

*County of San Diego*

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# Appendix A: All Funds Budget Summary

## Countywide Totals

Staffing					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
<b>Total</b>	<b>17,583.50</b>	<b>18,024.50</b>	<b>17,929.50</b>	<b>(0.5)</b>	<b>17,765.50</b>

Expenditures					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Salaries & Benefits	\$ 2,231,098,111	\$ 2,379,088,553	\$ 2,507,286,748	5.4	\$ 2,574,869,296
Services & Supplies	2,262,087,808	2,434,534,641	2,622,078,783	7.7	2,194,783,084
Other Charges	710,026,156	709,239,588	732,283,970	3.3	705,322,615
Capital Assets/Land Acquisition	279,920,843	150,164,665	119,135,406	(20.7)	148,764,112
Capital Assets Equipment	37,302,838	39,917,454	39,440,414	(1.2)	25,780,480
Expenditure Transfer & Reimbursements	(37,034,467)	(37,953,457)	(110,195,299)	190.3	(34,012,383)
Contingency Reserves	7,255,233	10,747,220	—	(100.0)	—
Fund Balance Component Increases	76,350,000	350,000	—	(100.0)	—
Operating Transfers Out	676,841,455	544,413,317	501,790,996	(7.8)	395,123,490
Management Reserves	27,000,000	22,150,000	—	(100.0)	—
<b>Total</b>	<b>\$ 6,270,847,977</b>	<b>\$ 6,252,651,981</b>	<b>\$ 6,411,821,018</b>	<b>2.5</b>	<b>\$ 6,010,630,694</b>

**APPENDIX A: ALL FUNDS BUDGET SUMMARY**

Revenues					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Taxes Current Property	\$ 749,471,934	\$ 790,750,588	\$ 797,971,613	0.9	\$ 818,241,346
Taxes Other Than Current Secured	510,193,144	541,253,163	550,929,170	1.8	585,746,048
Licenses Permits & Franchises	57,505,046	59,865,709	54,320,403	(9.3)	51,547,363
Fines, Forfeitures & Penalties	46,406,143	46,322,296	32,294,314	(30.3)	40,626,519
Revenue From Use of Money & Property	56,905,819	71,629,660	50,167,691	(30.0)	50,040,181
Intergovernmental Revenues	2,617,792,349	2,792,201,550	2,905,653,491	4.1	2,740,192,664
Charges For Current Services	992,174,509	1,025,285,390	1,092,623,374	6.6	1,035,039,214
Miscellaneous Revenues	50,567,191	66,369,779	85,192,137	28.4	45,359,557
Other Financing Sources	656,317,836	515,143,636	469,699,631	(8.8)	363,959,087
Residual Equity Transfers In	400,000	1,700,000	2,300,000	35.3	2,300,000
Fund Balance Component Decreases	95,647,374	63,188,482	91,564,210	44.9	62,699,135
Use of Fund Balance	437,466,632	278,941,728	279,104,984	0.1	214,879,580
<b>Total</b>	<b>\$ 6,270,847,977</b>	<b>\$ 6,252,651,981</b>	<b>\$ 6,411,821,018</b>	<b>2.5</b>	<b>\$ 6,010,630,694</b>



Public Safety Group

Staffing					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
<b>Total</b>	<b>7,573.00</b>	<b>7,556.00</b>	<b>7,456.00</b>	<b>(1.3)</b>	<b>7,456.00</b>

Expenditures					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Salaries & Benefits	\$ 1,113,149,273	\$ 1,180,836,838	\$ 1,228,551,327	4.0	\$ 1,269,944,575
Services & Supplies	391,469,278	412,924,244	405,190,639	(1.9)	380,548,497
Other Charges	113,628,631	116,323,723	119,261,350	2.5	122,262,930
Capital Assets/Land Acquisition	—	—	7,288,867	0.0	—
Capital Assets Equipment	10,709,327	13,219,115	7,592,438	(42.6)	1,876,500
Expenditure Transfer & Reimbursements	(22,266,598)	(23,457,767)	(50,227,450)	114.1	(19,561,820)
Operating Transfers Out	320,907,959	355,801,519	326,485,327	(8.2)	309,623,700
Management Reserves	1,250,000	2,000,000	—	(100.0)	—
<b>Total</b>	<b>\$ 1,928,847,870</b>	<b>\$ 2,057,647,672</b>	<b>\$ 2,044,142,498</b>	<b>(0.7)</b>	<b>\$ 2,064,694,382</b>

Revenues					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Taxes Current Property	\$ 1,498,665	\$ 1,183,009	\$ 1,333,055	12.7	\$ 1,333,055
Licenses Permits & Franchises	1,053,890	1,053,890	784,473	(25.6)	921,573
Fines, Forfeitures & Penalties	18,486,933	19,649,931	13,314,545	(32.2)	14,822,900
Revenue From Use of Money & Property	4,427,911	4,446,756	4,594,202	3.3	4,596,446
Intergovernmental Revenues	550,527,149	567,436,476	525,521,933	(7.4)	514,856,883
Charges For Current Services	181,284,515	188,227,101	182,340,948	(3.1)	192,604,981
Miscellaneous Revenues	24,930,863	30,183,768	24,933,697	(17.4)	17,956,521
Other Financing Sources	314,927,522	336,868,529	301,275,180	(10.6)	307,781,821
Fund Balance Component Decreases	20,599,839	30,747,074	34,630,744	12.6	33,630,744
Use of Fund Balance	62,908,968	87,684,191	117,670,649	34.2	100,458,786
General Purpose Revenue Allocation	748,201,615	790,166,947	837,743,072	6.0	875,730,672
<b>Total</b>	<b>\$ 1,928,847,870</b>	<b>\$ 2,057,647,672</b>	<b>\$ 2,044,142,498</b>	<b>(0.7)</b>	<b>\$ 2,064,694,382</b>



Health and Human Services Agency

Staffing					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
<b>Total</b>	<b>6,405.50</b>	<b>6,771.50</b>	<b>6,771.50</b>	<b>0.0</b>	<b>6,771.50</b>

Expenditures					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Salaries & Benefits	\$ 657,043,018	\$ 709,039,841	\$ 763,325,605	7.7	\$ 792,223,010
Services & Supplies	1,020,260,351	1,147,038,640	1,303,268,567	13.6	1,110,412,868
Other Charges	379,651,984	358,458,915	373,312,532	4.1	372,957,926
Capital Assets Equipment	859,451	274,500	274,500	0.0	274,500
Expenditure Transfer & Reimbursements	(10,230,896)	(10,291,929)	(30,902,487)	200.3	(10,102,487)
Operating Transfers Out	44,460,837	42,065,700	58,745,059	39.7	56,275,210
Management Reserves	20,000,000	16,000,000	—	(100.0)	—
<b>Total</b>	<b>\$ 2,112,044,745</b>	<b>\$ 2,262,585,667</b>	<b>\$ 2,468,023,776</b>	<b>9.1</b>	<b>\$ 2,322,041,027</b>





Revenues					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Taxes Current Property	\$ 1,784,154	\$ 1,891,472	\$ 2,348,672	24.2	\$ 2,410,901
Taxes Other Than Current Secured	2,027,817	2,260,545	2,383,133	5.4	2,383,133
Licenses Permits & Franchises	968,097	1,002,171	1,002,171	0.0	1,002,171
Fines, Forfeitures & Penalties	7,433,220	7,443,720	7,444,058	0.0	7,444,058
Revenue From Use of Money & Property	3,002,242	3,228,605	3,270,525	1.3	3,270,525
Intergovernmental Revenues	1,832,306,887	1,945,443,853	2,083,024,076	7.1	1,978,501,409
Charges For Current Services	82,188,933	85,449,252	117,205,275	37.2	101,563,193
Miscellaneous Revenues	8,759,324	17,987,330	43,506,036	141.9	10,470,328
Other Financing Sources	10,887,259	11,189,292	20,540,694	83.6	20,540,694
Fund Balance Component Decreases	12,884,055	15,936,155	14,198,815	(10.9)	2,370,714
Use of Fund Balance	38,045,922	36,043,953	38,391,002	6.5	54,492,201
General Purpose Revenue Allocation	111,756,835	134,709,319	134,709,319	0.0	137,591,700
<b>Total</b>	<b>\$ 2,112,044,745</b>	<b>\$ 2,262,585,667</b>	<b>\$ 2,468,023,776</b>	<b>9.1</b>	<b>\$ 2,322,041,027</b>

Land Use and Environment Group

Staffing					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
<b>Total</b>	<b>1,870.50</b>	<b>1,946.50</b>	<b>1,955.50</b>	<b>0.5</b>	<b>1,791.50</b>

Expenditures					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Salaries & Benefits	\$ 231,178,034	\$ 247,473,675	\$ 260,721,209	5.4	\$ 249,470,519
Services & Supplies	283,813,462	295,668,104	269,627,010	(8.8)	228,483,454
Other Charges	24,269,673	46,418,681	46,081,257	(0.7)	14,938,570
Capital Assets/Land Acquisition	3,261,000	13,838,000	14,432,465	4.3	4,000,000
Capital Assets Equipment	8,994,570	8,155,349	12,873,253	57.9	6,560,480
Expenditure Transfer & Reimbursements	(1,360,995)	(1,197,547)	(4,017,901)	235.5	(1,300,615)
Fund Balance Component Increases	350,000	350,000	–	(100.0)	–
Operating Transfers Out	31,664,835	40,316,978	32,502,392	(19.4)	5,672,933
Management Reserves	1,000,000	1,000,000	–	(100.0)	–
<b>Total</b>	<b>\$ 583,170,579</b>	<b>\$ 652,023,240</b>	<b>\$ 632,219,685</b>	<b>(3.0)</b>	<b>\$ 507,825,341</b>

Revenues					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Taxes Current Property	\$ 43,991,948	\$ 46,665,977	\$ 48,964,544	4.9	\$ 49,774,371
Taxes Other Than Current Secured	12,650,470	14,201,444	10,693,852	(24.7)	10,705,921
Licenses Permits & Franchises	48,743,204	50,973,793	46,199,744	(9.4)	43,669,322







Revenues					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Fines, Forfeitures & Penalties	1,625,719	1,750,201	1,541,336	(11.9)	780,651
Revenue From Use of Money & Property	24,556,963	25,260,632	27,359,585	8.3	27,681,815
Intergovernmental Revenues	148,548,043	180,025,537	170,345,279	(5.4)	127,154,468
Charges For Current Services	104,528,272	112,878,911	115,261,351	2.1	118,338,323
Miscellaneous Revenues	4,363,290	3,703,731	2,502,869	(32.4)	2,431,529
Other Financing Sources	29,055,053	32,125,286	29,020,022	(9.7)	5,575,833
Fund Balance Component Decreases	876,421	1,904,573	20,110,830	955.9	12,323,856
Use of Fund Balance	93,330,013	103,619,377	78,523,238	(24.2)	25,258,705
General Purpose Revenue Allocation	70,901,183	78,913,778	81,697,035	3.5	84,130,547
<b>Total</b>	<b>\$ 583,170,579</b>	<b>\$ 652,023,240</b>	<b>\$ 632,219,685</b>	<b>(3.0)</b>	<b>\$ 507,825,341</b>

Finance and General Government Group

Staffing					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
<b>Total</b>	<b>1,734.50</b>	<b>1,750.50</b>	<b>1,746.50</b>	<b>(0.2)</b>	<b>1,746.50</b>

Expenditures					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Salaries & Benefits	\$ 229,727,786	\$ 241,738,199	\$ 254,688,607	5.4	\$ 263,231,192
Services & Supplies	433,643,662	441,716,920	498,559,764	12.9	403,737,407
Other Charges	15,905,555	17,078,878	16,712,198	(2.2)	16,712,198
Capital Assets Equipment	16,739,490	18,268,490	18,700,223	2.4	17,069,000
Expenditure Transfer & Reimbursements	(3,175,978)	(3,006,214)	(25,047,461)	733.2	(3,047,461)
Fund Balance Component Increases	1,000,000	–	–	0.0	–
Operating Transfers Out	14,771,101	10,092,300	11,267,011	11.6	8,122,011
Management Reserves	4,750,000	3,150,000	–	(100.0)	–
<b>Total</b>	<b>\$ 713,361,616</b>	<b>\$ 729,038,573</b>	<b>\$ 774,880,342</b>	<b>6.3</b>	<b>\$ 705,824,347</b>





Revenues					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Licenses Permits & Franchises	\$ 1,270,500	\$ 1,846,500	\$ 1,419,500	(23.1)	\$ 1,113,500
Fines, Forfeitures & Penalties	620,150	620,150	620,150	0.0	620,150
Revenue From Use of Money & Property	1,602,153	1,922,262	1,702,262	(11.4)	1,702,262
Intergovernmental Revenues	4,278,811	4,283,264	11,836,208	176.3	4,025,068
Charges For Current Services	463,366,862	476,727,082	507,638,924	6.5	455,759,162
Miscellaneous Revenues	12,013,714	12,941,889	13,749,535	6.2	14,001,179
Other Financing Sources	20,397,041	19,174,881	18,053,077	(5.9)	16,952,860
Residual Equity Transfers In	400,000	1,700,000	2,300,000	35.3	2,300,000
Fund Balance Component Decreases	3,156,059	4,858,481	5,240,488	7.9	5,240,488
Use of Fund Balance	41,439,379	31,462,881	34,383,435	9.3	20,057,989
General Purpose Revenue Allocation	164,816,947	173,501,183	177,936,763	2.6	184,051,689
<b>Total</b>	<b>\$ 713,361,616</b>	<b>\$ 729,038,573</b>	<b>\$ 774,880,342</b>	<b>6.3</b>	<b>\$ 705,824,347</b>

Capital Program

Expenditures					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Services & Supplies	\$ 633,000	\$ 533,000	\$ 359,800	(32.5)	\$ 359,800
Capital Assets/Land Acquisition	265,655,981	112,435,267	97,414,074	(13.4)	—
Operating Transfers Out	8,563,676	8,564,650	8,098,510	(5.4)	8,556,000
<b>Total</b>	<b>\$ 274,852,657</b>	<b>\$ 121,532,917</b>	<b>\$ 105,872,384</b>	<b>(12.9)</b>	<b>\$ 8,915,800</b>

Revenues					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Revenue From Use of Money & Property	\$ 328,924	\$ 328,924	\$ 328,924	0.0	\$ 328,924
Intergovernmental Revenues	4,536,544	8,550,430	4,130,110	(51.7)	1,853,002
Charges For Current Services	—	—	4,000,000	0.0	—
Miscellaneous Revenues	—	1,053,061	—	(100.0)	—
Other Financing Sources	269,987,189	104,744,760	91,137,074	(13.0)	2,500,000
Use of Fund Balance	—	6,855,742	6,276,276	(8.5)	4,233,874
<b>Total</b>	<b>\$ 274,852,657</b>	<b>\$ 121,532,917</b>	<b>\$ 105,872,384</b>	<b>(12.9)</b>	<b>\$ 8,915,800</b>





Finance Other

Expenditures					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Services & Supplies	\$ 132,268,055	\$ 136,653,733	\$ 145,073,003	6.2	\$ 71,241,058
Other Charges	176,570,313	170,959,391	176,916,633	3.5	178,450,991
Capital Assets/Land Acquisition	11,003,862	23,891,398	—	(100.0)	144,764,112
Contingency Reserves	7,255,233	10,747,220	—	(100.0)	—
Fund Balance Component Increases	75,000,000	—	—	0.0	—
Operating Transfers Out	256,473,047	87,572,170	64,692,697	(26.1)	6,873,636
<b>Total</b>	<b>\$ 658,570,510</b>	<b>\$ 429,823,912</b>	<b>\$ 386,682,333</b>	<b>(10.0)</b>	<b>\$ 401,329,797</b>

Revenues					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Revenue From Use of Money & Property	\$ 2,908,070	\$ 4,275,527	\$ 3,806,886	(11.0)	\$ 3,849,503
Charges For Current Services	160,805,927	160,403,044	164,576,876	2.6	165,173,555
Other Financing Sources	11,063,772	11,040,888	9,673,584	(12.4)	10,607,879
Fund Balance Component Decreases	58,131,000	9,742,199	17,383,333	78.4	9,133,333
Use of Fund Balance	201,742,350	13,275,584	3,860,384	(70.9)	10,378,025
General Purpose Revenue Allocation	223,919,391	231,086,670	187,381,270	(18.9)	202,187,502
<b>Total</b>	<b>\$ 658,570,510</b>	<b>\$ 429,823,912</b>	<b>\$ 386,682,333</b>	<b>(10.0)</b>	<b>\$ 401,329,797</b>

## Total General Purpose Revenue

General Purpose Revenue					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Taxes Current Property	\$ 702,197,167	\$ 741,010,130	\$ 745,325,342	0.6	\$ 764,723,019
Taxes Other Than Current Secured	495,514,857	524,791,174	537,852,185	2.5	572,656,994
Licenses Permits & Franchises	5,469,355	4,989,355	4,914,515	(1.5)	4,840,797
Fines, Forfeitures & Penalties	18,240,121	16,858,294	9,374,225	(44.4)	16,958,760
Revenue From Use of Money & Property	20,079,556	32,166,954	9,105,307	(71.7)	8,610,706
Intergovernmental Revenues	77,594,915	86,461,990	110,795,885	28.1	113,801,834
Charges For Current Services	–	1,600,000	1,600,000	0.0	1,600,000
Miscellaneous Revenues	500,000	500,000	500,000	0.0	500,000
<b>Total</b>	<b>\$ 1,319,595,971</b>	<b>\$ 1,408,377,897</b>	<b>\$ 1,419,467,459</b>	<b>0.8</b>	<b>\$ 1,483,692,110</b>





## Appendix B: Budget Summary and Changes in Fund Balance

### Appropriations by Fund Type

County Funds by Type					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Air Pollution Control District	\$ 42,731,522	\$ 73,381,377	\$ 79,553,984	8.4	\$ –
Capital Project Funds	274,852,657	121,532,917	105,872,384	(12.9)	8,915,800
Community Facilities Districts	1,946,958	2,463,544	4,394,323	78.4	2,777,267
County Service Areas	19,848,840	21,791,350	23,159,262	6.3	21,930,544
Debt Service County Family	81,461,036	81,495,804	81,499,123	0.0	81,495,803
General Fund	4,699,541,570	4,728,665,244	4,908,989,593	3.8	4,750,768,943
Miscellaneous Local Agencies	7,135,190	7,473,804	7,807,156	4.5	7,807,156
Miscellaneous Special Districts	14,430,353	9,292,335	12,487,348	34.4	9,096,701
Permanent Road Divisions	6,930,137	7,008,536	4,742,045	(32.3)	1,405,213
County Proprietary Enterprise Funds	39,509,265	39,120,475	41,699,026	6.6	41,936,249
County Proprietary Internal Service Funds	505,763,102	535,943,096	562,679,981	5.0	513,283,680
Sanitation Districts	30,468,324	42,586,171	42,268,155	(0.8)	33,356,299
Special Revenue Funds	546,229,023	581,897,328	536,668,638	(7.8)	537,857,039
<b>Total</b>	<b>\$ 6,270,847,977</b>	<b>\$ 6,252,651,981</b>	<b>\$ 6,411,821,018</b>	<b>2.5</b>	<b>\$ 6,010,630,694</b>



Appropriations by Group and Fund

Public Safety Group					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
General Fund	\$ 1,591,193,371	\$ 1,694,668,624	\$ 1,720,525,206	1.5	\$ 1,738,437,317
Sheriff's Asset Forfeiture Program	5,249,936	999,496	2,900,000	190.2	–
Sheriff's Asset Forfeiture - State	27,326	80,000	900,000	1,025.0	–
District Attorney Asset Forfeiture Program Fed	500,000	500,000	1,000,000	100.0	1,000,000
District Attorney Asset Forfeiture Program - US Treasury	50,000	50,000	50,000	0.0	50,000
District Attorney Asset Forfeiture State	200,000	100,000	100,000	0.0	100,000
Probation Asset Forfeiture Program	100,000	100,000	100,000	0.0	100,000
Sheriff's Inmate Welfare	9,909,022	10,776,517	8,206,372	(23.9)	7,289,075
Probation Inmate Welfare	95,000	95,000	95,000	0.0	95,000
Public Safety Prop 172 Special Revenue	294,370,302	314,020,434	286,542,427	(8.8)	298,840,922
CSA 115 Pepper Drive Fire Protection / EMS	385,000	–	–	0.0	–
CSA 135 Mt Laguna Fire/Medical SRV ZN	17,200	17,000	17,100	0.6	17,100
CSA 135 Palomar Mt Fire/Medical SRV ZN	50,208	60,000	60,600	1.0	60,600
CSA 135 San Pasqual Fire/Medical SRV ZN	45,100	43,184	43,184	0.0	43,184
CSA 135 Descanso Fire/Medical SRV ZN	56,000	53,000	57,500	8.5	57,500
CSA 135 Dulzura Fire/Medical SRV ZN	12,200	12,300	12,400	0.8	12,400
CSA 135 Tecate Fire/Medical SRV ZN	12,100	12,100	12,500	3.3	12,500
CSA 135 Potrero Fire/Medical SRV ZN	15,500	15,600	15,600	0.0	15,600
CSA 135 Jacumba Fire/Medical SRV ZN	16,800	17,000	17,100	0.6	17,100
CSA 135 Rural West Fire/Medical SRV ZN	357,000	370,000	477,700	29.1	477,700
CSA 135 Yuima Fire Med SRV ZN	–	–	50,000	0.0	50,000
CSA 135 Julian Fire Med SRV ZN	–	–	100,000	0.0	100,000
CSA 135 Fire Authority Fire Protection / EMS	1,444,242	2,730,821	2,030,655	(25.6)	1,530,655
CSA 135 Del Mar 800 MHZ Zone B	46,500	49,500	46,500	(6.1)	44,241
CSA 135 Poway 800 MHZ Zone F	160,000	165,000	165,500	0.3	137,385



**APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE**



Public Safety Group					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
CSA 135 Solana Beach 800 MHZ Zone H	60,000	60,000	59,500	(0.8)	39,751
CSA 135 Borrego Springs FPD 800 MHZ Zn K	–	8,300	8,550	3.0	–
CSA 135 CFD 04-01 Special Tax A	15,800	7,100	5,000	(29.6)	5,000
CSA 135 EOM CFD 09-01 Special Tax A	94,500	130,000	130,000	0.0	130,000
CSA 135 EOM CFD 09-01 Special Tax B	450,000	760,000	518,000	(31.8)	518,000
SHF Jail Stores Commissary Enterprise	11,088,808	10,360,321	9,583,492	(7.5)	9,583,492
Penalty Assessment	4,168,552	4,662,751	5,457,442	17.0	4,107,885
Criminal Justice Facility	7,618,387	15,708,507	4,295,998	(72.7)	910,987
Courthouse Construction	1,039,016	1,015,117	559,172	(44.9)	910,988
<b>Total</b>	<b>\$ 1,928,847,870</b>	<b>\$ 2,057,647,672</b>	<b>\$ 2,044,142,498</b>	<b>(0.7)</b>	<b>\$ 2,064,694,382</b>

Health and Human Services Agency					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
General Fund	\$ 2,085,994,809	\$ 2,235,225,913	\$ 2,430,707,713	8.8	\$ 2,284,272,682
Co Successor Housing Agy Gillespie Housing	15,000	10,000	25,000	150.0	25,000
Co Successor Housing Agy USDRIP Housing	10,000	3,500	3,500	0.0	3,500
Tobacco Securitization Special Revenue	6,200,000	6,200,000	15,312,638	147.0	15,312,638
CSA 17 San Dieguito Ambulance	5,327,893	5,806,672	5,693,878	(1.9)	5,846,878



## APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Health and Human Services Agency					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
CSA 69 Heartland Paramedic	7,386,853	7,879,278	8,502,391	7.9	8,801,673
Co Successor Agy Redev Obligation Ret Fund	2,065,141	2,271,012	2,350,600	3.5	2,350,600
Co Successor Agy Gillespie Fld Debt Srv	1,426,059	1,474,140	1,553,728	5.4	1,553,728
Co Successor Agy Gillespie Fld Interest Acct	581,059	549,140	498,728	(9.2)	498,728
Co Successor Agy Gillespie Fld Principal Acct	525,000	555,000	580,000	4.5	580,000
Co Successor Agy Gillespie Fld Turbo Redemption	320,000	370,000	475,000	28.4	475,000
Co Successor Agy USDRIP	550,000	550,000	550,000	0.0	550,000
Co Successor Agy Gillespie Fld Spec Revenue Fund	1,426,059	1,474,140	1,553,728	5.4	1,553,728
Co Successor Agy Gillespie Fld Admin	216,872	216,872	216,872	0.0	216,872
<b>Total</b>	<b>\$ 2,112,044,745</b>	<b>\$ 2,262,585,667</b>	<b>\$ 2,468,023,776</b>	<b>9.1</b>	<b>\$ 2,322,041,027</b>

Land Use and Environment Group					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
General Fund	\$ 222,206,261	\$ 242,954,622	\$ 221,474,103	(8.8)	\$ 201,028,283
Road Fund	160,507,564	159,886,840	145,980,964	(8.7)	145,262,626
Air Pollution Control District Operations	27,143,694	29,588,820	32,261,094	9.0	–
APCD Air Quality Improvement Trust	11,120,000	16,424,549	14,458,700	(12.0)	–
Air Quality State Moyer Program	3,910,228	4,737,018	6,623,540	39.8	–
Air Quality Power General Mitigation	100	–	–	0.0	–
Air Quality Proposition 1B GMERP	557,500	248,790	113,000	(54.6)	–
Air Quality Farmer Program	–	1,269,700	604,290	(52.4)	–
Air Quality Community AB 617	–	21,112,500	21,110,000	(0.0)	–
Air Quality Clean Cars 4 All	–	–	4,383,360	0.0	–
San Diego County Lighting Maintenance District 1	2,879,966	2,789,906	2,715,403	(2.7)	2,711,456
County Library	46,555,993	50,014,204	52,646,411	5.3	52,792,123
Inactive Waste Site Management	5,830,820	6,850,846	7,122,528	4.0	6,801,486
Waste Planning and Recycling	3,099,555	3,515,600	3,850,660	9.5	3,784,940



**APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE**



**Land Use and Environment Group**

	<b>Fiscal Year 2018–19 Adopted Budget</b>	<b>Fiscal Year 2019–20 Adopted Budget</b>	<b>Fiscal Year 2020–21 Recommended Budget</b>	<b>% Change</b>	<b>Fiscal Year 2021–22 Recommended Budget</b>
Hillsborough Landfill Maintenance	–	2,947	–	(100.0)	–
Duck Pond Landfill Cleanup	14,650	14,669	14,669	0.0	14,669
Parkland Ded Area 4 Lincoln Acres	1,000	1,000	1,000	0.0	1,000
Parkland Ded Area 15 Sweetwater	4,500	2,000	1,000	(50.0)	1,000
Parkland Ded Area 19 Jamul	1,500	51,000	51,000	0.0	1,000
Parkland Ded Area 20 Spring Valley	4,500	4,000	2,000	(50.0)	2,000
Parkland Ded Area 25 Lakeside	5,500	5,000	5,000	0.0	5,000
Parkland Ded Area 26 Crest	1,500	1,000	301,000	30,000.0	1,000
Parkland Ded Area 27 Alpine	4,500	4,000	4,000	0.0	4,000
Parkland Ded Area 28 Ramona	8,800	8,000	8,000	0.0	8,000
Parkland Ded Area 29 Escondido	500	1,000	1,000	0.0	1,000
Parkland Ded Area 30 San Marcos	700	500	500	0.0	500
Parkland Ded Area 31 San Dieguito	5,800	4,705,000	5,000	(99.9)	5,000
Parkland Ded Area 32 Carlsbad	200	200	200	0.0	200
Parkland Ded Area 35 Fallbrook	3,000	734,500	1,500	(99.8)	1,500
Parkland Ded Area 36 Bonsall	4,500	254,000	254,000	0.0	4,000
Parkland Ded Area 37 Vista	700	716,000	1,000	(99.9)	1,000
Parkland Ded Area 38 Valley Center	5,500	5,000	5,000	0.0	5,000
Parkland Ded Area 39 Pauma Valley	700	1,000	1,000	0.0	1,000
Parkland Ded Area 40 Palomar Julian	2,500	252,000	332,000	31.7	2,000
Parkland Ded Area 41 Mountain Empire	2,000	111,500	111,500	0.0	1,500
Parkland Ded Area 42 Anza Borrego	5,500	5,000	2,500	(50.0)	2,500
Parkland Ded Area 43 Central Mountain	2,000	1,500	1,500	0.0	1,500
Parkland Ded Area 45 Valle de Oro	4,500	4,000	4,000	0.0	4,000
PLD Administrative Fee	–	10,500	12,000	14.3	12,000
PRD 6 Pauma Valley	186,050	110,100	170,548	54.9	39,336
PRD 8 Magee Road Pala	234,897	112,200	67,370	(40.0)	26,594
PRD 9 Santa Fe Zone B	95,944	101,400	121,663	20.0	21,390
PRD 10 Davis Drive	27,616	11,145	22,253	99.7	9,173



**APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE**

Land Use and Environment Group					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
PRD 11 Bernardo Road Zone A	64,484	64,907	22,632	(65.1)	17,311
PRD 11 Bernardo Road Zone C	5,897	4,025	4,550	13.0	2,507
PRD 11 Bernardo Road Zone D	34,112	12,665	14,258	12.6	6,933
PRD 12 Lomair	196,381	107,115	116,774	9.0	17,510
PRD 13 Pala Mesa Zone A	138,352	160,400	95,470	(40.5)	59,086
PRD 13 Stewart Canyon Zone B	26,307	22,085	37,006	67.6	10,714
PRD 16 Wynola	112,712	120,507	135,268	12.3	24,066
PRD 18 Harrison Park	229,482	255,300	38,223	(85.0)	35,828
PRD 20 Daily Road	275,726	110,585	276,500	150.0	107,640
PRD 21 Pauma Heights	564,030	574,335	314,301	(45.3)	86,496
PRD 22 West Dougherty St	8,000	5,500	3,557	(35.3)	1,751
PRD 23 Rock Terrace Road	24,370	23,300	17,983	(22.8)	7,365
PRD 24 Mt Whitney Road	56,561	53,580	58,264	8.7	9,421
CSA 26 Rancho San Diego	260,344	270,100	260,100	(3.7)	266,902
CSA 26 Cottonwood Village Zone A	230,818	173,420	148,850	(14.2)	137,276
CSA 26 Monte Vista Zone B	295,810	265,780	170,650	(35.8)	153,750
SD Landscape Maintenance Zone 1	163,500	179,994	177,044	(1.6)	179,194
Landscape Maintenance Dist Zone 2 - Julian	124,661	131,633	186,319	41.5	138,785
PRD 30 Royal Oaks Carroll	39,199	38,350	13,235	(65.5)	3,620
PRD 38 Gay Rio Terrace	36,487	33,200	43,112	29.9	7,975
PRD 45 Rincon Springs Rd	24,742	21,200	18,383	(13.3)	10,765
PRD 46 Rocosco Road	16,239	17,635	16,384	(7.1)	6,750
PRD 49 Sunset Knolls Road	50,658	48,175	48,297	0.3	7,350
PRD 50 Knoll Park Lane	60,533	34,850	7,946	(77.2)	5,981
PRD 53 Knoll Park Lane Extension	162,147	101,170	26,087	(74.2)	16,000
PRD 54 Mount Helix	129,936	143,000	17,929	(87.5)	16,869
PRD 55 Rainbow Crest Rd	345,920	311,900	191,719	(38.5)	52,204
PRD 60 River Drive	40,964	88,500	15,914	(82.0)	13,655
PRD 61 Green Meadow Way	128,786	155,800	155,693	(0.1)	10,354
PRD 63 Hillview Road	247,683	293,350	228,235	(22.2)	31,829
PRD 70 El Camino Corto	25,150	17,850	22,950	28.6	6,429
PRD 75 Gay Rio Dr Zone A	40,397	202,650	17,551	(91.3)	14,421
PRD 75 Gay Rio Dr Zone B	91,184	293,400	98,327	(66.5)	18,594
PRD 76 Kingsford Court	54,446	37,790	15,864	(58.0)	8,441



**APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE**



**Land Use and Environment Group**

	<b>Fiscal Year 2018–19 Adopted Budget</b>	<b>Fiscal Year 2019–20 Adopted Budget</b>	<b>Fiscal Year 2020–21 Recommended Budget</b>	<b>% Change</b>	<b>Fiscal Year 2021–22 Recommended Budget</b>
PRD 77 Montiel Truck Trail	111,240	133,600	20,979	(84.3)	20,447
PRD 78 Gardena Way	62,207	62,520	72,416	15.8	7,156
PRD 80 Harris Truck Trail	256,857	168,900	193,611	14.6	20,020
CSA 81 Fallbrook Local Park	533,188	532,984	539,890	1.3	573,865
CSA 83 San Dieguito Local Park	751,612	769,789	1,579,490	105.2	804,490
CSA 83A Zone A4S Ranch Park 95155	880,616	947,000	1,414,365	49.4	1,113,470
PRD 88 East Fifth St	23,033	20,540	17,945	(12.6)	4,949
PRD 90 South Cordoba	50,136	35,250	17,205	(51.2)	6,289
PRD 94 Roble Grande Road	408,073	429,300	31,206	(92.7)	24,765
PRD 95 Valle Del Sol	221,645	108,530	188,829	74.0	26,046
PRD 99 Via Allondra Via Del Corvo	24,225	26,830	16,589	(38.2)	4,475
PRD 100 Viejas Lane View	30,185	30,220	–	(100.0)	–
PRD 101 Johnson Lake Rd	49,931	46,600	36,503	(21.7)	27,710
PRD 101 Hi Ridge Rd Zone A	12,891	10,650	8,554	(19.7)	3,649
PRD 102 Mountain Meadow	186,714	188,450	82,278	(56.3)	62,325
PRD 103 Alto Drive	189,970	203,725	68,627	(66.3)	17,800
PRD 104 Artesian Rd	26,025	104,150	92,045	(11.6)	15,606
PRD 105 Alta Loma Dr	38,700	58,600	66,501	13.5	19,000
PRD 105 Alta Loma Dr Zone A	70,816	80,570	88,435	9.8	17,600
PRD 106 Garrison Way Et Al	21,135	18,400	33,820	83.8	11,330
PRD 117 Legend Rock	222,907	410,320	165,222	(59.7)	156,390
CSA 122 Otay Mesa East	6,745	6,745	6,980	3.5	–
PRD 123 Mizpah Lane	53,809	58,560	11,963	(79.6)	10,440
PRD 125 Wrightwood Road	26,153	13,415	11,009	(17.9)	10,300
PRD 126 Sandhurst Way	10,707	9,470	7,353	(22.4)	4,380
PRD 127 Singing Trails Drive	36,716	32,970	107,861	227.2	17,550
CSA 128 San Miguel Park Dist	1,187,450	1,192,650	1,280,916	7.4	1,274,545
PRD 130 Wilkes Road	186,304	192,400	42,348	(78.0)	27,270
PRD 133 Ranch Creek Road	37,812	42,510	43,467	2.3	42,510
PRD 134 Kenora Lane	65,442	72,180	77,061	6.8	12,000
CSA 136 Sundance Detention Basin	21,500	21,500	24,000	11.6	24,000
San Diego County Flood Control District	10,816,809	5,719,651	8,850,467	54.7	5,563,767
Blackwolf Stormwater Maint ZN 349781	11,000	11,000	11,500	4.5	11,500



**APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE**

Land Use and Environment Group					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Lake Rancho Viejo Stormwater Maint ZN 442493	92,300	91,500	102,700	12.2	102,700
Ponderosa Estates Maint ZN 351421	12,000	12,000	12,000	0.0	12,000
Harmony Grove Cap Proj	–	–	1,570,609	0.0	–
Other Services - Harmony Grove Fund	171,000	430,502	436,200	1.3	461,536
Flood Control - Harmony Grove Fund	8,000	100,677	125,000	24.2	73,248
Fire Protection - Harmony Grove Fund	290,000	307,720	381,045	23.8	416,936
Improvement - Harmony Grove Fund	917,658	36,707	36,707	0.0	36,707
Horse Crk Rdg CFD 13-01 Interim Maint	–	304,544	361,115	18.6	372,775
Horse Crk Rdg CFD 13-01 A-Special Tax	–	224,372	384,414	71.3	384,414
Horse Crk Rdg CFD 13-01 B-Special Tax	–	91,577	157,313	71.8	157,313
Horse Crk Rdg CFD 13-01 C-Special Tax	–	70,345	116,942	66.2	116,942
Sweetwtr Pl Maint CFD 19-02 Special Tax	–	–	171,978	0.0	104,396
PRD 1003 Alamo Way	19,605	17,330	7,187	(58.5)	4,400
PRD 1005 Eden Valley Lane	77,668	81,240	86,107	6.0	8,112
PRD 1008 Canter	28,974	28,210	28,095	(0.4)	5,700
PRD 1009 Golf Drive	–	781	–	(100.0)	–
PRD 1010 Alpine High	307,463	318,100	363,023	14.1	47,190
PRD 1011 La Cuesta	73,997	78,225	77,119	(1.4)	10,600
PRD 1012 Millar Road	55,796	57,556	62,446	8.5	10,284
PRD 1013 Singing Trails	33,725	25,490	37,374	46.6	13,650
PRD 1014 Lavender Point Lane	46,374	43,135	4,010	(90.7)	3,920
PRD 1015 Landavo Drive	46,057	47,840	49,734	4.0	7,992
PRD 1016 El Sereno Way	41,453	64,000	70,877	10.8	9,000
Survey Monument Preservation Fund	350,000	350,000	350,000	0.0	350,000
Grazing Lands	–	8,700	8,700	0.0	–
Special Aviation	255,000	50,000	51,957	3.9	50,000
County Fish and Game Propogation	18,000	18,000	18,000	0.0	18,000
Airport Enterprise Fund	19,313,831	19,125,359	19,402,982	1.5	20,555,856
Liquid Waste Enterprise Fund	9,106,626	9,634,795	12,712,552	31.9	11,796,901



**APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE**



**Land Use and Environment Group**

	<b>Fiscal Year 2018–19 Adopted Budget</b>	<b>Fiscal Year 2019–20 Adopted Budget</b>	<b>Fiscal Year 2020–21 Recommended Budget</b>	<b>% Change</b>	<b>Fiscal Year 2021–22 Recommended Budget</b>
CWSMD-Zone B (Campo Hills Water)	298,000	298,000	413,000	38.6	313,000
Campo WSMD-Zone A (Rancho Del Campo Water)	320,278	370,278	382,278	3.2	382,278
San Diego County Sanitation District	30,468,324	42,586,171	42,268,155	(0.7)	33,356,299
DPW Equipment Internal Service Fund	6,065,141	6,130,000	6,025,000	(1.7)	6,025,000
DPW ISF Equipment Acquisition Road Fund	7,515,000	6,792,500	9,829,000	44.7	6,731,000
DPW ISF Equipment Acquisition Inactive Waste	180,000	110,000	330,000	200.0	90,000
DPW ISF Equipment Acquisition Airport Enterprise	290,000	210,000	460,000	119.0	695,000
DPW ISF Equipment Acquisition General Fund	100,000	50,000	50,000	0.0	50,000
DPW ISF Equipment Acquisition Liquid Waste	1,289,000	1,100,000	2,205,000	100.5	1,065,000
<b>Total</b>	<b>\$ 583,170,579</b>	<b>\$ 652,023,240</b>	<b>\$ 632,219,685</b>	<b>(3.0)</b>	<b>\$ 507,825,341</b>

**Finance and General Government Group**

	<b>Fiscal Year 2018–19 Adopted Budget</b>	<b>Fiscal Year 2019–20 Adopted Budget</b>	<b>Fiscal Year 2020–21 Recommended Budget</b>	<b>% Change</b>	<b>Fiscal Year 2021–22 Recommended Budget</b>
General Fund	\$ 304,492,642	\$ 291,011,455	\$ 318,087,018	9.3	\$ 294,184,323
Information Technology Internal Service Fund	175,775,724	191,461,085	221,652,551	15.8	177,862,200
Purchasing Internal Service Fund	12,301,955	14,839,789	15,349,055	3.4	14,994,637
Fleet Services Internal Service Fund	11,831,061	11,438,476	10,550,054	(7.8)	10,762,649
Fleet ISF Equipment Acquisition General	31,483,669	34,128,287	34,056,382	(0.2)	33,553,464
Fleet ISF Materials Supply Inventory	20,803,691	21,092,134	20,485,662	(2.9)	20,504,489
Fleet ISF Accident Repair	1,650,310	1,387,130	1,351,068	(2.6)	1,352,255
Facilities Management Internal Service Fund	127,566,187	130,556,116	139,385,265	6.8	138,450,030
Major Maintenance Internal Service Fund	27,456,377	33,124,101	13,963,287	(57.9)	14,160,300
<b>Total</b>	<b>\$ 713,361,616</b>	<b>\$ 729,038,573</b>	<b>\$ 774,880,342</b>	<b>6.3</b>	<b>\$ 705,824,347</b>



**APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE**

Capital Program					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Capital Outlay Fund	\$ 51,562,000	\$ 82,582,000	\$ 46,027,000	(44.3)	\$ –
Major Maint Capital Outlay Fund	18,806,981	17,210,206	37,202,074	116.2	–
Capital MSCP Acquisition Fund	7,500,000	7,500,000	–	(100.0)	–
County Health Complex Capital Outlay Fund	71,000,000	–	11,790,000	0.0	–
Justice Facility Construction Capital Outlay Fnd	94,417,000	5,143,061	630,000	(87.8)	–
Library Projects Capital Outlay Fund	22,370,000	–	1,765,000	0.0	–
Edgemoor Development Fund	9,196,676	9,097,650	8,458,310	(7.0)	8,915,800
<b>Total</b>	<b>\$ 274,852,657</b>	<b>\$ 121,532,917</b>	<b>\$ 105,872,384</b>	<b>(12.9)</b>	<b>\$ 8,915,800</b>

Finance Other					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
General Fund	\$ 495,654,487	\$ 264,804,630	\$ 218,195,553	(17.6)	\$ 232,846,338
Pension Obligation Bonds	\$ 81,461,036	\$ 81,495,804	\$ 81,499,123	0.0	\$ 81,495,803
Employee Benefits Internal Service Fund	\$ 48,279,120	\$ 50,322,954	\$ 50,323,114	0.0	\$ 50,323,114
Public Liability Internal Service Fund	\$ 33,175,867	\$ 33,200,524	\$ 36,664,543	10.4	\$ 36,664,542
<b>Total</b>	<b>\$ 658,570,510</b>	<b>\$ 429,823,912</b>	<b>\$ 386,682,333</b>	<b>(10.0)</b>	<b>\$ 401,329,797</b>







## Appendix C: General Fund Budget Summary

### Appropriations by Group and Fund

Public Safety Group					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Animal Services	\$ 8,320,364	\$ 9,120,023	\$ 9,172,105	0.6	\$ 9,283,359
Child Support Services	51,804,642	51,229,266	47,422,231	(7.4)	50,796,263
Citizens' Law Enforcement Review Board	917,060	986,564	1,052,309	6.7	1,068,201
District Attorney	192,342,715	208,786,130	231,099,809	10.7	235,388,076
Medical Examiner	11,468,578	11,668,771	12,144,343	4.1	12,416,809
Office of Emergency Services	8,411,474	7,741,836	7,973,335	3.0	7,481,471
Probation	231,520,925	233,560,671	232,062,507	(0.6)	235,729,023
Public Defender	90,334,891	92,976,849	95,406,487	2.6	97,840,165
Public Safety Executive Office	78,865,138	87,314,101	78,408,597	(10.2)	78,734,291
San Diego County Fire Authority	41,170,398	46,676,767	50,003,438	7.1	49,278,179
Sheriff	876,037,186	944,607,646	955,780,045	1.2	960,421,480
<b>Total</b>	<b>\$ 1,591,193,371</b>	<b>\$ 1,694,668,624</b>	<b>\$ 1,720,525,206</b>	<b>1.5</b>	<b>\$ 1,738,437,317</b>

Health and Human Services Agency					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Administrative Support	\$ 191,065,929	\$ 209,630,339	\$ 281,965,301	34.5	\$ 183,646,986
Aging & Independence Services	162,485,712	183,094,858	192,318,978	5.0	197,985,696
Behavioral Health Services	658,175,550	712,886,993	762,164,308	6.9	718,923,804
Child Welfare Services	379,140,438	387,095,386	400,362,189	3.4	406,455,514
Housing & Community Development Services	28,255,967	66,978,000	83,712,029	25.0	60,642,396
Public Health Services	143,264,905	148,282,093	161,379,564	8.8	157,051,985
Self-Sufficiency Services	523,606,308	527,258,244	548,805,344	4.1	559,566,301
<b>Total</b>	<b>\$ 2,085,994,809</b>	<b>\$ 2,235,225,913</b>	<b>\$ 2,430,707,713</b>	<b>8.8</b>	<b>\$ 2,284,272,682</b>



**APPENDIX C: GENERAL FUND BUDGET SUMMARY**

Land Use and Environment Group					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Agriculture, Weights and Measures	\$ 23,272,648	\$ 25,689,211	\$ 26,032,998	1.3	\$ 26,348,029
Environmental Health	48,466,580	53,228,971	55,549,387	4.4	56,299,152
Land Use and Environment Executive Office	6,584,601	6,670,899	5,465,662	(18.1)	5,465,050
Parks and Recreation	45,562,055	48,651,430	48,062,859	(1.2)	46,316,893
Planning and Development Services	49,853,299	57,537,410	46,883,184	(18.5)	45,282,030
Public Works	47,201,107	49,795,331	38,450,042	(22.8)	20,447,158
University of California Cooperative Extension	1,265,971	1,381,370	1,029,971	(25.4)	869,971
<b>Total</b>	<b>\$ 222,206,261</b>	<b>\$ 242,954,622</b>	<b>\$ 221,474,103</b>	<b>(8.8)</b>	<b>\$ 201,028,283</b>

Finance and General Government Group					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Assessor / Recorder / County Clerk	\$ 77,524,311	\$ 71,674,938	\$ 80,941,722	12.9	\$ 72,739,078
Auditor and Controller	37,205,936	37,925,850	39,035,848	2.9	40,278,904
Board of Supervisors	9,506,564	10,134,043	10,983,982	8.4	10,983,982
Chief Administrative Office	5,114,587	5,921,870	10,817,050	82.7	5,915,630
Civil Service Commission	570,141	574,328	579,058	0.8	593,402
Clerk of the Board of Supervisors	4,094,835	4,281,744	4,174,085	(2.5)	4,441,764
County Communications Office	3,695,904	4,380,851	3,951,184	(9.8)	3,778,455
County Counsel	29,729,546	31,459,375	32,794,259	4.2	33,843,297
County Technology Office	19,913,073	12,461,370	11,196,509	(10.2)	9,782,841
Finance & General Government Executive Office	33,591,187	28,197,805	24,992,141	(11.4)	25,350,004
General Services	7,668,000	3,475,000	5,170,000	48.8	3,195,000
Grand Jury	786,712	799,215	760,186	(4.9)	762,910
Human Resources	27,630,087	28,875,561	29,961,429	3.8	30,739,937
Purchasing and Contracting	722,350	854,350	594,000	(30.5)	594,000
Registrar of Voters	23,427,241	26,655,234	38,749,652	45.4	27,257,253
Treasurer - Tax Collector	23,312,168	23,339,921	23,385,913	0.2	23,927,866
<b>Total</b>	<b>\$ 304,492,642</b>	<b>\$ 291,011,455</b>	<b>\$ 318,087,018</b>	<b>9.3</b>	<b>\$ 294,184,323</b>





Finance Other					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Community Enhancement	\$ 6,260,138	\$ 5,698,747	\$ 3,155,662	(44.6)	\$ 3,873,163
Contributions to Capital Program	246,849,000	78,225,000	58,050,554	(25.8)	–
Countywide General Expense	201,656,022	141,862,270	121,933,782	(14.0)	193,097,443
Lease Payments-Bonds	30,413,643	28,531,551	24,571,641	(13.9)	25,377,301
Local Agency Formation Commission Administration	475,684	487,062	483,914	(0.6)	498,431
Neighborhood Reinvestment Program	10,000,000	10,000,000	10,000,000	0.0	10,000,000
<b>Total</b>	<b>\$ 495,654,487</b>	<b>\$ 264,804,630</b>	<b>\$ 218,195,553</b>	<b>(17.6)</b>	<b>\$ 232,846,338</b>

Total All Groups/Agency					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
<b>Total</b>	<b>\$ 4,699,541,570</b>	<b>\$ 4,728,665,244</b>	<b>\$ 4,908,989,593</b>	<b>3.8</b>	<b>\$ 4,750,768,943</b>

## Financing Sources

Financing Sources by Category					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Taxes Current Property	\$ 702,197,167	\$ 741,010,130	\$ 745,325,342	0.6	\$ 764,723,019
Taxes Other Than Current Secured	495,516,857	524,791,174	537,852,185	2.5	572,656,994
Licenses Permits & Franchises	43,656,402	45,718,067	39,622,719	(13.3)	45,475,363
Fines, Forfeitures & Penalties	39,748,918	39,398,356	28,640,601	(27.3)	35,327,582
Revenue From Use of Money & Property	24,516,676	36,269,015	13,161,605	(63.7)	12,709,621
Intergovernmental Revenues	2,189,842,725	2,323,055,969	2,485,182,704	7.0	2,343,537,245
Charges For Current Services	401,217,088	406,647,723	438,188,999	7.8	425,283,059
Miscellaneous Revenues	32,612,000	48,561,269	70,340,059	44.8	30,524,632
Other Financing Sources	328,583,141	350,548,448	323,367,312	(7.8)	332,725,680
<b>Total Revenues</b>	<b>\$ 4,257,890,974</b>	<b>\$ 4,516,000,151</b>	<b>\$ 4,681,681,526</b>	<b>3.7</b>	<b>\$ 4,562,963,195</b>
Fund Balance Component Decreases	\$ 95,647,374	\$ 63,188,482	\$ 76,891,087	21.7	\$ 52,819,213
Use of Fund Balance	346,003,222	149,476,611	150,416,980	0.6	134,986,535
<b>Total Financing Sources</b>	<b>\$ 4,699,541,570</b>	<b>\$ 4,728,665,244</b>	<b>\$ 4,908,989,593</b>	<b>3.8</b>	<b>\$ 4,750,768,943</b>

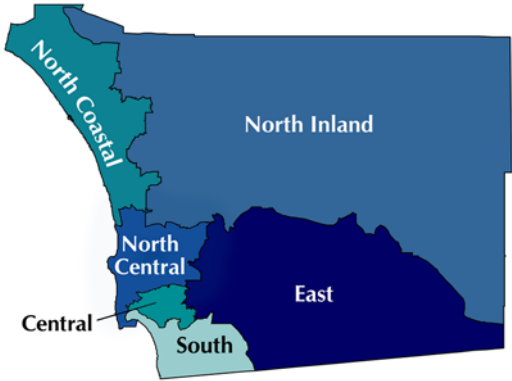




# Appendix D: Health and Human Services Agency: General Fund

## Health and Human Services—General Fund

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



Group Staffing by Program				
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Approved Budget
Self-Sufficiency Services	2,532.00	2,529.00	(0.1)	2,529.00
Aging Programs	137.00	138.00	0.7	138.00
Adult Protective Services	99.00	101.00	2.0	101.00
In-Home Supportive Services	213.00	210.00	(1.4)	210.00
Behavioral Health Services	1,007.50	1,006.50	(0.1)	1,006.50
Child Welfare Services	1,493.00	1,492.00	(0.1)	1,492.00
Public Health Services	694.00	696.00	0.3	696.00
Administrative Support	447.00	448.00	0.2	448.00
Office of Military & Veteran Affairs	21.00	21.00	0.0	21.00
Housing & Community Development Services	128.00	130.00	1.6	130.00
<b>HHSA Total</b>	<b>6,771.50</b>	<b>6771.50</b>	<b>0.0</b>	<b>6,771.50</b>

General Fund Budget by Program				
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
<b>Self-Sufficiency Services</b>	<b>\$ 527,258,244</b>	<b>\$ 548,805,344</b>	<b>4.1</b>	<b>\$ 559,566,301</b>
Operational Budget	329,814,685	339,900,196	3.1	350,661,153
Assistance Payments Budget	197,443,559	208,905,148	5.8	208,905,148
<i>CalWORKs Assistance Payments</i>	149,415,641	161,415,640	8.0	161,415,640
<i>Employment and Child Care Payments</i>	21,226,043	16,295,854	(23.2)	16,295,854
<i>General Relief Payments</i>	13,125,824	17,625,824	34.3	17,625,824
<i>Cash Assistance Program for Immigrants (CAPI)</i>	3,931,175	3,931,175	0.0	3,931,175
<i>Expanded Subsidized Employment (ESE)</i>	4,135,414	4,081,464	(1.3)	4,081,464
<i>Work Incentive Nutritional Supplement (WINS)</i>	2,741,179	2,741,178	(0.0)	2,741,178
<i>Approved Relative Caregiver (ARC)</i>	–	–	–	–
<i>Family Stabilization (FS)</i>	991,112	960,474	(3.1)	960,474
<i>Trafficking and Crime Victims Assistance Program (TCVAP)</i>	994,745	1,084,276	9.0	1,084,276
<i>Refugee Aid Payments</i>	49,211	49,211	0.0	49,211
<i>Diaper Assistance Payments</i>	833,215	720,052	(13.6)	720,052
<b>Aging Programs</b>	<b>\$ 34,976,378</b>	<b>\$ 38,119,439</b>	<b>9.0</b>	<b>\$ 38,130,714</b>
Operational Budget	34,976,378	38,119,439	9.0	38,130,714
Assistance Payments Budget	–	–	–	–
<b>Adult Protective Services</b>	<b>\$ 16,602,100</b>	<b>\$ 17,628,966</b>	<b>6.2</b>	<b>\$ 17,639,091</b>
Operational Budget	16,602,100	17,628,966	6.2	17,639,091
Assistance Payments Budget	–	–	–	–
<b>In-Home Supportive Services</b>	<b>\$ 131,516,380</b>	<b>\$ 136,570,573</b>	<b>3.8</b>	<b>\$ 142,215,891</b>
Operational Budget	131,516,380	136,570,573	3.8	142,215,891
Assistance Payments Budget	–	–	–	–

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



General Fund Budget by Program				
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
<b>Behavioral Health Services</b>	<b>\$ 712,886,993</b>	<b>\$ 762,164,308</b>	<b>6.9</b>	<b>\$ 718,923,804</b>
Operational Budget	712,886,993	762,164,308	6.9	718,923,804
Assistance Payments Budget	–	–	–	–
<b>Child Welfare Services</b>	<b>\$ 387,095,386</b>	<b>\$ 400,362,189</b>	<b>3.4</b>	<b>\$ 406,455,514</b>
Operational Budget	239,014,522	248,502,697	4.0	254,596,022
Assistance Payments Budget	148,080,864	151,859,492	2.6	151,859,492
<i>Foster Care Aid Payments</i>	54,576,345	55,071,813	0.9	55,071,813
<i>Kinship Guardianship     Assistance Payments (Kin-GAP)</i>	6,084,233	6,084,233	–	6,084,233
<i>Adoption Assistance Payments</i>	83,245,316	86,735,236	4.2	86,735,236
<i>Approved Relative Caregiver     (ARC)</i>	3,074,970	2,868,210	(6.7)	2,868,210
<i>Child Care Bridge</i>	1,100,000	1,100,000	–	1,100,000
<b>Public Health Services</b>	<b>\$ 148,282,093</b>	<b>\$ 161,379,564</b>	<b>8.8</b>	<b>\$ 157,051,985</b>
Operational Budget	148,282,093	161,379,564	8.8	157,051,985
Assistance Payments Budget	–	–	–	–
<b>Administrative Support</b>	<b>\$ 205,855,477</b>	<b>\$ 277,878,575</b>	<b>35.0</b>	<b>\$ 179,460,280</b>
Operational Budget	205,855,477	277,878,575	35.0	176,460,280
Assistance Payments Budget	–	–	–	–
<b>Office of Military &amp; Veteran Affairs</b>	<b>\$ 3,774,862</b>	<b>\$ 4,086,726</b>	<b>8.3</b>	<b>\$ 4,186,706</b>
Operational Budget	3,774,862	4,086,726	8.3	4,186,706
Assistance Payments Budget	–	–	–	–
<b>Housing &amp; Community Development Services</b>	<b>\$ 66,978,000</b>	<b>\$ 83,712,029</b>	<b>25.0</b>	<b>\$ 60,642,396</b>
Operational Budget	66,978,000	83,712,029	25.0	60,643,396
Assistance Payments Budget	–	–	–	–
<b>HHS General Fund Total</b>	<b>\$ 2,235,225,913</b>	<b>\$ 2,430,707,713</b>	<b>8.7</b>	<b>\$ 2,284,272,682</b>
<b>Operational Budget Total</b>	<b>\$ 1,889,701,490</b>	<b>\$ 2,069,943,073</b>	<b>9.5</b>	<b>\$ 1,923,508,042</b>
<b>Assistance Payments Total</b>	<b>\$ 345,524,423</b>	<b>\$ 360,764,640</b>	<b>4.4</b>	<b>\$ 360,764,640</b>

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





## Appendix E: Operational Plan Acronyms and Abbreviations

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



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

## APPENDIX E: OPERATIONAL PLAN ACRONYMS AND ABBREVIATIONS

<b>COC:</b> County Operations Center	<b>EMS:</b> Emergency Medical Services
<b>COF:</b> Capital Outlay Fund	<b>EMT:</b> Emergency Medical Technician
<b>COOP:</b> Continuity of Operations Plan	<b>EOC:</b> Emergency Operations Center
<b>COPs:</b> Certificates of Participation	<b>ERAF:</b> Educational Revenue Augmentation Fund
<b>COVID:</b> Corona Virus Disease	<b>ERG:</b> Employee Resource Groups
<b>CPI:</b> Consumer Price Index	<b>ERP:</b> Enterprise Resource Planning
<b>CPI-U:</b> Consumer Price Index for All Urban Consumers	<b>ESG:</b> Emergency Solutions Grant
<b>CQI:</b> Continuous Quality Improvement	<b>ESU:</b> Emergency Screening Unit
<b>CREP:</b> Comprehensive Renewable Energy Plan	<b>EUI:</b> Energy Use Intensity
<b>CSA:</b> County Service Area	<b>EVOC:</b> Emergency Vehicle Operations Course
<b>CSAC:</b> California State Association of Counties	<b>EWG:</b> Enterprise-Wide Goal
<b>CSG:</b> Community Services Group	<b>eWIN:</b> Extension Wildfire Information Network
<b>CSU:</b> Crisis Stabilization Unit	<b>EV:</b> Electric Vehicle
<b>CTC:</b> Community Transition Center	<b>FASB:</b> Financial Accounting Standards Board
<b>CTO:</b> County Technology Office	<b>FEMA:</b> Federal Emergency Management Agency
<b>CUPA:</b> Certified Unified Program Agency	<b>FF&amp;E:</b> Furniture, fixtures and equipment
<b>CVPD:</b> Chula Vista Police Department	<b>FGG:</b> Finance and General Government Group
<b>CWS:</b> Child Welfare Services	<b>FHA:</b> Farm and Home Advisor, Federal Housing Authority
<b>CYF:</b> Children Youth and Families	<b>FIs:</b> Field Interviews
<b>D&amp;I:</b> Diversity and Inclusion	<b>FPB:</b> Facilities Planning Board
<b>DA:</b> District Attorney	<b>FSP:</b> Full Service Partnerships
<b>DAS:</b> Department of Animal Services	<b>FSWG:</b> Food Systems Working Group
<b>DCAI:</b> Discipline Case Advocacy Institute	<b>FTE:</b> Full-time equivalent
<b>DCAO:</b> Deputy Chief Administrative Officer	<b>FY:</b> Fiscal Year
<b>DCCA:</b> Downpayment and Closing Cost Assistance	<b>GAAP:</b> Generally Accepted Accounting Principles
<b>DCSS:</b> Department of Child Support Services	<b>GASB:</b> Governmental Accounting Standards Board
<b>DEH:</b> Department of Environmental Health	<b>GC:</b> Government Code
<b>DGS:</b> Department of General Services	<b>GDP:</b> Gross Domestic Product
<b>DHR:</b> Department of Human Resources	<b>GEMS:</b> Global Election Management System
<b>DLP:</b> Data Loss Prevention	<b>GFOA:</b> Government Finance Officers Association
<b>DMS:</b> Division of Measurement Standards	<b>GHG:</b> Greenhouse gas
<b>DMV:</b> Department of Motor Vehicles	<b>GIS:</b> Geographic Information System
<b>DO:</b> Department Objective	<b>GM:</b> General Manager
<b>DPC:</b> Department of Purchasing and Contracting	<b>GMS:</b> General Management System
<b>DPR:</b> Department of Parks and Recreation	<b>GO:</b> General Obligation (bonds)
<b>DPSNF:</b> Distinct Part Skilled Nursing Facility	<b>GPR:</b> General Purpose Revenue
<b>DPW:</b> Department of Public Works	<b>GPS:</b> Geographic Positioning System
<b>ECAP:</b> Environmental Corrective Action Program	<b>GR:</b> General Relief
<b>EDPP:</b> Enterprise Document Processing Platform	<b>GSR:</b> Global Scale Rating
<b>EFC:</b> Extended Foster Care	<b>GWOW:</b> Government Without Walls
<b>EIR:</b> Environmental Impact Report	<b>HACSD:</b> Housing Authority of the County of San Diego





**HAVA:** Help America Vote Act  
**HCDS:** Housing and Community Development Services  
**HCV:** Housing Choice Voucher  
**HEART:** Helpfulness, Expertise, Attentiveness, Respect, and Timeliness  
**HHSA:** Health and Human Services Agency  
**HiAP:** Health in All Policies  
**HIDTA:** High Intensity Drug Trafficking Areas  
**HMD:** Hazardous Materials Division  
**HOME:** Home Investment and Partnership Grant  
**HOPTR:** Homeowner's Property Tax Relief  
**HOPWA:** Housing Opportunities for Persons with Aids  
**HUD:** U.S. Department of Housing and Urban Development  
**IHOT:** In-Home Outreach Team  
**IHSS:** In-Home Supportive Services  
**ILP:** Information-Led Policing  
**IM:** Independence Mapping  
**IP:** Individual Provider  
**IPTS:** Integrated Property Tax System  
**IRS:** Internal Revenue Service  
**ISF:** Internal Service Fund  
**IT:** Information Technology  
**IT ISF:** Information Technology Internal Service Fund  
**JELS:** Justice Electronic Library System  
**JJC:** Juvenile Justice Commission  
**JPA:** Joint Powers Agreement  
**JUDGE:** Jurisdictions United for Drug/Gang Enforcement  
**KIP:** Knowledge Integration Program  
**LECC:** Law Enforcement Coordination Center  
**LEED:** Leadership in Energy and Environmental Design  
**LEP:** Limited English Proficiency  
**LMS:** Learning Management System  
**LRBs:** Lease Revenue Bonds  
**LS:** Living Safely  
**LTC:** Long Term Care  
**LUEG:** Land Use and Environment Group  
**LWSD:** *Live Well San Diego*  
**M:** million  
**MAA:** Medi-Cal Administrative Activities  
**MASLs:** Minimum Acceptable Service Levels  
**MCH:** Maternal Child Health

**MCS:** Medical Care Service  
**MECAP:** Medical Examiners and Coroners Alert Project  
**MG:** Master Gardener  
**MMCOF:** Major Maintenance Capital Outlay Fund  
**MHSA:** Mental Health Services Act  
**MSCP:** Multiple Species Conservation Program  
**MSSP:** Multipurpose Senior Service Program  
**MTS:** San Diego Metropolitan Transit System  
**NACo:** National Association of Counties  
**NAICS:** North American Industry Classification System  
**NCOA:** National Change of Address  
**NEOP:** Nutrition Education and Obesity Prevention  
**NICHD:** National Institute of Child Health and Human Development  
**NFP:** Nurse Family Partnership  
**NOPA:** Notices of Proposed Action  
**NPP:** Nuclear Power Plant  
**NUSIPR:** National University System Institute for Policy Research  
**OAAS:** Office of Audits and Advisory Services  
**OE:** Operational Excellence  
**OEC:** Office of Ethics and Compliance  
**OES:** Office of Emergency Services  
**OFFP:** Office of Financial Planning  
**OMVA:** Office of Military and Veteran Affairs  
**O&M:** Operations and Maintenance  
**ORR:** Office of Revenue and Recovery  
**OS:** Optical Scan  
**PA:** Public Administrator  
**PACE:** Purchase of Agricultural Conservation Easement  
**PB:** Performance Budgeting System  
**PC:** Public Conservatorship  
**PCC:** Polinsky Children's Center  
**PDATF:** Prescription Drug Abuse Task Force  
**PDP:** Priority Development Project  
**PDS:** Planning & Development Services  
**PEI:** Prevention and Early Intervention  
**PERT:** Psychiatric Emergency Response Team  
**PG:** Public Guardian  
**PHAB:** Public Health Accreditation Board  
**PHC:** Public Health Center  
**PHS:** Public Health Services



## APPENDIX E: OPERATIONAL PLAN ACRONYMS AND ABBREVIATIONS

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





**VBM:** Vote-by-Mail

**VLf:** Vehicle License Fees

**WIC:** Welfare and Institutions Code

**WQE:** Water Quality Equivalency



## Appendix F: Glossary of Operational Plan Terms

**Accomplishment:** The successful achievement of a goal.

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

**Audacious Vision:** A bold statement detailing the impact the County strives to make in the community towards the four strategic initiatives of Building Better Health, Living Safely, Sustainable Environments/Thriving and Operational Excellence.

**Balance Sheet:** The financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with Generally Accepted Accounting Principles (GAAP).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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







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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**County Operations Center (COC):** The central County operations center campus located at 5500 Overland Avenue, San Diego, California. The COC is a 44 acre regional public complex which includes 18 structures and houses 19 departments from all 4 County business groups. The campus includes office and operational functions for County services available to the public as well as the Emergency Operations Center for the region.



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Entitlement Program:** A program in which funding is allocated according to eligibility criteria; all persons or governments that meet the criteria specified by federal or State laws may receive the benefit.

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

**Expenditure:** A decrease in net financial resources. Expenditures include current operating expenses that require the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.



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

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

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

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

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

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

**Fiscal Year (FY):** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The County of San Diego's fiscal year is July 1 through June 30.

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

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

**Fund:** A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and equities or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance:** The difference between fund assets and fund liabilities of governmental funds. Fund Balance may be used in the budget by a Group or department for the upcoming fiscal year as a funding source for one-time projects/services.

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

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

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

**General Fund:** The County's primary operating fund, which is used to account for all financial resources, except those required to be accounted for in another fund.

**General Management System (GMS):** The County's complete guide for planning, implementing, monitoring and rewarding all functions and processes that affect the delivery of services to customers. It links planning, execution, value management, goal attainment and compensation.

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

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

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

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



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

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

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

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

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

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

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

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

**Group/Agency:** Headed by a General Manager (GM), the highest organizational unit to which a County department/program reports. There are three Groups and one Agency that include: Public Safety Group (PSG), Land Use and Environment Group (LUEG), Finance and General Government Group (FGG) or Health and Human Services Agency (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:** 'Character First'; One of the core values of the County's General Management System (GMS).

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

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

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

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

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

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

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

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

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

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

**Major Maintenance Capital Outlay Fund:** A Capital Program Fund established to account for major maintenance projects that meet the capitalization requirement per accounting rules. Such





projects which are considered routine maintenance but require capitalization are funded through the operating budget of the originating department.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Operating Transfers:** Operating transfers result when one fund provides a service on behalf of another fund. The providing fund budgets the amount required by the other fund in the "Operating Transfer Out" expenditure account. The receiving fund budgets the amount in one of the "Operating Transfer In" revenue accounts.

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

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

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



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

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

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

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

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

**Performance Measurement (PM):** Operational indicators of the amount of work accomplished, the efficiency with which tasks were completed and/or the effectiveness of a program, often expressed as the extent to which objectives were accomplished. Performance measures in this Operational Plan focus primarily on outcome measures (planned results).

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

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

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

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

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

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

**Proposed Budget:** See Recommended Budget.

**Proprietary Funds:** The classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds).

**Public Hearings:** Board of Supervisors meetings that are open to the public in order to provide residents an opportunity to express their views on the merits of the County's proposals and services.

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

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

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

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

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

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

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

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

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

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





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

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

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

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

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

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

**Staff Year:** In concept, one person working full-time for one year; the hours per year that a full-time employee is expected to work. A normal fiscal year generally equals 2,088 staff hours (occasionally 2,080 or 2,096 staff hours). Two workers, each working half that number of hours, together equal one staff year. County salaries and benefits costs are based on the number of staff years required to provide a service.

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

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

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

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

**Strategic Initiatives:** The means through which a vision is translated into practice. The County's four Strategic Initiatives are Building Better Health, Living Safely, Sustainable Environments/Thriving and Operational Excellence and can be found in the Strategic Plan.

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

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

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

**Successor Agency:** The agency responsible for managing the dissolution of a redevelopment agency as laid out in Assembly Bill X1 26 (2011), *Community Redevelopment Dissolution*. In most cases, the city or county that created the redevelopment agency has been designated as the successor agency. The County of San Diego is the Successor Agency for the County of San Diego Redevelopment Agency.

**Sustainable Environments/Thriving (SE/T):** The Strategic Plan Initiative focused on strengthening the local economy through planning, development and infrastructure, protecting San Diego's natural and agricultural resources and promoting opportunities for residents to engage in community life and civic activities.

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

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

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



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

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

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

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

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

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

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

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

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





# Appendix G: Operational Plan Format

## Introduction: County Overview

This Operational Plan provides the financial plan for the County of San Diego for the next two fiscal years, July 1, 2020 through June 30, 2022. The introductory portion of the document highlights the following:

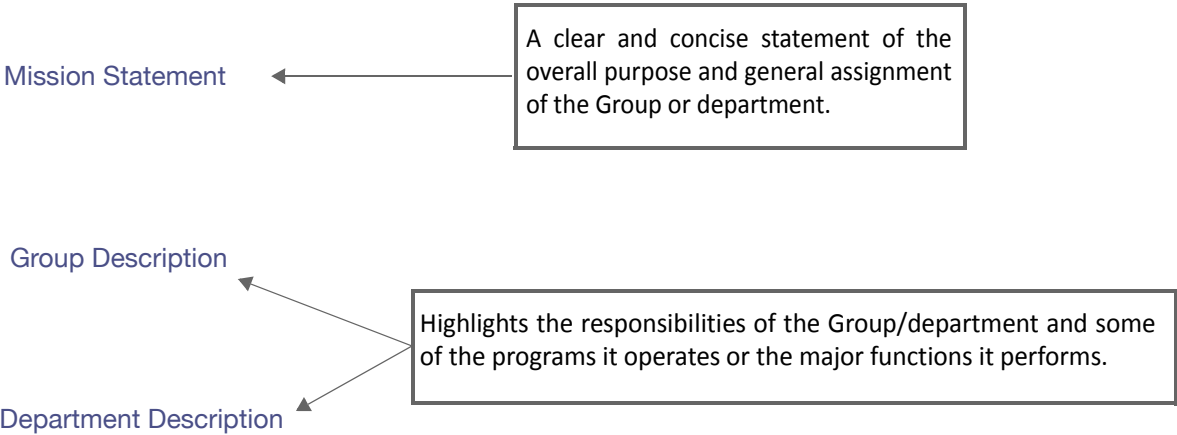
- ◆ Board of Supervisors and Organizational Chart
- ◆ Message from the Chief Administrative Officer
- ◆ Executive Summary
- ◆ County Profile, County History and Economic Indicators
- ◆ Governmental Structure
- ◆ General Management System
- ◆ Strategic Framework and Alignment
- ◆ Awards and Recognition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

## Note on Rounding in All Charts and Tables

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

## Groups and Departments

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



2019–20 Accomplishments

Brief descriptions of the Group’s/department’s accomplishments for Fiscal Year 2019–20. The discussions address the progress made on the 2019–21 Objectives reported in the prior fiscal year’s Operational Plan and include the final results based on the actual work completed. Accomplishments are categorized by the County’s Strategic Initiative in which the accomplishment supports and are aligned directly to an Enterprise-Wide Goal or Audacious Vision.

2020–22 Objectives

Department’s key goals and priorities for the next two fiscal years and statements on how they will be achieved. Each objective is linked to the Strategic Initiative it supports and is aligned directly to an Enterprise-Wide Goal or Audacious Vision. Audacious Visions are bold statements detailing the impact the County wants to make in the community. Enterprise-Wide Goals (EWGs) support the Audacious Visions by focusing on collaborative efforts that inspire greater results than any one department could accomplish alone. Audacious Visions and EWGs are developed to support each of the Strategic Initiatives. A Departmental Objective is a specific department goal to drive the outcome of an EWG. The more a team, division or department can align its goals to support the EWGs, the stronger the collective impact will be on the public we serve.

Related Links

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

Performance Measures

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

PERFORMANCE MEASURES <sup>1</sup>	2018–19 Actuals	2019–20 Adopted	2019–20 Estimated Actuals	2020–21 Recommended	2021–22 Recommended
Defined Measure...	90% of xxx	92% of xxx	93% of xxx	94% of xxx	94% of xxx





Table Notes

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

Budget Changes and Operational Impact: 2019–20 to 2020–21

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

Budget Changes and Operational Impact: 2020–21 to 2021–22

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

Budget Tables

Tables of comparative data on staffing, expenditures and revenues are presented for each Group and department. The following page provides an example of the table format which includes the Adopted Budget for Fiscal Year 2018–19 and 2019-20; the Recommended Budget for Fiscal Year 2020-21; the percent change from the Fiscal Year 2019-20 Adopted Budget to the Fiscal Year 2020-21 Recommended Budget; and the Fiscal Year 2021-22 Recommended Budget.

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

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



### Sample Budget Tables

Staffing by Program					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Name of Program					
Name of Program					
<b>Total</b>					

Budget by Program					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Name of Program					
Name of Program					
<b>Total</b>					

Budget by Categories of Expenditures					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Salaries & Benefits					
Services & Supplies					
Other Charges					
Capital Assets Equipment					
<b>Total</b>					

Budget by Categories of Revenues					
	Fiscal Year 2018–19 Adopted Budget	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	% Change	Fiscal Year 2021–22 Recommended Budget
Intergovernmental Revenues					
Charges For Current Services					
Miscellaneous Revenues					
Other Financing Sources					
Use of Fund Balance					
General Purpose Revenue Allocation					
<b>Total</b>					





## Capital Program

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

- ◆ Capital Improvement Needs Assessment (CINA): The CINA is the County's five year Capital Improvement Plan (CIP). This section details the policies and procedures for funding and selection of capital projects. Tables are presented for the CIP prioritization score sheet as well as all major and minor capital projects listed on the CINA for Fiscal Years 2020–25.
- ◆ Operating Impact of Capital Program: A summary of the potential impact on the operating budget is presented for major capital projects that are scheduled for completion during Fiscal Years 2020–22.
- ◆ Capital Appropriations: Discusses new appropriations to the capital budget for Fiscal Year 2020–21, including the amount and purpose of each capital item.
- ◆ Capital Program Summary: Tables summarizing the entire Capital Program budget; including the budget by fund, by categories of expenditures and revenues, and revenue detail.
- ◆ Summary of Capital Program Funds: Tables are presented for each fund within the Capital Program that has budgeted appropriations for the fiscal years presented, which may include any or all of the following funds: Capital Outlay, County Health Complex, Justice Facility Construction, Library Projects, Multiple Species Conservation Program, Edgemoor Development and Major Maintenance Capital Outlay Fund. The information in the tables presents, for each fund, the capital budget by categories of expenditures and by categories of revenues.

## Finance Other

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

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

## Appendices

- ◆ Appendices A, B and C present tables of data which includes the Adopted Budget for Fiscal Year 2018–19 and 2019–20; the Recommended Budget for Fiscal Year 2020–21; the percent change from the Fiscal Year 2019-20 Adopted Budget to the Fiscal Year 2020-21 Recommended Budget; and the Fiscal Year 2021-2022 Recommended Budget.
  - ◆ Appendix A: All Funds Budget Summary: Tables outline staff years; and expenditures and revenues by category for the total County and by each business group, the Capital Program, Finance Other, and General Purpose Revenue.
  - ◆ Appendix B: Budget Summary and Changes in Fund Balance appropriations by fund type; and appropriations by fund type within each business group, the Capital Program and Finance Other.
  - ◆ Appendix C: General Fund Budget Summary: Tables of General Fund expenditures by department within each business group and for Finance Other; also provided are financing sources by category for the General Fund.
- ◆ Appendix D: Health and Human Services Agency (HHS): General Fund—Tables present staff years and summarize HHS's General Fund budget by operations and assistance payments.
- ◆ Appendix E: Operational Plan Acronyms and Abbreviations: Common abbreviations and acronyms referenced.
- ◆ Appendix F: Glossary of Operational Plan Terms: Explanations of key terms used in the document and during the budget process.
- ◆ Appendix G: Operational Plan Format: An instructional guide detailing each section of the Operational Plan and its intended purpose.
- ◆ Index: An alphabetical listing of key topics and the page reference for each.

