine Valley Sanitation - Maint & Oper	96,557	76,219	79,946	82,681
Spring Valley Sanitation - Maint and Oper	17,518,505	8,404,022	14,791,718	10,161,682
South County Operations Center	23,000	14,055	23,000	23,000
Total	\$ 336,146,130	\$ 266,653,383	\$ 303,130,280	\$ 324,839,658



Appropriations by Fund

Community Services Group

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2001-2002 Adjusted Actuals	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2003-2004 Approved Budget
Community Services Group General Fund	\$ 34,224,195	\$ 33,107,735	\$ 40,572,146	\$ 34,061,560
County Library	24,965,808	24,242,232	26,022,220	26,581,854
HCD - Special Revenue Fund	25,149,449	7,582,760	31,475,434	31,475,434
Facilities Management Internal Svc Fund	70,000,698	51,828,290	57,383,633	58,774,693
Major Maintenance Internal Svc Fund	15,663,616	23,073,907	18,000,000	10,000,000
Fleet Services Internal Service Fund	9,292,183	8,812,651	9,375,955	9,632,693
Fleet ISF - Equipment Acq. - General	20,869,281	21,180,737	20,198,173	18,315,773
Fleet ISF Materials / Supply Inventory	6,138,137	5,070,300	6,139,148	6,139,148
Fleet ISF - Accident Repair	75,000	127,168	75,000	75,000
Fleet ISF - Accidents - Sheriff	75,000	171,978	75,000	75,000
Document Services Internal Svc Fund	11,434,707	10,070,793	12,183,581	11,929,928
Purchasing Stores Internal Svc Fund	9,718,094	5,146,341	10,361,396	10,715,974
Purchasing ISF - Buyouts	36,000,000	31,898,655	28,000,000	28,840,000
Purchasing ISF - RCPO's	1,700,000	1,073,827	800,000	824,000
Co Redev Agy - Gillespie Fld- Special DS	497,952	420,000	744,975	896,070
Co Redev Agy - Gillespie Fld- Tax Alloc DS	420,275	420,275	493,537	495,520
Co Redev Agy - Upper SD River - DS	—	—	100,000	100,000
Co Redev Agy - Gillespie Fld - Reserve DS	19,000	19,000	25,000	27,000
Co Redev Agy - Gillespie Fld - Principal DS	115,000	115,000	135,000	140,000
Co Redev Agy - Gillespie Fld - Interest DS	305,275	305,275	312,178	305,520
Co Redev Agy - Gillespie Fld - Airport Fd DS	59,403	—	45,600	47,600



Appropriations by Fund

Community Services Group

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2001-2002 Adjusted Actuals	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2003-2004 Approved Budget
Co Redev Agy - Gillespie Fld- Capital	1,497,428	913,850	1,253,145	1,213,480
Co Redev Agy - Upper SD River - Capital	521,803	425,143	1,303,676	1,303,676
Co Redev Agy - Gillespie Fld - Imprv Cap	—	—	3,882	3,882
Co Redev Agy - Gillespie Housing Capital	339,900	—	500,000	457,140
Co Redev Agy - Upper SD River Housg Cap	100,200	—	127,140	127,140
Total	\$ 269,182,404	\$ 226,005,917	\$ 265,705,819	\$ 252,558,085

Finance and General Government Group

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2001-2002 Adjusted Actuals	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2003-2004 Approved Budget
Finance and General Government Group General Fund	\$ 140,191,290	\$ 128,987,945	\$ 175,849,978	\$ 156,429,936
CATV Cable TV - Media / Public Relations	2,193,590	1,899,800	2,163,879	2,239,260
CATV - Interest	187,500	40,000	—	—
Information Technology Internal Svc Fund	136,526,251	114,285,370	117,994,181	115,315,105
Total	\$ 279,098,631	\$ 245,213,114	\$ 296,008,038	\$ 273,984,301

Capital

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2001-2002 Adjusted Actuals	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2003-2004 Approved Budget
Capital Outlay Fund	\$ 43,429,251	\$ 60,066,076	\$ 41,975,928	\$ 31,321,256
County Health Complex COF	2,946,479	3,848,047	2,558,604	2,558,604
Justice Facility Const COF	25,644,125	61,384,058	22,689,771	22,664,713
COF - Library Projects	608,000	7,214,754	718,696	—
Edgemoor Development Fund	195,000	172,472	515,500	5,270,500
Total	\$ 72,822,855	\$ 132,685,406	\$ 68,458,499	\$ 61,815,073

Appropriations by Fund



Finance Other

	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2001-2002 Adjusted Actuals	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2003-2004 Approved Budget
Finance Other General Fund	\$ 148,706,914	\$ 119,686,429	\$ 139,620,043	\$ 122,177,060
Pension Obligation Bonds	53,757,981	53,756,530	61,452,504	69,275,130
Employee Benefits Internal Svc Fund	25,702,723	34,989,236	27,882,905	29,386,068
Public Liability Insurance Internal Svc Fd	13,004,129	12,562,807	10,311,954	10,311,954
CSA 4 Majestic Pines Debt Service	27,000	27,000	26,250	26,250
Total	\$ 241,198,747	\$ 221,022,002	\$ 239,293,656	\$ 231,176,462

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 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 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 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 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, 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): 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/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): 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: 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

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: Appropriation 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; 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): 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 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.

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): 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 (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.

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 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.

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 Intent; 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): 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.