

*County of San Diego*

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# Appendix A: All Funds Budget Summary

## Countywide Totals

Staffing						
		Fiscal Year 2015–16 Adopted Budget			Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
	<b>Total</b>	<b>17,033.50</b>			<b>17,396.00</b>	<b>17,391.00</b>

Expenditures						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Salaries & Benefits	\$ 1,840,526,558	\$ 1,935,660,861	\$ 1,934,525,109	\$ 1,869,746,516	\$ 2,034,064,966	\$ 2,064,644,614
Services & Supplies	1,775,262,767	2,029,316,242	2,343,045,818	1,870,677,634	1,875,783,887	1,739,180,122
Other Charges	702,849,367	758,933,987	746,809,505	691,555,086	769,459,563	735,674,574
Capital Assets/Land Acquisition	105,025,771	136,051,925	380,090,573	78,237,994	110,781,935	53,225,000
Capital Assets Equipment	15,220,826	27,096,364	63,519,331	20,669,651	35,249,885	24,093,037
Expenditure Transfer & Reimbursements	(28,427,806)	(31,440,744)	(31,440,744)	(27,398,486)	(32,634,412)	(32,949,597)
Contingency Reserves	—	26,724,392	26,724,392	—	27,674,808	28,219,061
Fund Balance Component Increases	4,458,108	1,400,000	1,903,650	1,903,650	101,400,000	400,000
Operating Transfers Out	432,153,570	491,032,497	764,656,161	429,531,139	406,895,167	365,994,300
Management Reserves	—	39,450,000	28,882,682	—	31,450,000	24,000,000
<b>Total</b>	<b>\$ 4,847,069,160</b>	<b>\$ 5,414,225,524</b>	<b>\$ 6,258,716,476</b>	<b>\$ 4,934,923,185</b>	<b>\$ 5,360,125,799</b>	<b>\$ 5,002,481,111</b>

Revenues						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Taxes Current Property	\$ 621,162,540	\$ 632,916,886	\$ 632,976,528	\$ 652,927,595	\$ 660,074,129	\$ 676,089,821
Taxes Other Than Current Secured	438,080,209	437,654,014	460,113,404	458,947,758	454,307,526	466,507,416
Licenses Permits & Franchises	54,364,681	52,642,553	52,634,033	57,343,770	53,766,376	58,118,929
Fines, Forfeitures & Penalties	51,984,250	49,156,588	49,626,386	50,244,674	47,737,768	43,464,319
Revenue From Use of Money & Property	39,598,628	40,355,368	41,467,982	45,292,043	32,773,152	33,427,938



**APPENDIX A: ALL FUNDS BUDGET SUMMARY**

Revenues						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Intergovernmental Revenues	2,385,864,751	2,465,780,437	2,528,268,384	2,452,532,328	2,364,944,221	2,337,568,994
Charges For Current Services	849,030,784	895,565,725	957,603,704	881,477,307	906,135,928	880,992,448
Miscellaneous Revenues	102,454,016	43,986,900	64,717,727	55,459,931	50,771,843	33,575,532
Other Financing Sources	446,298,848	482,432,863	697,757,495	414,189,221	391,461,323	355,291,848
Residual Equity Transfers In	1,609,114	—	—	721,628	—	—
Fund Balance Component Decreases	5,247,398	28,449,923	34,024,625	34,024,625	8,488,092	1,679,871
Use of Fund Balance	(148,626,059)	285,284,267	739,526,210	(168,237,696)	389,665,441	115,763,995
<b>Total</b>	<b>\$ 4,847,069,160</b>	<b>\$ 5,414,225,524</b>	<b>\$ 6,258,716,476</b>	<b>\$ 4,934,923,185</b>	<b>\$ 5,360,125,799</b>	<b>\$ 5,002,481,111</b>



Public Safety Group

Staffing						
		Fiscal Year 2015–16 Adopted Budget			Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
	<b>Total</b>	<b>7,418.00</b>			<b>7,490.00</b>	<b>7,485.00</b>

Expenditures						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Salaries & Benefits	\$ 930,873,580	\$ 968,533,309	\$ 969,331,499	\$ 942,489,966	\$ 1,016,858,489	\$ 1,036,471,742
Services & Supplies	293,359,214	334,835,489	404,907,211	286,939,667	347,770,779	319,857,086
Other Charges	116,688,718	113,216,387	116,337,579	110,086,487	111,200,797	111,210,765
Capital Assets Equipment	12,889,919	9,296,962	23,566,807	17,782,845	6,857,614	928,000
Expenditure Transfer & Reimbursements	(16,983,091)	(19,505,113)	(19,505,113)	(17,793,269)	(22,229,059)	(22,505,147)
Fund Balance Component Increases	498,577	1,100,000	1,100,000	1,100,000	100,000	100,000
Operating Transfers Out	279,224,890	291,907,088	303,254,823	290,902,674	295,393,918	301,472,526
Management Reserves	—	12,200,000	3,632,682	—	5,000,000	—
<b>Total</b>	<b>\$ 1,616,551,806</b>	<b>\$ 1,711,584,122</b>	<b>\$ 1,802,625,487</b>	<b>\$ 1,631,508,370</b>	<b>\$ 1,760,952,538</b>	<b>\$ 1,747,534,972</b>

**APPENDIX A: ALL FUNDS BUDGET SUMMARY**

Revenues						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Taxes Current Property	\$ 554,472	\$ 575,000	\$ 582,138	\$ 580,206	\$ 1,778,248	\$ 1,778,248
Taxes Other Than Current Secured	7,691	—	375	7,878	—	—
Licenses Permits & Franchises	484,831	463,000	463,000	470,892	500,500	500,500
Fines, Forfeitures & Penalties	26,997,401	27,082,528	27,552,326	23,596,799	24,548,588	20,098,248
Revenue From Use of Money & Property	8,792,007	8,677,578	8,697,535	6,414,673	628,231	628,231
Intergovernmental Revenues	495,653,046	489,678,565	511,954,507	486,868,123	515,488,775	509,887,011
Charges For Current Services	160,828,960	166,643,863	167,043,599	170,913,893	170,134,106	173,848,775
Miscellaneous Revenues	47,375,311	24,422,833	35,375,204	19,931,479	20,411,993	12,892,460
Other Financing Sources	276,907,856	287,822,124	296,114,438	286,183,603	287,993,411	299,074,249
Fund Balance Component Decreases	—	—	4,000,000	4,000,000	—	—
Use of Fund Balance	(37,536,501)	48,315,591	92,939,325	(25,362,215)	48,298,837	22,823,353
General Purpose Revenue Allocation	636,486,733	657,903,040	657,903,040	657,903,040	691,169,849	706,003,897
<b>Total</b>	<b>\$ 1,616,551,806</b>	<b>\$ 1,711,584,122</b>	<b>\$ 1,802,625,487</b>	<b>\$ 1,631,508,370</b>	<b>\$ 1,760,952,538</b>	<b>\$ 1,747,534,972</b>





Health and Human Services Agency

Staffing						
		Fiscal Year 2015–16 Adopted Budget			Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
	<b>Total</b>	<b>5,976.50</b>			<b>6,317.50</b>	<b>6,317.50</b>

Expenditures						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Salaries & Benefits	\$ 525,615,503	\$ 554,809,718	\$ 555,429,641	\$ 538,903,196	\$ 598,162,000	\$ 605,909,399
Services & Supplies	895,127,241	989,708,344	1,039,552,500	980,751,991	819,975,423	782,893,384
Other Charges	364,648,319	429,156,584	396,054,491	369,890,170	417,026,257	416,787,257
Capital Assets Equipment	53,379	248,000	768,587	522,438	438,000	158,000
Expenditure Transfer & Reimbursements	(9,477,000)	(9,843,424)	(9,843,424)	(6,762,648)	(7,640,844)	(7,660,844)
Fund Balance Component Increases	1,143,302	—	—	—	—	—
Operating Transfers Out	26,619,589	20,136,721	21,461,044	20,874,795	21,633,844	21,633,844
Management Reserves	—	20,000,000	20,000,000	—	20,000,000	20,000,000
<b>Total</b>	<b>\$ 1,803,730,333</b>	<b>\$ 2,004,215,943</b>	<b>\$ 2,023,422,839</b>	<b>\$ 1,904,179,941</b>	<b>\$ 1,869,594,680</b>	<b>\$ 1,839,721,040</b>

**APPENDIX A: ALL FUNDS BUDGET SUMMARY**

Revenues						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Taxes Current Property	\$ 1,608,250	\$ 1,565,017	\$ 1,565,017	\$ 1,711,984	\$ 1,596,315	\$ 1,596,315
Taxes Other Than Current Secured	32,634	26,784	26,784	51,834	29,311	29,311
Licenses Permits & Franchises	946,243	894,500	894,500	953,206	916,500	916,500
Fines, Forfeitures & Penalties	6,987,505	6,578,679	6,578,679	6,992,464	7,260,349	7,260,349
Revenue From Use of Money & Property	1,326,137	2,975,119	2,975,119	3,999,141	2,975,119	2,975,119
Intergovernmental Revenues	1,633,733,589	1,784,532,596	1,793,534,674	1,746,665,349	1,664,635,386	1,663,690,230
Charges For Current Services	72,463,135	58,001,693	58,063,934	70,598,202	58,949,282	58,073,270
Miscellaneous Revenues	6,578,025	4,052,968	4,052,968	6,838,422	4,855,617	4,855,870
Other Financing Sources	13,500,051	8,400,000	8,400,000	8,345,820	6,000,000	6,000,000
Fund Balance Component Decreases	—	—	1,574,702	1,574,702	—	—
Use of Fund Balance	137,583	69,285,842	77,853,717	(11,453,928)	53,013,550	24,350,000
General Purpose Revenue Allocation	66,417,182	67,902,745	67,902,745	67,902,745	69,363,251	69,974,076
<b>Total</b>	<b>\$ 1,803,730,333</b>	<b>\$ 2,004,215,943</b>	<b>\$ 2,023,422,839</b>	<b>\$ 1,904,179,941</b>	<b>\$ 1,869,594,680</b>	<b>\$ 1,839,721,040</b>





Land Use and Environment Group

Staffing						
		Fiscal Year 2015–16 Adopted Budget			Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
	<b>Total</b>	<b>1,461.00</b>			<b>1,487.00</b>	<b>1,487.00</b>

Expenditures						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Salaries & Benefits	\$ 156,986,539	\$ 171,739,018	\$ 169,282,668	\$ 157,010,544	\$ 178,289,282	\$ 179,337,350
Services & Supplies	176,902,500	196,183,288	296,503,689	194,918,088	192,865,373	158,662,224
Other Charges	18,480,054	22,775,499	29,384,325	14,917,327	56,160,629	23,585,131
Capital Assets/Land Acquisition	—	4,265,000	31,745,026	—	4,152,175	125,000
Capital Assets Equipment	777,924	8,364,028	14,338,773	815,672	8,969,744	4,724,000
Expenditure Transfer & Reimbursements	(423,533)	(405,000)	(405,000)	(1,183,747)	(599,435)	(599,147)
Fund Balance Component Increases	1,816,229	300,000	683,650	683,650	300,000	300,000
Operating Transfers Out	15,442,813	20,703,258	24,297,159	23,664,202	15,103,476	12,005,552
<b>Total</b>	<b>\$ 369,982,526</b>	<b>\$ 423,925,091</b>	<b>\$ 565,830,290</b>	<b>\$ 390,825,736</b>	<b>\$ 455,241,244</b>	<b>\$ 378,140,110</b>

Revenues						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Taxes Current Property	\$ 7,672,577	\$ 7,574,425	\$ 7,626,929	\$ 8,103,845	\$ 7,977,392	\$ 8,227,482
Taxes Other Than Current Secured	18,113,782	10,468,561	32,927,576	19,432,183	8,003,678	8,003,893
Licenses Permits & Franchises	38,657,637	42,565,807	42,557,287	47,262,516	43,340,021	47,937,574
Fines, Forfeitures & Penalties	1,432,128	1,652,330	1,652,330	2,133,220	1,621,218	1,602,497
Revenue From Use of Money & Property	21,492,524	21,316,396	21,316,396	22,759,069	21,533,063	21,982,491
Intergovernmental Revenues	112,429,363	99,367,847	116,219,512	99,984,281	109,616,151	97,571,044
Charges For Current Services	89,657,054	89,923,612	106,282,540	94,834,498	94,360,587	90,948,758
Miscellaneous Revenues	1,636,573	2,267,683	3,249,884	4,703,819	2,827,244	2,767,244

**APPENDIX A: ALL FUNDS BUDGET SUMMARY**

Revenues						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Other Financing Sources	16,590,581	20,876,756	22,664,381	22,213,537	15,103,476	12,005,552
Fund Balance Component Decreases	4,841,928	11,149,923	11,149,923	11,149,923	8,488,092	679,871
Use of Fund Balance	9,544,092	65,379,029	148,800,810	6,866,123	88,809,022	32,344,604
General Purpose Revenue Allocation	47,914,287	51,382,722	51,382,722	51,382,722	53,561,300	54,069,100
<b>Total</b>	<b>\$ 369,982,526</b>	<b>\$ 423,925,091</b>	<b>\$ 565,830,290</b>	<b>\$ 390,825,736</b>	<b>\$ 455,241,244</b>	<b>\$ 378,140,110</b>



Community Services Group

Staffing						
		Fiscal Year 2015–16 Adopted Budget			Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
	<b>Total</b>	<b>991.50</b>			<b>910.00</b>	<b>910.00</b>

Expenditures						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Salaries & Benefits	\$ 95,317,616	\$ 101,723,743	\$ 101,736,237	\$ 98,017,899	\$ 97,528,871	\$ 98,064,298
Services & Supplies	143,179,352	183,119,512	219,076,715	158,419,024	157,662,813	149,831,780
Other Charges	17,154,293	18,156,239	22,691,220	17,682,246	14,834,081	14,723,581
Capital Assets/Land Acquisition	(234,587)	—	—	—	—	—
Capital Assets Equipment	(256,378)	8,796,374	23,259,245	568,475	18,545,527	18,097,037
Expenditure Transfer & Reimbursements	(85,638)	(83,600)	(83,600)	(95,359)	—	—
Fund Balance Component Increases	1,000,000	—	—	—	1,000,000	—
Operating Transfers Out	22,210,143	12,470,403	16,077,795	12,689,974	14,454,937	14,179,282
Management Reserves	—	4,250,000	2,500,000	—	3,250,000	1,000,000
<b>Total</b>	<b>\$ 278,284,801</b>	<b>\$ 328,432,671</b>	<b>\$ 385,257,612</b>	<b>\$ 287,282,260</b>	<b>\$ 307,276,229</b>	<b>\$ 295,895,978</b>

**APPENDIX A: ALL FUNDS BUDGET SUMMARY**

Revenues						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Taxes Current Property	\$ 30,241,711	\$ 30,260,627	\$ 30,260,627	\$ 31,958,797	\$ 31,148,962	\$ 32,083,431
Taxes Other Than Current Secured	2,250,939	2,430,861	2,430,861	2,361,166	2,405,191	2,418,962
Licenses Permits & Franchises	2,038,543	1,893,391	1,893,391	1,973,846	2,110,000	2,110,000
Fines, Forfeitures & Penalties	1,644	3,000	3,000	1,377	1,500	1,500
Revenue From Use of Money & Property	1,281,622	1,599,820	1,599,820	1,473,302	1,686,435	1,686,435
Intergovernmental Revenues	30,053,082	35,263,987	39,757,037	27,821,088	7,183,229	7,115,540
Charges For Current Services	167,849,323	197,103,185	223,884,345	180,697,579	190,893,260	187,247,676
Miscellaneous Revenues	4,244,603	3,433,670	4,149,638	6,857,612	2,835,250	2,835,250
Other Financing Sources	22,895,147	12,696,905	17,267,765	14,278,346	14,654,937	14,379,282
Residual Equity Transfers In	1,609,114	—	—	721,628	—	—
Fund Balance Component Decreases	—	1,000,000	1,000,000	1,000,000	—	1,000,000
Use of Fund Balance	(4,686,759)	21,712,322	41,976,226	(2,897,384)	32,617,184	23,190,344
General Purpose Revenue Allocation	20,505,832	21,034,903	21,034,903	21,034,903	21,740,281	21,827,558
<b>Total</b>	<b>\$ 278,284,801</b>	<b>\$ 328,432,671</b>	<b>\$ 385,257,612</b>	<b>\$ 287,282,260</b>	<b>\$ 307,276,229</b>	<b>\$ 295,895,978</b>





Finance and General Government Group

Staffing						
		Fiscal Year 2015–16 Adopted Budget			Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
	<b>Total</b>	<b>1,186.50</b>			<b>1,191.50</b>	<b>1,191.50</b>

Expenditures						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Salaries & Benefits	\$ 131,733,320	\$ 138,855,073	\$ 138,745,064	\$ 133,324,911	\$ 143,226,324	\$ 144,861,825
Services & Supplies	232,939,030	261,478,322	322,225,590	224,497,118	263,067,439	232,367,865
Other Charges	1,414,219	50,000	50,000	140,820	50,000	50,000
Capital Assets Equipment	397,677	391,000	528,010	130,879	439,000	186,000
Expenditure Transfer & Reimbursements	(1,458,544)	(1,603,607)	(1,603,607)	(1,563,464)	(2,165,074)	(2,184,459)
Operating Transfers Out	405,470	—	—	—	—	—
Management Reserves	—	3,000,000	2,750,000	—	3,200,000	3,000,000
<b>Total</b>	<b>\$ 365,431,172</b>	<b>\$ 402,170,788</b>	<b>\$ 462,695,057</b>	<b>\$ 356,530,265</b>	<b>\$ 407,817,689</b>	<b>\$ 378,281,231</b>

Revenues						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Licenses Permits & Franchises	\$ 1,157,065	\$ 1,356,500	\$ 1,356,500	\$ 1,102,968	\$ 1,430,000	\$ 1,185,000
Fines, Forfeitures & Penalties	667,014	1,035,450	1,035,450	593,510	1,035,450	1,035,450
Revenue From Use of Money & Property	51,750	60,500	60,500	134,499	158,000	158,000
Intergovernmental Revenues	544,392	2,362,974	2,362,974	2,391,129	1,885,621	1,885,621
Charges For Current Services	212,911,779	236,281,441	254,521,323	212,742,023	243,009,172	221,608,034
Miscellaneous Revenues	7,308,502	8,805,896	8,805,896	7,879,909	9,130,392	9,224,708
Other Financing Sources	4,734,049	5,270,877	5,270,877	5,209,475	5,183,164	5,440,996
Fund Balance Component Decreases	405,470	—	—	—	—	—
Use of Fund Balance	15,930,125	19,812,093	62,096,480	(708,304)	12,923,540	3,055,694
General Purpose Revenue Allocation	121,721,027	127,185,057	127,185,057	127,185,057	133,062,350	134,687,728
<b>Total</b>	<b>\$ 365,431,172</b>	<b>\$ 402,170,788</b>	<b>\$ 462,695,057</b>	<b>\$ 356,530,265</b>	<b>\$ 407,817,689</b>	<b>\$ 378,281,231</b>



Capital Program

Expenditures						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Services & Supplies	\$ 9,054,660	\$ 633,000	\$ 2,771,242	\$ 2,228,304	\$ 633,000	\$ 633,000
Other Charges	—	—	113,042	113,042	—	—
Capital Assets/Land Acquisition	105,260,358	131,786,925	348,345,547	78,237,994	63,629,760	2,500,000
Capital Assets Equipment	1,358,305	—	1,057,910	849,341	—	—
Operating Transfers Out	9,297,654	8,565,150	8,565,150	8,565,150	9,913,495	8,562,100
<b>Total</b>	<b>\$ 124,970,976</b>	<b>\$ 140,985,075</b>	<b>\$ 360,852,891</b>	<b>\$ 89,993,832</b>	<b>\$ 74,176,255</b>	<b>\$ 11,695,100</b>

Revenues						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Revenue From Use of Money & Property	\$ 322,314	\$ 310,757	\$ 1,403,414	\$ 574,957	\$ 250,303	\$ 446,547
Intergovernmental Revenues	22,732,635	4,458,231	14,323,443	12,263,496	12,808,352	4,019,391
Charges For Current Services	3,968	—	196,032	143,672	—	—
Miscellaneous Revenues	3,508,752	—	7,918,233	3,870,381	9,711,347	—
Other Financing Sources	99,420,805	136,216,087	336,746,321	66,802,908	51,406,253	7,229,162
Use of Fund Balance	(1,017,497)	—	265,448	6,338,418	—	—
<b>Total</b>	<b>\$ 124,970,976</b>	<b>\$ 140,985,075</b>	<b>\$ 360,852,891</b>	<b>\$ 89,993,832</b>	<b>\$ 74,176,255</b>	<b>\$ 11,695,100</b>





Finance Other

Expenditures						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Services & Supplies	\$ 24,700,771	\$ 63,358,287	\$ 58,008,871	\$ 22,923,443	\$ 93,809,060	\$ 94,934,783
Other Charges	184,463,765	175,579,278	182,178,848	178,724,994	170,187,799	169,317,840
Capital Assets/Land Acquisition	—	—	—	—	43,000,000	50,600,000
Contingency Reserves	—	26,724,392	26,724,392	—	27,674,808	28,219,061
Fund Balance Component Increases	—	—	120,000	120,000	100,000,000	—
Operating Transfers Out	78,953,010	137,249,877	391,000,190	72,834,344	50,395,497	8,140,996
<b>Total</b>	<b>\$ 288,117,546</b>	<b>\$ 402,911,834</b>	<b>\$ 658,032,300</b>	<b>\$ 274,602,781</b>	<b>\$ 485,067,164</b>	<b>\$ 351,212,680</b>

Revenues						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Revenue From Use of Money & Property	\$ 1,793,006	\$ 1,693,203	\$ 1,693,203	\$ 2,204,949	\$ 1,820,006	\$ 1,829,120
Intergovernmental Revenues	4,435,275	4,566,075	4,566,075	4,439,092	4,490,875	4,564,325
Charges For Current Services	145,242,847	147,611,931	147,611,931	151,509,553	148,789,521	149,265,935
Miscellaneous Revenues	1,540,626	—	162,054	1,750,290	—	—
Other Financing Sources	12,250,360	11,150,114	11,293,713	11,155,532	11,120,082	11,162,607
Fund Balance Component Decreases	—	16,300,000	16,300,000	16,300,000	—	—
Use of Fund Balance	—	60,779,390	60,779,390	—	154,003,308	10,000,000
General Purpose Revenue	122,855,430	160,811,121	415,625,934	103,423,365	164,843,372	174,390,693
<b>Total</b>	<b>\$ 288,117,546</b>	<b>\$ 402,911,834</b>	<b>\$ 658,032,300</b>	<b>\$ 274,602,781</b>	<b>\$ 485,067,164</b>	<b>\$ 351,212,680</b>

Total General Purpose Revenue

General Purpose Revenue						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Taxes Current Property	\$ 581,085,530	\$ 592,941,817	\$ 592,941,817	\$ 610,572,763	\$ 617,573,212	\$ 632,404,345
Taxes Other Than Current Secured	417,675,164	424,727,808	424,727,808	437,094,696	443,869,346	456,055,250
Licenses Permits & Franchises	11,080,363	5,469,355	5,469,355	5,580,343	5,469,355	5,469,355
Fines, Forfeitures & Penalties	15,898,558	12,804,601	12,804,601	16,927,304	13,270,663	13,466,275
Revenue From Use of Money & Property	4,539,269	3,721,995	3,721,995	7,731,453	3,721,995	3,721,995
Intergovernmental Revenues	86,283,369	45,550,162	45,550,162	72,099,772	48,835,832	48,835,832
Charges For Current Services	73,719	—	—	37,887	—	—
Miscellaneous Revenues	30,261,623	1,003,850	1,003,850	3,628,021	1,000,000	1,000,000
<b>Total</b>	<b>\$ 1,146,897,594</b>	<b>\$ 1,086,219,588</b>	<b>\$ 1,086,219,588</b>	<b>\$ 1,153,672,239</b>	<b>\$ 1,133,740,403</b>	<b>\$ 1,160,953,052</b>



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

### Appropriations by Fund Type

County Funds by Type						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Air Pollution Control District	\$ 41,480,062	\$ 47,624,218	\$ 54,332,862	\$ 37,089,266	\$ 58,560,893	\$ 45,833,753
Capital Project Funds	124,970,976	140,985,075	360,852,891	89,993,832	74,176,255	11,695,100
Community Facilities Districts	—	—	52,504	2,522	207,793	431,186
County Service Areas	14,587,800	16,748,281	20,369,880	16,683,690	18,847,920	18,893,768
Debt Service County Family	81,492,231	81,469,636	81,469,636	81,460,673	81,384,894	81,461,308
General Fund	3,658,935,548	4,116,669,668	4,550,401,688	3,774,979,416	4,117,144,687	3,868,893,439
Miscellaneous Local Agencies	5,788,598	8,222,384	9,614,016	6,663,934	7,908,832	7,870,085
Miscellaneous Special Districts	10,722,928	8,917,510	21,193,961	15,781,509	8,863,029	7,306,444
Permanent Road Divisions	1,587,326	5,711,817	6,193,519	1,360,681	6,018,307	6,018,307
County Proprietary Enterprise Funds	27,833,705	33,991,401	53,465,632	30,997,444	34,029,515	33,268,260
County Proprietary Internal Service Funds	421,155,389	450,147,975	509,447,720	391,830,224	461,108,375	437,866,880
Sanitation Districts	22,541,318	28,415,395	43,422,429	23,776,956	26,551,307	24,067,132
Special Revenue Funds	435,973,278	475,322,164	547,899,739	464,303,039	465,323,992	458,875,449
<b>Total</b>	<b>\$ 4,847,069,160</b>	<b>\$ 5,414,225,524</b>	<b>\$ 6,258,716,476</b>	<b>\$ 4,934,923,185</b>	<b>\$ 5,360,125,799</b>	<b>\$ 5,002,481,111</b>

Appropriations by Group and Fund

Public Safety Group						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
General Fund	\$ 1,322,534,490	\$ 1,398,780,626	\$ 1,480,843,859	\$ 1,325,982,172	\$ 1,444,509,784	\$ 1,425,651,737
Sheriff's Asset Forfeiture Program	1,722,616	1,600,000	2,122,673	1,233,324	1,100,000	1,100,000
Sheriff's Asset Forfeiture - US Treasury	—	—	198,067	—	—	—
Sheriff's Asset Forfeiture - State	—	—	133,516	—	2,326	2,326
District Attorney Asset Forfeiture Program Fed	41,931	500,000	500,000	315,355	500,000	500,000
District Attorney Asset Forfeiture Program - US Treasury	—	—	—	—	25,000	25,000
District Attorney Asset Forfeiture State	56,646	15,000	15,000	3,300	100,000	100,000
END DATED: Marshal Asset Forfeiture Fund	—	—	2,600	2,600	—	—
Probation Asset Forfeiture Program	77,195	223,000	223,741	83,336	100,000	100,000
Sheriff's Inmate Welfare	6,885,053	7,139,313	7,620,046	6,211,362	6,358,180	6,252,245
Probation Inmate Welfare	61,129	95,000	595,000	524,901	95,000	95,000
Public Safety Prop 172 Special Revenue	253,895,666	278,000,698	280,302,114	276,307,723	280,736,405	286,280,480
CSA 107 Elfin Forest Fire District	—	—	673,135	673,134	—	—
CSA 107 Elfin Forest Fire Mitigation Fee	—	—	19,050	—	—	—
CSA 107 Elfin Forest Fire Protection / EMS	431,966	468,072	1,256,641	1,057,369	400,000	400,000
CSA 107 Elfin Forest Fire Mitigation	—	—	19,050	—	—	—
CSA 115 Pepper Drive Fire Protection / EMS	349,695	365,000	389,444	231,903	365,000	365,000
CSA 115 Pepper Drive Fire District	—	—	24,444	—	—	—
CSA 135 - Fire Fee Mitigation Fund	—	—	185,493	—	—	—
CSA 135 Fire Protection / Emergency Medical Svcs	19,656	—	565,182	565,182	—	—
CSA 135 Fire Authority Fire Mitigation	—	—	185,493	—	—	—
CSA 135 Fire Authority Fire Protection / EMS	460,113	680,000	1,266,797	471,203	2,410,448	2,410,448



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



Public Safety Group						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
CSA 135 Regional 800 MHZ Radio System	263,628	—	—	—	—	—
CSA 135 Del Mar 800 MHZ Zone B	41,154	50,000	73,083	68,889	50,000	50,000
CSA 135 Poway 800 MHZ Zone F	120,647	155,502	159,201	114,526	155,502	155,502
CSA 135 Solana Beach 800 MHZ Zone H	27,448	56,900	60,599	42,613	45,400	45,400
SHF Jail Stores Commissary Enterprise	6,038,627	7,673,768	8,445,209	8,424,513	8,061,760	8,064,101
Jail Stores Internal Service Fund	13,205,833	—	—	—	—	—
Penalty Assessment	7,619,452	6,736,509	6,736,509	6,736,509	7,064,420	7,064,420
Criminal Justice Facility	1,728,862	7,760,858	8,725,666	1,174,581	7,769,685	8,037,870
Courthouse Construction	970,000	1,283,876	1,283,876	1,283,876	1,103,628	835,443
<b>Total</b>	<b>\$ 1,616,551,806</b>	<b>\$ 1,711,584,122</b>	<b>\$ 1,802,625,487</b>	<b>\$ 1,631,508,370</b>	<b>\$ 1,760,952,538</b>	<b>\$ 1,747,534,972</b>

Health and Human Services Agency						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
General Fund	\$ 1,780,754,075	\$ 1,979,862,503	\$ 1,998,771,365	\$ 1,887,633,242	\$ 1,852,029,575	\$ 1,822,194,682
Co Successor Housing Agy Gillespie Housing	—	—	—	—	74,013	47,159
Co Successor Housing Agy USDRIP Housing	—	—	—	—	14,690	2,797
Tobacco Securitization Special Revenue	13,625,944	13,500,000	13,500,000	6,735,575	6,200,000	6,200,000
CSA 17 San Dieguito Ambulance	3,876,184	4,341,221	4,386,045	3,957,616	4,509,276	4,509,276
CSA 69 Heartland Paramedic	5,474,130	6,512,219	6,765,429	5,853,508	6,767,126	6,767,126
<b>Total</b>	<b>\$ 1,803,730,333</b>	<b>\$ 2,004,215,943</b>	<b>\$ 2,023,422,839</b>	<b>\$ 1,904,179,941</b>	<b>\$ 1,869,594,680</b>	<b>\$ 1,839,721,040</b>



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

Land Use and Environment Group						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
General Fund	\$ 148,767,349	\$ 168,615,487	\$ 190,133,670	\$ 155,712,536	\$ 196,101,261	\$ 151,237,142
Road Fund	103,774,950	111,445,924	170,983,715	115,151,404	104,832,769	93,680,064
Air Pollution Control District Operations	22,101,162	25,658,921	26,820,432	21,309,721	25,785,379	25,502,922
APCD Air Quality Improvement Trust	13,637,822	10,000,000	13,892,191	13,435,355	10,681,077	10,000,000
Air Quality State Moyer Program	2,556,902	4,115,297	4,345,239	1,507,354	3,643,272	3,747,080
Air Quality Power General Mitigation	211,288	—	25,000	—	148,923	—
Air Quality Proposition 1B GMERP	2,972,889	7,850,000	9,250,000	836,836	18,302,242	6,583,751
San Diego County Lighting Maintenance District 1	3,241,864	2,163,989	2,276,767	1,876,125	2,077,968	2,077,968
Inactive Waste Site Management	5,874,857	6,416,145	6,668,612	5,354,320	6,462,181	5,821,988
Waste Planning and Recycling	957,262	1,282,025	1,699,704	1,125,715	1,203,108	1,205,854
Hillsborough Landfill Maintenance	—	—	—	—	85,430	—
Duck Pond Landfill Cleanup	11,351	14,189	14,189	12,408	13,952	14,231
Parkland Ded Area 4 Lincoln Acres	65	500	500	—	1,000	200
Parkland Ded Area 15 Sweetwater	5,663	5,500	5,500	349	4,500	4,500
Parkland Ded Area 19 Jamul	605,749	1,500	1,500	1,282	1,500	1,500
Parkland Ded Area 20 Spring Valley	3,912	7,000	607,000	6,157	4,500	4,500
Parkland Ded Area 25 Lakeside	4,163	17,500	17,500	13,720	6,500	6,500
Parkland Ded Area 26 Crest	134	1,500	1,500	674	1,500	1,500
Parkland Ded Area 27 Alpine	3,280	7,000	7,000	1,524	4,500	4,500
Parkland Ded Area 28 Ramona	181,325	12,500	257,332	53,726	10,300	10,300
Parkland Ded Area 29 Escondido	95,574	1,000	636,116	635,293	1,000	1,000
Parkland Ded Area 30 San Marcos	7	500	500	7	700	700
Parkland Ded Area 31 San Dieguito	2,128	4,000	4,000	2,411	5,400	5,400
Parkland Ded Area 35 Fallbrook	25,303	2,500	240,500	125,276	3,000	3,000



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



Land Use and Environment Group						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Parkland Ded Area 36 Bonsall	134	1,700	1,700	233	3,000	3,000
Parkland Ded Area 37 Vista	80,007	500	657,499	657,059	700	700
Parkland Ded Area 38 Valley Center	70,624	2,000	64,223	42,073	3,500	3,500
Parkland Ded Area 39 Pauma Valley	84	1,000	1,000	463	2,500	2,500
Parkland Ded Area 40 Palomar Julian	2,991	2,000	7,979	1,474	2,500	2,500
Parkland Ded Area 41 Mountain Empire	121	500	500	490	3,500	3,500
Parkland Ded Area 42 Anza Borrego	1,408	5,500	5,500	1,427	4,500	4,500
Parkland Ded Area 43 Central Mountain	2,471	3,000	3,000	1,641	2,900	2,900
Parkland Ded Area 45 Valle de Oro	1,855	4,500	4,500	4,175	4,500	4,500
PRD 6 Pauma Valley	10,365	214,911	317,259	265,835	102,960	102,960
PRD 8 Magee Road Pala	3,839	158,777	158,777	4,335	181,720	181,720
PRD 9 Santa Fe Zone B	4,775	43,553	83,063	82,024	43,678	43,678
PRD 10 Davis Drive	2,858	9,251	9,251	4,509	16,629	16,629
PRD 11 Bernardo Road Zone A	2,747	18,535	18,535	5,765	20,785	20,785
PRD 11 Bernardo Road Zone C	10,957	3,499	13,111	12,556	3,397	3,397
PRD 11 Bernardo Road Zone D	2,861	38,673	38,673	2,835	43,593	43,593
PRD 12 Lomair	54,148	135,128	135,128	3,116	165,706	165,706
PRD 13 Pala Mesa Zone A	178,166	247,893	247,893	25,031	104,069	104,069
PRD 13 Stewart Canyon Zone B	4,911	56,577	56,577	31,741	25,590	25,590
PRD 16 Wynola	6,880	116,313	116,313	5,349	131,018	131,018
PRD 18 Harrison Park	134,647	163,535	164,435	47,121	160,994	160,994
PRD 20 Daily Road	255,338	254,550	254,550	83,636	276,024	276,024
PRD 21 Pauma Heights	83,654	277,316	277,316	25,363	386,382	386,382
PRD 22 West Dougherty St	2,202	8,215	8,215	2,515	7,753	7,753
PRD 23 Rock Terrace Road	2,285	26,155	26,155	2,987	33,255	33,255
PRD 24 Mt Whitney Road	2,601	38,441	38,441	2,915	46,035	46,035
CSA 26 Rancho San Diego	226,360	273,985	274,089	174,924	257,134	259,070
CSA 26 Cottonwood Village Zone A	119,289	154,529	154,529	126,224	142,457	142,457
CSA 26 Monte Vista Zone B	112,468	183,487	183,487	115,987	179,635	179,635



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

Land Use and Environment Group						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
SD Landscape Maintenance Zone 1	146,272	149,170	149,170	134,821	149,255	150,755
Landscape Maintenance Dist Zone 2 - Julian	94,449	113,889	113,889	86,047	113,722	116,758
PRD 30 Royal Oaks Carroll	2,609	34,488	34,488	2,865	36,358	36,358
PRD 38 Gay Rio Terrace	2,233	21,307	21,307	4,377	30,494	30,494
PRD 39 Sunbeam Lane	—	—	—	—	1,979	1,979
PRD 45 Rincon Springs Rd	60,072	21,637	21,637	4,294	23,722	23,722
PRD 46 Rocosco Road	2,623	37,124	37,124	3,330	41,911	41,911
PRD 49 Sunset Knolls Road	2,360	34,968	34,968	3,194	39,911	39,911
PRD 50 Knoll Park Lane	26,492	46,675	53,761	10,940	52,213	52,213
PRD 53 Knoll Park Lane Extension	42,217	134,460	146,174	17,444	134,122	134,122
PRD 54 Mount Helix	42,854	83,534	83,534	3,910	92,284	92,284
PRD 55 Rainbow Crest Rd	5,432	322,093	322,093	5,412	367,830	367,830
PRD 60 River Drive	37,785	40,437	40,437	2,973	50,338	50,338
PRD 61 Green Meadow Way	41,589	169,091	169,091	2,512	174,886	174,886
PRD 63 Hillview Road	77,907	346,356	346,356	3,054	370,458	370,458
PRD 70 El Camino Corto	54,911	10,320	10,320	2,725	9,845	9,845
PRD 75 Gay Rio Dr Zone A	2,713	139,863	139,863	2,619	147,942	147,942
PRD 75 Gay Rio Dr Zone B	3,246	205,220	205,220	3,210	216,834	216,834
PRD 76 Kingsford Court	2,147	36,616	36,616	3,040	49,453	49,453
PRD 77 Montiel Truck Trail	3,442	76,439	76,439	4,296	94,019	94,019
PRD 78 Gardena Way	2,632	40,568	40,568	2,532	47,392	47,392
PRD 80 Harris Truck Trail	3,201	224,528	224,528	5,339	240,157	240,157
CSA 81 Fallbrook Local Park	547,213	577,682	577,682	574,947	621,859	633,455
CSA 83 San Dieguito Local Park	534,298	669,980	881,624	615,935	692,770	703,375
CSA 83A Zone A4S Ranch Park 95155	649,975	795,764	795,764	714,912	798,000	818,190
PRD 88 East Fifth St	53,575	13,081	13,081	2,600	15,768	15,768
PRD 90 South Cordoba	2,317	36,714	36,714	2,952	41,251	41,251
PRD 94 Roble Grande Road	6,761	355,435	355,435	3,263	375,706	375,706
PRD 95 Valle Del Sol	11,592	135,412	311,445	180,155	157,410	157,410
PRD 99 Via Allondra Via Del Corvo	3,406	30,819	30,819	3,496	32,837	32,837
PRD 100 Viejas Lane View	2,433	25,912	25,912	2,938	28,385	28,385
PRD 101 Johnson Lake Rd	3,097	43,237	43,237	3,450	45,684	45,684
PRD 101 Hi Ridge Rd Zone A	3,241	8,972	8,972	3,212	6,639	6,639



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



Land Use and Environment Group						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
PRD 102 Mountain Meadow	8,949	56,275	197,491	183,571	86,084	86,084
PRD 103 Alto Drive	5,095	171,767	171,767	132,461	161,712	161,712
PRD 104 Artesian Rd	57,764	66,288	66,288	6,000	77,827	77,827
PRD 105 Alta Loma Dr	6,939	22,277	22,277	19,104	5,700	5,700
PRD 105 Alta Loma Dr Zone A	3,366	32,143	32,143	9,654	30,719	30,719
PRD 106 Garrison Way Et Al	46,302	49,433	49,433	32,615	22,522	22,522
PRD 117 Legend Rock	3,870	3,037	3,037	2,825	4,807	4,807
CSA 122 Otay Mesa East	—	5,608	5,608	—	5,608	—
PRD 123 Mizpah Lane	3,125	24,710	24,710	3,025	33,072	33,072
PRD 125 Wrightwood Road	3,533	85,471	85,471	3,545	92,883	92,883
PRD 126 Sandhurst Way	2,410	32,654	32,654	4,400	34,478	34,478
PRD 127 Singing Trails Drive	2,663	23,923	23,923	2,938	28,301	28,301
CSA 128 San Miguel Park Dist	1,069,616	1,146,705	1,156,385	1,087,312	1,148,708	1,166,301
PRD 130 Wilkes Road	3,847	119,662	119,662	4,516	142,941	142,941
PRD 133 Ranch Creek Road	2,977	19,864	19,864	3,132	25,631	25,631
PRD 134 Kenora Lane	54,261	30,503	30,503	2,667	39,836	39,836
CSA 136 Sundance Detention Basin	23,239	48,568	48,568	16,637	36,020	21,020
San Diego County Flood Control District	6,950,355	5,940,279	17,972,850	13,286,202	5,232,629	4,446,036
Blackwolf Stormwater Maint ZN 349781	3,151	10,634	10,634	4,009	9,464	9,472
Lake Rancho Viejo Stormwater Maint ZN 442493	76,366	197,000	208,102	138,425	160,500	160,500
Ponderosa Estates Maint ZN 351421	1,164	22,690	22,690	3,830	8,690	8,690
Other Services - Harmony Grove Fund	—	—	47,779	2,522	199,793	413,186
Flood Control - Harmony Grove Fund	—	—	4,725	—	8,000	18,000
PRD 1002 Sunny Acres	11,423	7,406	689	689	—	—
PRD 1003 Alamo Way	2,503	13,775	13,775	4,772	14,536	14,536
PRD 1005 Eden Valley Lane	13,383	59,195	59,195	2,891	60,606	60,606
PRD 1008 Canter	16,516	16,234	16,234	2,963	19,613	19,613
PRD 1010 Alpine High	8,657	167,135	167,135	5,161	205,399	205,399
PRD 1011 La Cuesta	2,301	44,411	44,411	2,720	54,443	54,443
PRD 1012 Millar Road	23,979	28,569	28,569	3,015	35,237	35,237



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

Land Use and Environment Group						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
PRD 1013 Singing Trails	2,799	32,730	32,730	2,985	34,480	34,480
PRD 1014 Lavender Point Lane	14,410	41,955	41,955	2,598	44,299	44,299
PRD 1015 Landavo Drive	17,978	28,223	28,223	21,619	33,676	33,676
PRD 1016 El Sereno Way	2,157	47,549	47,549	3,049	54,089	54,089
Survey Monument Preservation Fund	111,833	175,911	175,911	3,511	280,000	280,000
Special Aviation	50,000	50,000	50,000	50,000	50,000	50,000
Special Aviation Debt Service	334,578	330,579	330,579	330,578	181,033	—
County Fish and Game Propagation	16,490	18,000	18,000	8,573	18,000	18,000
Airport Enterprise Fund	15,383,493	17,527,214	36,172,789	15,705,957	17,638,934	17,272,738
Liquid Waste Enterprise Fund	6,411,584	8,790,419	8,847,634	6,866,975	8,328,821	7,931,421
CWSMD-Zone B (Campo Hills Water)	200,534	283,140	383,140	230,173	723,500	293,500
Campo WSMD-Zone A (Rancho Del Campo Water)	249,495	299,778	319,778	242,745	650,278	310,278
San Diego County Sanitation District	22,541,318	28,415,395	43,422,429	23,776,956	26,551,307	24,067,132
DPW Equipment Internal Service Fund	5,062,181	5,745,428	5,772,563	4,558,982	5,571,130	5,942,406
DPW ISF Equipment Acquisition Road Fund	1,876,630	6,466,311	9,901,101	2,130,386	8,617,507	5,656,957
DPW ISF Equipment Acquisition Inactive Waste	29,104	401,112	434,264	32,239	129,000	94,000
DPW ISF Equipment Acquisition Airport Enterprise	99,040	248,112	341,967	92,637	210,000	115,000
DPW ISF Equipment Acquisition General Fund	—	153,228	153,228	153,227	131,000	14,400
DPW ISF Equipment Acquisition Liquid Waste	280,011	1,375,000	2,071,445	328,156	968,621	886,871
<b>Total</b>	<b>\$ 369,982,526</b>	<b>\$ 423,925,091</b>	<b>\$ 565,830,290</b>	<b>\$ 390,825,736</b>	<b>\$ 455,241,244</b>	<b>\$ 378,140,110</b>



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



Community Services Group						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
General Fund	\$ 57,911,717	\$ 75,957,817	\$ 92,003,141	\$ 63,267,993	\$ 50,308,200	\$ 41,263,910
Co Successor Housing Agy Gillespie Housing	33,023	83,374	799,389	70,704	—	—
Co Successor Housing Agy USD RIP Housing	44,084	71,936	71,936	30,378	—	—
County Library	37,070,467	38,653,437	43,475,372	40,104,635	40,970,875	41,141,328
Co Successor Agy Redev Obligation Ret Fund	1,743,339	2,009,400	2,226,272	2,151,525	1,946,149	1,946,149
Co Successor Agy Gillespie Red Obligation Ret Fd	—	1,142,528	1,142,528	—	1,139,277	1,139,277
Co Successor Agy USD RIP Red Obligation Ret Fund	—	550,000	550,000	—	550,000	550,000
Co Successor Agy Gillespie Fld Debt Srv	1,139,384	1,142,528	1,142,528	1,142,528	1,139,277	1,139,277
Co Successor Agy Gillespie Fld Interest Acct	709,384	712,528	712,528	687,528	664,277	664,277
Co Successor Agy Gillespie Fld Principal Acct	430,000	430,000	455,000	455,000	475,000	475,000
Co Successor Agy USD RIP	550,000	937,562	937,562	550,000	550,000	550,000
Co Successor Agy Gillespie Fld Spec Revenue Fund	1,139,384	1,142,528	1,142,528	1,142,527	1,139,277	1,139,277
Co Successor Agy Gillespie Fld Admin	—	—	433,745	433,744	216,872	216,872
Purchasing Internal Service Fund	8,401,052	9,786,703	9,825,494	9,044,386	11,859,667	10,427,263
Fleet Services Internal Service Fund	7,659,964	8,472,795	8,542,597	7,893,443	9,406,459	8,937,494
Fleet ISF Equipment Acquisition General	20,473,827	19,403,846	33,978,237	12,259,980	30,574,902	30,454,091
Fleet ISF Materials Supply Inventory	18,352,739	21,596,272	21,665,362	16,873,966	22,632,152	22,487,342
Fleet ISF Accident Repair	598,419	545,640	645,640	645,640	661,157	661,157
Fleet ISF Accidents Sheriff	684,760	622,696	822,696	820,580	701,028	701,028
Facilities Management Internal Service Fund	96,798,944	100,325,035	103,031,580	96,747,505	110,171,231	109,931,807
Major Maintenance Internal Service Fund	24,544,314	44,846,046	61,653,477	32,960,198	22,170,429	22,070,429
<b>Total</b>	<b>\$ 278,284,801</b>	<b>\$ 328,432,671</b>	<b>\$ 385,257,612</b>	<b>\$ 287,282,260</b>	<b>\$ 307,276,229</b>	<b>\$ 295,895,978</b>



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

Finance and General Government Group						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
General Fund	\$ 215,107,122	\$ 239,532,623	\$ 279,608,575	\$ 212,530,708	\$ 239,422,918	\$ 227,703,917
Information Technology Internal Service Fund	149,918,579	162,638,165	183,086,482	143,999,557	168,394,771	150,577,314
END DATED: CSA Internal Service Fund	50,470	—	—	—	—	—
PRD Internal Service Fund	300,000	—	—	—	—	—
END Dated: District Dev Internal Service Fund	55,000	—	—	—	—	—
<b>Total</b>	<b>\$ 365,431,172</b>	<b>\$ 402,170,788</b>	<b>\$ 462,695,057</b>	<b>\$ 356,530,265</b>	<b>\$ 407,817,689</b>	<b>\$ 378,281,231</b>

Capital Program						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Capital Outlay Fund	\$ 37,320,425	\$ 15,964,000	\$ 75,991,455	\$ 21,333,401	\$ 31,724,680	\$ —
Capital MSCP Acquisition Fund	6,047,966	10,000,000	40,508,663	4,810,540	10,000,000	2,500,000
County Health Complex Capital Outlay Fund	29,301	400,000	28,449,124	4,348,234	—	—
Justice Facility Construction Capital Outlay Fnd	69,169,480	105,422,925	180,816,653	40,719,473	15,000,000	—
Library Projects Capital Outlay Fund	2,943,668	—	25,623,399	9,861,524	8,299,000	—
Edgemoor Development Fund	9,460,136	9,198,150	9,463,598	8,920,659	9,152,575	9,195,100
<b>Total</b>	<b>\$ 124,970,976</b>	<b>\$ 140,985,075</b>	<b>\$ 360,852,891</b>	<b>\$ 89,993,832</b>	<b>\$ 74,176,255</b>	<b>\$ 11,695,100</b>

Finance Other						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
General Fund	\$ 133,860,794	\$ 253,920,612	\$ 509,041,078	\$ 129,852,765	\$ 334,772,949	\$ 200,842,051
Pension Obligation Bonds	81,492,231	81,469,636	81,469,636	81,460,673	81,384,894	81,461,308
Employee Benefits Internal Service Fund	47,113,203	46,046,913	46,046,913	43,366,734	47,456,303	47,456,303
Public Liability Internal Service Fund	25,651,317	21,474,673	21,474,673	19,922,609	21,453,018	21,453,018
<b>Total</b>	<b>\$ 288,117,546</b>	<b>\$ 402,911,834</b>	<b>\$ 658,032,300</b>	<b>\$ 274,602,781</b>	<b>\$ 485,067,164</b>	<b>\$ 351,212,680</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	1,888.4	693.6	0.9	17.0	24.3	10.4	96.7	1.8
Fiscal Year 2015-16 Ending Fund Balance <sup>2</sup>	2,006.4	682.6	0.4	10.7	24.9	24.2	92.1	2.1

<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 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	\$ 2,006.4	\$ 682.6	\$ 0.4	\$ 10.7	\$ 24.9	\$ 24.2	\$ 92.1	\$ 2.1
<b>Add</b>								
Budgeted Revenue	4,116.7	458.8	81.4	74.2	34.0	450.1	117.2	8.2
Fund Balance Component Decrease	0.4	6.5	—	—	—	—	1.6	—
Total Available Funding	6,123.5	1,147.9	81.8	84.9	58.9	474.3	210.9	10.3
<b>Less</b>								
Budgeted Expenditures	4,016.0	465.3	81.4	74.2	34.0	450.1	118.5	8.2
Fund Balance Component Increase	101.1	—	—	—	—	—	0.3	—
<b>Projected Ending Fund Balance</b>	<b>\$ 2,006.4</b>	<b>\$ 682.6</b>	<b>\$ 0.4</b>	<b>\$ 10.7</b>	<b>\$ 24.9</b>	<b>\$ 24.2</b>	<b>\$ 92.1</b>	<b>\$ 2.1</b>

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

Fiscal Year 2017-18 (in millions)								
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Fund	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
Beginning Fund Balance	\$ 2006.4	\$ 682.6	\$ 0.4	\$ 10.7	\$ 24.9	\$ 24.2	\$ 92.1	\$ 2.1
<b>Add</b>								
Budgeted Revenue	3,867.2	458.9	81.5	11.7	33.3	434.0	102.1	8.1
Fund Balance Component Decrease	1.7	—	—	—	—	—	—	—
Total Available Funding	5,875.3	1,141.5	81.9	22.4	58.2	458.2	194.2	10.2
<b>Less</b>								
Budgeted Expenditures	3,868.8	458.9	81.5	11.7	33.3	434.0	101.8	8.1
Fund Balance Component Increase	0.1	—	—	—	—	—	0.3	—
<b>Projected Ending Fund Balance</b>	<b>\$ 2,032.2</b>	<b>\$ 682.6</b>	<b>\$ 0.4</b>	<b>\$ 10.7</b>	<b>\$ 24.9</b>	<b>\$ 24.2</b>	<b>\$ 92.1</b>	<b>\$ 2.1</b>



## Appendix C: General Fund Budget Summary

### Appropriations by Group and Fund

Public Safety Group						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Public Safety Executive Office	\$ 75,341,227	\$ 79,802,512	\$ 82,025,389	\$ 73,893,339	\$ 80,682,905	\$ 79,682,990
San Diego County Fire Authority	22,255,012	30,240,828	44,326,730	28,780,839	30,469,846	25,864,858
District Attorney	163,684,756	174,645,419	178,297,956	162,599,051	185,870,372	182,161,973
Sheriff	710,528,580	741,605,241	794,248,129	713,495,701	770,269,342	758,888,015
Child Support Services	47,371,168	52,897,983	52,951,644	47,078,114	54,129,642	51,663,599
Citizens' Law Enforcement Review Board	627,153	659,682	659,682	635,216	683,052	691,776
Office of Emergency Services	7,284,808	6,520,365	10,812,683	6,157,578	5,888,064	5,893,406
Medical Examiner	9,864,196	9,983,645	10,043,754	9,902,433	10,116,528	10,163,096
Probation	210,048,034	222,943,016	227,413,719	207,868,487	224,170,114	226,844,576
Public Defender	75,529,557	79,481,935	80,064,173	75,571,413	82,229,919	83,797,448
<b>Total</b>	<b>\$ 1,322,534,490</b>	<b>\$ 1,398,780,626</b>	<b>\$ 1,480,843,859</b>	<b>\$ 1,325,982,172</b>	<b>\$ 1,444,509,784</b>	<b>\$ 1,425,651,737</b>

Health and Human Services Agency						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Self-Sufficiency Services	\$ —	\$ —	\$ —	\$ —	\$ 539,536,653	\$ 542,697,385
Regional Operations	588,043,800	629,455,120	603,617,179	580,611,914	—	—
Strategic Planning & Operational Support	252	—	—	9,923	—	—
Aging and Independence Services	346,109,617	383,582,465	395,196,532	392,460,402	139,213,244	139,518,385
Behavioral Health Services	406,931,617	441,551,554	442,829,526	422,335,399	500,607,470	494,157,937
Administrative Support	101,444,689	143,903,403	173,251,669	131,669,470	162,423,779	138,876,600
Child Welfare Services	246,810,177	276,838,541	277,037,969	267,013,490	353,978,179	355,388,165
Public Health Services	91,416,267	104,531,420	106,838,490	93,530,522	129,146,310	128,402,722
Public Administrator / Public Guardian	(2,343)	—	—	2,121	—	—
Housing & Community Development Services	—	—	—	—	27,123,940	23,153,488
<b>Total</b>	<b>\$ 1,780,754,075</b>	<b>\$ 1,979,862,503</b>	<b>\$ 1,998,771,365</b>	<b>\$ 1,887,633,242</b>	<b>\$ 1,852,029,575</b>	<b>\$ 1,822,194,682</b>

**APPENDIX C: GENERAL FUND BUDGET SUMMARY**

Land Use and Environment Group						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Land Use and Environment Executive Office	\$ 3,884,462	\$ 9,187,565	\$ 9,667,392	\$ 6,154,447	\$ 7,482,729	\$ 5,151,092
Agriculture, Weights and Measures	18,803,965	20,210,539	21,026,461	18,847,620	20,798,636	20,605,556
Environmental Health	41,917,008	46,148,371	47,382,017	40,148,499	45,081,910	44,103,202
University of California Cooperative Extension	899,602	869,971	950,211	853,332	1,046,921	869,971
Parks and Recreation	34,913,871	33,428,751	43,510,880	36,427,398	34,792,268	33,341,101
Planning and Development Services	29,019,025	35,208,739	39,887,385	29,966,136	38,809,890	33,001,890
Public Works	19,329,417	23,561,551	27,709,323	23,315,104	48,088,907	14,164,330
<b>Total</b>	<b>\$ 148,767,349</b>	<b>\$ 168,615,487</b>	<b>\$ 190,133,670</b>	<b>\$ 155,712,536</b>	<b>\$ 196,101,261</b>	<b>\$ 151,237,142</b>

Community Services Group						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Community Services Executive Office	\$ 3,234,288	\$ 9,693,167	\$ 18,232,700	\$ 6,752,993	\$ 8,226,563	\$ 2,825,855
Animal Services	16,028,484	16,305,204	17,611,766	17,033,125	17,604,133	17,261,231
General Services	2,892,166	1,995,000	3,783,949	3,516,633	1,995,000	1,795,000
Housing & Community Development	17,587,241	27,843,087	32,209,925	17,584,229	—	—
Purchasing and Contracting	722,000	832,559	832,559	832,559	1,247,362	1,171,707
Registrar of Voters	17,447,539	19,288,800	19,332,242	17,548,454	21,235,142	18,210,117
<b>Total</b>	<b>\$ 57,911,717</b>	<b>\$ 75,957,817</b>	<b>\$ 92,003,141</b>	<b>\$ 63,267,993</b>	<b>\$ 50,308,200</b>	<b>\$ 41,263,910</b>





Finance and General Government Group						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Finance & General Government Executive Office	\$ 24,279,761	\$ 21,004,076	\$ 42,763,544	\$ 20,689,760	\$ 25,027,531	\$ 23,821,237
Board of Supervisors	8,007,654	8,556,848	9,575,528	7,930,840	8,680,672	8,684,272
Assessor / Recorder / County Clerk	56,416,039	66,317,674	68,395,478	56,006,943	66,980,254	64,220,766
Treasurer - Tax Collector	18,707,057	22,640,120	23,507,717	19,452,353	23,673,596	22,572,020
Chief Administrative Office	4,363,894	4,744,476	4,845,421	4,577,590	4,948,071	4,999,669
Auditor and Controller	33,531,044	35,105,281	40,552,720	33,443,887	35,889,660	34,528,342
County Technology Office	16,723,033	20,091,824	25,882,013	15,587,159	12,829,302	8,889,812
Civil Service Commission	528,691	493,377	558,285	498,853	525,820	532,664
Clerk of the Board of Supervisors	3,252,617	3,876,080	4,138,381	3,382,232	3,734,295	3,762,108
County Counsel	24,716,922	25,392,692	26,696,969	25,156,086	25,745,621	26,287,421
Grand Jury	446,277	800,784	834,915	786,860	803,101	803,317
Human Resources	21,340,601	27,263,270	28,413,696	22,113,513	26,964,462	25,315,313
County Communications Office	2,793,532	3,246,121	3,443,909	2,904,632	3,620,533	3,286,976
<b>Total</b>	<b>\$ 215,107,122</b>	<b>\$ 239,532,623</b>	<b>\$ 279,608,575</b>	<b>\$ 212,530,708</b>	<b>\$ 239,422,918</b>	<b>\$ 227,703,917</b>

**APPENDIX C: GENERAL FUND BUDGET SUMMARY**

Finance Other						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Cash Borrowing Program	\$ —	\$ 2,700,000	\$ 2,700,000	\$ —	\$ 2,700,000	\$ 2,700,000
Community Enhancement	3,557,528	4,184,390	4,184,390	4,170,890	4,892,703	3,800,000
Neighborhood Reinvestment Program	9,066,186	10,000,000	9,703,495	8,070,540	10,000,000	10,000,000
Contributions to County Library	325,700	300,000	1,450,000	588,837	—	—
Contingency Reserve - General Fund	—	21,724,392	21,724,392	—	22,674,808	23,219,061
Lease Payments-Bonds	—	35,350,904	35,350,904	35,023,161	31,127,560	31,273,890
Contributions to Capital Program	110,311,889	131,479,000	384,199,313	67,070,770	88,012,333	53,100,000
Countywide General Expense	10,200,911	47,756,284	49,302,943	14,530,012	174,939,903	76,323,458
Local Agency Formation Commission Administration	398,581	425,642	425,642	398,556	425,642	425,642
<b>Total</b>	<b>\$ 133,860,794</b>	<b>\$ 253,920,612</b>	<b>\$ 509,041,078</b>	<b>\$ 129,852,765</b>	<b>\$ 334,772,949</b>	<b>\$ 200,842,051</b>

Total - Group/Agency						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
<b>Total</b>	<b>\$ 3,658,935,548</b>	<b>\$ 4,116,669,668</b>	<b>\$ 4,550,401,688</b>	<b>\$ 3,774,979,416</b>	<b>\$ 4,117,144,687</b>	<b>\$ 3,868,893,439</b>





Financing Sources

Financing Sources by Category						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Taxes Current Property	\$ 581,085,530	\$ 592,941,817	\$ 592,941,817	\$ 610,572,763	\$ 617,573,212	\$ 632,404,345
Taxes Other Than Current Secured	417,686,093	424,727,808	424,727,808	437,124,200	443,871,346	456,057,250
Licenses Permits & Franchises	44,931,047	39,880,126	39,871,606	41,041,578	39,980,411	43,071,803
Fines, Forfeitures & Penalties	37,987,899	38,554,079	39,023,877	38,916,844	37,154,135	32,880,686
Revenue From Use of Money & Property	12,792,327	12,017,629	12,017,629	13,352,514	7,482,725	7,516,839
Intergovernmental Revenues	1,993,622,423	2,103,309,820	2,140,182,854	2,082,818,099	1,974,848,881	1,960,554,336
Charges For Current Services	351,809,975	353,594,491	354,860,991	361,444,420	364,241,934	360,406,944
Miscellaneous Revenues	55,638,959	31,451,593	42,868,537	32,600,117	27,439,683	20,012,125
Other Financing Sources	285,201,543	302,777,675	309,208,756	299,310,327	299,994,921	311,151,939
<b>Total Revenues</b>	<b>\$ 3,780,755,796</b>	<b>\$ 3,899,255,038</b>	<b>\$ 3,955,703,876</b>	<b>\$ 3,917,180,862</b>	<b>\$ 3,812,587,248</b>	<b>\$ 3,824,056,267</b>
Fund Balance Component Decreases	\$ 1,421,854	\$ 18,666,743	\$ 24,241,445	\$ 24,241,445	\$ 379,071	\$ 1,679,871
Use of Fund Balance	(123,242,102)	198,747,887	570,456,367	(166,442,891)	304,178,368	43,157,301
<b>Total Financing Sources</b>	<b>\$ 3,658,935,548</b>	<b>\$ 4,116,669,668</b>	<b>\$ 4,550,401,688</b>	<b>\$ 3,774,979,416</b>	<b>\$ 4,117,144,687</b>	<b>\$ 3,868,893,439</b>



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

### Health and Human Services—General Fund

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



#### Group Staffing by Department

	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Self-Sufficiency Services	2,363.00	2,519.00	2,519.00
Aging Programs	149.00	147.00	147.00
Adult Protective Services	68.00	69.00	69.00
In-Home Supportive Services	160.00	211.00	211.00
Behavioral Health Services	789.00	818.00	818.00
Child Welfare Services	1,364.00	1,364.00	1,364.00
Public Health Services	643.50	645.50	645.50
Administrative Support	427.00	426.00	426.00
Office of Military and Veteran Affairs	13.00	16.00	16.00
Housing and Community Development Services	0.00	102.00	102.00
<b>HHSA Total</b>	<b>5,976.50</b>	<b>6,317.50</b>	<b>6,317.50</b>

**APPENDIX D: HEALTH AND HUMAN SERVICES AGENCY: GENERAL**

General Fund Budget by Program						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
<b>Self-Sufficiency Services</b>	<b>\$ 491,034,070</b>	<b>\$ 530,534,404</b>	<b>\$ 504,601,296</b>	<b>\$ 486,778,984</b>	<b>\$ 539,536,653</b>	<b>\$ 542,697,385</b>
Operational Budget	269,066,238	270,721,488	277,620,736	269,405,647	287,909,744	291,070,476
Assistance Payments Budget	221,967,832	259,812,916	226,980,560	217,373,336	251,626,909	251,626,909
<i>CalWORKs Assistance Payments</i>	176,654,703	204,415,785	171,583,429	163,585,456	189,415,785	189,415,785
<i>Employment and Child Care Payments</i>	28,760,524	32,786,283	32,786,283	29,054,513	32,933,001	32,933,001
<i>General Relief Payments</i>	8,706,943	10,606,635	10,606,635	11,034,711	14,039,577	14,039,577
<i>Cash Assistance Program for Immigrants (CAPI)</i>	2,720,679	3,491,856	3,491,856	3,180,319	3,051,723	3,051,723
<i>Expanded Subsidized Employment (ESE)</i>	1,395,884	3,456,000	3,456,000	3,371,231	4,176,280	4,176,280
<i>Work Incentive Nutritional Supplement (WINS)</i>	2,818,563	1,962,593	1,962,593	2,872,113	2,825,293	2,825,293
<i>Approved Relative Caregiver (ARC)</i>	94,830	1,504,541	1,504,541	2,995,867	3,371,250	3,371,250
<i>Family Stabilization (FS)</i>	598,909	1,200,000	1,200,000	1,152,279	1,300,000	1,300,000
<i>Refugee Aid Payments</i>	216,797	389,223	389,223	126,848	514,000	514,000
<b>Aging Programs</b>	<b>\$ 33,724,767</b>	<b>\$ 35,879,922</b>	<b>\$ 35,966,098</b>	<b>\$ 33,454,188</b>	<b>\$ 37,153,415</b>	<b>\$ 37,241,222</b>
Operational Budget	33,724,767	35,879,922	35,966,098	33,454,188	37,153,415	37,241,222
Assistance Payments Budget	—	—	—	—	—	—
<b>Adult Protective Services</b>	<b>\$ 8,570,405</b>	<b>\$ 9,884,764</b>	<b>\$ 9,809,764</b>	<b>\$ 9,294,741</b>	<b>\$ 9,999,980</b>	<b>\$ 9,944,584</b>
Operational Budget	8,570,405	9,884,764	9,809,764	9,294,741	9,999,980	9,944,584
Assistance Payments Budget	—	—	—	—	—	—
<b>In-Home Supportive Services</b>	<b>\$ 302,738,660</b>	<b>\$ 335,778,091</b>	<b>\$ 347,376,364</b>	<b>\$ 348,197,180</b>	<b>\$ 92,059,849</b>	<b>\$ 92,332,579</b>
Operational Budget	302,738,660	335,778,091	347,376,364	348,197,180	92,059,849	92,332,579
Assistance Payments Budget	—	—	—	—	—	—
<b>Behavioral Health Services</b>	<b>\$ 408,209,531</b>	<b>\$ 441,551,554</b>	<b>\$ 442,829,526</b>	<b>\$ 427,092,666</b>	<b>\$ 500,607,470</b>	<b>\$ 494,157,937</b>
Operational Budget	408,209,531	441,551,554	442,829,523	427,092,666	500,607,470	494,157,937
Assistance Payments Budget	—	—	—	—	—	—
<b>Child Welfare Services</b>	<b>\$ 312,442,967</b>	<b>\$ 344,178,447</b>	<b>\$ 344,379,337</b>	<b>\$ 333,118,292</b>	<b>\$ 353,978,179</b>	<b>\$ 355,388,165</b>
Operational Budget	181,196,462	192,530,814	193,004,265	189,433,288	203,030,546	204,440,532
Assistance Payments Budget	131,246,505	151,647,633	151,375,072	143,685,004	150,947,633	150,947,633

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





General Fund Budget by Program						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
<i>Foster Care Aid Payments</i>	54,923,816	68,142,975	59,870,414	54,652,711	66,530,449	66,530,449
<i>Kinship Guardianship Assistance Payments (Kin-GAP)</i>	4,384,209	4,573,866	4,573,866	4,762,587	5,030,129	5,030,129
<i>Adoption Assistance Payments</i>	71,938,480	78,930,792	86,930,792	84,269,706	79,387,055	79,387,055
<b>Public Health Services</b>	<b>\$ 115,217,677</b>	<b>\$ 125,626,777</b>	<b>\$ 127,993,621</b>	<b>\$ 117,301,442</b>	<b>\$ 129,146,310</b>	<b>\$ 128,402,722</b>
Operational Budget	115,217,677	125,626,777	127,993,621	117,301,442	129,146,310	128,402,722
Assistance Payments Budget	—	—	—	—	—	—
<b>Administrative Support</b>	<b>\$ 125,512,850</b>	<b>\$ 154,388,856</b>	<b>\$ 183,771,052</b>	<b>\$ 154,092,106</b>	<b>\$ 159,886,257</b>	<b>\$ 136,303,419</b>
Operational Budget	125,512,850	154,388,856	183,771,052	154,092,106	159,886,257	136,303,419
Assistance Payments Budget	—	—	—	—	—	—
<b>Office of Military and Veteran Affairs</b>	<b>\$ 1,176,950</b>	<b>\$ 2,039,688</b>	<b>\$ 2,044,306</b>	<b>\$ 2,174,959</b>	<b>\$ 2,537,522</b>	<b>\$ 2,573,181</b>
Operational Budget	1,176,950	2,039,688	2,044,306	2,174,959	2,537,522	2,573,181
Assistance Payments Budget	—	—	—	—	—	—
<b>Housing &amp; Community Development Services</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 27,123,940</b>	<b>\$ 23,153,488</b>
Operational Budget	—	—	—	—	27,123,940	23,153,488
Assistance Payments Budget	—	—	—	—	—	—
<b>HHS General Fund Total</b>	<b>\$ 1,798,627,877</b>	<b>\$ 1,979,862,503</b>	<b>\$ 1,998,771,365</b>	<b>\$ 1,911,504,558</b>	<b>\$ 1,852,029,575</b>	<b>\$ 1,822,194,682</b>
Operational Budget Total	\$ 1,445,413,540	\$ 1,568,401,954	\$ 1,620,415,733	\$ 1,550,446,218	\$ 1,449,455,033	\$ 1,419,620,140
Assistance Payments Total	\$ 353,214,337	\$ 411,460,549	\$ 378,355,632	\$ 361,058,340	\$ 402,574,542	\$ 402,574,542

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



## Appendix E: Operational Plan Acronyms and Abbreviations

**AB:** Assembly Bill

**A&C:** Auditor and Controller

**ACA:** *Patient Protection and Affordable Care Act* of 2010

**ACAO:** Assistant Chief Administrative Officer

**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

**ARRA:** *American Recovery and Reinvestment Act* of 2009

**AS:** Administrative Support

**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

## APPENDIX E: OPERATIONAL PLAN ACRONYMS AND ABBREVIATIONS

<b>CQI:</b> Continuous Quality Improvement	<b>EWG:</b> Enterprise-Wide Goal
<b>CREP:</b> Comprehensive Renewable Energy Plan	<b>eWIN:</b> Extension Wildfire Information Network
<b>CSA:</b> County Service Area	<b>EV:</b> Electric Vehicle
<b>CSAC:</b> California State Association of Counties	<b>FEMA:</b> Federal Emergency Management Agency
<b>CSG:</b> Community Services Group	<b>FF&amp;E:</b> Furniture, fixtures and equipment
<b>CSU:</b> Crisis Stabilization Unit	<b>FGG:</b> Finance and General Government Group
<b>CTC:</b> Community Transition Center	<b>FHA:</b> Farm and Home Advisor, Federal Housing Authority
<b>CTO:</b> County Technology Office	<b>FIs:</b> Field Interviews
<b>CUPA:</b> Certified Unified Program Agency	<b>FSP:</b> Full Service Partnerships
<b>CVPD:</b> Chula Vista Police Department	<b>FTE:</b> Full-time equivalent
<b>CWS:</b> Child Welfare Services	<b>FY:</b> Fiscal Year
<b>D&amp;I:</b> Diversity and Inclusion	<b>GAAP:</b> Generally Accepted Accounting Principles
<b>DAS:</b> Department of Animal Services	<b>GASB:</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>GSR:</b> Global Scale Rating
<b>DO:</b> Department Objective	<b>GWOW:</b> Government Without Walls
<b>DPC:</b> Department of Purchasing and Contracting	<b>HACSD:</b> Housing Authority of the County of San Diego
<b>DPR:</b> Department of Parks and Recreation	<b>HAVA:</b> Help America Vote Act
<b>DPSNF:</b> Distinct Part Skilled Nursing Facility	<b>HCD:</b> Housing and Community Development
<b>DPW:</b> Department of Public Works	<b>HCV:</b> Housing Choice Voucher
<b>ECAP:</b> Environmental Corrective Action Program	<b>HF:</b> Healthy Families
<b>EDPP:</b> Enterprise Document Processing Platform	<b>HHSA:</b> Health and Human Services Agency
<b>EIR:</b> Environmental Impact Report	<b>HiAP:</b> Health in All Policies
<b>EMS:</b> Emergency Medical Services	<b>HIDTA:</b> High Intensity Drug Trafficking Areas
<b>EMT:</b> Emergency Medical Technician	<b>HMD:</b> Hazardous Materials Division
<b>EOC:</b> Emergency Operations Center	<b>HOME:</b> Home Investment and Partnership Grant
<b>ERAF:</b> Educational Revenue Augmentation Fund	<b>HOPWA:</b> Housing Opportunities for Persons with Aids
<b>ERG:</b> Employee Resource Groups	<b>HUD:</b> U.S. Department of Housing and Urban Development
<b>ERP:</b> Enterprise Resource Planning	<b>IHOT:</b> In-Home Outreach Team
<b>ESG:</b> Emergency Solutions Grant	<b>IHSS:</b> In-Home Supportive Services
<b>EUI:</b> Energy Use Intensity	<b>ILP:</b> Information-Led Policing





- IM:** Independence Mapping
- IPTS:** Integrated Property Tax System
- IRS:** Internal Revenue Service
- ISF:** Internal Service Fund
- IP:** 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 & 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



## APPENDIX E: OPERATIONAL PLAN ACRONYMS AND ABBREVIATIONS

**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

**SB:** Senate Bill

**SC:** Safe Communities

**SDCERA:** San Diego County Employees' Retirement Association

**SDCFA:** San Diego County Fire Authority

**SDCL:** San Diego County Library

**SDCPH:** San Diego County Psychiatric Hospital

**SDRBA:** San Diego Regional Building Authority

**SE:** Sustainable Environments

**SF:** Square foot/feet

**SHSGP:** State Homeland Security Grant Program

**SIDS:** Sudden Infant Death Syndrome

**SNAP-ED:** Supplemental Nutrition Assistance Program-Education

**SNF:** Skilled Nursing Facilities

**SOC:** Standards of Cover

**SSS:** Self-Sufficiency Services

**STAR:** Sheriff's Transfer, Assessment and Release

**SUAS:** State Utility Assistance Subsidy

**TABs:** Tax Allocation Bonds

**TB:** Tuberculosis

**TICP:** Tactical Interoperable Communications Plan

**Title IV-E Waiver:** California Well-Being Demonstration Project

**TJRV:** Tijuana River Valley

**TMDL:** Total Maximum Daily Load

**TN:** Technological Needs

**TOT:** Transient Occupancy Tax

**TRANS:** Tax and Revenue Anticipation Notes

**UAAL:** Unfunded Actuarial Accrued Liability

**UASI:** Urban Areas Security Initiative Grant

**UCCE:** University of California Cooperative Extension

**UDC:** Unified Disaster Council

**USDA:** United States Department of Agriculture

**USDRIP:** Upper San Diego River Improvement Project

**UST:** Underground Storage Tanks

**VAP:** Voluntary Assistance Program

**VASH:** Veterans Affairs Supportive Housing program

**VLF:** Vehicle License Fees

**WIC:** Welfare and Institutions Code



## Appendix F: Glossary of Operational Plan Terms

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

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

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

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

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

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

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

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

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

**Amended Budget:** A budget that reflects the adopted budget plus the carry forward budget from the previous 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 non-general 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 strives 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 that includes expenditures and the means of financing them. The County’s annual budget is contained within the Operational Plan and is voted upon by the Board of Supervisors.

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

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

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

**CalWORKs:** California Work Opportunity and Responsibility to Kids program. A welfare program that 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 the lease or rental of County-owned facilities, and from other funds such as grants and contributions when allocated to the COF by the Board of Supervisors.

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

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



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

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

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

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

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

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

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

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

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

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

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

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

**Cost Applied:** The transfer of costs 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. The CAC is a public building completed in 1938 as a federal Works Progress Administration (WPA) project and is listed on the National Register of Historic Places.

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

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



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

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

**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 an intended outcome. Cross-Departmental objectives may be shared between two or more departments and/or external partners, to contribute to a larger Enterprise-Wide Goal included in the County's Strategic Plan.

**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 to hold in safekeeping assets, such as equities and bonds, arrange settlement of any purchases and sales of such securities, collect information on and income from such assets (dividends in the case of equities and interest in the case of bonds), provide information on the underlying companies and their annual general meetings, manage cash transactions, perform foreign exchange transactions where required and provide regular reporting on all their activities to their clients.

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

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

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

**Debt Service Fund:** A fund established to account for the accumulation of resources for 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 from the end of the fiscal year.

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

**Department Objectives (DO):** 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):** Title used for the General Managers (GMs) of one of three County functional business 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 various pension, medical and life insurance plans.

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



**General Manager (GM):** An executive management class reporting directly to the Chief Administrative Officer (CAO) or Assistant CAO/COO. Responsible for managing all financial, personnel, and operational functions for each of the County's 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:** (formerly General Plan 2020). A multi-year project to revise the San Diego County Comprehensive General Plan that forms the framework for growth in the unincorporated communities.

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

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

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

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

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

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

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

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

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

**Group/Agency:** Headed by a General Manager (GM), the highest organizational unit to which a County department/program reports. There are four Groups and one Agency that include: 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 (HHSA).

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

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

**Integrity:** 'Character First'; One of the core values of the County's General Management System (GMS).

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Proposed Budget:** See Recommended Budget.

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

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

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

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

**Reappropriation:** The inclusion of a balance from the prior year’s budget as part of the budget of the subsequent fiscal year. Reappropriation is common for encumbrances outstanding at the end of a fiscal year that a government intends to honor in the subsequent 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 reported on. In the Operational Plan, the County may present “reporting components” and funds in different ways than the County’s Comprehensive Annual Financial Report (CAFR).



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

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

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

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

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

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

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

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

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

**Special District:** An 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 generally equals 2,088 staff hours (occasion-

ally 2,080 or 2,096 staff hours). Two workers, each working half that number of hours, together equal one staff year. County salaries and benefits costs are based on the number of staff years required to provide a service.

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

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

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

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

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

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

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

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

**Successor Agency:** The agency responsible for managing the dissolution of a redevelopment agency as laid out in Assembly Bill x1 26 (2011), *Community Redevelopment Dissolution*. In most cases, the city or county that created the redevelopment agency has been designated as the successor agency. The County of San Diego is the Successor Agency for the County of San Diego Redevelopment Agency.

**Sustainable Environments (SE):** The Strategic Plan Initiative focused on strengthening the local economy through planning, development and infrastructure, protecting San Diego's natural and agricultural resources and promoting opportunities for residents to engage in community life and civic activities.



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

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

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

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

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

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

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

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

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

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

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

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

## Appendix G: Operational Plan Format

### Introduction: County Overview

This Operational Plan provides the financial plan for the County of San Diego for the next two fiscal years, July 1, 2016 through June 30, 2018. The introductory portion of the document highlights the following:

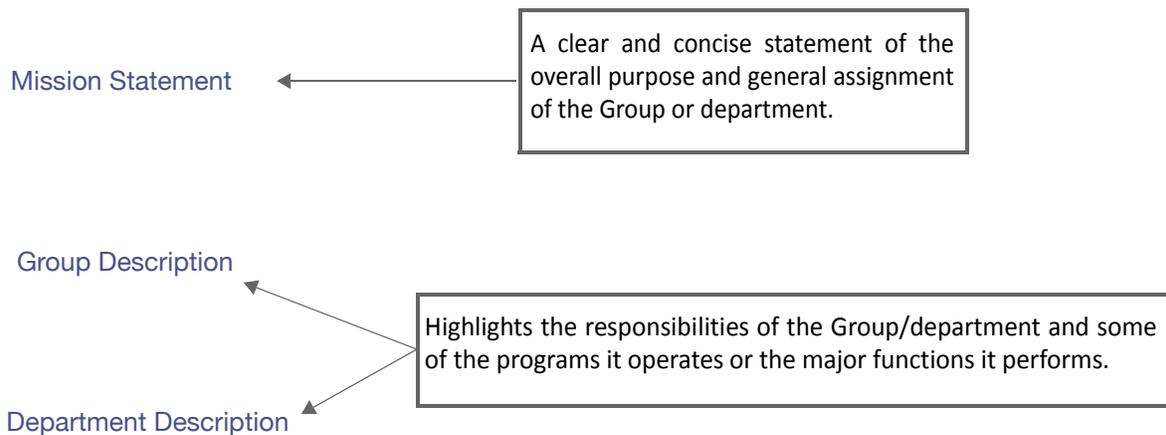
- ◆ Board of Supervisors and Organizational Chart
- ◆ Message from the Chief Administrative Officer
- ◆ Fiscal Year 2016–17 Adopted Budget at a Glance
- ◆ County Profile, County History and Economic Indicators
- ◆ Governmental Structure
- ◆ General Management System
- ◆ Strategic Framework and Alignment
- ◆ 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:



2015–16 Accomplishments

Brief descriptions of the Group’s/department’s accomplishments for Fiscal Year 2015–16. The discussions address the progress made on the 2015–17 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.

2016–18 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>2014–15 Actuals</b>	<b>2015–16 Adopted</b>	<b>2015–16 Actuals</b>	<b>2016–17 Adopted</b>	<b>2017–18 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: 2015–16 to 2016–17

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: 2016–17 to 2017–18

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 the Fiscal Year 2014–15 Actuals; the Adopted Budget, Amended Budget and Actuals for Fiscal Year 2015–16; the Fiscal Year 2016–17 Adopted Budget; and the Approved Budget for Fiscal Year 2017–18.

### 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 2015–16 Adopted Budget			Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Name of Program						
Name of Program						
<b>Total</b>						

Budget by Program						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Name of Program						
Name of Program						
<b>Total</b>						

Budget by Categories of Expenditures						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Approved Budget
Salaries & Benefits						
Services & Supplies						
Other Charges						
Capital Assets Equipment						
<b>Total</b>						

Budget by Categories of Revenues						
	Fiscal Year 2014–15 Actuals	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2015–16 Amended Budget	Fiscal Year 2015–16 Actuals	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 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 2016–21.
- ◆ 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 2016–18.
- ◆ Capital Appropriations: Discusses new appropriations to the capital budget for Fiscal Year 2016–17, 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 2015–16; the Adopted Budget for Fiscal Year 2016–17; the Approved Budget for Fiscal Year 2017–18; the Total Appropriations for the project through June 30, 2016; and the Total Expenditures for the project through June 30, 2016.

## 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 2014-15 Actuals; the Adopted Budget, Amended Budget and Actuals for Fiscal Year 2015-16; the Fiscal Year 2016-17 Adopted Budget; and the Approved Budget for Fiscal Year 2017-18.
  - ◆ Appendix A: All Funds Budget Summary: Tables outline staff years; and expenditures and revenues by category for the total County and by each business group, the Capital Program, Finance Other, and General Purpose Revenue.
  - ◆ Appendix B: Budget Summary and Changes in Fund Balance appropriations by fund type; and appropriations by fund type within each business group, the Capital Program and Finance Other.
  - ◆ Appendix C: General Fund Budget Summary: Tables of General Fund expenditures by department within each business group and for Finance Other; also provided are financing sources by category for the General Fund.
- ◆ Appendix D: Health and Human Services Agency (HHSA): General Fund—Tables present staff years and summarize HHSA's General Fund budget by operations and assistance payments.
- ◆ Appendix E: Operational Plan Acronyms and Abbreviations: Common abbreviations and acronyms referenced.
- ◆ Appendix F: Glossary of Operational Plan Terms: Explanations of key terms used in the document and during the budget process.
- ◆ Appendix G: Operational Plan Format: An instructional guide detailing each section of the Operational Plan and its intended purpose.
- ◆ Index: An alphabetical listing of key topics and the page reference for each.



