

**COUNTY OF SAN DIEGO  
ADMINISTRATIVE MANUAL**

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SUBJECT: USE OF ONE-TIME REVENUES

ITEM  
NUMBER      **0030-14**

DATE:                      AUGUST 29, 2011

PAGE                      1 OF 1

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Purpose

To establish how one-time revenues are to be allocated and used within the organization and to identify how this policy will be maintained.

Background

The County of San Diego is committed to managing the public's business in a prudent, responsible way and has adopted a General Management System (GMS) to guide County operations and ensure that management disciplines are maintained consistently throughout the organization. One such discipline established in the GMS and related documents is fiscal stability, which is demonstrated, in part, through the County's maintenance of a structurally balanced budget in which ongoing expenditures are supported by ongoing revenues.

By definition, one-time revenues cannot be relied on in future budget periods. Furthermore, use of one-time revenues to fund ongoing programs jeopardizes the County's ability to meet continued service demands and undermines the organization's commitment to fiscal discipline. One-time resources may be generated by one-time revenues, such as grants, subventions, awards or proceeds generated from sale of assets, or one-time expenditures savings. These revenues will only be appropriated for one-time expenditures.

Policy

It is the policy of the Chief Administrative Officer that:

1. All one-time resources generated by the County be appropriated for "one-time" expenditures only.
2. The Auditor and Controller will be responsible for removing all costs funded by one-time resources in the ensuing year's budget.

Approved



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Walter F. Ekard  
Chief Administrative Officer

Responsible Department(s)

Auditor and Controller