

County of San Diego

Appendices

Appendix A: All Funds Budget Summary	537
.....	
Appendix B: Budget Summary and Changes in Fund Balance	551
.....	
Appendix C: General Fund Budget Summary	561
.....	
Appendix D: Health and Human Services Agency: General Fund	565
.....	
Appendix E: Operational Plan Acronyms and Abbreviations	569
.....	
Appendix F: Glossary of Operational Plan Terms	573
.....	
Appendix G: Operational Plan Format	583
.....	

Appendix A: All Funds Budget Summary

Countywide Totals

Staffing					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Total	17,044.00	17,033.50	17,378.00	2.0	17,373.00

Expenditures					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Salaries & Benefits	\$ 1,910,117,432	\$ 1,935,660,861	\$ 2,031,863,155	5.0	\$ 2,062,673,623
Services & Supplies	1,845,115,276	2,029,316,242	1,869,804,275	(7.9)	1,738,705,089
Other Charges	765,533,769	758,933,987	769,459,563	1.4	735,674,574
Capital Assets/Land Acquisition	84,522,300	136,051,925	110,131,935	(19.1)	53,225,000
Capital Assets Equipment	21,879,224	27,096,364	34,202,521	26.2	24,093,037
Expenditure Transfer & Reimbursements	(30,307,011)	(31,440,744)	(32,312,829)	2.8	(32,622,655)
Contingency Reserves	24,772,098	26,724,392	27,674,808	3.6	28,219,061
Fund Balance Component Increases	2,604,421	1,400,000	101,400,000	7,142.9	400,000
Operating Transfers Out	427,257,072	491,032,497	406,215,932	(17.3)	365,890,065
Management Reserves	32,247,967	39,450,000	31,450,000	(20.3)	24,000,000
Total	\$ 5,083,742,548	\$ 5,414,225,524	\$ 5,349,889,360	(1.2)	\$ 5,000,257,794

APPENDIX A: ALL FUNDS BUDGET SUMMARY

Revenues					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Taxes Current Property	\$ 603,090,433	\$ 632,916,886	\$ 660,074,129	4.3	\$ 676,089,821
Taxes Other Than Current Secured	410,643,377	437,654,014	454,307,526	3.8	466,507,416
Licenses Permits & Franchises	53,083,636	52,642,553	53,766,376	2.1	58,118,929
Fines, Forfeitures & Penalties	46,241,366	49,156,588	46,724,332	(4.9)	43,464,319
Revenue From Use of Money & Property	43,261,987	40,355,368	32,773,152	(18.8)	33,427,938
Intergovernmental Revenues	2,342,074,506	2,465,780,437	2,361,973,204	(4.2)	2,337,203,713
Charges For Current Services	849,879,574	895,565,725	904,740,615	1.0	879,541,418
Miscellaneous Revenues	38,713,915	43,986,900	47,079,969	7.0	33,575,532
Other Financing Sources	422,456,659	482,432,863	390,782,088	(19.0)	355,187,613
Fund Balance Component Decreases	4,841,928	28,449,923	8,488,092	(70.2)	1,679,871
Use of Fund Balance	269,455,167	285,284,267	389,179,877	36.4	115,461,224
Total	\$ 5,083,742,548	\$ 5,414,225,524	\$ 5,349,889,360	(1.2)	\$ 5,000,257,794





Public Safety Group

Staffing					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Total	7,459.00	7,418.00	7,487.00	0.9	7,482.00

Expenditures					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Salaries & Benefits	\$ 958,978,545	\$ 968,533,309	\$ 1,016,416,018	4.9	\$ 1,036,022,855
Services & Supplies	301,160,903	334,835,489	342,076,350	2.2	319,672,595
Other Charges	111,396,934	113,216,387	111,200,797	(1.8)	111,210,765
Capital Assets Equipment	6,082,187	9,296,962	5,810,250	(37.5)	928,000
Expenditure Transfer & Reimbursements	(19,371,937)	(19,505,113)	(22,229,059)	14.0	(22,505,147)
Fund Balance Component Increases	100,000	1,100,000	100,000	(90.9)	100,000
Operating Transfers Out	272,621,137	291,907,088	295,214,683	1.1	301,368,291
Management Reserves	4,000,000	12,200,000	5,000,000	(59.0)	—
Total	\$ 1,634,967,769	\$ 1,711,584,122	\$ 1,753,589,039	2.5	\$ 1,746,797,359

Revenues					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Taxes Current Property	\$ 575,000	\$ 575,000	\$ 1,778,248	209.3	\$ 1,778,248
Licenses Permits & Franchises	613,710	463,000	500,500	8.1	500,500
Fines, Forfeitures & Penalties	24,628,032	27,082,528	23,535,152	(13.1)	20,098,248
Revenue From Use of Money & Property	8,545,358	8,677,578	628,231	(92.8)	628,231
Intergovernmental Revenues	462,323,925	489,678,565	513,049,998	4.8	509,759,473
Charges For Current Services	161,345,550	166,643,863	169,933,294	2.0	173,645,706
Miscellaneous Revenues	18,801,004	24,422,833	16,720,119	(31.5)	12,892,460
Other Financing Sources	270,270,253	287,822,124	287,814,176	(0.0)	298,970,014
Use of Fund Balance	51,378,204	48,315,591	48,459,472	0.3	22,520,582
General Purpose Revenue Allocation	636,486,733	657,903,040	691,169,849	5.1	706,003,897
Total	\$ 1,634,967,769	\$ 1,711,584,122	\$ 1,753,589,039	2.5	\$ 1,746,797,359

Health and Human Services Agency

Staffing					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Total	5,973.50	5,976.50	6,216.50	4.0	6,216.50

Expenditures					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Salaries & Benefits	\$ 542,613,503	\$ 554,809,718	\$ 588,515,033	6.1	\$ 596,185,303
Services & Supplies	890,675,463	989,708,344	805,009,203	(18.7)	771,748,989
Other Charges	428,368,018	429,156,584	414,110,961	(3.5)	414,110,961
Capital Assets Equipment	248,000	248,000	438,000	76.6	158,000
Expenditure Transfer & Reimbursements	(9,043,424)	(9,843,424)	(7,557,244)	(23.2)	(7,557,244)
Fund Balance Component Increases	1,143,302	—	—	—	—
Operating Transfers Out	26,936,721	20,136,721	21,633,844	7.4	21,633,844
Management Reserves	20,000,000	20,000,000	20,000,000	0.0	20,000,000
Total	\$ 1,900,941,583	\$ 2,004,215,943	\$ 1,842,149,797	(8.1)	\$ 1,816,279,853





Revenues					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Taxes Current Property	\$ 1,602,726	\$ 1,565,017	\$ 1,596,315	2.0	\$ 1,596,315
Taxes Other Than Current Secured	26,784	26,784	29,311	9.4	29,311
Licenses Permits & Franchises	914,613	894,500	916,500	2.5	916,500
Fines, Forfeitures & Penalties	5,816,452	6,578,679	7,260,349	10.4	7,260,349
Revenue From Use of Money & Property	7,052,402	2,975,119	2,975,119	0.0	2,975,119
Intergovernmental Revenues	1,681,809,770	1,784,532,596	1,637,582,827	(8.2)	1,640,602,620
Charges For Current Services	56,996,554	58,001,693	58,949,282	1.6	58,073,270
Miscellaneous Revenues	2,700,409	4,052,968	4,180,814	3.2	4,180,814
Other Financing Sources	13,500,000	8,400,000	6,000,000	(28.6)	6,000,000
Use of Fund Balance	64,104,691	69,285,842	52,924,550	(23.6)	24,300,000
General Purpose Revenue Allocation	66,417,182	67,902,745	69,734,730	2.7	70,345,555
Total	\$ 1,900,941,583	\$ 2,004,215,943	\$ 1,842,149,797	(8.1)	\$ 1,816,279,853

Land Use and Environment Group

Staffing					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Total	1,452.00	1,461.00	1,475.00	1.0	1,475.00

Expenditures					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Salaries & Benefits	\$ 171,070,575	\$ 171,739,018	\$ 176,972,777	3.0	\$ 177,967,673
Services & Supplies	188,916,361	196,183,288	192,865,373	(1.7)	158,662,224
Other Charges	25,578,068	22,775,499	56,160,629	146.6	23,585,131
Capital Assets/Land Acquisition	11,232,300	4,265,000	4,152,175	(2.6)	125,000
Capital Assets Equipment	5,849,000	8,364,028	8,969,744	7.2	4,724,000
Expenditure Transfer & Reimbursements	(400,000)	(405,000)	(477,431)	17.9	(477,431)
Fund Balance Component Increases	361,119	300,000	300,000	0.0	300,000
Operating Transfers Out	14,875,827	20,703,258	14,953,476	(27.8)	12,005,552
Total	\$ 417,483,250	\$ 423,925,091	\$ 453,896,743	7.1	\$ 376,892,149





Revenues					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Taxes Current Property	\$ 7,229,241	\$ 7,574,425	\$ 7,977,392	5.3	\$ 8,227,482
Taxes Other Than Current Secured	6,612,759	10,468,561	8,003,678	(23.5)	8,003,893
Licenses Permits & Franchises	37,926,238	42,565,807	43,340,021	1.8	47,937,574
Fines, Forfeitures & Penalties	1,883,297	1,652,330	1,621,218	(1.9)	1,602,497
Revenue From Use of Money & Property	20,816,404	21,316,396	21,533,063	1.0	21,982,491
Intergovernmental Revenues	114,477,209	99,367,847	109,616,151	10.3	97,571,044
Charges For Current Services	92,724,173	89,923,612	93,166,086	3.6	89,700,797
Miscellaneous Revenues	3,724,313	2,267,683	2,827,244	24.7	2,767,244
Other Financing Sources	16,543,136	20,876,756	14,953,476	(28.4)	12,005,552
Fund Balance Component Decreases	4,841,928	11,149,923	8,488,092	(23.9)	679,871
Use of Fund Balance	62,790,265	65,379,029	88,809,022	35.8	32,344,604
General Purpose Revenue Allocation	47,914,287	51,382,722	53,561,300	4.2	54,069,100
Total	\$ 417,483,250	\$ 423,925,091	\$ 453,896,743	7.1	\$ 376,892,149

Community Services Group

Staffing					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Total	976.00	991.50	1,009.00	1.8	1,009.00

Expenditures					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Salaries & Benefits	\$ 99,458,675	\$ 101,723,743	\$ 106,932,582	5.1	\$ 107,841,193
Services & Supplies	166,563,836	183,119,512	172,343,850	(5.9)	160,685,633
Other Charges	19,037,507	18,156,239	17,749,377	(2.2)	17,399,877
Capital Assets Equipment	8,737,037	8,796,374	18,545,527	110.8	18,097,037
Expenditure Transfer & Reimbursements	(83,600)	(83,600)	(83,600)	0.0	(103,600)
Contingency Reserves	103,000	—	—	0.0	—
Fund Balance Component Increases	1,000,000	—	1,000,000	0.0	—
Operating Transfers Out	24,989,637	12,470,403	14,454,937	15.9	14,179,282
Management Reserves	5,747,967	4,250,000	3,250,000	(23.5)	1,000,000
Total	\$ 325,554,059	\$ 328,432,671	\$ 334,192,673	1.8	\$ 319,099,422





Revenues					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Taxes Current Property	\$ 30,061,616	\$ 30,260,627	\$ 31,148,962	2.9	\$ 32,083,431
Taxes Other Than Current Secured	2,302,845	2,430,861	2,405,191	(1.1)	2,418,962
Licenses Permits & Franchises	1,945,359	1,893,391	2,110,000	11.4	2,110,000
Fines, Forfeitures & Penalties	3,000	3,000	1,500	(50.0)	1,500
Revenue From Use of Money & Property	1,661,069	1,599,820	1,686,435	5.4	1,686,435
Intergovernmental Revenues	32,318,368	35,263,987	34,003,548	(3.6)	29,965,407
Charges For Current Services	172,595,607	197,103,185	190,893,260	(3.2)	187,247,676
Miscellaneous Revenues	3,136,147	3,433,670	3,510,053	2.2	3,510,306
Other Financing Sources	28,614,637	12,696,905	14,654,937	15.4	14,379,282
Fund Balance Component Decreases	0	1,000,000	0	(100.0)	1,000,000
Use of Fund Balance	32,409,579	21,712,322	32,409,985	49.3	23,240,344
General Purpose Revenue Allocation	20,505,832	21,034,903	21,368,802	1.6	21,456,079
Total	\$ 325,554,059	\$ 328,432,671	\$ 334,192,673	1.8	\$ 319,099,422

Finance and General Government Group

Staffing					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Total	1,183.50	1,186.50	1,190.50	0.3	1,190.50

Expenditures					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Salaries & Benefits	\$ 137,996,134	\$ 138,855,073	\$ 143,026,745	3.0	\$ 144,656,599
Services & Supplies	245,194,432	261,478,322	263,067,439	0.6	232,367,865
Other Charges	50,000	50,000	50,000	0.0	50,000
Capital Assets Equipment	438,000	391,000	439,000	12.3	186,000
Expenditure Transfer & Reimbursements	(1,408,050)	(1,603,607)	(1,965,495)	22.6	(1,979,233)
Management Reserves	2,500,000	3,000,000	3,200,000	6.7	3,000,000
Total	\$ 384,770,516	\$ 402,170,788	\$ 407,817,689	1.4	\$ 378,281,231

Revenues					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Licenses Permits & Franchises	\$ 1,242,300	\$ 1,356,500	\$ 1,430,000	5.4	\$ 1,185,000
Fines, Forfeitures & Penalties	1,035,450	1,035,450	1,035,450	0.0	1,035,450
Revenue From Use of Money & Property	69,000	60,500	158,000	161.2	158,000
Intergovernmental Revenues	558,140	2,362,974	1,885,621	(20.2)	1,885,621
Charges For Current Services	224,804,182	236,281,441	243,009,172	2.8	221,608,034
Miscellaneous Revenues	9,315,708	8,805,896	9,130,392	3.7	9,224,708
Other Financing Sources	4,833,967	5,270,877	5,183,164	(1.7)	5,440,996
Use of Fund Balance	21,190,742	19,812,093	12,923,540	(34.8)	3,055,694
General Purpose Revenue Allocation	121,721,027	127,185,057	133,062,350	4.6	134,687,728
Total	\$ 384,770,516	\$ 402,170,788	\$ 407,817,689	1.4	\$ 378,281,231





Capital Program

Expenditures					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Services & Supplies	\$ 633,000	\$ 633,000	\$ 633,000	0.0	\$ 633,000
Capital Assets/Land Acquisition	73,290,000	131,786,925	62,979,760	(52.2)	2,500,000
Capital Assets Equipment	525,000	—	—	—	—
Operating Transfers Out	9,284,783	8,565,150	9,913,495	15.7	8,562,100
Total	\$ 83,732,783	\$ 140,985,075	\$ 73,526,255	(47.8)	\$ 11,695,100

Revenues					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Revenue From Use of Money & Property	\$ 639,089	\$ 310,757	\$ 250,303	(19.5)	\$ 446,547
Intergovernmental Revenues	5,108,008	4,458,231	12,508,352	180.6	4,019,391
Miscellaneous Revenues	—	—	9,711,347	0.0	—
Other Financing Sources	76,859,000	136,216,087	51,056,253	(62.5)	7,229,162
Use of Fund Balance	1,126,686	—	—	—	—
Total	\$ 83,732,783	\$ 140,985,075	\$ 73,526,255	(47.8)	\$ 11,695,100

Finance Other

Expenditures					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Services & Supplies	\$ 51,971,281	\$ 63,358,287	\$ 93,809,060	48.1	\$ 94,934,783
Other Charges	181,103,242	175,579,278	170,187,799	(3.1)	169,317,840
Capital Assets/Land Acquisition	—	—	43,000,000	0.0	50,600,000
Contingency Reserves	24,669,098	26,724,392	27,674,808	3.6	28,219,061
Fund Balance Component Increases	—	—	100,000,000	0.0	—
Operating Transfers Out	78,548,967	137,249,877	50,045,497	(63.5)	8,140,996
Total	\$ 336,292,588	\$ 402,911,834	\$ 484,717,164	20.3	\$ 351,212,680

Revenues					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Revenue From Use of Money & Property	\$ 1,611,363	\$ 1,693,203	\$ 1,820,006	7.5	\$ 1,829,120
Intergovernmental Revenues	4,567,225	4,566,075	4,490,875	(1.6)	4,564,325
Charges For Current Services	141,413,508	147,611,931	148,789,521	0.8	149,265,935
Other Financing Sources	11,835,666	11,150,114	11,120,082	(0.3)	11,162,607
Fund Balance Component Decreases	—	16,300,000	—	(100.0)	—
Use of Fund Balance	36,455,000	60,779,390	153,653,308	152.8	10,000,000
Total	\$ 195,882,762	\$ 242,100,713	\$ 319,873,792	32.1	\$ 176,821,987



Total General Purpose Revenue

General Purpose Revenue					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Taxes Current Property	\$ 563,621,850	\$ 592,941,817	\$ 617,573,212	4.2	\$ 632,404,345
Taxes Other Than Current Secured	401,700,989	424,727,808	443,869,346	4.5	456,055,250
Licenses Permits & Franchises	10,441,416	5,469,355	5,469,355	0.0	5,469,355
Fines, Forfeitures & Penalties	12,875,135	12,804,601	13,270,663	3.6	13,466,275
Revenue From Use of Money & Property	2,867,302	3,721,995	3,721,995	0.0	3,721,995
Intergovernmental Revenues	40,911,861	45,550,162	48,835,832	7.2	48,835,832
Miscellaneous Revenues	1,036,334	1,003,850	1,000,000	(0.4)	1,000,000
Total	\$ 1,033,454,887	\$ 1,086,219,588	\$ 1,133,740,403	4.4	\$ 1,160,953,052



Appendix B: Budget Summary and Changes in Fund Balance

Appropriations by Fund Type

County Funds by Type					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Air Pollution Control District	\$ 49,487,307	\$ 47,624,218	\$ 58,560,893	23.0	\$ 45,833,753
Capital Project Funds	83,732,783	140,985,075	73,526,255	(47.8)	11,695,100
Community Facilities Districts	—	—	207,793	0.0	431,186
County Service Areas	16,909,975	16,748,281	18,847,920	12.5	18,893,768
Debt Service County Family	81,462,679	81,469,636	81,384,894	(0.1)	81,461,308
General Fund	3,863,617,355	4,116,669,668	4,107,662,483	(0.2)	3,866,774,357
Miscellaneous Local Agencies	8,117,482	8,222,384	7,908,832	(3.8)	7,870,085
Miscellaneous Special Districts	14,183,813	8,917,510	8,863,029	(0.6)	7,306,444
Permanent Road Divisions	8,641,205	5,711,817	6,018,307	5.4	6,018,307
County Proprietary Enterprise Funds	27,391,498	33,991,401	34,029,515	0.1	33,268,260
County Proprietary Internal Service Funds	447,543,018	450,147,975	461,108,375	2.4	437,866,880
Sanitation Districts	32,446,032	28,415,395	26,551,307	(6.6)	24,067,132
Special Revenue Funds	450,209,401	475,322,164	465,219,757	(2.1)	458,771,214
Total	\$ 5,083,742,548	\$ 5,414,225,524	\$ 5,349,889,360	(1.2)	\$ 5,000,257,794

Appropriations by Group and Fund

Public Safety Group					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
General Fund	\$ 1,345,455,943	\$ 1,398,780,626	\$ 1,437,250,520	2.8	\$ 1,425,018,359
Sheriff's Asset Forfeiture Program	1,100,000	1,600,000	1,100,000	(31.3)	1,100,000
Sheriff's Asset Forfeiture - State	—	—	2,326	0.0	2,326
District Attorney Asset Forfeiture Program Fed	500,000	500,000	500,000	0.0	500,000
District Attorney Asset Forfeiture Program - US Treasury	—	—	25,000	0.0	25,000
District Attorney Asset Forfeiture State	15,000	15,000	100,000	566.7	100,000
Probation Asset Forfeiture Program	100,000	223,000	100,000	(55.2)	100,000
Sheriff's Inmate Welfare	6,760,355	7,139,313	6,358,180	(10.9)	6,252,245
Probation Inmate Welfare	95,000	95,000	95,000	0.0	95,000
Public Safety Prop 172 Special Revenue	254,767,334	278,000,698	280,632,170	0.9	286,176,245
CSA 107 Elfin Forest Fire Protection / EMS	490,000	468,072	400,000	(14.5)	400,000
CSA 115 Pepper Drive Fire Protection / EMS	365,000	365,000	365,000	0.0	365,000
CSA 135 Fire Authority Fire Protection / EMS	680,000	680,000	2,410,448	254.5	2,410,448
CSA 135 Regional 800 MHZ Radio System	263,628	—	—	0.0	—
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	56,900	45,400	(20.2)	45,400
SHF Jail Stores Commissary Enterprise	—	7,673,768	8,061,760	5.1	8,064,101
Jail Stores Internal Service Fund	7,787,452	—	—	—	—
Penalty Assessment	7,875,730	6,736,509	7,064,420	4.9	7,064,420
Criminal Justice Facility	7,491,425	7,760,858	7,769,685	0.1	8,037,870
Courthouse Construction	970,000	1,283,876	1,103,628	(14.0)	835,443
Total	\$ 1,634,967,769	\$ 1,711,584,122	\$ 1,753,589,039	2.5	\$ 1,746,797,359



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Health and Human Services Agency

	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
General Fund	\$ 1,862,866,922	\$ 1,979,862,503	\$ 1,824,673,395	(7.8)	\$ 1,798,803,451
Tobacco Securitization Special Revenue	27,500,000	13,500,000	6,200,000	(54.1)	6,200,000
CSA 17 San Dieguito Ambulance	4,312,239	4,341,221	4,509,276	3.9	4,509,276
CSA 69 Heartland Paramedic	6,262,422	6,512,219	6,767,126	3.9	6,767,126
Total	\$ 1,900,941,583	\$ 2,004,215,943	\$ 1,842,149,797	(8.1)	\$ 1,816,279,853

Land Use and Environment Group

	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
General Fund	\$ 163,081,600	\$ 168,615,487	\$ 194,756,760	15.5	\$ 149,989,181
Road Fund	97,124,263	111,445,924	104,832,769	(5.9)	93,680,064
Air Pollution Control District Operations	24,495,522	25,658,921	25,785,379	0.5	25,502,922
APCD Air Quality Improvement Trust	12,107,116	10,000,000	10,681,077	6.8	10,000,000
Air Quality State Moyer Program	3,601,297	4,115,297	3,643,272	(11.5)	3,747,080
Air Quality Power General Mitigation	358,372	—	148,923	0.0	—
Air Quality Proposition 1B GMERP	8,925,000	7,850,000	18,302,242	133.1	6,583,751
San Diego County Lighting Maintenance District 1	3,591,497	2,163,989	2,077,968	(4.0)	2,077,968
Inactive Waste Site Management	6,560,573	6,416,145	6,462,181	0.7	5,821,988
Waste Planning and Recycling	1,046,559	1,282,025	1,203,108	(6.2)	1,205,854
Hillsborough Landfill Maintenance	—	—	85,430	0.0	—
Duck Pond Landfill Cleanup	13,911	14,189	13,952	(1.7)	14,231
Parkland Ded Area 4 Lincoln Acres	1,800	500	1,000	100.0	200
Parkland Ded Area 15 Sweetwater	7,100	5,500	4,500	(18.2)	4,500
Parkland Ded Area 16 Otay	50	—	—	—	—
Parkland Ded Area 19 Jamul	4,100	1,500	1,500	0.0	1,500
Parkland Ded Area 20 Spring Valley	4,100	7,000	4,500	(35.7)	4,500
Parkland Ded Area 25 Lakeside	17,100	17,500	6,500	(62.9)	6,500
Parkland Ded Area 26 Crest	2,100	1,500	1,500	0.0	1,500
Parkland Ded Area 27 Alpine	7,600	7,000	4,500	(35.7)	4,500



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Land Use and Environment Group					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Parkland Ded Area 28 Ramona	6,100	12,500	10,300	(17.6)	10,300
Parkland Ded Area 29 Escondido	1,100	1,000	1,000	0.0	1,000
Parkland Ded Area 30 San Marcos	1,100	500	700	40.0	700
Parkland Ded Area 31 San Dieguito	2,500	4,000	5,400	35.0	5,400
Parkland Ded Area 32 Carlsbad	140	—	—	—	—
Parkland Ded Area 35 Fallbrook	3,600	2,500	3,000	20.0	3,000
Parkland Ded Area 36 Bonsall	3,100	1,700	3,000	76.5	3,000
Parkland Ded Area 37 Vista	1,100	500	700	40.0	700
Parkland Ded Area 38 Valley Center	4,200	2,000	3,500	75.0	3,500
Parkland Ded Area 39 Pauma Valley	1,100	1,000	2,500	150.0	2,500
Parkland Ded Area 40 Palomar Julian	3,100	2,000	2,500	25.0	2,500
Parkland Ded Area 41 Mountain Empire	260	500	3,500	600.0	3,500
Parkland Ded Area 42 Anza Borrego	2,600	5,500	4,500	(18.2)	4,500
Parkland Ded Area 43 Central Mountain	2,600	3,000	2,900	(3.3)	2,900
Parkland Ded Area 44 Oceanside	100	—	—	—	—
Parkland Ded Area 45 Valle de Oro	2,100	4,500	4,500	0.0	4,500
PRD 6 Pauma Valley	399,028	214,911	102,960	(52.1)	102,960
PRD 8 Magee Road Pala	227,774	158,777	181,720	14.4	181,720
PRD 9 Santa Fe Zone B	107,433	43,553	43,678	0.3	43,678
PRD 10 Davis Drive	17,664	9,251	16,629	79.8	16,629
PRD 11 Bernardo Road Zone A	46,394	18,535	20,785	12.1	20,785
PRD 11 Bernardo Road Zone C	23,082	3,499	3,397	(2.9)	3,397
PRD 11 Bernardo Road Zone D	42,070	38,673	43,593	12.7	43,593
PRD 12 Lomair	267,310	135,128	165,706	22.6	165,706
PRD 13 Pala Mesa Zone A	444,501	247,893	104,069	(58.0)	104,069
PRD 13 Stewart Canyon Zone B	64,303	56,577	25,590	(54.8)	25,590
PRD 16 Wynola	126,480	116,313	131,018	12.6	131,018
PRD 18 Harrison Park	308,300	163,535	160,994	(1.6)	160,994
PRD 20 Daily Road	636,052	254,550	276,024	8.4	276,024
PRD 21 Pauma Heights	413,676	277,316	386,382	39.3	386,382
PRD 22 West Dougherty St	7,945	8,215	7,753	(5.6)	7,753



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Land Use and Environment Group

	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
PRD 23 Rock Terrace Road	30,307	26,155	33,255	27.1	33,255
PRD 24 Mt Whitney Road	44,218	38,441	46,035	19.8	46,035
CSA 26 Rancho San Diego	252,530	273,985	257,134	(6.2)	259,070
CSA 26 Cottonwood Village Zone A	265,390	154,529	142,457	(7.8)	142,457
CSA 26 Monte Vista Zone B	305,234	183,487	179,635	(2.1)	179,635
SD Landscape Maintenance Zone 1	149,573	149,170	149,255	0.1	150,755
Landscape Maintenance Dist Zone 2 - Julian	112,239	113,889	113,722	(0.1)	116,758
PRD 30 Royal Oaks Carroll	37,639	34,488	36,358	5.4	36,358
PRD 38 Gay Rio Terrace	33,264	21,307	30,494	43.1	30,494
PRD 39 Sunbeam Lane	—	—	1,979	0.0	1,979
PRD 45 Rincon Springs Rd	76,495	21,637	23,722	9.6	23,722
PRD 46 Rocosco Road	40,584	37,124	41,911	12.9	41,911
PRD 49 Sunset Knolls Road	37,610	34,968	39,911	14.1	39,911
PRD 50 Knoll Park Lane	83,843	46,675	52,213	11.9	52,213
PRD 53 Knoll Park Lane Extension	176,772	134,460	134,122	(0.3)	134,122
PRD 54 Mount Helix	186,744	83,534	92,284	10.5	92,284
PRD 55 Rainbow Crest Rd	362,528	322,093	367,830	14.2	367,830
PRD 60 River Drive	48,482	40,437	50,338	24.5	50,338
PRD 61 Green Meadow Way	213,143	169,091	174,886	3.4	174,886
PRD 63 Hillview Road	424,025	346,356	370,458	7.0	370,458
PRD 70 El Camino Corto	62,633	10,320	9,845	(4.6)	9,845
PRD 75 Gay Rio Dr Zone A	151,223	139,863	147,942	5.8	147,942
PRD 75 Gay Rio Dr Zone B	216,522	205,220	216,834	5.7	216,834
PRD 76 Kingsford Court	46,804	36,616	49,453	35.1	49,453
PRD 77 Montiel Truck Trail	82,449	76,439	94,019	23.0	94,019
PRD 78 Gardena Way	56,746	40,568	47,392	16.8	47,392
PRD 80 Harris Truck Trail	229,562	224,528	240,157	7.0	240,157
CSA 81 Fallbrook Local Park	579,189	577,682	621,859	7.6	633,455
CSA 83 San Dieguito Local Park	687,949	669,980	692,770	3.4	703,375
CSA 83A Zone A4S Ranch Park 95155	763,438	795,764	798,000	0.3	818,190
PRD 88 East Fifth St	72,936	13,081	15,768	20.5	15,768
PRD 90 South Cordoba	40,759	36,714	41,251	12.4	41,251
PRD 94 Roble Grande Road	366,715	355,435	375,706	5.7	375,706
PRD 95 Valle Del Sol	315,162	135,412	157,410	16.2	157,410



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Land Use and Environment Group					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
PRD 99 Via Allondra Via Del Corvo	34,731	30,819	32,837	6.5	32,837
PRD 100 Viejas Lane View	30,260	25,912	28,385	9.5	28,385
PRD 101 Johnson Lake Rd	50,058	43,237	45,684	5.7	45,684
PRD 101 Hi Ridge Rd Zone A	10,880	8,972	6,639	(26.0)	6,639
PRD 102 Mountain Meadow	212,152	56,275	86,084	53.0	86,084
PRD 103 Alto Drive	278,787	171,767	161,712	(5.9)	161,712
PRD 104 Artesian Rd	146,825	66,288	77,827	17.4	77,827
PRD 105 Alta Loma Dr	26,143	22,277	5,700	(74.4)	5,700
PRD 105 Alta Loma Dr Zone A	35,537	32,143	30,719	(4.4)	30,719
PRD 106 Garrison Way Et Al	105,463	49,433	22,522	(54.4)	22,522
PRD 117 Legend Rock	5,152	3,037	4,807	58.3	4,807
CSA 122 Otay Mesa East	12,200	5,608	5,608	0.0	0
PRD 123 Mizpah Lane	31,865	24,710	33,072	33.8	33,072
PRD 125 Wrightwood Road	90,469	85,471	92,883	8.7	92,883
PRD 126 Sandhurst Way	35,447	32,654	34,478	5.6	34,478
PRD 127 Singing Trails Drive	28,822	23,923	28,301	18.3	28,301
CSA 128 San Miguel Park Dist	1,109,474	1,146,705	1,148,708	0.2	1,166,301
PRD 130 Wilkes Road	124,555	119,662	142,941	19.5	142,941
PRD 133 Ranch Creek Road	31,223	19,864	25,631	29.0	25,631
PRD 134 Kenora Lane	87,072	30,503	39,836	30.6	39,836
CSA 136 Sundance Detention Basin	48,568	48,568	36,020	(25.8)	21,020
San Diego County Flood Control District	9,779,074	5,940,279	5,232,629	(11.9)	4,446,036
Blackwolf Stormwater Maint ZN 349781	10,634	10,634	9,464	(11.0)	9,472
Lake Rancho Viejo Stormwater Maint ZN 442493	197,000	197,000	160,500	(18.5)	160,500
Ponderosa Estates Maint ZN 351421	22,690	22,690	8,690	(61.7)	8,690
Other Services - Harmony Grove Fund	—	—	199,793	0.0	413,186
Flood Control - Harmony Grove Fund	—	—	8,000	0.0	18,000
PRD 1002 Sunny Acres	23,930	7,406	—	(100.0)	—
PRD 1003 Alamo Way	16,873	13,775	14,536	5.5	14,536
PRD 1005 Eden Valley Lane	74,862	59,195	60,606	2.4	60,606
PRD 1008 Canter	39,266	16,234	19,613	20.8	19,613
PRD 1010 Alpine High	172,054	167,135	205,399	22.9	205,399



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Land Use and Environment Group					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
PRD 1011 La Cuesta	64,271	44,411	54,443	22.6	54,443
PRD 1012 Millar Road	55,428	28,569	35,237	23.3	35,237
PRD 1013 Singing Trails	77,360	32,730	34,480	5.3	34,480
PRD 1014 Lavender Point Lane	79,528	41,955	44,299	5.6	44,299
PRD 1015 Landavo Drive	51,949	28,223	33,676	19.3	33,676
PRD 1016 El Sereno Way	51,066	47,549	54,089	13.8	54,089
Survey Monument Preservation Fund	250,000	175,911	280,000	59.2	280,000
Special Aviation	50,000	50,000	50,000	0.0	50,000
Special Aviation Debt Service	334,578	330,579	181,033	(45.2)	—
County Fish and Game Propagation	18,000	18,000	18,000	0.0	18,000
Airport Enterprise Fund	19,597,580	17,527,214	17,638,934	0.6	17,272,738
Liquid Waste Enterprise Fund	7,793,918	8,790,419	8,328,821	(5.3)	7,931,421
CWSMD-Zone B (Campo Hills Water)	283,140	283,140	723,500	155.5	293,500
Campo WSMD-Zone A (Rancho Del Campo Water)	299,778	299,778	650,278	116.9	310,278
San Diego County Sanitation District	32,446,032	28,415,395	26,551,307	(6.6)	24,067,132
DPW Equipment Internal Service Fund	5,664,324	5,745,428	5,571,130	(3.0)	5,942,406
DPW ISF Equipment Acquisition Road Fund	5,253,083	6,466,311	8,617,507	33.3	5,656,957
DPW ISF Equipment Acquisition Inactive Waste	258,612	401,112	129,000	(67.8)	94,000
DPW ISF Equipment Acquisition Airport Enterprise	213,112	248,112	210,000	(15.4)	115,000
DPW ISF Equipment Acquisition General Fund	—	153,228	131,000	(14.5)	14,400
DPW ISF Equipment Acquisition Liquid Waste	1,100,246	1,375,000	968,621	(29.6)	886,871
Total	\$ 417,483,250	\$ 423,925,091	\$ 453,896,743	7.1	\$ 376,892,149



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Community Services Group					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
General Fund	\$ 73,445,682	\$ 75,957,817	\$ 77,135,941	1.6	\$ 64,417,398
Co Successor Housing Agy Gillespie Housing	97,000	83,374	74,013	(11.2)	47,159
Co Successor Housing Agy USDRIP Housing	94,000	71,936	14,690	(79.6)	2,797
County Library	37,557,923	38,653,437	40,970,875	6.0	41,141,328
Co Successor Agy Redev Obligation Ret Fund	1,881,384	2,009,400	1,946,149	(3.1)	1,946,149
Co Successor Agy Gillespie Red Obligation Ret Fd	1,139,384	1,142,528	1,139,277	(0.3)	1,139,277
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	1,139,384	1,142,528	1,139,277	(0.3)	1,139,277
Co Successor Agy Gillespie Fld Interest Acct	709,384	712,528	664,277	(6.8)	664,277
Co Successor Agy Gillespie Fld Principal Acct	430,000	430,000	475,000	10.5	475,000
Co Successor Agy USDRIP	937,562	937,562	550,000	(41.3)	550,000
Co Successor Agy Gillespie Fld Spec Revenue Fund	1,139,384	1,142,528	1,139,277	(0.3)	1,139,277
Co Successor Agy Gillespie Fld Admin	—	—	216,872	0.0	216,872
Purchasing Internal Service Fund	10,981,610	9,786,703	11,859,667	21.2	10,427,263
Fleet Services Internal Service Fund	11,831,055	8,472,795	9,406,459	11.0	8,937,494
Fleet ISF Equipment Acquisition General	29,061,529	19,403,846	30,574,902	57.6	30,454,091
Fleet ISF Materials Supply Inventory	26,505,844	21,596,272	22,632,152	4.8	22,487,342
Fleet ISF Accident Repair	516,737	545,640	661,157	21.2	661,157
Fleet ISF Accidents Sheriff	624,802	622,696	701,028	12.6	701,028
Facilities Management Internal Service Fund	101,588,547	100,325,035	110,171,231	9.8	109,931,807
Major Maintenance Internal Service Fund	25,322,848	44,846,046	22,170,429	(50.6)	22,070,429
Total	\$ 325,554,059	\$ 328,432,671	\$ 334,192,673	1.8	\$ 319,099,422



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Finance and General Government Group

	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
General Fund	\$ 229,751,571	\$ 239,532,623	\$ 239,422,918	(0.0)	\$ 227,703,917
Information Technology Internal Service Fund	155,018,945	162,638,165	168,394,771	3.5	150,577,314
Total	\$ 384,770,516	\$ 402,170,788	\$ 407,817,689	1.4	\$ 378,281,231

Capital Program

	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Capital Outlay Fund	\$ 4,125,000	\$ 15,964,000	\$ 31,074,680	94.7	\$ —
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	—	(100.0)	—
Justice Facility Construction Capital Outlay Fnd	49,940,000	105,422,925	15,000,000	(85.8)	—
Library Projects Capital Outlay Fund	9,750,000	—	8,299,000	0.0	—
Edgemoor Development Fund	9,917,783	9,198,150	9,152,575	(0.5)	9,195,100
Total	\$ 83,732,783	\$ 140,985,075	\$ 73,526,255	(47.8)	\$ 11,695,100

Finance Other

	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
General Fund	\$ 189,015,637	\$ 253,920,612	\$ 334,422,949	31.7	\$ 200,842,051
Pension Obligation Bonds	\$ 81,462,679	\$ 81,469,636	\$ 81,384,894	(0.1)	\$ 81,461,308
Employee Benefits Internal Service Fund	\$ 45,372,247	\$ 46,046,913	\$ 47,456,303	3.1	\$ 47,456,303
Public Liability Internal Service Fund	\$ 20,442,025	\$ 21,474,673	\$ 21,453,018	(0.1)	\$ 21,453,018
Total	\$ 336,292,588	\$ 402,911,834	\$ 484,717,164	20.3	\$ 351,212,680





Appendix C: General Fund Budget Summary

Appropriations by Group and Fund

Public Safety Group					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Child Support Services	\$ 51,460,166	\$ 52,897,983	\$ 54,129,642	2.3	\$ 51,663,599
Citizens' Law Enforcement Review Board	631,239	659,682	683,052	3.5	691,776
District Attorney	170,080,851	174,645,419	185,870,372	6.4	182,161,973
Medical Examiner	9,814,462	9,983,645	10,116,528	1.3	10,163,096
Office of Emergency Services	6,635,516	6,520,365	5,888,064	(9.7)	5,893,406
Probation	216,642,604	222,943,016	224,170,114	0.6	226,844,576
Public Defender	77,288,460	79,481,935	82,229,919	3.5	83,797,448
Public Safety Executive Office	76,895,007	79,802,512	80,682,905	1.1	79,682,990
San Diego County Fire Authority	22,935,081	30,240,828	29,544,846	(2.3)	25,864,858
Sheriff	713,072,557	741,605,241	763,935,078	3.0	758,254,637
Total	\$ 1,345,455,943	\$ 1,398,780,626	\$ 1,437,250,520	2.8	\$ 1,425,018,359

Health and Human Services Agency					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Administrative Support	\$ 122,228,623	\$ 143,903,403	\$ 162,102,196	12.6	\$ 138,549,658
Aging & Independence Services	333,551,249	383,582,465	139,302,587	(63.7)	139,607,584
Behavioral Health Services	425,433,577	441,551,554	500,607,470	13.4	494,157,937
Child Welfare Services	270,597,535	276,838,541	353,978,179	27.9	355,388,165
Public Health Services	95,829,024	104,531,420	129,146,310	23.5	128,402,722
Regional Operations	615,226,914	629,455,120	—	(100.0)	—
Self Sufficiency Services	—	—	539,536,653	0.0	542,697,385
Total	\$ 1,862,866,922	\$ 1,979,862,503	\$ 1,824,673,395	(7.8)	\$ 1,798,803,451

APPENDIX C: GENERAL FUND BUDGET SUMMARY

Land Use and Environment Group						
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget	
Agriculture, Weights and Measures	\$ 20,077,110	\$ 20,210,539	\$ 20,798,636	2.9	\$ 20,605,556	
Environmental Health	46,661,684	46,148,371	45,081,910	(2.3)	44,103,202	
University of California Cooperative Extension	853,058	869,971	1,046,921	20.3	869,971	
Land Use and Environment Executive Office	8,142,384	9,187,565	7,332,729	(20.2)	5,151,092	
Parks and Recreation	31,326,390	33,428,751	34,792,268	4.1	33,341,101	
Planning & Development Services	34,763,543	35,208,739	37,615,389	6.8	31,753,929	
Public Works	21,257,431	23,561,551	48,088,907	104.1	14,164,330	
Total	\$ 163,081,600	\$ 168,615,487	\$ 194,756,760	15.5	\$ 149,989,181	

Community Services Group						
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget	
Animal Services	\$ 16,941,395	\$ 16,305,204	\$ 17,307,934	6.1	\$ 17,261,231	
Community Services Executive Office	8,219,348	9,693,167	8,226,563	(15.1)	2,825,855	
General Services	1,795,000	1,995,000	1,995,000	0.0	1,795,000	
Housing & Community Development	26,375,570	27,843,087	27,123,940	(2.6)	23,153,488	
Purchasing and Contracting	722,000	832,559	1,247,362	49.8	1,171,707	
Registrar of Voters	19,392,369	19,288,800	21,235,142	10.1	18,210,117	
Total	\$ 73,445,682	\$ 75,957,817	\$ 77,135,941	1.6	\$ 64,417,398	



Finance and General Government Group

	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Assessor / Recorder / County Clerk	\$ 63,127,842	\$ 66,317,674	\$ 66,980,254	1.0	\$ 64,220,766
Auditor and Controller	33,891,372	35,105,281	35,889,660	2.2	34,528,342
Board of Supervisors	8,366,841	8,556,848	8,680,672	1.4	8,684,272
Chief Administrative Office	4,649,068	4,744,476	4,948,071	4.3	4,999,669
Civil Service Commission	606,114	493,377	525,820	6.6	532,664
Clerk of the Board of Supervisors	3,482,832	3,876,080	3,734,295	(3.7)	3,762,108
County Communications Office	3,151,234	3,246,121	3,620,533	11.5	3,286,976
County Counsel	27,604,747	25,392,692	25,745,621	1.4	26,287,421
County Technology Office	16,272,592	20,091,824	12,829,302	(36.1)	8,889,812
Finance & General Government Executive Office	21,564,317	21,004,076	25,027,531	19.2	23,821,237
Grand Jury	595,975	800,784	803,101	0.3	803,317
Human Resources	24,779,192	27,263,270	26,964,462	(1.1)	25,315,313
Treasurer - Tax Collector	21,659,445	22,640,120	23,673,596	4.6	22,572,020
Total	\$ 229,751,571	\$ 239,532,623	\$ 239,422,918	(0.0)	\$ 227,703,917

Finance Other

	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Cash Borrowing Program	\$ 7,700,000	\$ 2,700,000	\$ 2,700,000	0.0	\$ 2,700,000
Community Enhancement	3,540,000	4,184,390	4,892,703	16.9	3,800,000
Contingency Reserve - General Fund	20,669,098	21,724,392	22,674,808	4.4	23,219,061
Contributions to Capital Program	73,215,000	131,479,000	87,662,333	(33.3)	53,100,000
Contributions to County Library	300,000	300,000	—	(100.0)	—
Countywide General Expense	36,380,729	47,756,284	174,939,903	266.3	76,323,458
Lease Payments-Bonds	36,797,565	35,350,904	31,127,560	(11.9)	31,273,890
Local Agency Formation Commission Administration	413,245	425,642	425,642	0.0	425,642
Neighborhood Reinvestment Program	10,000,000	10,000,000	10,000,000	0.0	10,000,000
Total	\$ 189,015,637	\$ 253,920,612	\$ 334,422,949	31.7	\$ 200,842,051

APPENDIX C: GENERAL FUND BUDGET SUMMARY

Total All Groups/Agency					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Total	\$ 3,863,617,355	\$ 4,116,669,668	\$ 4,107,662,483	(0.2)	\$ 3,866,774,357

Financing Sources

Financing Sources by Category					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Taxes Current Property	\$ 563,621,850	\$ 592,941,817	\$ 617,573,212	4.2	\$ 632,404,345
Taxes Other Than Current Secured	401,700,989	424,727,808	443,871,346	4.5	456,057,250
Licenses Permits & Franchises	44,088,759	39,880,126	39,980,411	0.3	43,071,803
Fines, Forfeitures & Penalties	34,508,393	38,554,079	36,140,699	(6.3)	32,880,686
Revenue From Use of Money & Property	11,022,670	12,017,629	7,482,725	(37.7)	7,516,839
Intergovernmental Revenues	1,978,117,922	2,103,309,820	1,972,177,864	(6.2)	1,960,189,055
Charges For Current Services	344,495,159	353,594,491	362,846,621	2.6	358,955,914
Miscellaneous Revenues	26,577,180	31,451,593	23,747,809	(24.5)	20,012,125
Other Financing Sources	289,973,364	302,777,675	299,815,686	(1.0)	311,047,704
Total Revenues	\$ 3,694,106,286	\$ 3,899,255,038	\$ 3,803,636,373	(2.5)	\$ 3,822,135,721
Fund Balance Component Decreases	\$ 1,421,854	\$ 18,666,743	\$ 379,071	(98.0)	\$ 1,679,871
Use of Fund Balance	168,089,215	198,747,887	303,647,039	52.8	42,958,765
Total Financing Sources	\$ 3,863,617,355	\$ 4,116,669,668	\$ 4,107,662,483	(0.2)	\$ 3,866,774,357



Appendix D: Health and Human Services Agency: General Fund

Health and Human Services—General Fund

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



Group Staffing by Department				
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Self-Sufficiency Services	2,363.00	2,519.00	6.0	2,519.00
Aging Programs	149.00	148.00	(0.7)	148.00
Adult Protective Services	68.00	69.00	1.5	69.00
In-Home Supportive Services	160.00	211.00	31.9	211.00
Behavioral Health Services	789.00	818.00	3.7	818.00
Child Welfare Services	1,364.00	1,364.00	0.0	1,364.00
Public Health Services	643.50	645.50	0.3	645.50
Administrative Support	427.00	426.00	(0.2)	426.00
Office of Military and Veteran Affairs	13.00	16.00	23.1	16.00
HHS Total	5,976.50	6,216.50	4.0	6,216.50

General Fund Budget by Program				
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Self-Sufficiency Services	\$ 530,534,404	\$ 539,536,653	1.7	\$ 542,697,385
Operational Budget	270,721,488	287,909,744	6.3	291,070,476
Assistance Payments Budget	259,812,916	251,626,909	(3.2)	251,626,909
<i>CalWORKs Assistance Payments</i>	204,415,785	189,415,785	(7.3)	189,415,785
<i>Employment and Child Care Payments</i>	32,786,283	32,933,001	0.4	32,933,001
<i>General Relief Payments</i>	10,606,635	14,039,577	32.4	14,039,577
<i>Cash Assistance Program for Immigrants (CAPI)</i>	3,491,856	3,051,723	(12.6)	3,051,723
<i>Expanded Subsidized Employment (ESE)</i>	3,456,000	4,176,280	20.8	4,176,280
<i>Work Incentive Nutritional Supplement (WINS)</i>	1,962,593	2,825,293	44.0	2,825,293
<i>Approved Relative Caregiver (ARC)</i>	1,504,541	3,371,250	124.1	3,371,250
<i>Family Stabilization (FS)</i>	1,200,000	1,300,000	8.3	1,300,000
<i>Refugee Aid Payments</i>	389,223	514,000	32.1	514,000
Aging Programs	\$ 35,879,922	\$ 37,242,758	3.8	\$ 37,330,421
Operational Budget	35,879,922	37,242,758	3.8	37,330,421
Assistance Payments Budget	—	—	—	—
Adult Protective Services	\$ 9,884,764	\$ 9,999,980	1.2	\$ 9,944,584
Operational Budget	9,884,764	9,999,980	1.2	9,944,584
Assistance Payments Budget	—	—	—	—
In-Home Supportive Services	\$ 335,778,091	\$ 92,059,849	(72.6)	\$ 92,332,579
Operational Budget	335,778,091	92,059,849	(72.6)	92,332,579
Assistance Payments Budget	—	—	—	—
Behavioral Health Services	\$ 441,551,554	\$ 500,607,470	13.4	\$ 494,157,937
Operational Budget	441,551,554	500,607,470	13.4	494,157,937
Assistance Payments Budget	—	—	—	—





General Fund Budget by Program				
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Child Welfare Services	\$ 344,178,447	\$ 353,978,179	2.8	\$ 355,388,165
Operational Budget	192,530,814	203,030,546	5.5	204,440,532
Assistance Payments Budget	151,647,633	150,947,633	(0.5)	150,947,633
<i>Foster Care Aid Payments</i>	68,142,975	66,530,449	(2.4)	66,530,449
<i>Kinship Guardianship Assistance Payments (Kin-GAP)</i>	4,573,866	5,030,129	10.0	5,030,129
<i>Adoption Assistance Payments</i>	78,930,792	79,387,055	0.6	79,387,055
Public Health Services	\$ 125,626,777	\$ 129,146,310	2.8	\$ 128,402,722
Operational Budget	125,626,777	129,146,310	2.8	128,402,722
Assistance Payments Budget	—	—	—	—
Administrative Support	\$ 154,388,856	\$ 159,564,674	3.4	\$ 135,976,477
Operational Budget	154,388,856	159,564,674	3.4	135,976,477
Assistance Payments Budget	—	—	—	—
Office of Military and Veteran Affairs	\$ 2,039,688	\$ 2,537,522	24.4	\$ 2,537,181
Operational Budget	2,039,688	2,537,522	24.4	2,537,181
Assistance Payments Budget	—	—	—	—
HHSA General Fund Total	\$ 1,979,862,503	\$ 1,824,673,395	(7.8)	\$ 1,798,803,451
Operational Budget Total	\$ 1,568,401,954	\$ 1,422,098,853	(9.3)	\$ 1,396,228,909
Assistance Payments Total	\$ 411,460,549	\$ 402,574,542	(2.2)	\$ 402,574,542





Appendix E: Operational Plan Acronyms and Abbreviations

AB: Assembly Bill
A&C: Auditor and Controller
ACA: *Patient Protection and Affordable Care Act* of 2010
ACAO: Assistant Chief Administrative Officer
ADA: Americans with Disabilities Act
ADS: Alcohol & Drug Services
AIS: Aging & Independence Services
ALMS: Airport Lease Management System
ALS: Advanced Life Support
APCD: Air Pollution Control District
APS: Adult Protective Services
ARC: Approved Relative Caregiver program
ARCC: Assessor/Recorder/County Clerk
ARI: Advanced Recovery Initiative
ARRA: *American Recovery and Reinvestment Act* of 2009
AS: Administrative Support
ASAP NET: Advanced Situational Awareness for Public Safety Network
AVA: Acutely Vulnerable Adult
AWM: Agriculture, Weights and Measures
BHS: Behavioral Health Services
BIM: Building Information Modeling
BPR: Business Process Reengineering
BSCC: Bureau of State and Community Corrections
CAC: County Administration Center
CAFR: Comprehensive Annual Financial Report
CAL FIRE: California Department of Forestry and Fire Protection
CalMHSA: California Mental Health Services Authority
CAHP: Coordinated Assessment and Housing Placement
CAMS: Contracts Award & Management System
CAO: Chief Administrative Officer
CAP: Climate Action Plan, Community Action Partnership
CATCH: Computer and Technology Crime High-Tech Response Team
CCFSA: California Counties Facilities Services Association
CCI: Coordinated Care Initiative



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

APPENDIX E: OPERATIONAL PLAN ACRONYMS AND ABBREVIATIONS

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





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



APPENDIX E: OPERATIONAL PLAN ACRONYMS AND ABBREVIATIONS

SANCAL: San Diego County Capital Asset Leasing Corporation

SANDAG: San Diego Association of Governments

SanGIS: San Diego Geographic Information Source

SAPT: Substance Abuse Prevention and Treatment

SARMS: Substance Abuse and Recovery Management System

SB: Senate Bill

SC: Safe Communities

SDCERA: San Diego County Employees Retirement Association

SDCFA: San Diego County Fire Authority

SDCL: San Diego County Library

SDCPH: San Diego County Psychiatric Hospital

SDRBA: San Diego Regional Building Authority

SE: Sustainable Environments

SF: Square foot/feet

SHSGP: State Homeland Security Grant Program

SIDS: Sudden Infant Death Syndrome

SNAP-ED: Supplemental Nutrition Assistance Program-Education

SNF: Skilled Nursing Facilities

SOC: Standards of Cover

SSS: Self-Sufficiency Services

STAR: Sheriff's Transfer, Assessment and Release

SUAS: State Utility Assistance Subsidy

TABs: Tax Allocation Bonds

TB: Tuberculosis

TICP: Tactical Interoperable Communications Plan

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

TJRV: Tijuana River Valley

TMDL: Total Maximum Daily Load

TN: Technological Needs

TOT: Transient Occupancy Tax

TRANS: Tax and Revenue Anticipation Notes

UAAL: Unfunded Actuarial Accrued Liability

UASI: Urban Areas Security Initiative Grant

UCCE: University of California Cooperative Extension

UDC: Unified Disaster Council

USDA: United States Department of Agriculture

USDRIP: Upper San Diego River Improvement Project

UST: Underground Storage Tanks

VAP: Voluntary Assistance Program

VASH: Veterans Affairs Supportive Housing program

VLF: Vehicle License Fees

WIC: Welfare and Institutions Code



Appendix F: Glossary of Operational Plan Terms

Accomplishment: The successful achievement of a goal.

Account: A distinct reporting category in a ledger used for budgeting or accounting purposes. All budgetary transactions, whether revenue or expenditure related, are recorded in accounts. Also called Object in the County's Performance Budgeting 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 the lease or rental of County-owned facilities, and from other funds such as grants and contributions when allocated to the COF by the Board of Supervisors.

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

Carry Forward Budget: The budget that captures encumbrances and appropriations related to the encumbrances, at the end of 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.

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

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.

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

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

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

Debt Service: Annual principal and interest payments that 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.

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

Financial Planning Calendar: A timetable outlining the process and tasks to be completed during the 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 (HHSA).

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

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

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

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

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

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

Joint Powers Agreement (JPA): A contractual agreement between a city, county and/or special district in which services are agreed to be performed, or the County agrees to cooperate with or lend its powers to 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 Excellence (OE): The Strategic Plan Initiative to promote continuous improvement in the organization through problem solving, teamwork and leadership with a focus on customers' needs and keeping employees positive and empowered.

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 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.

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

Salaries 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.

Stewardship: ‘Service Before Self’ - One of the core values of the County’s General Management System (GMS).

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

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

Strategic Framework: Shows how the County’s vision, with its tagline of *Live Well San Diego*, is supported by the 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.

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

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

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

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

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

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



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

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

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

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

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

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

World Class: 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, 2016 through June 30, 2018. The introductory portion of the document highlights the following:

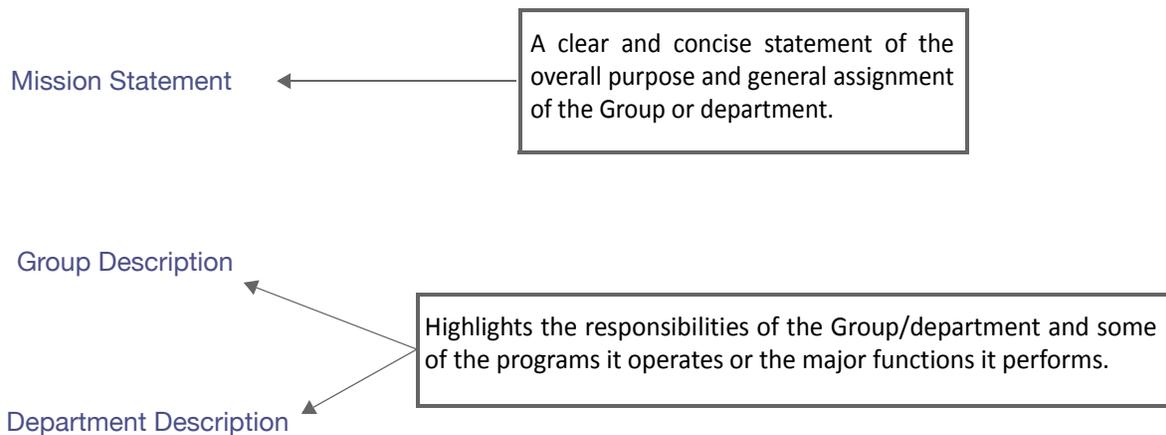
- ◆ Board of Supervisors and Organizational Chart
- ◆ Message from the Chief Administrative Officer
- ◆ Fiscal Year 2016–17 Recommended Budget at a Glance
- ◆ County Profile, County History and Economic Indicators
- ◆ Governmental Structure
- ◆ General Management System
- ◆ Strategic Framework and Alignment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



2015–16 Accomplishments

Brief descriptions of the Group’s/department’s accomplishments for Fiscal Year 2015–16. The discussions address the progress made on the 2015–17 Objectives reported in the prior fiscal year’s Operational Plan and include the final results based on the actual work completed. Accomplishments are categorized by the County’s Strategic Initiative in which the accomplishment supports and are aligned directly to an Enterprise-Wide Goal or Audacious Vision.

2016–18 Objectives

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

Related Links

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

Performance Measures

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

PERFORMANCE MEASURES¹	2014–15 Actuals	2015–16 Adopted	2015–16 Estimated Actuals	2016–17 Recommended	2017–18 Recommended
<i>Defined Measure...</i>	90% of xxx	92% of xxx	93% of xxx	94% of xxx	94% of xxx





Table Notes

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

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

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

Budget Changes and Operational Impact: 2016–17 to 2017–18

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

Budget Tables

Tables of comparative data on staffing, expenditures and revenues are presented for each Group and department. The following page provides an example of the table format which includes the Adopted Budget for Fiscal Years 2014-15 and 2015-16; the Recommended Budget for Fiscal Year 2016-17; the percent change from the Fiscal Year 2015-16 Adopted Budget to the Fiscal Year 2016-17 Recommended Budget; and the Fiscal Year 2017-18 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 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Name of Program					
Name of Program					
Total					

Budget by Program					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Name of Program					
Name of Program					
Total					

Budget by Categories of Expenditures					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Salaries & Benefits					
Services & Supplies					
Other Charges					
Capital Assets Equipment					
Total					

Budget by Categories of Revenues					
	Fiscal Year 2014–15 Adopted Budget	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Recommended Budget	% Change	Fiscal Year 2017–18 Recommended Budget
Intergovernmental Revenues					
Charges For Current Services					
Miscellaneous Revenues					
Other Financing Sources					
Use of Fund Balance					
General Purpose Revenue Allocation					
Total					





Capital Program

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

- ◆ Capital Improvement Needs Assessment (CINA): The CINA is the County's five year Capital Improvement Plan (CIP). This section details the policies and procedures for funding and selection of capital projects. Tables are presented for the CIP prioritization score sheet as well as the major capital projects by rank and all minor capital projects listed on the CINA for Fiscal Years 2016–21.
- ◆ Operating Impact of Capital Program: A summary of the potential impact on the operating budget is presented for major capital projects that are scheduled for completion during Fiscal Years 2016–18.
- ◆ Capital Appropriations: Discusses new appropriations to the capital budget for Fiscal Year 2016–17, including the amount and purpose of each capital item.
- ◆ Capital Program Summary: Tables summarizing the entire Capital Program budget; including the budget by fund, by categories of expenditures and revenues, and revenue detail.
- ◆ Summary of Capital Program Funds: Tables are presented for each fund within the Capital Program that has budgeted appropriations for the fiscal years presented, which may include any or all of the following funds: Capital Outlay, County Health Complex, Justice Facility Construction, Library Projects, Multiple Species Conservation Program and Edgemoor Development. The information in the tables presents, for each fund, the capital budget by categories of expenditures and by categories of revenues.
- ◆ Outstanding Capital Projects by Fund: Tables for each Capital Program fund are arranged by Groups within the fund, then in alphabetical order by project name. Included for each project is the scope/description of the project; project number; the fiscal year project was established; the Adopted Budget for Fiscal Year 2015–16; the Recommended Budget for Fiscal Year 2016–17; the percent change from the Fiscal Year 2015-16 Adopted Budget to the Fiscal Year 2016-17 Recommended Budget; the Recommended Budget for Fiscal Year 2017–18; the Total Appropriations for the project through February 29, 2016; and the Total Expenditures for the project through February 29, 2016.

Finance Other

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

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

Appendices

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







Index

Numerics

- 1991 and 2011 Health and Human Services Realignment Revenues 94
- 2011 Public Safety Realignment Revenues 94
- 2016-17 CAO Recommended Budget at a Glance Capital Program 477
- 2016-17 Recommended Budget at a Glance 7

A

- Administrative Support 255
- Aging and Independence Services 221
- Agriculture, Weights and Measures 277
- Air Pollution Control District 285
- All Funds
 - Total Appropriations 57
 - Total Funding Sources 81
 - Total Staffing 75
- Allocation of General Purpose Revenue by Group/Agency 105
- Animal Services 353
- Appendix A: All Funds Budget Summary 537
- Appendix B: Budget Summary and Changes in Fund Balance 551
- Appendix C: General Fund Budget Summary 561
- Appendix D: Health and Human Services Agency General Fund 565
- Appendix E: Op Plan Acronyms & Abbreviations 569
- Appendix F: Glossary of Operational Plan Terms 573
- Appendix G: Operational Plan Format 583
- Assessor/Recorder/County Clerk 417
- Auditor and Controller 433
- Awards and Recognition 41

B

- Basis of Accounting 110
- Behavioral Health Services 229
- Board of Supervisors 3, 411

Budget

- Fund Type 67, 70
- General Fund 87
- Budget Calendar 55
- Budget Process 51

C

- California Economy 19
- Capital Appropriations 499
- Capital Improvement Needs Assessment 481
- Capital Program 475
- Capital Program by Fund 505
- Capital Projects by Fund 509
- Charges For Current Services 93, 575
- Chief Administrative Office 429
- Child Support Services 155
- Child Welfare Services 237
- CINA Major Capital Projects 483
- CINA Minor Capital Projects 491
- Citizens' Law Enforcement Review Board 161
- Civil Service Commission 445
- Clerk of the Board of Supervisors 449
- Community Services Group at a Glance 345
- Community Services Group Summary & Executive Office 347
- County Budgetary Fund Structure 70
- County Communications Office 469
- County Counsel 453
- County Library 359
- County of San Diego 1
- County Population 15
- County Successor Agency 389
- County Technology Office 439
- Current Secured Property Tax Revenue 101
- Current Supplemental Property Tax Revenue 101
- Current Unsecured Property Tax Revenue 101



Current Unsecured Supplemental Property Tax Revenue 101

D

Debt Management 119
Debt Management Policies and Obligations 2, 63, 73, 133, 135
Departmental operational plan narratives 129
District Attorney 141

E

Environmental Health 293

F

Farm and Home Advisor 303
Federal Revenue 83, 92
Finance and General Government Group at a Glance 403
Finance and General Government Group Summary & Executive Office 405
Finance Other 529
Fines, Forfeitures & Penalties 93
Fund Balance Component Decreases 85
Fund Type 67, 70
Funding Source 9, 81
 See also Revenue

G

General Fund 87
General Fund Financing Sources by Category 89
General Fund Program Revenue 91
General Management System 29
General Purpose Revenue 97
General Purpose Revenue by Source 97
General Services 365
Governmental Structure 27
Grand Jury 459
Group/Agency 7, 57, 75, 578

H

Health and Human Services Agency at a Glance 199
Health and Human Services Agency Summary 201

Healthy Families 33, 35
Housing & Community Development 373
Human Resources 463

I

Intergovernmental Revenue 103

L

Land Use and Environment Group at a Glance 267
Land Use and Environment Group Summary & Executive Office 269
Lease Payments 532
Licenses, Permits & Franchises 93, 578
Live Well San Diego 37
Long-Term Obligation Policy 119
Long-Term Obligations 122

M

Measurement Focus and Basis of Accounting 110
Medical Examiner 171
Message from the Chief Administrative Officer 5
Miscellaneous Revenues 84, 579

O

Office of Emergency Services 165
Operating Impact of Capital Program 497
Operating Transfers and Other Financing Sources, Use of Money & Property and Miscellaneous Revenues 84
Operational Excellence 33, 36
Organizational Chart 4
Other Financing Sources 92
Other Intergovernmental Revenue 83, 93
Other Revenues 104
Outstanding Capital Projects by Fund 509
Overview of General Fund 87

P

Parks and Recreation 309
Performance Measure 580, 584



Planning and Development Services 319
 Probation 175
 Property and Other Taxes 85
 Property Tax in Lieu of Vehicle License Fees (VLF) 101
 Property Tax Revenue 100
 Proposition 172, Public Safety Sales Tax Revenues 95
 Public Defender 183
 Public Health Services 245
 Public Safety Group at a Glance 131
 Public Safety Group Summary & Executive Office 133
 Public Works 331
 Purchasing and Contracting 383

R

Recommended Budget
 By Categories of Revenues: All Funds 9
 By Category of Expenditures: All Funds 8
 By Functional Area: All Funds 7
 Recommended Staffing by Group/Agency: All Funds 10
 Regional Operations 209
 Registrar of Voters 393
 Reserves and Resources 115
 Revenue 9, 83
 Category/Source 9, 83
 Fund Type 67
 General Fund 87
 From Use of Money & Property 93, 580

S

Safe Communities 33, 35
 Sales & Use Tax Revenue 102
 San Diego County Facts and Figures 11
 San Diego County Fire Authority 191
 San Diego County Profile and Economic Indicators 15
 San Diego Economy 21
 Self Sufficiency Services 215
 Sheriff 147
 Staffing 10, 75

State Revenue 83, 92
 Strategic Framework and Alignment 33
 Summary of Capital Program Funds 505
 Summary of Financial Policies 107
 Sustainable Environments 33, 36

T

Teeter Revenue 102
 Tobacco Settlement Revenues 95
 Total Appropriations by Categories of Expenditures 63
 Total Appropriations by Group/Agency 57
 Total Staffing by Group/Agency 75
 Treasurer - Tax Collector 423

U

University of California Cooperative Extension 303
 U.S. Economy 18
 Use of Fund Balance 86, 582



