

County of San Diego

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Appendix A: All Funds Budget Summary

Countywide Totals

Staffing						
		Fiscal Year 2017-18 Adopted Budget			Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
	Total	17,413.00			17,583.50	17,583.50

Expenditures						
	Fiscal Year 2016-17 Actuals	Fiscal Year 2017-18 Adopted Budget	Fiscal Year 2017-18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
Salaries & Benefits	\$ 1,951,235,594	\$ 2,124,227,277	\$ 2,193,641,061	\$ 2,120,431,751	\$ 2,231,098,111	\$ 2,298,582,303
Services & Supplies	1,728,902,010	2,080,986,201	2,398,994,896	1,813,922,915	2,262,087,808	2,122,849,689
Other Charges	684,978,705	728,221,906	737,773,055	646,152,866	710,026,156	705,446,242
Capital Assets/Land Acquisition	56,840,164	183,361,533	533,402,420	124,595,600	279,920,843	100,515,978
Capital Assets Equipment	9,902,279	39,842,240	80,514,659	12,028,383	37,302,838	24,764,048
Expenditure Transfer & Reimbursements	(30,796,968)	(35,585,656)	(35,803,881)	(33,922,406)	(37,034,467)	(37,184,669)
Contingency Reserves	—	30,433,362	30,433,362	—	7,255,233	7,255,233
Fund Balance Component Increases	115,155,158	98,581,020	100,234,705	100,234,705	76,350,000	350,000
Operating Transfers Out	409,531,252	505,874,970	811,199,110	476,773,655	676,841,455	386,040,296
Management Reserves	—	30,450,000	15,668,489	—	27,000,000	24,000,000
Total	\$ 4,925,748,195	\$ 5,786,392,853	\$ 6,866,057,877	\$ 5,260,217,469	\$ 6,270,847,977	\$ 5,632,619,120

APPENDIX A: ALL FUNDS BUDGET SUMMARY

Revenues						
	Fiscal Year 2016-17 Actuals	Fiscal Year 2017-18 Adopted Budget	Fiscal Year 2017-18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
Taxes Current Property	\$ 688,618,611	\$ 701,003,040	\$ 714,700,135	\$ 728,480,324	\$ 749,471,934	\$ 767,055,528
Taxes Other Than Current Secured	471,126,107	477,659,677	491,642,244	494,372,767	510,193,144	522,997,630
Licenses Permits & Franchises	58,083,519	56,657,242	57,429,807	61,200,609	57,505,046	58,622,458
Fines, Forfeitures & Penalties	48,125,227	45,506,382	47,478,141	46,631,891	46,406,143	42,766,678
Revenue From Use of Money & Property	54,520,836	37,118,052	38,061,413	68,015,810	56,905,819	58,728,166
Intergovernmental Revenues	2,270,369,575	2,421,387,861	2,523,244,352	2,448,085,212	2,617,792,349	2,629,948,932
Charges For Current Services	913,840,460	957,505,613	998,474,720	936,523,418	992,174,509	978,143,158
Miscellaneous Revenues	55,600,485	48,316,881	78,192,682	72,093,702	50,567,191	43,399,550
Other Financing Sources	396,314,307	524,900,016	818,027,029	458,749,290	656,317,836	366,588,175
Residual Equity Transfers In	894,739	400,000	400,000	1,474,932	400,000	400,000
Fund Balance Component Decreases	8,488,092	69,379,386	73,500,177	73,500,177	95,647,374	45,306,801
Use of Fund Balance	(40,233,763)	446,558,703	1,024,907,178	(128,910,665)	437,466,632	118,662,044
Total	\$ 4,925,748,195	\$ 5,786,392,853	\$ 6,866,057,877	\$ 5,260,217,469	\$ 6,270,847,977	\$ 5,632,619,120

Appendix B: Budget Summary and Changes in Fund Balance

Appropriations by Fund Type

County Funds by Type						
	Fiscal Year 2016-17 Actuals	Fiscal Year 2017-18 Adopted Budget	Fiscal Year 2017-18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
Air Pollution Control District	\$ 35,930,069	\$ 46,376,350	\$ 66,813,221	\$ 35,036,221	\$ 42,731,522	\$ 44,372,976
Capital Project Funds	73,802,799	154,142,183	475,615,230	126,849,840	274,852,657	9,197,650
Community Facilities Districts	169,523	469,000	15,053,718	14,622,546	1,946,958	934,800
County Service Areas	16,554,241	19,745,133	20,905,774	17,648,108	19,848,840	19,030,581
Debt Service County Family	81,384,331	81,458,792	81,458,792	81,455,511	81,461,036	81,455,804
General Fund	3,796,574,369	4,359,798,137	4,916,508,574	4,024,648,289	4,699,541,570	4,369,608,297
Miscellaneous Local Agencies	7,242,184	7,367,420	7,375,480	7,211,940	7,135,190	7,292,980
Miscellaneous Special Districts	9,180,501	8,045,641	11,703,406	6,903,421	14,430,353	8,401,792
Permanent Road Divisions	1,060,638	7,220,112	7,552,217	713,192	6,930,137	1,347,636
County Proprietary Enterprise Funds	32,154,825	36,150,587	48,955,575	36,713,773	39,509,265	38,144,172
County Proprietary Internal Service Funds	419,817,679	485,907,625	537,956,023	419,987,604	505,763,102	488,915,225
Sanitation Districts	16,802,305	28,644,049	52,028,924	24,332,539	30,468,324	30,257,324
Special Revenue Funds	435,074,730	551,067,824	624,130,942	464,094,485	546,229,023	533,659,883
Total	\$ 4,925,748,195	\$ 5,786,392,853	\$ 6,866,057,877	\$ 5,260,217,469	\$ 6,270,847,977	\$ 5,632,619,120

Appropriations by Group and Fund

Public Safety Group						
	Fiscal Year 2016-17 Actuals	Fiscal Year 2017-18 Adopted Budget	Fiscal Year 2017-18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
General Fund	\$ 1,401,545,225	\$ 1,505,411,348	\$ 1,618,759,653	\$ 1,478,059,094	\$ 1,582,873,007	\$ 1,560,875,005
Sheriff's Asset Forfeiture Program	377,371	2,100,000	2,163,563	940,237	5,249,936	1,100,000
Sheriff's Asset Forfeiture - State	3,735	27,326	27,326	7,500	27,326	27,326
District Attorney Asset Forfeiture Program Fed	277,395	500,000	500,000	7,556	500,000	500,000
District Attorney Asset Forfeiture Program - US Treasury	—	25,000	25,000	—	50,000	50,000
District Attorney Asset Forfeiture State	24,679	100,000	100,000	86,576	200,000	200,000
Probation Asset Forfeiture Program	82,102	100,000	113,360	87,395	100,000	100,000
Sheriff's Inmate Welfare	5,835,455	7,410,918	8,443,615	7,286,532	9,909,022	9,987,206
Probation Inmate Welfare	57,526	95,000	106,454	60,824	95,000	95,000
Public Safety Prop 172 Special Revenue	267,666,145	294,038,150	301,156,741	285,688,105	294,370,302	292,618,283
CSA 107 Elfin Forest Fire Mitigation Fee	—	—	19,113	19,113	—	—
CSA 107 Elfin Forest Fire Protection / EMS	244,652	—	2,612	2,612	—	—
CSA 107 Elfin Forest Fire Mitigation	—	—	370,253	367,549	—	—
CSA 115 Pepper Drive Fire Protection / EMS	154,627	365,000	384,683	384,683	385,000	385,000
CSA 135 Mt Laguna Fire/ Medical SRV ZN	16,926	—	—	—	17,200	17,200
CSA 135 Palomar Mt Fire/ Medical SRV ZN	52,000	—	—	—	50,208	50,208
CSA 135 San Pasqual Fire/ Medical SRV ZN	33,534	—	—	—	45,100	45,100
CSA 135 Descanso Fire/ Medical SRV ZN	38,346	—	—	—	56,000	56,000
CSA 135 Dulzura Fire/ Medical SRV ZN	12,255	—	—	—	12,200	12,200
CSA 135 Tecate Fire/ Medical SRV ZN	800	—	—	—	12,100	12,100
CSA 135 Potrero Fire/ Medical SRV ZN	15,576	—	—	—	15,500	15,500
CSA 135 Jacumba Fire/ Medical SRV ZN	16,785	—	—	—	16,800	16,800
CSA 135 Rural West Fire/ Medical SRV ZN	166,219	—	—	—	357,000	357,000



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Public Safety Group						
	Fiscal Year 2016-17 Actuals	Fiscal Year 2017-18 Adopted Budget	Fiscal Year 2017-18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
CSA 135 Fire Authority Fire Protection / EMS	1,400,314	2,877,728	3,346,139	1,421,857	1,444,242	1,447,188
CSA 135 Del Mar 800 MHZ Zone B	38,816	46,133	49,379	44,486	46,500	46,133
CSA 135 Poway 800 MHZ Zone F	131,145	137,385	162,434	158,279	160,000	137,385
CSA 135 Solana Beach 800 MHZ Zone H	27,278	103,379	107,273	89,378	60,000	41,541
CSA 135 CFD 04-01 Special Tax A	—	—	—	—	15,800	15,800
CSA 135 EOM CFD 09-01 Special Tax A	—	—	270,000	264,484	94,500	—
CSA 135 EOM CFD 09-01 Special Tax B	—	—	—	—	450,000	450,000
SHF Jail Stores Commissary Enterprise	10,024,261	9,322,113	10,680,909	10,496,954	11,088,808	10,877,838
Penalty Assessment	5,206,620	4,738,376	4,738,376	4,738,376	4,168,552	4,168,552
Criminal Justice Facility	2,122,468	7,736,823	7,736,823	1,279,420	7,618,387	7,686,067
Courthouse Construction	1,103,628	920,580	920,580	920,580	1,039,016	971,336
Total	\$ 1,696,675,884	\$ 1,836,055,259	\$ 1,960,184,288	\$ 1,792,411,587	\$ 1,920,527,506	\$ 1,892,361,768

Health and Human Services Agency						
	Fiscal Year 2016-17 Actuals	Fiscal Year 2017-18 Adopted Budget	Fiscal Year 2017-18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
General Fund	\$ 1,707,461,418	\$ 1,896,581,712	\$ 1,973,215,174	\$ 1,803,457,956	\$ 2,085,994,809	\$ 2,098,026,069
Co Successor Housing Agy Gillespie Housing	28,477	15,000	15,000	183	15,000	15,000
Co Successor Housing Agy USDRIP Housing	91,771	5,000	5,000	30	10,000	10,000
Tobacco Securitization Special Revenue	6,117,314	6,200,000	6,200,000	6,147,412	6,200,000	6,200,000
CSA 17 San Dieguito Ambulance	4,134,522	4,509,276	4,564,395	4,280,134	5,327,893	4,660,638
CSA 69 Heartland Paramedic	6,138,348	7,086,976	7,098,612	6,898,731	7,386,853	7,473,259
Total	\$ 1,723,971,849	\$ 1,914,397,964	\$ 1,991,098,181	\$ 1,820,784,446	\$ 2,104,934,555	\$ 2,116,384,966



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Land Use and Environment Group						
	Fiscal Year 2016-17 Actuals	Fiscal Year 2017-18 Adopted Budget	Fiscal Year 2017-18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
General Fund	\$ 192,414,282	\$ 187,139,963	\$ 227,327,889	\$ 171,052,804	\$ 222,206,261	\$ 181,214,543
Road Fund	98,330,892	176,093,114	232,252,076	106,518,393	160,507,564	153,324,462
Air Pollution Control District Operations	22,038,102	25,974,005	26,997,153	21,839,562	27,143,694	27,714,198
APCD Air Quality Improvement Trust	7,593,062	10,080,000	19,836,322	10,074,952	11,120,000	11,768,016
Air Quality State Moyer Program	5,120,858	3,728,358	4,119,518	1,664,343	3,910,228	4,360,762
Air Quality Power General Mitigation	139,971	10,236	10,246	10,236	100	—
Air Quality Proposition 1B GMERP	1,038,077	6,583,751	15,849,982	1,447,128	557,500	530,000
San Diego County Lighting Maintenance District 1	1,922,363	2,860,759	2,917,298	2,076,912	2,879,966	2,882,802
Inactive Waste Site Management	5,491,176	5,909,193	6,825,497	5,298,572	5,830,820	5,903,587
Waste Planning and Recycling	1,157,266	1,246,341	2,187,101	1,579,574	3,099,555	3,181,610
Hillsborough Landfill Maintenance	82,515	—	1,574	955	—	—
Duck Pond Landfill Cleanup	11,577	14,231	14,362	13,761	14,650	14,942
Parkland Ded Area 4 Lincoln Acres	—	1,000	1,000	—	1,000	1,000
Parkland Ded Area 15 Sweetwater	150	4,500	234,500	100,987	4,500	4,500
Parkland Ded Area 19 Jamul	106,120	1,500	1,500	996	1,500	1,500
Parkland Ded Area 20 Spring Valley	603,204	4,500	434,500	1,487	4,500	4,500
Parkland Ded Area 25 Lakeside	6,364	4,000	4,000	4,000	5,500	5,500
Parkland Ded Area 26 Crest	871	1,500	1,500	252	1,500	1,500
Parkland Ded Area 27 Alpine	2,831	4,500	4,500	4,350	4,500	4,500
Parkland Ded Area 28 Ramona	122,969	3,500	607,260	8,595	8,800	8,800
Parkland Ded Area 29 Escondido	312	500	500	439	500	500
Parkland Ded Area 30 San Marcos	79	700	700	23	700	700
Parkland Ded Area 31 San Dieguito	9,136	5,800	598,126	15,854	5,800	5,800
Parkland Ded Area 32 Carlsbad	—	200	200	—	200	200



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Land Use and Environment Group						
	Fiscal Year 2016-17 Actuals	Fiscal Year 2017-18 Adopted Budget	Fiscal Year 2017-18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
Parkland Ded Area 35 Fallbrook	101,796	3,000	254,909	71,787	3,000	3,000
Parkland Ded Area 36 Bonsall	554	4,500	4,500	222	4,500	4,500
Parkland Ded Area 37 Vista	700	700	700	204	700	700
Parkland Ded Area 38 Valley Center	2,177	5,500	130,752	74,246	5,500	5,500
Parkland Ded Area 39 Pauma Valley	102	700	700	185	700	700
Parkland Ded Area 40 Palomar Julian	2,084	2,500	2,500	163	2,500	2,500
Parkland Ded Area 41 Mountain Empire	2,556	2,000	2,000	743	2,000	2,000
Parkland Ded Area 42 Anza Borrego	180	5,500	305,500	300,475	5,500	5,500
Parkland Ded Area 43 Central Mountain	986	2,000	2,000	1,583	2,000	2,000
Parkland Ded Area 45 Valle de Oro	3,652	4,500	454,500	79,550	4,500	4,500
PRD 6 Pauma Valley	51,699	158,050	158,050	7,543	186,050	39,336
PRD 8 Magee Road Pala	4,346	222,397	222,397	4,513	234,897	26,594
PRD 9 Santa Fe Zone B	3,459	78,444	78,444	3,136	95,944	21,390
PRD 10 Davis Drive	6,295	9,903	15,116	3,596	27,616	9,173
PRD 11 Bernardo Road Zone A	3,135	49,784	49,784	3,924	64,484	17,311
PRD 11 Bernardo Road Zone C	2,774	5,418	5,418	3,093	5,897	2,507
PRD 11 Bernardo Road Zone D	3,178	49,430	49,430	18,786	34,112	6,933
PRD 12 Lomair	3,240	192,281	192,281	4,934	196,381	17,510
PRD 13 Pala Mesa Zone A	268,097	114,952	115,176	72,477	138,352	59,086
PRD 13 Stewart Canyon Zone B	11,723	33,803	33,803	4,774	26,307	10,689
PRD 16 Wynola	68,355	111,512	112,512	18,358	112,712	24,066
PRD 18 Harrison Park	8,089	196,202	196,282	8,054	229,482	35,828
PRD 20 Daily Road	24,058	396,073	396,073	153,584	275,726	107,720
PRD 21 Pauma Heights	27,210	533,830	533,830	5,577	564,030	86,224
PRD 22 West Dougherty St	2,727	7,814	7,814	3,155	8,000	1,751
PRD 23 Rock Terrace Road	27,149	20,159	20,159	2,796	24,370	7,365
PRD 24 Mt Whitney Road	3,720	59,623	62,356	6,388	56,561	9,421
CSA 26 Rancho San Diego	262,369	272,175	292,175	255,563	260,344	268,086
CSA 26 Cottonwood Village Zone A	117,989	279,669	286,064	147,024	230,818	126,665



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Land Use and Environment Group						
	Fiscal Year 2016-17 Actuals	Fiscal Year 2017-18 Adopted Budget	Fiscal Year 2017-18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
CSA 26 Monte Vista Zone B	115,604	298,373	301,873	118,600	295,810	121,800
SD Landscape Maintenance Zone 1	149,129	161,300	176,300	170,544	163,500	167,378
Landscape Maintenance Dist Zone 2 - Julian	104,363	123,487	123,487	110,170	124,661	127,703
PRD 30 Royal Oaks Carroll	2,958	36,119	36,119	3,290	39,199	3,620
PRD 38 Gay Rio Terrace	13,403	32,802	32,802	2,974	36,487	7,975
END DATED: PRD 39 Sunbeam Lane	1,979	—	—	—	—	—
PRD 45 Rincon Springs Rd	3,030	40,030	40,030	32,876	24,742	10,765
PRD 46 Rocosco Road	3,614	14,036	45,239	7,048	16,239	6,750
PRD 49 Sunset Knolls Road	3,989	14,740	42,658	3,360	50,658	7,350
PRD 50 Knoll Park Lane	2,677	56,074	56,074	2,771	60,533	5,981
PRD 53 Knoll Park Lane Extension	2,986	157,203	157,203	3,645	162,147	16,000
PRD 54 Mount Helix	3,672	120,844	120,844	4,309	129,936	16,729
PRD 55 Rainbow Crest Rd	97,888	380,323	380,323	6,536	345,920	52,204
PRD 60 River Drive	3,563	72,027	72,027	4,770	40,964	13,655
PRD 61 Green Meadow Way	2,579	190,231	190,231	8,081	128,786	10,354
PRD 63 Hillview Road	13,339	414,400	414,400	7,290	247,683	31,829
PRD 70 El Camino Corto	2,794	19,676	19,676	2,657	25,150	6,429
PRD 75 Gay Rio Dr Zone A	3,664	177,217	177,217	4,087	40,397	14,421
PRD 75 Gay Rio Dr Zone B	4,255	253,434	253,434	5,921	91,184	18,594
PRD 76 Kingsford Court	12,379	52,013	52,013	3,179	54,446	8,441
PRD 77 Montiel Truck Trail	23,534	124,560	124,560	4,604	111,240	20,447
PRD 78 Gardena Way	3,062	55,660	55,660	3,772	62,207	7,156
PRD 80 Harris Truck Trail	17,464	258,205	258,205	3,635	256,857	20,020
CSA 81 Fallbrook Local Park	603,815	694,561	694,561	512,907	533,188	549,820
CSA 83 San Dieguito Local Park	618,862	726,850	862,525	648,236	751,612	751,612
CSA 83A Zone A4S Ranch Park 95155	818,337	859,000	859,000	852,234	880,616	907,165
PRD 88 East Fifth St	2,626	20,918	20,918	3,028	23,033	4,949
PRD 90 South Cordoba	2,916	49,947	49,947	3,228	50,136	6,289
PRD 94 Roble Grande Road	10,964	419,205	419,205	2,956	408,073	24,765
PRD 95 Valle Del Sol	3,426	210,970	210,970	3,439	221,645	26,046
PRD 99 Via Allondra Via Del Corvo	3,775	35,163	35,163	4,170	24,225	4,475
PRD 100 Viejas Lane View	4,412	32,016	32,016	2,975	30,185	4,256
PRD 101 Johnson Lake Rd	21,858	7,335	115,023	96,918	49,931	27,710



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Land Use and Environment Group						
	Fiscal Year 2016-17 Actuals	Fiscal Year 2017-18 Adopted Budget	Fiscal Year 2017-18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
PRD 101 Hi Ridge Rd Zone A	3,639	10,391	10,391	3,358	12,891	3,649
PRD 102 Mountain Meadow	60,335	146,457	149,903	11,858	186,714	62,325
PRD 103 Alto Drive	3,654	189,970	189,970	3,547	189,970	17,800
PRD 104 Artesian Rd	5,968	95,746	95,746	9,266	26,025	15,921
PRD 105 Alta Loma Dr	3,284	76,645	76,645	4,423	38,700	19,000
PRD 105 Alta Loma Dr Zone A	3,843	62,444	62,444	4,139	70,816	17,600
PRD 106 Garrison Way Et Al	3,818	41,438	41,438	5,377	21,135	11,220
PRD 117 Legend Rock	4,266	9,028	161,628	45,131	222,907	152,600
CSA 122 Otay Mesa East	—	5,608	5,608	—	6,745	—
PRD 123 Mizpah Lane	3,095	49,272	49,272	3,359	53,809	10,440
PRD 125 Wrightwood Road	90,029	19,781	19,781	3,904	26,153	10,100
PRD 126 Sandhurst Way	33,685	8,534	8,534	3,211	10,707	4,380
PRD 127 Singing Trails Drive	3,254	35,834	35,834	3,168	36,716	5,950
CSA 128 San Miguel Park Dist	1,126,358	1,166,200	1,166,930	1,152,944	1,187,450	1,215,100
PRD 130 Wilkes Road	7,604	185,220	185,220	6,421	186,304	26,730
PRD 133 Ranch Creek Road	5,495	34,633	34,633	8,452	37,812	8,134
PRD 134 Kenora Lane	2,733	57,333	57,333	3,144	65,442	12,000
CSA 136 Sundance Detention Basin	15,271	32,033	32,358	13,066	21,500	22,000
San Diego County Flood Control District	6,237,655	4,466,450	7,035,828	4,159,351	10,816,809	4,787,212
Blackwolf Stormwater Maint ZN 349781	3,563	9,464	9,717	1,228	11,000	11,000
Lake Rancho Viejo Stormwater Maint ZN 442493	243,415	90,500	98,921	47,679	92,300	90,500
Ponderosa Estates Maint ZN 351421	1,635	8,690	8,919	2,187	12,000	12,000
Harmony Grove Cap Proj	—	—	3,253,715	3,253,715	—	—
Other Services - Harmony Grove Fund	38,170	171,000	200,817	16,824	171,000	171,000
Flood Control - Harmony Grove Fund	—	8,000	8,000	—	8,000	8,000
Fire Protection - Harmony Grove Fund	131,353	290,000	290,000	134,337	290,000	290,000
Improvement - Harmony Grove Fund	—	—	10,953,186	10,953,186	917,658	—
Horse Crk Rdg CFD 13-01 Interim Maint	—	—	78,000	—	—	—
PRD 1003 Alamo Way	2,879	15,495	15,495	3,038	19,605	4,400



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Land Use and Environment Group						
	Fiscal Year 2016-17 Actuals	Fiscal Year 2017-18 Adopted Budget	Fiscal Year 2017-18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
PRD 1005 Eden Valley Lane	2,958	75,485	75,485	3,429	77,668	8,112
PRD 1008 Canter	2,765	25,707	25,707	2,870	28,974	5,700
PRD 1010 Alpine High	6,837	287,279	287,279	8,138	307,463	46,365
PRD 1011 La Cuesta	2,830	68,846	68,846	2,890	73,997	10,600
PRD 1012 Millar Road	3,082	51,191	51,191	3,431	55,796	10,284
PRD 1013 Singing Trails	3,012	34,848	34,848	3,215	33,725	3,300
PRD 1014 Lavender Point Lane	2,664	47,419	47,419	3,173	46,374	3,920
PRD 1015 Landavo Drive	4,104	41,270	41,270	3,659	46,057	7,992
PRD 1016 El Sereno Way	2,745	65,023	65,023	4,386	41,453	9,000
Survey Monument Preservation Fund	104,373	315,000	315,000	90,861	350,000	350,000
Special Aviation	50,000	50,000	50,000	50,000	255,000	50,000
Special Aviation Debt Service	181,032	—	—	—	—	—
County Fish and Game Propagation	14,027	18,000	18,000	17,651	18,000	18,000
Airport Enterprise Fund	14,434,385	18,532,502	29,764,617	18,322,316	19,313,831	18,378,191
Liquid Waste Enterprise Fund	7,696,180	8,295,972	8,510,050	7,894,503	9,106,626	8,888,143
CWSMD-Zone B (Campo Hills Water)	415,075	294,000	731,945	317,779	298,000	298,000
Campo WSMD-Zone A (Rancho Del Campo Water)	356,794	315,778	900,777	298,285	320,278	320,278
San Diego County Sanitation District	16,802,305	28,644,049	52,028,924	24,332,539	30,468,324	30,257,324
DPW Equipment Internal Service Fund	5,271,667	6,031,315	6,091,105	4,928,414	6,065,141	6,100,617
DPW ISF Equipment Acquisition Road Fund	2,313,588	10,558,843	16,150,970	2,450,403	7,515,000	7,886,000
DPW ISF Equipment Acquisition Inactive Waste	32,000	175,000	175,000	43,888	180,000	170,000
DPW ISF Equipment Acquisition Airport Enterprise	96,275	633,000	666,843	92,052	290,000	655,000
DPW ISF Equipment Acquisition General Fund	2,704	108,657	108,657	19,937	100,000	41,000
DPW ISF Equipment Acquisition Liquid Waste	407,095	1,233,000	1,838,994	446,449	1,289,000	1,175,000
Total	\$ 396,132,992	\$ 511,791,639	\$ 693,026,448	\$ 404,811,394	\$ 536,614,586	\$ 476,527,052



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Community Services Group						
	Fiscal Year 2016-17 Actuals	Fiscal Year 2017-18 Adopted Budget	Fiscal Year 2017-18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
General Fund	\$ 54,345,781	\$ 53,539,016	\$ 61,848,636	\$ 48,114,406	\$ 43,473,880	\$ 37,377,195
County Library	39,810,610	43,366,672	47,189,146	42,608,065	46,555,993	47,043,612
Co Successor Agy Redev Obligation Ret Fund	2,178,668	2,250,291	2,250,291	2,196,928	2,065,141	2,222,931
Co Successor Agy Gillespie Fld Debt Srv	1,392,135	1,443,419	1,443,419	1,416,015	1,426,059	1,426,059
Co Successor Agy Gillespie Fld Interest Acct	657,135	639,590	639,590	616,015	581,059	581,059
Co Successor Agy Gillespie Fld Principal Acct	475,000	500,000	500,000	500,000	525,000	525,000
Co Successor Agy Gillespie Fld Debt Srv Reserve	1,177	—	8,060	—	—	—
Co Successor Agy Gillespie Fld Turbo Redemption	260,000	303,829	303,829	300,000	320,000	320,000
Co Successor Agy USDRIP	550,000	550,000	550,000	550,000	550,000	550,000
Co Successor Agy Gillespie Fld Spec Revenue Fund	1,390,948	1,443,419	1,443,419	1,415,897	1,426,059	1,426,059
Co Successor Agy Gillespie Fld Admin	216,872	216,872	216,872	216,872	216,872	216,872
Purchasing Internal Service Fund	10,240,092	13,133,891	14,081,770	10,711,154	12,301,955	12,207,954
Fleet Services Internal Service Fund	8,316,224	11,107,482	11,365,430	8,812,653	11,831,061	11,267,531
Fleet ISF Equipment Acquisition General	12,620,737	32,553,572	52,896,417	13,776,502	31,483,669	31,187,181
Fleet ISF Materials Supply Inventory	16,820,159	20,585,531	21,239,147	17,327,939	20,803,691	20,871,066
Fleet ISF Accident Repair	639,840	1,775,834	2,130,313	1,112,752	1,650,310	1,722,735
Fleet ISF Accidents Sheriff	739,117	—	354,479	354,479	—	—
Facilities Management Internal Service Fund	97,586,296	115,890,640	119,723,227	105,480,979	127,566,187	126,684,171
Major Maintenance Internal Service Fund	45,692,842	29,304,847	25,029,244	20,106,990	27,456,377	29,179,939
Total	\$ 293,933,632	\$ 328,604,905	\$ 363,213,289	\$ 275,617,648	\$ 330,233,313	\$ 324,809,364



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Finance and General Government Group						
	Fiscal Year 2016-17 Actuals	Fiscal Year 2017-18 Adopted Budget	Fiscal Year 2017-18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
General Fund	\$ 211,728,873	\$ 245,510,983	\$ 301,816,722	\$ 228,159,994	\$ 269,339,126	\$ 249,142,244
Information Technology Internal Service Fund	147,229,974	163,573,017	186,750,020	166,075,335	175,775,724	158,312,044
Total	\$ 358,958,847	\$ 409,084,000	\$ 488,566,742	\$ 394,235,329	\$ 445,114,850	\$ 407,454,288

Capital Program						
	Fiscal Year 2016-17 Actuals	Fiscal Year 2017-18 Adopted Budget	Fiscal Year 2017-18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
Capital Outlay Fund	\$ 12,297,847	\$ 27,447,083	\$ 130,095,919	\$ 15,057,394	\$ 51,562,000	\$ —
Major Maint Capital Outlay Fund	—	—	34,025,507	9,444,040	18,806,981	—
Capital MSCP Acquisition Fund	8,555,037	7,500,000	45,044,326	12,661,901	7,500,000	—
County Health Complex Capital Outlay Fund	2,949,162	10,000,000	32,260,954	20,382,444	71,000,000	—
Justice Facility Construction Capital Outlay Fnd	35,362,399	96,500,000	200,045,866	53,729,513	94,417,000	—
Library Projects Capital Outlay Fund	5,915,494	3,500,000	24,920,690	6,868,734	22,370,000	—
Edgemoor Development Fund	8,722,861	9,195,100	9,221,968	8,705,814	9,196,676	9,197,650
Total	\$ 73,802,799	\$ 154,142,183	\$ 475,615,230	\$ 126,849,840	\$ 274,852,657	\$ 9,197,650

Finance Other						
	Fiscal Year 2016-17 Actuals	Fiscal Year 2017-18 Adopted Budget	Fiscal Year 2017-18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
General Fund	\$ 229,078,790	\$ 471,615,115	\$ 733,540,500	\$ 295,804,036	\$ 495,654,487	\$ 242,973,241
Pension Obligation Bonds	\$ 81,384,331	\$ 81,458,792	\$ 81,458,792	\$ 81,455,511	\$ 81,461,036	\$ 81,455,804
Employee Benefits Internal Service Fund	\$ 35,030,121	\$ 47,670,172	\$ 47,781,582	\$ 40,747,984	\$ 48,279,120	\$ 48,279,120
Public Liability Internal Service Fund	\$ 36,778,949	\$ 31,572,824	\$ 31,572,824	\$ 27,499,693	\$ 33,175,867	\$ 33,175,867
Total	\$ 382,272,192	\$ 632,316,903	\$ 894,353,698	\$ 445,507,224	\$ 658,570,510	\$ 405,884,032





Changes in Components of Fund Balance (by Fund Group)

Beginning in Fiscal Year 2012-13, ending fund balance represents all components of fund balance as defined by Governmental Accounting Standards Board (GASB) 54. This can be nonspendable, restricted, committed, assigned or unassigned fund balance for the Governmental Funds or unrestricted net assets for the Proprietary Funds.

Ending Fund Balances (in millions) ¹								
	General Fund	Special Revenue Funds ²	Debt Service Fund ²	Capital Fund ²	Enterprise Funds ²	Internal Service Funds ²	Special Districts ²	Misc. Category ²
Fiscal Year 2011-12 Ending Fund Balance ¹	\$ 1,481.7	\$ 669.5	\$ 0.6	\$ 17.8	\$ 19.8	\$ 47.2	\$ 104.9	\$ 5.6
Fiscal Year 2012-13 Ending Fund Balance	1,601.4	642.0	0.2	20.9	20.8	43.3	99.8	—
Fiscal Year 2013-14 Ending Fund Balance	1,731.7	654.4	0.4	16.0	23.8	27.1	99.2	1.8
Fiscal Year 2014-15 Ending Fund Balance ²	1,888.4	693.6	0.9	17.0	24.3	10.4	96.7	1.8
Fiscal Year 2015-16 Ending Fund Balance ²	2,006.4	682.6	0.4	10.7	24.9	24.2	92.1	2.1
Fiscal Year 2016-17 Ending Fund Balance ²	2,144.6	669.1	0.6	5.1	30.4	33.3	102.5	2.1

¹ Fiscal Year 2017-18 amounts are not available at the time of publishing.

² These amounts are based on final actual amounts reported in the budgetary application, and the category groupings are based on budgetary roll-ups which may differ from the Comprehensive Audited Financial Report.

Fiscal Year 2017-18 (in millions)								
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Fund	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
Beginning Fund Balance	\$ 2,144.6	\$ 669.1	\$ 0.6	\$ 5.1	\$ 30.4	\$ 33.3	\$ 102.5	\$ 2.1
Add								
Budgeted Revenue	4,303.4	538.1	81.5	154.1	36.2	485.9	110.5	7.4
Fund Balance Component Decrease	56.4	13.0	—	—	—	—	—	—
Total Available Funding	6,504.4	1,220.2	82.1	159.2	66.6	519.2	213.0	9.5
Less								
Budgeted Expenditures	4,261.6	551.1	81.5	154.1	36.2	485.9	110.2	7.4
Fund Balance Component Increase	98.2	—	—	—	—	—	0.3	—
Projected Ending Fund Balance	\$ 2,144.6	\$ 669.1	\$ 0.6	\$ 5.1	\$ 30.4	\$ 33.3	\$ 102.5	\$ 2.1

APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Fiscal Year 2018-19 (in millions)								
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Fund	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
Beginning Fund Balance	\$ 2,144.6	\$ 669.1	\$ 0.6	\$ 5.1	\$ 30.4	\$ 33.3	\$ 102.5	\$ 2.1
Add								
Budgeted Revenue	4,603.9	546.2	81.5	274.9	39.5	505.8	116.4	7.0
Fund Balance Component Decrease	95.6	—	—	—	—	—	—	—
Total Available Funding	6,844.1	1,215.3	82.1	280.0	69.9	539.1	218.9	9.1
Less								
Budgeted Expenditures	4,623.5	546.2	81.5	274.9	39.5	505.8	116.0	7.0
Fund Balance Component Increase	76.0	—	—	—	—	—	0.4	—
Projected Ending Fund Balance	\$ 2,144.6	\$ 669.1	\$ 0.6	\$ 5.1	\$ 30.4	\$ 33.3	\$ 102.5	\$ 2.1

Fiscal Year 2019-20 (in millions)								
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Fund	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
Beginning Fund Balance	\$ 2,144.6	\$ 669.1	\$ 0.6	\$ 5.1	\$ 30.4	\$ 33.3	\$ 102.5	\$ 2.1
Add								
Budgeted Revenue	4,324.3	533.7	81.5	9.2	38.1	488.9	104.3	7.3
Fund Balance Component Decrease	45.3	—	—	—	—	—	—	—
Total Available Funding	6,514.2	1,202.8	82.1	14.3	68.5	522.2	206.8	9.4
Less								
Budgeted Expenditures	4,369.6	533.7	81.5	9.2	38.1	488.9	104.0	7.3
Fund Balance Component Increase	—	—	—	—	—	—	0.3	—
Projected Ending Fund Balance	\$ 2,144.6	\$ 669.1	\$ 0.6	\$ 5.1	\$ 30.4	\$ 33.3	\$ 102.5	\$ 2.1





Appendix C: General Fund Budget Summary

Appropriations by Group and Fund

Public Safety Group						
	Fiscal Year 2016-17 Actuals	Fiscal Year 2017-18 Adopted Budget	Fiscal Year 2017-18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
Public Safety Executive Office	\$ 77,553,214	\$ 80,498,252	\$ 88,163,725	\$ 74,625,558	\$ 78,865,138	\$ 78,579,335
San Diego County Fire Authority	43,844,719	35,912,493	44,658,223	34,953,699	41,170,398	36,773,063
District Attorney	168,957,287	193,008,301	185,190,097	179,810,557	192,342,715	201,429,729
Sheriff	751,500,464	823,705,313	896,738,422	819,625,016	876,037,186	851,636,742
Child Support Services	48,008,406	51,804,642	56,086,218	47,497,806	51,804,642	51,804,642
Citizens' Law Enforcement Review Board	596,622	717,451	812,906	784,807	917,060	933,591
Office of Emergency Services	6,909,467	7,811,529	10,314,457	6,338,836	8,411,474	7,447,743
Medical Examiner	10,229,286	10,975,423	11,389,634	10,266,636	11,468,578	11,132,807
Probation	215,524,679	213,386,376	234,854,921	220,878,239	231,520,925	230,437,441
Public Defender	78,421,082	87,591,568	90,551,049	83,277,939	90,334,891	90,699,912
Total	\$ 1,401,545,225	\$ 1,505,411,348	\$ 1,618,759,653	\$ 1,478,059,094	\$ 1,582,873,007	\$ 1,560,875,005

Health and Human Services Agency						
	Fiscal Year 2016-17 Actuals	Fiscal Year 2017-18 Adopted Budget	Fiscal Year 2017-18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
Self-Sufficiency Services	\$ 487,978,193	\$ 524,147,156	\$ 509,675,489	\$ 482,848,059	\$ 523,606,308	\$ 534,744,461
Regional Operations	(1,653,343)	—	—	4,539	—	—
Strategic Planning & Operational Support	1,878	—	—	3,725	—	—
Aging & Independence Services	129,224,551	137,696,011	155,594,078	143,253,281	162,485,712	168,838,285
Behavioral Health Services	473,522,837	529,098,092	551,461,986	522,423,014	658,175,550	656,612,867
Administrative Support	148,714,132	179,852,773	195,291,795	157,646,327	191,065,929	184,601,328
Child Welfare Services	333,212,654	364,705,045	374,694,133	347,776,103	379,140,438	384,414,630
Public Health Services	118,260,967	132,397,787	148,577,573	130,067,007	143,264,905	142,186,125
Public Administrator / Public Guardian	1,940	—	—	(2,087)	—	—
Housing & Community Development Services	18,197,609	28,684,848	37,920,119	19,437,989	28,255,967	26,628,373
Total	\$ 1,707,461,418	\$ 1,896,581,712	\$ 1,973,215,174	\$ 1,803,457,956	\$ 2,085,994,809	\$ 2,098,026,069



APPENDIX C: GENERAL FUND BUDGET SUMMARY

Land Use and Environment Group						
	Fiscal Year 2016-17 Actuals	Fiscal Year 2017-18 Adopted Budget	Fiscal Year 2017-18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
Land Use and Environment Executive Office	\$ 4,543,205	\$ 6,032,276	\$ 8,781,313	\$ 4,490,630	\$ 6,584,601	\$ 5,674,398
Agriculture, Weights and Measures	19,701,086	22,058,450	23,247,019	20,916,108	23,272,648	23,519,261
Environmental Health	41,116,204	45,095,456	48,800,183	42,899,044	48,466,580	49,738,403
University of California Cooperative Extension	1,027,967	1,139,291	1,279,800	1,029,470	1,265,971	869,971
Parks and Recreation	50,249,817	39,975,775	50,852,539	40,192,938	45,562,055	42,079,774
Planning and Development Services	32,127,482	44,860,121	54,262,924	37,181,689	49,853,299	40,515,381
Public Works	43,648,520	27,978,594	40,104,112	24,342,925	47,201,107	18,817,355
Total	\$ 192,414,282	\$ 187,139,963	\$ 227,327,889	\$ 171,052,804	\$ 222,206,261	\$ 181,214,543

Community Services Group						
	Fiscal Year 2016-17 Actuals	Fiscal Year 2017-18 Adopted Budget	Fiscal Year 2017-18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
Community Services Executive Office	\$ 6,991,399	\$ 4,792,638	\$ 12,097,070	\$ 5,326,332	\$ 3,335,925	\$ 2,295,856
Animal Services	17,162,668	18,728,128	19,307,227	16,358,359	8,320,364	8,573,544
General Services	2,330,923	4,410,444	4,496,748	3,993,582	7,668,000	3,295,000
Purchasing and Contracting	1,247,362	1,667,362	1,667,362	1,667,362	722,350	740,324
Registrar of Voters	26,613,429	23,940,444	24,280,228	20,768,772	23,427,241	22,472,471
Total	\$ 54,345,781	\$ 53,539,016	\$ 61,848,636	\$ 48,114,406	\$ 43,473,880	\$ 37,377,195



APPENDIX C: GENERAL FUND BUDGET SUMMARY



Finance and General Government Group						
	Fiscal Year 2016-17 Actuals	Fiscal Year 2017-18 Adopted Budget	Fiscal Year 2017-18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
Finance & General Government Executive Office	\$ 16,288,767	\$ 25,066,789	\$ 54,425,815	\$ 24,952,950	\$ 30,255,262	\$ 24,831,997
Board of Supervisors	8,097,483	9,249,947	10,719,317	9,093,337	9,506,564	9,513,314
Assessor / Recorder / County Clerk	58,508,104	69,669,615	75,086,770	58,586,597	77,524,311	70,722,618
Treasurer - Tax Collector	20,253,034	22,992,232	23,950,846	20,421,545	23,312,168	23,464,686
Chief Administrative Office	4,657,103	5,193,816	5,416,001	4,958,913	5,114,587	5,213,003
Auditor and Controller	34,828,998	36,276,913	43,751,197	35,130,786	37,205,936	37,821,688
County Technology Office	11,527,004	13,302,552	20,407,380	14,916,791	19,913,073	9,833,395
Civil Service Commission	466,774	531,768	550,829	467,513	570,141	589,417
Clerk of the Board of Supervisors	4,050,333	3,933,716	4,148,077	3,833,969	4,094,835	4,261,173
County Counsel	25,536,479	27,253,889	28,014,082	27,570,162	29,729,546	30,594,865
Grand Jury	639,951	781,387	788,052	553,817	786,712	790,546
Human Resources	23,841,917	26,649,865	29,713,788	24,635,226	27,630,087	27,803,486
County Communications Office	3,032,925	4,608,494	4,844,568	3,038,387	3,695,904	3,702,056
Total	\$ 211,728,873	\$ 245,510,983	\$ 301,816,722	\$ 228,159,994	\$ 269,339,126	\$ 249,142,244

Finance Other						
	Fiscal Year 2016-17 Actuals	Fiscal Year 2017-18 Adopted Budget	Fiscal Year 2017-18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
Cash Borrowing Program	\$ —	\$ 2,700,000	\$ 2,700,000	\$ —	\$ —	\$ —
Community Enhancement	4,884,203	5,407,401	5,408,901	5,407,401	6,260,138	5,100,057
Neighborhood Reinvestment Program	8,621,362	10,000,000	11,291,247	7,942,822	10,000,000	10,000,000
Contributions to County Library	596,999	—	536,806	536,806	—	—
Contingency Reserve - General Fund	—	23,983,463	23,983,463	—	—	—
Lease Payments-Bonds	31,070,077	31,273,890	31,273,890	31,052,754	30,413,643	28,531,550
Contributions to Capital Program	60,686,152	161,377,450	405,665,880	96,331,325	246,849,000	—
Countywide General Expense	122,794,355	236,405,739	252,213,142	154,065,757	201,656,022	198,842,166
Local Agency Formation Commission Administration	425,642	467,172	467,172	467,171	475,684	499,468
Total	\$ 229,078,790	\$ 471,615,115	\$ 733,540,500	\$ 295,804,036	\$ 495,654,487	\$ 242,973,241



APPENDIX C: GENERAL FUND BUDGET SUMMARY

Total - Group/Agency						
	Fiscal Year 2016-17 Actuals	Fiscal Year 2017-18 Adopted Budget	Fiscal Year 2017-18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
Total	\$ 3,796,574,369	\$ 4,359,798,137	\$ 4,916,508,574	\$ 4,024,648,289	\$ 4,699,541,570	\$ 4,369,608,297

Financing Sources

Financing Sources by Category						
	Fiscal Year 2016-17 Actuals	Fiscal Year 2017-18 Adopted Budget	Fiscal Year 2017-18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
Taxes Current Property	\$ 642,846,242	\$ 655,892,809	\$ 669,589,904	\$ 679,642,766	\$ 702,197,167	\$ 719,124,106
Taxes Other Than Current Secured	458,055,558	462,724,523	471,186,169	483,448,047	495,516,857	507,428,732
Licenses Permits & Franchises	42,581,335	42,868,004	43,640,569	44,814,923	43,656,402	44,570,544
Fines, Forfeitures & Penalties	39,518,139	38,312,145	40,283,904	38,727,292	39,748,918	36,109,453
Revenue From Use of Money & Property	19,975,979	7,893,684	8,702,867	31,169,418	24,516,676	25,750,175
Intergovernmental Revenues	1,899,994,721	2,009,474,030	2,074,280,189	2,048,290,597	2,189,842,725	2,192,852,564
Charges For Current Services	382,303,630	402,014,544	406,364,384	382,798,761	401,217,088	396,786,694
Miscellaneous Revenues	38,988,885	33,595,526	40,135,263	47,429,525	32,612,000	26,205,155
Other Financing Sources	298,264,484	317,786,478	318,267,752	308,765,122	328,583,141	322,224,549
Total Revenues	\$ 3,822,528,972	\$ 3,970,561,743	\$ 4,072,451,000	\$ 4,065,086,451	\$ 4,257,890,974	\$ 4,271,051,972
Fund Balance Component Decreases	\$ 379,071	\$ 56,379,386	\$ 60,500,177	\$ 60,500,177	\$ 95,647,374	\$ 45,306,801
Use of Fund Balance	(26,333,674)	332,857,008	783,557,397	(100,938,339)	346,003,222	53,249,524
Total Financing Sources	\$ 3,796,574,369	\$ 4,359,798,137	\$ 4,916,508,574	\$ 4,024,648,289	\$ 4,699,541,570	\$ 4,369,608,297

Total General Purpose Revenue





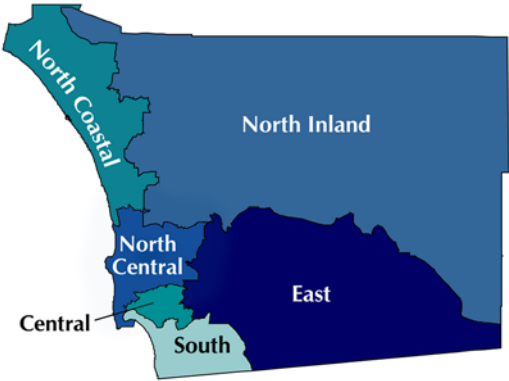
General Purpose Revenue						
	Fiscal Year 2016-17 Actuals	Fiscal Year 2017-18 Adopted Budget	Fiscal Year 2017-18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
Taxes Current Property	\$ 642,846,202	\$ 655,892,809	\$ 669,589,904	\$ 679,642,766	\$ 702,197,167	\$ 719,124,106
Taxes Other Than Current Secured	458,051,393	462,722,523	471,184,169	483,448,047	495,514,857	507,426,732
Licenses Permits & Franchises	6,475,350	5,469,355	5,469,355	3,783,923	5,469,355	5,469,355
Fines, Forfeitures & Penalties	17,356,105	17,474,373	17,817,745	16,303,621	18,240,121	18,581,464
Revenue From Use of Money & Property	16,454,155	4,200,000	4,200,000	26,939,616	20,079,556	21,716,309
Intergovernmental Revenues	74,892,144	50,914,115	50,914,115	133,045,492	77,594,915	77,594,915
Charges For Current Services	35,307	—	—	38,520	—	—
Miscellaneous Revenues	707,067	2,500,000	2,500,000	505,207	500,000	500,000
Total	\$ 1,216,817,723	\$ 1,199,173,175	\$ 1,221,675,288	\$ 1,343,707,191	\$ 1,319,595,971	\$ 1,350,412,881



Appendix D: Health and Human Services Agency: General Fund

Health and Human Services—General Fund

This appendix summarizes the Health and Human Services Agency’s (HHSA) staffing and General Fund budget by operations and assistance payments.



Group Staffing by Department

	Fiscal Year 2017–18 Adopted Budget	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Approved Budget
Self-Sufficiency Services	2,517.00	2,517.00	2,517.00
Aging Programs	140.00	132.00	132.00
Adult Protective Services	70.00	78.00	78.00
In-Home Supportive Services	210.00	210.00	210.00
Behavioral Health Services	823.00	864.00	864.00
Child Welfare Services	1,368.00	1,368.00	1,368.00
Public Health Services	648.50	666.50	666.50
Administrative Support	426.00	436.00	436.00
Office of Military & Veteran Affairs	17.00	17.00	17.00
Housing & Community Development Services	101.00	117.00	117.00
HHSA Total	6,320.50	6,405.50	6,405.50

APPENDIX D: HEALTH AND HUMAN SERVICES AGENCY: GENERAL

General Fund Budget by Program						
	Fiscal Year 2016-17 Actuals	Fiscal Year 2017-18 Adopted Budget	Fiscal Year 2017-18 Amended Budget	Fiscal year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
Self-Sufficiency Services	\$ 487,205,429	\$ 524,147,156	\$ 509,675,489	\$ 483,029,830	\$ 523,606,308	\$ 534,744,461
Operational Budget	284,303,484	296,947,816	305,459,201	297,173,371	313,096,697	324,234,850
Assistance Payments Budget	202,901,945	227,199,340	204,216,289	185,856,459	210,509,611	210,509,611
<i>CalWORKs Assistance Payments</i>	150,324,209	169,415,641	149,759,650	137,819,871	159,415,641	159,415,641
<i>Employment and Child Care Payments</i>	26,025,520	28,813,000	28,813,000	24,456,427	26,250,352	26,250,352
<i>General Relief Payments</i>	11,412,259	12,209,813	12,209,813	11,422,600	12,209,813	12,209,813
<i>Cash Assistance Program for Immigrants (CAPI)</i>	3,697,747	3,722,145	3,722,145	3,888,402	3,722,145	3,722,145
<i>Expanded Subsidized Employment (ESE)</i>	3,200,919	4,156,000	4,156,000	3,368,105	4,135,414	4,135,414
<i>Work Incentive Nutritional Supplement (WINS)</i>	2,764,196	2,868,965	2,868,965	2,453,930	2,741,178	2,741,178
<i>Approved Relative Caregiver (ARC)</i>	3,334,298	3,327,060	—	—	—	—
<i>Family Stabilization (FS)</i>	1,023,839	1,600,000	1,600,000	1,383,542	991,112	991,112
<i>Trafficking and Crime Victims Assistance Program (TCVAP)</i>	902,974	816,311	816,311	1,027,516	994,745	994,745
<i>Refugee Aid Payments</i>	215,984	270,404	270,404	36,065	49,211	49,211
Aging Programs	\$ 31,874,611	\$ 32,222,520	\$ 32,304,340	\$ 28,956,535	\$ 31,752,898	\$ 32,276,885
Operational Budget	31,874,611	32,222,520	32,304,340	28,956,535	31,752,898	32,276,885
Assistance Payments Budget	—	—	—	—	—	—
Adult Protective Services	\$ 9,643,576	\$ 11,079,219	\$ 11,692,028	\$ 11,256,984	\$ 13,539,240	\$ 13,351,311
Operational Budget	9,643,576	11,079,219	11,692,028	11,256,984	13,539,240	13,351,311
Assistance Payments Budget	—	—	—	—	—	—
In-Home Supportive Services	\$ 88,234,093	\$ 94,394,272	\$ 111,597,711	\$ 107,964,501	\$ 117,193,574	\$ 123,210,089
Operational Budget	88,234,093	94,394,272	111,597,711	107,964,501	117,193,574	123,210,089
Assistance Payments Budget	—	—	—	—	—	—

Note: The sum of individual amounts may not total due to rounding.



APPENDIX D: HEALTH AND HUMAN SERVICES AGENCY: GENERAL FUND



General Fund Budget by Program						
	Fiscal Year 2016-17 Actuals	Fiscal Year 2017-18 Adopted Budget	Fiscal Year 2017-18 Amended Budget	Fiscal year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019-20 Approved Budget
Behavioral Health Services	\$ 482,707,332	\$ 529,098,092	\$ 551,461,986	\$ 537,788,453	\$ 658,175,550	\$ 656,612,867
Operational Budget	482,707,332	529,098,092	551,461,986	537,788,453	658,175,550	656,612,867
Assistance Payments Budget	—	—	—	—	—	—
Child Welfare Services	\$ 334,226,236	\$ 364,705,045	\$ 374,694,133	\$ 349,186,130	\$ 379,140,438	\$ 384,414,630
Operational Budget	199,243,540	212,999,151	219,661,179	213,875,166	223,007,484	228,281,676
Assistance Payments Budget	134,982,696	151,705,894	155,032,954	135,310,964	156,132,954	156,132,954
<i>Foster Care Aid Payments</i>	53,696,449	63,430,449	63,430,449	49,220,355	63,430,449	63,430,449
<i>Kinship Guardianship Assistance Payments (Kin-GAP)</i>	4,979,349	5,030,129	5,030,129	5,536,682	5,030,129	5,030,129
<i>Adoption Assistance Payments</i>	76,306,898	83,245,316	83,245,316	78,165,823	83,245,316	83,245,316
<i>Approved Relative Caregiver (ARC)</i>	—	—	3,327,060	2,388,104	3,327,060	3,327,060
<i>Child Care Bridge</i>	—	—	—	—	1,100,000	1,100,000
Public Health Services	\$ 123,312,259	\$ 132,397,787	\$ 148,577,573	\$ 135,861,159	\$ 143,264,905	\$ 142,186,125
Operational Budget	123,312,259	132,397,787	148,577,573	135,861,159	143,264,905	142,186,125
Assistance Payments Budget	—	—	—	—	—	—
Administrative Support	\$ 169,452,555	\$ 177,033,288	\$ 192,438,488	\$ 171,925,308	\$ 188,039,199	\$ 181,480,496
Operational Budget	169,452,555	177,033,288	192,438,488	171,925,308	188,039,199	181,480,496
Assistance Payments Budget	—	—	—	—	—	—
Office of Military & Veteran Affairs	\$ 2,813,055	\$ 2,819,485	\$ 2,853,306	\$ 2,877,983	\$ 3,026,730	\$ 3,120,832
Operational Budget	2,813,055	2,819,485	2,853,306	2,877,983	3,026,730	3,120,832
Assistance Payments Budget	—	—	—	—	—	—
Housing & Community Development Services	\$ 19,085,104	\$ 28,684,848	\$ 37,920,119	\$ 20,784,313	\$ 28,255,967	\$ 26,628,373
Operational Budget	19,085,104	28,684,848	37,920,119	20,784,313	28,255,967	26,628,373
Assistance Payments Budget	—	—	—	—	—	—
HHS General Fund Total	\$ 1,748,554,248	\$1,896,581,712	\$ 1,973,215,174	\$ 1,849,631,196	\$ 2,085,994,809	\$ 2,098,026,069
Operational Budget Total	\$ 1,410,669,607	\$ 1,517,676,478	\$ 1,613,965,932	\$ 1,528,463,773	\$ 1,719,352,244	\$ 1,731,383,504
Assistance Payments Total	\$ 337,884,641	\$ 378,905,234	\$ 359,249,243	\$ 321,167,423	\$ 366,642,565	\$ 366,642,565

Note: The sum of individual amounts may not total due to rounding.



Appendix E: Operational Plan Acronyms and Abbreviations

AB: Assembly Bill
A&C: Auditor and Controller
ACA: *Patient Protection and Affordable Care Act of 2010*
ACAO: Assistant Chief Administrative Officer
ACP: Alternative Compliance Project
ACT: Assertive Community Treatment
ADA: Americans with Disabilities Act
ADS: Alcohol & Drug Services
AIS: Aging & Independence Services
ALMS: Airport Lease Management System
ALS: Advanced Life Support
AOT: Assisted Outpatient Treatment
APCD: Air Pollution Control District
APS: Adult Protective Services
ARC: Approved Relative Caregiver program
ARCC: Assessor/Recorder/County Clerk
ARI: Advanced Recovery Initiative
ARRA: *American Recovery and Reinvestment Act of 2009*
AS: Administrative Support
ASAP NET: Advanced Situational Awareness for Public Safety Network
ASIST: Applied Suicide Intervention Skills Training
AVA: Acutely Vulnerable Adult
AWM: Agriculture, Weights and Measures
BEA: Bureau of Economic Analysis
BHS: Behavioral Health Services
BIM: Building Information Modeling
BOS: Board of Supervisors
BPR: Business Process Reengineering
BSCC: Bureau of State and Community Corrections
CA: California
CAC: County Administration Center
CAFR: Comprehensive Annual Financial Report
CAL FIRE: California Department of Forestry and Fire Protection
CaIMHSA: California Mental Health Services Authority
CAHP: Coordinated Assessment and Housing Placement
CAMS: Contracts Award & Management System
CAO: Chief Administrative Officer



CAP: Climate Action Plan, Community Action Partnership
CAPI: Cash Assistance Program for Immigrants
CATCH: Computer and Technology Crime High-Tech Response Team
CCFSA: California Counties Facilities Services Association
CCI: Coordinated Care Initiative
CCO: County Communications Office
CCRM: County Constituent Relationship Management
CCTP: Community-Based Care Transitions Program
CDBG: Community Development Block Grant
CDC: Centers for Disease Control and Prevention
CDO: Cross-Departmental Objective
CEC: California Energy Commission
CEQA: California Environmental Quality Act
CERS: California Electronic Reporting System
CERT: Community Emergency Response Team
CFO: Chief Financial Officer
CFM: Certified Farmers' Market
CFT: Child and Family Teams
CHIP: Community Health Improvement Plans
CINA: Capital Improvement Needs Assessment
CIP: Capital Improvement Plan, Capital Improvement Program, Construction In Progress
CIR: Compliance Inspection Report
CIVICS: Community Involved Vocational Inmate Crew Service
CLERB: Citizens' Law Enforcement Review Board
CLPP: Childhood Lead Poisoning Prevention
CNAP: County Nutrition Action Partnership

APPENDIX E: OPERATIONAL PLAN ACRONYMS AND ABBREVIATIONS

CNC TV: County News Center Television	EFC: Extended Foster Care
CoC: Continuum of Care	EIR: Environmental Impact Report
COC: County Operations Center	EMS: Emergency Medical Services
COF: Capital Outlay Fund	EMT: Emergency Medical Technician
COO: Chief Operating Officer	EOC: Emergency Operations Center
COOP: Continuity of Operations Plan	ERAF: Educational Revenue Augmentation Fund
COPs: Certificates of Participation	ERG: Employee Resource Groups
CPI: Consumer Price Index	ERP: Enterprise Resource Planning
CPI-U: Consumer Price Index for All Urban Consumers	ESG: Emergency Solutions Grant
CQI: Continuous Quality Improvement	ESU: Emergency Screening Unit
CREP: Comprehensive Renewable Energy Plan	EUI: Energy Use Intensity
CSA: County Service Area	EVOC: Emergency Vehicle Operations Course
CSAC: California State Association of Counties	EWG: Enterprise-Wide Goal
CSG: Community Services Group	eWIN: Extension Wildfire Information Network
CSU: Crisis Stabilization Unit	EV: Electric Vehicle
CTC: Community Transition Center	FASB: Financial Accounting Standards Board
CTO: County Technology Office	FEMA: Federal Emergency Management Agency
CUPA: Certified Unified Program Agency	FF&E: Furniture, fixtures and equipment
CVPD: Chula Vista Police Department	FGG: Finance and General Government Group
CWS: Child Welfare Services	FHA: Farm and Home Advisor, Federal Housing Authority
CYF: Children Youth and Families	FIs: Field Interviews
D&I: Diversity and Inclusion	FPB: Facilities Planning Board
DA: District Attorney	FSP: Full Service Partnerships
DAS: Department of Animal Services	FSWG: Food Systems Working Group
DCAI: Discipline Case Advocacy Institute	FTE: Full-time equivalent
DCAO: Deputy Chief Administrative Officer	FY: Fiscal Year
DCCA: Downpayment and Closing Cost Assistance	GAAP: Generally Accepted Accounting Principles
DCSS: Department of Child Support Services	GASB: Governmental Accounting Standards Board
DEH: Department of Environmental Health	GC: Government Code
DGS: Department of General Services	GDP: Gross Domestic Product
DHR: Department of Human Resources	GEMS: Global Election Management System
DLP: Data Loss Prevention	GFOA: Government Finance Officers Association
DMS: Division of Measurement Standards	GHG: Greenhouse gas
DMV: Department of Motor Vehicles	GIS: Geographic Information System
DO: Department Objective	GM: General Manager
DPC: Department of Purchasing and Contracting	GMS: General Management System
DPR: Department of Parks and Recreation	GO: General Obligation (bonds)
DPSNF: Distinct Part Skilled Nursing Facility	GPR: General Purpose Revenue
DPW: Department of Public Works	GPS: Geographic Positioning System
ECAP: Environmental Corrective Action Program	GR: General Relief
EDPP: Enterprise Document Processing Platform	GSR: Global Scale Rating





- GWOW:** Government Without Walls
- HACSD:** Housing Authority of the County of San Diego
- HAVA:** Help America Vote Act
- HCDS:** Housing and Community Development Services
- HCV:** Housing Choice Voucher
- HEART:** Helpfulness, Expertise, Attentiveness, Respect, and Timeliness
- HF:** Healthy Families
- HHSA:** Health and Human Services Agency
- HiAP:** Health in All Policies
- HIDTA:** High Intensity Drug Trafficking Areas
- HMD:** Hazardous Materials Division
- HOME:** Home Investment and Partnership Grant
- HOPTR:** Homeowner’s Property Tax Relief
- HOPWA:** Housing Opportunities for Persons with Aids
- HUD:** U.S. Department of Housing and Urban Development
- IHOT:** In-Home Outreach Team
- IHSS:** In-Home Supportive Services
- ILP:** Information-Led Policing
- IM:** Independence Mapping
- IP:** Individual Provider
- IPTS:** Integrated Property Tax System
- IRS:** Internal Revenue Service
- ISF:** Internal Service Fund
- IT:** Information Technology
- IT ISF:** Information Technology Internal Service Fund
- JELS:** Justice Electronic Library System
- JJC:** Juvenile Justice Commission
- JPA:** Joint Powers Agreement
- JUDGE:** Jurisdictions United for Drug/Gang Enforcement
- KIP:** Knowledge Integration Program
- LECC:** Law Enforcement Coordination Center
- LEED:** Leadership in Energy and Environmental Design
- LEP:** Limited English Proficiency
- LMS:** Learning Management System
- LRBs:** Lease Revenue Bonds
- LTC:** Long Term Care
- LUEG:** Land Use and Environment Group
- LWSD:** *Live Well San Diego*
- M:** million
- MAA:** Medi-Cal Administrative Activities
- MASLs:** Minimum Acceptable Service Levels
- MCH:** Maternal Child Health
- MCS:** Medical Care Service
- MECAP:** Medical Examiners and Coroners Alert Project
- MG:** Master Gardener
- MMCOF:** Major Maintenance Capital Outlay Fund
- MHSA:** Mental Health Services Act
- MSCP:** Multiple Species Conservation Program
- MSSP:** Multipurpose Senior Service Program
- MTS:** San Diego Metropolitan Transit System
- NACo:** National Association of Counties
- NAICS:** North American Industry Classification System
- NCOA:** National Change of Address
- NEOP:** Nutrition Education and Obesity Prevention
- NICHD:** National Institute of Child Health and Human Development
- NFP:** Nurse Family Partnership
- NOPA:** Notices of Proposed Action
- NPP:** Nuclear Power Plant
- NUSIPR:** National University System Institute for Policy Research
- OAAS:** Office of Audits and Advisory Services
- OE:** Operational Excellence
- OEC:** Office of Ethics and Compliance
- OES:** Office of Emergency Services
- OFFP:** Office of Financial Planning
- OMVA:** Office of Military and Veteran Affairs
- O&M:** Operations and Maintenance
- ORR:** Office of Revenue and Recovery
- OS:** Optical Scan
- PA:** Public Administrator
- PACE:** Purchase of Agricultural Conservation Easement
- PB:** Performance Budgeting System
- PC:** Public Conservatorship
- PCC:** Polinsky Children’s Center
- PDATF:** Prescription Drug Abuse Task Force
- PDP:** Priority Development Project
- PDS:** Planning & Development Services
- PEI:** Prevention and Early Intervention
- PERT:** Psychiatric Emergency Response Team
- PG:** Public Guardian
- PHAB:** Public Health Accreditation Board

APPENDIX E: OPERATIONAL PLAN ACRONYMS AND ABBREVIATIONS

PHC: Public Health Center	SDCFA: San Diego County Fire Authority
PHS: Public Health Services	SDCJ: San Diego Central Jail
PII: Personal Identifiable Information	SDCL: San Diego County Library
PILT: Payments in Lieu of Taxes	SDCPH: San Diego County Psychiatric Hospital
PLDO: Parkland Dedication Ordinance	SDG&E: San Diego Gas and Electric
PM: Performance Measure(s)	SDRBA: San Diego Regional Building Authority
POB: Pension Obligation Bond	SE: Sustainable Environments
POFA: Project One for All	SF: Square foot/feet
PRD: Permanent Road Division	SHSGP: State Homeland Security Grant Program
PROP: Proposition	SIDS: Sudden Infant Death Syndrome
PSAs: Public Service Announcements	SME: Subject Matter Expert
PSG: Public Safety Group	SNAP-ED: Supplemental Nutrition Assistance Program- Education
PV: Photovoltaic	SNF: Skilled Nursing Facilities
QA: Quality Assurance	SOC: Standards of Cover
QR: Quick Response	SR: State Route
RCCC: Regional Continuum of Care Council	SSS: Self-Sufficiency Services
RCFE: Residential Care Facilities for the Elderly	STAR: Sheriff's Transfer, Assessment and Release
RCS: Regional Communications System	SUAS: State Utility Assistance Subsidy
RFP: Request for Proposal	TABs: Tax Allocation Bonds
RG3: Regional Realignment Response Group	TB: Tuberculosis
RIFA: Red Imported Fire Ants	TEVAP: Trafficking and Crime Victims Assistance Program
RLA: Resident Leadership Academies	TICP: Tactical Interoperable Communications Plan
ROV: Registrar of Voters	TIF: Transportation Impact Fee
RPTT: Real Property Transfer Tax	Title IV-E Waiver: California Well-Being Demonstration Project
RPTTF: Redevelopment Property Tax Transfer Fund	TJRV: Tijuana River Valley
RRC: Regional Recovery Centers	TMDL: Total Maximum Daily Load
RSVP: Retired & Senior Volunteer Program	TN: Technological Needs
RWQCB: Regional Water Quality Control Board	TOT: Transient Occupancy Tax
S&B: Salaries & Benefits	TRANS: Tax and Revenue Anticipation Notes
S&S: Services & Supplies	TRC: Teen Recovery Centers
SANCAL: San Diego County Capital Asset Leasing Corporation	UAAL: Unfunded Actuarial Accrued Liability
SANDAG: San Diego Association of Governments	UASI: Urban Areas Security Initiative Grant
SanGIS: San Diego Geographic Information Source	UCLA: University of California, Los Angeles
SAPT: Substance Abuse Prevention and Treatment	UCCE: University of California Cooperative Extension
SARMS: Substance Abuse and Recovery Management System	UDC: Unified Disaster Council
SB: Senate Bill	US: United States
SC: Safe Communities	USDA: United States Department of Agriculture
SD: San Diego	USDRIP: Upper San Diego River Improvement Project
SDCERA: San Diego County Employees' Retirement Association	UST: Underground Storage Tanks
	VAP: Voluntary Assistance Program





VASDHS: Veterans Administration San Diego Healthcare System

VASH: Veterans Affairs Supportive Housing program

VBM: Vote-by-Mail

VLf: Vehicle License Fees

WIC: Welfare and Institutions Code

WQE: Water Quality Equivalency



Appendix F: Glossary of Operational Plan Terms

Accomplishment: The successful achievement of a goal.

Account: A distinct reporting category in a ledger used for budgeting or accounting purposes. All budgetary transactions, whether revenue- or expenditure-related, are recorded in accounts. Also called “Object” in the County’s Performance Budgeting (PB) system.

Accrual Basis: The basis of accounting under which revenues are recorded when earned and expenditures (or expenses) are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of cash or the payment of cash may take place, in whole or in part, in another accounting period.

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

Actuarial Accrued Liability: The actuarial accrued liability, commonly used in pension fund discussions, generally represents the present value of fully projected benefits attributable to service credit that has been earned (or accrued) as of the valuation date; it is computed differently under different funding methods but is always assessed by an actuary.

Actuals: The County’s year-end actual dollars for expenditures and revenues for a fiscal year. Also, it represents the year-end actual measures or results for operational performance data for a fiscal year.

Actuary: A person professionally trained in the technical aspects of pensions, insurance and related fields. The actuary estimates how much money must be contributed to an insurance or pension fund in order to provide current and future benefits.

Adopted Budget: The County’s annual budget as formally adopted by the Board of Supervisors for a specific fiscal year.

Adopted Operational Plan: The Board of Supervisors’ two-year financial plan that allocates resources to specific programs and services that support the County’s long-term goals; it includes the adopted budget for the first fiscal year and a tentative budget that is approved in principle for the second fiscal year.

Amended Budget: A budget that reflects the adopted budget plus the carry forward budget from the previous fiscal year and any mid-year changes authorized during the fiscal year.

Americans with Disabilities Act (ADA): A federal law that, among other provisions, requires modification of public buildings to ensure access for people with disabilities.

Appropriation: A legal authorization to make expenditures and to incur obligations for specific purposes.



Appropriation for Contingency: A budgetary provision representing that portion of the financing requirements set aside to meet unforeseen expenditure requirements or to offset revenue shortfalls.

Arbitrage: As defined by treasury regulations, the profit earned from investing low yielding tax-exempt proceeds in higher yielding taxable securities. In general, arbitrage profits earned must be paid to the United States Treasury as rebate unless a specific exception to the rebate requirements applies.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes.

Asset: An item owned or a resource held that has monetary value.

Assigned Fund Balance: The portion of fund balance that reflects an intended use of resources. For non-general funds, it is the amount in excess of nonspendable, restricted and committed fund balance.

Assistant Chief Administrative Officer/Chief Operating Officer (ACAO/COO): The County’s second-highest ranking executive, the ACAO/COO works with the Chief Administrative Officer to implement the Board of Supervisors’ policies and to manage the County’s workforce and annual budget.

Audacious Vision: A bold statement detailing the impact the County strives to make in the community towards the four strategic initiatives of Healthy Families, Safe Communities, Sustainable Environments and Operational Excellence.

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 Budget or Balanced Operational Plan: A budget in which the planned expenditures and the means of financing them are equal. A balanced annual budget is required by the State of California per Government Code §29000, et seq.

Basis of Accounting: The term used to describe the timing of recognition, that is, when the effects of transactions or events should be recognized. The basis of accounting used for purposes of financial reporting in accordance with Generally Accepted Accounting Principles (GAAP). The County’s governmental funds are required to use the modified accrual basis of accounting in GAAP financial statements.

Basis of Budgeting: Refers to the conversions for recognition of costs and revenue in budget development and in establishing and reporting appropriations, that are the legal authority to spend or collect revenues. Governmental funds use the cash basis of accounting or the “cash plus encumbrances” basis of accounting for budgetary purposes.

Best Practices: Methods or techniques that have consistently shown results superior to those achieved with other means, and that are used as benchmarks.

Board of Supervisors: The five-member, elected governing body of the County authorized by the California State Constitution. Each Board member represents a specific geographic area (Supervisory District) 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 bond. The sale of bonds is one mechanism used to obtain long-term financing.

Budget: A financial plan for a single fiscal year that includes expenditures and the means of financing them. The County’s annual budget is contained within the Operational Plan and is voted upon by the Board of Supervisors.

Business Process Reengineering (BPR): The fundamental rethinking and redesign of business processes to achieve improvements in critical measures of performance, such as cost, quality, service and/or speed. One goal of BPR is to generate budgetary savings to permit reallocations of resources to other priority needs and services.

California State Association of Counties (CSAC): An organization that represents California’s 58 county governments before the California Legislature, administrative agencies and the federal government.

CalWIN: CalWORKs Information Network: A fully integrated online, real-time automated system to support eligibility and benefits determination, client correspondence, management reports, interfaces and case management for public assistance programs, such as the CalWORKs Program.

CalWORKs: California Work Opportunity and Responsibility to Kids program. A welfare program that provides cash aid and services to eligible needy California families.

Capital Assets: Tangible and intangible assets acquired for use in operations that will benefit more than a single fiscal year. Typical examples of tangible assets are land, improvements to land, easements, buildings, building improvements, infrastructure, equipment, vehicles and machinery.

Capital Assets Equipment: Equipment that includes movable personal property of a relatively permanent nature (useful life of one year or longer) and of significant value, such as furniture, machines, tools, weapons and vehicles. An item costing \$5,000 or more is budgeted in the appropriate capital asset account and capitalized. When an individual item costs less than \$5,000 (including weapons and modular equipment) it is budgeted in the minor equipment account.

Capital Assets/Land Acquisition: Expenditure accounts that include expenditures for the acquisition of land and buildings and construction of buildings and improvements.

Capital Expenditures: Costs incurred to construct facilities, purchase fixed assets or to add to the value of an existing fixed asset with a useful life extending beyond one year.

Capital Improvement Needs Assessment (CINA): An annually updated five-year list of planned capital projects, developed by the Department of General Services in compliance with Board of Supervisors Policies G-16 and B-37.

Capital Outlay Fund (COF): One of the Capital Program funds that 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. Revenues are obtained from the sale of fixed assets, from the lease or rental of County-owned facilities, and from other funds such as grants and contributions when allocated to the COF by the Board of Supervisors.

Capital Program Budget: A spending plan for improvements to or acquisition of land, facilities and infrastructure. The capital program budget balances revenues and expenditures, specifies the sources of revenues and lists each project or acquisition. Appropriations established in the capital program budget are carried forward until the project is completed.

Carry Forward Budget: The budget that captures encumbrances and appropriations related to the encumbrances, at the end of one fiscal year, that is carried over into the next fiscal year.



Cash Flow: The analysis of cash receipts (revenues) to required payments (expenditures) 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.

Certificates of Participation (COPs): Certificates issued for the financing of capital assets. A certificate is similar to a bond and represents an undivided interest in the payments made by the public agency pursuant to a financing lease. Even though they are not treated as indebtedness of the issuer by California state law, the federal tax law treats the lease obligation as if it were a debt.

Change Letter: Change Letters are recommended changes to the CAO Recommended Operational Plan submitted by the CAO and/or members of the Board of Supervisors. The CAO Change Letter updates the CAO Recommended Operational Plan with information that becomes available after the latter document is presented to the Board of Supervisors. Such modifications may be due to Board actions that occurred subsequent to the submission of the CAO Recommended Operational Plan or as a result of changes in State or federal funding.

Charges for Current Services: Revenues received as a result of fees charged for certain services provided to residents and other public agencies. This group of revenue accounts includes revenues resulting from: interfund transactions between governmental fund types; collection of taxes and special assessments and accounting and banking services for other governmental agencies; special district audits; election services provided to governmental agencies under contract, including charges for consolidating elections and rental of voting booths; planning and engineering services such as subdivision fees, traffic surveys, sale of plans and specifications and blueprints, and plan or map check fees; library services including special materials usage fees, book fines and lost or damaged books; park and recreational facilities usage including camping, parking and picnic area usage; document recording services, certified copies of vital statistics and fees for filing fictitious business names; animal services such as vaccination and impound fees; law enforcement services provided under contract to governmental agencies; and reimbursement for hospital care and services for prisoners, juvenile court wards and juvenile hall; and other services.

Chief Administrative Officer (CAO): The highest ranking County executive who provides policy-based program and financial decision making support to the Board of Supervisors. The CAO oversees the operation of more than 40 departments and manages the allocation of personnel, capital and budgetary resources within the County organization. The position is appointed by the Board of Supervisors. The lines of authority flow from the Board of Supervisors to the CAO and Assistant CAO/Chief Operating Officer (CAO/COO), to the Deputy CAO of each Group.

Collective Impact: The commitment of organizations and individuals from different sectors to a common agenda for solving a specific social problem, using a structured form of collaboration, alignment of efforts and common measures of success.

Committed Fund Balance: Self-imposed limitations set on funds prior to the end of an accounting period. These limitations are imposed by the highest level of decision-making (i.e. the Board of Supervisors), and require formal action at that same level to remove.

Commitment: ‘Excellence in All We Do’; One of the core values of the County’s General Management System (GMS).

Community Development Block Grant (CDBG): A federal grant administered by the County for housing and development activities that: (1) benefit lower income persons; (2) prevent/eliminate slums and blight; or (3) meet urgent community development needs.

Community Stakeholder: Members of the public, community groups, businesses, industries, organizations or other agencies who are involved in or affected by a course of action.

Comprehensive Annual Financial Report (CAFR): The annual audited financial statement of the County.

Contingency Reserve: Appropriations set aside to meet unforeseen economic and operational circumstances.

Cost Applied: The transfer of costs for services performed by one budget unit for the benefit of another budget unit within the same fund.

County Administration Center (CAC): The central County administration facility located at 1600 Pacific Highway, San Diego, California. The CAC is a public building completed in 1938 as a federal Works Progress Administration (WPA) project and is listed on the National Register of Historic Places.

County News Center Television (CNC TV): The County’s government access television station, which broadcasts Board of Supervisors meetings and programs of community interest. CNC TV can be seen in San Diego County on Cox Communications channel 24 in the south county, or channel 19 in the north as well as on Spectrum (Time Warner) channels 24 or 85 and AT&T U-verse channel 99.

County Operations Center (COC): The central County operations center campus located at 5500 Overland Avenue, San Diego, California. The COC is a 44 acre regional public complex which includes 18 structures and houses 19 departments from all 5 County business groups. The campus includes office and operational functions for County services available to the public as well as the Emergency Operations Center for the region.



County Service Area (CSA): An assessment district comprised of property owners in the unincorporated area who pay for special services, such as park maintenance, fire suppression and paramedic services, through special assessments on their property tax bills.

Credit Rating: A rating determined by a credit rating agency that indicates the agency's opinion of the likelihood that a borrower such as the County will be able to repay its debt. The three major municipal credit rating agencies include Standard & Poor's, Fitch and Moody's.

Cross-Departmental Objectives (CDO): A pre-determined set of objectives developed in Enterprise-Wide Goal focus groups that focus on collaboration between multiple departments to drive an intended outcome. Cross-Departmental Objectives may be shared between two or more departments and/or external partners, to contribute to a larger Enterprise-Wide Goal included in the County's Strategic Plan.

Cross-Departmental Objective Nomenclature: The numbering system that aligns a Cross-Departmental Objective to a Strategic Initiative in the County's Strategic Plan.

Current Assets: Assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets that will be used up or converted into cash within one year (i.e. temporary investments and taxes receivable that will be collected within one year).

Current Liabilities: Liabilities that are payable within one year. Liabilities are obligations to transfer assets (i.e. cash) or provide services to other entities in the future as a result of past transactions or events.

Custodian Bank: In finance, a custodian bank, or simply custodian, refers to a financial institution responsible for safeguarding a firm's or individual's financial assets. The role of a custodian in such a case would be to hold in safekeeping assets, such as equities and bonds, arrange settlement of any purchases and sales of such securities, collect information on and income from such assets (dividends in the case of equities and interest in the case of bonds), provide information on the underlying companies and their annual general meetings, manage cash transactions, perform foreign exchange transactions where required and provide regular reporting on all their activities to their clients.

Customer Experience Initiative: An enterprise-wide initiative that uses County resources so employees can create improved interactions with community members and stakeholders resulting in a positive overall service encounter with the County of San Diego.

Customer Service Level: Describes in measurable terms the performance of customer service. Certain goals are defined and the customer service level gives the percentage to which those goals should be achieved.

Debt Service: Annual principal and interest payments that a local government owes on borrowed money.

Debt Service Fund: A fund established to account for the accumulation of resources, for the payment of principal and interest on long-term debt.

Deferred Revenue: Measurable revenue that has been earned but not yet collected until beyond 180 days from the end of the fiscal year.

Department: The basic organizational unit of government which is functionally unique in its delivery of services.

Department Objectives (DO): Are similar to Cross-Departmental Objectives as they are intended to drive an outcome; however, they differ from a Cross-Departmental Objective as the outcome is mandated by State or federal regulations or set by the department rather than from the Enterprise-Wide Goal focus group.

Depreciation: The decrease in the service life or estimated value of capital assets attributable to wear and tear, deterioration and the passage of time.

Deputy Chief Administrative Officer (DCAO): Title used for the General Managers (GMs) of one of three County functional business groups: Public Safety, Community Services and Land Use and Environment. The GM of the Finance and General Government Group is the Chief Financial Officer, and the GM of the Health and Human Services Agency (HHSA) is the Director. See General Manager.

Educational Revenue Augmentation Fund (ERAF): The fund that was set up in each county at the direction of the State Legislature in the early 1990s to enable a shift of a portion of county, city and special district property taxes to school districts in response to State budget shortfalls.

Employee Benefits: The portion of an employee compensation package that is in addition to wages. Included are the employer's share of costs for Social Security and various pension, medical and life insurance plans.

Encumbrance: A commitment within the County to use funds for a specific purpose.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises (e.g. water, gas and electric utilities; airports; parking garages; or transit systems). The governing body intends that the costs of providing these goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

Enterprise Resource Planning (ERP)/Enterprise Systems (ES): New applications to replace, enhance and integrate existing financial and human resources information technology systems.



Enterprise-Wide Goals (EWG): A set of focused goals for departments to collaborate on for the greatest positive impact to the community. Each Enterprise-Wide Goal supports a specific Audacious Vision, as laid out in the County's Strategic Plan.

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.

Estimated Revenue: The amount of revenue expected to accrue or to be collected during a fiscal year.

Expenditure: A decrease 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.

Expenditure Transfers & Reimbursements: This expenditure account group, which is shown as a decrease in expenditures, consists of transfers of costs for services provided between budget units in the same governmental type fund. The cost of the service is transferred to the revenue earning department with an equal reduction in cost to the department providing the service.

Fiduciary Fund: A fund containing assets held in a trustee capacity or as an agent for others which cannot be used to support the County's own programs. For example, the County maintains fiduciary funds for the assets of the Investment Trust Fund. This trust fund holds the investments on behalf of external entities in either the County investment pool or specific investments.

Finance Other: Finance Other includes funds and programs that are predominantly Countywide in nature, have no staffing associated with them or exist for proper budgetary accounting purposes. Responsibility for these funds and programs rests primarily with departments in the Finance and General Government Group.

Financial Planning Calendar: A timetable outlining the process and tasks to be completed during the annual financial planning and budget cycle.

Fines, Forfeitures & Penalties: A group of revenue accounts that includes vehicle code fines, other court fines, forfeitures and penalties, and penalties and costs on delinquent taxes.

Firestorm 2003 and Firestorm 2007: Devastating wildfire events that occurred in San Diego County in October 2003 and October 2007 that financially affected the County and resulted in programs and services to recover from the damage and improve fire-related disaster preparedness.

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: Assets with a useful life extending beyond one year, that are purchased for long-term use and are not likely to be converted quickly into cash, such as land, buildings, and equipment.

Functional Threading: The process of collaboration throughout the organization to pursue goals, solve problems, share information and leverage resources. Functional Threading ensures all areas of the County work together to meet goals set in both the Strategic and Operational Plans. Functional Threading is a component of the County's General Management System (GMS).

Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and equities or 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 funds. Fund Balance may be used in the budget by a Group or department for the upcoming fiscal year as a funding source for one-time projects/services.

Fund Balance Components: The classifications that segregate fund balance by constraints on purposes for which amounts can be spent. There are five classifications: Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance and Unassigned Fund Balance.

Fund Balance Component Increases/Decreases: An expenditure or revenue account group that indicates that a fund balance component is to be augmented (increased) or used as a funding source (decreased). These two categories are used only for adjustments to Restricted, Committed or Assigned Fund Balance.

GASB 54: Governmental Accounting Standards Board (GASB) Statement Number 54 which establishes a fund balance classification hierarchy based on constraints that govern how the funds can be used.

General Fund: The County's primary operating fund, which is used to account for all financial resources, except those required to be accounted for in another 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 customers. It links planning, execution, value management, goal attainment and compensation.



General Manager (GM): An executive management class reporting directly to the Chief Administrative Officer (CAO) or Assistant CAO/COO. Responsible for managing all financial, personnel, and operational functions for each of the County's five business Groups (Community Services, Finance and General Government, Land Use and Environment, Health and Human Services, and Public Safety), and coordinating the Group initiatives in accordance with the CAO's Strategic Plan and County goals.

General Obligation Bonds: Bonds backed by the full faith and credit of a governmental entity.

General Plan Update: (formerly General Plan 2020). A multi-year project to revise the San Diego County Comprehensive General Plan that forms the framework for growth in the unincorporated communities.

General Purpose Revenue: Revenue derived from sources not specific to any program or service delivery that may be used for any purpose that is a legal expenditure of County funds. Examples of General Purpose Revenue include property taxes, sales taxes, property tax in lieu of vehicle license fees, court fines, real property transfer tax and miscellaneous other sources.

General Purpose Revenue Allocation: The amount of General Purpose Revenue that is budgeted to fund a group's or a department's services after all other funding sources for those services are taken into account; it is also commonly referred to as "net county cost."

Generally Accepted Accounting Principles (GAAP): The uniform minimum standards and guidelines for financial accounting and reporting that govern the form and content of the financial statements of an entity. GAAP is a combination of authoritative standards set by policy boards such as the Governmental Accounting Standards Board (GASB), and the commonly accepted ways of recording and reporting accounting information.

Geographic Information System (GIS): A regional data warehouse providing electronic geographic data and maps to County and city departments and other users.

Goal: A short, mid or long-term organizational target or direction stating what the department wants to accomplish or become over a specific period of time.

Governmental Accounting Standards Board (GASB): The independent authoritative accounting and financial reporting standard-setting body for U.S. state and local government entities.

Government Finance Officers Association (GFOA): An organization comprised of government accounting and finance professionals throughout the United States and Canada, whose goals include but are not limited to improving financial management practices and encouraging excellence in financial reporting and budgeting by state and local governments.

Governmental Fund: The funds that are generally used to account for tax-supported activities; it accounts for the majority of funds, except for those categorized as proprietary or fiduciary funds.

Grant: Contributions of cash or other assets from another governmental agency or other organization to be used or expended for a specified purpose, activity or facility.

Group/Agency: Headed by a General Manager (GM), the highest organizational unit to which a County department/program reports. There are four Groups and one Agency that include: Public Safety Group (PSG), Land Use and Environment Group (LUEG), Community Services Group (CSG), Finance and General Government Group (FGG) or Health and Human Services Agency (HHSA).

Healthy Families (HF): The Strategic Plan Initiative that focuses on ensuring every resident has the opportunity to make positive healthy choices, that San Diego County has fully optimized its health and social service delivery system and makes health, safety and thriving a focus of all policies and programs.

Information Technology: A term that encompasses all forms of technology used to create, store, exchange and use information in its various forms including business data, conversations, still images and multimedia presentations.

Integrity: 'Character First'; One of the core values of the County's General Management System (GMS).

Interfund Transfers: The transfer of resources between funds of the same government reporting entity.

Intergovernmental Revenue: Revenue received from other government entities in the form of grants, entitlements, shared revenues and payments in lieu of taxes. Examples of State revenue include Health and Social Services Realignment, Proposition 172 Public Safety Sales Tax, highway user tax, in-lieu taxes, public assistance administration, health administration and Homeowner's Property Tax Relief. Major federal revenue includes public assistance programs, health administration, disaster relief, grazing fees and Payments In-lieu of Taxes for federal lands.

Internal Service Fund (ISF): A proprietary-type 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.

Joint Powers Agreement (JPA): A contractual agreement between a city, county and/or special district in which services are agreed to be performed, or the County agrees to cooperate with or lend its powers to another entity.

Lease: A contract granting use or occupation of property during a specified time for a specified payment.



Liability: As referenced in the section on Measurement Focus and Basis of Accounting, a liability is a legal obligation of an entity to transfer assets or provide services to another entity in the future as a result of past transactions or events.

Licenses, Permits & Franchises: Revenue accounts that include revenue from animal licenses, business licenses, permits and franchises.

Live Well San Diego (LWSD): Started as an enterprise initiative in 2010 with the Building Better Health strategy, adding Living Safely in 2012 and Thriving in 2014. In 2015, LWSD evolved into the County's vision statement—a region that is Building Better Health, Living Safely and Thriving.

Major Fund: A fund in which one element (total assets, liabilities, revenues, or expenditures/expenses) is at least 10 percent of the corresponding element total for all funds of that category or type, and at least 5 percent of the corresponding element for all governmental and enterprise funds combined, as set forth in GASB Statement Number 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. By its nature, the General Fund of a government entity is always a major fund.

Major Maintenance Capital Outlay Fund: A Capital Program Fund established to account for major maintenance projects that meet the capitalization requirement per accounting rules. Such projects which are considered routine maintenance but require capitalization are funded through the operating budget of the originating department.

Managed Competition: A framework in which County departments compete with the private sector to determine the most cost-effective method of delivering services.

Mandate: A requirement, often set by law, from the State or federal government(s) that the County perform a task in a particular way or meet a particular standard.

Management Reserves: An expenditure category unique to the County of San Diego. Management Reserves are intended to be used for unforeseen expenses that arise during the budget year or as a means to set aside funds for a planned future year use. The level of Management Reserves is generally dependent upon the amount of fund balance realized by a Group/Agency or department, but may be budgeted for General Fund departments based on ongoing General Purpose Revenue allocation or comparable revenue source in the case of special funds. No expenditures can be made from Management Reserves; instead appropriations must first be transferred to a sub-account under one of the other expenditures categories (e.g. Salaries & Benefits, Services & Supplies, etc.).

Miscellaneous Revenues: A group of revenue accounts that includes other sales, tobacco settlement and other monetary donations from private agencies, persons or other sources.

Mission: A statement of organizational purpose. The County's mission is: *To efficiently provide public services that build strong and sustainable communities.*

Modified Accrual Basis: The basis of accounting under which revenues are recognized when they become available and measurable and, with a few exceptions, expenditures are recognized when liabilities are incurred. A modified accrual accounting system can also divide available funds into separate entities within the organization to ensure that the money is being spent where it was intended.

Monitoring and Control: The process of reviewing operations to make sure the organization is on track to meet its goals, and identifying the actions needed to address any identified issues. Monitoring and Control is a component of the County's General Management System (GMS).

Motivation, Rewards and Recognition: The General Management System (GMS) component that ensures the County is rewarding excellence in employee performance by providing tangible rewards, employee development opportunities, department recognition rewards, and national and local recognition opportunities.

Multiple Species Conservation Program (MSCP): A program intended to preserve a network of habitat and open space in the San Diego region, protecting biodiversity and enhancing the region's quality of life. The County is one of several entities participating in the MSCP.

National Association of Counties (NACo): An organization that represents the interests of counties across the nation to elected federal representatives and throughout the federal bureaucracy.

Nonspendable Fund Balance: The portion of net resources that cannot be spent either because of its form or due to requirements that it must be maintained intact.

Objective: A measurable target that must be met on the way to implementing a strategy and/or attaining a goal.

Objects (Line Items): A summary classification (or "roll-up" account) of expenditures and revenues based on type of goods or services (Salaries & Benefits, Services & Supplies, Other Charges, Capital Assets, etc.) or by type of revenue (Fines, Forfeitures & Penalties, Taxes Current Property, Intergovernmental Revenue, etc.).

Operating Budget: A plan of current expenditures and the recommended means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Transfers: Operating transfers result when one fund provides a service on behalf of another fund. The providing fund budgets the amount required by the other fund in the "Operat-



ing Transfer Out” expenditure account. The receiving fund budgets the amount in one of the “Operating Transfer In” revenue accounts.

Operational Excellence (OE): The Strategic Plan Initiative to promote continuous improvement in the organization through problem solving, teamwork and leadership with a focus on customers’ needs and supporting employees.

Operational Plan Document: The County’s two-year financial plan. It is presented in a program budget format that communicates expenditure and revenue information as well as operational goals, objectives and performance measures for County departments. The Operational Plan provides the County’s financial plan for the next two fiscal years. The first year is formally adopted by the Board of Supervisors as the County’s operating budget while the second year is approved in principle for planning purposes.

Operational Planning: The process of allocating resources, both dollars and staff time, to the programs and services that support the County’s strategic goals. This process encompasses plans for expenditures and the means of financing them and results in the County’s Operational Plan document. Operational Planning is a component of the County’s General Management System.

Ordinance: A regulation, an authoritative rule, a statute.

Other Charges: A group of expenditure accounts that includes support and care of other persons (such as assistance payments), bond redemptions, interest on bonds, other long-term debt and notes and warrants, judgments and damages, rights-of-way, taxes and assessments, depreciation, bad debts, income allocation, contributions to non-county governmental agencies and inter fund expenditures.

Other Financing Sources: An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. Examples include sale of capital assets, operating transfers in and long-term debt proceeds.

Parkland Dedication Ordinance (PLDO): The County ordinance that created a mechanism for funding local parks development and established the Parkland Dedication Fund.

Pension Obligation Bond (POB): Bonds issued to finance all or part of the unfunded actuarial accrued liabilities of the issuer’s pension plan. The proceeds are transferred to the issuer’s pension system as a prepayment of all or part of the unfunded pension liabilities of the issuer to ensure the soundness of the plan.

Performance Measurement (PM): Operational 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).

Permanent Road Division: An assessment district comprised of property owners in the unincorporated area who pay for special road work, such as road improvements and maintenance, through special assessments on their property tax bills.

Perspective: The capacity to view things in their true relations or relative importance. In relation to the County’s Operational Plan, the budget and accounting reports may have different fund reporting structures, or perspective.

Policy: A high-level overall plan embracing the general goals and acceptable procedures of the subject contained therein.

Priority: An item that is more important than other things and that needs to be done or dealt with first; the right to precede others in order, rank, or privilege.

Program: A set of activities directed to attaining specific purposes or objectives.

Program Revenue: Revenue generated by programs and/or dedicated to offset a program’s costs.

Proposed Budget: See Recommended Budget.

Proprietary Funds: The 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: Board of Supervisors meetings that are open to the public in order to provide residents an opportunity to express their views on the merits of the County’s proposals and services.

Public Liability: Claims against a public entity, its officers and employees, and/or agencies resulting in damages to a third party arising from the conduct of the entity or an employee acting within the course and scope of their employment.

Real Property Transfer Tax (RPTT): A tax assessed on property when ownership is transferred.

Reappropriation: The inclusion of a balance from the prior year’s budget as part of the budget of the subsequent fiscal year. Reappropriation is common for encumbrances outstanding at the end of a fiscal year that a government intends to honor in the subsequent fiscal year.

Rebudget: To include funds for a project or services budgeted in the previous fiscal year but not spent within that year nor meeting the criteria for an encumbrance at fiscal year-end.

Recommended Budget: The budget document developed by the CAO and formally approved by the Board of Supervisors to serve as the basis for public hearings and deliberations prior to the determination of the adopted budget. May also be referred to as the Recommended Operational Plan, Proposed Budget or Proposed Operational Plan.



Reporting Component: An object, unit or fund within a department that is reported on. In the Operational Plan, the County may present “reporting components” and funds in different ways than the County’s Comprehensive Annual Financial Report (CAFR).

Request for Proposal (RFP): An official request for proposals to be submitted to the County to perform specified services. The RFP sets forth the services being sought for procurement by the County and requests information from firms interested in the engagement.

Restricted Fund Balance: The portion of fund balance subject to externally enforceable limitations on its use imposed by law, constitutional provision, or other regulation.

Revenue From Use of Money & Property: Revenue accounts that include investment income, rents and concessions and royalties.

Safe Communities (SC): The Strategic Plan Initiative focused on making San Diego the safest and most resilient community in the nation, where youth are protected and the criminal justice system is balanced between accountability and rehabilitation.

Salaries & Benefits: A group of expenditure accounts that includes expenses related to compensation of County employees.

SANCAL: The San Diego County Capital Asset Leasing Corporation. A nonprofit corporation governed by a five-member Board of Directors appointed by the Board of Supervisors. SANCAL’s purpose is to facilitate the issuance of low-cost financing instruments to fund the procurement of County buildings and equipment.

Securitization: A type of structured financing whereby an entity that is to receive future payments sells the right to that income stream to a third party in exchange for an up-front payment. For example, the County securitized the Tobacco Settlement Payments, receiving the revenue up-front and reducing the risk of not collecting all of the payments.

Service Level: Measures the performance of a system of service delivery. Certain goals are defined and the service level gives the percentage to which those goals should be achieved.

Services & Supplies: A group of expenditure accounts that includes non-personnel operating expenses such as contract services, office supplies, information technology services, minor equipment and facilities maintenance.

Special District: An independent unit of local government set up to perform a specific function or a restricted number of related functions, such as street lighting or waterworks. A special district might be composed of cities, townships, or counties, or any part or combination of these.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

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 generally equals 2,088 staff hours (occasionally 2,080 or 2,096 staff hours). Two workers, each working half that number of hours, together equal one staff year. County salaries and benefits costs are based on the number of staff years required to provide a service.

Stewardship: ‘Service Before Self’; One of the core values of the County’s General Management System (GMS).

Strategic: Dealing with creation of overall plans and to determine how best to achieve the general goal of an entity.

Strategic Alignment: The process and the result of linking an organization’s resources with its strategy and business. Strategic alignment enables higher performance by optimizing the contributions of people, processes and inputs to the realization of measurable objectives.

Strategic Framework: Shows how the County’s vision, with its tagline of *Live Well San Diego*, is supported by the organization’s mission, values, four strategic initiatives and the foundation of the General Management System.

Strategic Initiatives: The means through which a vision is translated into practice. The County’s four Strategic Initiatives are Healthy Families, Safe Communities, Sustainable Environments and Operational Excellence and can be found in the Strategic Plan.

Strategic Plan: A document that explains the County’s four strategic initiatives, in addition to its vision, mission and values. The four strategic initiatives focus on how the County achieves its vision of a region that is Building Better Health, Living Safely and Thriving.

Strategic Planning: As used by the County, a process that identifies and communicates the County’s strategic direction for the next five years and results in the Strategic Plan. Strategic Planning is a component of the County’s General Management System.

Subject Matter Expert (SME): A person who possesses expert knowledge in a particular area, field, job, system or topic because of their education and/or experience.

Successor Agency: The agency responsible for managing the dissolution of a redevelopment agency as laid out in Assembly Bill x1 26 (2011), *Community Redevelopment Dissolution*. In most cases, the city or county that created the redevelopment agency has been designated as the successor agency. The County of San Diego is the Successor Agency for the County of San Diego Redevelopment Agency.

Sustainable Environments (SE): The Strategic Plan Initiative focused on strengthening the local economy through planning, development and infrastructure, protecting San Diego’s natural and agricultural resources and promoting opportunities for residents to engage in community life and civic activities.



Tax and Revenue Anticipation Notes (TRANS): A short-term, interest bearing note used as a cash management tool. Public agencies often receive revenues on an uneven basis throughout a fiscal year. The borrowed funds allow the agency to meet cash requirements during periods of low revenue receipts and repay the funds when the revenues are greater.

Taxes Current Property: A group of revenue accounts that includes the property tax amount for the current year based on the assessed value of the property as established each year on January 1st by the Office of the Assessor/Recorder/County Clerk.

Taxes Other Than Current Secured: A group of revenue accounts that includes unsecured property taxes. The term “unsecured” refers to property that is not “secured” real estate, that is a house or parcel of land which is currently owned. In general, unsecured property tax is either for business personal property (e.g. office equipment, owned or leased), boats, berths, or possessory interest for use of a space. It can, however, also be based upon supplemental assessments based on prior ownership of secured property.

Tobacco Settlement Funds: The result of the historic Master Settlement Agreement in 1998 between the California Attorney General and several other states and the four major tobacco companies which provided more than \$206 billion in Tobacco Settlement Payments over 25 years in exchange for the release of all past, present and future claims related to the use of tobacco products. California agreed to distribute its share of the settlement to its counties based on population. By Board of Supervisors Policy E-14, *Expenditure of Tobacco Settlement Revenue in San Diego County*, funds are dedicated to healthcare-based programs.

Transient Occupancy Tax (TOT): A tax levied by the County on rental receipts for temporary lodging in a hotel or other similar facility doing business in the unincorporated area.

Trust Fund: A fund used to account for assets held by a government unit in a trustee capacity or as an agent for others and which, therefore, cannot be used to support the government's own programs. The County is sometimes required to segregate revenues it receives from certain sources into a trust fund, but these funds are accounted for in the financial statements as County assets.

Unassigned Fund Balance: Residual net resources. Total fund balance in the general fund in excess of nonspendable, restricted, committed and assigned fund balance.

Unfunded Actuarial Accrued Liability (UAAL): The present value of benefits earned to date that are not covered by plan assets; commonly used in pension fund discussions. The excess, if any, of the actuarial accrued liability over the actuarial value of assets. See also Actuarial Accrued Liability.

Use of Fund Balance: The amount of fund balance used as a funding source for one-time projects/services.

Values: A shared culture of organizational behavior. The County's values are: Integrity, Stewardship and Commitment.

Vision: The image that an individual or organization has of itself or an end state. A picture of future desired outcomes. The County's vision is “A region that is Building Better Health, Living Safely and Thriving: *Live Well San Diego.*”

World Class: Ranking among the world's best; outstanding. To be world class, the goals that the County of San Diego sets and the resources allocated must be consistent with the purpose of the organization and its continuous drive to create a higher level of excellence.

Appendix G: Operational Plan Format

Introduction: County Overview

This Operational Plan provides the financial plan for the County of San Diego for the next two fiscal years, July 1, 2018 through June 30, 2020. The introductory portion of the document highlights the following:

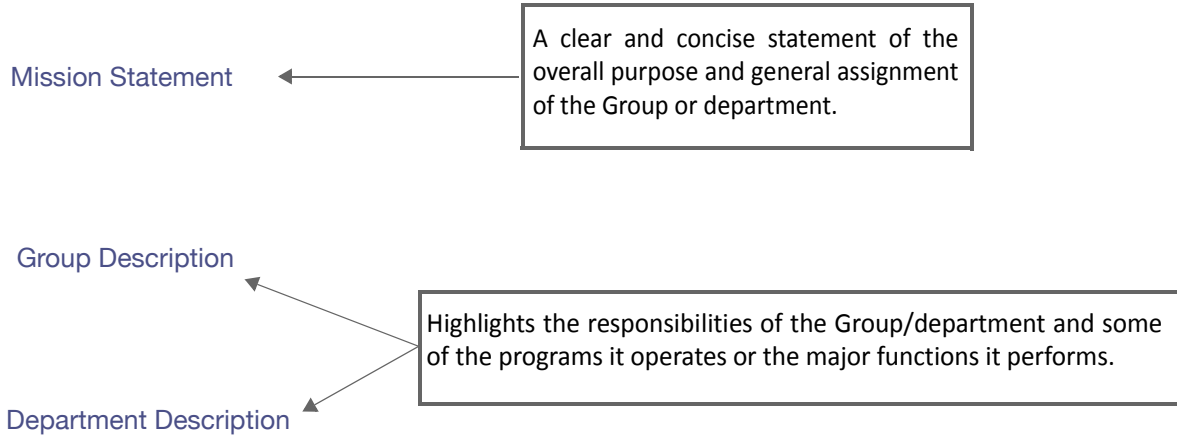
- ◆ Board of Supervisors and Organizational Chart
- ◆ Message from the Chief Administrative Officer
- ◆ Fiscal Year 2018–19 Recommended Budget at a Glance
- ◆ County Profile, County History and Economic Indicators
- ◆ Governmental Structure
- ◆ General Management System
- ◆ Strategic Framework and Alignment
- ◆ Awards and Recognition of County Performance
- ◆ Budget Process, Budget Documents and Financial Planning Calendar
- ◆ Appropriations and Funding Sources for all funds and the General Fund
- ◆ Staffing
- ◆ Financial Policies
- ◆ Capital Project Summary
- ◆ Reserves and Resources
- ◆ Financial Obligations and Debt Service

Note on Rounding in All Charts and Tables

In all charts, the sum of individual percentages may not total 100.0% due to rounding. In all tables, the sum of individual figures within a column may not equal the total for that column due to rounding.

Groups and Departments

This section highlights the five business groups and the departments in each group. The following information is presented:





2017–18 Accomplishments

Brief descriptions of the Group’s/department’s accomplishments for Fiscal Year 2017–18. The discussions address the progress made on the 2017–19 Objectives reported in the prior fiscal year’s Operational Plan and include the final results based on the actual work completed. Accomplishments are categorized by the County’s Strategic Initiative in which the accomplishment supports and are aligned directly to an Enterprise-Wide Goal or Audacious Vision.

2018–20 Objectives

Department’s key goals and priorities for the next two fiscal years and statements on how they will be achieved. Each objective is linked to the Strategic Initiative it supports and is aligned directly to an Enterprise-Wide Goal or Audacious Vision. Every objective focuses on and is intended to drive the outcome desired by the work performed and is aligned accordingly. There are two different categories of objectives, Cross-Departmental and Department Objectives which can be identified through their individual strategic dot-point. Cross-Departmental Objectives are the department’s contribution towards a pre-determined set of objectives created in the Enterprise-Wide Goal focus groups, to show alignment these objectives are identified with a corresponding nomenclature to show which pre-determined Cross-Departmental Objective it supports. Department Objectives differ in that the intended outcome is mandated by State or federal regulations or set by the department rather than from the Enterprise-Wide Goal focus groups.

Related Links

The County’s website for the Group/department. Some departments list additional websites that may be of interest to the reader.

Performance Measures

Each department’s key performance measures are outlined in a table format. The department’s progress in achieving its goals and objectives is depicted over time. Data displayed includes past performance, current year goals and the actual results, as well as approved targets for the next two fiscal years.

PERFORMANCE MEASURES ¹	2016–17 Actuals	2017–18 Adopted	2017–18 Actuals	2018–19 Adopted	2019–20 Approved
Defined Measure...	90% of xxx	92% of xxx	93% of xxx	94% of xxx	94% of xxx

Table Notes

Footnotes to the Performance Measures table which provide additional details to explain or clarify a measure or the measurement data.

Budget Changes and Operational Impact: 2017–18 to 2018–19

Detailed explanations of the budget changes in staffing, expenditures and revenues from the prior fiscal year’s adopted budget to the newly adopted budget. Dollar changes are rounded. Therefore, the sum of the individual expenditure and revenue categories may not equal the total change for the overall expenditures and revenues.

Budget Changes and Operational Impact: 2018–19 to 2019–20

A brief narrative description of significant changes in staffing, expenditures and revenues from the first year of the Adopted Operational Plan to the second year of the two-year plan.

Budget Tables

Tables of comparative data on staffing, expenditures and revenues are presented for each Group and department. The following page provides an example of the table format which includes the Adopted Budget for Fiscal Year 2016–17 and 2017-18; the Recommended Budget for Fiscal Year 2018-19; the percent change from the Fiscal Year 2017-18 Adopted Budget to the Fiscal Year 2018-19 Recommended Budget; and the Fiscal Year 2019-20 Recommended Budget.

Note on Actual General Purpose Revenue and Use of Fund Balance in Departmental Tables

Each department's budget table shows the funding sources for its programs for the indicated budget years, including various categories of program revenues, fund balance, fund balance component decreases and General Purpose Revenue (GPR) allocation. For any given budget year, the amount of the GPR allocation is intended to be fixed, meaning that the amount is anticipated to be the same for the adopted budget, the amended budget and the actuals. Exceptions are made due to unique one-time events. In the case of the use of fund balance, the amount in the actual column may be either positive or negative. The sum of the actual fund balance, any fund balance component decreases and the GPR allocation equals the total amount of non-program revenue funding sources used to support the actual expenditures of the department.



Sample Budget Tables

Staffing by Program						
		Fiscal Year 2017–18 Adopted Budget			Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Approved Budget
Name of Program						
Name of Program						
Total						

Budget by Program						
	Fiscal Year 2016–17 Actuals	Fiscal Year 2017–18 Adopted Budget	Fiscal Year 2017–18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019–20 Approved Budget
Name of Program						
Name of Program						
Total						

Budget by Categories of Expenditures						
	Fiscal Year 2016–17 Actuals	Fiscal Year 2017–18 Adopted Budget	Fiscal Year 2017–18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019–20 Approved Budget
Salaries & Benefits						
Services & Supplies						
Other Charges						
Capital Assets Equipment						
Total						

Budget by Categories of Revenues						
	Fiscal Year 2016–17 Actuals	Fiscal Year 2017–18 Adopted Budget	Fiscal Year 2017–18 Amended Budget	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2019–20 Approved Budget
Intergovernmental Revenues						
Charges For Current Services						
Miscellaneous Revenues						
Other Financing Sources						
Use of Fund Balance						
General Purpose Revenue Allocation						
Total						



Capital Program

This section discusses the County's Capital Program, its structure, funds, policies and procedures. Details are provided for the following:

- ◆ Capital Improvement Needs Assessment (CINA): The CINA is the County's five year Capital Improvement Plan (CIP). This section details the policies and procedures for funding and selection of capital projects. Tables are presented for the CIP prioritization score sheet as well as all major and minor capital projects listed on the CINA for Fiscal Years 2018–23.
- ◆ Operating Impact of Capital Program: A summary of the potential impact on the operating budget is presented for major capital projects that are scheduled for completion during Fiscal Years 2018–20.
- ◆ Capital Appropriations: Discusses new appropriations to the capital budget for Fiscal Year 2018–19, including the amount and purpose of each capital item.
- ◆ Capital Program Summary: Tables summarizing the entire Capital Program budget; including the budget by fund, by categories of expenditures and revenues, and revenue detail.
- ◆ Summary of Capital Program Funds: Tables are presented for each fund within the Capital Program that has budgeted appropriations for the fiscal years presented, which may include any or all of the following funds: Capital Outlay, County Health Complex, Justice Facility Construction, Library Projects, Multiple Species Conservation Program, Edgemoor Development and Major Maintenance Capital Outlay Fund. The information in the tables presents, for each fund, the capital budget by categories of expenditures and by categories of revenues.
- ◆ Outstanding Capital Projects by Fund: Tables for each Capital Program fund are arranged by Groups within the fund, then in alphabetical order by project name. Included for each project is the scope/description of the project; project number; the fiscal year project was established; the Adopted Budget for Fiscal Year 2017–18; the Recommended Budget for Fiscal Year 2018–19; the percent change from the Fiscal Year 2017–18 Adopted Budget to the Fiscal Year 2018–19 Recommended Budget; the Recommended Budget for Fiscal Year 2019–20; the Total Appropriations for the project through February 28, 2018; and the Total Expenditures for the project through February 28, 2018.

Finance Other

This section highlights miscellaneous funds and programs that are predominantly Countywide in nature, have no staffing associated with them or exist for proper budgetary accounting purposes.

- ◆ Lease Payments: Details lease payments budget by categories of expenditures and revenues, and the expenditure and revenue detail.

Appendices

- ◆ Appendices A, B and C present tables of data which includes the Adopted Budget for Fiscal Year 2016–17 and 2017–18; the Recommended Budget for Fiscal Year 2018–19; the percent change from the Fiscal Year 2017–18 Adopted Budget to the Fiscal Year 2018–19 Recommended Budget; and the Fiscal Year 2019–20 Recommended Budget.
 - ◆ Appendix A: All Funds Budget Summary: Tables outline staff years; and expenditures and revenues by category for the total County and by each business group, the Capital Program, Finance Other, and General Purpose Revenue.
 - ◆ Appendix B: Budget Summary and Changes in Fund Balance appropriations by fund type; and appropriations by fund type within each business group, the Capital Program and Finance Other.
 - ◆ Appendix C: General Fund Budget Summary: Tables of General Fund expenditures by department within each business group and for Finance Other; also provided are financing sources by category for the General Fund.
- ◆ Appendix D: Health and Human Services Agency (HHS): General Fund—Tables present staff years and summarize HHS's General Fund budget by operations and assistance payments.
- ◆ Appendix E: Operational Plan Acronyms and Abbreviations: Common abbreviations and acronyms referenced.
- ◆ Appendix F: Glossary of Operational Plan Terms: Explanations of key terms used in the document and during the budget process.
- ◆ Appendix G: Operational Plan Format: An instructional guide detailing each section of the Operational Plan and its intended purpose.
- ◆ Index: An alphabetical listing of key topics and the page reference for each.

