

County of San Diego

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Appendix A: All Funds Budget Summary

Countywide Totals

Staffing

	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Total	19,847.50	20,387.25	20,459.25	0.4	20,459.25

Expenditures

	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Salaries & Benefits	\$ 2,953,437,041	\$ 3,182,892,418	\$ 3,344,211,236	5.1	\$ 3,493,600,358
Services & Supplies	2,872,987,518	3,268,750,643	3,495,579,318	6.9	3,078,103,167
Other Charges	750,111,076	888,209,016	907,319,456	2.2	903,906,708
Capital Assets/Land Acquisition	186,858,491	290,583,615	153,156,169	(47.3)	58,009,642
Capital Assets Software	50,000	1,249,000	50,000	(96.0)	50,000
Capital Assets Equipment	58,841,644	53,328,368	58,118,003	9.0	44,592,391
Expenditure Transfer & Reimbursements	(143,218,519)	(161,471,926)	(138,116,273)	(14.5)	(57,141,555)
Operating Transfers Out	680,401,781	642,348,229	663,259,071	3.3	529,178,698
Total	\$ 7,359,469,032	\$ 8,165,889,363	\$ 8,483,576,980	3.9	\$ 8,050,299,409

Revenues

	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Taxes Current Property	\$ 927,205,477	\$ 982,475,162	\$ 1,046,698,591	6.5	\$ 1,082,174,698
Taxes Other Than Current Secured	618,418,363	672,761,779	741,391,275	10.2	765,669,728
Licenses Permits & Franchises	57,939,426	65,683,257	70,279,276	7.0	72,546,414



APPENDIX A: ALL FUNDS BUDGET SUMMARY

Revenues					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Fines, Forfeitures & Penalties	44,213,710	44,442,268	44,937,836	1.1	40,564,568
Revenue From Use of Money & Property	46,526,927	88,560,420	110,387,261	24.6	106,604,380
Intergovernmental Revenues	3,514,704,482	3,934,991,333	4,112,048,281	4.5	3,939,286,906
Charges For Current Services	1,144,100,193	1,244,403,659	1,283,262,540	3.1	1,290,644,128
Miscellaneous Revenues	75,360,042	127,224,211	106,374,487	(16.4)	91,645,877
Other Financing Sources	642,008,768	765,163,924	622,882,497	(18.6)	485,430,449
Residual Equity Transfers In	258,486	500,000	500,000	—	500,000
Fund Balance Component Decreases	55,671,258	51,364,450	68,330,135	33.0	43,628,421
Use of Fund Balance	233,061,900	188,318,900	276,484,801	46.8	131,603,840
Total	\$ 7,359,469,032	\$ 8,165,889,363	\$ 8,483,576,980	3.9	\$ 8,050,299,409





Public Safety Group

Staffing					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Total	8,015.00	8,065.00	8,077.00	0.1	8,077.00

Expenditures					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Salaries & Benefits	\$ 1,395,293,819	\$ 1,504,752,396	\$ 1,543,925,578	2.6	\$ 1,612,969,454
Services & Supplies	492,190,093	549,368,062	607,224,524	10.5	543,792,967
Other Charges	146,623,471	150,806,772	162,527,544	7.8	160,482,457
Capital Assets/Land Acquisition	—	25,000,000	100,000	(99.6)	—
Capital Assets Software	50,000	50,000	50,000	—	50,000
Capital Assets Equipment	23,765,712	17,336,040	14,267,248	(17.7)	7,493,615
Expenditure Transfer & Reimbursements	(37,693,957)	(38,836,252)	(56,212,066)	44.7	(24,514,623)
Operating Transfers Out	480,672,449	474,927,548	467,125,605	(1.6)	416,841,255
Total	\$ 2,500,901,587	\$ 2,683,404,566	\$ 2,739,008,433	2.1	\$ 2,717,115,125

Revenues					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Taxes Current Property	\$ 8,505,477	\$ 13,101,000	\$ 13,868,000	5.9	\$ 13,991,300
Taxes Other Than Current Secured	72,398	2,715,000	2,751,555	1.3	2,753,555
Licenses Permits & Franchises	1,380,119	1,225,005	1,361,334	11.1	1,351,125
Fines, Forfeitures & Penalties	20,758,505	17,016,506	16,312,250	(4.1)	11,246,561
Revenue From Use of Money & Property	1,779,053	1,904,725	2,343,315	23.0	2,246,315
Intergovernmental Revenues	702,250,762	755,432,116	769,906,508	1.9	727,196,119
Charges For Current Services	204,773,587	200,933,725	220,755,382	9.9	227,002,148
Miscellaneous Revenues	19,454,247	31,778,582	25,744,413	(19.0)	21,645,797
Other Financing Sources	440,946,992	471,019,813	416,695,955	(11.5)	416,612,367
Fund Balance Component Decreases	33,605,940	37,124,666	33,605,940	(9.5)	33,605,940
Use of Fund Balance	97,645,073	88,391,993	59,238,132	(33.0)	6,911,569
General Purpose Revenue Allocation	969,729,434	1,062,761,435	1,176,425,649	10.7	1,252,552,329
Total	\$ 2,500,901,587	\$ 2,683,404,566	\$ 2,739,008,433	2.1	\$ 2,717,115,125



Health and Human Services Agency

Staffing					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Total	7,879.50	8,233.50	8,243.50	0.1	8,243.50

Expenditures					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Salaries & Benefits	\$ 965,026,057	\$ 1,042,919,452	\$ 1,140,648,837	9.4	\$ 1,191,238,924
Services & Supplies	1,419,581,863	1,608,324,705	1,717,509,836	6.8	1,552,331,549
Other Charges	393,986,449	497,525,102	513,571,646	3.2	513,571,646
Capital Assets Software	—	1,199,000	—	(100.0)	—
Capital Assets Equipment	15,901,232	15,901,232	13,876,232	(12.7)	13,876,232
Expenditure Transfer & Reimbursements	(44,872,406)	(39,104,924)	(28,680,947)	(26.7)	(16,104,793)
Operating Transfers Out	65,494,754	71,147,565	84,141,187	18.3	81,391,776
Total	\$ 2,815,117,949	\$ 3,197,912,132	\$ 3,441,066,791	7.6	\$ 3,336,305,334

Revenues					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Taxes Other Than Current Secured	\$ 2,323,479	\$ 2,419,502	\$ 2,406,790	(0.5)	\$ 2,406,790
Licenses Permits & Franchises	791,772	791,772	791,772	—	791,772
Fines, Forfeitures & Penalties	4,010,721	3,210,721	3,260,721	1.6	3,260,721
Revenue From Use of Money & Property	2,919,407	2,919,407	2,919,407	—	2,919,407
Intergovernmental Revenues	2,439,978,846	2,776,120,220	2,940,666,821	5.9	2,812,384,671
Charges For Current Services	107,761,855	107,081,752	104,486,965	(2.4)	105,608,673
Miscellaneous Revenues	33,017,533	63,906,825	56,161,101	(12.1)	45,419,722
Other Financing Sources	20,489,331	20,545,584	30,971,250	50.7	30,971,250
Fund Balance Component Decreases	2,370,714	2,370,714	27,370,714	1,054.5	2,370,714
Use of Fund Balance	19,042,024	13,414,702	34,906,688	160.2	77,616,688
General Purpose Revenue Allocation	182,412,267	205,130,933	237,124,562	15.6	252,554,926
Total	\$ 2,815,117,949	\$ 3,197,912,132	\$ 3,441,066,791	7.6	\$ 3,336,305,334





Land Use and Environment Group

Staffing					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Total	2,026.50	2,117.75	2,161.75	2.1	2,161.75

Expenditures					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Salaries & Benefits	\$ 285,082,634	\$ 305,023,531	\$ 323,975,250	6.2	\$ 339,951,861
Services & Supplies	331,032,435	381,284,540	435,517,426	14.2	321,565,061
Other Charges	13,011,955	15,772,844	17,213,645	9.1	16,457,755
Capital Assets/Land Acquisition	19,766,478	9,994,362	8,621,000	(13.7)	6,151,170
Capital Assets Equipment	5,978,700	4,362,315	6,624,893	51.9	3,222,544
Expenditure Transfer & Reimbursements	(50,610,672)	(64,218,662)	(27,917,799)	(56.5)	(6,323,654)
Operating Transfers Out	25,652,357	22,149,154	31,958,066	44.3	4,572,609
Total	\$ 629,913,887	\$ 674,368,084	\$ 795,992,481	18.0	\$ 685,597,346

Revenues					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Taxes Current Property	\$ 55,426,650	\$ 59,525,892	\$ 62,186,870	4.5	\$ 64,184,415
Taxes Other Than Current Secured	11,724,806	14,908,948	33,339,073	123.6	33,361,352
Licenses Permits & Franchises	48,887,350	54,847,490	61,228,288	11.6	64,217,667
Fines, Forfeitures & Penalties	809,311	809,311	614,587	(24.1)	587,087
Revenue From Use of Money & Property	28,381,130	31,696,757	33,294,693	5.0	34,797,998
Intergovernmental Revenues	171,567,281	174,665,318	181,131,964	3.7	186,395,193
Charges For Current Services	123,914,708	124,939,840	130,448,258	4.4	132,399,663
Miscellaneous Revenues	6,378,664	15,344,423	6,420,377	(58.2)	6,193,179
Other Financing Sources	21,736,357	15,107,954	25,078,066	66.0	4,572,609
Fund Balance Component Decreases	5,295,978	3,090,936	2,088,189	(32.4)	2,386,475
Use of Fund Balance	51,375,653	65,846,081	131,634,758	99.9	22,931,244
General Purpose Revenue Allocation	104,415,999	113,585,134	128,527,358	13.2	133,570,464
Total	\$ 629,913,887	\$ 674,368,084	\$ 795,992,481	18.0	\$ 685,597,346



Finance and General Government Group

Staffing					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Total	1,926.50	1,971.00	1,977.00	0.3	1,977.00

Expenditures					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Salaries & Benefits	\$ 308,034,531	\$ 330,197,039	\$ 335,661,571	1.7	\$ 349,440,119
Services & Supplies	481,022,080	536,176,032	567,869,575	5.9	539,850,056
Other Charges	16,349,322	16,373,685	16,758,557	2.4	16,758,557
Capital Assets Equipment	13,196,000	15,728,781	23,349,630	48.5	20,000,000
Expenditure Transfer & Reimbursements	(10,041,484)	(19,312,088)	(25,305,461)	31.0	(10,198,485)
Operating Transfers Out	7,081,081	10,413,407	8,899,153	(14.5)	7,250,063
Total	\$ 815,641,530	\$ 889,576,856	\$ 927,233,025	4.2	\$ 923,100,310

Revenues					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Licenses Permits & Franchises	\$ 2,112,000	\$ 4,122,328	\$ 3,147,228	(23.7)	\$ 2,622,728
Fines, Forfeitures & Penalties	644,150	644,150	644,150	—	694,150
Revenue From Use of Money & Property	2,067,262	1,987,262	2,107,262	6.0	2,107,262
Intergovernmental Revenues	13,216,001	15,765,285	11,867,282	(24.7)	8,613,184
Charges For Current Services	520,842,644	588,059,067	610,584,271	3.8	607,750,634
Miscellaneous Revenues	16,509,598	15,694,381	16,048,596	2.3	16,387,179
Other Financing Sources	17,644,474	19,914,379	20,328,783	2.1	18,750,063
Residual Equity Transfers In	258,486	500,000	500,000	—	500,000
Fund Balance Component Decreases	5,265,292	6,317,166	5,265,292	(16.7)	5,265,292
Use of Fund Balance	27,782,860	15,243,350	24,877,223	63.2	20,153,778
General Purpose Revenue Allocation	209,298,763	221,329,488	231,862,938	4.8	240,256,040
Total	\$ 815,641,530	\$ 889,576,856	\$ 927,233,025	4.2	\$ 923,100,310





Capital Program

Expenditures					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Services & Supplies	\$ 245,800	\$ 310,800	\$ 265,775	(14.5)	\$ 265,775
Capital Assets/Land Acquisition	163,032,346	250,072,497	124,340,000	(50.3)	—
Operating Transfers Out	8,489,261	8,520,764	8,341,190	(2.1)	8,567,125
Total	\$ 171,767,407	\$ 258,904,061	\$ 132,946,965	(48.7)	\$ 8,832,900

Revenues					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Revenue From Use of Money & Property	\$ 537,973	\$ 388,792	\$ 422,175	8.6	\$ 459,906
Intergovernmental Revenues	22,997,721	36,869,721	12,763,427	(65.4)	710,156
Charges For Current Services	11,250,000	13,300,000	—	(100.0)	—
Other Financing Sources	130,282,346	207,122,774	119,761,363	(42.2)	5,672,277
Use of Fund Balance	6,699,367	1,222,774	—	(100.0)	1,990,561
Total	\$ 171,767,407	\$ 258,904,061	\$ 132,946,965	(48.7)	\$ 8,832,900



Finance Other

Expenditures					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Services & Supplies	\$ 148,915,247	\$ 193,286,504	\$ 167,192,182	(13.5)	\$ 120,297,759
Other Charges	180,139,879	207,730,613	197,248,064	(5.0)	196,636,293
Capital Assets/Land Acquisition	4,059,667	5,516,756	20,095,169	264.3	51,858,472
Operating Transfers Out	93,011,879	55,189,791	62,793,870	13.8	10,555,870
Total	\$ 426,126,672	\$ 461,723,664	\$ 447,329,285	(3.1)	\$ 379,348,394

Revenues					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Revenue From Use of Money & Property	\$ 2,757,168	\$ 3,611,419	\$ 7,464,821	106.7	\$ 7,464,821
Charges For Current Services	173,457,399	207,989,275	214,887,664	3.3	215,783,010
Other Financing Sources	10,909,268	31,453,420	10,047,080	(68.1)	8,851,883
Fund Balance Component Decreases	9,133,334	2,460,968	—	(100.0)	—
Use of Fund Balance	30,516,923	4,200,000	25,828,000	515.0	2,000,000
General Purpose Revenue Allocation	199,352,580	212,008,582	189,101,720	(10.8)	145,248,680
Total	\$ 426,126,672	\$ 461,723,664	\$ 447,329,285	(3.1)	\$ 379,348,394





Total General Purpose Revenue

General Purpose Revenue					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Taxes Current Property	\$ 863,273,350	\$ 909,848,270	\$ 970,643,721	6.7	\$ 1,003,998,983
Taxes Other Than Current Secured	604,297,680	652,718,329	702,893,857	7.7	727,148,031
Licenses Permits & Franchises	4,768,185	4,696,662	3,750,654	(20.1)	3,563,122
Fines, Forfeitures & Penalties	17,991,023	22,761,580	24,106,128	5.9	24,776,049
Revenue From Use of Money & Property	8,084,934	46,052,058	61,835,588	34.3	56,608,671
Intergovernmental Revenues	164,693,871	176,138,673	195,712,279	11.1	203,987,583
Charges For Current Services	2,100,000	2,100,000	2,100,000	—	2,100,000
Miscellaneous Revenues	—	500,000	2,000,000	300.0	2,000,000
Total	\$ 1,665,209,043	\$ 1,814,815,572	\$ 1,963,042,227	8.2	\$ 2,024,182,439





Appendix B: Budget Summary and Changes in Fund Balance

Appropriations by Fund Type

County Funds by Type					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
General Fund	\$ 5,654,012,679	\$ 6,211,533,771	\$ 6,593,494,851	6.1	\$ 6,353,304,079
Special Revenue Funds	725,575,179	791,181,355	781,804,283	(1.2)	726,163,517
Capital Project Funds	171,767,407	258,904,061	132,946,965	(48.7)	8,832,900
Debt Service County Family	81,411,260	81,494,299	81,500,054	0.0	81,495,400
County Proprietary Enterprise Funds	45,136,591	44,181,232	49,278,494	11.5	50,129,055
County Proprietary Internal Service Funds	574,576,904	673,708,205	718,048,598	6.6	715,052,566
County Service Areas	26,609,062	30,517,705	51,486,856	68.7	52,144,360
Miscellaneous Special Districts	15,519,486	12,465,356	13,308,070	6.8	12,047,886
Community Facilities Districts	5,591,469	6,799,638	6,116,147	(10.1)	5,885,586
Permanent Road Divisions	6,220,530	8,510,480	9,421,964	10.7	1,918,567
Sanitation Districts	45,319,793	38,799,585	38,078,782	(1.9)	35,233,577
Miscellaneous Local Agencies	7,728,672	7,793,676	8,091,916	3.8	8,091,916
Total	\$ 7,359,469,032	\$ 8,165,889,363	\$ 8,483,576,980	3.9	\$ 8,050,299,409

Appropriations by Group and Fund

Public Safety Group					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
General Fund	\$ 2,018,582,221	\$ 2,171,518,242	\$ 2,261,811,715	4.2	\$ 2,248,502,848
Sheriff's Asset Forfeiture Program	150,000	1,500,000	3,300,000	120.0	—
Sheriff's Asset Forfeiture - U.S. Treasury	1,450,000	1,000,000	2,200,000	120.0	—
Sheriff's Asset Forfeiture - State	100,000	100,000	1,000,000	900.0	—
District Attorney Asset Forfeiture Program Fed	1,000,000	1,000,000	2,000,000	100.0	1,000,000
District Attorney Asset Forfeiture Program - U.S. 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	4,526,225	6,317,225	7,387,709	16.9	7,590,319
Probation Incarcerated Peoples' Welfare	2,000	2,000	2,000	—	2,000



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Public Safety Group					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Public Safety Prop 172 Special Revenue	438,770,494	461,969,992	398,690,714	(13.7)	398,784,885
SDCFPD Fire Mitigation	—	—	400,000	—	—
SD County Fire Protection Dist	4,136,545	11,654,245	9,491,575	(18.6)	9,491,575
SDCFPD Mt Laguna	17,600	20,000	18,000	(10.0)	18,000
SDCFPD Palomar	61,800	75,000	73,000	(2.7)	73,000
SDCFPD Descanso	59,000	120,000	57,000	(52.5)	57,000
SDCFPD Dulzura	12,600	53,000	13,000	(75.5)	13,000
SDCFPD Tecate	13,000	62,000	11,000	(82.3)	11,000
SDCFPD Potrero	17,000	66,000	16,000	(75.8)	16,000
SDCFPD Jacumba	17,700	40,000	18,000	(55.0)	18,000
SDCFPD Rural West	1,314,000	1,575,000	450,000	(71.4)	450,000
SDCFPD Yuima	150,000	55,000	52,000	(5.5)	52,000
SDCFPD Julian	254,000	110,000	110,000	—	110,000
SDCFPD Ramona Fire MED SRV ZN	—	2,600,000	2,600,000	—	2,600,000
CSA 135 Del Mar 800 MHZ Zone B	44,241	43,668	43,495	(0.4)	43,495
CSA 135 Poway 800 MHZ Zone F	165,500	160,500	221,000	37.7	136,279
CSA 135 Solana Beach 800 MHZ Zone H	56,500	50,000	39,615	(20.8)	39,615
CSA 135 Borrego Springs FPD 800 MHZ Zn K	8,550	8,550	8,550	—	8,550
County Service Area 17	5,804,149	7,937,395	8,300,000	4.6	8,600,000
County Service Area 69	9,151,061	260,000	250,000	(3.8)	255,000
SDCFPD Ambulance Service Area	—	—	23,174,593	—	24,174,593
SDCFPD CFD 04-01 Special Tax A	5,000	105,000	5,000	(95.2)	5,000
SDCFPD EOM CFD 09-01 Special Tax A	120,000	—	—	—	—
SDCFPD EOM CFD 09-01 Special Tax B	2,918,000	3,475,000	2,465,000	(29.1)	2,465,000
SHF Jail Stores Commissary Enterprise	5,923,326	7,335,724	8,946,367	22.0	9,015,998
Penalty Assessment	3,621,075	3,128,950	3,128,950	—	3,128,950
Criminal Justice Facility	1,194,869	812,075	850,000	4.7	—
Courthouse Construction	1,005,131	—	1,624,150	—	203,018
Total	\$ 2,500,901,587	\$ 2,683,404,566	\$ 2,739,008,433	2.1	\$ 2,717,115,125



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Health and Human Services Agency					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
General Fund	\$ 2,792,076,639	\$ 3,174,805,818	\$ 3,407,460,251	7.3	\$ 3,302,698,794
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	25,514,624	66.6	25,514,624
Co Successor Agy Redev Obligation Ret Fund	2,323,479	2,332,230	2,406,790	3.2	2,406,790
Co Successor Agy Gillespie Fld Debt Srv	1,536,607	1,545,358	1,619,918	4.8	1,619,918
Co Successor Agy Gillespie Fld Interest Acct	361,607	295,358	224,918	(23.8)	224,918
Co Successor Agy Gillespie Fld Principal Acct	645,000	680,000	715,000	5.1	715,000
Co Successor Agy Gillespie Fld Debt Srv Reserve	—	30,000	30,000	—	30,000
Co Successor Agy Gillespie Fld Turbo Redemption	530,000	570,000	680,000	19.3	680,000
Co Successor Agy USDRIP	550,000	550,000	550,000	—	550,000
Co Successor Agy Gillespie Fld Spec Revenue Fund	1,536,607	1,545,358	1,619,918	4.8	1,619,918
Co Successor Agy Gillespie Fld Admin	216,872	216,872	216,872	—	216,872
Total	\$ 2,815,117,949	\$ 3,197,912,132	\$ 3,441,066,791	7.6	\$ 3,336,305,334

Land Use and Environment Group					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
General Fund	\$ 242,135,781	\$ 254,888,695	\$ 331,741,834	30.2	\$ 280,255,695
Road Fund	187,568,742	213,907,576	259,161,266	21.2	212,123,736
San Diego County Lighting Maintenance District 1	2,360,430	2,480,670	2,994,231	20.7	3,063,917
County Library	58,755,409	66,512,541	66,556,577	0.1	67,614,815
Inactive Waste Site Management	6,165,355	9,239,842	7,216	(99.9)	7,216
Waste Planning and Recycling	4,206,172	6,616,247	6,695,808	1.2	6,508,685
Duck Pond Landfill Cleanup	14,669	14,669	14,669	—	14,669
Parkland Ded Area 4 Lincoln Acres	300	2,014,200	2,014,200	—	2,014,200
Parkland Ded Area 15 Sweetwater	2,000	2,000	2,000	—	2,000
Parkland Ded Area 19 Jamul	300	300	300	—	300
Parkland Ded Area 20 Spring Valley	1,000	1,000	1,000	—	1,000
Parkland Ded Area 25 Lakeside	5,000	5,000	5,000	—	5,000
Parkland Ded Area 26 Crest	1,000	1,000	1,000	—	1,000
Parkland Ded Area 27 Alpine	4,000	4,000	4,000	—	4,000



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Land Use and Environment Group					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
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	2,000	2,000	2,000	—	2,000
Parkland Ded Area 31 San Dieguito	2,000	2,000	2,000	—	2,000
Parkland Ded Area 32 Carlsbad	2,000	2,000	2,000	—	2,000
Parkland Ded Area 35 Fallbrook	10,800	10,800	10,800	—	10,800
Parkland Ded Area 36 Bonsall	4,000	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	—	5,000
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	—	332,000
Parkland Ded Area 41 Mountain Empire	500	500	500	—	500
Parkland Ded Area 42 Anza Borrego	1,000	1,000	1,000	—	1,000
Parkland Ded Area 43 Central Mountain	300	300	300	—	300
Parkland Ded Area 45 Valle de Oro	500	500	500	—	500
PLD Administrative Fee	751,000	751,000	751,000	—	751,000
PRD 6 Pauma Valley	74,647	242,466	238,114	(1.8)	58,109
PRD 8 Magee Road Pala	57,560	365,037	129,430	(64.5)	47,645
PRD 9 Santa Fe Zone B	185,519	209,774	247,397	17.9	27,477
PRD 10 Davis Drive	17,808	37,566	48,224	28.4	11,545
PRD 11 Bernardo Road Zone A	74,736	89,299	104,823	17.4	19,813
PRD 11 Bernardo Road Zone C	6,531	7,771	11,644	49.8	5,457
PRD 11 Bernardo Road Zone D	37,010	39,372	46,969	19.3	9,535
PRD 12 Lomair	84,918	113,944	139,750	22.6	25,419
PRD 13 Pala Mesa Zone A	303,261	478,079	519,691	8.7	140,089
PRD 13 Stewart Canyon Zone B	69,385	62,063	81,973	32.1	31,688
PRD 16 Wynola	108,270	131,810	163,406	24.0	30,972
PRD 18 Harrison Park	91,437	106,629	93,585	(12.2)	52,264
PRD 20 Daily Road	201,799	241,642	269,114	11.4	129,857
PRD 21 Pauma Heights	163,173	548,212	648,089	18.2	88,533
PRD 22 West Dougherty St	5,017	3,566	5,974	67.5	2,487
PRD 23 Rock Terrace Road	19,704	18,254	24,397	33.7	7,742
PRD 24 Mt Whitney Road	69,012	87,078	98,178	12.7	10,714
CSA 26 Rancho San Diego	369,937	390,728	394,744	1.0	394,744
CSA 26 Cottonwood Village Zone A	238,880	247,486	346,057	39.8	264,339
CSA 26 Monte Vista Zone B	138,716	161,689	227,577	40.7	151,378



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Land Use and Environment Group					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
SD Landscape Maintenance Zone 1	184,470	189,667	193,173	1.8	193,173
Landscape Maintenance Dist Zone 2 - Julian	143,575	114,833	109,441	(4.7)	109,441
PRD 30 Royal Oaks Carroll	47,816	51,549	63,120	22.4	9,392
PRD 38 Gay Rio Terrace	71,170	77,407	81,687	5.5	12,411
PRD 45 Rincon Springs Rd	35,898	41,950	35,672	(15.0)	11,633
PRD 46 Rocosco Road	127,652	185,217	241,246	30.3	57,365
PRD 49 Sunset Knolls Road	62,563	64,618	73,113	13.1	7,186
PRD 50 Knoll Park Lane	42,173	46,014	58,806	27.8	9,824
PRD 53 Knoll Park Lane Extension	152,578	174,411	201,794	15.7	20,831
PRD 54 Mount Helix	103,278	115,349	134,189	16.3	18,531
PRD 55 Rainbow Crest Rd	271,909	317,919	99,127	(68.8)	61,631
PRD 60 River Drive	69,728	90,758	113,974	25.6	21,701
PRD 61 Green Meadow Way	199,110	228,152	231,514	1.5	15,192
PRD 63 Hillview Road	401,016	400,050	436,331	9.1	44,179
PRD 70 El Camino Corto	50,178	46,219	40,119	(13.2)	10,690
PRD 75 Gay Rio Dr Zone A	64,298	86,836	108,115	24.5	22,766
PRD 75 Gay Rio Dr Zone B	83,125	113,657	56,638	(50.2)	30,962
PRD 76 Kingsford Court	27,292	35,347	48,151	36.2	11,773
PRD 77 Montiel Truck Trail	177,244	201,990	221,868	9.8	20,378
PRD 78 Gardena Way	103,688	91,679	111,410	21.5	12,660
PRD 80 Harris Truck Trail	76,963	255,988	301,289	17.7	23,893
CSA 81 Fallbrook Local Park	580,235	631,738	686,411	8.7	686,411
CSA 83 San Dieguito Local Park	890,210	920,825	1,040,570	13.0	1,040,570
CSA 83A Zone A4S Ranch Park 95155	1,155,037	1,235,669	1,261,027	2.1	1,235,669
PRD 88 East Fifth St	16,489	37,713	47,466	25.9	7,456
PRD 90 South Cordoba	44,125	53,166	63,679	19.8	10,711
PRD 94 Roble Grande Road	130,481	224,516	248,293	10.6	38,482
PRD 95 Valle Del Sol	347,176	379,735	428,718	12.9	37,154
PRD 99 Via Allondra Via Del Corvo	67,895	94,456	116,985	23.9	24,397
PRD 101 Johnson Lake Rd	101,026	102,089	131,931	29.2	27,752
PRD 101 Hi Ridge Rd Zone A	64,354	99,915	218,734	118.9	35,654
PRD 102 Mountain Meadow	106,402	198,423	222,674	12.2	62,731
PRD 103 Alto Drive	158,738	162,999	176,224	8.1	23,127
PRD 104 Artesian Rd	23,163	34,717	27,120	(21.9)	16,486
PRD 105 Alta Loma Dr	87,286	100,353	113,487	13.1	19,129
PRD 105 Alta Loma Dr Zone A	94,213	105,277	117,945	12.0	17,827



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Land Use and Environment Group					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
PRD 106 Garrison Way Et Al	57,468	58,324	98,795	69.4	30,900
PRD 117 Legend Rock	190,137	267,191	460,538	72.4	158,667
CSA 122 Otay Mesa East	7,152	7,152	7,152	—	7,152
PRD 123 Mizpah Lane	50,753	56,810	67,194	18.3	10,456
PRD 125 Wrightwood Road	31,301	40,364	51,091	26.6	10,416
PRD 126 Sandhurst Way	13,918	15,681	19,127	22.0	4,387
PRD 127 Singing Trails Drive	34,980	49,546	58,381	17.8	17,576
CSA 128 San Miguel Park Dist	1,225,904	1,317,060	1,502,376	14.1	1,502,376
PRD 130 Wilkes Road	116,527	64,570	91,036	41.0	27,446
PRD 133 Ranch Creek Road	144,761	181,315	235,442	29.9	45,593
PRD 134 Kenora Lane	26,792	26,846	38,781	44.5	12,017
CSA 136 Sundance Detention Basin	22,500	22,500	23,500	4.4	24,000
CSA 138 Valley Center Park	369,200	388,000	348,000	(10.3)	368,000
San Diego County Flood Control District	9,379,578	7,944,008	8,280,836	4.2	7,280,836
Blackwolf Stormwater Maint ZN 349781	11,500	11,500	11,500	—	11,500
Lake Rancho Viejo Stormwater Maint ZN 442493	158,700	158,700	158,800	0.1	158,850
Ponderosa Estates Maint ZN 351421	12,000	12,000	12,000	—	12,000
Harmony Grove Cap Proj	100,000	100,000	—	(100.0)	—
Other Services - Harmony Grove Fund	360,881	374,462	408,705	9.1	410,466
Flood Control - Harmony Grove Fund	91,650	236,650	390,000	64.8	92,666
Fire Protection - Harmony Grove Fund	467,464	473,625	514,148	8.6	544,709
Improvement - Harmony Grove Fund	200	200	—	(100.0)	—
Horse Crk Rdg CFD 13-01 Interim Maint	426,770	426,770	426,770	—	426,770
Horse Crk Rdg CFD 13-01 A-Special Tax	482,659	506,100	516,100	2.0	526,300
Horse Crk Rdg CFD 13-01 B-Special Tax	197,375	217,530	221,823	2.0	226,201
Horse Crk Rdg CFD 13-01 C-Special Tax	147,094	150,023	153,010	2.0	156,057
Meadowood Prk CFD 19-01 A-Special Tax	52,641	112,000	272,000	142.9	278,410
Meadowood FCD CFD 19-01 B-Special Tax	31,183	71,528	137,000	91.5	139,700
Meadowood Fire CFD 19-01 C-Special Tax	24,552	54,911	102,000	85.8	104,000
Hillside Meadows Maint CFD 17-01	—	115,780	115,780	—	115,780
Sweetwtr PI Maint CFD 19-02 Special Tax	103,000	133,000	135,640	2.0	138,333
Park Cir Maint CFD 10-03 Special Tax	63,000	207,059	216,771	4.7	219,066
PIPER OTAY CFD 22-01 TAX A	—	20,000	20,400	2.0	20,808
PIPER OTAY CFD 22-01 TAX B	—	20,000	16,000	(20.0)	16,320
PRD 1003 Alamo Way	24,931	19,789	—	(100.0)	—
PRD 1005 Eden Valley Lane	11,363	107,629	114,957	6.8	8,124



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Land Use and Environment Group					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
PRD 1008 Canter	13,827	15,684	20,248	29.1	5,708
PRD 1010 Alpine High	72,129	105,773	150,340	42.1	47,426
PRD 1011 La Cuesta	88,855	96,411	110,648	14.8	10,615
PRD 1012 Millar Road	82,722	88,789	99,069	11.6	10,135
PRD 1013 Singing Trails	67,153	73,207	83,256	13.7	13,671
PRD 1014 Lavender Point Lane	27,241	30,288	36,063	19.1	6,660
PRD 1015 Landavo Drive	49,067	78,125	94,037	20.4	15,119
PRD 1016 El Sereno Way	79,806	93,863	89,369	(4.8)	9,014
PRD 1017 Kalbaugh-Haley-Toub St	57,985	39,244	61,415	56.5	31,387
Survey Monument Preservation Fund	270,000	270,000	175,000	(35.2)	175,000
Grazing Lands	8,700	—	—	—	—
Special Aviation	50,000	50,000	50,000	—	50,000
County Fish and Game Propagation	18,000	28,000	46,000	64.3	46,000
Airport Enterprise Fund	26,599,020	25,402,916	27,699,027	9.0	27,875,964
Liquid Waste Enterprise Fund	12,614,245	11,442,592	12,633,100	10.4	13,237,093
CWSMD-Zone B (Campo Hills Water)	403,000	488,500	507,500	3.9	512,040
Campo WSMD-Zone A (Rancho Del Campo Water)	884,278	879,278	409,278	(53.5)	419,553
LIVE OAK SPRINGS WTR SYS CSA 137	2,310,000	490,700	933,925	90.3	589,190
San Diego County Sanitation District	45,319,793	38,799,585	38,078,782	(1.9)	35,233,577
DPW Equipment Internal Service Fund	6,245,000	6,640,000	7,641,000	15.1	8,815,960
DPW ISF Equipment Acquisition Road Fund	7,308,000	5,893,000	8,463,873	43.6	6,171,750
DPW ISF Equipment Acquisition Inactive Waste	110,000	245,000	248,000	1.2	66,000
DPW ISF Equipment Acquisition Airport Enterprise	300,000	160,000	393,000	145.6	168,000
DPW ISF Equipment Acquisition General Fund	50,000	50,000	76,520	53.0	79,294
DPW ISF Equipment Acquisition Liquid Waste	1,425,000	1,235,000	645,000	(47.8)	645,000
Total	\$ 629,913,887	\$ 674,368,084	\$ 795,992,481	18.0	\$ 685,597,346



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Finance and General Government Group					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
General Fund	\$ 350,755,698	\$ 364,519,525	\$ 370,485,991	1.6	\$ 367,827,919
Information Technology Internal Service Fund	208,617,042	219,369,066	219,844,412	0.2	219,844,412
Purchasing Internal Service Fund	17,354,517	19,125,584	22,277,392	16.5	21,645,990
Fleet Services Internal Service Fund	11,243,745	12,388,100	13,044,262	5.3	13,044,262
Fleet ISF Equipment Acquisition General	29,333,411	32,362,383	37,425,424	15.6	36,846,704
Fleet ISF Materials Supply Inventory	19,924,577	23,211,935	25,738,198	10.9	25,738,198
Fleet ISF Accident Repair	1,518,889	1,422,217	1,731,608	21.8	1,731,608
Facilities Management Internal Service Fund	160,324,301	169,713,651	207,606,738	22.3	207,342,217
Major Maintenance Internal Service Fund	16,569,350	47,464,395	29,079,000	(38.7)	29,079,000
Total	\$ 815,641,530	\$ 889,576,856	\$ 927,233,025	4.2	\$ 923,100,310

Capital Program

Capital Program					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Capital Outlay Fund	\$ 78,000,000	\$ 80,843,147	\$ 50,960,000	(37.0)	\$ —
Major Maint Capital Outlay Fund	43,639,746	13,586,200	59,980,000	341.5	—
Capital MSCP Acquisition Fund	7,500,000	7,500,000	7,500,000	—	—
County Health Complex Capital Outlay Fund	31,000,000	145,143,150	—	(100.0)	—
Justice Facility Construction Capital Outlay Fnd	2,892,600	3,000,000	5,900,000	96.7	—
Edgemoor Development Fund	8,735,061	8,831,564	8,606,965	(2.5)	8,832,900
Total	\$ 171,767,407	\$ 258,904,061	\$ 132,946,965	(48.7)	\$ 8,832,900





Finance Other

Finance Other					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
General Fund	\$ 250,462,340	\$ 245,801,491	\$ 221,995,060	(9.7)	\$ 154,018,823
Pension Obligation Bonds	81,411,260	81,494,299	81,500,054	0.0	81,495,400
Employee Benefits Internal Service Fund	52,233,952	58,014,714	62,681,926	8.0	62,681,926
Insurance Internal Service Fund	—	—	10,380,721	—	10,380,721
Public Liability Internal Service Fund	42,019,120	76,413,160	70,771,524	(7.4)	70,771,524
Total	\$ 426,126,672	\$ 461,723,664	\$ 447,329,285	(3.1)	\$ 379,348,394





Appendix C: General Fund Budget Summary

Appropriations by Group and Fund

Public Safety Group					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Public Safety Executive Office	\$ 79,378,434	\$ 86,154,814	\$ 86,783,793	0.7	\$ 92,405,456
District Attorney	248,217,633	293,886,220	263,988,265	(10.2)	274,998,234
Sheriff	1,150,652,581	1,205,571,771	1,263,628,087	4.8	1,250,652,222
Animal Services	9,720,040	9,894,202	11,291,522	14.1	11,441,237
Child Support Services	53,814,497	57,218,788	57,218,788	—	57,218,788
Office of Emergency Services	9,581,610	10,486,729	11,958,230	14.0	10,897,869
Medical Examiner	14,776,414	17,521,632	21,190,505	20.9	21,741,630
Probation	261,343,834	278,868,008	321,393,911	15.2	304,128,652
Public Defender	126,927,934	129,649,426	137,237,189	5.9	137,492,074
San Diego County Fire	64,169,244	82,266,652	87,121,425	5.9	87,526,686
Total	\$ 2,018,582,221	\$ 2,171,518,242	\$ 2,261,811,715	4.2	\$ 2,248,502,848

Health and Human Services Agency					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Self-Sufficiency Services	\$ 647,198,095	\$ 786,018,439	\$ 812,153,773	3.3	\$ 828,733,753
Aging & Independence Services	238,543,105	281,656,156	304,806,525	8.2	314,701,298
Behavioral Health Services	899,482,616	1,021,065,711	1,156,628,861	13.3	1,125,323,571
Child and Family Well-Being	442,378,091	456,858,494	479,010,650	4.8	492,606,220
Public Health Services	221,548,394	228,243,782	236,791,482	3.7	241,259,206
Medical Care Services Department	44,008,645	50,397,921	55,000,096	9.1	53,339,998
Administrative Support	160,705,317	169,072,255	173,412,124	2.6	99,227,304
Housing & Community Development Services	84,310,684	99,433,017	90,918,035	(8.6)	69,255,607
Homeless Solutions and Equitable Communities	53,901,692	82,060,043	98,738,705	20.3	78,251,837
Total	\$ 2,792,076,639	\$ 3,174,805,818	\$ 3,407,460,251	7.3	\$ 3,302,698,794



APPENDIX C: GENERAL FUND BUDGET SUMMARY

Land Use and Environment Group					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Land Use and Environment Executive Office	\$ 11,455,253	\$ 11,660,031	\$ 15,139,422	29.8	\$ 12,889,434
Agriculture, Weights and Measures	30,956,817	31,035,957	32,144,967	3.6	33,739,496
Department of Environmental Health and Quality	60,383,871	63,882,672	67,543,548	5.7	68,530,365
Parks and Recreation	63,137,087	64,986,117	64,773,813	(0.3)	65,896,708
Planning & Development Services	53,209,207	59,316,113	57,989,755	(2.2)	60,613,451
Public Works	22,993,546	24,007,805	94,150,329	292.2	38,586,241
Total	\$ 242,135,781	\$ 254,888,695	\$ 331,741,834	30.2	\$ 280,255,695

Finance and General Government Group					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Finance & General Government Executive Office	\$ 29,872,934	\$ 32,577,026	\$ 33,596,495	3.1	\$ 33,939,838
Board of Supervisors	15,087,396	16,392,037	18,120,038	10.5	18,557,705
Assessor / Recorder / County Clerk	81,115,147	89,266,846	86,736,559	(2.8)	82,292,801
Treasurer - Tax Collector	24,665,002	25,299,333	25,834,479	2.1	26,596,976
Chief Administrative Office	11,633,833	10,221,898	9,861,046	(3.5)	10,272,963
Auditor and Controller	41,540,331	42,534,578	45,008,589	5.8	46,671,167
County Communications Office	5,641,821	5,671,965	4,793,175	(15.5)	4,427,905
County Technology Office	10,482,858	10,712,561	10,576,486	(1.3)	10,725,274
Civil Service Commission	620,299	636,155	679,181	6.8	697,035
Clerk of the Board of Supervisors	4,864,157	5,298,477	5,582,936	5.4	5,774,681
County Counsel	39,536,825	43,866,844	46,560,304	6.1	48,464,689
General Services	3,546,211	2,550,000	2,550,000	—	2,550,000
Grand Jury	772,301	780,724	789,302	1.1	789,302
Human Resources	35,128,278	36,576,622	37,079,761	1.4	38,200,580
Office of Evaluation, Performance and Analytics	4,500,000	—	—	—	—
Registrar of Voters	39,949,422	40,158,441	40,696,569	1.3	35,780,055
Citizens' Law Enforcement Review Board	1,798,883	1,976,018	2,021,071	2.3	2,086,948
Total	\$ 350,755,698	\$ 364,519,525	\$ 370,485,991	1.6	\$ 367,827,919





Finance Other					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Community Enhancement	\$ 5,390,086	\$ 5,459,241	\$ 5,265,490	(3.5)	\$ 5,328,145
Neighborhood Reinvestment Program	10,000,000	10,708,261	10,000,000	(6.6)	10,000,000
Lease Payments-Bonds	24,031,204	25,723,612	25,657,309	(0.3)	24,987,537
Contributions to Capital Program	84,160,000	45,868,000	50,308,000	9.7	—
Countywide General Expense	126,366,769	157,459,934	130,146,545	(17.3)	113,085,425
Local Agency Formation Commission Administration	514,281	582,443	617,716	6.1	617,716
Total	\$ 250,462,340	\$ 245,801,491	\$ 221,995,060	(9.7)	\$ 154,018,823

Total All Group/Agency

Total All Groups/Agency					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Total	\$ 5,654,012,679	\$ 6,211,533,771	\$ 6,593,494,851	6.1	\$ 6,353,304,079

Financing Sources

Financing Sources by Category					
	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	% Change	Fiscal Year 2025–26 Recommended Budget
Taxes Current Property	\$ 863,273,350	\$ 909,848,270	\$ 970,643,721	6.7	\$ 1,003,998,983
Taxes Other Than Current Secured	604,297,680	652,805,601	702,893,857	7.7	727,148,031
Licenses Permits & Franchises	51,189,426	57,173,257	57,769,276	1.0	60,036,414
Fines, Forfeitures & Penalties	40,058,414	40,964,685	40,651,902	(0.8)	37,772,766
Revenue From Use of Money & Property	12,512,993	49,679,549	65,829,252	32.5	60,602,335
Intergovernmental Revenues	2,967,581,393	3,355,356,108	3,551,387,981	5.8	3,374,039,969
Charges For Current Services	460,360,073	468,726,631	473,245,347	1.0	471,307,296
Miscellaneous Revenues	64,706,706	107,699,385	94,441,068	(12.3)	79,642,827
Other Financing Sources	467,062,387	517,915,835	442,444,053	(14.6)	441,127,037
Total Revenues	\$5,531,042,422	\$6,160,169,321	\$6,399,306,457	3.9	\$6,255,675,658
Fund Balance Component Decreases	\$52,802,187	\$51,364,450	\$68,330,135	33.0	\$43,628,421
Use of Fund Balance	70,168,070	—	125,858,259	—	54,000,000
Total Financing Sources	\$ 5,654,012,679	\$ 6,211,533,771	\$ 6,593,494,851	6.1	\$ 6,353,304,079



Appendix D: Operational Plan Abbreviations and Acronyms

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



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



APPENDIX D: OPERATIONAL PLAN ABBREVIATIONS AND ACRONYMS

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





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

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



Appendix E: Glossary of Operational Plan Terms

Accomplishment: The successful achievement of a goal.

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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





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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

County News Center Television (CNC TV): The County's government access television station, which broadcasts Board of Supervisors meetings and programs of community interest. CNC TV can be seen in San Diego County on Cox Communications chan-



nel 24 in the south county, or channel 19 in the north as well as on Spectrum (Time Warner) channels 24 or 85 and AT&T U-verse channel 99.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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





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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Government Finance Officers Association (GFOA): An organization comprised of government accounting and finance professionals throughout the United States and Canada, whose goals

include but are not limited to improving financial management practices and encouraging excellence in financial reporting and budgeting by State and local governments.

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

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

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

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

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

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

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

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

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

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





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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Operational Plan Document: The County's two-year financial plan. It is presented in a program budget format that communicates expenditure and revenue information as well as operational goals, objectives and performance measures for County departments. The Operational Plan provides the County's financial plan for the next two fiscal years. The first year is formally

adopted by the Board of Supervisors as the County’s operating budget while the second year is approved in principle for planning purposes.

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

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

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

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

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

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

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

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

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

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

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

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

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

Proposed Budget: See Recommended Budget.

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

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

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

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

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

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

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

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

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

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

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





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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Values: A shared culture of organizational behavior. The County's values are: Integrity, Equity, Excellence, Sustainability, Access and Belonging.

Vision: The image that an individual or organization has of itself or an end state. A picture of future desired outcomes. The County's vision is "A just, sustainable, and resilient future for all."

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

