

**COUNTY OF SAN BERNARDINO****General Fund**

Aging and Adult Services - Aging Programs	AAF OOA
Aging and Adult Services - Public Guardian-Conservator	AAA PGD
Agriculture/Weights and Measures	AAA AWM
Airports	AAA APT
Architecture and Engineering	AAA ANE
Assessor/Recorder/County Clerk	AAA ASR
Auditor-Controller/Treasurer/Tax Collector	AAA ATX
Behavioral Health	AAA MLH
Board of Supervisors	AAA BDF
Board of Supervisors - Board Discretionary Fund	AAA CNA
Child Support Services	AAA DCS
Clerk of the Board	AAA CBD
County Administrative Office	AAA CAO
County Administrative Office - Earned Leave	ACA CAO
County Administrative Office - Litigation	AAA LIT
County Counsel	AAA CCL
County Museum	AAA CCM
County Schools	AAA SCL
County Trial Courts - Court Facilities Payments	AAA CFP
County Trial Courts - Court Facilities/Judicial Benefits	AAA CTN
County Trial Courts - Drug Court Programs	AAA FLP
County Trial Courts - Grand Jury	AAA GJY
County Trial Courts - Indigent Defense Program	AAA IDC
County Trial Courts - Trial Court Funding - Maintenance of Effort	AAA TRC
District Attorney - Criminal Prosecution	AAA DAT
Economic Development	AAA EDF
Finance and Administration	AAA FAB
Finance and Administration - Capital Facilities Leases	AAA JPL
Health Administration	AAA HCC
Human Resources	AAA HRD
Human Resources - The Center for Employee Health and Wellness	AAA OCH
Human Resources - Unemployment Insurance	AAA UNI
Human Services - Administrative Claim	AAA DPA
Human Services - AFDC - Foster Care	AAB BHI
Human Services - Aid to Adoptive Children	AAB ATC
Human Services - Aid to Indigents (General Relief)	AAA ATI
Human Services - CalWORKs - 2 Parent Families	AAB UPP
Human Services - CalWORKs - All Other Families	AAB FGR
Human Services - Cash Assistance for Immigrants	AAB CAS
Human Services - Domestic Violence / Child Abuse Services	AAA DVC
Human Services - Entitlement Payments (Child Care)	AAA ETP
Human Services - Kinship Guardianship Assistance Program	AAB KIN
Human Services - Out-of-Home Child Care	AAA OCC
Human Services - Refugee Cash Assistance	AAB CAP
Information Services - Application Development	AAA ISD
Land Use Services - Administration	AAA LUS
Land Use Services - Building and Safety	AAA BNS
Land Use Services - Code Enforcement	AAA CEN
Land Use Services - Fire Hazard Abatement	AAA WAB
Land Use Services - Land Development	AAA LND
Land Use Services - Planning	AAA PLN
Law and Justice Group Administration	AAA LNJ



### General Fund

Local Agency Formation Commission	AAA LAF
Probation - Administration, Corrections and Detention	AAA PRB
Probation - Court-Ordered Placements	AAA PYA
Probation - Juvenile Justice Grant Program	AAA PRG
Public Defender	AAA PBD
Public Health	AAA PHL
Public Health - California Children's Services	AAA CCS
Public Health - Indigent Ambulance	AAA EMC
Public Works - Surveyor	AAA SVR
Purchasing	AAA PUR
Real Estate Services	AAA RPR
Real Estate Services - Courts Property Management	AAA CRT
Real Estate Services - Facilities Management Division	AAA FMD
Real Estate Services - Rents and Leases	AAA RNT
Real Estate Services - Utilities	AAA UTL
Regional Parks	AAA CCP
Registrar of Voters	AAA ROV
Sheriff/Coroner/Public Administrator	AAA SHR
Sheriff/Coroner/Public Administrator - Detentions	AAA SHD
Sheriff/Coroner/Public Administrator - Law Enforcement Contracts	AAA SHC
Veterans Affairs	AAA VAF

### Restricted General Funds

Automated Systems Development	AAP CAO
Prop 172 - District Attorney	AAG DAT
Prop 172 - Probation	AAG PRB
Prop 172 - Sheriff	AAG SHR
1991 Realignment - Behavioral Health	AAC HCC
1991 Realignment - Health Services	AAE HCC
1991 Realignment - Social Services	AAD HCC
2011 Realignment	AAI CAO
2011 Realignment	AAJ CAO

### Special Revenue Funds

Agriculture/Weights and Measures - California Grazing	SCD ARE
Airports - Capital Improvement Program	RAA APT
Airports - Capital Improvement Program	RAW APT
Airports - Capital Improvement Program	RCD APT
Airports - Chino Airport Commercial Hangars	RCI APT
Airports - Chino Airport Incentive Fund	RCO APT
Assessor/Recorder/County Clerk - Electronic Recording	SIW REC
Assessor/Recorder/County Clerk - Recorder Records	SIX REC
Assessor/Recorder/County Clerk - Social Security Number Truncation	SST REC
Assessor/Recorder/County Clerk - Systems Development	SDW REC
Assessor/Recorder/County Clerk - Vital Records	SDX REC
Auditor-Controller/Treasurer/Tax Collector - Redemption Restitution Maintenance	SDQ TTX
Behavioral Health - Block Grant Carryover Program	SDH MLH
Behavioral Health - Court Alcohol and Drug Program	SDI MLH
Behavioral Health - Driving Under the Influence Programs	SDC MLH



### Special Revenue Funds

Behavioral Health - Mental Health Services Act	RCT MLH
Community Development and Housing	SAR ECD
Community Development and Housing	SAS ECD
Community Development and Housing	SAT ECD
Community Development and Housing	SAU ECD
Community Development and Housing	SAV ECD
Community Development and Housing	SBA ECD
Community Development and Housing	SBC ECD
Community Development and Housing	SBD ECD
Community Development and Housing	SBE ECD
Community Development and Housing	SBQ ECD
Community Development and Housing	SBR ECD
Community Development and Housing	SBT ECD
Community Development and Housing	SBW ECD
Community Development and Housing	SBZ ECD
Community Development and Housing	SCS ECD
Community Development and Housing	SDJ ECD
Community Development and Housing	SDK ECD
Community Development and Housing	SDR ECD
Community Development and Housing	SEI ECD
Community Development and Housing	SIH ECD
Community Development and Housing	SIL ECD
Community Development and Housing	SIO ECD
Community Development and Housing	SIR ECD
County Library	SAP CLB
County Trial Courts - Alternate Dispute Resolution	SEF CAO
County Trial Courts - Courthouse Seismic Surcharge	RSE CAO
County Trial Courts - Registration Fees	RMX IDC
District Attorney - Auto Insurance Fraud Prosecution	RIP DAT
District Attorney - Federal Asset Forfeitures	SDN DAT
District Attorney - Real Estate Fraud Prosecution	REB DAT
District Attorney - Specialized Prosecutions	SBI DAT
District Attorney - State Asset Forfeitures	SBH DAT
District Attorney - Vehicle Fees - Auto Theft	SDM DAT
District Attorney - Workers' Compensation Insurance Fraud Prosecution	ROB DAT
Economic Development - Housing Successor	MPW 644
Economic Development - Housing Successor	SPE RDA
Economic Development - Housing Successor	SPH RDA
Economic Development - Housing Successor	SPL CED
Economic Development - Housing Successor	SPM MIS
Economic Development - San Bernardino Valley Enterprise Zone	SYZ EDF
Finance and Administration - Disaster Recovery Fund	SFH CAO
Health Administration - Master Settlement Agreement	RSM MSA
Human Resources - Commuter Services	SDF HRD
Human Resources - Employee Benefits and Services	SDG HRD
Human Services - Wraparound Reinvestment Fund	SIN BHI
Law and Justice Group - 2012 Justice Assistance Grant	SDZ LNJ
Law and Justice Group - 2011 Justice Assistance Grant	SDO LNJ
Law and Justice Group - 2010 Justice Assistance Grant	SIQ LNJ
Law and Justice Group - 2009 Justice Assistance Grant	SDT LNJ
Law and Justice Group - 2009 Recovery Act Justice Assistance Grant (JAG)	SIT LNJ
Law and Justice Group - Southwest Border Prosecution Initiative	SWI LNJ



**Special Revenue Funds**

Preschool Services	RSC HPS
Probation - Asset Forfeiture 15%	SYM PRB
Probation - Criminal Recidivism (SB 678)	SJB PRB
Probation - Juvenile Justice Crime Prevention Act	SIG PRG
Probation - Juvenile Re-Entry Program (AB 1628)	SIU PRB
Probation - State Seized Assets	SYN PRB
Public Health - Bio-Terrorism Preparedness	RPL PHL
Public Health - H1N1 Preparedness	RPM PHL
Public Health - Tobacco Use Reduction Now	RSP PHL
Public Health - Vector Control Assessments	SNR PHL
Public Health - Vital Statistics State Fees	SCI PHL
Public Works - Surveyor - Survey Monument Preservation	SBS SVR
Public Works - Transportation - Developer Fees	SVC TRA
Public Works - Transportation - Facilities Development Plans	SWB TRA
Public Works - Transportation - Facilities Development Plans	SWD TRA
Public Works - Transportation - Facilities Development Plans	SWG TRA
Public Works - Transportation - Facilities Development Plans	SWJ TRA
Public Works - Transportation - Facilities Development Plans	SWN TRA
Public Works - Transportation - Facilities Development Plans	SWO TRA
Public Works - Transportation - Facilities Development Plans	SWQ TRA
Public Works - Transportation - Facilities Development Plans	SWX TRA
Public Works - Transportation - Facilities Development Plans	SXP TRA
Public Works - Transportation - Facilities Development Plans	SXQ TRA
Public Works - Transportation - Measure I Program	RRR TRA
Public Works - Transportation - Measure I Program	RRS TRA
Public Works - Transportation - Measure I Program	RRT TRA
Public Works - Transportation - Measure I Program	RRU TRA
Public Works - Transportation - Measure I Program	RRV TRA
Public Works - Transportation - Measure I Program	RWR TRA
Public Works - Transportation - Measure I Program	RWS TRA
Public Works - Transportation - Measure I Program	RWT TRA
Public Works - Transportation - Measure I Program	RWU TRA
Public Works - Transportation - Measure I Program	RWV TRA
Public Works - Transportation - Measure I Program	SWR TRA
Public Works - Transportation - Measure I Program	SWS TRA
Public Works - Transportation - Measure I Program	SWT TRA
Public Works - Transportation - Measure I Program	SWU TRA
Public Works - Transportation - Measure I Program	SWV TRA
Public Works - Transportation - Measure I Program	SWW TRA
Public Works - Transportation - Measure I Program	SXA TRA
Public Works - Transportation - Measure I Program	SXB TRA
Public Works - Transportation - Measure I Program	SXC TRA
Public Works - Transportation - Measure I Program	SXD TRA
Public Works - Transportation - Measure I Program	SXE TRA
Public Works - Transportation - Measure I Program	SXF TRA
Public Works - Transportation - Measure I Program	SXG TRA
Public Works - Transportation - Measure I Program	SXO TRA
Public Works - Transportation - Measure I Program	SXU TRA
Public Works - Transportation - Measure I Program	SXV TRA
Public Works - Transportation - Measure I Program	SXW TRA
Public Works - Transportation - Measure I Program	SXY TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEA TRA



**Special Revenue Funds**

Public Works - Transportation - Regional Development Mitigation Plan	SEH TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEJ TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEK TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEM TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEN TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEO TRA
Public Works - Transportation - Regional Development Mitigation Plan	SER TRA
Public Works - Transportation - Regional Development Mitigation Plan	SES TRA
Public Works - Transportation - Regional Development Mitigation Plan	SET TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEV TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEW TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEZ TRA
Public Works - Transportation - Regional Development Mitigation Plan	SFA TRA
Public Works - Transportation - Regional Development Mitigation Plan	SFJ TRA
Public Works - Transportation - Regional Development Mitigation Plan	SFK TRA
Public Works - Transportation - Regional Development Mitigation Plan	SFN TRA
Public Works - Transportation - Regional Development Mitigation Plan	SFR TRA
Public Works - Transportation - Regional Development Mitigation Plan	SFT TRA
Public Works - Transportation - Regional Development Mitigation Plan	SFW TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGB TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGC TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGL TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGN TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGO TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGT TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGU TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGV TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGW TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHB TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHC TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHF TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHH TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHI TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHK TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHL TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHN TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHO TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHQ TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHR TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHU TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHW TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHX TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHY TRA
Public Works - Transportation - Regional Development Mitigation Plan	SIA TRA
Public Works - Transportation - Regional Development Mitigation Plan	SID TRA
Public Works - Transportation - Road Operations	SAA TRA
Public Works - Transportation - Road Operations	SVF TRA
Public Works - Transportation - Road Operations	SVK TRA
Public Works - Transportation - Road Operations	SVL TRA
Public Works - Transportation - Road Operations	SVM TRA
Public Works - Transportation - Road Operations	SXI TRA
Real Estate Services - Chino Agricultural Preserve	SIF INQ



### Special Revenue Funds

Regional Parks - Calico Ghost Town Marketing Services	SPS CCR
Regional Parks - County Trails System	RTS CCP
Regional Parks - San Manuel Amphitheater	SGH CAO
Regional Parks - Off-Highway Vehicle License Fee	SBY AMS
Regional Parks - Park Maintenance/Development	SPR CCR
Regional Parks - Amphitheater Improvements at Glen Helen	SGR RGP
Regional Parks - Proposition 40 Projects	RKM RGP
Sheriff/Coroner/Public Administrator- Aviation	SCE SHR
Sheriff/Coroner/Public Administrator - CAL-ID Program	SDA SHR
Sheriff/Coroner/Public Administrator - Capital Projects Fund	SQA SHR
Sheriff/Coroner/Public Administrator - Contract Training	SCB SHR
Sheriff/Coroner/Public Administrator- Court Services Auto	SQR SHR
Sheriff/Coroner/Public Administrator - Court Services Tech	SQT SHR
Sheriff/Coroner/Public Administrator - Federal Seized Assets (DOJ)	SCK SHR
Sheriff/Coroner/Public Administrator - Federal Seized Assets (Treasury)	SCO SHR
Sheriff/Coroner/Public Administrator - IRNET Federal	SCF SHR
Sheriff/Coroner/Public Administrator - IRNET State	SCX SHR
Sheriff/Coroner/Public Administrator - Local Detention Facility Revenue	SRL SHR
Sheriff/Coroner/Public Administrator - Public Gatherings	SCC SHR
Sheriff/Coroner/Public Administrator - Search and Rescue	SCW SHR
Sheriff/Coroner/Public Administrator - State Seized Assets	SCT SHR
Sheriff/Coroner/Public Administrator - Auto Theft Task Force	SCL SHR
Special Districts - Fish and Game Commission	SBV CAO
Workforce Development	SAC JOB

### Capital Improvement Funds

Architecture and Engineering - Capital Improvements and Maintenance	CJP CIP
Architecture and Engineering - Capital Improvements and Maintenance	CJV CIP
Architecture and Engineering - Courthouse Capital Improvement Program	CJY CIP
Architecture and Engineering - Capital Improvements and Maintenance	CMV CIP
Arrowhead Regional Medical Center - Capital Improvements	CJE CIP
Arrowhead Regional Medical Center - Capital Improvements	CJZ CIP

### Enterprise Funds

Airports - Apple Valley Airport - Operations (CSA 60)	EBJ 400
Airports - Apple Valley Airport - Capital Improvement (CSA 60)	RAI 400
Arrowhead Regional Medical Center (ARMC)	EAD MCR
Arrowhead Regional Medical Center - Earned Leave	IDB MCR
Arrowhead Regional Medical Center - Medical Center Lease Payments	EMD JPL
County Museum - Museum Store	EMM CCR
Public Works - Solid Waste Management - Earned Leave	IDA SWM
Public Works - Solid Waste Management - Environmental Fund	EAL SWM
Public Works - Solid Waste Management - Environmental Mitigation Fund	EWD SWM
Public Works - Solid Waste Management - Operations	EAA SWM
Public Works - Solid Waste Management - Site Closure and Maintenance	EAB SWM
Public Works - Solid Waste Management - Site Enhancement, Expansion, and Acquisition	EAC SWM
Public Works - Solid Waste Management - Closure and Post Closure Maintenance	EAN SWM
Public Works - Solid Waste Management - Earned leave Fund	IDA SWM
Regional Parks - Active Outdoors	EME CCP
Regional Parks - Snack Bars	EMO CCR
Regional Parks - Snack Bars	EMP CCR
Regional Parks - Snack Bars	EMT CCR



**Internal Service Funds**

Finance and Administration - Computer Operations - Earned Leave	IBT ISD
Fleet Management - Garage	ICB VHS
Fleet Management - Garage - Earned Leave	IDJ VHS
Fleet Management - Motor Pool	IBA VHS
Fleet Management - Motor Pool - Earned Leave	IDH VHS
Information Services - 800 Mhz Rebanding Project	IBT ISD
Information Services - Computer Operations	IAJ ISD
Information Services - Computer Operations - Earned Leave	IDD ISD
Information Services - Telecommunication Services	IAM ISD
Information Services - Telecommunication Services - Earned Leave	IDE ISD
Purchasing - Mail/Courier Services	IAY PUR
Purchasing - Mail/Courier Services - Earned Leave	IDG PUR
Purchasing - Printing Services	IAG PUR
Purchasing - Printing Services - Earned Leave	IDC PUR
Purchasing - Surplus Property and Storage Operations	IAV PUR
Purchasing - Surplus Property and Storage Operations- Earned Leave	IDF PUR
Risk Management - Earned Leave	IDI RMG
Risk Management - Insurance Programs	IAA RMG
Risk Management - Insurance Programs	IAB RMG
Risk Management - Insurance Programs	IAD RMG
Risk Management - Insurance Programs	IAE RMG
Risk Management - Insurance Programs	IAF RMG
Risk Management - Insurance Programs	IAH RMG
Risk Management - Insurance Programs	IAI RMG
Risk Management - Insurance Programs	IAL RMG
Risk Management - Insurance Programs	IAN RMG
Risk Management - Insurance Programs	IAO RMG
Risk Management - Insurance Programs	IAQ RMG
Risk Management - Insurance Programs	IAR RMG
Risk Management - Insurance Programs	IAT RMG
Risk Management - Insurance Programs	IAU RMG
Risk Management - Insurance Programs	IAW RMG
Risk Management - Insurance Programs	IBR RMG
Risk Management - Insurance Programs	IBS RMG
Risk Management - Insurance Programs	IMM RMG
Risk Management - Insurance Programs	ISB RMG
Risk Management - Operations	IBP RMG



**SPECIAL DISTRICTS DEPARTMENT****Capital Improvement Funds**

CSA 70 TV-4 Wonder Valley	CAL 332
CSA70 Countywide - Snowdrop Road	CLO 105
CSA 40 Elephant Mountain	CLY 300
CSA 70 D-1 Lake Arrowhead Dam	CSY 130
CSA 20 Joshua Tree	CEW 200
CSA 20 Joshua Tree	CFU 200
CSA 56 Wrightwood	CDW 380
CSA 20 Joshua Tree	CQB 200
CSA 69 Lake Arrowhead	CFB 445
CSA 70 R-36 Pan Springs	CLV 541
CSA 59 Deer Lodge Park	CMS 395
CSA 70 R-33 Big Bear City	CNS 537
CSA 70 R-5 Sugarloaf	CPG 240
CSA 70 R-2 Twin Peaks	CPS 225
CSA 70 R-42 Windy Pass	CWR 559

**Enterprise Funds**

CSA70-DB2 Big Bear	EIB 570
CSA 42 Oro Grande (EAP)	EAP 310
CSA 53 B Fawnskin (EBA)	EBA 365
CSA 64 Spring Valley Lake (EBM)	EBM 420
CSA 70 BL Bloomington	EAR 333
CSA 70 GH Glen Helen (ELH)	ELH 306
CSA 70 S-3 Lytle Creek (ECP)	ECP 305
CSA 70 S-7 Lenwood (ECR)	ECR 315
CSA 70 SP-2 High Country (EFA)	EFA 490
CSA 79 Green Valley Lake (EFP)	EFP 485
CSA 82 Searles Valley (EFY)	EFY 495
CSA 42 Oro Grande (EAS)	EAS 310
CSA 64 Spring Valley Lake (ECB)	ECB 420
CSA 70 CG Cedar Glen (ELL)	ELL 563
CSA 70 F Morongo Valley (EBY)	EBY 135
CSA 70 J Oak Hills (ECA)	ECA 165
CSA 70 W-1 Goat Mountain (ECS)	ECS 345
CSA 70 W-3 Hacienda (ECY)	ECY 350
CSA 70 W-4 Pioneertown (EDD)	EDD 360
CSA 70 HL Havasu Lake	EJA 487
CSA 70 S-3 Lytle Creek	CCU 305
CSA 70 GH Glen Helen	CVX 306
CSA 70 GH Glen Helen	CXL 306
CSA 53B Fawnskin	EAI 365
CSA 53B Fawnskin	EBB 365
CSA 82 Searles Valley	EFF 495
CSA 42 Oro Grande	EKA 310
CSA 79 Green Valley Lake	ENF 485
CSA 82 Searles Valley	CJN 495
CSA 64 Spring Valley Lake	EBL 420



## Enterprise Funds

CSA 70 J Oak Hills	CCN 165
CSA 70 W-1 Landers	CCW 345
CSA 64 Spring Valley Lake	CEK 420
CSA 70 J Oak Hills	CJU 165
CSA 70 W-4 Pioneertown	CQP 360
CSA 70 J Oak Hills	CQR 165
CSA 70 J Oak Hills	CQS 165
CSA 64 Spring Valley Lake	CSJ 420
CSA 42 Oro Grande	EAV 310
CSA 64 Spring Valley Lake	EDB 420
CSA 64 Spring Valley Lake	EDC 420
CSA 70 W-3 Hacienda	EJQ 350
CSA 42 Oro Grande	ELR 310
CSA 70 J Oak Hills	CAM 165
CSA 70 CG Cedar Glen	CRD 563
CSA 70 CG Cedar Glen	CRL 563
CSA 70 W-4 Pioneertown	END 360
CSA 42 Oro Grande Capital Replacement Reserve	EAW 310
CSA 42 Oro Grande Capital Expansion Reserve	EAZ 310
CSA 53 B Fawnskin Capital Replacement Reserve	EAE 365
CSA 53 B Fawnskin Capital Expansion Reserve	EAK 365
CSA 64 Spring Valley Lake Capital Replacement Reserve	EBR 420
CSA 64 Spring Valley Lake Capital Expansion Reserve	EBU 420
CSA 70 GH Glen Helen Capital Replacement Reserve	ELI 306
CSA 70 S-3 Lytle Creek Capital Replacement Reserve	ECM 305
CSA 70 S-3 Lytle Creek Capital Expansion Reserve	EFN 305
CSA 70 SP-2 High Country Capital Replacement Reserve	EFU 490
CSA 70 SP-2 High Country Capital Expansion Reserve	EFX 490
CSA 70 SP-7 Lenwood Capital Replacement Reserve	ECZ 315
CSA 70 SP-7 Lenwood Capital Expansion Reserve	ECU 315
CSA 79 Green Valley Lake Capital Replacement Reserve	EFS 485
CSA 79 Green Valley Lake Capital Expansion Reserve	EJS 485
CSA 82 Searles Valley Capital Replacement Reserve	EIG 495
CSA 82 Searles Valley Capital Expansion Reserve	EGB 495
CSA 42 Oro Grande Capital Replacement Reserve	EAX 310
CSA 42 Oro Grande Capital Expansion Reserve	EAT 310
CSA 64 Spring Valley Lake Capital Replacement Reserve	EIV 420
CSA 64 Spring Valley Lake Capital Expansion Reserve	EBT 420
CSA 70 CG Cedar Glen Capital Replacement Reserve	ELO 563
CSA 70 CG Cedar Glen Capital Expansion Reserve	ELN 563
CSA 70 F Morongo Valley Capital Replacement Reserve	EIO 135
CSA 70 F Morongo Valley Capital Expansion Reserve	EBX 135
CSA 70 J Oak Hills Capital Replacement Reserve	EFO 165
CSA 70 J Oak Hills Capital Expansion Reserve	EFG 165
CSA 70 J Oak Hills Rate Stabilization Fund	EFZ 165
CSA 70 W-1 Goat Mountain Capital Replacement Reserve	EFQ 345
CSA 70 W-1 Goat Mountain Capital Expansion Reserve	EDY 345
CSA 70 W-3 Hacienda Capital Replacement Reserve	EFT 350
CSA 70 W-3 Hacienda Capital Expansion Reserve	ECW 350
CSA 70 W-4 Pioneertown Capital Replacement Reserve	EFW 360



Permanent Fund	
CSA 70 North Etiwanda Trust Reserve	VFG 547

Special Revenue Funds	
CFD 2006-1 Lytle Creek-Db	CXI 306
CSA70-EV-1 East Valley	SFC 103
CSA40 Elephant Mtn	SIS 300
CSA70 Countywide	SKV 105
CSA70-D1 Lk Arrowhead	SLA 130
CSA70-DB1 Bloomington	SLB 131
CSA70-TV-2 Morongo Valley	SLD 330
CSA70-TV-5 Mesa	SLE 331
CSA70-TV-4 Wonder Valley	SLF 332
CSA120 N. Etiwanda(VFG)	SOH 547
CSA70 P14 Mentone	RCZ 497
CSA70 P10-Mentone	RGT 208
CSA70 P16-Eagle Crest	RWZ 565
CSA20-Joshua Tree	SGD 200
CSA29 Lucerne Valley	SGG 245
CSA42-Oro Grande	SIV 310
CSA56-Wrightwood	SKD 380
CSA63-Oak Glen/Yucaipa	SKM 415
CSA70 P12-Montclair	SLL 132
CSA70 W Hinkley	SLT 335
CSA70 P13 El Rancho Verde	SLU 204
CSA70 P 8-Fontana	SMK 214
CSA 70 P-18 Randall Crossing Fontana	SMQ 217
CSA 70 P-19 Gregory Crossing Bloom	SMR 218
CSA 70 P-20 Mulberry Heights	SMT 219
CSA82 Searles Valley	SOZ 495
CSA70 P 6 El Mirage	SYP 212
CSA70 M Wonder Valley	SYR 205
CSA18 Cedar Pines	SFY 190
CSA59 Deer Lodge Park	SKJ 395
CSA68 Valley of the Moon	SKP 440
CSA69 Lk Arrowhead	SKS 445
CSA70 G Wrightwood	SLG 155
CSA70 M Wonder Valley	SLP 180
CSA70 PRD G1	SLK 155
CSA70 R-12 Baldwin Lk	SOA 270
CSA70 R-13 Lk Arrowhead N	SOE 275
CSA70 R-15 Landers	SOG 280
CSA70 R-16 Running Springs	SOJ 285
CSA70 R-19 Copper Mtn	SNA 470
CSA70 R-2 Twin Peaks	SMA 225
CSA70 R-20 Flamingo Heights	SNS 410
CSA70 R-21 Mountain View	SNM 480
CSA70 R-22 Twin Peaks	SOB 543
CSA70 R-23 Mile High Park	RCA 531
CSA70 R-25 Lucerne Valley	SOC 544
CSA70 R-26 Yucca Mesa	SOD 542
CSA70 R-29 Yucca Mesa	RCB 532



### Special Revenue Funds

CSA70 R-3 Erwin Lk.	SMD 230
CSA70 R-30 Verdemont	RCC 533
CSA70 R-31 Lytle Creek	RCE 534
CSA70 R-33 Big Bear City	RCN 537
CSA70 R-34 Big Bear Rd.	RCM 538
CSA70 R-35 Cedar Glen	RCQ 539
CSA70 R-36 Pan Springs	RCR 541
CSA70 R-39 Highland Estates-Phelan	RCK 527
CSA70 R-4 Cedar Glen	SMG 235
CSA70 R-40 Upper N. Bay Lk Arrowhead	RGW 553
CSA70 R-41 Quail Summit	RGY 557
CSA70 R-42 Windy Pass	RHL 559
CSA70 R-44 Saw Pit Canyon	SYT 562
CSA70 R-45 Erwin Lake	SMO 564
CSA70 R-46 S. Fairway Dr.	SYX 566
CSA70 R-47 Rocky Point	RIS 567
CSA70 R-5 Sugarloaf	SMP 240
CSA70 R-7 Lk Arrowhead	SMS 465
CSA70 R-8 Riverside Terrace	SMY 255
CSA70 R-9 Rim Forest	SNG 260
CSA79 R-1 Green Valley Lk	RCP 485
CSA 30 Red Mountain (SGJ)	SGJ 250
CSA 53 A Big Bear (SJP)	SJP 365
CSA 54 Crest Forest (SJV)	SJV 370
CSA 70 EV-1 Citrus Plaza (SQW)	SQW 103
CSA 70 GH Glen Helen (RWX)	RWX 306
CSA 70 SL-2 Chino (SQX)	SQX 577
CSA 70 SL-3 Mentone (SQZ)	SQZ 578
CSA 70 SL-4 Bloomington (SMC)	SMC 202
CSA 70 SL-5 Muscoy (SMJ)	SMJ 210
CSA 73 Arrowbear Lake (SOP)	SOP 460
CSA SL-1 Countywide (SQV)	SQV 575
CSA 70 Termination Benefits Reserve	SKW 105
CSA 70 General Reserve	SKU 105
CSA 70 General Reserve	CAN 105
CSA 70 CSA Loan Fund	SKI 105

### BLOOMINGTON RECREATION AND PARK

#### Special Revenue Funds

Bloomington Park	SSD 625
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#### Capital Improvement Funds

Bloomington Park	CAQ 625
Bloomington Park	CNJ 625



**BIG BEAR RECREATION AND PARK****Special Revenue Funds**

Big Bear Park	SSA 620
Big Bear Alpine Zoo	SSF 620

**Capital Improvement Funds**

Big Bear Park	CSZ 620
Big Bear Alpine Zoo	CRR 620

**FIRE PROTECTION DISTRICT****Capital Improvement Funds**

SBCFPD - Fire Training Tower	CRE 106
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**Special Revenue Funds**

Administration	FPD 106
Mountain Regional Service Zone	FMZ 600
North Desert Regional Service Zone	FNZ 590
South Desert Regional Service Zone	FSZ 610
Valley Regional Service Zone	FVZ 580
Community Facilities District 2002-2	SFE 106
Hazardous Materials	FHZ 107
Homeland Security Grant Program	SME 106
Household Hazardous Waste	FHH 107
Office of Emergency Services	FES 108
Termination Benefits Set-Asides	FTR 106
SBCFPD - General	FAR 106
Mountain Regional Service Zone - General	FMR 600
North Desert Regional Service Zone - General	FNR 590
South Desert Regional Service Zone - General	FSR 610
Valley Regional Service Zone - General	FVR 580
Hazmat - General	FHR 107
Hazmat (CUPA Statewide Penalties) - General	FKE 107
Hazmat (CUPA Admin Penalties) - General	FKF 107
Hazmat (Statewide Tank Penalties) - General	FKT 107

**OTHER AGENCIES****Capital Improvement Funds**

In Home Supportive Services Public Authority	RHH 498
Economic Development Corporation	SFI 499
County Industrial Development Authority	SPG 510
Inland Counties Emergency Medical Agency	SMI ICM



**1991 Realignment:** In 1991-92, the state approved the Health and Welfare Realignment Program that involves a shift of program responsibilities from the state to the counties. This shift is funded through a corresponding shift of dedicated Sales Tax and Vehicle License Fee revenue.

**2011 Realignment:** In 2011-12, the state approved AB 109, the Public Safety Realignment Act, which shifted custodial responsibility of non-violent, non-sex, and non-sex-against-children ('Triple-Nons') offenders to local jails. In addition, the parole function of the state was delegated to County Probation departments. In conjunction with Public Safety Realignment, the state also shifted full financial burden of many social service and mental health programs to the County. While the state no longer shares in the cost, it has dedicated a portion of the state sales tax (1.0625%) revenue along with a portion of vehicle license fees for these realigned programs.

**AB 74:** In 2013-2014, the state approved AB 74 which made several statutory changes to the CalWORKS and CalFRESH program. Those changes include the establishment of a family stabilization component effective January 1, 2014 to assist CalWORKS recipients who are experiencing an identified situation or crisis that is destabilizing their family and interferes with their participation in the welfare-to-work activities and services.

**AB 109:** Assembly Bill 109, the Public Safety Realignment Act, signed April 4, 2011, transfers responsibility for housing/supervising inmate and parolee populations classified as "low-level" offenders from the California Department of Corrections and Rehabilitation (CDCR) to counties effective October 1, 2011.

**AB 233:** The Lockyer – Isenberg Trial Court Funding Act of 1997 went into effect January 1, 1998 and fundamentally changed how the trial courts are funded by transferring primary responsibility for funding the courts to the state, including sole responsibility for funding future growth in court operations costs.

**AB 900:** Assembly Bill 900, Public Safety and Offender Rehabilitation Services Act, signed May 3, 2007, provides that the State Public Works Board (SPWB) and the California Department of Corrections and Rehabilitation (CDCR) are authorized to enter into agreements with participating counties for the acquisition, design and construction of local jail facilities for projects approved by the State Corrections Standards Authority (CSA). Up to \$1.2 billion is authorized by the legislation for county jail construction. Funds are being distributed in two phases.

**AB 1805:** Effective July 1, 2007, Assembly Bill 1805 preserved county authority to charge booking fees under Government Code Section 29550 et seq; and created a new statutory structure whereby counties - subject to an appropriation by the state – receive funding directly in local detention facility revenue accounts. Under this alternative to booking fees, revenues received are to be used exclusively for the purpose of operation, renovation, remodeling or constructing local detention facilities and related equipment.

**AB 3000:** Effective September 2002, Assembly Bill 3000 Court Surcharge Guideline, prioritized the distribution of criminal case installment payments of fines and penalties.

**ABx1 26:** Assembly Bill x1 26, the Dissolution Act, signed June 29, 2011, mandates the elimination of every redevelopment agency in California effective February 1, 2012, and mandates all unobligated funds be distributed to the appropriate taxing entities.

**Accrual:** An accrual is an accounting entry that recognizes revenue when earned and expenses when incurred. An accrual is made at the end of the fiscal year to ensure revenue and expenses are recorded in the appropriate fiscal year.

**Activity:** A component within a fund; usually a specific line of work performed to accomplish a function for which a governmental unit is responsible.

**Adopted Budget:** The original spending plan at the beginning of the fiscal year, typically adopted by the Board of Supervisors in June for the upcoming fiscal year. It may vary from the Recommended Budget.

**Affordable Care Act (ACA):** In March 2010, President Obama signed comprehensive health reform, the Patient Protection and Affordable Care Act into law. The legislation includes a long list of health-related provisions that began taking effect in 2010 and will continue to be rolled out over the next four years. Key provisions are



intended to extend coverage to millions of uninsured Americans, to implement measures that will lower health care costs and improve system efficiency, and to eliminate industry practices that include rescission and denial of coverage due to pre-existing conditions. The most significant part of this Federal Healthcare Reform legislation will extend coverage to an expanded population effective January 1, 2014 through new eligibility processes for Medi-cal and the implementation of insurance exchanges.

**Amortization:** The process of gradually extinguishing an asset on the books.

**Appropriation:** An appropriation is the amount of authority to spend less reimbursements. It represents the authorization for the County to make expenditures/incur obligations for a specified purpose and period of time.

**ARRA:** ARRA is an acronym used for American Recovery and Reinvestment Act of 2009, also known as Economic Stimulus Funds. The three immediate goals of ARRA are to create new jobs and save existing ones, spur economic activity and invest in long-term growth, and foster unprecedented levels of accountability and transparency in government spending.

**Balanced Budget:** Total sources, including carry-over fund balances, equals the total requirements and reserves.

**Budgeted Staffing:** The number of positions (headcount) funded in a budget unit.

**Budget Unit:** An organizational component which is represented by the combination of a fund and department into one unit for purposes of budgeting.

**CalFresh:** The CalFresh Program, federally known as the Supplemental Nutritional Assistance Program, is a Federally funded program that helps low-income people buy the food they need for good health. The CalFresh program helps to improve the health and well-being of qualifies households and individuals by providing them a means to meet their nutritional needs.

**Capital Expenditures:** An asset of a long-term character such as land, buildings, furniture, and other equipment costing \$5,000 or more and having a useful life of one year or more. Additionally, computer software is capitalized if the value is \$100,000 or greater.

**Capital Project Funds:** Capital Project Funds are used to account for financial resources designated for the acquisition or construction of major capital facilities other than those financed by Enterprise and Internal Service Funds.

**Central Services:** The Central Services expense category, replaces Central Computer and was set up beginning fiscal year 2010-11 to allocate both the Information Services and Facilities Management Departments' associated charges.

- Information Services Department computer charges are Countywide costs for computer infrastructure such as email, wide area network, payroll processing, and software/hardware staff support. Each department's Central Computer budget amount is estimated at the beginning of the fiscal year by the Information Services Department and is billed based on that estimate.
- Facilities Management Department charges are for basic services provided to departments including grounds, custodial, and maintenance. Each department's budget amount for grounds, custodial, and maintenance is based on an annual average cost per square foot.

**Contingencies:** An amount set aside within a budget for unforeseen expenditure requirements. Board action must be taken to spend contingency funds and a 4/5 vote is required for approval.

**County Fire:** San Bernardino County Fire Protection District

**COWCAP:** COWCAP is an acronym for County Wide Cost Allocation Plan. It is the method by which indirect support costs for services such as Human Resources, Payroll, Purchasing, etc. are allocated to departments. It is prepared annually by the County Auditor-Controller/Treasurer/Tax Collector in accordance with Code of



Federal Regulations (2 CFR Part 225), which is the guideline for state and federal reimbursements for indirect costs.

**Department:** An organizational unit used by County management to group programs of a like nature. In terms of financial structure, departments may have multiple funding sources, i.e. general fund, special revenue fund, etc. that are based on specified uses. The combinations of the various funds are consolidated at the department level.

**Depreciation:** The recording of expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

**Deficit:** Insufficient sources to fully fund expenditures and other disbursements during a fiscal year.

**Discretionary General Funding:** Describes the overall process of administering net county cost, which is the amount contributed by the County general fund from its discretionary revenue sources to fund the activities of a department.

**Discretionary Revenue:** Revenue not legally designated for a specific purpose or program that can be appropriated at the discretion of the Board of Supervisors.

**Dispute Resolution Programs Act of 1986:** Authorizes the local establishment and funding of dispute resolution programs as an alternative to more formal court proceedings.

**Employee Health and Productivity Program (EHaP):** A modified duty/return to work program that utilizes specialized nurses to obtain effective and timely treatment for injured or ill employees. Overall goals are to return the employee to the workplace as soon as possible and to increase the health and productivity of employees through health promotion and risk reduction programs.

**Encumbrance:** An encumbrance is not an expenditure or a liability but merely a reserve of appropriation in a given fiscal year for a specific expenditure.

**Enterprise Funds:** Enterprise Funds are established to account for operations that are funded and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be funded or recovered primarily through operational revenues.

**Expenditure:** Decreases in net financial resources. An expenditure includes current operating expenses that require the present or future use of resources.

**Final Budget:** A budget unit's adopted spending plan and financing, including all mid-year adjustments through the fourth quarter.

**Fiscal Year:** The County's twelve-month accounting period (July 1 through the following June 30), which varies from the calendar year and the federal fiscal year.

**Function:** A group of related activities aimed at accomplishing a major service for which a governmental unit is responsible. This designation is specified by the State Controller. For example: "Public Protection" is the function of the Sheriff/Coroner/Public Administrator Department.

**Fund:** A legal unit that provides for the segregation of moneys or other resources in the County treasury for specific activities or obligations in accordance with specific restrictions or limitations. A separate set of accounts must be maintained for each fund to show its assets, liabilities, reserves, and fund balance, as well as its income and expenditures. The assets of a fund may also be placed into separate accounts to provide for limitations on specific fund income or expenditures.

**Fund Balance:** An amount comprised of accumulated excess or deficiency of revenues less expenditures of a fund, including the cancellation of prior year encumbrances. This is measured at the end of each fiscal year.



Fund balance may be used in the budget unit for the upcoming year as a funding source for one-time projects or services.

**Fund Balance Classifications:** Beginning in 2010-11, GASB 54 requires that financial statements for governmental funds classify fund balance in one of the following five components:

- Nonspendable fund balance – assets that will never convert to cash, or will not convert soon enough to affect the current period, or resources that must be maintained intact pursuant to legal or contractual requirements;
- Restricted fund balance – resources that are subject to externally enforceable limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments, constitutional provision, or enabling legislation;
- Committed fund balance – resources that are constrained by self-imposed limitations set in place prior to the end of the period by the highest level of decision making, and remain binding unless removed in the same manner;
- Assigned fund balance – resources that are limited resulting from an intended use established by either the highest level of decision making, or the official or body designated for that purpose;
- Unassigned fund balance – residual net resources that cannot be classified in one of the other four categories.

**GASB 34:** Governmental Accounting Standards Board (GASB), Statement 34 establishes requirements for the annual financial reports of state and local governments. The goal is to make annual reports easier to understand and more useful to people who use governmental financial information to make decisions. There are many components of GASB 34, but as it relates to the budget, it is primarily composed of how services provided between County budget units are accounted for. GASB 34 specifies how payments for services should be accounted for (either as reimbursements or as departmental revenues). All transactions between departments within the same fund (i.e. general fund) are budgeted as reimbursements. While the net impact is zero, reclassifications between these two categories cause inconsistencies when comparing year-to-year budgets by specific expense or revenue categories.

**GASB 51:** Governmental Accounting Standards Board (GASB), Statement 51 establishes requirements for the annual financial reports of state and local governments. The objective of this statement is to enhance the comparability of the accounting and financial reporting of intangible assets among state and local governments, and requires that all intangible assets not specifically excluded by its scope provisions be classified as capital assets.

**GASB 54:** Governmental Accounting Standards Board (GASB), Statement 54 establishes requirements for the annual financial reports of state and local governments to be implemented for periods beginning after June 15, 2010. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. The main components of GASB 54 and how they relate to budget primarily consists of replacing existing fund balance classifications (reserved and unreserved) with new classifications (nonspendable, restricted, committed, assigned, and unassigned) that observe the constraints imposed upon the use of the resources reported in governmental funds. In addition, special revenue fund type was clarified and affects the activities required to be reported in that fund type.

**General Fund:** The General Fund is the predominate fund for funding County programs.

**Geographic Information System (GIS):** A geographic information system integrates hardware, software, and data for capturing, managing, analyzing, and displaying all forms of geographically referenced information.

**Governmental Funds:** Governmental funds consist of the general fund, special revenue funds, capital projects funds and debt service funds.

**Grants:** A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.



**Headcount:** Actual number of individuals carried in a budget unit's payroll, as opposed to the equivalent number computed from wages budgeted.

**Housing Successor:** ABx1 26, the Dissolution Act, mandates the elimination of every redevelopment agency in California effective February 1, 2012. The Housing Successor retained the housing functions of the former Redevelopment Agency (RDA) and has all rights, power, duties, and obligations related to building, preserving, and rehabilitating affordable housing for low to moderate income households.

**Internal Service Funds (ISF):** Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit on a cost reimbursement basis.

**Limited Term:** A position designation for non-regular positions, consisting of contract, extra-help, or recurrent position types.

**Mandate:** A program that meets constitutional, statutory or court-ordered requirements from either federal or state entities.

**Memorandum of Understanding (MOU):** For budget purposes, the MOU refers to a negotiated and approved labor agreement between the County and an employee labor organization or group that details the salary, benefits, and other conditions of employment.

**Mid-Year Adjustments:** Board approved budget changes subsequent to adoption.

**Mission:** A clear, concise statement of purpose for the entire department. The mission focuses on the broad, yet distinct, results the department will achieve for its customers.

**Modified Budget:** A budget unit's adopted requirements and sources, including any mid-year adjustments.

**Net Budget:** Total Sources less Total Requirements in a proprietary fund.

**Net County Cost:** Net county cost (or discretionary general funding) is the amount contributed to County general fund departments from discretionary revenue sources to fund the activities of a department.

**Operating Expenses:** A category of expenditures within a budget unit for all standard costs of daily operations, including such items as office supplies, training, contractual services, and travel.

**Operating Transfers In/Out:** A method of providing financing from one budget unit to another for the implementation of a project or program.

**Performance Measure:** An ongoing, quantitative indicator of resources consumed, workload, productivity, efficiency, and effectiveness. Performance measures should relate to objectives and allow for measurement of the same thing over time.

**Position:** A specific employment, whether occupied or vacant, involving duties requiring the services of one person. A position whether full or part-time is reflected as 1 in budgeted staffing amounts.

**Proposition 1B:** As approved by the voters in the November 2006 general elections, Proposition 1B enacts the Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 2006 to authorize \$19.925 billion of state general obligation bonds for transportation infrastructure improvements.

**Proposition 30 (Prop 30):** A ballot measure approved by California voters on November 6, 2012, that increased taxes on earnings over \$250,000 for seven years (2012-2018) and increased sales taxes by ¼ cent for four years (2013-2016) to fund schools. The measure is expected to generate an average of \$6 billion annually, and also guarantees Public Safety Realignment funding.



**Proposition 63:** On November 2, 2004, voters passed Proposition 63, which established a state personal income tax surcharge of one percent on the portion of taxpayers' annual taxable income that exceeds \$1 million. The proposition was enacted into law as the Mental Health Services Act (MHSA) effective January 1, 2005. The overall purpose and intent is "to reduce the long term adverse impact on individuals, families, and state and local budgets resulting from untreated serious mental illness to insure that all funds are expended in the most cost effective manner and to ensure accountability to taxpayers and to the public".

**Proposition 172 (Prop 172):** A permanent extension of a half-cent Local Public Safety Sales Tax approved by California voters on November 2, 1993. Proceeds of this sales tax must be dedicated to public safety.

**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 Service Employee (PSE):** PSEs are employees assigned to entry-level positions in a variety of fields and occupations for a limited duration. They are not full-time, regular County employees. PSEs are subject to an expedited recruiting process to accommodate additional workload or to manage one-time special projects. They do not receive the full range of benefits or have the civil service status of regular County employees.

**Recommended Budget:** A recommended budget is the working document of the fiscal year under discussion.

**Redevelopment Agency:** In 1951 the California Redevelopment Law (CRL) was enacted, which gave California cities and counties the authority to create redevelopment agencies. The CRL provided the local redevelopment agencies powerful local tools to eliminate urban decay, apply for grants, create jobs, build community facilities and infrastructure and attract economic reinvestment. Eventually, the CRL was expanded to assist in the creation of low and moderate income housing. A redevelopment agency, a separate legal entity, was responsible for the implementation of the CRL for the local communities. A redevelopment agency had the ability to create project areas, to purchase and assemble development sites, build infrastructure, construct deed-restricted affordable housing, and issue debt. An agency paid for these improvements through the utilization of tax increment financing. Redevelopment agencies and tax increment financing were eliminated by the state effective February 1, 2012.

**Reimbursements:** Amount received as payment of the cost of work, or service performed, or of other expenditures made, for or on behalf of another governmental unit or department. Reimbursements represent the recovery of expenditures and are considered a source.

**Requirements:** A department's appropriation or authority to spend plus department's budgeted operating transfers out.

**Restricted Funds:** Restricted funds consist of two restricted funding sources – Prop 172, 1991 Realignment and 2011 Realignment. Prop 172 revenue assists in funding the Sheriff/Coroner/Public Administrator, District Attorney, and Probation departments. 1991 Realignment assists in funding mental health, social services, and health programs within the County. 2011 Realignment assists in funding public safety, mental health, social services, and health programs within the County.

**Revenue:** The addition of cash or other current assets to governmental funds (receipts) which do not increase any liability or reserve and do not represent the recovery of an expenditure, i.e., reimbursements. Generally, revenue is derived from taxes, licenses and fees, or investment earnings. Revenues are deposited in a budget unit for future appropriation.

**Retirement Incentive Program (RIP):** A program offered to County employees in 2008-09 to obtain personnel cost savings in a manner that minimized the financial impact to the County. County employees retiring by June 30, 2009 were made eligible to receive \$250 for each completed quarter of continuous County service, payable annually over five years. As part of the RIP, it was expected that the resulting vacated positions would not be filled for a period of five years (although some exceptions applied) and that payment would be suspended if the participating employee returned to work for the County in any capacity.

**SB 90 State-Mandated Local Program:** State reimbursements to local governments for the cost of activities required by State legislative and executive acts.



**SB 163:** Wraparound Services Program is an intensive, community-based and family centered process designed to allow children with serious behavior and/or emotional difficulties to remain in their community at the lowest level of care possible instead of being placed in a group home setting. This bill allows counties to accumulate savings realized from a wraparound program and requires that the savings be reinvested in a Child Welfare Services program.

**SB 676:** Effective July 1, 2010 this California Senate Bill increased the maximum fee collected from indigent defendants from \$25 to \$50.

**SB 920:** Medi-Cal Program – which is administered by the State Department of Health Care Services for qualified low-income persons to receive health care services. The program is, in part, governed and funded by federal Medicaid Program provisions.

**SB 1246:** Implemented in 1980, is a fee on issued marriage licenses targeted “for the purpose of aiding victims of domestic violence by providing them a place to escape from the destructive environment in an undisclosed and secured location.” To qualify for these funds, an agency must provide services to victims of domestic violence and their children that include shelter on a 24-hour, seven days a week basis, a 24-hour crisis line, temporary housing and food facilities, psychological support and peer counseling, referrals to existing services in the community, a drop-in center to assist victims who have not yet made the decision to leave their homes, arrangements for school age children to continue their education during their stay at the shelter, emergency transportation to the shelter, and arrangements for assistance from local law enforcement where appropriate.

**SB 1732:** Trial Court Facilities Act of 2002, requires the transfer of responsibility for funding and operation of trial court facilities from the counties to the State of California.

**Set-Aside Contingency:** A contingency made up from available balances materializing throughout one or more fiscal years which are not required to support disbursements of a legal or emergency nature and are held (set-aside) for future funding requirements.

**Sources:** Amount of funding available to departments such as revenue, reimbursements, operating transfers in, fund balance and reserves.

**Special Revenue Funds:** Special Revenue Funds are used to account for the proceeds of specific sources of revenue whereby the use of such revenue is restricted by law for particular functions or activities of government. State Government Code Section 29009 requires that the entire unreserved fund balance must be appropriated each year. The amount not expended is carried over to the subsequent year’s budget.

**Staffing Expenses:** A category of expenditures within a budget unit for all costs related to employees including salary, retirement, employee benefits and workers compensation insurance.

**Step Increases:** An employee, based upon the completion of the required service hours in their classification, satisfactory work performance, and appointing authority recommendation, may receive step advancements. Step advancements within the base salary range shall be based on one (1) or two (2) step increments depending on hire date and bargaining unit. Each increment is 2.5%.

**Structurally Balanced Budget:** The annual operating budget will be structurally balanced upon adoption of the Board of Supervisors. One-time sources will not be spent on ongoing expenditures.

**Successor Agency:** A separate public entity from the public agency that had formed the former redevelopment agency. Its purpose is to expeditiously wind down the affairs of the former redevelopment agency pursuant to ABx1 26 and AB 1484 and in accordance with the direction of the oversight board. The primary task of the Agency is to continue to make payments due from its enforceable obligations.

**Three Strikes Reform Act:** Passed by the California voters in November 2012, this initiative redefined the parameters leading to mandatory 25-year to life sentences for previously twice convicted felons.



**Total Expenditure Authority:** The authorized expenditure limit for a budget unit for the current fiscal year.

**Transfers:** The movement of resources from one budget unit to another usually for payment of services received.

**Trend:** A documented recurrence of a measurable event or circumstance over time that is increasing, decreasing or even staying the same.

**Unrestricted Net Assets:** That portion of net assets that is neither restricted nor invested in capital assets (net of related debt).



- A&E:** Architecture and Engineering Department
- AAA:** Area Agency of Aging
- AABs:** Assessment Appeals Boards
- AB:** Assembly Bill
- ACF:** Administration for Children and Families
- ACIP:** Airport Capital Improvement Program
- ACC:** Animal Care and Control
- ACS:** American College of Surgeons
- ACT:** Animal Cruelty Task
- ADA:** Americans with Disabilities Act
- ADC:** Adelanto Detention Center
- ADP:** State Department of Alcohol and Drug Programs
- ADS:** Alcohol and Drug Services
- AFDC:** Aid to Families with Dependent Children
- AFIS:** Automated Fingerprint Identification System
- AJCC:** Americas Job Centers of California
- ALS:** Advanced Life Support
- AMS:** Agenda Management System
- AOC:** Administrative Office of the Courts
- AOPA:** Aircraft Owners and Pilots Association
- APS:** Adult Protective Services
- AQMD:** Air Quality Management District
- ARC:** Assessor-Recorder-Clerk
- ARMC:** Arrowhead Regional Medical Center
- ARRA:** American Recovery and Reinvestment Act
- ASB:** Administrative Services Bureau
- ASVAB:** Armed Services Vocational Aptitude Battery
- ATC:** Aid to Adoptive Children
- ATC:** Auditor-Controller/Treasurer/Tax Collector
- BAM:** Business Applications Manager
- BBARWA:** Big Bear Area Regional Wastewater Agency
- BCCs:** Boards, Commissions, and Committees
- BG:** Board Governed
- BH:** Behavioral Health
- BLM:** Bureau of Land Management
- BLS:** Basic Life Support
- BMI:** Body Mass Index
- BMX:** Bicycle Motorcross
- BOS:** Board of Supervisors
- BRT:** Business Resource Team
- BZPP:** Buffer Zone Protection Program
- CAD:** Computer Aided Design
- CAD:** Computer Aided Dispatch
- CAEZ:** California Enterprise Zone Association
- CAFM:** Computer Aided Facilities Management
- CAFR:** Comprehensive Annual Financial Report
- Cal EMA:** California Emergency Management Agency
- CAL MMET:** California Multi-Jurisdictional Methamphetamine Enforcement Team
- CALTRANS:** California Department of Transportation
- CalWORKs:** California Work Opportunities and Responsibilities to Kids
- CAO:** County Administrative Office
- CA-PREP:** California Personal Responsibility Education Program
- CARE:** Coordinated Asthma Referral Education
- CAS:** Cash Assistance for Immigrants
- CASE:** Coalition Against Sexual Exploitation
- CBO:** Community Based Organization
- CBP:** Customs and Border Protection
- CCB:** Community Corrections Bureau
- CCH:** Cardiac Care Hospitals
- CCS:** California Children’s Services
- CDA:** California Department of Aging
- CDBG:** Community Development Block Grant
- CDBG–R:** Community Development Block Grant, Economic Stimulus Funds (also ARRA)
- CDC:** Centers for Disease Control
- CDC:** Central Detention Center
- CDCR:** California Department of Corrections and Rehabilitation
- CDFA:** California Department of Food and Agriculture
- CDH:** Community Development and Housing
- CDPH:** California Department of Public Health
- CEC:** California Emergency Commission
- Cedar Glen:** Cedar Glen Disaster Recovery Project Area
- CEHW:** Center for Employee Health and Wellness
- CEO:** Chief Executive Officer
- CEQA:** California Environmental Quality Act
- CERS:** California Electronic Reporting System
- CERT:** Community Emergency Response Team
- CeRTNA:** California e-Recording Transaction Network Authority Network Authority
- CFCO:** Community First Choice Options
- CFD:** Community Facilities District
- CFS:** Children and Family Services
- CGC:** County Government Center
- CGRP:** Cucamonga-Guasti Regional Park
- CHCF:** California Healthcare Foundation
- CHIP:** Community Health Improvement Program
- CI/KR:** Critical Infrastructure and Key Resource
- CIP:** Capital Improvement Program
- CIU:** Criminal Intelligence Unit
- CLUP:** Comprehensive Land Use Plan



<b>CMP:</b> Congestion Management Program	<b>DRDP-R:</b> Desired Results Developmental Profile-Revised
<b>CMRS:</b> County's Maintained Road System	<b>DRM:</b> Department of Risk Management
<b>CMS:</b> Center for Medicare & Medicaid Services	<b>DSH:</b> Disproportionate Share Hospital
<b>CMSP:</b> County Medical Services Program	<b>DSRIP:</b> Delivery System Reform Incentive Plan
<b>CNET:</b> Children's Network	<b>DUI:</b> Driving Under the Influence
<b>CNI:</b> California Necessities Index	<b>DUILA:</b> Drug Use is Life Abuse
<b>COB:</b> Clerk of the Board	<b>DVD:</b> Digital Video Discs
<b>CoIDA:</b> San Bernardino County Industrial Development Authority	<b>EAP:</b> Employee Assistance Program
<b>COLA:</b> Cost of Living Adjustment	<b>ECD:</b> Economic and Community Development
<b>CONFIRE:</b> Consolidated Fire Agencies	<b>ED:</b> Department of Economic Development
<b>COP:</b> Certificates of Participation	<b>EDA:</b> Economic Development Agency
<b>COPPS:</b> Community Oriented Policing and Problem Solving	<b>EDATE:</b> Election, Deadline, Assignment and Task Engine
<b>COPS:</b> Citizens' Option for Public Safety	<b>EDD:</b> California Employment Development Department
<b>CoRDA:</b> County of San Bernardino Redevelopment Agency	<b>EDU:</b> Equivalent Dwelling Units
<b>County Fire:</b> San Bernardino County Fire Protection District	<b>EEO:</b> Equal Employment Office
<b>COWCAP:</b> Countywide Cost Allocation Plan	<b>EFC:</b> Extended Foster Care
<b>CPOC:</b> Chief Probation Officers of California	<b>EFT:</b> Electronic Funds Transfer
<b>CPR:</b> Cardiopulmonary resuscitation	<b>EHaP:</b> Employee Health and Productivity Program
<b>CPU:</b> Central Processing Unit	<b>EIA:</b> Excess Insurance Authority
<b>CRI:</b> Cities Readiness Initiative	<b>EIR:</b> Environmental Impact Report
<b>CRM:</b> Community Relationship Management	<b>EKG:</b> Electro Cardio Graph
<b>CSA:</b> County Service Area	<b>EMACS:</b> Employee Management and Compensation System
<b>CSAC:</b> California State Association of Counties	<b>EMF:</b> Environmental Mitigation Fund
<b>CSC:</b> Customer Service Center	<b>EMPG:</b> Emergency Management Performance Grant
<b>CSU:</b> Customer Service Unit	<b>EMS:</b> Emergency Medical Services
<b>CTC:</b> Contract Transaction Charge	<b>EMSA:</b> Emergency Medical Services Authority
<b>CUPA:</b> Certified Unified Program Agency	<b>EOC:</b> Emergency Operations Center
<b>CWA:</b> County Wide Area	<b>ePro:</b> Electronic Procurement
<b>CWS:</b> Child Welfare Services	<b>EPSDT:</b> Early and Periodic Screening, Diagnosis and Treatment
<b>DA:</b> District Attorney	<b>ERAF:</b> Educational Revenue Augmentation Fund
<b>DAAS:</b> Department of Aging and Adult Services	<b>ERC:</b> Employment Resource Center
<b>DBH:</b> Department of Behavioral Health	<b>ERRP:</b> Early Retiree Reimbursement Program
<b>DCB:</b> Detention Corrections Bureau	<b>ESDC:</b> Environmental Science Day Camp
<b>DCSS:</b> Department of Child Support Services	<b>ESG:</b> Emergency Solutions Grant
<b>DHCS:</b> State Department of Health Care Services	<b>EVOC:</b> Emergency Vehicle Operations Center
<b>DJJ:</b> Department of Juvenile Justice	<b>F2F:</b> Family-to-Family
<b>DMH:</b> State Department of Mental Health	<b>FAA:</b> Federal Aviation Administration
<b>DMV:</b> Department of Motor Vehicles	<b>FAR:</b> Sheriff/Fire Air Rescue
<b>DNA:</b> Deoxyribonucleic Acid	<b>FAS:</b> Financial Accounting System
<b>DOJ:</b> Department of Justice	<b>FAST:</b> Flood Area Safety Taskforce
<b>DOL:</b> Department of Labor	<b>FCC:</b> Federal Communications Commission
<b>DPH:</b> Department of Public Health	<b>FCSP:</b> Family Caregiver Support Program
<b>DPW:</b> Department of Public Works	<b>FEMA:</b> Federal Emergency Management Agency
<b>DRC:</b> Day Reporting Center	<b>FFH:</b> Foster Family Home
<b>DRDP-PS:</b> Desired Results Developmental Profile Preschool	



**FGR:** Cash Aid for All other Families  
**FHWA:** Federal Highway Administration  
**FLJC:** Foothill Law and Justice Center  
**FLSA:** Fair Labor Standards Act  
**FMAP:** Federal Medical Assistance Percentage  
**FMD:** Facilities Management Division  
**FMIS:** Fleet Management Information System  
**FML:** Family Medical Leave  
**FMLA:** Family Medical Leave Act  
**FNS:** Food and Nutrition Services  
**FPACT:** Family Planning, Access, Care, and Treatment  
**FPD:** Fire Protection District  
**FRA:** Frequency Reconfiguration Agreement  
**FSP:** Food Stamp Participation  
**GASB:** Governmental Accounting Standards Board  
**GED:** General Equivalency Diploma  
**GEMT:** Ground Emergency Medical Transport  
**GFOA:** Government Finance Officers Association  
**GHRC:** Glen Helen Regional Center  
**GHRP:** Glen Helen Regional Park  
**GIS:** Geographic Information System  
**GME:** Graduate Medical Education  
**GPS:** Global Positioning System  
**GR:** General Relief  
**GREAT:** Gang Resistance Education and Training  
**GRIP:** Gang Reduction Intervention Program  
**GSA:** General Services Administration  
**GSB:** General Services Building  
**GWTS:** Groundwater Treatment System  
**HAVA:** Help America Vote Act of 2002  
**HAZMAT:** Hazardous Materials  
**HAZMF:** Hazmat Certificate  
**HAZUS:** Hazmat Full Urban Search and Rescue Partial Certificates  
**HBP:** Highway Bridge Program  
**HCF:** Hundred Cubic Feet  
**HDDC:** High Desert Detention Center  
**HDGC:** High Desert Government Center  
**HDJDAC:** High Desert Juvenile Detention and Assessment Center  
**HEAP:** Home Energy Assistance Program  
**HELP:** Health Education Liason Program  
**HFAP:** Health Care Facilities Accreditation Program  
**HHW:** Household Hazardous Waste  
**HICAP:** Health Insurance Counseling and Advocacy Program  
**HIDTA:** High Intensity Drug Trafficking Area  
**HOME:** HOME Investment Partnership Act Grant

**H.O.P.E.:** Homeless Outreach and Proactive Enforcement  
**HPRP:** Housing Preservation and Rapid Re-housing Program  
**HRP:** Home Rehabilitation Program  
**HS:** Human Services  
**HSGP:** Homeland Security Grant Program  
**HSS:** Human Services System  
**HUD:** Housing and Urban Development  
**HVAC:** Heating, Ventilation, and Air Conditioning  
**ICE:** Immigration and Customs Enforcement  
**ICEMA:** Inland Counties Emergency Medical Agency  
**IEP:** Individualized Education Program  
**IEUW:** Inland Empire United Way  
**IGT:** Intergovernmental Transfers  
**IHSS:** In-Home Supportive Services  
**IHSSPA:** In Home Supportive Services Public Authority  
**ILP:** Independent Living Program  
**IMLS:** Institute of Museum and Library Services  
**IP:** Internet Protocol  
**IRNET:** Inland Regional Narcotics Enforcement Team  
**ISD:** Information Services Department  
**ISF:** Internal Service Fund  
**IT:** Information Technology  
**ITSD:** Information Technology and Support Division  
**IVDA:** Inland Valley Development Agency  
**IWMS:** Integrated Workplace Management System  
**JDAC:** Juvenile Detention and Assessment Center  
**JIMS:** Jail Informaiton Management System  
**JJCPA:** Juvenile Justice Crime Prevention Act  
**JOCS:** Job Order Contract System  
**JPA:** Joint Powers Agreement  
**JPA:** Joint Powers Authority  
**JPF:** Juvenile Probation Funding  
**JTGC:** Joshua Tree Government Center  
**Kin-Gap:** Kinship Guardianship Assistance Program  
**kWh:** Kilowatt Hour  
**LACSD:** Lake Arrowhead Community Services District  
**LAD:** Leasing and Acquisition Division  
**LAFCO:** Local Agency Formation Commission  
**LED:** Light-emitting diode  
**LEED:** Leadership in Energy and Environmental Design  
**LEINC:** Law Enforcement Intelligence Network Center  
**LET:** Let's End Truancy  
**LFGES:** Landfill Gas Extraction System  
**LGRP:** Lake Gregory Regional Park  
**LIFT:** Low-Income First-Time Mothers  
**LIHP:** Low Income Health Plan  
**LLUMC:** Loma Linda University Medical Center  
**LQG:** Large Quantity Generator



**MAA:** Medi-Cal Administrative Activities  
**MAC:** Municipal Advisory Council  
**MCAC:** Major Crimes Against Children  
**MCLE:** Minimum Continuing Legal Education  
**MDAQMD:** Mojave Desert Air Quality Management District  
**MDCs:** Mobile Data Computers  
**MDT:** Multi-Disciplinary Team  
**MHM!:** My Health Matters!  
**MHSA:** Mental Health Services Act  
**MHz:** Megahertz  
**MIPPA:** Medicare Improvements for Patients and Providers Act  
**MMA:** Multi-Media Services  
**MOE:** Maintenance of Effort  
**MOU:** Memorandum of Understanding  
**MRI:** Magnetic Resonance Imaging  
**MSA:** Master Settlement Agreement  
**MSSP:** Multipurpose Senior Services Program  
**N/A:** Not Applicable  
**NACCHO:** National Association of County and City Health Officials  
**NACo:** National Association of Counties  
**NATE:** North American Technician Excellence  
**NBAA:** National Business Aviation Association  
**NEPA:** National Environmental Policy Act  
**NHoR:** New Hall of Records  
**NIP:** Neighborhood Initiative Program  
**NISG:** Neighborhood Initiative Special Grant  
**NPDES:** National Pollutant Discharge Elimination System  
**NPM:** Non-Participating Manufacturers  
**NRCS:** National Resources Conservation Service  
**NSP:** Neighborhood Stabilization Program  
**OA:** Operational Area  
**OAA:** Older Americans Act  
**OCE:** Office of Compliance and Ethics  
**OES:** Office of Emergency Services  
**OFM:** Office of Fire Marshal  
**OHV:** Off-Highway Vehicle  
**OM&M:** Operations Maintenance and Monitoring  
**OMB:** Ombudsman  
**OPF:** Official Personnel File  
**ORG:** Organization  
**OSHA:** Occupational Safety and Health Administration  
**PA:** Public Authority  
**PACE:** Pro Active Code Enforcement Program  
**PACE:** Process Approach to Case Excellence

**PAS:** Performance Assessment System  
**PAT:** Probation Apprehension Team  
**PATH:** Project for Assistance in Transition from Homelessness  
**PBX:** Private Branch Exchange  
**PC:** Penal Code  
**PCE:** Perchloroethylene  
**PCF:** Paid Call Firefighter  
**PCI:** Pavement Condition Index  
**PCO:** Probation Corrections Officer  
**PD:** Public Defender  
**PEI/TREP:** Prevention and Early Intervention/Transportation Reimbursement Escort Program  
**PEPRA:** Public Employee's Pension Reform Act  
**PERC:** Performance, Education and Resource Center  
**PFA:** Planning Funding Agreement  
**PG:** Programmed Maintenance  
**PH:** Public Health  
**PHER:** Public Health Emergency Response  
**PID:** Program Integrity Division  
**PIMS:** Property Information Management System  
**PIN:** Personal Identification Number  
**PL:** Public Law  
**PLF:** State Public Library Fund  
**PLH:** Public Lands Highway  
**PM:** Preventative Maintenance  
**PM:** Programmed Maintenance  
**PO:** Probation Officer  
**POS:** Point of Sale  
**POST:** Peace Officers Standards of Training  
**PREA:** Prison Rape Elimination Act  
**PRD:** Permanent Road Division  
**Prop:** Proposition  
**PRV:** Pressure Reducing Valve  
**PSART:** Perinatal Screening, Assessment, Referral and Treatment  
**PSD:** Preschool Services Department  
**PSE:** Public Service Employee  
**PSIC:** Public Safety Interoperable Communications  
**PSOC:** Public Safety Operations Center  
**PSSF:** Promoting Safe and Stable Families  
**QSS:** Quality Supportive Services  
**R&P:** Recreation and Park  
**RCRA:** Resource Conservation & Recovery Act  
**RDA:** Redevelopment Agency  
**RECPG:** Renewable Energy and Conservation Element for the County Federal Plan



**RESD:** Real Estate Services Department  
**RFP:** Request for Proposal  
**RGP:** Rescue Group Partners  
**RIAC:** Range Improvement Advisory Committee  
**RIP:** Retirement Incentive Program  
**ROPS:** Recognized Obligation Payment Schedules  
**ROV:** Registrar of Voters  
**RPR:** Real Estate Services  
**RPTTF:** Redevelopment Property Tax Trust Fund  
**RSWD:** Running Springs Water District  
**RZH:** Roberti-Z'Berg-Harris  
**SAMHSA:** Substance Abuse and Mental Health Services Administration  
**SANBAG:** San Bernardino Associated Governments  
**SANCATT:** San Bernardino County Auto Theft Task Force  
**SAPT:** Substance Abuse Prevention and Treatment  
**SART:** Screening, Assessment, Referral, and Treatment  
**SAUSA:** Special Assistant United States Attorney  
**SB:** Senate Bill  
**SBCFPD:** San Bernardino County Fire Protection District  
**SBCL:** San Bernardino County Library  
**SBCM:** San Bernardino County Museum  
**SBIAA:** San Bernardino International Airport Authority  
**SBPEA:** San Bernardino Public Employees' Association  
**SBVEZ:** San Bernardino Valley Enterprise Zone  
**SCAAP:** State Criminal Alien and Assistance Program  
**SCADA:** Supervisory Control and Data Acquisition  
**SCAG:** Southern California Association of Governments  
**SCAQMD:** South Coast Air Quality Management District  
**SCBA:** Self-Contained Breathing Apparatus  
**SCE:** Southern California Edison  
**SCSEP:** Senior Community Service Employment Program  
**SED:** Seriously Emotionally Disturbed  
**SHPO:** State Historic Preservation Office  
**SIA:** Senior Information and Assistance  
**SMARA:** Surface Mining and Reclamation Act  
**SRZS:** Safe Routes to Schools  
**SSB:** Special Services Bureau  
**SSI/SSP:** Supplemental Security Income/State Supplementary Payment  
**SSI:** Social Security Income  
**SSN:** Social Security Number  
**STC:** Standards for Training and Corrections  
**STEP:** Subsidized Training and Employment Program  
**STOP:** Support and Therapeutic Options Program  
**STORM:** Storage Technology Optical Records Management  
**STP:** Surface Transportation Program  
**STSL:** San Timoteo Sanitary Landfill  
**SUV:** Sport Utility Vehicle  
**SWAT:** Special Weapons and Tactics  
**SWBPI:** Southwest Border Prosecution Initiative

**SWMD:** Solid Waste Management Division  
**TA:** Transition Authority  
**TAD:** Transitional Assistance Department  
**TAY:** Transitional Age Youth  
**TBD:** To Be Determined  
**TC:** Transitional Conferences  
**TCE:** Trichloroethylene  
**TDM:** Team Decision Making  
**TENS:** Telephonic Emergency Notification System  
**TFS:** Team Foundation Services  
**THPP:** Transitional Housing Program-Plus  
**TIC:** Thermal Imaging Camera  
**TLICP:** Targeted Low Income Children's Program  
**TOP:** Training Online Program  
**TOT:** Transient Occupancy Tax  
**TRANS:** Tax Revenue Anticipation Notes  
**TURN:** Tobacco Use Reduction Now  
**U.S. Postal:** United States Postal  
**UDEL:** Uniform District Election Law  
**UHF:** Ultra High Frequency  
**ULEV:** Ultra Low Emission Vehicle  
**UPP:** Cash Aid for 2 Parent Families  
**UPS:** Uninterruptible Power Supply  
**USARF:** Urban Search and Rescue Full Certificate  
**USARP:** Urban Search and Rescue Partial Certificate  
**USDA:** United States Department of Agriculture  
**USFS:** United States Forest Service  
**USPS:** United States Postal Services  
**UTL:** Utilities  
**VA:** Veterans Affairs  
**VEAP:** Veteran Employment Assistance Program  
**VHF:** Very High Frequency  
**VITA:** Volunteer Income Tax Assistance  
**VLf:** Vehicle License Fee  
**VOIP:** Voice Over Internet Protocol  
**VSS:** Visual Source Safe  
**VVEDA:** Victor Valley Economic Development Authority  
**WAN:** Wide Area Network  
**WDD:** Department of Workforce Development  
**WECA:** West End Communications Authority  
**WEX:** Work Experience  
**WIA:** Workforce Investment Act  
**WIB:** Workforce Investment Board  
**WIC:** Welfare and Institutions Code  
**WIC:** Women, Infant, and Children  
**WPR:** Work Participation Rate  
**WRIB:** Western Region Item Bank  
**WTW:** Welfare to Work  
**WVDC:** West Valley Detention Center  
**WVJDAC:** West Valley Juvenile Detention and Assessment Center









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