

County of San Diego

Appendices

Appendix A: All Funds Budget Summary	613

Appendix B: Budget Summary and Changes in Fund Balance	627

Appendix C: General Fund Budget Summary	643

Appendix D: Operational Plan Abbreviations and Acronyms	649

Appendix E: Glossary of Operational Plan Terms	653

Appendix A: All Funds Budget Summary

Countywide Totals

Staffing						
		Fiscal Year 2023-24 Adopted Budget			Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
	Total	20,387.25			20,471.25	20,471.25

Expenditures						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
Salaries & Benefits	\$ 2,771,868,127	\$ 3,182,892,418	\$ 3,223,535,547	\$ 3,152,347,390	\$ 3,357,360,246	\$ 3,504,844,425
Services & Supplies	2,714,387,270	3,268,750,643	4,511,082,667	3,024,412,845	3,521,167,564	3,093,171,041
Other Charges	910,108,694	888,209,016	975,426,106	817,079,450	907,319,456	903,906,708
Capital Assets Software	19,694	1,249,000	1,554,674	100,086	50,000	50,000
Capital Assets/Land Acquisition	209,836,343	290,583,615	1,012,541,783	257,019,238	154,591,732	59,694,852
Capital Assets Equipment	22,149,510	53,328,368	130,746,382	39,498,851	58,631,850	44,592,391
Expenditure Transfer & Reimbursements	(92,436,875)	(161,471,926)	(246,651,110)	(114,108,306)	(141,270,273)	(57,286,555)
Fund Balance Component Increases	—	—	29,819,075	29,819,075	—	—
Operating Transfers Out	617,971,242	642,348,229	1,286,113,714	718,576,811	672,578,271	535,178,698
Total	\$ 7,153,904,005	\$ 8,165,889,363	\$ 10,924,168,838	\$ 7,924,745,440	\$ 8,530,428,846	\$ 8,084,151,560

APPENDIX A: ALL FUNDS BUDGET SUMMARY

Revenues						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
Taxes Current Property	\$ 960,638,136	\$ 982,475,162	\$ 1,002,130,690	\$ 1,016,884,354	\$ 1,052,152,728	\$ 1,087,831,659
Taxes Other Than Current Secured	672,151,562	672,761,779	706,323,822	722,384,781	744,797,185	769,211,874
Licenses Permits & Franchises	66,129,127	65,683,257	66,328,558	71,990,991	70,279,276	72,546,414
Fines, Forfeitures & Penalties	50,377,356	44,442,268	48,069,291	52,241,937	45,089,237	40,700,312
Revenue From Use of Money & Property	130,676,180	88,560,420	88,608,262	155,887,780	110,387,261	106,604,380
Intergovernmental Revenues	3,482,132,771	3,934,991,333	4,477,846,999	4,047,271,765	4,128,439,909	3,947,067,935
Charges For Current Services	1,121,413,579	1,244,403,659	1,391,581,863	1,215,164,993	1,286,022,666	1,293,288,648
Miscellaneous Revenues	69,322,369	127,224,211	196,085,002	110,878,185	106,448,656	91,645,877
Other Financing Sources	633,280,191	765,163,924	1,399,186,850	732,542,921	632,089,497	491,430,449
Residual Equity Transfers In	318,031	500,000	500,000	1,466,793	500,000	500,000
Fund Balance Component Decreases	55,671,258	51,364,450	58,764,928	58,764,928	68,330,135	43,628,421
Use of Fund Balance	(88,206,556)	188,318,900	1,488,742,573	(260,733,988)	285,892,296	139,695,591
Total	\$ 7,153,904,005	\$ 8,165,889,363	\$ 10,924,168,838	\$ 7,924,745,440	\$ 8,530,428,846	\$ 8,084,151,560





Public Safety Group

Staffing						
		Fiscal Year 2023-24 Adopted Budget			Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
	Total	8,065.00			8,077.00	8,077.00

Expenditures						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
Salaries & Benefits	\$ 1,295,066,097	\$ 1,504,752,396	\$ 1,498,319,860	\$ 1,470,001,936	\$ 1,554,416,039	\$ 1,621,754,077
Services & Supplies	459,338,009	549,368,062	795,186,076	569,480,546	613,183,126	549,948,432
Other Charges	156,552,473	150,806,772	163,549,398	146,054,169	162,527,544	160,482,457
Capital Assets Software	12,671	50,000	355,674	100,086	50,000	50,000
Capital Assets/Land Acquisition	1,343,850	25,000,000	10,616,819	4,729,178	100,000	—
Capital Assets Equipment	17,108,578	17,336,040	59,375,371	35,399,694	14,726,095	7,493,615
Expenditure Transfer & Reimbursements	(25,815,736)	(38,836,252)	(50,858,888)	(42,227,771)	(56,462,066)	(24,514,623)
Operating Transfers Out	414,928,502	474,927,548	648,198,448	498,116,865	473,292,805	422,841,255
Total	\$ 2,318,534,444	\$ 2,683,404,566	\$ 3,124,742,757	\$ 2,681,654,704	\$ 2,761,833,543	\$ 2,738,055,213



APPENDIX A: ALL FUNDS BUDGET SUMMARY

Revenues						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
Taxes Current Property	\$ 13,906,627	\$ 13,101,000	\$ 13,101,000	\$ 16,419,065	\$ 13,868,000	\$ 13,991,300
Taxes Other Than Current Secured	164,413	2,715,000	2,715,000	2,815,825	2,751,555	2,753,555
Licenses Permits & Franchises	1,438,921	1,225,005	1,225,005	1,476,993	1,361,334	1,351,125
Fines, Forfeitures & Penalties	17,495,444	17,016,506	20,643,529	18,184,983	16,332,250	11,246,561
Revenue From Use of Money & Property	3,353,657	1,904,725	1,904,725	3,919,767	2,343,315	2,246,315
Intergovernmental Revenues	695,872,170	755,432,116	876,273,733	816,076,024	771,492,818	727,083,438
Charges For Current Services	201,963,894	200,933,725	210,414,561	208,377,759	221,448,013	227,554,917
Miscellaneous Revenues	21,964,899	31,778,582	38,800,585	35,435,876	25,770,582	21,645,797
Other Financing Sources	381,311,683	471,019,813	529,260,330	451,343,932	422,695,955	422,612,367
Fund Balance Component Decreases	33,605,940	37,124,666	37,124,666	37,124,666	33,605,940	33,605,940
Use of Fund Balance	(22,272,637)	88,391,993	330,518,188	27,718,378	65,238,132	12,911,569
General Purpose Revenue Allocation	969,729,434	1,062,761,435	1,062,761,435	1,062,761,435	1,184,925,649	1,261,052,329
Total	\$ 2,318,534,444	\$ 2,683,404,566	\$ 3,124,742,757	\$ 2,681,654,704	\$ 2,761,833,543	\$ 2,738,055,213





Health and Human Services Agency

Staffing						
		Fiscal Year 2023-24 Adopted Budget			Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
	Total	8,233.50			8,243.50	8,243.50

Expenditures						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
Salaries & Benefits	\$ 932,043,660	\$ 1,042,919,452	\$ 1,066,909,033	\$ 1,055,129,012	\$ 1,141,094,891	\$ 1,191,461,617
Services & Supplies	1,382,020,588	1,608,324,705	1,973,194,195	1,465,225,982	1,731,512,985	1,558,852,207
Other Charges	465,755,942	497,525,102	500,426,687	491,157,996	513,571,646	513,571,646
Capital Assets Software	7,022	1,199,000	1,199,000	—	—	—
Capital Assets Equipment	1,173,986	15,901,232	18,720,028	1,188,906	13,876,232	13,876,232
Expenditure Transfer & Reimbursements	(30,287,516)	(39,104,924)	(73,631,236)	(23,079,040)	(29,430,947)	(16,104,793)
Fund Balance Component Increases	—	—	25,000,000	25,000,000	—	—
Operating Transfers Out	62,228,304	71,147,565	128,511,143	79,540,100	84,141,187	81,391,776
Total	\$ 2,812,941,985	\$ 3,197,912,132	\$ 3,640,328,851	\$ 3,094,162,957	\$ 3,454,765,994	\$ 3,343,048,685



APPENDIX A: ALL FUNDS BUDGET SUMMARY

Revenues						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
Taxes Other Than Current Secured	\$ 2,267,864	\$ 2,419,502	\$ 2,332,230	\$ 2,375,407	\$ 2,406,790	\$ 2,406,790
Licenses Permits & Franchises	622,850	791,772	804,277	838,396	791,772	791,772
Fines, Forfeitures & Penalties	3,582,042	3,210,721	3,210,721	3,603,525	3,260,721	3,260,721
Revenue From Use of Money & Property	11,064,535	2,919,407	2,919,407	10,012,663	2,919,407	2,919,407
Intergovernmental Revenues	2,412,980,226	2,776,120,220	3,012,830,409	2,782,919,504	2,954,366,024	2,819,128,022
Charges For Current Services	93,924,970	107,081,752	106,737,975	86,215,766	104,486,965	105,608,673
Miscellaneous Revenues	21,213,219	63,906,825	108,082,016	32,240,241	56,161,101	45,419,722
Other Financing Sources	20,512,043	20,545,584	20,545,584	20,584,954	30,971,250	30,971,250
Fund Balance Component Decreases	2,370,714	2,370,714	2,370,714	2,370,714	27,370,714	2,370,714
Use of Fund Balance	61,991,256	13,414,702	175,364,585	(52,129,146)	34,906,688	77,616,688
General Purpose Revenue Allocation	182,412,267	205,130,933	205,130,933	205,130,933	237,124,562	252,554,926
Total	\$ 2,812,941,985	\$ 3,197,912,132	\$ 3,640,328,851	\$ 3,094,162,957	\$ 3,454,765,994	\$ 3,343,048,685





Land Use and Environment Group

Staffing						
		Fiscal Year 2023-24 Adopted Budget			Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
	Total	2,117.75			2,161.75	2,161.75

Expenditures						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
Salaries & Benefits	\$ 248,553,711	\$ 305,023,531	\$ 297,539,887	\$ 281,725,482	\$ 323,975,250	\$ 339,951,861
Services & Supplies	258,169,860	381,284,540	725,110,060	299,024,215	436,976,426	321,565,061
Other Charges	12,484,098	15,772,844	20,028,825	12,944,673	17,213,645	16,457,755
Capital Assets/Land Acquisition	8,892,988	9,994,362	75,797,207	874,397	8,621,000	6,151,170
Capital Assets Equipment	1,089,104	4,362,315	12,191,945	1,966,440	6,624,893	3,222,544
Expenditure Transfer & Reimbursements	(19,236,831)	(64,218,662)	(95,695,010)	(30,455,065)	(29,376,799)	(6,323,654)
Fund Balance Component Increases	—	—	3,481,793	3,481,793	—	—
Operating Transfers Out	12,136,431	22,149,154	55,866,587	15,239,927	33,298,066	4,572,609
Total	\$ 522,089,360	\$ 674,368,084	\$ 1,094,321,294	\$ 584,801,862	\$ 797,332,481	\$ 685,597,346



APPENDIX A: ALL FUNDS BUDGET SUMMARY

Revenues						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
Taxes Current Property	\$ 60,763,708	\$ 59,525,892	\$ 59,540,227	\$ 64,546,727	\$ 62,186,870	\$ 64,184,415
Taxes Other Than Current Secured	12,123,535	14,908,948	37,056,643	10,648,003	33,339,073	33,361,352
Licenses Permits & Franchises	58,217,874	54,847,490	54,847,490	62,696,923	61,228,288	64,217,667
Fines, Forfeitures & Penalties	925,501	809,311	809,311	1,415,925	614,587	587,087
Revenue From Use of Money & Property	43,356,003	31,696,757	31,744,599	44,969,838	33,294,693	34,797,998
Intergovernmental Revenues	157,947,113	174,665,318	252,430,366	200,181,615	181,131,964	186,395,193
Charges For Current Services	105,443,221	124,939,840	129,218,344	112,178,296	130,448,258	132,399,663
Miscellaneous Revenues	4,114,743	15,344,423	20,206,760	10,598,007	6,420,377	6,193,179
Other Financing Sources	8,358,729	15,107,954	27,908,147	8,568,039	25,078,066	4,572,609
Residual Equity Transfers In	151,199	—	—	—	—	—
Fund Balance Component Decreases	5,295,978	3,090,936	10,491,414	10,491,414	2,088,189	2,386,475
Use of Fund Balance	(39,024,242)	65,846,081	356,482,860	(55,078,060)	132,974,758	22,931,244
General Purpose Revenue Allocation	104,415,999	113,585,134	113,585,134	113,585,134	128,527,358	133,570,464
Total	\$ 522,089,360	\$ 674,368,084	\$ 1,094,321,294	\$ 584,801,862	\$ 797,332,481	\$ 685,597,346





Finance and General Government Group

Staffing						
		Fiscal Year 2023-24 Adopted Budget			Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
	Total	1,971.00			1,989.00	1,989.00

Expenditures						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
Salaries & Benefits	\$ 287,434,771	\$ 330,197,039	\$ 329,623,954	\$ 314,348,146	\$ 337,874,066	\$ 351,676,870
Services & Supplies	506,926,494	536,176,032	725,608,003	558,054,852	568,419,575	539,850,056
Other Charges	20,866,136	16,373,685	19,651,782	17,225,685	16,758,557	16,758,557
Capital Assets/Land Acquisition	(438,328)	—	—	32,198	—	—
Capital Assets Equipment	377,738	15,728,781	39,773,691	258,464	23,404,630	20,000,000
Expenditure Transfer & Reimbursements	(17,096,791)	(19,312,088)	(26,465,976)	(18,346,430)	(26,000,461)	(10,343,485)
Fund Balance Component Increases	—	—	1,337,282	1,337,282	—	—
Operating Transfers Out	8,408,038	10,413,407	19,814,364	7,673,077	8,899,153	7,250,063
Total	\$ 806,478,057	\$ 889,576,856	\$ 1,109,343,101	\$ 880,583,274	\$ 929,355,520	\$ 925,192,061



APPENDIX A: ALL FUNDS BUDGET SUMMARY

Revenues						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
Licenses Permits & Franchises	\$ 1,858,169	\$ 4,122,328	\$ 4,755,124	\$ 3,148,347	\$ 3,147,228	\$ 2,622,728
Fines, Forfeitures & Penalties	690,520	644,150	644,150	707,271	644,150	694,150
Revenue From Use of Money & Property	3,684,388	1,987,262	1,987,262	3,970,980	2,107,262	2,107,262
Intergovernmental Revenues	11,650,956	15,765,285	17,715,245	13,814,112	11,867,282	8,613,184
Charges For Current Services	541,688,871	588,059,067	700,020,607	594,024,634	612,651,766	609,842,385
Miscellaneous Revenues	14,466,557	15,694,381	16,962,933	16,039,467	16,048,596	16,387,179
Other Financing Sources	16,732,505	19,914,379	20,104,467	15,650,002	20,383,783	18,750,063
Residual Equity Transfers In	166,832	500,000	500,000	1,466,793	500,000	500,000
Fund Balance Component Decreases	5,265,292	6,317,166	6,317,166	6,317,166	5,265,292	5,265,292
Use of Fund Balance	975,205	15,243,350	119,006,659	4,115,014	24,877,223	20,153,778
General Purpose Revenue Allocation	209,298,763	221,329,488	221,329,488	221,329,488	231,862,938	240,256,040
Total	\$ 806,478,057	\$ 889,576,856	\$ 1,109,343,101	\$ 880,583,274	\$ 929,355,520	\$ 925,192,061





Capital Program

Expenditures						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
Services & Supplies	\$ 4,524,349	\$ 310,800	\$ 3,769,438	\$ 3,595,382	\$ 265,775	\$ 265,775
Capital Assets/Land Acquisition	200,037,833	250,072,497	926,127,757	251,383,464	127,540,000	—
Capital Assets Equipment	2,400,104	—	685,347	685,347	—	—
Operating Transfers Out	10,221,661	8,520,764	8,520,764	8,510,764	8,341,190	8,567,125
Total	\$ 217,183,947	\$ 258,904,061	\$ 939,103,306	\$ 264,174,957	\$ 136,146,965	\$ 8,832,900

Revenues						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
Revenue From Use of Money & Property	\$ 530,918	\$ 388,792	\$ 388,792	\$ 1,947,124	\$ 422,175	\$ 459,906
Intergovernmental Revenues	14,120,541	36,869,721	121,162,251	38,015,722	12,763,427	710,156
Charges For Current Services	2,281,181	13,300,000	35,101,101	4,576,758	—	—
Miscellaneous Revenues	75,513	—	11,313,485	1,247,855	48,000	—
Other Financing Sources	195,636,355	207,122,774	769,914,902	222,496,077	122,913,363	5,672,277
Use of Fund Balance	4,539,439	1,222,774	1,222,774	(4,108,579)	—	1,990,561
Total	\$ 217,183,947	\$ 258,904,061	\$ 939,103,306	\$ 264,174,957	\$ 136,146,965	\$ 8,832,900

Finance Other

Expenditures						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
Salaries & Benefits	\$ 8,769,889	\$ —	\$ 31,142,813	\$ 31,142,813	\$ —	\$ —
Services & Supplies	103,407,971	193,286,504	288,214,895	129,031,867	170,809,677	122,689,510
Other Charges	254,450,045	207,730,613	271,769,413	149,696,928	197,248,064	196,636,293
Capital Assets/Land Acquisition	—	5,516,756	—	—	18,330,732	53,543,682
Operating Transfers Out	110,048,307	55,189,791	425,202,408	109,496,077	64,605,870	10,555,870
Total	\$ 476,676,211	\$ 461,723,664	\$ 1,016,329,530	\$ 419,367,685	\$ 450,994,343	\$ 383,425,355

Revenues						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
Revenue From Use of Money & Property	\$ 9,065,919	\$ 3,611,419	\$ 3,611,419	\$ 12,539,834	\$ 7,464,821	\$ 7,464,821
Intergovernmental Revenues	12,282,407	—	21,296,322	2,201,246	—	—
Charges For Current Services	173,871,065	207,989,275	207,989,275	207,382,411	214,887,664	215,783,010
Miscellaneous Revenues	3,569,152	—	219,224	6,284,322	—	—
Other Financing Sources	10,728,877	31,453,420	31,453,420	13,899,916	10,047,080	8,851,883
Fund Balance Component Decreases	9,133,334	2,460,968	2,460,968	2,460,968	—	—
Use of Fund Balance	58,672,878	4,200,000	537,290,320	(37,409,594)	27,895,495	4,091,751
General Purpose Revenue Allocation	199,352,580	212,008,582	212,008,582	212,008,582	190,699,283	147,233,890
Total	\$ 476,676,211	\$ 461,723,664	\$ 1,016,329,530	\$ 419,367,685	\$ 450,994,343	\$ 383,425,355





Total General Purpose Revenue

General Purpose Revenue						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
Taxes Current Property	\$ 885,967,802	\$ 909,848,270	\$ 929,489,463	\$ 935,918,561	\$ 976,097,858	\$ 1,009,655,944
Taxes Other Than Current Secured	657,595,750	652,718,329	664,219,949	706,545,546	706,299,767	730,690,177
Licenses Permits & Franchises	3,991,314	4,696,662	4,696,662	3,830,332	3,750,654	3,563,122
Fines, Forfeitures & Penalties	27,683,849	22,761,580	22,761,580	28,330,232	24,237,529	24,911,793
Revenue From Use of Money & Property	59,620,761	46,052,058	46,052,058	78,527,573	61,835,588	56,608,671
Intergovernmental Revenues	177,279,357	176,138,673	176,138,673	194,063,542	196,818,394	205,137,942
Charges For Current Services	2,240,377	2,100,000	2,100,000	2,409,369	2,100,000	2,100,000
Miscellaneous Revenues	3,918,288	500,000	500,000	9,032,418	2,000,000	2,000,000
Total	\$ 1,818,297,498	\$ 1,814,815,572	\$ 1,845,958,385	\$ 1,958,657,573	\$ 1,973,139,790	\$ 2,034,667,649







Appendix B: Budget Summary and Changes in Fund Balance

Appropriations by Fund Type

County Funds by Type						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
Capital Project Funds	\$ 217,183,947	\$ 258,904,061	\$ 939,103,306	\$ 264,174,957	\$ 136,146,965	\$ 8,832,900
Community Facilities Districts	13,036,214	6,799,638	10,214,504	8,257,177	6,116,147	5,885,586
County Service Areas	45,440,440	30,517,705	50,481,899	44,778,040	51,486,856	52,144,360
Debt Service County Family	81,382,390	81,494,299	81,494,299	81,449,775	81,500,054	81,495,400
General Fund	5,450,817,888	6,211,533,771	7,760,622,694	6,125,018,068	6,627,684,222	6,379,064,479
Miscellaneous Local Agencies	7,386,330	7,793,676	7,793,676	7,645,237	8,091,916	8,091,916
Miscellaneous Special Districts	9,831,840	12,465,356	33,005,286	19,430,792	13,308,070	12,047,886
Permanent Road Divisions	1,425,565	8,510,480	10,969,566	3,137,759	9,421,964	1,918,567
County Proprietary Enterprise Funds	32,873,953	44,181,232	72,233,630	36,699,443	49,278,494	50,129,055
County Proprietary Internal Service Funds	645,408,212	673,708,205	823,303,478	591,661,970	720,171,093	717,144,317
Sanitation Districts	23,479,163	38,799,585	81,216,875	30,365,495	38,078,782	35,233,577
Special Revenue Funds	625,638,063	791,181,355	1,053,729,625	712,126,727	789,144,283	732,163,517
Total	\$ 7,153,904,005	\$ 8,165,889,363	\$ 10,924,168,838	\$ 7,924,745,440	\$ 8,530,428,846	\$ 8,084,151,560



Appropriations by Group and Fund

Public Safety Group						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
General Fund	\$ 1,879,593,889	\$ 2,171,518,242	\$ 2,521,667,108	\$ 2,171,927,116	\$ 2,278,636,825	\$ 2,263,442,936
Sheriff's Asset Forfeiture Program	305,581	1,500,000	1,517,841	118,824	3,200,000	—
Sheriff's Asset Forfeiture - US Treasury	262,388	1,000,000	1,000,000	311,873	2,200,000	—
Sheriff's Asset Forfeiture - State	—	100,000	100,000	97,073	1,100,000	—
District Attorney Asset Forfeiture Program Fed	285,189	1,000,000	1,197,815	63,074	2,000,000	1,000,000
District Attorney Asset Forfeiture Program - US Treasury	—	50,000	50,000	—	50,000	50,000
District Attorney Asset Forfeiture State	46,862	100,000	100,000	35,754	100,000	100,000
Probation Asset Forfeiture Program	—	100,000	100,000	—	100,000	100,000
Sheriff's Incarcerated Peoples' Welfare	3,615,571	6,317,225	9,891,814	5,686,010	7,387,709	7,590,319
Probation Incarcerated Peoples' Welfare	—	2,000	2,000	—	2,000	2,000
Public Safety Prop 172 Special Revenue	369,365,923	461,969,992	504,662,151	433,464,083	404,690,714	404,784,885
SDCFPD Fire Mitigation	816,330	—	2,000,000	—	400,000	—
SD County Fire Protection Dist	10,846,192	11,654,245	12,036,811	11,541,284	9,491,575	9,491,575
SDCFPD Mt Laguna	17,578	20,000	24,484	20,000	18,000	18,000
SDCFPD Palomar	222,810	75,000	75,216	75,216	73,000	73,000
SDCFPD Descanso	37,235	120,000	125,949	120,382	57,000	57,000
SDCFPD Dulzura	12,600	53,000	53,000	53,000	13,000	13,000
SDCFPD Tecate	13,000	62,000	62,000	62,000	11,000	11,000
SDCFPD Potrero	17,000	66,000	66,000	66,000	16,000	16,000
SDCFPD Jacumba	14,619	40,000	40,784	40,384	18,000	18,000
SDCFPD Rural West	1,282,439	1,575,000	1,589,993	576,463	450,000	450,000
SDCFPD Yuima	330,000	55,000	55,000	54,068	52,000	52,000
SDCFPD Julian	585,825	110,000	381,215	373,187	110,000	110,000
SDCFPD Ramona Fire MED SRV ZN	2,500,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000
CSA 135 Del Mar 800 MHZ Zone B	33,373	43,668	47,798	37,885	43,495	43,495



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Public Safety Group						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
CSA 135 Poway 800 MHZ Zone F	159,021	160,500	165,455	160,342	221,000	136,279
CSA 135 Solana Beach 800 MHZ Zone H	56,452	50,000	50,000	49,777	39,615	39,615
CSA 135 Borrego Springs FPD 800 MHZ Zn K	7,866	8,550	8,550	7,866	8,550	8,550
County Service Area 17	6,445,966	7,937,395	8,050,879	7,727,753	8,300,000	8,600,000
County Service Area 69	17,272,239	260,000	2,155,547	1,758,895	250,000	255,000
SDCFPD Ambulance Service Area	—	—	14,500,000	14,144,687	23,174,593	24,174,593
SDCFPD CFD 04-01 Special Tax A	6,380	105,000	105,216	100,218	5,000	5,000
SDCFPD EOM CFD 09-01 Special Tax A	86,915	—	—	—	—	—
SDCFPD EOM CFD 09-01 Special Tax B	2,914,041	3,475,000	3,481,886	3,375,000	2,465,000	2,465,000
SHF Jail Stores Commissary Enterprise	6,063,989	7,335,724	11,025,714	9,334,239	8,946,367	9,015,998
Penalty Assessment	3,471,075	3,128,950	3,128,950	3,128,950	3,128,950	3,128,950
Criminal Justice Facility	10,690,964	812,075	22,623,579	14,543,300	850,000	—
Courthouse Construction	1,155,131	—	—	—	1,624,150	203,018
Total	\$ 2,318,534,444	\$ 2,683,404,566	\$ 3,124,742,757	\$ 2,681,654,704	\$ 2,761,833,543	\$ 2,738,055,213



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Health and Human Services Agency						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
General Fund	\$ 2,790,307,387	\$ 3,174,805,818	\$ 3,617,222,537	\$ 3,071,271,898	\$ 3,421,159,454	\$ 3,309,442,145
Co Successor Housing Agy Gillespie Housing	5,689	25,000	25,000	15,287	25,000	25,000
Co Successor Housing Agy USDRIP Housing	6	3,500	3,500	1,103	3,500	3,500
Tobacco Securitization Special Revenue	15,248,268	15,312,638	15,312,638	15,245,822	25,514,624	25,514,624
Co Successor Agy Redevel Obligation Ret Fund	2,171,483	2,332,230	2,332,230	2,278,794	2,406,790	2,406,790
Co Successor Agy Gillespie Fld Debt Srv	1,521,370	1,545,358	1,545,358	1,528,970	1,619,918	1,619,918
Co Successor Agy Gillespie Fld Interest Acct	346,370	295,358	295,358	278,970	224,918	224,918
Co Successor Agy Gillespie Fld Principal Acct	645,000	680,000	680,000	680,000	715,000	715,000
Co Successor Agy Gillespie Fld Debt Srv Reserve	294	30,000	30,000	16,909	30,000	30,000
Co Successor Agy Gillespie Fld Turbo Redemption	530,000	570,000	570,000	570,000	680,000	680,000
Co Successor Agy USDRIP	550,000	550,000	550,000	550,000	550,000	550,000
Co Successor Agy Gillespie Fld Spec Revenue Fund	1,399,246	1,545,358	1,545,358	1,508,332	1,619,918	1,619,918
Co Successor Agy Gillespie Fld Admin	216,872	216,872	216,872	216,872	216,872	216,872
Total	\$ 2,812,941,985	\$ 3,197,912,132	\$ 3,640,328,851	\$ 3,094,162,957	\$ 3,454,765,994	\$ 3,343,048,685



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Land Use and Environment Group						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
General Fund	\$ 214,697,954	\$ 254,888,695	\$ 381,924,467	\$ 244,855,638	\$ 331,741,834	\$ 280,255,695
Road Fund	148,819,981	213,907,576	379,250,928	155,727,609	259,161,266	212,123,736
San Diego County Lighting Maintenance District 1	2,292,868	2,480,670	2,671,919	1,783,430	2,994,231	3,063,917
County Library	59,505,377	66,512,541	73,449,132	65,444,720	66,556,577	67,614,815
Inactive Waste Site Management	7,695,241	9,239,842	13,406,303	8,685,823	7,216	7,216
Waste Planning and Recycling	3,061,542	6,616,247	6,732,413	4,194,454	6,695,808	6,508,685
Duck Pond Landfill Cleanup	—	14,669	14,669	—	14,669	14,669
Parkland Ded Area 4 Lincoln Acres	—	2,014,200	2,014,200	—	2,014,200	2,014,200
Parkland Ded Area 15 Sweetwater	3,953	2,000	2,000	—	2,000	2,000
Parkland Ded Area 19 Jamul	173,366	300	300	—	300	300
Parkland Ded Area 20 Spring Valley	5,155	1,000	731,055	131,785	1,341,000	1,000
Parkland Ded Area 25 Lakeside	—	5,000	5,000	—	5,000	5,000
Parkland Ded Area 26 Crest	99,092	1,000	135,455	102,074	1,000	1,000
Parkland Ded Area 27 Alpine	363,592	4,000	4,000	—	4,000	4,000
Parkland Ded Area 28 Ramona	286	8,000	912,254	668,419	8,000	8,000
Parkland Ded Area 29 Escondido	—	1,000	875,905	—	1,000	1,000
Parkland Ded Area 30 San Marcos	—	2,000	918,158	—	2,000	2,000
Parkland Ded Area 31 San Dieguito	68,794	2,000	4,573,120	485,498	2,000	2,000
Parkland Ded Area 32 Carlsbad	—	2,000	2,000	—	2,000	2,000
Parkland Ded Area 35 Fallbrook	36,852	10,800	945,058	934,258	10,800	10,800
Parkland Ded Area 36 Bonsall	100,466	4,000	1,022,544	195,562	4,000	4,000
Parkland Ded Area 37 Vista	—	1,000	901,727	—	1,000	1,000
Parkland Ded Area 38 Valley Center	3,991	5,000	633,786	595,398	5,000	5,000
Parkland Ded Area 39 Pauma Valley	143	1,000	1,000	—	1,000	1,000



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Land Use and Environment Group						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
Parkland Ded Area 40 Palomar Julian	—	332,000	332,000	—	332,000	332,000
Parkland Ded Area 41 Mountain Empire	—	500	500	—	500	500
Parkland Ded Area 42 Anza Borrego	748	1,000	1,000	269	1,000	1,000
Parkland Ded Area 43 Central Mountain	—	300	300	—	300	300
Parkland Ded Area 45 Valle de Oro	—	500	60,500	60,000	500	500
PLD Administrative Fee	34,336	751,000	751,000	47,315	751,000	751,000
PLD Bonsall Imprv Impact Fee	—	—	1,000,000	—	—	—
PLD Fallbrook Imprv Impact Fee	—	—	1,236,554	319,071	—	—
PLD Lakeside Imprv Impact Fee	800,000	—	—	—	—	—
PLD Ramona Imprv Impact Fee	—	—	700,000	652	—	—
PLD San Dgto Imprv Impact Fee	—	—	1,000,000	969,152	—	—
PLD Spring Vy Imprv Impact Fee	—	—	1,161,640	—	—	—
PLD Sweetwatr Imprv Impact Fee	280,181	—	—	—	—	—
PLD Valle De Oro Impv Impt Fee	1,287	—	348,713	348,713	—	—
PLD Valley Ctr Imprv Impct Fee	—	—	360,694	360,694	—	—
PLD Valley Ctr Lnd Acq Imp Fee	—	—	61,458	61,458	—	—
PLD Fallbrook In Lieu Fee	—	—	28,323	—	—	—
PLD Spring Vy In Lieu Fee	—	—	103,150	—	—	—
PLD Sweetwatr In Lieu Fee	35,204	—	—	—	—	—
PRD 6 Pauma Valley	45,482	242,466	382,466	245,719	238,114	58,109
PRD 8 Magee Road Pala	14,140	365,037	414,037	372,799	129,430	47,645
PRD 9 Santa Fe Zone B	3,922	209,774	209,774	9,622	247,397	27,477
PRD 10 Davis Drive	3,382	37,566	37,566	4,554	48,224	11,545
PRD 11 Bernardo Road Zone A	6,032	89,299	89,299	6,313	104,823	19,813
PRD 11 Bernardo Road Zone C	2,468	7,771	7,771	2,479	11,644	5,457



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Land Use and Environment Group						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
PRD 11 Bernardo Road Zone D	3,676	39,372	39,372	3,434	46,969	9,535
PRD 12 Lomair	5,944	113,944	113,944	4,686	139,750	25,419
PRD 13 Pala Mesa Zone A	160,384	478,079	690,521	288,842	519,691	140,089
PRD 13 Stewart Canyon Zone B	8,888	62,063	115,686	5,916	81,973	31,688
PRD 16 Wynola	9,179	131,810	131,810	9,699	163,406	30,972
PRD 18 Harrison Park	69,634	106,629	108,077	37,411	93,585	52,264
PRD 20 Daily Road	38,494	241,642	319,642	150,651	269,114	129,857
PRD 21 Pauma Heights	119,536	548,212	1,096,697	369,024	648,089	88,533
PRD 22 West Dougherty St	2,306	3,566	3,566	2,620	5,974	2,487
PRD 23 Rock Terrace Road	3,056	18,254	50,254	39,310	24,397	7,742
PRD 24 Mt Whitney Road	3,451	87,078	87,078	3,464	98,178	10,714
CSA 26 Rancho San Diego	366,218	390,728	469,447	390,701	394,744	394,744
CSA 26 Cottonwood Village Zone A	194,149	247,486	323,765	147,959	346,057	264,339
CSA 26 Monte Vista Zone B	129,381	161,689	211,689	119,545	227,577	151,378
SD Landscape Maintenance Zone 1	56,367	189,667	193,386	186,989	193,173	193,173
Landscape Maintenance Dist Zone 2 - Julian	143,596	114,833	118,552	114,833	109,441	109,441
PRD 30 Royal Oaks Carroll	3,119	51,549	51,549	7,160	63,120	9,392
PRD 38 Gay Rio Terrace	9,705	77,407	77,407	6,453	81,687	12,411
PRD 45 Rincon Springs Rd	7,349	41,950	53,950	22,558	35,672	11,633
PRD 46 Rocosco Road	5,500	185,217	185,217	5,261	241,246	57,365
PRD 49 Sunset Knolls Road	3,541	64,618	64,618	5,897	73,113	7,186
PRD 50 Knoll Park Lane	2,606	46,014	46,014	2,841	58,806	9,824
PRD 53 Knoll Park Lane Extension	3,019	174,411	174,411	3,576	201,794	20,831
PRD 54 Mount Helix	4,447	115,349	115,349	5,727	134,189	18,531
PRD 55 Rainbow Crest Rd	11,629	317,919	343,919	32,966	99,127	61,631
PRD 60 River Drive	3,467	90,758	90,758	3,980	113,974	21,701
PRD 61 Green Meadow Way	8,870	228,152	261,289	19,129	231,514	15,192
PRD 63 Hillview Road	38,435	400,050	653,554	156,852	436,331	44,179
PRD 70 El Camino Corto	7,809	46,219	46,219	22,054	40,119	10,690
PRD 75 Gay Rio Dr Zone A	5,622	86,836	86,836	5,711	108,115	22,766
PRD 75 Gay Rio Dr Zone B	6,610	113,657	113,657	93,363	56,638	30,962
PRD 76 Kingsford Court	3,034	35,347	35,347	3,122	48,151	11,773



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Land Use and Environment Group						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
PRD 77 Montiel Truck Trail	5,710	201,990	201,990	14,901	221,868	20,378
PRD 78 Gardena Way	5,309	91,679	116,679	14,187	111,410	12,660
PRD 80 Harris Truck Trail	18,592	255,988	293,488	129,737	301,289	23,893
CSA 81 Fallbrook Local Park	510,737	631,738	741,303	737,867	686,411	686,411
CSA 83 San Dieguito Local Park	770,359	920,825	1,090,553	725,413	1,040,570	1,040,570
CSA 83A Zone A4S Ranch Park 95155	1,036,785	1,235,669	1,366,640	1,215,711	1,261,027	1,235,669
PRD 88 East Fifth St	2,409	37,713	37,713	4,426	47,466	7,456
PRD 90 South Cordoba	3,154	53,166	53,166	4,410	63,679	10,711
PRD 94 Roble Grande Road	364,554	224,516	224,516	3,750	248,293	38,482
PRD 95 Valle Del Sol	4,748	379,735	379,735	11,621	428,718	37,154
PRD 99 Via Allondra Via Del Corvo	4,698	94,456	94,456	3,848	116,985	24,397
PRD 101 Johnson Lake Rd	8,774	102,089	102,089	5,620	131,931	27,752
PRD 101 Hi Ridge Rd Zone A	9,981	99,915	199,915	31,240	218,734	35,654
PRD 102 Mountain Meadow	37,729	198,423	328,585	163,152	222,674	62,731
PRD 103 Alto Drive	24,500	162,999	162,999	4,239	176,224	23,127
PRD 104 Artesian Rd	13,438	34,717	34,717	24,935	27,120	16,486
PRD 105 Alta Loma Dr	6,757	100,353	165,253	13,888	113,487	19,129
PRD 105 Alta Loma Dr Zone A	5,070	105,277	146,250	14,839	117,945	17,827
PRD 106 Garrison Way Et Al	13,026	58,324	58,324	10,571	98,795	30,900
PRD 117 Legend Rock	14,583	267,191	613,388	342,687	460,538	158,667
CSA 122 Otay Mesa East	—	7,152	7,152	—	7,152	7,152
PRD 123 Mizpah Lane	3,974	56,810	56,810	4,220	67,194	10,456
PRD 125 Wrightwood Road	3,508	40,364	40,364	3,643	51,091	10,416
PRD 126 Sandhurst Way	3,324	15,681	15,681	3,342	19,127	4,387
PRD 127 Singing Trails Drive	17,334	49,546	49,546	18,270	58,381	17,576
CSA 128 San Miguel Park Dist	1,159,079	1,317,060	1,442,015	1,292,951	1,502,376	1,502,376
PRD 130 Wilkes Road	37,300	64,570	284,570	225,840	91,036	27,446
PRD 133 Ranch Creek Road	3,907	181,315	193,315	16,775	235,442	45,593
PRD 134 Kenora Lane	70,035	26,846	26,846	3,976	38,781	12,017
CSA 136 Sundance Detention Basin	11,750	22,500	22,913	12,116	23,500	24,000
CSA 138 Valley Center Park	391,474	388,000	405,804	364,765	348,000	368,000



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Land Use and Environment Group						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
San Diego County Flood Control District	6,517,793	7,944,008	22,940,097	16,527,496	8,280,836	7,280,836
Blackwolf Stormwater Maint ZN 349781	633	11,500	11,822	1,127	11,500	11,500
Lake Rancho Viejo Stormwater Maint ZN 442493	81,191	158,700	190,389	95,512	158,800	158,850
Ponderosa Estates Maint ZN 351421	5,126	12,000	12,292	1,912	12,000	12,000
Harmony Grove Cap Proj	8,892,988	100,000	626,389	590,384	—	—
Other Services - Harmony Grove Fund	186,359	374,462	385,107	64,317	408,705	410,466
Flood Control - Harmony Grove Fund	—	236,650	236,650	—	390,000	92,666
Fire Protection - Harmony Grove Fund	456,546	473,625	491,920	488,889	514,148	544,709
Improvement - Harmony Grove Fund	—	200	2,546,320	2,541,451	—	—
Horse Crk Rdg CFD 13-01 Interim Maint	—	426,770	426,770	—	426,770	426,770
Horse Crk Rdg CFD 13-01 A-Special Tax	335,603	506,100	514,705	500,150	516,100	526,300
Horse Crk Rdg CFD 13-01 B-Special Tax	—	217,530	217,530	—	221,823	226,201
Horse Crk Rdg CFD 13-01 C-Special Tax	144,223	150,023	180,443	180,443	153,010	156,057
Meadowood Prk CFD 19-01 A-Special Tax	4,471	112,000	119,790	7,858	272,000	278,410
Meadowood FCD CFD 19-01 B-Special Tax	—	71,528	71,528	—	137,000	139,700
Meadowood Fire CFD 19-01 C-Special Tax	4,905	54,911	54,911	46,064	102,000	104,000
Hillside Meadows Maint CFD 17-01	—	115,780	115,780	—	115,780	115,780
Sweetwtr PI Maint CFD 19-02 Special Tax	3,783	133,000	386,499	345,870	135,640	138,333
Park Cir Maint CFD 10-03 Special Tax	—	207,059	207,059	—	216,771	219,066
PIPER OTAY CFD 22-01 TAX A	—	20,000	26,000	6,053	20,400	20,808
PIPER OTAY CFD 22-01 TAX B	—	20,000	20,000	10,479	16,000	16,320
PRD 1003 Alamo Way	11,675	19,789	19,789	14,546	—	—



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Land Use and Environment Group						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
PRD 1005 Eden Valley Lane	4,181	107,629	107,629	7,651	114,957	8,124
PRD 1008 Canter	3,833	15,684	15,684	3,820	20,248	5,708
PRD 1010 Alpine High	11,483	105,773	105,773	8,032	150,340	47,426
PRD 1011 La Cuesta	3,191	96,411	96,411	3,592	110,648	10,615
PRD 1012 Millar Road	6,610	88,789	88,789	6,983	99,069	10,135
PRD 1013 Singing Trails	7,994	73,207	73,207	11,775	83,256	13,671
PRD 1014 Lavender Point Lane	3,100	30,288	30,288	2,844	36,063	6,660
PRD 1015 Landavo Drive	4,869	78,125	78,125	4,332	94,037	15,119
PRD 1016 El Sereno Way	9,726	93,863	136,578	29,032	89,369	9,014
PRD 1017 Kalbaugh-Haley-Toub St	51,751	39,244	39,244	17,843	61,415	31,387
Survey Monument Preservation Fund	12,327	270,000	270,000	7,240	175,000	175,000
Grazing Lands	8,887	—	—	—	—	—
Special Aviation	50,000	50,000	50,000	50,000	50,000	50,000
County Fish and Game Propagation	30,309	28,000	46,000	41,800	46,000	46,000
Airport Enterprise Fund	16,938,585	25,402,916	49,651,472	17,569,875	27,699,027	27,875,964
Liquid Waste Enterprise Fund	9,871,379	11,442,592	11,556,444	9,795,329	12,633,100	13,237,093
CWSMD-Zone B (Campo Hills Water)	394,592	488,500	494,510	347,489	507,500	512,040



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Land Use and Environment Group						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
Campo WSMD-Zone A (Rancho Del Campo Water)	224,233	879,278	1,881,174	285,300	409,278	419,553
LIVE OAK SPRINGS WTR SYS CSA 137	315,405	490,700	4,803,084	388,526	933,925	589,190
San Diego County Sanitation District	23,479,163	38,799,585	81,216,875	30,365,495	38,078,782	35,233,577
DPW Equipment Internal Service Fund	6,177,344	6,640,000	6,716,740	6,448,005	7,641,000	8,815,960
DPW ISF Equipment Acquisition Road Fund	3,089,918	5,893,000	10,380,824	3,091,138	8,463,873	6,171,750
DPW ISF Equipment Acquisition Inactive Waste	37,287	245,000	245,000	38,015	248,000	66,000
DPW ISF Equipment Acquisition Airport Enterprise	67,320	160,000	249,328	93,571	393,000	168,000
DPW ISF Equipment Acquisition General Fund	33,481	50,000	50,000	33,481	76,520	79,294
DPW ISF Equipment Acquisition Liquid Waste	449,640	1,235,000	1,291,835	419,993	645,000	645,000
Total	\$ 522,089,360	\$ 674,368,084	\$ 1,094,321,294	\$ 584,801,862	\$ 797,332,481	\$ 685,597,346



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Finance and General Government Group						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
General Fund	\$ 328,939,260	\$ 364,519,525	\$ 439,401,443	\$ 360,373,200	\$ 372,553,486	\$ 369,919,670
Information Technology Internal Service Fund	214,517,895	219,369,066	235,423,232	219,572,740	219,844,412	219,844,412
Purchasing Internal Service Fund	16,250,371	19,125,584	20,589,740	18,354,631	22,277,392	21,645,990
Fleet Services Internal Service Fund	10,999,044	12,388,100	12,468,880	11,824,827	13,044,262	13,044,262
Fleet ISF Equipment Acquisition General	14,801,232	32,362,383	55,051,248	14,907,456	37,480,424	36,846,704
Fleet ISF Materials Supply Inventory	22,551,614	23,211,935	26,245,301	24,882,653	25,738,198	25,738,198
Fleet ISF Accident Repair	1,377,535	1,422,217	1,422,217	1,402,406	1,731,608	1,731,608
Facilities Management Internal Service Fund	166,647,692	169,713,651	199,504,814	188,980,893	207,606,738	207,342,217
Major Maintenance Internal Service Fund	30,393,414	47,464,395	119,236,226	40,284,468	29,079,000	29,079,000
Total	\$ 806,478,057	\$ 889,576,856	\$ 1,109,343,101	\$ 880,583,274	\$ 929,355,520	\$ 925,192,061

Capital Program						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
Capital Outlay Fund	\$ 58,136,649	\$ 80,843,147	\$ 406,517,645	\$ 96,625,542	\$ 58,460,000	\$ —
Major Maint Capital Outlay Fund	34,209,432	13,586,200	178,718,978	52,794,249	59,980,000	—
Capital MSCP Acquisition Fund	2,415,353	7,500,000	31,571,079	7,294,501	3,200,000	—
County Health Complex Capital Outlay Fund	45,637,081	145,143,150	245,416,735	67,097,495	—	—
Justice Facility Construction Capital Outlay Fnd	61,179,569	3,000,000	34,983,706	24,316,035	5,900,000	—
Library Projects Capital Outlay Fund	7,013,082	—	33,063,600	7,399,627	—	—
Edgemoor Development Fund	8,592,781	8,831,564	8,831,564	8,647,508	8,606,965	8,832,900
Total	\$ 217,183,947	\$ 258,904,061	\$ 939,103,306	\$ 264,174,957	\$ 136,146,965	\$ 8,832,900



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Finance Other						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
General Fund	\$ 237,279,397	\$ 245,801,491	\$ 800,407,138	\$ 276,590,216	\$ 223,592,623	\$ 156,004,033
Pension Obligation Bonds	81,382,390	81,494,299	81,494,299	81,449,775	81,500,054	81,495,400
Employee Benefits Internal Service Fund	54,831,240	58,014,714	58,014,933	53,771,283	62,681,926	62,681,926
Insurance Internal Service Fund	—	—	—	—	10,380,721	10,380,721
Public Liability Internal Service Fund	103,183,185	76,413,160	76,413,160	7,556,411	72,839,019	72,863,275
Total	\$ 476,676,211	\$ 461,723,664	\$ 1,016,329,530	\$ 419,367,685	\$ 450,994,343	\$ 383,425,355

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 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	1.0	2.4	26.4	52.8	111.2	2.0
Fiscal Year 2018–19 Ending Fund Balance ²	2,424.1	726.2	1.5	17.3	25.1	64.8	123.9	2.1
Fiscal Year 2019–20 Ending Fund Balance ²	2,468.5	719.5	1.3	21.4	31.2	87.3	156.9	2.3
Fiscal Year 2020–21 Ending Fund Balance ²	2,282.4	782.3	0.7	15.7	39.2	100.8	131.8	2.3
Fiscal Year 2021–22 Ending Fund Balance ²	2,350.0	848.1	1.4	8.8	38.1	105.7	153.2	2.2
Fiscal Year 2022–23 Ending Fund Balance ²	2,817.9	974.9	54.6	(36.6)	163.4	(388.7)	(334.8)	57.2

¹ Fiscal Year 2023–24 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 Annual Comprehensive Financial Report.

Fiscal Year 2023–24 (in millions)								
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Fund	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
Beginning Fund Balance	\$ 2,279.8	\$ 737.9	\$ 1.4	\$ 2.1	\$ 29.6	\$ 83.9	\$ 137.5	\$ 2.2
Add								
Budgeted Revenue	6,160.2	652.0	80.3	257.7	38.4	651.9	77.9	7.8
Fund Balance Component Decrease	51.4	—	—	—	—	—	—	—
Total Available Funding	8,491.4	1,390.0	81.7	259.7	68.0	735.8	215.4	10.0
Less								
Budgeted Expenditures	6,211.5	791.2	81.5	258.9	44.2	637.7	97.1	7.8
Fund Balance Component Increase	—	—	—	—	—	—	—	—
Projected Ending Fund Balance	\$ 2,279.8	\$ 598.8	\$ 0.2	\$ 0.8	\$ 23.8	\$ 62.0	\$ 118.3	\$ 2.2



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Fiscal Year 2024–25 (in millions)								
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Fund	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
Beginning Fund Balance	\$ 2,817.9	\$ 721.6	\$ 0.7	\$ 3.0	\$ 33.6	\$ 34.4	\$ 129.2	\$ 2.3
Add								
Budgeted Revenue	6,433.5	688.0	80.6	136.1	40.6	685.6	103.7	8.1
Fund Balance Component Decrease	68.3	—	—	—	—	—	—	—
Total Available Funding	9,319.7	1,409.6	81.3	139.1	74.1	720.0	232.9	10.4
Less								
Budgeted Expenditures	6,627.7	789.1	81.5	136.1	49.3	720.2	118.4	8.1
Fund Balance Component Increase	—	—	—	—	—	—	—	—
Projected Ending Fund Balance	\$ 2,692.1	\$ 620.5	\$ (0.2)	\$ 3.0	\$ 24.9	\$ (0.2)	\$ 114.5	\$ 2.3

Fiscal Year 2025–26 (in millions)								
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Fund	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
Beginning Fund Balance	\$ 2,692.1	\$ 620.5	\$ (0.2)	\$ 3.0	\$ 24.9	\$ (0.2)	\$ 114.5	\$ 2.3
Add								
Budgeted Revenue	6,281.4	687.5	81.5	6.8	42.6	690.1	102.7	8.1
Fund Balance Component Decrease	43.6	—	—	—	—	—	—	—
Total Available Funding	9,017.1	1,308.0	81.3	9.8	67.5	689.9	217.2	10.4
Less								
Budgeted Expenditures	6,379.1	732.2	81.5	8.8	50.1	717.1	107.2	8.1
Fund Balance Component Increase	—	—	—	—	—	—	—	—
Projected Ending Fund Balance	\$ 2,638.1	\$ 575.8	\$ (0.2)	\$ 1.0	\$ 17.3	\$ (27.2)	\$ 110.0	\$ 2.3





Appendix C: General Fund Budget Summary

Appropriations by Group and Fund

Public Safety Group						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
Public Safety Executive Office	\$ 79,066,921	\$ 86,154,814	\$ 98,947,896	\$ 85,564,312	\$ 86,783,793	\$ 92,405,456
District Attorney	231,086,427	293,886,220	310,277,379	262,827,113	278,633,265	289,643,234
Sheriff	1,064,451,146	1,205,571,771	1,407,097,679	1,223,832,962	1,265,808,197	1,250,947,310
Animal Services	9,842,626	9,894,202	10,870,167	10,702,895	11,291,522	11,441,237
Child Support Services	47,636,299	57,218,788	58,359,843	52,504,156	57,218,788	57,218,788
Office of Emergency Services	9,540,471	10,486,729	45,752,430	29,390,191	11,958,230	10,897,869
Medical Examiner	16,029,867	17,521,632	20,479,089	18,138,790	21,190,505	21,741,630
Probation	230,380,534	278,868,008	317,074,276	266,744,050	321,393,911	304,128,652
Public Defender	121,038,551	129,649,426	141,548,071	136,020,886	137,237,189	137,492,074
San Diego County Fire	70,521,047	82,266,652	111,260,279	86,201,760	87,121,425	87,526,686
Total	\$ 1,879,593,889	\$ 2,171,518,242	\$ 2,521,667,108	\$ 2,171,927,116	\$ 2,278,636,825	\$ 2,263,442,936



APPENDIX C: GENERAL FUND BUDGET SUMMARY

Health and Human Services Agency						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
Regional Operations	\$ 55,792	\$ —	\$ —	\$ 329,396	\$ —	\$ —
Self-Sufficiency Services	722,756,316	786,018,439	802,823,877	790,276,146	812,153,773	828,733,753
Strategic Planning & Operational Support	195,821	—	—	211,584	—	—
Aging & Independence Services	221,943,596	281,656,156	283,386,555	267,180,676	304,806,525	314,701,298
Behavioral Health Services	854,569,658	1,021,065,711	1,087,620,470	1,003,421,875	1,156,628,861	1,125,323,571
Child and Family Well-Being	425,643,229	456,858,494	483,548,926	466,082,660	479,010,650	492,606,220
Public Health Services	205,053,121	228,243,782	307,906,606	198,518,678	236,791,482	241,259,206
Medical Care Services Department	49,916,585	50,397,921	59,297,419	50,171,318	55,000,096	53,339,998
Administrative Support	156,219,777	169,072,255	184,504,572	143,629,758	173,412,124	99,227,304
Housing & Community Development Services	110,034,738	99,433,017	249,542,881	50,243,352	90,918,035	69,255,607
Homeless Solutions and Equitable Communities	43,918,754	82,060,043	158,591,231	101,206,456	112,437,908	84,995,188
Total	\$ 2,790,307,387	\$ 3,174,805,818	\$ 3,617,222,537	\$ 3,071,271,898	\$ 3,421,159,454	\$ 3,309,442,145

Land Use and Environment Group						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
Land Use and Environment Executive Office	\$ 11,289,906	\$ 11,660,031	\$ 26,320,778	\$ 12,110,403	\$ 15,139,422	\$ 12,889,434
Agriculture, Weights and Measures	27,663,461	31,035,957	37,716,612	30,714,630	32,144,967	33,739,496
Department of Environmental Health and Quality	52,656,491	63,882,672	69,234,763	60,615,987	67,543,548	68,530,365
Parks and Recreation	58,719,107	64,986,117	92,641,920	64,466,323	64,773,813	65,896,708
Planning & Development Services	33,313,285	59,316,113	111,891,694	52,072,048	57,989,755	60,613,451
Public Works	31,055,704	24,007,805	44,118,699	24,876,246	94,150,329	38,586,241
University of California Cooperative Extension	(0)	—	—	—	—	—
Total	\$ 214,697,954	\$ 254,888,695	\$ 381,924,467	\$ 244,855,638	\$ 331,741,834	\$ 280,255,695



APPENDIX C: GENERAL FUND BUDGET SUMMARY



Finance and General Government Group						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
Finance & General Government Executive Office	\$ 36,927,052	\$ 32,577,026	\$ 67,816,801	\$ 45,443,458	\$ 34,217,245	\$ 34,990,588
Board of Supervisors	14,461,269	16,392,037	17,742,049	15,103,921	17,499,288	17,506,955
Assessor / Recorder / County Clerk	72,713,589	89,266,846	97,890,381	76,773,282	86,736,559	82,292,801
Treasurer - Tax Collector	22,925,095	25,299,333	26,263,629	24,036,710	25,834,479	26,596,976
Chief Administrative Office	7,491,376	10,221,898	17,245,297	12,677,074	9,861,046	10,272,963
Auditor and Controller	38,099,294	42,534,578	50,575,361	42,942,932	45,008,589	46,671,167
County Communications Office	4,017,212	5,671,965	6,414,770	5,349,552	4,793,175	4,427,905
County Technology Office	11,944,901	10,712,561	13,335,571	10,804,651	10,576,486	10,725,274
Civil Service Commission	592,778	636,155	638,813	626,284	679,181	697,035
Clerk of the Board of Supervisors	4,717,190	5,298,477	5,593,315	5,224,876	5,582,936	5,774,681
County Counsel	36,577,222	43,866,844	44,411,971	41,105,173	48,627,799	50,556,440
General Services	5,598,852	2,550,000	6,544,433	3,832,825	2,550,000	2,550,000
Grand Jury	621,161	780,724	781,112	739,138	789,302	789,302
Human Resources	32,559,258	36,576,622	38,576,529	36,848,290	37,079,761	38,200,580
Office of Evaluation, Performance and Analytics	2,149,411	—	—	—	—	—
Registrar of Voters	35,895,012	40,158,441	43,586,868	37,142,241	40,696,569	35,780,055
Citizens' Law Enforcement Review Board	1,648,587	1,976,018	1,984,544	1,722,792	2,021,071	2,086,948
Total	\$ 328,939,260	\$ 364,519,525	\$ 439,401,443	\$ 360,373,200	\$ 372,553,486	\$ 369,919,670



APPENDIX C: GENERAL FUND BUDGET SUMMARY

Finance Other						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
Community Enhancement	\$ 8,374,113	\$ 5,459,241	\$ 8,139,754	\$ 6,070,282	\$ 5,265,490	\$ 5,328,145
Neighborhood Reinvestment Program	10,064,148	10,708,261	12,172,576	7,455,282	10,000,000	10,000,000
Contributions to County Library	347,821	—	—	—	—	—
Lease Payments-Bonds	23,990,618	25,723,612	25,723,612	25,680,512	25,657,309	24,987,537
Contributions to Capital Program	103,534,594	45,868,000	415,590,217	102,305,085	52,120,000	—
Countywide General Expense	90,453,822	157,459,934	338,198,536	134,497,981	129,932,108	115,070,635
Local Agency Formation Commission Administration	514,281	582,443	582,443	581,074	617,716	617,716
Total	\$ 237,279,397	\$ 245,801,491	\$ 800,407,138	\$ 276,590,216	\$ 223,592,623	\$ 156,004,033

Total - Group/Agency						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
Total	\$ 5,450,817,888	\$ 6,211,533,771	\$ 7,760,622,694	\$ 6,125,018,068	\$ 6,627,684,222	\$ 6,379,064,479





Financing Sources

Financing Sources by Category						
	Fiscal Year 2022-23 Actuals	Fiscal Year 2023-24 Adopted Budget	Fiscal Year 2023-24 Amended Budget	Fiscal Year 2023-24 Actuals	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2025-26 Approved Budget
Taxes Current Property	\$ 885,967,802	\$ 909,848,270	\$ 929,489,463	\$ 935,918,561	\$ 976,097,858	\$ 1,009,655,944
Taxes Other Than Current Secured	657,595,750	652,805,601	664,219,949	706,545,546	706,299,767	730,690,177
Licenses Permits & Franchises	50,995,272	57,173,257	57,818,558	54,310,279	57,769,276	60,036,414
Fines, Forfeitures & Penalties	44,597,078	40,964,685	44,591,708	45,372,065	40,803,303	37,908,510
Revenue From Use of Money & Property	64,988,097	49,679,549	49,679,549	82,333,623	65,829,252	60,602,335
Intergovernmental Revenues	2,937,174,976	3,355,356,108	3,781,311,866	3,465,536,949	3,567,779,609	3,381,820,998
Charges For Current Services	425,406,191	468,726,631	473,250,661	431,432,357	476,005,473	473,951,816
Miscellaneous Revenues	54,028,569	107,699,385	160,298,871	80,030,506	94,467,237	79,642,827
Other Financing Sources	406,939,203	517,915,835	566,049,720	471,345,876	448,444,053	447,127,037
Total Revenues	\$ 5,527,692,938	\$ 6,160,169,321	\$ 6,726,710,345	\$ 6,272,825,762	\$ 6,433,495,828	\$ 6,281,436,058
Fund Balance Component Decreases	\$ 52,802,187	\$ 51,364,450	\$ 51,364,450	\$ 51,364,450	\$ 68,330,135	\$ 43,628,421
Use of Fund Balance	(129,677,237)	—	982,547,898	(199,172,144)	125,858,259	54,000,000
Total Financing Sources	\$ 5,450,817,888	\$ 6,211,533,771	\$ 7,760,622,694	\$ 6,125,018,068	\$ 6,627,684,222	\$ 6,379,064,479





Appendix D: Operational Plan Abbreviations and Acronyms

AB: Assembly Bill
A&C: Auditor and Controller
ACAO: Assistant Chief Administrative Officer
ADA: Americans with Disabilities Act
AIS: Aging & Independence Services
AOT: Assisted Outpatient Treatment
APS: Adult Protective Services
ARC: Approved Relative Caregiver
ARCC: Assessor/Recorder/County Clerk
ARCSS: Adult Reintegration and Community Supervision Services
ARI: Advanced Recovery Initiative
ARPA: American Rescue Plan Act
ARRA: *American Recovery and Reinvestment Act of 2009*
AWM: Agriculture, Weights and Measures
BEA: Bureau of Economic Analysis
BHS: Behavioral Health Services
BIPOC: Black, Indigenous and People of Color
BPR: Business Process Reengineering
CAC: County Administration Center
CAL FIRE: California Department of Forestry and Fire Protection
CAO: Chief Administrative Officer
CAP: Climate Action Plan, Community Action Partnership
CARE: *Community Assistance, Recovery and Empowerment (CARE) Act*
CCO: County Communications Office
CDBG: Community Development Block Grant
CDC: Centers for Disease Control and Prevention
CDPH: California Department of Public Health
CEC: California Energy Commission
CEQA: California Environmental Quality Act
CERS: California Electronic Reporting System
CERT: Community Emergency Response Team
CFM: Certified Farmers Market
CHIP: Community Health Improvement Plans, Community Health and Injury Prevention
CHVP: California Home Visiting Program



CINA: Capital Improvement Needs Assessment
CIP: Capital Improvement Program
CLERB: Citizens' Law Enforcement Review Board
CMS: Centers for Medicare and Medicaid
CNC TV: County News Center Television
CoC: Continuum of Care
COC: County Operations Center
COF: Capital Outlay Fund
COPs: Certificates of Participation
COVID: Corona Virus Disease
CPI: Consumer Price Index
CPI-U: Consumer Price Index for All Urban Consumers
CSA: County Service Area
CSAC: California State Association of Counties
CSU: Crisis Stabilization Unit
CTO: County Technology Office
CUPA: Certified Unified Program Agency
CFWB: Child and Family Well-Being
D&I: Diversity & Inclusion
D&I EC: Diversity & Inclusion Executive Council
DA: District Attorney
DAS: Department of Animal Services
DCAO: Deputy Chief Administrative Officer
DCSS: Department of Child Support Services
DEHQ: Department of Environmental Health and Quality
DGS: Department of General Services



APPENDIX D: OPERATIONAL PLAN ABBREVIATIONS AND ACRONYMS

DHR: Department of Human Resources	GWOW: Government Without Walls
DMV: Department of Motor Vehicles	HACSD: Housing Authority of the County of San Diego
DO: Department Objective	HAVA: Help America Vote Act
DPC: Department of Purchasing and Contracting	HCDS: Housing and Community Development Services
DPR: Department of Parks and Recreation	HCV: Hepatitis C virus, Housing Choice Voucher
DPW: Department of Public Works	HEART: Helpfulness, Expertise, Attentiveness, Respect, and Timeliness
DTT: Documentary Transfer Taxes	HHSA: Health and Human Services Agency
EDGA: Office of Economic Development and Government Affairs	HOME: Home Investment and Partnership Grant
EDI: Equity, Diversity & Inclusion	HOPTR: Homeowner's Property Tax Relief
EDPP: Enterprise Document Processing Platform	HOPWA: Housing Opportunities for Persons with Aids
EFC: Extended Foster Care	HPI: Healthy Places Index
EIR: Environmental Impact Report	HRC: Human Relations Commission
EMS: Emergency Medical Services	HUD: U.S. Department of Housing and Urban Development
EOC: Emergency Operations Center	IHOT: In-Home Outreach Team
ERAF: Educational Revenue Augmentation Fund	IHSS: In-Home Supportive Services
ERG: Employee Resource Groups	IPTS: Integrated Property Tax System
ERP: Enterprise Resource Planning	ISF: Internal Service Fund
ESG: Emergency Solutions Grant	IT: Information Technology
EUI: Energy Use Intensity	IT ISF: Information Technology Internal Service Fund
EWG: Enterprisewide Goal	JEDI: Justice, Equity, Diversity & Inclusion
EV: Electric Vehicle	JELS: Justice Electronic Library System
FEMA: Federal Emergency Management Agency	JPA: Joint Powers Agreement
FF&E: Furniture, fixtures and equipment	LEED: Leadership in Energy and Environmental Design
FGG: Finance and General Government Group	LMS: Learning Management
FPB: Facilities Planning Board	LRBs: Lease Revenue Bonds
FSP: Full Service Partnerships	LTC: Long-Term Care
FTE: Full-time equivalent	LUEG: Land Use and Environment Group
FY: Fiscal Year	LWSD: <i>Live Well San Diego</i>
GAAP: Generally Accepted Accounting Principles	M: million
GASB: Governmental Accounting Standards Board	MAA: Medi-Cal Administrative Activities
GDP: Gross Domestic Product	MASLs: Minimum Acceptable Service Levels
GFOA: Government Finance Officers Association	MCRT: Mobile Crisis Response Teams
GHG: Greenhouse gas	MCS: Medical Care Service
GIS: Geographic Information System	MECAP: Medical Examiners and Coroners Alert Project
GM: General Manager	MMCOF: Major Maintenance Capital Outlay Fund
GMS: General Management System	MMIP: Major Maintenance Improvement Plan
GO: General Obligation (bonds)	MSCP: Multiple Species Conservation Program
GPR: General Purpose Revenue	





NACo: National Association of Counties
OAAS: Office of Audits and Advisory Services
OEC: Office of Ethics and Compliance
OERJ: Office of Equity and Racial Justice
OES: Office of Emergency Services
OFFP: Office of Financial Planning
OLSE: Office of Labor Standards and Enforcement
OMVA: Office of Military and Veteran Affairs
O&M: Operations and Maintenance
ORR: Office of Revenue and Recovery
OSEJ: Office of Sustainability and Environmental Justice
PACE: Purchase of Agricultural Conservation Easement
PB: Performance Budgeting System
PCC: Polinsky Children’s Center
PCE: Personal Consumption of Expenditures
PDS: Planning & Development Services
PEI: Prevention and Early Intervention
PERT: Psychiatric Emergency Response Team
PHS: Public Health Services
PLDO: Parkland Dedication Ordinance
POB: Pension Obligation Bond
PROP: Proposition
PSG: Public Safety Group
PV: Photovoltaic
QA: Quality Assurance
RCFE: Residential Care Facilities for the Elderly
RCS: Regional Communications System
RFP: Request for Proposal
RLA: Resident Leadership Academies
ROV: Registrar of Voters
S&S: Services & Supplies
SANCAL: San Diego County Capital Asset Leasing Corporation
SANDAG: San Diego Association of Governments
SanGIS: San Diego Geographic Information Source
SB: Senate Bill
SDAIM: San Diego Advancing and Innovating Medi-Cal
SDCERA: San Diego County Employees’ Retirement Association
SDCFA: San Diego County Fire Authority

SDCL: San Diego County Library
SDCPH: San Diego County Psychiatric Hospital
SDG&E: San Diego Gas and Electric
SME: Subject Matter Expert
SNF: Skilled Nursing Facilities
SSS: Self-Sufficiency Services
TABS: Tax Allocation Bonds
TB: Tuberculosis
TIF: Transportation Impact Fee
TMDL: Total Maximum Daily Load
TOT: Transient Occupancy Tax
TRANS: Tax and Revenue Anticipation Notes
TRC: Teen Recovery Centers
UAAL: Unfunded Actuarial Accrued Liability
UASI: Urban Areas Security Initiative Grant
UCLA: University of California, Los Angeles
UCCE: University of California Cooperative Extension
UDC: Unified Disaster Council
USDRIP: Upper San Diego River Improvement Project
UST: Underground Storage Tanks
VASH: Veterans Affairs Supportive Housing program
VLF: Vehicle License Fees
WCIRB: Workers’ Compensation Insurance Rating Bureau
YDCSS: Youth Development and Community Support Services





Appendix E: 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.

Access: One of the core values of the County’s General Management System (GMS). The County is dedicated to: “Build trust with the residents we serve through transparent communication and neighborhood engagement that is accessible in the languages, facilities and methods that meet their needs.”

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.

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

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 Goal: A set of focused goals for departments to collaborate on for the greatest impact to our community.

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.

Belonging: Is having the right and opportunity to contribute a meaningful voice and participate in the design of social and cultural structures. It is the communal and dynamic process of constantly revisiting and identifying the elements of our common good to produce social cohesion. One of the core values of the County’s GMS. The County is dedicated to: “Foster a sense of belonging, not just inclusion, for the people we serve and for the employees of the County who provide those services on a daily basis.”

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

Board of Supervisors: The five-member, elected governing body of the County authorized by the California State Constitution. Each Board member represents a specific geographic area (Supervisory District) of the county.

Bond: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. Sometimes, however, all or a substantial portion of the interest is included in the face value of the bond. The sale of bonds is one mechanism used to obtain long-term financing.

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

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

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

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

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

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

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

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

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

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

Capital Outlay Fund (COF): One of the Capital Program funds that is used exclusively to finance the acquisition, construction and completion of permanent public improvements including public buildings and for the costs of acquiring land and permanent improvements. Revenues are obtained from the sale of fixed assets, from the lease or rental of County-owned facilities, and from other funds such as grants and contributions when allocated to the COF by the Board of Supervisors.





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

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

Cash Flow: The analysis of cash receipts (revenues) to required payments (expenditures) and reporting of net cash balance projections. The Auditor and Controller prepares cash flow reports that project the inflow, outflow and net balance of cash on a monthly, quarterly and annual basis.

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

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

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

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 Engagement: At the core of the GMS is Community Engagement, based on the principle that all that we do should be for, and created in partnership with, the people we serve.

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.

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

Continuous Collaboration: The component of the County GMS that ensures that all are working together across County departments to serve the community with the most effective, efficient, and accessible service. This allows the County to pursue goals, solve problems, share information and leverage resources as an enterprise.

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 chan-



nel 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 enterprisewide 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 Enterprisewide 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 (HHSA) is the Director. See General Manager.

Documentary Transfer Tax (DTT): A tax assessed on property when ownership is transferred.

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.

Employee Investment and Engagement: The final component of the County GMS that ensures employees are engaged and committed to excellence across the organization.

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.

Enterprisewide Goals (EWG): A set of focused goals for departments to collaborate on for the greatest positive impact to the community. Each Enterprisewide Goal supports at least one of the five Strategic Initiatives, 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.

Equity: One of the core values of the County's GMS. The County is dedicated to: "Apply an equity lens to appropriately design programs and services so that underserved communities have equitable opportunities. Using data driven metrics, lived experiences and the voices of our community we weave equity through all policies and programs."

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

Evaluation and Accountability: The component of the County GMS that requires the County to track, report, analyze and adjust, as necessary, the operations under way to ensure services are delivered and goals are accomplished as planned.

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.

Excellence: One of the core values of the County's GMS. The County is dedicated to: "Ensure exceptional service delivery to our customers by practicing fiscal prudence, encouraging innovation and leveraging best practices that promote continuous improvement to build strong, vibrant communities."

Expenditure Transfer & 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.

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.

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. 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 (HHS).

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: One of the core values of the County's GMS. The County is dedicated to: "Earn the public's trust through honest and fair behavior, exhibiting the courage to do the right thing for the right reason, and dedicating ourselves to the highest standards of ethical conduct."

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

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

Internal Service Fund (ISF): A proprietary-type fund used to account for the financing of goods or services provided by one department to other departments of the County, or to other governmental units, on a cost-reimbursement basis.

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

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





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

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

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

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

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

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

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

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

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

Mission: A statement of organizational purpose. The County's mission is: *Strengthen our communities with innovative, inclusive, and data-driven services through a skilled and supported workforce.*

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.

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 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.

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.

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 & Benefits costs are based on the number of staff years required to provide a service.

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 Groups and Departments support the five Strategic Initiatives: Equity, Sustainability, Community, Empower, and Justice.

Strategic Initiatives: Provide the framework for the County to set measurable goals. The County's five Strategic Initiatives are Equity, Sustainability, Community, Empower and Justice and can be found in the Strategic Plan.

Strategic Plan: A document that explains the County's five strategic initiatives, in addition to its vision, mission and values. The five strategic initiatives focus on how the County achieves its vision of just, sustainable, and resilient future for all.

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 GMS.

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.

Sustainability: One of the core values of the County's GMS. The County is dedicated to: "Secure the future of our region, by placing sustainability at the forefront of our operations deeply embedded into our culture. Dedicate ourselves to meeting our residents' current resource needs without compromising our ability to meet the needs of generations to come."

Targeted Universalism: Means setting universal goals pursued by targeted processes to achieve those goals. Within a Targeted Universalism framework, an organization or system sets universal goals for all groups concerned. It is a platform for bridging programs that move all groups toward the universal goal of equity and belonging.

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, Equity, Excellence, Sustainability, Access and Belonging.

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 just, sustainable, and resilient future for all."

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.

