

*County of San Diego*

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# Appendix A: All Funds Budget Summary

## Countywide Totals

Staffing					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
<b>Total</b>	<b>16,627.00</b>	<b>17,044.00</b>	<b>17,036.50</b>	<b>(0.0)</b>	<b>17,036.50</b>

Expenditures					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Salaries & Benefits	\$ 1,780,254,519	\$ 1,910,117,432	\$ 1,935,392,333	1.3	\$ 1,979,977,959
Services & Supplies	1,973,937,493	1,845,115,276	2,022,918,428	9.6	1,976,321,029
Other Charges	746,814,990	765,533,769	758,152,445	(1.0)	757,898,575
Capital Assets/Land Acquisition	59,129,673	84,522,300	132,751,925	57.1	3,935,425
Capital Assets Equipment	23,640,094	21,879,224	26,559,117	21.4	15,374,153
Expenditure Transfer & Reimbursements	(30,234,922)	(30,307,011)	(31,634,644)	4.4	(31,752,667)
Contingency Reserves	23,103,000	24,772,098	26,724,392	7.9	27,235,815
Fund Balance Component Increases	628,400	2,604,421	400,000	(84.6)	1,400,000
Operating Transfers Out	362,094,305	427,257,072	486,907,880	14.0	342,763,330
Management Reserves	36,750,000	32,247,967	36,250,000	12.4	24,000,000
<b>Total</b>	<b>\$ 4,976,117,552</b>	<b>\$ 5,083,742,548</b>	<b>\$ 5,394,421,876</b>	<b>6.1</b>	<b>\$ 5,097,153,619</b>

**APPENDIX A: ALL FUNDS BUDGET SUMMARY**

Revenues					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Taxes Current Property	\$ 561,026,595	\$ 603,090,433	\$ 632,916,886	4.9	\$ 648,146,069
Taxes Other Than Current Secured	390,419,769	410,643,377	437,654,014	6.6	448,510,288
Licenses Permits & Franchises	50,920,255	53,083,636	52,642,553	(0.8)	55,060,008
Fines, Forfeitures & Penalties	52,214,002	46,241,366	46,419,874	0.4	43,595,723
Revenue From Use of Money & Property	50,118,461	43,261,987	40,355,368	(6.7)	40,685,260
Intergovernmental Revenues	2,456,054,621	2,342,074,506	2,464,356,138	5.2	2,477,585,794
Charges For Current Services	811,755,721	849,879,574	895,846,854	5.4	889,131,738
Miscellaneous Revenues	39,472,502	38,713,915	36,972,840	(4.5)	30,824,100
Other Financing Sources	352,383,649	422,456,659	478,300,321	13.2	328,012,609
Fund Balance Component Decreases	3,362,491	4,841,928	28,449,923	487.6	22,673,170
Use of Fund Balance	208,389,486	269,455,167	280,507,105	4.1	112,928,860
<b>Total</b>	<b>\$ 4,976,117,552</b>	<b>\$ 5,083,742,548</b>	<b>\$ 5,394,421,876</b>	<b>6.1</b>	<b>\$ 5,097,153,619</b>





Public Safety Group

Staffing					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
<b>Total</b>	<b>7,429.00</b>	<b>7,459.00</b>	<b>7,421.00</b>	<b>(0.5)</b>	<b>7,421.00</b>

Expenditures					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Salaries & Benefits	\$ 900,954,122	\$ 958,978,545	\$ 968,264,781	1.0	\$ 990,962,959
Services & Supplies	300,732,094	301,160,903	326,937,675	8.6	311,141,684
Other Charges	108,466,636	111,396,934	112,954,235	1.4	113,266,055
Capital Assets Equipment	8,023,367	6,082,187	8,759,715	44.0	1,596,116
Expenditure Transfer & Reimbursements	(19,092,230)	(19,371,937)	(19,699,013)	1.7	(19,801,548)
Fund Balance Component Increases	250,000	100,000	100,000	0.0	100,000
Operating Transfers Out	237,422,874	272,621,137	290,782,471	6.7	281,218,792
Management Reserves	4,000,000	4,000,000	9,000,000	125.0	—
<b>Total</b>	<b>\$ 1,540,756,863</b>	<b>\$ 1,634,967,769</b>	<b>\$ 1,697,099,864</b>	<b>3.8</b>	<b>\$ 1,678,484,058</b>

Revenues					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Taxes Current Property	\$ 573,491	\$ 575,000	\$ 575,000	0.0	\$ 575,000
Licenses Permits & Franchises	588,088	613,710	463,000	(24.6)	463,000
Fines, Forfeitures & Penalties	25,377,526	24,628,032	24,345,814	(1.1)	21,354,419
Revenue From Use of Money & Property	8,946,102	8,545,358	8,677,578	1.5	8,677,578
Intergovernmental Revenues	498,886,312	462,323,925	488,554,266	5.7	485,262,841
Charges For Current Services	122,874,174	161,345,550	166,924,992	3.5	169,778,265
Miscellaneous Revenues	14,615,129	18,801,004	17,408,773	(7.4)	12,248,810
Other Financing Sources	237,217,786	270,270,253	286,689,582	6.1	278,825,903
Use of Fund Balance	22,786,422	51,378,204	45,557,819	(11.3)	20,259,255
General Purpose Revenue Allocation	608,891,833	636,486,733	657,903,040	3.4	681,038,987
<b>Total</b>	<b>\$ 1,540,756,863</b>	<b>\$ 1,634,967,769</b>	<b>\$ 1,697,099,864</b>	<b>3.8</b>	<b>\$ 1,678,484,058</b>



## APPENDIX A: ALL FUNDS BUDGET SUMMARY

### Health and Human Services Agency

Staffing					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
<b>Total</b>	<b>5,613.50</b>	<b>5,973.50</b>	<b>5,976.50</b>	<b>0.1</b>	<b>5,976.50</b>

Expenditures					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Salaries & Benefits	\$ 492,699,000	\$ 542,613,503	\$ 554,809,718	2.2	\$ 569,647,480
Services & Supplies	1,042,019,688	890,675,463	989,708,344	11.1	971,979,659
Other Charges	414,148,018	428,368,018	429,156,584	0.2	429,156,584
Capital Assets Equipment	315,070	248,000	248,000	0.0	248,000
Expenditure Transfer & Reimbursements	(9,238,724)	(9,043,424)	(9,843,424)	8.8	(9,843,424)
Fund Balance Component Increases	78,400	1,143,302	—	(100.0)	—
Operating Transfers Out	37,396,433	26,936,721	20,136,721	(25.2)	20,136,721
Management Reserves	20,000,000	20,000,000	20,000,000	0.0	20,000,000
<b>Total</b>	<b>\$ 1,997,417,885</b>	<b>\$ 1,900,941,583</b>	<b>\$ 2,004,215,943</b>	<b>5.4</b>	<b>\$ 2,001,325,020</b>

Revenues					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Taxes Current Property	\$ 1,602,726	\$ 1,602,726	\$ 1,565,017	(2.4)	\$ 1,686,560
Taxes Other Than Current Secured	26,784	26,784	26,784	0.0	26,784
Licenses Permits & Franchises	907,613	914,613	894,500	(2.2)	894,500
Fines, Forfeitures & Penalties	5,848,681	5,816,452	6,578,679	13.1	6,578,679
Revenue From Use of Money & Property	7,897,694	7,052,402	2,975,119	(57.8)	2,975,119
Intergovernmental Revenues	1,764,195,792	1,681,809,770	1,784,532,596	6.1	1,799,196,814
Charges For Current Services	64,525,395	56,996,554	58,001,693	1.8	57,686,629
Miscellaneous Revenues	2,972,320	2,700,409	4,052,968	50.1	3,105,691
Other Financing Sources	24,200,000	13,500,000	8,400,000	(37.8)	6,700,000
Fund Balance Component Decreases	—	—	—	—	21,199,187
Use of Fund Balance	60,588,400	64,104,691	69,285,842	8.1	31,600,000
General Purpose Revenue Allocation	64,652,480	66,417,182	67,902,745	2.2	69,675,057
<b>Total</b>	<b>\$ 1,997,417,885</b>	<b>\$ 1,900,941,583</b>	<b>\$ 2,004,215,943</b>	<b>5.4</b>	<b>\$ 2,001,325,020</b>





Land Use and Environment Group

Staffing					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
<b>Total</b>	<b>1,446.00</b>	<b>1,452.00</b>	<b>1,461.00</b>	<b>0.6</b>	<b>1,461.00</b>

Expenditures					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Salaries & Benefits	\$ 163,059,095	\$ 171,070,575	\$ 171,739,018	0.4	\$ 174,897,062
Services & Supplies	180,214,437	188,916,361	196,183,288	3.8	159,643,803
Other Charges	30,650,216	25,578,068	22,775,499	(11.0)	22,601,978
Capital Assets/Land Acquisition	8,449,000	11,232,300	4,265,000	(62.0)	1,427,500
Capital Assets Equipment	4,670,977	5,849,000	8,364,028	43.0	4,684,000
Expenditure Transfer & Reimbursements	(210,000)	(400,000)	(405,000)	1.3	(405,000)
Fund Balance Component Increases	300,000	361,119	300,000	(16.9)	300,000
Operating Transfers Out	12,712,859	14,875,827	20,703,258	39.2	12,995,402
<b>Total</b>	<b>\$ 399,846,584</b>	<b>\$ 417,483,250</b>	<b>\$ 423,925,091</b>	<b>1.5</b>	<b>\$ 376,144,745</b>

Revenues					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Taxes Current Property	\$ 7,043,339	\$ 7,229,241	\$ 7,574,425	4.8	\$ 7,597,725
Taxes Other Than Current Secured	5,118,244	6,612,759	10,468,561	58.3	10,195,171
Licenses Permits & Franchises	35,657,643	37,926,238	42,565,807	12.2	45,045,262
Fines, Forfeitures & Penalties	1,914,094	1,883,297	1,652,330	(12.3)	1,536,156
Revenue From Use of Money & Property	22,415,298	20,816,404	21,316,396	2.4	21,675,039
Intergovernmental Revenues	113,468,412	114,477,209	99,367,847	(13.2)	103,098,801
Charges For Current Services	90,722,855	92,724,173	89,923,612	(3.0)	90,871,400
Miscellaneous Revenues	3,357,105	3,724,313	2,267,683	(39.1)	2,226,183
Other Financing Sources	12,820,169	16,543,136	20,876,756	26.2	11,754,900
Fund Balance Component Decreases	3,362,491	4,841,928	11,149,923	130.3	1,473,983
Use of Fund Balance	58,421,138	62,790,265	65,379,029	4.1	27,744,099
General Purpose Revenue Allocation	45,545,796	47,914,287	51,382,722	7.2	52,926,026
<b>Total</b>	<b>\$ 399,846,584</b>	<b>\$ 417,483,250</b>	<b>\$ 423,925,091</b>	<b>1.5</b>	<b>\$ 376,144,745</b>



Community Services Group

Staffing					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
<b>Total</b>	<b>961.00</b>	<b>976.00</b>	<b>991.50</b>	<b>1.6</b>	<b>991.50</b>

Expenditures					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Salaries & Benefits	\$ 93,032,145	\$ 99,458,675	\$ 101,723,743	2.3	\$ 103,546,961
Services & Supplies	158,164,132	166,563,836	183,119,512	9.9	172,787,831
Other Charges	18,065,447	19,037,507	18,156,239	(4.6)	18,044,303
Capital Assets/Land Acquisition	2,000,000	—	—	—	—
Capital Assets Equipment	10,098,517	8,737,037	8,796,374	0.7	8,517,037
Expenditure Transfer & Reimbursements	(83,600)	(83,600)	(83,600)	0.0	(83,600)
Contingency Reserves	103,000	103,000	—	(100.0)	—
Fund Balance Component Increases	—	1,000,000	—	(100.0)	1,000,000
Operating Transfers Out	15,277,297	24,989,637	12,470,403	(50.1)	11,260,962
Management Reserves	4,250,000	5,747,967	4,250,000	(26.1)	1,000,000
<b>Total</b>	<b>\$ 300,906,938</b>	<b>\$ 325,554,059</b>	<b>\$ 328,432,671</b>	<b>0.9</b>	<b>\$ 316,073,494</b>





Revenues					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Taxes Current Property	\$ 28,192,523	\$ 30,061,616	\$ 30,260,627	0.7	\$ 31,174,250
Taxes Other Than Current Secured	2,318,391	2,302,845	2,430,861	5.6	2,443,505
Licenses Permits & Franchises	2,107,867	1,945,359	1,893,391	(2.7)	1,893,391
Fines, Forfeitures & Penalties	3,000	3,000	3,000	0.0	3,000
Revenue From Use of Money & Property	1,799,646	1,661,069	1,599,820	(3.7)	1,599,820
Intergovernmental Revenues	28,674,121	32,318,368	35,263,987	9.1	34,195,988
Charges For Current Services	173,881,811	172,595,607	197,103,185	14.2	196,798,000
Miscellaneous Revenues	3,554,615	3,136,147	3,433,670	9.5	3,433,670
Other Financing Sources	19,590,764	28,614,637	12,696,905	(55.6)	11,487,464
Fund Balance Component Decreases	—	—	1,000,000	—	—
Use of Fund Balance	20,711,082	32,409,579	21,712,322	(33.0)	11,569,020
General Purpose Revenue Allocation	20,073,118	20,505,832	21,034,903	2.6	21,475,386
<b>Total</b>	<b>\$ 300,906,938</b>	<b>\$ 325,554,059</b>	<b>\$ 328,432,671</b>	<b>0.9</b>	<b>\$ 316,073,494</b>

Finance and General Government Group

Staffing					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
<b>Total</b>	<b>1,177.50</b>	<b>1,183.50</b>	<b>1,186.50</b>	<b>0.3</b>	<b>1,186.50</b>

Expenditures					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Salaries & Benefits	\$ 130,510,157	\$ 137,996,134	\$ 138,855,073	0.6	\$ 140,923,497
Services & Supplies	248,867,872	245,194,432	261,478,322	6.6	238,025,333
Other Charges	1,000	50,000	50,000	0.0	50,000
Capital Assets Equipment	532,163	438,000	391,000	(10.7)	329,000
Expenditure Transfer & Reimbursements	(1,610,368)	(1,408,050)	(1,603,607)	13.9	(1,619,095)
Management Reserves	8,500,000	2,500,000	3,000,000	20.0	3,000,000
<b>Total</b>	<b>\$ 386,800,824</b>	<b>\$ 384,770,516</b>	<b>\$ 402,170,788</b>	<b>4.5</b>	<b>\$ 380,708,735</b>

Revenues					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Licenses Permits & Franchises	\$ 1,220,700	\$ 1,242,300	\$ 1,356,500	9.2	\$ 1,294,500
Fines, Forfeitures & Penalties	1,035,450	1,035,450	1,035,450	0.0	1,035,450
Revenue From Use of Money & Property	40,000	69,000	60,500	(12.3)	60,500
Intergovernmental Revenues	120,388	558,140	2,362,974	323.4	1,559,386
Charges For Current Services	222,773,530	224,804,182	236,281,441	5.1	226,070,113
Miscellaneous Revenues	9,545,558	9,315,708	8,805,896	(5.5)	8,805,896
Other Financing Sources	5,012,608	4,833,967	5,270,877	9.0	5,586,928
Use of Fund Balance	30,013,000	21,190,742	19,812,093	(6.5)	6,681,951
General Purpose Revenue Allocation	117,039,590	121,721,027	127,185,057	4.5	129,614,011
<b>Total</b>	<b>\$ 386,800,824</b>	<b>\$ 384,770,516</b>	<b>\$ 402,170,788</b>	<b>4.5</b>	<b>\$ 380,708,735</b>





Capital Program

Expenditures					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Services & Supplies	\$ 533,000	\$ 633,000	\$ 633,000	0.0	\$ 633,000
Capital Assets/Land Acquisition	48,680,673	73,290,000	128,486,925	75.3	2,507,925
Capital Assets Equipment	—	525,000	—	(100.0)	—
Operating Transfers Out	9,280,933	9,284,783	8,565,150	(7.8)	8,564,525
<b>Total</b>	<b>\$ 58,494,606</b>	<b>\$ 83,732,783</b>	<b>\$ 137,685,075</b>	<b>64.4</b>	<b>\$ 11,705,450</b>

Revenues					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Revenue From Use of Money & Property	\$ 4,518,352	\$ 639,089	\$ 310,757	(51.4)	\$ 265,063
Intergovernmental Revenues	4,930,509	5,108,008	4,158,231	(18.6)	4,157,927
Miscellaneous Revenues	4,400,000	—	—	—	—
Other Financing Sources	43,856,301	76,859,000	133,216,087	73.3	2,507,925
Use of Fund Balance	789,444	1,126,686	—	(100.0)	4,774,535
<b>Total</b>	<b>\$ 58,494,606</b>	<b>\$ 83,732,783</b>	<b>\$ 137,685,075</b>	<b>64.4</b>	<b>\$ 11,705,450</b>

Finance Other

Expenditures					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Services & Supplies	\$ 43,406,270	\$ 51,971,281	\$ 64,858,287	24.8	\$ 122,109,719
Other Charges	175,483,673	181,103,242	175,059,888	(3.3)	174,779,655
Contingency Reserves	23,000,000	24,669,098	26,724,392	8.3	27,235,815
Operating Transfers Out	50,003,909	78,548,967	134,249,877	70.9	8,586,928
<b>Total</b>	<b>\$ 291,893,852</b>	<b>\$ 336,292,588</b>	<b>\$ 400,892,444</b>	<b>19.2</b>	<b>\$ 332,712,117</b>

Revenues					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Fines, Forfeitures & Penalties	\$ 2,200,000	\$ 0	\$ 0	0.0	\$ 0
Revenue From Use of Money & Property	1,634,067	1,611,363	1,693,203	5.1	1,710,146
Intergovernmental Revenues	4,566,625	4,567,225	4,566,075	(0.0)	4,563,875
Charges For Current Services	136,977,956	141,413,508	147,611,931	4.4	147,927,331
Other Financing Sources	9,686,021	11,835,666	11,150,114	(5.8)	11,149,489
Fund Balance Component Decreases	—	—	16,300,000	—	—
Use of Fund Balance	15,080,000	36,455,000	58,760,000	61.2	10,300,000
<b>Total</b>	<b>\$ 170,144,669</b>	<b>\$ 195,882,762</b>	<b>\$ 240,081,323</b>	<b>22.6</b>	<b>\$ 175,650,841</b>

Total General Purpose Revenue

General Purpose Revenue					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Taxes Current Property	\$ 523,614,516	\$ 563,621,850	\$ 592,941,817	5.2	\$ 607,112,534
Taxes Other Than Current Secured	382,956,350	401,700,989	424,727,808	5.7	435,844,828
Licenses Permits & Franchises	10,438,344	10,441,416	5,469,355	(47.6)	5,469,355
Fines, Forfeitures & Penalties	15,835,251	12,875,135	12,804,601	(0.5)	13,088,019
Revenue From Use of Money & Property	2,867,302	2,867,302	3,721,995	29.8	3,721,995
Intergovernmental Revenues	41,212,462	40,911,861	45,550,162	11.3	45,550,162
Miscellaneous Revenues	1,027,775	1,036,334	1,003,850	(3.1)	1,003,850
<b>Total</b>	<b>\$ 977,952,000</b>	<b>\$ 1,033,454,887</b>	<b>\$ 1,086,219,588</b>	<b>5.1</b>	<b>\$ 1,111,790,743</b>





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

### Appropriations by Fund Type

County Funds by Type					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Air Pollution Control District	\$ 41,990,873	\$ 49,487,307	\$ 47,624,218	(3.8)	\$ 46,543,323
Capital Project Funds	58,494,606	83,732,783	137,685,075	64.4	11,705,450
County Service Areas	16,879,597	16,909,975	16,736,781	(1.0)	17,102,330
Debt Service County Family	81,460,697	81,462,679	81,469,636	0.0	81,385,036
General Fund	3,853,052,190	3,863,617,355	4,101,426,062	6.2	3,975,611,130
Miscellaneous Local Agencies	8,227,212	8,117,482	8,222,384	1.3	8,110,448
Miscellaneous Special Districts	16,476,252	14,183,813	8,917,510	(37.1)	8,917,510
Permanent Road Divisions	8,945,080	8,641,205	5,711,817	(33.9)	5,711,817
County Proprietary Enterprise Funds	24,824,688	27,391,498	33,991,401	24.1	32,810,596
County Proprietary Internal Service Funds	425,670,235	447,543,018	450,147,975	0.6	433,957,917
Sanitation Districts	33,193,026	32,446,032	28,415,395	(12.4)	25,387,487
Special Revenue Funds	406,903,096	450,209,401	474,073,622	5.3	449,910,575
<b>Total</b>	<b>\$ 4,976,117,552</b>	<b>\$ 5,083,742,548</b>	<b>\$ 5,394,421,876</b>	<b>6.1</b>	<b>\$ 5,097,153,619</b>

### Appropriations by Group and Fund

Public Safety Group					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
General Fund	\$ 1,286,456,233	\$ 1,345,455,943	\$ 1,385,556,410	3.0	\$ 1,373,032,597
Sheriff's Asset Forfeiture Program	1,100,000	1,100,000	1,600,000	45.5	1,600,000
District Attorney Asset Forfeiture Program Fed	500,000	500,000	500,000	0.0	500,000
District Attorney Asset Forfeiture State	15,000	15,000	15,000	0.0	15,000
Probation Asset Forfeiture Program	50,000	100,000	223,000	123.0	100,000
Sheriff's Inmate Welfare	5,705,192	6,760,355	7,023,313	3.9	7,005,832



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

Public Safety Group					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Probation Inmate Welfare	95,000	95,000	95,000	0.0	95,000
Public Safety Prop 172 Special Revenue	237,322,190	254,767,334	276,868,156	8.7	270,899,572
CSA 107 Elfin Forest Fire District	468,072	—	—	—	—
CSA 107 Elfin Forest Fire Protection / EMS	—	490,000	468,072	(4.5)	468,072
CSA 115 Pepper Drive Fire Protection / EMS	—	365,000	365,000	0.0	365,000
CSA 115 Pepper Drive Fire District	364,269	—	—	—	—
CSA 135 Fire Protection / Emergency Medical Svcs	710,000	—	—	—	—
CSA 135 Fire Authority Fire Protection / EMS	—	680,000	680,000	0.0	680,000
CSA 135 Regional 800 MHZ Radio System	622,955	263,628	—	(100.0)	—
CSA 135 Del Mar 800 MHZ Zone B	50,000	50,000	50,000	0.0	50,000
CSA 135 Poway 800 MHZ Zone F	155,502	155,502	155,502	0.0	155,502
CSA 135 Solana Beach 800 MHZ Zone H	45,400	45,400	45,400	0.0	45,400
SHF Jail Stores Commissary Enterprise	—	—	7,673,768	—	7,690,840
Jail Stores Internal Service Fund	7,097,050	7,787,452	—	(100.0)	—
Penalty Assessment	—	7,875,730	6,736,509	(14.5)	6,736,509
Criminal Justice Facility	—	7,491,425	7,760,858	3.6	8,049,734
Courthouse Construction	—	970,000	1,283,876	32.4	995,000
<b>Total</b>	<b>\$ 1,540,756,863</b>	<b>\$ 1,634,967,769</b>	<b>\$ 1,697,099,864</b>	<b>3.8</b>	<b>\$ 1,678,484,058</b>

Health and Human Services Agency					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
General Fund	\$ 1,959,528,520	\$ 1,862,866,922	\$ 1,979,862,503	6.3	\$ 1,976,603,907
Tobacco Securitization Special Revenue	27,500,000	27,500,000	13,500,000	(50.9)	13,500,000
CSA 17 San Dieguito Ambulance	4,155,715	4,312,239	4,341,221	0.7	4,587,441
CSA 69 Heartland Paramedic	6,233,650	6,262,422	6,512,219	4.0	6,633,672
<b>Total</b>	<b>\$ 1,997,417,885</b>	<b>\$ 1,900,941,583</b>	<b>\$ 2,004,215,943</b>	<b>5.4</b>	<b>\$ 2,001,325,020</b>



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



Land Use and Environment Group					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
General Fund	\$ 158,661,436	\$ 163,081,600	\$ 168,615,487	3.4	\$ 146,594,003
Road Fund	88,808,655	97,124,263	111,445,924	14.7	93,095,693
Air Pollution Control District Operations	22,321,745	24,495,522	25,658,921	4.7	25,092,026
APCD Air Quality Improvement Trust	10,000,000	12,107,116	10,000,000	(17.4)	10,000,000
Air Quality State Moyer Program	2,810,756	3,601,297	4,115,297	14.3	3,601,297
Air Quality Power General Mitigation	358,372	358,372	—	(100.0)	—
Air Quality Proposition 1B GMERP	6,500,000	8,925,000	7,850,000	(12.0)	7,850,000
San Diego County Lighting Maintenance District 1	2,059,790	3,591,497	2,163,989	(39.7)	2,163,989
Inactive Waste Site Management	8,408,485	6,560,573	6,416,145	(2.2)	6,651,888
Waste Planning and Recycling	—	1,046,559	1,282,025	22.5	927,902
Duck Pond Landfill Cleanup	17,318	13,911	14,189	2.0	14,473
Parkland Ded Area 4 Lincoln Acres	1,170	1,800	500	(72.2)	—
Parkland Ded Area 15 Sweetwater	15,550	7,100	5,500	(22.5)	5,500
Parkland Ded Area 16 Otay	1,000	50	—	(100.0)	—
Parkland Ded Area 19 Jamul	18,100	4,100	1,500	(63.4)	1,500
Parkland Ded Area 20 Spring Valley	28,400	4,100	7,000	70.7	7,000
Parkland Ded Area 25 Lakeside	47,000	17,100	17,500	2.3	17,500
Parkland Ded Area 26 Crest	16,500	2,100	1,500	(28.6)	1,500
Parkland Ded Area 27 Alpine	37,300	7,600	7,000	(7.9)	7,000
Parkland Ded Area 28 Ramona	48,500	6,100	12,500	104.9	12,500
Parkland Ded Area 29 Escondido	38,300	1,100	1,000	(9.1)	1,000
Parkland Ded Area 30 San Marcos	2,700	1,100	500	(54.5)	500
Parkland Ded Area 31 San Dieguito	140,000	2,500	4,000	60.0	4,000
Parkland Ded Area 32 Carlsbad	170	140	—	(100.0)	—



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

Land Use and Environment Group					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Parkland Ded Area 35 Fallbrook	128,000	3,600	2,500	(30.6)	2,500
Parkland Ded Area 36 Bonsall	12,000	3,100	1,700	(45.2)	1,700
Parkland Ded Area 37 Vista	26,200	1,100	500	(54.5)	500
Parkland Ded Area 38 Valley Center	35,600	4,200	2,000	(52.4)	2,000
Parkland Ded Area 39 Pauma Valley	5,600	1,100	1,000	(9.1)	1,000
Parkland Ded Area 40 Palomar Julian	18,400	3,100	2,000	(35.5)	2,000
Parkland Ded Area 41 Mountain Empire	6,900	260	500	92.3	—
Parkland Ded Area 42 Anza Borrego	7,500	2,600	5,500	111.5	5,500
Parkland Ded Area 43 Central Mountain	3,750	2,600	3,000	15.4	3,000
Parkland Ded Area 44 Oceanside	515	100	—	(100.0)	—
Parkland Ded Area 45 Valle de Oro	27,900	2,100	4,500	114.3	4,500
PRD 6 Pauma Valley	371,850	399,028	214,911	(46.1)	214,911
PRD 8 Magee Road Pala	208,573	227,774	158,777	(30.3)	158,777
PRD 9 Santa Fe Zone B	82,472	107,433	43,553	(59.5)	43,553
PRD 10 Davis Drive	17,863	17,664	9,251	(47.6)	9,251
PRD 11 Bernardo Road Zone A	41,296	46,394	18,535	(60.0)	18,535
PRD 11 Bernardo Road Zone C	24,606	23,082	3,499	(84.8)	3,499
PRD 11 Bernardo Road Zone D	38,686	42,070	38,673	(8.1)	38,673
PRD 12 Lomair	236,846	267,310	135,128	(49.4)	135,128
PRD 13 Pala Mesa Zone A	392,333	444,501	247,893	(44.2)	247,893
PRD 13 Stewart Canyon Zone B	28,609	64,303	56,577	(12.0)	56,577
PRD 16 Wynola	107,551	126,480	116,313	(8.0)	116,313
PRD 18 Harrison Park	288,873	308,300	163,535	(47.0)	163,535
PRD 20 Daily Road	549,619	636,052	254,550	(60.0)	254,550
PRD 21 Pauma Heights	334,997	413,676	277,316	(33.0)	277,316
PRD 22 West Dougherty St	10,490	7,945	8,215	3.4	8,215
PRD 23 Rock Terrace Road	25,293	30,307	26,155	(13.7)	26,155



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



Land Use and Environment Group					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
PRD 24 Mt Whitney Road	36,190	44,218	38,441	(13.1)	38,441
CSA 26 Rancho San Diego	244,430	252,530	273,985	8.5	276,040
CSA 26 Cottonwood Village Zone A	208,077	265,390	154,529	(41.8)	154,529
CSA 26 Monte Vista Zone B	297,924	305,234	183,487	(39.9)	183,487
SD Landscape Maintenance Zone 1	141,453	149,573	149,170	(0.3)	151,175
Landscape Maintenance Dist Zone 2 - Julian	125,433	112,239	113,889	1.5	117,047
PRD 30 Royal Oaks Carroll	37,706	37,639	34,488	(8.4)	34,488
PRD 38 Gay Rio Terrace	77,552	33,264	21,307	(35.9)	21,307
PRD 45 Rincon Springs Rd	68,867	76,495	21,637	(71.7)	21,637
PRD 46 Rocoso Road	37,421	40,584	37,124	(8.5)	37,124
PRD 49 Sunset Knolls Road	33,267	37,610	34,968	(7.0)	34,968
PRD 50 Knoll Park Lane	129,851	83,843	46,675	(44.3)	46,675
PRD 53 Knoll Park Lane Extension	269,427	176,772	134,460	(23.9)	134,460
PRD 54 Mount Helix	170,504	186,744	83,534	(55.3)	83,534
PRD 55 Rainbow Crest Rd	319,364	362,528	322,093	(11.2)	322,093
PRD 60 River Drive	137,852	48,482	40,437	(16.6)	40,437
PRD 61 Green Meadow Way	206,101	213,143	169,091	(20.7)	169,091
PRD 63 Hillview Road	396,032	424,025	346,356	(18.3)	346,356
PRD 70 El Camino Corto	58,454	62,633	10,320	(83.5)	10,320
PRD 75 Gay Rio Dr Zone A	217,848	151,223	139,863	(7.5)	139,863
PRD 75 Gay Rio Dr Zone B	404,488	216,522	205,220	(5.2)	205,220
PRD 76 Kingsford Court	41,239	46,804	36,616	(21.8)	36,616
PRD 77 Montiel Truck Trail	268,079	82,449	76,439	(7.3)	76,439
PRD 78 Gardena Way	51,949	56,746	40,568	(28.5)	40,568
PRD 80 Harris Truck Trail	213,113	229,562	224,528	(2.2)	224,528
CSA 81 Fallbrook Local Park	583,214	579,189	577,682	(0.3)	590,832
CSA 83 San Dieguito Local Park	663,127	687,949	669,980	(2.6)	656,980
CSA 83A Zone A4S Ranch Park 95155	689,700	763,438	795,764	4.2	778,480
PRD 88 East Fifth St	70,832	72,936	13,081	(82.1)	13,081



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

Land Use and Environment Group					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
PRD 90 South Cordoba	39,552	40,759	36,714	(9.9)	36,714
PRD 94 Roble Grande Road	520,037	366,715	355,435	(3.1)	355,435
PRD 95 Valle Del Sol	303,247	315,162	135,412	(57.0)	135,412
PRD 99 Via Allondra Via Del Corvo	35,397	34,731	30,819	(11.3)	30,819
PRD 100 Viejas Lane View	29,040	30,260	25,912	(14.4)	25,912
PRD 101 Johnson Lake Rd	149,124	50,058	43,237	(13.6)	43,237
PRD 101 Hi Ridge Rd Zone A	13,043	10,880	8,972	(17.5)	8,972
PRD 102 Mountain Meadow	162,320	212,152	56,275	(73.5)	56,275
PRD 103 Alto Drive	263,701	278,787	171,767	(38.4)	171,767
PRD 104 Artesian Rd	126,504	146,825	66,288	(54.9)	66,288
PRD 105 Alta Loma Dr	25,247	26,143	22,277	(14.8)	22,277
PRD 105 Alta Loma Dr Zone A	31,215	35,537	32,143	(9.6)	32,143
PRD 106 Garrison Way Et Al	98,449	105,463	49,433	(53.1)	49,433
PRD 117 Legend Rock	8,914	5,152	3,037	(41.1)	3,037
CSA 122 Otay Mesa East	12,200	12,200	5,608	(54.0)	—
PRD 123 Mizpah Lane	72,927	31,865	24,710	(22.5)	24,710
PRD 125 Wrightwood Road	84,154	90,469	85,471	(5.5)	85,471
PRD 126 Sandhurst Way	35,217	35,447	32,654	(7.9)	32,654
PRD 127 Singing Trails Drive	27,093	28,822	23,923	(17.0)	23,923
CSA 128 San Miguel Park Dist	1,059,908	1,109,474	1,146,705	3.4	1,160,105
PRD 130 Wilkes Road	189,747	124,555	119,662	(3.9)	119,662
PRD 133 Ranch Creek Road	27,267	31,223	19,864	(36.4)	19,864
PRD 134 Kenora Lane	78,120	87,072	30,503	(65.0)	30,503
CSA 136 Sundance Detention Basin	48,568	48,568	48,568	0.0	48,568
San Diego County Flood Control District	13,603,220	9,779,074	5,940,279	(39.3)	5,940,279
Blackwolf Stormwater Maint ZN 349781	10,634	10,634	10,634	0.0	10,634
Lake Rancho Viejo Stormwater Maint ZN 442493	197,000	197,000	197,000	0.0	197,000
Ponderosa Estates Maint ZN 351421	22,690	22,690	22,690	0.0	22,690



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



Land Use and Environment Group					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
PRD 1002 Sunny Acres	21,461	23,930	7,406	(69.1)	7,406
PRD 1003 Alamo Way	15,917	16,873	13,775	(18.4)	13,775
PRD 1005 Eden Valley Lane	69,876	74,862	59,195	(20.9)	59,195
PRD 1008 Canter	23,456	39,266	16,234	(58.7)	16,234
PRD 1010 Alpine High	134,188	172,054	167,135	(2.9)	167,135
PRD 1011 La Cuesta	56,635	64,271	44,411	(30.9)	44,411
PRD 1012 Millar Road	50,457	55,428	28,569	(48.5)	28,569
PRD 1013 Singing Trails	77,571	77,360	32,730	(57.7)	32,730
PRD 1014 Lavender Point Lane	78,339	79,528	41,955	(47.2)	41,955
PRD 1015 Landavo Drive	45,053	51,949	28,223	(45.7)	28,223
PRD 1016 El Sereno Way	45,719	51,066	47,549	(6.9)	47,549
Survey Monument Preservation Fund	325,000	250,000	175,911	(29.6)	175,911
Special Aviation	50,000	50,000	50,000	0.0	50,000
Special Aviation Debt Service	337,880	334,578	330,579	(1.2)	181,033
County Fish and Game Propogation	18,000	18,000	18,000	0.0	18,000
Airport Enterprise Fund	17,312,738	19,597,580	17,527,214	(10.6)	17,579,437
Liquid Waste Enterprise Fund	7,511,950	7,793,918	8,790,419	12.8	7,540,319
CWSMD-Zone B (Campo Hills Water)	283,140	283,140	283,140	0.0	283,140
Campo WSMD-Zone A (Rancho Del Campo Water)	299,778	299,778	299,778	0.0	299,778
San Diego County Sanitation District	33,193,026	32,446,032	28,415,395	(12.4)	25,387,487
DPW Equipment Internal Service Fund	6,226,111	5,664,324	5,745,428	1.4	6,028,699
DPW ISF Equipment Acquisition Road Fund	5,369,442	5,253,083	6,466,311	23.1	5,626,083
DPW ISF Equipment Acquisition Inactive Waste	92,869	258,612	401,112	55.1	108,612
DPW ISF Equipment Acquisition Airport Enterprise	737,069	213,112	248,112	16.4	185,612
DPW ISF Equipment Acquisition General Fund	—	—	153,228	—	—
DPW ISF Equipment Acquisition Liquid Waste	623,311	1,100,246	1,375,000	25.0	609,000
<b>Total</b>	<b>\$ 399,846,584</b>	<b>\$ 417,483,250</b>	<b>\$ 423,925,091</b>	<b>1.5</b>	<b>\$ 376,144,745</b>



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

Community Services Group					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
General Fund	\$ 67,888,308	\$ 73,445,682	\$ 75,957,817	3.4	\$ 69,587,627
Co Successor Housing Agy Gillespie Housing	18,000	97,000	83,374	(14.0)	43,374
Co Successor Housing Agy USDRIP Housing	45,000	94,000	71,936	(23.5)	—
County Library	35,983,321	37,557,923	38,653,437	2.9	39,218,328
Co Successor Agy Redev Obligation Ret Fund	1,896,930	1,881,384	2,009,400	6.8	2,009,400
Co Successor Agy Gillespie Red Obligation Ret Fd	1,144,930	1,139,384	1,142,528	0.3	1,142,528
Co Successor Agy USDRIP Red Obligation Ret Fund	550,000	550,000	550,000	0.0	550,000
Co Successor Agy Gillespie Fld Debt Srv	1,144,930	1,139,384	1,142,528	0.3	1,142,528
Co Successor Agy Gillespie Fld Interest Acct	729,930	709,384	712,528	0.4	712,528
Co Successor Agy Gillespie Fld Principal Acct	415,000	430,000	430,000	0.0	430,000
Co Successor Agy USDRIP	1,137,562	937,562	937,562	0.0	937,562
Co Successor Agy Gillespie Fld Spec Revenue Fund	1,144,930	1,139,384	1,142,528	0.3	1,142,528
Purchasing Internal Service Fund	8,814,851	10,981,610	9,786,703	(10.9)	9,394,313
Fleet Services Internal Service Fund	7,478,385	11,831,055	8,472,795	(28.4)	8,472,795
Fleet ISF Equipment Acquisition General	20,854,628	29,061,529	19,403,846	(33.2)	19,403,846
Fleet ISF Materials Supply Inventory	19,207,758	26,505,844	21,596,272	(18.5)	21,596,272
Fleet ISF Accident Repair	539,272	516,737	545,640	5.6	545,640
Fleet ISF Accidents Sheriff	697,250	624,802	622,696	(0.3)	622,696
Facilities Management Internal Service Fund	99,410,448	101,588,547	100,325,035	(1.2)	98,871,384
Major Maintenance Internal Service Fund	31,805,505	25,322,848	44,846,046	77.1	40,250,145
<b>Total</b>	<b>\$ 300,906,938</b>	<b>\$ 325,554,059</b>	<b>\$ 328,432,671</b>	<b>0.9</b>	<b>\$ 316,073,494</b>



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



**Finance and General Government Group**

	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
General Fund	\$ 231,534,485	\$ 229,751,571	\$ 239,532,623	4.3	\$ 225,987,501
Information Technology Internal Service Fund	155,266,339	155,018,945	162,638,165	4.9	154,721,234
<b>Total</b>	<b>\$ 386,800,824</b>	<b>\$ 384,770,516</b>	<b>\$ 402,170,788</b>	<b>4.5</b>	<b>\$ 380,708,735</b>

**Capital Program**

	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Capital Outlay Fund	\$ 20,449,372	\$ 4,125,000	\$ 12,664,000	207.0	\$ —
Capital MSCP Acquisition Fund	10,000,000	10,000,000	10,000,000	0.0	2,500,000
County Health Complex Capital Outlay Fund	—	—	400,000	—	—
Justice Facility Construction Capital Outlay Fnd	—	49,940,000	105,422,925	111.1	7,925
Library Projects Capital Outlay Fund	18,231,301	9,750,000	—	(100.0)	—
Edgemoor Development Fund	9,813,933	9,917,783	9,198,150	(7.3)	9,197,525
<b>Total</b>	<b>\$ 58,494,606</b>	<b>\$ 83,732,783</b>	<b>\$ 137,685,075</b>	<b>64.4</b>	<b>\$ 11,705,450</b>

**Finance Other**

	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
General Fund	\$ 148,983,208	\$ 189,015,637	\$ 251,901,222	33.3	\$ 183,805,495
Pension Obligation Bonds	\$ 81,460,697	\$ 81,462,679	\$ 81,469,636	0.0	\$ 81,385,036
Employee Benefits Internal Service Fund	\$ 42,541,538	\$ 45,372,247	\$ 46,046,913	1.5	\$ 46,046,913
Public Liability Internal Service Fund	\$ 18,908,409	\$ 20,442,025	\$ 21,474,673	5.1	\$ 21,474,673
<b>Total</b>	<b>\$ 291,893,852</b>	<b>\$ 336,292,588</b>	<b>\$ 400,892,444</b>	<b>19.2</b>	<b>\$ 332,712,117</b>





## Appendix C: General Fund Budget Summary

### Appropriations/Expenditures by Group and Fund

Public Safety Group					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Child Support Services	\$ 51,723,838	\$ 51,460,166	\$ 52,897,983	2.8	\$ 54,897,587
Citizens' Law Enforcement Review Board	606,082	631,239	659,682	4.5	664,308
District Attorney	160,974,357	170,080,851	174,645,419	2.7	171,028,850
Medical Examiner	9,481,818	9,814,462	9,983,645	1.7	10,627,756
Office of Emergency Services	6,930,698	6,635,516	6,520,365	(1.7)	7,101,972
Probation	215,343,100	216,642,604	222,943,016	2.9	217,547,301
Public Defender	75,169,778	77,288,460	79,481,935	2.8	80,878,383
Public Safety Executive Office	77,548,241	76,895,007	79,802,512	3.8	80,563,737
San Diego County Fire Authority	25,115,783	22,935,081	27,040,828	17.9	21,661,754
Sheriff	663,562,538	713,072,557	731,581,025	2.6	728,060,949
<b>Total</b>	<b>\$ 1,286,456,233</b>	<b>\$ 1,345,455,943</b>	<b>\$ 1,385,556,410</b>	<b>3.0</b>	<b>\$ 1,373,032,597</b>

Health and Human Services Agency					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Administrative Support	\$ 116,554,358	\$ 122,228,623	\$ 143,903,403	17.7	\$ 116,006,453
Aging and Independence Services	329,246,054	333,551,249	383,582,465	15.0	402,632,603
Behavioral Health Services	423,558,464	425,433,577	441,551,554	3.8	440,388,289
Child Welfare Services	264,598,530	270,597,535	276,838,541	2.3	278,191,989
Public Health Services	95,315,786	95,829,024	104,531,420	9.1	102,335,115
Regional Operations	730,255,328	615,226,914	629,455,120	2.3	637,049,458
<b>Total</b>	<b>\$ 1,959,528,520</b>	<b>\$ 1,862,866,922</b>	<b>\$ 1,979,862,503</b>	<b>6.3</b>	<b>\$ 1,976,603,907</b>





Land Use and Environment Group

	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Agriculture, Weights and Measures	\$ 19,705,398	\$ 20,077,110	\$ 20,210,539	0.7	\$ 20,132,927
Environmental Health	44,665,102	46,661,684	46,148,371	(1.1)	45,461,479
Farm and Home Advisor	853,058	853,058	869,971	2.0	869,971
Land Use and Environment Executive Office	7,567,626	8,142,384	9,187,565	12.8	5,318,619
Parks and Recreation	30,729,517	31,326,390	33,428,751	6.7	32,342,483
Planning and Development Services	31,798,763	34,763,543	35,208,739	1.3	29,676,557
Public Works	23,341,972	21,257,431	23,561,551	10.8	12,791,967
<b>Total</b>	<b>\$ 158,661,436</b>	<b>\$ 163,081,600</b>	<b>\$ 168,615,487</b>	<b>3.4</b>	<b>\$ 146,594,003</b>

Community Services Group

	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Animal Services	\$ 15,736,716	\$ 16,941,395	\$ 16,305,204	(3.8)	\$ 16,566,989
Community Services Executive Office	7,540,254	8,219,348	9,693,167	17.9	3,167,163
General Services	1,785,000	1,795,000	1,995,000	11.1	1,795,000
Housing & Community Development	23,303,257	26,375,570	27,843,087	5.6	27,570,395
Purchasing and Contracting	910,000	722,000	832,559	15.3	743,118
Registrar of Voters	18,613,081	19,392,369	19,288,800	(0.5)	19,744,962
<b>Total</b>	<b>\$ 67,888,308</b>	<b>\$ 73,445,682</b>	<b>\$ 75,957,817</b>	<b>3.4</b>	<b>\$ 69,587,627</b>

**APPENDIX C: GENERAL FUND BUDGET SUMMARY**

Finance and General Government Group					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Assessor/Recorder/County Clerk	\$ 60,307,881	\$ 63,127,842	\$ 66,317,674	5.1	\$ 65,409,510
Auditor and Controller	35,964,386	33,891,372	35,105,281	3.6	34,076,551
Board of Supervisors	8,075,907	8,366,841	8,556,848	2.3	8,556,920
Chief Administrative Office	4,441,349	4,649,068	4,744,476	2.1	4,785,972
Civil Service Commission	616,736	606,114	493,377	(18.6)	504,696
Clerk of the Board of Supervisors	3,466,941	3,482,832	3,876,080	11.3	3,589,399
County Communications Office	3,088,171	3,151,234	3,246,121	3.0	3,199,164
County Counsel	23,459,268	27,604,747	25,392,692	(8.0)	25,861,262
County Technology Office	14,542,587	16,272,592	20,091,824	23.5	14,177,766
Finance & General Government Executive Office	31,017,462	21,564,317	21,004,076	(2.6)	19,291,617
Grand Jury	592,346	595,975	800,784	34.4	802,170
Human Resources	23,937,245	24,779,192	27,263,270	10.0	24,203,059
Treasurer - Tax Collector	22,024,206	21,659,445	22,640,120	4.5	21,529,415
<b>Total</b>	<b>\$ 231,534,485</b>	<b>\$ 229,751,571</b>	<b>\$ 239,532,623</b>	<b>4.3</b>	<b>\$ 225,987,501</b>

Finance Other					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Cash Borrowing Program	\$ 7,700,000	\$ 7,700,000	\$ 2,700,000	(64.9)	\$ 2,700,000
Community Enhancement	2,680,000	3,540,000	3,665,000	3.5	3,300,000
Contingency Reserve - General Fund	20,000,000	20,669,098	21,724,392	5.1	22,235,815
Contributions to Capital Program	82,563,340	110,012,565	128,479,000	16.8	64,624,000
Contributions to County Library	935,000	300,000	300,000	0.0	300,000
Countywide General Expense	29,691,623	36,380,729	49,256,284	35.4	44,699,767
Lease Payments-Bonds	—	—	35,350,904	—	35,520,271
Local Agency Formation Commission Administration	413,245	413,245	425,642	3.0	425,642
Neighborhood Reinvestment Program	5,000,000	10,000,000	10,000,000	0.0	10,000,000
<b>Total</b>	<b>\$ 148,983,208</b>	<b>\$ 189,015,637</b>	<b>\$ 251,901,222</b>	<b>33.3</b>	<b>\$ 183,805,495</b>





Total All Groups/Agency					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
<b>Total</b>	\$ 3,853,052,190	\$ 3,863,617,355	\$ 4,101,426,062	6.2	\$ 3,975,611,130

## Financing Sources

Financing Sources by Category					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Taxes Current Property	\$ 523,614,516	\$ 563,621,850	\$ 592,941,817	5.2	\$ 607,112,534
Taxes Other Than Current Secured	382,956,350	401,700,989	424,727,808	5.7	435,844,828
Licenses Permits & Franchises	42,297,182	44,088,759	39,880,126	(9.5)	42,297,581
Fines, Forfeitures & Penalties	50,218,002	34,508,393	35,817,365	3.8	32,993,214
Revenue From Use of Money & Property	12,045,416	11,022,670	12,017,629	9.0	12,064,572
Intergovernmental Revenues	2,108,665,460	1,978,117,922	2,102,185,521	6.3	2,104,415,935
Charges For Current Services	305,435,498	344,495,159	353,875,620	2.7	356,794,165
Miscellaneous Revenues	24,216,101	26,577,180	24,437,533	(8.1)	18,281,721
Other Financing Sources	270,252,450	289,973,364	301,645,133	4.0	292,110,617
<b>Total Revenues</b>	\$ 3,719,700,975	\$ 3,694,106,286	\$ 3,887,528,552	5.2	\$ 3,901,915,167



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

## Health and Human Services Agency: General Fund

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



Staffing by Program				
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Family Resource Centers & Eligibility Administration	2,366.00	2,386.00	0.8	2,386.00
Health Care Policy Administration	35.00	6.00	(82.9)	6.00
Aging Programs	150.00	149.00	(0.7)	149.00
Adult Protective Services	67.00	68.00	1.5	68.00
Office of Military and Veteran Affairs	8.00	13.00	62.5	13.00
In-Home Supportive Services	160.00	160.00	0.0	160.00
Behavioral Health Services	786.25	789.00	0.3	789.00
Child Welfare Services	1,363.00	1,364.00	0.1	1,364.00
Public Health Services	661.25	662.50	0.2	662.50
Administrative Support	377.00	379.00	0.5	379.00
<b>Total</b>	<b>5,973.50</b>	<b>5,976.50</b>	<b>0.1</b>	<b>5,976.50</b>

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

General Fund Budget by Program				
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
<b>Family Resource Centers &amp; Eligibility Administration</b>	<b>\$ 504,334,543</b>	<b>\$ 528,420,601</b>	<b>4.8</b>	<b>\$ 534,732,635</b>
Operational Budget	256,013,396	268,607,685	4.9	274,919,719
Assistance Payments Budget	248,321,147	259,812,916	4.6	259,812,916
<i>CalWORKs Assistance Payments</i>	204,415,785	204,415,785	0.0	204,415,785
<i>Employment and Child Care Payments</i>	32,210,401	32,786,283	1.8	32,786,283
<i>General Relief Payments</i>	6,550,000	10,606,635	61.9	10,606,635
<i>Cash Assistance Program for Immigrants (CAPI)</i>	3,491,856	3,491,856	0.0	3,491,856
<i>Expanded Subsidized Employment (ESE)</i>	688,000	3,456,000	402.3	3,456,000
<i>Work Incentive Nutritional Supplement (WINS)</i>	—	1,962,593	—	1,962,593
<i>Approved Relative Caregiver (ARC)</i>	—	1,504,541	—	1,504,541
<i>Family Stabilization (FS)</i>	575,882	1,200,000	108.4	1,200,000
<i>Refugee Aid Payments</i>	389,223	389,223	0.0	389,223
<b>Health Care Policy Administration</b>	<b>\$ 20,116,311</b>	<b>\$ 10,121,294</b>	<b>(49.7)</b>	<b>\$ 9,137,050</b>
Operational Budget	20,116,311	10,121,294	(49.7)	9,137,050
Assistance Payments Budget	—	—	—	—
<b>Aging Programs</b>	<b>\$ 35,583,540</b>	<b>\$ 35,789,172</b>	<b>0.6</b>	<b>\$ 36,097,100</b>
Operational Budget	35,583,540	35,789,172	0.6	36,097,100
Assistance Payments Budget	—	—	—	—
<b>Adult Protective Services</b>	<b>\$ 8,640,190</b>	<b>\$ 9,884,764</b>	<b>14.4</b>	<b>\$ 9,262,908</b>
Operational Budget	8,640,190	9,884,764	14.4	9,262,908
Assistance Payments Budget	—	—	—	—
<b>Office of Military and Veteran Affairs</b>	<b>\$ 1,094,562</b>	<b>\$ 2,039,688</b>	<b>86.3</b>	<b>\$ 2,032,117</b>
Operational Budget	1,094,562	2,039,688	86.3	2,032,117
Assistance Payments Budget	—	—	—	—
<b>In-Home Supportive Services</b>	<b>\$ 288,232,957</b>	<b>\$ 335,868,841</b>	<b>16.5</b>	<b>\$ 355,240,478</b>
Operational Budget	288,232,957	335,868,841	16.5	355,240,478
Assistance Payments Budget	—	—	—	—





General Fund Budget by Program				
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
<b>Behavioral Health Services</b>	\$ 425,433,577	\$ 441,551,554	3.8	\$ 440,388,289
Operational Budget	425,433,577	441,551,554	3.8	440,388,289
Assistance Payments Budget	—	—	—	—
<b>Child Welfare Services</b>	\$ 338,051,038	\$ 344,178,447	1.8	\$ 347,386,542
Operational Budget	182,820,167	192,530,814	5.3	195,738,909
Assistance Payments Budget	155,230,871	151,647,633	(2.3)	151,647,633
<i>Foster Care Aid Payments</i>	72,934,557	68,142,975	(6.6)	68,142,975
<i>Kinship Guardianship Assistance Payments (Kin-GAP)</i>	3,365,522	4,573,866	35.9	4,573,866
<i>Adoption Assistance Payments</i>	78,930,792	78,930,792	0.0	78,930,792
<b>Public Health Services</b>	\$ 119,151,581	\$ 128,104,739	7.5	\$ 126,320,335
Operational Budget	119,151,581	128,104,739	7.5	126,320,335
Assistance Payments Budget	—	—	—	—
<b>Administrative Support</b>	\$ 122,228,623	\$ 143,903,403	17.7	\$ 116,006,453
Operational Budget	122,228,623	143,903,403	17.7	116,006,453
Assistance Payments Budget	—	—	—	—
<b>HHS General Fund Total</b>	\$ 1,862,866,922	\$ 1,979,862,503	6.3	\$ 1,976,603,907
Operational Budget Total	\$ 1,459,314,904	\$ 1,568,401,954	7.5	\$ 1,565,143,358
Assistance Payments Total	\$ 403,552,018	\$ 411,460,549	2.0	\$ 411,460,549







# 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 and Independence Services  
**ALMS:** Airport Lease Management System  
**ALS:** Advance 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  
**ASAP NET:** Advanced Situational Awareness for Public Safety Network  
**AVA:** Acutely Vulnerable Adult  
**AV:** Audacious Vision  
**AWM:** Agriculture, Weights and Measures  
**BHS:** Behavioral Health Services  
**BIM:** Building Information Model  
**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, 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>eWIN:</b> Extension Wildfire Information Network
<b>CREP:</b> Comprehensive Renewable Energy Plan	<b>EV:</b> electric vehicle
<b>CSA:</b> County Service Area	<b>FEMA:</b> Federal Emergency Management Agency
<b>CSAC:</b> California State Association of Counties	<b>FF&amp;E:</b> Furniture, fixtures and equipment
<b>CSG:</b> Community Services Group	<b>FGG:</b> Finance and General Government Group
<b>CSU:</b> Crisis Stabilization Unit	<b>FHA:</b> Farm and Home Advisor
<b>CTC:</b> Community Transition Center	<b>FIs:</b> Field Interviews
<b>CTO:</b> County Technology Office	<b>FSP:</b> Full Service Partnerships
<b>CUPA:</b> Certified United Program Agency	<b>FTE:</b> Full-time equivalent
<b>CVPD:</b> Chula Vista Police Department	<b>FY:</b> Fiscal Year
<b>CWS:</b> Child Welfare Services	<b>GAAP:</b> Generally Accepted Accounting Principles
<b>DAS:</b> Department of Animal Services	<b>GAISB:</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 Shelter Grant	<b>IHSS:</b> In-Home Supportive Services
<b>EUI:</b> Energy Use Intensity	<b>ILP:</b> Information-Led Policing
<b>EWG:</b> Enterprise-Wide Goal	<b>IM:</b> Independence Mapping





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



## APPENDIX E: OPERATIONAL PLAN ACRONYMS AND ABBREVIATIONS

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



## Appendix F: Glossary of Operational Plan Terms

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

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

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

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

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

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

**Adopted Budget:** The annual budget formally approved by the Board of Supervisors for a specific fiscal year.

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

**Committed Fund Balance:** Self-imposed limitations set on funds prior to the end of a period. Limitations imposed by the highest level of decision making, and requires formal action at that same level to remove.

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

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

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

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

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

**County Administration Center (CAC):** The central County administration facility located at 1600 Pacific Highway, San Diego, California.

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

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

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

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

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

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

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

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



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

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

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

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

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

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

**Department Objectives (DO):** Are similar to Cross-Departmental objectives as they are intended to drive an outcome; however, they differ from a Cross-Departmental Objective as the outcome is mandated by state or federal regulations or set by the department rather than from the Enterprise-Wide Goal focus group.

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

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

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

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

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

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

**Enterprise Resource Planning (ERP)/Enterprise Systems (ES):** New applications to replace, enhance and integrate existing Financial and Human Resources systems.

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Generally Accepted Accounting Principles (GAAP):** The uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statement of an entity.

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

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

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



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

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

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

**Group/Agency:** Headed by a General Manager, the highest organizational unit to which a County department/program reports. There are four Groups and one Agency. Each department/program belongs to one of the following: Public Safety Group (PSG), Land Use and Environment Group (LUEG), Community Services Group (CSG), Finance and General Government Group (FGG) or Health and Human Services Agency (HHS).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

**National Association of Counties (NaCo):** An organization that represents the interests of counties across the nation on Capitol Hill and throughout the federal bureaucracy.

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

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

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

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

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

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

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

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

**Other Charges:** A group of expenditure accounts that includes support and care of other persons (such as assistance payments), bond redemptions, retirement of other long-term debt, interest on bonds, other long-term debt and notes and warrants,

judgments and damages, rights-of-way, taxes and assessments, depreciation, bad debts, income allocation, contributions to noncounty governmental agencies and inter fund expenditures.

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

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

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

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

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

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

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

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

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

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

**Proposed Budget:** See Recommended Budget.

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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





# Appendix G: Operational Plan Format

## Introduction: County Overview

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

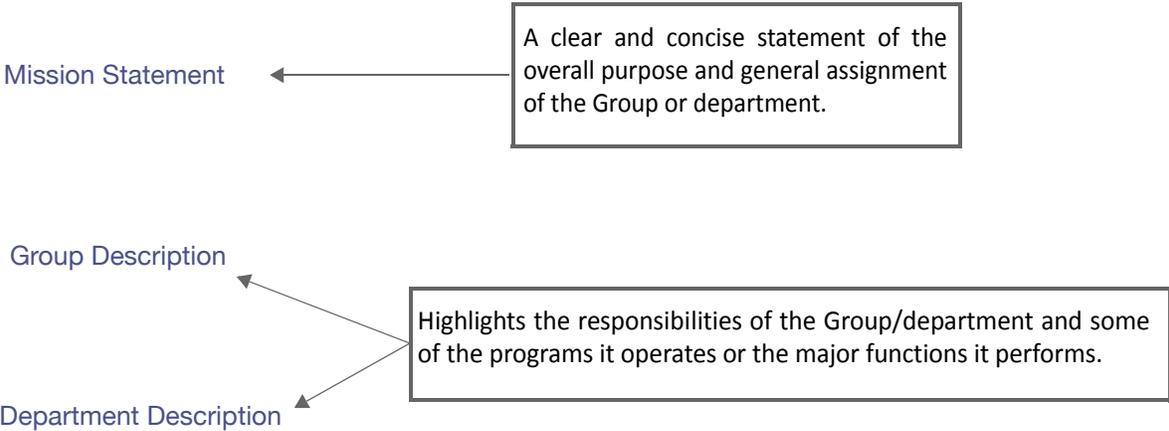
- ◆ Board of Supervisors and Organizational Chart
- ◆ Message from the Chief Administrative Officer
- ◆ Fiscal Year 2015–16 CAO Recommended Budget at a Glance
- ◆ County Profile, County History and Economic Indicators
- ◆ Governmental Structure
- ◆ General Management System
- ◆ Strategic Framework and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

## Note on Rounding in All Charts and Tables

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

## Groups and Departments

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



2014–15 Anticipated Accomplishments

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

2015–17 Objectives

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

Related Links

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

Performance Measures

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

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





Table Notes

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

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

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

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

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

Budget Tables

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

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

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



Sample Budget Tables

Staffing by Program					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Name of Program					
Name of Program					
<b>Total</b>					

Budget by Program					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Name of Program					
Name of Program					
<b>Total</b>					

Budget by Categories of Expenditure					
	Fiscal Year 2013–14 Adopted Budget	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Recommended Budget	% Change	Fiscal Year 2016–17 Recommended Budget
Salaries & Benefits					
Services & Supplies					
Other Charges					
Capital Assets Equipment					
<b>Total</b>					

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



## Capital Program

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

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

## Finance Other

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

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

## Appendices

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





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