

County of San Diego

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Appendix A: All Funds Budget Summary

Countywide Totals

Staffing						
		Fiscal Year 2019-20 Adopted Budget			Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
	Total	18,024.50			17,953.50	17,789.50

Expenditures						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Salaries & Benefits	\$ 2,200,402,980	\$ 2,379,088,553	\$ 2,391,778,339	\$ 2,343,507,446	\$ 2,510,173,982	\$ 2,577,695,536
Services & Supplies	1,963,060,091	2,434,534,641	2,989,373,671	2,249,930,201	2,666,196,022	2,195,158,426
Other Charges	656,859,433	709,239,588	883,773,530	742,611,998	759,071,740	705,322,615
Capital Assets Software	7,967,206	—	878,518	834,737	—	—
Capital Assets/Land Acquisition	113,025,276	150,164,665	742,739,729	146,593,449	142,985,406	148,764,112
Capital Assets Equipment	8,434,180	39,917,454	86,947,178	19,348,539	39,440,414	25,780,480
Expenditure Transfer & Reimbursements	(36,338,794)	(37,953,457)	(37,957,682)	(33,935,074)	(110,345,299)	(34,012,383)
Contingency Reserves	—	10,747,220	10,747,220	—	—	—
Fund Balance Component Increases	80,880,747	350,000	323,616,211	323,616,211	—	—
Operating Transfers Out	493,338,501	544,413,317	1,152,502,068	550,325,909	529,890,996	395,123,490
Management Reserves	—	22,150,000	2,182,600	—	14,460,098	—
Total	\$ 5,487,629,620	\$ 6,252,651,981	\$ 8,546,581,381	\$ 6,342,833,415	\$ 6,551,873,359	\$ 6,013,832,276



APPENDIX A: ALL FUNDS BUDGET SUMMARY

Revenues						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Taxes Current Property	\$ 768,034,266	\$ 790,750,588	\$ 795,169,502	\$ 804,477,842	\$ 797,971,613	\$ 818,241,346
Taxes Other Than Current Secured	517,102,698	541,253,163	545,516,853	539,038,618	550,929,170	585,746,048
Licenses Permits & Franchises	62,992,339	59,865,709	59,957,968	59,770,909	54,320,403	51,547,363
Fines, Forfeitures & Penalties	47,474,493	46,322,296	46,811,728	48,108,479	31,580,464	40,779,538
Revenue From Use of Money & Property	98,806,285	71,629,660	71,629,660	94,826,783	50,167,691	50,040,181
Intergovernmental Revenues	2,587,718,018	2,792,201,550	2,979,949,779	2,812,530,175	2,968,639,560	2,740,526,953
Charges For Current Services	992,991,250	1,025,285,390	1,121,972,808	1,042,874,150	1,091,268,824	1,033,628,205
Miscellaneous Revenues	56,400,356	66,369,779	103,696,476	74,210,406	85,911,687	45,965,635
Other Financing Sources	521,977,936	515,143,636	1,086,569,797	535,326,005	497,799,631	363,959,087
Residual Equity Transfers In	804,080	1,700,000	1,700,000	3,783,319	2,300,000	2,300,000
Fund Balance Component Decreases	99,997,065	63,188,482	275,062,103	275,062,103	91,564,210	62,699,135
Use of Fund Balance	(266,669,164)	278,941,728	1,458,544,706	52,824,627	329,420,106	218,398,785
Total	\$ 5,487,629,620	\$ 6,252,651,981	\$ 8,546,581,381	\$ 6,342,833,415	\$ 6,551,873,359	\$ 6,013,832,276





Public Safety Group

Staffing						
		Fiscal Year 2019-20 Adopted Budget			Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
	Total	7,551.00			7,470.00	7,470.00

Expenditures						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Salaries & Benefits	\$ 1,101,932,934	\$ 1,180,048,995	\$ 1,180,454,102	\$ 1,158,159,934	\$ 1,230,058,508	\$ 1,271,352,094
Services & Supplies	356,029,551	412,725,523	473,491,369	370,552,723	406,703,713	380,577,956
Other Charges	114,281,997	116,323,723	122,122,240	119,090,541	119,261,350	122,262,930
Capital Assets Software	—	—	549,518	539,310	—	—
Capital Assets/Land Acquisition	1,931,325	—	1,798,180	1,781,517	7,288,867	—
Capital Assets Equipment	5,727,206	13,219,115	32,110,055	13,125,835	7,592,438	1,876,500
Expenditure Transfer & Reimbursements	(22,356,376)	(23,457,767)	(23,461,992)	(19,071,457)	(50,377,450)	(19,561,820)
Operating Transfers Out	303,212,123	355,801,519	427,050,832	311,911,197	326,485,327	309,623,700
Management Reserves	—	2,000,000	—	—	—	—
Total	\$ 1,860,758,759	\$ 2,056,661,108	\$ 2,214,114,305	\$ 1,956,089,600	\$ 2,047,012,753	\$ 2,066,131,360

APPENDIX A: ALL FUNDS BUDGET SUMMARY

Revenues						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Taxes Current Property	\$ 2,925,087	\$ 1,183,009	\$ 1,183,009	\$ 2,668,751	\$ 1,333,055	\$ 1,333,055
Taxes Other Than Current Secured	34,883	—	—	40,148	—	—
Licenses Permits & Franchises	873,048	1,053,890	1,053,890	954,443	784,473	921,573
Fines, Forfeitures & Penalties	18,976,375	19,649,931	20,139,363	17,745,404	12,600,695	14,975,919
Revenue From Use of Money & Property	5,362,073	4,446,756	4,446,756	5,446,420	4,594,202	4,596,446
Intergovernmental Revenues	557,695,473	567,436,476	586,312,137	546,966,130	534,347,904	515,191,172
Charges For Current Services	189,733,651	188,227,101	188,486,367	185,120,359	180,986,398	191,193,972
Miscellaneous Revenues	17,256,104	30,183,768	33,775,333	25,905,596	25,581,520	18,485,298
Other Financing Sources	295,884,465	336,868,529	345,264,012	294,177,292	301,275,180	307,781,821
Fund Balance Component Decreases	21,599,839	30,747,074	30,747,074	30,747,074	34,605,940	33,606,180
Use of Fund Balance	3,128,267	87,679,252	213,521,042	57,132,661	114,177,941	103,349,011
General Purpose Revenue Allocation	747,289,494	789,185,322	789,185,322	789,185,322	836,725,445	874,696,913
Total	\$ 1,860,758,759	\$ 2,056,661,108	\$ 2,214,114,305	\$ 1,956,089,600	\$ 2,047,012,753	\$ 2,066,131,360



Health and Human Services Agency

Staffing						
		Fiscal Year 2019-20 Adopted Budget			Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
	Total	6,771.50			6,772.50	6,772.50

Expenditures						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Salaries & Benefits	\$ 651,441,928	\$ 709,039,841	\$ 718,111,241	\$ 716,703,929	\$ 763,397,332	\$ 792,300,311
Services & Supplies	944,672,432	1,147,038,640	1,291,831,094	1,092,542,047	1,329,568,567	1,110,412,868
Other Charges	317,427,650	358,458,915	359,642,266	342,394,243	397,312,532	372,957,926
Capital Assets Software	7,967,206	—	—	—	—	—
Capital Assets/Land Acquisition	1,026,104	—	2,557,668	2,477,658	—	—
Capital Assets Equipment	534,306	274,500	3,077,304	1,930,662	274,500	274,500
Expenditure Transfer & Reimbursements	(9,923,980)	(10,291,929)	(10,291,929)	(10,879,797)	(30,902,487)	(10,102,487)
Operating Transfers Out	37,321,197	42,065,700	50,329,319	42,843,168	58,745,059	56,275,210
Management Reserves	—	16,000,000	—	—	14,460,098	—
Total	\$ 1,950,466,842	\$ 2,262,585,667	\$ 2,415,256,964	\$ 2,188,011,910	\$ 2,532,855,601	\$ 2,322,118,328

APPENDIX A: ALL FUNDS BUDGET SUMMARY

Revenues						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Taxes Current Property	\$ 1,995,389	\$ 1,891,472	\$ 1,891,472	\$ 2,092,979	\$ 2,348,672	\$ 2,410,901
Taxes Other Than Current Secured	2,264,782	2,260,545	2,260,545	2,332,283	2,383,133	2,383,133
Licenses Permits & Franchises	1,007,235	1,002,171	1,002,171	1,055,985	1,002,171	1,002,171
Fines, Forfeitures & Penalties	7,746,145	7,443,720	7,443,720	7,322,033	7,444,058	7,444,058
Revenue From Use of Money & Property	8,560,587	3,228,605	3,228,605	12,642,452	3,270,525	3,270,525
Intergovernmental Revenues	1,745,503,106	1,945,443,853	2,011,125,652	1,924,908,225	2,137,184,174	1,978,501,409
Charges For Current Services	78,278,772	85,449,252	88,094,385	80,283,162	117,205,275	101,563,193
Miscellaneous Revenues	10,302,089	17,987,330	14,990,079	14,944,073	43,577,763	10,547,629
Other Financing Sources	10,834,476	11,189,292	11,189,292	11,719,821	20,540,694	20,540,694
Fund Balance Component Decreases	12,884,055	15,936,155	16,936,155	16,936,155	14,198,815	2,370,714
Use of Fund Balance	(40,666,628)	36,043,953	122,385,569	(20,934,578)	48,991,002	54,492,201
General Purpose Revenue Allocation	111,756,835	134,709,319	134,709,319	134,709,319	134,709,319	137,591,700
Total	\$ 1,950,466,842	\$ 2,262,585,667	\$ 2,415,256,964	\$ 2,188,011,910	\$ 2,532,855,601	\$ 2,322,118,328





Land Use and Environment Group

Staffing						
		Fiscal Year 2019-20 Adopted Budget			Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
	Total	1,946.50			1,956.50	1,792.50

Expenditures						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Salaries & Benefits	\$ 213,637,136	\$ 247,473,675	\$ 242,849,514	\$ 227,191,125	\$ 260,791,756	\$ 249,544,230
Services & Supplies	219,974,979	295,668,104	511,659,915	260,800,325	283,167,463	228,577,743
Other Charges	15,329,471	46,418,681	109,294,390	48,227,978	46,081,257	14,938,570
Capital Assets Software	—	—	56,000	27,697	—	—
Capital Assets/Land Acquisition	185,369	13,838,000	49,184,094	747,207	14,432,465	4,000,000
Capital Assets Equipment	1,349,263	8,155,349	18,355,758	1,579,620	12,873,253	6,560,480
Expenditure Transfer & Reimbursements	(1,291,825)	(1,197,547)	(1,197,547)	(1,184,498)	(4,017,901)	(1,300,615)
Fund Balance Component Increases	4,112,026	350,000	30,166,311	30,166,311	—	—
Operating Transfers Out	30,642,624	40,316,978	49,284,638	36,694,057	36,752,392	5,672,933
Management Reserves	—	1,000,000	37,600	—	—	—
Total	\$ 483,939,043	\$ 652,023,240	\$ 1,009,690,673	\$ 604,249,820	\$ 650,080,685	\$ 507,993,341

APPENDIX A: ALL FUNDS BUDGET SUMMARY

Revenues						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Taxes Current Property	\$ 47,342,342	\$ 46,665,977	\$ 46,665,977	\$ 49,994,019	\$ 48,964,544	\$ 49,774,371
Taxes Other Than Current Secured	7,853,003	14,201,444	15,771,124	7,330,226	10,693,852	10,705,921
Licenses Permits & Franchises	53,873,510	50,973,793	51,066,052	51,922,709	46,199,744	43,669,322
Fines, Forfeitures & Penalties	1,753,828	1,750,201	1,750,201	2,245,519	1,541,336	780,651
Revenue From Use of Money & Property	31,104,415	25,260,632	25,260,632	31,186,430	27,359,585	27,681,815
Intergovernmental Revenues	152,356,964	180,025,537	224,060,065	163,329,901	170,345,279	127,154,468
Charges For Current Services	100,739,870	112,878,911	155,041,849	144,127,079	115,261,351	118,338,323
Miscellaneous Revenues	3,987,055	3,703,731	7,844,922	5,589,975	2,502,869	2,431,529
Other Financing Sources	57,262,840	32,125,286	62,466,545	61,189,401	33,270,022	5,575,833
Residual Equity Transfers In	141,760	—	—	1,220,000	—	—
Fund Balance Component Decreases	876,421	1,904,573	1,904,573	1,904,573	20,110,830	12,323,856
Use of Fund Balance	(44,254,148)	103,619,377	338,944,956	5,296,212	92,134,238	25,426,705
General Purpose Revenue Allocation	70,901,183	78,913,778	78,913,778	78,913,778	81,697,035	84,130,547
Total	\$ 483,939,043	\$ 652,023,240	\$ 1,009,690,673	\$ 604,249,820	\$ 650,080,685	\$ 507,993,341



Finance and General Government Group

Staffing						
		Fiscal Year 2019-20 Adopted Budget			Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
	Total	1,755.50			1,754.50	1,754.50

Expenditures						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Salaries & Benefits	\$ 219,559,061	\$ 242,526,042	\$ 240,343,359	\$ 231,432,335	\$ 255,926,386	\$ 264,498,901
Services & Supplies	411,727,571	441,915,641	556,901,351	444,842,718	498,823,476	403,989,001
Other Charges	15,576,006	17,078,878	17,113,718	15,489,125	16,712,198	16,712,198
Capital Assets Software	—	—	273,000	267,731	—	—
Capital Assets/Land Acquisition	(3,482,685)	—	—	(1,756,557)	—	—
Capital Assets Equipment	389,411	18,268,490	32,271,713	1,580,074	18,700,223	17,069,000
Expenditure Transfer & Reimbursements	(2,766,612)	(3,006,214)	(3,006,214)	(2,799,322)	(25,047,461)	(3,047,461)
Fund Balance Component Increases	1,000,000	—	—	—	—	—
Operating Transfers Out	8,899,425	10,092,300	20,415,423	10,429,676	11,267,011	8,122,011
Management Reserves	—	3,150,000	2,145,000	—	—	—
Total	\$ 650,902,177	\$ 730,025,137	\$ 866,457,350	\$ 699,485,779	\$ 776,381,833	\$ 707,343,650

APPENDIX A: ALL FUNDS BUDGET SUMMARY

Revenues						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Licenses Permits & Franchises	\$ 2,295,681	\$ 1,846,500	\$ 1,846,500	\$ 931,482	\$ 1,419,500	\$ 1,113,500
Fines, Forfeitures & Penalties	655,677	620,150	620,150	649,399	620,150	620,150
Revenue From Use of Money & Property	1,943,869	1,922,262	1,922,262	2,093,079	1,702,262	1,702,262
Intergovernmental Revenues	5,312,221	4,283,264	18,542,912	23,457,441	11,836,208	4,025,068
Charges For Current Services	453,662,753	476,727,082	528,347,163	469,717,139	507,638,924	455,759,162
Miscellaneous Revenues	12,683,020	12,941,889	12,941,889	12,550,964	13,749,535	14,001,179
Other Financing Sources	15,620,968	19,174,881	21,488,594	18,731,187	18,053,077	16,952,860
Residual Equity Transfers In	662,320	1,700,000	1,700,000	2,563,319	2,300,000	2,300,000
Fund Balance Component Decreases	4,600,750	4,858,481	4,858,481	4,858,481	5,265,292	5,265,052
Use of Fund Balance	(12,264,150)	31,467,820	99,706,591	(10,549,519)	34,842,495	20,518,969
General Purpose Revenue Allocation	165,729,068	174,482,808	174,482,808	174,482,808	178,954,390	185,085,448
Total	\$ 650,902,177	\$ 730,025,137	\$ 866,457,350	\$ 699,485,779	\$ 776,381,833	\$ 707,343,650





Capital Program

Expenditures						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Services & Supplies	\$ 3,129,192	\$ 533,000	\$ 3,754,647	\$ 3,282,277	\$ 359,800	\$ 359,800
Capital Assets/Land Acquisition	113,365,163	112,435,267	665,308,390	143,343,624	121,264,074	—
Capital Assets Equipment	433,995	—	1,132,348	1,132,348	—	—
Operating Transfers Out	8,563,675	8,564,650	8,651,770	8,564,650	8,098,510	8,556,000
Total	\$ 125,492,025	\$ 121,532,917	\$ 678,847,156	\$ 156,322,899	\$ 129,722,384	\$ 8,915,800

Revenues						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Revenue From Use of Money & Property	\$ 582,619	\$ 328,924	\$ 328,924	\$ 844,133	\$ 328,924	\$ 328,924
Intergovernmental Revenues	(702,100)	8,550,430	28,182,024	14,973,536	4,130,110	1,853,002
Charges For Current Services	5,725,757	—	—	—	4,000,000	—
Miscellaneous Revenues	8,839,607	1,053,061	8,340,552	6,630,635	—	—
Other Financing Sources	125,899,939	104,744,760	635,120,466	137,986,581	114,987,074	2,500,000
Use of Fund Balance	(14,853,796)	6,855,742	6,875,189	(4,111,986)	6,276,276	4,233,874
Total	\$ 125,492,025	\$ 121,532,917	\$ 678,847,156	\$ 156,322,899	\$ 129,722,384	\$ 8,915,800

Finance Other

Expenditures						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Salaries & Benefits	\$ 13,831,922	\$ —	\$ 10,020,123	\$ 10,020,123	\$ —	\$ —
Services & Supplies	27,526,366	136,653,733	151,735,293	77,910,112	147,573,003	71,241,058
Other Charges	194,244,308	170,959,391	275,600,915	217,410,111	179,704,403	178,450,991
Capital Assets/Land Acquisition	—	23,891,398	23,891,398	—	—	144,764,112
Contingency Reserves	—	10,747,220	10,747,220	—	—	—
Fund Balance Component Increases	75,768,721	—	293,449,900	293,449,900	—	—
Operating Transfers Out	104,699,458	87,572,170	596,770,085	139,883,161	88,542,697	6,873,636
Total	\$ 416,070,775	\$ 429,823,912	\$ 1,362,214,934	\$ 738,673,407	\$ 415,820,103	\$ 401,329,797

Revenues						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Revenue From Use of Money & Property	\$ 9,825,016	\$ 4,275,527	\$ 4,275,527	\$ 6,802,901	\$ 3,806,886	\$ 3,849,503
Intergovernmental Revenues	20,955,335	—	25,265,000	24,356,329	—	—
Charges For Current Services	164,805,465	160,403,044	160,403,044	161,383,146	164,576,876	165,173,555
Miscellaneous Revenues	1,395,900	—	25,303,701	6,108,917	—	—
Other Financing Sources	16,475,248	11,040,888	11,040,888	11,521,723	9,673,584	10,607,879
Fund Balance Component Decreases	60,036,000	9,742,199	220,615,820	220,615,820	17,383,333	9,133,333
Use of Fund Balance	(81,341,581)	13,275,584	684,224,284	76,797,901	32,998,154	10,378,025
General Purpose Revenue Allocation	223,919,391	231,086,670	231,086,670	231,086,670	187,381,270	202,187,502
Total	\$ 416,070,775	\$ 429,823,912	\$ 1,362,214,934	\$ 738,673,407	\$ 415,820,103	\$ 401,329,797





Total General Purpose Revenue

General Purpose Revenue						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Taxes Current Property	\$ 715,771,449	\$ 741,010,130	\$ 745,429,044	\$ 749,722,093	\$ 745,325,342	\$ 764,723,019
Taxes Other Than Current Secured	506,950,030	524,791,174	527,485,184	529,335,961	537,852,185	572,656,994
Licenses Permits & Franchises	4,942,865	4,989,355	4,989,355	4,906,290	4,914,515	4,840,797
Fines, Forfeitures & Penalties	18,342,468	16,858,294	16,858,294	20,146,124	9,374,225	16,958,760
Revenue From Use of Money & Property	41,427,706	32,166,954	32,166,954	35,811,367	9,105,307	8,610,706
Intergovernmental Revenues	106,597,019	86,461,990	86,461,990	114,538,613	110,795,885	113,801,834
Charges For Current Services	44,982	1,600,000	1,600,000	2,243,266	1,600,000	1,600,000
Miscellaneous Revenues	1,936,580	500,000	500,000	2,480,247	500,000	500,000
Total	\$ 1,396,013,098	\$ 1,408,377,897	\$ 1,415,490,821	\$ 1,459,183,961	\$ 1,419,467,459	\$ 1,483,692,110





Appendix B: Budget Summary and Changes in Fund Balance

Appropriations by Fund Type

County Funds by Type						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Air Pollution Control District	\$ 38,642,735	\$ 73,381,377	\$ 107,045,708	\$ 47,065,781	\$ 80,103,984	\$ —
Capital Project Funds	125,492,025	121,532,917	678,847,156	156,322,899	129,722,384	8,915,800
Community Facilities Districts	1,718,420	2,463,544	41,278,481	19,984,585	4,394,323	2,777,267
County Service Areas	19,126,000	21,791,350	22,981,223	21,119,308	23,159,262	21,930,544
Debt Service County Family	81,458,554	81,495,804	81,495,804	81,454,014	81,499,123	81,495,803
General Fund	4,181,715,091	4,728,665,244	6,057,330,814	4,874,485,918	5,013,841,934	4,753,970,525
Miscellaneous Local Agencies	7,030,774	7,473,804	7,473,804	7,284,286	7,807,156	7,807,156
Miscellaneous Special Districts	8,374,688	9,292,335	18,630,893	7,414,074	12,487,348	9,096,701
Permanent Road Divisions	1,001,072	7,008,536	8,059,003	1,401,686	4,742,045	1,405,213
County Proprietary Enterprise Funds	34,919,930	39,120,475	62,641,644	32,844,260	41,699,026	41,936,249
County Proprietary Internal Service Funds	475,513,852	535,943,096	610,179,102	494,348,108	562,679,981	513,283,680
Sanitation Districts	23,741,493	42,586,171	52,969,987	28,473,279	42,268,155	33,356,299
Special Revenue Funds	488,894,985	581,897,328	797,647,762	570,635,219	547,468,638	537,857,039
Total	\$ 5,487,629,620	\$ 6,252,651,981	\$ 8,546,581,381	\$ 6,342,833,415	\$ 6,551,873,359	\$ 6,013,832,276



Appropriations by Group and Fund

Public Safety Group						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
General Fund	\$ 1,544,583,547	\$ 1,693,682,060	\$ 1,805,242,313	\$ 1,631,551,875	\$ 1,723,395,461	\$ 1,739,874,295
Sheriff's Asset Forfeiture Program	862,564	999,496	6,168,639	3,954,186	2,900,000	—
Sheriff's Asset Forfeiture - US Treasury	—	—	300,000	—	—	—
Sheriff's Asset Forfeiture - State	43,741	80,000	780,000	24,192	900,000	—
District Attorney Asset Forfeiture Program Fed	(11,530)	500,000	500,000	154,553	1,000,000	1,000,000
District Attorney Asset Forfeiture Program - US Treasury	—	50,000	50,000	—	50,000	50,000
District Attorney Asset Forfeiture State	75,421	100,000	100,000	43,254	100,000	100,000
Probation Asset Forfeiture Program	114,768	100,000	102,099	67,018	100,000	100,000
Probation Asset Forfeiture US Treasury	14,966	—	—	—	—	—
Probation Asset Forfeiture State	18,147	—	—	—	—	—
Sheriff's Inmate Welfare	8,035,049	10,776,517	13,168,351	6,132,743	8,206,372	7,289,075
Probation Inmate Welfare	65,422	95,000	107,201	80,839	95,000	95,000
Public Safety Prop 172 Special Revenue	285,540,874	314,020,434	326,468,485	294,254,355	286,542,427	298,840,922
END DATE IP: CSA 107 Elfin Forest Fire Mitigation	57	—	—	—	—	—
CSA 115 Pepper Drive Fire Protection / EMS	916,699	—	—	—	—	—
CSA 115 Pepper Drive Fire Mitigation	5,752	—	—	—	—	—
CSA 115 Pepper Drive Fire District	24,444	—	—	—	—	—
CSA 135 Mt Laguna Fire/ Medical SRV ZN	15,715	17,000	17,000	9,772	17,100	17,100
CSA 135 Palomar Mt Fire/ Medical SRV ZN	49,688	60,000	60,000	37,571	60,600	60,600
CSA 135 San Pasqual Fire/ Medical SRV ZN	31,508	43,184	43,184	—	43,184	43,184
CSA 135 Descanso Fire/ Medical SRV ZN	42,739	53,000	53,000	35,352	57,500	57,500
CSA 135 Dulzura Fire/ Medical SRV ZN	—	12,300	12,300	12,300	12,400	12,400
CSA 135 Tecate Fire/ Medical SRV ZN	—	12,100	12,100	12,100	12,500	12,500



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Public Safety Group						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
CSA 135 Potrero Fire/ Medical SRV ZN	—	15,600	15,600	15,600	15,600	15,600
CSA 135 Jacumba Fire/ Medical SRV ZN	15,767	17,000	17,000	15,716	17,100	17,100
CSA 135 Rural West Fire/ Medical SRV ZN	189,661	370,000	370,000	367,992	477,700	477,700
CSA 135 Yuima Fire Med SRV ZN	—	—	—	—	50,000	50,000
CSA 135 Julian Fire Med SRV ZN	—	—	—	—	100,000	100,000
CSA 135 - Fire Fee Mitigation Fund	185,493	—	—	—	—	—
CSA 135 Fire Protection / Emergency Medical Svcs	787	—	—	—	—	—
CSA 135 Fire Authority Fire Protection / EMS	1,262,635	2,730,821	2,819,149	2,542,130	2,030,655	1,530,655
CSA 135 Regional 800 MHZ Radio System	1,189	—	—	—	—	—
CSA 135 Carlsbad 800 MHZ Zone A	2,162	—	4	4	—	—
CSA 135 Del Mar 800 MHZ Zone B	40,982	49,500	52,946	49,921	46,500	44,241
CSA 135 Encinitas 800 MHZ Zone C	3	—	—	—	—	—
CSA 135 Imperial Beach 800 MHZ Zn D	4,492	—	12	12	—	—
CSA 135 Lemon Grove 800 MHZ	4	—	—	—	—	—
CSA 135 Poway 800 MHZ Zone F	158,910	165,000	169,135	158,694	165,500	137,385
CSA 135 San Marcos 800 MHZ Zone G	78,202	0	1,778	1,778	—	—
CSA 135 Solana Beach 800 MHZ Zone H	55,267	60,000	64,135	63,752	59,500	39,751
CSA 135 Vista 800 MHZ Zone I	3,657	—	7	7	—	—



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Public Safety Group						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
CSA 135 Borrego Springs FPD 800 MHZ Zn K	7,524	8,300	8,300	7,777	8,550	—
CSA 135 Lakeside FPD 800 MHZ Zone M	53	—	—	—	—	—
CSA 135 CFD 04-01 Special Tax A	—	7,100	7,100	—	5,000	5,000
CSA 135 EOM CFD 09-01 Special Tax A	77,584	130,000	130,000	80,447	130,000	130,000
CSA 135 EOM CFD 09-01 Special Tax B	374,099	760,000	760,000	750,000	518,000	518,000
SHF Jail Stores Commissary Enterprise	11,502,165	10,360,321	10,988,092	9,601,951	9,583,492	9,583,492
Penalty Assessment	4,168,552	4,662,751	4,662,751	3,863,710	5,457,442	4,107,885
Criminal Justice Facility	1,160,984	15,708,507	39,848,507	1,297,174	4,295,998	910,987
Courthouse Construction	1,039,016	1,015,117	1,015,117	902,826	559,172	910,988
Total	\$ 1,860,758,759	\$ 2,056,661,108	\$ 2,214,114,305	\$ 1,956,089,600	\$ 2,047,012,753	\$ 2,066,131,360

Health and Human Services Agency						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
General Fund	\$ 1,925,116,560	\$ 2,235,225,913	\$ 2,387,115,479	\$ 2,160,720,672	\$ 2,495,539,538	\$ 2,284,349,983
Co Successor Housing Agy Gillespie Housing	5,583	10,000	10,000	9,547	25,000	25,000
Co Successor Housing Agy USD RIP Housing	155	3,500	3,500	950	3,500	3,500
Tobacco Securitization Special Revenue	6,200,000	6,200,000	6,200,000	6,190,281	15,312,638	15,312,638
CSA 17 San Dieguito Ambulance	4,718,611	5,806,672	6,383,755	5,992,773	5,693,878	5,846,878
CSA 69 Heartland Paramedic	7,400,897	7,879,278	8,083,927	7,823,898	8,502,391	8,801,673



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Health and Human Services Agency						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Co Successor Agy Redev Obligation Ret Fund	1,978,762	2,271,012	2,271,012	2,190,553	2,350,600	2,350,600
Co Successor Agy Gillespie Fld Debt Srv	1,416,859	1,474,140	1,474,140	1,448,934	1,553,728	1,553,728
Co Successor Agy Gillespie Fld Interest Acct	571,859	549,140	549,140	523,934	498,728	498,728
Co Successor Agy Gillespie Fld Principal Acct	525,000	555,000	555,000	555,000	580,000	580,000
Co Successor Agy Gillespie Fld Debt Srv Reserve	79,594	—	—	—	—	—
Co Successor Agy Gillespie Fld Turbo Redemption	320,000	370,000	370,000	370,000	475,000	475,000
Co Successor Agy USDRIP	550,000	550,000	550,000	550,000	550,000	550,000
Co Successor Agy Gillespie Fld Spec Revenue Fund	1,366,090	1,474,140	1,474,140	1,418,497	1,553,728	1,553,728
Co Successor Agy Gillespie Fld Admin	216,872	216,872	216,872	216,872	216,872	216,872
Total	\$ 1,950,466,842	\$ 2,262,585,667	\$ 2,415,256,964	\$ 2,188,011,910	\$ 2,532,855,601	\$ 2,322,118,328

Land Use and Environment Group						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
General Fund	\$ 193,352,055	\$ 242,954,622	\$ 305,583,969	\$ 211,506,010	\$ 227,985,103	\$ 201,196,283
Road Fund	126,599,829	159,886,840	320,491,800	197,048,109	156,780,964	145,262,626
Air Pollution Control District Operations	23,815,013	29,588,820	31,144,621	25,389,927	32,811,094	—
APCD Air Quality Improvement Trust	10,051,336	16,424,549	26,138,361	11,947,684	14,458,700	—
Air Quality State Moyer Program	1,420,444	4,737,018	13,616,759	6,435,476	6,623,540	—
Air Quality Power General Mitigation	810	—	—	—	—	—
Air Quality Proposition 1B GMERP	2,588,393	248,790	11,948,790	964,916	113,000	—
Air Quality Farmer Program	43,830	1,269,700	2,435,464	1,146,247	604,290	—
Air Quality Community AB 617	722,908	21,112,500	21,761,714	1,181,532	21,110,000	—
Air Quality Clean Cars 4 All	—	—	—	—	4,383,360	—
San Diego County Lighting Maintenance District 1	2,381,181	2,789,906	3,043,811	1,855,673	2,715,403	2,711,456
County Library	46,021,860	50,014,204	56,940,977	48,420,172	52,646,411	52,792,123



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Land Use and Environment Group						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Inactive Waste Site Management	5,530,951	6,850,846	7,396,500	5,772,006	7,122,528	6,801,486
Waste Planning and Recycling	1,918,342	3,515,600	3,980,700	1,979,212	3,850,660	3,784,940
Hillsborough Landfill Maintenance	—	2,947	2,947	2,947	—	—
Duck Pond Landfill Cleanup	—	14,669	14,669	—	14,669	14,669
Parkland Ded Area 4 Lincoln Acres	45,028	1,000	1,000	—	1,000	1,000
Parkland Ded Area 15 Sweetwater	377,431	2,000	2,000	1,631	1,000	1,000
Parkland Ded Area 19 Jamul	1,438	51,000	51,000	311	51,000	1,000
Parkland Ded Area 20 Spring Valley	58,360	4,000	379,645	13,768	2,000	2,000
Parkland Ded Area 25 Lakeside	495	5,000	5,000	464	5,000	5,000
Parkland Ded Area 26 Crest	1,291	1,000	1,000	113	301,000	1,000
Parkland Ded Area 27 Alpine	4,500	4,000	4,000	604	4,000	4,000
Parkland Ded Area 28 Ramona	885	8,000	604,596	44,324	8,000	8,000
Parkland Ded Area 29 Escondido	500	1,000	1,000	—	1,000	1,000
Parkland Ded Area 30 San Marcos	332	500	500	481	500	500
Parkland Ded Area 31 San Dieguito	480,880	4,705,000	4,914,355	133,623	5,000	5,000
Parkland Ded Area 32 Carlsbad	—	200	200	—	200	200
Parkland Ded Area 35 Fallbrook	131,335	734,500	772,708	59,532	1,500	1,500
Parkland Ded Area 36 Bonsall	566	254,000	254,000	2,306	254,000	4,000
Parkland Ded Area 37 Vista	349	716,000	716,000	12,023	1,000	1,000
Parkland Ded Area 38 Valley Center	35,911	5,000	342,652	3,496	5,000	5,000
Parkland Ded Area 39 Pauma Valley	79	1,000	1,000	18	1,000	1,000
Parkland Ded Area 40 Palomar Julian	1,899	252,000	252,000	1,931	332,000	2,000
Parkland Ded Area 41 Mountain Empire	973	111,500	111,500	76	111,500	1,500
Parkland Ded Area 42 Anza Borrego	222	5,000	5,000	3,937	2,500	2,500



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Land Use and Environment Group						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Parkland Ded Area 43 Central Mountain	1,387	1,500	86,500	33,715	1,500	1,500
Parkland Ded Area 45 Valle de Oro	78,693	4,000	406,164	60,052	4,000	4,000
PLD Administrative Fee	—	10,500	10,500	10,449	12,000	12,000
PRD 6 Pauma Valley	18,869	110,100	234,878	69,599	170,548	39,336
PRD 8 Magee Road Pala	8,132	112,200	232,200	16,618	67,370	26,594
PRD 9 Santa Fe Zone B	4,028	101,400	101,400	4,214	121,663	21,390
PRD 10 Davis Drive	14,103	11,145	11,145	2,789	22,253	9,173
PRD 11 Bernardo Road Zone A	3,862	64,907	81,907	63,775	22,632	17,311
PRD 11 Bernardo Road Zone C	3,416	4,025	4,025	1,626	4,550	2,507
PRD 11 Bernardo Road Zone D	5,101	12,665	41,182	28,209	14,258	6,933
PRD 12 Lomair	8,757	107,115	107,115	13,430	116,774	17,510
PRD 13 Pala Mesa Zone A	14,465	160,400	160,400	52,482	95,470	59,086
PRD 13 Stewart Canyon Zone B	19,069	22,085	22,085	8,789	37,006	10,714
PRD 16 Wynola	9,701	120,507	120,912	8,244	135,268	24,066
PRD 18 Harrison Park	29,172	255,300	255,300	55,458	38,223	35,828
PRD 20 Daily Road	150,537	110,585	212,899	151,463	276,500	107,640
PRD 21 Pauma Heights	16,246	574,335	574,335	27,759	314,301	86,496
PRD 22 West Dougherty St	3,256	5,500	5,500	4,630	3,557	1,751
PRD 23 Rock Terrace Road	2,649	23,300	23,300	2,499	17,983	7,365
PRD 24 Mt Whitney Road	4,435	53,580	53,580	3,677	58,264	9,421
CSA 26 Rancho San Diego	258,335	270,100	348,203	264,298	260,100	266,902
CSA 26 Cottonwood Village Zone A	168,898	173,420	197,420	169,460	148,850	137,276
CSA 26 Monte Vista Zone B	147,482	265,780	316,062	129,257	170,650	153,750
SD Landscape Maintenance Zone 1	154,326	179,994	183,097	176,149	177,044	179,194
Landscape Maintenance Dist Zone 2 - Julian	121,125	131,633	134,736	130,905	186,319	138,785
PRD 30 Royal Oaks Carroll	3,075	38,350	38,350	2,621	13,235	3,620
PRD 38 Gay Rio Terrace	3,022	33,200	33,200	3,792	43,112	7,975
PRD 45 Rincon Springs Rd	3,567	21,200	21,200	4,429	18,383	10,765
PRD 46 Rocosco Road	32,902	17,635	17,635	8,805	16,384	6,750
PRD 49 Sunset Knolls Road	3,873	48,175	48,175	3,470	48,297	7,350
PRD 50 Knoll Park Lane	9,312	34,850	59,850	4,188	7,946	5,981



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Land Use and Environment Group						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
PRD 53 Knoll Park Lane Extension	6,062	101,170	181,170	6,420	26,087	16,000
PRD 54 Mount Helix	8,003	143,000	153,000	9,245	17,929	16,869
PRD 55 Rainbow Crest Rd	78,515	311,900	381,900	22,650	191,719	52,204
PRD 60 River Drive	4,378	88,500	98,500	7,552	15,914	13,655
PRD 61 Green Meadow Way	42,308	155,800	155,800	3,574	155,693	10,354
PRD 63 Hillview Road	8,182	293,350	293,350	4,380	228,235	31,829
PRD 70 El Camino Corto	2,997	17,850	17,850	2,336	22,950	6,429
PRD 75 Gay Rio Dr Zone A	2,811	202,650	212,650	6,008	17,551	14,421
PRD 75 Gay Rio Dr Zone B	3,067	293,400	303,400	7,996	98,327	18,594
PRD 76 Kingsford Court	3,110	37,790	65,790	5,176	15,864	8,441
PRD 77 Montiel Truck Trail	4,904	133,600	143,600	20,584	20,979	20,447
PRD 78 Gardena Way	2,822	62,520	62,520	2,624	72,416	7,156
PRD 80 Harris Truck Trail	115,470	168,900	178,900	6,438	193,611	20,020
CSA 81 Fallbrook Local Park	551,716	532,984	532,984	509,277	539,890	573,865
CSA 83 San Dieguito Local Park	554,524	769,789	903,686	486,913	1,579,490	804,490
CSA 83A Zone A4S Ranch Park 95155	856,584	947,000	955,231	900,090	1,414,365	1,113,470
PRD 88 East Fifth St	3,289	20,540	20,540	2,335	17,945	4,949
PRD 90 South Cordoba	4,628	35,250	50,250	42,576	17,205	6,289
PRD 94 Roble Grande Road	2,970	429,300	469,300	55,277	31,206	24,765
PRD 95 Valle Del Sol	88,218	108,530	188,530	6,140	188,829	26,046
PRD 99 Via Allondra Via Del Corvo	6,491	26,830	26,830	5,244	16,589	4,475
PRD 100 Viejas Lane View	3,376	30,220	30,220	—	—	—
PRD 101 Johnson Lake Rd	15,819	46,600	46,600	14,300	36,503	27,710
PRD 101 Hi Ridge Rd Zone A	4,399	10,650	10,650	4,528	8,554	3,649
PRD 102 Mountain Meadow	41,281	188,450	208,450	141,815	82,278	62,325
PRD 103 Alto Drive	4,412	203,725	213,725	8,792	68,627	17,800
PRD 104 Artesian Rd	7,102	104,150	114,150	8,288	92,045	15,606
PRD 105 Alta Loma Dr	4,136	58,600	63,600	3,847	66,501	19,000
PRD 105 Alta Loma Dr Zone A	3,871	80,570	85,570	4,608	88,435	17,600
PRD 106 Garrison Way Et Al	27,210	18,400	18,953	3,459	33,820	11,330
PRD 117 Legend Rock	9,089	410,320	445,320	283,338	165,222	156,390
CSA 122 Otay Mesa East	—	6,745	6,745	—	6,980	—
PRD 123 Mizpah Lane	5,025	58,560	58,560	4,589	11,963	10,440



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Land Use and Environment Group						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
PRD 125 Wrightwood Road	7,317	13,415	30,415	21,527	11,009	10,300
PRD 126 Sandhurst Way	3,391	9,470	9,470	2,818	7,353	4,380
PRD 127 Singing Trails Drive	8,255	32,970	52,570	7,058	107,861	17,550
CSA 128 San Miguel Park Dist	1,090,829	1,192,650	1,196,883	1,191,017	1,280,916	1,274,545
PRD 130 Wilkes Road	6,230	192,400	222,400	12,823	42,348	27,270
PRD 133 Ranch Creek Road	12,853	42,510	86,460	74,667	43,467	42,510
PRD 134 Kenora Lane	3,269	72,180	72,180	2,833	77,061	12,000
CSA 136 Sundance Detention Basin	9,281	21,500	22,845	14,795	24,000	24,000
San Diego County Flood Control District	5,338,896	5,719,651	14,424,129	4,904,854	8,850,467	5,563,767
Blackwolf Stormwater Maint ZN 349781	3,984	11,000	11,269	5,519	11,500	11,500
Lake Rancho Viejo Stormwater Maint ZN 442493	66,111	91,500	92,075	77,228	102,700	102,700
Ponderosa Estates Maint ZN 351421	4,430	12,000	12,243	911	12,000	12,000
Harmony Grove Cap Proj	—	—	10,598,000	739,141	1,570,609	—
Other Services - Harmony Grove Fund	32,328	430,502	438,259	27,803	436,200	461,536
Flood Control - Harmony Grove Fund	—	100,677	100,677	—	125,000	73,248
Fire Protection - Harmony Grove Fund	248,218	307,720	307,720	307,720	381,045	416,936
Improvement - Harmony Grove Fund	917,658	36,707	28,238,707	17,937,088	36,707	36,707
Horse Crk Rdg CFD 13-01 Interim Maint	—	304,544	311,724	72,041	361,115	372,775
Horse Crk Rdg CFD 13-01 A-Special Tax	—	224,372	224,372	—	384,414	384,414
Horse Crk Rdg CFD 13-01 B-Special Tax	—	91,577	91,577	—	157,313	157,313
Horse Crk Rdg CFD 13-01 C-Special Tax	68,534	70,345	70,345	70,345	116,942	116,942
Sweetwtr PI Maint CFD 19-02 Special Tax	—	—	—	—	171,978	104,396
PRD 1003 Alamo Way	3,961	17,330	17,330	2,650	7,187	4,400
PRD 1005 Eden Valley Lane	3,509	81,240	81,240	3,239	86,107	8,112
PRD 1008 Canter	4,294	28,210	32,210	5,305	28,095	5,700
PRD 1009 Golf Drive	0	781	781	766	0	—
PRD 1010 Alpine High	19,604	318,100	338,100	6,002	363,023	47,190



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Land Use and Environment Group						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
PRD 1011 La Cuesta	10,755	78,225	82,225	3,973	77,119	10,600
PRD 1012 Millar Road	3,230	57,556	62,556	3,797	62,446	10,284
PRD 1013 Singing Trails	9,921	25,490	44,840	4,011	37,374	13,650
PRD 1014 Lavender Point Lane	4,551	43,135	54,135	4,552	4,010	3,920
PRD 1015 Landavo Drive	3,787	47,840	47,840	5,377	49,734	7,992
PRD 1016 El Sereno Way	10,652	64,000	64,000	3,603	70,877	9,000
Survey Monument Preservation Fund	—	350,000	350,000	—	350,000	350,000
Grazing Lands	—	8,700	8,700	—	8,700	—
Special Aviation	247,324	50,000	50,000	50,000	51,957	50,000
County Fish and Game Propagation	26,152	18,000	18,000	14,790	18,000	18,000
Airport Enterprise Fund	15,211,413	19,125,359	41,613,937	14,612,529	19,402,982	20,555,856
Liquid Waste Enterprise Fund	8,206,352	9,634,795	10,039,615	8,629,780	12,712,552	11,796,901
CWSMD-Zone B (Campo Hills Water)	342,306	298,000	344,201	283,876	413,000	313,000
Campo WSMD-Zone A (Rancho Del Campo Water)	237,780	370,278	703,165	286,014	382,278	382,278
San Diego County Sanitation District	23,741,493	42,586,171	52,969,987	28,473,279	42,268,155	33,356,299
DPW Equipment Internal Service Fund	5,365,046	6,130,000	6,140,412	4,949,476	6,025,000	6,025,000
DPW ISF Equipment Acquisition Road Fund	2,679,708	6,792,500	13,596,845	2,744,559	9,829,000	6,731,000
DPW ISF Equipment Acquisition Inactive Waste	45,288	110,000	211,209	45,288	330,000	90,000
DPW ISF Equipment Acquisition Airport Enterprise	95,628	210,000	396,078	101,305	460,000	695,000
DPW ISF Equipment Acquisition General Fund	27,610	50,000	50,000	33,481	50,000	50,000
DPW ISF Equipment Acquisition Liquid Waste	449,104	1,100,000	1,997,133	476,189	2,205,000	1,065,000
Total	\$ 483,939,043	\$ 652,023,240	\$ 1,009,690,673	\$ 604,249,820	\$ 650,080,685	\$ 507,993,341



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE



Finance and General Government Group						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
General Fund	\$ 271,880,168	\$ 291,998,019	\$ 362,244,140	\$ 291,280,552	\$ 319,588,509	\$ 295,703,626
Information Technology Internal Service Fund	177,647,151	191,461,085	200,925,073	196,487,091	221,652,551	177,862,200
Purchasing Internal Service Fund	11,621,081	14,839,789	16,800,385	12,533,980	15,349,055	14,994,637
Fleet Services Internal Service Fund	9,220,111	11,438,476	11,482,525	9,292,088	10,550,054	10,762,649
Fleet ISF Equipment Acquisition General	15,125,145	34,128,287	46,160,683	14,788,033	34,056,382	33,553,464
Fleet ISF Materials Supply Inventory	19,602,422	21,092,134	22,241,117	17,487,200	20,485,662	20,504,489
Fleet ISF Accident Repair	1,311,403	1,387,130	1,687,130	1,360,175	1,351,068	1,352,255
Facilities Management Internal Service Fund	113,480,836	130,556,116	135,953,010	117,640,962	139,385,265	138,450,030
Major Maintenance Internal Service Fund	31,013,859	33,124,101	68,963,287	38,615,698	13,963,287	14,160,300
Total	\$ 650,902,177	\$ 730,025,137	\$ 866,457,350	\$ 699,485,779	\$ 776,381,833	\$ 707,343,650

Capital Program						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Capital Outlay Fund	\$ 46,618,895	\$ 82,582,000	\$ 214,612,543	\$ 53,612,828	\$ 64,077,000	\$ —
Major Maint Capital Outlay Fund	5,438,624	17,210,206	61,577,678	10,445,258	37,202,074	—
Capital MSCP Acquisition Fund	14,937,830	7,500,000	33,254,964	5,172,818	—	—
County Health Complex Capital Outlay Fund	5,008,488	—	91,333,142	2,417,907	11,790,000	—
Justice Facility Construction Capital Outlay Fnd	36,940,772	5,143,061	247,009,563	72,279,316	2,230,000	—
Library Projects Capital Outlay Fund	7,901,028	—	21,942,168	3,750,045	5,965,000	—
Edgemoor Development Fund	8,646,388	9,097,650	9,117,097	8,644,727	8,458,310	8,915,800
Total	\$ 125,492,025	\$ 121,532,917	\$ 678,847,156	\$ 156,322,899	\$ 129,722,384	\$ 8,915,800



APPENDIX B: BUDGET SUMMARY AND CHANGES IN FUND BALANCE

Finance Other						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
General Fund	\$ 246,782,761	\$ 264,804,630	\$ 1,197,144,914	\$ 579,426,809	\$ 247,333,323	\$ 232,846,338
Pension Obligation Bonds	81,458,554	81,495,804	81,495,804	81,454,014	81,499,123	81,495,803
Employee Benefits Internal Service Fund	44,053,006	50,322,954	50,373,692	49,154,622	50,323,114	50,323,114
Public Liability Internal Service Fund	43,776,455	33,200,524	33,200,524	28,637,963	36,664,543	36,664,542
Total	\$ 416,070,775	\$ 429,823,912	\$ 1,362,214,934	\$ 738,673,407	\$ 415,820,103	\$ 401,329,797





Changes in Components of Fund Balance (by Fund Group)

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

Ending Fund Balances (in millions) ¹								
	General Fund	Special Revenue Funds ²	Debt Service Fund ²	Capital Fund ²	Enterprise Funds ²	Internal Service Funds ²	Special Districts ²	Misc. Category ²
Fiscal Year 2012-13 Ending Fund Balance ²	\$ 1,601.4	\$ 642.0	\$ 0.2	\$ 20.9	\$ 20.8	\$ 43.3	\$ 99.8	\$ —
Fiscal Year 2013-14 Ending Fund Balance ²	1,731.7	654.4	0.4	16.0	23.8	27.1	99.2	1.8
Fiscal Year 2014-15 Ending Fund Balance ²	1,888.4	693.6	0.9	17.0	24.3	10.4	96.7	1.8
Fiscal Year 2015-16 Ending Fund Balance ²	2,006.4	682.6	0.4	10.7	24.9	24.2	92.1	2.1
Fiscal Year 2016-17 Ending Fund Balance ²	2,144.6	669.1	0.6	5.1	30.4	33.3	102.5	2.1
Fiscal Year 2017-18 Ending Fund Balance ²	2,307.1	662.7	1.0	2.4	26.4	52.8	111.2	2.0
Fiscal Year 2018-19 Ending Fund Balance ²	2,424.1	726.2	1.5	17.3	25.1	64.8	123.9	2.1

¹ Fiscal Year 2019-20 amounts are not available at the time of publishing.

² These amounts are based on final actual amounts reported in the budgetary application, and the category groupings are based on budgetary roll-ups which may differ from the Comprehensive Audited Financial Report.

Fiscal Year 2019-20 (in millions)								
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Fund	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
Beginning Fund Balance	\$ 2,424.1	\$ 726.2	\$ 1.5	\$ 17.3	\$ 25.1	\$ 64.8	\$ 123.9	\$ 2.1
Add								
Budgeted Revenue	4,516.0	516.8	80.7	114.7	33.7	507.8	133.5	7.4
Fund Balance Component Decrease	63.2	—	—	—	—	—	—	—
Total Available Funding	7,003.3	1,243.0	82.2	131.9	58.8	572.5	257.4	9.6
Less								
Budgeted Expenditures	4,728.7	581.9	81.5	121.5	39.1	535.9	156.2	7.5
Fund Balance Component Increase	—	—	—	—	—	—	0.4	—
Projected Ending Fund Balance	\$ 2,274.6	\$ 661.1	\$ 0.7	\$ 10.4	\$ 19.6	\$ 36.6	\$ 100.9	\$ 2.1





Appendix C: General Fund Budget Summary

Appropriations by Group and Fund

Public Safety Group						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Public Safety Executive Office	\$ 77,826,711	\$ 87,314,101	\$ 91,719,071	\$ 77,683,233	\$ 78,408,597	\$ 78,734,291
San Diego County Fire Authority	38,648,839	46,676,767	55,893,475	44,879,442	50,003,438	49,278,179
District Attorney	191,752,971	208,786,130	211,140,752	206,095,743	231,099,809	235,388,076
Sheriff	852,484,377	944,607,646	1,028,836,362	911,748,932	956,433,537	959,497,779
Child Support Services	44,245,217	51,229,266	51,471,263	45,916,017	47,422,231	50,796,263
Office of Emergency Services	7,676,523	7,741,836	9,478,568	7,904,804	7,973,335	7,481,471
Medical Examiner	12,071,961	11,668,771	11,957,583	11,525,125	12,144,343	12,416,809
Probation	223,847,252	233,560,671	236,981,002	223,386,599	233,275,278	236,983,097
Public Defender	87,266,993	92,976,849	98,606,518	94,010,701	97,462,788	100,014,971
Animal Services	8,762,703	9,120,023	9,157,719	8,401,280	9,172,105	9,283,359
Total	\$ 1,544,583,547	\$ 1,693,682,060	\$ 1,805,242,313	\$ 1,631,551,875	\$ 1,723,395,461	\$ 1,739,874,295

Health and Human Services Agency						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Self-Sufficiency Services	\$ 478,339,263	\$ 527,258,244	\$ 534,871,857	\$ 520,792,754	\$ 550,805,344	\$ 559,566,301
Regional Operations	44,892	—	—	45,856	—	—
Strategic Planning & Operational Support	—	—	—	147	—	—
Aging & Independence Services	164,687,147	183,094,858	183,727,934	183,141,667	192,318,978	197,985,696
Behavioral Health Services	600,700,719	712,886,993	719,578,067	668,853,730	778,464,308	718,923,804
Administrative Support	168,058,095	209,630,339	319,328,878	229,981,734	297,006,489	182,117,160
Child Welfare Services	359,579,630	387,095,386	390,126,046	380,256,214	400,362,189	406,455,514
Public Health Services	130,047,211	148,282,093	163,012,354	148,354,500	167,870,201	158,659,112
Public Administrator / Public Guardian	464	—	—	32	—	—
Housing & Community Development Services	23,659,139	66,978,000	76,470,341	29,294,039	108,712,029	60,642,396
Total	\$ 1,925,116,560	\$ 2,235,225,913	\$ 2,387,115,479	\$ 2,160,720,672	\$ 2,495,539,538	\$ 2,284,349,983



APPENDIX C: GENERAL FUND BUDGET SUMMARY

Land Use and Environment Group						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Land Use and Environment Executive Office	\$ 3,787,567	\$ 6,670,899	\$ 9,868,800	\$ 5,237,003	\$ 6,015,662	\$ 5,465,050
Agriculture, Weights and Measures	21,341,658	25,689,211	28,189,166	23,601,276	26,032,998	26,348,029
Environmental Health	44,826,616	53,228,971	58,105,595	46,086,937	55,717,387	56,467,152
University of California Cooperative Extension	1,346,496	1,381,370	1,381,370	1,321,441	1,029,971	869,971
Parks and Recreation	41,440,802	48,651,430	62,620,993	45,386,660	48,835,859	46,316,893
Planning and Development Services	40,907,378	57,537,410	72,535,398	45,812,754	47,703,184	45,282,030
Public Works	39,701,538	49,795,331	72,882,646	44,059,939	42,650,042	20,447,158
Total	\$ 193,352,055	\$ 242,954,622	\$ 305,583,969	\$ 211,506,010	\$ 227,985,103	\$ 201,196,283

Finance and General Government Group						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Citizens' Law Enforcement Review Board	\$ 828,311	\$ 986,564	\$ 1,003,869	\$ 958,509	\$ 1,501,491	\$ 1,519,303
General Services	5,951,253	3,475,000	8,747,615	5,151,679	5,170,000	3,195,000
Purchasing and Contracting	722,350	854,350	854,350	854,350	594,000	594,000
Registrar of Voters	27,616,472	26,655,234	41,815,352	39,936,032	38,749,652	27,257,253
Finance & General Government Executive Office	21,583,140	28,197,805	51,994,620	19,727,776	24,992,141	25,350,004
Board of Supervisors	9,359,632	10,134,043	11,103,953	10,106,610	10,983,982	10,983,982
Assessor / Recorder / County Clerk	65,296,847	71,674,938	78,892,889	68,112,023	80,941,722	72,739,078
Treasurer - Tax Collector	20,653,760	23,339,921	23,740,934	20,442,801	23,385,913	23,927,866



APPENDIX C: GENERAL FUND BUDGET SUMMARY



Finance and General Government Group						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Chief Administrative Office	4,728,850	5,921,870	6,065,603	5,642,605	10,817,050	5,915,630
Auditor and Controller	37,367,098	37,925,850	43,181,340	37,763,176	39,035,848	40,278,904
County Technology Office	15,304,839	12,461,370	21,530,802	16,944,367	11,196,509	9,782,841
Civil Service Commission	440,145	574,328	575,166	549,678	579,058	593,402
Clerk of the Board of Supervisors	3,854,695	4,281,744	4,479,201	4,194,263	4,174,085	4,441,764
County Counsel	28,175,708	31,459,375	31,485,123	29,422,307	32,794,259	33,843,297
Grand Jury	678,234	799,215	802,223	558,202	760,186	762,910
Human Resources	25,860,478	28,875,561	31,485,443	27,717,703	29,961,429	30,739,937
County Communications Office	3,458,355	4,380,851	4,485,658	3,198,470	3,951,184	3,778,455
Total	\$ 271,880,168	\$ 291,998,019	\$ 362,244,140	\$ 291,280,552	\$ 319,588,509	\$ 295,703,626

Finance Other						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Community Enhancement	\$ 6,251,138	\$ 5,698,747	\$ 5,705,747	\$ 5,683,747	\$ 5,943,432	\$ 3,873,163
Neighborhood Reinvestment Program	12,666,864	10,000,000	10,969,524	9,345,213	10,000,000	10,000,000
Contributions to County Library	13,500	—	1,390,000	431,160	—	—
Lease Payments-Bonds	30,053,605	28,531,551	28,531,551	28,012,790	24,571,641	25,377,301
Contributions to Capital Program	98,371,789	78,225,000	553,663,527	103,251,651	81,900,554	—
Countywide General Expense	98,950,180	141,862,270	596,397,503	432,215,476	124,433,782	193,097,443
Local Agency Formation Commission Administration	475,684	487,062	487,062	486,771	483,914	498,431
Total	\$ 246,782,761	\$ 264,804,630	\$ 1,197,144,914	\$ 579,426,809	\$ 247,333,323	\$ 232,846,338



APPENDIX C: GENERAL FUND BUDGET SUMMARY

Total - Group/Agency						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Total	\$ 4,181,715,091	\$ 4,728,665,244	\$ 6,057,330,814	\$ 4,874,485,918	\$ 5,013,841,934	\$ 4,753,970,525

Financing Sources

Financing Sources by Category						
	Fiscal Year 2018-19 Actuals	Fiscal Year 2019-20 Adopted Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Approved Budget
Taxes Current Property	\$ 715,771,449	\$ 741,010,130	\$ 745,429,044	\$ 749,722,093	\$ 745,325,342	\$ 764,723,019
Taxes Other Than Current Secured	506,950,030	524,791,174	527,485,184	529,335,961	537,852,185	572,656,994
Licenses Permits & Franchises	46,815,737	45,718,067	45,810,326	43,319,484	39,622,719	45,475,363
Fines, Forfeitures & Penalties	40,141,823	39,398,356	39,887,788	40,106,027	27,926,751	35,480,601
Revenue From Use of Money & Property	48,714,058	36,269,015	36,269,015	40,019,982	13,161,605	12,709,621
Intergovernmental Revenues	2,149,762,388	2,323,055,969	2,447,349,754	2,372,158,614	2,548,168,773	2,343,871,534
Charges For Current Services	393,226,954	406,647,723	412,997,179	386,637,598	436,834,449	423,872,050
Miscellaneous Revenues	31,232,720	48,561,269	76,526,551	44,054,670	71,059,609	31,130,710
Other Financing Sources	313,812,828	350,548,448	358,740,377	310,565,945	323,367,312	332,725,680
Total Revenues	\$ 4,246,427,987	\$ 4,516,000,151	\$ 4,690,495,219	\$ 4,515,920,374	\$ 4,743,318,745	\$ 4,562,645,572
Fund Balance Component Decreases	\$ 99,997,065	\$ 63,188,482	\$ 275,062,103	\$ 275,062,103	\$ 76,891,087	\$ 52,819,213
Use of Fund Balance	(164,709,961)	149,476,611	1,091,773,492	83,503,441	193,632,102	138,505,740
Total Financing Sources	\$ 4,181,715,091	\$ 4,728,665,244	\$ 6,057,330,814	\$ 4,874,485,918	\$ 5,013,841,934	\$ 4,753,970,525



Appendix D: Health & Human Services Agency: General Fund

Health and Human Services—General Fund

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



Group Staffing by Program						
		Fiscal Year 2019–20 Adopted Budget			Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Approved Budget
Self-Sufficiency Services		2,532.00			2,529.00	2,529.00
Aging Programs		137.00			138.00	138.00
Adult Protective Services		99.00			101.00	101.00
In-Home Supportive Services		213.00			210.00	210.00
Behavioral Health Services		1,007.50			1,006.50	1,006.50
Child Welfare Services		1,493.00			1,492.00	1,492.00
Public Health Services		694.00			709.00	709.00
Administrative Support		447.00			437.00	437.00
Office of Military & Veteran Affairs		21.00			20.00	20.00
Housing & Community Development Services		128.00			130.00	130.00
HHSA Total		6,771.50			6,772.50	6,772.50

APPENDIX D: HEALTH & HUMAN SERVICES AGENCY: GENERAL FUND

General Fund Budget by Program						
	Fiscal Year 2018–19 Actuals	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2019–20 Amended Budget	Fiscal Year 2019–20 Actuals	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Approved Budget
Self-Sufficiency Services	\$ 481,005,175	\$ 527,258,244	\$ 534,871,857	\$ 520,838,610	\$ 550,805,344	\$ 559,566,301
Operational Budget	315,694,306	329,814,685	337,428,299	338,492,168	341,900,196	350,661,153
Assistance Payments Budget	165,310,849	197,443,559	197,443,558	182,346,442	208,905,148	208,905,148
<i>CalWORKs Assistance Payments</i>	123,776,071	149,415,641	149,415,640	140,986,878	161,415,640	161,415,640
<i>Employment and Child Care Payments</i>	16,707,273	21,226,043	21,226,043	10,624,881	16,295,854	16,295,854
<i>General Relief Payments</i>	12,608,476	13,125,824	13,125,824	18,542,656	17,625,824	17,625,824
<i>Cash Assistance Program for Immigrants (CAPI)</i>	3,913,010	3,931,175	3,931,175	3,894,654	3,931,175	3,931,175
<i>Expanded Subsidized Employment (ESE)</i>	3,163,162	4,135,414	4,135,414	2,873,217	4,081,464	4,081,464
<i>Work Incentive Nutritional Supplement (WINS)</i>	2,412,733	2,741,179	2,741,179	2,607,713	2,741,178	2,741,178
<i>Approved Relative Caregiver (ARC)</i>	—	—	—	—	—	—
<i>Family Stabilization (FS)</i>	996,974	991,112	991,112	976,513	960,474	960,474
<i>Trafficking and Crime Victims Assistance Program (TCVAP)</i>	1,008,026	994,745	994,745	1,109,245	1,084,276	1,084,276
<i>Refugee Aid Payments</i>	25,926	49,211	49,211	39,983	49,211	49,211
<i>Diaper Assistance Payments</i>	699,198	833,215	833,215	690,702	720,052	720,052
Aging Programs	\$ 31,911,971	\$ 34,976,378	\$ 35,107,361	\$ 40,727,542	\$ 38,119,439	\$ 38,130,714
Operational Budget	31,911,971	34,976,378	35,107,361	40,727,542	38,119,439	38,130,714
Assistance Payments Budget	—	—	—	—	—	—
Adult Protective Services	\$ 11,973,274	\$ 16,602,100	\$ 17,103,053	\$ 14,905,958	\$ 17,628,966	\$ 17,639,091
Operational Budget	11,973,74	16,602,100	17,103,053	14,905,958	17,628,966	17,639,091
Assistance Payments Budget	—	—	—	—	—	—
In-Home Supportive Services	\$ 120,802,366	\$ 131,516,380	\$ 131,517,520	\$ 127,508,198	\$ 136,570,573	\$ 142,215,891
Operational Budget	120,802,366	131,516,380	131,517,520	127,508,198	136,570,573	142,215,891
Assistance Payments Budget	—	—	—	—	—	—

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



APPENDIX D: HEALTH & HUMAN SERVICES AGENCY: GENERAL FUND



General Fund Budget by Program						
	Fiscal Year 2018–19 Actuals	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2019–20 Amended Budget	Fiscal Year 2019–20 Actuals	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Approved Budget
Behavioral Health Services	\$ 600,700,719	\$ 712,886,993	\$ 719,578,067	\$ 668,853,730	\$ 778,464,308	\$ 718,923,804
Operational Budget	600,700,719	712,886,993	719,578,067	668,853,730	778,464,308	718,923,804
Assistance Payments Budget	—	—	—	—	—	—
Child Welfare Services	\$ 359,579,630	\$ 387,095,386	\$ 390,126,046	\$ 380,256,360	\$ 400,362,189	\$ 406,455,514
Operational Budget	218,167,927	239,014,522	241,996,658	232,829,214	248,502,697	254,596,022
Assistance Payments Budget	141,411,703	148,080,864	148,129,388	147,427,146	151,859,492	151,859,492
<i>Foster Care Aid Payments</i>	51,117,563	54,576,345	54,627,869	54,431,266	55,071,813	55,071,813
<i>Kinship Guardianship Assistance Payments (Kin-GAP)</i>	5,597,113	6,084,233	6,084,233	5,916,394	6,084,233	6,084,233
<i>Adoption Assistance Payments</i>	81,670,299	83,245,316	83,242,316	83,268,209	86,735,236	86,735,236
<i>Approved Relative Caregiver (ARC)</i>	2,526,451	3,074,970	3,074,970	2,797,203	2,868,210	2,868,210
<i>Child Care Bridge</i>	500,277	1,100,000	1,100,000	1,014,074	1,100,000	1,100,000
Public Health Services	\$ 130,047,211	\$ 148,282,093	\$ 163,012,354	\$ 148,354,500	\$ 167,870,201	\$ 158,659,112
Operational Budget	130,047,211	148,282,093	163,012,354	148,354,500	167,870,201	158,659,112
Assistance Payments Budget	—	—	—	—	—	—
Administrative Support	\$ 164,756,126	\$ 205,855,477	\$ 315,467,461	\$ 226,299,990	\$ 292,993,206	\$ 178,008,943
Operational Budget	164,756,126	205,855,477	315,467,461	226,299,990	292,993,206	178,008,943
Assistance Payments Budget	—	—	—	—	—	—
Office of Military & Veteran Affairs	\$ 3,301,969	\$ 3,774,862	\$ 3,861,417	\$ 3,681,745	\$ 4,013,283	\$ 4,108,217
Operational Budget	3,301,969	3,774,862	3,861,417	3,681,745	4,013,283	4,108,217
Assistance Payments Budget	—	—	—	—	—	—
Housing & Community Development Services	\$ 23,659,139	\$ 66,978,000	\$ 76,470,341	\$ 29,294,039	\$ 108,712,029	\$ 60,642,396
Operational Budget	23,659,139	66,978,000	76,470,341	29,294,039	108,712,029	60,642,396
Assistance Payments Budget	—	—	—	—	—	—
HHS General Fund Total	\$ 1,925,116,560	\$ 2,235,225,913	\$ 2,387,115,479	\$ 2,160,720,672	\$ 2,495,539,538	\$ 2,284,349,983
Operational Budget Total	\$ 1,618,394,008	\$ 1,889,701,490	\$ 2,041,542,533	\$ 1,830,947,084	\$ 2,134,774,898	\$ 1,923,585,343
Assistance Payments Total	\$ 306,722,552	\$ 345,524,423	\$ 345,572,946	\$ 329,773,588	\$ 360,764,640	\$ 360,764,640

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



Appendix E: Operational Plan Acronyms and Abbreviations

AB: Assembly Bill
A&C: Auditor and Controller
ACA: *Patient Protection and Affordable Care Act of 2010*
ACAO: Assistant Chief Administrative Officer
ACP: Alternative Compliance Project
ACT: Assertive Community Treatment
ADA: Americans with Disabilities Act
ADS: Alcohol & Drug Services
AIS: Aging & Independence Services
ALMS: Airport Lease Management System
ALS: Advanced Life Support
AOT: Assisted Outpatient Treatment
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
ASIST: Applied Suicide Intervention Skills Training
AVA: Acutely Vulnerable Adult
AWM: Agriculture, Weights and Measures
BEA: Bureau of Economic Analysis
BHS: Behavioral Health Services
BIM: Building Information Modeling
BOS: Board of Supervisors
BPR: Business Process Reengineering
BSCC: Bureau of State and Community Corrections
BBH: Building Better Health
CA: California
CAC: County Administration Center
CAFR: Comprehensive Annual Financial Report
CAL FIRE: California Department of Forestry and Fire Protection
CaIMHSA: 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
CAPI: Cash Assistance Program for Immigrants
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
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
CFT: Child and Family Teams
CHIP: Community Health Improvement Plans
CINA: Capital Improvement Needs Assessment
CIP: Capital Improvement Plan, Capital Improvement Program, Construction In Progress
CIR: Compliance Inspection Report
CIVICS: Community Involved Vocational Inmate Crew Service
CLERB: Citizens' Law Enforcement Review Board
CLPP: Childhood Lead Poisoning Prevention
CNAP: County Nutrition Action Partnership
CNC TV: County News Center Television
CoC: Continuum of Care

APPENDIX E: OPERATIONAL PLAN ACRONYMS AND ABBREVIATIONS

COC: County Operations Center	EMS: Emergency Medical Services
COF: Capital Outlay Fund	EMT: Emergency Medical Technician
COOP: Continuity of Operations Plan	EOC: Emergency Operations Center
COPs: Certificates of Participation	ERAF: Educational Revenue Augmentation Fund
COVID: Corona Virus Disease	ERG: Employee Resource Groups
CPI: Consumer Price Index	ERP: Enterprise Resource Planning
CPI-U: Consumer Price Index for All Urban Consumers	ESG: Emergency Solutions Grant
CQI: Continuous Quality Improvement	ESU: Emergency Screening Unit
CREP: Comprehensive Renewable Energy Plan	EUI: Energy Use Intensity
CSA: County Service Area	EVOC: Emergency Vehicle Operations Course
CSAC: California State Association of Counties	EWG: Enterprise-Wide Goal
CSG: Community Services Group	eWIN: Extension Wildfire Information Network
CSU: Crisis Stabilization Unit	EV: Electric Vehicle
CTC: Community Transition Center	FASB: Financial Accounting Standards Board
CTO: County Technology Office	FEMA: Federal Emergency Management Agency
CUPA: Certified Unified Program Agency	FF&E: Furniture, fixtures and equipment
CVPD: Chula Vista Police Department	FGG: Finance and General Government Group
CWS: Child Welfare Services	FHA: Farm and Home Advisor, Federal Housing Authority
CYF: Children Youth and Families	FIs: Field Interviews
D&I: Diversity and Inclusion	FPB: Facilities Planning Board
DA: District Attorney	FSP: Full Service Partnerships
DAS: Department of Animal Services	FSWG: Food Systems Working Group
DCAI: Discipline Case Advocacy Institute	FTE: Full-time equivalent
DCAO: Deputy Chief Administrative Officer	FY: Fiscal Year
DCCA: Downpayment and Closing Cost Assistance	GAAP: Generally Accepted Accounting Principles
DCSS: Department of Child Support Services	GASB: Governmental Accounting Standards Board
DEH: Department of Environmental Health	GC: Government Code
DGS: Department of General Services	GDP: Gross Domestic Product
DHR: Department of Human Resources	GEMS: Global Election Management System
DLP: Data Loss Prevention	GFOA: Government Finance Officers Association
DMS: Division of Measurement Standards	GHG: Greenhouse gas
DMV: Department of Motor Vehicles	GIS: Geographic Information System
DO: Department Objective	GM: General Manager
DPC: Department of Purchasing and Contracting	GMS: General Management System
DPR: Department of Parks and Recreation	GO: General Obligation (bonds)
DPSNF: Distinct Part Skilled Nursing Facility	GPR: General Purpose Revenue
DPW: Department of Public Works	GPS: Geographic Positioning System
ECAP: Environmental Corrective Action Program	GR: General Relief
EDPP: Enterprise Document Processing Platform	GSR: Global Scale Rating
EFC: Extended Foster Care	GWOW: Government Without Walls
EIR: Environmental Impact Report	HACSD: Housing Authority of the County of San Diego





HAVA: Help America Vote Act
HCDS: Housing and Community Development Services
HCV: Housing Choice Voucher
HEART: Helpfulness, Expertise, Attentiveness, Respect, and Timeliness
HHSA: Health and Human Services Agency
HiAP: Health in All Policies
HIDTA: High Intensity Drug Trafficking Areas
HMD: Hazardous Materials Division
HOME: Home Investment and Partnership Grant
HOPTR: Homeowner's Property Tax Relief
HOPWA: Housing Opportunities for Persons with Aids
HUD: U.S. Department of Housing and Urban Development
IHOT: In-Home Outreach Team
IHSS: In-Home Supportive Services
ILP: Information-Led Policing
IM: Independence Mapping
IP: Individual Provider
IPTS: Integrated Property Tax System
IRS: Internal Revenue Service
ISF: Internal Service Fund
IT: Information Technology
IT ISF: Information Technology Internal Service Fund
JELS: Justice Electronic Library System
JJC: Juvenile Justice Commission
JPA: Joint Powers Agreement
JUDGE: Jurisdictions United for Drug/Gang Enforcement
KIP: Knowledge Integration Program
LECC: Law Enforcement Coordination Center
LEED: Leadership in Energy and Environmental Design
LEP: Limited English Proficiency
LMS: Learning Management System
LRBs: Lease Revenue Bonds
LS: Living Safely
LTC: Long Term Care
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

MCS: Medical Care Service
MECAP: Medical Examiners and Coroners Alert Project
MG: Master Gardener
MMCOF: Major Maintenance Capital Outlay Fund
MHSA: Mental Health Services Act
MSCP: Multiple Species Conservation Program
MSSP: Multipurpose Senior Service Program
MTS: San Diego Metropolitan Transit System
NACo: National Association of Counties
NAICS: North American Industry Classification System
NCOA: National Change of Address
NEOP: Nutrition Education and Obesity Prevention
NICHD: National Institute of Child Health and Human Development
NFP: Nurse Family Partnership
NOPA: Notices of Proposed Action
NPP: Nuclear Power Plant
NUSIPR: National University System Institute for Policy Research
OAAS: Office of Audits and Advisory Services
OE: Operational Excellence
OEC: Office of Ethics and Compliance
OES: Office of Emergency Services
OFFP: Office of Financial Planning
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
PDP: Priority Development Project
PDS: Planning & Development Services
PEI: Prevention and Early Intervention
PERT: Psychiatric Emergency Response Team
PG: Public Guardian
PHAB: Public Health Accreditation Board
PHC: Public Health Center
PHS: Public Health Services



APPENDIX E: OPERATIONAL PLAN ACRONYMS AND ABBREVIATIONS

PII: Personal Identifiable Information	SDCPH: San Diego County Psychiatric Hospital
PILT: Payments in Lieu of Taxes	SDG&E: San Diego Gas and Electric
PLDO: Parkland Dedication Ordinance	SDRBA: San Diego Regional Building Authority
PM: Performance Measure(s)	SE/T: Sustainable Environments/Thriving
POB: Pension Obligation Bond	SF: Square foot/feet
POFA: Project One for All	SHSGP: State Homeland Security Grant Program
PRD: Permanent Road Division	SIDS: Sudden Infant Death Syndrome
PROP: Proposition	SME: Subject Matter Expert
PSAs: Public Service Announcements	SNAP-ED: Supplemental Nutrition Assistance Program- Education
PSG: Public Safety Group	SNF: Skilled Nursing Facilities
PV: Photovoltaic	SOC: Standards of Cover
QA: Quality Assurance	SR: State Route
QR: Quick Response	SSS: Self-Sufficiency Services
RCCC: Regional Continuum of Care Council	STAR: Sheriff's Transfer, Assessment and Release
RCFE: Residential Care Facilities for the Elderly	SUAS: State Utility Assistance Subsidy
RCS: Regional Communications System	TABs: Tax Allocation Bonds
RFP: Request for Proposal	TB: Tuberculosis
RG3: Regional Realignment Response Group	TEVAP: Trafficking and Crime Victims Assistance Program
RIFA: Red Imported Fire Ants	TICP: Tactical Interoperable Communications Plan
RLA: Resident Leadership Academies	TIF: Transportation Impact Fee
ROV: Registrar of Voters	Title IV-E Waiver: California Well-Being Demonstration Project
RPTT: Real Property Transfer Tax	TJRV: Tijuana River Valley
RPTTF: Redevelopment Property Tax Transfer Fund	TMDL: Total Maximum Daily Load
RRC: Regional Recovery Centers	TN: Technological Needs
RSVP: Retired & Senior Volunteer Program	TOT: Transient Occupancy Tax
RWQCB: Regional Water Quality Control Board	TRANS: Tax and Revenue Anticipation Notes
S&B: Salaries & Benefits	TRC: Teen Recovery Centers
S&S: Services & Supplies	UAAL: Unfunded Actuarial Accrued Liability
SANCAL: San Diego County Capital Asset Leasing Corporation	UASI: Urban Areas Security Initiative Grant
SANDAG: San Diego Association of Governments	UCLA: University of California, Los Angeles
SanGIS: San Diego Geographic Information Source	UCCE: University of California Cooperative Extension
SAPT: Substance Abuse Prevention and Treatment	UDC: Unified Disaster Council
SARMS: Substance Abuse and Recovery Management System	US: United States
SB: Senate Bill	USDA: United States Department of Agriculture
SD: San Diego	USD RIP: Upper San Diego River Improvement Project
SDCERA: San Diego County Employees' Retirement Association	UST: Underground Storage Tanks
SDCFA: San Diego County Fire Authority	VAP: Voluntary Assistance Program
SDCJ: San Diego Central Jail	VASDHS: Veterans Administration San Diego Healthcare System
SDCL: San Diego County Library	VASH: Veterans Affairs Supportive Housing program





VBM: Vote-by-Mail

VLf: Vehicle License Fees

WIC: Welfare and Institutions Code

WQE: Water Quality Equivalency



Appendix F: Glossary of Operational Plan Terms

Accomplishment: The successful achievement of a goal.

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

Audacious Vision: A bold statement detailing the impact the County strives to make in the community towards the four strategic initiatives of Building Better Health, Living Safely, Sustainable Environments/Thriving 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 (Supervisorial District) of the county.

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

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

Building Better Health: 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.

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Living Safely: 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.

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

Major Maintenance Capital Outlay Fund: A Capital Program Fund established to account for major maintenance projects that meet the capitalization requirement per accounting rules. Such



projects which are considered routine maintenance but require capitalization are funded through the operating budget of the originating department.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

Proposed Budget: See Recommended Budget.

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

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

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

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 fiscal year.

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

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

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

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

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

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

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





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

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

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

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

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

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

Staff Year: In concept, one person working full-time for one year; the hours per year that a full-time employee is expected to work. A normal fiscal year generally equals 2,088 staff hours (occasionally 2,080 or 2,096 staff hours). Two workers, each working half that number of hours, together equal one staff year. County salaries 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 organization's mission, values, four strategic initiatives and the foundation of the General Management System.

Strategic Initiatives: The means through which a vision is translated into practice. The County's four Strategic Initiatives are Building Better Health, Living Safely, Sustainable Environments/Thriving and Operational Excellence and can be found in the Strategic Plan.

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

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

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

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

Sustainable Environments/Thriving (SE/T): The Strategic Plan Initiative focused on strengthening the local economy through planning, development and infrastructure, protecting San Diego's natural and agricultural resources and promoting opportunities for residents to engage in community life and civic activities.

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

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

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



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

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

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

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

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

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

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

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

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



Appendix G: Operational Plan Format

Introduction: County Overview

This Operational Plan provides the financial plan for the County of San Diego for the next two fiscal years, July 1, 2020 through June 30, 2022. The introductory portion of the document highlights the following:

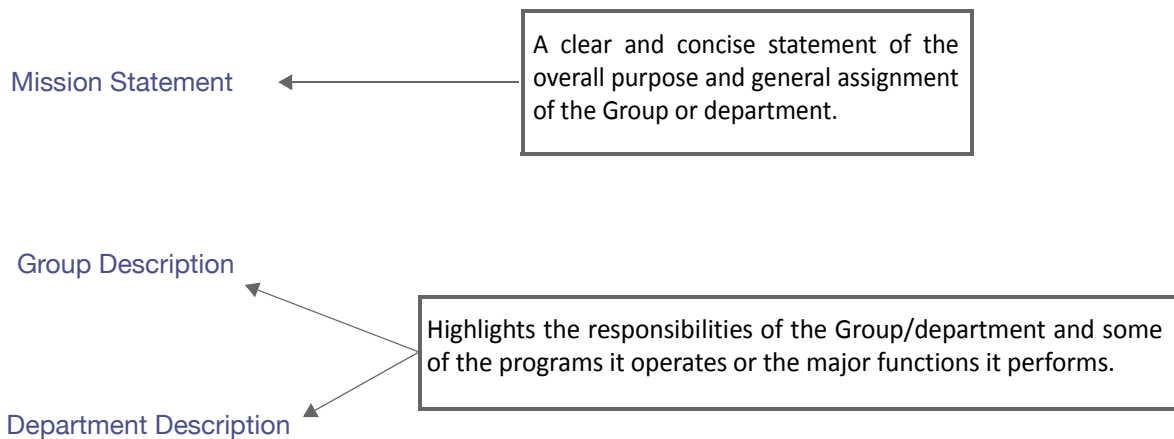
- ◆ Board of Supervisors and Organizational Chart
- ◆ Message from the Chief Administrative Officer
- ◆ Executive Summary
- ◆ County Profile, County History and Economic Indicators
- ◆ Governmental Structure
- ◆ General Management System
- ◆ Strategic Framework and Alignment
- ◆ Awards and Recognition 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 four business groups and the departments in each group. The following information is presented:



2019–20 Accomplishments

Brief descriptions of the Group’s/department’s accomplishments for Fiscal Year 2019–20. The discussions address the progress made on the 2019–21 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.

2020–22 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. Audacious Visions are bold statements detailing the impact the County wants to make in the community. Enterprise-Wide Goals (EWGs) support the Audacious Visions by focusing on collaborative efforts that inspire greater results than any one department could accomplish alone. Audacious Visions and EWGs are developed to support each of the Strategic Initiatives. A Departmental Objective is a specific department goal to drive the outcome of an EWG. The more a team, division or department can align its goals to support the EWGs, the stronger the collective impact will be on the public we serve.

Related Links

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

Performance Measures

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

PERFORMANCE MEASURES ¹	2018–19 Actuals	2019–20 Adopted	2019–20 Actuals	2020–21 Adopted	2021–22 Approved
Defined Measure...	90% of xxx	92% of xxx	93% of xxx	94% of xxx	94% of xxx





Table Notes

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

Budget Changes and Operational Impact: 2019–20 to 2020–21

Detailed explanations of the budget changes in staffing, expenditures and revenues from the prior fiscal year’s adopted budget to the current 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: 2020–21 to 2021–22

A brief narrative description of significant changes in staffing, expenditures and revenues from the first year of the 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 Year 2019–20 and 2020-21; the Approved Budget for Fiscal year 2021-22.

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 2019–20 Adopted Budget			Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021–22 Approved Budget
Name of Program						
Name of Program						
Total						

Budget by Program						
	Fiscal Year 2018–19 Actuals	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2019–20 Amended Budget	Fiscal Year 2019–20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021–22 Approved Budget
Name of Program						
Name of Program						
Total						

Budget by Categories of Expenditures						
	Fiscal Year 2018–19 Actuals	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2019–20 Amended Budget	Fiscal Year 2019–20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021–22 Approved Budget
Salaries & Benefits						
Services & Supplies						
Other Charges						
Capital Assets Equipment						
Total						

Budget by Categories of Revenues						
	Fiscal Year 2018–19 Actuals	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2019–20 Amended Budget	Fiscal Year 2019–20 Actuals	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021–22 Approved 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 all major and minor capital projects listed on the CINA for Fiscal Years 2020–25.
- ◆ 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 2020–22.
- ◆ Capital Appropriations: Discusses new appropriations to the capital budget for Fiscal Year 2020–21, 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, Edgemoor Development and Major Maintenance Capital Outlay Fund. The information in the tables presents, for each fund, the capital budget by categories of expenditures and by categories of revenues.

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 Year 2019–20 and 2020–21; and the Approved Budget for Fiscal Year 2021–2022.
 - ◆ 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.