

*County of San Diego*

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# Appendix A: All Funds Budget Summary

## Countywide Totals

Staffing					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
<b>Total</b>	<b>17,033.50</b>	<b>17,396.00</b>	<b>17,404.00</b>	<b>0.1</b>	<b>17,404.00</b>

Expenditures					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Salaries & Benefits	\$ 1,935,660,861	\$ 2,034,064,966	\$ 2,123,718,875	4.4	\$ 2,149,389,151
Services & Supplies	2,029,316,242	1,875,783,887	1,988,212,601	6.0	1,947,031,931
Other Charges	758,933,987	769,459,563	728,214,932	(5.4)	725,339,994
Capital Assets/Land Acquisition	136,051,925	110,781,935	182,104,450	64.4	4,000,000
Capital Assets Equipment	27,096,364	35,249,885	39,449,796	11.9	25,048,817
Expenditure Transfer & Reimbursements	(31,440,744)	(32,634,412)	(35,585,656)	9.0	(34,429,107)
Contingency Reserves	26,724,392	27,674,808	30,433,362	10.0	30,996,276
Fund Balance Component Increases	1,400,000	101,400,000	98,581,020	(2.8)	1,350,000
Operating Transfers Out	491,032,497	406,895,167	504,396,500	24.0	363,171,157
Management Reserves	39,450,000	31,450,000	30,450,000	(3.2)	22,000,000
<b>Total</b>	<b>\$ 5,414,225,524</b>	<b>\$ 5,360,125,799</b>	<b>\$ 5,689,975,880</b>	<b>6.2</b>	<b>\$ 5,233,898,219</b>



**APPENDIX A: ALL FUNDS BUDGET SUMMARY**

Revenues					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Taxes Current Property	\$ 632,916,886	\$ 660,074,129	\$ 701,003,040	6.2	\$ 717,993,507
Taxes Other Than Current Secured	437,654,014	454,307,526	477,659,677	5.1	488,371,480
Licenses Permits & Franchises	52,642,553	53,766,376	56,657,242	5.4	59,978,410
Fines, Forfeitures & Penalties	49,156,588	47,737,768	45,506,382	(4.7)	42,652,201
Revenue From Use of Money & Property	40,355,368	32,773,152	37,118,052	13.3	37,628,543
Intergovernmental Revenues	2,465,780,437	2,364,944,221	2,408,302,729	1.8	2,394,745,961
Charges For Current Services	895,565,725	906,135,928	957,531,456	5.7	953,498,153
Miscellaneous Revenues	43,986,900	50,771,843	44,133,570	(13.1)	43,154,956
Other Financing Sources	482,432,863	391,461,323	495,414,572	26.6	353,337,058
Residual Equity Transfers In	0	0	400,000	0.0	400,000
Fund Balance Component Decreases	28,449,923	8,488,092	56,379,386	564.2	19,823,102
Use of Fund Balance	285,284,267	389,665,441	409,869,774	5.2	122,314,848
<b>Total</b>	<b>\$ 5,414,225,524</b>	<b>\$ 5,360,125,799</b>	<b>\$ 5,689,975,880</b>	<b>6.2</b>	<b>\$ 5,233,898,219</b>



Public Safety Group

Staffing					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
<b>Total</b>	<b>7,418.00</b>	<b>7,490.00</b>	<b>7,434.00</b>	<b>(0.7)</b>	<b>7,434.00</b>

Expenditures					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Salaries & Benefits	\$ 968,533,309	\$ 1,016,858,489	\$ 1,072,207,177	5.4	\$ 1,084,572,880
Services & Supplies	334,835,489	347,770,779	353,395,880	1.6	332,930,742
Other Charges	113,216,387	111,200,797	111,102,275	(0.1)	111,094,893
Capital Assets Equipment	9,296,962	6,857,614	4,661,479	(32.0)	1,658,000
Expenditure Transfer & Reimbursements	(19,505,113)	(22,229,059)	(21,879,066)	(1.6)	(21,373,188)
Fund Balance Component Increases	1,100,000	100,000	0	(100.0)	0
Operating Transfers Out	291,907,088	295,393,918	312,192,512	5.7	300,327,059
Management Reserves	12,200,000	5,000,000	3,500,000	(30.0)	1,000,000
<b>Total</b>	<b>\$ 1,711,584,122</b>	<b>\$ 1,760,952,538</b>	<b>\$ 1,835,180,257</b>	<b>4.2</b>	<b>\$ 1,810,210,386</b>

Revenues					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Taxes Current Property	\$ 575,000	\$ 1,778,248	\$ 1,350,741	(24.0)	\$ 1,350,741
Licenses Permits & Franchises	463,000	500,500	500,500	0.0	500,500
Fines, Forfeitures & Penalties	27,082,528	24,548,588	18,424,659	(24.9)	15,266,699
Revenue From Use of Money & Property	8,677,578	628,231	3,365,611	435.7	3,365,611
Intergovernmental Revenues	489,678,565	515,488,775	535,783,108	3.9	524,697,928
Charges For Current Services	166,643,863	170,134,106	178,324,683	4.8	185,244,260
Miscellaneous Revenues	24,422,833	20,411,993	17,975,989	(11.9)	17,072,292
Other Financing Sources	287,822,124	287,993,411	303,284,463	5.3	298,072,736
Fund Balance Component Decreases	0	0	15,547,647	0.0	15,547,647
Use of Fund Balance	48,315,591	48,298,837	47,238,232	(2.2)	20,526,726
General Purpose Revenue Allocation	657,903,040	691,169,849	713,384,624	3.2	728,565,246
<b>Total</b>	<b>\$ 1,711,584,122</b>	<b>\$ 1,760,952,538</b>	<b>\$ 1,835,180,257</b>	<b>4.2</b>	<b>\$ 1,810,210,386</b>



Health and Human Services Agency

Staffing					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
<b>Total</b>	<b>5,976.50</b>	<b>6,317.50</b>	<b>6,320.50</b>	<b>0.0</b>	<b>6,320.50</b>

Expenditures					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Salaries & Benefits	\$ 554,809,718	\$ 598,162,000	\$ 611,704,202	2.3	\$ 619,737,590
Services & Supplies	989,708,344	819,975,423	877,013,959	7.0	863,321,737
Other Charges	429,156,584	417,026,257	394,022,912	(5.5)	394,138,067
Capital Assets Equipment	248,000	438,000	662,000	51.1	166,000
Expenditure Transfer & Reimbursements	(9,843,424)	(7,640,844)	(10,168,064)	33.1	(9,505,036)
Operating Transfers Out	20,136,721	21,633,844	21,162,955	(2.2)	21,162,955
Management Reserves	20,000,000	20,000,000	20,000,000	0.0	20,000,000
<b>Total</b>	<b>\$ 2,004,215,943</b>	<b>\$ 1,869,594,680</b>	<b>\$ 1,914,397,964</b>	<b>2.4</b>	<b>\$ 1,909,021,313</b>

Revenues					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Taxes Current Property	\$ 1,565,017	\$ 1,596,315	\$ 1,651,132	3.4	\$ 1,694,098
Taxes Other Than Current Secured	26,784	29,311	27,905	(4.8)	27,905
Licenses Permits & Franchises	894,500	916,500	925,000	0.9	925,000
Fines, Forfeitures & Penalties	6,578,679	7,260,349	7,144,882	(1.6)	7,144,882
Revenue From Use of Money & Property	2,975,119	2,975,119	2,951,319	(0.8)	2,951,319
Intergovernmental Revenues	1,784,532,596	1,664,635,386	1,688,754,669	1.4	1,698,920,262
Charges For Current Services	58,001,693	58,949,282	84,070,289	42.6	83,911,641
Miscellaneous Revenues	4,052,968	4,855,617	8,808,198	81.4	8,803,461
Other Financing Sources	8,400,000	6,000,000	6,000,000	0.0	6,000,000
Fund Balance Component Decreases	—	—	1,089,783	0.0	1,089,783
Use of Fund Balance	69,285,842	53,013,550	40,539,705	(23.5)	24,313,155
General Purpose Revenue Allocation	67,902,745	69,363,251	72,435,082	4.4	73,239,807
<b>Total</b>	<b>\$ 2,004,215,943</b>	<b>\$ 1,869,594,680</b>	<b>\$ 1,914,397,964</b>	<b>2.4</b>	<b>\$ 1,909,021,313</b>





Land Use and Environment Group

Staffing					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
<b>Total</b>	<b>1,461.00</b>	<b>1,487.00</b>	<b>1,531.00</b>	<b>3.0</b>	<b>1,531.00</b>

Expenditures					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Salaries & Benefits	\$ 171,739,018	\$ 178,289,282	\$ 186,713,361	4.7	\$ 188,202,070
Services & Supplies	196,183,288	192,865,373	200,489,525	4.0	173,470,604
Other Charges	22,775,499	56,160,629	28,939,065	(48.5)	27,315,652
Capital Assets/Land Acquisition	4,265,000	4,152,175	2,327,000	(44.0)	4,000,000
Capital Assets Equipment	8,364,028	8,969,744	11,204,500	24.9	3,986,000
Expenditure Transfer & Reimbursements	(405,000)	(599,435)	(1,262,245)	110.6	(1,265,341)
Fund Balance Component Increases	300,000	300,000	350,000	16.7	350,000
Operating Transfers Out	20,703,258	15,103,476	14,930,433	(1.1)	12,617,278
<b>Total</b>	<b>\$ 423,925,091</b>	<b>\$ 455,241,244</b>	<b>\$ 443,691,639</b>	<b>(2.5)</b>	<b>\$ 408,676,263</b>

Revenues					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Taxes Current Property	\$ 7,574,425	\$ 7,977,392	\$ 8,359,869	4.8	\$ 8,424,774
Taxes Other Than Current Secured	10,468,561	8,003,678	12,204,309	52.5	10,944,359
Licenses Permits & Franchises	42,565,807	43,340,021	45,255,887	4.4	49,673,555

**APPENDIX A: ALL FUNDS BUDGET SUMMARY**

Revenues					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Fines, Forfeitures & Penalties	1,652,330	1,621,218	1,541,018	(4.9)	1,541,018
Revenue From Use of Money & Property	21,316,396	21,533,063	22,672,850	5.3	23,174,104
Intergovernmental Revenues	99,367,847	109,616,151	103,096,822	(5.9)	102,369,738
Charges For Current Services	89,923,612	94,360,587	93,380,002	(1.0)	93,706,941
Miscellaneous Revenues	2,267,683	2,827,244	2,598,871	(8.1)	2,441,550
Other Financing Sources	20,876,756	15,103,476	14,923,459	(1.2)	12,590,535
Fund Balance Component Decreases	11,149,923	8,488,092	675,002	(92.0)	675,002
Use of Fund Balance	65,379,029	88,809,022	79,127,559	(10.9)	42,446,245
General Purpose Revenue Allocation	51,382,722	53,561,300	59,855,991	11.8	60,688,442
<b>Total</b>	<b>\$ 423,925,091</b>	<b>\$ 455,241,244</b>	<b>\$ 443,691,639</b>	<b>(2.5)</b>	<b>\$ 408,676,263</b>





Community Services Group

Staffing					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
<b>Total</b>	<b>991.50</b>	<b>910.00</b>	<b>923.00</b>	<b>1.4</b>	<b>923.00</b>

Expenditures					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Salaries & Benefits	\$ 101,723,743	\$ 97,528,871	\$ 104,300,250	6.9	\$ 105,627,327
Services & Supplies	183,119,512	157,662,813	166,822,894	5.8	163,978,703
Other Charges	18,156,239	14,834,081	15,382,354	3.7	14,988,639
Capital Assets Equipment	8,796,374	18,545,527	21,399,817	15.4	18,799,817
Expenditure Transfer & Reimbursements	(83,600)	—	—	0.0	—
Fund Balance Component Increases	—	1,000,000	—	(100.0)	1,000,000
Operating Transfers Out	12,470,403	14,454,937	17,264,702	19.4	14,241,702
Management Reserves	4,250,000	3,250,000	3,250,000	0.0	1,000,000
<b>Total</b>	<b>\$ 328,432,671</b>	<b>\$ 307,276,229</b>	<b>\$ 328,420,017</b>	<b>6.9</b>	<b>\$ 319,636,188</b>

Revenues					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Taxes Current Property	\$ 30,260,627	\$ 31,148,962	\$ 33,748,489	8.3	\$ 34,760,944
Taxes Other Than Current Secured	2,430,861	2,405,191	2,704,940	12.5	2,704,940
Licenses Permits & Franchises	1,893,391	2,110,000	1,980,000	(6.2)	1,980,000
Fines, Forfeitures & Penalties	3,000	1,500	1,300	(13.3)	1,300

**APPENDIX A: ALL FUNDS BUDGET SUMMARY**

Revenues					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Revenue From Use of Money & Property	1,599,820	1,686,435	1,501,339	(11.0)	1,501,339
Intergovernmental Revenues	35,263,987	7,183,229	7,037,982	(2.0)	7,037,982
Charges For Current Services	197,103,185	190,893,260	202,540,076	6.1	206,167,934
Miscellaneous Revenues	3,433,670	2,835,250	2,730,837	(3.7)	2,730,837
Other Financing Sources	12,696,905	14,654,937	17,564,702	19.9	14,541,702
Residual Equity Transfers In	—	—	400,000	0.0	400,000
Fund Balance Component Decreases	1,000,000	—	1,158,361	0.0	158,361
Use of Fund Balance	21,712,322	32,617,184	34,694,014	6.4	25,179,041
General Purpose Revenue Allocation	21,034,903	21,740,281	22,357,977	2.8	22,471,808
<b>Total</b>	<b>\$ 328,432,671</b>	<b>\$ 307,276,229</b>	<b>\$ 328,420,017</b>	<b>6.9</b>	<b>\$ 319,636,188</b>



Finance and General Government Group

Staffing					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
<b>Total</b>	<b>1,186.50</b>	<b>1,191.50</b>	<b>1,195.50</b>	<b>0.3</b>	<b>1,195.50</b>

Expenditures					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Salaries & Benefits	\$ 138,855,073	\$ 143,226,324	\$ 148,793,885	3.9	\$ 151,249,284
Services & Supplies	261,478,322	263,067,439	257,294,396	(2.2)	235,826,102
Other Charges	50,000	50,000	50,000	0.0	50,000
Capital Assets Equipment	391,000	439,000	1,522,000	246.7	439,000
Expenditure Transfer & Reimbursements	(1,603,607)	(2,165,074)	(2,276,281)	5.1	(2,285,542)
Management Reserves	3,000,000	3,200,000	3,700,000	15.6	0
<b>Total</b>	<b>\$ 402,170,788</b>	<b>\$ 407,817,689</b>	<b>\$ 409,084,000</b>	<b>0.3</b>	<b>\$ 385,278,844</b>

Revenues					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Licenses Permits & Franchises	\$ 1,356,500	\$ 1,430,000	\$ 2,526,500	76.7	\$ 1,430,000
Fines, Forfeitures & Penalties	1,035,450	1,035,450	920,150	(11.1)	920,150
Revenue From Use of Money & Property	60,500	158,000	210,000	32.9	210,000
Intergovernmental Revenues	2,362,974	1,885,621	2,302,420	22.1	2,302,420
Charges For Current Services	236,281,441	243,009,172	239,656,855	(1.4)	224,906,907
Miscellaneous Revenues	8,805,896	9,130,392	9,519,675	4.3	9,606,816
Other Financing Sources	5,270,877	5,183,164	5,793,798	11.8	6,058,488
Fund Balance Component Decreases	—	—	2,352,309	0.0	2,352,309
Use of Fund Balance	19,812,093	12,923,540	10,333,165	(20.0)	(150,319)
General Purpose Revenue Allocation	127,185,057	133,062,350	135,469,128	1.8	137,642,073
<b>Total</b>	<b>\$ 402,170,788</b>	<b>\$ 407,817,689</b>	<b>\$ 409,084,000</b>	<b>0.3</b>	<b>\$ 385,278,844</b>

Capital Program

Expenditures					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Services & Supplies	\$ 633,000	\$ 633,000	\$ 633,000	0.0	\$ 633,000
Capital Assets/Land Acquisition	131,786,925	63,629,760	143,690,000	125.8	—
Operating Transfers Out	8,565,150	9,913,495	8,562,100	(13.6)	8,563,675
<b>Total</b>	<b>\$ 140,985,075</b>	<b>\$ 74,176,255</b>	<b>\$ 152,885,100</b>	<b>106.1</b>	<b>\$ 9,196,675</b>

Revenues					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Revenue From Use of Money & Property	\$ 310,757	\$ 250,303	\$ 257,812	3.0	\$ 257,812
Intergovernmental Revenues	4,458,231	12,808,352	15,849,288	23.7	3,936,991
Miscellaneous Revenues	—	9,711,347	—	(100.0)	—
Other Financing Sources	136,216,087	51,406,253	136,778,000	166.1	5,001,872
<b>Total</b>	<b>\$ 140,985,075</b>	<b>\$ 74,176,255</b>	<b>\$ 152,885,100</b>	<b>106.1</b>	<b>\$ 9,196,675</b>





Finance Other

Expenditures					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Services & Supplies	\$ 63,358,287	\$ 93,809,060	\$ 132,562,947	41.3	\$ 176,871,043
Other Charges	175,579,278	170,187,799	178,718,326	5.0	177,752,743
Capital Assets/Land Acquisition	—	43,000,000	36,087,450	(16.1)	—
Contingency Reserves	26,724,392	27,674,808	30,433,362	10.0	30,996,276
Fund Balance Component Increases	—	100,000,000	98,231,020	(1.8)	—
Operating Transfers Out	137,249,877	50,395,497	130,283,798	158.5	6,258,488
<b>Total</b>	<b>\$ 402,911,834</b>	<b>\$ 485,067,164</b>	<b>\$ 606,316,903</b>	<b>25.0</b>	<b>\$ 391,878,550</b>

Revenues					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Revenue From Use of Money & Property	\$ 1,693,203	\$ 1,820,006	\$ 1,959,121	7.6	\$ 1,968,358
Intergovernmental Revenues	4,566,075	4,490,875	4,564,325	1.6	4,566,525
Charges For Current Services	147,611,931	148,789,521	159,559,551	7.2	159,560,470
Other Financing Sources	11,150,114	11,120,082	11,070,150	(0.4)	11,071,725
Fund Balance Component Decreases	16,300,000	—	35,556,284	0.0	—
Use of Fund Balance	60,779,390	154,003,308	197,937,099	28.5	10,000,000
General Purpose Revenue Allocation	160,811,121	164,843,372	195,670,373	18.7	204,711,472
<b>Total</b>	<b>\$ 402,911,834</b>	<b>\$ 485,067,164</b>	<b>\$ 606,316,903</b>	<b>25.0</b>	<b>\$ 391,878,550</b>

## Total General Purpose Revenue

General Purpose Revenue					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Taxes Current Property	\$ 592,941,817	\$ 617,573,212	\$ 655,892,809	6.2	\$ 671,762,950
Taxes Other Than Current Secured	424,727,808	443,869,346	462,722,523	4.2	474,694,276
Licenses Permits & Franchises	5,469,355	5,469,355	5,469,355	0.0	5,469,355
Fines, Forfeitures & Penalties	12,804,601	13,270,663	17,474,373	31.7	17,778,152
Revenue From Use of Money & Property	3,721,995	3,721,995	4,200,000	12.8	4,200,000
Intergovernmental Revenues	45,550,162	48,835,832	50,914,115	4.3	50,914,115
Miscellaneous Revenues	1,003,850	1,000,000	2,500,000	150.0	2,500,000
<b>Total</b>	<b>\$ 1,086,219,588</b>	<b>\$ 1,133,740,403</b>	<b>\$ 1,199,173,175</b>	<b>5.8</b>	<b>\$ 1,227,318,848</b>





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

### Appropriations by Fund Type

County Funds by Type					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Air Pollution Control District	\$ 47,624,218	\$ 58,560,893	\$ 46,376,350	(20.8)	\$ 45,397,086
Capital Project Funds	140,985,075	74,176,255	152,885,100	106.1	9,196,675
Community Facilities Districts	—	207,793	469,000	125.7	519,000
County Service Areas	16,748,281	18,847,920	19,709,138	4.6	19,727,046
Debt Service County Family	81,469,636	81,384,894	81,458,792	0.1	81,459,711
General Fund	4,116,669,668	4,117,144,687	4,333,734,686	5.3	4,050,205,924
Miscellaneous Local Agencies	8,222,384	7,908,832	7,367,420	(6.8)	7,367,420
Miscellaneous Special Districts	8,917,510	8,863,029	8,045,641	(9.2)	8,046,394
Permanent Road Divisions	5,711,817	6,018,307	7,220,112	20.0	7,220,112
County Proprietary Enterprise Funds	33,991,401	34,029,515	35,675,587	4.8	34,911,621
County Proprietary Internal Service Funds	450,147,975	461,108,375	485,815,181	5.4	469,428,115
Sanitation Districts	28,415,395	26,551,307	28,644,049	7.9	28,944,149
Special Revenue Funds	475,322,164	465,323,992	482,574,824	3.7	471,474,966
<b>Total</b>	<b>\$ 5,414,225,524</b>	<b>\$ 5,360,125,799</b>	<b>\$ 5,689,975,880</b>	<b>6.2</b>	<b>\$ 5,233,898,219</b>



Appropriations by Group and Fund

Public Safety Group					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
General Fund	\$ 1,398,780,626	\$ 1,444,509,784	\$ 1,505,440,341	4.2	\$ 1,487,621,694
Sheriff's Asset Forfeiture Program	1,600,000	1,100,000	2,100,000	90.9	2,100,000
Sheriff's Asset Forfeiture - State	—	2,326	27,326	1,074.8	27,326
District Attorney Asset Forfeiture Program Fed	500,000	500,000	500,000	0.0	500,000
District Attorney Asset Forfeiture Program - US Treasury	—	25,000	25,000	0.0	25,000
District Attorney Asset Forfeiture State	15,000	100,000	100,000	0.0	100,000
Probation Asset Forfeiture Program	223,000	100,000	100,000	0.0	100,000
Sheriff's Inmate Welfare	7,139,313	6,358,180	6,935,918	9.1	7,019,828
Probation Inmate Welfare	95,000	95,000	95,000	0.0	95,000
Public Safety Prop 172 Special Revenue	278,000,698	280,736,405	298,968,127	6.5	291,787,340
CSA 107 Elfin Forest Fire Protection / EMS	468,072	400,000	—	(100.0)	—
CSA 115 Pepper Drive Fire Protection / EMS	365,000	365,000	365,000	0.0	365,000
CSA 135 Fire Authority Fire Protection / EMS	680,000	2,410,448	2,877,728	19.4	2,877,728
CSA 135 Del Mar 800 MHZ Zone B	50,000	50,000	50,000	0.0	50,000
CSA 135 Poway 800 MHZ Zone F	155,502	155,502	155,502	0.0	155,502
CSA 135 Solana Beach 800 MHZ Zone H	56,900	45,400	45,400	0.0	45,400
SHF Jail Stores Commissary Enterprise	7,673,768	8,061,760	8,847,113	9.7	8,858,488
Penalty Assessment	6,736,509	7,064,420	4,738,376	(32.9)	4,738,376
Criminal Justice Facility	7,760,858	7,769,685	2,888,846	(62.8)	2,888,846
Courthouse Construction	1,283,876	1,103,628	920,580	(16.6)	854,858
<b>Total</b>	<b>\$ 1,711,584,122</b>	<b>\$ 1,760,952,538</b>	<b>\$ 1,835,180,257</b>	<b>4.2</b>	<b>\$ 1,810,210,386</b>





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



**Health and Human Services Agency**

	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
General Fund	\$ 1,979,862,503	\$ 1,852,029,575	\$ 1,896,581,712	2.4	\$ 1,891,162,095
Co Successor Housing Agy Gillespie Housing	—	74,013	15,000	(79.7)	15,000
Co Successor Housing Agy USDRIP Housing	—	14,690	5,000	(66.0)	5,000
Tobacco Securitization Special Revenue	13,500,000	6,200,000	6,200,000	0.0	6,200,000
CSA 17 San Dieguito Ambulance	4,341,221	4,509,276	4,509,276	0.0	4,552,242
CSA 69 Heartland Paramedic	6,512,219	6,767,126	7,086,976	4.7	7,086,976
<b>Total</b>	<b>\$ 2,004,215,943</b>	<b>\$ 1,869,594,680</b>	<b>\$ 1,914,397,964</b>	<b>2.4</b>	<b>\$ 1,909,021,313</b>

**Land Use and Environment Group**

	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
General Fund	\$ 168,615,487	\$ 196,101,261	\$ 187,139,963	(4.6)	\$ 161,961,573
Road Fund	111,445,924	104,832,769	107,993,114	3.0	104,745,143
Air Pollution Control District Operations	25,658,921	25,785,379	25,974,005	0.7	24,641,577
APCD Air Quality Improvement Trust	10,000,000	10,681,077	10,080,000	(5.6)	10,080,000
Air Quality State Moyer Program	4,115,297	3,643,272	3,728,358	2.3	4,091,758
Air Quality Power General Mitigation	—	148,923	10,236	(93.1)	—
Air Quality Proposition 1B GMERP	7,850,000	18,302,242	6,583,751	(64.0)	6,583,751
San Diego County Lighting Maintenance District 1	2,163,989	2,077,968	2,860,759	37.7	2,861,512
Inactive Waste Site Management	6,416,145	6,462,181	5,909,193	(8.6)	5,708,003
Waste Planning and Recycling	1,282,025	1,203,108	1,246,341	3.6	1,057,276
Hillsborough Landfill Maintenance	—	85,430	—	(100.0)	—
Duck Pond Landfill Cleanup	14,189	13,952	14,231	2.0	14,516
Parkland Ded Area 4 Lincoln Acres	500	1,000	1,000	0.0	200
Parkland Ded Area 15 Sweetwater	5,500	4,500	4,500	0.0	4,500
Parkland Ded Area 19 Jamul	1,500	1,500	1,500	0.0	1,500
Parkland Ded Area 20 Spring Valley	7,000	4,500	4,500	0.0	4,500
Parkland Ded Area 25 Lakeside	17,500	6,500	4,000	(38.5)	4,000



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

Land Use and Environment Group					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Parkland Ded Area 26 Crest	1,500	1,500	1,500	0.0	1,500
Parkland Ded Area 27 Alpine	7,000	4,500	4,500	0.0	4,500
Parkland Ded Area 28 Ramona	12,500	10,300	3,500	(66.0)	3,500
Parkland Ded Area 29 Escondido	1,000	1,000	500	(50.0)	500
Parkland Ded Area 30 San Marcos	500	700	700	0.0	700
Parkland Ded Area 31 San Dieguito	4,000	5,400	5,800	7.4	5,800
Parkland Ded Area 32 Carlsbad	—	—	200	0.0	200
Parkland Ded Area 35 Fallbrook	2,500	3,000	3,000	0.0	3,000
Parkland Ded Area 36 Bonsall	1,700	3,000	4,500	50.0	4,500
Parkland Ded Area 37 Vista	500	700	700	0.0	700
Parkland Ded Area 38 Valley Center	2,000	3,500	5,500	57.1	5,500
Parkland Ded Area 39 Pauma Valley	1,000	2,500	700	(72.0)	700
Parkland Ded Area 40 Palomar Julian	2,000	2,500	2,500	0.0	2,500
Parkland Ded Area 41 Mountain Empire	500	3,500	2,000	(42.9)	2,000
Parkland Ded Area 42 Anza Borrego	5,500	4,500	5,500	22.2	5,500
Parkland Ded Area 43 Central Mountain	3,000	2,900	2,000	(31.0)	2,000
Parkland Ded Area 45 Valle de Oro	4,500	4,500	4,500	0.0	4,500
PRD 6 Pauma Valley	214,911	102,960	158,050	53.5	158,050
PRD 8 Magee Road Pala	158,777	181,720	222,397	22.4	222,397
PRD 9 Santa Fe Zone B	43,553	43,678	78,444	79.6	78,444
PRD 10 Davis Drive	9,251	16,629	9,903	(40.4)	9,903
PRD 11 Bernardo Road Zone A	18,535	20,785	49,784	139.5	49,784
PRD 11 Bernardo Road Zone C	3,499	3,397	5,418	59.5	5,418
PRD 11 Bernardo Road Zone D	38,673	43,593	49,430	13.4	49,430
PRD 12 Lomair	135,128	165,706	192,281	16.0	192,281
PRD 13 Pala Mesa Zone A	247,893	104,069	114,952	10.5	114,952
PRD 13 Stewart Canyon Zone B	56,577	25,590	33,803	32.1	33,803
PRD 16 Wynola	116,313	131,018	111,512	(14.9)	111,512
PRD 18 Harrison Park	163,535	160,994	196,202	21.9	196,202
PRD 20 Daily Road	254,550	276,024	396,073	43.5	396,073
PRD 21 Pauma Heights	277,316	386,382	533,830	38.2	533,830



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



**Land Use and Environment Group**

	<b>Fiscal Year 2015–16 Adopted Budget</b>	<b>Fiscal Year 2016–17 Adopted Budget</b>	<b>Fiscal Year 2017–18 Recommended Budget</b>	<b>% Change</b>	<b>Fiscal Year 2018–19 Recommended Budget</b>
PRD 22 West Dougherty St	8,215	7,753	7,814	0.8	7,814
PRD 23 Rock Terrace Road	26,155	33,255	20,159	(39.4)	20,159
PRD 24 Mt Whitney Road	38,441	46,035	59,623	29.5	59,623
CSA 26 Rancho San Diego	273,985	257,134	272,175	5.8	272,679
CSA 26 Cottonwood Village Zone A	154,529	142,457	279,669	96.3	279,669
CSA 26 Monte Vista Zone B	183,487	179,635	298,373	66.1	298,373
SD Landscape Maintenance Zone 1	149,170	149,255	161,300	8.1	161,850
Landscape Maintenance Dist Zone 2 - Julian	113,889	113,722	123,487	8.6	124,726
PRD 30 Royal Oaks Carroll	34,488	36,358	36,119	(0.7)	36,119
PRD 38 Gay Rio Terrace	21,307	30,494	32,802	7.6	32,802
PRD 39 Sunbeam Lane	—	1,979	—	(100.0)	—
PRD 45 Rincon Springs Rd	21,637	23,722	40,030	68.7	40,030
PRD 46 Rocoso Road	37,124	41,911	14,036	(66.5)	14,036
PRD 49 Sunset Knolls Road	34,968	39,911	14,740	(63.1)	14,740
PRD 50 Knoll Park Lane	46,675	52,213	56,074	7.4	56,074
PRD 53 Knoll Park Lane Extension	134,460	134,122	157,203	17.2	157,203
PRD 54 Mount Helix	83,534	92,284	120,844	30.9	120,844
PRD 55 Rainbow Crest Rd	322,093	367,830	380,323	3.4	380,323
PRD 60 River Drive	40,437	50,338	72,027	43.1	72,027
PRD 61 Green Meadow Way	169,091	174,886	190,231	8.8	190,231
PRD 63 Hillview Road	346,356	370,458	414,400	11.9	414,400
PRD 70 El Camino Corto	10,320	9,845	19,676	99.9	19,676
PRD 75 Gay Rio Dr Zone A	139,863	147,942	177,217	19.8	177,217
PRD 75 Gay Rio Dr Zone B	205,220	216,834	253,434	16.9	253,434
PRD 76 Kingsford Court	36,616	49,453	52,013	5.2	52,013
PRD 77 Montiel Truck Trail	76,439	94,019	124,560	32.5	124,560
PRD 78 Gardena Way	40,568	47,392	55,660	17.4	55,660
PRD 80 Harris Truck Trail	224,528	240,157	258,205	7.5	258,205
CSA 81 Fallbrook Local Park	577,682	621,859	694,561	11.7	676,141
CSA 83 San Dieguito Local Park	669,980	692,770	726,850	4.9	719,295
CSA 83A Zone A4S Ranch Park 95155	795,764	798,000	859,000	7.6	861,100
PRD 88 East Fifth St	13,081	15,768	20,918	32.7	20,918
PRD 90 South Cordoba	36,714	41,251	49,947	21.1	49,947
PRD 94 Roble Grande Road	355,435	375,706	419,205	11.6	419,205



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

Land Use and Environment Group						
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget	
PRD 95 Valle Del Sol	135,412	157,410	210,970	34.0	210,970	
PRD 99 Via Allondra Via Del Corvo	30,819	32,837	35,163	7.1	35,163	
PRD 100 Viejas Lane View	25,912	28,385	32,016	12.8	32,016	
PRD 101 Johnson Lake Rd	43,237	45,684	7,335	(83.9)	7,335	
PRD 101 Hi Ridge Rd Zone A	8,972	6,639	10,391	56.5	10,391	
PRD 102 Mountain Meadow	56,275	86,084	146,457	70.1	146,457	
PRD 103 Alto Drive	171,767	161,712	189,970	17.5	189,970	
PRD 104 Artesian Rd	66,288	77,827	95,746	23.0	95,746	
PRD 105 Alta Loma Dr	22,277	5,700	76,645	1,244.6	76,645	
PRD 105 Alta Loma Dr Zone A	32,143	30,719	62,444	103.3	62,444	
PRD 106 Garrison Way Et Al	49,433	22,522	41,438	84.0	41,438	
PRD 117 Legend Rock	3,037	4,807	9,028	87.8	9,028	
CSA 122 Otay Mesa East	5,608	5,608	5,608	0.0	—	
PRD 123 Mizpah Lane	24,710	33,072	49,272	49.0	49,272	
PRD 125 Wrightwood Road	85,471	92,883	19,781	(78.7)	19,781	
PRD 126 Sandhurst Way	32,654	34,478	8,534	(75.2)	8,534	
PRD 127 Singing Trails Drive	23,923	28,301	35,834	26.6	35,834	
CSA 128 San Miguel Park Dist	1,146,705	1,148,708	1,166,200	1.5	1,179,845	
PRD 130 Wilkes Road	119,662	142,941	185,220	29.6	185,220	
PRD 133 Ranch Creek Road	19,864	25,631	34,633	35.1	34,633	
PRD 134 Kenora Lane	30,503	39,836	57,333	43.9	57,333	
CSA 136 Sundance Detention Basin	48,568	36,020	32,033	(11.1)	20,520	
San Diego County Flood Control District	5,940,279	5,232,629	4,466,450	(14.6)	4,466,450	
Blackwolf Stormwater Maint ZN 349781	10,634	9,464	9,464	0.0	9,464	
Lake Rancho Viejo Stormwater Maint ZN 442493	197,000	160,500	90,500	(43.6)	90,500	
Ponderosa Estates Maint ZN 351421	22,690	8,690	8,690	0.0	8,690	
Other Services - Harmony Grove Fund	—	199,793	171,000	(14.4)	221,000	
Flood Control - Harmony Grove Fund	—	8,000	8,000	0.0	8,000	
Fire Protection - Harmony Grove Fund	—	—	290,000	0.0	290,000	
PRD 1002 Sunny Acres	7,406	—	—	0.0	—	
PRD 1003 Alamo Way	13,775	14,536	15,495	6.6	15,495	



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



Land Use and Environment Group					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
PRD 1005 Eden Valley Lane	59,195	60,606	75,485	24.6	75,485
PRD 1008 Canter	16,234	19,613	25,707	31.1	25,707
PRD 1010 Alpine High	167,135	205,399	287,279	39.9	287,279
PRD 1011 La Cuesta	44,411	54,443	68,846	26.5	68,846
PRD 1012 Millar Road	28,569	35,237	51,191	45.3	51,191
PRD 1013 Singing Trails	32,730	34,480	34,848	1.1	34,848
PRD 1014 Lavender Point Lane	41,955	44,299	47,419	7.0	47,419
PRD 1015 Landavo Drive	28,223	33,676	41,270	22.6	41,270
PRD 1016 El Sereno Way	47,549	54,089	65,023	20.2	65,023
Survey Monument Preservation Fund	175,911	280,000	315,000	12.5	315,000
Special Aviation	50,000	50,000	50,000	0.0	50,000
Special Aviation Debt Service	330,579	181,033	—	(100.0)	—
County Fish and Game Propagation	18,000	18,000	18,000	0.0	18,000
Airport Enterprise Fund	17,527,214	17,638,934	18,532,502	5.1	17,730,425
Liquid Waste Enterprise Fund	8,790,419	8,328,821	8,295,972	(0.4)	8,322,708
CWSMD-Zone B (Campo Hills Water)	283,140	723,500	294,000	(59.4)	294,000
Campo WSMD-Zone A (Rancho Del Campo Water)	299,778	650,278	315,778	(51.4)	315,778
San Diego County Sanitation District	28,415,395	26,551,307	28,644,049	7.9	28,944,149
DPW Equipment Internal Service Fund	5,745,428	5,571,130	6,031,315	8.3	6,150,880
DPW ISF Equipment Acquisition Road Fund	6,466,311	8,617,507	10,558,843	22.5	6,405,200
DPW ISF Equipment Acquisition Inactive Waste	401,112	129,000	175,000	35.7	265,000
DPW ISF Equipment Acquisition Airport Enterprise	248,112	210,000	633,000	201.4	395,000
DPW ISF Equipment Acquisition General Fund	153,228	131,000	108,657	(17.1)	24,300
DPW ISF Equipment Acquisition Liquid Waste	1,375,000	968,621	1,233,000	27.3	730,000
<b>Total</b>	<b>\$ 423,925,091</b>	<b>\$ 455,241,244</b>	<b>\$ 443,691,639</b>	<b>(2.5)</b>	<b>\$ 408,676,263</b>



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

Community Services Group					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
General Fund	\$ 75,957,817	\$ 50,308,200	\$ 53,446,572	6.2	\$ 46,804,064
Co Successor Housing Agy Gillespie Housing	83,374	—	—	0.0	—
Co Successor Housing Agy USD RIP Housing	71,936	—	—	0.0	—
County Library	38,653,437	40,970,875	43,366,672	5.8	43,068,154
Co Successor Agy Rede v Obligation Ret Fund	2,009,400	1,946,149	2,250,291	15.6	2,250,291
Co Successor Agy Gillespie Red Obligation Ret Fd	1,142,528	1,139,277	—	(100.0)	—
Co Successor Agy USD RIP Red Obligation Ret Fund	550,000	550,000	—	(100.0)	—
Co Successor Agy Gillespie Fld Debt Srv	1,142,528	1,139,277	1,443,419	26.7	1,443,419
Co Successor Agy Gillespie Fld Interest Acct	712,528	664,277	639,590	(3.7)	639,590
Co Successor Agy Gillespie Fld Principal Acct	430,000	475,000	500,000	5.3	500,000
Co Successor Agy Gillespie Fld Turbo Redemption	—	—	303,829	0.0	303,829
Co Successor Agy USD RIP	937,562	550,000	550,000	0.0	550,000
Co Successor Agy Gillespie Fld Spec Revenue Fund	1,142,528	1,139,277	1,443,419	26.7	1,443,419
Co Successor Agy Gillespie Fld Admin	—	216,872	216,872	0.0	216,872
Purchasing Internal Service Fund	9,786,703	11,859,667	13,133,891	10.7	11,648,438
Fleet Services Internal Service Fund	8,472,795	9,406,459	11,107,482	18.1	11,117,394
Fleet ISF Equipment Acquisition General	19,403,846	30,574,902	32,461,128	6.2	31,631,082
Fleet ISF Materials Supply Inventory	21,596,272	22,632,152	20,585,531	(9.0)	20,585,531
Fleet ISF Accident Repair	545,640	661,157	1,775,834	168.6	1,775,834
Fleet ISF Accidents Sheriff	622,696	701,028	—	(100.0)	—
Facilities Management Internal Service Fund	100,325,035	110,171,231	115,890,640	5.2	117,251,424
Major Maintenance Internal Service Fund	44,846,046	22,170,429	29,304,847	32.2	28,406,847
<b>Total</b>	<b>\$ 328,432,671</b>	<b>\$ 307,276,229</b>	<b>\$ 328,420,017</b>	<b>6.9</b>	<b>\$ 319,636,188</b>



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



**Finance and General Government Group**

	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
General Fund	\$ 239,532,623	\$ 239,422,918	\$ 245,510,983	2.5	\$ 231,480,655
Information Technology Internal Service Fund	162,638,165	168,394,771	163,573,017	(2.9)	153,798,189
<b>Total</b>	<b>\$ 402,170,788</b>	<b>\$ 407,817,689</b>	<b>\$ 409,084,000</b>	<b>0.3</b>	<b>\$ 385,278,844</b>

**Capital Program**

	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Capital Outlay Fund	\$ 15,964,000	\$ 31,724,680	\$ 26,190,000	(17.4)	\$ —
Capital MSCP Acquisition Fund	10,000,000	10,000,000	7,500,000	(25.0)	—
County Health Complex Capital Outlay Fund	400,000	—	10,000,000	0.0	—
Justice Facility Construction Capital Outlay Fnd	105,422,925	15,000,000	96,500,000	543.3	—
Library Projects Capital Outlay Fund	—	8,299,000	3,500,000	(57.8)	—
Edgemoor Development Fund	9,198,150	9,152,575	9,195,100	0.5	9,196,675
<b>Total</b>	<b>\$ 140,985,075</b>	<b>\$ 74,176,255</b>	<b>\$ 152,885,100</b>	<b>106.1</b>	<b>\$ 9,196,675</b>

**Finance Other**

	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
General Fund	\$ 253,920,612	\$ 334,772,949	\$ 445,615,115	33.1	\$ 231,175,843
Pension Obligation Bonds	\$ 81,469,636	\$ 81,384,894	\$ 81,458,792	0.1	\$ 81,459,711
Employee Benefits Internal Service Fund	\$ 46,046,913	\$ 47,456,303	\$ 47,670,172	0.5	\$ 47,670,172
Public Liability Internal Service Fund	\$ 21,474,673	\$ 21,453,018	\$ 31,572,824	47.2	\$ 31,572,824
<b>Total</b>	<b>\$ 402,911,834</b>	<b>\$ 485,067,164</b>	<b>\$ 606,316,903</b>	<b>25.0</b>	<b>\$ 391,878,550</b>







## Appendix C: General Fund Budget Summary

### Appropriations by Group and Department

Public Safety Group					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Child Support Services	\$ 52,897,983	\$ 54,129,642	\$ 51,804,642	(4.3)	\$ 51,704,642
Citizens' Law Enforcement Review Board	659,682	683,052	717,451	5.0	722,827
District Attorney	174,645,419	185,870,372	193,008,301	3.8	192,257,471
Medical Examiner	9,983,645	10,116,528	10,975,423	8.5	10,580,232
Office of Emergency Services	6,520,365	5,888,064	7,811,529	32.7	7,197,614
Probation	222,943,016	224,170,114	213,316,376	(4.8)	213,838,430
Public Defender	79,481,935	82,229,919	87,591,568	6.5	89,476,091
Public Safety Executive Office	79,802,512	80,682,905	80,498,252	(0.2)	79,789,476
San Diego County Fire Authority	30,240,828	30,469,846	35,912,493	17.9	31,460,400
Sheriff	741,605,241	770,269,342	823,804,306	7.0	810,594,511
<b>Total</b>	<b>\$ 1,398,780,626</b>	<b>\$ 1,444,509,784</b>	<b>\$ 1,505,440,341</b>	<b>4.2</b>	<b>\$ 1,487,621,694</b>

Health and Human Services Agency					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Administrative Support	\$ 143,903,403	\$ 162,423,779	\$ 179,852,773	10.7	\$ 173,281,262
Aging and Independence Services	383,582,465	139,213,244	137,696,011	(1.1)	139,165,598
Behavioral Health Services	441,551,554	500,607,470	529,098,092	5.7	527,944,137
Child Welfare Services	276,838,541	353,978,179	364,705,045	3.0	365,934,663
Housing & Community Development Services	—	27,123,940	28,684,848	5.8	27,636,510
Public Health Services	104,531,420	129,146,310	132,397,787	2.5	129,066,948
Regional Operations	629,455,120	—	—	0.0	—
Self-Sufficiency Services	—	539,536,653	524,147,156	(2.9)	528,132,977
<b>Total</b>	<b>\$ 1,979,862,503</b>	<b>\$ 1,852,029,575</b>	<b>\$ 1,896,581,712</b>	<b>2.4</b>	<b>\$ 1,891,162,095</b>

**APPENDIX C: GENERAL FUND BUDGET SUMMARY**

Land Use and Environment Group					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Agriculture, Weights and Measures	\$ 20,210,539	\$ 20,798,636	\$ 22,058,450	6.1	\$ 20,989,827
Environmental Health	46,148,371	45,081,910	45,095,456	0.0	44,809,510
Land Use and Environment Executive Office	9,187,565	7,482,729	6,032,276	(19.4)	5,909,335
Parks and Recreation	33,428,751	34,792,268	39,975,775	14.9	36,766,693
Planning and Development Services	35,208,739	38,809,890	44,860,121	15.6	37,133,326
Public Works	23,561,551	48,088,907	27,978,594	(41.8)	15,482,911
University of California Cooperative Extension	869,971	1,046,921	1,139,291	8.8	869,971
<b>Total</b>	<b>\$ 168,615,487</b>	<b>\$ 196,101,261</b>	<b>\$ 187,139,963</b>	<b>(4.6)</b>	<b>\$ 161,961,573</b>

Community Services Group					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Animal Services	\$ 16,305,204	\$ 17,604,133	\$ 18,728,128	6.4	\$ 18,869,172
Community Services Executive Office	9,693,167	8,226,563	4,792,638	(41.7)	2,445,488
General Services	1,995,000	1,995,000	4,318,000	116.4	2,295,000
Housing & Community Development	27,843,087	—	—	0.0	—
Purchasing and Contracting	832,559	1,247,362	1,667,362	33.7	667,362
Registrar of Voters	19,288,800	21,235,142	23,940,444	12.7	22,527,042
<b>Total</b>	<b>\$ 75,957,817</b>	<b>\$ 50,308,200</b>	<b>\$ 53,446,572</b>	<b>6.2</b>	<b>\$ 46,804,064</b>

## APPENDIX C: GENERAL FUND BUDGET SUMMARY



### Finance and General Government Group

	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	%	Fiscal Year 2018–19 Recommended Budget
				Change	
Assessor / Recorder / County Clerk	\$ 66,317,674	\$ 66,980,254	\$ 69,669,615	4.0	\$ 64,615,939
Auditor and Controller	35,105,281	35,889,660	36,276,913	1.1	35,288,576
Board of Supervisors	8,556,848	8,680,672	9,249,947	6.6	9,253,307
Chief Administrative Office	4,744,476	4,948,071	5,193,816	5.0	5,243,754
Civil Service Commission	493,377	525,820	531,768	1.1	539,349
Clerk of the Board of Supervisors	3,876,080	3,734,295	3,933,716	5.3	3,973,604
County Communications Office	3,246,121	3,620,533	4,608,494	27.3	3,566,808
County Counsel	25,392,692	25,745,621	27,253,889	5.9	28,031,898
County Technology Office	20,091,824	12,829,302	13,302,552	3.7	9,063,381
Finance & General Government Executive Office	21,004,076	25,027,531	25,066,789	0.2	22,337,680
Grand Jury	800,784	803,101	781,387	(2.7)	781,387
Human Resources	27,263,270	26,964,462	26,649,865	(1.2)	26,178,113
Treasurer - Tax Collector	22,640,120	23,673,596	22,992,232	(2.9)	22,606,859
<b>Total</b>	<b>\$ 239,532,623</b>	<b>\$ 239,422,918</b>	<b>\$ 245,510,983</b>	<b>2.5</b>	<b>\$ 231,480,655</b>

### Finance Other

	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	%	Fiscal Year 2018–19 Recommended Budget
				Change	
Cash Borrowing Program	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000	0.0	\$ 2,700,000
Community Enhancement	4,184,390	4,892,703	5,407,401	10.5	4,435,038
Contingency Reserve - General Fund	21,724,392	22,674,808	23,983,463	5.8	24,546,377
Contributions to Capital Program	131,479,000	88,012,333	160,377,450	82.2	—
Contributions to County Library	300,000	—	—	0.0	—
Countywide General Expense	47,756,284	174,939,903	211,405,739	20.8	157,747,505
Lease Payments-Bonds	35,350,904	31,127,560	31,273,890	0.5	31,256,392
Local Agency Formation Commission Administration	425,642	425,642	467,172	9.8	490,531
Neighborhood Reinvestment Program	10,000,000	10,000,000	10,000,000	0.0	10,000,000
<b>Total</b>	<b>\$ 253,920,612</b>	<b>\$ 334,772,949</b>	<b>\$ 445,615,115</b>	<b>33.1</b>	<b>\$ 231,175,843</b>



## APPENDIX C: GENERAL FUND BUDGET SUMMARY

Total All Groups/Agency					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Total	\$ 4,116,669,668	\$ 4,117,144,687	\$ 4,333,734,686	5.3	\$ 4,050,205,924

### General Fund Revenues

Revenues					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Taxes Current Property	\$ 592,941,817	\$ 617,573,212	\$ 655,892,809	6.2	\$ 671,762,950
Taxes Other Than Current Secured	424,727,808	443,871,346	462,724,523	4.2	474,696,276
Licenses Permits & Franchises	39,880,126	39,980,411	42,868,004	7.2	45,948,714
Fines, Forfeitures & Penalties	38,554,079	37,154,135	38,312,145	3.1	35,457,965
Revenue From Use of Money & Property	12,017,629	7,482,725	7,893,684	5.5	7,902,921
Intergovernmental Revenues	2,103,309,820	1,974,848,881	2,014,645,981	2.0	2,006,766,957
Charges For Current Services	353,594,491	364,241,934	402,014,544	10.4	406,050,714
Miscellaneous Revenues	31,451,593	27,439,683	29,887,215	8.9	28,973,113
Other Financing Sources	302,777,675	299,994,921	317,868,478	6.0	312,711,340
<b>Total Revenues</b>	<b>\$ 3,899,255,038</b>	<b>\$ 3,812,587,248</b>	<b>\$ 3,972,107,383</b>	<b>4.2</b>	<b>\$ 3,990,270,950</b>
Fund Balance Component Decreases	\$ 18,666,743	\$ 379,071	\$ 56,379,386	14,773.0	\$ 19,823,102
Use of Fund Balance	198,747,887	304,178,368	305,247,917	0.4	40,111,872
<b>Total Financing Sources</b>	<b>\$ 4,116,669,668</b>	<b>\$ 4,117,144,687</b>	<b>\$ 4,333,734,686</b>	<b>5.3</b>	<b>\$ 4,050,205,924</b>



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

## Health and Human Services—General Fund

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



Group Staffing by Department				
	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Self-Sufficiency Services	2,519.00	2,517.00	(0.1)	2,517.00
Aging Programs	147.00	140.00	(4.8)	140.00
Adult Protective Services	69.00	70.00	1.4	70.00
In-Home Supportive Services	211.00	210.00	(0.5)	210.00
Behavioral Health Services	818.00	823.00	0.6	823.00
Child Welfare Services	1,364.00	1,368.00	0.3	1,368.00
Public Health Services	645.50	648.50	0.5	648.50
Administrative Support	426.00	426.00	0.0	426.00
Office of Military and Veteran Affairs	16.00	17.00	6.3	17.00
Housing & Community Development Services	102.00	101.00	(1.0)	101.00
<b>HHSA Total</b>	<b>6,317.50</b>	<b>6,320.50</b>	<b>0.0</b>	<b>6,320.50</b>

General Fund Budget by Program				
	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
<b>Self-Sufficiency Services</b>	<b>\$ 539,536,653</b>	<b>\$ 524,147,156</b>	<b>(2.9)</b>	<b>\$ 528,132,977</b>
Operational Budget	287,909,744	296,947,816	3.1	300,933,637
Assistance Payments Budget	251,626,909	227,199,340	(9.7)	227,199,340
<i>CalWORKs Assistance Payments</i>	189,415,785	169,415,641	(10.6)	169,415,641
<i>Employment and Child Care Payments</i>	32,933,001	28,813,000	(12.5)	28,813,000
<i>General Relief Payments</i>	14,039,577	12,209,813	(13.0)	12,209,813
<i>Cash Assistance Program for Immigrants (CAPI)</i>	3,051,723	3,722,145	22.0	3,722,145
<i>Expanded Subsidized Employment (ESE)</i>	4,176,280	4,156,000	(0.5)	4,156,000
<i>Work Incentive Nutritional Supplement (WINS)</i>	2,825,293	2,868,965	1.5	2,868,965
<i>Approved Relative Caregiver (ARC)</i>	3,371,250	3,327,060	(1.3)	3,327,060
<i>Family Stabilization (FS)</i>	1,300,000	1,600,000	23.1	1,600,000
<i>Trafficking and Crime Victims Assistance Program (TCVAP)</i>	410,000	816,311	99.1	816,311
<i>Refugee Aid Payments</i>	104,000	270,404	160.0	270,404
<b>Aging Programs</b>	<b>\$ 37,153,415</b>	<b>\$ 32,222,520</b>	<b>(13.3)</b>	<b>\$ 32,144,462</b>
Operational Budget	37,153,415	32,222,520	(13.3)	32,144,462
Assistance Payments Budget	—	—	—	—
<b>Adult Protective Services</b>	<b>\$ 9,999,980</b>	<b>\$ 11,079,219</b>	<b>10.8</b>	<b>\$ 10,540,469</b>
Operational Budget	9,999,980	11,079,219	10.8	10,540,469
Assistance Payments Budget	—	—	—	—
<b>In-Home Supportive Services</b>	<b>\$ 92,059,849</b>	<b>\$ 94,394,272</b>	<b>2.5</b>	<b>\$ 96,480,667</b>
Operational Budget	92,059,849	94,394,272	2.5	96,480,667
Assistance Payments Budget	—	—	—	—

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



General Fund Budget by Program				
	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
<b>Behavioral Health Services</b>	<b>\$ 500,607,470</b>	<b>\$ 529,098,092</b>	<b>5.7</b>	<b>\$ 527,944,137</b>
Operational Budget	500,607,470	529,098,092	5.7	527,944,137
Assistance Payments Budget	—	—	—	—
<b>Child Welfare Services</b>	<b>\$ 353,978,179</b>	<b>\$ 364,705,045</b>	<b>3.0</b>	<b>\$ 365,934,663</b>
Operational Budget	203,030,546	212,999,151	4.9	214,228,769
Assistance Payments Budget	150,947,633	151,705,894	0.5	151,705,894
<i>Foster Care Aid Payments</i>	66,530,449	63,430,449	(4.7)	63,430,449
<i>Kinship Guardianship     Assistance Payments (Kin-GAP)</i>	5,030,129	5,030,129	—	5,030,129
<i>Adoption Assistance Payments</i>	79,387,055	83,245,316	4.9	83,245,316
<b>Public Health Services</b>	<b>\$ 129,146,310</b>	<b>\$ 132,397,787</b>	<b>2.5</b>	<b>\$ 129,066,948</b>
Operational Budget	129,146,310	132,397,787	2.5	129,066,948
Assistance Payments Budget	—	—	—	—
<b>Administrative Support</b>	<b>\$ 159,886,257</b>	<b>\$ 177,033,288</b>	<b>10.7</b>	<b>\$ 170,517,139</b>
Operational Budget	159,886,257	177,033,288	10.7	170,517,139
Assistance Payments Budget	—	—	—	—
<b>Office of Military and Veteran Affairs</b>	<b>\$ 2,537,522</b>	<b>\$ 2,819,485</b>	<b>11.1</b>	<b>\$ 2,764,123</b>
Operational Budget	2,537,522	2,819,485	11.1	2,764,123
Assistance Payments Budget	—	—	—	—
<b>Housing &amp; Community Development Services</b>	<b>\$ 27,123,940</b>	<b>\$ 28,684,848</b>	<b>5.8</b>	<b>\$ 27,636,510</b>
Operational Budget	27,123,940	28,684,848	5.8	27,636,510
Assistance Payments Budget	—	—	—	—
<b>HHS General Fund Total</b>	<b>\$ 1,852,029,575</b>	<b>\$ 1,896,581,712</b>	<b>2.4</b>	<b>\$ 1,891,162,095</b>
<b>Operational Budget Total</b>	<b>\$ 1,449,455,033</b>	<b>\$ 1,517,676,478</b>	<b>4.7</b>	<b>\$ 1,512,256,861</b>
<b>Assistance Payments Total</b>	<b>\$ 402,574,542</b>	<b>\$ 378,905,234</b>	<b>(5.9)</b>	<b>\$ 378,905,234</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  
**CA:** California  
**CAC:** County Administration Center  
**CAFR:** Comprehensive Annual Financial Report  
**CAL FIRE:** California Department of Forestry and Fire Protection  
**CaIMHSA:** California Mental Health Services Authority  
**CAHP:** Coordinated Assessment and Housing Placement  
**CAMS:** Contracts Award & Management System  
**CAO:** Chief Administrative Officer



**CAP:** Climate Action Plan, Community Action Partnership  
**CAPI:** Cash Assistance Program for Immigrants  
**CATCH:** Computer and Technology Crime High-Tech Response Team  
**CCFSA:** California Counties Facilities Services Association  
**CCI:** Coordinated Care Initiative  
**CCO:** County Communications Office  
**CCRM:** County Constituent Relationship Management  
**CCTP:** Community-Based Care Transitions Program  
**CDBG:** Community Development Block Grant  
**CDC:** Centers for Disease Control and Prevention  
**CDO:** Cross-Departmental Objective  
**CEC:** California Energy Commission  
**CEQA:** California Environmental Quality Act  
**CERS:** California Electronic Reporting System  
**CERT:** Community Emergency Response Team  
**CFO:** Chief Financial Officer  
**CFM:** Certified Farmers' Market  
**CFT:** Child and Family Teams  
**CHIP:** Community Health Improvement Plans  
**CINA:** Capital Improvement Needs Assessment  
**CIP:** Capital Improvement Plan, Capital Improvement Program, Construction In Progress  
**CIR:** Compliance Inspection Report  
**CIVICS:** Community Involved Vocational Inmate Crew Service  
**CLERB:** Citizens' Law Enforcement Review Board  
**CLPP:** Childhood Lead Poisoning Prevention  
**CNAP:** County Nutrition Action Partnership

## APPENDIX E: OPERATIONAL PLAN ACRONYMS AND ABBREVIATIONS

<b>CNC TV:</b> County News Center Television	<b>EFC:</b> Extended Foster Care
<b>CoC:</b> Continuum of Care	<b>EIR:</b> Environmental Impact Report
<b>COC:</b> County Operations Center	<b>EMS:</b> Emergency Medical Services
<b>COF:</b> Capital Outlay Fund	<b>EMT:</b> Emergency Medical Technician
<b>COO:</b> Chief Operating Officer	<b>EOC:</b> Emergency Operations Center
<b>COOP:</b> Continuity of Operations Plan	<b>ERAF:</b> Educational Revenue Augmentation Fund
<b>COPs:</b> Certificates of Participation	<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>DEH:</b> Department of Environmental Health	<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





- GWOW:** Government Without Walls
- HACSD:** Housing Authority of the County of San Diego
- HAVA:** Help America Vote Act
- HCDS:** Housing and Community Development Services
- HCV:** Housing Choice Voucher
- HEART:** Helpfulness, Expertise, Attentiveness, Respect, and Timeliness
- HF:** Healthy Families
- 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
- 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
- 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

## APPENDIX E: OPERATIONAL PLAN ACRONYMS AND ABBREVIATIONS

<b>PHC:</b> Public Health Center	<b>SDCFA:</b> San Diego County Fire Authority
<b>PHS:</b> Public Health Services	<b>SDCJ:</b> San Diego Central Jail
<b>PII:</b> Personal Identifiable Information	<b>SDCL:</b> San Diego County Library
<b>PILT:</b> Payments in Lieu of Taxes	<b>SDCPH:</b> San Diego County Psychiatric Hospital
<b>PLDO:</b> Parkland Dedication Ordinance	<b>SDG&amp;E:</b> San Diego Gas and Electric
<b>PM:</b> Performance Measure(s)	<b>SDRBA:</b> San Diego Regional Building Authority
<b>POB:</b> Pension Obligation Bond	<b>SE:</b> Sustainable Environments
<b>POFA:</b> Project One for All	<b>SF:</b> Square foot/feet
<b>PRD:</b> Permanent Road Division	<b>SHSGP:</b> State Homeland Security Grant Program
<b>PROP:</b> Proposition	<b>SIDS:</b> Sudden Infant Death Syndrome
<b>PSAs:</b> Public Service Announcements	<b>SME:</b> Subject Matter Expert
<b>PSG:</b> Public Safety Group	<b>SNAP-ED:</b> Supplemental Nutrition Assistance Program- Education
<b>PV:</b> Photovoltaic	<b>SNF:</b> Skilled Nursing Facilities
<b>QA:</b> Quality Assurance	<b>SOC:</b> Standards of Cover
<b>QR:</b> Quick Response	<b>SR:</b> State Route
<b>RCCC:</b> Regional Continuum of Care Council	<b>SSS:</b> Self-Sufficiency Services
<b>RCFE:</b> Residential Care Facilities for the Elderly	<b>STAR:</b> Sheriff's Transfer, Assessment and Release
<b>RCS:</b> Regional Communications System	<b>SUAS:</b> State Utility Assistance Subsidy
<b>RFP:</b> Request for Proposal	<b>TABs:</b> Tax Allocation Bonds
<b>RG3:</b> Regional Realignment Response Group	<b>TB:</b> Tuberculosis
<b>RIFA:</b> Red Imported Fire Ants	<b>TEVAP:</b> Trafficking and Crime Victims Assistance Program
<b>RLA:</b> Resident Leadership Academies	<b>TICP:</b> Tactical Interoperable Communications Plan
<b>ROV:</b> Registrar of Voters	<b>TIF:</b> Transportation Impact Fee
<b>RPTT:</b> Real Property Transfer Tax	<b>Title IV-E Waiver:</b> California Well-Being Demonstration Project
<b>RPTTF:</b> Redevelopment Property Tax Transfer Fund	<b>TJRV:</b> Tijuana River Valley
<b>RRC:</b> Regional Recovery Centers	<b>TMDL:</b> Total Maximum Daily Load
<b>RSVP:</b> Retired & Senior Volunteer Program	<b>TN:</b> Technological Needs
<b>RWQCB:</b> Regional Water Quality Control Board	<b>TOT:</b> Transient Occupancy Tax
<b>S&amp;B:</b> Salaries & Benefits	<b>TRANS:</b> Tax and Revenue Anticipation Notes
<b>S&amp;S:</b> Services & Supplies	<b>TRC:</b> Teen Recovery Centers
<b>SANCAL:</b> San Diego County Capital Asset Leasing Corporation	<b>UAAL:</b> Unfunded Actuarial Accrued Liability
<b>SANDAG:</b> San Diego Association of Governments	<b>UASI:</b> Urban Areas Security Initiative Grant
<b>SanGIS:</b> San Diego Geographic Information Source	<b>UCLA:</b> University of California, Los Angeles
<b>SAPT:</b> Substance Abuse Prevention and Treatment	<b>UCCE:</b> University of California Cooperative Extension
<b>SARMS:</b> Substance Abuse and Recovery Management System	<b>UDC:</b> Unified Disaster Council
<b>SB:</b> Senate Bill	<b>US:</b> United States
<b>SC:</b> Safe Communities	<b>USDA:</b> United States Department of Agriculture
<b>SD:</b> San Diego	<b>USDRIP:</b> Upper San Diego River Improvement Project
<b>SDCERA:</b> San Diego County Employees' Retirement Association	<b>UST:</b> Underground Storage Tanks
	<b>VAP:</b> Voluntary Assistance Program





**VASDHS:** Veterans Administration San Diego Healthcare System

**VASH:** Veterans Affairs Supportive Housing program

**VBM:** Vote-by-Mail

**VLf:** Vehicle License Fees

**WIC:** Welfare and Institutions Code

**WQE:** Water Quality Equivalency





## Appendix F: Glossary of Operational Plan Terms

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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





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

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

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

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

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

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

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

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

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

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

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

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

**Cost Applied:** The transfer of costs 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 5 County business groups. The campus includes office and operational functions for County services available to the public as well as the Emergency Operations Center for the region.



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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





**Liability:** As referenced in the section on Measurement Focus and Basis of Accounting, a liability is a legal obligation 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.

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

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

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

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

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

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

**Modified Accrual Basis:** The basis of accounting under which revenues are recognized when they become available and measurable and, with a few exceptions, expenditures are recognized

when liabilities are incurred. A modified accrual accounting system can also divide available funds into separate entities within the organization to ensure that the money is being spent where it was intended.

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Proposed Budget:** See Recommended Budget.

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

**Special District:** An 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 Healthy Families, Safe Communities, Sustainable Environments and Operational Excellence and can be found in the Strategic Plan.

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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





# Appendix G: Operational Plan Format

## Introduction: County Overview

This Operational Plan provides the financial plan for the County of San Diego for the next two fiscal years, July 1, 2017 through June 30, 2019. The introductory portion of the document highlights the following:

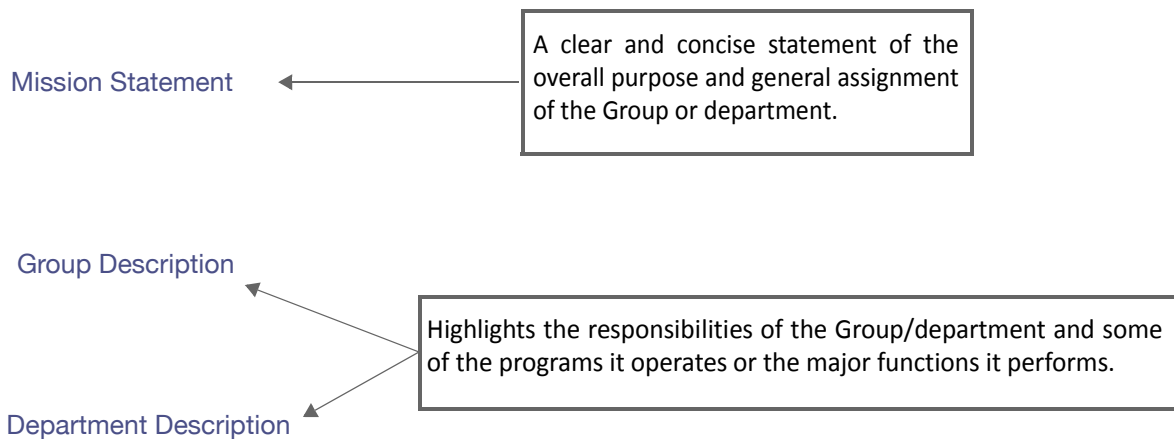
- ◆ Board of Supervisors and Organizational Chart
- ◆ Message from the Chief Administrative Officer
- ◆ Fiscal Year 2017–18 Recommended Budget at a Glance
- ◆ County Profile, County History and Economic Indicators
- ◆ Governmental Structure
- ◆ General Management System
- ◆ Strategic Framework and Alignment
- ◆ Awards and Recognition of County Performance
- ◆ Budget Process, Budget Documents and Financial Planning Calendar
- ◆ Appropriations and Funding Sources for all funds and the General Fund
- ◆ Staffing
- ◆ Financial Policies
- ◆ Capital Project Summary
- ◆ Reserves and Resources
- ◆ Financial Obligations and Debt Service

### Note on Rounding in All Charts and Tables

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

## Groups and Departments

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



2016–17 Accomplishments

Brief descriptions of the Group’s/department’s accomplishments for Fiscal Year 2016–17. The discussions address the progress made on the 2016–18 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.

2017–19 Objectives

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

Related Links

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

Performance Measures

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

<b>PERFORMANCE MEASURES<sup>1</sup></b>	<b>2015–16 Actuals</b>	<b>2016–17 Adopted</b>	<b>2016–17 Estimated Actuals</b>	<b>2017–18 Recommended</b>	<b>2018–19 Recommended</b>
<i>Defined Measure...</i>	90% of xxx	92% of xxx	93% of xxx	94% of xxx	94% of xxx





Table Notes

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

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

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

Budget Changes and Operational Impact: 2017–18 to 2018–19

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

Budget Tables

Tables of comparative data on staffing, expenditures and revenues are presented for each Group and department. The following page provides an example of the table format which includes the Adopted Budget for Fiscal Year 2015–16 and 2016-17; the Recommended Budget for Fiscal Year 2017-18; the percent change from the Fiscal Year 2016-17 Adopted Budget to the Fiscal Year 2017-18 Recommended Budget; and the Fiscal Year 2018-19 Recommended Budget.

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

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



### Sample Budget Tables

Staffing by Program					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Name of Program					
Name of Program					
<b>Total</b>					

Budget by Program					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Name of Program					
Name of Program					
<b>Total</b>					

Budget by Categories of Expenditures					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Salaries & Benefits					
Services & Supplies					
Other Charges					
Capital Assets Equipment					
<b>Total</b>					

Budget by Categories of Revenues					
	Fiscal Year 2015–16 Adopted Budget	Fiscal Year 2016–17 Adopted Budget	Fiscal Year 2017–18 Recommended Budget	% Change	Fiscal Year 2018–19 Recommended Budget
Intergovernmental Revenues					
Charges For Current Services					
Miscellaneous Revenues					
Other Financing Sources					
Use of Fund Balance					
General Purpose Revenue Allocation					
<b>Total</b>					





## Capital Program

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

- ◆ Capital Improvement Needs Assessment (CINA): The CINA is the County's five year Capital Improvement Plan (CIP). This section details the policies and procedures for funding and selection of capital projects. Tables are presented for the CIP prioritization score sheet as well as all major and minor capital projects listed on the CINA for Fiscal Years 2017–22.
- ◆ 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 2017–19.
- ◆ Capital Appropriations: Discusses new appropriations to the capital budget for Fiscal Year 2017–18, including the amount and purpose of each capital item.
- ◆ Capital Program Summary: Tables summarizing the entire Capital Program budget; including the budget by fund, by categories of expenditures and revenues, and revenue detail.
- ◆ Summary of Capital Program Funds: Tables are presented for each fund within the Capital Program that has budgeted appropriations for the fiscal years presented, which may include any or all of the following funds: Capital Outlay, County Health Complex, Justice Facility Construction, Library Projects, Multiple Species Conservation Program and Edgemoor Development. The information in the tables presents, for each fund, the capital budget by categories of expenditures and by categories of revenues.
- ◆ Outstanding Capital Projects by Fund: Tables for each Capital Program fund are arranged by Groups within the fund, then in alphabetical order by project name. Included for each project is the scope/description of the project; project number; the fiscal year project was established; the Adopted Budget for Fiscal Year 2016-17; the Recommended Budget for Fiscal Year 2017-18; the percent change from the Fiscal Year 2016-17 Adopted Budget to the Fiscal Year 2017-18 Recommended Budget; the Recommended Budget for Fiscal Year 2018-19; the Total Appropriations for the project through February 28, 2017; and the Total Expenditures for the project through February 28, 2017.

## 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 2015–16 and 2016-17; the Recommended Budget for Fiscal Year 2017-18; the percent change from the Fiscal Year 2016-17 Adopted Budget to the Fiscal Year 2017-18 Recommended Budget; and the Fiscal Year 2018-19 Recommended Budget.
  - ◆ Appendix A: All Funds Budget Summary: Tables outline staff years; and expenditures and revenues by category for the total County and by each business group, the Capital Program, Finance Other, and General Purpose Revenue.
  - ◆ Appendix B: Budget Summary and Changes in Fund Balance appropriations by fund type; and appropriations by fund type within each business group, the Capital Program and Finance Other.
  - ◆ Appendix C: General Fund Budget Summary: Tables of General Fund expenditures by department within each business group and for Finance Other; also provided are financing sources by category for the General Fund.
- ◆ Appendix D: Health and Human Services Agency (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.



