

County of San Diego

Appendices

Appendix A: All Funds Budget Summary	569
.....	
Appendix B: Budget Summary and Changes in Fund Balance	581
.....	
Appendix C: General Fund Budget Summary	595
.....	
Appendix D: Health & Human Services Agency: General Fund	599
.....	
Appendix E: Community Services Group Summary & Executive Office	603
.....	
Appendix F: Operational Plan and Acronyms and Abbreviations	605
.....	
Appendix G: Glossary of Operational Plan Terms	611
.....	
Appendix H: Operational Plan Format	621
.....	



Appendix A: All Funds Budget Summary

Countywide Totals

Staffing						
		Fiscal Year 2018-19 Adopted Budget			Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
	Total	17,583.50			18,024.50	18,024.50

Expenditures						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Salaries & Benefits	\$ 2,120,431,751	\$ 2,231,098,111	\$ 2,265,061,825	\$ 2,200,402,980	\$ 2,379,088,553	\$ 2,471,642,058
Services & Supplies	1,813,922,915	2,262,087,808	2,636,163,244	1,963,060,091	2,434,534,641	2,230,807,143
Other Charges	646,152,866	710,026,156	742,178,124	656,859,433	709,239,588	684,751,246
Capital Assets Software	—	—	7,987,206	7,967,206	—	—
Capital Assets/Land Acquisition	124,595,600	279,920,843	703,496,717	113,025,276	150,164,665	133,602,653
Capital Assets Equipment	12,028,383	37,302,838	102,743,405	8,434,180	39,917,454	27,025,339
Expenditure Transfer & Reimbursements	(33,922,406)	(37,034,467)	(37,147,805)	(36,338,794)	(37,953,457)	(38,326,834)
Contingency Reserves	—	7,255,233	7,255,233	—	10,747,220	10,747,220
Fund Balance Component Increases	100,234,705	76,350,000	80,880,747	80,880,747	350,000	350,000
Operating Transfers Out	476,773,655	676,841,455	1,074,023,122	493,338,501	544,413,317	405,184,801
Management Reserves	—	27,000,000	21,823,000	—	22,150,000	19,150,000
Total	\$ 5,260,217,469	\$ 6,270,847,977	\$ 7,604,464,818	\$ 5,487,629,620	\$ 6,252,651,981	\$ 5,944,933,626



APPENDIX A: ALL FUNDS BUDGET SUMMARY

Revenues						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Taxes Current Property	\$ 728,480,324	\$ 749,471,934	\$ 758,088,326	\$ 768,034,266	\$ 790,750,588	\$ 809,851,778
Taxes Other Than Current Secured	494,372,767	510,193,144	519,366,634	517,102,698	541,253,163	558,119,829
Licenses Permits & Franchises	61,200,609	57,505,046	58,552,108	62,992,339	59,865,709	60,721,304
Fines, Forfeitures & Penalties	46,631,891	46,406,143	46,745,948	47,474,493	46,322,296	41,747,684
Revenue From Use of Money & Property	68,015,810	56,905,819	59,659,164	98,806,285	71,629,660	73,655,608
Intergovernmental Revenues	2,448,085,212	2,617,792,349	2,749,788,983	2,587,718,018	2,792,201,550	2,785,237,448
Charges For Current Services	936,523,418	992,174,509	1,032,344,636	992,991,250	1,025,285,390	1,003,853,033
Miscellaneous Revenues	72,093,702	50,567,191	75,823,187	56,400,356	66,369,779	52,925,995
Other Financing Sources	458,749,290	656,317,836	1,071,913,986	521,977,936	515,143,636	373,413,281
Residual Equity Transfers In	1,474,932	400,000	1,400,000	804,080	1,700,000	2,300,000
Fund Balance Component Decreases	73,500,177	95,647,374	99,997,065	99,997,065	63,188,482	52,665,465
Use of Fund Balance	(128,910,665)	437,466,632	1,130,784,780	(266,669,164)	278,941,728	130,442,201
Total	\$ 5,260,217,469	\$ 6,270,847,977	\$ 7,604,464,818	\$ 5,487,629,620	\$ 6,252,651,981	\$ 5,944,933,626

Public Safety Group

Staffing						
		Fiscal Year 2018-19 Adopted Budget			Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Total		7,573.00			7,556.00	7,556.00



APPENDIX A: ALL FUNDS BUDGET SUMMARY



Expenditures						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Salaries & Benefits	\$ 1,070,428,337	\$ 1,113,149,273	\$ 1,132,453,088	\$ 1,102,624,821	\$ 1,180,836,838	\$ 1,219,824,516
Services & Supplies	333,122,398	391,469,278	454,047,366	356,165,974	412,924,244	381,142,649
Other Charges	110,257,288	113,628,631	116,203,099	114,281,997	116,323,723	115,713,296
Capital Assets/Land Acquisition	3,221,421	—	1,931,326	1,931,325	—	—
Capital Assets Equipment	8,430,172	10,709,327	24,172,410	5,727,206	13,219,115	933,500
Expenditure Transfer & Reimbursements	(20,344,765)	(22,266,598)	(22,379,936)	(22,356,376)	(23,457,767)	(23,759,451)
Operating Transfers Out	303,655,094	320,907,959	393,814,725	303,212,123	355,801,519	318,726,037
Management Reserves	—	1,250,000	—	—	2,000,000	2,000,000
Total	\$ 1,808,769,946	\$ 1,928,847,870	\$ 2,100,242,078	\$ 1,861,587,070	\$ 2,057,647,672	\$ 2,014,580,547

Revenues						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Taxes Current Property	\$ 2,527,004	\$ 1,498,665	\$ 1,498,665	\$ 2,925,087	\$ 1,183,009	\$ 1,223,490
Taxes Other Than Current Secured	41,463	—	—	34,883	—	—
Licenses Permits & Franchises	2,329,149	1,053,890	1,053,890	873,048	1,053,890	1,053,890
Fines, Forfeitures & Penalties	19,780,119	18,486,933	18,826,738	18,976,375	19,649,931	14,943,680
Revenue From Use of Money & Property	4,956,115	4,427,911	4,427,911	5,362,073	4,446,756	4,466,146
Intergovernmental Revenues	541,831,671	550,527,149	574,676,607	557,695,473	567,436,476	568,117,473
Charges For Current Services	192,773,534	181,284,515	184,187,181	189,733,651	188,227,101	193,639,654
Miscellaneous Revenues	36,853,962	24,930,863	27,186,215	17,256,104	30,183,768	18,830,862
Other Financing Sources	295,718,120	314,927,522	323,627,659	295,884,465	336,868,529	316,449,798
Fund Balance Component Decreases	15,588,790	20,599,839	21,599,839	21,599,839	30,747,074	29,564,792
Use of Fund Balance	696,370,019	811,110,583	943,157,373	751,246,072	877,851,138	866,290,762
General Purpose Revenue Allocation	716,998,389	748,201,615	748,201,615	748,201,615	790,166,947	826,880,536
Total	\$ 1,808,769,946	\$ 1,928,847,870	\$ 2,100,242,078	\$ 1,861,587,070	\$ 2,057,647,672	\$ 2,014,580,547



Health and Human Services Agency

Staffing						
		Fiscal Year 2018-19 Adopted Budget			Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
	Total	6,405.50			6,771.50	6,771.50

Expenditures						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Salaries & Benefits	\$ 614,948,931	\$ 657,043,018	\$ 657,043,018	\$ 651,441,928	\$ 709,039,841	\$ 744,564,290
Services & Supplies	852,823,416	1,020,260,351	1,080,474,731	944,672,432	1,147,038,640	1,112,638,358
Other Charges	336,212,742	379,651,984	373,562,371	317,427,650	358,458,915	358,458,915
Capital Assets Software	—	—	7,987,206	7,967,206	—	—
Capital Assets/Land Acquisition	—	—	1,059,601	1,026,104	—	—
Capital Assets Equipment	1,454,838	859,451	1,279,325	534,306	274,500	274,500
Expenditure Transfer & Reimbursements	(9,327,066)	(10,230,896)	(10,230,896)	(9,923,980)	(10,291,929)	(10,291,929)
Operating Transfers Out	31,883,312	44,460,837	48,577,627	37,321,197	42,065,700	43,710,811
Management Reserves	—	20,000,000	20,000,000	—	16,000,000	16,000,000
Total	\$ 1,827,996,173	\$ 2,112,044,745	\$ 2,179,752,982	\$ 1,950,466,842	\$ 2,262,585,667	\$ 2,265,354,945





Revenues						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Taxes Current Property	\$ 1,895,048	\$ 1,784,154	\$ 1,784,154	\$ 1,995,389	\$ 1,891,472	\$ 1,891,472
Taxes Other Than Current Secured	2,063,056	2,027,817	2,027,817	2,264,782	2,260,545	2,304,315
Licenses Permits & Franchises	799,254	968,097	968,097	1,007,235	1,002,171	1,002,171
Fines, Forfeitures & Penalties	7,668,837	7,433,220	7,433,220	7,746,145	7,443,720	7,179,579
Revenue From Use of Money & Property	2,124,770	3,002,242	3,002,242	8,560,587	3,228,605	3,228,605
Intergovernmental Revenues	1,638,207,090	1,832,306,887	1,849,074,005	1,745,503,106	1,945,443,853	1,963,846,702
Charges For Current Services	73,074,730	82,188,933	83,486,905	78,278,772	85,449,252	83,805,676
Miscellaneous Revenues	9,102,214	8,759,324	7,461,352	10,302,089	17,987,330	16,753,987
Other Financing Sources	11,016,182	10,887,259	10,887,259	10,834,476	11,189,292	11,189,292
Fund Balance Component Decreases	3,289,783	12,884,055	12,884,055	12,884,055	15,936,155	15,936,155
Use of Fund Balance	78,755,211	149,802,757	200,743,876	71,090,207	170,753,272	158,216,991
General Purpose Revenue Allocation	72,435,082	111,756,835	111,756,835	111,756,835	134,709,319	137,914,927
Total	\$ 1,827,996,173	\$ 2,112,044,745	\$ 2,179,752,982	\$ 1,950,466,842	\$ 2,262,585,667	\$ 2,265,354,945

Land Use and Environment Group

Staffing						
		Fiscal Year 2018-19 Adopted Budget			Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
	Total	1,870.50			1,946.50	1,946.50

Expenditures						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Salaries & Benefits	\$ 204,517,354	\$ 231,178,034	\$ 230,524,655	\$ 213,637,136	\$ 247,473,675	\$ 258,158,807
Services & Supplies	203,267,518	283,813,462	462,489,230	219,974,979	295,668,104	246,552,254
Other Charges	15,269,620	24,269,673	56,643,761	15,329,471	46,418,681	24,487,061
Capital Assets/Land Acquisition	3,613,515	3,261,000	19,708,209	185,369	13,838,000	4,000,000
Capital Assets Equipment	643,318	8,994,570	21,370,401	1,349,263	8,155,349	8,641,849
Expenditure Transfer & Reimbursements	(1,567,827)	(1,360,995)	(1,360,995)	(1,291,825)	(1,197,547)	(1,204,627)
Fund Balance Component Increases	1,980,000	350,000	4,112,026	4,112,026	350,000	350,000
Operating Transfers Out	19,695,962	31,664,835	37,670,421	30,642,624	40,316,978	17,925,592
Management Reserves	—	1,000,000	—	—	1,000,000	1,000,000
Total	\$ 447,419,460	\$ 583,170,579	\$ 831,157,707	\$ 483,939,043	\$ 652,023,240	\$ 559,910,936





Revenues						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Taxes Current Property	\$ 44,415,506	\$ 43,991,948	\$ 44,060,914	\$ 47,342,342	\$ 46,665,977	\$ 47,798,542
Taxes Other Than Current Secured	8,820,202	12,650,470	16,539,464	7,853,003	14,201,444	16,948,312
Licenses Permits & Franchises	53,023,315	48,743,204	48,790,266	53,873,510	50,973,793	52,383,888
Fines, Forfeitures & Penalties	2,259,422	1,625,719	1,625,719	1,753,828	1,750,201	1,831,597
Revenue From Use of Money & Property	27,126,894	24,556,963	24,556,963	31,104,415	25,260,632	26,090,860
Intergovernmental Revenues	116,833,883	148,548,043	195,089,461	152,356,964	180,025,537	160,614,621
Charges For Current Services	104,309,937	104,528,272	107,240,421	100,739,870	112,878,911	114,346,357
Miscellaneous Revenues	5,188,812	4,363,290	11,722,502	3,987,055	3,703,731	3,714,683
Other Financing Sources	16,874,937	29,055,053	58,914,789	57,262,840	32,125,286	17,925,592
Residual Equity Transfers In	—	—	—	141,760	—	—
Fund Balance Component Decreases	13,675,002	876,421	876,421	876,421	1,904,573	1,348,973
Use of Fund Balance	54,891,549	164,231,196	321,740,786	26,647,035	182,533,155	116,907,511
General Purpose Revenue Allocation	59,855,991	70,901,183	70,901,183	70,901,183	78,913,778	81,642,791
Total	\$ 447,419,460	\$ 583,170,579	\$ 831,157,707	\$ 483,939,043	\$ 652,023,240	\$ 559,910,936

Finance and General Government Group

Staffing						
		Fiscal Year 2018-19 Adopted Budget			Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
	Total	1,734.50			1,750.50	1,750.50

Expenditures						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Salaries & Benefits	\$ 208,035,017	\$ 229,727,786	\$ 231,209,142	\$ 218,867,174	\$ 241,738,199	\$ 249,094,445
Services & Supplies	372,166,770	433,643,662	522,459,853	411,591,148	441,716,920	399,466,221
Other Charges	13,815,016	15,905,555	15,687,857	15,576,006	17,078,878	16,782,445
Capital Assets/Land Acquisition	—	—	—	(3,482,685)	—	—
Capital Assets Equipment	1,500,055	16,739,490	55,487,275	389,411	18,268,490	17,175,490
Expenditure Transfer & Reimbursements	(2,682,748)	(3,175,978)	(3,175,978)	(2,766,612)	(3,006,214)	(3,070,827)
Fund Balance Component Increases	—	1,000,000	1,000,000	1,000,000	—	—
Operating Transfers Out	10,840,717	14,771,101	21,205,649	8,899,425	10,092,300	9,739,350
Management Reserves	—	4,750,000	1,823,000	—	3,150,000	150,000
Total	\$ 603,674,826	\$ 713,361,616	\$ 845,696,798	\$ 650,073,866	\$ 729,038,573	\$ 689,337,124





Revenues						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Licenses Permits & Franchises	\$ 1,264,967	\$ 1,270,500	\$ 2,270,500	\$ 2,295,681	\$ 1,846,500	\$ 1,292,000
Fines, Forfeitures & Penalties	619,892	620,150	620,150	655,677	620,150	620,150
Revenue From Use of Money & Property	1,820,406	1,602,153	1,802,153	1,943,869	1,922,262	1,922,262
Intergovernmental Revenues	6,039,125	4,278,811	24,389,306	5,312,221	4,283,264	4,283,264
Charges For Current Services	401,829,556	463,366,862	496,624,202	453,662,753	476,727,082	449,254,983
Miscellaneous Revenues	11,771,010	12,013,714	13,082,679	12,683,020	12,941,889	13,126,463
Other Financing Sources	14,866,588	20,397,041	23,084,545	15,620,968	19,174,881	16,805,861
Residual Equity Transfers In	1,474,932	400,000	1,400,000	662,320	1,700,000	2,300,000
Fund Balance Component Decreases	3,585,318	3,156,059	4,600,750	4,600,750	4,858,481	5,015,545
Use of Fund Balance	160,403,031	206,256,326	277,822,513	152,636,607	204,964,064	194,716,596
General Purpose Revenue Allocation	154,213,340	164,816,947	164,816,947	164,816,947	173,501,183	176,108,583
Total	\$ 603,674,826	\$ 713,361,616	\$ 845,696,798	\$ 650,073,866	\$ 729,038,573	\$ 689,337,124

Capital Program

Expenditures						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Services & Supplies	\$ 569,951	\$ 633,000	\$ 3,698,426	\$ 3,129,192	\$ 533,000	\$ 533,000
Capital Assets/Land Acquisition	117,760,664	265,655,981	671,621,769	113,365,163	112,435,267	—
Capital Assets Equipment	—	—	433,995	433,995	—	—
Operating Transfers Out	8,519,225	8,563,676	8,650,796	8,563,675	8,564,650	8,566,500
Total	\$ 126,849,840	\$ 274,852,657	\$ 684,404,986	\$ 125,492,025	\$ 121,532,917	\$ 9,099,500

Revenues						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Revenue From Use of Money & Property	\$ 405,875	\$ 328,924	\$ 328,924	\$ 582,619	\$ 328,924	\$ 328,924
Intergovernmental Revenues	7,563,627	4,536,544	28,964,689	(702,100)	8,550,430	1,913,398
Charges For Current Services	—	—	—	5,725,757	—	—
Miscellaneous Revenues	6,807,427	—	15,756,465	8,839,607	1,053,061	—
Other Financing Sources	109,359,896	269,987,189	639,335,962	125,899,939	104,744,760	—
Use of Fund Balance	2,713,014	—	18,947	(14,853,796)	6,855,742	6,857,178
Total	\$ 126,849,840	\$ 274,852,657	\$ 684,404,986	\$ 125,492,025	\$ 121,532,917	\$ 9,099,500





Finance Other

Expenditures						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Salaries & Benefits	\$ 22,502,113	\$ —	\$ 13,831,922	\$ 13,831,922	\$ —	\$ —
Services & Supplies	51,972,861	132,268,055	112,993,638	27,526,366	136,653,733	90,474,661
Other Charges	170,598,200	176,570,313	180,081,037	194,244,308	170,959,391	169,309,529
Capital Assets/Land Acquisition	—	11,003,862	9,175,812	—	23,891,398	129,602,653
Contingency Reserves	—	7,255,233	7,255,233	—	10,747,220	10,747,220
Fund Balance Component Increases	98,254,705	75,000,000	75,768,721	75,768,721	—	—
Operating Transfers Out	102,179,345	256,473,047	564,103,904	104,699,458	87,572,170	6,516,511
Total	\$ 445,507,224	\$ 658,570,510	\$ 963,210,267	\$ 416,070,775	\$ 429,823,912	\$ 406,650,574

Revenues						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Revenue From Use of Money & Property	\$ 4,642,134	\$ 2,908,070	\$ 5,461,415	\$ 9,825,016	\$ 4,275,527	\$ 4,256,886
Intergovernmental Revenues	4,564,325	—	—	20,955,335	—	—
Charges For Current Services	164,497,142	160,805,927	160,805,927	164,805,465	160,403,044	161,206,363
Miscellaneous Revenues	1,865,070	0	113,974	1,395,900	—	—
Other Financing Sources	10,913,568	11,063,772	16,063,772	16,475,248	11,040,888	11,042,738
Fund Balance Component Decreases	37,361,284	58,131,000	60,036,000	60,036,000	9,742,199	800,000
Use of Fund Balance	221,663,701	425,661,741	720,729,179	142,577,810	244,362,254	229,344,587
General Purpose Revenue Allocation	—	—	—	—	231,086,670	219,344,587
Total	\$ 445,507,224	\$ 658,570,510	\$ 963,210,267	\$ 416,070,775	\$ 429,823,912	\$ 406,650,574

Total General Purpose Revenue

General Purpose Revenue						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Taxes Current Property	\$ 679,642,766	\$ 702,197,167	\$ 710,744,593	\$ 715,771,449	\$ 741,010,130	\$ 758,938,274
Taxes Other Than Current Secured	483,448,047	495,514,857	500,799,353	506,950,030	524,791,174	538,867,202
Licenses Permits & Franchises	3,783,923	5,469,355	5,469,355	4,942,865	4,989,355	4,989,355
Fines, Forfeitures & Penalties	16,303,621	18,240,121	18,240,121	18,342,468	16,858,294	17,172,678
Revenue From Use of Money & Property	26,939,616	20,079,556	20,079,556	41,427,706	32,166,954	33,361,925
Intergovernmental Revenues	133,045,492	77,594,915	77,594,915	106,597,019	86,461,990	86,461,990
Charges For Current Services	38,520	—	—	44,982	1,600,000	1,600,000
Miscellaneous Revenues	505,207	500,000	500,000	1,936,580	500,000	500,000
Total	\$ 1,343,707,191	\$ 1,319,595,971	\$ 1,333,427,893	\$ 1,396,013,098	\$ 1,408,377,897	\$ 1,441,891,424





Appendix B: Budget Summary and Changes in Fund Balance

Appropriations by Fund Type

County Funds by Type						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Air Pollution Control District	\$ 35,036,221	\$ 42,731,522	\$ 80,010,968	\$ 38,642,735	\$ 73,381,377	\$ 51,419,922
Capital Project Funds	126,849,840	274,852,657	684,404,986	125,492,025	121,532,917	9,099,500
Community Facilities Districts	14,622,546	1,946,958	2,114,224	1,718,420	2,463,544	2,182,191
County Service Areas	17,648,108	19,848,840	21,258,196	19,126,000	21,791,350	20,793,840
Debt Service County Family	81,455,511	81,461,036	81,461,036	81,458,554	81,495,804	81,499,123
General Fund	4,024,648,289	4,699,541,570	5,314,475,774	4,181,715,091	4,728,665,244	4,637,907,719
Miscellaneous Local Agencies	7,211,940	7,135,190	7,215,190	7,030,774	7,473,804	7,473,804
Miscellaneous Special Districts	6,903,421	14,430,353	17,480,248	8,374,688	9,292,335	9,272,381
Permanent Road Divisions	713,192	6,930,137	7,302,630	1,001,072	7,008,536	1,383,729
County Proprietary Enterprise Funds	36,713,773	39,509,265	54,952,328	34,919,930	39,120,475	39,623,205
County Proprietary Internal Service Funds	419,987,604	505,763,102	571,856,563	475,513,852	535,943,096	502,027,237
Sanitation Districts	24,332,539	30,468,324	38,225,175	23,741,493	42,586,171	32,493,171
Special Revenue Funds	464,094,485	546,229,023	723,707,500	488,894,985	581,897,328	549,757,804
Total	\$ 5,260,217,469	\$ 6,270,847,977	\$ 7,604,464,818	\$ 5,487,629,620	\$ 6,252,651,981	\$ 5,944,933,626



Appropriations by Group and Fund

Public Safety Group						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
General Fund	\$ 1,494,417,453	\$ 1,591,193,371	\$ 1,711,073,082	\$ 1,545,411,857	\$ 1,694,668,624	\$ 1,676,326,148
Sheriff's Asset Forfeiture Program	940,237	5,249,936	7,360,364	862,564	999,496	—
Sheriff's Asset Forfeiture - US Treasury	—	—	300,000	—	—	—
Sheriff's Asset Forfeiture - State	7,500	27,326	757,326	43,741	80,000	—
District Attorney Asset Forfeiture Program Fed	7,556	500,000	500,000	(11,530)	500,000	500,000
District Attorney Asset Forfeiture Program - US Treasury	—	50,000	50,000	—	50,000	50,000
District Attorney Asset Forfeiture State	86,576	200,000	200,000	75,421	100,000	100,000
Probation Asset Forfeiture Program	87,395	100,000	133,114	114,768	100,000	100,000
Probation Asset Forfeiture US Treasury	—	—	14,966	14,966	—	—
Probation Asset Forfeiture State	—	—	18,148	18,147	—	—
Sheriff's Inmate Welfare	7,286,532	9,909,022	14,359,593	8,035,049	10,776,517	10,967,483
Probation Inmate Welfare	60,824	95,000	95,000	65,422	95,000	95,000
Public Safety Prop 172 Special Revenue	285,688,105	294,370,302	310,667,188	285,540,874	314,020,434	303,884,496
END DATED: CSA 107 Elfin Forest Fire Mitigation Fee	19,113	—	—	—	—	—
END DATED: CSA 107 Elfin Forest Fire Protection / EMS	2,612	—	—	—	—	—
CSA 107 Elfin Forest Fire Mitigation	367,549	—	57	57	—	—
CSA 115 Pepper Drive Fire Protection / EMS	384,683	385,000	967,542	916,699	—	—
CSA 115 Pepper Drive Fire Mitigation	—	—	5,752	5,752	—	—
CSA 115 Pepper Drive Fire District	—	—	24,444	24,444	—	—
CSA 135 Mt Laguna Fire/ Medical SRV ZN	—	17,200	17,200	15,715	17,000	17,000
CSA 135 Palomar Mt Fire/ Medical SRV ZN	—	50,208	50,208	49,688	60,000	60,000
CSA 135 San Pasqual Fire/ Medical SRV ZN	—	45,100	45,100	31,508	43,184	43,184
CSA 135 Descanso Fire/ Medical SRV ZN	—	56,000	56,000	42,739	53,000	53,000



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Public Safety Group						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
CSA 135 Dulzura Fire/ Medical SRV ZN	—	12,200	12,200	—	12,300	12,300
CSA 135 Tecate Fire/ Medical SRV ZN	—	12,100	12,100	—	12,100	12,100
CSA 135 Potrero Fire/ Medical SRV ZN	—	15,500	15,500	—	15,600	15,600
CSA 135 Jacumba Fire/ Medical SRV ZN	—	16,800	16,800	15,767	17,000	17,000
CSA 135 Rural West Fire/ Medical SRV ZN	—	357,000	357,000	189,661	370,000	370,000
CSA 135 - Fire Fee Mitigation Fund	—	—	185,493	185,493	—	—
CSA 135 Fire Protection / Emergency Medical Srvs	—	—	832	787	—	—
CSA 135 Fire Authority Fire Mitigation	—	—	185,493	—	—	—
CSA 135 Fire Authority Fire Protection / EMS	1,421,857	1,444,242	1,534,050	1,262,635	2,730,821	2,730,821
CSA 135 Regional 800 MHZ Radio System	—	—	1,189	1,189	—	—
CSA 135 Carlsbad 800 MHZ Zone A	—	—	2,167	2,162	—	—
CSA 135 Del Mar 800 MHZ Zone B	44,486	46,500	49,860	40,982	49,500	44,241
CSA 135 Encinitas 800 MHZ Zone C	—	—	3	3	—	—
CSA 135 Imperial Beach 800 MHZ Zn D	—	—	4,504	4,492	—	—
CSA 135 Lemon Grove 800 MHZ	—	—	4	4	—	—
CSA 135 Poway 800 MHZ Zone F	158,279	160,000	164,031	158,910	165,000	137,385
CSA 135 San Marcos 800 MHZ Zone G	—	—	78,297	78,202	—	—
CSA 135 Solana Beach 800 MHZ Zone H	89,378	60,000	64,031	55,267	60,000	39,751
CSA 135 Vista 800 MHZ Zone I	—	—	3,664	3,657	—	—



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Public Safety Group						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
CSA 135 Borrego Springs FPD 800 MHZ Zn K	—	—	8,000	7,524	8,300	—
CSA 135 Lakeside FPD 800 MHZ Zone M	—	—	53	53	—	—
CSA 135 CFD 04-01 Special Tax A	—	15,800	15,800	—	7,100	7,100
CSA 135 EOM CFD 09-01 Special Tax A	264,484	94,500	94,500	77,584	130,000	130,000
CSA 135 EOM CFD 09-01 Special Tax B	—	450,000	450,000	374,099	760,000	760,000
SHF Jail Stores Commissary Enterprise	10,496,954	11,088,808	13,325,470	11,502,165	10,360,321	10,393,289
Penalty Assessment	4,738,376	4,168,552	4,168,552	4,168,552	4,662,751	4,491,025
Criminal Justice Facility	1,279,420	7,618,387	31,758,387	1,160,984	15,708,507	2,292,849
Courthouse Construction	920,580	1,039,016	1,039,016	1,039,016	1,015,117	930,775
Total	\$ 1,808,769,946	\$ 1,928,847,870	\$ 2,100,242,078	\$ 1,861,587,070	\$ 2,057,647,672	\$ 2,014,580,547



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Health and Human Services Agency						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
General Fund	\$ 1,803,457,956	\$ 2,085,994,809	\$ 2,153,536,941	\$ 1,925,116,560	\$ 2,235,225,913	\$ 2,238,814,457
Co Successor Housing Agy Gillespie Housing	183	15,000	15,000	5,583	10,000	10,000
Co Successor Housing Agy USD RIP Housing	30	10,000	10,000	155	3,500	3,500
Tobacco Securitization Special Revenue	6,147,412	6,200,000	6,200,000	6,200,000	6,200,000	6,200,000
CSA 17 San Dieguito Ambulance	4,280,134	5,327,893	5,394,691	4,718,611	5,806,672	5,069,672
CSA 69 Heartland Paramedic	6,898,731	7,386,853	7,406,160	7,400,897	7,879,278	7,797,012
Co Successor Agy Redev Obligation Ret Fund	2,196,928	2,065,141	2,065,141	1,978,762	2,271,012	2,271,012
Co Successor Agy Gillespie Fld Debt Srv	1,416,015	1,426,059	1,426,059	1,416,859	1,474,140	1,474,140
Co Successor Agy Gillespie Fld Interest Acct	616,015	581,059	581,059	571,859	549,140	549,140
Co Successor Agy Gillespie Fld Principal Acct	500,000	525,000	525,000	525,000	555,000	555,000
Co Successor Agy Gillespie Fld Debt Srv Reserve	—	—	80,000	79,594	—	—
Co Successor Agy Gillespie Fld Turbo Redemption	300,000	320,000	320,000	320,000	370,000	370,000
Co Successor Agy USD RIP	550,000	550,000	550,000	550,000	550,000	550,000
Co Successor Agy Gillespie Fld Spec Revenue Fund	1,415,897	1,426,059	1,426,059	1,366,090	1,474,140	1,474,140
Co Successor Agy Gillespie Fld Admin	216,872	216,872	216,872	216,872	216,872	216,872
Total	\$ 1,827,996,173	\$ 2,112,044,745	\$ 2,179,752,982	\$ 1,950,466,842	\$ 2,262,585,667	\$ 2,265,354,945



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Land Use and Environment Group						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
General Fund	\$ 171,052,804	\$ 222,206,261	\$ 270,023,947	\$ 193,352,055	\$ 242,954,622	\$ 194,080,776
Road Fund	106,518,393	160,507,564	280,032,885	126,599,829	159,886,840	159,397,206
Air Pollution Control District Operations	21,839,562	27,143,694	30,166,082	23,815,013	29,588,820	28,997,090
APCD Air Quality Improvement Trust	10,074,952	11,120,000	20,798,501	10,051,336	16,424,549	13,829,912
Air Quality State Moyer Program	1,664,343	3,910,228	9,768,275	1,420,444	4,737,018	5,210,720
Air Quality Power General Mitigation	10,236	100	910	810	—	—
Air Quality Proposition 1B GMERP	1,447,128	557,500	14,757,500	2,588,393	248,790	—
Air Quality Farmer Program	—	—	1,269,700	43,830	1,269,700	1,269,700
Air Quality Community AB 617	—	—	3,250,000	722,908	21,112,500	2,112,500
San Diego County Lighting Maintenance District 1	2,076,912	2,879,966	3,024,246	2,381,181	2,789,906	2,828,352
County Library	42,608,065	46,555,993	52,268,982	46,021,860	50,014,204	51,073,273
Inactive Waste Site Management	5,298,572	5,830,820	6,794,711	5,530,951	6,850,846	6,018,998
Waste Planning and Recycling	1,579,574	3,099,555	3,460,551	1,918,342	3,515,600	3,153,330
Hillsborough Landfill Maintenance	955	—	—	—	2,947	—
Duck Pond Landfill Cleanup	13,761	14,650	14,669	—	14,669	14,669
Parkland Ded Area 4 Lincoln Acres	0	1,000	46,000	45,028	1,000	1,000
Parkland Ded Area 15 Sweetwater	100,987	4,500	381,623	377,431	2,000	2,000
Parkland Ded Area 19 Jamul	996	1,500	1,500	1,438	51,000	1,000
Parkland Ded Area 20 Spring Valley	1,487	4,500	434,271	58,360	4,000	4,000
Parkland Ded Area 25 Lakeside	4,000	5,500	5,500	495	5,000	5,000
Parkland Ded Area 26 Crest	252	1,500	1,500	1,291	1,000	1,000
Parkland Ded Area 27 Alpine	4,350	4,500	4,500	4,500	4,000	4,000
Parkland Ded Area 28 Ramona	8,595	8,800	605,396	885	8,000	8,000
Parkland Ded Area 29 Escondido	439	500	500	500	1,000	1,000
Parkland Ded Area 30 San Marcos	23	700	700	332	500	500



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Land Use and Environment Group						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Parkland Ded Area 31 San Dieguito	15,854	5,800	695,336	480,880	4,705,000	5,000
Parkland Ded Area 32 Carlsbad	—	200	200	—	200	200
Parkland Ded Area 35 Fallbrook	71,787	3,000	161,520	131,335	734,500	2,500
Parkland Ded Area 36 Bonsall	222	4,500	4,500	566	254,000	4,000
Parkland Ded Area 37 Vista	204	700	700	349	716,000	1,000
Parkland Ded Area 38 Valley Center	74,246	5,500	58,152	35,911	5,000	5,000
Parkland Ded Area 39 Pauma Valley	185	700	700	79	1,000	1,000
Parkland Ded Area 40 Palomar Julian	163	2,500	2,500	1,899	252,000	2,000
Parkland Ded Area 41 Mountain Empire	743	2,000	2,000	973	111,500	1,500
Parkland Ded Area 42 Anza Borrego	300,475	5,500	5,500	222	5,000	5,000
Parkland Ded Area 43 Central Mountain	1,583	2,000	87,000	1,387	1,500	1,500
Parkland Ded Area 45 Valle de Oro	79,550	4,500	379,450	78,693	4,000	4,000
PLD Administrative Fee	—	—	—	—	10,500	10,500
PRD 6 Pauma Valley	7,543	186,050	186,050	18,869	110,100	39,336
PRD 8 Magee Road Pala	4,513	234,897	234,897	8,132	112,200	26,594
PRD 9 Santa Fe Zone B	3,136	95,944	95,944	4,028	101,400	21,390
PRD 10 Davis Drive	3,596	27,616	27,616	14,103	11,145	9,173
PRD 11 Bernardo Road Zone A	3,924	64,484	64,484	3,862	64,907	17,311
PRD 11 Bernardo Road Zone C	3,093	5,897	5,897	3,416	4,025	2,507
PRD 11 Bernardo Road Zone D	18,786	34,112	34,112	5,101	12,665	6,933
PRD 12 Lomair	4,934	196,381	196,381	8,757	107,115	17,510
PRD 13 Pala Mesa Zone A	72,477	138,352	138,352	14,465	160,400	59,086
PRD 13 Stewart Canyon Zone B	4,774	26,307	26,307	19,069	22,085	10,714
PRD 16 Wynola	18,358	112,712	113,712	9,701	120,507	24,066
PRD 18 Harrison Park	8,054	229,482	229,562	29,172	255,300	35,828
PRD 20 Daily Road	153,584	275,726	459,574	150,537	110,585	107,640
PRD 21 Pauma Heights	5,577	564,030	564,030	16,246	574,335	86,496
PRD 22 West Dougherty St	3,155	8,000	8,000	3,256	5,500	1,751



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Land Use and Environment Group						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
PRD 23 Rock Terrace Road	2,796	24,370	24,370	2,649	23,300	7,365
PRD 24 Mt Whitney Road	6,388	56,561	56,561	4,435	53,580	9,421
CSA 26 Rancho San Diego	255,563	260,344	263,369	258,335	270,100	274,652
CSA 26 Cottonwood Village Zone A	147,024	230,818	234,095	168,898	173,420	126,830
CSA 26 Monte Vista Zone B	118,600	295,810	297,186	147,482	265,780	121,800
SD Landscape Maintenance Zone 1	170,544	163,500	166,525	154,326	179,994	181,132
Landscape Maintenance Dist Zone 2 - Julian	110,170	124,661	127,686	121,125	131,633	133,043
PRD 30 Royal Oaks Carroll	3,290	39,199	39,199	3,075	38,350	3,620
PRD 38 Gay Rio Terrace	2,974	36,487	36,487	3,022	33,200	7,975
PRD 45 Rincon Springs Rd	32,876	24,742	24,742	3,567	21,200	10,765
PRD 46 Rocosco Road	7,048	16,239	47,442	32,902	17,635	6,750
PRD 49 Sunset Knolls Road	3,360	50,658	50,658	3,873	48,175	7,350
PRD 50 Knoll Park Lane	2,771	60,533	60,533	9,312	34,850	5,981
PRD 53 Knoll Park Lane Extension	3,645	162,147	162,147	6,062	101,170	16,000
PRD 54 Mount Helix	4,309	129,936	129,936	8,003	143,000	16,869
PRD 55 Rainbow Crest Rd	6,536	345,920	345,920	78,515	311,900	52,204
PRD 60 River Drive	4,770	40,964	40,964	4,378	88,500	13,655
PRD 61 Green Meadow Way	8,081	128,786	162,413	42,308	155,800	10,354
PRD 63 Hillview Road	7,290	247,683	247,683	8,182	293,350	31,829
PRD 70 El Camino Corto	2,657	25,150	25,150	2,997	17,850	6,429
PRD 75 Gay Rio Dr Zone A	4,087	40,397	40,397	2,811	202,650	14,421
PRD 75 Gay Rio Dr Zone B	5,921	91,184	91,184	3,067	293,400	18,594
PRD 76 Kingsford Court	3,179	54,446	54,446	3,110	37,790	8,441
PRD 77 Montiel Truck Trail	4,604	111,240	111,240	4,904	133,600	20,447
PRD 78 Gardena Way	3,772	62,207	62,207	2,822	62,520	7,156
PRD 80 Harris Truck Trail	3,635	256,857	256,857	115,470	168,900	20,020
CSA 81 Fallbrook Local Park	512,907	533,188	582,988	551,716	532,984	552,431
CSA 83 San Dieguito Local Park	648,236	751,612	793,280	554,524	769,789	769,789
CSA 83A Zone A4S Ranch Park 95155	852,234	880,616	887,003	856,584	947,000	965,679
PRD 88 East Fifth St	3,028	23,033	23,033	3,289	20,540	4,949
PRD 90 South Cordoba	3,228	50,136	50,136	4,628	35,250	6,289
PRD 94 Roble Grande Road	2,956	408,073	408,073	2,970	429,300	24,765
PRD 95 Valle Del Sol	3,439	221,645	221,645	88,218	108,530	26,046



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Land Use and Environment Group						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
PRD 99 Via Allondra Via Del Corvo	4,170	24,225	24,225	6,491	26,830	4,475
PRD 100 Viejas Lane View	2,975	30,185	30,185	3,376	30,220	4,256
PRD 101 Johnson Lake Rd	96,918	49,931	49,931	15,819	46,600	27,710
PRD 101 Hi Ridge Rd Zone A	3,358	12,891	12,891	4,399	10,650	3,649
PRD 102 Mountain Meadow	11,858	186,714	188,552	41,281	188,450	62,325
PRD 103 Alto Drive	3,547	189,970	189,970	4,412	203,725	17,800
PRD 104 Artesian Rd	9,266	26,025	87,025	7,102	104,150	15,606
PRD 105 Alta Loma Dr	4,423	38,700	38,700	4,136	58,600	19,000
PRD 105 Alta Loma Dr Zone A	4,139	70,816	70,816	3,871	80,570	17,600
PRD 106 Garrison Way Et Al	5,377	21,135	41,135	27,210	18,400	11,330
PRD 117 Legend Rock	45,131	222,907	222,907	9,089	410,320	152,600
CSA 122 Otay Mesa East	0	6,745	6,745	0	6,745	0
PRD 123 Mizpah Lane	3,359	53,809	53,809	5,025	58,560	10,440
PRD 125 Wrightwood Road	3,904	26,153	26,153	7,317	13,415	10,300
PRD 126 Sandhurst Way	3,211	10,707	10,707	3,391	9,470	4,380
PRD 127 Singing Trails Drive	3,168	36,716	36,716	8,255	32,970	5,950
CSA 128 San Miguel Park Dist	1,152,944	1,187,450	1,215,029	1,090,829	1,192,650	1,227,918
PRD 130 Wilkes Road	6,421	186,304	186,304	6,230	192,400	27,270
PRD 133 Ranch Creek Road	8,452	37,812	72,194	12,853	42,510	42,510
PRD 134 Kenora Lane	3,144	65,442	65,442	3,269	72,180	12,000
CSA 136 Sundance Detention Basin	13,066	21,500	21,866	9,281	21,500	21,500
San Diego County Flood Control District	4,159,351	10,816,809	13,154,678	5,338,896	5,719,651	5,689,651
Blackwolf Stormwater Maint ZN 349781	1,228	11,000	11,262	3,984	11,000	11,000
Lake Rancho Viejo Stormwater Maint ZN 442493	47,679	92,300	96,230	66,111	91,500	113,100
Ponderosa Estates Maint ZN 351421	2,187	12,000	12,237	4,430	12,000	12,000
Harmony Grove Cap Proj	3,253,715	—	—	—	—	—
Other Services - Harmony Grove Fund	16,824	171,000	191,300	32,328	430,502	236,019
Flood Control - Harmony Grove Fund	—	8,000	8,000	0	100,677	41,418
Fire Protection - Harmony Grove Fund	134,337	290,000	290,000	248,218	307,720	306,458



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Land Use and Environment Group						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Improvement - Harmony Grove Fund	10,953,186	917,658	917,658	917,658	36,707	—
Horse Crk Rdg CFD 13-01 Interim Maint	—	—	78,000	—	304,544	313,496
Horse Crk Rdg CFD 13-01 A-Special Tax	—	—	—	—	224,372	224,372
Horse Crk Rdg CFD 13-01 B-Special Tax	—	—	—	—	91,577	91,577
Horse Crk Rdg CFD 13-01 C-Special Tax	—	—	68,966	68,534	70,345	71,751
PRD 1003 Alamo Way	3,038	19,605	19,605	3,961	17,330	4,400
PRD 1005 Eden Valley Lane	3,429	77,668	77,668	3,509	81,240	8,112
PRD 1008 Canter	2,870	28,974	28,974	4,294	28,210	5,700
PRD 1009 Golf Drive	—	—	—	—	781	—
PRD 1010 Alpine High	8,138	307,463	307,463	19,604	318,100	47,190
PRD 1011 La Cuesta	2,890	73,997	73,997	10,755	78,225	10,600
PRD 1012 Millar Road	3,431	55,796	55,796	3,230	57,556	10,284
PRD 1013 Singing Trails	3,215	33,725	33,725	9,921	25,490	3,300
PRD 1014 Lavender Point Lane	3,173	46,374	46,374	4,551	43,135	3,920
PRD 1015 Landavo Drive	3,659	46,057	46,057	3,787	47,840	7,992
PRD 1016 El Sereno Way	4,386	41,453	46,968	10,652	64,000	9,000
Survey Monument Preservation Fund	90,861	350,000	350,000	—	350,000	350,000
Grazing Lands	—	—	—	—	8,700	—
Special Aviation	50,000	255,000	255,000	247,324	50,000	50,000
County Fish and Game Propagation	17,651	18,000	30,000	26,152	18,000	18,000
Airport Enterprise Fund	18,322,316	19,313,831	32,385,763	15,211,413	19,125,359	19,383,784
Liquid Waste Enterprise Fund	7,894,503	9,106,626	9,241,096	8,206,352	9,634,795	9,846,132



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Land Use and Environment Group						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
CWSMD-Zone B (Campo Hills Water)	317,779	298,000	511,689	342,306	298,000	298,000
Campo WSMD-Zone A (Rancho Del Campo Water)	298,285	320,278	669,906	237,780	370,278	320,278
San Diego County Sanitation District	24,332,539	30,468,324	38,225,175	23,741,493	42,586,171	32,493,171
DPW Equipment Internal Service Fund	4,928,414	6,065,141	6,150,538	5,365,046	6,130,000	6,240,000
DPW ISF Equipment Acquisition Road Fund	2,450,403	7,515,000	15,148,359	2,679,708	6,792,500	7,560,000
DPW ISF Equipment Acquisition Inactive Waste	43,888	180,000	234,152	45,288	110,000	190,000
DPW ISF Equipment Acquisition Airport Enterprise	92,052	290,000	535,699	95,628	210,000	645,000
DPW ISF Equipment Acquisition General Fund	19,937	100,000	105,100	27,610	50,000	50,000
DPW ISF Equipment Acquisition Liquid Waste	446,449	1,289,000	2,078,489	449,104	1,100,000	1,540,000
Total	\$ 447,419,460	\$ 583,170,579	\$ 831,157,707	\$ 483,939,043	\$ 652,023,240	\$ 559,910,936

Finance and General Government Group						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
General Fund	\$ 259,916,041	\$ 304,492,642	\$ 379,547,559	\$ 271,051,858	\$ 291,011,455	\$ 287,058,365
Information Technology Internal Service Fund	166,075,335	175,775,724	181,029,670	177,647,151	191,461,085	165,486,337
Purchasing Internal Service Fund	10,711,154	12,301,955	14,993,512	11,621,081	14,839,789	13,788,355
Fleet Services Internal Service Fund	8,812,653	11,831,061	11,852,834	9,220,111	11,438,476	11,409,675
Fleet ISF Equipment Acquisition General	13,776,502	31,483,669	50,124,537	15,125,145	34,128,287	33,704,922
Fleet ISF Materials Supply Inventory	17,327,939	20,803,691	21,565,245	19,602,422	21,092,134	21,128,132
Fleet ISF Accident Repair	1,112,752	1,650,310	1,650,310	1,311,403	1,387,130	1,390,540
Fleet ISF Accidents Sheriff	354,479	—	—	—	—	—
Facilities Management Internal Service Fund	105,480,979	127,566,187	131,200,219	113,480,836	130,556,116	129,855,697
Major Maintenance Internal Service Fund	20,106,990	27,456,377	53,732,913	31,013,859	33,124,101	25,515,101
Total	\$ 603,674,826	\$ 713,361,616	\$ 845,696,798	\$ 650,073,866	\$ 729,038,573	\$ 689,337,124



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Capital Program						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Capital Outlay Fund	\$ 15,057,394	\$ 51,562,000	\$ 189,797,087	\$ 46,618,895	\$ 82,582,000	\$ —
Major Maint Capital Outlay Fund	9,444,040	18,806,981	44,300,141	5,438,624	17,210,206	—
Capital MSCP Acquisition Fund	12,661,901	7,500,000	40,539,840	14,937,830	7,500,000	—
County Health Complex Capital Outlay Fund	20,382,444	71,000,000	84,608,510	5,008,488	—	—
Justice Facility Construction Capital Outlay Fnd	53,729,513	94,417,000	278,870,929	36,940,772	5,143,061	—
Library Projects Capital Outlay Fund	6,868,734	22,370,000	37,072,857	7,901,028	—	—
Edgemoor Development Fund	8,705,814	9,196,676	9,215,623	8,646,388	9,097,650	9,099,500
Total	\$ 126,849,840	\$ 274,852,657	\$ 684,404,986	\$ 125,492,025	\$ 121,532,917	\$ 9,099,500

Finance Other						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
General Fund	\$ 295,804,036	\$ 495,654,487	\$ 800,294,244	\$ 246,782,761	\$ 264,804,630	\$ 241,627,973
Pension Obligation Bonds	\$ 81,455,511	\$ 81,461,036	\$ 81,461,036	\$ 81,458,554	\$ 81,495,804	\$ 81,499,123
Employee Benefits Internal Service Fund	\$ 40,747,984	\$ 48,279,120	\$ 48,279,120	\$ 44,053,006	\$ 50,322,954	\$ 50,322,954
Public Liability Internal Service Fund	\$ 27,499,693	\$ 33,175,867	\$ 33,175,867	\$ 43,776,455	\$ 33,200,524	\$ 33,200,524
Total	\$ 445,507,224	\$ 658,570,510	\$ 963,210,267	\$ 416,070,775	\$ 429,823,912	\$ 406,650,574





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 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
Fiscal Year 2017-18 Ending Fund Balance ²	2,307.1	662.7	164.0	256.0	99.8	892.8	309.0	16.4

¹ Fiscal Year 2018-19 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 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	\$ 2,307.1	\$ 662.7	\$ 1.0	\$ 2.4	\$ 26.4	\$ 52.8	\$ 111.2	\$ 2.0
Add								
Budgeted Revenue	4,603.9	546.2	81.5	274.9	39.5	505.8	116.4	7.1
Fund Balance Component Decrease	95.6	—	—	—	—	—	—	—
Total Available Funding	7,006.6	1,208.9	82.5	277.3	65.9	558.6	227.6	9.1
Less								
Budgeted Expenditures	4,623.5	546.2	81.5	274.9	39.5	505.8	116.4	7.1
Fund Balance Component Increase	76.0	—	—	—	—	—	0.4	—
Projected Ending Fund Balance	\$ 2,307.1	\$ 662.7	\$ 1.0	\$ 2.4	\$ 26.4	\$ 52.8	\$ 110.8	\$ 2.0

APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

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	\$ 2,307.1	\$ 662.7	\$ 1.0	\$ 2.4	\$ 26.4	\$ 52.8	\$ 110.6	\$ 2.0
Add								
Budgeted Revenue	4,602.3	581.9	81.5	121.5	39.1	535.9	156.5	7.5
Fund Balance Component Decrease	63.2	—	—	—	—	—	—	—
Total Available Funding	6,972.6	1,244.6	82.5	123.9	65.5	588.7	267.3	9.5
Less								
Budgeted Expenditures	4,728.7	581.9	81.5	121.5	39.1	535.9	156.5	7.5
Fund Balance Component Increase	—	—	—	—	—	—	0.4	—
Projected Ending Fund Balance	\$ 2,243.9	\$ 662.7	\$ 1.0	\$ 2.4	\$ 26.4	\$ 52.8	\$ 110.4	\$ 2.0

Fiscal Year 2020-21 (in millions)								
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Fund	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
Beginning Fund Balance	\$ 2,243.9	\$ 662.7	\$ 1.0	\$ 2.4	\$ 26.4	\$ 52.8	\$ 110.4	\$ 2.0
Add								
Budgeted Revenue	4,532.9	549.8	81.5	9.1	39.6	502.0	117.5	7.5
Fund Balance Component Decrease	52.7	—	—	—	—	—	—	—
Total Available Funding	6,829.1	1,212.5	82.5	11.5	66.0	554.8	227.9	9.5
Less								
Budgeted Expenditures	4,637.9	549.8	81.5	9.1	39.6	502.0	117.5	7.5
Fund Balance Component Increase	—	—	—	—	—	—	0.4	—
Projected Ending Fund Balance	\$ 2,191.2	\$ 662.7	\$ 1.0	\$ 2.4	\$ 26.4	\$ 52.8	\$ 110.0	\$ 2.0





Appendix C: General Fund Budget Summary

Appropriations by Group and Fund

Public Safety Group						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Public Safety Executive Office	\$ 74,625,558	\$ 78,865,138	\$ 84,088,164	\$ 77,826,711	\$ 87,314,101	\$ 83,490,798
San Diego County Fire Authority	34,953,699	41,170,398	51,014,824	38,648,839	46,676,767	49,558,691
District Attorney	179,810,557	192,342,715	194,185,310	191,752,971	208,786,130	216,846,010
Sheriff	819,625,016	876,037,186	963,407,800	852,484,377	944,607,646	915,213,949
Child Support Services	47,497,806	51,804,642	52,135,412	44,245,217	51,229,266	50,963,956
Citizens' Law Enforcement Review Board	784,807	917,060	918,301	828,311	986,564	1,003,544
Office of Emergency Services	6,338,836	8,411,474	9,830,961	7,676,523	7,741,836	7,758,852
Medical Examiner	10,266,636	11,468,578	12,673,395	12,071,961	11,668,771	11,650,154
Probation	220,878,239	231,520,925	240,143,978	223,847,252	233,560,671	237,203,094
Public Defender	83,277,939	90,334,891	93,772,243	87,266,993	92,976,849	93,742,321
Animal Services	16,358,359	8,320,364	8,902,695	8,762,703	9,120,023	8,894,779
Total	\$ 1,494,417,453	\$ 1,591,193,371	\$ 1,711,073,082	\$ 1,545,411,857	\$ 1,694,668,624	\$ 1,676,326,148

Health and Human Services Agency						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Self-Sufficiency Services	\$ 482,848,059	\$ 523,606,308	\$ 522,429,431	\$ 478,339,263	\$ 527,258,244	\$ 537,497,462
Regional Operations	4,539	—	7,407	44,892	—	—
Strategic Planning & Operational Support	3,725	—	—	—	—	—
Aging & Independence Services	143,253,281	162,485,712	169,432,120	164,687,147	183,094,858	190,653,552
Behavioral Health Services	522,423,014	658,175,550	634,920,990	600,700,719	712,886,993	708,728,264
Administrative Support	157,646,327	191,065,929	257,452,434	168,058,095	209,630,339	180,501,706
Child Welfare Services	347,776,103	379,140,438	380,535,286	359,579,630	387,095,386	395,409,722
Public Health Services	130,067,007	143,264,905	150,452,647	130,047,211	148,282,093	146,076,442
Public Administrator / Public Guardian	(2,087)	—	—	464	—	—
Housing & Community Development Services	19,437,989	28,255,967	38,306,626	23,659,139	66,978,000	79,947,309
Total	\$ 1,803,457,956	\$ 2,085,994,809	\$ 2,153,536,941	\$ 1,925,116,560	\$ 2,235,225,913	\$ 2,238,814,457



APPENDIX C: GENERAL FUND BUDGET SUMMARY

Land Use and Environment Group						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Land Use and Environment Executive Office	\$ 4,490,630	\$ 6,584,601	\$ 10,008,877	\$ 3,787,567	\$ 6,670,899	\$ 5,855,031
Agriculture, Weights and Measures	20,916,108	23,272,648	24,570,823	21,341,658	25,689,211	24,962,143
Environmental Health	42,899,044	48,466,580	52,193,524	44,826,616	53,228,971	54,355,995
University of California Cooperative Extension	1,029,470	1,265,971	1,535,560	1,346,496	1,381,370	869,971
Parks and Recreation	40,192,938	45,562,055	55,978,196	41,440,802	48,651,430	45,086,157
Planning and Development Services	37,181,689	49,853,299	64,361,687	40,907,378	57,537,410	43,422,075
Public Works	24,342,925	47,201,107	61,375,281	39,701,538	49,795,331	19,529,404
Total	\$ 171,052,804	\$ 222,206,261	\$ 270,023,947	\$ 193,352,055	\$ 242,954,622	\$ 194,080,776

Finance and General Government Group						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
General Services	\$ 3,993,582	\$ 7,668,000	\$ 9,879,175	\$ 5,951,253	\$ 3,475,000	\$ 3,295,000
Purchasing and Contracting	1,667,362	722,350	722,350	722,350	854,350	854,350
Registrar of Voters	20,768,772	23,427,241	47,777,823	27,616,472	26,655,234	25,059,175
Finance & General Government Executive Office	30,279,282	33,591,187	58,378,824	21,583,140	28,197,805	25,524,445
Board of Supervisors	9,093,337	9,506,564	10,732,846	9,359,632	10,134,043	10,139,995
Assessor / Recorder / County Clerk	58,586,597	77,524,311	84,596,153	65,296,847	71,674,938	71,804,265
Treasurer - Tax Collector	20,421,545	23,312,168	24,087,516	20,653,760	23,339,921	23,751,283
Chief Administrative Office	4,958,913	5,114,587	5,213,261	4,728,850	5,921,870	5,768,681
Auditor and Controller	35,130,786	37,205,936	43,290,015	37,367,098	37,925,850	39,245,579
County Technology Office	14,916,791	19,913,073	25,155,931	15,304,839	12,461,370	10,003,393
Civil Service Commission	467,513	570,141	570,358	440,145	574,328	588,342
Clerk of the Board of Supervisors	3,833,969	4,094,835	4,266,543	3,854,695	4,281,744	4,417,970
County Counsel	27,570,162	29,729,546	29,798,134	28,175,708	31,459,375	32,631,344
Grand Jury	553,817	786,712	827,136	678,234	799,215	802,050
Human Resources	24,635,226	27,630,087	30,203,926	25,860,478	28,875,561	29,195,642
County Communications Office	3,038,387	3,695,904	4,047,569	3,458,355	4,380,851	3,976,851
Total	\$ 259,916,041	\$ 304,492,642	\$ 379,547,559	\$ 271,051,858	\$ 291,011,455	\$ 287,058,365





Finance Other						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Community Enhancement	\$ 5,407,401	\$ 6,260,138	\$ 6,260,138	\$ 6,251,138	\$ 5,698,747	\$ 5,373,163
Neighborhood Reinvestment Program	7,942,822	10,000,000	13,510,724	12,666,864	10,000,000	10,000,000
Contributions to County Library	536,806	—	1,013,500	13,500	—	—
Lease Payments-Bonds	31,052,754	30,413,643	30,413,643	30,053,605	28,531,551	27,179,601
Contributions to Capital Program	96,331,325	246,849,000	550,870,658	98,371,789	78,225,000	—
Countywide General Expense	154,065,757	201,656,022	197,749,897	98,950,180	141,862,270	198,563,794
Local Agency Formation Commission Administration	467,171	475,684	475,684	475,684	487,062	511,415
Total	\$ 295,804,036	\$ 495,654,487	\$ 800,294,244	\$ 246,782,761	\$ 264,804,630	\$ 241,627,973

Total - Group/Agency						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Total	\$ 4,024,648,289	\$ 4,699,541,570	\$ 5,314,475,774	\$ 4,181,715,091	\$ 4,728,665,244	\$ 4,637,907,719

Financing Sources

Financing Sources by Category						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Taxes Current Property	\$ 679,642,766	\$ 702,197,167	\$ 710,744,593	\$ 715,771,449	\$ 741,010,130	\$ 758,938,274
Taxes Other Than Current Secured	483,448,047	495,516,857	500,801,353	506,950,030	524,791,174	538,867,202
Licenses Permits & Franchises	44,814,923	43,656,402	44,703,464	46,815,737	45,718,067	46,573,662
Fines, Forfeitures & Penalties	38,727,292	39,748,918	40,061,397	40,141,823	39,398,356	35,014,860
Revenue From Use of Money & Property	31,169,418	24,516,676	27,070,021	48,714,058	36,269,015	37,445,345
Intergovernmental Revenues	2,048,290,597	2,189,842,725	2,251,434,345	2,149,762,388	2,323,055,969	2,330,822,089
Charges For Current Services	382,798,761	401,217,088	408,148,744	393,226,954	406,647,723	410,443,316

APPENDIX C: GENERAL FUND BUDGET SUMMARY

Financing Sources by Category						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Miscellaneous Revenues	47,429,525	32,612,000	37,318,733	31,232,720	48,561,269	36,125,707
Other Financing Sources	308,765,122	328,583,141	340,089,731	313,812,828	350,548,448	330,400,989
Total Revenues	\$ 4,065,086,451	\$ 4,257,890,974	\$ 4,360,372,381	\$ 4,246,427,987	\$ 4,516,000,151	\$ 4,524,631,444
Fund Balance Component Decreases	\$ 60,500,177	\$ 95,647,374	\$ 99,997,065	\$ 99,997,065	\$ 63,188,482	\$ 52,665,465
Use of Fund Balance	(100,938,339)	346,003,222	854,106,328	(164,709,961)	149,476,611	60,610,810
Total Financing Sources	\$ 4,024,648,289	\$ 4,699,541,570	\$ 5,314,475,774	\$ 4,181,715,091	\$ 4,728,665,244	\$ 4,637,907,719

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 Program						
		Fiscal Year 2018–19 Adopted Budget			Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Approved Budget
Self-Sufficiency Services		2,517.00			2,532.00	2,532.00
Aging Programs		132.00			137.00	137.00
Adult Protective Services		78.00			99.00	99.00
In-Home Supportive Services		210.00			213.00	213.00
Behavioral Health Services		864.00			1,007.50	1,007.50
Child Welfare Services		1,368.00			1,493.00	1,493.00
Public Health Services		666.50			694.00	694.00
Administrative Support		436.00			447.00	447.00
Office of Military & Veteran Affairs		17.00			21.00	21.00
Housing & Community Development Services		117.00			128.00	128.00
HHSA Total		6,405.50			6,771.50	6,771.50

APPENDIX D: HEALTH AND HUMAN SERVICES AGENCY: GENERAL FUND

General Fund Budget by Program						
	Fiscal Year 2017–18 Actuals	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2018–19 Amended Budget	Fiscal Year 2018–19 Actuals	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Approved Budget
Self-Sufficiency Services	\$ 483,042,937	\$ 523,606,308	\$ 522,436,838	\$ 481,005,175	\$ 527,258,244	\$ 537,497,462
Operational Budget	297,186,478	313,096,696	319,698,754	315,694,326	329,814,685	340,053,903
Assistance Payments Budget	185,856,459	210,509,612	202,738,085	165,310,849	197,443,559	197,443,559
<i>CalWORKs Assistance Payments</i>	137,819,871	159,415,641	151,644,114	123,776,071	149,415,641	149,415,641
<i>Employment and Child Care Payments</i>	24,456,427	26,250,352	26,250,352	16,707,273	21,049,675	21,049,675
<i>General Relief Payments</i>	11,422,600	12,209,813	12,209,813	12,608,477	13,125,824	13,125,824
<i>Cash Assistance Program for Immigrants (CAPI)</i>	3,888,402	3,722,145	3,722,145	3,913,010	3,931,175	3,931,175
<i>Expanded Subsidized Employment (ESE)</i>	3,368,105	4,135,414	4,135,414	3,163,162	4,135,414	4,135,414
<i>Work Incentive Nutritional Supplement (WINS)</i>	2,453,930	2,741,178	2,741,179	2,412,733	2,741,179	2,741,179
<i>Approved Relative Caregiver (ARC)</i>	—	—	—	—	—	—
<i>Family Stabilization (FS)</i>	1,383,542	991,112	991,112	996,974	991,112	991,112
<i>Trafficking and Crime Victims Assistance Program (TCVAP)</i>	1,027,516	994,745	994,745	1,008,026	994,745	994,745
<i>Refugee Aid Payments</i>	36,065	49,211	49,211	25,927	49,211	49,211
<i>Diaper Assistance Payments</i>	—	—	—	699,198	1,009,583	1,009,583
Aging Programs	\$ 28,956,535	\$ 31,752,898	\$ 31,753,243	\$ 32,042,954	\$ 34,976,378	\$ 35,690,812
Operational Budget	28,956,535	31,752,898	31,753,243	32,042,954	34,976,378	35,690,812
Assistance Payments Budget	—	—	—	—	—	—
Adult Protective Services	\$ 11,256,984	\$ 13,539,240	\$ 13,965,721	\$ 12,474,227	\$ 16,602,100	\$ 16,957,378
Operational Budget	11,256,984	13,539,240	13,965,721	12,474,227	16,602,100	16,957,378
Assistance Payments Budget	—	—	—	—	—	—
In-Home Supportive Services	\$ 107,964,501	\$ 117,193,574	\$ 123,713,156	\$ 120,803,507	\$ 131,516,380	\$ 138,005,362
Operational Budget	107,964,501	117,193,574	123,713,156	120,803,507	131,516,380	138,005,362
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 2017–18 Actuals	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2018–19 Amended Budget	Fiscal Year 2018–19 Actuals	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Approved Budget
Behavioral Health Services	\$ 537,788,453	\$ 658,175,550	\$ 634,920,990	\$ 608,581,389	\$ 712,886,993	\$ 708,728,264
Operational Budget	537,788,453	658,175,550	634,920,990	608,581,389	712,886,993	708,728,264
Assistance Payments Budget	—	—	—	—	—	—
Child Welfare Services	\$ 349,170,951	\$ 379,140,438	\$ 380,535,286	\$ 361,106,063	\$ 387,095,386	\$ 395,409,722
Operational Budget	213,859,987	223,007,484	224,402,332	219,694,360	239,014,522	247,328,858
Assistance Payments Budget	135,310,964	156,132,954	156,132,954	141,411,703	148,080,864	148,080,864
<i>Foster Care Aid Payments</i>	49,220,355	63,430,449	63,430,449	51,117,563	55,630,449	55,630,449
<i>Kinship Guardianship Assistance Payments (Kin-GAP)</i>	5,536,682	5,030,129	5,030,129	5,597,113	5,030,129	5,030,129
<i>Adoption Assistance Payments</i>	78,165,823	83,245,316	83,245,316	81,670,299	83,245,316	83,245,316
<i>Approved Relative Caregiver (ARC)</i>	2,388,104	3,327,060	3,327,060	2,526,451	3,074,970	3,074,970
<i>Child Care Bridge</i>	—	1,100,000	1,100,000	500,277	1,100,000	1,100,000
Public Health Services	\$ 135,861,159	\$ 143,264,905	\$ 150,452,647	\$ 137,043,096	\$ 148,282,093	\$ 146,076,442
Operational Budget	135,861,159	143,264,905	150,452,647	137,043,096	148,282,093	146,076,442
Assistance Payments Budget	—	—	—	—	—	—
Administrative Support	\$ 171,923,655	\$ 188,039,199	\$ 254,421,313	\$ 219,729,335	\$ 205,855,477	\$ 176,597,611
Operational Budget	171,923,655	188,039,199	254,421,313	219,729,335	205,855,477	176,597,611
Assistance Payments Budget	—	—	—	—	—	—
Office of Military & Veteran Affairs	\$ 2,877,983	\$ 3,026,730	\$ 3,031,121	\$ 3,388,524	\$ 3,774,862	\$ 3,904,095
Operational Budget	2,877,983	3,026,730	3,031,121	3,388,524	3,774,862	3,904,095
Assistance Payments Budget	—	—	—	—	—	—
Housing & Community Development Services	\$ 20,784,313	\$ 28,255,967	\$ 38,306,626	\$ 25,002,175	\$ 66,978,000	\$ 79,947,309
Operational Budget	20,784,313	28,255,967	38,306,626	25,002,175	66,978,000	79,947,309
Assistance Payments Budget	—	—	—	—	—	—
HHS General Fund Total	\$ 1,849,627,471	\$ 2,085,994,809	\$ 2,153,536,941	\$ 2,001,176,445	\$ 2,235,225,913	\$ 2,238,814,457
Operational Budget Total	\$ 1,528,460,049	\$ 1,719,352,244	\$ 1,794,665,902	\$ 1,694,453,893	\$ 1,889,701,490	\$ 1,893,290,034
Assistance Payments Total	\$ 321,167,423	\$ 366,642,566	\$ 358,871,039	\$ 306,722,553	\$ 345,524,423	\$ 345,524,423

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



Appendix E: Community Services Group Summary & Executive Office

Mission Statement

To provide cost-effective and responsive services to customers—the public, client cities, and County departments. These services are provided with an emphasis on customer satisfaction, quality, and value.

Group Description

The Community Services Group Executive Office ensures fiscal responsibility and provides management direction for five County departments and the County of San Diego Successor Agency. Through these departments, the Community Services Group (CSG) provides a wide variety of public services to county residents and offers internal support services to County departments. Public services include animal protection, sheltering and adoption; 33 branch libraries, two mobile libraries, and four 24/7 Library-to-Go kiosks with collections and programs; community and economic development; and voter and election services. Internal support services include managing County facilities, major maintenance projects, capital improvements, fleet management, Countywide contracting oversight and procurement, and energy usage management.



Effective July 1, 2019, the departments of the Community Services Group (CSG) will be transferred to the remaining four business groups and the CSG Executive Office will be dissolved. Departments will continue to deliver the services currently provided, and these department moves align with existing missions of the groups and will ensure alignment with the County’s overall strategy and to enable the County to meet the various needs of the region with agility, promptness and excellence.

This appendix summarizes the historical staffing and budget information for the CSG Executive Office.

Summary of CSG Department Reorganization

	Fiscal Year 2018–19	Beginning Fiscal Year 2019–20			
	CSG	PSG	HHSA	LUEG	FG3
Community Services Executive Office	✓				
Animal Services	✓	✓			
County Library	✓			✓	
County Successor Agency	✓		✓		
General Services	✓				✓
Purchasing and Contracting	✓				✓
Registrar of Voters	✓				✓

For more specific departmental information please reference the Group and Department narratives beginning on page 133.

Group Staffing by Department						
		Fiscal Year 2018–19 Adopted Budget			Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Approved Budget
Community Services Executive Office		8.00			0.00	0.00
Animal Services		60.00			0.00	0.00
County Library		283.50			0.00	0.00
General Services		395.00			0.00	0.00
Purchasing and Contracting		61.00			0.00	0.00
Registrar of Voters		68.00			0.00	0.00
Total		875.50			0.00	0.00

Group Budget by Department						
	Fiscal Year 2017-18 Actuals	Fiscal Year 2018-19 Adopted Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2020-21 Approved Budget
Community Services Executive Office	\$ 5,326,332	\$ 3,335,925	\$ —	\$ —	\$ —	\$ —
Animal Services	16,358,359	8,320,364	—	—	—	—
County Library	42,608,065	46,555,993	—	—	—	—
General Services	170,965,877	228,459,295	—	—	—	—
Purchasing and Contracting	12,378,516	13,024,305	—	—	—	—
County Successor Agency	7,211,727	7,110,190	—	—	—	—
Registrar of Voters	20,768,772	23,427,241	—	—	—	—
Total	\$ 275,617,648	\$ 330,233,313	\$ —	\$ —	\$ —	\$ —



Appendix F: 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
BBH: Building Better Health
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
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
CNC TV: County News Center Television

APPENDIX F: OPERATIONAL PLAN ACRONYMS AND ABBREVIATIONS

CoC: Continuum of Care	EMS: Emergency Medical Services
COC: County Operations Center	EMT: Emergency Medical Technician
COF: Capital Outlay Fund	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
EFC: Extended Foster Care	GWOW: Government Without Walls
EIR: Environmental Impact Report	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
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
LS: Living Safely
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
PHC: Public Health Center
PHS: Public Health Services



APPENDIX F: OPERATIONAL PLAN ACRONYMS AND ABBREVIATIONS

PII: Personal Identifiable Information	SDCPH: San Diego County Psychiatric Hospital
PILT: Payments in Lieu of Taxes	SDG&E: San Diego Gas and Electric
PLDO: Parkland Dedication Ordinance	SDRBA: San Diego Regional Building Authority
PM: Performance Measure(s)	SE/T: Sustainable Environments/Thriving
POB: Pension Obligation Bond	SF: Square foot/feet
POFA: Project One for All	SHSGP: State Homeland Security Grant Program
PRD: Permanent Road Division	SIDS: Sudden Infant Death Syndrome
PROP: Proposition	SME: Subject Matter Expert
PSAs: Public Service Announcements	SNAP-ED: Supplemental Nutrition Assistance Program- Education
PSG: Public Safety Group	SNF: Skilled Nursing Facilities
PV: Photovoltaic	SOC: Standards of Cover
QA: Quality Assurance	SR: State Route
QR: Quick Response	SSS: Self-Sufficiency Services
RCCC: Regional Continuum of Care Council	STAR: Sheriff's Transfer, Assessment and Release
RCFE: Residential Care Facilities for the Elderly	SUAS: State Utility Assistance Subsidy
RCS: Regional Communications System	TABs: Tax Allocation Bonds
RFP: Request for Proposal	TB: Tuberculosis
RG3: Regional Realignment Response Group	TEVAP: Trafficking and Crime Victims Assistance Program
RIFA: Red Imported Fire Ants	TICP: Tactical Interoperable Communications Plan
RLA: Resident Leadership Academies	TIF: Transportation Impact Fee
ROV: Registrar of Voters	Title IV-E Waiver: California Well-Being Demonstration Project
RPTT: Real Property Transfer Tax	TJRV: Tijuana River Valley
RPTTF: Redevelopment Property Tax Transfer Fund	TMDL: Total Maximum Daily Load
RRC: Regional Recovery Centers	TN: Technological Needs
RSVP: Retired & Senior Volunteer Program	TOT: Transient Occupancy Tax
RWQCB: Regional Water Quality Control Board	TRANS: Tax and Revenue Anticipation Notes
S&B: Salaries & Benefits	TRC: Teen Recovery Centers
S&S: Services & Supplies	UAAL: Unfunded Actuarial Accrued Liability
SANCAL: San Diego County Capital Asset Leasing Corporation	UASI: Urban Areas Security Initiative Grant
SANDAG: San Diego Association of Governments	UCLA: University of California, Los Angeles
SanGIS: San Diego Geographic Information Source	UCCE: University of California Cooperative Extension
SAPT: Substance Abuse Prevention and Treatment	UDC: Unified Disaster Council
SARMS: Substance Abuse and Recovery Management System	US: United States
SB: Senate Bill	USDA: United States Department of Agriculture
SD: San Diego	USD RIP: Upper San Diego River Improvement Project
SDCERA: San Diego County Employees' Retirement Association	UST: Underground Storage Tanks
SDCFA: San Diego County Fire Authority	VAP: Voluntary Assistance Program
SDCJ: San Diego Central Jail	VASDHS: Veterans Administration San Diego Healthcare System
SDCL: San Diego County Library	VASH: Veterans Affairs Supportive Housing program





VBM: Vote-by-Mail

VLf: Vehicle License Fees

WIC: Welfare and Institutions Code

WQE: Water Quality Equivalency





Appendix G: 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 (ACAO): The County’s second-highest ranking executive, the ACAO 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 Building Better Health, Living Safely, Sustainable Environments/Thriving 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.

Building Better Health: 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.

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 (ACAO), 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 4 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.

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): Drive an outcome; the outcome may be mandated by State or federal regulations or set by the department rather than from the Enterprise-Wide Goal focus groups.

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 County functional business groups: Public Safety, 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 (HHS) 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 business Groups (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 three Groups and one Agency that include: Public Safety Group (PSG), Land Use and Environment Group (LUEG), Finance and General Government Group (FGG) or Health and Human Services Agency (HNSA).

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.

Living Safely: 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.

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 "Operating 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.

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 Building Better Health, Living Safely, Sustainable Environments/Thriving 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/Thriving (SE/T): 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 H: 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, 2019 through June 30, 2021. The introductory portion of the document highlights the following:

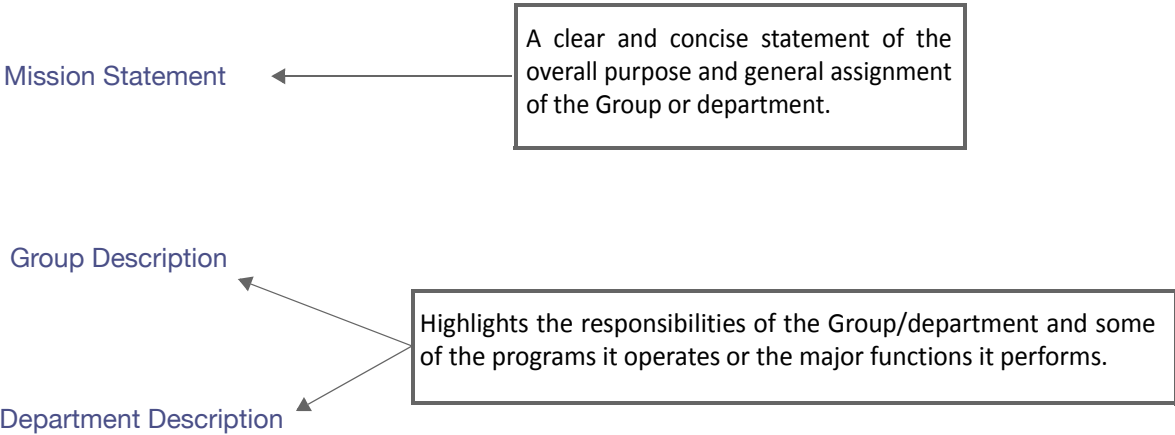
- ◆ Board of Supervisors and Organizational Chart
- ◆ Message from the Chief Administrative Officer
- ◆ Fiscal Year 2019–20 Adopted Budget at a Glance
- ◆ County Profile, County History and Economic Indicators
- ◆ Governmental Structure
- ◆ General Management System
- ◆ Strategic Framework and Alignment
- ◆ 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 four business groups and the departments in each group. The following information is presented:



2018–19 Accomplishments

Brief descriptions of the Group’s/department’s accomplishments for Fiscal Year 2018–19. The discussions address the progress made on the 2018–20 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.

2019–21 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. Audacious Visions are bold statements detailing the impact the County wants to make in the community. Enterprise-Wide Goals (EWGs) support the Audacious Visions by focusing on collaborative efforts that inspire greater results than any one department could accomplish alone. Audacious Visions and EWGs are developed to support each of the Strategic Initiatives. A Departmental Objective is a specific department goal to drive the outcome of an EWG. The more a team, division or department can align its goals to support the EWGs, the stronger the collective impact will be on the public we serve.

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	2017–18 Actuals	2018–19 Adopted	2018–19 Actuals	2019–20 Adopted	2020–21 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: 2018–19 to 2019–20

Detailed explanations of the budget changes in staffing, expenditures and revenues from the prior fiscal year’s adopted budget to the current 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: 2019–20 to 2020–21

A brief narrative description of significant changes in staffing, expenditures and revenues from the first year of the 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 2018–19 and 2019-20; the Approved Budget for Fiscal Year 2020–21.

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 2018–19 Adopted Budget			Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Approved Budget
Name of Program						
Name of Program						
Total						

Budget by Program						
	Fiscal Year 2017–18 Actuals	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2018–19 Amended Budget	Fiscal Year 2018–19 Actuals	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Approved Budget
Name of Program						
Name of Program						
Total						

Budget by Categories of Expenditures						
	Fiscal Year 2017–18 Actuals	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2018–19 Amended Budget	Fiscal Year 2018–19 Actuals	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Approved Budget
Salaries & Benefits						
Services & Supplies						
Other Charges						
Capital Assets Equipment						
Total						

Budget by Categories of Revenues						
	Fiscal Year 2017–18 Actuals	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2018–19 Amended Budget	Fiscal Year 2018–19 Actuals	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 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 2019–24.
- ◆ 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 2019–21.
- ◆ Capital Appropriations: Discusses new appropriations to the capital budget for Fiscal Year 2019–20, 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 2018–19; the Recommended Budget for Fiscal Year 2019–20; the percent change from the Fiscal Year 2018–19 Adopted Budget to the Fiscal Year 2019–20 Recommended Budget; the Recommended Budget for Fiscal Year 2020–21; the Total Appropriations for the project through February 28, 2019; and the Total Expenditures for the project through February 28, 2019.

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 2018–19 and 2019–20; the Approved Budget for Fiscal Year 2020–21.
 - ◆ 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 (HHSA): General Fund—Tables present staff years and summarize HHSA's General Fund budget by operations and assistance payments.
- ◆ Appendix E: Community Services Group Summary & Executive Office: Effective July 1, 2019, the departments of the Community Services Group will be transferred to the remaining four business groups and the executive office will be dissolved. This appendix is provided for historical purposes.
- ◆ Appendix F: Operational Plan Acronyms and Abbreviations: Common abbreviations and acronyms referenced.
- ◆ Appendix G: Glossary of Operational Plan Terms: Explanations of key terms used in the document and during the budget process.
- ◆ Appendix H: 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.



