

*County of San Diego*

**Appendices**

Appendix A: All Funds Budget Summary	663
.....	
Appendix B: Budget Summary and Changes in Fund Balance	677
.....	
Appendix C: General Fund Budget Summary	693
.....	
Appendix D: Health & Human Services: General Fund	699
.....	
Appendix E: Operational Plan Acronyms and Abbreviations	703
.....	
Appendix F: Glossary of Operational Plan Terms	709
.....	
Appendix G: Operational Plan Format	719
.....	



# Appendix A: All Funds Budget Summary

## Countywide Totals

Staffing						
		Fiscal Year 2021–22 Adopted Budget			Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
	<b>Total</b>	<b>18,782.50</b>			<b>19,847.50</b>	<b>19,895.50</b>

Expenditures						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Salaries & Benefits	\$2,496,694,827	\$2,703,488,257	\$2,711,360,889	\$2,595,645,983	\$2,953,437,041	\$3,002,074,417
Services & Supplies	2,677,526,082	2,921,528,823	3,857,814,783	2,573,164,071	2,872,987,518	2,623,921,897
Other Charges	797,267,805	726,951,075	1,236,199,240	933,773,531	750,111,076	755,942,173
Capital Assets Software	262,122	50,000	846,060	204,586	50,000	50,000
Capital Assets/Land Acquisition	219,284,419	311,044,833	815,154,168	169,940,963	186,858,491	100,919,020
Capital Assets Equipment	26,555,975	47,487,968	93,176,166	9,349,744	58,841,644	33,519,221
Expenditure Transfer & Reimbursements	(70,915,491)	(98,346,516)	(132,840,285)	(84,089,698)	(143,218,519)	(44,415,802)
Operating Transfers Out	640,564,093	620,799,126	1,140,379,016	599,143,268	680,401,781	491,254,764
<b>Total</b>	<b>\$6,787,239,833</b>	<b>\$7,233,003,566</b>	<b>\$9,722,090,038</b>	<b>\$6,797,132,448</b>	<b>\$7,359,469,032</b>	<b>\$6,963,265,690</b>

**APPENDIX A: ALL FUNDS BUDGET SUMMARY**

Revenues						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Taxes Current Property	\$847,742,951	\$865,370,181	\$865,370,181	\$883,713,285	\$927,205,477	\$959,437,948
Taxes Other Than Current Secured	591,261,762	581,329,530	604,959,730	622,210,878	618,418,363	638,775,992
Licenses Permits & Franchises	58,745,259	43,873,063	43,873,063	55,141,548	57,939,426	60,101,679
Fines, Forfeitures & Penalties	44,746,446	45,571,430	46,171,984	46,036,679	44,213,710	37,376,080
Revenue From Use of Money & Property	55,980,665	47,086,009	47,348,009	64,674,893	46,526,927	46,192,171
Intergovernmental Revenues	3,501,633,945	3,369,308,456	4,235,581,482	3,538,754,413	3,514,704,482	3,456,735,962
Charges For Current Services	1,058,320,797	1,134,002,956	1,239,164,447	1,079,799,175	1,144,100,193	1,129,755,162
Miscellaneous Revenues	61,024,487	106,335,840	122,161,483	54,407,631	75,360,042	43,567,208
Other Financing Sources	585,794,191	645,862,208	1,153,089,358	578,305,903	642,008,768	455,079,655
Residual Equity Transfers In	8,983,639	258,486	258,486	1,049,271	258,486	258,486
Fund Balance Component Decreases	91,564,210	58,109,719	58,109,719	58,109,719	55,671,258	45,156,776
Use of Fund Balance	(118,558,519)	335,895,688	1,306,002,097	(185,070,946)	233,061,900	90,828,571
<b>Total</b>	<b>\$6,787,239,833</b>	<b>\$7,233,003,566</b>	<b>\$9,722,090,038</b>	<b>\$6,797,132,448</b>	<b>\$7,359,469,032</b>	<b>\$6,963,265,690</b>





Public Safety Group

Staffing						
		Fiscal Year 2021–22 Adopted Budget			Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
	<b>Total</b>	7,834.00			8,015.00	8,063.00

Expenditures						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Salaries & Benefits	\$1,172,439,585	\$1,323,482,464	\$1,276,430,593	\$1,237,804,756	\$1,395,293,819	\$1,446,959,832
Services & Supplies	349,622,627	460,056,272	580,945,819	397,504,778	492,190,093	437,747,123
Other Charges	117,857,860	121,218,382	136,535,873	119,461,204	146,623,471	149,644,542
Capital Assets Software	262,122	50,000	176,370	176,289	50,000	50,000
Capital Assets/Land Acquisition	7,915,990	—	206,498	206,238	—	—
Capital Assets Equipment	17,617,517	8,113,022	30,078,631	6,931,344	23,765,712	1,799,989
Expenditure Transfer & Reimbursements	(39,154,783)	(29,134,077)	(35,167,372)	(27,815,292)	(37,693,957)	(24,537,865)
Operating Transfers Out	313,966,564	363,765,998	472,902,873	361,802,041	480,672,449	397,801,090
<b>Total</b>	<b>\$1,940,527,483</b>	<b>\$2,247,552,061</b>	<b>\$2,462,109,284</b>	<b>\$2,096,071,358</b>	<b>\$2,500,901,587</b>	<b>\$2,409,464,711</b>

**APPENDIX A: ALL FUNDS BUDGET SUMMARY**

Revenues						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Taxes Current Property	\$3,730,037	\$5,134,491	\$5,134,491	\$6,471,832	\$8,505,477	\$9,009,477
Taxes Other Than Current Secured	24,545	50,530	50,530	581,960	72,398	72,398
Licenses Permits & Franchises	1,125,160	1,323,384	1,323,384	1,361,368	1,380,119	1,380,119
Fines, Forfeitures & Penalties	14,385,884	22,908,587	23,509,141	16,846,944	20,758,505	13,615,320
Revenue From Use of Money & Property	4,560,348	1,796,034	1,796,034	1,917,240	1,779,053	1,766,703
Intergovernmental Revenues	605,952,446	598,293,742	640,243,939	663,445,134	702,250,762	678,994,795
Charges For Current Services	187,910,157	204,500,941	204,300,941	195,778,544	204,773,587	206,770,860
Miscellaneous Revenues	19,906,054	22,858,595	25,589,171	22,581,751	19,454,247	17,432,752
Other Financing Sources	289,232,028	351,802,498	381,534,899	347,494,644	440,946,992	403,084,500
Fund Balance Component Decreases	34,605,940	33,605,940	33,605,940	33,605,940	33,605,940	33,605,940
Use of Fund Balance	(57,630,560)	94,805,125	234,548,620	(104,486,193)	97,645,073	16,242,671
General Purpose Revenue Allocation	836,725,445	910,472,194	910,472,194	910,472,194	969,729,434	1,027,489,176
<b>Total</b>	<b>\$1,940,527,483</b>	<b>\$2,247,552,061</b>	<b>\$2,462,109,284</b>	<b>\$2,096,071,358</b>	<b>\$2,500,901,587</b>	<b>\$2,409,464,711</b>





Health and Human Services Agency

Staffing						
		Fiscal Year 2021–22 Adopted Budget			Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
	<b>Total</b>	7,284.50			7,879.50	7,879.50

Expenditures						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Salaries & Benefits	\$846,625,848	\$856,944,471	\$906,008,111	\$864,797,169	\$965,026,057	\$956,409,032
Services & Supplies	1,555,410,454	1,553,012,258	1,837,358,451	1,349,278,896	1,419,581,863	1,360,135,797
Other Charges	424,340,182	393,351,544	636,442,053	555,018,756	393,986,449	393,986,449
Capital Assets Software	—	—	46,750	28,297	—	—
Capital Assets/Land Acquisition	3,107,399	—	100,000	99,594	—	—
Capital Assets Equipment	5,949,292	20,860,146	21,501,644	1,642,318	15,901,232	13,876,232
Expenditure Transfer & Reimbursements	(25,541,693)	(42,045,148)	(47,847,679)	(28,204,118)	(44,872,406)	(13,657,450)
Operating Transfers Out	50,918,502	60,234,831	91,002,453	71,116,912	65,494,754	64,107,622
<b>Total</b>	<b>\$2,860,809,984</b>	<b>\$2,842,358,102</b>	<b>\$3,444,611,784</b>	<b>\$2,813,777,825</b>	<b>\$2,815,117,949</b>	<b>\$2,774,857,682</b>

**APPENDIX A: ALL FUNDS BUDGET SUMMARY**

Revenues						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Taxes Current Property	\$2,191,396	\$—	\$—	\$—	\$—	\$—
Taxes Other Than Current Secured	2,333,325	2,336,673	2,336,673	2,275,241	2,323,479	2,323,479
Licenses Permits & Franchises	841,075	791,772	791,772	967,787	791,772	791,772
Fines, Forfeitures & Penalties	6,492,418	4,010,721	4,010,721	3,430,208	4,010,721	4,010,721
Revenue From Use of Money & Property	5,839,123	2,919,407	2,919,407	14,371,925	2,919,407	2,919,407
Intergovernmental Revenues	2,521,314,206	2,419,987,943	2,929,071,551	2,474,777,697	2,439,978,846	2,432,079,148
Charges For Current Services	103,427,662	111,168,310	111,227,707	100,429,680	107,761,855	101,126,044
Miscellaneous Revenues	22,920,708	66,025,586	76,697,756	17,077,403	33,017,533	6,888,295
Other Financing Sources	21,209,682	20,528,913	20,528,913	21,045,927	20,489,331	20,489,331
Fund Balance Component Decreases	14,198,815	2,370,714	2,370,714	2,370,714	2,370,714	2,370,714
Use of Fund Balance	25,332,256	62,430,443	144,868,950	27,243,623	19,042,024	13,414,702
General Purpose Revenue Allocation	134,709,319	149,787,620	149,787,620	149,787,620	182,412,267	188,444,069
<b>Total</b>	<b>\$2,860,809,984</b>	<b>\$2,842,358,102</b>	<b>\$3,444,611,784</b>	<b>\$2,813,777,825</b>	<b>\$2,815,117,949</b>	<b>\$2,774,857,682</b>







Land Use and Environment Group

Staffing						
		Fiscal Year 2021–22 Adopted Budget			Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
	<b>Total</b>	1,855.50			2,026.50	2,026.50

Expenditures						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Salaries & Benefits	\$229,995,690	\$250,812,682	\$245,453,250	\$226,999,129	\$285,082,634	\$288,954,276
Services & Supplies	240,668,650	295,579,633	589,988,536	256,165,826	331,032,435	274,826,657
Other Charges	14,567,324	13,639,941	22,422,194	12,689,313	13,011,955	13,439,498
Capital Assets/Land Acquisition	2,794,207	33,433,000	59,408,164	—	19,766,478	2,900,200
Capital Assets Equipment	2,110,943	7,860,800	18,640,904	523,021	5,978,700	5,118,000
Expenditure Transfer & Reimbursements	(3,331,428)	(19,722,784)	(20,380,728)	(19,973,808)	(50,610,672)	(2,760,704)
Operating Transfers Out	73,009,930	33,777,141	47,852,990	36,650,884	25,652,357	3,729,610
<b>Total</b>	<b>\$559,815,315</b>	<b>\$615,380,413</b>	<b>\$963,385,310</b>	<b>\$513,054,364</b>	<b>\$629,913,887</b>	<b>\$586,207,537</b>

**APPENDIX A: ALL FUNDS BUDGET SUMMARY**

Revenues						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Taxes Current Property	\$52,626,056	\$52,863,435	\$52,863,435	\$55,602,969	\$55,426,650	\$57,489,728
Taxes Other Than Current Secured	11,070,783	13,065,525	36,695,725	3,946,081	11,724,806	11,342,434
Licenses Permits & Franchises	51,014,228	35,653,610	35,653,610	47,171,595	48,887,350	51,859,126
Fines, Forfeitures & Penalties	1,329,676	808,459	808,459	576,371	809,311	809,311
Revenue From Use of Money & Property	25,240,887	27,833,567	28,095,567	29,111,274	28,381,130	29,042,933
Intergovernmental Revenues	160,438,666	158,672,596	213,319,601	163,097,901	171,567,281	163,190,520
Charges For Current Services	105,866,012	115,155,491	123,613,982	109,186,303	123,914,708	125,326,885
Miscellaneous Revenues	1,825,486	1,911,888	3,064,051	1,127,324	6,378,664	1,913,047
Other Financing Sources	41,008,996	32,402,141	36,199,053	35,152,361	21,736,357	3,679,086
Residual Equity Transfers In	3,100,000	—	—	—	—	—
Fund Balance Component Decreases	20,110,830	6,734,440	6,734,440	6,734,440	5,295,978	3,914,830
Use of Fund Balance	4,486,660	85,543,023	341,601,149	(23,388,492)	51,375,653	30,942,651
General Purpose Revenue Allocation	81,697,035	84,736,238	84,736,238	84,736,238	104,415,999	106,696,986
<b>Total</b>	<b>\$559,815,315</b>	<b>\$615,380,413</b>	<b>\$963,385,310</b>	<b>\$513,054,364</b>	<b>\$629,913,887</b>	<b>\$586,207,537</b>





Finance and General Government Group

Staffing						
		Fiscal Year 2021–22 Adopted Budget			Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
	<b>Total</b>	1,808.50			1,926.50	1,926.50

Expenditures						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Salaries & Benefits	\$247,633,705	\$272,248,640	\$283,468,935	\$266,044,928	\$308,034,531	\$309,751,277
Services & Supplies	456,961,849	481,118,730	659,103,778	447,672,275	481,022,080	460,656,767
Other Charges	16,784,154	16,284,886	19,173,108	17,454,582	16,349,322	16,449,322
Capital Assets Software	—	—	622,940	—	—	—
Capital Assets/Land Acquisition	(3,106,176)	—	—	(9,187,124)	—	—
Capital Assets Equipment	571,669	10,654,000	22,926,193	224,268	13,196,000	12,725,000
Expenditure Transfer & Reimbursements	(2,887,587)	(7,444,507)	(29,444,507)	(8,096,481)	(10,041,484)	(3,459,783)
Operating Transfers Out	6,605,210	5,611,048	22,067,472	8,180,182	7,081,081	6,459,870
<b>Total</b>	<b>\$722,562,825</b>	<b>\$778,472,797</b>	<b>\$977,917,919</b>	<b>\$722,292,631</b>	<b>\$815,641,530</b>	<b>\$802,582,453</b>



**APPENDIX A: ALL FUNDS BUDGET SUMMARY**

Revenues						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Taxes Other Than Current Secured	\$(18)	\$—	\$—	\$—	\$—	\$—
Licenses Permits & Franchises	977,243	1,263,500	1,263,500	1,252,529	2,112,000	1,374,000
Fines, Forfeitures & Penalties	701,819	644,150	644,150	695,836	644,150	644,150
Revenue From Use of Money & Property	1,748,103	1,667,262	1,667,262	2,337,795	2,067,262	2,067,262
Intergovernmental Revenues	20,625,306	9,768,829	35,857,996	22,011,412	13,216,001	8,095,500
Charges For Current Services	492,860,208	515,664,978	615,713,137	486,955,285	520,842,644	520,890,935
Miscellaneous Revenues	12,934,094	14,939,771	14,939,771	12,523,510	16,509,598	16,833,114
Other Financing Sources	16,933,698	14,478,735	18,861,511	16,022,917	17,644,474	18,544,231
Residual Equity Transfers In	5,883,639	258,486	258,486	1,049,271	258,486	258,486
Fund Balance Component Decreases	5,265,292	5,265,292	5,265,292	5,265,292	5,265,292	5,265,292
Use of Fund Balance	(14,320,950)	30,517,404	99,442,424	(9,825,605)	27,782,860	13,455,988
General Purpose Revenue Allocation	178,954,390	184,004,390	184,004,390	184,004,390	209,298,763	215,153,495
<b>Total</b>	<b>\$722,562,825</b>	<b>\$778,472,797</b>	<b>\$977,917,919</b>	<b>\$722,292,631</b>	<b>\$815,641,530</b>	<b>\$802,582,453</b>





Capital Program

Expenditures						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Services & Supplies	\$4,377,339	\$231,800	\$900,819	\$736,914	\$245,800	\$245,800
Capital Assets/Land Acquisition	208,572,999	273,896,935	755,439,506	178,822,256	163,032,346	—
Capital Assets Equipment	306,553	—	28,794	28,794	—	—
Operating Transfers Out	8,098,510	8,566,000	8,566,000	8,394,206	8,489,261	8,562,500
<b>Total</b>	<b>\$221,355,402</b>	<b>\$282,694,735</b>	<b>\$764,935,119</b>	<b>\$187,982,171</b>	<b>\$171,767,407</b>	<b>\$8,808,300</b>

Revenues						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Revenue From Use of Money & Property	\$532,228	\$568,924	\$568,924	\$441,038	\$537,973	\$538,792
Intergovernmental Revenues	6,296,805	38,012,219	53,138,859	31,723,364	22,997,721	996,949
Charges For Current Services	404,556	21,000,000	17,795,444	913,161	11,250,000	—
Miscellaneous Revenues	541,936	600,000	1,603,240	24,785	—	—
Other Financing Sources	207,900,278	215,661,935	684,976,995	147,944,255	130,282,346	500,000
Use of Fund Balance	5,679,599	6,851,657	6,851,657	6,935,568	6,699,367	6,772,559
<b>Total</b>	<b>\$221,355,402</b>	<b>\$282,694,735</b>	<b>\$764,935,119</b>	<b>\$187,982,171</b>	<b>\$171,767,407</b>	<b>\$8,808,300</b>

**Finance Other**

Expenditures						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Services & Supplies	\$70,485,162	\$131,530,130	\$189,517,380	\$121,805,382	\$148,915,247	\$90,309,753
Other Charges	223,718,285	182,456,322	421,626,013	229,149,675	180,139,879	182,422,362
Capital Assets/Land Acquisition	—	3,714,898	—	—	4,059,667	98,018,820
Operating Transfers Out	187,965,377	148,844,108	497,987,228	112,999,043	93,011,879	10,594,072
<b>Total</b>	<b>\$482,168,823</b>	<b>\$466,545,458</b>	<b>\$1,109,130,621</b>	<b>\$463,954,099</b>	<b>\$426,126,672</b>	<b>\$381,345,007</b>

Revenues						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Revenue From Use of Money & Property	\$3,702,878	\$3,592,502	\$3,592,502	\$2,962,256	\$2,757,168	\$1,986,926
Intergovernmental Revenues	31,375,311	—	219,376,409	22,703,935	—	—
Charges For Current Services	165,658,271	164,413,236	164,413,236	183,822,133	173,457,399	173,540,438
Miscellaneous Revenues	2,896,209	—	267,493	1,072,858	—	—
Other Financing Sources	9,509,507	10,987,986	10,987,986	10,645,800	10,909,268	8,782,507
Fund Balance Component Decreases	17,383,333	10,133,333	10,133,333	10,133,333	9,133,334	—
Use of Fund Balance	64,262,044	55,748,036	478,689,297	10,943,419	30,516,923	10,000,000
General Purpose Revenue Allocation	187,381,270	221,670,365	221,670,365	221,670,365	199,352,580	187,035,136
<b>Total</b>	<b>\$482,168,823</b>	<b>\$466,545,458</b>	<b>\$1,109,130,621</b>	<b>\$463,954,099</b>	<b>\$426,126,672</b>	<b>\$381,345,007</b>





Total General Purpose Revenue

General Purpose Revenue						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Taxes Current Property	\$789,195,463	\$807,372,255	\$807,372,255	821,638,484	\$863,273,350	892,938,743
Taxes Other Than Current Secured	577,833,128	565,876,802	565,876,802	615,407,596	604,297,680	625,037,681
Licenses Permits & Franchises	4,787,552	4,840,797	4,840,797	4,388,269	4,768,185	4,696,662
Fines, Forfeitures & Penalties	21,836,649	17,199,513	17,199,513	24,487,320	17,991,023	18,296,578
Revenue From Use of Money & Property	14,357,099	8,708,313	8,708,313	13,533,366	8,084,934	7,870,148
Intergovernmental Revenues	155,631,205	144,573,127	144,573,127	160,994,970	164,693,871	173,379,050
Charges For Current Services	2,193,931	2,100,000	2,100,000	2,714,069	2,100,000	2,100,000
Miscellaneous Revenues	—	—	—	—	—	500,000
<b>Total</b>	<b>\$1,565,835,026</b>	<b>\$1,550,670,807</b>	<b>\$1,550,670,807</b>	<b>1,643,164,074</b>	<b>\$1,665,209,043</b>	<b>1,724,818,862</b>





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

### Appropriations by Fund Type

County Funds by Type						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Air Pollution Control District	\$56,697,039	\$—	\$—	\$—	\$—	\$—
Capital Project Funds	221,355,402	282,694,735	764,935,119	187,982,171	171,767,407	8,808,300
Community Facilities Districts	5,680,142	3,144,030	21,850,415	8,530,009	5,591,469	4,903,682
County Service Areas	26,401,813	22,269,683	56,488,479	37,034,093	26,609,062	25,339,669
Debt Service County Family	81,483,381	81,488,073	81,488,073	81,453,138	81,411,260	81,494,299
General Fund	5,296,382,080	5,540,905,805	7,087,016,665	5,314,431,784	5,654,012,679	5,519,031,071
Miscellaneous Local Agencies	7,678,662	7,781,448	7,901,448	7,780,682	7,728,672	7,728,672
Miscellaneous Special Districts	9,216,865	12,872,907	28,925,866	9,037,760	15,519,486	10,509,479
Permanent Road Divisions	2,907,085	7,036,147	8,889,296	1,704,373	6,220,530	1,762,324
County Proprietary Enterprise Funds	33,959,733	45,135,962	56,768,535	32,580,390	45,136,591	37,664,306
County Proprietary Internal Service Funds	513,880,148	559,023,418	710,237,956	534,643,120	574,576,904	566,089,292
Sanitation Districts	31,913,350	58,776,906	67,555,824	25,103,430	45,319,793	33,857,990
Special Revenue Funds	499,684,133	611,874,452	830,032,363	556,851,500	725,575,179	666,076,606
<b>Total</b>	<b>\$6,787,239,833</b>	<b>\$7,233,003,566</b>	<b>\$9,722,090,038</b>	<b>\$6,797,132,448</b>	<b>\$7,359,469,032</b>	<b>\$6,963,265,690</b>

**Appropriations by Group and Fund**

Public Safety Group						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
General Fund	\$1,636,695,761	\$1,862,507,174	\$2,020,186,172	\$1,732,378,384	\$2,018,582,221	\$1,979,003,268
Sheriff’s Asset Forfeiture Program	2,216,188	1,300,000	1,302,068	400,116	150,000	—
Sheriff’s Asset Forfeiture - US Treasury	300,000	—	—	—	1,450,000	—
Sheriff’s Asset Forfeiture - State	720,000	1,100,000	1,100,000	—	100,000	—
District Attorney Asset Forfeiture Program Fed	176,500	1,000,000	1,028,901	206,889	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	45,151	100,000	100,000	45,638	100,000	100,000
Probation Asset Forfeiture Program	(48,678)	100,000	100,000	—	100,000	100,000
Sheriff’s Incarcerated Peoples’ Welfare	3,749,846	4,467,410	5,820,648	2,376,896	4,526,225	4,717,044
Probation Incarcerated Peoples’ Welfare	58,754	2,000	2,000	—	2,000	2,000
Public Safety Prop 172 Special Revenue	268,119,626	344,229,267	346,298,714	324,336,451	438,770,494	392,269,145
CSA 115 Pepper Drive Fire Protection / EMS	2,521	—	—	—	—	—
CSA 115 Pepper Drive Fire Mitigation	51	—	—	—	—	—
SDCFPD Fire Mitigation	135,932	—	1,864,068	1,047,739	—	—
SD County Fire Protection Dist	857,503	1,604,839	1,664,137	1,203,989	4,136,545	3,826,545
SDCFPD Mt Laguna	9,924	17,300	17,300	7,840	17,600	17,600
SDCFPD Palomar	27,912	61,800	62,304	51,303	61,800	61,800
SDCFPD Descanso	26,790	58,500	58,500	35,711	59,000	59,000
SDCFPD Dulzura	—	12,600	12,600	12,600	12,600	12,600
SDCFPD Tecate	—	12,900	12,900	12,900	13,000	13,000
SDCFPD Potrero	—	16,000	16,000	16,000	17,000	17,000
SDCFPD Jacumba	11,681	17,300	17,300	15,014	17,700	17,700
SDCFPD Rural West	128,216	493,700	493,900	409,743	1,314,000	564,000
SDCFPD Yuima	—	50,000	50,000	49,999	150,000	50,000
SDCFPD Julian	72,469	104,000	121,057	95,005	254,000	104,000



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



Public Safety Group						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
CSA 135 Mt Laguna Fire/ Medical SRV ZN	32,472	—	—	3	—	—
CSA 135 Palomar Mt Fire/ Medical SRV ZN	125,599	—	—	18	—	—
CSA 135 San Pasqual Fire/ Medical SRV ZN	41,489	—	—	66	—	—
CSA 135 Descanso Fire/ Medical SRV ZN	126,720	—	—	17	—	—
CSA 135 Dulzura Fire/ Medical SRV ZN	27,977	—	—	60	—	—
CSA 135 Tecate Fire/ Medical SRV ZN	41,820	—	—	85	—	—
CSA 135 Potrero Fire/ Medical SRV ZN	35,469	—	—	75	—	—
CSA 135 Jacumba Fire/ Medical SRV ZN	24,047	—	—	3	—	—
CSA 135 Rural West Fire/ Medical SRV ZN	880,181	—	—	1,191	—	—
CSA 135 Yuima Fire Med SRV ZN	226,215	—	—	438	—	—
CSA 135 Julian Fire Med SRV ZN	81,533	—	—	11	—	—
CSA 135 Fire Authority Fire Mitigation	3,080,231	—	—	5,239	—	—
CSA 135 Fire Authority Fire Protection / EMS	2,437,024	—	—	52,831	—	—
CSA 135 Del Mar 800 MHZ Zone B	35,802	46,500	50,085	36,347	44,241	44,241
CSA 135 Poway 800 MHZ Zone F	154,757	165,500	169,802	94,376	165,500	137,385
CSA 135 Solana Beach 800 MHZ Zone H	53,360	59,500	63,802	39,703	56,500	39,751
CSA 135 Borrego Springs FPD 800 MHZ Zn K	7,866	8,550	8,550	6,555	8,550	—
County Service Area 17	—	5,663,670	11,476,512	5,389,461	5,804,149	5,804,149
County Service Area 69	—	8,810,177	18,427,204	8,583,588	9,151,061	9,151,061
CSA 135 CFD 04-01 Special Tax A	70,083	—	—	138	—	—
CSA 135 CFD 04-01 Special Tax B	711	—	—	1	—	—



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

Public Safety Group						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
CSA 135 EOM CFD 09-01 Special Tax A	469,939	—	—	905	—	—
CSA 135 EOM CFD 09-01 Special Tax B	901,629	—	—	3,434	—	—
SDCFPD CFD 04-01 Special Tax A	964	5,000	5,000	—	5,000	5,000
SDCFPD EOM CFD 09-01 Special Tax A	48,366	130,000	130,000	103,447	120,000	120,000
SDCFPD EOM CFD 09-01 Special Tax B	3,614	618,000	618,000	610,941	2,918,000	2,232,000
SHF Jail Stores Commissary Enterprise	8,019,635	7,123,292	7,334,393	6,450,438	5,923,326	6,129,750
Penalty Assessment	5,128,950	3,917,082	3,917,082	3,917,082	3,621,075	3,128,950
Criminal Justice Facility	4,605,712	2,994,066	38,824,352	7,366,753	1,194,869	687,722
Courthouse Construction	559,172	705,934	705,934	705,934	1,005,131	—
<b>Total</b>	<b>\$1,940,527,483</b>	<b>\$2,247,552,061</b>	<b>\$2,462,109,284</b>	<b>\$2,096,071,358</b>	<b>\$2,500,901,587</b>	<b>\$2,409,464,711</b>

Health and Human Services Agency						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
General Fund	\$2,824,222,341	\$2,819,264,016	\$3,405,821,441	\$2,775,676,686	\$2,792,076,639	\$2,751,816,372
Co Successor Housing Agy Gillespie Housing	16,621	25,000	25,000	15,287	25,000	25,000
Co Successor Housing Agy USDRIP Housing	111	3,500	3,500	171	3,500	3,500
Tobacco Securitization Special Revenue	15,297,233	15,312,638	15,312,638	15,265,610	15,312,638	15,312,638
CSA 17 San Dieguito Ambulance	5,296,208	—	5,838,684	5,677,743	—	—
CSA 69 Heartland Paramedic	8,315,541	—	9,737,572	9,377,104	—	—



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



Health and Human Services Agency						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Co Successor Agy Redevelopment Obligation Ret Fund	2,303,647	2,336,673	2,336,673	2,289,272	2,323,479	2,323,479
Co Successor Agy Gillespie Fld Debt Srv	1,525,301	1,549,801	1,549,801	1,534,994	1,536,607	1,536,607
Co Successor Agy Gillespie Fld Interest Acct	470,301	424,801	424,801	409,994	361,607	361,607
Co Successor Agy Gillespie Fld Principal Acct	580,000	610,000	610,000	610,000	645,000	645,000
Co Successor Agy Gillespie Fld Debt Srv Reserve	15,511	—	120,000	119,610	—	—
Co Successor Agy Gillespie Fld Turbo Redemption	475,000	515,000	515,000	515,000	530,000	530,000
Co Successor Agy USDRIP	550,000	550,000	550,000	550,000	550,000	550,000
Co Successor Agy Gillespie Fld Spec Revenue Fund	1,525,296	1,549,801	1,549,801	1,519,482	1,536,607	1,536,607
Co Successor Agy Gillespie Fld Admin	216,872	216,872	216,872	216,872	216,872	216,872
<b>Total</b>	<b>\$2,860,809,984</b>	<b>\$2,842,358,102</b>	<b>\$3,444,611,784</b>	<b>\$2,813,777,825</b>	<b>\$2,815,117,949</b>	<b>\$2,774,857,682</b>

Land Use and Environment Group						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
General Fund	\$217,711,743	\$239,203,151	\$340,141,765	\$226,016,196	\$242,135,781	\$237,128,562
Road Fund	136,954,990	167,006,459	325,100,374	133,643,214	187,568,742	179,008,127
Air Pollution Control District Operations	27,067,274	—	—	—	—	—
APCD Air Quality Improvement Trust	24,947,518	—	—	—	—	—
Air Quality State Moyer Program	2,517,854	—	—	—	—	—
Air Quality Proposition 1B GMERP	839,349	—	—	—	—	—
Air Quality Farmer Program	112,668	—	—	—	—	—
Air Quality Community AB 617	1,212,376	—	—	—	—	—
San Diego County Lighting Maintenance District 1	1,741,013	2,838,156	3,331,044	2,615,180	2,360,430	2,253,455
County Library	52,472,533	57,619,413	67,089,715	57,358,310	58,755,409	58,253,860

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

Land Use and Environment Group						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Inactive Waste Site Management	5,124,106	6,509,559	8,769,278	7,406,430	6,165,355	6,133,638
Waste Planning and Recycling	2,680,777	3,963,492	4,441,396	2,684,989	4,206,172	4,152,413
Duck Pond Landfill Cleanup	—	14,669	14,669	—	14,669	14,669
Parkland Ded Area 4 Lincoln Acres	—	300	300	—	300	300
Parkland Ded Area 15 Sweetwater	—	2,000	2,000	386	2,000	2,000
Parkland Ded Area 19 Jamul	—	300	300	—	300	300
Parkland Ded Area 20 Spring Valley	84,814	1,000	279,176	279,027	1,000	1,000
Parkland Ded Area 25 Lakeside	—	5,000	5,000	—	5,000	5,000
Parkland Ded Area 26 Crest	20,994	1,000	280,006	45,459	1,000	1,000
Parkland Ded Area 27 Alpine	—	4,000	904,000	536,408	4,000	4,000
Parkland Ded Area 28 Ramona	449,314	8,000	1,016,527	106,079	8,000	8,000
Parkland Ded Area 29 Escondido	—	1,000	1,000	—	1,000	1,000
Parkland Ded Area 30 San Marcos	—	2,000	2,000	—	2,000	2,000
Parkland Ded Area 31 San Dieguito	27,909	2,000	4,660,062	21,687	2,000	2,000
Parkland Ded Area 32 Carlsbad	—	2,000	2,000	—	2,000	2,000
Parkland Ded Area 35 Fallbrook	121,938	10,800	592,800	—	10,800	6,800
Parkland Ded Area 36 Bonsall	3,533	4,000	119,642	2,661	4,000	4,000
Parkland Ded Area 37 Vista	7,218	1,000	697,569	4,779	1,000	1,000
Parkland Ded Area 38 Valley Center	305,208	5,000	39,976	4,000	5,000	3,000
Parkland Ded Area 39 Pauma Valley	—	1,000	1,000	—	1,000	1,000
Parkland Ded Area 40 Palomar Julian	1,495	332,000	332,000	—	332,000	2,000
Parkland Ded Area 41 Mountain Empire	—	500	500	—	500	500
Parkland Ded Area 42 Anza Borrego	1,503	1,000	1,000	894	1,000	1,000

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



Land Use and Environment Group						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Parkland Ded Area 43 Central Mountain	34,635	300	17,078	—	300	300
Parkland Ded Area 45 Valle de Oro	349,476	500	2,854	205	500	500
PLD Administrative Fee	42,000	751,000	751,000	35,856	751,000	751,000
PRD 6 Pauma Valley	10,125	290,868	290,868	13,633	74,647	47,154
PRD 8 Magee Road Pala	4,955	116,141	341,141	10,090	57,560	31,598
PRD 9 Santa Fe Zone B	7,486	158,406	158,406	8,032	185,519	25,159
PRD 10 Davis Drive	22,907	36,272	36,272	6,661	17,808	11,078
PRD 11 Bernardo Road Zone A	3,268	50,480	50,480	5,907	74,736	19,255
PRD 11 Bernardo Road Zone C	3,054	5,789	5,789	2,780	6,531	3,104
PRD 11 Bernardo Road Zone D	3,360	25,791	25,791	3,378	37,010	7,486
PRD 12 Lomair	168,499	156,605	179,391	34,982	84,918	22,565
PRD 13 Pala Mesa Zone A	124,426	151,410	218,688	37,667	303,261	130,781
PRD 13 Stewart Canyon Zone B	32,535	28,055	34,055	4,799	69,385	31,419
PRD 16 Wynola	8,895	174,543	174,948	108,993	108,270	28,799
PRD 18 Harrison Park	38,337	80,113	258,971	242,940	91,437	44,072
PRD 20 Daily Road	286,639	392,973	421,013	344,638	201,799	123,659
PRD 21 Pauma Heights	82,221	708,695	793,695	36,193	163,173	88,465
PRD 22 West Dougherty St	2,556	5,109	5,109	3,477	5,017	2,337
PRD 23 Rock Terrace Road	3,250	33,990	33,990	4,033	19,704	7,731
PRD 24 Mt Whitney Road	12,781	75,783	75,783	4,474	69,012	10,010
CSA 26 Rancho San Diego	239,186	278,131	356,359	263,418	369,937	371,623
CSA 26 Cottonwood Village Zone A	149,814	233,845	239,928	147,199	238,880	247,535
CSA 26 Monte Vista Zone B	128,866	151,250	183,834	163,995	138,716	152,903
SD Landscape Maintenance Zone 1	170,518	179,483	182,711	146,088	184,470	184,891
Landscape Maintenance Dist Zone 2 - Julian	109,749	138,545	191,773	109,145	143,575	145,939
PRD 30 Royal Oaks Carroll	5,832	12,752	42,752	9,989	47,816	4,984
PRD 38 Gay Rio Terrace	4,240	50,125	50,125	6,592	71,170	11,078
PRD 45 Rincon Springs Rd	3,402	33,615	33,615	4,783	35,898	11,166
PRD 46 Rocosco Road	5,207	28,408	28,408	4,521	127,652	56,547
PRD 49 Sunset Knolls Road	9,152	58,317	58,317	6,812	62,563	7,180

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

Land Use and Environment Group						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
PRD 50 Knoll Park Lane	47,213	29,752	29,752	2,651	42,173	8,413
PRD 53 Knoll Park Lane Extension	90,384	131,107	131,107	3,144	152,578	18,880
PRD 54 Mount Helix	96,548	82,475	82,475	6,468	103,278	18,093
PRD 55 Rainbow Crest Rd	328,934	388,337	399,696	35,153	271,909	58,139
PRD 60 River Drive	82,885	29,938	29,938	4,510	69,728	18,917
PRD 61 Green Meadow Way	3,303	186,897	186,897	5,652	199,110	14,030
PRD 63 Hillview Road	3,819	563,752	593,752	14,450	401,016	41,283
PRD 70 El Camino Corto	4,072	37,456	37,456	8,406	50,178	9,191
PRD 75 Gay Rio Dr Zone A	216,068	42,061	42,061	3,790	64,298	20,546
PRD 75 Gay Rio Dr Zone B	311,690	38,349	38,349	4,130	83,125	27,446
PRD 76 Kingsford Court	68,759	17,074	17,074	3,078	27,292	11,186
PRD 77 Montiel Truck Trail	12,684	162,047	162,047	14,153	177,244	24,926
PRD 78 Gardena Way	4,096	81,921	81,921	4,095	103,688	10,830
PRD 80 Harris Truck Trail	(11,580)	209,644	254,644	7,395	76,963	22,623
CSA 81 Fallbrook Local Park	491,963	552,702	552,702	495,099	580,235	594,492
CSA 83 San Dieguito Local Park	847,765	824,490	1,595,328	981,128	890,210	898,994
CSA 83A Zone A4S Ranch Park 95155	896,539	1,086,743	1,396,118	1,226,726	1,155,037	1,165,660
PRD 88 East Fifth St	4,937	26,451	26,451	2,882	16,489	5,903
PRD 90 South Cordoba	3,517	26,409	26,409	2,955	44,125	9,673
PRD 94 Roble Grande Road	17,721	133,222	503,222	6,241	130,481	33,383
PRD 95 Valle Del Sol	9,083	284,871	309,871	7,302	347,176	33,536
PRD 99 Via Allondra Via Del Corvo	3,921	46,621	46,621	4,412	67,895	18,270
PRD 101 Johnson Lake Rd	16,802	83,950	83,950	18,450	101,026	27,731
PRD 101 Hi Ridge Rd Zone A	5,223	37,085	37,085	9,783	64,354	26,700
PRD 102 Mountain Meadow	36,296	108,856	167,856	14,937	106,402	62,683
PRD 103 Alto Drive	107,439	161,661	161,661	7,457	158,738	17,713
PRD 104 Artesian Rd	90,427	16,452	51,452	40,321	23,163	16,464
PRD 105 Alta Loma Dr	28,103	71,530	71,530	8,535	87,286	19,114
PRD 105 Alta Loma Dr Zone A	41,496	75,961	75,961	7,064	94,213	17,813
PRD 106 Garrison Way Et Al	6,547	48,361	48,914	5,451	57,468	11,338
PRD 117 Legend Rock	121,445	341,780	351,780	9,512	190,137	148,333
CSA 122 Otay Mesa East	—	7,152	7,152	—	7,152	7,152





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



Land Use and Environment Group						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
PRD 123 Mizpah Lane	36,151	39,490	39,490	3,964	50,753	10,448
PRD 125 Wrightwood Road	4,398	23,539	23,539	3,254	31,301	10,308
PRD 126 Sandhurst Way	3,400	7,375	7,375	3,035	13,918	4,383
PRD 127 Singing Trails Drive	114,816	27,239	27,239	4,361	34,980	17,563
CSA 128 San Miguel Park Dist	1,056,891	1,222,806	1,227,108	1,055,623	1,225,904	1,245,587
PRD 130 Wilkes Road	8,884	44,119	269,119	16,902	116,527	27,425
PRD 133 Ranch Creek Road	3,282	97,995	97,995	5,487	144,761	42,622
PRD 134 Kenora Lane	5,934	89,573	89,573	21,064	26,792	12,009
CSA 136 Sundance Detention Basin	13,212	22,500	23,989	13,895	22,500	22,000
CSA 138 Valley Center Park	—	369,200	369,200	209,020	369,200	383,061
San Diego County Flood Control District	5,829,614	7,068,773	19,742,842	5,370,403	9,379,578	5,910,996
Blackwolf Stormwater Maint ZN 349781	1,525	11,500	11,780	953	11,500	10,000
Lake Rancho Viejo Stormwater Maint ZN 442493	84,535	158,700	168,298	101,617	158,700	92,200
Ponderosa Estates Maint ZN 351421	1,615	12,000	12,253	926	12,000	9,050
Harmony Grove Cap Proj	2,794,207	—	9,153,541	—	100,000	200
Other Services - Harmony Grove Fund	143,221	316,789	455,121	144,929	360,881	382,043
Flood Control - Harmony Grove Fund	—	125,000	250,000	—	91,650	104,820
Fire Protection - Harmony Grove Fund	430,134	445,775	454,688	437,819	467,464	487,864
Improvement - Harmony Grove Fund	518,200	36,707	9,304,115	6,975,470	200	200
Horse Crk Rdg CFD 13-01 Interim Maint	182,133	426,770	426,770	6,526	426,770	426,770
Horse Crk Rdg CFD 13-01 A- Special Tax	—	473,315	480,785	240,641	482,659	492,190
Horse Crk Rdg CFD 13-01 B- Special Tax	—	193,562	193,562	—	197,375	197,452
Horse Crk Rdg CFD 13-01 C- Special Tax	116,942	144,223	144,223	—	147,094	147,094
Meadowood Prk CFD 19-01 A-Special Tax	—	51,649	51,649	—	52,641	53,654
Meadowood FCD CFD 19-01 B-Special Tax	—	30,611	30,611	—	31,183	31,767

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

Land Use and Environment Group						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Meadowood Fire CFD 19-01 C-Special Tax	—	24,109	24,109	—	24,552	25,002
Sweetwtr PI Maint CFD 19- 02 Special Tax	—	101,000	106,722	5,757	103,000	105,040
Park Cir Maint CFD 10-03 Special Tax	—	21,520	21,520	—	63,000	92,586
PRD 1003 Alamo Way	4,172	20,002	20,002	4,629	24,931	4,403
PRD 1005 Eden Valley Lane	3,294	89,329	99,329	5,816	11,363	8,118
PRD 1008 Canter	26,805	5,700	5,700	3,058	13,827	5,704
PRD 1009 Golf Drive	—	32	32	32	—	—
PRD 1010 Alpine High	33,227	46,870	417,741	402,543	72,129	45,904
PRD 1011 La Cuesta	16,806	76,045	76,045	3,092	88,855	10,608
PRD 1012 Millar Road	3,853	74,598	74,598	4,204	82,722	10,127
PRD 1013 Singing Trails	5,972	55,897	55,897	6,853	67,153	13,660
PRD 1014 Lavender Point Lane	32,521	16,019	24,019	3,097	27,241	6,655
PRD 1015 Landavo Drive	5,469	49,772	49,772	13,311	49,067	15,096
PRD 1016 El Sereno Way	3,138	77,588	87,588	5,997	79,806	9,007
PRD 1017 Kalbaugh-Haley- Toub St	—	56,705	56,705	25,920	57,985	29,500
Survey Monument Preservation Fund	—	270,000	270,000	31,646	270,000	270,000
Grazing Lands	—	8,700	8,700	—	8,700	8,700
Special Aviation	51,957	50,063	50,063	50,063	50,000	50,000
County Fish and Game Propogation	21,283	18,000	18,038	18,038	18,000	18,000
Airport Enterprise Fund	15,197,666	25,447,781	36,394,184	16,307,423	26,599,020	19,977,790
Liquid Waste Enterprise Fund	10,742,432	12,564,889	13,039,958	9,822,529	12,614,245	11,556,766
CWSMD-Zone B (Campo Hills Water)	411,696	329,500	392,801	333,430	403,000	329,500



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



Land Use and Environment Group						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Campo WSMD-Zone A (Rancho Del Campo Water)	286,977	394,278	1,298,529	256,801	884,278	344,278
LIVE OAK SPRINGS WTR SYS CSA 137	859,890	2,060,000	3,968,320	358,449	2,310,000	1,560,000
San Diego County Sanitation District	31,913,350	58,776,906	67,555,824	25,103,430	45,319,793	33,857,990
DPW Equipment Internal Service Fund	4,532,734	6,724,700	7,247,832	6,415,259	6,245,000	6,245,000
DPW ISF Equipment Acquisition Road Fund	3,171,389	6,970,000	14,933,241	3,111,586	7,308,000	6,859,000
DPW ISF Equipment Acquisition Inactive Waste	45,288	110,000	125,842	54,108	110,000	135,000
DPW ISF Equipment Acquisition Airport Enterprise	109,395	625,000	625,000	73,672	300,000	410,000
DPW ISF Equipment Acquisition General Fund	33,481	50,000	115,000	33,481	50,000	130,000
DPW ISF Equipment Acquisition Liquid Waste	491,829	945,000	2,497,860	521,940	1,425,000	960,000
<b>Total</b>	<b>\$559,815,315</b>	<b>\$615,380,413</b>	<b>\$963,385,310</b>	<b>\$513,054,364</b>	<b>\$629,913,887</b>	<b>\$586,207,537</b>

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

Finance and General Government Group						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
General Fund	\$297,876,366	\$321,454,227	\$398,732,092	\$308,472,437	\$350,755,698	\$345,485,233
Information Technology Internal Service Fund	206,508,630	218,846,284	225,637,737	193,839,721	208,617,042	202,141,655
Purchasing Internal Service Fund	12,837,772	15,719,678	15,845,949	14,519,866	17,354,517	17,711,487
Fleet Services Internal Service Fund	8,638,675	10,784,502	10,958,465	9,259,111	11,243,745	11,243,745
Fleet ISF Equipment Acquisition General	14,300,182	26,567,336	38,643,924	15,035,819	29,333,411	28,988,411
Fleet ISF Materials Supply Inventory	15,393,518	20,168,322	20,569,893	19,761,357	19,924,577	19,924,577
Fleet ISF Accident Repair	949,927	1,518,077	1,518,077	1,034,701	1,518,889	1,518,889
Facilities Management Internal Service Fund	126,178,301	140,945,109	158,287,812	136,514,117	160,324,301	158,999,106
Major Maintenance Internal Service Fund	39,879,454	22,469,262	107,723,969	23,855,502	16,569,350	16,569,350
<b>Total</b>	<b>\$722,562,825</b>	<b>\$778,472,797</b>	<b>\$977,917,919</b>	<b>\$722,292,631</b>	<b>\$815,641,530</b>	<b>\$802,582,453</b>

Capital Program						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Capital Outlay Fund	\$55,134,130	\$138,685,000	\$312,001,626	\$48,672,175	\$78,000,000	\$—
Major Maint Capital Outlay Fund	27,316,128	16,084,000	110,946,661	29,180,559	43,639,746	—
Capital MSCP Acquisition Fund	8,824,797	7,500,000	27,587,416	8,625,008	7,500,000	—
County Health Complex Capital Outlay Fund	10,218,776	11,500,000	105,172,596	26,414,092	31,000,000	—
Justice Facility Construction Capital Outlay Fnd	108,754,852	75,800,000	150,919,090	57,194,986	2,892,600	—
Library Projects Capital Outlay Fund	2,973,751	24,327,935	49,509,930	9,433,248	—	—
Edgemoor Development Fund	8,132,968	8,797,800	8,797,800	8,462,102	8,735,061	8,808,300
<b>Total</b>	<b>\$221,355,402</b>	<b>\$282,694,735</b>	<b>\$764,935,119</b>	<b>\$187,982,171</b>	<b>\$171,767,407</b>	<b>\$8,808,300</b>

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



Finance Other						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
General Fund	\$319,875,869	\$298,477,237	\$922,135,194	\$271,888,082	\$250,462,340	\$205,597,636
Pension Obligation Bonds	81,483,381	81,488,073	81,488,073	81,453,138	81,411,260	81,494,299
Employee Benefits Internal Service Fund	49,582,906	52,766,617	52,766,617	47,159,436	52,233,952	52,233,952
Public Liability Internal Service Fund	31,226,668	33,813,531	52,740,737	63,453,443	42,019,120	42,019,120
<b>Total</b>	<b>\$482,168,823</b>	<b>\$466,545,458</b>	<b>\$1,109,130,621</b>	<b>\$463,954,099</b>	<b>\$426,126,672</b>	<b>\$381,345,007</b>



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

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

Ending Fund Balances (in millions) <sup>1</sup>								
	General Fund	Special Revenue Funds <sup>2</sup>	Debt Service Fund <sup>2</sup>	Capital Fund <sup>2</sup>	Enterprise Funds <sup>2</sup>	Internal Service Funds <sup>2</sup>	Special Districts <sup>2</sup>	Misc. Category <sup>2</sup>
Fiscal Year 2015–16 Ending Fund Balance <sup>2</sup>	2,006.4	682.6	0.4	10.7	24.9	24.2	92.1	2.1
Fiscal Year 2016–17 Ending Fund Balance <sup>2</sup>	2,144.6	669.1	0.6	5.1	30.4	33.3	102.5	2.1
Fiscal Year 2017–18 Ending Fund Balance <sup>2</sup>	2,307.1	662.7	1.0	2.4	26.4	52.8	111.2	2.0
Fiscal Year 2018–19 Ending Fund Balance <sup>2</sup>	2,424.1	726.2	1.5	17.3	25.1	64.8	123.9	2.1
Fiscal Year 2019–20 Ending Fund Balance <sup>2</sup>	2,468.5	719.5	1.3	21.4	31.2	87.3	156.9	2.3
Fiscal Year 2020–21 Ending Fund Balance <sup>2</sup>	2,282.4	782.3	0.7	15.7	39.2	100.8	131.8	2.3

<sup>1</sup> Fiscal Year 2021–22 amounts are not available at the time of publishing.

<sup>2</sup> 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 Annual Comprehensive Financial Report.

Fiscal Year 2021–22 (in millions)								
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Fund	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
Beginning Fund Balance	\$ 2,282.4	\$ 782.3	\$ 0.7	\$ 15.7	\$ 39.2	\$ 100.8	\$ 131.8	\$ 2.3
<b>Add</b>								
Budgeted Revenue	5,277.7	540.0	80.9	275.8	37.8	538.7	80.3	7.8
Fund Balance Component Decrease	53.8	4.3	—	—	—	—	—	—
Total Available Funding	7,614.0	1,326.5	81.6	291.5	77.0	639.5	212.1	10.1
<b>Less</b>								
Budgeted Expenditures	5,540.9	611.9	81.5	282.7	45.1	559.0	104.1	7.8
Fund Balance Component Increase	—	—	—	—	—	—	—	—
<b>Projected Ending Fund Balance</b>	<b>\$ 2,073.1</b>	<b>\$ 714.6</b>	<b>\$ 0.1</b>	<b>\$ 8.8</b>	<b>\$ 31.9</b>	<b>\$ 80.5</b>	<b>\$ 108.0</b>	<b>\$ 2.3</b>



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



Fiscal Year 2022–23 (in millions)								
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Fund	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
Beginning Fund Balance	\$ 2,073.1	\$ 714.6	\$ 0.1	\$ 8.8	\$ 31.9	\$ 80.5	\$ 108.0	\$ 2.3
<b>Add</b>								
Budgeted Revenue	5,531.0	612.6	81.4	165.1	36.6	552.8	83.5	7.7
Fund Balance Component Decrease	52.8	2.9	—	—	—	—	—	—
Total Available Funding	7,656.9	1,330.1	81.5	173.9	68.5	633.2	191.5	10.0
<b>Less</b>								
Budgeted Expenditures	5,654.0	725.6	81.4	171.8	45.1	574.6	99.3	7.7
Fund Balance Component Increase	—	—	—	—	—	—	—	—
<b>Projected Ending Fund Balance</b>	<b>\$ 2,002.9</b>	<b>\$ 604.5</b>	<b>\$ 0.1</b>	<b>\$ 2.1</b>	<b>\$ 23.3</b>	<b>\$ 58.7</b>	<b>\$ 92.3</b>	<b>\$ 2.3</b>

Fiscal Year 2023–24 (in millions)								
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Fund	Enterprise Funds	Internal Service Funds	Special Districts	Misc. Category
Beginning Fund Balance	\$ 2,002.9	\$ 604.5	\$ 0.1	\$ 2.1	\$ 23.3	\$ 58.7	\$ 92.3	\$ 2.3
<b>Add</b>								
Budgeted Revenue	5,463.7	615.4	81.5	2.0	33.7	550.5	72.7	7.7
Fund Balance Component Decrease	42.8	2.4	—	—	—	—	—	—
Total Available Funding	7,509.5	1,222.2	81.6	4.2	57.0	609.2	165.0	10.0
<b>Less</b>								
Budgeted Expenditures	5,519.0	666.1	81.5	8.8	37.7	566.1	76.4	7.7
Fund Balance Component Increase	—	—	—	—	—	—	—	—
<b>Projected Ending Fund Balance</b>	<b>\$ 1,990.4</b>	<b>\$ 556.1</b>	<b>\$ 0.1</b>	<b>\$ (4.6)</b>	<b>\$ 19.3</b>	<b>\$ 43.1</b>	<b>\$ 88.6</b>	<b>\$ 2.3</b>







## Appendix C: General Fund Budget Summary

### Appropriations by Group and Fund

Public Safety Group						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Public Safety Executive Office	\$75,789,210	\$79,783,252	\$92,121,951	\$80,819,712	\$79,378,434	\$77,925,655
District Attorney	220,828,048	232,627,064	234,511,132	209,539,453	248,217,633	251,124,444
Sheriff	908,430,397	1,059,654,610	1,165,522,134	987,632,934	1,150,652,581	1,111,295,156
Animal Services	8,072,235	9,564,853	9,833,321	9,556,115	9,720,040	9,477,525
Child Support Services	46,849,002	47,354,733	47,664,861	46,199,404	53,814,497	53,799,079
Office of Emergency Services	7,770,224	7,947,354	10,631,079	8,121,103	9,581,610	9,573,520
Medical Examiner	13,124,321	13,253,485	14,283,018	13,198,401	14,776,414	13,794,753
Probation	209,433,876	236,706,223	249,209,753	208,459,749	261,343,834	261,928,469
Public Defender	100,315,200	110,538,085	111,587,555	105,593,821	126,927,934	127,955,198
San Diego County Fire	46,083,249	65,077,515	84,821,369	63,257,694	64,169,244	62,129,469
<b>Total</b>	<b>\$1,636,695,761</b>	<b>\$1,862,507,174</b>	<b>\$2,020,186,172</b>	<b>\$1,732,378,384</b>	<b>\$2,018,582,221</b>	<b>\$1,979,003,268</b>

Health and Human Services Agency						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Regional Operations	\$198,796	\$—	\$—	\$71,535	\$—	\$—
Self-Sufficiency Services	617,409,801	611,506,801	631,120,490	592,311,902	647,198,095	643,902,156

## APPENDIX C: GENERAL FUND BUDGET SUMMARY

Health and Human Services Agency						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Strategic Planning & Operational Support	25,317	—	—	89,049	—	—
Aging & Independence Services	284,025,594	248,178,272	215,823,219	205,659,165	238,543,105	244,152,133
Behavioral Health Services	719,994,637	817,606,006	830,913,412	745,898,644	899,482,616	895,669,892
Child Welfare Services	406,508,049	415,958,698	422,801,837	397,843,585	442,378,091	437,959,916
Public Health Services	382,853,133	377,769,263	478,480,868	314,792,574	221,548,394	208,125,574
Medical Care Services Department	—	—	—	—	44,008,645	42,982,131
Administrative Support	305,558,081	186,514,327	233,842,022	205,153,925	160,705,317	165,188,809
Housing & Community Development Services	107,648,933	113,734,406	433,966,244	253,716,332	84,310,684	67,429,787
Homeless Solutions and Equitable Communities	—	47,996,243	158,873,348	60,139,974	53,901,692	46,405,974
<b>Total</b>	<b>\$2,824,222,341</b>	<b>\$2,819,264,016</b>	<b>\$3,405,821,441</b>	<b>\$2,775,676,686</b>	<b>\$2,792,076,639</b>	<b>\$2,751,816,372</b>

Note: Residuals from prior year actuals for Public Administrator / Public Guardian were transferred under Aging & Independence Services to align with operational structure.

Land Use and Environment Group						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Land Use and Environment Executive Office	\$5,468,743	\$8,179,531	\$12,788,513	\$7,910,211	\$11,455,253	\$11,644,046
Agriculture, Weights and Measures	24,374,509	26,827,705	32,000,537	25,161,843	30,956,817	29,797,568
Department of Environmental Health and Quality	45,799,030	55,110,579	57,597,231	47,227,370	60,383,871	61,025,533
Parks and Recreation	43,219,452	52,888,981	78,209,830	50,453,390	63,137,087	59,600,012
Planning and Development Services	47,421,747	50,548,411	81,737,782	51,664,245	53,209,207	51,744,322
Public Works	50,264,941	44,455,952	76,321,230	42,376,855	22,993,546	23,317,081
University of California Cooperative Extension	1,163,321	1,191,992	1,486,642	1,222,282	—	—
<b>Total</b>	<b>\$217,711,743</b>	<b>\$239,203,151</b>	<b>\$340,141,765</b>	<b>\$226,016,196</b>	<b>\$242,135,781</b>	<b>\$237,128,562</b>





Finance and General Government Group						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Finance & General Government Executive Office	\$27,654,821	\$28,497,530	\$53,507,439	\$27,555,887	\$29,872,934	\$31,294,567
Board of Supervisors	11,214,978	12,934,126	14,486,586	13,538,877	15,087,396	14,320,128
Assessor/Recorder/County Clerk	70,959,731	78,805,699	89,806,433	72,374,568	81,115,147	84,850,191
Treasurer-Tax Collector	21,673,105	24,071,025	24,655,932	21,751,626	24,665,002	24,409,679
Chief Administrative Office	6,079,349	9,122,629	9,658,103	7,610,696	11,633,833	7,582,349
Auditor and Controller	38,382,595	41,585,921	47,132,027	38,222,772	41,540,331	42,292,049
County Communications Office	3,525,792	3,941,283	4,274,155	3,502,806	5,641,821	4,533,678
County Technology Office	11,923,797	11,599,262	15,046,092	10,963,563	10,482,858	10,528,015
Civil Service Commission	570,440	580,732	581,595	561,153	620,299	613,860
Clerk of the Board of Supervisors	3,983,516	4,283,346	4,348,309	4,100,374	4,864,157	4,972,472
County Counsel	31,726,680	33,848,785	33,988,908	32,516,289	39,536,825	40,508,232
General Services	2,631,963	3,065,000	7,941,631	3,965,553	3,546,211	3,000,000
Grand Jury	409,697	763,194	769,934	657,815	772,301	772,301
Human Resources	29,200,936	32,216,949	34,271,166	32,129,630	35,128,278	35,703,495
Office of Evaluation, Performance and Analytics	—	4,500,000	4,500,000	143,141	4,500,000	4,500,000
Purchasing and Contracting	594,000	594,000	594,000	594,000	—	—
Registrar of Voters	36,261,399	29,485,477	51,453,995	36,689,226	39,949,422	33,835,655
Citizens' Law Enforcement Review Board	1,083,567	1,559,269	1,715,786	1,594,461	1,798,883	1,768,562
<b>Total</b>	<b>\$297,876,366</b>	<b>\$321,454,227</b>	<b>\$398,732,092</b>	<b>\$308,472,437</b>	<b>\$350,755,698</b>	<b>\$345,485,233</b>

**APPENDIX C: GENERAL FUND BUDGET SUMMARY**

Finance Other						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Community Enhancement	\$5,761,932	\$4,837,336	\$10,025,836	\$3,883,106	\$5,390,086	\$5,373,163
Neighborhood Reinvestment Program	10,271,799	10,000,000	10,486,518	8,540,571	10,000,000	10,000,000
Contributions to County Library	111,145	—	847,695	499,874	—	—
Lease Payments-Bonds	24,551,513	24,505,206	24,505,206	24,142,905	24,031,204	26,232,143
Contributions to Capital Program	179,524,131	141,417,935	487,383,770	105,315,444	84,160,000	—
Countywide General Expense	99,171,435	117,218,329	388,387,739	129,022,267	126,366,769	163,462,621
Local Agency Formation Commission Administration	483,914	498,431	498,431	483,914	514,281	529,709
<b>Total</b>	<b>\$319,875,869</b>	<b>\$298,477,237</b>	<b>\$922,135,194</b>	<b>\$271,888,082</b>	<b>\$250,462,340</b>	<b>\$205,597,636</b>



Total - Group/Agency						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Total	\$5,296,382,080	\$5,540,905,805	\$7,087,016,665	\$5,314,431,784	\$5,654,012,679	\$5,519,031,071

## Financing Sources

Financing Sources by Category						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Taxes Current Property	\$789,195,463	\$807,372,255	\$807,372,255	\$821,638,484	\$863,273,350	\$892,938,743
Taxes Other Than Current Secured	577,833,110	565,876,802	565,876,802	615,407,596	604,297,680	625,037,681
Licenses Permits & Franchises	43,214,832	37,123,063	37,123,063	42,140,840	51,189,426	53,351,679
Fines, Forfeitures & Penalties	39,344,960	40,754,440	41,354,994	41,068,946	40,058,414	34,042,423
Revenue From Use of Money & Property	18,434,790	12,764,648	12,764,648	22,221,592	12,512,993	11,527,965
Intergovernmental Revenues	3,029,344,526	2,887,288,678	3,701,955,634	2,990,544,230	2,967,581,393	2,928,731,118
Charges For Current Services	420,979,994	456,310,513	461,770,640	423,335,722	460,360,073	457,924,248
Miscellaneous Revenues	47,499,245	93,750,078	108,482,208	43,398,100	64,706,706	32,731,448
Other Financing Sources	304,700,451	376,483,241	390,785,773	356,898,148	467,062,387	427,443,752
<b>Total Revenues</b>	<b>\$5,270,547,369</b>	<b>\$5,277,723,718</b>	<b>\$6,127,486,017</b>	<b>\$5,356,653,657</b>	<b>\$5,531,042,422</b>	<b>\$5,463,729,057</b>
Fund Balance Component Decreases	\$76,891,087	\$53,845,021	\$53,845,021	\$53,845,021	\$52,802,187	\$42,802,014
Use of Fund Balance	(51,056,376)	209,337,066	905,685,627	(96,066,893)	70,168,070	12,500,000
<b>Total Financing Sources</b>	<b>\$5,296,382,080</b>	<b>\$5,540,905,805</b>	<b>\$7,087,016,665</b>	<b>\$5,314,431,784</b>	<b>\$5,654,012,679</b>	<b>\$5,519,031,071</b>



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

## Health and Human Services—General Fund

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



Group Staffing by Program						
		Fiscal Year 2021–22 Adopted Budget			Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Self-Sufficiency Services		2,613.00			2,710.00	2,710.00
Aging Programs		139.00			158.00	158.00
Adult Protective Services		124.00			166.00	166.00
In-Home Supportive Services		229.00			289.00	289.00
Behavioral Health Services		1,113.50			1,207.50	1,207.50
Child Welfare Services		1,531.00			1,630.00	1,630.00
Public Health Services		837.00			730.00	730.00
Administrative Support		363.00			433.00	433.00
Office of Military & Veteran Affairs		20.00			22.00	22.00
Housing & Community Development Services		130.00			156.00	156.00
Homeless Solutions and Equitable Communities Admin		10.00			14.00	14.00
Equitable Communities		42.00			53.00	53.00
Homeless Solutions		83.00			84.00	84.00
Office of Immigrant and Refugee Affairs		5.00			5.00	5.00
Strategy and Innovation		45.00			—	—
Medical Care Services Department		—			222.00	222.00
<b>HHS Total</b>		<b>7,284.50</b>			<b>7,879.50</b>	<b>7,879.50</b>

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

General Fund Budget by Program						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
<b>Self-Sufficiency Services</b>	<b>\$ 617,633,913</b>	<b>\$ 611,506,801</b>	<b>\$ 631,120,490</b>	<b>\$ 592,472,487</b>	<b>\$ 642,537,662</b>	<b>\$ 639,199,991</b>
Operational Budget	455, 104,744	399,348,264	417,561,953	398,615,414	422,946,880	419,609,209
Assistance Payments Budget	162,529,169	212,158,537	213,558,538	193,857,073	219,590,782	219,590,782
<i>CalWORKs Assistance     Payments</i>	123,781,257	161,415,640	161,415,640	136,938,461	161,415,640	161,415,640
<i>Employment and Child Care     Payments</i>	11,972,989	15,427,656	15,427,656	24,265,200	22,076,854	22,076,854
<i>General Relief Payments</i>	14,142,442	20,925,824	22,325,824	18,444,243	19,073,759	19,073,759
<i>Cash Assistance Program for     Immigrants (CAPI)</i>	4,136,919	4,137,358	4,137,358	4,869,370	4,464,678	4,464,678
<i>Expanded Subsidized     Employment (ESE)</i>	1,179,410	4,081,464	4,081,464	1,314,746	4,161,054	4,161,054
<i>Work Incentive Nutritional     Supplement (WINS)</i>	3,127,507	3,215,959	3,215,959	2,904,284	3,242,835	3,242,835
<i>Approved Relative Caregiver     (ARC)</i>	—	—	—	—	—	—
<i>Family Stabilization (FS)</i>	2,177,419	986,911	986,911	3,076,052	3,095,124	3,095,124
<i>Trafficking and Crime Victims     Assistance Program (TCVAP)</i>	1,266,309	1,198,462	1,198,462	1,178,545	1,198,462	1,198,462
<i>Refugee Aid Payments</i>	3,336	49,211	49,211	19,548	49,211	49,211
<i>Diaper Assistance Payments</i>	741,581	720,052	720,052	846,625	813,166	813,166
<b>Aging Programs</b>	<b>\$ 134,855,715</b>	<b>\$ 83,299,863</b>	<b>\$ 48,971,628</b>	<b>\$ 42,272,370</b>	<b>\$ 49,224,564</b>	<b>\$ 49,059,296</b>
Operational Budget	134,855,715	83,299,863	48,971,628	42,272,370	49,224,564	49,059,296
Assistance Payments Budget	—	—	—	—	—	—
<b>Adult Protective Services</b>	<b>\$ 17,108,901</b>	<b>\$ 20,278,335</b>	<b>\$ 21,272,428</b>	<b>\$ 20,830,938</b>	<b>\$ 30,892,204</b>	<b>\$ 30,932,428</b>
Operational Budget	17,108,901	20,278,335	21,272,428	20,830,938	30,892,204	30,932,428
Assistance Payments Budget	—	—	—	—	—	—
<b>In-Home Supportive Services</b>	<b>\$ 132,060,978</b>	<b>\$ 144,600,074</b>	<b>\$ 145,579,163</b>	<b>\$ 142,555,857</b>	<b>\$ 158,426,337</b>	<b>\$ 164,160,409</b>
Operational Budget	132,060,978	144,600,074	145,579,163	142,555,857	158,426,337	164,160,409
Assistance Payments Budget	—	—	—	—	—	—

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



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



General Fund Budget by Program						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
<b>Behavioral Health Services</b>	\$ 719,994,637	\$ 817,606,006	\$ 830,913,412	\$ 745,898,644	\$ 899,482,616	\$ 895,669,892
Operational Budget	719,994,637	817,606,006	830,913,412	745,898,644	899,482,616	895,669,892
Assistance Payments Budget	—	—	—	—	—	—
<b>Child Welfare Services</b>	\$ 406,508,049	\$ 415,958,698	\$ 422,801,837	\$ 397,843,585	\$ 442,378,091	\$ 437,959,916
Operational Budget	255,194,650	256,122,217	269,822,460	255,022,702	282,541,610	278,123,435
Assistance Payments Budget	151,313,399	159,836,481	152,979,377	142,820,882	159,836,481	159,836,481
<i>Foster Care Aid Payments</i>	59,812,622	64,979,143	58,122,039	52,064,276	64,979,143	64,979,143
<i>Kinship Guardianship Assistance Payments (Kin-GAP)</i>	6,053,292	6,006,984	6,006,984	5,994,419	6,006,984	6,006,984
<i>Adoption Assistance Payments</i>	81,361,159	84,929,249	84,929,249	80,311,742	84,929,249	84,929,249
<i>Approved Relative Caregiver (ARC)</i>	2,931,634	2,821,105	2,821,105	3,449,254	2,821,105	2,821,105
<i>Child Care Bridge</i>	1,154,692	1,100,000	1,100,000	1,001,192	1,100,000	1,100,000
<b>Public Health Services</b>	\$ 382,853,133	\$ 377,769,263	\$ 478,480,868	\$ 314,792,574	\$ 221,548,394	\$ 208,125,574
Operational Budget	382,853,133	377,769,263	478,480,868	314,792,574	221,548,394	208,125,574
Assistance Payments Budget	—	—	—	—	—	—
<b>Administrative Support</b>	\$ 301,565,173	\$ 182,299,945	\$ 229,601,774	\$ 201,174,287	\$ 160,705,317	\$ 165,188,809
Operational Budget	301,565,173	182,299,945	229,601,774	201,174,287	160,705,317	165,188,809
Assistance Payments Budget	—	—	—	—	—	—
<b>Office of Military &amp; Veteran Affairs</b>	\$ 3,992,908	\$ 4,214,382	\$ 4,240,248	\$ 3,979,638	\$ 4,660,433	\$ 4,702,165
Operational Budget	3,992,908	4,214,382	4,240,248	3,979,638	4,660,433	4,702,165
Assistance Payments Budget	—	—	—	—	—	—
<b>Housing &amp; Community Development Services</b>	\$ 107,648,933	\$ 113,734,406	\$ 433,966,244	\$ 253,716,332	\$ 84,310,684	\$ 67,429,787
Operational Budget	107,648,933	113,734,406	433,966,244	253,716,332	84,310,684	67,429,787
Assistance Payments Budget	—	—	—	—	—	—
<b>Homeless Solutions and Equitable Communities</b>	\$ —	\$ 47,996,243	\$ 158,873,348	\$ 60,139,974	\$ 53,901,692	\$ 46,405,974
Operational Budget	—	47,996,243	158,873,348	60,139,974	53,901,692	46,405,974
<i>Homeless Solutions and Equitable Communities Administration</i>	—	2,699,626	10,712,162	2,589,785	2,706,450	2,729,534



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

General Fund Budget by Program						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
<i>Equitable Communities</i>	—	12,976,102	14,000,907	11,617,512	\$14,463,450	14,500,691
<i>Homeless Solutions</i>	—	20,187,885	108,110,448	21,948,647	33,428,024	25,873,146
<i>Office of Immigrant and Refugee Affairs</i>	—	2,000,000	2,003,000	1,571,617	3,303,768	3,302,603
<i>Strategy and Innovation</i>	—	10,132,630	24,046,832	22,412,413	—	—
Assistance Payments Budget	—	—	—	—	—	—
<b>Medical Care Services Department</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 44,008,645</b>	<b>\$ 42,982,131</b>
Operational Budget	—	—	—	—	44,008,645	42,982,131
Assistance Payments Budget	—	—	—	—	—	—
<b>HHS General Fund Total</b>	<b>\$ 2,824,222,341</b>	<b>\$ 2,819,264,016</b>	<b>\$ 3,405,821,441</b>	<b>\$ 2,775,676,686</b>	<b>\$ 2,792,076,639</b>	<b>\$ 2,751,816,372</b>
<b>Operational Budget Total</b>	<b>\$ 2,510,379,773</b>	<b>\$ 2,447,268,998</b>	<b>\$ 3,039,283,527</b>	<b>\$ 2,438,998,731</b>	<b>\$ 2,412,649,376</b>	<b>\$ 2,372,389,109</b>
<b>Assistance Payments Total</b>	<b>\$ 313,842,568</b>	<b>\$ 371,995,018</b>	<b>\$ 366,537,914</b>	<b>\$ 336,677,955</b>	<b>\$ 379,427,263</b>	<b>\$ 379,427,263</b>

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  
**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  
**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  
**COC:** County Operations Center

## APPENDIX E: OPERATIONAL PLAN ACRONYMS AND ABBREVIATIONS

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

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





**VBM:** Vote-by-Mail

**WIC:** Welfare and Institutions Code

**VLf:** Vehicle License Fees

**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 Goal:** A set of focused goals for departments to collaborate on for the greatest impact to our community.

**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.

**Belonging:** Is having the right and opportunity to contribute a meaningful voice and participate in the design of social and cultural structures. It is the communal and dynamic process of constantly revisiting and identifying the elements of our common good to produce social cohesion.

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

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

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

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

**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 over-

sees 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:** 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 enterprisewide 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 Transfer & 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. Exam-



ples 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 (HHSA).

**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.

**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.

**Targeted Universalism:** Means setting universal goals pursued by targeted processes to achieve those goals. Within a Targeted Universalism framework, an organization or system sets universal goals for all groups concerned. It is a platform for bridging programs that move all groups toward the universal goal of equity and belonging.

**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, 2022 through June 30, 2024. The introductory portion of the document highlights the following:

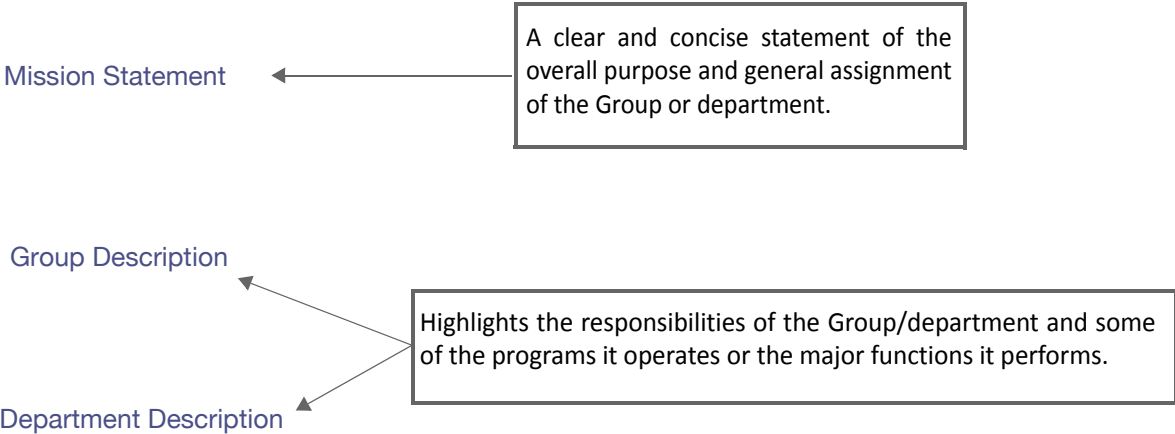
- ◆ Board of Supervisors and Organizational Chart
- ◆ Message from the Chief Administrative Officer
- ◆ Executive Summary
- ◆ County Profile, County History and Economic Indicators
- ◆ Governmental Structure
- ◆ General Management System
- ◆ Strategic Framework and Alignment
- ◆ Budget Process, Budget 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:



2021–22 Accomplishments

Brief descriptions of the Group’s/department’s accomplishments for Fiscal Year 2021–22. The discussions address the progress made on the 2021–23 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.

2022–24 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 Audacious Goal. Audacious Goals are bold statements detailing the impact the County wants to make in the community and focus on collaborative efforts that inspire greater results than any one department could accomplish alone. Audacious Goals are developed to support each of the Strategic Initiatives. A Departmental Objective is a specific department goal to drive the outcome of an Audacious Goal. The more a team, division or department can align its goals to support the Audacious Goal, 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 <sup>1</sup>	2020–21 Actuals	2021–22 Adopted	2021–22 Actuals	2022–23 Adopted	2023–24 Approved
<i>Defined Measure...</i>	90% of xxx	92% of xxx	93% of xxx	94% of xxx	94% of xxx





Table Notes

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

Budget Changes and Operational Impact: 2021–22 to 2022–23

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: 2022–23 to 2023–24

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 2021–22 and 2022–23; Approved Budget for Fiscal Year 2023–24.

### 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 2021–22 Adopted Budget			Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Name of Program						
Name of Program						
<b>Total</b>						

Budget by Program						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Name of Program						
Name of Program						
<b>Total</b>						

Budget by Categories of Expenditures						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Salaries & Benefits						
Services & Supplies						
Other Charges						
Capital Assets Equipment						
<b>Total</b>						

Budget by Categories of Revenues						
	Fiscal Year 2020–21 Actuals	Fiscal Year 2021–22 Adopted Budget	Fiscal Year 2021–22 Amended Budget	Fiscal Year 2021–22 Actuals	Fiscal Year 2022–23 Adopted Budget	Fiscal Year 2023–24 Approved Budget
Intergovernmental Revenues						
Charges For Current Services						
Miscellaneous Revenues						
Other Financing Sources						
Use of Fund Balance						
General Purpose Revenue Allocation						
<b>Total</b>						



## Capital Program

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

- ◆ Capital Improvement Needs Assessment (CINA): The CINA is the County's five year Capital Improvement Plan (CIP). This section details the policies and procedures for funding and selection of capital projects. Tables are presented for the CIP prioritization score sheet as well as all major and minor capital projects listed on the CINA for Fiscal Years 2022–27.
- ◆ 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 2022–24.
- ◆ Capital Appropriations: Discusses new appropriations to the capital budget for Fiscal Year 2022–23, 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 2021–22 and 2022–23; the Approved Budget for Fiscal Year 2023–24.
  - ◆ Appendix A: All Funds Budget Summary: Tables outline staff years; and expenditures and revenues by category for the total County and by each business group, the Capital Program, Finance Other, and General Purpose Revenue.
  - ◆ Appendix B: Budget Summary and Changes in Fund Balance appropriations by fund type; and appropriations by fund type within each business group, the Capital Program and Finance Other.
  - ◆ Appendix C: General Fund Budget Summary: Tables of General Fund expenditures by department within each business group and for Finance Other; also provided are financing sources by category for the General Fund.
- ◆ Appendix D: Health and Human Services Agency (HHSA): General Fund—Tables present staff years and summarize HHSA's General Fund budget by operations and assistance payments.
- ◆ Appendix E: Operational Plan Acronyms and Abbreviations: Common abbreviations and acronyms referenced.
- ◆ Appendix F: Glossary of Operational Plan Terms: Explanations of key terms used in the document and during the budget process.
- ◆ Appendix G: Operational Plan Format: An instructional guide detailing each section of the Operational Plan and its intended purpose.
- ◆ Index: An alphabetical listing of key topics and the page reference for each.



