

County of San Diego

Appendices

Appendix A: All Funds Budget Summary	619
.....	
Appendix B: Budget Summary and Changes in Fund Balance	629
.....	
Appendix C: General Fund Budget Summary	639
.....	
Appendix D: Health & Human Services: General Fund	643
.....	
Appendix E: Operational Plan Abbreviations and Acronyms	647
.....	
Appendix F: Glossary of Operational Plan Terms	653
.....	
Appendix G: Operational Plan Format	663
.....	

Appendix A: All Funds Budget Summary

Countywide Totals

Staffing					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Total	17,953.50	18,782.50	19,839.50	5.6	19,887.50

Expenditures					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Salaries & Benefits	\$ 2,510,173,982	\$ 2,703,488,257	\$ 2,840,910,482	5.1	\$ 3,000,266,711
Services & Supplies	2,666,196,022	2,921,528,823	2,875,575,881	(1.6)	2,623,250,250
Other Charges	759,071,740	726,951,075	747,047,059	2.8	749,951,034
Capital Assets/Land Acquisition	142,985,406	311,044,833	157,766,601	(49.3)	100,577,130
Capital Assets Software	—	50,000	50,000	—	50,000
Capital Assets Equipment	39,440,414	47,487,968	44,419,030	(6.5)	33,519,221
Expenditure Transfer & Reimbursements	(110,345,299)	(98,346,516)	(142,204,346)	44.6	(44,415,802)
Operating Transfers Out	529,890,996	620,799,126	627,751,658	1.1	491,254,764
Management Reserves	14,460,098	—	—	—	—
Total	\$ 6,551,873,359	\$ 7,233,003,566	\$ 7,151,316,365	(1.1)	\$ 6,954,453,308

APPENDIX A: ALL FUNDS BUDGET SUMMARY

Revenues					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Taxes Current Property	\$ 797,971,613	\$ 865,370,181	\$ 927,205,477	7.1	\$ 959,437,948
Taxes Other Than Current Secured	550,929,170	581,329,530	618,418,363	6.4	638,775,992
Licenses Permits & Franchises	54,320,403	43,873,063	57,905,426	32.0	60,101,679
Fines, Forfeitures & Penalties	31,580,464	45,571,430	44,131,710	(3.2)	37,376,080
Revenue From Use of Money & Property	50,167,691	47,086,009	46,526,927	(1.2)	46,192,171
Intergovernmental Revenues	2,968,639,560	3,369,308,456	3,471,060,874	3.0	3,455,985,962
Charges For Current Services	1,091,268,824	1,134,002,956	1,135,994,625	0.2	1,127,683,919
Miscellaneous Revenues	85,911,687	106,335,840	74,177,434	(30.2)	43,567,208
Other Financing Sources	497,799,631	645,862,208	589,358,645	(8.7)	449,088,516
Residual Equity Transfers In	2,300,000	258,486	258,486	—	258,486
Fund Balance Component Decreases	91,564,210	58,109,719	46,597,325	(19.8)	45,156,776
Use of Fund Balance	329,420,106	335,895,688	139,681,073	(58.4)	90,828,571
Total	\$ 6,551,873,359	\$ 7,233,003,566	\$ 7,151,316,365	(1.1)	\$ 6,954,453,308





Public Safety Group

Staffing					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Total	7,470.00	7,834.00	8,007.00	2.2	8,055.00

Expenditures					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Salaries & Benefits	\$ 1,230,058,508	\$ 1,323,482,464	\$ 1,360,964,516	2.8	\$ 1,445,045,236
Services & Supplies	406,703,713	460,056,272	485,379,713	5.5	436,840,476
Other Charges	119,261,350	121,218,382	143,559,454	18.4	143,653,403
Capital Assets/Land Acquisition	7,288,867	—	—	—	—
Capital Assets Software	—	50,000	50,000	—	50,000
Capital Assets Equipment	7,592,438	8,113,022	9,688,098	19.4	1,799,989
Expenditure Transfer & Reimbursements	(50,377,450)	(29,134,077)	(36,679,784)	25.9	(24,537,865)
Operating Transfers Out	326,485,327	363,765,998	458,318,537	26.0	397,801,090
Total	\$ 2,047,012,753	\$ 2,247,552,061	\$ 2,421,280,534	7.7	\$ 2,400,652,329

Revenues					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Taxes Current Property	\$ 1,333,055	\$ 5,134,491	\$ 8,505,477	65.7	\$ 9,009,477
Taxes Other Than Current Secured	—	50,530	72,398	43.3	72,398
Licenses Permits & Franchises	784,473	1,323,384	1,380,119	4.3	1,380,119
Fines, Forfeitures & Penalties	12,600,695	22,908,587	20,676,505	(9.7)	13,615,320
Revenue From Use of Money & Property	4,594,202	1,796,034	1,779,053	(0.9)	1,766,703
Intergovernmental Revenues	534,347,904	598,293,742	700,156,722	17.0	678,244,795
Charges For Current Services	180,986,398	204,500,941	202,269,227	(1.1)	204,699,617
Miscellaneous Revenues	25,581,520	22,858,595	19,258,256	(15.8)	17,432,752
Other Financing Sources	301,275,180	351,802,498	418,938,080	19.1	397,093,361
Fund Balance Component Decreases	34,605,940	33,605,940	33,605,940	—	33,605,940
Use of Fund Balance	114,177,941	94,805,125	56,517,977	(40.4)	16,242,671
General Purpose Revenue Allocation	836,725,445	910,472,194	958,120,780	5.2	1,027,489,176
Total	\$ 2,047,012,753	\$ 2,247,552,061	\$ 2,421,280,534	7.7	\$ 2,400,652,329

Health and Human Services Agency

Staffing					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Total	6,772.50	7,284.50	7,879.50	8.2	7,879.50

Expenditures					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Salaries & Benefits	\$ 763,397,332	\$ 856,944,471	\$ 908,232,532	6.0	\$ 956,409,032
Services & Supplies	1,329,568,567	1,553,012,258	1,419,581,863	(8.6)	1,360,135,797
Other Charges	397,312,532	393,351,544	393,986,449	0.2	393,986,449
Capital Assets Equipment	274,500	20,860,146	15,901,232	(23.8)	13,876,232
Expenditure Transfer & Reimbursements	(30,902,487)	(42,045,148)	(44,872,406)	6.7	(13,657,450)
Operating Transfers Out	58,745,059	60,234,831	65,494,754	8.7	64,107,622
Management Reserves	14,460,098	—	—	—	—
Total	\$ 2,532,855,601	\$ 2,842,358,102	\$ 2,758,324,424	(3.0)	\$ 2,774,857,682

Revenues					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Taxes Current Property	\$ 2,348,672	\$ —	\$ —	—	\$ —
Taxes Other Than Current Secured	2,383,133	2,336,673	2,323,479	(0.6)	2,323,479
Licenses Permits & Franchises	1,002,171	791,772	791,772	—	791,772
Fines, Forfeitures & Penalties	7,444,058	4,010,721	4,010,721	—	4,010,721
Revenue From Use of Money & Property	3,270,525	2,919,407	2,919,407	—	2,919,407
Intergovernmental Revenues	2,137,184,174	2,419,987,943	2,398,429,278	(0.9)	2,432,079,148
Charges For Current Services	117,205,275	111,168,310	104,306,329	(6.2)	101,126,044
Miscellaneous Revenues	43,577,763	66,025,586	33,017,533	(50.0)	6,888,295
Other Financing Sources	20,540,694	20,528,913	20,489,331	(0.2)	20,489,331
Fund Balance Component Decreases	14,198,815	2,370,714	2,370,714	—	2,370,714
Use of Fund Balance	48,991,002	62,430,443	13,414,702	(78.5)	13,414,702
General Purpose Revenue Allocation	134,709,319	149,787,620	176,251,158	17.7	188,444,069
Total	\$ 2,532,855,601	\$ 2,842,358,102	\$ 2,758,324,424	(3.0)	\$ 2,774,857,682



Land Use and Environment Group

Staffing					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Total	1,956.50	1,855.50	2,026.50	9.2	2,026.50

Expenditures					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Salaries & Benefits	\$ 260,791,756	\$ 250,812,682	\$ 273,826,778	9.2	\$ 288,954,276
Services & Supplies	283,167,463	295,579,633	331,032,435	12.0	274,826,657
Other Charges	46,081,257	13,639,941	13,011,955	(4.6)	13,439,498
Capital Assets/Land Acquisition	14,432,465	33,433,000	19,766,478	(40.9)	2,900,200
Capital Assets Equipment	12,873,253	7,860,800	5,978,700	(23.9)	5,118,000
Expenditure Transfer & Reimbursements	(4,017,901)	(19,722,784)	(50,610,672)	156.6	(2,760,704)
Operating Transfers Out	36,752,392	33,777,141	25,652,357	(24.1)	3,729,610
Total	\$ 650,080,685	\$ 615,380,413	\$ 618,658,031	0.5	\$ 586,207,537

Revenues					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Taxes Current Property	\$ 48,964,544	\$ 52,863,435	\$ 55,426,650	4.8	\$ 57,489,728
Taxes Other Than Current Secured	10,693,852	13,065,525	11,724,806	(10.3)	11,342,434
Licenses Permits & Franchises	46,199,744	35,653,610	48,887,350	37.1	51,859,126
Fines, Forfeitures & Penalties	1,541,336	808,459	809,311	0.1	809,311
Revenue From Use of Money & Property	27,359,585	27,833,567	28,381,130	2.0	29,042,933
Intergovernmental Revenues	170,345,279	158,672,596	171,567,281	8.1	163,190,520
Charges For Current Services	115,261,351	115,155,491	123,022,326	6.8	125,326,885
Miscellaneous Revenues	2,502,869	1,911,888	5,392,047	182.0	1,913,047
Other Financing Sources	33,270,022	32,402,141	21,736,357	(32.9)	3,679,086
Fund Balance Component Decreases	20,110,830	6,734,440	4,555,379	(32.4)	3,914,830
Use of Fund Balance	92,134,238	85,543,023	44,026,116	(48.5)	30,942,651
General Purpose Revenue Allocation	81,697,035	84,736,238	103,129,278	21.7	106,696,986
Total	\$ 650,080,685	\$ 615,380,413	\$ 618,658,031	0.5	\$ 586,207,537

Finance and General Government Group

Staffing					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Total	1,754.50	1,808.50	1,926.50	6.5	1,926.50

Expenditures					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Salaries & Benefits	\$ 255,926,386	\$ 272,248,640	\$ 297,886,656	9.4	\$ 309,858,167
Services & Supplies	498,823,476	481,118,730	477,257,080	(0.8)	460,891,767
Other Charges	16,712,198	16,284,886	16,349,322	0.4	16,449,322
Capital Assets Equipment	18,700,223	10,654,000	12,851,000	20.6	12,725,000
Expenditure Transfer & Reimbursements	(25,047,461)	(7,444,507)	(10,041,484)	34.9	(3,459,783)
Operating Transfers Out	11,267,011	5,611,048	6,534,870	16.5	6,459,870
Total	\$ 776,381,833	\$ 778,472,797	\$ 800,837,444	2.9	\$ 802,924,343

Revenues					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Licenses Permits & Franchises	\$ 1,419,500	\$ 1,263,500	\$ 2,078,000	64.5	\$ 1,374,000
Fines, Forfeitures & Penalties	620,150	644,150	644,150	—	644,150
Revenue From Use of Money & Property	1,702,262	1,667,262	2,067,262	24.0	2,067,262
Intergovernmental Revenues	11,836,208	9,768,829	13,216,001	35.3	8,095,500
Charges For Current Services	507,638,924	515,664,978	519,589,344	0.8	520,890,935
Miscellaneous Revenues	13,749,535	14,939,771	16,509,598	10.5	16,833,114
Other Financing Sources	18,053,077	14,478,735	16,753,263	15.7	18,544,231
Residual Equity Transfers In	2,300,000	258,486	258,486	—	258,486
Fund Balance Component Decreases	5,265,292	5,265,292	5,265,292	—	5,265,292
Use of Fund Balance	34,842,495	30,517,404	18,255,988	(40.2)	13,455,988
General Purpose Revenue Allocation	178,954,390	184,004,390	206,200,060	12.1	215,495,385
Total	\$ 776,381,833	\$ 778,472,797	\$ 800,837,444	2.9	\$ 802,924,343





Capital Program

Expenditures					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Services & Supplies	\$ 359,800	\$ 231,800	\$ 245,800	6.0	\$ 245,800
Capital Assets/Land Acquisition	121,264,074	273,896,935	133,282,346	(51.3)	—
Operating Transfers Out	8,098,510	8,566,000	8,489,261	(0.9)	8,562,500
Total	\$ 129,722,384	\$ 282,694,735	v142,017,407	(49.8)	\$ 8,808,300

Revenues					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Revenue From Use of Money & Property	\$ 328,924	\$ 568,924	\$ 537,973	(5.4)	\$ 538,792
Intergovernmental Revenues	4,130,110	38,012,219	22,997,721	(39.5)	996,949
Charges For Current Services	4,000,000	21,000,000	11,250,000	(46.4)	—
Miscellaneous Revenues	—	600,000	—	(100.0)	—
Other Financing Sources	114,987,074	215,661,935	100,532,346	(53.4)	500,000
Use of Fund Balance	6,276,276	6,851,657	6,699,367	(2.2)	6,772,559
Total	\$ 129,722,384	\$ 282,694,735	\$ 142,017,407	(49.8)	\$ 8,808,300

Finance Other

Expenditures					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Services & Supplies	\$ 573,003	\$ 131,530,130	\$ 162,078,990	23.2	\$ 90,309,753
Other Charges	179,704,403	182,456,322	180,139,879	(1.3)	182,422,362
Capital Assets/Land Acquisition	—	3,714,898	4,717,777	27.0	97,676,930
Operating Transfers Out	88,542,697	148,844,108	63,261,879	(57.5)	10,594,072
Total	\$ 415,820,103	\$ 466,545,458	\$ 410,198,525	(12.1)	\$ 381,003,117

Revenues					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Taxes Current Property	\$ 745,325,342	\$ 807,372,255	\$ 863,273,350	6.9	\$ 892,938,743
Taxes Other Than Current Secured	537,852,185	565,876,802	604,297,680	6.8	625,037,681
Licenses Permits & Franchises	4,914,515	4,840,797	4,768,185	(1.5)	4,696,662
Fines, Forfeitures & Penalties	9,374,225	17,199,513	17,991,023	4.6	18,296,578
Revenue From Use of Money & Property	12,912,193	12,300,815	10,842,102	(11.9)	9,857,074
Intergovernmental Revenues	110,795,885	144,573,127	164,693,871	13.9	173,379,050
Charges For Current Services	166,176,876	166,513,236	175,557,399	5.4	175,640,438
Miscellaneous Revenues	500,000	—	—	—	500,000
Other Financing Sources	9,673,584	10,987,986	10,909,268	(0.7)	8,782,507
Fund Balance Component Decreases	17,383,333	10,133,333	800,000	(92.1)	—
Use of Fund Balance	32,998,154	55,748,036	766,923	(98.6)	10,000,000
General Purpose Revenue Allocation	(1,232,086,189)	(1,329,000,442)	(1,443,701,276)	8.6	(1,538,125,616)
Total	\$ 415,820,103	\$ 466,545,458	\$ 410,198,525	(12.1)	\$ 381,003,117





Total General Purpose Revenue

General Purpose Revenue					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Taxes Current Property	\$ 745,325,342	\$ 807,372,255	\$ 863,273,350	6.9	\$ 892,938,743
Taxes Other Than Current Secured	537,852,185	565,876,802	604,297,680	6.8	625,037,681
Licenses Permits & Franchises	4,914,515	4,840,797	4,768,185	(1.5)	4,696,662
Fines, Forfeitures & Penalties	9,374,225	17,199,513	17,991,023	4.6	18,296,578
Revenue From Use of Money & Property	9,105,307	8,708,313	8,084,934	(7.2)	7,870,148
Intergovernmental Revenues	110,795,885	144,573,127	164,693,871	13.9	173,379,050
Charges For Current Services	1,600,000	2,100,000	2,100,000	—	2,100,000
Miscellaneous Revenues	500,000	—	—	—	500,000
Total	\$ 1,419,467,459	\$ 1,550,670,807	\$ 1,665,209,043	7.4	\$ 1,724,818,862





Appendix B: Budget Summary and Changes in Fund Balance

Appropriations by Fund Type

County Funds by Type					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
General Fund	\$ 5,013,841,934	\$ 5,540,905,805	\$ 5,504,580,903	(0.7)	\$ 5,510,218,689
Special Revenue Funds	547,468,638	611,874,452	699,730,018	14.4	666,076,606
Capital Project Funds	129,722,384	282,694,735	142,017,407	(49.8)	8,808,300
Debt Service County Family	81,499,123	81,488,073	81,411,260	(0.1)	81,494,299
County Proprietary Enterprise Funds	41,699,026	45,135,962	44,653,695	(1.1)	37,664,306
County Proprietary Internal Service Funds	562,679,981	559,023,418	571,934,070	2.3	566,089,292
Air Pollution Control District	80,103,984	—	—	—	—
County Service Areas	23,159,262	22,269,683	26,609,062	19.5	25,339,669
Miscellaneous Special Districts	12,487,348	12,872,907	15,519,486	20.6	10,509,479
Community Facilities Districts	4,394,323	3,144,030	5,591,469	77.8	4,903,682
Permanent Road Divisions	4,742,045	7,036,147	6,220,530	(11.6)	1,762,324
Sanitation Districts	42,268,155	58,776,906	45,319,793	(22.9)	33,857,990
Miscellaneous Local Agencies	7,807,156	7,781,448	7,728,672	(0.7)	7,728,672
Total	\$ 6,551,873,359	\$ 7,233,003,566	\$ 7,151,316,365	(1.1)	\$ 6,954,453,308



Appropriations by Group and Fund

Public Safety Group					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
General Fund	\$ 1,723,395,461	\$ 1,862,507,174	\$ 1,960,970,080	5.3	\$ 1,970,190,886
Sheriff’s Asset Forfeiture Program	2,900,000	1,300,000	150,000	(88.5)	—
Sheriff’s Asset Forfeiture - US Treasury	—	—	1,450,000	—	—
Sheriff’s Asset Forfeiture - State	900,000	1,100,000	100,000	(90.9)	—
District Attorney Asset Forfeiture Program Fed	1,000,000	1,000,000	1,000,000	—	1,000,000
District Attorney Asset Forfeiture Program - US Treasury	50,000	50,000	50,000	—	50,000
District Attorney Asset Forfeiture State	100,000	100,000	100,000	—	100,000
Probation Asset Forfeiture Program	100,000	100,000	100,000	—	100,000
Sheriff’s Incarcerated Peoples’ Welfare	8,206,372	4,467,410	4,526,225	1.3	4,717,044
Probation Incarcerated Peoples’ Welfare	95,000	2,000	2,000	—	2,000
Public Safety Prop 172 Special Revenue	286,542,427	344,229,267	416,761,582	21.1	392,269,145
SD County Fire Protection Dist	—	1,604,839	4,136,545	157.8	3,826,545
SDCFPD Mt Laguna	—	17,300	17,600	1.7	17,600
SDCFPD Palomar	—	61,800	61,800	—	61,800
SDCFPD Descanso	—	58,500	59,000	0.9	59,000
SDCFPD Dulzura	—	12,600	12,600	—	12,600
SDCFPD Tecate	—	12,900	13,000	0.8	13,000
SDCFPD Potrero	—	16,000	17,000	6.3	17,000
SDCFPD Jacumba	—	17,300	17,700	2.3	17,700
SDCFPD Rural West	—	493,700	1,314,000	166.2	564,000
SDCFPD Yuima	—	50,000	150,000	200.0	50,000
SDCFPD Julian	—	104,000	254,000	144.2	104,000
CSA 135 Mt Laguna Fire/Medical SRV ZN	17,100	—	—	—	—
CSA 135 Palomar Mt Fire/Medical SRV ZN	60,600	—	—	—	—
CSA 135 San Pasqual Fire/Medical SRV ZN	43,184	—	—	—	—
CSA 135 Descanso Fire/Medical SRV ZN	57,500	—	—	—	—
CSA 135 Dulzura Fire/Medical SRV ZN	12,400	—	—	—	—
CSA 135 Tecate Fire/Medical SRV ZN	12,500	—	—	—	—
CSA 135 Potrero Fire/Medical SRV ZN	15,600	—	—	—	—
CSA 135 Jacumba Fire/Medical SRV ZN	17,100	—	—	—	—
CSA 135 Rural West Fire/Medical SRV ZN	477,700	—	—	—	—
CSA 135 Yuima Fire Med SRV ZN	50,000	—	—	—	—
CSA 135 Julian Fire Med SRV ZN	100,000	—	—	—	—
CSA 135 Fire Authority Fire Protection / EMS	2,030,655	—	—	—	—



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Public Safety Group					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
CSA 135 Del Mar 800 MHZ Zone B	46,500	46,500	44,241	(4.9)	44,241
CSA 135 Poway 800 MHZ Zone F	165,500	165,500	165,500	—	137,385
CSA 135 Solana Beach 800 MHZ Zone H	59,500	59,500	56,500	(5.0)	39,751
CSA 135 Borrego Springs FPD 800 MHZ Zn K	8,550	8,550	8,550	—	—
County Service Area 17	—	5,663,670	5,804,149	2.5	5,804,149
County Service Area 69	—	8,810,177	9,151,061	3.9	9,151,061
CSA 135 CFD 04-01 Special Tax A	5,000	—	—	—	—
CSA 135 EOM CFD 09-01 Special Tax A	130,000	—	—	—	—
CSA 135 EOM CFD 09-01 Special Tax B	518,000	—	—	—	—
SDCFPD CFD 04-01 Special Tax A	—	5,000	5,000	—	5,000
SDCFPD EOM CFD 09-01 Special Tax A	—	130,000	120,000	(7.7)	120,000
SDCFPD EOM CFD 09-01 Special Tax B	—	618,000	2,918,000	372.2	2,232,000
SHF Jail Stores Commissary Enterprise	9,583,492	7,123,292	5,923,326	(16.8)	6,129,750
Penalty Assessment	5,457,442	3,917,082	3,621,075	(7.6)	3,128,950
Criminal Justice Facility	4,295,998	2,994,066	1,194,869	(60.1)	687,722
Courthouse Construction	559,172	705,934	1,005,131	42.4	—
Total	\$ 2,047,012,753	\$ 2,247,552,061	\$ 2,421,280,534	7.7	\$ 2,400,652,329

Health and Human Services Agency					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
General Fund	\$ 2,495,539,538	\$ 2,819,264,016	\$ 2,735,283,114	(3.0)	\$ 2,751,816,372
Co Successor Housing Agy Gillespie Housing	25,000	25,000	25,000	—	25,000
Co Successor Housing Agy USDRIP Housing	3,500	3,500	3,500	—	3,500
Tobacco Securitization Special Revenue	15,312,638	15,312,638	15,312,638	—	15,312,638
CSA 17 San Dieguito Ambulance	5,693,878	—	—	—	—

APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Health and Human Services Agency					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
CSA 69 Heartland Paramedic	8,502,391	—	—	—	—
Co Successor Agy Redev Obligation Ret Fund	2,350,600	2,336,673	2,323,479	(0.6)	2,323,479
Co Successor Agy Gillespie Fld Debt Srv	1,553,728	1,549,801	1,536,607	(0.9)	1,536,607
Co Successor Agy Gillespie Fld Interest Acct	498,728	424,801	361,607	(14.9)	361,607
Co Successor Agy Gillespie Fld Principal Acct	580,000	610,000	645,000	5.7	645,000
Co Successor Agy Gillespie Fld Turbo Redemption	475,000	515,000	530,000	2.9	530,000
Co Successor Agy USDRIP	550,000	550,000	550,000	—	550,000
Co Successor Agy Gillespie Fld Spec Revenue Fund	1,553,728	1,549,801	1,536,607	(0.9)	1,536,607
Co Successor Agy Gillespie Fld Admin	216,872	216,872	216,872	—	216,872
Total	\$ 2,532,855,601	\$ 2,842,358,102	\$ 2,758,324,424	(3.0)	\$ 2,774,857,682

Land Use and Environment Group					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
General Fund	\$ 227,985,103	\$ 239,203,151	\$ 235,199,070	(1.7)	\$ 237,128,562
Road Fund	156,780,964	167,006,459	185,544,823	11.1	179,008,127
Air Pollution Control District Operations	32,811,094	—	—	—	—
APCD Air Quality Improvement Trust	14,458,700	—	—	—	—
Air Quality State Moyer Program	6,623,540	—	—	—	—
Air Quality Proposition 1B GMERP	113,000	—	—	—	—
Air Quality Farmer Program	604,290	—	—	—	—
Air Quality Community AB 617	21,110,000	—	—	—	—
Air Quality Clean Cars 4 All	4,383,360	—	—	—	—
San Diego County Lighting Maintenance District 1	2,715,403	2,838,156	2,360,430	(16.8)	2,253,455
County Library	52,646,411	57,619,413	57,056,498	(1.0)	58,253,860
Inactive Waste Site Management	7,122,528	6,509,559	6,101,884	(6.3)	6,133,638
Waste Planning and Recycling	3,850,660	3,963,492	4,156,224	4.9	4,152,413
Duck Pond Landfill Cleanup	14,669	14,669	14,669	—	14,669
Parkland Ded Area 4 Lincoln Acres	1,000	300	300	—	300
Parkland Ded Area 15 Sweetwater	1,000	2,000	2,000	—	2,000
Parkland Ded Area 19 Jamul	51,000	300	300	—	300
Parkland Ded Area 20 Spring Valley	2,000	1,000	1,000	—	1,000
Parkland Ded Area 25 Lakeside	5,000	5,000	5,000	—	5,000



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Land Use and Environment Group					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Parkland Ded Area 26 Crest	301,000	1,000	1,000	—	1,000
Parkland Ded Area 27 Alpine	4,000	4,000	4,000	—	4,000
Parkland Ded Area 28 Ramona	8,000	8,000	8,000	—	8,000
Parkland Ded Area 29 Escondido	1,000	1,000	1,000	—	1,000
Parkland Ded Area 30 San Marcos	500	2,000	2,000	—	2,000
Parkland Ded Area 31 San Dieguito	5,000	2,000	2,000	—	2,000
Parkland Ded Area 32 Carlsbad	200	2,000	2,000	—	2,000
Parkland Ded Area 35 Fallbrook	1,500	10,800	10,800	—	6,800
Parkland Ded Area 36 Bonsall	254,000	4,000	4,000	—	4,000
Parkland Ded Area 37 Vista	1,000	1,000	1,000	—	1,000
Parkland Ded Area 38 Valley Center	5,000	5,000	5,000	—	3,000
Parkland Ded Area 39 Pauma Valley	1,000	1,000	1,000	—	1,000
Parkland Ded Area 40 Palomar Julian	332,000	332,000	332,000	—	2,000
Parkland Ded Area 41 Mountain Empire	111,500	500	500	—	500
Parkland Ded Area 42 Anza Borrego	2,500	1,000	1,000	—	1,000
Parkland Ded Area 43 Central Mountain	1,500	300	300	—	300
Parkland Ded Area 45 Valle de Oro	4,000	500	500	—	500
PLD Administrative Fee	12,000	751,000	751,000	—	751,000
PRD 6 Pauma Valley	170,548	290,868	74,647	(74.3)	47,154
PRD 8 Magee Road Pala	67,370	116,141	57,560	(50.4)	31,598
PRD 9 Santa Fe Zone B	121,663	158,406	185,519	17.1	25,159
PRD 10 Davis Drive	22,253	36,272	17,808	(50.9)	11,078
PRD 11 Bernardo Road Zone A	22,632	50,480	74,736	48.1	19,255
PRD 11 Bernardo Road Zone C	4,550	5,789	6,531	12.8	3,104
PRD 11 Bernardo Road Zone D	14,258	25,791	37,010	43.5	7,486
PRD 12 Lomair	116,774	156,605	84,918	(45.8)	22,565
PRD 13 Pala Mesa Zone A	95,470	151,410	303,261	100.3	130,781
PRD 13 Stewart Canyon Zone B	37,006	28,055	69,385	147.3	31,419
PRD 16 Wynola	135,268	174,543	108,270	(38.0)	28,799
PRD 18 Harrison Park	38,223	80,113	91,437	14.1	44,072
PRD 20 Daily Road	276,500	392,973	201,799	(48.6)	123,659
PRD 21 Pauma Heights	314,301	708,695	163,173	(77.0)	88,465
PRD 22 West Dougherty St	3,557	5,109	5,017	(1.8)	2,337
PRD 23 Rock Terrace Road	17,983	33,990	19,704	(42.0)	7,731
PRD 24 Mt Whitney Road	58,264	75,783	69,012	(8.9)	10,010
CSA 26 Rancho San Diego	260,100	278,131	369,937	33.0	371,623



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Land Use and Environment Group					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
CSA 26 Cottonwood Village Zone A	148,850	233,845	238,880	2.2	247,535
CSA 26 Monte Vista Zone B	170,650	151,250	138,716	(8.3)	152,903
SD Landscape Maintenance Zone 1	177,044	179,483	184,470	2.8	184,891
Landscape Maintenance Dist Zone 2 - Julian	186,319	138,545	143,575	3.6	145,939
PRD 30 Royal Oaks Carroll	13,235	12,752	47,816	275.0	4,984
PRD 38 Gay Rio Terrace	43,112	50,125	71,170	42.0	11,078
PRD 45 Rincon Springs Rd	18,383	33,615	35,898	6.8	11,166
PRD 46 Rocosco Road	16,384	28,408	127,652	349.4	56,547
PRD 49 Sunset Knolls Road	48,297	58,317	62,563	7.3	7,180
PRD 50 Knoll Park Lane	7,946	29,752	42,173	41.7	8,413
PRD 53 Knoll Park Lane Extension	26,087	131,107	152,578	16.4	18,880
PRD 54 Mount Helix	17,929	82,475	103,278	25.2	18,093
PRD 55 Rainbow Crest Rd	191,719	388,337	271,909	(30.0)	58,139
PRD 60 River Drive	15,914	29,938	69,728	132.9	18,917
PRD 61 Green Meadow Way	155,693	186,897	199,110	6.5	14,030
PRD 63 Hillview Road	228,235	563,752	401,016	(28.9)	41,283
PRD 70 El Camino Corto	22,950	37,456	50,178	34.0	9,191
PRD 75 Gay Rio Dr Zone A	17,551	42,061	64,298	52.9	20,546
PRD 75 Gay Rio Dr Zone B	98,327	38,349	83,125	116.8	27,446
PRD 76 Kingsford Court	15,864	17,074	27,292	59.8	11,186
PRD 77 Montiel Truck Trail	20,979	162,047	177,244	9.4	24,926
PRD 78 Gardena Way	72,416	81,921	103,688	26.6	10,830
PRD 80 Harris Truck Trail	193,611	209,644	76,963	(63.3)	22,623
CSA 81 Fallbrook Local Park	539,890	552,702	580,235	5.0	594,492
CSA 83 San Dieguito Local Park	1,579,490	824,490	890,210	8.0	898,994
CSA 83A Zone A4S Ranch Park 95155	1,414,365	1,086,743	1,155,037	6.3	1,165,660
PRD 88 East Fifth St	17,945	26,451	16,489	(37.7)	5,903
PRD 90 South Cordoba	17,205	26,409	44,125	67.1	9,673
PRD 94 Roble Grande Road	31,206	133,222	130,481	(2.1)	33,383
PRD 95 Valle Del Sol	188,829	284,871	347,176	21.9	33,536
PRD 99 Via Allondra Via Del Corvo	16,589	46,621	67,895	45.6	18,270
PRD 101 Johnson Lake Rd	36,503	83,950	101,026	20.3	27,731
PRD 101 Hi Ridge Rd Zone A	8,554	37,085	64,354	73.5	26,700
PRD 102 Mountain Meadow	82,278	108,856	106,402	(2.3)	62,683
PRD 103 Alto Drive	68,627	161,661	158,738	(1.8)	17,713
PRD 104 Artesian Rd	92,045	16,452	23,163	40.8	16,464



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Land Use and Environment Group					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
PRD 105 Alta Loma Dr	66,501	71,530	87,286	22.0	19,114
PRD 105 Alta Loma Dr Zone A	88,435	75,961	94,213	24.0	17,813
PRD 106 Garrison Way Et Al	33,820	48,361	57,468	18.8	11,338
PRD 117 Legend Rock	165,222	341,780	190,137	(44.4)	148,333
CSA 122 Otay Mesa East	6,980	7,152	7,152	—	7,152
PRD 123 Mizpah Lane	11,963	39,490	50,753	28.5	10,448
PRD 125 Wrightwood Road	11,009	23,539	31,301	33.0	10,308
PRD 126 Sandhurst Way	7,353	7,375	13,918	88.7	4,383
PRD 127 Singing Trails Drive	107,861	27,239	34,980	28.4	17,563
CSA 128 San Miguel Park Dist	1,280,916	1,222,806	1,225,904	0.3	1,245,587
PRD 130 Wilkes Road	42,348	44,119	116,527	164.1	27,425
PRD 133 Ranch Creek Road	43,467	97,995	144,761	47.7	42,622
PRD 134 Kenora Lane	77,061	89,573	26,792	(70.1)	12,009
CSA 136 Sundance Detention Basin	24,000	22,500	22,500	—	22,000
CSA 138 Valley Center Park	—	369,200	369,200	—	383,061
San Diego County Flood Control District	8,850,467	7,068,773	9,379,578	32.7	5,910,996
Blackwolf Stormwater Maint ZN 349781	11,500	11,500	11,500	—	10,000
Lake Rancho Viejo Stormwater Maint ZN 442493	102,700	158,700	158,700	—	92,200
Ponderosa Estates Maint ZN 351421	12,000	12,000	12,000	—	9,050
Harmony Grove Cap Proj	1,570,609	—	100,000	—	200
Other Services - Harmony Grove Fund	436,200	316,789	360,881	13.9	382,043
Flood Control - Harmony Grove Fund	125,000	125,000	91,650	(26.7)	104,820
Fire Protection - Harmony Grove Fund	381,045	445,775	467,464	4.9	487,864
Improvement - Harmony Grove Fund	36,707	36,707	200	(99.5)	200
Horse Crk Rdg CFD 13-01 Interim Maint	361,115	426,770	426,770	—	426,770
Horse Crk Rdg CFD 13-01 A-Special Tax	384,414	473,315	482,659	2.0	492,190
Horse Crk Rdg CFD 13-01 B-Special Tax	157,313	193,562	197,375	2.0	197,452
Horse Crk Rdg CFD 13-01 C-Special Tax	116,942	144,223	147,094	2.0	147,094
Meadowood Prk CFD 19-01 A-Special Tax	—	51,649	52,641	1.9	53,654
Meadowood FCD CFD 19-01 B-Special Tax	—	30,611	31,183	1.9	31,767
Meadowood Fire CFD 19-01 C-Special Tax	—	24,109	24,552	1.8	25,002
Sweetwtr PI Maint CFD 19-02 Special Tax	171,978	101,000	103,000	2.0	105,040
Park Cir Maint CFD 10-03 Special Tax	—	21,520	63,000	192.8	92,586
PRD 1003 Alamo Way	7,187	20,002	24,931	24.6	4,403
PRD 1005 Eden Valley Lane	86,107	89,329	11,363	(87.3)	8,118
PRD 1008 Canter	28,095	5,700	13,827	142.6	5,704

APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Land Use and Environment Group					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
PRD 1009 Golf Drive	—	32	—	(100.0)	—
PRD 1010 Alpine High	363,023	46,870	72,129	53.9	45,904
PRD 1011 La Cuesta	77,119	76,045	88,855	16.8	10,608
PRD 1012 Millar Road	62,446	74,598	82,722	10.9	10,127
PRD 1013 Singing Trails	37,374	55,897	67,153	20.1	13,660
PRD 1014 Lavender Point Lane	4,010	16,019	27,241	70.1	6,655
PRD 1015 Landavo Drive	49,734	49,772	49,067	(1.4)	15,096
PRD 1016 El Sereno Way	70,877	77,588	79,806	2.9	9,007
PRD 1017 Kalbaugh-Haley-Toub St	—	56,705	57,985	2.3	29,500
Survey Monument Preservation Fund	350,000	270,000	270,000	—	270,000
Grazing Lands	8,700	8,700	8,700	—	8,700
Special Aviation	51,957	50,063	50,000	(0.1)	50,000
County Fish and Game Propagation	18,000	18,000	18,000	—	18,000
Airport Enterprise Fund	19,402,982	25,447,781	26,390,480	3.7	19,977,790
Liquid Waste Enterprise Fund	12,712,552	12,564,889	12,339,889	(1.8)	11,556,766
CWSMD-Zone B (Campo Hills Water)	413,000	329,500	403,000	22.3	329,500
Campo WSMD-Zone A (Rancho Del Campo Water)	382,278	394,278	884,278	124.3	344,278
LIVE OAK SPRINGS WTR SYS CSA 137	—	2,060,000	2,310,000	12.1	1,560,000
San Diego County Sanitation District	42,268,155	58,776,906	45,319,793	(22.9)	33,857,990
DPW Equipment Internal Service Fund	6,025,000	6,724,700	6,245,000	(7.1)	6,245,000
DPW ISF Equipment Acquisition Road Fund	9,829,000	6,970,000	7,308,000	4.8	6,859,000
DPW ISF Equipment Acquisition Inactive Waste	330,000	110,000	110,000	—	135,000
DPW ISF Equipment Acquisition Airport Enterprise	460,000	625,000	300,000	(52.0)	410,000
DPW ISF Equipment Acquisition General Fund	50,000	50,000	50,000	—	130,000
DPW ISF Equipment Acquisition Liquid Waste	2,205,000	945,000	1,425,000	50.8	960,000
Total	\$ 650,080,685	\$ 615,380,413	\$ 618,658,031	0.5	\$ 586,207,537



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Finance and General Government Group					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
General Fund	\$ 319,588,509	\$ 321,454,227	\$ 338,594,446	5.3	\$ 345,827,123
Information Technology Internal Service Fund	221,652,551	218,846,284	208,617,042	(4.7)	202,141,655
Purchasing Internal Service Fund	15,349,055	15,719,678	17,102,894	8.8	17,711,487
Fleet Services Internal Service Fund	10,550,054	10,784,502	11,243,745	4.3	11,243,745
Fleet ISF Equipment Acquisition General	34,056,382	26,567,336	28,988,411	9.1	28,988,411
Fleet ISF Materials Supply Inventory	20,485,662	20,168,322	19,924,577	(1.2)	19,924,577
Fleet ISF Accident Repair	1,351,068	1,518,077	1,518,889	0.1	1,518,889
Facilities Management Internal Service Fund	139,385,265	140,945,109	158,278,090	12.3	158,999,106
Major Maintenance Internal Service Fund	13,963,287	22,469,262	16,569,350	(26.3)	16,569,350
Total	\$ 776,381,833	\$ 778,472,797	\$ 800,837,444	2.9	\$ 802,924,343

Capital Program					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Capital Outlay Fund	\$ 64,077,000	\$ 138,685,000	\$ 48,250,000	(65.2)	\$ —
Major Maint Capital Outlay Fund	37,202,074	16,084,000	43,639,746	171.3	—
Capital MSCP Acquisition Fund	—	7,500,000	7,500,000	—	—
County Health Complex Capital Outlay Fund	11,790,000	11,500,000	31,000,000	169.6	—
Justice Facility Construction Capital Outlay Fnd	2,230,000	75,800,000	2,892,600	(96.2)	—
Library Projects Capital Outlay Fund	5,965,000	24,327,935	—	(100.0)	—
Edgemoor Development Fund	8,458,310	8,797,800	8,735,061	(0.7)	8,808,300
Total	\$ 129,722,384	\$ 282,694,735	\$ 142,017,407	(49.8)	\$ 8,808,300

Finance Other					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
General Fund	\$ 247,333,323	\$ 298,477,237	\$ 234,534,193	(21.4)	\$ 205,255,746
Pension Obligation Bonds	81,499,123	81,488,073	81,411,260	(0.1)	81,494,299
Employee Benefits Internal Service Fund	50,323,114	52,766,617	52,233,952	(1.0)	52,233,952
Public Liability Internal Service Fund	36,664,543	33,813,531	42,019,120	24.3	42,019,120
Total	\$ 415,820,103	\$ 466,545,458	\$ 410,198,525	(12.1)	\$ 381,003,117





Appendix C: General Fund Budget Summary

Appropriations by Group and Fund

Public Safety Group					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Public Safety Executive Office	\$ 78,408,597	\$ 79,783,252	\$ 79,004,626	(1.0)	\$ 77,925,655
District Attorney	231,099,809	232,627,064	239,418,568	2.9	251,124,444
Sheriff	956,433,537	1,059,654,610	1,109,136,676	4.7	1,103,232,774
Animal Services	9,172,105	9,564,853	9,262,434	(3.2)	9,477,525
Child Support Services	47,422,231	47,354,733	53,814,497	13.6	53,799,079
Office of Emergency Services	7,973,335	7,947,354	9,497,598	19.5	9,573,520
Medical Examiner	12,144,343	13,253,485	14,321,162	8.1	13,794,753
Probation	233,275,278	236,706,223	260,207,759	9.9	261,928,469
Public Defender	97,462,788	110,538,085	122,877,754	11.2	127,955,198
San Diego County Fire	50,003,438	65,077,515	63,429,006	(2.5)	61,379,469
Total	\$ 1,723,395,461	\$ 1,862,507,174	\$ 1,960,970,080	5.3	\$ 1,970,190,886

Health and Human Services Agency					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Self-Sufficiency Services	\$ 550,805,344	\$ 611,506,801	\$ 629,093,188	2.9	\$ 643,902,156
Aging & Independence Services	192,318,978	248,178,272	233,960,978	(5.7)	244,152,133
Behavioral Health Services	778,464,308	817,606,006	889,403,386	8.8	895,669,892
Child Welfare Services	400,362,189	415,958,698	430,874,744	3.6	437,959,916
Public Health Services	167,870,201	377,769,263	216,382,912	(42.7)	208,125,574
Medical Care Services Department	—	—	41,640,909	—	42,982,131
Administrative Support	297,006,489	186,514,327	157,737,843	(15.4)	165,188,809
Housing & Community Development Services	108,712,029	113,734,406	83,409,924	(26.7)	67,429,787
Homeless Solutions and Equitable Communities	—	47,996,243	52,779,230	10.0	46,405,974
Total	\$ 2,495,539,538	\$ 2,819,264,016	\$ 2,735,283,114	(3.0)	\$ 2,751,816,372



APPENDIX C: GENERAL FUND BUDGET SUMMARY

Land Use and Environment Group					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Land Use and Environment Executive Office	\$ 6,015,662	\$ 8,179,531	\$ 11,379,322	39.1	\$ 11,644,046
Agriculture, Weights and Measures	26,032,998	26,827,705	29,961,531	11.7	29,797,568
Department of Environmental Health and Quality	55,717,387	55,110,579	58,547,212	6.2	61,025,533
Parks and Recreation	48,835,859	52,888,981	61,589,724	16.5	59,600,012
Planning & Development Services	47,703,184	50,548,411	51,145,187	1.2	51,744,322
Public Works	42,650,042	44,455,952	22,576,094	(49.2)	23,317,081
University of California Cooperative Extension	1,029,971	1,191,992	—	(100.0)	—
Total	\$ 227,985,103	\$ 239,203,151	\$ 235,199,070	(1.7)	\$ 237,128,562

Finance and General Government Group					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Finance & General Government Executive Office	\$ 24,992,141	\$ 28,497,530	\$ 29,455,537	3.4	\$ 31,294,567
Board of Supervisors	10,983,982	12,934,126	14,654,286	13.3	14,662,018
Assessor / Recorder / County Clerk	80,941,722	78,805,699	78,414,527	(0.5)	84,850,191
Treasurer - Tax Collector	23,385,913	24,071,025	23,793,587	(1.2)	24,409,679
Chief Administrative Office	10,817,050	9,122,629	7,376,158	(19.1)	7,582,349
Auditor and Controller	39,035,848	41,585,921	40,630,859	(2.3)	42,292,049
County Communications Office	3,951,184	3,941,283	5,504,728	39.7	4,533,678
County Technology Office	11,196,509	11,599,262	10,391,390	(10.4)	10,528,015
Civil Service Commission	579,058	580,732	591,985	1.9	613,860
Clerk of the Board of Supervisors	4,174,085	4,283,346	4,864,157	13.6	4,972,472
County Counsel	32,794,259	33,848,785	38,649,916	14.2	40,508,232
General Services	5,170,000	3,065,000	3,000,000	(2.1)	3,000,000
Grand Jury	760,186	763,194	772,301	1.2	772,301
Human Resources	29,961,429	32,216,949	34,657,924	7.6	35,703,495
Office of Evaluation, Performance and Analytics	—	4,500,000	4,500,000	—	4,500,000
Purchasing and Contracting	594,000	594,000	—	(100.0)	—
Registrar of Voters	38,749,652	29,485,477	39,618,425	34.4	33,835,655
Citizens' Law Enforcement Review Board	1,501,491	1,559,269	1,718,666	10.2	1,768,562
Total	\$ 319,588,509	\$ 321,454,227	\$ 338,594,446	5.3	\$ 345,827,123





Finance Other					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Community Enhancement	\$ 5,943,432	\$ 4,837,336	\$ 5,390,086	11.4	\$ 5,373,163
Neighborhood Reinvestment Program	10,000,000	10,000,000	10,000,000	—	10,000,000
Lease Payments–Bonds	24,571,641	24,505,206	24,031,204	(1.9)	26,232,143
Contributions to Capital Program	81,900,554	141,417,935	54,410,000	(61.5)	—
Countywide General Expense	124,433,782	117,218,329	140,188,622	19.6	163,120,731
Local Agency Formation Commission Administration	483,914	498,431	514,281	3.2	529,709
Total	\$ 247,333,323	\$ 298,477,237	\$ 234,534,193	(21.4)	\$ 205,255,746

Total All Groups/Agency					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Total	\$ 5,013,841,934	\$ 5,540,905,805	\$ 5,504,580,903	(0.7)	\$ 5,510,218,689

Financing Sources

Financing Sources by Category					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Taxes Current Property	\$ 745,325,342	\$ 807,372,255	\$ 863,273,350	6.9	\$ 892,938,743
Taxes Other Than Current Secured	537,852,185	565,876,802	604,297,680	6.8	625,037,681
Licenses Permits & Franchises	39,622,719	37,123,063	51,155,426	37.8	53,351,679
Fines, Forfeitures & Penalties	27,926,751	40,754,440	39,976,414	(1.9)	34,042,423
Revenue From Use of Money & Property	13,161,605	12,764,648	12,512,993	(2.0)	11,527,965
Intergovernmental Revenues	2,548,168,773	2,887,288,678	2,923,937,785	1.3	2,927,981,118
Charges For Current Services	436,834,449	456,310,513	452,254,505	(0.9)	455,853,005
Miscellaneous Revenues	71,059,609	93,750,078	63,524,098	(32.2)	32,731,448
Other Financing Sources	323,367,312	376,483,241	445,053,475	18.2	421,452,613
Total Revenues	4,743,318,745	5,277,723,718	5,455,985,726	3.4	5,454,916,675
Use of Fund Balance	193,632,102	209,337,066	4,866,923	(97.7)	12,500,000
Fund Balance Component Decreases	76,891,087	53,845,021	43,728,254	(18.8)	42,802,014
Total	\$ 9,757,160,679	\$ 10,818,629,523	\$ 10,960,566,629	1.3	\$ 10,965,135,364



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 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Self-Sufficiency Services	2,613.00	2,710.00	3.7	2,710.00
Aging Programs	139.00	158.00	13.7	158.00
Adult Protective Services	124.00	166.00	33.9	166.00
In-Home Supportive Services	229.00	289.00	26.2	289.00
Behavioral Health Services	1,113.50	1,207.50	8.1	1,207.50
Child Welfare Services	1,531.00	1,630.00	6.5	1,630.00
Public Health Services	837.00	730.00	(12.8)	730.00
Administrative Support	363.00	433.00	19.3	433.00
Office of Military & Veteran Affairs	20.00	22.00	10.0	22.00
Housing & Community Development Services	130.00	156.00	20.0	156.00
Homeless Solutions and Equitable Communities Admin	10.00	14.00	40.0	14.00
Equitable Communities	42.00	53.00	26.2	53.00
Homeless Solutions	83.00	84.00	1.2	84.00
Office of Immigrant and Refugee Affairs	5.00	5.00	0.0	5.00
Strategy and Innovation	45.00	0.00	(100.00)	0.00
Medical Care Services Department	—	222.00	100.0	222.00
HHSA Total	7,284.50	7,879.50	8.2	7,879.50

General Fund Budget by Program				
	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Self-Sufficiency Services	\$ 611,506,801	\$ 624,536,585	2.1	\$ 639,199,991
Operational Budget	399,348,264	404,945,803	1.4	419,609,209
Assistance Payments Budget	212,158,537	219,590,782	3.5	219,590,782
<i>CalWORKs Assistance Payments</i>	161,415,640	161,415,640	0.0	161,415,640
<i>Employment and Child Care Payments</i>	15,427,656	22,076,854	43.1	22,076,854
<i>General Relief Payments</i>	20,925,824	19,073,759	(8.9)	19,073,759
<i>Cash Assistance Program for Immigrants (CAPI)</i>	4,137,358	4,464,678	7.9	4,464,678
<i>Expanded Subsidized Employment (ESE)</i>	4,081,464	4,161,054	2.0	4,161,054
<i>Work Incentive Nutritional Supplement (WINS)</i>	3,215,959	3,242,835	0.8	3,242,835
<i>Approved Relative Caregiver (ARC)</i>	—	—	—	—
<i>Family Stabilization (FS)</i>	986,911	3,095,124	213.3	3,095,124
<i>Trafficking and Crime Victims Assistance Program (TCVAP)</i>	1,198,462	1,198,462	0.0	1,198,462
<i>Refugee Aid Payments</i>	49,211	49,211	0.0	49,211
<i>Diaper Assistance Payments</i>	720,052	813,166	12.9	813,166
Aging Programs	\$ 83,299,863	\$ 47,361,090	(43.1)	\$ 48,377,159
Operational Budget	83,299,863	47,361,090	(43.1)	48,377,159
Assistance Payments Budget	—	—	—	—
Adult Protective Services	\$ 20,278,335	\$ 29,532,190	45.6	\$ 30,602,855
Operational Budget	20,278,335	29,532,190	45.6	30,602,855
Assistance Payments Budget	—	—	—	—
In-Home Supportive Services	\$ 144,600,074	\$ 157,067,698	8.6	\$ 165,172,119
Operational Budget	144,600,074	157,067,698	8.6	165,172,119
Assistance Payments Budget	—	—	—	—

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



APPENDIX D: HEALTH AND HUMAN SERVICES AGENCY: GENERAL FUND



General Fund Budget by Program				
	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Behavioral Health Services	\$ 817,606,006	\$ 889,403,386	8.8	\$ 895,669,892
Operational Budget	817,606,006	889,403,386	8.8	895,669,892
Assistance Payments Budget	—	—	—	—
Child Welfare Services	\$ 415,958,698	\$ 430,874,744	3.6	\$ 437,959,916
Operational Budget	256,122,217	271,038,263	5.8	278,123,435
Assistance Payments Budget	159,836,481	159,836,481	0.0	159,836,481
<i>Foster Care Aid Payments</i>	64,979,143	64,979,143	0.0	64,979,143
<i>Kinship Guardianship Assistance Payments (Kin-GAP)</i>	6,006,984	6,006,984	0.0	6,006,984
<i>Adoption Assistance Payments</i>	84,929,249	84,929,249	0.0	84,929,249
<i>Approved Relative Caregiver (ARC)</i>	2,821,105	2,821,105	0.0	2,821,105
<i>Child Care Bridge</i>	1,100,000	1,100,000	0.0	1,100,000
Public Health Services	\$ 377,769,263	\$ 216,382,912	(42.7)	\$ 208,125,574
Operational Budget	377,769,263	216,382,912	(42.7)	208,125,574
Assistance Payments Budget	—	—	—	—
Administrative Support	\$ 182,299,945	\$ 157,737,843	(13.5)	\$ 165,188,809
Operational Budget	182,299,945	157,737,843	(13.5)	165,188,809
Assistance Payments Budget	—	—	—	—
Office of Military & Veteran Affairs	\$ 4,214,382	\$ 4,556,603	8.1	\$ 4,702,165
Operational Budget	4,214,382	4,556,603	8.1	4,702,165
Assistance Payments Budget	—	—	—	—
Housing & Community Development Services	\$ 113,734,406	\$ 83,409,924	(26.7)	\$ 67,429,787
Operational Budget	113,734,406	83,409,924	(26.7)	67,429,787
Assistance Payments Budget	—	—	—	—
Homeless Solutions and Equitable Communities	\$ 47,996,246	\$ 52,779,230	10.0	\$ 46,405,974
Operational Budget	47,996,243	52,779,230	10.0	46,405,974
<i>Homeless Solutions and Equitable Communities Administration</i>	2,699,626	2,624,552	(2.8)	2,729,534



APPENDIX D: HEALTH AND HUMAN SERVICES AGENCY: GENERAL FUND

General Fund Budget by Program				
	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
<i>Equitable Communities</i>	12,976,102	14,124,302	8.8	14,500,691
<i>Homeless Solutions</i>	20,187,885	32,770,665	62.3	25,873,146
<i>Office of Immigrant and Refugee Affairs</i>	2,000,000	3,259,711	63.0	3,302,603
<i>Strategy and Innovation</i>	10,132,630	—	(100.0)	—
Assistance Payments Budget	—	—	—	—
Medical Care Services Department	\$ —	\$ 41,640,909	100.0	\$ 42,982,131
Operational Budget	—	41,640,909	100.0	42,982,131
Assistance Payments Budget	—	—	—	—
HHSA General Fund Total	\$ 2,819,264,019	\$ 2,735,283,114	(3.0)	\$ 2,751,816,372
Operational Budget Total	\$ 2,447,268,998	\$ 2,355,855,851	(3.7)	\$ 2,372,389,109
Assistance Payments Total	\$ 371,995,018	\$ 379,427,263	2.0	\$ 379,427,263

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
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
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
COC: County Operations Center

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





HCDS: Housing and Community Development Services
HCV: Housing Choice Voucher
HEART: Helpfulness, Expertise, Attentiveness, Respect, and Timeliness
HHS: 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

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





VBM: Vote-by-Mail

WIC: Welfare and Institutions Code

VLf: Vehicle License Fees

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

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.

Belonging: Is having the right and opportunity to contribute a meaningful voice and participate in the design of social and cultural structures. It is the communal and dynamic process of constantly revisiting and identifying the elements of our common good to produce social cohesion.

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 over-

sees 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: 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 enterprisewide initiative that uses County resources so employees can create improved interactions with community members and stakeholders resulting in a positive overall service encounter with the County of San Diego.

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

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

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

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

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

Department Objectives (DO): Drive an outcome; the outcome may be mandated by State or federal regulations or set by the department rather than from the 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 Transfer & Reimbursements: This expenditure account group, which is shown as a decrease in expenditures, consists of transfers of costs for services provided between budget units in the same governmental type fund. The cost of the service is transferred to the revenue earning department with an equal reduction in cost to the department providing the service.

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

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

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

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

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. Exam-



ples 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 (HHSA).

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.

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.

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

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

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

Taxes Other Than Current Secured: A group of revenue accounts that includes unsecured property taxes. The term "unsecured" refers to property that is not "secured" real estate, that is a



house or parcel of land which is currently owned. In general, unsecured property tax is either for business personal property (e.g. office equipment, owned or leased), boats, berths, or possessory interest for use of a space. It can, however, also be based upon supplemental assessments based on prior ownership of secured property.

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

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

Trust Fund: A fund used to account for assets held by a government unit in a trustee capacity or as an agent for others and which, therefore, cannot be used to support the government's own programs. The County is sometimes required to segregate

revenues it receives from certain sources into a trust fund, but these funds are accounted for in the financial statements as County assets.

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

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

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

Values: A shared culture of organizational behavior. The County's values are: Integrity, 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, 2022 through June 30, 2024. The introductory portion of the document highlights the following:

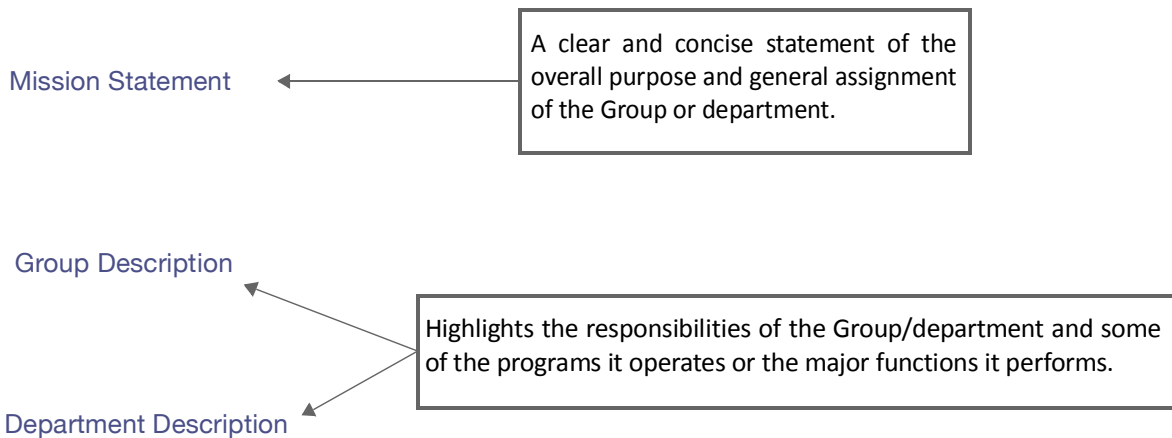
- ◆ Board of Supervisors and Organizational Chart
- ◆ Message from the Chief Administrative Officer
- ◆ Executive Summary
- ◆ County Profile, County History and Economic Indicators
- ◆ Governmental Structure
- ◆ General Management System
- ◆ Strategic Framework and Alignment
- ◆ Budget Process, Budget 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:



2021–22 Anticipated Accomplishments

Brief descriptions of the Group’s/department’s accomplishments for Fiscal Year 2021–22. The discussions address the progress made on the 2021–23 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.

2022–24 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 Audacious Goal. Audacious Goals are bold statements detailing the impact the County wants to make in the community and focus on collaborative efforts that inspire greater results than any one department could accomplish alone. Audacious Goals are developed to support each of the Strategic Initiatives. A Departmental Objective is a specific department goal to drive the outcome of an Audacious Goal. The more a team, division or department can align its goals to support the Audacious Goal, the stronger the collective impact will be on the public we serve.

Related Links

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

Performance Measures

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

PERFORMANCE MEASURES ¹	2020–21 Actuals	2021–22 Adopted	2021–22 Estimated Actuals	2022–22 Recommended	2023–24 Recommended
<i>Defined Measure...</i>	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.

Recommended Budget Changes and Operational Impact: 2021–22 to 2022–23

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.

Recommended Budget Changes and Operational Impact: 2022–23 to 2023–24

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 2021–22 and Recommended Budget for Fiscal Years 2022–23 and 2023–24.

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 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Name of Program					
Name of Program					
Total					

Budget by Program					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Name of Program					
Name of Program					
Total					

Budget by Categories of Expenditures					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Salaries & Benefits					
Services & Supplies					
Other Charges					
Capital Assets Equipment					
Total					

Budget by Categories of Revenues					
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2022–23 Recommended Budget	% Change	Fiscal Year 2023–24 Recommended Budget
Intergovernmental Revenues					
Charges For Current Services					
Miscellaneous Revenues					
Other Financing Sources					
Use of Fund Balance					
General Purpose Revenue Allocation					
Total					





Capital Program

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

- ◆ Capital Improvement Needs Assessment (CINA): The CINA is the County's five year Capital Improvement Plan (CIP). This section details the policies and procedures for funding and selection of capital projects. Tables are presented for the CIP prioritization score sheet as well as all major and minor capital projects listed on the CINA for Fiscal Years 2021–26.
- ◆ 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 2021–23.
- ◆ Capital Appropriations: Discusses new appropriations to the capital budget for Fiscal Year 2021–22, 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 2020–21 and 2021–22; the Recommended Budget for Fiscal Year 2022–23; the percent change from the Fiscal Year 2021–22 Adopted Budget to the Fiscal Year 2022–23 Recommended Budget; and the Fiscal Year 2023-2024 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 (HHSA): General Fund—Tables present staff years and summarize HHSA'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.



