

*County of San Diego*

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# Appendix A: All Funds Budget Summary

## Countywide Totals

Staffing						
		Fiscal Year 2014–15 Adopted Budget			Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
	<b>Total</b>	<b>17,044.00</b>			<b>17,033.50</b>	<b>17,033.50</b>

Expenditures						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Salaries & Benefits	\$ 1,746,177,685	\$ 1,910,117,432	\$ 1,902,835,661	\$ 1,840,526,558	\$ 1,935,660,861	\$ 1,979,895,316
Services & Supplies	1,793,598,277	1,845,115,276	2,217,332,077	1,775,262,767	2,029,316,242	1,975,783,306
Other Charges	695,356,064	765,533,769	776,409,173	702,849,367	758,933,987	758,160,727
Capital Assets/Land Acquisition	199,972,268	84,522,300	377,745,361	105,025,771	136,051,925	3,935,425
Capital Assets Equipment	11,957,350	21,879,224	58,932,393	15,220,826	27,096,364	15,374,153
Expenditure Transfer & Reimbursements	(31,835,894)	(30,307,011)	(30,207,011)	(28,427,806)	(31,440,744)	(31,552,667)
Contingency Reserves	—	24,772,098	24,772,098	—	26,724,392	27,235,815
Fund Balance Component Increases	63,406,678	2,604,421	4,458,108	4,458,108	1,400,000	1,400,000
Operating Transfers Out	412,978,472	427,257,072	685,955,246	432,153,570	491,032,497	342,755,405
Management Reserves	—	32,247,967	9,867,967	—	39,450,000	24,000,000
<b>Total</b>	<b>\$ 4,891,610,900</b>	<b>\$ 5,083,742,548</b>	<b>\$ 6,028,101,072</b>	<b>\$ 4,847,069,160</b>	<b>\$ 5,414,225,524</b>	<b>\$ 5,096,987,480</b>

Revenues						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Taxes Current Property	\$ 591,338,638	\$ 603,090,433	\$ 603,090,433	\$ 621,162,540	\$ 632,916,886	\$ 648,146,069
Taxes Other Than Current Secured	405,504,106	410,643,377	441,138,399	438,080,209	437,654,014	448,510,288
Licenses Permits & Franchises	55,852,501	53,083,636	53,083,636	54,364,681	52,642,553	55,060,008
Fines, Forfeitures & Penalties	41,720,184	46,241,366	49,530,570	51,984,250	49,156,588	43,595,723
Revenue From Use of Money & Property	46,020,402	43,261,987	44,354,644	39,598,628	40,355,368	40,685,260



**APPENDIX A: ALL FUNDS BUDGET SUMMARY**

Revenues						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Intergovernmental Revenues	2,496,821,904	2,342,074,506	2,431,841,420	2,385,864,751	2,465,780,437	2,477,935,334
Charges For Current Services	822,800,780	849,879,574	906,550,371	849,030,784	895,565,725	888,616,059
Miscellaneous Revenues	40,567,384	38,713,915	98,215,765	102,454,016	43,986,900	30,824,100
Other Financing Sources	478,202,822	422,456,659	687,371,612	446,298,848	482,432,863	328,012,609
Residual Equity Transfers In	593,532	—	—	1,609,114	—	—
Fund Balance Component Decreases	5,362,491	4,841,928	5,247,398	5,247,398	28,449,923	22,673,170
Use of Fund Balance	(93,173,844)	269,455,167	707,676,825	(148,626,059)	285,284,267	112,928,860
<b>Total</b>	<b>\$ 4,891,610,900</b>	<b>\$ 5,083,742,548</b>	<b>\$ 6,028,101,072</b>	<b>\$ 4,847,069,160</b>	<b>\$ 5,414,225,524</b>	<b>\$ 5,096,987,480</b>

**Public Safety Group**

Staffing						
		Fiscal Year 2014–15 Adopted Budget			Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
<b>Total</b>		<b>7,459.00</b>			<b>7,418.00</b>	<b>7,418.00</b>

Expenditures						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Salaries & Benefits	\$ 881,202,947	\$ 958,978,545	\$ 954,404,185	\$ 930,873,580	\$ 968,533,309	\$ 990,880,316
Services & Supplies	276,700,261	301,160,903	395,016,802	293,359,214	334,835,489	310,603,961
Other Charges	114,295,444	111,396,934	120,556,870	116,688,718	113,216,387	113,528,207
Capital Assets Equipment	6,867,670	6,082,187	27,939,252	12,889,919	9,296,962	1,596,116
Expenditure Transfer & Reimbursements	(18,713,507)	(19,371,937)	(19,271,937)	(16,983,091)	(19,505,113)	(19,601,548)
Fund Balance Component Increases	250,000	100,000	498,577	498,577	1,100,000	100,000
Operating Transfers Out	243,867,643	272,621,137	290,698,117	279,224,890	291,907,088	281,210,867
Management Reserves	—	4,000,000	—	—	12,200,000	—
<b>Total</b>	<b>\$ 1,504,470,459</b>	<b>\$ 1,634,967,769</b>	<b>\$ 1,769,841,866</b>	<b>\$ 1,616,551,806</b>	<b>\$ 1,711,584,122</b>	<b>\$ 1,678,317,919</b>





Revenues						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Taxes Current Property	\$ 528,558	\$ 575,000	\$ 575,000	\$ 554,472	\$ 575,000	\$ 575,000
Taxes Other Than Current Secured	6,126	—	—	7,691	—	—
Licenses Permits & Franchises	683,290	613,710	613,710	484,831	463,000	463,000
Fines, Forfeitures & Penalties	15,880,878	24,628,032	27,917,236	26,997,401	27,082,528	21,354,419
Revenue From Use of Money & Property	12,376,569	8,545,358	8,545,358	8,792,007	8,677,578	8,677,578
Intergovernmental Revenues	460,217,807	462,323,925	496,597,538	495,653,046	489,678,565	485,612,381
Charges For Current Services	159,845,210	161,345,550	162,527,634	160,828,960	166,643,863	169,262,586
Miscellaneous Revenues	14,787,046	18,801,004	56,125,241	47,375,311	24,422,833	12,248,810
Other Financing Sources	240,144,924	270,270,253	284,418,309	276,907,856	287,822,124	278,825,903
Fund Balance Component Decreases	2,000,000	—	—	—	—	—
Use of Fund Balance	(10,891,781)	51,378,204	96,035,108	(37,536,501)	48,315,591	20,259,255
General Purpose Revenue Allocation	608,891,833	636,486,733	636,486,733	636,486,733	657,903,040	681,038,987
<b>Total</b>	<b>\$ 1,504,470,459</b>	<b>\$ 1,634,967,769</b>	<b>\$ 1,769,841,866</b>	<b>\$ 1,616,551,806</b>	<b>\$ 1,711,584,122</b>	<b>\$ 1,678,317,919</b>

Health and Human Services Agency

Staffing						
		Fiscal Year 2014–15 Adopted Budget			Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
<b>Total</b>		<b>5,973.50</b>			<b>5,976.50</b>	<b>5,976.50</b>

## APPENDIX A: ALL FUNDS BUDGET SUMMARY

Expenditures						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Salaries & Benefits	\$ 494,210,406	\$ 542,613,503	\$ 542,613,503	\$ 525,615,503	\$ 554,809,718	\$ 569,647,480
Services & Supplies	977,521,807	890,675,463	935,153,474	895,127,241	989,708,344	971,979,659
Other Charges	352,859,063	428,368,018	409,394,139	364,648,319	429,156,584	429,156,584
Capital Assets Equipment	635,808	248,000	284,402	53,379	248,000	248,000
Expenditure Transfer & Reimbursements	(11,095,473)	(9,043,424)	(9,043,424)	(9,477,000)	(9,843,424)	(9,843,424)
Fund Balance Component Increases	78,400	1,143,302	1,143,302	1,143,302	—	—
Operating Transfers Out	36,588,772	26,936,721	26,936,721	26,619,589	20,136,721	20,136,721
Management Reserves	—	20,000,000	4,000,000	—	20,000,000	20,000,000
<b>Total</b>	<b>\$ 1,850,798,784</b>	<b>\$ 1,900,941,583</b>	<b>\$ 1,910,482,116</b>	<b>\$ 1,803,730,333</b>	<b>\$ 2,004,215,943</b>	<b>\$ 2,001,325,020</b>

Revenues						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Taxes Current Property	\$ 1,531,749	\$ 1,602,726	\$ 1,602,726	\$ 1,608,250	\$ 1,565,017	\$ 1,686,560
Taxes Other Than Current Secured	24,350	26,784	26,784	32,634	26,784	26,784
Licenses Permits & Franchises	926,727	914,613	914,613	946,243	894,500	894,500
Fines, Forfeitures & Penalties	6,398,167	5,816,452	5,816,452	6,987,505	6,578,679	6,578,679
Revenue From Use of Money & Property	3,836,142	7,052,402	7,052,402	1,326,137	2,975,119	2,975,119
Intergovernmental Revenues	1,648,859,726	1,681,809,770	1,682,527,014	1,633,733,589	1,784,532,596	1,799,196,814
Charges For Current Services	69,684,602	56,996,554	56,996,554	72,463,135	58,001,693	57,686,629
Miscellaneous Revenues	6,110,813	2,700,409	2,700,409	6,578,025	4,052,968	3,105,691
Other Financing Sources	25,320,004	13,500,000	13,500,000	13,500,051	8,400,000	6,700,000
Fund Balance Component Decreases	—	—	—	—	—	21,199,187
Use of Fund Balance	23,454,024	64,104,691	72,927,981	137,583	69,285,842	31,600,000
General Purpose Revenue Allocation	64,652,480	66,417,182	66,417,182	66,417,182	67,902,745	69,675,057
<b>Total</b>	<b>\$ 1,850,798,784</b>	<b>\$ 1,900,941,583</b>	<b>\$ 1,910,482,116</b>	<b>\$ 1,803,730,333</b>	<b>\$ 2,004,215,943</b>	<b>\$ 2,001,325,020</b>





Land Use and Environment Group

Staffing						
		Fiscal Year 2014–15 Adopted Budget			Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
	<b>Total</b>	<b>1,452.00</b>			<b>1,461.00</b>	<b>1,461.00</b>

Expenditures						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Salaries & Benefits	\$ 152,430,096	\$ 171,070,575	\$ 169,455,243	\$ 156,986,539	\$ 171,739,018	\$ 174,897,062
Services & Supplies	152,498,694	188,916,361	306,846,952	176,902,500	196,183,288	159,643,803
Other Charges	25,382,077	25,578,068	38,180,325	18,480,054	22,775,499	22,601,978
Capital Assets/Land Acquisition	—	11,232,300	25,346,700	—	4,265,000	1,427,500
Capital Assets Equipment	734,866	5,849,000	10,299,811	777,924	8,364,028	4,684,000
Expenditure Transfer & Reimbursements	(452,295)	(400,000)	(400,000)	(423,533)	(405,000)	(405,000)
Fund Balance Component Increases	5,867,340	361,119	1,816,229	1,816,229	300,000	300,000
Operating Transfers Out	13,027,019	14,875,827	17,625,868	15,442,813	20,703,258	12,995,402
<b>Total</b>	<b>\$ 349,487,797</b>	<b>\$ 417,483,250</b>	<b>\$ 569,171,129</b>	<b>\$ 369,982,526</b>	<b>\$ 423,925,091</b>	<b>\$ 376,144,745</b>

Revenues						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Taxes Current Property	\$ 7,325,054	\$ 7,229,241	\$ 7,229,241	\$ 7,672,577	\$ 7,574,425	\$ 7,597,725
Taxes Other Than Current Secured	2,470,847	6,612,759	37,107,781	18,113,782	10,468,561	10,195,171
Licenses Permits & Franchises	40,105,409	37,926,238	37,926,238	38,657,637	42,565,807	45,045,262
Fines, Forfeitures & Penalties	2,205,230	1,883,297	1,883,297	1,432,128	1,652,330	1,536,156
Revenue From Use of Money & Property	21,525,119	20,816,404	20,816,404	21,492,524	21,316,396	21,675,039
Intergovernmental Revenues	126,754,116	114,477,209	133,965,728	112,429,363	99,367,847	103,098,801
Charges For Current Services	84,868,311	92,724,173	100,875,201	89,657,054	89,923,612	90,871,400
Miscellaneous Revenues	2,460,604	3,724,313	13,578,656	1,636,573	2,267,683	2,226,183



**APPENDIX A: ALL FUNDS BUDGET SUMMARY**

Revenues						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Other Financing Sources	12,720,119	16,543,136	17,524,071	16,590,581	20,876,756	11,754,900
Fund Balance Component Decreases	3,362,491	4,841,928	4,841,928	4,841,928	11,149,923	1,473,983
Use of Fund Balance	144,700	62,790,265	145,508,297	9,544,092	65,379,029	27,744,099
General Purpose Revenue Allocation	45,545,796	47,914,287	47,914,287	47,914,287	51,382,722	52,926,026
<b>Total</b>	<b>\$ 349,487,797</b>	<b>\$ 417,483,250</b>	<b>\$ 569,171,129</b>	<b>\$ 369,982,526</b>	<b>\$ 423,925,091</b>	<b>\$ 376,144,745</b>

**Community Services Group**

Staffing						
		Fiscal Year 2014–15 Adopted Budget			Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
<b>Total</b>		<b>976.00</b>			<b>991.50</b>	<b>991.50</b>

Expenditures						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Salaries & Benefits	\$ 90,820,874	\$ 99,458,675	\$ 99,213,675	\$ 95,317,616	\$ 101,723,743	\$ 103,546,961
Services & Supplies	134,019,770	166,563,836	199,150,036	143,179,352	183,119,512	172,787,831
Other Charges	16,473,842	19,037,507	27,228,120	17,154,293	18,156,239	18,044,303
Capital Assets/Land Acquisition	(189,721)	—	—	(234,587)	—	—
Capital Assets Equipment	1,155,779	8,737,037	18,085,482	(256,378)	8,796,374	8,517,037
Expenditure Transfer & Reimbursements	(125,442)	(83,600)	(83,600)	(85,638)	(83,600)	(83,600)
Contingency Reserves	—	103,000	103,000	—	—	—
Fund Balance Component Increases	—	1,000,000	1,000,000	1,000,000	—	1,000,000
Operating Transfers Out	12,578,397	24,989,637	26,713,109	22,210,143	12,470,403	11,260,962
Management Reserves	—	5,747,967	4,747,967	—	4,250,000	1,000,000
<b>Total</b>	<b>\$ 254,733,500</b>	<b>\$ 325,554,059</b>	<b>\$ 376,157,790</b>	<b>\$ 278,284,801</b>	<b>\$ 328,432,671</b>	<b>\$ 316,073,494</b>





Revenues						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Taxes Current Property	\$ 28,775,830	\$ 30,061,616	\$ 30,061,616	\$ 30,241,711	\$ 30,260,627	\$ 31,174,250
Taxes Other Than Current Secured	3,996,963	2,302,845	2,302,845	2,250,939	2,430,861	2,443,505
Licenses Permits & Franchises	2,061,751	1,945,359	1,945,359	2,038,543	1,893,391	1,893,391
Fines, Forfeitures & Penalties	2,141	3,000	3,000	1,644	3,000	3,000
Revenue From Use of Money & Property	1,352,050	1,661,069	1,661,069	1,281,622	1,599,820	1,599,820
Intergovernmental Revenues	27,072,169	32,318,368	40,246,075	30,053,082	35,263,987	34,195,988
Charges For Current Services	160,048,475	172,595,607	196,413,967	167,849,323	197,103,185	196,798,000
Miscellaneous Revenues	3,652,411	3,136,147	4,468,390	4,244,603	3,433,670	3,433,670
Other Financing Sources	14,481,908	28,614,637	28,579,508	22,895,147	12,696,905	11,487,464
Residual Equity Transfers In	593,532	—	—	1,609,114	—	—
Fund Balance Component Decreases	—	—	—	—	1,000,000	—
Use of Fund Balance	(7,376,848)	32,409,579	49,970,128	(4,686,759)	21,712,322	11,569,020
General Purpose Revenue Allocation	20,073,118	20,505,832	20,505,832	20,505,832	21,034,903	21,475,386
<b>Total</b>	<b>\$ 254,733,500</b>	<b>\$ 325,554,059</b>	<b>\$ 376,157,790</b>	<b>\$ 278,284,801</b>	<b>\$ 328,432,671</b>	<b>\$ 316,073,494</b>

Finance and General Government Group

Staffing						
		Fiscal Year 2014–15 Adopted Budget			Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
<b>Total</b>		<b>1,183.50</b>			<b>1,186.50</b>	<b>1,186.50</b>



**APPENDIX A: ALL FUNDS BUDGET SUMMARY**

Expenditures						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Salaries & Benefits	\$ 127,513,362	\$ 137,996,134	\$ 137,149,055	\$ 131,733,320	\$ 138,855,073	\$ 140,923,497
Services & Supplies	224,243,765	245,194,432	316,829,445	232,939,030	261,478,322	238,025,333
Other Charges	1,778,069	50,000	50,000	1,414,219	50,000	50,000
Capital Assets Equipment	215,298	438,000	756,572	397,677	391,000	329,000
Expenditure Transfer & Reimbursements	(1,449,177)	(1,408,050)	(1,408,050)	(1,458,544)	(1,603,607)	(1,619,095)
Operating Transfers Out	—	—	705,470	405,470	—	—
Management Reserves	—	2,500,000	1,120,000	—	3,000,000	3,000,000
<b>Total</b>	<b>\$ 352,301,317</b>	<b>\$ 384,770,516</b>	<b>\$ 455,202,492</b>	<b>\$ 365,431,172</b>	<b>\$ 402,170,788</b>	<b>\$ 380,708,735</b>

Revenues						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Licenses Permits & Franchises	\$ 1,448,904	\$ 1,242,300	\$ 1,242,300	\$ 1,157,065	\$ 1,356,500	\$ 1,294,500
Fines, Forfeitures & Penalties	648,265	1,035,450	1,035,450	667,014	1,035,450	1,035,450
Revenue From Use of Money & Property	74,873	69,000	69,000	51,750	60,500	60,500
Intergovernmental Revenues	117,135	558,140	558,140	544,392	2,362,974	1,559,386
Charges For Current Services	208,856,063	224,804,182	248,123,507	212,911,779	236,281,441	226,070,113
Miscellaneous Revenues	7,676,378	9,315,708	9,315,708	7,308,502	8,805,896	8,805,896
Other Financing Sources	4,299,165	4,833,967	5,133,967	4,734,049	5,270,877	5,586,928
Fund Balance Component Decreases	—	—	405,470	405,470	—	—
Use of Fund Balance	12,140,945	21,190,742	67,597,922	15,930,125	19,812,093	6,681,951
General Purpose Revenue Allocation	117,039,590	121,721,027	121,721,027	121,721,027	127,185,057	129,614,011
<b>Total</b>	<b>\$ 352,301,317</b>	<b>\$ 384,770,516</b>	<b>\$ 455,202,492</b>	<b>\$ 365,431,172</b>	<b>\$ 402,170,788</b>	<b>\$ 380,708,735</b>





Capital Program

Expenditures						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Services & Supplies	\$ 6,960,240	\$ 633,000	\$ 9,740,192	\$ 9,054,660	\$ 633,000	\$ 633,000
Capital Assets/Land Acquisition	200,161,989	73,290,000	352,398,660	105,260,358	131,786,925	2,507,925
Capital Assets Equipment	2,347,929	525,000	1,566,873	1,358,305	—	—
Operating Transfers Out	9,280,933	9,284,783	9,297,654	9,297,654	8,565,150	8,564,525
<b>Total</b>	<b>\$ 218,751,090</b>	<b>\$ 83,732,783</b>	<b>\$ 373,003,380</b>	<b>\$ 124,970,976</b>	<b>\$ 140,985,075</b>	<b>\$ 11,705,450</b>

Revenues						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Revenue From Use of Money & Property	\$ 746,647	\$ 639,089	\$ 1,731,746	\$ 322,314	\$ 310,757	\$ 265,063
Intergovernmental Revenues	96,926,343	5,108,008	32,467,839	22,732,635	4,458,231	4,157,927
Charges For Current Services	—	—	200,000	3,968	—	—
Miscellaneous Revenues	1,779,256	—	10,869,132	3,508,752	—	—
Other Financing Sources	114,424,908	76,859,000	326,380,091	99,420,805	136,216,087	2,507,925
Use of Fund Balance	4,873,935	1,126,686	1,354,572	(1,017,497)	—	4,774,535
<b>Total</b>	<b>\$ 218,751,090</b>	<b>\$ 83,732,783</b>	<b>\$ 373,003,380</b>	<b>\$ 124,970,976</b>	<b>\$ 140,985,075</b>	<b>\$ 11,705,450</b>

Finance Other

Expenditures						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Services & Supplies	\$ 21,653,740	\$ 51,971,281	\$ 54,595,176	\$ 24,700,771	\$ 63,358,287	\$ 122,109,719
Other Charges	184,567,568	181,103,242	180,999,719	184,463,765	175,579,278	174,779,655
Contingency Reserves	—	24,669,098	24,669,098	—	26,724,392	27,235,815
Fund Balance Component Increases	57,210,938	—	—	—	—	—
Operating Transfers Out	97,635,708	78,548,967	313,978,306	78,953,010	137,249,877	8,586,928
<b>Total</b>	<b>\$ 361,067,954</b>	<b>\$ 336,292,588</b>	<b>\$ 574,242,300</b>	<b>\$ 288,117,546</b>	<b>\$ 402,911,834</b>	<b>\$ 332,712,117</b>



## APPENDIX A: ALL FUNDS BUDGET SUMMARY

Revenues						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Fines, Forfeitures & Penalties	\$ 2,200,000	\$ —	\$ —	\$ —	\$ —	\$ —
Revenue From Use of Money & Property	1,687,008	1,611,363	1,611,363	1,793,006	1,693,203	1,710,146
Intergovernmental Revenues	10,073,771	4,567,225	4,567,225	4,435,275	4,566,075	4,563,875
Charges For Current Services	139,462,604	141,413,508	141,413,508	145,242,847	147,611,931	147,927,331
Miscellaneous Revenues	1,085,037	—	121,896	1,540,626	—	—
Other Financing Sources	66,811,795	11,835,666	11,835,666	12,250,360	11,150,114	11,149,489
Fund Balance Component Decreases	—	—	—	—	16,300,000	—
Use of Fund Balance	—	36,455,000	36,455,000	36,455,000	60,779,390	10,300,000
Use of Fund Balance	17,998,555	36,455,069	274,282,885	(17,554,326)	60,779,390	10,300,000
<b>Total</b>	<b>\$ 361,067,954</b>	<b>\$ 336,292,588</b>	<b>\$ 574,242,300</b>	<b>288,117,545.9</b>	<b>\$ 402,911,834</b>	<b>\$ 332,712,117</b>

### Total General Purpose Revenue

General Purpose Revenue						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Taxes Current Property	\$ 553,177,447	\$ 563,621,850	\$ 563,621,850	\$ 581,085,530	\$ 592,941,817	\$ 607,112,534
Taxes Other Than Current Secured	399,005,821	401,700,989	401,700,989	417,675,164	424,727,808	435,844,828
Licenses Permits & Franchises	10,626,419	10,441,416	10,441,416	11,080,363	5,469,355	5,469,355
Fines, Forfeitures & Penalties	14,385,504	12,875,135	12,875,135	15,898,558	12,804,601	13,088,019
Revenue From Use of Money & Property	4,421,995	2,867,302	2,867,302	4,539,269	3,721,995	3,721,995
Intergovernmental Revenues	126,800,836	40,911,861	40,911,861	86,283,369	45,550,162	45,550,162
Charges For Current Services	35,514	—	—	73,719	—	—
Miscellaneous Revenues	3,015,839	1,036,334	1,036,334	30,261,623	1,003,850	1,003,850
<b>Total</b>	<b>\$ 1,111,469,375</b>	<b>\$ 1,033,454,887</b>	<b>\$ 1,033,454,887</b>	<b>\$ 1,146,897,594</b>	<b>\$ 1,086,219,588</b>	<b>\$ 1,111,790,743</b>





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

### Appropriations by Fund Type

County Funds by Type						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Air Pollution Control District	\$ 36,840,720	\$ 49,487,307	\$ 62,996,454	\$ 41,480,062	\$ 47,624,218	\$ 46,543,323
Capital Project Funds	218,751,090	83,732,783	373,003,380	124,970,976	140,985,075	11,705,450
County Service Areas	15,338,228	16,909,975	17,709,452	14,587,800	16,748,281	17,102,330
Debt Service County Family	81,455,378	81,462,679	81,462,679	81,492,231	81,469,636	81,385,036
General Fund	3,683,478,264	3,863,617,355	4,278,435,162	3,658,935,548	4,116,669,668	3,975,444,991
Miscellaneous Local Agencies	5,785,761	8,117,482	8,117,482	5,788,598	8,222,384	8,110,448
Miscellaneous Special Districts	14,535,058	14,183,813	28,507,581	10,722,928	8,917,510	8,917,510
Permanent Road Divisions	1,871,988	8,641,205	8,871,140	1,587,326	5,711,817	5,711,817
County Proprietary Enterprise Funds	20,545,303	27,391,498	47,122,233	27,833,705	33,991,401	32,810,596
County Proprietary Internal Service Funds	389,890,998	447,543,018	508,461,717	421,155,389	450,147,975	433,957,917
Sanitation Districts	26,990,308	32,446,032	38,892,715	22,541,318	28,415,395	25,387,487
Special Revenue Funds	396,127,805	450,209,401	574,521,077	435,973,278	475,322,164	449,910,575
<b>Total</b>	<b>\$ 4,891,610,900</b>	<b>\$ 5,083,742,548</b>	<b>\$ 6,028,101,072</b>	<b>\$ 4,847,069,160</b>	<b>\$ 5,414,225,524</b>	<b>\$ 5,096,987,480</b>



Appropriations by Group and Fund

Public Safety Group						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
General Fund	\$ 1,250,817,036	\$ 1,345,455,943	\$ 1,424,932,749	\$ 1,322,534,490	\$ 1,398,780,626	\$ 1,372,866,458
Sheriff's Asset Forfeiture Program	1,083,234	1,100,000	3,059,907	1,722,616	1,600,000	1,600,000
District Attorney Asset Forfeiture Program Fed	111,842	500,000	500,000	41,931	500,000	500,000
District Attorney Asset Forfeiture State	—	15,000	57,500	56,646	15,000	15,000
Probation Asset Forfeiture Program	48,936	100,000	100,741	77,195	223,000	100,000
Sheriff's Inmate Welfare	5,714,681	6,760,355	12,567,941	6,885,053	7,139,313	7,005,832
Probation Inmate Welfare	57,962	95,000	595,403	61,129	95,000	95,000
Public Safety Prop 172 Special Revenue	237,219,417	254,767,334	257,018,090	253,895,666	278,000,698	270,899,572
CSA 107 Elfin Forest Fire District	402,396	—	144,314	—	—	—
CSA 107 Elfin Forest Fire Protection / EMS	—	490,000	490,000	431,966	468,072	468,072
CSA 109 Mt Laguna Fire Medical	8,313	—	—	—	—	—
CSA 109 Mt Laguna Fire Mitigation Fee	398	—	—	—	—	—
CSA 110 Mount Palomar Fire Medical	21,022	—	—	—	—	—
CSA 110 Mt Palomar Fire Mitigation Fee	4,449	—	—	—	—	—
CSA 111 Boulevard Fire District	180,739	—	—	—	—	—
CSA 111 Boulevard Fire Mitigation Fee	3,853	—	—	—	—	—
CSA 112 Campo Fire District	25,702	—	—	—	—	—
CSA 112 Campo Fire Mitigation Fee	20,172	—	—	—	—	—
CSA 113 San Pasqual Fire District	171,944	—	—	—	—	—
CSA 113 San Pasqual Fire Mitigation Fee	28,703	—	—	—	—	—
CSA 115 Pepper Drive Fire Protection / EMS	—	365,000	365,000	349,695	365,000	365,000



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



Public Safety Group						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
CSA 115 Pepper Drive Fire District	361,739	—	2,530	—	—	—
CSA 135 Fire Protection / Emergency Medical Svcs	635,386	—	32,048	19,656	—	—
CSA 135 Fire Authority Fire Protection / EMS	—	680,000	680,000	460,113	680,000	680,000
CSA 135 Regional 800 MHZ Radio System	—	263,628	263,628	263,628	—	—
CSA 135 Del Mar 800 MHZ Zone B	39,497	50,000	53,083	41,154	50,000	50,000
CSA 135 Poway 800 MHZ Zone F	130,721	155,502	159,201	120,647	155,502	155,502
CSA 135 Solana Beach 800 MHZ Zone H	26,682	45,400	49,099	27,448	56,900	45,400
SHF Jail Stores Commissary Enterprise	—	—	7,459,837	6,038,627	7,673,768	7,690,840
Jail Stores Internal Service Fund	7,355,634	7,787,452	14,449,688	13,205,833	—	—
Penalty Assessment	—	7,875,730	8,524,413	7,619,452	6,736,509	6,736,509
Criminal Justice Facility	—	7,491,425	37,077,819	1,728,862	7,760,858	8,049,734
Courthouse Construction	—	970,000	1,258,876	970,000	1,283,876	995,000
<b>Total</b>	<b>\$ 1,504,470,459</b>	<b>\$ 1,634,967,769</b>	<b>\$ 1,769,841,866</b>	<b>\$ 1,616,551,806</b>	<b>\$ 1,711,584,122</b>	<b>\$ 1,678,317,919</b>

Health and Human Services Agency						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
General Fund	\$ 1,816,636,039	\$ 1,862,866,922	\$ 1,872,024,699	\$ 1,780,754,075	\$ 1,979,862,503	\$ 1,976,603,907
Tobacco Securitization Special Revenue	24,328,584	27,500,000	27,500,000	13,625,944	13,500,000	13,500,000
CSA 17 San Dieguito Ambulance	3,932,277	4,312,239	4,384,392	3,876,184	4,341,221	4,587,441
CSA 69 Heartland Paramedic	5,901,884	6,262,422	6,573,025	5,474,130	6,512,219	6,633,672
<b>Total</b>	<b>\$ 1,850,798,784</b>	<b>\$ 1,900,941,583</b>	<b>\$ 1,910,482,116</b>	<b>\$ 1,803,730,333</b>	<b>\$ 2,004,215,943</b>	<b>\$ 2,001,325,020</b>



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

Land Use and Environment Group						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
General Fund	\$ 144,604,696	\$ 163,081,600	\$ 184,577,130	\$ 148,767,349	\$ 168,615,487	\$ 146,594,003
Road Fund	83,966,905	97,124,263	173,884,620	103,774,950	111,445,924	93,095,693
Air Pollution Control District Operations	21,628,659	24,495,522	25,919,318	22,101,162	25,658,921	25,092,026
APCD Air Quality Improvement Trust	8,379,527	12,107,116	19,195,335	13,637,822	10,000,000	10,000,000
Air Quality State Moyer Program	4,895,583	3,601,297	4,182,929	2,556,902	4,115,297	3,601,297
Air Quality Power General Mitigation	873,141	358,372	358,372	211,288	—	—
Air Quality School Bus Program	2	—	—	—	—	—
Air Quality Proposition 1B GMERP	1,063,808	8,925,000	13,340,500	2,972,889	7,850,000	7,850,000
San Diego County Lighting Maintenance District 1	1,776,378	3,591,497	3,592,316	3,241,864	2,163,989	2,163,989
Inactive Waste Site Management	8,088,233	6,560,573	6,850,691	5,874,857	6,416,145	6,651,888
Waste Planning and Recycling	—	1,046,559	1,194,803	957,262	1,282,025	927,902
Duck Pond Landfill Cleanup	—	13,911	13,911	11,351	14,189	14,473
Parkland Ded Area 4 Lincoln Acres	—	1,800	1,800	65	500	—
Parkland Ded Area 15 Sweetwater	6,998	7,100	7,100	5,663	5,500	5,500
Parkland Ded Area 16 Otay	—	50	50	—	—	—
Parkland Ded Area 19 Jamul	928	4,100	609,100	605,749	1,500	1,500
Parkland Ded Area 20 Spring Valley	14,291	4,100	4,100	3,912	7,000	7,000
Parkland Ded Area 25 Lakeside	424,082	17,100	17,100	4,163	17,500	17,500
Parkland Ded Area 26 Crest	785	2,100	2,100	134	1,500	1,500
Parkland Ded Area 27 Alpine	19,870	7,600	7,600	3,280	7,000	7,000
Parkland Ded Area 28 Ramona	106,271	6,100	192,120	181,325	12,500	12,500



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



Land Use and Environment Group						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Parkland Ded Area 29 Escondido	8,097	1,100	731,577	95,574	1,000	1,000
Parkland Ded Area 30 San Marcos	49	1,100	1,100	7	500	500
Parkland Ded Area 31 San Dieguito	36,592	2,500	2,500	2,128	4,000	4,000
Parkland Ded Area 32 Carlsbad	—	140	140	—	—	—
Parkland Ded Area 35 Fallbrook	200,277	3,600	141,600	25,303	2,500	2,500
Parkland Ded Area 36 Bonsall	65	3,100	3,100	134	1,700	1,700
Parkland Ded Area 37 Vista	13,475	1,100	738,000	80,007	500	500
Parkland Ded Area 38 Valley Center	7,590	4,200	136,528	70,624	2,000	2,000
Parkland Ded Area 39 Pauma Valley	347	1,100	1,100	84	1,000	1,000
Parkland Ded Area 40 Palomar Julian	3,756	3,100	9,079	2,991	2,000	2,000
Parkland Ded Area 41 Mountain Empire	—	260	260	121	500	—
Parkland Ded Area 42 Anza Borrego	1,306	2,600	2,600	1,408	5,500	5,500
Parkland Ded Area 43 Central Mountain	22,667	2,600	2,600	2,471	3,000	3,000
Parkland Ded Area 44 Oceanside	—	100	100	—	—	—
Parkland Ded Area 45 Valle de Oro	8,486	2,100	2,100	1,855	4,500	4,500
PRD 6 Pauma Valley	27,573	399,028	399,028	10,365	214,911	214,911
PRD 8 Magee Road Pala	69,312	227,774	227,774	3,839	158,777	158,777
PRD 9 Santa Fe Zone B	4,281	107,433	107,433	4,775	43,553	43,553
PRD 10 Davis Drive	2,974	17,664	17,664	2,858	9,251	9,251
PRD 11 Bernardo Road Zone A	27,442	46,394	46,394	2,747	18,535	18,535
PRD 11 Bernardo Road Zone C	2,756	23,082	23,082	10,957	3,499	3,499
PRD 11 Bernardo Road Zone D	3,134	42,070	42,070	2,861	38,673	38,673



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

Land Use and Environment Group						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
PRD 12 Lomair	63,995	267,310	313,355	54,148	135,128	135,128
PRD 13 Pala Mesa Zone A	10,074	444,501	446,559	178,166	247,893	247,893
PRD 13 Stewart Canyon Zone B	6,448	64,303	64,303	4,911	56,577	56,577
PRD 16 Wynola	8,673	126,480	126,480	6,880	116,313	116,313
PRD 18 Harrison Park	8,057	308,300	309,200	134,647	163,535	163,535
PRD 20 Daily Road	144,985	636,052	636,052	255,338	254,550	254,550
PRD 21 Pauma Heights	9,117	413,676	413,676	83,654	277,316	277,316
PRD 22 West Dougherty St	3,565	7,945	7,945	2,202	8,215	8,215
PRD 23 Rock Terrace Road	4,121	30,307	30,307	2,285	26,155	26,155
PRD 24 Mt Whitney Road	3,735	44,218	44,218	2,601	38,441	38,441
CSA 26 Rancho San Diego	237,629	252,530	252,530	226,360	273,985	276,040
CSA 26 Cottonwood Village Zone A	105,160	265,390	284,263	119,289	154,529	154,529
CSA 26 Monte Vista Zone B	121,124	305,234	326,798	112,468	183,487	183,487
SD Landscape Maintenance Zone 1	141,453	149,573	149,573	146,272	149,170	151,175
Landscape Maintenance Dist Zone 2 - Julian	115,927	112,239	122,239	94,449	113,889	117,047
PRD 30 Royal Oaks Carroll	3,517	37,639	37,639	2,609	34,488	34,488
PRD 38 Gay Rio Terrace	60,231	33,264	33,264	2,233	21,307	21,307
PRD 45 Rincon Springs Rd	3,852	76,495	76,495	60,072	21,637	21,637
PRD 46 Rocos Road	3,182	40,584	40,584	2,623	37,124	37,124
PRD 49 Sunset Knolls Road	2,852	37,610	37,610	2,360	34,968	34,968
PRD 50 Knoll Park Lane	51,280	83,843	83,843	26,492	46,675	46,675
PRD 53 Knoll Park Lane Extension	107,099	176,772	176,772	42,217	134,460	134,460
PRD 54 Mount Helix	63,440	186,744	221,513	42,854	83,534	83,534
PRD 55 Rainbow Crest Rd	39,065	362,528	369,036	5,432	322,093	322,093
PRD 60 River Drive	72,958	48,482	81,942	37,785	40,437	40,437
PRD 61 Green Meadow Way	7,381	213,143	213,143	41,589	169,091	169,091
PRD 63 Hillview Road	7,851	424,025	425,705	77,907	346,356	346,356
PRD 70 El Camino Corto	4,363	62,633	62,633	54,911	10,320	10,320



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



Land Use and Environment Group						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
PRD 75 Gay Rio Dr Zone A	88,016	151,223	151,223	2,713	139,863	139,863
PRD 75 Gay Rio Dr Zone B	213,427	216,522	216,522	3,246	205,220	205,220
PRD 76 Kingsford Court	2,659	46,804	46,804	2,147	36,616	36,616
PRD 77 Montiel Truck Trail	201,626	82,449	82,449	3,442	76,439	76,439
PRD 78 Gardena Way	15,374	56,746	56,746	2,632	40,568	40,568
PRD 80 Harris Truck Trail	4,795	229,562	229,562	3,201	224,528	224,528
CSA 81 Fallbrook Local Park	547,174	579,189	579,189	547,213	577,682	590,832
CSA 83 San Dieguito Local Park	508,347	687,949	831,009	534,298	669,980	656,980
CSA 83A Zone A4S Ranch Park 95155	620,579	763,438	763,438	649,975	795,764	778,480
PRD 88 East Fifth St	7,201	72,936	123,460	53,575	13,081	13,081
PRD 90 South Cordoba	3,732	40,759	40,759	2,317	36,714	36,714
PRD 94 Roble Grande Road	41,437	366,715	366,715	6,761	355,435	355,435
PRD 95 Valle Del Sol	3,564	315,162	315,162	11,592	135,412	135,412
PRD 99 Via Allondra Via Del Corvo	3,515	34,731	34,731	3,406	30,819	30,819
PRD 100 Viejas Lane View	4,078	30,260	30,260	2,433	25,912	25,912
PRD 101 Johnson Lake Rd	106,742	50,058	50,058	3,097	43,237	43,237
PRD 101 Hi Ridge Rd Zone A	3,618	10,880	10,880	3,241	8,972	8,972
PRD 102 Mountain Meadow	8,574	212,152	212,152	8,949	56,275	56,275
PRD 103 Alto Drive	3,938	278,787	278,787	5,095	171,767	171,767
PRD 104 Artesian Rd	17,336	146,825	146,825	57,764	66,288	66,288
PRD 105 Alta Loma Dr	3,433	26,143	26,143	6,939	22,277	22,277
PRD 105 Alta Loma Dr Zone A	3,456	35,537	35,537	3,366	32,143	32,143
PRD 106 Garrison Way Et Al	12,177	105,463	148,497	46,302	49,433	49,433
PRD 117 Legend Rock	4,971	5,152	5,152	3,870	3,037	3,037
CSA 122 Otay Mesa East	—	12,200	12,200	—	5,608	—
PRD 123 Mizpah Lane	54,115	31,865	31,865	3,125	24,710	24,710



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

Land Use and Environment Group						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
PRD 125 Wrightwood Road	4,394	90,469	90,469	3,533	85,471	85,471
PRD 126 Sandhurst Way	3,036	35,447	35,447	2,410	32,654	32,654
PRD 127 Singing Trails Drive	14,868	28,822	28,822	2,663	23,923	23,923
CSA 128 San Miguel Park Dist	1,028,244	1,109,474	1,138,324	1,069,616	1,146,705	1,160,105
PRD 130 Wilkes Road	5,663	124,555	124,555	3,847	119,662	119,662
PRD 133 Ranch Creek Road	10,367	31,223	31,223	2,977	19,864	19,864
PRD 134 Kenora Lane	4,825	87,072	87,072	54,261	30,503	30,503
CSA 136 Sundance Detention Basin	16,714	48,568	53,568	23,239	48,568	48,568
San Diego County Flood Control District	12,237,773	9,779,074	24,094,014	6,950,355	5,940,279	5,940,279
Blackwolf Stormwater Maint ZN 349781	456	10,634	10,634	3,151	10,634	10,634
Lake Rancho Viejo Stormwater Maint ZN 442493	144,228	197,000	205,009	76,366	197,000	197,000
Ponderosa Estates Maint ZN 351421	—	22,690	22,690	1,164	22,690	22,690
PRD 1002 Sunny Acres	4,668	23,930	23,930	11,423	7,406	7,406
PRD 1003 Alamo Way	2,791	16,873	16,873	2,503	13,775	13,775
PRD 1005 Eden Valley Lane	3,661	74,862	74,862	13,383	59,195	59,195
PRD 1008 Canter	2,873	39,266	39,266	16,516	16,234	16,234
PRD 1010 Alpine High	6,012	172,054	172,054	8,657	167,135	167,135
PRD 1011 La Cuesta	18,415	64,271	64,271	2,301	44,411	44,411
PRD 1012 Millar Road	5,766	55,428	55,428	23,979	28,569	28,569
PRD 1013 Singing Trails	44,084	77,360	77,360	2,799	32,730	32,730
PRD 1014 Lavender Point Lane	25,125	79,528	90,485	14,410	41,955	41,955
PRD 1015 Landavo Drive	66,608	51,949	51,949	17,978	28,223	28,223
PRD 1016 El Sereno Way	13,733	51,066	51,066	2,157	47,549	47,549
Survey Monument Preservation Fund	261,588	250,000	250,000	111,833	175,911	175,911
Special Aviation	50,000	50,000	50,000	50,000	50,000	50,000



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



Land Use and Environment Group						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Special Aviation Debt Service	337,879	334,578	334,578	334,578	330,579	181,033
County Fish and Game Propagation	9,448	18,000	18,000	16,490	18,000	18,000
Airport Enterprise Fund	14,527,965	19,597,580	31,728,058	15,383,493	17,527,214	17,579,437
Liquid Waste Enterprise Fund	6,017,338	7,793,918	7,934,338	6,411,584	8,790,419	7,540,319
CWSMD-Zone B (Campo Hills Water)	159,579	283,140	283,140	200,534	283,140	283,140
Campo WSMD-Zone A (Rancho Del Campo Water)	216,644	299,778	299,778	249,495	299,778	299,778
San Diego County Sanitation District	26,990,308	32,446,032	38,892,715	22,541,318	28,415,395	25,387,487
DPW Equipment Internal Service Fund	4,827,890	5,664,324	5,678,914	5,062,181	5,745,428	6,028,699
DPW ISF Equipment Acquisition Road Fund	1,812,902	5,253,083	8,276,537	1,876,630	6,466,311	5,626,083
DPW ISF Equipment Acquisition Inactive Waste	32,820	258,612	258,630	29,104	401,112	108,612
DPW ISF Equipment Acquisition Airport Enterprise	108,715	213,112	412,311	99,040	248,112	185,612
DPW ISF Equipment Acquisition General Fund	—	—	—	—	153,228	—
DPW ISF Equipment Acquisition Liquid Waste	285,061	1,100,246	1,314,133	280,011	1,375,000	609,000
<b>Total</b>	<b>\$ 349,487,797</b>	<b>\$ 417,483,250</b>	<b>\$ 569,171,129</b>	<b>\$ 369,982,526</b>	<b>\$ 423,925,091</b>	<b>\$ 376,144,745</b>



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

Community Services Group						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
General Fund	\$ 61,538,329	\$ 73,445,682	\$ 92,549,902	\$ 57,911,717	\$ 75,957,817	\$ 69,587,627
Co Successor Housing Agy Gillespie Housing	12,876	97,000	97,000	33,023	83,374	43,374
Co Successor Housing Agy USD RIP Housing	25,589	94,000	94,000	44,084	71,936	—
County Library	33,973,163	37,557,923	41,050,330	37,070,467	38,653,437	39,218,328
Co Successor Agy Redev Obligation Ret Fund	1,757,425	1,881,384	1,881,384	1,743,339	2,009,400	2,009,400
Co Successor Agy Gillespie Red Obligation Ret Fd	—	1,139,384	1,139,384	—	1,142,528	1,142,528
Co Successor Agy USD RIP Red Obligation Ret Fund	—	550,000	550,000	—	550,000	550,000
Co Successor Agy Gillespie Fld Debt Srv	1,144,929	1,139,384	1,139,384	1,139,384	1,142,528	1,142,528
Co Successor Agy Gillespie Fld Interest Acct	729,929	709,384	709,384	709,384	712,528	712,528
Co Successor Agy Gillespie Fld Principal Acct	415,000	430,000	430,000	430,000	430,000	430,000
Co Successor Agy USD RIP	552,542	937,562	937,562	550,000	937,562	937,562
Co Successor Agy Gillespie Fld Spec Revenue Fund	1,144,929	1,139,384	1,139,384	1,139,384	1,142,528	1,142,528
Co Successor Agy Gillespie Fld Admin	2,542	—	—	—	—	—
Purchasing Internal Service Fund	8,062,010	10,981,610	11,368,185	8,401,052	9,786,703	9,394,313
Purchasing Internal Service Fund Buyouts	80,814	—	—	—	—	—
Fleet Services Internal Service Fund	7,029,915	11,831,055	11,880,302	7,659,964	8,472,795	8,472,795
Fleet ISF Equipment Acquisition General	10,762,018	29,061,529	38,253,708	20,473,827	19,403,846	19,403,846
Fleet ISF Materials Supply Inventory	19,110,414	26,505,844	26,522,223	18,352,739	21,596,272	21,596,272
Fleet ISF Accident Repair	432,102	516,737	599,737	598,419	545,640	545,640
Fleet ISF Accidents Sheriff	438,971	624,802	684,802	684,760	622,696	622,696
Facilities Management Internal Service Fund	88,449,431	101,588,547	104,318,079	96,798,944	100,325,035	98,871,384
Major Maintenance Internal Service Fund	19,070,573	25,322,848	40,813,040	24,544,314	44,846,046	40,250,145
<b>Total</b>	<b>\$ 254,733,500</b>	<b>\$ 325,554,059</b>	<b>\$ 376,157,790</b>	<b>\$ 278,284,801</b>	<b>\$ 328,432,671</b>	<b>\$ 316,073,494</b>



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



Finance and General Government Group						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
General Fund	\$ 205,967,945	\$ 229,751,571	\$ 277,385,334	\$ 215,107,122	\$ 239,532,623	\$ 225,987,501
Information Technology Internal Service Fund	146,333,372	155,018,945	177,111,688	149,918,579	162,638,165	154,721,234
CSA Internal Service Fund	—	—	350,470	50,470	—	—
PRD Internal Service Fund	—	—	300,000	300,000	—	—
District Dev Internal Service Fund	—	—	55,000	55,000	—	—
<b>Total</b>	<b>\$ 352,301,317</b>	<b>\$ 384,770,516</b>	<b>\$ 455,202,492</b>	<b>\$ 365,431,172</b>	<b>\$ 402,170,788</b>	<b>\$ 380,708,735</b>

Capital Program						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Capital Outlay Fund	\$ 70,602,391	\$ 4,125,000	\$ 94,673,840	\$ 37,320,425	\$ 15,964,000	\$ —
Capital MSCP Acquisition Fund	6,711,311	10,000,000	36,690,309	6,047,966	10,000,000	2,500,000
County Health Complex Capital Outlay Fund	190,008	—	3,578,425	29,301	400,000	—
Justice Facility Construction Capital Outlay Fund	131,022,917	49,940,000	200,048,069	69,169,480	105,422,925	7,925
Library Projects Capital Outlay Fund	415,080	9,750,000	27,867,067	2,943,668	—	—
Edgemoor Development Fund	9,809,383	9,917,783	10,145,669	9,460,136	9,198,150	9,197,525
<b>Total</b>	<b>\$ 218,751,090</b>	<b>\$ 83,732,783</b>	<b>\$ 373,003,380</b>	<b>\$ 124,970,976</b>	<b>\$ 140,985,075</b>	<b>\$ 11,705,450</b>

Finance Other						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
General Fund	\$ 203,914,219	\$ 189,015,637	\$ 426,965,349	\$ 133,860,794	\$ 253,920,612	\$ 183,805,495
Pension Obligation Bonds	\$ 81,455,378	\$ 81,462,679	\$ 81,462,679	\$ 81,492,231	\$ 81,469,636	\$ 81,385,036
Employee Benefits Internal Service Fund	\$ 55,706,739	\$ 45,372,247	\$ 45,372,247	\$ 47,113,203	\$ 46,046,913	\$ 46,046,913
Public Liability Internal Service Fund	\$ 19,991,618	\$ 20,442,025	\$ 20,442,025	\$ 25,651,317	\$ 21,474,673	\$ 21,474,673
<b>Total</b>	<b>\$ 361,067,954</b>	<b>\$ 336,292,588</b>	<b>\$ 574,242,300</b>	<b>\$ 288,117,546</b>	<b>\$ 402,911,834</b>	<b>\$ 332,712,117</b>



### Changes in Components of Fund Balance (by Fund Group)

Beginning in Fiscal Year 2012-13, ending fund balance represents all components of fund balance as defined by Governmental Accounting Standards Board (GASB) 54. This can be nonspendable, restricted, committed, assigned or unassigned fund balance for the Governmental Funds or unrestricted net assets for the Proprietary Funds.

Ending Fund Balances (in millions)								
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Fund	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
Fiscal Year 2011-12 Ending Fund Balance <sup>1</sup>	\$ 1,481.7	\$ 669.5	\$ 0.6	\$ 17.8	\$ 19.8	\$ 47.2	\$ 104.9	\$ 5.6
Fiscal Year 2012-13 Ending Fund Balance	1,601.4	642.0	0.2	20.9	20.8	43.3	99.8	—
Fiscal Year 2013-14 Ending Fund Balance	1,731.7	654.4	0.4	16.0	23.8	27.1	99.2	1.8
Fiscal Year 2014-15 Ending Fund Balance <sup>2</sup>	1,888.4	693.6	0.9	17.0	24.3	10.4	96.7	1.8

<sup>1</sup> Amounts may not agree to the category grouping in the CAFR due to different budgetary roll-ups.

<sup>2</sup> Represents unaudited totals.

Fiscal Year 2015-16 (in millions)								
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Fund	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
Beginning Fund Balance	\$ 1,888.4	\$ 693.6	\$ 0.9	\$ 17.0	\$ 24.3	\$ 10.4	\$ 96.7	\$ 1.8
<b>Add</b>								
Budgeted Revenue	4,098.0	468.8	81.5	141.0	34.0	450.1	104.1	8.2
Fund Balance Component Decrease	18.7	6.5	—	—	—	—	3.3	—
Total Available Funding	6,005.1	1,168.9	82.4	158.0	58.3	460.5	204.1	10.0
<b>Less</b>								
Budgeted Expenditures	4,115.6	475.3	81.5	141.0	34.0	450.1	107.1	8.2
Fund Balance Component Increase	1.1	—	—	—	—	—	0.3	—
<b>Projected Ending Fund Balance</b>	<b>\$ 1,888.4</b>	<b>\$ 693.6</b>	<b>\$ 0.9</b>	<b>\$ 17.0</b>	<b>\$ 24.3</b>	<b>\$ 10.4</b>	<b>\$ 96.7</b>	<b>\$ 1.8</b>



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



Fiscal Year 2016-17 (in millions)								
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Fund	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
Beginning Fund Balance	\$ 1,888.4	\$ 693.6	\$ 0.9	\$ 17.0	\$ 24.3	\$ 10.4	\$ 96.7	\$ 1.8
<b>Add</b>								
Budgeted Revenue	3,953.0	449.9	81.4	11.7	32.8	434.0	103.4	8.1
Fund Balance Component Decrease	22.4	—	—	—	—	—	0.3	—
Total Available Funding	5,863.8	1,143.5	82.3	28.7	57.1	444.4	200.4	9.9
<b>Less</b>								
Budgeted Expenditures	3,974.3	449.9	81.4	11.7	32.8	434.0	103.4	8.1
Fund Balance Component Increase	1.1	—	—	—	—	—	0.3	—
<b>Projected Ending Fund Balance</b>	<b>\$ 1,888.4</b>	<b>\$ 693.6</b>	<b>\$ 0.9</b>	<b>\$ 17.0</b>	<b>\$ 24.3</b>	<b>\$ 10.4</b>	<b>\$ 96.7</b>	<b>\$ 1.8</b>





## Appendix C: General Fund Budget Summary

### Appropriations by Group and Fund

Public Safety Group						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Public Safety Executive Office	\$ 75,165,942	\$ 76,895,007	\$ 79,100,529	\$ 75,341,227	\$ 79,802,512	\$ 80,563,737
San Diego County Fire Authority	20,401,463	22,935,081	29,037,373	22,255,012	30,240,828	21,661,754
District Attorney	155,564,632	170,080,851	174,056,266	163,684,756	174,645,419	171,028,850
Sheriff	653,686,832	713,072,557	772,784,251	710,528,580	741,605,241	727,894,810
Child Support Services	47,421,421	51,460,166	51,556,716	47,371,168	52,897,983	54,897,587
Citizens' Law Enforcement Review Board	608,610	631,239	631,239	627,153	659,682	664,308
Office of Emergency Services	6,721,846	6,635,516	10,379,375	7,284,808	6,520,365	7,101,972
Medical Examiner	9,345,484	9,814,462	9,960,517	9,864,196	9,983,645	10,627,756
Probation	209,515,332	216,642,604	218,493,601	210,048,034	222,943,016	217,547,301
Public Defender	72,385,475	77,288,460	78,932,883	75,529,557	79,481,935	80,878,383
<b>Total</b>	<b>\$ 1,250,817,036</b>	<b>\$ 1,345,455,943</b>	<b>\$ 1,424,932,749</b>	<b>\$ 1,322,534,490</b>	<b>\$ 1,398,780,626</b>	<b>\$ 1,372,866,458</b>

Health and Human Services Agency						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Regional Operations	\$ 700,078,861	\$ 615,226,914	\$ 597,125,126	\$ 588,043,800	\$ 629,455,120	\$ 637,049,458
Strategic Planning & Operational Support	119,241	—	—	252	—	—
Aging and Independence Services	318,650,244	333,551,249	346,667,662	346,109,617	383,582,465	402,632,603
Behavioral Health Services	385,747,166	425,433,577	425,957,540	406,931,617	441,551,554	440,388,289
Administrative Support	81,902,586	122,228,623	132,085,324	101,444,689	143,903,403	116,006,453
Child Welfare Services	240,563,171	270,597,535	271,204,185	246,810,177	276,838,541	278,191,989
Public Health Services	89,561,587	95,829,024	98,984,862	91,416,267	104,531,420	102,335,115
Public Administrator / Public Guardian	13,184	—	—	(2,343)	—	—
<b>Total</b>	<b>\$ 1,816,636,039</b>	<b>\$ 1,862,866,922</b>	<b>\$ 1,872,024,699</b>	<b>\$ 1,780,754,075</b>	<b>\$ 1,979,862,503</b>	<b>\$ 1,976,603,907</b>



**APPENDIX C: GENERAL FUND BUDGET SUMMARY**

Land Use and Environment Group						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Land Use and Environment Executive Office	\$ 3,244,749	\$ 8,142,384	\$ 8,293,074	\$ 3,884,462	\$ 9,187,565	\$ 5,318,619
Agriculture, Weights and Measures	18,760,069	20,077,110	20,529,256	18,803,965	20,210,539	20,132,927
Environmental Health	40,267,909	46,661,684	48,720,367	41,917,008	46,148,371	45,461,479
Farm and Home Advisor	907,391	853,058	938,600	899,602	869,971	869,971
Parks and Recreation	30,355,116	31,326,390	43,830,657	34,913,871	33,428,751	32,342,483
Planning and Development Services	26,400,446	34,763,543	38,620,067	29,019,025	35,208,739	29,676,557
Public Works	24,669,015	21,257,431	23,645,109	19,329,417	23,561,551	12,791,967
<b>Total</b>	<b>\$ 144,604,696</b>	<b>\$ 163,081,600</b>	<b>\$ 184,577,130</b>	<b>\$ 148,767,349</b>	<b>\$ 168,615,487</b>	<b>\$ 146,594,003</b>

Community Services Group						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Community Services Executive Office	\$ 3,216,269	\$ 8,219,348	\$ 17,770,434	\$ 3,234,288	\$ 9,693,167	\$ 3,167,163
Animal Services	15,420,135	16,941,395	17,381,120	16,028,484	16,305,204	16,566,989
General Services	3,720,052	1,795,000	3,054,171	2,892,166	1,995,000	1,795,000
Housing & Community Development	17,056,855	26,375,570	34,199,487	17,587,241	27,843,087	27,570,395
Purchasing and Contracting	910,000	722,000	722,000	722,000	832,559	743,118
Registrar of Voters	21,215,018	19,392,369	19,422,689	17,447,539	19,288,800	19,744,962
<b>Total</b>	<b>\$ 61,538,329</b>	<b>\$ 73,445,682</b>	<b>\$ 92,549,902</b>	<b>\$ 57,911,717</b>	<b>\$ 75,957,817</b>	<b>\$ 69,587,627</b>





Finance and General Government Group						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Finance & General Government Executive Office	\$ 20,700,331	\$ 21,564,317	\$ 49,668,732	\$ 24,279,761	\$ 21,004,076	\$ 19,291,617
Board of Supervisors	7,699,492	8,366,841	9,434,957	8,007,654	8,556,848	8,556,920
Assessor / Recorder / County Clerk	54,072,999	63,127,842	65,862,959	56,416,039	66,317,674	65,409,510
Treasurer - Tax Collector	20,168,956	21,659,445	22,601,149	18,707,057	22,640,120	21,529,415
Chief Administrative Office	4,304,355	4,649,068	4,744,078	4,363,894	4,744,476	4,785,972
Auditor and Controller	33,489,395	33,891,372	39,381,247	33,531,044	35,105,281	34,076,551
County Technology Office	13,709,788	16,272,592	22,630,771	16,723,033	20,091,824	14,177,766
Civil Service Commission	519,550	606,114	683,266	528,691	493,377	504,696
Clerk of the Board of Supervisors	3,159,027	3,482,832	3,528,874	3,252,617	3,876,080	3,589,399
County Counsel	23,506,204	27,604,747	28,750,851	24,716,922	25,392,692	25,861,262
Grand Jury	510,582	595,975	595,975	446,277	800,784	802,170
Human Resources	21,241,725	24,779,192	26,271,814	21,340,601	27,263,270	24,203,059
County Communications Office	2,885,540	3,151,234	3,230,662	2,793,532	3,246,121	3,199,164
<b>Total</b>	<b>\$ 205,967,945</b>	<b>\$ 229,751,571</b>	<b>\$ 277,385,334</b>	<b>\$ 215,107,122</b>	<b>\$ 239,532,623</b>	<b>\$ 225,987,501</b>

**APPENDIX C: GENERAL FUND BUDGET SUMMARY**

Finance Other						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Cash Borrowing Program	\$ 1,350,287	\$ 7,700,000	\$ 7,700,000	\$ —	\$ 2,700,000	\$ 2,700,000
Community Enhancement	2,662,000	3,540,000	3,567,528	3,557,528	4,184,390	3,300,000
Neighborhood Reinvestment Program	4,195,844	10,000,000	9,868,950	9,066,186	10,000,000	10,000,000
Contributions to County Library	1,643,750	300,000	625,700	325,700	300,000	300,000
Contingency Reserve - General Fund	—	20,669,098	20,669,098	—	21,724,392	22,235,815
Lease Payments-Bonds	—	—	—	—	35,350,904	35,520,271
Contributions to Capital Program	186,920,656	110,012,565	345,116,204	110,311,889	131,479,000	64,624,000
Countywide General Expense	6,742,413	36,380,729	39,004,624	10,200,911	47,756,284	44,699,767
Local Agency Formation Commission Administration	399,269	413,245	413,245	398,581	425,642	425,642
<b>Total</b>	<b>\$ 203,914,219</b>	<b>\$ 189,015,637</b>	<b>\$ 426,965,349</b>	<b>\$ 133,860,794</b>	<b>\$ 253,920,612</b>	<b>\$ 183,805,495</b>

Total - Group/Agency						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
<b>Total</b>	<b>\$ 3,683,478,264</b>	<b>\$ 3,863,617,355</b>	<b>\$ 4,278,435,162</b>	<b>\$ 3,658,935,548</b>	<b>\$ 4,116,669,668</b>	<b>\$ 3,975,444,991</b>





Financing Sources

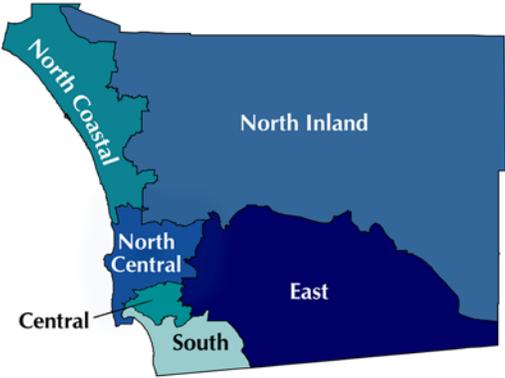
Financing Sources by Category						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Taxes Current Property	\$ 553,177,447	\$ 563,621,850	\$ 563,621,850	\$ 581,085,530	\$ 592,941,817	\$ 607,112,534
Taxes Other Than Current Secured	399,012,753	401,700,989	401,700,989	417,686,093	424,727,808	435,844,828
Licenses Permits & Franchises	45,847,705	44,088,759	44,088,759	44,931,047	39,880,126	42,297,581
Fines, Forfeitures & Penalties	38,337,280	34,508,393	37,776,086	37,987,899	38,554,079	32,993,214
Revenue From Use of Money & Property	16,867,224	11,022,670	11,022,670	12,792,327	12,017,629	12,064,572
Intergovernmental Revenues	2,025,017,680	1,978,117,922	2,021,286,936	1,993,622,423	2,103,309,820	2,104,765,475
Charges For Current Services	348,794,924	344,495,159	347,919,025	351,809,975	353,594,491	356,278,486
Miscellaneous Revenues	24,950,771	26,577,180	34,740,400	55,638,959	31,451,593	18,281,721
Other Financing Sources	331,020,586	289,973,364	292,093,323	285,201,543	302,777,675	292,110,617
<b>Total Revenues</b>	<b>\$ 3,783,026,370</b>	<b>\$ 3,694,106,286</b>	<b>\$ 3,754,250,037</b>	<b>\$ 3,780,755,796</b>	<b>\$ 3,899,255,038</b>	<b>\$ 3,901,749,028</b>
Fund Balance Component Decreases	\$ 2,810,502	\$ 1,421,854	\$ 1,421,854	\$ 1,421,854	\$ 18,666,743	\$ 22,417,090
Use of Fund Balance	(102,358,608)	168,089,215	522,763,271	(123,242,102)	198,747,887	51,278,873
<b>Total Financing Sources</b>	<b>\$ 3,683,478,264</b>	<b>\$ 3,863,617,355</b>	<b>\$ 4,278,435,162</b>	<b>\$ 3,658,935,548</b>	<b>\$ 4,116,669,668</b>	<b>\$ 3,975,444,991</b>



# Appendix D: Health & Human Services: General Fund

## Health and Human Services—General Fund

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



### Group Staffing by Department

	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Family Resource Centers & Eligibility Administration	2,366.00	2,386.00	2,386.00
Health Care Policy Administration	35.00	6.00	6.00
Aging Programs	150.00	149.00	149.00
Adult Protective Services	67.00	68.00	68.00
Office of Military and Veteran Affairs	8.00	13.00	13.00
In-Home Supportive Services	160.00	160.00	160.00
Behavioral Health Services	786.25	789.00	789.00
Child Welfare Services	1,363.00	1,364.00	1,364.00
Public Health Services	661.25	662.50	662.50
Administrative Support	377.00	379.00	379.00
<b>HHSA Total</b>	<b>5,973.50</b>	<b>5,976.50</b>	<b>5,976.50</b>

**APPENDIX D: HEALTH & HUMAN SERVICES: GENERAL FUND**

General Fund Budget by Program						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
<b>Family Resource Centers &amp; Eligibility Administration</b>	<b>\$ 447,668,674</b>	<b>\$ 504,334,543</b>	<b>\$ 486,074,141</b>	<b>\$ 485,421,076</b>	<b>\$ 528,420,601</b>	<b>\$ 534,732,635</b>
Operational Budget	239,471,999	256,013,396	256,752,994	263,453,245	268,607,685	274,919,719
Assistance Payments Budget	208,196,675	248,321,147	229,321,147	221,967,832	259,812,916	259,812,916
<i>CalWORKs Assistance Payments</i>	173,864,514	204,415,785	185,415,785	176,654,703	204,415,785	204,415,785
<i>Employment and Child Care Payments</i>	27,295,180	32,210,401	32,210,401	28,760,523	32,786,283	32,786,283
<i>General Relief Payments</i>	4,286,544	6,550,000	6,550,000	8,706,943	10,606,635	10,606,635
<i>Cash Assistance Program for Immigrants (CAPI)</i>	2,653,303	3,491,856	3,491,856	2,720,679	3,491,856	3,491,856
<i>Expanded Subsidized Employment (ESE)</i>	—	688,000	688,000	1,395,884	3,456,000	3,456,000
<i>Work Incentive Nutritional Supplement (WINS)</i>	—	—	—	2,818,563	1,962,593	1,962,593
<i>Approved Relative Caregiver (ARC)</i>	—	—	—	94,830	1,504,541	1,504,541
<i>Family Stabilization (FS)</i>	—	575,882	575,882	598,909	1,200,000	1,200,000
<i>Refugee Aid Payments</i>	97,134	389,223	389,223	216,797	389,223	389,223
<b>Health Care Policy Administration</b>	<b>\$ 167,689,648</b>	<b>\$ 20,116,311</b>	<b>\$ 20,116,311</b>	<b>\$ 16,047,245</b>	<b>\$ 10,121,294</b>	<b>\$ 9,137,050</b>
Operational Budget	167,689,648	20,116,311	20,116,311	16,047,245	10,121,294	9,137,050
Assistance Payments Budget	—	—	—	—	—	—
<b>Aging Programs</b>	<b>\$ 30,477,707</b>	<b>\$ 35,583,540</b>	<b>\$ 35,585,322</b>	<b>\$ 33,724,767</b>	<b>\$ 35,789,172</b>	<b>\$ 36,097,100</b>
Operational Budget	30,477,706	35,583,540	35,585,322	33,724,767	35,789,172	36,097,100
Assistance Payments Budget	—	—	—	—	—	—
<b>Adult Protective Services</b>	<b>\$ 8,122,184</b>	<b>\$ 8,640,190</b>	<b>\$ 8,640,190</b>	<b>\$ 8,570,405</b>	<b>\$ 9,884,764</b>	<b>\$ 9,262,908</b>
Operational Budget	8,122,184	8,640,190	8,640,190	8,570,405	9,884,764	9,262,908
Assistance Payments Budget	—	—	—	—	—	—
<b>Office of Military and Veteran Affairs</b>	<b>\$ 1,055,600</b>	<b>\$ 1,094,562</b>	<b>\$ 1,094,562</b>	<b>\$ 1,176,950</b>	<b>\$ 2,039,688</b>	<b>\$ 2,032,117</b>
Operational Budget	1,055,600	1,094,562	1,094,562	1,176,950	2,039,688	2,032,117
Assistance Payments Budget	—	—	—	—	—	—
<b>In-Home Supportive Services</b>	<b>\$ 279,129,515</b>	<b>\$ 288,232,957</b>	<b>\$ 301,347,588</b>	<b>\$ 302,738,660</b>	<b>\$ 335,868,841</b>	<b>\$ 355,240,478</b>
Operational Budget	279,129,515	288,232,957	301,347,588	302,738,660	335,868,841	355,240,478
Assistance Payments Budget	—	—	—	—	—	—





General Fund Budget by Program						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
<b>Behavioral Health Services</b>	\$ 386,897,876	\$ 425,433,577	\$ 425,957,540	\$ 408,209,531	\$ 441,551,554	\$ 440,388,289
Operational Budget	386,897,875	425,433,577	425,957,540	408,209,531	441,551,554	440,388,289
Assistance Payments Budget	—	—	—	—	—	—
<b>Child Welfare Services</b>	\$ 305,173,357	\$ 338,051,038	\$ 338,679,208	\$ 312,442,967	\$ 344,178,447	\$ 347,386,542
Operational Budget	185,604,169	182,820,167	183,448,337	181,196,462	192,530,814	195,738,909
Assistance Payments Budget	119,569,189	155,230,871	155,230,871	131,246,505	151,647,633	151,647,633
<i>Foster Care Aid Payments</i>	43,961,236	72,934,557	72,934,557	54,923,816	68,142,975	68,142,975
<i>Kinship Guardianship Assistance Payments (Kin-GAP)</i>	3,721,659	3,365,522	3,365,522	4,384,209	4,573,866	4,573,866
<i>Adoption Assistance Payments</i>	71,886,294	78,930,792	78,930,792	71,938,480	78,930,792	78,930,792
<b>Public Health Services</b>	\$ 113,672,414	\$ 119,151,581	\$ 122,444,512	\$ 115,217,677	\$ 128,104,739	\$ 126,320,335
Operational Budget	113,672,414	119,151,581	122,444,512	115,217,677	128,104,739	126,320,335
Assistance Payments Budget	—	—	—	—	—	—
<b>Administrative Support</b>	\$ 85,743,109	\$ 122,228,623	\$ 130,942,022	\$ 115,078,598	\$ 143,903,403	\$ 116,006,453
Operational Budget	85,743,109	122,228,623	130,942,022	115,078,598	143,903,403	116,006,453
Assistance Payments Budget	—	—	—	—	—	—
<b>HHS General Fund Total</b>	\$ 1,825,630,085	\$ 1,862,866,922	\$ 1,870,881,397	\$ 1,798,627,877	\$ 1,979,862,503	\$ 1,976,603,907
Operational Budget Total	\$ 1,497,864,221	\$ 1,459,314,904	\$ 1,486,329,379	\$ 1,445,413,540	\$ 1,568,401,954	\$ 1,565,143,358
Assistance Payments Total	\$ 327,765,864	\$ 403,552,018	\$ 384,552,018	\$ 353,214,337	\$ 411,460,549	\$ 411,460,549



## Appendix E: Operational Plan Acronyms and Abbreviations

**AB:** Assembly Bill  
**A&C:** Auditor and Controller  
**ACA:** *Affordable Care Act* of 2010  
**ACAO:** Assistant Chief Administrative Officer  
**ADA:** Americans with Disabilities Act  
**ADS:** Alcohol & Drug Services  
**AIS:** Aging & Independence Services  
**ALMS:** Airport Lease Management System  
**ALS:** Advanced Life Support  
**APCD:** Air Pollution Control District  
**APS:** Adult Protective Services  
**ARC:** Approved Relative Caregiver program  
**ARCC:** Assessor/Recorder/County Clerk  
**ARI:** Advanced Recovery Initiative  
**ASAP NET:** Advanced Situational Awareness for Public Safety Network  
**AVA:** Acutely Vulnerable Adult  
**AWM:** Agriculture, Weights and Measures  
**BHS:** Behavioral Health Services  
**BIM:** Building Information Modeling  
**BPR:** Business Process Reengineering  
**BSCC:** Bureau of State and Community Corrections  
**CAC:** County Administration Center  
**CAFR:** Comprehensive Annual Financial Report  
**CAL FIRE:** California Department of Forestry and Fire Protection  
**CalMHSA:** California Mental Health Services Authority  
**CAHP:** Coordinated Assessment and Housing Placement  
**CAMS:** Contracts Award & Management System  
**CAO:** Chief Administrative Officer  
**CAP:** Climate Action Plan, Community Action Partnership  
**CATCH:** Computer and Technology Crime High-Tech Response Team  
**CCFSA:** California Counties Facilities Services Association  
**CCI:** Coordinated Care Initiative  
**CCO:** County Communications Office  
**CCRM:** County Constituent Relationship Management



**CCTP:** Community-Based Care Transitions Program  
**CDBG:** Community Development Block Grant  
**CDC:** Centers for Disease Control and Prevention  
**CDO:** Cross-Departmental Objective  
**CEC:** California Energy Commission  
**CEQA:** California Environmental Quality Act  
**CERS:** California Electronic Reporting System  
**CERT:** Community Emergency Response Team  
**CFO:** Chief Financial Officer  
**CFM:** Certified Farmers' Market  
**CHIP:** Community Health Improvement Plans  
**CINA:** Capital Improvement Needs Assessment  
**CIP:** Capital Improvement Plan, Capital Improvement Program, Construction In Progress  
**CIR:** Compliance Inspection Report  
**CLERB:** Citizens' Law Enforcement Review Board  
**CNAP:** County Nutrition Action Partnership  
**CNC TV:** County News Center Television  
**CoC:** Continuum of Care  
**COC:** County Operations Center  
**COF:** Capital Outlay Fund  
**COO:** Chief Operating Officer  
**COOP:** Continuity of Operations Plan  
**COPs:** Certificates of Participation  
**CQI:** Continuous Quality Improvement  
**CREP:** Comprehensive Renewable Energy Plan

## APPENDIX E: OPERATIONAL PLAN ACRONYMS AND ABBREVIATIONS

<b>CSA:</b> County Service Area	<b>FEMA:</b> Federal Emergency Management Agency
<b>CSAC:</b> California State Association of Counties	<b>FF&amp;E:</b> Furniture, fixtures and equipment
<b>CSG:</b> Community Services Group	<b>FGG:</b> Finance and General Government Group
<b>CSU:</b> Crisis Stabilization Unit	<b>FHA:</b> Farm and Home Advisor, Federal Housing Authority
<b>CTC:</b> Community Transition Center	<b>Fis:</b> Field Interviews
<b>CTO:</b> County Technology Office	<b>FSP:</b> Full Service Partnerships
<b>CUPA:</b> Certified Unified Program Agency	<b>FTE:</b> Full-time equivalent
<b>CVPD:</b> Chula Vista Police Department	<b>FY:</b> Fiscal Year
<b>CWS:</b> Child Welfare Services	<b>GAAP:</b> Generally Accepted Accounting Principles
<b>DAS:</b> Department of Animal Services	<b>GSAB:</b> Governmental Accounting Standards Board
<b>DCAI:</b> Discipline Case Advocacy Institute	<b>GC:</b> Government Code
<b>DCAO:</b> Deputy Chief Administrative Officer	<b>GDP:</b> Gross Domestic Product
<b>DCCA:</b> Downpayment and Closing Cost Assistance	<b>GEMS:</b> Global Election Management System
<b>DCSS:</b> Department of Child Support Services	<b>GFOA:</b> Government Finance Officers Association
<b>DEH:</b> Department of Environmental Health	<b>GHG:</b> Greenhouse gas
<b>DGS:</b> Department of General Services	<b>GIS:</b> Geographic Information System
<b>DHR:</b> Department of Human Resources	<b>GMS:</b> General Management System
<b>DLP:</b> Data Loss Prevention	<b>GPR:</b> General Purpose Revenue
<b>DMS:</b> Division of Measurement Standards	<b>HACSD:</b> Housing Authority of the County of San Diego
<b>DO:</b> Department Objective	<b>HAVA:</b> Help America Vote Act
<b>DPC:</b> Department of Purchasing and Contracting	<b>HCD:</b> Housing and Community Development
<b>DPR:</b> Department of Parks and Recreation	<b>HCV:</b> Housing Choice Voucher
<b>DPSNF:</b> Distinct Part Skilled Nursing Facility	<b>HF:</b> Healthy Families
<b>DPW:</b> Department of Public Works	<b>HHSA:</b> Health and Human Services Agency
<b>ECAP:</b> Environmental Corrective Action Program	<b>HiAP:</b> Health in All Policies
<b>EDPP:</b> Enterprise Document Processing Platform	<b>HIDTA:</b> High Intensity Drug Trafficking Areas
<b>EIR:</b> Environmental Impact Report	<b>HMD:</b> Hazardous Materials Division
<b>EMS:</b> Emergency Medical Services	<b>HOME:</b> Home Investment and Partnership Grant
<b>EMT:</b> Emergency Medical Technician	<b>HOPWA:</b> Housing Opportunities for Persons with Aids
<b>EOC:</b> Emergency Operations Center	<b>HUD:</b> U.S. Department of Housing and Urban Development
<b>ERAF:</b> Educational Revenue Augmentation Fund	<b>IHOT:</b> In-Home Outreach Team
<b>ERG:</b> Employee Resource Groups	<b>IHSS:</b> In-Home Supportive Services
<b>ERP:</b> Enterprise Resource Planning	<b>ILP:</b> Information-Led Policing
<b>ESG:</b> Emergency Solutions Grant	<b>IM:</b> Independence Mapping
<b>EUI:</b> Energy Use Intensity	<b>IPTS:</b> Integrated Property Tax System
<b>EWG:</b> Enterprise-Wide Goal	<b>IRS:</b> Internal Revenue Service
<b>eWIN:</b> Extension Wildfire Information Network	<b>ISF:</b> Internal Service Fund
<b>EV:</b> Electric Vehicle	<b>IP:</b> Individual Provider





- IT:** Information Technology
- IT ISF:** Information Technology Internal Service Fund
- JJC:** Juvenile Justice Commission
- JUDGE:** Jurisdictions United for Drug/Gang Enforcement
- KIP:** Knowledge Integration Program
- LECC:** Law Enforcement Coordination Center
- LEP:** Limited English Proficiency
- LMS:** Learning Management System
- LRBs:** Lease Revenue Bonds
- LUEG:** Land Use and Environment Group
- LWSD:** *Live Well San Diego*
- M:** million
- MAA:** Medi-Cal Administrative Activities
- MASLs:** Minimum Acceptable Service Levels
- MCH:** Maternal Child Health
- MECAP:** Medical Examiners and Coroners Alert Project
- MG:** Master Gardener
- MHSA:** Mental Health Services Act
- MSCP:** Multiple Species Conservation Program
- MSSP:** Multipurpose Senior Service Program
- NACo:** National Association of Counties
- NCOA:** National Change of Address
- NICHD:** National Institute of Child Health and Human Development
- NFP:** Nurse Family Partnership
- NOPA:** Notices of Proposed Action
- NPP:** Nuclear Power Plant
- OAAS:** Office of Audits and Advisory Services
- OE:** Operational Excellence
- OEC:** Office of Ethics and Compliance
- OES:** Office of Emergency Services
- OMVA:** Office of Military and Veteran Affairs
- O&M:** Operations and maintenance
- ORR:** Office of Revenue and Recovery
- OS:** Optical Scan
- PA:** Public Administrator
- PACE:** Purchase of Agricultural Conservation Easement
- PB:** Performance Budgeting System
- PC:** Public Conservatorship
- PCC:** Polinsky Children’s Center
- PDATF:** Prescription Drug Abuse Task Force
- PDS:** Planning and Development Services
- PERT:** Psychiatric Emergency Response Team
- PG:** Public Guardian
- PHAB:** Public Health Accreditation Board
- PHC:** Public Health Center
- PHS:** Public Health Services
- PII:** Personal Identifiable Information
- PLDO:** Parkland Dedication Ordinance
- PM:** Performance Measure(s)
- POB:** Pension Obligation Bond
- PRD:** Permanent Road Division
- PROP:** Proposition
- PSAs:** Public Service Announcements
- PSG:** Public Safety Group
- PV:** Photovoltaic
- QA:** Quality Assurance
- QR:** Quick Response
- RCFE:** Residential Care Facilities for the Elderly
- RCS:** Regional Communications System
- RFP:** Request for Proposal
- RG3:** Regional Realignment Response Group
- RIFA:** Red Imported Fire Ants
- RLA:** Resident Leadership Academies
- ROV:** Registrar of Voters
- RPTT:** Real Property Transfer Tax
- RPTTF:** Redevelopment Property Tax Transfer Fund
- RSVP:** Retired & Senior Volunteer Program
- RWQCB:** Regional Water Quality Control Board
- S&B:** Salaries & Benefits
- S&S:** Services & Supplies
- SANCAL:** San Diego County Capital Asset Leasing Corporation
- SANDAG:** San Diego Association of Governments
- SanGIS:** San Diego Geographic Information Source
- SAPT:** Substance Abuse Prevention and Treatment
- SARMS:** Substance Abuse and Recovery Management System

## APPENDIX E: OPERATIONAL PLAN ACRONYMS AND ABBREVIATIONS

<b>SB:</b> Senate Bill	<b>TABs:</b> Tax Allocation Bonds
<b>SC:</b> Safe Communities	<b>TB:</b> Tuberculosis
<b>SDCERA:</b> San Diego County Employees Retirement Association	<b>TICP:</b> Tactical Interoperable Communications Plan
<b>SDCFA:</b> San Diego County Fire Authority	<b>Title IV-E Waiver:</b> California Well-Being Demonstration Project
<b>SDCL:</b> San Diego County Library	<b>TJRV:</b> Tijuana River Valley
<b>SDCPH:</b> San Diego County Psychiatric Hospital	<b>TMDL:</b> Total Maximum Daily Load
<b>SDRBA:</b> San Diego Regional Building Authority	<b>TN:</b> Technological Needs
<b>SE:</b> Sustainable Environments	<b>TOT:</b> Transient Occupancy Tax
<b>SF:</b> Square foot/feet	<b>TRANS:</b> Tax and Revenue Anticipation Notes
<b>SHSGP:</b> State Homeland Security Grant Program	<b>UAAL:</b> Unfunded Actuarial Accrued Liability
<b>SIDS:</b> Sudden Infant Death Syndrome	<b>UASI:</b> Urban Areas Security Initiative Grant
<b>SNAP-ED:</b> Supplemental Nutrition Assistance Program-Education	<b>UCCE:</b> University of California Cooperative Extension
<b>SNF:</b> Skilled Nursing Facilities	<b>UDC:</b> Unified Disaster Council
<b>SOC:</b> Standards of Cover	<b>USDA:</b> United States Department of Agriculture
<b>STAR:</b> Sheriff's Transfer, Assessment and Release	<b>USDRIP:</b> Upper San Diego River Improvement Project
<b>SUAS:</b> State Utility Assistance Subsidy	<b>UST:</b> Underground Storage Tanks
	<b>VAP:</b> Voluntary Assistance Program
	<b>VASH:</b> Veterans Affairs Supportive Housing program
	<b>VLf:</b> Vehicle License Fees
	<b>WIC:</b> Welfare and Institutions Code
	<b>WINS:</b> Work Incentive Nutritional Supplement



## Appendix F: Glossary of Operational Plan Terms

**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 System (PB).

**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, as assessed by an actuary, 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.

**Actuals:** The County's year-end actual dollars for expenditures and revenues for a fiscal year. Also, the year-end actual measures or results for statistical 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 annual budget formally approved 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 year and a tentative budget that is approved in principle for the second year.

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

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

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

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



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

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

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

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

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

**Audacious Vision:** A bold statement detailing the impact the County wants to make in the community towards the four strategic initiatives of Healthy Families, Safe Communities, Sustainable Environments and Operational Excellence.

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

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

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

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

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

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

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

**Budget:** A financial plan for a single fiscal year includes recommended expenditures for a given period and the recommended means of financing them. The annual budget is contained within the Operational Plan.

**Business Process Reengineering (BPR):** The fundamental rethinking and radical redesign of business processes to achieve dramatic improvements in critical measures of performance, such as cost, quality, service and 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 county government 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 gives 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 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 the 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.

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

**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/Chief Operating Officer (ACAO/COO), to the Deputy CAO of each Group.

**Committed Fund Balance:** Self-imposed limitations set on funds prior to the end of a period. Limitations imposed by the highest level of decision making, and requires 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 Stakeholder:** Members of the public, community groups, businesses, organizations or other agencies who are involved in or affected by a course of action.

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

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

**Cost Applied:** The transfer of costs of 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.

**County News Center Television (CNC TV):** The County's television station, which broadcasts Board of Supervisors meetings and programs of community interest.

**County Operations Center (COC):** The central County operations center campus located at 5500 Overland Way, San Diego, California. The COC is a 44 acre regional complex which includes 18 structures and houses 19 departments from all 5 business groups. The campus includes office and operational functions for County services as well as the Emergency Operations Center for the region.

**County Service Area (CSA):** An assessment district comprised of unincorporated area property owners 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 rating agencies include Standard & Poor's, Fitch and Moody's.

**Cross-Departmental Objectives (CDO):** A pre-determined set of objectives developed in Enterprise-Wide Goal focus groups that focus on collaboration between multiple departments to drive the intended outcome. Cross-Departmental objectives may be shared between two or more departments and/or external partners, to contribute to the larger Enterprise-Wide Goal.

**Cross-Departmental Objective Nomenclature:** The numbering system that aligns a Cross-Departmental Objective to a Strategic Initiative in the County's Strategic Plan.

**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 the following: 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 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 local government owes on borrowed money.

**Debt Service Fund:** A fund established to account for the accumulation of resources for and 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 of 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):** Are similar to Cross-Departmental objectives as they are intended to drive an outcome; however, they differ from a Cross-Departmental Objective as the outcome is mandated by state or federal regulations or set by the department rather than from the Enterprise-Wide Goal focus group.

**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):** General Managers (GM) of one of three County functional groups: Public Safety, Community Services and Land Use and Environment. The GM of the Finance and General Government Group is the Chief Financial Officer, and the GM of the Health and Human Services Agency (HHS) is the Director. See General Manager.

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

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

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

**Enterprise Fund:** A fund established to account for operations that are financed and operated in a manner similar to private business enterprises (e.g. water, gas and electric utilities; airports; parking garages; or transit systems). The governing body intends that the costs of providing 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 systems.

**Enterprise-Wide Goals (EWG):** A set of focused goals for departments to collaborate on for the greatest impact to our community. Each Enterprise-Wide Goal supports a specific Audacious Vision.

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

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

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

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

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

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

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



**Firestorm 2003:** A devastating wildfire that occurred in San Diego County in October 2003 that financially affected every department and has resulted in continued programs and services to either recover from the damage or implement plans to avert another fire-related disaster.

**Firestorm 2007:** A devastating wildfire that occurred in San Diego County in October 2007 that financially affected the County and has resulted in the implementation of new programs or services to recover from the damage of the disaster.

**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.

**Functional Threading:** Is the process of collaboration throughout the organization to pursue goals, solve problems, share information and leverage resources. Functional Threading ensures all areas of the County work together to meet goals set in both the Strategic and Operational Plans.

**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 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 Components 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 only used 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 five business Groups (Community Services, 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:** (Previously referred to as 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. They govern the form and content of the financial statement of an entity.

**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, the highest organizational unit to which a County department/program reports. There are four Groups and one Agency. Each department/program belongs to one of the following: Public Safety Group (PSG), Land Use and Environment Group (LUEG), Community Services Group (CSG), 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.

**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 the other 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 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 was so ingrained in County culture that it 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.

**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 from the State or federal government that the County perform a task, perform a task in a particular way, or perform a task to meet a particular standard.

**Management Reserves:** An expenditure category unique to the County of San Diego. Management Reserves are intended to be used to handle 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 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 and Benefits, Services and Supplies, etc.).

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

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

**Monitoring and Control:** The process of reviewing operations to make sure the organization is on track to meet its goals, while also seeing what needs to be done to address any identified issues.



**Multiple Species Conservation Program (MSCP):** This program will preserve a network of habitat and open space, 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 on Capitol Hill and throughout the federal bureaucracy.

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

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

**Objects (Line Items):** A sub-classification (or roll-up account) of expenditures and revenues based on type of goods or services (Salaries and Benefits, Services and Supplies, Other Charges, Capital Assets, etc.) or by type of revenue (Fines, Forfeitures and 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 goals, objectives and performance measures for County departments.

**Operational Planning:** The process of allocating resources, both dollars and staff time, to the programs and services that will support the County's strategic goals. Reflects plans for expenditures and the means of financing them. The operating budget is the primary means that most financing of acquisitions, spending, and service delivery activities of the County is controlled. The Operational Plan provides the County's financial plan for the next two fiscal years. The first year is formally adopted as the County's budget and the second year is approved in principle for planning purposes by the Board of Supervisors.

**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, retirement of other long-term debt, 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 noncounty 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, 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):** 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 unincorporated area property owners 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 open to the public that provide citizens an opportunity to express their views on the merits of the County's proposals and services.



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

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

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

**Rebudget:** To include funds for a project or services budgeted in the previous year but not spent within that year nor meeting the criteria for an encumbrance at 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 the smallest unit reported on. In the Operational Plan, the County may present "reporting components" and funds in different ways than the County's Comprehensive Annual Financial Report (CAFR).

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

**Required Disciplines:** The key organizational disciplines set out in the County's Strategic Plan intended to ensure that the County maintains a high level of operational excellence in order to accomplish the Strategic Initiative goals. The required disciplines include: fiscal stability; customer satisfaction; regional leadership; skilled, adaptable and diverse workforce; essential infrastructure; accountability/transparency; continuous improvement; and information technology.

**Restricted Fund Balance:** That portion of fund balance subject to externally enforceable limitations on 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.

**Rewards and Recognitions:** The Strategic Plan component that ensures the County is rewarding excellence in employee performance by providing monetary rewards, employee development opportunities, department recognition rewards, and national and local recognition opportunities.

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

**SANCAL:** San Diego County Capital Asset Leasing Corporation. A nonprofit corporation governed by a five-member Board of Directors which is appointed by the County 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. Certain goals are defined and the service level gives the percentage to which those goals should be achieved.

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

**Special District:** An area in which an independent unit of local government is 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 equals 2,088 staff hours (occasionally 2,080 or 2,096 staff hours). Two workers, each working half that number of hours, together equal one staff year. County salaries and benefits costs are based on the number of staff years required to provide a service.

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

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

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



**Strategic Initiatives:** The means through which a vision is translated into practice. The four current initiatives are Healthy Families, Safe Communities, Sustainable Environments and Operational Excellence and can be found in the Strategic Plan.

**Strategic Planning:** As used by the County, communicates the County's strategic direction for the next five years. The Strategic Plan explains the County's four strategic initiatives, in addition to its vision, mission and values. The four strategic initiatives focus on how we achieve the County's vision of a region that is Building Better Health, Living Safely and Thriving.

**Subject Matter Experts (SMEs):** A person who is an authority in a particular area or topic.

**Successor Agency:** The agency responsible for managing the dissolution of a redevelopment agency as laid out in Assembly Bill x1 26, *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.

**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.

**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.

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

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

**World Class:** 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 continuous drive to create a higher level of excellence. The County's **brand promise** – what residents and visitors should expect from all interactions with County employees, programs or services – is clearly articulated in its **Strategic Plan**. The five-year Strategic Plan tells residents and employees who we are and where we want to go as an organization. By establishing a clear **vision** – *a region that is Building Better Health, Living Safely and Thriving* – the County can communicate the strategies it will use to carry out its mission. The **mission** – *to efficiently provide public services that build strong and sustainable communities* – reflects the County's commitment to understand and respond to the critical issues that affect county residents and visitors. The Strategic Plan defines County culture by recognizing that "the noblest motive is the public good" and embracing the following three **values** – *Integrity, Stewardship and Commitment*.



## Appendix G: Operational Plan Format

### Introduction: County Overview

This Operational Plan provides the financial plan for the County of San Diego for the next two fiscal years, July 1, 2015 through June 30, 2017. The introductory portion of the document highlights the following:

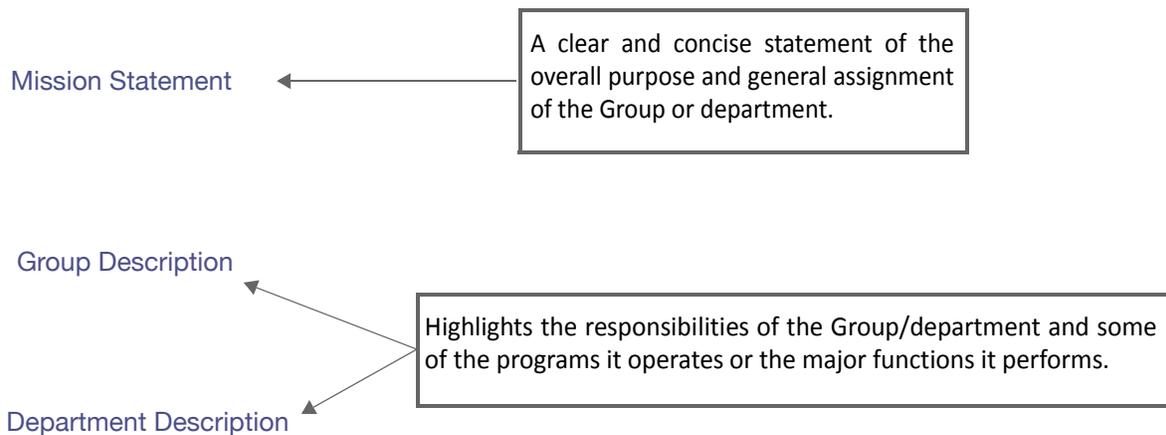
- ◆ Board of Supervisors and Organizational Chart
- ◆ Message from the Chief Administrative Officer
- ◆ Fiscal Year 2015–16 Adopted Budget at a Glance
- ◆ County Profile, County History and Economic Indicators
- ◆ Governmental Structure
- ◆ General Management System
- ◆ Strategic Framework and Alignment
- ◆ Awards and Recognition of County Performance
- ◆ Budget Process, Budget Documents and Financial Planning Calendar
- ◆ Appropriations and Funding Sources for all funds and the General Fund
- ◆ Staffing
- ◆ Financial Policies
- ◆ Capital Project Summary
- ◆ Reserves and Resources
- ◆ Financial Obligations and Debt Service

### Note on Rounding in All Charts and Tables

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

### Groups and Departments

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



2014–15 Accomplishments

Brief descriptions of the Group’s/department’s accomplishments for Fiscal Year 2014–15. The discussions address the progress made on the 2014–16 Objectives reported in the prior fiscal year’s Operational Plan and include the final results based on the actual work completed. Accomplishments are categorized by the County’s Strategic Initiative in which the accomplishment supports and are aligned directly to an Enterprise-Wide Goal or Audacious Vision.

2015–17 Objectives

Department’s key goals and priorities for the next two fiscal years and statements on how they will be achieved. Each objective is linked to the Strategic Initiative it supports and is aligned directly to an Enterprise-Wide Goal or Audacious Vision. Every objective focuses on and is intended to drive the outcome desired by the work performed and is aligned accordingly. There are two different categories of objectives, Cross-Departmental and Department Objectives which can be identified through their individual strategic dot-point. Cross-Departmental Objectives are the department’s contribution towards a pre-determined set of objectives created in the Enterprise-Wide Goal focus groups, to show alignment these objectives are identified with a corresponding nomenclature to show which pre-determined Cross-Departmental Objective it supports. Department Objectives differ in that the intended outcome is mandated by State or federal regulations or set by the department rather than from the Enterprise-Wide Goal focus groups.

Related Links

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

Performance Measures

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

<b>PERFORMANCE MEASURES<sup>1</sup></b>	<b>2013–14 Actuals</b>	<b>2014–15 Adopted</b>	<b>2014–15 Actuals</b>	<b>2015–16 Adopted</b>	<b>2016–17 Approved</b>
<i>Defined Measure...</i>	90% of xxx	92% of xxx	93% of xxx	94% of xxx	94% of xxx





Table Notes

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

Budget Changes and Operational Impact: 2014–15 to 2015–16

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

Budget Changes and Operational Impact: 2015–16 to 2016–17

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

Budget Tables

Tables of comparative data on staffing, expenditures and revenues are presented for each Group and department. The following page provides an example of the table format which includes Fiscal Year 2013–14 Actuals; the Adopted Budget, Amended Budget and Actuals for Fiscal Year 2014–15; the Fiscal Year 2015–16 Adopted Budget; and the Approved Budget for Fiscal Year 2016–17.

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

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



### Sample Budget Tables

Staffing by Program						
		Fiscal Year 2014–15 Adopted Budget			Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Name of Program						
Name of Program						
<b>Total</b>						

Budget by Program						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Name of Program						
Name of Program						
<b>Total</b>						

Budget by Categories of Expenditures						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Salaries & Benefits						
Services & Supplies						
Other Charges						
Capital Assets Equipment						
<b>Total</b>						

Budget by Categories of Revenues						
	Fiscal Year 2013–14 Actuals	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2014–15 Amended Budget	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Approved Budget
Intergovernmental Revenues						
Charges For Current Services						
Miscellaneous Revenues						
Other Financing Sources						
Use of Fund Balance						
General Purpose Revenue Allocation						
<b>Total</b>						





## Capital Program

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

- ◆ Capital Improvement Needs Assessment (CINA): The CINA is the County's five-year Capital Improvement Plan (CIP). This section details the policies and procedures for funding and selection of capital projects. Tables are presented for the CIP prioritization score sheet as well as the major capital projects by rank and all minor capital projects listed on the CINA for Fiscal Years 2015–20.
- ◆ Operating Impact of Capital Program: A summary of the potential impact on the operating budget is presented for major capital projects that are scheduled for completion during Fiscal Years 2015–17.
- ◆ Capital Appropriations: Discusses new appropriations to the capital budget for Fiscal Year 2015–16, including the amount and purpose of each capital item.
- ◆ Capital Program Summary: Tables summarizing the entire Capital Program budget; including the budget by fund, by categories of expenditures and revenues, and revenue detail.
- ◆ Summary of Capital Program Funds: Tables are presented for each fund within the Capital Program that has budgeted appropriations for the fiscal years presented, which may include any or all of the following funds: Capital Outlay, County Health Complex, Justice Facility Construction, Library Projects, Multiple Species Conservation Program and Edgemoor Development. The information in the tables presents, for each fund, the capital budget by categories of expenditures and by categories of revenues.
- ◆ Outstanding Capital Projects by Fund: Tables for each Capital Program fund are arranged by Groups within the fund, then in alphabetical order by project name. Included for each project is the scope/description of the project; project number; the fiscal year project was established; the Adopted Budget, Amended Budget and Actuals for Fiscal Year 2014–15, the Adopted Budget for Fiscal Year 2015–16; the Approved Budget for Fiscal Year 2016–17; the Total Appropriations for the project through June 30, 2015; and the Total Expenditures for the project through June 30, 2015.

## Finance Other

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

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

## Appendices

- ◆ Appendices A, B and C present tables of data which includes Fiscal Year 2013–14 Actuals; the Adopted Budget, Amended Budget and Actuals for Fiscal Year 2014–15; the Fiscal Year 2015–16 Adopted Budget; and the Approved Budget for Fiscal Year 2016–17.
  - ◆ Appendix A: All Funds Budget Summary: Tables outline staff years; and expenditures and revenues by category for the total County and by each business group, the Capital Program and Finance Other.
  - ◆ Appendix B: Budget Summary by Fund: Tables of Countywide appropriations by fund type; and appropriations by fund type within each business group, the Capital Program and Finance Other.
  - ◆ Appendix C: General Fund Budget Summary: Tables of General Fund expenditures by department within each business group and for Finance Other; also provided are financing sources by category for the General Fund.
- ◆ Appendix D: Health and Human Services Agency (HHSA): General Fund—Tables present staff years and summarize HHSA's General Fund budget by operations and assistance payments.
- ◆ Appendix E: Operational Plan Abbreviations and Acronyms: Common abbreviations and acronyms referenced.
- ◆ Appendix F: Glossary of Operational Plan Terms: Explanations of key terms used in the document and during the budget process.
- ◆ Appendix G: Operational Plan Format: An instructional guide detailing each section of the Operational Plan and its intended purpose.
- ◆ Index: An alphabetical listing of key topics and the page reference for each.



