

Appendix

Appendix

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Appropriations by Fund
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**Health & Human Services - Regional
Operations**
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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 2003-2004 Adopted Budget	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Approved Budget
General Fund	\$ 2,785,063,854	\$ 3,082,257,701	\$ 2,869,567,681	\$ 2,749,000,301
Air Pollution Control District	22,085,928	24,687,136	22,477,834	23,206,950
County Proprietary Enterprise Funds	20,731,408	3,399,990	17,132,149	14,396,966
County Proprietary Internal Service Funds	324,042,561	284,739,263	295,364,639	295,395,824
County Service Areas	9,286,973	7,322,838	9,333,414	9,741,869
Miscellaneous Local Agencies	7,367,463	4,418,203	9,750,274	9,764,491
Miscellaneous Special Districts	10,242,926	7,410,834	8,866,284	8,614,284
Permanent Road Divisions	5,852,655	1,279,490	6,962,094	6,945,235
Sanitation Districts	23,226,548	16,610,537	26,578,351	20,678,482
Special Revenue Funds	882,338,914	786,048,616	822,210,490	758,583,704
Total	\$ 4,090,239,230	\$ 4,218,174,608	\$ 4,088,243,210	\$ 3,896,328,106



Appropriations by Fund

County Funds by Group

Public Safety Group

	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Approved Budget
Public Safety Group General Fund	\$ 878,769,060	\$ 879,455,228	\$ 944,105,313	\$ 890,812,488
Sheriff Asset Forfeiture Program	1,600,000	922,265	1,100,000	1,100,000
District Atty Asset Forfeiture Program - Fed	0	293,816	386,916	227,500
District Atty Asset Forfeiture - State	0	75,875	0	200,000
Probation Asset Forfeiture Program	60,000	40,992	35,000	35,000
Sheriff Inmate Welfare	6,956,800	4,884,337	5,277,000	4,777,000
Probation Inmate Welfare	200,000	217,534	225,000	225,000
Public Safety (Prop 172) Spec. Rev.	191,437,832	191,637,069	201,966,912	213,277,059
Jail Stores Internal Service Fund	2,875,700	2,974,188	4,645,200	3,645,200
CSA 135 Regional 800 MHZ Radio System	622,954	622,954	622,954	622,954
CSA 135 Del Mar 800 MHZ Zone B	57,049	52,624	57,049	57,049
CSA 135 Poway 800 MHZ Zone F	129,888	129,888	129,888	129,888
CSA 135 Solana Beach 800 MHZ Zone H	38,449	38,364	38,449	38,449
Total	\$ 1,082,747,732	\$ 1,081,345,134	\$ 1,158,589,681	\$ 1,115,147,587



Health and Human Services Agency

	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Approved Budget
Health and Human Services Agency General Fund	\$ 1,421,273,062	\$ 1,350,005,390	\$ 1,432,507,365	\$ 1,420,140,916
Social Services Realignment	91,237,697	87,754,079	100,020,358	101,775,259
Mental Health Realignment	88,499,993	82,729,326	86,888,757	86,075,355
Health Realignment	101,866,294	93,002,540	99,569,949	97,062,730
Tobacco Securitization Special Revenue	36,937,641	24,082,731	27,300,000	27,300,000
CSA 17 San Dieguito Ambulance	1,672,023	1,598,576	1,804,104	1,954,906
CSA 69 Heartland Paramedic	2,643,000	2,393,914	2,943,554	3,198,108
Total	\$ 1,744,129,710	\$ 1,641,566,556	\$ 1,751,034,087	\$ 1,737,507,274

Land Use & Environment Group

	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Approved Budget
Land Use and Environment Group General Fund	\$ 95,700,065	\$ 102,768,252	\$ 127,504,649	\$ 107,372,007
Co Fish and Game Propagation	39,500	8,194	39,500	39,500
Special Aviation	1,231,050	1,213,360	71,708	79,125
Special Aviation Debt Service	332,511	332,510	336,189	339,168
Parkland Ded Area 4 Lincoln Acres	1,000	254	1,500	1,500
Parkland Ded Area 15 Sweetwater	6,400	5,248	2,500	2,500
Parkland Ded Area 16 Otay	0	0	400	400
Parkland Ded Area 19 Jamul	4,000	0	2,000	2,000
Parkland Ded Area 20 Spring Valley	5,000	88,935	5,000	5,000
Parkland Ded Area 25 Lakeside	125,000	70,000	2,000	2,000
Parkland Ded Area 26 Crest	3,000	0	1,000	1,000
Parkland Ded Area 27 Alpine	3,000	2,950	2,000	2,000
Parkland Ded Area 28 Ramona	5,000	4,677	3,000	3,000



Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Approved Budget
Parkland Ded Area 29 Escondido	103,000	2,316	1,000	1,000
Parkland Ded Area 30 San Marcos	2,000	0	2,000	2,000
Parkland Ded Area 31 San Dieguito	5,000	5,000	2,000	2,000
Parkland Ded Area 32 Carlsbad	2,000	0	2,000	2,000
Parkland Ded Area 35 Fallbrook	5,000	71,028	2,000	2,000
Parkland Ded Area 36 Bonsall	3,000	2,605	3,000	3,000
Parkland Ded Area 37 Vista	3,000	331	3,000	3,000
Parkland Ded Area 38 Valley Center	3,000	26,271	3,000	3,000
Parkland Ded Area 39 Pauma Valley	3,000	0	3,000	3,000
Parkland Ded Area 40 Palomar Julian	3,000	6,715	3,000	3,000
Parkland Ded Area 41 Mountain Empire	3,000	1,223	3,000	3,000
Parkland Ded Area 42 Anza Borrego	2,000	1,011	2,000	2,000
Parkland Ded Area 43 Central Mountain	3,000	28,099	3,000	3,000
Parkland Ded Area 44 Oceanside	10,000	0	2,000	2,000
Parkland Ded Area 45 Valle de Oro	4,000	112,889	4,000	4,000
Parkland Dedication Fund Interest	5,000	0	15,000	15,000
Road Fund	98,102,856	86,978,500	88,875,094	82,129,753
Survey Monument Preservation Fund	275,000	182,829	125,000	125,000
Inactive Waste Site Management	15,073,430	11,112,889	14,293,921	13,306,487
Hillsborough Landfill Maintenance	331,902	166,779	299,714	299,714



Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Approved Budget
Duck Pond Landfill Cleanup	62,470	15,059	61,500	61,500
Airport Enterprise Fund	15,596,050	(1,453,659)	11,878,855	9,052,712
Liquid Waste Enterprise Fund	5,135,358	4,853,649	5,253,294	5,344,254
DPW Equipment Internal Svc Fund	2,747,717	4,042,229	2,036,543	2,111,528
DPW ISF Equipment Acq Road Fund	4,337,357	1,818,397	4,345,693	4,365,268
DPW ISF Equipment Acq Airport Ent	110,274	47,710	676,754	116,718
DPW ISF Equipment Acq Genl Fund	8,000	3,834	0	0
DPW ISF Equipment Acq Inactive Waste	268,444	41,810	98,320	104,556
DPW ISF Equipment Acq Liquid Waste	369,743	115,156	187,075	195,127
DPW ISF Equipment Acq LTF CPL	2,300	0	0	0
Air Pollution Control Dist Operations	17,896,083	15,907,576	18,287,989	19,017,105
APCD Air Quality Improvement Trust	4,189,845	6,902,873	4,189,845	4,189,845
Air Quality Power Genl Mitigation	0	970,528	0	0
Air Quality School Bus Program	0	415,008	0	0
Air Quality State Moyer Program	0	491,151	0	0
CSA 26 Rancho San Diego	276,510	223,783	232,500	232,500
CSA 26 Cottonwood Village Zone A	154,810	159,311	181,420	181,420
CSA 26 Monte Vista Zone B	312,905	126,759	412,475	412,475
CSA 81 Fallbrook Local Park	167,631	110,435	180,625	155,625
CSA 83 San Dieguito Local Park	1,103,598	321,326	542,493	546,129
CSA 83A Zone A45 Ranch Park 95155	369,000	102,842	244,000	244,000
CSA 86 Watson Place	7,048	5,270	6,627	6,627



Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Approved Budget
CSA 107 Elfin Forest Fire District	247,486	237,312	275,903	275,903
CSA 107 Elfin Forest Fire Mitigation Fee	1,923	1,923	6,312	6,312
CSA 109 Mt Laguna Fire Medical	42,979	43,455	50,620	50,620
CSA 109 Mt Laguna Fire Mitigation Fee	1,931	1,493	457	457
CSA 110 Mount Palomar Fire Medical	61,203	34,588	118,446	118,446
CSA 110 Mt Palomar Fire Mitigation Fee	4,781	0	5,243	5,243
CSA 111 Boulevard Fire District	42,395	44,763	56,629	56,629
CSA 111 Boulevard Fire Mitigation Fee	2,274	0	9,611	9,611
CSA 112 Campo Fire District	18,771	19,920	52,866	52,866
CSA 112 Campo Fire Mitigation Fee	18,390	0	21,766	21,766
CSA 113 San Pasqual Fire District	91,916	68,589	110,803	110,803
CSA 113 San Pasqual Fire Mitigation Fee	0	0	1,366	1,366
CSA 115 Pepper Drive Fire District	202,641	301,053	213,244	213,244
CSA 122 Otay Mesa East	61,088	19,480	79,966	79,966
CSA 128 San Miguel Park Dist	861,475	647,090	847,458	871,921
CSA 136 Sundance Detention Basin	72,855	17,127	86,586	86,586
San Diego Co Flood Control Dist	6,659,426	4,694,140	5,319,084	5,206,084
Wintergardens Sewer Maintenance Dist	1,601,400	753,925	1,650,200	1,511,200
East Otay Mesa Sewer Maint Dist	105,000	0	105,000	105,000
San Diego Co Lighting Maint Dist 1	1,877,100	1,962,769	1,792,000	1,792,000



Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Approved Budget
PRD 6 Pauma Valley	143,113	14,030	178,396	179,502
PRD 8 Magee Road Pala	173,978	11,203	209,552	209,552
PRD 9 Santa Fe Zone B	66,751	5,191	76,749	76,749
PRD 10 Davis Drive	11,971	3,362	16,647	16,647
PRD 11 Bernardo Road Zone A	17,848	3,444	24,689	24,689
PRD 11 Bernardo Road Zone C	36,990	2,643	38,938	38,938
PRD 11 Bernardo Road Zone D	15,517	2,023	18,506	18,506
PRD 12 Lomair	180,423	43,467	158,976	158,976
PRD 13 Pala Mesa Zone A	172,541	19,853	209,977	209,977
PRD 13 Stewart Canyon Zone B	50,278	4,081	59,691	59,691
PRD 14 Rancho Diego	14,431	2,778	9,163	9,163
PRD 16 Wynola	69,631	50,736	86,942	87,249
PRD 18 Harrison Park	234,549	36,700	224,017	224,306
PRD 20 Daily Road	194,195	35,424	366,782	366,782
PRD 21 Pauma Heights	492,673	81,027	506,458	506,458
PRD 22 West Dougherty St	17,198	2,386	18,927	18,927
PRD 23 Rock Terrace Road	6,981	2,921	8,081	8,081
PRD 24 Mt Whitney Road	2,455	3,052	39,376	39,376
PRD 30 Royal Oaks Carroll	31,965	2,774	35,463	35,463
PRD 38 Gay Rio Terrace	38,212	5,133	38,212	38,212
PRD 39 Sunbeam Lane	7,561	2,274	9,646	9,646
PRD 45 Rincon Springs Rd	18,503	10,041	116,478	123,128
PRD 46 Rocoso Road	19,339	3,229	30,785	30,785
PRD 49 Sunset Knolls Road	29,572	19,505	29,572	29,572
PRD 50 Knoll Park Lane	76,377	2,737	82,494	82,494
PRD 53 Knoll Park Lane Extension	144,618	4,475	157,632	157,632
PRD 54 Mount Helix	26,522	18,567	48,491	48,491
PRD 55 Rainbow Crest Rd	207,881	21,294	261,212	261,212
PRD 60 River Drive	44,319	28,410	43,458	43,458
PRD 61 Green Meadow Way	167,375	22,098	156,298	156,298
PRD 63 Hillview Road	327,419	4,963	348,347	348,347



Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Approved Budget
PRD 64 Lila Lane	6,445	2,899	6,452	6,452
PRD 70 El Camino Corto	31,456	5,201	38,881	38,881
PRD 75 Gay Rio Dr Zone A	148,139	5,189	149,716	149,716
PRD 75 Gay Rio Dr Zone B	197,880	5,197	198,558	198,558
PRD 76 Kingsford Court	14,964	3,105	20,124	20,124
PRD 77 Montiel Truck Trail	90,885	6,719	115,223	115,223
PRD 78 Gardena Way	93,440	4,998	103,634	103,634
PRD 80 Harris Truck Trail	160,000	42,736	146,229	146,229
PRD 88 East Fifth St	37,232	2,572	44,420	44,420
PRD 90 South Cordoba	39,979	3,858	46,207	46,207
PRD 94 Roble Grande Road	287,345	6,231	326,914	326,914
PRD 95 Valle Del Sol	131,439	6,494	152,799	152,799
PRD 99 Via Allondra Via Del Corvo	36,622	5,710	46,212	46,212
PRD 100 Viejas Lane View	15,619	4,579	20,751	20,751
PRD 101 Johnson Lake Rd	89,164	3,911	98,858	98,858
PRD 101 Hi Ridge Rd Zone A	25,346	3,065	30,333	30,333
PRD 102 Mountain Meadow	152,663	27,636	66,445	66,445
PRD 103 Alto Drive	123,986	7,305	122,394	122,394
PRD 104 Artesian Rd	171,330	128,287	77,240	77,240
PRD 105 Alta Loma Dr	35,829	4,699	35,799	35,799
PRD 105 Alta Loma Dr Zone A	30,839	4,395	42,558	42,558
PRD 106 Garrison Way Et Al	27,330	5,727	46,257	46,257
PRD 117 Legend Rock	63,640	9,956	303,267	303,433
PRD 123 Mizpah Lane	21,945	22,000	15,250	15,250
PRD 125 Wrightwood Road	25,160	7,164	36,820	36,820
PRD 126 Sandhurst Way	19,514	2,897	24,536	24,536
PRD 127 Singing Trails Drive	18,012	4,236	26,560	26,560
PRD 129 Birch Street	13,768	2,478	4,768	0
PRD 130 Wilkes Road	24,975	7,543	73,702	73,702
PRD 133 Ranch Creek Road	27,047	2,949	36,915	37,151
PRD 134 Kenora Lane	34,756	5,797	40,785	40,785
PRD 1001 Capra Way	15,403	10,687	6,420	0



Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Approved Budget
PRD 1002 Sunny Acres	8,767	6,785	9,216	9,216
PRD 1003 Alamo Way	21,920	11,225	17,260	16,860
PRD 1004 Butterfly Lane	13,967	10,188	13,797	13,797
PRD 1005 Eden Valley Lane	36,387	32,250	29,872	29,872
PRD 1007 Tumble Creek	41,554	47,418	91,934	91,934
PRD 1008 Canter	30,684	24,577	41,908	41,908
PRD 1009 Golf Drive	15,379	14,811	11,650	11,256
PRD 1010 Alpine High	307,728	158,761	424,329	415,165
PRD 1011 La Cuesta	33,243	46,088	51,192	50,477
PRD 1012 Millar Road	89,688	73,181	131,598	128,717
PRD 1013 Singing Trails	0	18,167	24,356	23,485
Alpine Sanitation Maint and Oper	1,524,600	1,284,965	1,635,109	1,057,300
Julian Sanitation Maint and Oper	257,500	464,240	226,632	226,632
Lakeside Sanitation Maint and Oper	8,385,018	3,570,152	7,816,340	6,061,700
Pine Valley Sanitation Maint and Oper	103,630	101,176	94,550	94,550
Spring Valley Sanitation Maint and Oper	12,955,800	11,190,004	16,805,720	13,238,300
Total	\$ 305,567,094	\$ 265,151,568	\$ 324,778,188	\$ 288,260,783

Community Services Group

	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Approved Budget
Community Services General Fund	\$ 38,662,761	\$ 36,878,188	\$ 37,623,777	\$ 36,961,258
County Library	26,962,525	25,997,075	28,802,140	28,648,294
HCD Special Revenue Fund	28,604,458	10,014,170	29,350,836	26,208,532
Facilities Management Internal Svc Fund	58,924,953	65,591,473	66,112,974	67,288,020
Major Maintenance Internal Svc Fund	9,565,106	13,391,591	15,000,000	15,000,000



Appropriations by Fund

Community Services Group

	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Approved Budget
Fleet Services Internal Service Fund	10,842,136	10,143,247	8,349,391	8,538,562
Fleet ISF Equipment Acq General	18,280,796	8,862,310	17,830,401	17,814,049
Fleet ISF Materials Supply Inventory	6,669,778	7,394,582	8,979,922	8,989,774
Fleet ISF Accident Repair	125,000	131,135	92,000	92,000
Fleet ISF Accidents Sheriff	165,000	221,970	166,000	166,000
Document Services Internal Svc Fund	9,340,489	0	0	0
Purchasing Stores Internal Svc Fund	5,685,418	7,772,578	9,177,430	9,072,163
Purchasing ISF Buyouts	30,000,000	16,305,402	0	0
Purchasing ISF RCPOs	575,000	249,382	0	0
Co Redev Agy Gillespie Fld Special DS	1,197,419	1,197,419	3,003,513	3,002,988
Co Redev Agy Gillespie Fld Tax Alloc DS	421,845	421,752	424,350	426,118
Co Redev Agy Gillespie Fld Reserve DS	25,000	8,374	20,000	20,000
Co Redev Agy Gillespie Fld Principal DS	130,000	130,000	140,000	150,000
Co Redev Agy Gillespie Fld Interest DS	291,845	291,845	284,350	276,118
Co Redev Agy Gillespie Fld Capital	1,847,495	1,379,703	2,579,163	2,576,869
Co Redev Agy Upper SD River Capital	2,263,859	721,960	2,354,859	2,354,859
Co Redev Agy Gillespie Housing Capital	500,000	97,243	500,000	515,000
Co Redev Agy Upper SD River Housg Cap	660,250	145,906	414,289	414,289
Total	\$ 251,741,133	\$ 207,347,305	\$ 231,205,395	\$ 228,514,893



Appropriations by Fund

Finance and General Government Group

	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Approved Budget
Finance and General Government Group General Fund	\$ 164,362,490	\$ 155,808,823	\$ 162,345,185	\$ 159,983,619
Information Technology Internal Svc Fund	122,325,425	114,266,531	111,765,537	110,954,583
CATV Cable TV Media Public Relations	2,444,357	2,305,677	2,369,952	2,393,934
Total	\$ 289,132,272	\$ 272,381,031	\$ 276,480,674	\$ 273,332,136

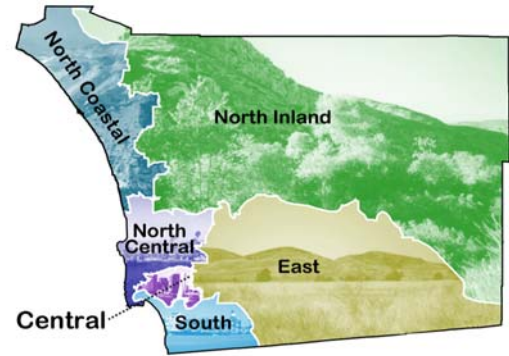
Capital

	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Approved Budget
Capital Outlay Fund	\$ 42,015,090	\$ 56,708,936	\$ 829,300	\$ 0
County Health Complex COF	2,560,827	2,553,433	0	0
Justice Facility Const COF	22,075,909	36,612,219	2,000,000	0
Library Projects Capital Outlay Fund	0	5,968,213	0	0
Edgemoor Development Fund	1,185,000	183,620	5,360,000	3,360,000
Total	\$ 67,836,826	\$ 102,026,421	\$ 8,189,300	\$ 3,360,000

Finance Other

	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Approved Budget
Finance Other General Fund	\$ 186,296,416	\$ 557,341,820	\$ 165,481,392	\$ 133,730,013
Pension Obligation Bonds	121,934,372	59,625,035	126,553,344	69,465,394
Employee Benefits Internal Svc Fund	30,823,925	27,526,191	35,401,399	36,442,276
Public Liability Insurance Internal Svc Fd	10,000,000	3,839,549	10,500,000	10,500,000
CSA 4 Majestic Pines Debt Service	29,750	24,000	29,750	28,250
Total	\$ 349,084,463	\$ 648,356,595	\$ 337,965,885	\$ 250,165,933

Health & Human Services - Regional Operations



Health & Human Services - Regional Operations

In the interest of transparency, this appendix provides a different view of the same information found in the Regional Operations section of the Health and Human Services Agency Operational Plan. Arriving at the same totals, these charts summarize the staffing and budget for the six Regional Operations divisions based on the type of program or administrative service rather than by location of services.

Staffing by Program

	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Approved Budget
Regional Administration	55.00	47.00	47.00
Alcohol & Other Drug Services	6.00	0.00	0.00
Public Health Services	183.75	168.00	168.00
Family Resource Centers/ Assistance Payments	1,479.16	1,388.50	1,388.50
Child Welfare Services	666.00	609.00	609.00
Welfare to Work/Employment Administration	167.00	116.00	116.00
California Children Services (North Central Region)	143.75	148.75	148.75
Child Care (East Region)	120.50	107.00	107.00
Community Action Partnership (Central)	21.00	14.00	14.00
Office of Violence Prevention (South)	3.00	3.00	3.00
Total	2,845.16	2,601.25	2,601.25



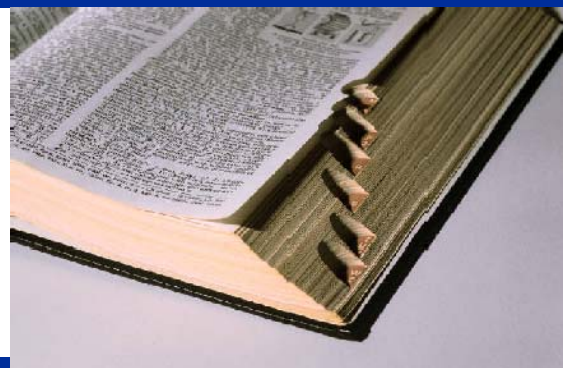
Health & Human Services - Regional Operations

Budget by Program

	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2003-2004 Adjusted Actuals	Fiscal Year 2004-2005 Adopted Budget	Fiscal Year 2005-2006 Approved Budget
Regional Administration	\$ 8,511,069	\$ 6,195,601	\$ 6,056,625	\$ 6,043,859
Alcohol and Other Drug Services	531,470	454,724	0	0
Public Health Services	15,838,339	14,575,479	16,510,010	16,925,657
Family Resource Centers/ Assistance Payments*	277,212,783	244,636,390	284,727,811	285,381,345
Child Welfare Services	51,456,477	51,311,256	52,090,636	54,359,879
Welfare to Work/Employment Administration	28,433,237	26,004,091	25,088,107	25,220,166
California Children Services (South Region)	13,198,638	12,152,094	15,364,765	15,778,382
Child Care (East Region)	57,197,351	45,031,700	53,495,524	53,545,783
Community Action Partnership (Central)	10,358,273	11,752,343	9,477,879	5,997,529
Office of Violence Prevention (South)	2,379,092	1,902,694	2,363,107	1,703,188
Total	\$ 465,116,729	\$ 414,016,372	\$ 465,174,464	\$ 464,955,788

*Family Resource Centers/Assistance Payments does not reflect expenditures in the Fiscal Year 2003-04 Adjusted Actuals that were incorrectly allocated.

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.

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.

