

*County of San Diego*

Appendices

Appendix A: All Funds Budget Summary	551
.....	
Appendix B: Budget Summary and Changes in Fund Balance	565
.....	
Appendix C: General Fund Budget Summary	574
.....	
Appendix D: Health & Human Services Agency: General Fund	581
.....	
Appendix E: Operational Plan Acronyms and Abbreviations	585
.....	
Appendix F: Glossary of Operational Plan Terms	591
.....	
Appendix G: Operational Plan Format	601
.....	



# Appendix A: All Funds Budget Summary

## Countywide Totals

Staffing					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
<b>Total</b>	<b>18,024.50</b>	<b>17,953.50</b>	<b>18,450.25</b>	<b>2.8</b>	<b>18,504.25</b>

Expenditures					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Salaries & Benefits	\$2,379,088,553	\$2,510,173,982	\$2,657,283,912	5.9	\$2,693,507,605
Services & Supplies	2,434,534,641	2,666,196,022	2,792,354,580	4.7	2,367,830,078
Other Charges	709,239,588	759,071,740	720,951,075	(5.0)	713,577,812
Capital Assets Software	—	—	50,000	—	50,000
Capital Assets/Land Acquisition	150,164,665	142,985,406	307,909,833	115.3	156,533,982
Capital Assets Equipment	39,917,454	39,440,414	25,111,622	(36.3)	18,264,300
Expenditure Transfer & Reimbursements	(37,953,457)	(110,345,299)	(92,886,233)	(15.8)	(36,377,351)
Contingency Reserves	10,747,220	—	—	—	—
Fund Balance Component Increases	350,000	—	—	—	—
Operating Transfers Out	544,413,317	529,890,996	621,299,126	17.3	432,701,897
Management Reserves	22,150,000	14,460,098	—	(100.0)	—
<b>Total</b>	<b>\$6,252,651,981</b>	<b>\$6,551,873,359</b>	<b>\$7,032,073,915</b>	<b>7.3</b>	<b>\$6,340,088,323</b>

**APPENDIX A: ALL FUNDS BUDGET SUMMARY**

Revenues					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Taxes Current Property	\$790,750,588	\$797,971,613	\$865,326,997	8.4	\$886,927,437
Taxes Other Than Current Secured	541,253,163	550,929,170	581,329,530	5.5	595,147,267
Licenses Permits & Franchises	59,865,709	54,320,403	53,096,019	(2.3)	53,986,493
Fines, Forfeitures & Penalties	46,322,296	31,580,464	45,571,430	44.3	38,860,362
Revenue From Use of Money & Property	71,629,660	50,167,691	47,086,009	(6.1)	47,682,207
Intergovernmental Revenues	2,792,201,550	2,968,639,560	3,246,863,842	9.4	2,993,182,081
Charges For Current Services	1,025,285,390	1,091,268,824	1,134,590,577	4.0	1,115,823,715
Miscellaneous Revenues	66,369,779	85,911,687	83,728,960	(2.5)	46,894,337
Other Financing Sources	515,143,636	497,799,631	646,362,208	29.8	394,622,461
Residual Equity Transfers In	1,700,000	2,300,000	258,486	(88.8)	1,000,000
Fund Balance Component Decreases	63,188,482	91,564,210	58,109,719	(36.5)	55,240,764
Use of Fund Balance	278,941,728	329,420,106	269,750,138	(18.1)	111,721,199
<b>Total</b>	<b>\$6,252,651,981</b>	<b>\$6,551,873,359</b>	<b>\$7,032,073,915</b>	<b>7.3</b>	<b>\$6,346,088,323</b>



Public Safety Group

Staffing					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
<b>Total</b>	<b>7,551.00</b>	<b>7,470.00</b>	<b>7,743.00</b>	<b>3.7</b>	<b>7,797.00</b>

Expenditures					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Salaries & Benefits	\$ 1,180,048,995	\$ 1,230,058,508	\$1,309,698,878	6.5	\$ 1,343,780,903
Services & Supplies	412,725,523	406,703,713	422,558,166	3.9	393,878,683
Other Charges	116,323,723	119,261,350	121,218,382	1.6	123,028,118
Capital Assets Software	—	—	50,000	—	50,000
Capital Assets/Land Acquisition	—	7,288,867	—	(100.0)	—
Capital Assets Equipment	13,219,115	7,592,438	6,301,322	(17.0)	1,596,500
Expenditure Transfer & Reimbursements	(23,457,767)	(50,377,450)	(27,449,098)	(45.5)	(20,431,972)
Operating Transfers Out	355,801,519	326,485,327	361,765,998	10.8	345,749,410
Management Reserves	2,000,000	—	—	—	—
<b>Total</b>	<b>\$ 2,056,661,108</b>	<b>\$ 2,047,012,753</b>	<b>\$2,194,143,648</b>	<b>7.2</b>	<b>\$ 2,187,651,642</b>

**APPENDIX A: ALL FUNDS BUDGET SUMMARY**

Revenues					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Taxes Current Property	\$ 1,183,009	\$ 1,333,055	\$2,599,921	95.0	\$2,599,921
Taxes Other Than Current Secured	—	—	16,000	—	16,000
Licenses Permits & Franchises	1,053,890	784,473	1,100,269	40.3	1,100,269
Fines, Forfeitures & Penalties	19,649,931	12,600,695	19,475,356	54.6	12,876,458
Revenue From Use of Money & Property	4,446,756	4,594,202	1,440,816	(68.6)	1,390,816
Intergovernmental Revenues	567,436,756	534,347,904	585,266,911	9.5	580,112,467
Charges For Current Services	188,227,101	180,986,398	197,174,145	8.9	204,052,410
Miscellaneous Revenues	30,183,768	25,581,520	24,908,995	(2.6)	20,361,924
Other Financing Sources	336,868,529	301,275,180	349,802,498	16.1	343,527,424
Fund Balance Component Decreases	30,747,074	34,605,940	33,605,940	(2.9)	33,605,940
Use of Fund Balance	87,679,252	114,177,941	74,477,302	(34.8)	44,290,848
General Purpose Revenue Allocation	789,185,322	837,725,445	904,275,495	8.1	943,717,165
<b>Total</b>	<b>\$ 2,056,661,108</b>	<b>\$ 2,047,012,753</b>	<b>\$2,194,143,648</b>	<b>7.2</b>	<b>\$ 2,187,651,642</b>



Health and Human Services Agency

Staffing					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
<b>Total</b>	<b>6,771.50</b>	<b>6,772.50</b>	<b>7,083.50</b>	<b>4.6</b>	<b>7,083.50</b>

Expenditures					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Salaries & Benefits	\$ 709,039,841	\$ 763,397,332	\$ 832,415,024	9.0	\$ 834,191,156
Services & Supplies	1,147,038,640	1,329,568,567	1,500,209,018	12.8	1,198,631,063
Other Charges	358,458,915	397,312,532	393,351,544	(1.0)	384,848,308
Capital Assets Equipment	274,500	274,500	295,500	7.7	295,500
Expenditure Transfer & Reimbursements	(10,291,929)	(30,902,487)	(42,269,844)	36.8	(11,042,602)
Operating Transfers Out	42,065,700	58,745,059	60,234,831	2.5	59,460,309
Management Reserves	16,000,000	14,460,098	—	(100.0)	—
<b>Total</b>	<b>\$ 2,262,585,667</b>	<b>\$ 2,532,855,601</b>	<b>\$ 2,744,236,073</b>	<b>8.3</b>	<b>\$ 2,466,383,734</b>

**APPENDIX A: ALL FUNDS BUDGET SUMMARY**

Revenues					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Taxes Current Property	\$ 1,891,472	\$ 2,348,672	\$ 2,491,386	6.1	\$ 2,643,043
Taxes Other Than Current Secured	2,260,545	2,383,133	2,371,203	(0.5)	2,373,325
Licenses Permits & Franchises	1,002,171	1,002,171	1,014,887	1.3	1,003,556
Fines, Forfeitures & Penalties	7,443,720	7,444,058	7,443,952	(0.0)	7,444,058
Revenue From Use of Money & Property	3,228,605	3,270,525	3,274,625	0.1	3,288,290
Intergovernmental Revenues	1,945,443,853	2,137,184,174	2,331,422,773	9.1	2,112,902,301
Charges For Current Services	85,449,252	117,205,275	118,640,171	1.2	133,347,490
Miscellaneous Revenues	17,987,330	43,577,763	41,368,306	(5.1)	9,657,560
Other Financing Sources	11,189,292	20,540,694	20,528,913	(0.1)	20,528,913
Fund Balance Component Decreases	15,936,155	14,198,815	2,370,714	(83.3)	2,370,714
Use of Fund Balance	36,043,953	48,991,002	57,324,824	17.0	13,580,375
General Purpose Revenue Allocation	134,709,319	134,709,319	155,984,319	15.8	157,244,109
<b>Total</b>	<b>\$ 2,262,585,667</b>	<b>\$ 2,532,855,601</b>	<b>\$ 2,744,236,073</b>	<b>8.3</b>	<b>\$ 2,466,383,734</b>





Land Use and Environment Group

Staffing					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
<b>Total</b>	<b>1,946.50</b>	<b>1,956.50</b>	<b>1,848.25</b>	<b>(5.5)</b>	<b>1,848.25</b>

Expenditures					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Salaries & Benefits	\$ 247,473,675	\$ 260,791,756	\$ 250,082,499	(4.1)	\$ 250,587,514
Services & Supplies	295,668,104	283,167,463	292,149,816	3.2	250,415,009
Other Charges	46,418,681	46,081,257	13,639,941	(70.4)	13,104,618
Capital Assets/Land Acquisition	13,838,000	14,432,465	33,433,000	131.7	10,400,000
Capital Assets Equipment	8,155,349	12,873,253	7,860,800	(38.9)	6,181,300
Expenditure Transfer & Reimbursements	(1,197,547)	(4,017,901)	(19,722,784)	390.9	(1,458,270)
Fund Balance Component Increases	350,000	—	—	0.0	—
Operating Transfers Out	40,316,978	36,752,392	33,777,141	(8.1)	4,673,509
Management Reserves	1,000,000	—	—	—	—
<b>Total</b>	<b>\$ 652,023,240</b>	<b>\$ 650,080,685</b>	<b>\$ 611,220,413</b>	<b>(6.0)</b>	<b>\$ 533,903,680</b>

**APPENDIX A: ALL FUNDS BUDGET SUMMARY**

Revenues					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Taxes Current Property	\$ 46,665,977	\$ 48,964,544	\$ 52,863,435	8.0	\$ 54,194,210
Taxes Other Than Current Secured	14,201,444	10,693,852	13,065,525	22.2	13,084,188
Licenses Permits & Franchises	50,973,793	46,199,744	44,876,566	(2.9)	46,219,483
Fines, Forfeitures & Penalties	1,750,201	1,541,336	808,459	(47.6)	758,459
Revenue From Use of Money & Property	25,260,632	27,359,585	27,833,567	1.7	28,380,485
Intergovernmental Revenues	180,025,537	170,345,279	149,007,084	(12.5)	151,010,974
Charges For Current Services	112,878,911	115,261,351	115,598,047	0.3	116,839,801
Miscellaneous Revenues	3,703,731	2,502,869	1,911,888	(23.6)	1,751,543
Other Financing Sources	32,125,286	33,270,022	32,402,141	(2.6)	4,625,469
Fund Balance Component Decreases	1,904,573	20,110,830	6,734,440	(66.5)	4,865,485
Use of Fund Balance	103,619,377	92,134,238	81,383,023	(11.7)	25,893,667
General Purpose Revenue Allocation	78,913,778	81,697,035	84,736,238	3.7	86,279,916
<b>Total</b>	<b>\$ 652,023,240</b>	<b>\$ 650,080,685</b>	<b>\$ 611,220,413</b>	<b>(6.0)</b>	<b>\$ 533,903,680</b>



Finance and General Government Group

Staffing					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
<b>Total</b>	<b>1,755.50</b>	<b>1,754.50</b>	<b>1,775.50</b>	<b>1.2</b>	<b>1,775.50</b>

Expenditures					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Salaries & Benefits	\$ 242,526,042	\$ 255,926,386	\$ 265,087,511	3.6	\$ 264,948,032
Services & Supplies	441,915,641	498,823,476	474,675,650	(4.8)	442,320,240
Other Charges	17,078,878	16,712,198	16,284,886	(2.6)	16,284,886
Capital Assets Equipment	18,268,490	18,700,223	10,654,000	(43.0)	10,191,000
Expenditure Transfer & Reimbursements	(3,006,214)	(25,047,461)	(3,444,507)	(86.3)	(3,444,507)
Operating Transfers Out	10,092,300	11,267,011	5,611,048	(50.2)	5,546,048
Management Reserves	3,150,000	—	—	—	—
<b>Total</b>	<b>\$ 730,025,137</b>	<b>\$ 776,381,833</b>	<b>\$ 768,868,588</b>	<b>(1.0)</b>	<b>\$ 735,845,699</b>

**APPENDIX A: ALL FUNDS BUDGET SUMMARY**

Revenues					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Licenses Permits & Franchises	\$ 1,846,500	\$ 1,419,500	\$ 1,263,500	(11.0)	\$ 895,000
Fines, Forfeitures & Penalties	620,150	620,150	644,150	3.9	644,150
Revenue From Use of Money & Property	1,922,262	1,702,262	1,667,262	(2.1)	1,667,262
Intergovernmental Revenues	4,283,264	11,836,208	4,211,678	(64.4)	4,186,728
Charges For Current Services	476,727,082	507,638,924	515,664,978	1.6	494,547,591
Miscellaneous Revenues	12,941,889	13,749,535	14,939,771	8.7	15,123,310
Other Financing Sources	19,174,881	18,053,077	14,478,735	(19.8)	14,949,544
Residual Equity Transfers In	1,700,000	2,300,000	258,486	(88.8)	1,000,000
Fund Balance Component Decreases	4,858,481	5,265,292	5,265,292	0.0	5,265,292
Use of Fund Balance	31,467,820	34,842,495	26,465,296	(24.0)	11,111,395
General Purpose Revenue Allocation	174,482,808	178,954,390	184,004,390	2.8	186,455,427
<b>Total</b>	<b>\$ 730,025,137</b>	<b>\$ 776,381,833</b>	<b>\$ 768,868,588</b>	<b>(1.0)</b>	<b>\$ 735,845,699</b>



Capital Program

Expenditures					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Services & Supplies	\$ 533,000	\$ 359,800	\$ 231,800	(35.6)	\$ 231,800
Capital Assets/Land Acquisition	112,435,267	121,264,074	270,761,935	123.3	—
Operating Transfers Out	8,564,650	8,098,510	8,566,000	5.8	8,569,125
<b>Total</b>	<b>\$ 121,532,917</b>	<b>\$ 129,722,384</b>	<b>\$ 279,559,735</b>	<b>115.5</b>	<b>\$ 8,800,925</b>

Revenues					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Revenue From Use of Money & Property	\$ 328,924	\$ 328,924	\$ 568,924	73.0	\$ 578,792
Intergovernmental Revenues	8,550,430	4,130,110	32,377,219	683.9	1,377,219
Charges For Current Services	—	4,000,000	21,000,000	425.0	—
Miscellaneous Revenues	1,053,061	—	600,000	—	—
Other Financing Sources	104,744,760	114,987,074	218,161,935	89.7	—
Use of Fund Balance	6,855,742	6,276,276	6,851,657	9.2	6,844,914
<b>Total</b>	<b>\$ 121,532,917</b>	<b>\$ 129,722,384</b>	<b>\$ 279,559,735</b>	<b>115.5</b>	<b>\$ 8,800,925</b>

Finance Other

Expenditures					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Services & Supplies	\$ 136,653,733	\$ 147,573,003	\$ 102,530,130	(30.5)	\$ 82,353,283
Other Charges	170,959,391	179,704,403	176,456,322	(1.8)	176,311,882
Capital Assets/Land Acquisition	23,891,398	—	3,714,898	—	146,133,982
Contingency Reserves	10,747,220	—	—	0.0	—
Operating Transfers Out	87,572,170	88,542,697	151,344,108	70.9	8,703,496
<b>Total</b>	<b>\$ 429,823,912</b>	<b>\$ 415,820,103</b>	<b>\$ 434,045,458</b>	<b>4.4</b>	<b>\$ 413,502,643</b>

Revenues					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Revenue From Use of Money & Property	\$ 4,275,527	\$ 3,806,886	\$ 3,592,502	(5.6)	\$ 3,603,240
Charges For Current Services	160,403,044	164,576,876	164,413,236	(0.1)	164,936,423
Other Financing Sources	11,040,888	9,673,584	10,987,986	13.6	10,991,111
Fund Balance Component Decreases	9,742,199	17,383,333	10,133,333	(41.7)	9,133,333
Use of Fund Balance	13,275,584	32,998,154	23,248,036	(29.6)	10,000,000
General Purpose Revenue Allocation	231,086,670	187,381,270	221,670,365	18.3	214,838,536
<b>Total</b>	<b>\$ 429,823,912</b>	<b>\$ 415,820,103</b>	<b>434,045,458</b>	<b>4.4</b>	<b>\$ 413,502,643</b>





Total General Purpose Revenue

General Purpose Revenue					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Taxes Current Property	\$ 741,010,130	\$ 745,325,342	\$ 807,372,255	8.3	\$ 827,490,263
Taxes Other Than Current Secured	524,791,174	537,852,185	565,876,802	5.2	579,673,754
Licenses Permits & Franchises	4,989,355	4,914,515	4,840,797	(1.5)	4,768,185
Fines, Forfeitures & Penalties	16,858,294	9,374,225	17,199,513	83.5	17,137,237
Revenue From Use of Money & Property	32,166,954	9,105,307	8,708,313	(4.4)	8,773,322
Intergovernmental Revenues	86,461,990	110,795,885	144,573,127	30.5	148,592,392
Charges For Current Services	1,600,000	1,600,000	2,100,000	31.3	2,100,000
Miscellaneous Revenues	500,000	500,000	—	(100.0)	—
<b>Total</b>	<b>\$ 1,408,377,897</b>	<b>\$ 1,419,467,459</b>	<b>\$ 1,550,670,807</b>	<b>9.2</b>	<b>\$ 1,588,535,153</b>





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

### Appropriations by Fund Type

County Funds by Type					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Air Pollution Control District	\$ 73,381,377	\$ 80,103,984	—	(100.0)	—
Capital Project Funds	121,532,917	129,722,384	279,559,735	115.5	8,800,925
Community Facilities Districts	2,463,544	4,394,323	3,144,030	(28.5)	3,134,613
County Service Areas	21,791,350	23,159,262	22,269,683	(3.8)	22,612,212
Debt Service County Family	81,495,804	81,499,123	81,488,073	(0.0)	81,411,260
General Fund	4,728,665,244	5,013,841,934	5,342,831,154	6.6	5,005,827,681
Miscellaneous Local Agencies	7,473,804	7,807,156	7,781,448	(0.3)	7,781,448
Miscellaneous Special Districts	9,292,335	12,487,348	12,872,907	3.1	9,209,363
Permanent Road Divisions	7,008,536	4,742,045	7,036,147	48.4	1,594,514
County Proprietary Enterprise Funds	39,120,475	41,699,026	47,690,962	14.4	47,454,277
County Proprietary Internal Service Funds	535,943,096	562,679,981	558,748,418	(0.7)	535,069,501
Sanitation Districts	42,586,171	42,268,155	58,776,906	39.1	34,409,006
Special Revenue Funds	581,897,328	547,468,638	609,874,452	11.4	588,783,523
<b>Total</b>	<b>\$ 6,252,651,981</b>	<b>\$ 6,551,873,359</b>	<b>\$ 7,032,073,915</b>	<b>7.3</b>	<b>\$ 6,346,088,323</b>

Appropriations by Group and Fund

Public Safety Group					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
General Fund	\$ 1,693,682,060	\$ 1,723,395,461	\$ 1,823,017,608	5.8	\$ 1,825,109,349
Sheriff's Asset Forfeiture Program	999,496	2,900,000	1,300,000	(55.2)	—
Sheriff's Asset Forfeiture - State	80,000	900,000	1,100,000	22.2	—
District Attorney Asset Forfeiture Program Fed	500,000	1,000,000	1,000,000	0.0	1,000,000
District Attorney Asset Forfeiture Program - US Treasury	50,000	50,000	50,000	0.0	50,000
District Attorney Asset Forfeiture State	100,000	100,000	100,000	0.0	100,000
Probation Asset Forfeiture Program	100,000	100,000	100,000	0.0	100,000
Sheriff's Inmate Welfare	10,776,517	8,206,372	4,467,410	(45.6)	4,567,486
Probation Inmate Welfare	95,000	95,000	2,000	(97.9)	2,000
Public Safety Prop 172 Special Revenue	314,020,434	286,542,427	343,729,267	20.0	337,621,509
CSA 135 Mt Laguna Fire/Medical SRV ZN	17,000	17,100	17,300	1.2	17,300
CSA 135 Palomar Mt Fire/Medical SRV ZN	60,000	60,600	61,800	2.0	61,800
CSA 135 San Pasqual Fire/Medical SRV ZN	43,184	43,184	43,184	0.0	43,184
CSA 135 Descanso Fire/Medical SRV ZN	53,000	57,500	58,500	1.7	58,500
CSA 135 Dulzura Fire/Medical SRV ZN	12,300	12,400	12,600	1.6	12,600
CSA 135 Tecate Fire/Medical SRV ZN	12,100	12,500	12,900	3.2	12,900
CSA 135 Potrero Fire/Medical SRV ZN	15,600	15,600	16,000	2.6	16,000
CSA 135 Jacumba Fire/Medical SRV ZN	17,000	17,100	17,300	1.2	17,300
CSA 135 Rural West Fire/Medical SRV ZN	370,000	477,700	493,700	3.3	493,700
CSA 135 Yuima Fire Med SRV ZN	—	50,000	50,000	0.0	50,000
CSA 135 Julian Fire Med SRV ZN	—	100,000	104,000	4.0	104,000
CSA 135 Fire Authority Fire Protection / EMS	2,730,821	2,030,655	1,561,655	(23.1)	1,561,655
CSA 135 Del Mar 800 MHZ Zone B	49,500	46,500	46,500	0.0	44,241
CSA 135 Poway 800 MHZ Zone F	165,000	165,500	165,500	0.0	137,385



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



Public Safety Group					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
CSA 135 Solana Beach 800 MHZ Zone H	60,000	59,500	59,500	0.0	39,751
CSA 135 Borrego Springs FPD 800 MHZ Zn K	8,300	8,550	8,550	0.0	—
CSA 135 CFD 04-01 Special Tax A	7,100	5,000	5,000	0.0	5,000
CSA 135 EOM CFD 09-01 Special Tax A	130,000	130,000	130,000	0.0	130,000
CSA 135 EOM CFD 09-01 Special Tax B	760,000	518,000	618,000	19.3	618,000
SHF Jail Stores Commissary Enterprise	10,360,321	9,583,492	9,678,292	1.0	9,697,335
Penalty Assessment	4,662,751	5,457,442	3,917,082	(28.2)	3,780,647
Criminal Justice Facility	15,708,507	4,295,998	1,494,066	(65.2)	1,425,849
Courthouse Construction	1,015,117	559,172	705,934	26.3	774,151
<b>Total</b>	<b>\$ 2,056,661,108</b>	<b>\$ 2,047,012,753</b>	<b>\$ 2,194,143,648</b>	<b>7.2</b>	<b>\$ 2,187,651,642</b>

Health and Human Services Agency					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
General Fund	\$ 2,235,225,913	\$ 2,495,539,538	\$ 2,706,668,140	8.5	\$ 2,428,370,379
Co Successor Housing Agy Gillespie Housing	10,000	25,000	25,000	0.0	25,000
Co Successor Housing Agy USDRIP Housing	3,500	3,500	3,500	0.0	3,500
Tobacco Securitization Special Revenue	6,200,000	15,312,638	15,312,638	0.0	15,312,638
CSA 17 San Dieguito Ambulance	5,806,672	5,693,878	5,663,670	(0.5)	5,771,900



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

Health and Human Services Agency					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
CSA 69 Heartland Paramedic	7,879,278	8,502,391	8,810,177	3.6	9,147,369
Co Successor Agy Redev Obligation Ret Fund	2,271,012	2,350,600	2,336,673	(0.6)	2,336,673
Co Successor Agy Gillespie Fld Debt Srv	1,474,140	1,553,728	1,549,801	(0.3)	1,549,801
Co Successor Agy Gillespie Fld Interest Acct	549,140	498,728	424,801	(14.8)	424,801
Co Successor Agy Gillespie Fld Principal Acct	555,000	580,000	610,000	5.2	610,000
Co Successor Agy Gillespie Fld Turbo Redemption	370,000	475,000	515,000	8.4	515,000
Co Successor Agy USDRIP	550,000	550,000	550,000	0.0	550,000
Co Successor Agy Gillespie Fld Spec Revenue Fund	1,474,140	1,553,728	1,549,801	(0.3)	1,549,801
Co Successor Agy Gillespie Fld Admin	216,872	216,872	216,872	0.0	216,872
<b>Total</b>	<b>\$ 2,262,585,667</b>	<b>\$ 2,532,855,601</b>	<b>\$ 2,744,236,073</b>	<b>8.3</b>	<b>\$ 2,466,383,734</b>

Land Use and Environment Group					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
General Fund	\$ 242,954,622	\$ 227,985,103	\$ 235,043,151	3.1	\$ 205,257,372
Road Fund	159,886,840	156,780,964	167,006,459	6.5	157,699,123
Air Pollution Control District Operations	29,588,820	32,811,094	—	(100.0)	—
APCD Air Quality Improvement Trust	16,424,549	14,458,700	—	(100.0)	—
Air Quality State Moyer Program	4,737,018	6,623,540	—	(100.0)	—
Air Quality Proposition 1B GMERP	248,790	113,000	—	(100.0)	—
Air Quality Farmer Program	1,269,700	604,290	—	(100.0)	—
Air Quality Community AB 617	21,112,500	21,110,000	—	(100.0)	—
Air Quality Clean Cars 4 All	—	4,383,360	—	(100.0)	—
San Diego County Lighting Maintenance District 1	2,789,906	2,715,403	2,838,156	4.5	2,377,709
County Library	50,014,204	52,646,411	57,619,413	9.5	54,193,173
Inactive Waste Site Management	6,850,846	7,122,528	6,509,559	(8.6)	7,223,215
Waste Planning and Recycling	3,515,600	3,850,660	3,963,492	2.9	3,775,400
Hillsborough Landfill Maintenance	2,947	—	—	0.0	—



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



Land Use and Environment Group					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Duck Pond Landfill Cleanup	14,669	14,669	14,669	0.0	14,669
Parkland Ded Area 4 Lincoln Acres	1,000	1,000	300	(70.0)	300
Parkland Ded Area 15 Sweetwater	2,000	1,000	2,000	100.0	2,000
Parkland Ded Area 19 Jamul	51,000	51,000	300	(99.4)	300
Parkland Ded Area 20 Spring Valley	4,000	2,000	1,000	(50.0)	1,000
Parkland Ded Area 25 Lakeside	5,000	5,000	5,000	0.0	5,000
Parkland Ded Area 26 Crest	1,000	301,000	1,000	(99.7)	1,000
Parkland Ded Area 27 Alpine	4,000	4,000	4,000	0.0	4,000
Parkland Ded Area 28 Ramona	8,000	8,000	8,000	0.0	8,000
Parkland Ded Area 29 Escondido	1,000	1,000	1,000	0.0	1,000
Parkland Ded Area 30 San Marcos	500	500	2,000	300.0	2,000
Parkland Ded Area 31 San Dieguito	4,705,000	5,000	2,000	(60.0)	2,000
Parkland Ded Area 32 Carlsbad	200	200	2,000	900.0	2,000
Parkland Ded Area 35 Fallbrook	734,500	1,500	10,800	620.0	2,000
Parkland Ded Area 36 Bonsall	254,000	254,000	4,000	(98.4)	4,000
Parkland Ded Area 37 Vista	716,000	1,000	1,000	0.0	1,000
Parkland Ded Area 38 Valley Center	5,000	5,000	5,000	0.0	5,000
Parkland Ded Area 39 Pauma Valley	1,000	1,000	1,000	0.0	1,000
Parkland Ded Area 40 Palomar Julian	252,000	332,000	332,000	0.0	2,000
Parkland Ded Area 41 Mountain Empire	111,500	111,500	500	(99.6)	500
Parkland Ded Area 42 Anza Borrego	5,000	2,500	1,000	(60.0)	1,000
Parkland Ded Area 43 Central Mountain	1,500	1,500	300	(80.0)	300
Parkland Ded Area 45 Valle de Oro	4,000	4,000	500	(87.5)	500
PLD Administrative Fee	10,500	12,000	751,000	6,158.3	751,000
PRD 6 Pauma Valley	110,100	170,548	290,868	70.6	45,673
PRD 8 Magee Road Pala	112,200	67,370	116,141	72.4	30,478
PRD 9 Santa Fe Zone B	101,400	121,663	158,406	30.2	24,523
PRD 10 Davis Drive	11,145	22,253	36,272	63.0	10,826
PRD 11 Bernardo Road Zone A	64,907	22,632	50,480	123.1	19,061
PRD 11 Bernardo Road Zone C	4,025	4,550	5,789	27.2	2,967



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

**Land Use and Environment Group**

	<b>Fiscal Year 2019–20 Adopted Budget</b>	<b>Fiscal Year 2020–21 Adopted Budget</b>	<b>Fiscal Year 2021–22 Recommended Budget</b>	<b>% Change</b>	<b>Fiscal Year 2022–23 Recommended Budget</b>
PRD 11 Bernardo Road Zone D	12,665	14,258	25,791	80.9	7,409
PRD 12 Lomair	107,115	116,774	156,605	34.1	20,852
PRD 13 Pala Mesa Zone A	160,400	95,470	151,410	58.6	77,880
PRD 13 Stewart Canyon Zone B	22,085	37,006	28,055	(24.2)	12,264
PRD 16 Wynola	120,507	135,268	174,543	29.0	27,095
PRD 18 Harrison Park	255,300	38,223	80,113	109.6	42,068
PRD 20 Daily Road	110,585	276,500	392,973	42.1	119,788
PRD 21 Pauma Heights	574,335	314,301	708,695	125.5	88,400
PRD 22 West Dougherty St	5,500	3,557	5,109	43.6	2,194
PRD 23 Rock Terrace Road	23,300	17,983	33,990	89.0	7,602
PRD 24 Mt Whitney Road	53,580	58,264	75,783	30.1	9,746
CSA 26 Rancho San Diego	270,100	260,100	278,131	6.9	282,960
CSA 26 Cottonwood Village Zone A	173,420	148,850	233,845	57.1	135,720
CSA 26 Monte Vista Zone B	265,780	170,650	151,250	(11.4)	145,250
SD Landscape Maintenance Zone 1	179,994	177,044	179,483	1.4	180,690
Landscape Maintenance Dist Zone 2 - Julian	131,633	186,319	138,545	(25.6)	138,995
PRD 30 Royal Oaks Carroll	38,350	13,235	12,752	(3.6)	4,786
PRD 38 Gay Rio Terrace	33,200	43,112	50,125	16.3	10,180
PRD 45 Rincon Springs Rd	21,200	18,383	33,615	82.9	10,991
PRD 46 Rocosco Road	17,635	16,384	28,408	73.4	7,987
PRD 49 Sunset Knolls Road	48,175	48,297	58,317	20.8	7,175
PRD 50 Knoll Park Lane	34,850	7,946	29,752	274.4	8,112
PRD 53 Knoll Park Lane Extension	101,170	26,087	131,107	402.6	18,039
PRD 54 Mount Helix	143,000	17,929	82,475	360.0	17,961
PRD 55 Rainbow Crest Rd	311,900	191,719	388,337	102.6	56,675
PRD 60 River Drive	88,500	15,914	29,938	88.1	18,573
PRD 61 Green Meadow Way	155,800	155,693	186,897	20.0	13,325
PRD 63 Hillview Road	293,350	228,235	563,752	147.0	38,636
PRD 70 El Camino Corto	17,850	22,950	37,456	63.2	8,727
PRD 75 Gay Rio Dr Zone A	202,650	17,551	42,061	139.7	19,223
PRD 75 Gay Rio Dr Zone B	293,400	98,327	38,349	(61.0)	25,594
PRD 76 Kingsford Court	37,790	15,864	17,074	7.6	10,099
PRD 77 Montiel Truck Trail	133,600	20,979	162,047	672.4	23,988
PRD 78 Gardena Way	62,520	72,416	81,921	13.1	10,213



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



**Land Use and Environment Group**

	<b>Fiscal Year 2019–20 Adopted Budget</b>	<b>Fiscal Year 2020–21 Adopted Budget</b>	<b>Fiscal Year 2021–22 Recommended Budget</b>	<b>% Change</b>	<b>Fiscal Year 2022–23 Recommended Budget</b>
PRD 80 Harris Truck Trail	168,900	193,611	209,644	8.3	21,717
CSA 81 Fallbrook Local Park	532,984	539,890	552,702	2.4	565,579
CSA 83 San Dieguito Local Park	769,789	1,579,490	824,490	(47.8)	824,490
CSA 83A Zone A4S Ranch Park 95155	947,000	1,414,365	1,086,743	(23.2)	1,110,812
PRD 88 East Fifth St	20,540	17,945	26,451	47.4	5,434
PRD 90 South Cordoba	35,250	17,205	26,409	53.5	8,915
PRD 94 Roble Grande Road	429,300	31,206	133,222	326.9	30,558
PRD 95 Valle Del Sol	108,530	188,829	284,871	50.9	32,436
PRD 99 Via Allondra Via Del Corvo	26,830	16,589	46,621	181.0	11,310
PRD 100 Viejas Lane View	30,220	—	—	0.0	—
PRD 101 Johnson Lake Rd	46,600	36,503	83,950	130.0	27,710
PRD 101 Hi Ridge Rd Zone A	10,650	8,554	37,085	333.5	17,800
PRD 102 Mountain Meadow	188,450	82,278	108,856	32.3	62,637
PRD 103 Alto Drive	203,725	68,627	161,661	135.6	17,700
PRD 104 Artesian Rd	104,150	92,045	16,452	(82.1)	16,452
PRD 105 Alta Loma Dr	58,600	66,501	71,530	7.6	19,100
PRD 105 Alta Loma Dr Zone A	80,570	88,435	75,961	(14.1)	17,800
PRD 106 Garrison Way Et Al	18,400	33,820	48,361	43.0	11,330
PRD 117 Legend Rock	410,320	165,222	341,780	106.9	158,097
CSA 122 Otay Mesa East	6,745	6,980	7,152	2.5	—
PRD 123 Mizpah Lane	58,560	11,963	39,490	230.1	10,440
PRD 125 Wrightwood Road	13,415	11,009	23,539	113.8	10,300
PRD 126 Sandhurst Way	9,470	7,353	7,375	0.3	4,380
PRD 127 Singing Trails Drive	32,970	107,861	27,239	(74.8)	17,550
CSA 128 San Miguel Park Dist	1,192,650	1,280,916	1,222,806	(4.5)	1,240,902
PRD 130 Wilkes Road	192,400	42,348	44,119	4.2	27,405
PRD 133 Ranch Creek Road	42,510	43,467	97,995	125.5	42,591
PRD 134 Kenora Lane	72,180	77,061	89,573	16.2	12,000
CSA 136 Sundance Detention Basin	21,500	24,000	22,500	(6.3)	22,500
CSA 138 Valley Center Park	—	—	369,200	—	374,729
San Diego County Flood Control District	5,719,651	8,850,467	7,068,773	(20.1)	5,868,976
Blackwolf Stormwater Maint ZN 349781	11,000	11,500	11,500	0.0	11,500
Lake Rancho Viejo Stormwater Maint ZN 442493	91,500	102,700	158,700	54.5	102,700



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

Land Use and Environment Group					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Ponderosa Estates Maint ZN 351421	12,000	12,000	12,000	0.0	12,000
Harmony Grove Cap Proj	—	1,570,609	—	(100.0)	—
Other Services - Harmony Grove Fund	430,502	436,200	316,789	(27.4)	321,789
Flood Control - Harmony Grove Fund	100,677	125,000	125,000	0.0	75,000
Fire Protection - Harmony Grove Fund	307,720	381,045	445,775	17.0	460,934
Improvement - Harmony Grove Fund	36,707	36,707	36,707	0.0	36,707
Horse Crk Rdg CFD 13-01 Interim Maint	304,544	361,115	426,770	18.2	426,770
Horse Crk Rdg CFD 13-01 A- Special Tax	224,372	384,414	473,315	23.1	482,659
Horse Crk Rdg CFD 13-01 B- Special Tax	91,577	157,313	193,562	23.0	197,375
Horse Crk Rdg CFD 13-01 C- Special Tax	70,345	116,942	144,223	23.3	147,094
Meadowood Prk CFD 19-01 A- Special Tax	—	—	51,649	—	52,641
Meadowood FCD CFD 19-01 B- Special Tax	—	—	30,611	—	31,183
Meadowood Fire CFD 19-01 C- Special Tax	—	—	24,109	—	24,551
Sweetwtr Pl Maint CFD 19-02 Special Tax	—	171,978	101,000	(41.3)	103,000
Park Cir Maint CFD 10-03 Special Tax	—	—	21,520	—	21,910
PRD 1003 Alamo Way	17,330	7,187	20,002	178.3	4,400
PRD 1005 Eden Valley Lane	81,240	86,107	89,329	3.7	8,112
PRD 1008 Canter	28,210	28,095	5,700	(79.7)	5,700
PRD 1009 Golf Drive	781	—	32	—	—
PRD 1010 Alpine High	318,100	363,023	46,870	(87.1)	45,870
PRD 1011 La Cuesta	78,225	77,119	76,045	(1.4)	10,600
PRD 1012 Millar Road	57,556	62,446	74,598	19.5	10,120
PRD 1013 Singing Trails	25,490	37,374	55,897	49.6	13,650
PRD 1014 Lavender Point Lane	43,135	4,010	16,019	299.5	6,650
PRD 1015 Landavo Drive	47,840	49,734	49,772	0.1	7,992
PRD 1016 El Sereno Way	64,000	70,877	77,588	9.5	9,000
PRD 1017 Kalbaugh-Haley-Toub St	—	—	56,705	—	29,648





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



Land Use and Environment Group					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Survey Monument Preservation Fund	350,000	350,000	270,000	(22.9)	270,000
Grazing Lands	8,700	8,700	8,700	0.0	8,700
Special Aviation	50,000	51,957	50,063	(3.7)	50,063
County Fish and Game Propagation	18,000	18,000	18,000	0.0	18,000
Airport Enterprise Fund	19,125,359	19,402,982	25,447,781	31.2	25,413,680
Liquid Waste Enterprise Fund	9,634,795	12,712,552	12,564,889	(1.2)	12,343,262
CWSMD-Zone B (Campo Hills Water)	298,000	413,000	329,500	(20.2)	329,500
Campo WSMD-Zone A (Rancho Del Campo Water)	370,278	382,278	394,278	3.1	344,278
LIVE OAK SPRINGS WTR SYS CSA 137	—	—	2,060,000	—	162,700
San Diego County Sanitation District	42,586,171	42,268,155	58,776,906	39.1	34,409,006
DPW Equipment Internal Service Fund	6,130,000	6,025,000	6,724,700	11.6	6,025,000
DPW ISF Equipment Acquisition Road Fund	6,792,500	9,829,000	6,970,000	(29.1)	6,658,000
DPW ISF Equipment Acquisition Inactive Waste	110,000	330,000	110,000	(66.7)	110,000
DPW ISF Equipment Acquisition Airport Enterprise	210,000	460,000	625,000	35.9	255,000
DPW ISF Equipment Acquisition General Fund	50,000	50,000	50,000	0.0	50,000
DPW ISF Equipment Acquisition Liquid Waste	1,100,000	2,205,000	945,000	(57.1)	1,125,000
<b>Total</b>	<b>\$ 652,023,240</b>	<b>\$ 650,080,685</b>	<b>\$ 611,220,413</b>	<b>(6.0)</b>	<b>\$ 533,903,680</b>



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

Finance and General Government Group					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
General Fund	\$ 291,998,019	\$ 319,588,509	\$ 312,125,018	(2.3)	\$ 301,579,346
Information Technology Internal Service Fund	191,461,085	221,652,551	218,846,284	(1.3)	196,805,744
Purchasing Internal Service Fund	14,839,789	15,349,055	15,444,678	0.6	15,069,142
Fleet Services Internal Service Fund	11,438,476	10,550,054	10,784,502	2.2	10,719,502
Fleet ISF Equipment Acquisition General	34,128,287	34,056,382	26,567,336	(22.0)	26,567,336
Fleet ISF Materials Supply Inventory	21,092,134	20,485,662	20,168,322	(1.6)	20,172,181
Fleet ISF Accident Repair	1,387,130	1,351,068	1,518,077	12.4	1,518,077
Facilities Management Internal Service Fund	130,556,116	139,385,265	140,945,109	1.1	140,945,109
Major Maintenance Internal Service Fund	33,124,101	13,963,287	22,469,262	60.9	22,469,262
<b>Total</b>	<b>\$ 730,025,137</b>	<b>\$ 776,381,833</b>	<b>\$ 768,868,588</b>	<b>(1.0)</b>	<b>\$ 735,845,699</b>

Capital Program					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Capital Outlay Fund	\$ 82,582,000	\$ 64,077,000	\$ 135,550,000	111.5	—
Major Maint Capital Outlay Fund	17,210,206	37,202,074	16,084,000	(56.8)	—
Capital MSCP Acquisition Fund	7,500,000	—	7,500,000	—	—
County Health Complex Capital Outlay Fund	—	11,790,000	11,500,000	(2.5)	—
Justice Facility Construction Capital Outlay Fnd	5,143,061	2,230,000	75,800,000	3,299.1	—
Library Projects Capital Outlay Fund	—	5,965,000	24,327,935	307.8	—
Edgemoor Development Fund	9,097,650	8,458,310	8,797,800	4.0	8,800,925
<b>Total</b>	<b>\$ 121,532,917</b>	<b>\$ 129,722,384</b>	<b>\$ 279,559,735</b>	<b>115.5</b>	<b>\$ 8,800,925</b>



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



Finance Other					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
General Fund	\$ 264,804,630	\$ 247,333,323	\$ 265,977,237	7.5	\$ 245,511,235
Pension Obligation Bonds	81,495,804	81,499,123	81,488,073	(0.0)	81,411,260
Employee Benefits Internal Service Fund	50,322,954	50,323,114	52,766,617	4.9	52,766,617
Public Liability Internal Service Fund	33,200,524	36,664,543	33,813,531	(7.8)	33,813,531
<b>Total</b>	<b>\$ 429,823,912</b>	<b>\$ 415,820,103</b>	<b>\$ 434,045,458</b>	<b>4.4</b>	<b>\$ 413,502,643</b>



## Appendix C: General Fund Budget Summary

### Appropriations by Group and Fund

Public Safety Group					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Animal Services	\$ 9,120,023	\$ 9,172,105	\$ 9,564,853	4.3	\$ 9,062,944
Child Support Services	51,229,266	47,422,231	47,354,733	(0.1)	47,354,733
District Attorney	208,786,130	231,099,809	232,627,064	0.7	236,249,888
Medical Examiner	11,668,771	12,144,343	13,253,485	9.1	12,467,035
Office of Emergency Services	7,741,836	7,973,335	7,947,354	(0.3)	7,744,359
Probation	233,560,671	233,275,278	236,706,223	1.5	240,537,005
Public Defender	92,976,849	97,462,788	105,538,085	8.3	105,131,085
Public Safety Executive Office	87,314,101	78,408,597	79,783,252	1.8	79,242,155
San Diego County Fire Authority	46,676,767	50,003,438	49,085,044	(1.8)	45,877,511
Sheriff	944,607,646	956,433,537	1,041,157,515	8.9	1,041,442,634
<b>Total</b>	<b>\$ 1,693,682,060</b>	<b>\$ 1,723,395,461</b>	<b>\$ 1,823,017,608</b>	<b>5.8</b>	<b>\$ 1,825,109,349</b>

Health and Human Services Agency					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Administrative Support	\$ 209,630,339	\$ 297,006,489	\$ 224,663,200	(24.4)	\$ 183,139,247
Aging & Independence Services	183,094,858	192,318,978	248,178,272	29.1	209,723,472
Behavioral Health Services	712,886,993	778,464,308	812,712,863	4.4	778,395,136
Child Welfare Services	387,095,386	400,362,189	415,755,520	3.8	420,381,968
Housing & Community Development Services	66,978,000	108,712,029	88,734,406	(18.4)	62,806,318
Public Health Services	148,282,093	167,870,201	303,461,993	80.8	163,985,408
Self-Sufficiency Services	527,258,244	550,805,344	613,161,886	11.3	609,938,830
<b>Total</b>	<b>\$ 2,235,225,913</b>	<b>\$ 2,495,539,538</b>	<b>\$ 2,706,668,140</b>	<b>8.5</b>	<b>\$ 2,428,370,379</b>

**APPENDIX C: GENERAL FUND BUDGET SUMMARY**

Land Use and Environment Group					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Agriculture, Weights and Measures	\$ 25,689,211	\$ 26,032,998	\$ 26,827,705	3.1	\$ 26,358,729
Environmental Health	53,228,971	55,717,387	55,065,579	(1.2)	54,971,543
Land Use and Environment Executive Office	6,670,899	6,015,662	6,289,531	4.6	5,625,386
Parks and Recreation	48,651,430	48,835,859	53,298,981	9.1	49,751,074
Planning and Development Services	57,537,410	47,703,184	49,563,411	3.9	45,029,308
Public Works	49,795,331	42,650,042	42,805,952	0.4	22,651,361
University of California Cooperative Extension	1,381,370	1,029,971	1,191,992	15.7	869,971
<b>Total</b>	<b>\$ 242,954,622</b>	<b>\$227,985,103</b>	<b>\$ 235,043,151</b>	<b>3.1</b>	<b>\$ 205,257,372</b>

Finance and General Government Group					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Assessor / Recorder / County Clerk	\$ 71,674,938	\$ 80,941,722	\$ 78,805,699	(2.6)	\$ 76,159,864
Auditor and Controller	37,925,850	39,035,848	40,277,308	3.2	39,545,565
Board of Supervisors	10,134,043	10,983,982	12,934,126	17.8	12,941,196
Chief Administrative Office	5,921,870	10,817,050	7,422,629	(31.4)	6,887,084
Citizens' Law Enforcement Review Board	986,564	1,501,491	1,559,269	3.8	1,553,213
Civil Service Commission	574,328	579,058	580,732	0.3	589,314
Clerk of the Board of Supervisors	4,281,744	4,174,085	4,283,346	2.6	4,265,803
County Communications Office	4,380,851	3,951,184	3,941,283	(0.3)	3,573,185
County Counsel	31,459,375	32,794,259	33,848,785	3.2	34,093,203
County Technology Office	12,461,370	11,196,509	11,599,262	3.6	9,508,226
Finance & General Government Executive Office	28,197,805	24,992,141	27,797,530	11.2	25,523,607
General Services	3,475,000	5,170,000	3,065,000	(40.7)	3,000,000
Grand Jury	799,215	760,186	763,194	0.4	763,194
Human Resources	28,875,561	29,961,429	31,446,353	5.0	31,579,655
Purchasing and Contracting	854,350	594,000	594,000	0.0	594,000
Registrar of Voters	26,655,234	38,749,652	29,485,477	(23.9)	27,383,103
Treasurer - Tax Collector	23,339,921	23,385,913	23,721,025	1.4	23,619,134
<b>Total</b>	<b>\$ 291,998,019</b>	<b>\$ 319,588,509</b>	<b>\$ 312,125,018</b>	<b>(2.3)</b>	<b>\$ 301,579,346</b>





Finance Other					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Community Enhancement	\$ 5,698,747	\$ 5,943,432	\$ 4,837,336	(18.6)	\$ 5,073,163
Contributions to Capital Program	78,225,000	81,900,554	143,917,935	75.7	—
Countywide General Expense	141,862,270	124,433,782	82,218,329	(33.9)	205,737,889
Lease Payments-Bonds	28,531,551	24,571,641	24,505,206	(0.3)	24,186,798
Local Agency Formation Commission Administration	487,062	483,914	498,431	3.0	513,385
Neighborhood Reinvestment Program	10,000,000	10,000,000	10,000,000	0.0	10,000,000
<b>Total</b>	<b>\$ 264,804,630</b>	<b>\$ 247,333,323</b>	<b>\$ 265,977,237</b>	<b>7.5</b>	<b>\$ 245,511,235</b>

## APPENDIX C: GENERAL FUND BUDGET SUMMARY

Total All Groups/Agency					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
<b>Total</b>	\$ 4,728,665,244	\$ 5,013,841,934	\$ 5,342,831,154	6.6	\$ 5,005,827,681

### Financing Sources

Financing Sources by Category					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Taxes Current Property	\$ 741,010,130	\$ 745,325,342	\$ 807,372,255	8.3	\$ 827,490,263
Taxes Other Than Current Secured	524,791,174	537,852,185	565,876,802	5.2	579,673,754
Licenses Permits & Franchises	45,718,067	39,622,719	46,346,019	17.0	47,236,493
Fines, Forfeitures & Penalties	39,398,356	27,926,751	40,754,440	45.9	34,006,199
Revenue From Use of Money & Property	36,269,015	13,161,605	12,764,648	(3.0)	12,840,395
Intergovernmental Revenues	2,323,055,969	2,548,168,773	2,770,479,064	8.7	2,529,927,384
Charges For Current Services	406,647,723	436,834,449	456,854,950	4.6	477,330,654
Miscellaneous Revenues	48,561,269	71,059,609	68,588,198	(3.5)	32,334,532
Other Financing Sources	350,548,448	323,367,312	374,483,241	15.8	368,413,710
<b>Total Revenues</b>	\$ 4,516,000,151	\$ 4,743,318,745	\$ 5,143,519,617	8.4	\$ 4,914,253,384
Fund Balance Component Decreases	\$ 63,188,482	\$ 76,891,087	\$ 53,845,021	(30.0)	\$ 51,935,347
Use of Fund Balance	149,476,611	193,632,102	145,466,516	(24.9)	39,638,950
<b>Total Financing Sources</b>	\$ 4,728,665,244	\$ 5,013,841,934	\$ 5,342,831,154	6.6	\$ 5,005,827,681





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

## Health and Human Services—General Fund

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



Group Staffing by Program				
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Self-Sufficiency Services	2,529.00	2,629.00	4.0	2,629.00
Aging Programs	138.00	139.00	0.7	139.00
Adult Protective Services	101.00	124.00	22.8	124.00
In-Home Supportive Services	210.00	229.00	9.0	229.00
Behavioral Health Services	1,006.50	1,092.50	8.5	1,092.50
Child Welfare Services	1,492.00	1,530.00	2.5	1,530.00
Public Health Services	709.00	729.00	2.8	729.00
Administrative Support	437.00	461.00	5.5	461.00
Office of Military & Veteran Affairs	20.00	20.00	0.0	20.00
Housing & Community Development Services	130.00	130.00	0.0	130.00
<b>HHS Total</b>	<b>6,772.50</b>	<b>7,083.50</b>	<b>4.6</b>	<b>7,083.50</b>

General Fund Budget by Program				
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
<b>Self-Sufficiency Services</b>	<b>\$ 550,805,344</b>	<b>\$ 613,161,886</b>	<b>11.3</b>	<b>\$ 609,938,830</b>
Operational Budget	341,900,196	401,003,349	17.3	397,780,293
Assistance Payments Budget	208,905,148	212,158,537	1.6	212,158,537
<i>CalWORKs Assistance Payments</i>	161,415,640	161,415,640	—	161,415,640
<i>Employment and Child Care Payments</i>	16,295,854	15,427,656	(5.3)	15,427,656
<i>General Relief Payments</i>	17,625,824	20,925,824	18.7	20,925,824
<i>Cash Assistance Program for Immigrants (CAPI)</i>	3,931,175	4,137,358	5.2	4,137,358
<i>Expanded Subsidized Employment (ESE)</i>	4,081,464	4,081,464	—	4,081,464
<i>Work Incentive Nutritional Supplement (WINS)</i>	2,741,178	3,215,959	17.3	3,215,959
<i>Approved Relative Caregiver (ARC)</i>	—	—	—	—
<i>Family Stabilization (FS)</i>	960,474	986,911	2.8	986,911
<i>Trafficking and Crime Victims Assistance Program (TCVAP)</i>	1,084,276	1,198,462	10.5	1,198,462
<i>Refugee Aid Payments</i>	49,211	49,211	—	49,211
<i>Diaper Assistance Payments</i>	720,052	720,052	0.0	720,052
<b>Aging Programs</b>	<b>\$ 38,119,439</b>	<b>\$ 83,299,863</b>	<b>118.5</b>	<b>\$ 38,371,002</b>
Operational Budget	38,119,439	83,299,863	118.5	38,371,002
Assistance Payments Budget	—	—	—	—
<b>Adult Protective Services</b>	<b>\$ 17,628,966</b>	<b>\$ 20,278,335</b>	<b>15.0</b>	<b>\$ 20,448,718</b>
Operational Budget	17,628,966	20,278,335	15.0	20,448,718
Assistance Payments Budget	—	—	—	—
<b>In-Home Supportive Services</b>	<b>\$ 136,570,573</b>	<b>\$ 144,600,074</b>	<b>5.9</b>	<b>\$ 150,903,752</b>
Operational Budget	136,570,573	144,600,074	5.9	150,903,752
Assistance Payments Budget	—	—	—	—

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



General Fund Budget by Program				
	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
<b>Behavioral Health Services</b>	<b>\$ 778,464,308</b>	<b>\$ 812,712,863</b>	<b>4.4</b>	<b>\$ 778,395,136</b>
Operational Budget	778,464,308	812,712,863	4.4	778,395,136
Assistance Payments Budget	—	—	—	—
<b>Child Welfare Services</b>	<b>\$ 400,362,189</b>	<b>\$ 415,755,520</b>	<b>3.8</b>	<b>\$ 420,381,968</b>
Operational Budget	248,502,697	255,919,039	3.0	260,545,487
Assistance Payments Budget	151,859,492	159,836,481	5.3	159,836,481
<i>Foster Care Aid Payments</i>	55,071,813	64,979,143	18.0	64,979,143
<i>Kinship Guardianship Assistance Payments (Kin-GAP)</i>	6,084,233	6,006,984	(1.3)	6,006,984
<i>Adoption Assistance Payments</i>	86,735,236	84,929,249	(2.1)	84,929,249
<i>Approved Relative Caregiver (ARC)</i>	2,868,210	2,821,105	(1.6)	2,821,105
<i>Child Care Bridge</i>	1,100,000	1,100,000	—	1,100,000
<b>Public Health Services</b>	<b>\$ 167,870,201</b>	<b>\$ 303,461,993</b>	<b>80.8</b>	<b>\$ 163,985,408</b>
Operational Budget	167,870,201	303,461,993	80.8	163,985,408
Assistance Payments Budget	—	—	—	—
<b>Administrative Support</b>	<b>\$ 292,993,206</b>	<b>\$ 220,448,818</b>	<b>(24.8)</b>	<b>\$ 178,883,174</b>
Operational Budget	292,993,206	220,448,818	(24.8)	178,883,174
Assistance Payments Budget	—	—	—	—
<b>Office of Military &amp; Veteran Affairs</b>	<b>\$ 4,013,283</b>	<b>\$ 4,214,382</b>	<b>5.0</b>	<b>\$ 4,256,073</b>
Operational Budget	4,013,283	4,214,382	5.0	4,256,073
Assistance Payments Budget	—	—	—	—
<b>Housing &amp; Community Development Services</b>	<b>\$ 108,712,029</b>	<b>\$ 88,734,406</b>	<b>(18.4)</b>	<b>\$ 62,806,318</b>
Operational Budget	108,712,029	88,734,406	(18.4)	62,806,318
Assistance Payments Budget	—	—	—	—
<b>HHS General Fund Total</b>	<b>\$ 2,495,539,538</b>	<b>\$ 2,706,668,140</b>	<b>8.5</b>	<b>\$ 2,428,370,379</b>
<b>Operational Budget Total</b>	<b>\$ 2,134,774,898</b>	<b>\$ 2,334,673,122</b>	<b>9.4</b>	<b>\$ 2,056,375,361</b>
<b>Assistance Payments Total</b>	<b>\$ 360,764,640</b>	<b>\$ 371,995,018</b>	<b>3.1</b>	<b>\$ 371,995,018</b>

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





## Appendix E: Operational Plan Acronyms and Abbreviations

**AB:** Assembly Bill  
**A&C:** Auditor and Controller  
**ACA:** *Patient Protection and Affordable Care Act of 2010*  
**ACAO:** Assistant Chief Administrative Officer  
**ACP:** Alternative Compliance Project  
**ACT:** Assertive Community Treatment  
**ADA:** Americans with Disabilities Act  
**ADS:** Alcohol & Drug Services  
**AIS:** Aging & Independence Services  
**ALMS:** Airport Lease Management System  
**ALS:** Advanced Life Support  
**AOT:** Assisted Outpatient Treatment  
**APCD:** Air Pollution Control District  
**APS:** Adult Protective Services  
**ARC:** Approved Relative Caregiver program  
**ARCC:** Assessor/Recorder/County Clerk  
**ARI:** Advanced Recovery Initiative  
**ARRA:** *American Recovery and Reinvestment Act of 2009*  
**AS:** Administrative Support  
**ASAP NET:** Advanced Situational Awareness for Public Safety Network  
**ASIST:** Applied Suicide Intervention Skills Training  
**AVA:** Acutely Vulnerable Adult  
**AWM:** Agriculture, Weights and Measures  
**BEA:** Bureau of Economic Analysis  
**BHS:** Behavioral Health Services  
**BIM:** Building Information Modeling  
**BOS:** Board of Supervisors  
**BPR:** Business Process Reengineering  
**BSCC:** Bureau of State and Community Corrections  
**BBH:** Building Better Health  
**CA:** California  
**CAC:** County Administration Center  
**CAL FIRE:** California Department of Forestry and Fire Protection  
**CaIMHSA:** California Mental Health Services Authority  
**CAHP:** Coordinated Assessment and Housing Placement  
**CAMS:** Contracts Award & Management System  
**CAO:** Chief Administrative Officer



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

## APPENDIX E: OPERATIONAL PLAN ACRONYMS AND ABBREVIATIONS

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





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

**MCS:** Medical Care Service  
**MECAP:** Medical Examiners and Coroners Alert Project  
**MG:** Master Gardener  
**MMCOF:** Major Maintenance Capital Outlay Fund  
**MHSA:** Mental Health Services Act  
**MSCP:** Multiple Species Conservation Program  
**MSSP:** Multipurpose Senior Service Program  
**MTS:** San Diego Metropolitan Transit System  
**NACo:** National Association of Counties  
**NAICS:** North American Industry Classification System  
**NCOA:** National Change of Address  
**NEOP:** Nutrition Education and Obesity Prevention  
**NICHD:** National Institute of Child Health and Human Development  
**NFP:** Nurse Family Partnership  
**NOPA:** Notices of Proposed Action  
**NPP:** Nuclear Power Plant  
**NUSIPR:** National University System Institute for Policy Research  
**OAAS:** Office of Audits and Advisory Services  
**OE:** Operational Excellence  
**OEC:** Office of Ethics and Compliance  
**OES:** Office of Emergency Services  
**OFFP:** Office of Financial Planning  
**OMVA:** Office of Military and Veteran Affairs  
**O&M:** Operations and Maintenance  
**ORR:** Office of Revenue and Recovery  
**OS:** Optical Scan  
**PA:** Public Administrator  
**PACE:** Purchase of Agricultural Conservation Easement  
**PB:** Performance Budgeting System  
**PC:** Public Conservatorship  
**PCC:** Polinsky Children's Center  
**PDATF:** Prescription Drug Abuse Task Force  
**PDP:** Priority Development Project  
**PDS:** Planning & Development Services  
**PEI:** Prevention and Early Intervention  
**PERT:** Psychiatric Emergency Response Team  
**PG:** Public Guardian  
**PHAB:** Public Health Accreditation Board  
**PHC:** Public Health Center  
**PHS:** Public Health Services



## APPENDIX E: OPERATIONAL PLAN ACRONYMS AND ABBREVIATIONS

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







**VBM:** Vote-by-Mail

**VLf:** Vehicle License Fees

**WIC:** Welfare and Institutions Code

**WQE:** Water Quality Equivalency





## Appendix F: Glossary of Operational Plan Terms

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

**Audacious Vision:** A bold statement detailing the impact the County strives to make in the community towards the four strategic initiatives of Building Better Health, Living Safely, Sustainable Environments/Thriving and Operational Excellence.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

Board of Supervisors. The lines of authority flow from the Board of Supervisors to the CAO and Assistant CAO (ACAO), to the Deputy CAO of each Group.

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Equity:** Is fair treatment, access, opportunity, and advancement for all, while striving to identify and eliminate barriers that have prevented the full participation of some groups. The principle of equity acknowledges that there are underserved and under-represented populations, and equity means increasing diversity by



improving conditions of disadvantaged groups. Equity acknowledges and considers differences, disparities, and disproportionality to ensure a fair process and outcome.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

**Group/Agency:** Headed by a General Manager (GM), the highest organizational unit to which a County department/program reports. There are three Groups and one Agency that include:

Public Safety Group (PSG), Land Use and Environment Group (LUEG), Finance and General Government Group (FGG) or Health and Human Services Agency (HHS).

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

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

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

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

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

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

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

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

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

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

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







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

**Major Maintenance Capital Outlay Fund:** A Capital Program Fund established to account for major maintenance projects that meet the capitalization requirement per accounting rules. Such projects which are considered routine maintenance but require capitalization are funded through the operating budget of the originating department.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



departments. The Operational Plan provides the County’s financial plan for the next two fiscal years. The first year is formally adopted by the Board of Supervisors as the County’s operating budget while the second year is approved in principle for planning purposes.

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

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

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

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

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

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

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

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

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

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

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

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

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

**Proposed Budget:** See Recommended Budget.

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

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

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

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

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

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

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

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

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





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

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

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

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

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

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

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

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

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

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

**Stewardship:** 'Service Before Self'; One of the core values of the County's General Management System (GMS).

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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



# Appendix G: Operational Plan Format

## Introduction: County Overview

This Operational Plan provides the financial plan for the County of San Diego for the next two fiscal years, July 1, 2021 through June 30, 2023. The introductory portion of the document highlights the following:

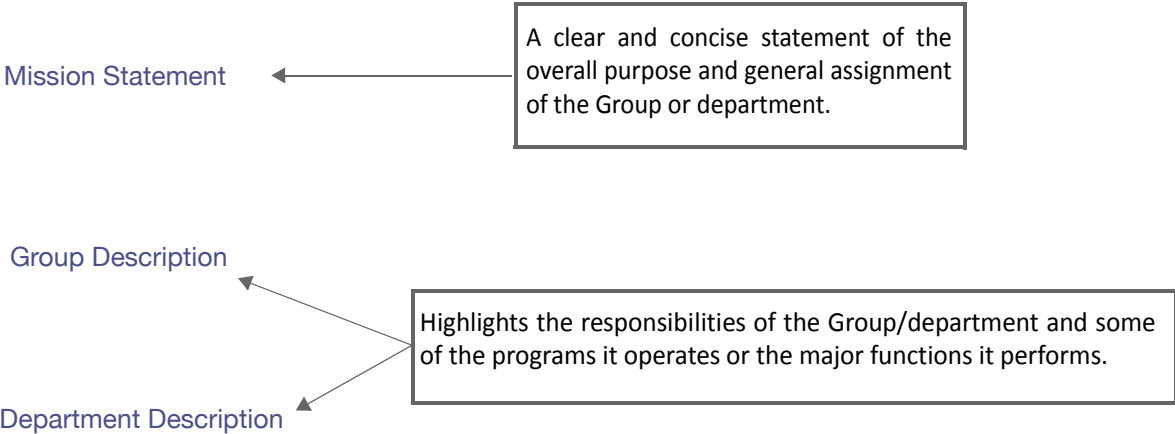
- ◆ Board of Supervisors and Organizational Chart
- ◆ Message from the Chief Administrative Officer
- ◆ Executive Summary
- ◆ County Profile, County History and Economic Indicators
- ◆ Governmental Structure
- ◆ General Management System
- ◆ Strategic Framework and Alignment
- ◆ Budget Process, Budget Documents and Financial Planning Calendar
- ◆ Appropriations and Funding Sources for all funds and the General Fund
- ◆ Staffing
- ◆ Financial Policies
- ◆ Capital Project Summary
- ◆ Reserves and Resources
- ◆ Financial Obligations and Debt Service

## Note on Rounding in All Charts and Tables

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

## Groups and Departments

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



2020–21 Accomplishments

Brief descriptions of the Group’s/department’s accomplishments for Fiscal Year 2020–21. The discussions address the progress made on the 2020–22 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.

2021–23 Objectives

Department’s key goals and priorities for the next two fiscal years and statements on how they will be achieved. Each objective is linked to the Strategic Initiative it supports and is aligned directly to an Enterprise-Wide Goal or Audacious Vision. Audacious Visions are bold statements detailing the impact the County wants to make in the community. Enterprise-Wide Goals (EWGs) support the Audacious Visions by focusing on collaborative efforts that inspire greater results than any one department could accomplish alone. Audacious Visions and EWGs are developed to support each of the Strategic Initiatives. A Departmental Objective is a specific department goal to drive the outcome of an EWG. The more a team, division or department can align its goals to support the EWGs, the stronger the collective impact will be on the public we serve.

Related Links

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

Performance Measures

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

PERFORMANCE MEASURES <sup>1</sup>	2019–20 Actuals	2020–21 Adopted	2020–21 Estimated Actuals	2021–22 Recommended	2022–23 Recommended
<i>Defined Measure...</i>	90% of xxx	92% of xxx	93% of xxx	94% of xxx	94% of xxx





Table Notes

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

Budget Changes and Operational Impact: 2020–21 to 2021–22

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

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

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

Budget Tables

Tables of comparative data on staffing, expenditures and revenues are presented for each Group and department. The following page provides an example of the table format which includes the Adopted Budget for Fiscal Year 2019–20 and 2020-21; the Recommended Budget for Fiscal Year 2021-22; the percent change from the Fiscal Year 2020-21 Adopted Budget to the Fiscal Year 2021-22 Recommended Budget; and the Fiscal Year 2022-23 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 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Name of Program					
Name of Program					
<b>Total</b>					

Budget by Program					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Name of Program					
Name of Program					
<b>Total</b>					

Budget by Categories of Expenditures					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 Recommended Budget
Salaries & Benefits					
Services & Supplies					
Other Charges					
Capital Assets Equipment					
<b>Total</b>					

Budget by Categories of Revenues					
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Adopted Budget	Fiscal Year 2021–22 Recommended Budget	% Change	Fiscal Year 2022–23 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 2021–26.
- ◆ 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 2021–23.
- ◆ Capital Appropriations: Discusses new appropriations to the capital budget for Fiscal Year 2021–22, including the amount and purpose of each capital item.
- ◆ Capital Program Summary: Tables summarizing the entire Capital Program budget; including the budget by fund, by categories of expenditures and revenues, and revenue detail.
- ◆ Summary of Capital Program Funds: Tables are presented for each fund within the Capital Program that has budgeted appropriations for the fiscal years presented, which may include any or all of the following funds: Capital Outlay, County Health Complex, Justice Facility Construction, Library Projects, Multiple Species Conservation Program, Edgemoor Development and Major Maintenance Capital Outlay Fund. The information in the tables presents, for each fund, the capital budget by categories of expenditures and by categories of revenues.

## Finance Other

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

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

## Appendices

- ◆ Appendices A, B and C present tables of data which includes the Adopted Budget for Fiscal Year 2019–20 and 2020–21; the Recommended Budget for Fiscal Year 2021–22; the percent change from the Fiscal Year 2020-21 Adopted Budget to the Fiscal Year 2021-22 Recommended Budget; and the Fiscal Year 2022-2023 Recommended Budget.
  - ◆ Appendix A: All Funds Budget Summary: Tables outline staff years; and expenditures and revenues by category for the total County and by each business group, the Capital Program, Finance Other, and General Purpose Revenue.
  - ◆ Appendix B: Budget Summary and Changes in Fund Balance appropriations by fund type; and appropriations by fund type within each business group, the Capital Program and Finance Other.
  - ◆ Appendix C: General Fund Budget Summary: Tables of General Fund expenditures by department within each business group and for Finance Other; also provided are financing sources by category for the General Fund.
- ◆ Appendix D: Health and Human Services Agency (HHS): General Fund—Tables present staff years and summarize HHS's General Fund budget by operations and assistance payments.
- ◆ Appendix E: Operational Plan Acronyms and Abbreviations: Common abbreviations and acronyms referenced.
- ◆ Appendix F: Glossary of Operational Plan Terms: Explanations of key terms used in the document and during the budget process.
- ◆ Appendix G: Operational Plan Format: An instructional guide detailing each section of the Operational Plan and its intended purpose.
- ◆ Index: An alphabetical listing of key topics and the page reference for each.

