# CAO RECOMMENDED OPERATIONAL PLAN

## FISCAL YEARS 2026-27 & 2027-28




**Ebony N. Shelton**
Chief Administrative Officer

**Joan Bracci**
Assistant Chief Administrative Officer/ Chief Financial Officer


**BOARD OF SUPERVISORS**

Paloma Aguirre, **District 1**
Joel Anderson, **District 2**
Terra Lawson-Remer, **District 3**
Monica Montgomery Steppe, **District 4**
Jim Desmond, **District 5**

**SANDIEGOCOUNTY.GOV/BUDGET**

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

# *Distinguished Budget Presentation Award*

**PRESENTED TO**

**County of San Diego**
**California**

For the Fiscal Year Beginning

**July 01, 2025**

Christopher P. Morrill

**Executive Director**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **San Diego County, California** for its annual budget for the fiscal year beginning **July 2025**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

This award is valid for a period of one year only. The County believes that the current budget continues to conform to program requirements, and will submit it to GFOA to determine its eligibility for another award.

Published June 2026

Office of Financial Planning

Damien Quinn, Director

# INTRODUCTION

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# Board of Supervisors



**Paloma Aguirre**
Supervisor
District One



**Joel Anderson**
Supervisor
District Two



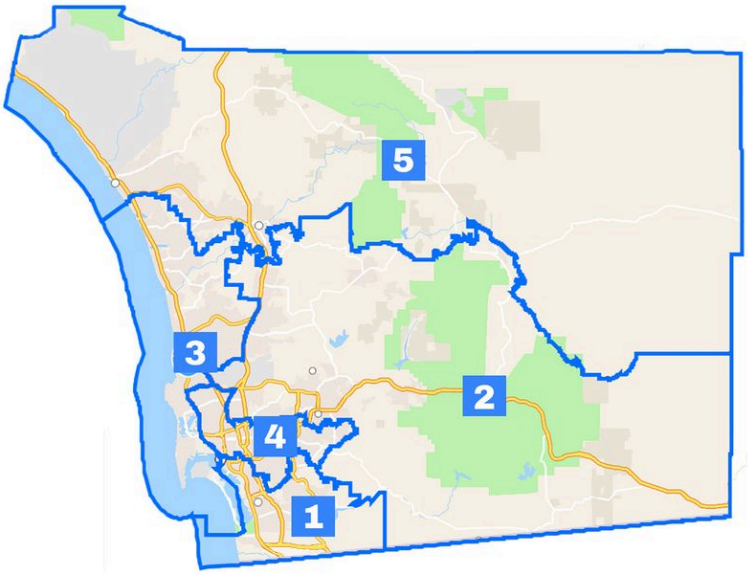
**Terra Lawson-Remer**
Supervisor
District Three



**Monica Montgomery Steppe**
Supervisor
District Four



**Jim Desmond**
Supervisor
District Five

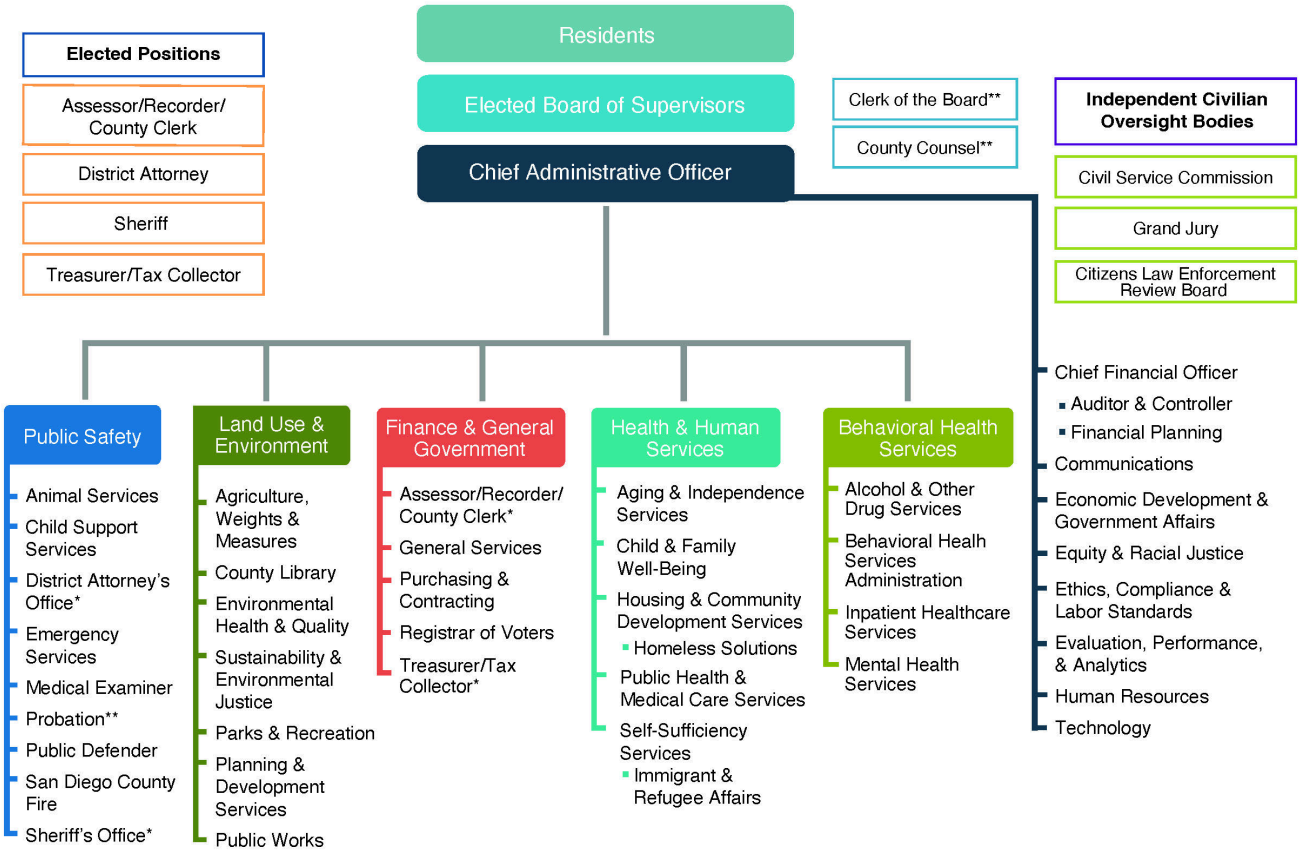






COUNTY OF SAN DIEGO

# Organizational Chart




* Offices where a person in an elected position leads a civil servant workforce.

** Reports to the Board of Supervisors.

Revised 05/11/2026

# Tribal Land Acknowledgment

We acknowledge that this document includes information on the San Diego Region and places of the traditional lands of the Kumeyaay, Luiseño/Payómkawichum, Cahuilla and Cupeño/Kuupangaxwichem Peoples.

We acknowledge the harmony that existed among the land, nature, and its original Peoples, who have since endured displacement, persecution, and systemic oppression.

We pay our respect to the unceded territory and homelands of the 18 federally recognized tribes in our region.

We honor the ancestral grounds and sovereignty of Tribal Nations, whose resilience and strength inspire forward movement towards more equitable and sustainable programs, policies, and practices.

# Message from the Chief Administrative Officer



To our community,

Every day, the County's work begins with you—your voices, your experiences, and your hopes for this region. Your input, whether through community conversations, employee engagement, or everyday interactions, continues to shape not only what we do, but how we do it. That is my commitment to you as a public servant and as your neighbor.

This CAO Recommended Operational Plan reflects that shared work. It is grounded in our collective values, shaped by community input, and focused on delivering meaningful, measurable results. It is a values-based budget designed for and by what matters most to the people we serve.

We enter this budget year in a time of uncertainty and transition. Growth in funding streams is not keeping pace with overall growth in the cost of doing business, and state and federal actions are creating new pressures on many of the services people rely on. These challenges are real, but the County has prepared for them. We remain focused on stability, continuity, and the responsibility we hold to our communities.

Working alongside the Board of Supervisors, its Ad Hoc Subcommittees, the County team, and the diverse communities we serve, we have addressed some of our region's most pressing issues. Our budget process is more informed and more community-centered than ever while also remaining aligned with long-term fiscal stability. The Board's measured use of reserves has helped us meet immediate needs without losing sight of the future.

Together, we recognize that this moment calls for investments that protect stability, strengthen systems, and improve outcomes for all people in this region. This recommended budget reflects that reality while acknowledging that community needs are growing. Our investments must meet this moment with intention and impact.

**Safety net support (H.R. 1 response):** Nearly $24 million helps people keep access to food assistance and health coverage amid federal cuts, with additional funds from unlocked reserves available as needs emerge.

**Behavioral Health Services:** $140.7 million in additional spending expands access to care across the continuum of need while helping people receive timely and appropriate support.

**Homelessness and housing crisis response:** Investments support prevention, housing stability, development, cleanups, inspections, and streamlined land-use review to help people stay rooted in their communities.

**Environmental stewardship:** A new Pollution Chief will help lead our efforts and strengthen regional collaboration to identify resources and solutions in the Tijuana River Valley.

**Community investment:** This budget continues the County's commitment to arts and culture, launches a new film industry initiative, and strengthens consumer protection services. It also invests in critical public health efforts that ensure access to the care and resources people need. Further, it enhances public safety through construction of a new Sheriff's substation in Ramona, replacing the more-than-four-decades-old current facility, and begins the planning, environmental review, and design for a new Vista Detention Facility to meet long-term operational goals.

**Addressing Prop 36:** Justice and public safety systems are strengthened by adding critical staff and resources to ensure departments can meet new responsibilities under Prop 36, which addresses repeat theft and drug offenses while expanding support for treatment participation.

This more than $9 billion recommended budget, an increase of 6 percent over last year, supports the region in numerous ways and reflects a workforce of 20,388 employees. It includes a net increase of 108 positions, driven largely by growth in Consumer Protection, Proposition 36 implementation, and H.R. 1 response and offset by unfilled vacancies, consolidation, and attrition.

Balancing this recommended budget required difficult decisions. We focused on recalibrating. That meant finding new efficiencies, reducing costs, shrinking our facilities footprint, and shifting staff to address evolving responsibilities while avoiding layoffs. We know more challenges lie ahead, and this work continues.

I want to recognize our talented, dedicated County workforce. Public service is at the heart of this organization, and it is our employees who ultimately bring this plan to life. Their professionalism, compassion, and a deep sense of purpose make all these efforts possible. I could not be more grateful and proud to serve alongside them.

Looking ahead, we remain committed to deepening our partnership with you. We will continue to expand access to information, increasing transparency, and create more pathways for participation. Our goal is for everyone to feel informed, welcomed, and connected to how decisions are made and how they can help shape them.

We will keep listening, adapting, and building a future rooted in our shared values and collective purpose. That is what stewardship requires, and what our communities deserve.

Yours in Partnership and Purpose,



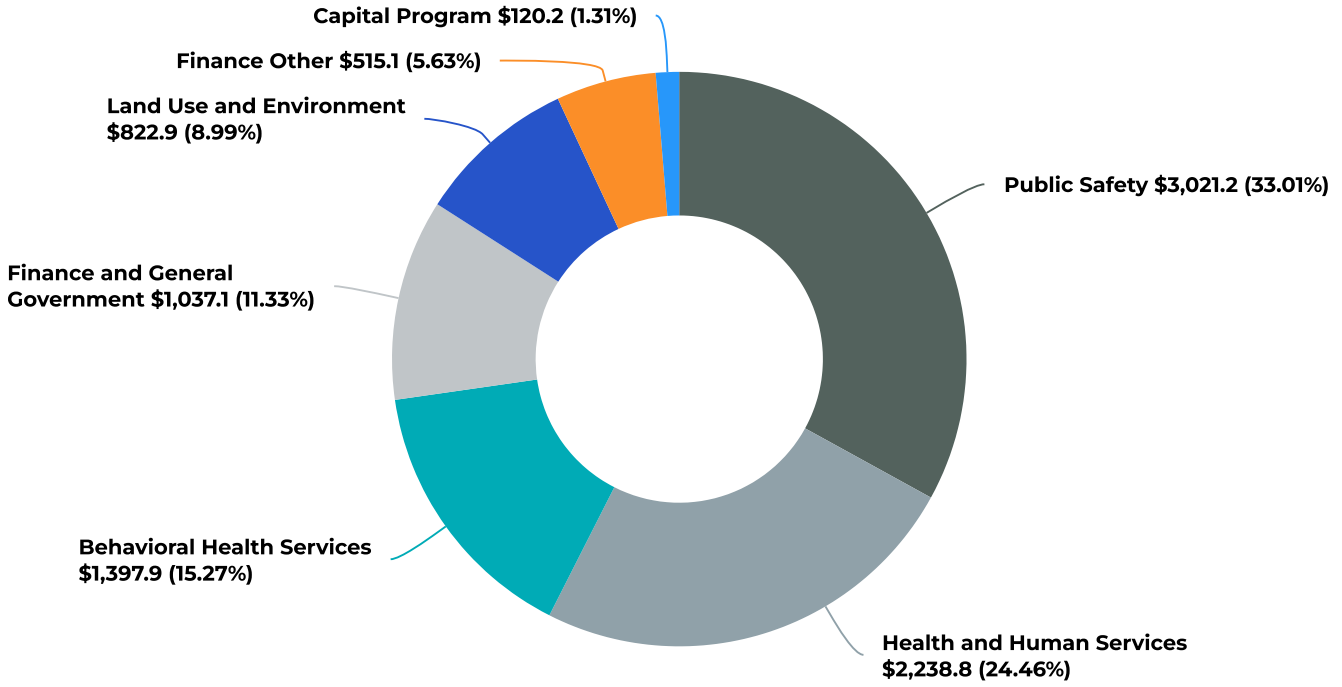
Ebony Shelton
Chief Administrative Officer

# BUDGET AT A GLANCE

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# Recommended Budget by Group/Agency: All Funds

**Total Recommended Budget: $9.15 billion**
**(in millions)**




Note: In the chart and table, the sum of individual amounts may not total due to rounding. Behavioral Health Services is shown separately from HHSA in FY 2025-26 to provide a consistent comparison following its transition to a standalone department effective July 1, 2026 (FY 2026-27).

| Recommended Budget by Group/Agency: All Funds (in millions) | | | | |
|---|---|---|---|---|
| | Fiscal Year 2025–26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | Change | % Change |
| Public Safety | $2,924.2 | $3,021.2 | $97.0 | 3.3 |
| Health and Human Services | 2,255.8 | 2,238.8 | (17.0) | (0.8) |
| Behavioral Health Services | 1,257.2 | 1,397.9 | 140.7 | 11.2 |
| Land Use and Environment | 782.2 | 822.9 | 40.7 | 5.2 |
| Finance and General Government | 987.3 | 1,037.1 | 49.8 | 5.0 |
| Capital Program | 45.8 | 120.2 | 74.4 | 162.3 |
| Finance Other | 382.0 | 515.1 | 133.1 | 34.9 |
| **Total** | **$8,634.5** | **$9,153.2** | **$518.7** | **6.0** |

Appropriations total $9.15 billion in the Recommended Budget for Fiscal Year 2026-27. This is an **increase of $518.7 million or 6.0%** for Fiscal Year 2026-27 from the Fiscal Year 2025-26 Adopted Budget. The overall budget increase is primarily driven by:

- increased costs in salaries and benefits due to an overall increase in staff and negotiated labor agreements that prioritize a skilled and innovative workforce, partially offset by a reduction in Countywide retirement contribution rates from the payoff of retirement system liabilities
- increased investments in behavioral health to fund mental health and substance-use services, meet new State Behavioral Health Transformation requirements
- increased investments for In-Home Supportive Services caregivers through the negotiated Memorandum of Understanding with the United Domestic Workers
- utilization of Unlocked Reserves for time-sensitive operational expenditures as recommended by the CAO, based on guidance of the Ad Hoc Subcommittee on Sustainable Fiscal Planning, and through the budget process in alignment with the County's Strategic Plan. This consists of emergent needs that support and strengthen the County's safety net, including:
    - House Resolution 1 (H.R. 1) due to staffing needed to support policy changes tied to redetermination of eligibility for CalFresh and Medi-Cal, and CalFresh administrative costs shifting to the State and Counties
    - Safety net services to address further impacts from H.R. 1, which could include additional supports around healthcare and food access
    - Tijuana River Valley to address infrastructure issues, protect public health, and continue to mitigate the sewage issues in the region contaminating the air, water and soil
    - Affordable housing development by the Partnership for the Advancement of New Americans (PANA)
    - Supplemental Security Income (SSI) Advocacy
- investment in capital projects and infrastructure, including roads, parks, a fire station, Sheriff station and Behavioral Health Wellness Campus
- additional staffing and investments supporting Public Defender activities, including implementation of Proposition 36, which increased certain law enforcement penalties, and the Immigrant Legal Defense Program
- additional resources for Proposition 36 in Probation Department and Sheriff’s Office detention operations to manage increased caseloads, expanded assessment and supervision responsibilities, and elevated medical and behavioral health needs among individuals in custody

resulting from Proposition 36 implementation, which expanded felony classifications for repeat theft and drug offenses and created a treatment-focused felony track
- funding for fire and medical services and continued support for the Sheriff's medical contract
- increased support for film, arts and culture
- increased internal costs to prioritize maintenance of aging infrastructure with modern, energy-efficient facilities; modernize the County's information technology systems; increase consumer protection programs; and support enterprise-wide contract compliance and monitoring.

Looking at the Operational Plan by Group/Agency, there are appropriation increases in all business groups except the Health and Human Services Agency (HHSA) which is decreasing mostly due to slowing growth in Realignment revenue, and the impacts of State and federal policy decisions reducing funding for various programs tied to CalFresh Healthy Living program, and alignment to allocations.

With increased costs of doing business and a higher degree of uncertainty at the State and federal government levels, the Fiscal Year 2026-27 budget includes an overall strategy to reduce costs, reallocate resources, and streamline services, ensuring a budget that is structurally balanced, while ensuring full compliance with federal and State mandates and requirements, as well as meeting the needs of the region. As noted above, the Recommended Budget is increasing by 6.0%; however, the budget in many ways is being recalibrated or aligned to better balance mandates with needs in the community. Each County Group and department deployed various budget strategies to ensure resources were available to meet the most critical needs of the community. These strategies included streamlining operations, suspending non-critical requests, maximizing alternative funding, bridge funding, and a thoughtful use of debt to align assets with useful life and financing. In this year's budget, General Fund program revenue is increasing by 3.8% but is anticipated to decrease by 3.2% in the following fiscal year. The anticipated decreases include decreases in the Tobacco Securitization fund, a reduction of debt financing, and a reduction in fee and fines collections. The budget also includes an addition of 108.00 staff years to address the impacts of federal and State policies, increase consumer protection activities, and support changing caseloads. With further unknown potential impacts of federal or State decisions, fiscal impacts will be addressed with budget adjustments throughout the fiscal year as appropriate. To help address potential impacts of policy and budget changes at the federal and State levels, the County implemented an Incident Command Structure that is closely monitoring changes and direct impacts to County programs.

The County is undergoing significant organizational changes designed to strengthen service delivery and improve coordination across departments. Effective February 20, 2026, Finance, Information Technology, Communications, and Human Resources functions within each Group were centralized to support the County’s enterprise effectiveness and create operational efficiencies. Additionally, effective July 1, 2026, Behavioral Health Services (BHS) will transition out of the Health and Human Services Agency as directed by the County of San Diego Board of Supervisors to optimize its structure, strengthen accountability, improve access to care and align operations with evolving federal and state requirements. This transformation shifts BHS from a program- and contract- driven model to a person-centered health plan, leaning into its role as a specialty behavioral health plan by incorporating core functions such as benefit design, care management, network management, utilization management, and member experience. These changes will position BHS to provide coordinated, high-quality care while optimizing resources, building critical infrastructure, and enhancing administrative functions.

With this overall budget strategy in mind, the following narrative in this section describes the County budget by Group/Functional Area, Expenditures, Revenues, and Staffing.

The **Public Safety Group (PSG) is increasing by $97.0 million** to prioritize a skilled and innovative workforce with negotiated salary and benefit increases, public safety, and infrastructure improvements, all while managing operations in a slowing economic environment. To address public safety needs across law enforcement, fire protection, emergency preparedness, and justice services, the County is increasing investments in key operational and infrastructure priorities while deploying mitigation strategies to remain within available resources. Enhancements include construction of a new Sheriff’s Station in Ramona and continued planning, environmental review, and design for the replacement of the Vista Detention Facility. Additional resources support Proposition 36 implementation across the Public Defender, Probation Department, and Sheriff’s detention operations, helping departments manage increased caseloads, expanded assessment and supervision responsibilities, and elevated medical and behavioral health needs among individuals in custody. Funding also supports the No Shots Fired program, the Immigrant Legal Defense Program, health and medical care for youth in custody and animal related law enforcement, sheltering, veterinary services and website upgrade for easier pet adoptions. For fire safety and emergency protection, the County is expanding its firefighting capacity in the unincorporated area through increased support for fire operations and emergency medical services, staffing for water tenders, implementation of the recently acquired night flying helicopter, and the purchase of fire equipment and ambulances. Planning continues for upgrades to the Descanso Fire Station and other priority fire infrastructure improvements. Infrastructure investments also include maintenance and upgrades

across justice and public safety facilities to maintain functional, safe environments for staff and individuals in custody, including East Mesa Juvenile Detention, San Diego Central Jail, South Bay Regional Center, and Rock Mountain Detention Facility.

The **Health and Human Services Agency (HHSA) has an overall decrease of $17.0 million** due to Realignment revenue not keeping pace with overall expenditure growth and the impacts of State and federal policy decisions reducing funding for various programs. Because Behavioral Health Services (BHS) is transitioning out of the group, its budget and staffing were removed from prior-year totals to provide a consistent, comparable view of year-over-year changes. Over the last few years, HHSA has faced continued budgetary challenges with Realignment revenue driven by sales tax not keeping pace with overall escalating costs, with continued challenges of a projected State budget deficit and financial risks at the federal level. Leading up to the release of the recommended budget, federal action was taken to terminate multiple public health funding streams that HHSA relies on to provide preventative health services. These decisions were reversed, but the significant risk of the loss of tens of millions remains. In addition, as a result of House Resolution 1 (H.R. 1), which was signed in July 2025, approximately $5 million was cut from the CalFresh Healthy Living program, adding additional cost pressures. HHSA is prioritizing negotiated salary and benefit increases for the County's skilled and innovative workforce and investing in vulnerable populations and housing and homelessness. HHSA continues these priorities while making budget mitigations to make resources available for core mandated services, including reallocating discretionary funds through streamlined operations, restructuring, reducing discretionary services, and aligning operations to State performance requirements where the County may be exceeding State standards. To sustain vulnerable populations, costs and caseload trends for mandated CalWORKs and General Relief benefit payments are increasing to help provide food, healthcare, housing and other care for people with no other means of support. In addition, the County's In-Home Supportive Services (IHSS) budget increase will continue to provide in-home assistance for vulnerable adults and persons living with disabilities, including the negotiated Memorandum of Understanding with the United Domestic Workers. HHSA continues to invest in housing and homelessness across several key areas. Funding supports short-term rental assistance, veterans' independent community-based living, and increased needs tied to the Inclement Weather Program. Additional resources are provided for the new and enhanced Rental Assistance case management system and for the Local Rental Subsidy Program (LRSP), which reflects rising housing costs and additional HHAP funding. HHSA is also supporting affordable housing efforts through remaining funds in the Innovative Housing Trust Fund, as well as providing resources for domestic violence shelters, foster youth and families, and tools that help families stay together and thrive. The budget also continues to fund senior transportation, aging services, and legal assistance for tenants facing eviction. Maintaining timely, effective, and efficient delivery of essential safety-net services and responding to House Resolution (H.R. 1) policy impacts will mainly occur in Self Sufficiency Services (SSS) through added staff. HHSA will continue to focus on innovating and advancing service delivery models to minimize the impact to the largest extent possible.

**Behavioral Health Services has an increase of $140.7 million** due to continued investment in expanding and strengthening mental health and substance use services and advancing equity through improved outreach, capacity building - including for facilities and service enhancements for historically underserved communities. The increases will optimize organizational structure, strengthen accountability, improve access to care, ensure compliance with evolving federal and State requirements, and supports the increase of 36.00 staff years to aid the department's transition to a person-centered health plan. This comparison reflects the department's budget as a standalone department relative to its budget when it was part of HHSA, ensuring a consistent view of year-over-year changes. BHS is continuing its efforts to transform the Behavioral Health Continuum of Care that will connect individuals to care environments that meet their long-term social, physical, and behavioral health needs. BHS is shifting from a program- and contract-driven model to a person-centered health plan structure similar to Medi-Cal managed care plans. Investments are also made towards a skilled and innovative workforce through the ELEVATE Public Behavioral Health Workforce program to train, recruit, and retain the workforce within County-funded mental health and substance-use programs. Much of the increase in BHS is to support expanded mental health and substance use disorder services, and improve service quality for individuals with significant behavioral health needs through Behavioral Health Transformation, including expanding Crisis Stabilization Units, Crisis Residential Treatment Programs, Adult Drug Court programs, and housing-related supports for individuals at risk of homelessness.

The **Land Use and Environment Group's (LUEG) overall increase of $40.7 million** is mainly due to maintenance and capital investments in public infrastructure. In light of current economic conditions, mitigation strategies to align the budget with available funding are being recommended, such as freezing positions, reducing as-needed contracts, reviewing previously funded one-time projects, and repurposing funding. There are also numerous investments in the community, environmental sustainability, housing and homelessness, and infrastructure improvements. LUEG continues to lead environmental sustainability efforts through the implementation of the Regional Decarbonization Framework to achieve zero carbon emissions, and in increases in programs such as protecting the agricultural industry, tree planting, park sustainability to reduce carbon footprint, and in adding bike lanes, sidewalk improvements, and pedestrian enhancements to support transportation and the environment. LUEG also maintains investments in housing and homelessness by ensuring the safety of and streamlining new housing developments, and in public safety by maintaining County roadway infrastructure in good condition and in new traffic signals for road safety. Major changes in LUEG also

include Tijuana River Valley (TJRV) emergency response, one-time funding for an Automated External Defibrillator (AED) program in Parks and Recreation, additional beach and bay water testing investments, watershed management, capital improvements and maintenance projects at airports, closed landfills, and flood and sanitation districts.

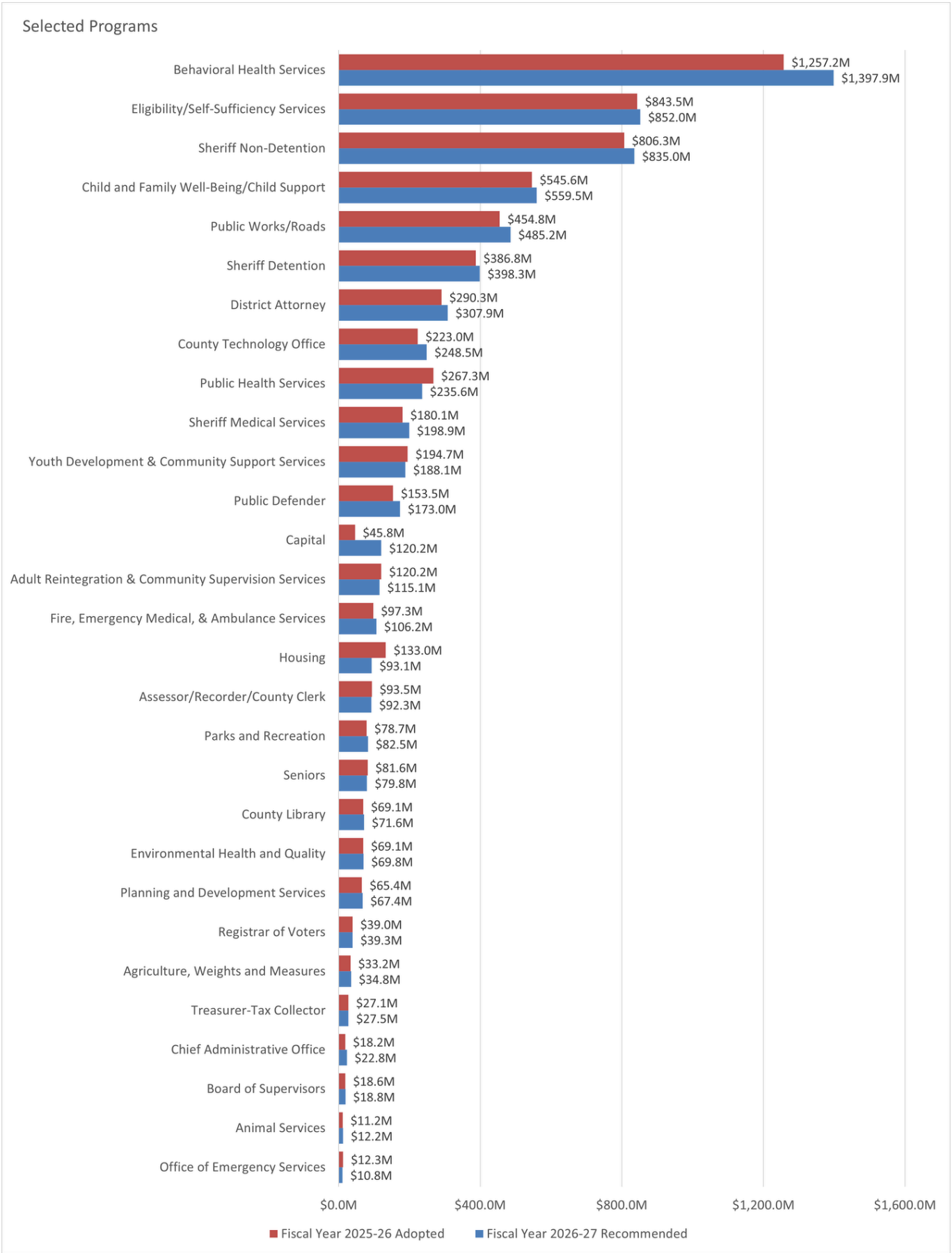
The **Finance and General Government Group (FGG) which includes departments listed under the Chief Administrative Officer has an overall increase of $49.8 million** primarily due to the net increase of 31.00 staff years from centralization of enterprise support functions, anticipated enterprise-wide information technology (IT) expenditures through the IT outsourcing contract, contracted services and maintenance at County facilities, and planned major maintenance and repair projects. There are also investments in the new Consumer Fairness and Public Protection Unit, appointment of a Pollution Crisis Chief, expansion of the Citizens' Law Enforcement Review Board's jurisdiction, enforcement of labor standards at events in County parks, and enhanced contract compliance. Other priorities include ongoing maintenance and support for the newly launched Integrated Property Tax System (IPTS) and the Enterprise Resource Planning (ERP) Replatform project and conducting the November 3, 2026 Gubernatorial General Election. To ensure service delivery and investments remain within available funding, FGG will prioritize strategic realignment of staffing and resources to meet new information technology, facilities, compliance, and programmatic requirements while maintaining levels of service for both internal and external customers. FGG departments will continue to evaluate business processes, look for opportunities to become more efficient, and continually review resource allocations to ensure that public funds are deployed efficiently.

The **Capital Program increase of $74.4 million** is due to the addition of capital projects. The amount budgeted for capital projects varies from year to year based on the size and scope of capital needs and available County resources. This year's Capital Program totals $120.2 million, including $56.9 million for various capital projects, $56.0 million to address critical major maintenance projects, and $7.3 million to support lease payments for the Edgemoor Skilled Nursing Facility. Key projects in the Capital Program include the construction of a new Ramona Sheriff's Station, Behavioral Health Wellness Campus, Heritage Park Building, Vista Detention Facility Modernization planning, East County Road Maintenance Station & Fleet Garage, Descanso Fire Station 45 land acquisition, Lamar Park improvements, and various major maintenance projects.

The **Finance Other increase of $133.1 million** is mainly in Countywide General Expenses due to anticipated use of Unlocked Reserves for time critical operational priorities , which include  safety net programs, Tijuana River Valley costs, an affordable housing development with the Partnership for the Advancement of New Americans (PANA), and Supplemental Security Income (SSI) Advocacy. Additional increases in Finance Other support a film office, arts and culture, Tenant Legal Aid, critical major maintenance projects across the County, lease payments for various capital projects supported by long-term financing in prior years, and an increase in the Community Enhancement program reflecting higher anticipated Transient Occupancy Tax (TOT) revenue. These are offset by decreases attributable to lower General Purpose Revenue contributions to other funds and general expenditures.

While the Recommended Budget for Fiscal Year 2026-27 is balanced through a combination of ongoing revenues, recalibrations, and responsible use of transitional funding, Fiscal Year 2027-28 continues to see budgetary pressures that have been building within HHSA and PSG. H.R. 1 cost pressures combined with Realignment revenue continuing to not keep pace with overall expenditure growth in HHSA in Fiscal Year 2027-28; these factors create an anticipated gap in HHSA that has not yet been resolved. Additionally, the Sheriff's Office will fund several programs with one-time transitional funding, including Prop 36, *The Homelessness, Drug Addiction, and Theft Reduction Act*, start up costs, medical costs for incarcerated people, and increases in internal services fund costs. The Sheriff's Office will continue to identify mitigation strategies for ongoing budgetary pressures such as new or additional revenue sources, streamlining operations and identifying efficiencies.

For an interactive view of the County's budgeted appropriations and additional information, please see the San Diego County Budget portal at www.sandiegocounty.gov/budget.

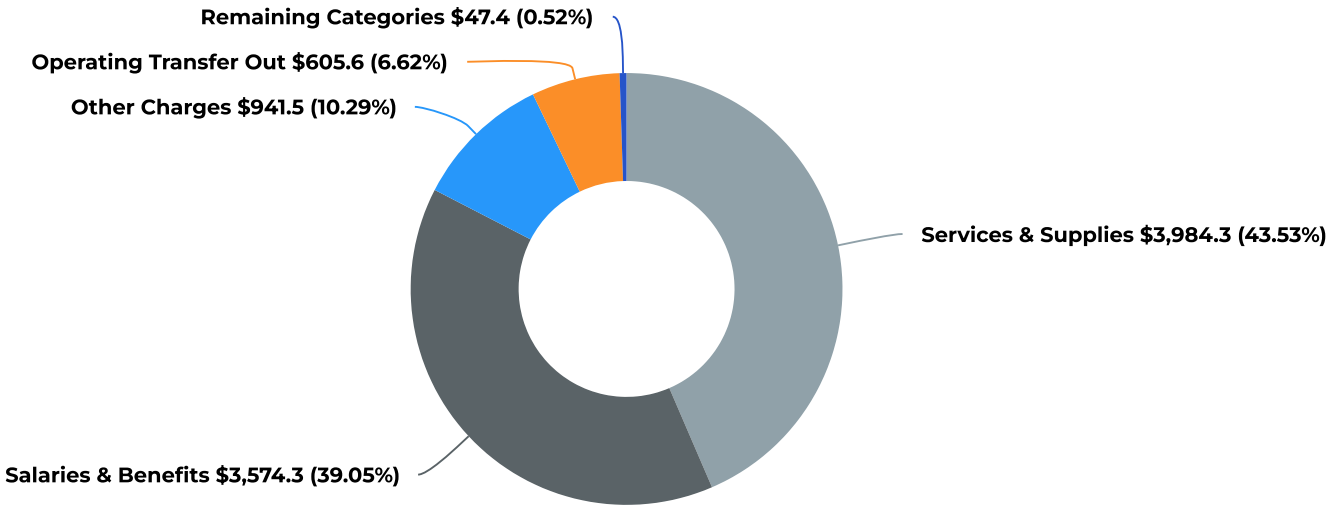

Selected Programs
Behavioral Health Services
$1,257.2M
$1,397.9M
Eligibility/Self-Sufficiency Services
$843.5M
$852.0M
Sheriff Non-Detention
$806.3M
$835.0M
Child and Family Well-Being/Child Support
$545.6M
$559.5M
Public Works/Roads
$454.8M
$485.2M
Sheriff Detention
$386.8M
$398.3M
District Attorney
$290.3M
$307.9M
County Technology Office
$223.0M
$248.5M
Public Health Services
$267.3M
$235.6M
Sheriff Medical Services
$180.1M
$198.9M
Youth Development & Community Support Services
$194.7M
$188.1M
Public Defender
$153.5M
$173.0M
Capital
$45.8M
$120.2M
Adult Reintegration & Community Supervision Services
$120.2M
$115.1M
Fire, Emergency Medical, & Ambulance Services
$97.3M
$106.2M
Housing
$133.0M
$93.1M
Assessor/Recorder/County Clerk
$93.5M
$92.3M
Parks and Recreation
$78.7M
$82.5M
Seniors
$81.6M
$79.8M
County Library
$69.1M
$71.6M
Environmental Health and Quality
$69.1M
$69.8M
Planning and Development Services
$65.4M
$67.4M
Registrar of Voters
$39.0M
$39.3M
Agriculture, Weights and Measures
$33.2M
$34.8M
Treasurer-Tax Collector
$27.1M
$27.5M
Chief Administrative Office
$18.2M
$22.8M
Board of Supervisors
$18.6M
$18.8M
Animal Services
$11.2M
$12.2M
Office of Emergency Services
$12.3M
$10.8M
$0.0M
$400.0M
$800.0M
$1,200.0M
$1,600.0M
Fiscal Year 2025-26 Adopted
Fiscal Year 2026-27 Recommended

*See Recommended Budget All Funds: Total Appropriations by Categories of Expenditures section for high-level explanation of budgetary changes and one-time reductions year-over-year

**Effective July 1, 2026, Behavioral Health Services (BHS) was established as a standalone department, transitioning out of the Health and Human Services Agency, to better align County behavioral health services and enhance operational efficiency. The FY2026-27 Recommended amounts reflect these transfers.

# Recommended Budget by Categories of Expenditures: All Funds

**Total Recommended Budget: $9.15 billion**
**(in millions)**




Note: In the chart and table, the sum of individual amounts may not total due to rounding. Remaining categories include Capital Assets/Land Acquisition, Capital Assets Software, Capital Assets Equipment, and Expenditure Transfer & Reimbursements.

| Recommended Budget by Categories of Expenditures: All Funds (in millions) | | | | |
|---|---|---|---|---|
| | Fiscal Year 2025–26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | Change | % Change |
| Salaries & Benefits | $3,527.1 | $3,574.3 | $47.2 | 1.3 |
| Services & Supplies | 3,484.1 | 3,984.3 | 500.2 | 14.4 |
| Other Charges | 945.7 | 941.5 | (4.2) | (0.4) |
| Operating Transfers Out | 595.7 | 605.6 | 9.9 | 1.7 |
| Capital Assets Equipment | 81.4 | 64.5 | (16.9) | (20.8) |
| Capital Assets/Land Acquisition | 42.6 | 126.5 | 83.9 | 197.0 |
| Remaining Categories* | (42.2) | (143.6) | (101.4) | (240.5) |
| **Total** | **$8,634.5** | **$9,153.2** | **$518.7** | **6.0** |

*Remaining Categories include amounts for Expenditure Transfer & Reimbursements and Capital Assets Software.

The Recommended Budget **overall increase of $518.7 million** is primarily due to increases in Salaries & Benefits, Services & Supplies, Capital Assets/Land Acquisition, and Operating Transfers Out. These increases are partially offset by decreases in Capital Assets/Equipment and Other Charges. In addition, there is a decrease in Expenditure Transfer & Reimbursements, which has a net effect of an increase in appropriations since this is a transfer of expenditure. When preparing the Recommended Budget, it was important to consider and address the needs of the region along with resources available to the County.

The **increase of $500.2 million in Services & Supplies** is due to projects funded by Unlocked Reserves, including anticipated uses to support H.R. 1 policy changes, safety net programs, the Tijuana River Valley, affordable housing development, Supplemental Security Income (SSI) Advocacy; investments in capital and technology by departments, such as various IT upgrades and modernization efforts, including for legacy Assessor system projects, Accela upgrade, the Enterprise Resource Planning (ERP) Replatform project, Integrated Property Tax System (IPTS), Animal Services' website updates, and BHS efforts to meet California Data Exchange Framework mandates and BH-CONNECT reporting requirements. It also includes funding for the Immigrant Legal Defense Program, which provides legal representation for unaccompanied minors in immigration proceedings at a time when federal protections have changed; and investment in the growth of the local creative economy through film, arts and culture. The **increase of $83.9 million in Capital Assets/Land Acquisition** is mostly due to capital and public works projects.

The **increase of $47.2 million in Salaries & Benefits** is mainly due to negotiated labor agreements and the net increase of 108.00 staff years, partially offset by a reduction in Countywide retirement contribution rates from the payoff of retirement system liabilities and salary adjustments to reflect staff turnover. An **increase of $9.9 million in Operating Transfers Out** is mostly due to the increase in costs for In-Home Supportive Services.

These increases are partially offset by a **decrease of $16.9 million in Capital Assets Equipment** due to the completion of one-time purchase of vehicles and equipment. A **decrease of $4.2 million in Other Charges** includes decreases in pension obligation bond payments and anticipated decreases in settlements relating to liability payments.

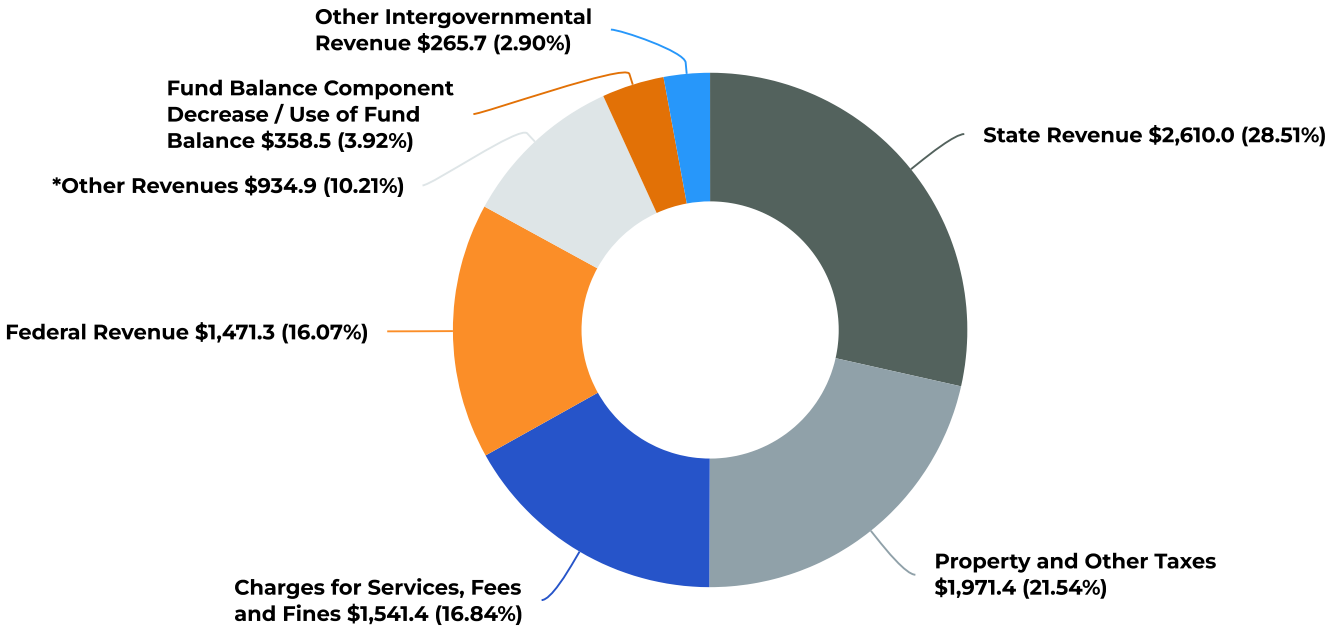
Finally, an overall **net decrease of $101.4 million in Expenditure Transfer & Reimbursements** is due to changes in one-time spending levels. These accounts record the movement of expenses between departments within the same fund so costs are assigned to the department that

must report them, avoiding duplicate expenditures. For Fiscal Year 2026–27, for example, DCSS records a negative expenditure transfer while HHSA records the related service cost and associated revenue for fraud investigation services provided by DCSS. Since this is a transfer of expenditure, it has a net effect of an increase in appropriations.

For an interactive view of the County's budgeted expenditures and additional information, please see the San Diego County Budget portal at www.sandiegocounty.gov/budget.

# Recommended Budget by Categories of Revenues: All Funds

**Total Recommended Budget: $9.15 billion**
**(in millions)**




Note: In the chart and table, the sum of individual amounts may not total due to rounding

*Other Revenues in the chart above include Operating Transfers and Other Financing Sources, Use of Money & Property, Misc. Revenues, and Residual Equity Transfers In

| Recommended Budget by Categories of Expenditures: All Funds (in millions) | | | | |
|---|---|---|---|---|
| | Fiscal Year 2025–26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | Change | % Change |
| State Revenue | $2,567.8 | $2,610.0 | 42.2 | 1.6 |
| Property and Other Taxes | 1,894.8 | 1,971.4 | 76.6 | 4.0 |
| Charges for Services, Fees and Fines | 1,481.2 | 1,541.4 | 60.2 | 4.1 |
| Federal Revenue | 1,411.3 | 1,471.3 | 60.0 | 4.3 |
| Operating Transfers and Other Financing Sources, Use of Money & Property, and Misc. Revenues | 807.5 | 934.9 | 127.4 | 15.8 |
| Other Intergovernmental Revenue | 238.6 | 265.7 | 27.1 | 11.3 |
| Use of Fund Balance/Fund Balance Component Decreases | 233.3 | 358.5 | 125.3 | 53.7 |
| **Total** | **$8,634.5** | **$9,153.2** | **$518.7** | **6.0** |

For Fiscal Year 2026-27, a significant challenge the County is facing is funding streams not keeping pace with overall expenditure growth for the cost of doing business, particularly HHSA Realignment Revenue due to projected sales tax receipts. To mitigate this, the Recommended Budget is proposing a budget strategy to prioritize available resources for core services, the impacts of H.R. 1, and critical operations first.

The combination of **Intergovernmental Revenues** such as State Revenue ($2.6 billion), Federal Revenue ($1.5 billion) and Other Intergovernmental Revenue ($265.7 million) supplies 47.5% of the funding sources for the County's budget. These Intergovernmental Revenues represent the most significant changes. Together, they increase by $129.3 million.

- **Federal revenues** increase by $60.0 million largely due to increases in dedicated federal revenues for Behavioral Health Services, such as Short Doyle Medi-Cal, Drug Medi-Cal and Mental Health Services, driven by increased mental health services and payment reform. Other significant increases include an increase in health benefit contributions to caseload in In-Home Support Services, alignment of federal revenues with estimated CalWORKs cash benefit payments, grants for Parks and Recreation, grants to support Community Risk Reduction's Home Hardening and Community Wildfire Defense programs and additional federal funding for security initiatives, overtime and training. These increases are partially offset by decreases associated with the Epidemiology and Laboratory Capacity grants tied to the winding down of COVID related activities, the reduction of the American Rescue Plan Act revenues ending next year, and reduced funding for refugee support services and CalFresh.
- **Other Intergovernmental revenues** increase by $27.1 million mainly due to continuing growth in pass-through distributions and Aid From Redevelopment Successor Agencies revenues. Other increases include revenues from Network Operating Costs fees collected from the Regional Communication System partner agencies, and stormwater permit costs.
- **State revenues** increase by $42.2 million due to increased funding for the implementation of Behavioral Health Services Act replacing Mental Health Services Act, as well as for other expended services and payment reform. These increases are partially offset by the following decreases: overall decrease from Realignment revenues to align with available receipts and the loss of available one-time Realignment revenues, in State funding for safety net programs to align with estimated benefit payments and caseload; for transitional housing support services; for completion of one-time projects from the Local Revenue Fund 2011, Community Corrections Subaccount to support community corrections programs and law enforcement activities; and from the Department of Health Care Services Medi-Cal Transformation PATH for adult justice involved population pre-release services and behavioral health linkage implementation.

**Property and Other Taxes** increase by $76.6 million primarily due to increases in projected Assessed Value (AV) growth rate, allocation of property taxes for the County Libraries, and property tax collections for the San Diego County Fire Protection District.

**Charges for Current Services, Fees, and Fines** increase by $60.2 million and include increases in the Department of General Services associated with the cost of services provided to client departments; in the County Technology Office for transfer of cost reimbursements for enterprise-wide license costs from Other Financing Sources, and increases in departmental IT operation, maintenance, and one-time costs; in the Insurance ISF due to anticipated increase in insurance premiums; and in the Sheriff's Office from charges for contracted law enforcement services. These increases are partially offset by a decrease in Pension Obligation Bonds based on the scheduled final principal and interest payment in Fiscal Year 2026–27, and in the Public Liability Internal Service Fund (ISF) due to an anticipated decrease in settlements relating to liability payments.

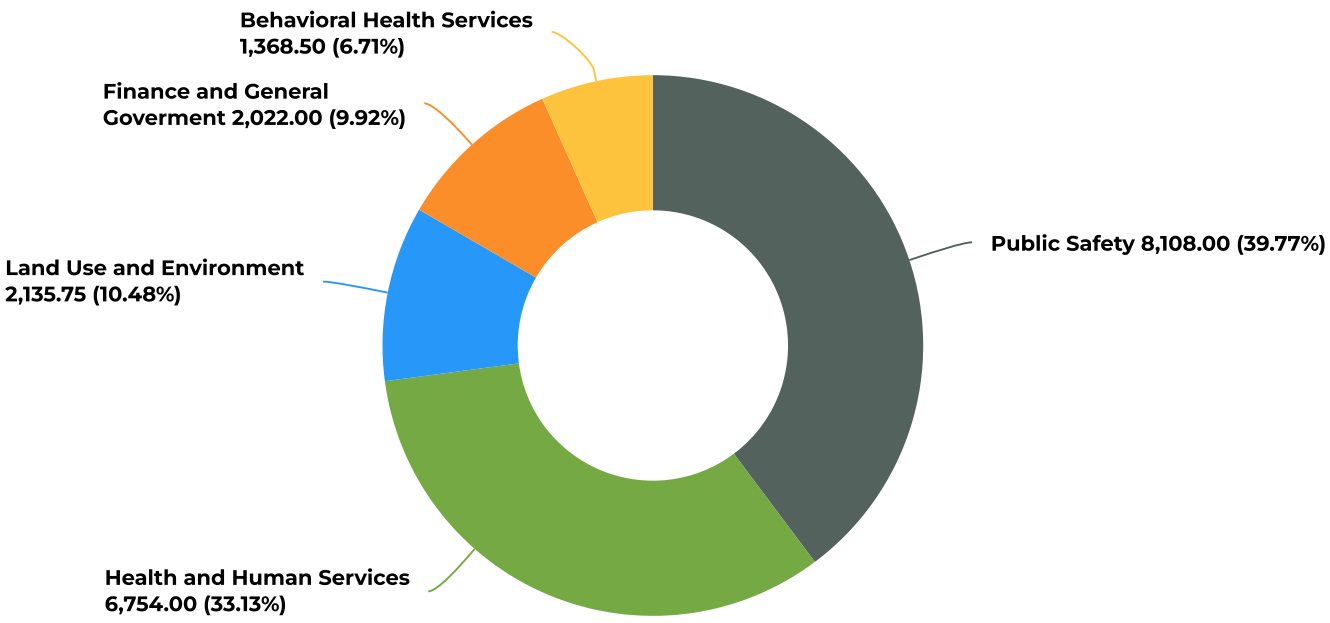
**Use of Fund Balance and Fund Balance Component Decreases** increase by $125.3 million, for a total planned use of $358.5 million on a one-time basis. The most significant uses are from fund balances outside of the General Fund such as Proposition 172 fund, the Local Public Safety Protection and Improvement Act of 1993, Road Fund, Tobacco Settlement Fund, Library Fund, Public Works Airport Enterprise Fund, Edgemoor Development Fund, and other Internal Service and Special Districts Funds. Additional one-time uses outside of the General Fund, include the Department of Public Works for one-time capital projects. In the General Fund, one-time uses are from fund balances that were either restricted or committed for Pension Obligation Bonds, the Public Defender IT system, and the Department of Environmental Health and Quality. Other uses in the General Fund include in the Sheriff's Office to glideslope ongoing costs to support increased population needs related to Prop 36, *The Homelessness, Drug Addiction, and Theft Reduction Act* medical and mental health services contracts and for increase in ISF costs

On September 9, 2025, the Board of Supervisors adopted changes to the San Diego County Code of Administrative Ordinances Sec. 113.1, *General Fund Balances and Reserves* that modified the County's General Fund Reserve Policy. Analysis of the change in the General Fund Reserve Policy resulted in one-time available Unrestricted General Fund balance in excess of the General Fund Reserve minimum totaling $381.7 million, which is known as Unlocked Reserves. For Fiscal Year 2026-27, Unlocked Reserves are proposed for use in Self-Sufficiency Services to maintain timely, effective and efficient delivery of essential safety-net services and respond to H.R. 1 policy impacts, and for other projects to protect core services and vulnerable communities, including safety net programs, Supplemental Security Income, Tijuana River Valley, and an affordable housing development by the Partnership for the Advancement of new Americans (PANA).

**Operating Transfers and Other Financing Sources, Use of Money & Property, and Miscellaneous Revenues** increase by $127.4 million primarily due to additional projects in the Capital Program, increases to support participation in the SD-VISA program, and increased consumer protection activities and investigations. These increases are partially offset by decreases in the Information Technology Internal Service Fund due to the transfer of enterprise-wide license cost reimbursements and in the Department of Public Works Road Program due to completion of one-time General Fund transfers for Climate Action Plan capital projects and Stormwater capital projects.

For an interactive view of the County's budgeted revenues and additional information, please see the San Diego County Budget portal at www.sandiegocounty.gov/budget.

# Recommended Staffing by Group/Agency: All Funds




Note: In the chart and table, the sum of individual amounts may not total due to rounding. Behavioral Health Services is shown separately from HHSA in FY 2025-26 to provide a consistent comparison following its transition to a standalone department effective July 1, 2026 (FY 2026-27).

**Recommended Staffing by Group/Agency: All Funds (Staff Years[1])**

| | Fiscal Year 2025–26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | Change | % Change |
|---|---|---|---|---|
| Public Safety | 8,061.00 | 8,108.00 | 47.00 | 0.6 |
| Health and Human Services | 6,743.00 | 6,754.00 | 11.00 | 0.2 |
| Behavioral Health Services | 1,332.50 | 1,368.50 | 36.00 | 2.7 |
| Land Use and Environment | 2,152.75 | 2,135.75 | (17.00) | (0.8) |
| Finance and General Government | 1,991.00 | 2,022.00 | 31.00 | 1.6 |
| **Total** | **20,280.25** | **20,388.25** | **108.00** | **0.5** |

[1]A staff year in the Operational Plan context equates to one permanent employee working full-time for one year.

**Total staff years for Fiscal Year 2026-27 increased 108.00 staff years** from the Adopted Budget for Fiscal Year 2025-26, an increase of 0.5% to a total of 20,388.25 staff years. This net increase is attributable to increased staffing in all Groups except for a minimal decrease in the Land Use

and Environment Group.

The **Public Safety Group increases by a net of 47.00 staff years** predominantly to support the expansion of Consumer Protection activities and investigations, changing caseloads, responding to Proposition 36 and the Immigrant Legal Defense Program. These are offset by a slight decrease in staff years which were vacant in Child Support Services to align with State and federal funding and operational needs.

The **Health and Human Services Agency (HHSA) increases by a net of 11.00 staff years.** This is mainly due to increases in Self-Sufficiency to maintain timely, effective and efficient delivery of essential safety-net services and respond to House Resolution 1 (H.R. 1) policy impacts offset by decreases due to alignment of resources due to funding streams are not keeping pace with overall expenditure growth, resulting in better staffing alignment, improved operational efficiencies, a focus on core functions, and alignment with anticipated funding allocations and community need in the Multipurpose Senior Services Program (MSSP).

**Behavioral Health Services increases by 36.00 staff years.** This is due to the transfer of 36.00 staff years from HHSA Administrative Services to help with the transition of BHS to a standalone department and other administrative work in BHS.

The **Land Use and Environment Group decreases by 17.00 staff years** primarily due to alignment of resources with priorities and ongoing efforts to streamline operations and administrative duties, with minimal impact to customer facing services and transfer of staffing due to County's centralization efforts for support functions.

The **Finance and General Government Group increases by 31.00 staff years** primarily due to the centralization of Finance, Information Technology, Communications, and Human Resources functions to support the County's enterprise initiative to create efficiencies and to establish the Consumer Fairness and Public Protection Unit.

Changes by department are summarized in the table below. Additional details on staff year changes can be found in the respective Group/Agency sections. For an interactive view of the County's budgeted staffing and additional information, please see the San Diego County Budget portal at www.sandiegocounty.gov/budget.

**Total Staffing by Department within Group/Agency (Staff Years)**

| | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025–26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | Change | % Change | Fiscal Yea 2027-28 Recommended Budge |
|---|---|---|---|---|---|---|
| Public Safety | 8,077.00 | 8,061.00 | 8,108.00 | 47.00 | 0.6% | 8,108.0( |
| Public Safety Executive Office | 21.00 | 21.00 | 14.00 | (7.00) | -33.3% | 14.0( |
| District Attorney | 1,052.00 | 1,052.00 | 1,084.00 | 32.00 | 3.0% | 1,084.0( |
| Sheriff | 4,702.00 | 4,710.00 | 4,711.00 | 1.00 | 0.0% | 4,711.0( |
| Child Support Services | 424.00 | 389.00 | 379.00 | (10.00) | -2.6% | 379.0( |
| Office of Emergency Services | 36.00 | 43.00 | 42.00 | (1.00) | -2.3% | 42.0( |
| Animal Services | 66.00 | 66.00 | 66.00 | — | 0.0% | 66.0( |
| Medical Examiner | 78.00 | 78.00 | 78.00 | — | 0.0% | 78.0( |
| Probation | 1,087.00 | 1,093.00 | 1,096.00 | 3.00 | 0.3% | 1,096.0( |
| Public Defender | 547.00 | 547.00 | 576.00 | 29.00 | 5.3% | 576.0( |
| San Diego County Fire | 64.00 | 62.00 | 62.00 | — | 0.0% | 62.0( |
| Health and Human Services | 8,243.50 | 6,743.00 | 6,754.00 | 11.00 | 0.2% | 6,754.0( |
| Self Sufficiency Services | 2,846.00 | 2,750.00 | 2,872.00 | 122.00 | 4.4% | 2,872.0( |
| Aging & Independence Services | 654.00 | 651.00 | 643.00 | (8.00) | -1.2% | 643.0( |
| Behavioral Health Services | 1,332.50 | — | — | — | 0.0% | — |
| Child and Family Well-Being | 1,672.00 | 1,661.00 | 1,638.00 | (23.00) | -1.4% | 1,638.0( |
| Public Health Services | 775.00 | 981.00 | 950.00 | (31.00) | -3.2% | 950.0( |
| Administrative Support | 430.00 | 456.00 | 409.00 | (47.00) | -10.3% | 409.0( |
| Housing & Community Development Services | 158.00 | 244.00 | 242.00 | (2.00) | -0.8% | 242.0( |
| Medical Care Services* | 216.00 | — | — | — | 0.0% | — |
| Homeless Solutions and Equitable Communities* | 160.00 | — | — | — | 0.0% | — |
| Land Use and Environment | 2,161.75 | 2,152.75 | 2,135.75 | (17.00) | -0.8% | 2,135.75 |
| Land Use and Environment Group Executive | 33.00 | 32.00 | 20.00 | (12.00) | -37.5% | 20.0( |
| *Executive Office* | *21.00* | *20.00* | *8.00* | *(12.00)* | *-60.0%* | *8.0* |
| *Office of Sustainability and Environmental Justice* | *12.00* | *12.00* | *12.00* | — | *0.0%* | *12.0* |
| Agriculture, Weights and Measures | 199.00 | 195.00 | 193.00 | (2.00) | -1.0% | 193.0( |
| County Library | 301.75 | 301.75 | 301.75 | — | 0.0% | 301.75 |
| Environmental Health and Quality | 346.00 | 346.00 | 346.00 | — | 0.0% | 346.0( |
| Parks and Recreation | 304.00 | 302.00 | 306.00 | 4.00 | 1.3% | 306.0( |
| Planning & Development Services | 318.00 | 317.00 | 310.00 | (7.00) | -2.2% | 310.0( |
| Public Works | 660.00 | 659.00 | 659.00 | — | 0.0% | 659.0( |
| Finance and General Government | 1,989.00 | 1,991.00 | 2,022.00 | 31.00 | 1.6% | 2,022.0( |
| Finance and General Government Executive Office* | 43.00 | 32.00 | 4.00 | (28.00) | -87.5% | 4.0( |
| Board of Supervisors | 83.00 | 83.00 | 83.00 | - | 0.0% | 83.0( |
| Assessor/Recorder/County Clerk | 448.50 | 448.50 | 448.50 | - | 0.0% | 448.5( |
| Treasurer-Tax Collector | 125.00 | 125.00 | 130.00 | 5.00 | 4.0% | 130.0( |
| Chief Administrative Office | 53.00 | 64.00 | 106.00 | 42.00 | 65.6% | 106.0( |
| *Executive Office* | *8.00* | *11.0* | *19.00* | *8.00* | *72.7%* | *19.0* |
| *Chief Financial Office* | — | — | *26.00* | *26.00* | — | *26.0* |
| *Office of Ethics, Compliance and Labor Standards* | *17.00* | *17.00* | *19.00* | 2.00 | *11.8%* | *19.0* |

| | | | | | | |
|---|---|---|---|---|---|---|
| *Economic Development & Government Affairs** | — | *18.00* | *19.00* | *1.00* | 5.6% | *19.0* |
| *Office of Equity and Racial Justice** | *8.00* | — | *7.00* | *7.00* | — | *7.0* |
| *Office of Evaluation, Performance and Analytics* | *20.00* | *18.00* | *16.00* | *(2.00)* | *-11.1%* | *16.0* |
| Auditor and Controller | 236.50 | 236.50 | 231.50 | (5.00) | -2.1% | 231.5 |
| County Technology Office | 18.00 | 20.00 | 24.00 | 4.00 | 20.0% | 24.0 |
| Citizen's Law Enforcement Review Board | 10.00 | 10.00 | 13.00 | 3.00 | 30.0% | 13.0 |
| Civil Service Commission | 3.00 | 3.00 | 3.00 | — | 0.0% | 3.0 |
| Clerk of the Boardof Supervisors | 30.00 | 30.00 | 29.00 | (1.00) | -3.3% | 29.0 |
| County Counsel | 197.00 | 197.00 | 206.00 | 9.00 | 4.6% | 206.0 |
| Human Resources | 137.00 | 137.00 | 141.00 | 4.00 | 2.9% | 141.0 |
| County Communications Office | 23.00 | 23.00 | 29.00 | 6.00 | 26.1% | 29.0 |
| General Services | 430.00 | 430.00 | 423.00 | (7.00) | -1.6% | 423.0 |
| Purchasing and Contracting | 77.00 | 77.00 | 76.00 | (1.00) | -1.3% | 76.0 |
| Registrar of Voters | 75.00 | 75.00 | 75.00 | — | 0.0% | 75.0 |
| Behavioral Health Services | — | 1,332.50 | 1,368.50 | 36.00 | 2.7% | 1,368.5 |
| Behavioral Health Services | — | 1,332.50 | 1,368.50 | 36.00 | 2.7% | 1,368.5 |
| Total | 20,471.25 | 20,280.25 | 20,388.25 | 108.00 | 0.5% | 20,388.2 |

*Effective July 1, 2025, Medical Care Services moved under Public Health Services, Homeless Solutions and Equitable Communities moved under Self Sufficiency Services, Housing & Community Development, and Administrative Support, the Office of Equity and Racial Justice moved under Finance and General Group Executive Office, and Economic Development & Government Affairs moved under the Chief Administrative Office.

*Effective July 1, 2026, Behavioral Health services transitioned to a standalone department and Office of Equity and Racial Justice moved under Chief Administrative Office. Behavioral Health Services is shown separately from HHSA in FY 2025-26 to provide a consistent comparison following its transition to a standalone department effective July 1, 2026 (FY 2026-27).

*Effective February 20, 2026, Finance, Information Technology, Communications, and Human Resources functions were centralized to support the County's enterprise initiative to create efficiencies.

# Response to H.R. 1

The County's Fiscal Year 2026-27 budget is recommended during a time of some uncertainty regarding implementation of the federal overhaul of national social services programs including Medi-Cal and CalFresh, initiated by H.R. 1 enacted in July 2025 and rolling out through 2028. This reform impacts several significant programs in HHSA by altering funding and eligibility rules, expanding work requirements, and shifting substantial fiscal responsibility from the federal government to states and counties, including the following impacts over the coming Operational Plan period:

- April 2026: Calfresh Non-Citizen changes that will be evaluated in FY 2026-27 adding further operational and fiscal demands
- June 2026: expanded CalFresh work requirements, increasing demand on County eligibility and CalFresh Employment and Training Services
- October 2026: drop in CalFresh/SNAP federal administrative cost sharing, raising the County's share of these costs
- October 2027: benefit cost sharing tied to California's payment error rate begins, further increasing County cost pressures
- January 2027: Medi Cal community engagement and work requirements begin along with twice-a-year eligibility checks, adding further operational and financial demands.

While many details are unknown, the FY 2026–27 budget reflects what's initially required to implement these updated federal mandates while maintaining service levels to people in need amid rising workload. An additional 122 staff years are recommended in the Health and Human Services Agency for CalFresh work requirement operations, as is $15.8 million to support increased administrative costs for CalFresh/SNAP. Adjustments totaling $5.2 million are recommended based on the federal elimination of CalFresh Healthy Living program, namely reductions in contracted services, vacancies, and finding alternative funding.

As federal implementation progresses, it is anticipated the County will bear cost increases which would require mid-year budget adjustments and long-term planning, including additional staffing, revenue reductions and additional funding needs for cost sharing obligations that could begin in as soon as FY 2026-27. Furthermore, efforts and investments will be needed in the current year to continue reducing payment errors in associated programs, as this effort will be critical to help avoid statewide cost sharing in future years. There are likely also additional significant costs to the County tied to Medi-Cal revenue for Behavioral Health Services and surrounding future potential policy decisions about County Medical Services, the Safety Net Bridge pilot, and other Board-directed programs to address the potential loss of food and health care benefits, which are not reflected in the budget.

# San Diego County Facts and Figures

| POPULATION: | | | |
|---|---|---|---|
| **Year:** | **2023** | **2024** | **2025** |
| Total: | 3,290,423 | 3,315,362 | 3,330,139 |

San Diego County is the second most populous county in California and fifth most populous in the United States

Source: California Department of Finance.

| INCORPORATED CITIES: | 18 |
|---|---|

| CIVILIAN LABOR FORCE: | | |
|---|---|---|
| **Year:** | **2024** | **2025** |
| Total: | 1,652,200 | 1,678,900 |

Source: California Employment Development Department - December 2025 Prelim Report (Jan 23, 2026 version).

| UNEMPLOYMENT RATE: | | |
|---|---|---|
| Year: | **2024** | **2025** |
| Percentage: | 4.2% | 4.4% |

Source: California Employment Development Department - December 2025 Prelim Report (Jan 23, 2026 version).

| EMPLOYMENT MIX: (Industry) | | |
|---|---|---|
| | **2024 Employees** | **2025 Employees** |
| Government | 262,800 | 266,900 |
| Professional and Business Services | 267,700 | 261,500 |
| Trade, Transportation and Utilities | 231,200 | 229,800 |
| Educational and Health Services | 261,800 | 276,900 |
| Leisure and Hospitality | 203,400 | 205,500 |
| Manufacturing | 111,200 | 108,500 |
| Financial Activities | 71,800 | 69,500 |
| Construction | 90,600 | 86,900 |
| Other Services | 57,000 | 58,400 |
| Information Technology | 20,800 | 19,900 |
| Farming | 8,400 | 8,500 |
| Mining and Logging | 300 | 300 |
| **Total** | **1,587,000** | **1,592,600** |

Industry employment is by place of work; excludes self-employed individuals, unpaid family workers, and household domestic workers.

Excludes the U.S. Department of Defense.

Source: California Employment Development Department - December 2025 Prelim Report (Jan 23, 2026 version).

| TOP EMPLOYERS | |
|---|---|
| | **2025 Employees** |
| U.S. Navy | 91,317 |
| University of California | 44,051 |
| MCCS MCRD San Diego Marine Corps | 42,772 |
| Sharp | 22,638 |
| County of San Diego | 20,280 |
| Scripps San Diego | 17,684 |
| UC San Diego Health | 13,400 |
| Kaiser Permanente Vandever Med | 13,000 |
| Qualcomm | 10,000 |
| Rady Children's Hospital | 5,654 |
| San Diego Community College | 5,311 |
| SDG&E | 4,400 |
| VA San Diego Healthcare System | 4,092 |
| General Dynamics NASSCO | 3,606 |
| Illumina Inc. | 3,112 |
| Seaworld San Diego | 2,976 |
| Scripps Research Institute | 1,824 |
| Sony Electronics Inc. | 1,216 |
| Collins Aerospace | 1,123 |
| Cubic Corporation | 434 |

Source: San Diego Regional Chamber of Commerce.

| CONSUMER PRICE INDEX: | | | |
|---|---|---|---|
| **Year:** | **2023** | **2024** | **2025** |
| Amount: | 362.02 (5.1% increase) | 373.32 (3.1% increase) | 387.46 (3.8% increase) |

Source: U.S. Department of Labor, Bureau of Labor Statistics (CPI-U for the San Diego-Carlsbad Metropolitan Area, not seasonally adjusted, annual).

| MEDIAN HOUSEHOLD INCOME: | | | |
|---|---|---|---|
| **Year:** | **2022** | **2023** | **2024** |
| Amount: | $ 96,974 | $ 102,285 | $ 106,268 |

Each amount adjusted annually for inflation according to its respective year.
Source: U.S. Census Bureau.

| MEDIAN HOME PRICE: | | | |
|---|---|---|---|
| **Year:** | **January 2024** | **January 2025** | **January 2026** |
| Single Family Homes | $976,250 | $1,048,600 | $1,060,000 |
| Attached Homes | $650,000 | $665,000 | $630,000 |

Median price of all single family and attached homes sold.
Source: San Diego Association of Realtors.

| TOP TEN PROPERTY TAXPAYERS: | |
|---|---|
| | **2025** |
| San Diego Gas & Electric Company | $ 252,787,062 |
| Qualcomm Inc. | $ 32,393,866 |
| UTC Venture, LLC | $ 11,462,417 |
| Host Hotels and Resorts, LP | $ 10,810,827 |
| IQHQ Pacifiq, ILLC | $ 10,210,635 |
| Kilroy Realty LP | $ 9,968,486 |
| Sorrento West Properties Inc | $ 9,545,244 |
| BSK Del Partners, LLC | $ 9,368,350 |
| Pacific Bell Telephone | $ 7,670,259 |
| Fashion Valley Mall, LLC | $ 7,416,256 |

Source: County of San Diego Auditor and Controller, Property Tax Services Division as of June 30, 2025.

| FISCAL YEAR 2025-26 ASSESSED VALUE | $750.9 billion |
|---|---|

Source: San Diego County Assessor/Recorder/County Clerk (Gross less regular exemptions).

| LAND USE: (in descending order) | |
|---|---|
| | **2025 Acres** |
| Parkland | 1,415,215 |
| Vacant or Undeveloped Land | 553,257 |
| Residential | 388,169 |
| Public/Government | 119,275 |
| Agriculture | 109,667 |
| Other Transportation | 110,453 |
| Commercial/Industrial | 34,403 |
| **Total** | **2,730,439** |

The acres available for land use may vary year to year due to survey updates that include tide level changes.
Source: San Diego Association of Governments.

| AGRICULTURAL PRODUCTION: | | |
|---|---|---|
| | **2024 Value** | **2024 Acres** |
| Nursery & Flower Crops (e.g., indoor plants, trees & shrubs, bedding plants, cut flowers, etc.) | $1,166,557,508 | 10,466 |
| Livestock & Poultry Products (e.g., chicken eggs, milk, etc.) | $76,017,015 | - |
| Fruit & Nut Crops (e.g., avocados, citrus, berries, etc.) | $289,128,077 | 24,347 |
| Vegetable Crops (e.g., tomatoes, herbs, mushrooms, etc.) | $113,096,728 | 2,900 |
| Livestock & Poultry (e.g., cattle & calves, chickens, hogs & pigs, etc.) | $20,806,220 | - |
| Apiary (e.g., honey, pollination, bees & queens, etc.) | $3,497,675 | - |
| Field Crops (e.g., pastures, ranges, hay, etc.) | $3,924,542 | 169,608 |
| Timber Products (e.g., firewood and timber) | $899,458 | - |
| **Grand Total** | **$1,705,403,223** | **207,321** |

Source: San Diego County Agricultural Commissioner/Sealer of Weights & Measures.

| 2024 ESTIMATED TOTAL HOUSING UNITS: | 1,271,955 |
|---|---|

Source: U.S. Census Bureau, San Diego County Housing Units, July 1, 2024 (V2024).

| MAJOR MILITARY BASES AND INSTALLATIONS | |
|---|---|
| | **City** |
| Marine Corps Air Station Miramar (3rd Marine Aircraft Wing) | San Diego |
| Marine Corps Base Camp Pendleton (largest West Coast expeditionary training facility) | North San Diego County |
| Marine Corps Recruit Depot San Diego | San Diego |
| Naval Base Coronado (including Naval Air Station North Island and Naval Amphibious Base) | Coronado |
| Naval Base Point Loma | San Diego |
| Naval Base San Diego (Homeport of the Pacific Fleet Surface Navy, includes Naval Medical Center San Diego) | San Diego |
| United States Coast Guard Sector San Diego | San Diego |

Source: Department of Defense facilities websites.

| TOURIST ATTRACTIONS: | |
|---|---|
| Anza-Borrego Desert State Park*, Borrego Springs | Mount Soledad Veterans Memorial, La Jolla |
| Balboa Park and Museums, San Diego | Old Town San Diego State Historic Park, San Diego |
| Birch Aquarium at Scripps, La Jolla | Palomar Observatory, Palomar Mountain |
| Coronado Island and the Hotel Del Coronado, Coronado | Point Loma and Cabrillo National Monument, San Diego |
| Del Mar Racetrack, Del Mar | San Diego Zoo Safari Park, Escondido |
| Gaslamp Quarter National Historic District, San Diego | San Diego Zoo, San Diego |
| La Jolla Cove and Children's Pool Beach, La Jolla | Seaport Village, San Diego |
| Legoland California, Carlsbad | SeaWorld San Diego, San Diego |
| Maritime Museum, San Diego | Sesame Place, Chula Vista |
| Mission Bay, San Diego | Torrey Pines State Beach & Reserve, San Diego |
| Mission Beach and Belmont Park, San Diego | USS Midway Museum, San Diego |

*Anza-Borrego Desert State Park is primarily in San Diego County but also in Imperial and Riverside Counties.

Source: San Diego Tourism Authority.

| TOTAL VISITORS 2024: | 32,500,000 |
|---|---|

Source: San Diego Tourism Authority. San Diego Visitor Industry

# San Diego County Profile and Economic Indicators

## History and Geography

San Diego County became one of California's original 27 counties on February 18, 1850, shortly after California became the 31st State in the Union. The County functions under a Charter adopted in 1933, including subsequent amendments. At the time of its creation, San Diego County comprised much of the southern section of California. The original boundaries included all of the present San Diego County, along with portions of what are now Imperial, Riverside, San Bernardino and Inyo counties.

The original territory of nearly 40,000 square miles was gradually reduced until 1907, when the present boundaries were established. Today, San Diego County covers 4,526 square miles, an area approximately the size of the State of Connecticut, extending 70 miles along the Pacific Coast from Mexico to Orange County and inland 75 miles to Imperial County along the international border shared with Mexico. Riverside and Orange counties form the northern border. It is the most southwestern county in the contiguous 48 States.

For thousands of years, Native Americans have lived in this region. The four tribal groupings that make up the indigenous American Indians of San Diego County are the Kumeyaay (also referred to as Diegueño or Mission Indians), the Luiseño, the Cupeño and the Cahuilla. San Diego County has the largest number of Indian reservations (18) of any county in the United States. The reservations are small, with total land holdings of an estimated 193 square miles.

The explorer Juan Rodriguez Cabrillo arrived by sea in the region on September 28, 1542. Although he named the area San Miguel, it was renamed 60 years later by Spaniard Sebastian Vizcaino. He chose the name San Diego in honor of his flagship and, it is said, his favorite saint, San Diego de Alcalá. San Diego County enjoys a wide variety of climate and terrain, from coastal plains and fertile inland valleys to mountain ranges and the Anza-Borrego Desert. The Cleveland National Forest occupies much of the interior portion of the County. The climate is mild in the coastal and valley regions, where most resources and population are located. The average annual rainfall totals roughly 10 inches on the coast and more than 33 inches in the inland mountains.

## County Population

San Diego County is the southernmost major metropolitan area in the State and remains the second most populous in California and the fifth-largest county by population in the nation, as measured by the U.S. Census Bureau based on the 2024 population estimate (U.S. Census Bureau, County Population Totals: 2020–2024). According to the most recent State of California Department of Finance estimates, the County's population for 2025 as of January 1 was 3.33 million, reflecting a 0.4 percent increase from the 2024 population of 3.31 million.

The San Diego region accounts for 8.4 percent of the State's population. Population estimates from the San Diego Association of Governments (SANDAG) for the year 2040 indicate that the regional population will grow to approximately 3.43 million, a 22.0 percent increase from calendar year 2000 and an increase of 3.3 percent compared to 2024.

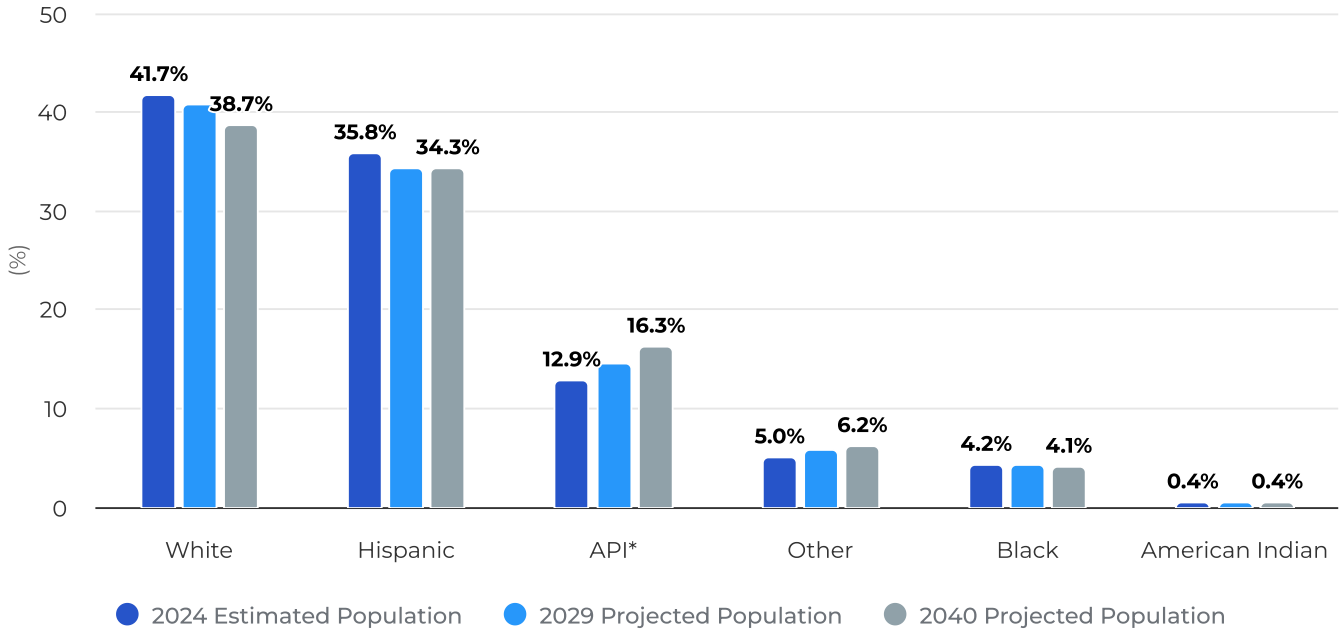
**SAN DIEGO COUNTY POPULATION**

| | 2000 | 2024 | 2025 | Year Incorporated |
|---|---|---|---|---|
| Carlsbad | 78,247 | 116,652 | 116,368 | 1952 |
| Chula Vista | 173,556 | 280,840 | 281,401 | 1911 |
| Coronado | 24,100 | 21,812 | 22,610 | 1890 |
| Del Mar | 4,389 | 3,948 | 3,950 | 1959 |
| El Cajon | 94,869 | 105,429 | 104,932 | 1912 |
| Encinitas | 58,014 | 61,851 | 61,956 | 1986 |
| Escondido | 133,559 | 151,386 | 150,425 | 1888 |
| Imperial Beach | 26,992 | 26,462 | 26,369 | 1956 |
| La Mesa | 54,749 | 61,072 | 60,908 | 1912 |
| Lemon Grove | 24,918 | 27,903 | 28,163 | 1977 |
| National City | 54,260 | 58,924 | 58,965 | 1887 |
| Oceanside | 161,029 | 173,569 | 174,340 | 1888 |
| Poway | 48,044 | 49,948 | 50,379 | 1980 |
| San Diego | 1,223,400 | 1,394,317 | 1,408,937 | 1850 |
| San Marcos | 54,977 | 97,261 | 97,123 | 1963 |
| Santee | 52,975 | 59,928 | 59,568 | 1980 |
| Solana Beach | 12,979 | 13,054 | 12,986 | 1986 |
| Vista | 89,857 | 101,740 | 101,599 | 1963 |
| Unincorporated | 442,919 | 509,266 | 509,160 | 1850 |
| **Total** | **2,813,833** | **3,315,362** | **3,330,139** | |

Sources: U.S. Census 2010 data; California Department of Finance population estimates as of January 1, 2024 and 2025.

The accompanying charts show the most recent race, ethnicity, and age composition for the regional population, and the changes projected through 2040. SANDAG projects that in 2040, the region's population will continue to grow in its diversity with: 38.7 percent White; 34.3 percent Hispanic; 16.3 percent Asian and Pacific Islander (API); 4.1 percent Black; and 6.6 percent all other groups including American Indian. A significant growth in the region's Asian and Pacific Islander population and a decline in the region's White population is seen in this projection.

## San Diego County Population Distribution by Race and Ethnicity
## 2024, 2029 and 2040 Projection | Percentage of Total Population

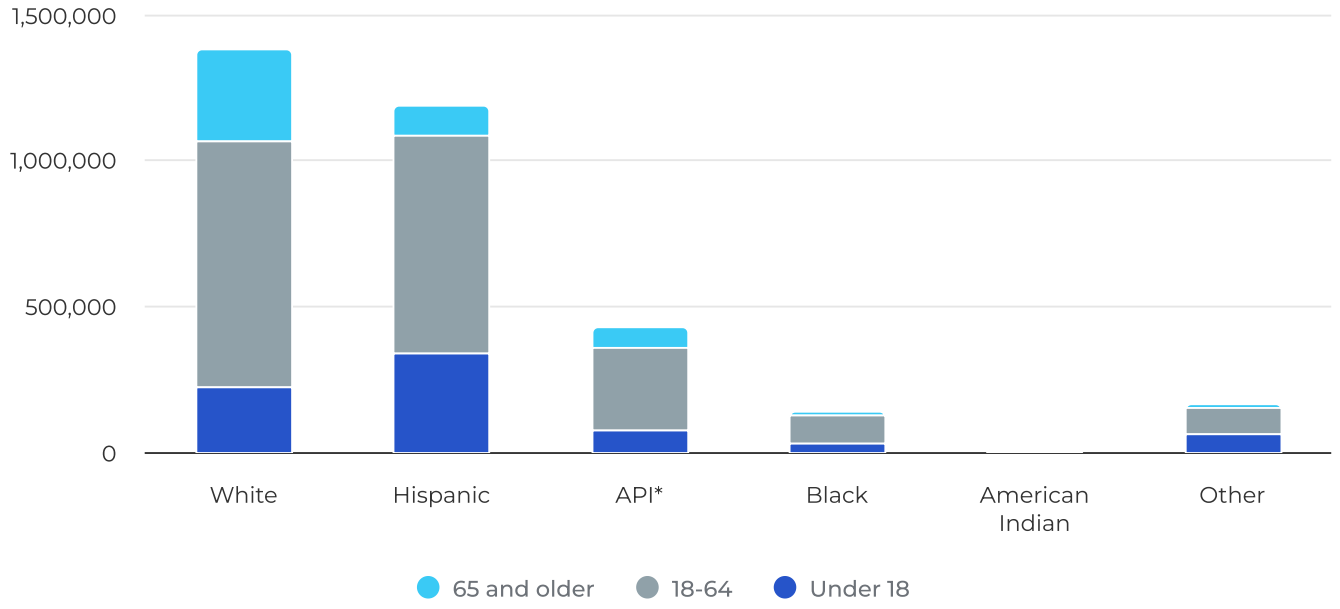



**Note: Percentages represent the share of each group compared to the total population; the sum of individual percentages may not total 100% due to rounding.**

**Source: SANDAG Series 15 Regional Growth Forecast, as of July 2024 for 2029 and 2040 projections and San Diego Association of Governments 2024 Demographic & Socio Economic Estimates, as of August 2025.**

***Asian and Pacific Islander (API)**

## San Diego County Population Distribution by Race, Ethnicity and Age
## 2024 Total Population: 3,315,362



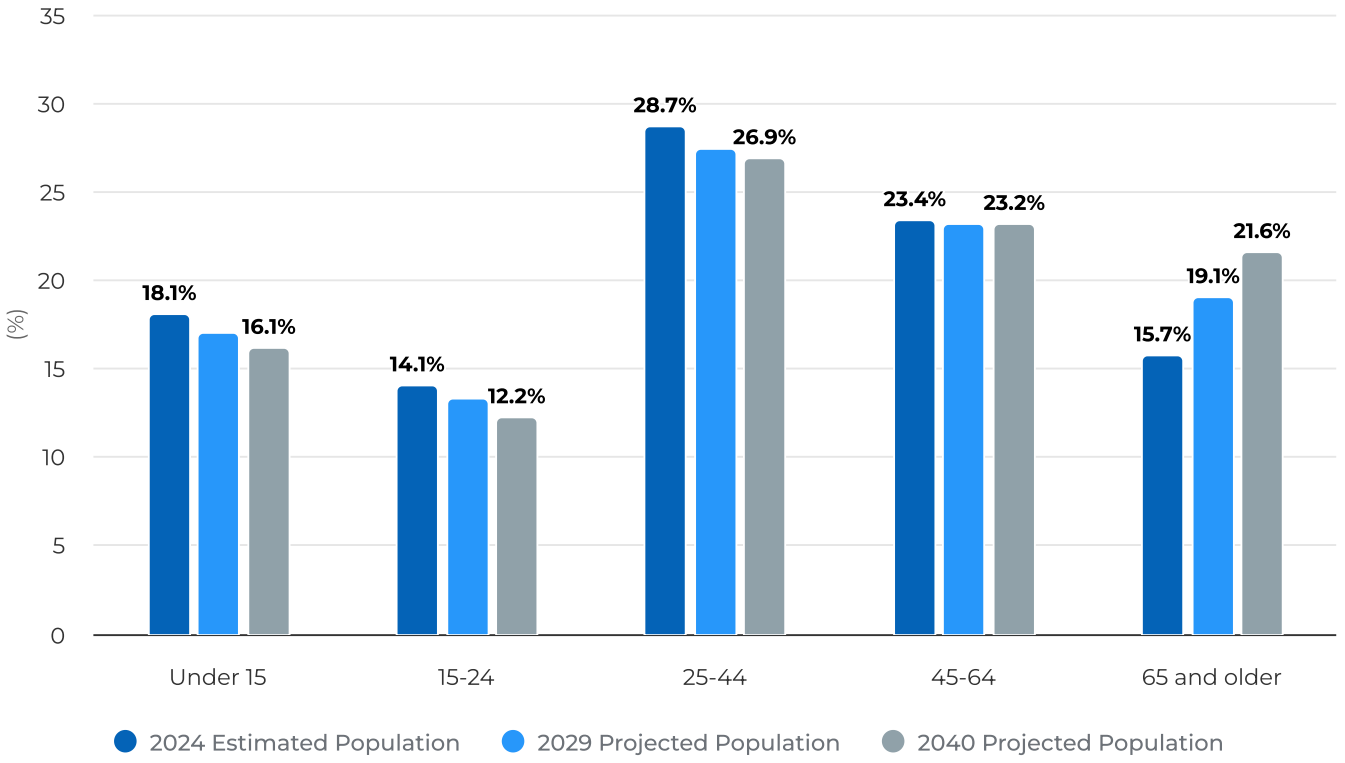

**Source: SANDAG 2024 Demographic & Socio Economic Estimates, as of August 2025**

***Asian and Pacific Islander (API)**

**Other Includes Non-Hispanic Other and Non-Hispanic Two or More Races

The accompanying chart shows the change in regional population trends in various age segments, with the number of individuals 65 and older estimated to increase, while all other age segments are estimated to either slightly decrease or remain unchanged by 2040.

## San Diego County Population Distribution by Age
## 2024, 2029 and 2040 Projection

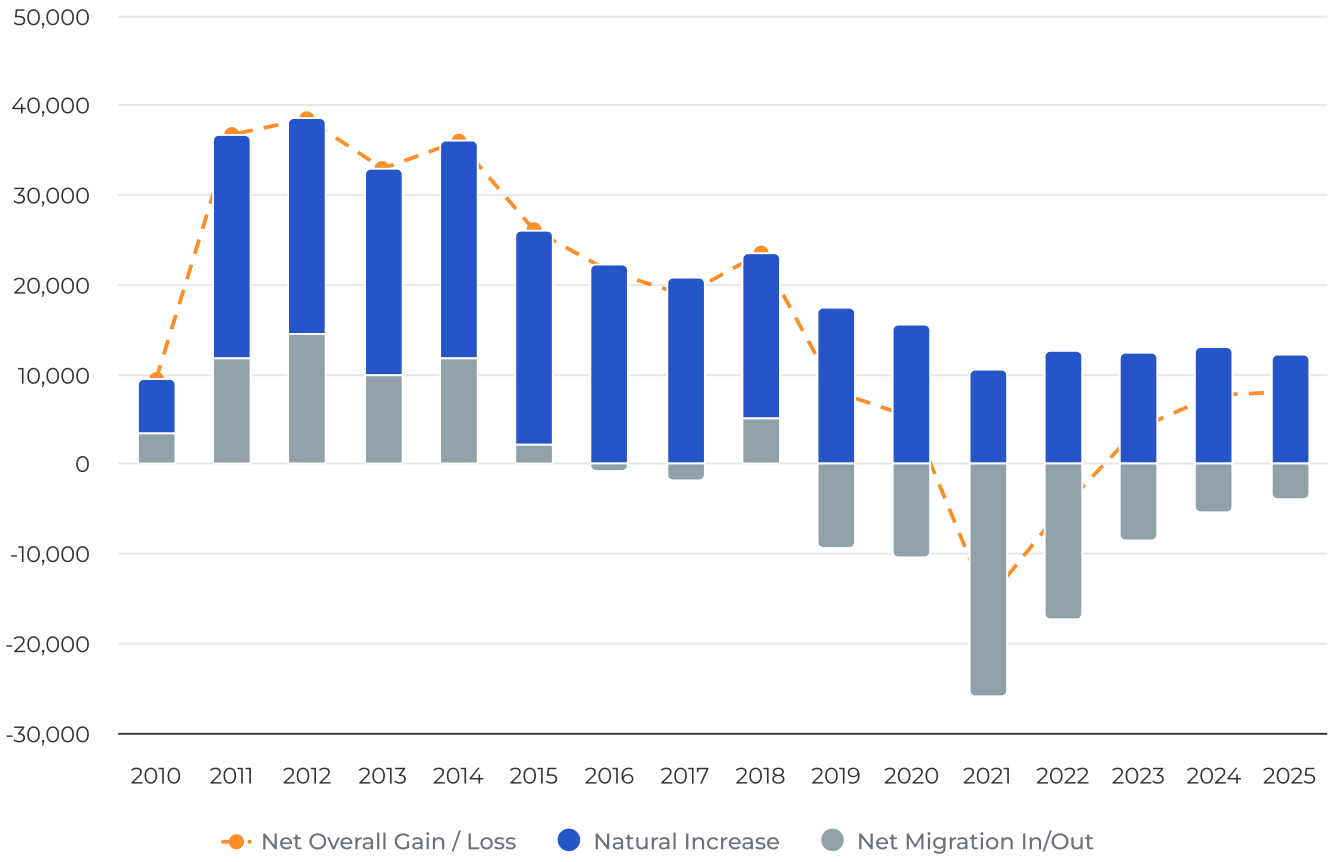



**Note: Percentages represent the share of each group compared to the total population; sum of individual percentages may not total 100% due to rounding.**

**Source: San Diego Association of Governments Series 15 Regional Growth Forecast, as of July 2024 for 2029 and 2040 projections and San Diego Association of Governments 2024 Demographic & Socio Economic Estimates, as of August 2025 for 2024 estimates.**

San Diego County's population has grown an average of 0.5 percent annually since 2010, despite a constant decline in net migration since 2020. As of July 2025, the slight increase in population is primarily driven by natural increase (numbers of local births minus deaths) and a continued influx of international immigration, which has more than offset the decline in net domestic migration.

## San Diego County Population Change: 2010 through 2025




**Notes: Natural Increase reflects the number of births minus deaths; Net Migration is a measure of people moving into and away from San Diego County, both international and domestic. San Diego County Population Change data is on a fiscal year basis beginning July 1st. Prior year data is restated.**

**Source: California Department of Finance E-6 Report: Population Estimates and Components of Change by County — July 1, 2020-2025, February 2026.**

# Economic Indicators

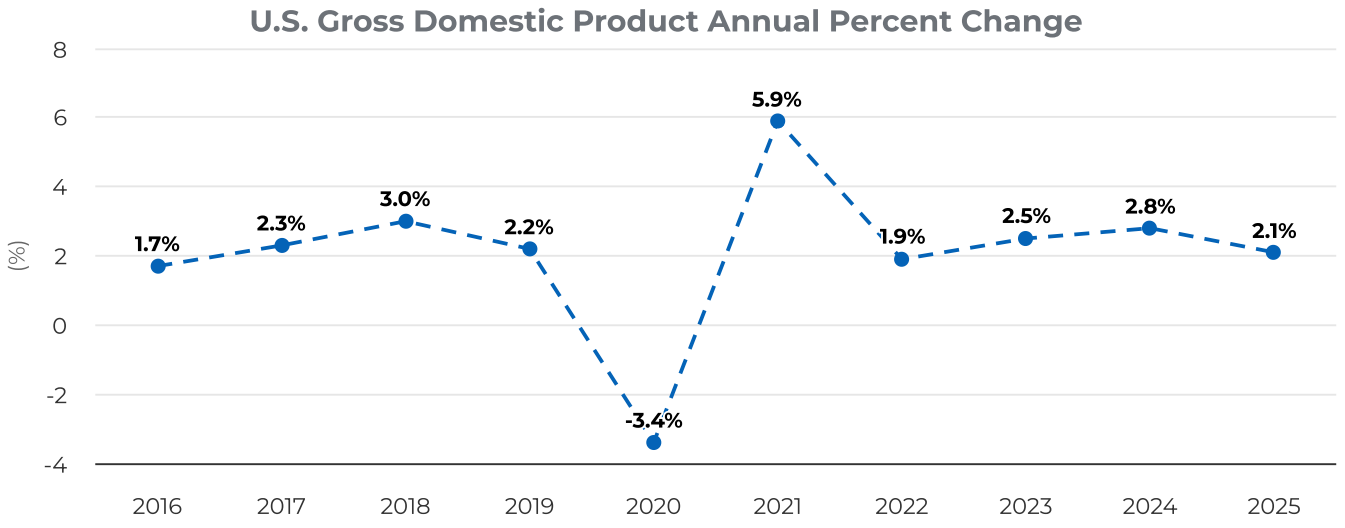
## U.S. Economy

Gross domestic product (GDP) is a key measure of the nation's economic health, capturing the total value of all goods and services produced within the United States. As shown in the accompanying chart, GDP has fluctuated over the past decade in response to changes in consumer and private investment, government activity, and net trade.

For 2025, GDP expanded 2.1%, down from 2.8% in 2024, with growth primarily driven by consumer and private investment. At the end of 2025, real GDP grew 0.7% at an annual rate in the fourth quarter—revised down from the initial 1.4% estimate—following a strong 4.4% increase in the third quarter. The slowdown reflected weaker government spending and exports, alongside slower consumer outlays, though a modest drop in imports partially offset the decline (Bureau of Economic Analysis, GDP (Second Estimate), 4th Quarter and Year 2025).

Inflation remains elevated but is trending toward the Federal Reserve's 2% target. In February 2026, the Consumer Price Index for urban consumers (CPI-U) rose 0.3% month-over-month and 2.4% year-over-year, while core CPI—excluding food and energy—was up 0.2% monthly and 2.5% annually (Bureau of Labor Statistics, Consumer Price Index News Release). The main contributors were shelter costs, which increased 0.2% and are slowly rising from pandemic lows, food prices, and energy. These increases were partly offset by lower prices in used vehicles and communications. For January 2026, the Fed's preferred gauge—the Personal Consumption Expenditures (PCE) index—increased 0.3% month-over-month and 2.8% year-over-year, with core PCE up 0.4% for the month and 3.1% annually (U.S Bureau of Economic Analysis, Personal Income

and Outlays, January 2026). This persistence in core inflation is driven by service-sector inflation, especially higher prices for healthcare, insurance, and professional services—areas of the economy where prices adjust slowly (Verified Investing, PCE Inflation Report (Jan 2026); KPMG, Consumers hibernate but inflation remains buoyant). These trends suggest that while overall inflation is showing signs of moderation, underlying pressures in housing, food, energy, and services keep inflation above the Fed's comfort zone—supporting a cautious policy stance for now.




**Notes: The percent change in Gross Domestic Product (GDP) is measured by calendar year based on chained 2012 dollars. Prior year data is restated.**

**Source: Bureau of Economic Analysis**

On January 28, 2026, the Federal Open Market Committee (FOMC) unanimously voted to maintain the federal funds rate at 3.50–3.75%, citing solid economic expansion, stable employment conditions, and inflation that remains above the long-run objective (Federal Reserve FOMC Statement). In its December 2025 projections, the Fed expected GDP growth of 1.7% in 2025 and 2.3% in 2026, unemployment averaging 4.5% in 2025 and 4.4% in 2026, and core PCE moderating to 2.5%, with the median projected federal funds rate declining to 3.6% in 2025 and 3.4% in 2026 (Federal Reserve, December 10, 2025: FOMC Projections materials).

Energy markets have remained highly volatile, largely due to ongoing geopolitical tensions and supply uncertainties. Brent crude trading over $90 per barrel in March 2026 reflects tight global supply conditions and concerns about potential disruptions in major producing regions (U.S. Energy Information Administration (EIA), February Short-Term Energy Outlook). This price level is roughly 50% higher than at the start of the year, indicating how quickly market sentiment can shift when supply risks rise. Despite the recent spike, the EIA's forecast of an average 2026 crude price near $79 per barrel suggests expectations for some stabilization as production adjusts and demand growth moderates. Retail gasoline prices, projected to average $3.34 per gallon according to the Energy Information Administration's February Short-Term Energy Outlook, largely follow crude trends and reflect both refining capacity constraints and seasonal demand patterns.

In the housing sector, price growth has slowed but remains positive. The Federal Housing Finance Agency's purchase-only House Price Index reached 440.4 in December 2025, showing modest year-over-year (1.8%) and month-over-month (0.1%) increases (The MortgagePoint). These gains indicate that home values are still edging upward, supported by limited housing supply and steady household demand. However, existing-home sales fell sharply—down 8.4% in January 2026 to an annual rate of 3.91 million transactions, and 4.4% below last year's level. Higher mortgage rates, affordability challenges, and low inventory are the main drivers of this pullback in sales activity (Realtor.com Economic Research, Zillow Research). At the same time, the median existing-home price rose to $396,800, reflecting the ongoing mismatch between limited supply and buyer interest. Inventory remains tight at a 3.7-month supply, well below what is typically considered a balanced market.

According to the UCLA Anderson Forecast (Spring 2026), the U.S. economy is expected to reaccelerate in 2026, potentially approaching 3% growth, driven by fiscal stimulus and increased AI-related investment. Nonetheless, risks from tariffs and labor market structural shifts are noted.

Taken together, the U.S. economy entered 2026 on stable footing: GDP growth has continued—albeit at a slower pace late in the year—while inflation remains above target, the Fed has held rates steady, energy prices are elevated, housing signals remain mixed, and labor market performance will be essential to the outlook.

## California Economy

California remains one of the world's largest and most diverse economies, holding its position as the fifth-largest globally and accounting for roughly 14% of total U.S. economic output. The state continues to lead in innovation-oriented industries—ranging from artificial intelligence and broader information technology to aerospace, entertainment, and biosciences—while also maintaining major tourism and agricultural sectors that support both employment and trade. Recent analyses by Beacon Economics show that as of mid-2025, California's real GDP growth either kept pace with or exceeded national growth, demonstrating that high-value industries remain resilient despite softer performance in goods-producing activities (U.S. Bureau of Economic Analysis, GDP by State). As California enters 2026, the economic environment is strongly shaped by policy uncertainty. Local factors such as real estate transfer taxes and new wage requirements, combined with federal immigration actions and tariff adjustments, are influencing hiring, investment, and cost structures. While overall consumer demand has held steady, businesses are becoming more cautious (Beacon Economics, The Beacon Outlook, California, Winter 2026).

The near-term forecast shows a state economy that is expected to soften through early 2026 before gradually regaining momentum. According to the UCLA Anderson Spring 2026 Forecast, both the U.S. and California will see weaker growth in the first half of 2026, followed by a recovery in late 2026 and moving into 2027. Goods-producing employment faces the greatest headwinds, influenced by higher input costs, trade policy shifts, and ongoing labor market constraints. Unemployment is projected to hover around 5.5 percent through 2026, before improving to roughly 4.6 percent in 2027. Beacon Economics' Winter 2026 *Beacon Outlook California* echoes this trend, noting that job postings have fallen to levels last seen in 2015, while taxable sales have largely been moving sideways since 2022 rather than declining. These patterns suggest that businesses and households are adapting to higher costs and greater uncertainty, resulting in an economy that is stable but not accelerating.

This mixed economic landscape coincides with a complex budget picture at the state level. The Governor's Proposed Budget for 2026–27, released in January 2026, reflects a modest General Fund deficit of approximately $2.9 billion, supported by stronger-than-expected revenues coming primarily from capital gains and compensation in high-earning sectors. Total state reserves—including the Budget Stabilization Account, the Special Fund for Economic Uncertainties, and the Public School System Stabilization Account—are projected to reach about $23 billion by the end of the fiscal year (California Budget & Policy Center). The Legislative Analyst's Office (LAO), however, notes that the revenue picture is highly dependent on equity market performance. In its November 2025 and January 2026 fiscal assessments, the LAO estimates that the underlying budget problem remains close to $18 billion for 2026–27, cautioning that the state faces structural operating deficits ranging from roughly $20 billion to $35 billion per year over the next several years if no ongoing solutions are adopted (Legislative Analyst's Office, Overview of the Governor's Budget).

Labor market conditions reflect the state's economic crosscurrents. As of December 2025, California's unemployment rate stood at 5.5 percent, according to the Employment Development Department, with the state down approximately 11,200 payroll jobs compared with the prior year. Goods-producing sectors—especially manufacturing and construction—continue to show year-over-year employment losses. At the same time, sectors such as health care, social assistance, and government have added jobs, a trend supported by demographic needs and state and federal program funding. Job postings have moderated, with Beacon Economics reporting volumes consistent with mid-2010s levels, suggesting that hiring is becoming more selective and productivity-focused. Looking ahead, UCLA Anderson expects subdued job growth of roughly 0.7 percent in 2026 before improving in 2027 as headwinds ease.  This growth is expected to depend heavily on aerospace, AI and computer systems design, and tech subsectors recovering.

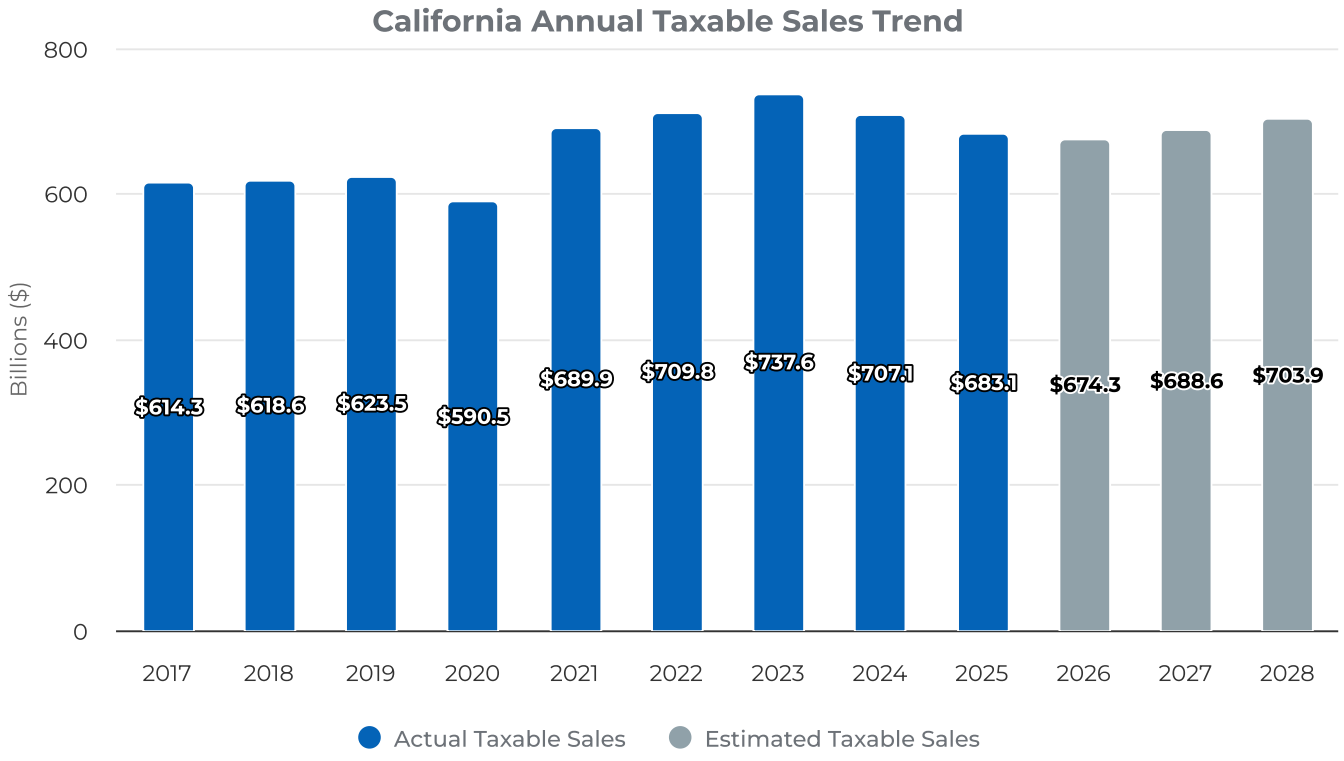
California's housing market continues to face structural challenges. Elevated construction costs, immigration-related labor constraints, and rising financing costs are slowing new homebuilding activity. UCLA Anderson projected relatively low residential permit activity in 2025 (around 101,000 units), but projects this to rise gradually to roughly 121,000 units by 2027. Beacon Economics likewise highlights rising cost pressures and persistent supply bottlenecks as major risks to housing production.

The market for existing homes remains tight but is slowly adjusting. According to the California Association of Realtors, January 2026 existing single-family home sales totaled 256,550 units on a seasonally adjusted annualized basis, falling both month-over-month and year-over-year. The

statewide median home price was $823,180 in January, a 3.2 percent decline from December but still relatively elevated by historical standards.

Affordability remains one of the most significant long-term challenges. Data from the Legislative Analyst's Office's January 2026 Housing Affordability Tracker shows mid-tier home prices in California at about $755,000—more than double typical mid-tier U.S. home prices. In 2025, only about 23 percent of California households likely had the income needed to qualify for a mortgage on a mid-tier home, compared with roughly 35 percent in 2019. Monthly ownership costs are particularly burdensome: estimated payments for a two-bedroom home average around $4,350 per month, compared with rents of about $2,680—a difference of 62 percent.

Recent sales tax data offer a similarly mixed outlook. HdL Companies' statewide projections, originally issued in late 2025, indicated a slight increase of 1.8 percent in sales tax revenues for FY 2025–26 followed by a modest rebound of 2.8 percent in FY 2026–27. Local reports published in early 2026, covering activity through summer 2026, show that cities across California experienced generally flat to mildly positive performance depending on sector mix. E-commerce-related receipts provided relative stability, while brick-and-mortar retail, fuel-related categories, and fine dining saw weaker performance. Restaurants overall posted modest gains, indicating solid but not accelerating consumer activity. Together, these trends imply that while the multiyear decline in taxable sales might be moderating, the recovery remains uneven and sensitive to changes in interest rates, consumer confidence, and economic policy.




**Note: Real taxable sales are stated in calendar year 2017 dollars. Prior year data is restated.**

**Source: UCLA Anderson Forecast, Summer 2025**

All together, California enters FY 2026–27 with an economy that is stable but operating below long-term trend, a state budget that is balanced in the near term but structurally strained, and housing and labor markets that continue to bear the weight of longstanding supply, cost, and demographic pressures. For public agencies, this environment calls for cautious revenue planning, prudent reserve strategies, and careful

monitoring of potential shifts from state or federal policy. While forecasts anticipate improved economic momentum beginning in late 2026 and continuing into 2027, uncertainty remains elevated, underscoring the importance of flexibility and disciplined financial management.

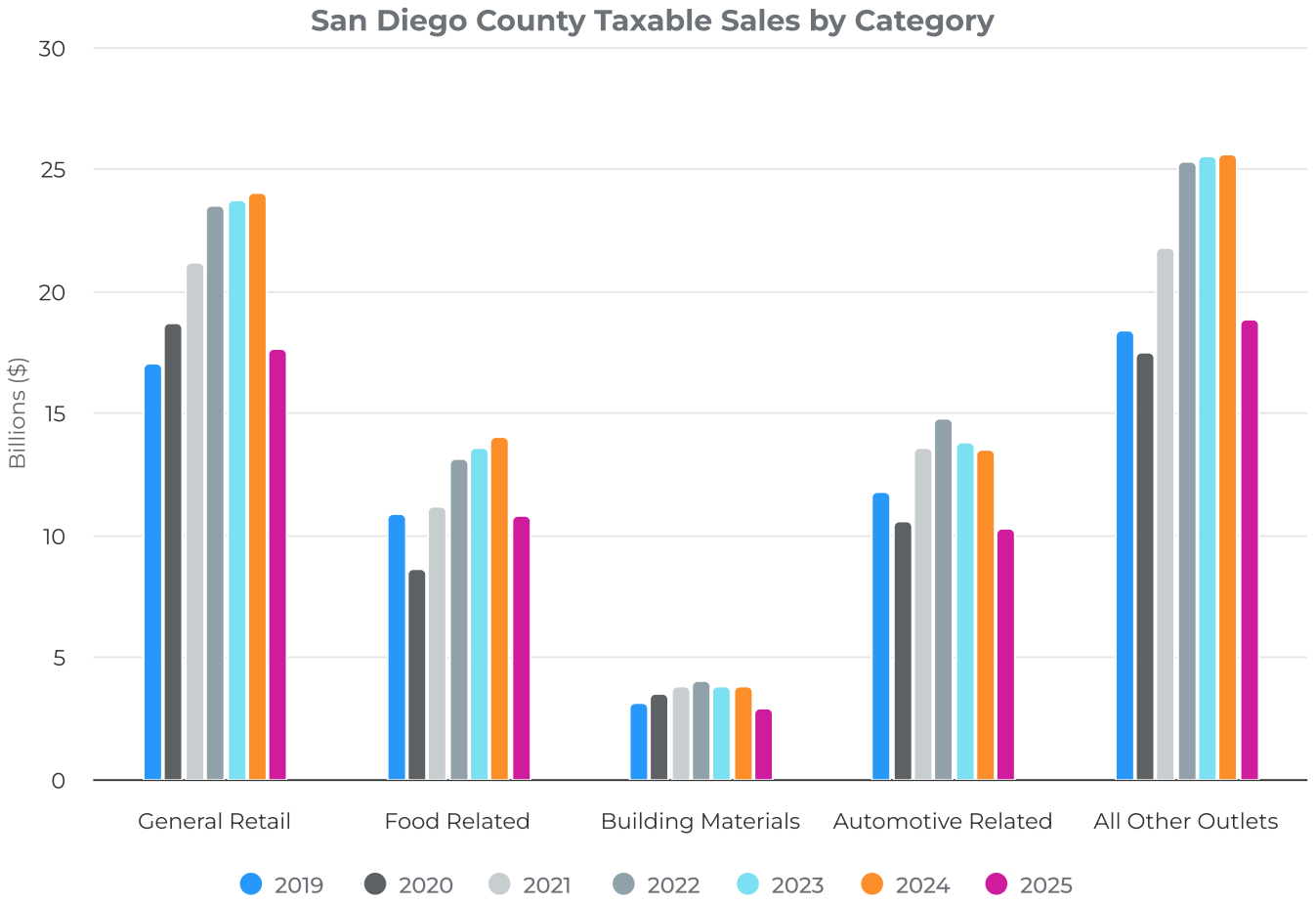
## San Diego Economy

The San Diego region remains an economic heavyweight—one of the largest local economies in the United States—with real GDP rising to approximately $267 billion in 2024, placing the county among the top ten by output nationwide and larger than many U.S. states and mid-sized countries. This scale is confirmed in the BEA's county-level GDP release and widely reported by regional analysts, underscoring the depth of San Diego's traded clusters across life sciences and biotech, defense and military operations, higher education, and tourism. The region's innovation capacity, anchored by research institutions and high-skilled firms, continues to be an advantage—even as policy and cost pressures weigh on expansion plans—contributing to an output profile that routinely exceeds that of many entire states.

San Diego's binational economy is both distinctive and indispensable. Cross-border commerce through the Otay Mesa Port of Entry supports tens of thousands of local jobs and roughly $60 billion in annual goods flows; regional leaders have warned that tariff uncertainty poses meaningful risks to that activity. In response, the Otay Mesa East Port of Entry advanced to construction agreements in 2025 through partnerships among California Border Patrol, General Services Administration, Caltrans, and SANDAG, with officials citing improved security and faster commercial throughput; state announcements in late-2024 similarly emphasized the project's role in deepening trade with Mexico.

Consumer spending in San Diego County showed mixed results in the third quarter of FY 2025-2026. Countywide taxable sales grew 3.1 percent, outpacing the Southern California region. Several sectors performed well, including restaurants and hotels—where higher menu prices boosted revenues—and home furnishings. Other categories struggled: state-county pool revenues dropped sharply, service stations faced continued declines from lower fuel prices, and construction-related sales weakened amid concerns over tariff impacts. Grocery stores and automotive supply shops also saw reduced activity as consumers sought lower-cost options and delayed vehicle maintenance. HdL projects that County sales tax revenues will dip slightly in FY 2025–26 before rebounding with modest growth in FY 2026–27 (HdL Companies, San Diego County Sales Tax Update 3Q 2025, January 2026).

As of the Second Quarter Economic Update to the Board of Supervisors in March 2026, sales tax revenues in San Diego County remain stable and continue to improve gradually, rising 1.2 percent last fiscal year, 1.6 percent this year, and projected to grow 2.9 percent in the coming year. While this reflects steady progress, current gains are modest compared to the strong increases seen during the post-pandemic rebound. Even so, the region is outperforming the state, which experienced a slight decline last year and slower growth expectations ahead. Given recent trends and the broader inflationary environment, revenue expectations for the County should remain conservative.



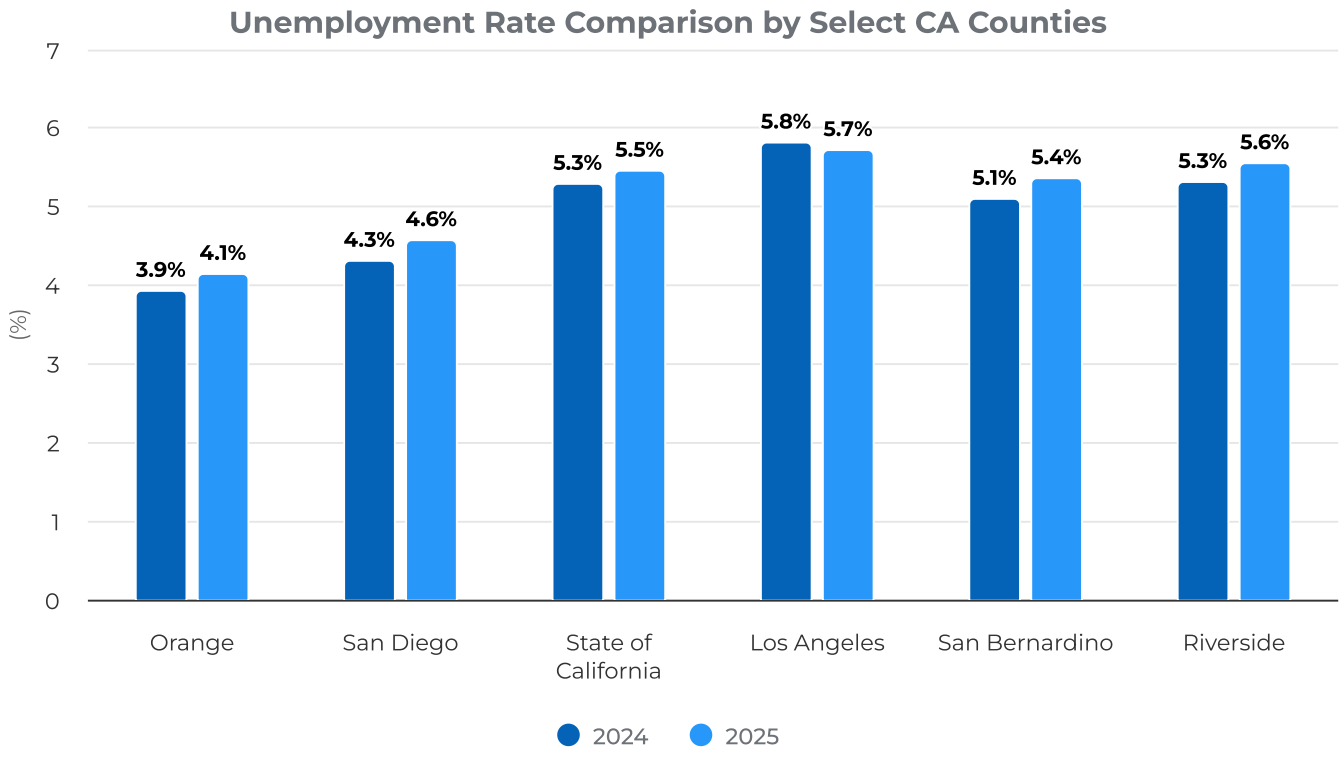

**Note: Prior year data is restated. For 2025, only Quarter 1-3 data available.**

**Source: California Department of Tax and Fee Administration, February 25, 2026.**

Tourism—the region's marquee traded service sector—remains a critical engine. The San Diego Tourism Authority's estimated approximately 32.5 million visitors in 2024, up from 31.8 million in 2023, with about 32.8 million in 2025 and an acceleration in 2026 as policy uncertainty fades; meanwhile, Visit California projects statewide visitor volume increasing 1.8% and spending increasing 3.5% in 2026, pointing to gradual improvement in domestic travel and a rebound in international segments. On the hotel side, San Diego closed calendar 2025 at about a 72.3% occupancy and $213 average daily rate, with analysts expecting modest growth in 2026 amid new supply—most notably the 1,600-room Gaylord Pacific—and a cautious leisure outlook. When there is an increase in hotel demand in the unincorporated area of San Diego, the County's receipt of Transient Occupancy Tax (TOT) also increases. TOT is a tax collected, a percentage of the rent, from guests staying in hotels, motels, inns, and similar lodging establishments. In FY 2025-26, TOT revenue was budgeted similar to the prior year's level. But as of the second quarter of FY 2025-26, TOT revenue is projected to be $1.7 million higher than the budgeted amount based on prior year receipts and continued growth in the hotel industry and tourism as a whole.

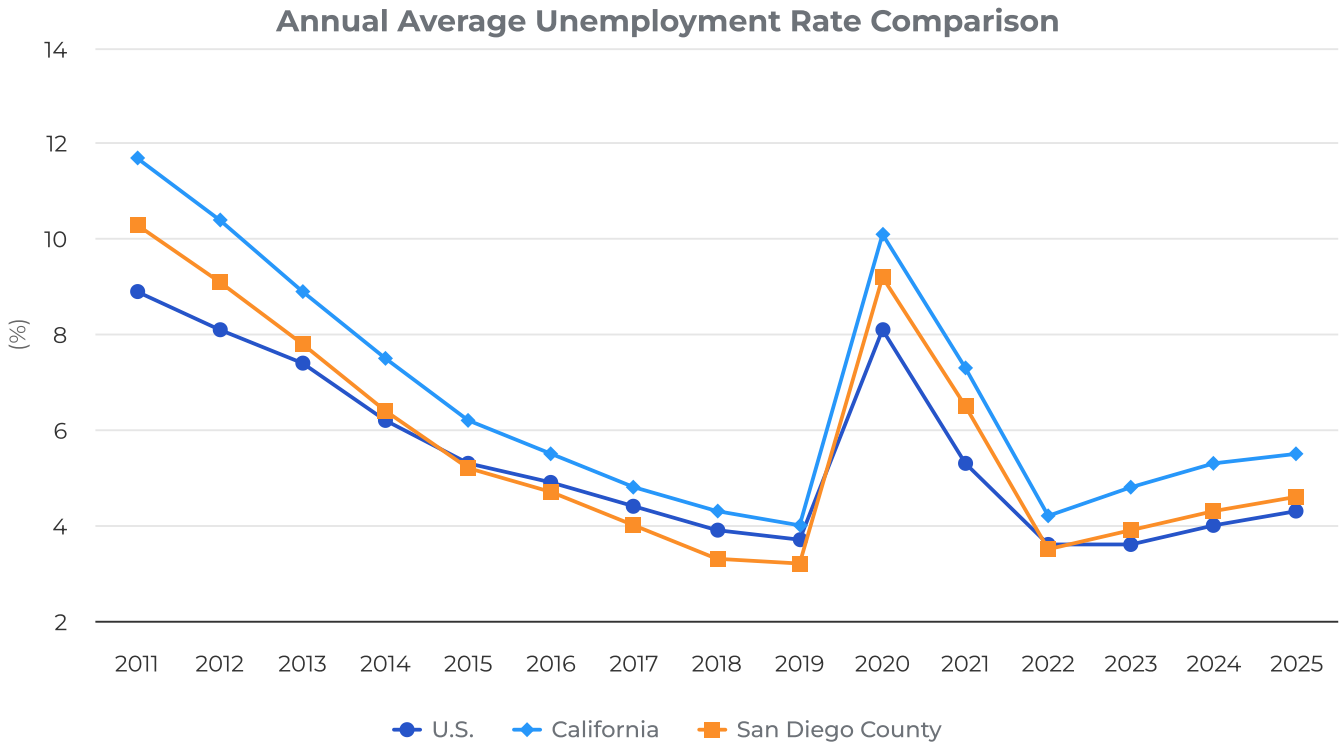
Labor market conditions entering 2026 reflect a mixed backdrop. San Diego County's unemployment rate stood at 4.6% in December 2025 (unadjusted), down from 4.7% in November but slightly above the 4.3% recorded a year earlier in the same month—tracking a modest softening in employment growth amid sectoral rotation. California's Employee Development Department's latest metropolitan snapshot shows year-over-year gains concentrated in health care and social assistance and in state/local government, while professional and business services and several goods-producing categories posted declines—an echo of broader California patterns identified by Beacon Economics and UCLA, where high-productivity activity persists but hiring is more selective. The San Diego Regional EDC's fourth-quarter economic snapshot observes

that overall job growth masked declines in innovation jobs and venture funding in late-2025, highlighting competitiveness risks if affordability and investment headwinds persist.




**Source: California Employment Development Department, by Annual Average, January 2026**

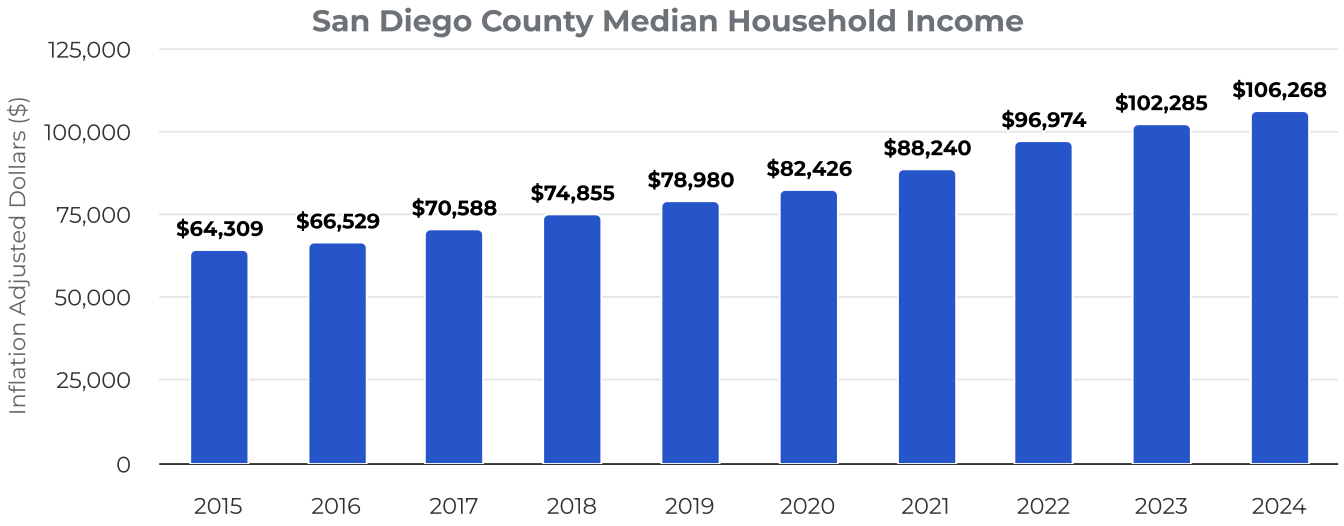
**Note: Data not seasonally adjusted.**




**Notes: Unemployment rates are measured by calendar year. Data not seasonally adjusted. Prior year data is restated.**

**Sources: California Employment Development Department (California and San Diego County) and Bureau of Labor Statistics, U.S. Department of Labor (U.S.)**

Wage patterns in San Diego County show that low- and middle-income workers continue to earn amounts similar to statewide averages, while higher-wage earners still trail slightly behind—but the gap has narrowed based on the most recent data. As of 2024, the average hourly wage in the region reached $37.85, supported by strong earnings in sectors like management, legal services, and healthcare (Bureau of Labor Statistics, Occupational Employment and Wages in San Diego-Chula Vista-Carlsbad — May 2024). The County's median household income also increased to approximately $106,268, though rising inflation and persistently high housing costs continue to erode household purchasing power.

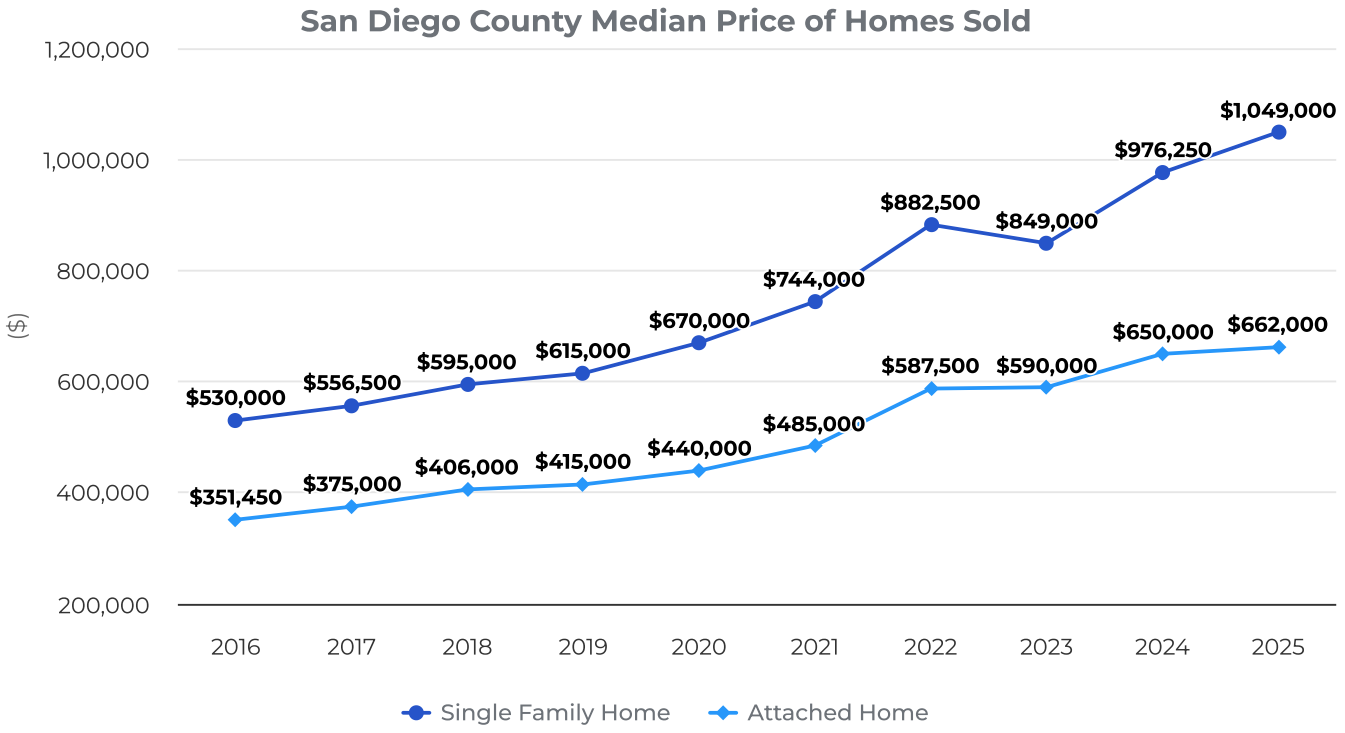



**Note: Median Household Income is measured by calendar year and is presented in inflation adjusted dollars. Prior year data is restated.**

**Source: U.S. Census Bureau**

Although inflation has eased from the heights of recent years, it remains elevated in San Diego and continues to burden consumers. The U.S. Bureau of Labor Statistics reports that the CPI-U for San Diego–Carlsbad rose 2.6 percent over the 12 months ending January 2026, with a 0.2 percent increase from November 2025 through January 2026. Core inflation (excluding food and energy) also rose by 2.5 percent over the same year, reflecting persistent price pressures. Food costs have been a noticeable driver, with the food index climbing 1.6 percent and grocery prices up 2.4 percent in the most recent two-month period of December 2025 and January 2026. Meanwhile, energy prices have shown volatility —falling 1.7 percent over the same two months—yet remain elevated 6.7 percent above their level from January 2025. Despite cooler headline inflation compared to the national 2.4 percent average, San Diego residents continue to feel the impact of rising everyday costs—from groceries to medical care—keeping affordability concerns high in household budgets.

Housing affordability continues to limit both talent attraction and household stability. While the chart below shows the annual average price of homes sold (median), the latest monthly data (March 2026) shows the median price for detached homes reached $1.1 million, even as monthly sales slowed. Inventory has improved slightly but remains tight, with about 1.9 months of supply for single-family homes and 2.8 months for condos and townhomes, according to recent San Diego Association of REALTORS (SDAR) data. The Case-Shiller Index for San Diego ended December 2025 near 450, indicating that local home prices are roughly 4.5 times higher than they were in 2000 and remain highly sensitive to interest-rate movements. These conditions, combined with persistent gaps between wages and living costs, are increasing pressure on first-time buyers and contributing to longer commutes and tighter household budgets across the county.

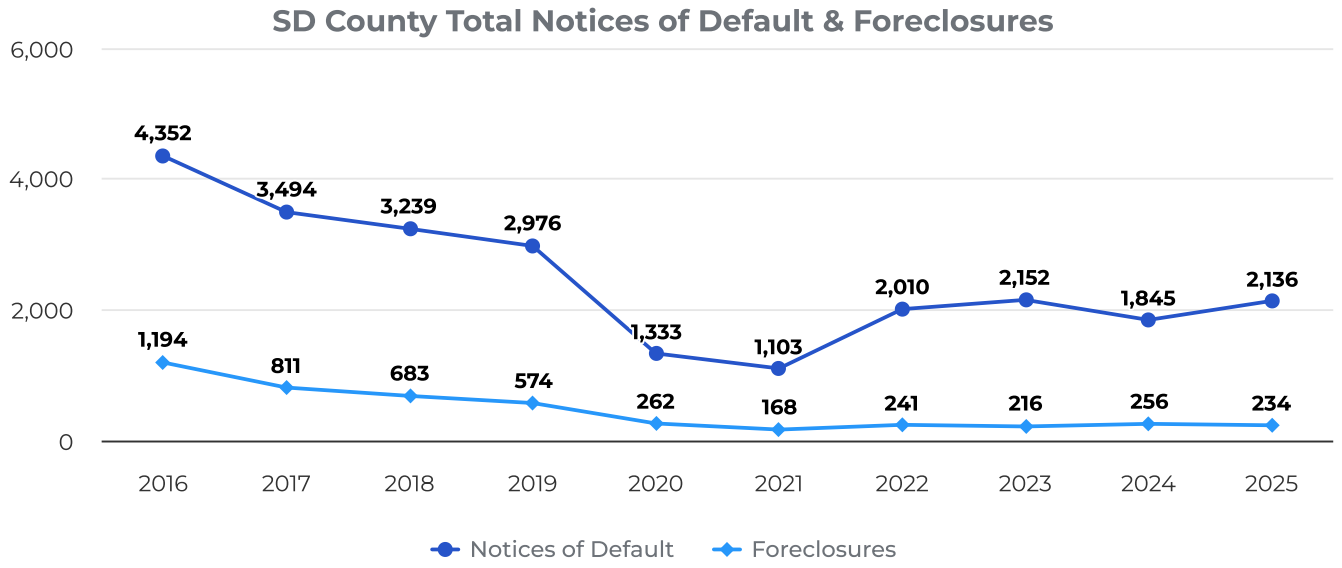



**Note: Median price of all single family and attached homes as reported in January of each year. Prior year data is restated**

**Source: San Diego Association of Realtors and San Diego Regional Chamber of Commerce**

San Diego's housing market remains intensely competitive, albeit showing signs of slight recalibration as the new year begins. According to a January 2026 market report, detached homes received multiple offers and sold quickly—even as days on market lengthened slightly, averaging 38–43 days for single-family homes and about 32 days for condos and townhomes—a rise from last year's roughly 27–30-day pace. In January, the median price for single-family homes increased to $1.08 million, up approximately 2–3 percent year-over-year, while condo/townhome prices softened to around $660,000, a 4–5 percent decline. In North County, where mortgage rates stabilized around 6.1 percent, homes sold in approximately 44 days—a notable increase from the 27-day average of the previous year—but supply remained critically low at 1.9 months. Meanwhile, pending sales rebounded modestly, surging 5.2 percent year-over-year in January.

According to the Assessor/Recorder/County Clerk, foreclosures compared to total deeds recorded slightly decreased to 0.26 percent in 2025 compared to 0.29 percent in 2024. Total deeds recorded in 2025 was 86,964, a decrease of 2.9 percent from the previous year. San Diego County saw 2,136 notices of default in 2025, up 15.8 percent from 2024. In 2025, the percentage of properties with delinquent mortgage loans that went into foreclosure is at 11 percent, which is a decrease of 2.9 percent and an overall decrease in terms of the number of foreclosures from 2024. The County Assessor/Recorder/County Clerk will continue to monitor and report on the foreclosure activities in San Diego County. The accompanying chart shows the historical levels of both Notices of Default and Foreclosures.




**Notes: A Notice of Default is an official notice of payment delinquency to a borrower with property as security under a mortgage or deed of trust; it prescribes the terms that must be met in order to prevent foreclosure proceedings. Foreclosures are measured by the number of Trustee's Deeds (Foreclosures) recorded. Prior year data is restated.**

**Source: San Diego County Assessor/Recorder/County Clerk**

# CAO Recommended Operational Plan and Economic Conditions

## Current Economic Conditions, Risks, and Mitigation Strategies

As noted in the Budget at a Glance Section and throughout this document, the FY 2026-27 Recommended budget is increasing by $512.0 million or 5.9 percent to $9.15 billion. The budget is balanced for FY 2026–27 and FY 2027-28, and conveys notable investments in the community planned for the near-term. The County's process to maintain a balanced budget follows best practices and California Government Code.

California Government Code Section 29040 requires County department heads to submit itemized requests to the CAO, detailing financing sources and financing uses; the CAO is then required to compile such budget requests (Government Code Section 29060) and submit the CAO Recommended budget to the Board on or before June 30 for consideration (Government Code 29062-29063). During the FY 2026-27 budget build, after County department heads submitted itemized requests to the CAO as a part of the Five Year Financial Forecast, and in order to present a budget where funding requests and anticipated resources balance, financial analysis and planning, including mitigation strategies, were implemented to reduce costs, reallocate resources, and streamline services while ensuring full compliance with federal and State mandates and requirements, as well as meeting needs in the region. The Recommended Operational Plan for FY 2026-27 includes internal solutions which includes operational reductions and repurposing of existing budgets across various departments to be able to absorb costs; allocation of ongoing General Purpose Revenue (GPR) for essential ongoing operational activities, most especially for public safety services and Health and Human Services Agency general relief, In-Home Support Services, and Local Rental Subsidy programs; transitional funding and other solutions to maximize the use of program revenues and to glideslope programs where uncertainty may exist; and deferral or suspensions of new requests.

The overall mitigation strategies position the County for long-term financial sustainability with an intentional management of risk, tied to current economic assumptions in future years and State and federal funding level uncertainty. The County's prudent management of risk will allow for the continued delivery of essential services to the public.

The County's forecast model makes assumptions about Assessed Value (AV) growth, sales tax growth, and full cost recovery. The scenario assumes an AV growth of 4.5% in FY 2027-28 and 5.0 percent from FY 2028-29 through FY 2030-31. Over the past 10 years, actual AV growth has

averaged about 5.8 percent, and the County is assuming a lower growth rate for the 5-year outlook, anticipating a slowdown in residential real estate market activity due to low inventory, high home prices, and elevated interest rates. It also assumes sales tax will grow at close to 2.5% from FY 2026-27 through FY 2030-31. Over the past 10 years, actual sales tax growth has averaged about 4.6 percent, and the County is projecting a lower growth in San Diego County sales tax receipts for the next five years. Finally, fee-based County departments also assume full cost recovery as outlined in Board Policy B-29, *Fees, Grants, Revenue Contracts—Department Responsibility for Cost Recovery*. Board Policy B-29 outlines a department's responsibility to recover full cost to the extent legally possible, and in the current inflationary environment, the County has experienced increased costs. While the County continues to innovate for its customers by moving more services online, bundling multiple services into a single visit, shortening wait times, and more, costs for services will increase, impacting rates for services to maintain cost recovery.

As noted in the General Fund Reserves and Resources section, on September 9, 2025, the Board of Supervisors adopted changes to the San Diego County Code of Administrative Ordinances Sec. 113.1, General Fund Balances and Reserves that modified the County's General Fund Reserve Policy. Analysis of the change in the General Fund Reserve Policy resulted in available Unrestricted General Fund fund balance in excess of the General Fund Reserve minimum, which is known as Unlocked Reserves. Appropriation of the Unlocked Reserves requires at least one of the following criteria to be met: (a) A reduction in total federal or total State revenue allocations to the County from the prior fiscal year, (b) Mitigation of local impacts of a recession as recognized by either: (i) two consecutive quarters of negative national gross domestic product growth as reported by the U.S. Bureau of Economic Analysis or, (ii) a determination of a national recession by the National Bureau of Economic Research, (c) Funding for time-sensitive operational expenditures as recommended by the CAO through the budget process in alignment with the County's Strategic Plan, (d) Funding for additional reserve minimum requirements as needed and as recommended by the CAO.

As for potential impacts of policy and budget changes at the federal and State levels, the County implemented an Incident Command Structure that is closely monitoring changes and direct impacts to County programs. If major funding streams become identified as a risk, mitigation plans will be proposed for consideration by the Board of Supervisors.

Over the coming years, the County will continue to observe economic uncertainty and ensure the budget is structurally balanced in accordance with California Government Code and best practices. In addition, the Office of Economic Development and Government Affairs will continue to monitor budget and policy actions at the federal and State levels to determine impacts to the County. The County will need to consider additional cost reduction and/or revenue generating strategies such as: 1) adjusting service levels, 2) reorganization, 3) leveraging resources outside of local revenue, and 4) a prudent use of reserves. In addition, County departments will continue to evaluate opportunities to innovate, streamline and increase efficient business processes with the assistance of the expertise across the departments.

# Governmental Structure

The County of San Diego is one of 58 counties in the State of California. The basic provisions for the government of the County are contained in the California Constitution, the California Government Code and the Charter of the County of San Diego. A county, which is a legal subdivision, is also the largest political division of the State having corporate powers. The California Constitution acknowledges two types of counties: general law counties and charter counties. General law counties adhere to State law as to the number and duties of county elected officials. Charter counties have a degree of "home rule," or local authority, in specified areas. A charter, however, does not give county officials any additional authority over local regulations, revenue-raising abilities, budgetary decisions or intergovernmental relations. (Source: California State Association of Counties.)

San Diego County is one of 14 charter counties in California. The Charter of the County of San Diego provides for:

- The election, compensation, terms, removal and salary of a governing board of five members, elected by district.
- An elected Sheriff, an elected District Attorney, an elected Assessor/Recorder/County Clerk, an elected Treasurer-Tax Collector, the appointment of other officers, their compensation, terms and removal from office.
- The performance of functions provided by statute.
- The powers and duties of governing bodies and all other county officers and the consolidation and segregation of county offices.

## Board of Supervisors

The County of San Diego is governed by a five-member Board of Supervisors elected to four-year terms in district, nonpartisan elections. Each Board member is limited to no more than two terms and must reside in the district from which they are elected. The Board of Supervisors sets priorities and approves the County's two-year budget. The County may exercise its powers only through the Board of Supervisors or through agents and officers acting under authority of the Board or authority conferred by law. The Board of Supervisors appoints the following officers: the Chief Administrative Officer (CAO), the County Counsel, the Probation Officer and the Clerk of the Board of Supervisors. All other non-elected officers are appointed by the CAO.

## Chief Administrative Officer

The CAO assists the Board of Supervisors in overseeing the functions and operations of the County; is responsible for carrying out all of the Board's policy decisions that pertain to the functions assigned to that officer; and supervises the expenditures of all departments.

## Governing Authority

The State Legislature has granted each county the power necessary to provide for the health and well-being of its residents. There are 18 incorporated cities in San Diego County and a vast number of unincorporated communities. The County provides a full range of public services to its residents, including health and human services, parks and recreation, libraries, roads, law enforcement, detention and correction, and emergency response services. The County also serves as a delivery channel for many State services, such as foster care, public health care and elections.

## Business Groups

County services are provided by four business Groups (Public Safety, Health and Human Services, Land Use and Environment, and Finance and General Government), each headed by a General Manager who reports to the CAO. Within the Groups, there are four departments that are headed by elected officials: the District Attorney and the Sheriff in the Public Safety Group, and the Assessor/Recorder/County Clerk and the Treasurer-Tax Collector in the Finance and General Government Group.

# General Management System

## THE GENERAL MANAGEMENT SYSTEM REIMAGINED

The County's operational approach to planning and decision making is through the integration of the General Management System (GMS) with the strategic framework adopted by the Board of Supervisors. The GMS is reflective of today's communities while preserving the core management principles of strategic planning, operational accountability, enterprise-wide collaboration, and employee connection.

At the core of the GMS is Community Engagement, based on the principle that all that we do should be for, and created in partnership with, the people we serve. The outer ring is included to reflect the core values of everything we do: integrity, equity, access, belonging and excellence. A just, sustainable, and resilient future for all.

These five GMS components form an annual cycle that is renewed each fiscal year with review of the Strategic Plan and development of a new Operational Plan. More information about the GMS and the Strategic Plan is available online at: www.sandiegocounty.gov/cao/.

### Context for Strategic and Operational Planning

To be effective, the goals that the County sets and the resources that are allocated must be consistent with the purpose of the organization. The context for all strategic and operational planning is provided by the County's vision, a vision that can only be realized through strong regional partnerships with our community stakeholders and employees.




**Vision:**

A just, sustainable, and resilient future for all.

**Mission:**

Strengthen our communities with innovative, inclusive, and data-driven services through a skilled and supported workforce.

**Values:**

The County recognizes that "The noblest motive is the public good." As such, there is an ethical obligation to uphold basic standards as we conduct operations. The County is dedicated to:

***Integrity***

- Earn the public's trust through honest and fair behavior, exhibiting the courage to do the right thing for the right reason, and dedicating ourselves to the highest ethical conduct.

***Equity***

- Apply an equity lens to appropriately design programs and services so that underserved communities have equitable opportunities. Using data driven metrics, lived experiences and the voices of our community we weave equity through all policies and programs.

***Excellence***

- Ensure exceptional service delivery to our customers by practicing fiscal prudence, encouraging innovation and leveraging best practices that promote continuous improvement to build strong, vibrant communities.

***Sustainability***

- Secure the future of our region, by placing sustainability at the forefront of our operations deeply embedded into our culture. Dedicate ourselves to meeting our residents' current resource needs without compromising our ability to meet the needs of generations to come.

***Access***

- Build trust with the residents we serve through transparent communication and neighborhood engagement that is accessible in the languages, facilities and methods that meet their needs.

***Belonging***

- Foster a sense of belonging, not just inclusion, for the people we serve and for the employees of the County who provide those services on a daily basis.

# Equitable County Government

Our goal is to create a County government culture of equity, belonging and racial justice. We are in the process of taking bold actions to lay a solid foundation to make significant, systemic and structural change. We are doing this through engaging community voices, creating an equity and racial justice lens on all County operations, and enhancing our data analysis to find disparities and root out systemic racism. In order to lay a solid foundation for having a lens of Equity and Belonging in all County operations, it is essential that we incorporate these concepts into our Mission, Vision, Values and strategic plan.

Over the next year, we continue working with our employees to gain feedback on the mission, vision and values and how best to include equity in belonging. We will also be applying an equity lens on our strategic plan by developing goals and objectives using a Targeted Universalism framework.

# Strategic Planning

The County ensures operations are strategically aligned across the organization by developing a five year Strategic Plan that sets forth the priorities it will accomplish with its resources. The Strategic Plan is developed by the Chief Administrative Officer (CAO) collaborating with the General Managers of the County's four business groups (Public Safety, Health and Human Services, Land Use and Environment, and Finance and General Government) based on the policies and initiatives set by the Board of Supervisors and an enterprise review of the issues, risks and opportunities facing the region and reflects the changing environment, economy and community needs. All County programs support at least one of these five Strategic Initiatives through Audacious Goals, Enterprise-Wide Goals and Department Objectives that make achievement of the initiatives possible. The Strategic Initiatives include:

- Equity
- Sustainability
- Community
- Empower
- Justice

To ensure that the Strategic Plan incorporates a fiscal perspective, the County annually assesses the long-term fiscal health of the County and review a five year forecast of revenues and expenditures to which each County department contributes. This process leads to the development of preliminary short- and medium-term operational objectives and the resource allocations necessary to achieve them. The complete Strategic Plan is available online at: www.sandiegocounty.gov/cao/.

For more information on the County’s Strategic Initiatives and structure, refer to the Strategic Framework and Alignment section of the Operational Plan.

# Operational Planning

The Operational Plan provides the County’s detailed financial recommendations for the next two fiscal years. However, pursuant to Government Code §29000 et seq., State law allows the Board of Supervisors to formally adopt only the first year of the Operational Plan as the County's budget. The Board approves the second year of the plan in principle for planning purposes. To demonstrate that resources are allocated to

support the County's Strategic Plan, all program objectives in the Operational Plan and department performance measures are aligned with the Strategic Initiatives, Audacious Goals and/or Enterprisewide Goals.

The four business groups and the respective departments within each group develop specific objectives as part of the preparation of the Operational Plan. Objectives are clear discussions of anticipated levels of achievement for the next two fiscal years. They communicate core services and organizational priorities. The objectives include measurable targets for accomplishing specific goals plus a discussion of the resources necessary to meet those goals. The Operational Plan also details each department's major accomplishments during the past fiscal year.

## Performance Measurement

The County demonstrates performance to citizens through reporting meaningful and clear performance measures. Each department is required to measure performance in terms of outcomes, or how they affect people's lives, not just a count of the activities they perform. The most significant measures are reflected in this document as part of the respective narrative section of each department's budget presentation.

## Evaluation and Accountability

Evaluation and Accountability is the portion of the GMS that requires the County to track, report, analyze and adjust, as necessary, the operations under way to ensure services are delivered and goals are accomplished as planned. A number of processes have been established over the years for accountability. There are monthly department reviews of programs and finances, quarterly business group reviews with an annual exchange by strategic initiative to the CAO, a quarterly meeting of the Risk Overview Committee to address significant legal, financial, contractual and operational risks to the County and a quarterly Audit Committee that advises the CAO on internal and external audits, risk assessments, as well as internal controls and governance matters. This level of accountability extends to employee performance reviews where performance expectations and goals for the rating period are outlined and reviewed on an annual basis.

## Continuous Collaboration

Through Continuous Collaboration we ensure that we are all working together across County departments to serve the community with the most effective, efficient, and accessible services. This allows us to pursue goals, solve problems, share information and leverage resources as an enterprise. It can be as simple as a bi-monthly leadership meeting held by the CAO to cross-functional collaboration on grants, from a briefing on agenda items to Board staff to implementing shared initiatives with multiple stakeholders and partners, both internal and external to the County.

## Employee Investment and Engagement

This final component of the GMS ensures employees are engaged and committed to excellence across the organization. As an enterprise we are actively working to engage and inspire our workforce, attract and retain talent to our organization, and highlight the meaningful contributions of our County team. A few ways the County recognizes, rewards and motivates employees is by offering wellness programs, opportunities for training and continued education that support and encourage their well-being, professional growth, development and career success. Examples include fitness classes, onsite farmers markets, leadership academies and seminars, mentor programs and a tuition reimbursement program. This investment in the workforce ensures they are valued and have the skill to provide the exceptional customer service and delivery to our residents, businesses and visitors. The County has made significant strides in engaging its workforce by integrating comprehensive employee engagement surveys and annual neurodiversity training into core operations.

# Strategic Framework and Alignment

## Strategic Framework

The County of San Diego listens to, partners with, and supports the community we serve, while sustainably planning for the future. In 2021, the County reimagined its governance documents including the Vision Statement, Mission Statement, Organizational Values, and the Strategic Plan. The Strategic Plan includes five Strategic Initiatives: Equity, Sustainability, Community, Empower, and Justice. It also includes Strategic Goals which assist departments in aligning with and supporting the County's Vision and Mission and provide a framework for what the County aims to achieve through its operations. Within the Operational Plan, department objectives demonstrate how departments contribute to the larger Strategic Goals.

## Strategic Alignment

Within each of the five Strategic Initiatives are branches used as different measurement tools to check the performance of the County. Each individual branch serves an intended purpose and supports the overall Strategic Initiative through strategic alignment.

- **Strategic Initiatives**—serve as a guide for departments to set internal goals and help translate the County's Vision into action.
- **Strategic Goal**—a set of focused goals for departments to collaborate on for the greatest impact to our community.
- **Department Objectives**—drive an outcome; the outcome may be mandated by State or federal regulations or set by the department rather than from the Enterprisewide Goal focus groups.




- **Performance Measures**—the metrics used to show the progress in accomplishing the Enterprise-Wide Goals. They measure the individual department's contribution.

## Updates to the County's Strategic Plan

The County has updated its strategic plan to include 26 Key Performance Indicators (KPIs) that help us track progress toward organizational priorities and provide a snapshot of impactful areas of County work. While Strategic Initiatives provide the framework for the County to set measurable goals, these KPIs establish enterprise-wide benchmarks and indicators to measure overall success. The KPIs are designed to gauge overall organizational performance, track the success of the Strategic Plan, and ensure that data informs operations and long-term planning. They show us whether we are making meaningful progress toward our Strategic Vision and Mission and General Management System (GMS). Where possible, the KPIs are aligned to departmental objectives and performance measures reported through the Operational Plan. These changes will further break down operational silos and define overall success for the County in its pursuit of a just, sustainable, and resilient future for all. More information on the County's Strategic Key Performance Indicators can be found on the County's Data Portal at https://data.sandiegocounty.gov/stories/s/County-KPIs-Home/kyet-nxi4.

## Strategic Initiatives

Strategic Initiatives provide the framework for the County to set measurable goals. These initiatives are designed to span the entire organization, break down silos, and extend across groups for all departments to see their work contributing to the overall success of the region.

**STRATEGIC INITIATIVES** provide the framework for the County to set measurable goals. These initiatives are designed to span the entire organization, break down silos, and extend across groups for all departments to see their work contributing to the overall success of the region.

## SUSTAINABILITY:

### Economy

- Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
- Create policies to reduce and eliminate poverty, promoting economic sustainability for all.

### Climate

- Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.

### Environment

- Protect and promote our natural and agricultural resources, diverse habitats and sensitive species.
- Cultivate a natural environment for residents, visitors and future generations to enjoy.

### Resiliency

- Ensure the capability to respond and recover to immediate needs for individuals, families, and the region.

## EQUITY:

### Health

- Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
- Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.

### Housing

- Utilize policies, facilities, infrastructure, and finance to provide housing opportunities that meet the needs of the community.

### Economic Opportunity

- Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
- Advance opportunities for economic growth and development to all individuals and the community.

## EMPOWER:

### Workforce

- Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.

### Transparency and Accountability

- Maintain program and fiscal integrity through reports, disclosures, and audits.

### Innovation

- Foster new ideas and the implementation of proven best practices to achieve organizational excellence.

## COMMUNITY:

### Engagement

- Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.

### Safety

- Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.

### Quality of Life

- Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.

### Communications

- Create proactive communication that is accessible and transparent.
- Offer interpreters for community meetings or translations of information to ensure residents have every opportunity to make informed decisions while listening to, participating in or using County services or programs.

### Partnership

- Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.

## JUSTICE:

### Safety

- Ensure a fair and equitable justice system in the defense and prosecution of crimes, investigations of abuse and neglect, and support and services for victims.
- Focus efforts to reduce disparities and disproportionality across the justice system.

### Restorative

- Contribute to a system of restorative justice that strives to repair harm to victims and to the community at large, as well provide inclusive opportunities for justice involved individuals to contribute to the region.

### Environmental

- Advance equal protection and meaningful involvement of all people regardless of race, color, national origin, or income with respect to the development, implementation, and enforcement of environmental laws, regulations, and policies with an urgent focus on communities of color and low-income communities recognizing they historically lacked the same degree of protection from environmental and health hazards.
- Ensuring equal access to decision-making processes that create healthy environments in which to live, learn and work.

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# Financial Forecast and Budget Process

## Five-Year Financial Forecast

The County's two-year Operational Plan (the first year of which is adopted by the Board of Supervisors [Board] as the County's budget) is informed by the results of the Five-Year Financial Forecast, which is a planning tool designed to review the long-term outlook of the County's major cost drivers, service needs, and available funding sources. It is updated annually to help identify opportunities or issues and serves as the foundation to guide decision making during the development of the two-year Operational Plan.

The intent of the Five-Year Financial Forecast is not to create a five year budget, but rather, to be used as a planning tool to indicate the relative directionality of revenues and expenditures and to answer the following questions:

- Will revenues be adequate to maintain services at current levels?
- Will staffing levels change?
- Is there a need to expand existing programs or initiate new ones?
- Is additional debt necessary to meet capital needs?

The forecast is developed by first applying known and anticipated changes to salaries, benefits, operating costs, and revenues. Other factors considered include changes to required levels/scope of services and priorities of the Board, demographic trends, economic indicators, and federal and State policy changes.

## Review of Economic Indicators and Demographic Trends

Economic indicators are reviewed to assess overall economic health at the federal, State, and local level. These include unemployment statistics, median household income, taxable sales, as well as several indicators around the health of the real estate market.

Demographic data and trends including overall population changes and age, ethnicity and race distribution are reviewed for shifts in trends that may impact service needs.

## Forecast of Revenues

Property tax revenue is the main driver of the County's General Purpose Revenue (GPR), so assessed value of real property (land and improvements) is monitored closely. GPR is the only form of revenue which the Board has complete discretion on how to spend. Assessed Value is analyzed in conjunction with Five-Year Financial Forecast activities and ongoing planning activities, which in turn provides direction for the budget. Assessed Value is forecasted to grow at 4.29% in Fiscal Year 2026–27 and 4.5% in Fiscal Year 2027–28. For more information and charts on Assessed Values, refer to the Property Tax Revenue subsection in the General Purpose Revenue section.

Other funding sources (i.e. program revenues) are received for specific purposes such as to provide services on behalf of federal or State government. Program revenues are forecasted based on past, current and projected financial conditions within individual programs at the County, and these are an integral part of the annual budget process. For more information about funding sources, refer to the All Funds: Total Funding Sources section.

## Forecast of Expenditures

One of the most significant cost drivers for many organizations - including the County of San Diego - is the full cost of negotiated and planned Salary & Benefits increases in place at the time of the forecast. This current long-term outlook includes the June 30, 2025 assumed rate of return (ARR) and other changes in actuarial assumptions for the San Diego County Employees Retirement Association (SDCERA). The outlook reflects the SDCERA Board of Retirement's current ARR of 6.50% and an inflation rate of 2.50% for the foreseeable future. In addition, departments project ongoing costs of doing business, including contracts, services, supplies, information technology, maintenance, liability, insurance, an assessment of future needs, and any organizational or strategic changes based on policy or anticipated changes in State or federal funding.

## Capital Projects

The County's long-term capital needs have been identified and are included in the County's Capital Improvement Needs Assessment (CINA). Projects anticipated over the next five years are identified, ranked and prioritized. As a result of ongoing monitoring of all County facilities, and the ensuing forecasted needs, the County is working to revitalize building infrastructure and reduce ongoing maintenance and repair by implementing a Facilities Operational Improvement Program for aged facilities. County-owned structures which are greater than 40 years old are considered for replacement or major renovation and may be included during the formation of the CINA.

Results of the CINA and anticipated financing strategies are contemplated in the Five-Year Financial Forecast. Select projects identified for funding in Fiscal Year 2026–27 are detailed in the Capital Program section.

## Debt

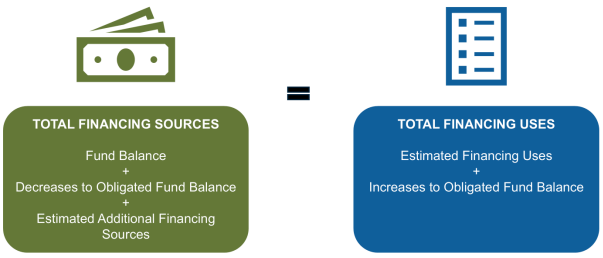
The County's long-term financial obligations are issued and administered according to San Diego County Administrative Code, Board Policy and other guidelines. For information on the County's long-term obligations, including debt management policies, credit ratings and debt service payments, refer to the charts and narrative in the Debt Management Policies and Obligations section.

To support the annual payments related to the County taxable Pension Obligation Bonds (POBs), in Fiscal Year 2017–18 the County began using fund balance committed specifically for the repayment of its POBs. Beginning in Fiscal Year 2016–17, General Fund fund balance, generated from unused funds for pension stabilization, was set aside to help pay a portion of annual debt service for the POBs to assist with the funding of the County's overall retirement costs. By using this restricted fund balance to help support payments of the POBs, ongoing discretionary revenue is made available to help absorb the anticipated annual costs of retirement, which are expected to be impacted by actual investment performance and changing economic and demographic assumptions. This amount, and other amounts that have been appropriated for pension stabilization, are now restricted to funding pension-related liabilities, pursuant to an amendment of the County Charter (Article VIII Budget and Accounting, Section 800.1 Pension Stabilization) that was passed by voters in November 2018. Repayment of the County's POBs will be complete in Fiscal Year 2026–27.

# Budget Process

## Balanced Budget

Provisions of Government Code section 29009 require the County to achieve a balanced budget for the recommended, adopted and final phases of the budget each fiscal year. Simply stated, a balanced budget means total financing sources (revenues) are equal to total financing uses (expenses). The Chief Administrative Officer's Recommended Operational Plan and Adopted budget present the County's balanced budget according to essential services, current organizational priorities based on core values and future investments that address anticipated economic and regional challenges. The following graphic from the California State Controller's Office County Budget Guide illustrates a balanced budget.




## CAO Recommended Operational Plan

The budget process begins annually with submittal of the Chief Administrative Officer's (CAO) Recommended Operational Plan. This document is a comprehensive overview of the CAO plan for the County's spending and operations for the next two fiscal years. It is submitted to the Board in May of each year. It includes:

- Summary tables outlining financing sources and expenditures for all County funds, plus an overview of staffing levels;
- A summary of the County's projected reserves, debt management policies and short-term and long-term financial obligations;
- A detailed section by group/agency and department/program describing each entity's functions, mission, current fiscal year anticipated accomplishments, operating objectives for the two upcoming fiscal years, performance measures; and budget tables for staffing by program, expenditures by category, and revenue amounts and sources;

- An explanation of the capital program planning process along with a description of the capital projects with new appropriations recommended, the operating impact of notable capital projects scheduled for completion during the next two fiscal years, and budget summaries for capital projects by fund; and
- Other supporting material including budget summaries and a glossary

## Public Review and Hearing

Prior to adopting a budget, the CAO presents the Board and the public with an overview of the information contained in the CAO Recommended Operational Plan. The operational plan presentation takes place in June and is an opportunity for the Board and the public to hear key changes from year to year and ask questions. In addition, pursuant to Sections 116 and 117 of the San Diego County Code of Administrative Ordinances, the Board conducts a public hearing in mid-June for 10 calendar days. Pursuant to California Government Code §29081, the budget hearing may be continued from day to day until concluded, but not to exceed a total of 14 calendar days.

All requests for revisions to the CAO Recommended Operational Plan, whether from members of the Board, County staff, County advisory boards or members of the public, must be submitted to the Clerk of the Board in writing by the close of the public hearing in June to be included in a Revised Recommended Operational Plan. These may include:

## Change Letter

Change Letter is the phase where changes to the CAO Recommended Operational Plan are submitted by the CAO and/or members of the Board. The CAO Change Letter updates the CAO Recommended Operational Plan with information that becomes available after the latter document is presented to the Board. 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, or other actions. The CAO Change Letter typically contains tables of revisions by department along with explanatory text.

## Referrals to Budget

Referrals to Budget are items on which the Board has deferred action during the current fiscal year so that they may be considered in the context of the overall budget. Each business group tracks their Referrals to Budget. As the Board's Budget Deliberations approach, the status of each referral is updated and included in a compilation of all the referrals made throughout the year. This document is submitted to the Board for review and any action during Budget Deliberations.

## Citizen Advisory Board Statements

Citizen Advisory Board Statements are the comments of citizen committees on the CAO Recommended Operational Plan.

# Budget Deliberations

Budget Deliberations occur at a public meeting of the Board after the conclusion of public hearings. During budget deliberations, the Board discusses the CAO Recommended Operational Plan, any requested amendments and public testimony/recommendations with the CAO and other County officials, as necessary. Based on these discussions, the Board gives direction to the CAO regarding the expenditure and revenue levels to be included in the final Operational Plan. Board Budget Deliberations are completed by the end of June.

## Referrals from Budget

Referrals from Budget are requests made by the Board during Budget Deliberations for additional information to assist them in making decisions during the fiscal year. The applicable business group is responsible for providing the requested information to the Board.

# Budget Adoption

Budget adoption occurs following the Board's Budget Deliberations. The budget, as finally determined, is adopted by resolution requiring a majority vote of the Board. Any changes to the CAO Recommended Operational Plan received after the close of the public budget hearings, but prior to the Board's budget adoption require a four-fifths vote of approval by the Board. Budget adoption occurs in June pursuant to Sections 116 and 117 of the San Diego County Code of Administrative Ordinances.

# Adopted Operational Plan

The Adopted Operational Plan shows the Board's adopted budget for the immediate fiscal year and the plan approved in principle for the following fiscal year. The Adopted Operational Plan is an update of the CAO Recommended Operational Plan reflecting revisions made by the Board during Budget Deliberations. Unlike the CAO Recommended Operational Plan, which displays the two prior fiscal years' adopted budgets and the recommended amounts for the two upcoming fiscal years, the Adopted Operational Plan provides perspective by displaying actual expenditures and revenue at the group/agency and department levels for the two prior fiscal years, as well as the adopted and amended budget for the immediate prior fiscal year.

The amended budget for each department is the budget at the end of the fiscal year. It reflects the adopted budget plus any amounts carried forward from the previous year through the encumbrance process and any changes that were authorized during the year. Any budget-to-actual comparisons are best made using the amended budget as a base.

# Budget Modifications

State Law permits modifications to the adopted budget during the year with approval by the Board or, in certain instances, by the Auditor and Controller. There are two options for requesting a mid-year budget adjustment from the Board which are described in the following sections.

## Board of Supervisors Regular Agenda Process

Budget modifications are generally made due to unforeseen and program-specific changes. In compliance with Government Code §29130, increases in appropriations require a four-fifths vote of approval by the Board after the budget is adopted. Such changes could include requests for additional appropriations as a result of additional unanticipated revenues for specific programs, or a contract modification. Items placed on the agenda that have a fiscal or budgetary impact are reviewed and approved by the Chief Financial Officer. Contract modifications also require the approval of the Purchasing Agent. County Counsel reviews and approves all Board agenda items.

## Quarterly Status Reports

The CAO provides a quarterly budget status report to the Board that may also recommend changes to address unanticipated needs or make technical adjustments to the budget. These reports are placed on the Board's regular agenda and are also posted on the County website.


COUNTY OF SAN DIEGO

# Financial Planning Calendar: 2026 Dates

## Calendar Year 2026

| | |
|---|---|
| **Feb 2** | Countywide Operational Plan Kickoff<br>Office of Financial Planning (OFP) issues Operational Plan instructions<br>County's budgeting application, Performance Budgeting (PB), opens for CAO Recommended Operational Plan development |
| **Apr 3** | PB Closes to Departments for CAO Recommended Operational Plan for Group Review |
| **Apr 10** | PB Closes to Groups for CAO Recommended Operational Plan<br>Due date for Groups and Departments to submit final narratives to OFP, including: Anticipated Accomplishments, Objectives, Recommended Changes and Operational Impacts (from Year 1 to Year 2), and Performance Measures<br>Due date for Groups and Departments to complete financial and narrative information for Capital section including: Recommended Appropriations, Operational Impact (from Year 1 to Year 2), Photos of new projects, final Capital Improvement Needs Assessment (CINA) Projects report, and Budget Equity Assessment Tool finalized |
| **Apr 10** | Due date for Groups to submit the following sections to OFP: All Funds: Total Appropriations, and All Funds: Total Staffing |
| **Apr 15** | Due date for Groups and Departments to submit Classification Activity Reports (CARs) for CAO Recommended Operational Plan to Department of Human Resources in a package |
| **Apr 21** | PB opens for Change Letter development |
| **Apr 24** | Draft copy of balanced CAO Recommended Operational Plan sent to the Chief Financial Officer |
| **Apr 30** | Final day for critical edits to Recommended budget |
| **May 1** | Draft copy of balanced CAO Recommended Operational Plan sent to the Chief Administrative Officer |
| **May 13** | PB closes to Groups and Departments (Change Letter)<br>Due date for Groups and Departments to submit all final Change Letter and financial narratives to OFP<br>OFP sends request to Groups for Referrals to Budget |
| **May 18** | CAO Recommended Operational Plan released to the public |
| **May 20** | Due date for Groups and Departments to submit CARs for Change Letter to Department of Human Resources |
| **May 22** | Run Legal Ad notifying public of hearing dates and the date available and location of the CAO Recommended budget documentation |
| **Jun 1** | Final day for critical edits to Revised Recommended budget |
| **Jun 1** | Presentation and Public Hearing on CAO Recommended Operational Plan (12:00 PM) |
| **Jun 1–11** | Budget Hearings at the County Administration Center |
| **Jun 11** | Last day for written testimony on budget to the Clerk of the Board, including Change Letter, Budget board letter, resolution(s) to adopt budget, and any referrals to budget<br>Revised Recommended Budget document available online |
| **Jun 23** | Budget Deliberations and Adoption |
| **Jul 31** | Due date for Groups and Departments to submit all final Adopted Operational Plan narratives to OFP |
| **Post Budget Adoption** | Quarterly opportunities to amend budget based on State/federal actions |
| **Individual Board Item** | Amend budget after County has all impacts from State/federal actions |


COUNTY OF SAN DIEGO

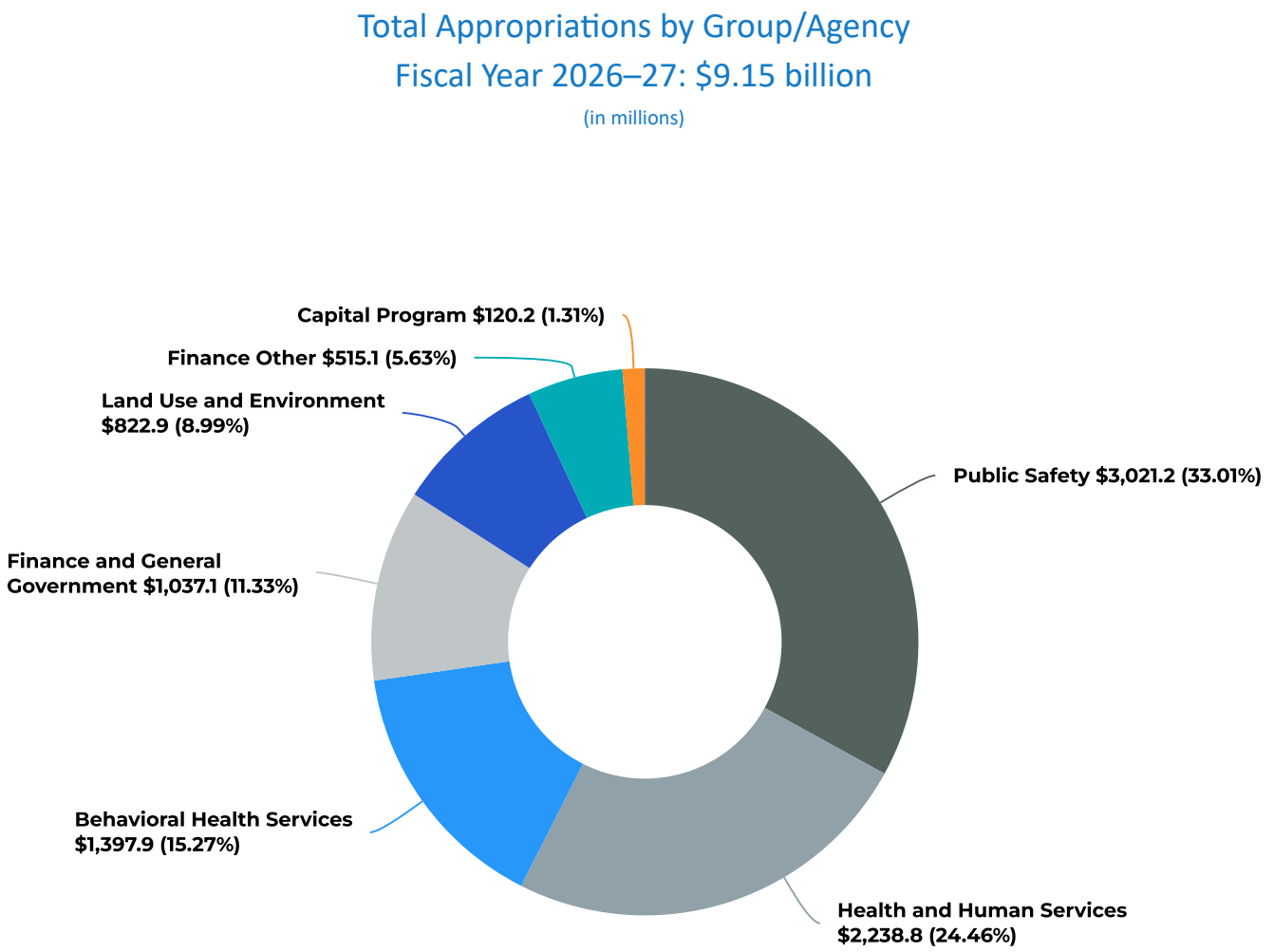
# ALL FUNDS:
# TOTAL APPROPRIATIONS

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# Total Appropriations by Group/Agency

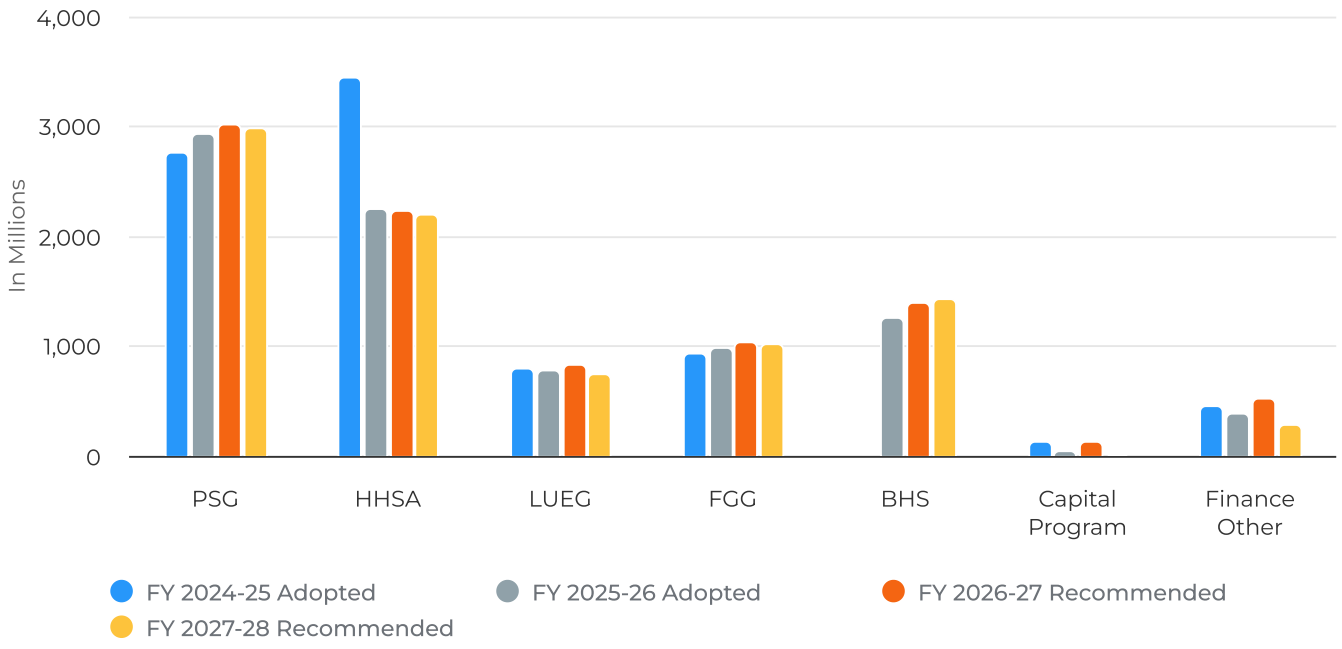
Appropriations total **$9.15 billion in the CAO Recommended Budget for Fiscal Year 2026–27** and $8.65 billion in the CAO Recommended Budget for Fiscal Year 2027–28. This is an increase of $518.7 million or 6.0% for Fiscal Year 2026–27 from the Fiscal Year 2025–26 Adopted Budget. Looking at the Operational Plan by Group/Agency, there are appropriation increases in all groups except for Health and Human Services Agency.

Effective July 1, 2026, the County will establish a new Behavioral Health Services (BHS) department by transitioning programs and staff from the Health and Human Services Agency (HHSA). The following Group summaries incorporate the new group structures for both current and historical appropriations levels.



The chart above shows each Group/Agency's share of the Fiscal Year 2026–27 CAO Recommended Budget, while the bar chart and table on the following page compare the Fiscal Years 2026–27 and 2027–28 recommended appropriations to the two prior fiscal years. The percentage change is also calculated for the variance between the Fiscal Year 2026–27 CAO Recommended Budget and the Fiscal Year 2025–26 Adopted Budget. Behavioral Health Services is shown separately from HHSA in FY 2025–26 to provide a consistent comparison following its transition to a standalone department effective July 1, 2026 (FY 2026–27). An overview of the County's Operational Plan for Fiscal Year 2026–27 by Group/Agency highlights changes and key areas of focus. Appendix A: All Funds Budget Summary provides a summary of expenditures and financing sources by revenue category for the entire County and for each Group/Agency.

## Total Appropriations by Group/Agency
## Fiscal Years 2024–25 through 2027–28




## Total Appropriations by Group/Agency (in millions)

| | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025–26 Adopted Budget | Fiscal Year 2026–27 Recommended Budget | % Change | Fiscal Year 2027–28 Recommended Budget |
|---|---|---|---|---|---|
| Public Safety | $ 2,761.8 | $ 2,924.2 | $ 3,021.2 | 3.3 | $ 2,975.4 |
| Health and Human Services | 3,446.7 | 2,255.8 | 2,238.8 | -0.8 | 2,202.6 |
| Land Use and Environment | 797.3 | 782.2 | 822.9 | 5.2 | 746.5 |
| Finance and General Government | 937.4 | 987.3 | 1,037.1 | 5.0 | 1,022.2 |
| Behavioral Health Services | - | 1,257.2 | 1,397.9 | 11.2 | 1,419.0 |
| Capital Program | 136.1 | 45.8 | 120.2 | 162.3 | 7.3 |
| Finance Other | 451.0 | 382.0 | 515.1 | 34.9 | 274.7 |
| **Total** | **$ 8,530.4** | **$ 8,634.5** | **$ 9,153.2** | **6.0** | **$ 8,647.6** |

## Public Safety Group (PSG)

A net increase of $97.0 million or 3.3% from the Fiscal Year 2025–26 Adopted Budget. This includes an increase in salaries and benefits costs of $37.1 million due to negotiated labor agreements, addition of 47.00 staff years to support: expansion of Consumer Protection activities and investigations within the District Attorney's Office; Proposition 36 (Prop 36), *The Homelessness, Drug Addiction, and Theft Reduction Act;* aligning staffing with workload trends including restructuring efforts; support for indigent defense; law enforcement services requested by the City of Encinitas and the City of Lemon Grove; Mobile Probation Unit; support for Immigrant Legal Defense Program (ILDP), support policy coordination and increases to align salary and benefits with operational needs partially offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities. Additionally, staffing increases are partially offset by decreases to align operations with available funding.

The proposed PSG Fiscal Year 2026-27 budget continues to deploy multiple categories of budget mitigations to make resources available for core County services. This includes recalibrating department budgets to reallocate discretionary funds through service level reductions, streamlining operations, suspending new requests, revenue stabilization strategies, maximizing alternative funding, and asset liability matching. PSG will implement the strategies as noted below to continue to provide core services and meet the needs of the County's most vulnerable residents.

- Service Level Reduction
    - PSG will defer selected discretionary expansions and delay lower priority facility improvements to protect frontline operations. Departments will address rising medical contract expenses for individuals in custody and increasing internal service costs through operational adjustments that will reduce capacity for lower priority activities while preserving core mandated services.
- Consolidate/Restructure & Streamline Operations
    - To allow uninterrupted continuity of services, some existing workload in Probation will be shifting from dedicated units such as the Sex Offender Supervision Unit, Low and Medium Risk Supervision Units, Investigations Unit, Internal Affairs Unit, Collaborative Courts Unit, and Driving Under the Influence Unit to other field service areas. This shift will support more efficient and streamlined use of staffing resources while aligning staff with workload trends.PSG will streamline and modernize operations by expanding the use of technology to improve efficiency and service continuity. Departments will implement cost-neutral reorganizations to better support frontline staff and will align mandated responsibilities across operations to reduce duplication and strengthen core service delivery.
- Suspend New Requests
    - PSG will sequence program growth to ensure new commitments align with available resources, workforce capacity, and community needs. Discretionary initiatives that do not directly support mandated responsibilities will be delayed to maintain service stability.
- Employ Revenue Stabilization Strategies
    - PSG will emphasize long term stability and manage revenue uncertainty by pacing program commitments to match available resources. Departments will use phased implementation approaches to maintain essential services during periods of cost escalation and limited discretionary revenue. Departments will also optimize enrollment in available medical benefit programs to maximize eligible reimbursements and strengthen revenue stability.
- Maximize Alternative Funding
    - Departments will maximize outside funding including Trust Funds, 2011 Realignment, Proposition 172, grants, partnerships, and updated fees before relying on limited County dollars. PSG will expand the use of external funding to offset increasing operational costs such as medical care in custody settings.
- Asset Liability Matching
    - PSG will prioritize critical facility needs across its aging infrastructure and will defer lower priority capital improvements. This approach will support long-term service stability and direct limited capital resources to the most immediate operational and safety needs.

Major changes include:

- Continue support of firefighting operations and emergency medical services and funding for staffing of water tenders in the unincorporated area of the county;
- Fund one-time purchase of fire equipment and ambulances;

- Continue to support health and medical care for incarcerated adults and youth in custody;
- Additional funding to support the increased demand in the ILDP;
- Address budgetary pressures and overall operational cost increases such as in animal care, public liability, facilities and other Internal Service Fund costs; and
- Continue major maintenance improvements for safety, compliance requirements and system upgrades in various facilities including:
    - East Mesa Juvenile Detention
    - San Diego Central Jail
    - South Bay Regional Center
    - Rock Mountain Detention Facility

The budget also includes activities and one-time expenses supported by sales tax-based revenues, including Proposition 172, *the Local Public Safety Protection and Improvement Act of 1993* and 2011 Public Safety Realignment.

PSG departments are committed to strengthening community safety, connection, and preparedness through accessible services, proactive communication, and strong community partnerships. Objectives emphasize public outreach, school and youth education, civic engagement, resource connection, regional coordination, and responsive services that improve safety and well-being across communities.

PSG and its nine departments remain committed to ensuring the continued delivery of mandated life, safety, and justice services to the community. Priorities include:

- Strengthening prevention, diversion, and reentry efforts under the Alternatives to Incarceration (ATI) framework to reduce criminal recidivism by providing a convenient, welcoming place where people can connect to case management, peer support, treatment, and healthcare.
- Continuing Gun Violence Reduction Work Plan implementation which strengthens prevention and response efforts through a comprehensive data-driven approach.
- Supporting welfare and safety efforts through timely field response, expanded outreach in underserved areas, and the opening of a new animal shelter designed to improve service access and animal outcomes.
- Address issues surrounding the unhoused population by participating in Veterans Stand Down events, Same Day Solutions Resource Fair (formerly known as Homeless Court Resource Fairs), and other events, to improve customer service to unhoused participants, including those individuals who may require further services and follow-up.
- Enhance community preparedness and regional readiness by participating in informational Strategic Engagement meetings with Emergency Management partner agencies, including community-based organizations, military, special districts, universities, and tribes.
- Preparing objective, unbiased case reports; maintaining open communication with both prosecution and defense; and providing objective and unbiased testimony in all court proceedings, whether criminal or civil, to which staff have been called to testify.
- Implementing the Medi-Cal Transformation - CalAIM Justice Involved initiative to ensure that youth in the facilities receive services that provide continuity of care during reentry and enhanced care coordination to advance health equity and improve physical and behavioral health outcomes.
- Softening the physical environment of the four remaining housing units at the East Mesa Juvenile Detention Facility by upgrading interior finishes, replacing all plumbing fixtures with efficient models and installing energy-efficient LED lighting throughout to create a normative, pro-social, and sustainable space for youth and staff.
- Providing post-conviction relief to those clients affected by recent legislative amendments to ensure they receive the full benefit of the law and to safeguard community trust that the Public Defender's office will advocate for clients after their case is over and when new laws are enacted.
- Assisting and serving 1,200 clients through the internal Public Defender Immigration Unit.
- Working towards innovation in practice and technology to enhance the safety and health of incarcerated persons.
- Pursuing the implementation of recommendations of the Sheriff's detention facilities strategic plan to provide a safe environment for incarcerated individuals and the staff who work in the facilities.
- Capital facility improvements include:
    - Designing and constructing the Ramona Sheriff Station
    - Planning efforts for the Descanso Fire Station
    - Planning for the replacement of the Vista Detention Facility

## Health and Human Services Agency (HHSA)

A net decrease of $17.0 million or 0.8% from the Fiscal Year 2025–26 Adopted Budget. This comparison reflects the department's budget as an standalone department relative to its budget when it was part of HHSA, ensuring a consistent view of year-over-year changes. Over the last few years, HHSA has faced continued budgetary challenges with Realignment revenue driven by sales tax not keeping pace with overall escalating costs, with continued challenges as we face a projected State budget deficit and financial risks at the federal level. Leading up to the release of the recommended budget, federal action was taken to terminate multiple public health funding streams that HHSA relies on to provide preventative health services. These decisions were reversed, but the significant risk of the loss of tens of millions remains. In addition, as a result of House Resolution 1 (H.R. 1), which was signed in July 2025, approximately $5 million was cut from the CalFresh Healthy Living program, adding additional cost pressures related to CalFresh and Medi-Cal programs. Federal actions will continue to be monitored and updates to funding sources and other budgetary adjustments will be made in subsequent budget adjustments as needed. The County also continues to advocate at the State and federal levels for increased funding to support these efforts. With these conditions remaining, the proposed HHSA Fiscal Year 2026–27 budget continues to deploy multiple categories of budget mitigation to make resources available to preserve core County services. HHSA is recalibrating department budgets to reallocate discretionary funds by consolidating, restructuring and streamlining operations, reducing service levels, maximizing the use of alternative funding and employing revenue stabilization strategies. HHSA will implement the strategies as noted below to continue to provide core services and meet the needs of the County's most vulnerable residents.

- Consolidate / Restructure & Streamline Operations
  - HHSA continues to pursue operational efficiencies by consolidating, restructuring, and streamlining services, focusing on mandated rather than discretionary activities. Efforts include reducing and consolidating facility footprint through a hybrid workforce model, merging Public Health Services with Medical Care Services, centralizing administrative functions, partnering with hospitals to share ventilator maintenance costs, reviewing and reducing the fleet, updating IT asset inventories, and streamlining records management. HHSA is also continuing its shift toward upstream prevention services for children and families to reduce the need for more costly interventions in the future.
- Service Capacity Reduction
  - HHSA will scale back discretionary and non-critical mandated services as part of a budget recalibration to align resources with service demands for children, families, and older adults. Some reductions may limit capacity to respond to future initiatives.
- Maximize Alternative Funding
  - HHSA continues to seek State and federal grants, partnerships, and other external funding opportunities, and is leveraging a State grant and Medi-Cal billing to deliver community supports and enhanced case management for individuals experiencing homelessness.
- Employ Revenue Stabilization Strategies
  - HHSA is leveraging available reserves to stabilize revenues through bridge funding and the County's broader stabilization strategy, including one-time use of Unlocked Reserve investments to protect the safety net in light of H.R. 1. This approach prepares for shifts in CalFresh administrative costs and new eligibility rules affecting CalFresh and Medi-Cal and establishes a one-time revenue stabilization plan to better assess emerging State budget impacts and prevent service reductions for underserved communities.

Major changes include:

- Effective July 1, 2026, Behavioral Health Services (BHS) Department will be strategically realigned as a standalone department. The enhanced structure increases the County's ability to integrate emerging federal requirements, improve cross-departmental coordination, and respond effectively to local priorities and external policy changes.
- Increases to support mandated General Relief benefit payments to align with increased cost and caseload trends.
- Increases for the County's In-Home Supportive Services (IHSS) Maintenance of Effort tied to approved wage increase for IHSS caregivers resulting from labor negotiations with the United Domestic Workers and the annual statutory 4% increase in the County's share of program costs.
- Increase for the San Diego Veterans Independence Service at Any Age (SD-VISA) to expand participation from 90 to 120 veterans and raise per-client funding to support veteran-directed spending decisions, guided by Options Counselors to promote independent, community-based living.
- Increase for Complex Care Capacity Building services to support implementation of the Children's Crisis Continuum Pilot Program that will provide therapeutic interventions, specialized programming, and short-term crisis stabilization that will effectively transition the foster youth to the appropriate treatment between placement settings and health care programs.

- Increase for Family Connection Hub to manage anticipated increases in referrals and service demand. Strengthening prevention focused services will help reduce the likelihood of youth entering foster care and minimize the need for more intensive, cross system interventions.
- Increase to continue programs that prevent homelessness and support young adults ages 18 to 24 in securing and maintaining stable housing through housing navigation and enhanced services.
- Increase for Community Response Guide which provides mandated reporters with information on community resources.
- Numerous reductions across departments are due to the sunset of one-time funding sources, such as pandemic-related grants in Public Health Services, the conclusion of the Immunizations Local Assistance grant, the loss of CalFresh Healthy Living funding, projects completed under the American Rescue Plan Act framework and No Place Like Home, and the sunset of one-time funding for Refugee Support Services.

Continued investments in safety net services, selective reductions in discretionary programs to focus constrained resources on core services, and continued one-time bridge strategies for critical services, reinforce the Agency's commitment to improving outcomes for the most vulnerable people, while working to ensure all residents have access to fair and equitable services and inclusive opportunities to enhance wellbeing. Key areas of focus include:

- Protecting the public's health by strengthening the public health infrastructure in a variety of ways, including expanding public health laboratory capacity, building a skilled and competent workforce, and designing workforce planning and systems; enhancing accountability and organizational systems; implementing health communication efforts for vulnerable populations; and continuing community partnerships and health equity programming.
- Providing for the increasing aging population by ensuring the optimal mix of services and staffing are in place; continuing to promote food security and senior nutrition, support services, family caregiving and other aging services; providing access to home-based and caregiver services through the IHSS program; ensuring timely delivery of services supporting increased overall safety for vulnerable dependent and older adults through the Adult Protective Services (APS) program; ensuring dependent and older adults, children, and the deceased will continue to receive timely, person-centered services to meet their needs in a dignified respectful manner through the Public Administrator/Public Guardian program.
- Advancing efforts that support the County's Framework for Ending Homelessness and enhancing the coordination of services for individuals who are at risk of or experiencing homelessness through multiple programs and initiatives supporting populations including youth, veterans, seniors, LGBTQ+, individuals with justice involvement, and those with health and behavioral health needs. Advancing efforts under compassionate emergency solutions and pathways to housing to continue expanding emergency housing for the unincorporated communities and through collaborative efforts regionwide.
- Focusing on County efforts to increase the supply of affordable housing through the reimagining of excess County properties, continuation of the Innovative Housing Trust Fund, and expanded use of Project Based Vouchers; improving the integration of housing, health and human services for vulnerable populations through initiatives like Veterans Affairs Supportive Housing (VASH), Housing Opportunities for Persons with HIV/AIDS and providing ongoing rental assistance to support low-income households afford and maintain housing.
- Promoting child and family strengthening through a partnership with the Child and Family Strengthening Advisory Board and continued investments to improve service delivery by identifying and implementing culturally competent, family-centered, child-focused and trauma-informed best practices. In addition, providing family strengthening and prevention services in a more holistic and integrated way, focused on keeping families together, holding the family's voice as the expert in how to best keep their children safe, ensuring equitable approach to preventing child maltreatment, and reducing unnecessary child protective actions that have historically harmed and separated families.
- Supporting the community with the implementation of tools and resources to develop supports for families to stay together and thrive. Including the community in shaping the department and services through inclusive contracting practices, community forums, and incorporating the voice of lived experience in policies and practice. Enhancing service delivery and reducing administration and infrastructure costs through efforts to maximize telework opportunities, reduce HHSA's facilities footprint, and continue strategic IT investments that support person-centered service delivery and integrate systems to support coverage and care efforts that include treatment, assistance, protection, and prevention.

## Behavioral Health Services (BHS)

A net increase of $140.7 million (11.2%) from the Fiscal Year 2025–26 Adopted Budget. This comparison reflects the department's budget as an standalone department relative to its budget when it was part of HHSA, ensuring a consistent view of year-over-year changes. The increase reflects continued investment in expanding and strengthening mental health and substance use services and advancing equity through improved outreach, capacity building and service enhancements for historically underserved communities. This change follows direction from the County

of San Diego Board of Supervisors to optimize organizational structure, strengthen accountability, improve access to care and ensure compliance with evolving federal and State requirements. As a standalone department, BHS is shifting from a program- and contract-driven model to a person-centered health plan structure similar to Medi-Cal managed care plans. Core functions now include benefit design, care management, network and utilization management and enhanced member experience. These changes support BHS's role as a specialty behavioral health plan focused on delivering coordinated, high-quality care, optimizing resources, and building critical administrative and service delivery infrastructure.

BHS advanced several major State initiatives that strengthen and modernize the behavioral health continuum including the *Behavioral Health Community-Based Organized Networks of Equitable Care and Treatment* (BH-CONNECT) and *California Advancing and Innovating Medi-Cal* (CalAIM). BHS also conducted extensive readiness activities to prepare for Behavioral Health Services Act (BHSA) implementation on July 1, 2026. BHSA is the result of California voters approving Proposition 1 in March 2024 and marked the most significant update to the public behavioral health system in nearly two decades. Reforms within the BHSA expand the types of behavioral health support available to Californians who are eligible for services and are in need by focusing on historical gaps and emerging policy priorities. BHS is taking a systematic approach to service alignment which includes sunsetting certain contracts that will no longer be financially sustainable. Contract decisions are being made on an ongoing basis in alignment with department goals and priorities, as well as mandates driven by BHS' specialty behavioral health plan status. Along with grant funding and capital improvements, these combined efforts—organizational restructuring, infrastructure modernization, expanded services, and workforce investments—position BHS to improve access, strengthen accountability, and deliver a more equitable, integrated behavioral health system for San Diego County.

Major changes include:

- Net increase of 36.00 staff years to support the department's transition to a person-centered health plan structure includes the transfer of 31.00 staff from HHSA's Administrative services for fiscal and billing functions, and 5.00 additional staff from Administrative Services to support operational and administrative needs aligned with the new plan model.
- Increase in Contracted Services to support expanded and enhanced mental health and substance use disorder (SUD) services. These investments increase service capacity, expand Medi-Cal benefits through participation in BH-CONNECT, sustain essential services with ongoing funding, and improve outreach and engagement for populations with historically low access to care.
- Significant expansions and improvements to successfully implement multiple State initiatives known collectively as Behavioral Health Transformation, including the Behavioral Health Services Act (BHSA), Senate Bill 43 (expanded definition of "grave disability"), and full participation in BH-CONNECT. Together, these initiatives expand benefits, improve service quality, and increase access for Medi-Cal beneficiaries with significant behavioral health needs.
    - Increasing capacity for Psychiatric Acute Inpatient Services to reduce barriers to timely care for high-need individuals.
    - Enhancing and expanding Assertive Community Treatment (ACT) programs to provide more intensive, field-based behavioral health support.
    - Establishing a new Chemical Dependency Recovery Program to expand treatment access for individuals with SUD.
    - Improving and expanding Crisis Stabilization Units (CSUs) to reduce waiting times and improve access for individuals in crisis.
    - Implementing BH-CONNECT, which enhances service quality and expands behavioral health Medi-Cal benefits.
    - Enhancing Crisis Residential Treatment Programs (CRTPs) to increase step-down and diversion capacity.
    - Redesigning and transitioning Strengths-Based Case Management (SBCM) into Full-Service Partnership (FSP) Intensive Case Management programs, including new supportive housing slots.
    - Expanding residential and long-term SUD recovery services to increase access to extended treatment options.
    - Investing in new infrastructure, including the Children's Crisis Residential Care (CCRC) facility, the Substance Use Residential & Treatment Services (SURTS) facility, and the one-time Incompetent to Stand Trial (IST) Diversion and Community-Based Restoration Infrastructure Project.
    - Expanding Adult Drug Court programs to increase diversion opportunities and treatment access for justice-involved individuals.
    - Preparing for implementation of the new Community Supports Services Transitional Rent benefit to expand housing-related supports for individuals at risk of homelessness.

Key areas of focus include:

- Expand crisis system capacity (CSUs, CRTPs, psychiatric inpatient services).

- Strengthen long-term care coordination (Intensive Case Management/Full-Service Partnership programs, SUD treatment, Chemical Dependency Recovery Program).
- Improve access to evidence-based Medi-Cal services through BH-CONNECT.
- Support critical infrastructure such as the CCRC and SURTS facilities.
- Advance recovery and justice-involved pathways through Adult Drug Court enhancements.
- Support culturally responsive, linguistically appropriate, community-centered care.
- Prioritize maintaining all core clinical services while minimizing client impacts and preserving access to essential treatment services wherever possible.
- Produce measurable improvements in community health and system performance, including:
    - Improved timeliness of care through expanded inpatient, CSU, and CRTP capacity, reducing emergency department boarding and crisis wait times.
    - Reduced risk to homelessness through enhanced Intensive Case Management, new supportive housing slots, and preparation for Transitional Rent services.
    - Lower justice-system involvement due to expanded Adult Drug Court programs and strengthened diversion pathways.
    - Higher treatment engagement rates among historically underserved communities through equity-focused outreach and expanded Medi-Cal benefits under BH-CONNECT.
    - Increased sustained recovery by expanding access to longer-term residential SUD treatment options and the new Chemical Dependency Recovery Program.
    - Better outcomes for youth and families with the addition of the Children's Crisis Residential Care facility, which increases appropriate crisis stabilization and short-term treatment.
    - More continuity of care across the behavioral health continuum through redesigned case management models and investment in long-term recovery infrastructure.
    - Improved service quality with BH-CONNECT's benefit expansion, increased monitoring, and stronger care coordination standards.
    - Reduction in health disparities through culturally responsive, community-centered workforce strategies and targeted enhancements for populations experiencing historic inequities.

## Land Use and Environment Group (LUEG)

A net increase of $40.7 million or 5.2% from the Fiscal Year 2025–26 Adopted Budget. This increase primarily relates to Climate Action Plan projects, Watershed Protection Program and Flood Control District maintenance and capital projects, offset by decreases related to the reduction in Countywide retirement contribution, the completion of a number of major maintenance projects, aligning available funding with priorities and increases in costs which results in reductions in discretionary activities with minimal impact on mandated services and service levels.

The proposed LUEG Fiscal Year 2026-27 budget continues to deploy multiple categories of budget mitigations to make resources available for core County services. This includes recalibrating department budgets to reallocate discretionary funds through service level reductions, streamlining operations, and maximizing alternative funding. LUEG will implement the strategies as noted below to continue to provide core services and meet the needs of the County's most vulnerable residents.

- Service Level Reduction
    - Freeze vacant positions, reallocate funding from General Purpose Revenue to Program Revenue, and reduce funding for contracts and temporary help. Community-facing impacts are generally minimal with these reduced service level adjustments.
        - These adjustments reduce internal capacity and specialized support expertise but are not expected to create direct community impacts. They may limit our ability to launch new initiatives or may extend timelines. Essential services for the community, including core program outreach and mandated activities will continue to be delivered.
- Consolidate/ Restructure & Streamline Operations
    - These adjustments streamline operations by reducing underutilized vehicles and shifting non-mandated positions to strengthen fiscal controls, improve operational efficiency, through organizational restructuring, while ensuring the size and scope of programs are aligned with the needs of the community.
- Suspend New Requests
    - Pause discretionary program growth and moving stormwater program to ongoing general purpose revenue while focusing funding requests where we can make an impact.

    - Pause new bike lane and sidewalk projects that have not yet entered construction, funded projects already underway will continue.
- Maximize Alternative Funding
    - Pursuing state and federal grants, partnerships and other external funding sources.
    - Leverage all available resources, including identifying new funding sources and maximizing the use of program revenue by shifting portions of GPR-funded programs to fee-based models and program revenue.
    - Implement strategic funding realignments and operational refinements to enhance fiscal sustainability while minimizing impacts on communities and service levels. Key mitigations include actively pursuing state and federal grants, strengthening partnerships, and expanding the use of external funding sources to reduce reliance on General Purpose Revenue (GPR). These funding shifts have no effect on workload or community services and result only in minor adjustments for fee payers.

Major changes include:

- The net reduction of 17.00 staff years to align available funding with priorities and as part of Countywide centralization efforts, addresses the increases in costs in the following departments: Agriculture, Weights and Measures reduction of 2.00 staff years in the Administration division, Land Use and Environment Group Executive Office reduction of 12.00 staff years, Planning & Development Services net decrease of 7.00 staff years in Administration, Long Range Planning and Housing, and Parks and Recreation increase of 4.00 staff years to support the opening of the San Luis Rey (SLR) Bonsall Community Park and support critical vegetation management.
- Ongoing maintenance projects at various County Park facilities include funding for ADA improvements, tree planting programs, and increasing park sustainability to reduce carbon footprint.
- Information Technology (IT) costs related to the upgrade of the County’s land use permitting and inspection system.
- Major maintenance projects across departments with the Land Use and Environment Group.
- Tijuana River Valley Emergency Response and beach and bay water testing investments.
- Climate Action Plan initiatives including tree planting, Purchase of Agricultural Conservation Easements (PACE) program, and Greenhouse Gas (GHG) reduction initiatives.
- Waste Planning diversion support and Recycling Program contracted services.
- Palomar and Ramona Airports capital improvement projects.
- Capital improvement projects with the Sanitation District.
- Closed landfills facility maintenance projects.
- The Watershed Management and Flood Protection Program support services.
- Maintenance and capital projects to support the Flood Control District.
- Funding to support the installation of Automated External Defibrillators (AEDs) at eight DPR sports facilities, expanding access to this lifesaving resource for youth sports participants. In addition, the funding will assist youth sports organizations across San Diego County through a voucher program that enables them to obtain AEDs at little to no cost and comply with Assembly Bill (AB) 310.

Key areas of focus include:

- Commitment to sustainable practices and solutions and ensuring they are reflected through our services across the region.
- Maintaining the County's long-term teleworking and alternate work schedule plans to reduce employee vehicle miles traveled, which reduces greenhouse gases and supports the protection of our environment.
- Commitment to being a leader in sustainability efforts to implement the Regional Decarbonization Framework which will provide a framework for the region to achieve zero carbon emissions.
- Protecting public health, safeguarding environmental quality, and helping to prevent disease through education and awareness of vector-borne diseases and proper disposal of household hazardous, electronic and universal waste.
- Protecting the region's watershed by improving the health of local waters and minimizing downstream pollutants.
- Protecting San Diego County’s $1.7 billion agricultural industry from damaging pests, noxious non-native weeds and diseases. Agriculture supports economic development through its contributions to national and international trade, employment and the production of healthy and high-quality crops necessary for health.
- Maintaining County roadway infrastructure in good condition to reduce impact on vehicles, enhance road safety and improve transportation facilities for customers.
- Engaging in a robust outreach process based on transparency which includes ongoing communication, informing, involving and collaborating with stakeholders so they can confidently participate and have equal access in the decision-making process.

## Finance and General Government Group (FGG)

A net increase of $49.8 million or 5.0% from the Fiscal Year 2025–26 Adopted Budget. This increase is primarily due to the net increase of 31.00 staff years, anticipated enterprise-wide information technology expenditures through the IT outsourcing contract, contracted services and maintenance at County facilities, and facility major maintenance projects.

The proposed FGG Fiscal Year 2026-27 budget continues to deploy multiple categories of budget mitigations to make resources available for core County services. This includes recalibrating department budgets to reallocate discretionary funds through internal service level reductions, streamlining operations, suspending new requests, maximizing alternative funding, and asset liability matching. FGG will implement the strategies as noted below to continue to provide core services, and meet the needs of the County's most vulnerable residents.

- Internal Service Level Reduction
    - Reduce internal service levels by freezing vacant positions and reducing the use of temporary staff in Human Resources Services, Talent Development, Legal Advisory, and the Office of Evaluation, Performance and Analytics.
- Consolidate/Restructure & Streamline Operations
    - Restructure General Services department operations to reduce overhead and realign planning and support services to rates.
    - Reduce overhead positions through centralization of countywide services.
    - Streamline County Administration Center maintenance and operations by utilizing a shared pool of maintenance staff with other County facilities.
- Suspend New Requests
    - Discretionary and non-critical upgrades and enhancements for systems that are tied to the County's Enterprise Resource Planning (ERP) applications will be suspended until the ERP Replatform project, which will replace the current ERP applications, is complete.
- Maximize Alternative Funding
    - Use Property Tax Administration revenues to offset the new ongoing maintenance and operations costs of the Integrated Property Tax System (IPTS).
    - Use funds from the Wellness Trust Fund to backfill the Employee Assistance Program (EAP) on a one-time basis.
- Asset Liability Matching
    - Strategic use of debt financing for the ERP Replatform project.

Major changes include:

- Net increase of 31.00 staff years. Increases include establishment of the Consumer Fairness and Public Protection Unit in County Counsel, Pollution Crisis Chief, staff years to support the Citizens' Law Enforcement Review Board jurisdiction expansion, enforcement of labor standards at events held in County parks, contract compliance, and transfer of positions from other Groups for the centralization of enterprise support functions. These are offset by decreases in staff years associated with a restructuring effort in the Department of General Services, winding down of administration of the American Rescue Plan Act of 2021 (ARPA) funds, and reductions in capacity in various support functions, including the FGG Executive Office, Auditor & Controller, Human Resources, and Office of Evaluation, Performance and Analytics.
- Modernize the County's technology infrastructure, including ongoing maintenance and support costs for the newly launched Integrated Property Tax System (IPTS) and Enterprise Resource Planning (ERP) Replatform project.
- Establish the Consumer Fairness and Public Protection Unit to serve as a civil enforcement and affirmative litigation function focused on consumer protection, consumer product safety, financial abuse, unfair competition, environmental justice, and economic fairness.
- Expand the Citizens' Law Enforcement Review Board's jurisdiction and increase capacity for community education and outreach, policy development, and investigations.
- Appoint a Pollution Crisis Chief to coordinate and align interagency efforts addressing the Tijuana River Valley sewage crisis, including public health monitoring, infrastructure mitigation, emergency response, environmental protection, and advocacy.
- Protect the safety of event workers and enforce labor standards at events held at County parks.
- Continue installing electric vehicle (EV) charging infrastructure across the county, including sites in unincorporated areas.
- Provide increased support to strengthen financial and operational controls across the County, including contract compliance.
- Conduct the November 3, 2026 Gubernatorial General Election.

Key areas of focus include:

- Manage the enterprise's financial planning and long-term financial forecasting models to inform strategic planning and ensure fiscal stability. Maintain robust financial reporting and audit programs to ensure compliance and integrity in County contracts and finances.
- Increase opportunities for local small businesses and enhance supplier diversity by launching the Business Engagement & Strategic Training (BEST) Initiative, a suite of programs for small businesses and nonprofits that provide technical assistance, administration, bookkeeping and labor compliance support, and bonding and insurance support.
- Modernize the County's information technology infrastructure, including the Enterprise Resource Planning (ERP) Replatform project and the procurement of the next information technology & telecommunications (IT&T) contract.
- Administer all aspects of the County's property tax services, including property assessment, tax collection and apportionment. Launched the Integrative Property Tax System (IPTS) to improve system resiliency, efficiency and accuracy.
- Improve efficiency in County operations through centralization of enterprise support functions, including finance, human resources, information technology, and communications.
- Prioritize the maintenance of aging infrastructure and facilities with modern, energy-efficient, well-designed facilities for customers and employees, and enhance community engagement and transparency in the capital planning process.
- Support efficient use of public resources by bolstering policies that reduce the County's footprint and the number of under-utilized vehicles.
- Strengthen a transparent and independent citizen complaint process, which provides relevant feedback and recommendations to the Sheriff and Chief Probation Officer.

## Capital Program

A net increase of $74.4 million or 162.3% from the Fiscal Year 2025-26 Adopted Budget. The amount budgeted in the Capital Program for capital projects can vary significantly from year to year based on the size and scope of capital needs in the coming years. The Fiscal Year 2026-27 Capital Program includes $112.9 million for capital projects and $7.3 million for the Edgemoor Development Fund to pay debt service on the 2024 Edgemoor Refunding Certificates of Participation for a total of $120.2 million. The projects included in the Capital Program funds are as follows:

- $34.3 million for design, environmental analysis, and construction of a new Ramona Sheriff Station;
- $12.7 million for design and construction of an integrated Behavioral Health Wellness Campus;
- $5.5 million for the design, environmental analysis, and construction of the Heritage Park Building;
- $3.0 million for the planning, design, environmental analysis, and construction of the Vista Detention Facility Modernization;
- $1.0 million for rehabilitation of the East County Road Maintenance Station & Fleet Garage;
- $0.4 million for the potential land acquisition, design and construction of the new Descanso Fire Station 45;
- $0.4 million to replace the playground shade structure at Lamar Park; and
- $55.6 million for various major maintenance projects to be capitalized.

In Fiscal Year 2027-28, appropriations decrease by $112.9 million from Fiscal Year 2026–27 and the program includes funding of $7.3 million for the Edgemoor Development Fund.

## Finance Other

A net increase of $133.1 million or 34.9% from the Fiscal Year 2025–26 Adopted Budget. Many of the appropriations in this group vary little from year to year, but some are one-time and can fluctuate significantly.

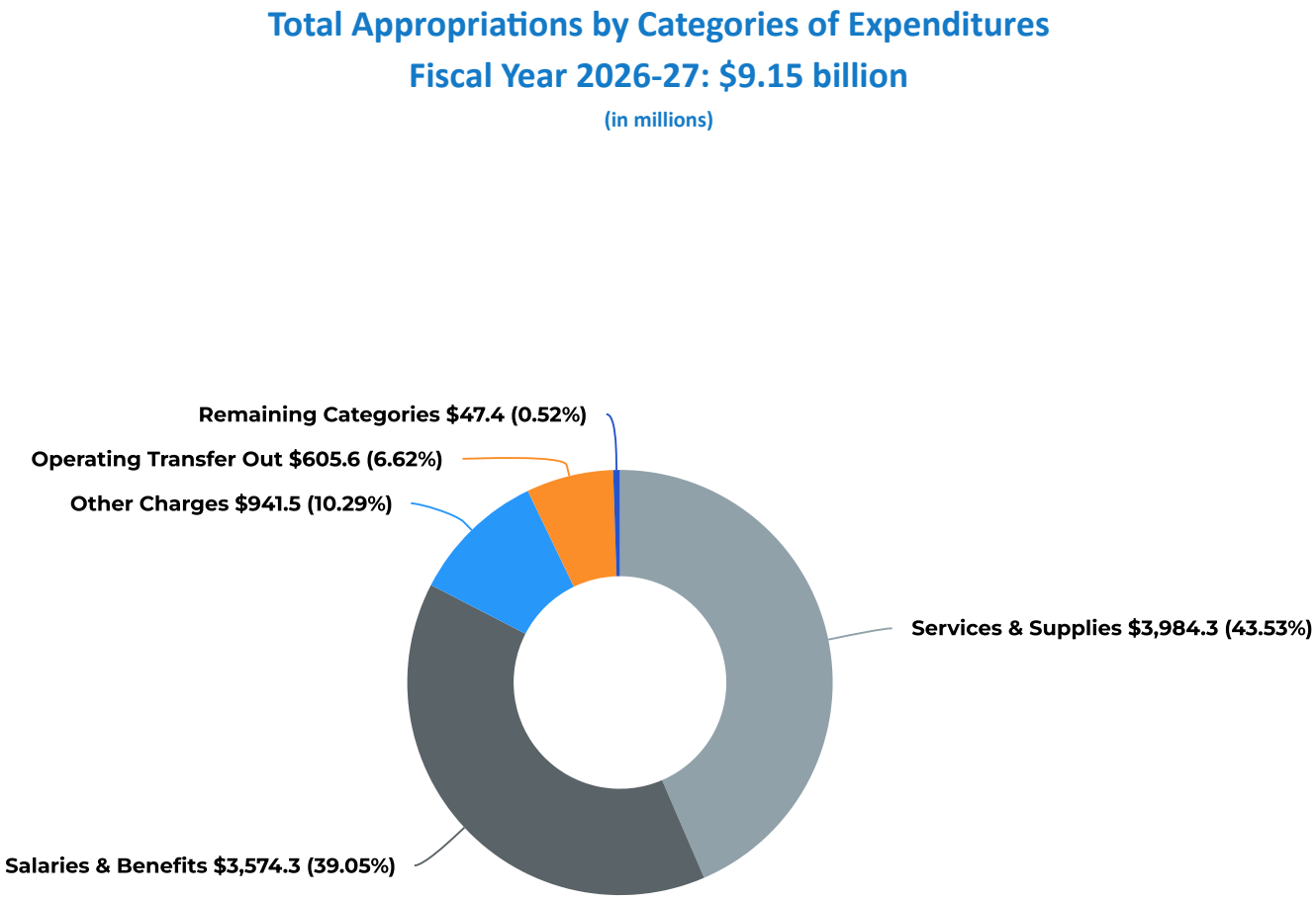
Major changes include:

- Increase in Countywide General Expenses due to the increase in one-time appropriations primarily related to time-sensitive operational expenditures funded by Unlocked Reserves as recommended by the CAO through the budget process in alignment with the County's Strategic Plan, and in one-time funding for the ERP re-platform project.
- Increase in Countywide Shared Major Maintenance due to one-time critical major maintenance projects across the enterprise.
- Increase in Lease Payments mainly as a result of scheduled principal and interest lease payments for the new 2026 Series A COPs for various capital projects and a firefighting helicopter supported by County Fire, offset by the final debt payment for the 2019 Justice Facilities Refunding.
- Increase in appropriations for the Community Enhancement program which reflects anticipated Transient Occupancy Tax revenues.

- Increase in Insurance ISF to support insurance premiums for Mexican Auto (non-emergency and emergency), Government Crime Bonds, Property, U.S. Custom Bonds, Cyber Liability, Aircraft, and Airport.
- Decrease in the Pension Obligation Bonds (POB) which is based on the final scheduled principal and interest payments and related administrative expenses for the 2004 and the 2008 taxable POBs.
- Decrease in the Public Liability ISF due to an anticipated decrease in settlements relating to liability payments.
- Decrease in Contributions to Capital Outlay fund due to a decrease in one-time General Fund costs for capital projects.
- Decrease in appropriations to fund the cost of financing the County's short-term cash borrowing program.

# Total Appropriations by Categories of Expenditures

The chart below shows the CAO Recommended Budget detailed by categories of expenditures. As noted previously, the Fiscal Year 2026–27 CAO Recommended Budget is **increasing overall by $518.7 million or 6.0%** to $9.15 billion from the Fiscal Year 2025–26 Adopted Budget and decreasing by $505.6 million or 5.5% to $8.65 billion in Fiscal Year 2027–28.

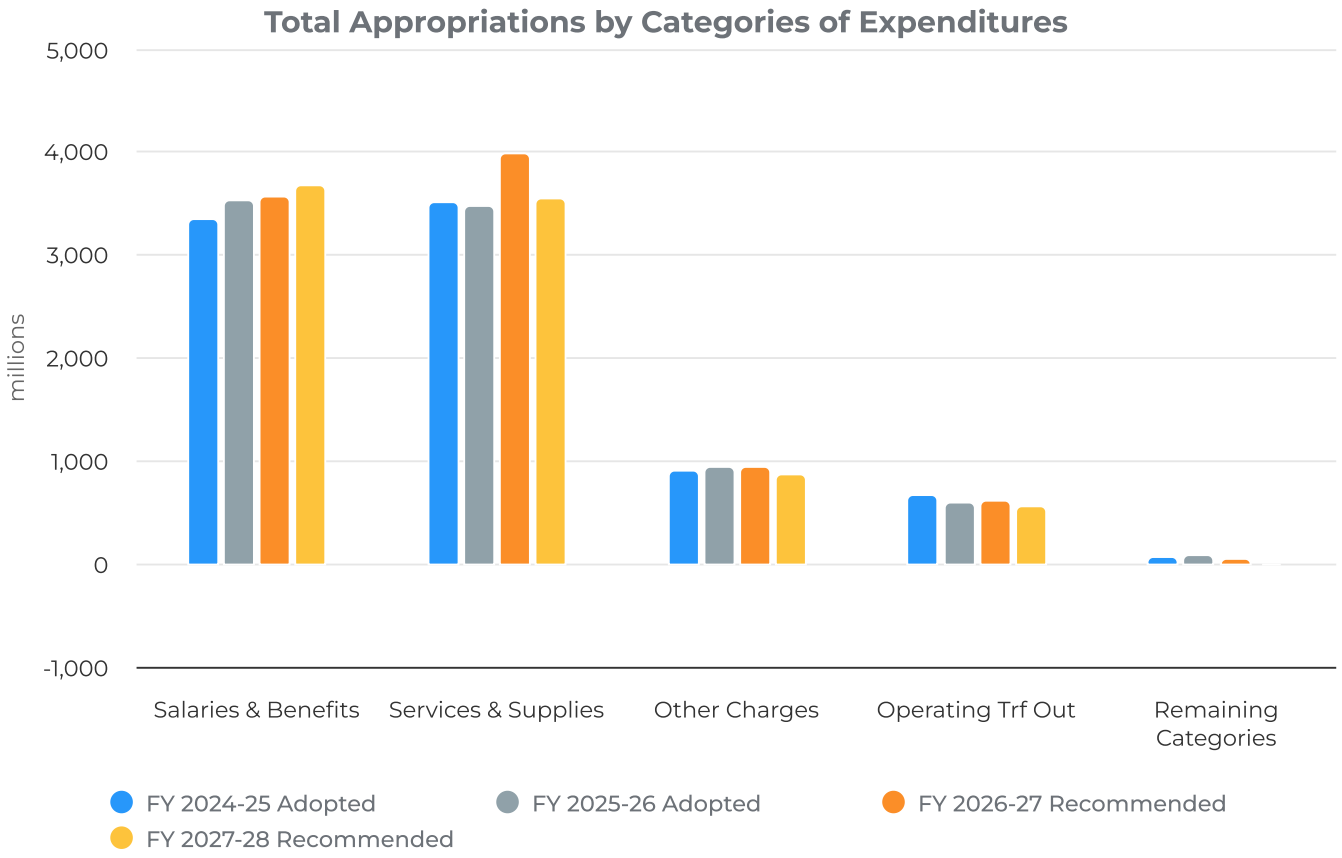



Note: In the chart and table, the sum of individual amounts may not total due to rounding. Remaining categories include Capital Assets/Land Acquisition, Capital Assets Software, Capital Assets Equipment, and Expenditure Transfer & Reimbursement.

## Salaries & Benefits

Salaries & Benefits are **increasing by $47.2 million or 1.3%** in Fiscal Year 2026–27. This change is primarily due to negotiated labor agreements, anticipated growth for planning purposes for safety members, and a net staffing increase of 108.00 staff years, offset by a reduction in Countywide retirement rates from the payoff of retirement system liabilities and salary adjustments to reflect staff turnover. This net increase is attributable to additional staffing in the Public Safety Group (PSG), Finance and General Government Group (FGG) and Behavioral Health Services (BHS) to address several key priority initiatives and meet operational needs among various departments.

In Fiscal Year 2027–28, Salaries & Benefits are increasing by $100.7 million or 2.8% primarily due to negotiated labor agreements for general members and for planning purposes for safety members labor negotiations. No change in staffing is recommended in Fiscal Year 2027–28. See the All Funds: Total Staffing section for a summary of staffing changes by business group.




## Total Appropriations by Categories of Expenditures (in millions)

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | %Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $ 3,357.4 | $ 3,527.1 | $ 3,574.3 | 1.3 | $ 3,675.0 |
| Services & Supplies | 3,521.2 | 3,484.1 | 3,984.3 | 14.4 | 3,556.8 |
| Other Charges | 907.3 | 945.7 | 941.5 | (0.4) | 874.2 |
| Operating Transfers Out | 672.6 | 595.7 | 605.6 | 1.7 | 552.1 |
| Remaining Categories: | | | | | |
| *Capital Assets/Land Acquisition* | 154.6 | 42.6 | 126.5 | 197.0 | 30.7 |
| *Capital Assets Equipment* | 58.6 | 81.4 | 64.5 | (20.8) | 36.5 |
| *Capital Assets Software* | 0.1 | 0.6 | 0.6 | - | - |
| *Expenditure Transfer & Reimbursements* | (141.3) | (42.7) | (144.1) | 237.4 | (77.6) |
| **Total** | **$ 8,530.4** | **$ 8,634.5** | **$ 9,153.2** | **6.0** | **$ 8,647.6** |

Note: In the chart and table, the sum of individual amounts may not total due to rounding.

## Services & Supplies

Services & Supplies are **increasing by a net of $500.2 million or 14.4%** in Fiscal Year 2026–27. This category accounts for expenditures for items such as office supplies, contracted services, facility leases, facility maintenance, minor equipment, utility usage, services provided by internal service funds (ISFs) and various other requirements. While individual accounts are increasing or decreasing by varying amounts, the following changes are driving the overall increase:

Behavioral Health Services (BHS) is increasing by $154.5 million, primarily due to increases associated with the implementation of the Behavioral Health Community-Based Organized Networks of Equitable Care and Treatment (BH-CONNECT) initiative to enhance service quality and expand Medi-Cal benefits, including Assertive Community Treatment (ACT), Clubhouse services, and Coordinated Specialty Care for First Episode Psychosis (CSC-FEP), information technology investments to support data integration and reporting requirements under State mandates, rate increases for mental health, substance use disorder, and opioid treatment programs, and expanded behavioral health services through Intensive Case Management with the transition of Strengths-Based Case Management (SBCM) to Full-Service Partnership (FSP) programs and expanded residential treatment services.

Finance Other is increasing by $162.6 million, primarily due to increases for projects funded with Fiscal Year 2026–27 Unlocked Reserves, including safety net programs, the Tijuana River Valley, and affordable housing development, as well as stormwater capital projects, increased ISF costs associated with public liability, employee benefits, and insurance premiums, and support for a film office, arts and culture, and Tenant Legal Aid.

Finance and General Government Group (FGG) is increasing by $123.0 million, primarily due to increases in the Department of General Services for contracted services and maintenance at County facilities and non-capital major maintenance projects, the Finance and General Government Executive Office for Integrated Property Tax System (IPTS) maintenance and operations, expenditure transfers associated with the centralization of staff, and Enterprise Resource Planning (ERP) replatforming efforts, the Assessor/Recorder/County Clerk for application services and software costs associated with legacy system projects, and County Counsel for technology system upgrades and initial operations of the Consumer Fairness and Public Protection Unit.

Public Safety Group (PSG) is increasing by $46.5 million, primarily due to increases in the Sheriff's Office for medical and mental health service contracts and State and Federal homeland security initiatives, the Public Defender for legal services, including services provided through the Office of Assigned Counsel (OAC) supporting the Immigrant Legal Defense Program (ILDP), as well as professional services and information technology system upgrades, the District Attorney for technology modernization, contracted services, and facility-related costs, the San Diego County Fire for fire protection, emergency medical services, and contracted programs, the Probation for increased client services, along with increased ISF costs across PSG departments for facilities, fleet, and information technology, and the PSG Executive Office for the No Shots Fired program.

Land Use and Environment Group (LUEG) is increasing by $33.6 million, primarily due to increases in the Department of Public Works for contracted services to support Flood Control District maintenance and capital projects, the Watershed Protection Program, waste planning and recycling programs, and the Road Program, Planning and Development Services for IT-related costs to align with County priorities and contracted services to support Climate Action Plan initiatives, and Parks and Recreations for one-time funding for an AED program.

These increases are partially offset by a decrease of $20.0 million in Health and Human Services Agency (HHSA), excluding the impact of the BHS transition, primarily due to the completion of prior-year one-time programs and the conclusion of various grant-funded initiatives. The decrease includes reductions related to COVID-related response activities and Hotel/Motel Vouchers and Case Management, as well as the conclusion of programs such as Refugee Support Services, CalFresh Healthy Living, and Immunization Local Assistance, and projects supported through the American Rescue Plan Act framework, including Encampment Resolution Program activities. The decrease also reflects the completion of one-time efforts such as the BHS Roadmap project and Public Housing Physical Needs Assessment, the conclusion of housing stabilization and community support programs including Home Safe and Compassionate Housing Solutions, and the conclusion of programs supported by CDA and CDPH grants, along with reductions related to No Place Like Home as the grant has been fully utilized and no additional projects are planned, as well as lower insurance and facility-related costs and right-sizing efforts to align ongoing expenditures with available County funding sources.

Additionally, there is a transfer of $1.1 billion from HHSA to Behavioral Health Services as a standalone department to better align County behavioral health services and enhance operational efficiency.

A decrease of $427.6 million or 10.7% in Fiscal Year 2027–28 is primarily due to the anticipated completion of one-time purchases and projects and a reduction to reflect funding streams including Realignment revenue based on sales tax receipts not keeping pace with overall increasing costs and demand for services.

## Other Charges

Other Charges are **decreasing by a net of $4.2 million or 0.4%** in Fiscal Year 2026–27. This category includes items such as aid payments, debt service payments, depreciation expense, interest expense, right-of-way easement purchases and other various payments, including contributions to other agencies. The overall decrease is largely driven by a decrease of $15.9 million in Finance Other primarily in Pension Obligation Bonds, which is based on the scheduled final principal and interest payment in Fiscal Year 2026–27, and in the Public Liability ISF due to anticipated decreases in settlements relating to liability payments.

These are partially offset by increases of $4.5 million in FGG primarily in the Department of General Services to align with projected depreciation charges, $3.9 million in PSG primarily in the Sheriff's Office to support medical and mental health services contracts, $2.9 million in LUEG primarily in the Department of Public Works (DPW) due to depreciation costs in the DPW Equipment Internal Services Fund and Airports Program as well as an increase in right-of-way costs of Road Program projects, and $0.4 million in HHSA mainly in the Child and Family Well-Being for Adoptions benefits and Foster Care benefit payments to align with caseload trends.

Additionally, there is a transfer of $1.5 million from HHSA to Behavioral Health Services as a standalone department to better align County behavioral health services and enhance operational efficiency.

A decrease of $67.4 million or 7.2% is projected in Fiscal Year 2027–28 primarily due to completion of one-time costs in Fiscal Year 2027–28.

## Operating Transfers Out

Operating Transfers Out, the transfer of resources from one fund to pay for activities in another, is **increasing by a net $9.9 million or 1.7%** in Fiscal Year 2026–27.

Increases include $7.9 million in HHSA primarily to align IHSS provider health benefit contribution costs as reflected in the IHSS Public Authority with caseload growth and labor negotiations with the United Domestic Workers in the Aging and Independence Services; $1.9 million in LUEG mainly due to one-time transfers from the Road Program and Flood Control District for capital projects in the Department of Public Works; $0.6 million in Finance Other primarily to support facility improvements; and $0.3 million in PSG primarily to support apparatus purchases in the San Diego County Fire.

These increases are partially offset by a decrease of $0.8 million in FGG primarily due to reduction in General Purpose Revenue (GPR) by enhancing collection activities through established Internal Service Fund rates which will allow for the shift in GPR resources for other enterprise requirements in County General Expense in the Department of General Services.

A decrease of $53.6 million or 8.8% is projected for Fiscal Year 2027–28 primarily due to the nonrecurrence of one-time items from the prior year.

## Capital Assets/Land Acquisition

Capital Assets/Land Acquisition, which includes capital improvement projects and property acquisitions, is increasing **by a net of $83.9 million or 197.0%** in Fiscal Year 2026-27.

Appropriations vary from year to year depending upon the cost of the various projects funded. See All Funds: Total Appropriations Capital Program for a list of planned capital projects. The increase is primarily in the Capital Program reflecting an increase of $74.4 million. In addition, increases of $9.8 million in LUEG are for capital projects in the Airport Program and the Sanitation District. These are partially offset by a decrease of $0.2 million in FGG due to the completion of the lease space build out for payment processing equipment and personnel in the Treasurer-Tax Collector and $0.1 million in PSG due to the completion of facility improvement projects in the Department of Child Support Services.

A decrease of $95.8 million or 75.7% is projected for Fiscal Year 2027–28 due to a decrease in planned appropriation to support one-time projects.

## Capital Assets Software

There is **no change for** Fiscal Year 2026–27.

A decrease of $0.5 million or 100.0% is projected for Fiscal Year 2027–28 due to completion of one-time purchases.

## Capital Assets Equipment

Capital Assets Equipment is **decreasing by a net $16.9 million or 20.8%** in Fiscal Year 2026–27. This account primarily includes routine Internal Service Fund (ISF) purchases of replacement vehicles and heavy equipment. It also includes appropriations for information technology hardware and communications equipment.

While the amounts may vary from year to year, there are decreases of $14.2 million in Finance Other due to the completion of prior year one-time purchases of a helicopter; $9.0 million in LUEG primarily due to the completion of one-time purchase of vehicles and equipment in the Department of Public Works; $1.3 million in FGG primarily due to the completion of purchase of the Vitals Mobile vehicle for the Recorder and removal of prior costs for a fire suppression system for the East County Archives in the Assessor/Recorder/County Clerk; and $1.2 million in HHSA primarily tied to one-time projects supported by the Epidemiology & Laboratory Capacity Enhancing Detection Expansion grant ending June 30, 2026 in the Public Health Services. These decreases are partially offset by an increase of $8.8 million in PSG primarily for state and federal homeland security initiatives and reentry programs, as well as equipment and program support costs in the Sheriff's Office and for apparatus purchases in the San Diego County Fire.

Additionally, there is a transfer of $0.2 million from HHSA to Behavioral Health Services as a standalone department to better align County behavioral health services and enhance operational efficiency.

A decrease of $28.0 million or 43.4% is anticipated in Fiscal Year 2027–28 primarily due to completion of one-time purchases.

## Expenditure Transfer & Reimbursements

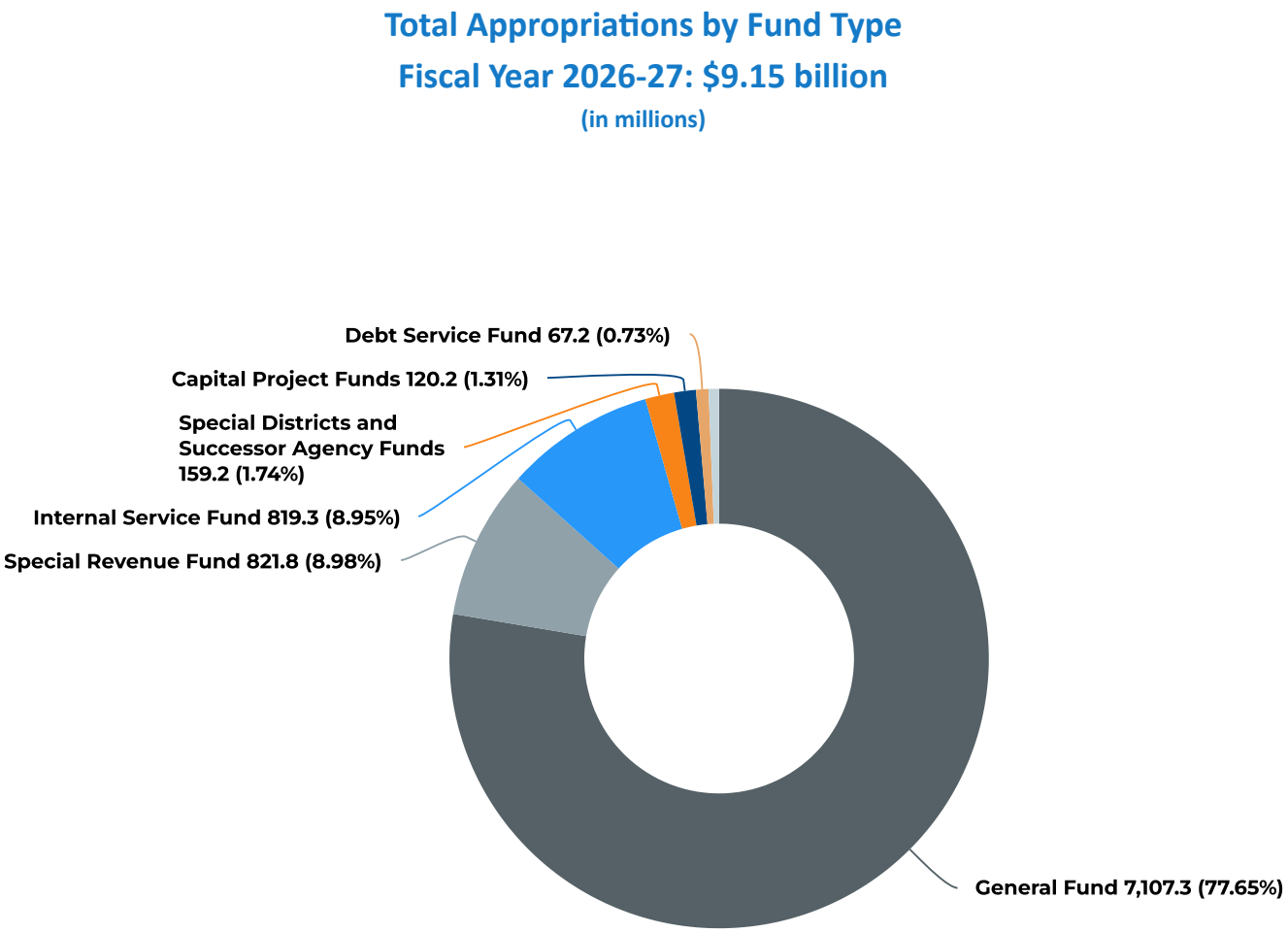
Expenditure Transfer & Reimbursements are **decreasing by $101.4 million or 237.4%** in Fiscal Year 2026–27. Activity in this account reflects the transfer of expenses for services provided to another department within the same fund. A transfer may occur because a department's funding source requires the expenditures to be recorded in that department for revenue claiming purposes, although the actual services are being provided by another department.

The Expenditure Transfer & Reimbursements accounts are negative amounts to avoid the duplication of expenditures. For the Fiscal Year 2026–27, one example is the agreement between the Health and Human Services Agency (HHSA) and the Department of Child Support Services (DCSS) for Bureau of Public Assistance Investigations services. The DCSS investigates suspected fraudulent public assistance cases for the HHSA. The DCSS offsets the budgeted expenses with a negative amount in the Expenditure Transfer & Reimbursements account. HHSA budgets the expense for that activity in a Services & Supplies account offset by the appropriate State or federal revenue account.

An increase of $66.6 million or 46.2% is anticipated in Fiscal Year 2027–28.

# Total Appropriations by Fund Type

The financial transactions of the County are recorded in individual funds and account groups. The State Controller prescribes uniform accounting practices for California counties. Various revenue sources are controlled and spent for purposes that require those funds to be accounted for separately. Accordingly, the funds and fund types described below provide the basic structure for the Operational Plan. Appendix B: Budget Summary and Changes in Fund Balance provides expenditure amounts for County funds by Type of Fund and by Group/Agency. (See also "Measurement Focus and Basis of Accounting" in the Summary of Financial Policies section).

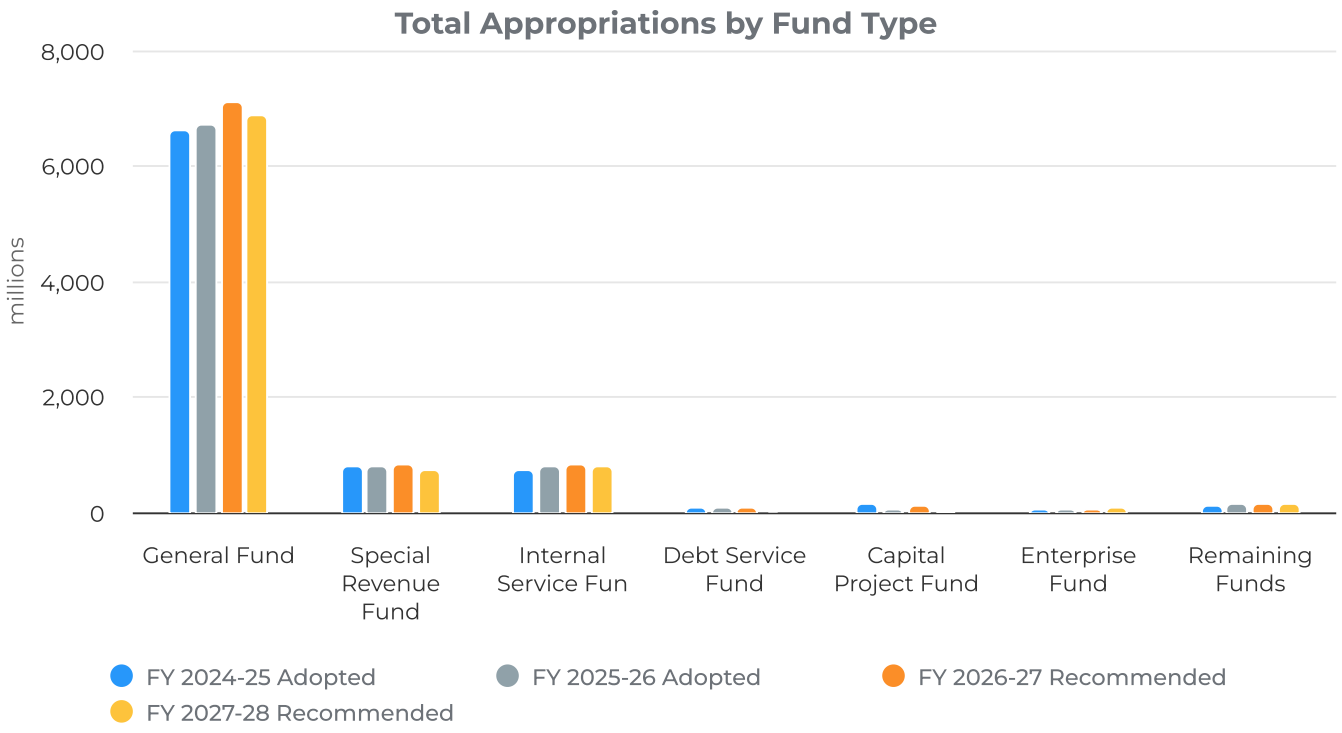



Note: In the chart and table, the sum of individual amounts may not total due to rounding.

## Governmental Fund Types

The General Fund is the County's primary operating fund and accounts for all financial resources except those required to be accounted for in another fund. Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes (other than for major capital projects). Examples include Road, Library, Tobacco Settlement and Proposition 172 funds. Debt

Service Funds account for the accumulation of resources for the payment of principal and interest on long-term debt. The Debt Service Funds include bond principal and interest payments and administrative expenses for Pension Obligation Bonds. A discussion of the County's long- and short-term financial obligations can be found in the Debt Management Policies and Obligations section. Capital Project Funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds and capitalized major maintenance projects.




**Total Appropriations by Fund Type (in millions)**

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund | $ 6,627.7 | $ 6,721.5 | $ 7,107.3 | 5.7 | $ 6,875.5 |
| Special Revenue Funds | 789.1 | 808.5 | 821.8 | 1.7 | 746.7 |
| Internal Service Funds | 720.2 | 787.2 | 819.3 | 4.1 | 806.9 |
| Debt Service Funds | 81.5 | 81.5 | 67.2 | (17.5) | - |
| Capital Project Funds | 136.1 | 45.8 | 120.2 | 162.3 | 7.3 |
| Enterprise Funds | 49.3 | 47.9 | 58.1 | 21.5 | 80.0 |
| Remaining Funds | 126.5 | 142.1 | 159.2 | 12.1 | 131.3 |
| **Total** | **$ 8,530.4** | **$ 8,634.5** | **$ 9,153.2** | **6.0** | **$ 8,647.6** |

## Proprietary Fund Types

**Internal Service Fund**s 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. Examples include the Facilities Management, Fleet, Purchasing and Contracting,

Insurance, Employee Benefits, Public Liability and Information Technology Internal Service Funds.

**Enterprise Funds** account for any activity for which a fee is charged to external users for goods or services. Enterprise funds are also used for any activity whose principal external revenue sources meet any of the following criteria:

- Any issued debt is backed solely by fees and charges.
- Cost of providing services must legally be recovered through fees and charges.
- Government's policy is to establish fees or charges to recover the cost of provided services.

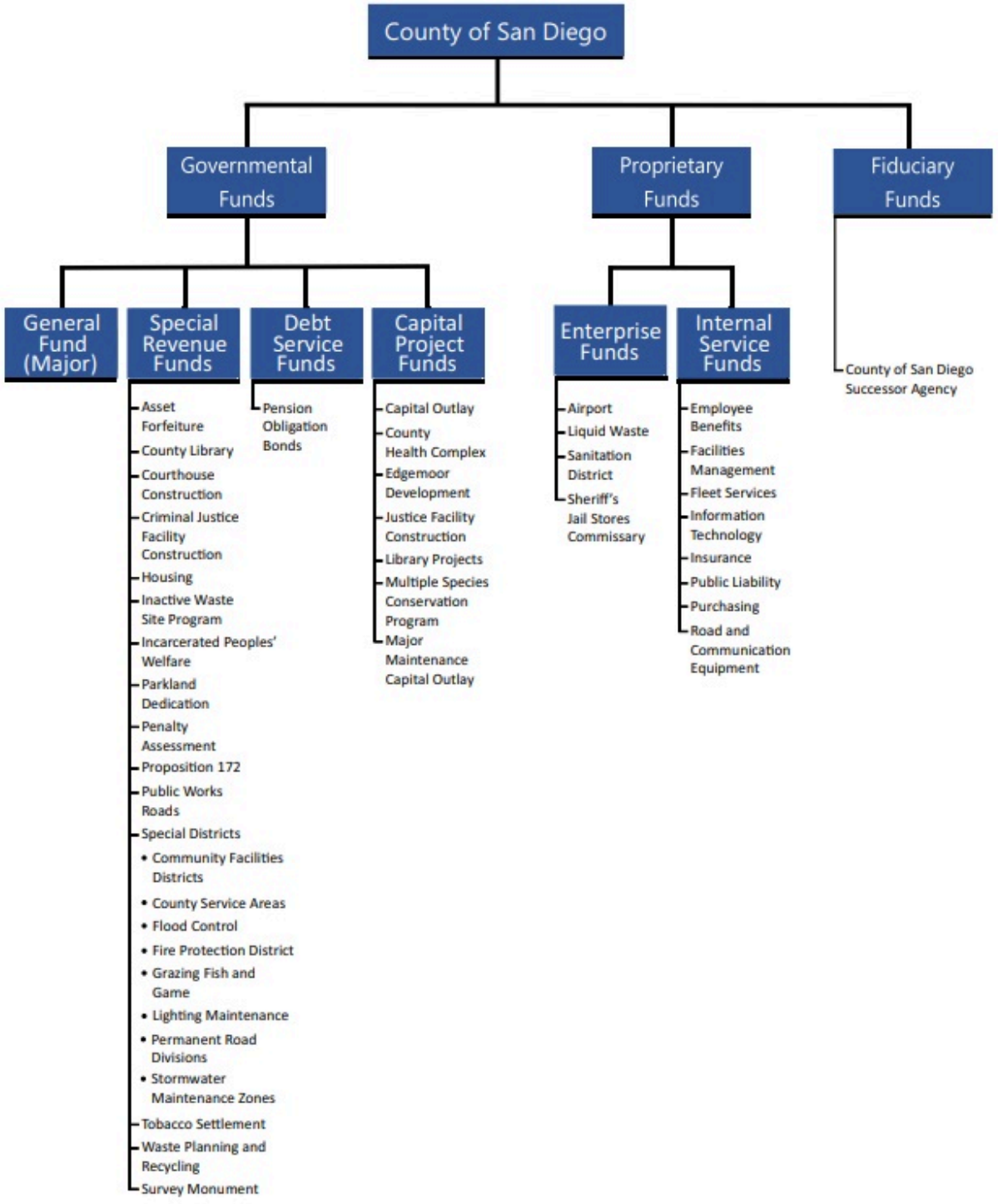
Examples include the Airport, Liquid Waste and Jail Commissary Funds.

## Fiduciary Funds

**Special Districts** are separate legal entities governed by the Board of Supervisors that provide for specialized public improvements and services deemed to benefit properties and residents financed by specific taxes and assessments. The special districts provide authorized services including sanitation, flood control, road, park, lighting maintenance, fire protection or ambulance service to specific areas in the County.

**Successor Agency Funds** are used to pay the outstanding obligations of the dissolved Redevelopment Agencies and taxing entities where the County is the Successor Agency. Redevelopment Agencies were originally established to account for the proceeds of redevelopment area incremental taxes, interest revenues and temporary loans which were used to eliminate blighted areas, improve housing, expand employment opportunities and provide an environment for the social, economic and psychological growth and well-being of all residents of the County. The State of California, through the passage of Assembly Bill X1 26, *Redevelopment Agency (RDA) Dissolution Act*, dissolved all redevelopment agencies as of February 1, 2012. As a requirement of the dissolution process, all funds, assets and obligations of the redevelopment agencies were transferred to successor agencies for payment or disbursement payment or disbursement.

# County Budgetary Fund Structure



# Department Fund Relationship

The table below summarizes the relationship between County funds and each of the County's business groups as of July 1, 2026. Funds are summarized by fund type and categorized as governmental, proprietary or fiduciary.

## Department Fund Relationship

| | GOVERNMENTAL | | | | PROPRIETARY | | FIDUCIARY |
|---|---|---|---|---|---|---|---|
| **Public Safety Group (PSG)** | **General Fund** | **Special Revenue Fund** | **Debt Service Funds** | **Capital Project Funds** | **Enterprise Funds** | **Internal Service Funds** | **Successor Agency Funds** |
| Animal Services | x | | | | | | |
| Child Support Services | x | | | | | | |
| District Attorney | x | x | | | | | |
| Medical Examiner | x | | | | | | |
| Office of Emergency Services | x | | | | | | |
| Probation | x | x | | | | | |
| Public Defender | x | | | | | | |
| PSG Executive Office | x | x | | | | | |
| San Diego County Fire | x | x | | | | | |
| Sheriff | x | x | | | x | | |
| **Health and Human Services Agency (HHSA)** | | | | | | | |
| Administrative Support | x | | | | | | |
| Aging & Independence Services | x | | | | | | |
| Behavioral Health Services | x | | | | | | |
| Child and Family Well-Being | x | | | | | | |
| Housing and Community Development Services | x | | | | | | x |
| Homeless Solutions and Equitable Communities | x | | | | | | |
| Medical Care Services | x | | | | | | |
| Public Health Services | x | | | | | | |
| Self-Sufficiency Services | x | | | | | | |
| **Land Use and Environment Group (LUEG)** | | | | | | | |
| Agriculture, Weights & Measures | x | x | | | | | |
| County Library | | x | | | | | |
| Environmental Quality | x | | | | | | |
| LUEG Executive Office | x | | | | | | |
| Parks and Recreation | x | x | | | | | |
| Planning & Development Services | x | | | | | | |
| Public Works | x | x | | | x | x | |
| **Finance and General Government (FGG) Group** | | | | | | | |
| Assessor/Recorder/County Clerk | x | | | | | | |
| Auditor and Controller | x | | | | | | |
| Board of Supervisors | x | | | | | | |
| Clerk of the Board of Supervisors | x | | | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Chief Administrative Office | x | | | | | | |
| Citizens' Law Enforcement Review Board | x | | | | | | |
| Civil Service Commission | x | | | | | | |
| County Counsel | x | | | | | x | |
| County Communications Office | x | | | | | | |
| County Technology Office | x | | | | | x | |
| FGG Group Executive Office | x | | | | | | |
| General Services | | | | | | x | |
| Grand Jury | x | | | | | | |
| Human Resources | x | | | | | x | |
| Purchasing and Contracting | | | | | | x | |
| Registrar of Voters | x | | | | | | |
| Treasurer-Tax Collector | x | | | | | | |
| County of San Diego Successor Agency | | | | | | | x |
| **Behavioral Health Services (BHS)*** | | | | | | | |
| Behavioral Health Services | x | | | | | | |
| **Capital Program** | x | | | x | | | |
| **Finance Other** | x | | x | | x | | |

* Effective July 1, 2026, the County will establish a new Behavioral Health Services (BHS) Group by transitioning programs and staff from the Health and Human Services Agency (HHSA).

# Appropriations Limit

Spending limits for the County are governed by the 1979 passage of California Proposition 4, Limitation of Government Appropriations (enacted as Article XIII B of the California Constitution, commonly known as the Gann initiative or Gann Limit). Proposition 4 places an appropriations limit on most spending from tax proceeds. The limit for each year is equal to the prior year's spending with upward adjustments allowed for changes in population and the cost of living. Most appropriations are subject to the limit. However, Proposition 4 and subsequently Proposition 99 (1988), Tobacco Tax and Health Protection Act, Proposition 10 (1998), California Children and Families First Act and Proposition 111 (1990), Traffic Congestion Relief and Spending Limitations Act, exempt certain appropriations from the limit. These exemptions include qualified capital outlay, debt service, local government subventions, new tobacco taxes, appropriations supported by increased gas taxes, and appropriations resulting from national disasters. When the limit is exceeded over a two-year period, Proposition 4 requires the excess to be split between taxpayer rebates and additional spending on schools. Appropriations in the two-year period can be averaged before becoming subject to the excess revenue provisions of the Gann Limit. As shown in the following table, the County continues to remain far below the Gann Limit.

**San Diego County Appropriations Limit (in millions)**

| | Fiscal Year 2021-22 | Fiscal Year 2022-23 | Fiscal Year 2023-24 | Fiscal Year 2024-25 | Fiscal Year 2025-26 |
|---|---|---|---|---|---|
| Gann Limit | $ 6,301 | $ 6,772 | $ 7,063 | $ 7,326 | $ 7,832 |
| Appropriations subject to the limit | $ 2,369 | $ 3,289 | $ 3,471 | $ 3,648 | $ 3,863 |

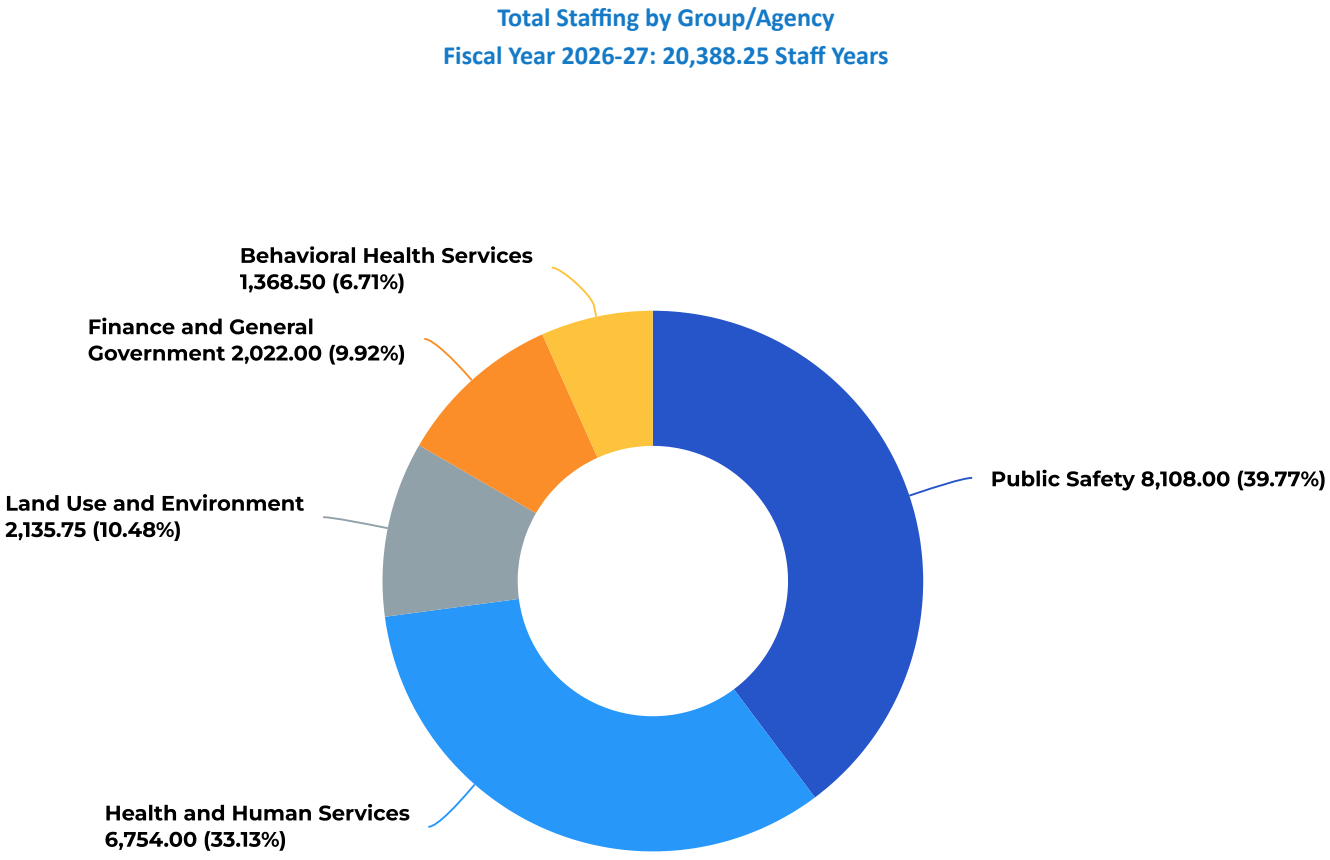
# ALL FUNDS: TOTAL STAFFING

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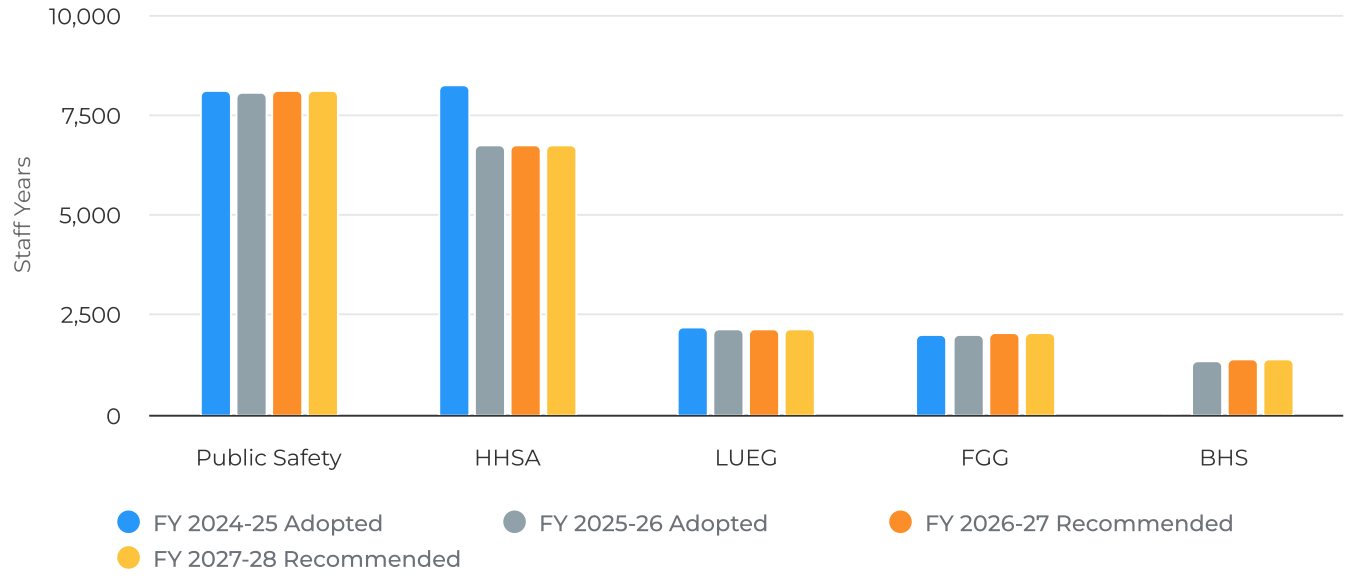
# Total Staffing by Group/Agency

Total staff years for Fiscal Year 2026–27 increased by 108.00 from the Adopted Budget for Fiscal Year 2025–26, an increase of 0.5% to a total of 20,388.25 staff years. This net increase is attributable to increased staffing in all Groups except for a minimal decrease in the Land Use and Environment Group. While overall staffing levels are increasing, there are some departments and programs in which staffing levels are decreasing. The staffing changes are summarized by business group in the chart below.

Effective July 1, 2026, the County will establish a new Behavioral Health Services (BHS) Group by transitioning programs and staff from the Health and Human Services Agency (HHSA). The following Group summaries incorporate the new group structures for both current and historical staffing levels.



**Total Staffing by Group/Agency**
**Fiscal Years 2024-25 Through 2027-28**




Note: In the chart and table, the sum of individual amounts may not total due to rounding. Behavioral Health Services is shown separately from HHSA in FY 2025-26 to provide a consistent comparison following its transition to a standalone department effective July 1, 2026 (FY 2026-27).

**Total Staffing by Group/Agency (staff years)**

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | Change | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|---|
| Public Safety | 8,077.00 | 8,061.00 | 8,108.00 | 47.00 | 0.6 | 8,108.00 |
| Health and Human Services | 8,243.50 | 6,743.00 | 6,754.00 | 11.00 | 0.2 | 6,754.00 |
| Land Use and Environment | 2,161.75 | 2,152.75 | 2,135.75 | (17.00) | (0.8) | 2,135.75 |
| Finance and General Government | 1,989.00 | 1,991.00 | 2,022.00 | 31.00 | 1.6 | 2,022.00 |
| Behavioral Health Services | - | 1,332.50 | 1,368.50 | 36.00 | 2.7 | 1,368.50 |
| **Total** | **20,471.25** | **20,280.25** | **20,388.25** | **108.00** | **0.5** | **20,388.25** |

## Public Safety Group (PSG)

PSG has a **net increase of 47.00 staff years, or 0.6%**, to address key initiatives and operational requirements.

- District Attorney's Office increases by 32.00 staff years to support the expansion of the Economic Crimes and Consumer Protection Division.
- Sheriff's Office increases by net 1.00 staff year to support ongoing incarcerated population and medical demands related to Proposition 36 (Prop 36), *The Homelessness, Drug Addiction, and Theft Reduction Act*, for restructuring efforts in nursing, mental health, detention facility supervision, an increase in law enforcement services requested by the City of Encinitas and the City of Lemon Grove as approved by the Board of Supervisors on October 21, 2025, offset by decreases due to restructuring efforts to utilize department resources for various operational needs.

- Child Support Services decreases by 10.00 staff years, with no impact to current service delivery, to align operations with available funding.
- Emergency Services decreases by 1.00 staff year due to the transfer of a position to the County Communications Office tied to Countywide centralization efforts. This reduction will result in efficiencies with better staffing alignment and a focus on core functions.
- Probation increases by net 3.00 staff years related to Proposition 36 and for mobile probation unit, offset by decreases related to budget mitigations through service level efficiencies.
- Public Defender increases by 29.00 staff years primarily to support increased caseloads associated with Prop 36 for indigent defense and clerical support for Immigrant Legal Defense Program (ILDP) as approved by the Board of Supervisors on September 9, 2025.
- Public Safety Executive Office decreases by net 7.00 staff years. A decrease of 8.00 staff years due to transfer of positions to the Department of Human Resources and the Chief Administrative Office tied to Countywide centralization efforts. This reduction will result in efficiencies with better staffing alignment and a focus on core functions. An increase of 1.00 staff year to support policy coordination.

In Fiscal Year 2027–28, there is no change in staffing recommended.

**Total Staffing by Department within Group/Agency (staff years)**

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | Change | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|---|
| **Public Safety** | **8,077.00** | **8,061.00** | **8,108.00** | **47.00** | **0.6** | **8,108.00** |
| Public Safety Executive Office | 21.00 | 21.00 | 14.00 | (7.00) | (33.3) | 14.00 |
| District Attorney | 1,052.00 | 1,052.00 | 1,084.00 | 32.00 | 3.0 | 1,084.00 |
| Sheriff | 4,702.00 | 4,710.00 | 4,711.00 | 1.00 | 0.0 | 4,711.00 |
| Child Support Services | 424.00 | 389.00 | 379.00 | (10.00) | (2.6) | 379.00 |
| Office of Emergency Services | 36.00 | 43.00 | 42.00 | (1.00) | (2.3) | 42.00 |
| Animal Services | 66.00 | 66.00 | 66.00 | - | - | 66.00 |
| Medical Examiner | 78.00 | 78.00 | 78.00 | - | - | 78.00 |
| Probation | 1,087.00 | 1,093.00 | 1,096.00 | 3.00 | 0.3 | 1,096.00 |
| Public Defender | 547.00 | 547.00 | 576.00 | 29.00 | 5.3 | 576.00 |
| San Diego County Fire | 64.00 | 62.00 | 62.00 | - | - | 62.00 |

## Health and Human Services Agency (HHSA)

HHSA has a **net increase of 11.00 staff years or 0.2%** from the Fiscal Year 2025-26 Adopted Budget. The demand for safety net services continues to increase. HHSA will be closely monitoring performance metrics around timely access to services to ensure State requirements are met in the budget year.

- Self Sufficiency Services (SSS): increase of 122.00 staff years to maintain timely, effective and efficient delivery of essential safety net services and respond to House Resolution 1 (H.R. 1) policy impacts.
- Aging & Independence Services (AIS): decrease of 8.00 staff years to align staffing levels with the anticipated funding allocation due to lower client participation in the Multi Senior Services Program (MSSP).
- Child and Family Well-Being (CFWB): net decrease of 23.00 staff years, including a decrease of 32.00 staff years due to alignment of resources with funding streams within discretionary programs, partially offset by an increase of 7.00 staff years transferred from Public Health Services (PHS) to support the CFWB Home Visiting Program and an increase of 2.00 staff years transferred from Administrative Support to support the Child & Family Strengthening program that provides the opportunity to integrate resources, programs, and services to support families and increase protective factors and support operational needs.

- Public Health Services (PHS): net decrease of 31.00 staff years, including a decrease of 22.00 staff years due to transfers to Administrative Support tied to the restructure of San Diego Advancing and Innovating Medi-Cal (SDAIM), a decrease of 7.00 staff years due to transfers to Child and Family Well-Being (CFWB) to support the CFWB Home Visiting Program, and a decrease of 2.00 staff years due to alignment of resources with funding streams within discretionary programs.
- Administrative Support: net decrease of 47.00 staff years, including a decrease of 36.00 staff years due to a transfer to support the new Behavioral Health Services (BHS) Group, a decrease of 20.00 staff years due to alignment of resources with funding streams within discretionary programs, a decrease of 10.00 staff years due to a transfer to Finance and General Government Group (FGG) tied to County's centralization initiative in administrative functions, a decrease of 2.00 staff years due to a transfer to Child and Family Well-Being (CFWB), and a decrease of 1.00 staff year due to a transfer to Housing & Community Development Services (HCDS), partially offset by an increase of 22.00 staff years due to a transfer from PHS primarily to support new Clinical and Safety Net Coordination Division.
- Housing & Community Development Services (HCDS): net decrease of 2.00 staff years, including a decrease of 3.00 staff years due to alignment of resources with funding streams within discretionary programs, partially offset by an increase of 1.00 staff year due to a mid-year transfer from Administrative Support for operational needs.

In Fiscal Year 2027-28, no change in staffing is recommended.

**Total Staffing by Department within Group/Agency (staff years)**

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | Change | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|---|
| **Health and Human Services** | **8,243.50** | **6,743.00** | **6,754.00** | **11.00** | **0.2** | **6,754.00** |
| Self-Sufficiency Services | 2,846.00 | 2,750.00 | 2,872.00 | 122.00 | 4.4 | 2,872.00 |
| Aging & Independence Services | 654.00 | 651.00 | 643.00 | (8.00) | (1.2) | 643.00 |
| Behavioral Health Services | 1,332.50 | - | - | - | - | - |
| Child and Family Well-Being | 1,672.00 | 1,661.00 | 1,638.00 | (23.00) | (1.4) | 1,638.00 |
| Public Health Services | 775.00 | 981.00 | 950.00 | (31.00) | (3.2) | 950.00 |
| Administrative Support | 430.00 | 456.00 | 409.00 | (47.00) | (10.3) | 409.00 |
| Housing & Community Development Services | 158.00 | 244.00 | 242.00 | (2.00) | (0.8) | 242.00 |
| Medical Care Services Department | 216.00 | - | - | - | - | - |
| Homeless Solutions and Equitable Communitie | 160.00 | - | - | - | - | - |

## Land Use and Environment Group (LUEG)

LUEG has a **decrease of 17.00 staff years or 0.8%** from the Fiscal Year 2025–26 Adopted budget. The decrease in staff years is primarily due to reductions in discretionary activities, efforts to streamline operations, budget mitigations to make resources available for core County services, and transfer of staffing due to County's centralization efforts for support functions.

- Land Use and Environment Group Executive Office decrease of 12.00 staff years. The reduction of 10.00 staff years is due to the centralization of core functions to better align staffing and create efficiencies. The reduction of 2.00 staff years supports mitigations to make resources available for core County services.
- Planning & Development Services decrease of 7.00 staff years. This includes a reduction of 4.00 staff years for vacant positions that previously supported long-range planning efforts and may limit capacity for new initiatives but will have minimal impact to customers. There is a reduction of 2.00 staff years for vacant positions in administration and a reduction of 1.00 staff year in Geographic Information Systems (GIS) for a vacant position that previously supported planning and infrastructure projects.
- Agriculture, Weights and Measures decrease of 2.00 staff years. These positions in administration will be eliminated as they are vacant.
- Parks and Recreation increase of 4.00 staff years. This includes an increase of 3.00 staff years for the opening of the San Luis Rey (SLR) Bonsall Community Park and an increase of 1.00 staff year to support critical vegetation management by the North County Inland Patrol.

In Fiscal Year 2027–28, there is no change in staffing recommended.

**Total Staffing by Department within Group/Agency (staff years)**

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | Change | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|---|
| **Land Use and Environment** | **2,161.75** | **2,152.75** | **2,135.75** | **(17.00)** | **(0.8)** | **2,135.75** |
| Land Use and Environment Executive Office | 33.00 | 32.00 | 20.00 | (12.00) | (37.5) | 20.00 |
| *Executive Office* | *21.00* | *20.00* | *8.00* | *(12.00)* | *(60.0)* | *8.00* |
| *Office of Sustainability and Environmental Justice* | *12.00* | *12.00* | *12.00* | - | - | *12.00* |
| Agriculture, Weights and Measures | 199.00 | 195.00 | 193.00 | (2.00) | (1.0) | 193.00 |
| County Library | 301.75 | 301.75 | 301.75 | - | - | 301.75 |
| Environmental Health and Quality | 346.00 | 346.00 | 346.00 | - | - | 346.00 |
| Parks and Recreation | 304.00 | 302.00 | 306.00 | 4.00 | 1.3 | 306.00 |
| Planning and Development Services | 318.00 | 317.00 | 310.00 | (7.00) | (2.2) | 310.00 |
| Public Works | 660.00 | 659.00 | 659.00 | - | - | 659.00 |

## Finance and General Government Group (FGG)

FGG has an **increase of 31.00 staff years** or 1.6%.

- Finance and General Government Group (FGG) Executive Office: Net decrease of 28.00 staff years is tied to the transfer of positions to the Chief Administrative Office (CAO), Chief Financial Office, County Technology Office, and Human Resources, which will better align staffing and create efficiencies by centralizing core functions, and the move of the Office of Equity and Racial Justice (OERJ) to the CAO.
- Treasurer-Tax Collector: Increase of 5.00 staff years to support and increase the efficiency of Tax Collection operations.
- Chief Administrative Office: Net increase of 42.00 staff years is mainly due to the transfer of positions to centralize core functions, including finance functions in the new Chief Financial Office, and the move of OERJ from the FGG Executive Office to the CAO. In addition, there are increases in the Office of Ethics, Compliance and Labor Standards to support Parks events labor standards and enterprise-wide contract compliance and monitoring, and a transfer of a position from Purchasing and Contracting to the Office of Economic Development and Government Affairs (EDGA) to support small-local business programs, offset by a decrease in the Office of Evaluation, Performance, and Analytics due to alignment of resources with funding streams within discretionary programs. This reduction will result in a reduction in program evaluation and analytics support capacity.
- Auditor and Controller: Decrease of 5.00 staff years related to the winding down of the administration of American Rescue Plan Act of 2021 (ARPA) funds and to align resources with funding streams. This reduction due to funding streams not keeping pace with overall expenditure growth will not have an immediate impact to existing services by freezing a vacant position but reduces general financial oversight capacity.
- County Technology Office: Increase of 4.00 staff years due to a transfer of positions tied to consolidation efforts to support centralizing Information Technology functions.
- Citizens' Law Enforcement Review Board (CLERB): Increase of 3.00 staff years to support CLERB's jurisdiction expansion to include Sheriff and Probation employees and contractors, and to support additional community education and outreach.
- Clerk of the Board of Supervisors: Decrease of 1.00 staff year to transfer a position to the Chief Financial Office tied to consolidation efforts.
- County Counsel: Increase of 9.00 staff years to establish the Consumer Fairness and Public Protection Unit.
- Human Resources: Net increase of 4.00 staff years is due to a transfer of positions tied to consolidation efforts, which will result in efficiencies with better staffing alignment and a focus on core human resources functions, partially offset by a decrease due to alignment

of resources with funding streams within discretionary programs. This will result in service level reductions in recruitment outreach and training.

- County Communications Office: Increase of 6.00 staff years due to the transfer of positions tied to the County's enterprise initiative to create efficiencies by centralizing Communications functions in the County Communications Office.
- General Services: Net decrease of 7.00 staff years mainly to reduce positions tied to consolidation efforts within the department. This reduction will result in efficiencies with better staffing alignment and a focus on core functions. This is slightly offset by additional staffing in support of the Memorandum of Agreement with County Fire for dedicated vehicle maintenance.
- Purchasing and Contracting: Decrease of 1.00 staff year is associated with the transfer of a position to EDGA tied to small-local business support programs.

In Fiscal Year 2027–28, there is no change in staffing recommended.

**Total Staffing by Department within Group/Agency (staff years)**

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | Change | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|---|
| **Finance and General Government** | **1,989.00** | **1,991.00** | **2,022.00** | **31.00** | **1.6** | **2,022.00** |
| Finance & General Government Executive Office | 43.00 | 32.00 | 4.00 | (28.00) | (87.5) | 4.00 |
| Board of Supervisors | 83.00 | 83.00 | 83.00 | - | - | 83.00 |
| Assessor / Recorder / County Clerk | 448.50 | 448.50 | 448.50 | - | - | 448.50 |
| Treasurer - Tax Collector | 125.00 | 125.00 | 130.00 | 5.00 | 4.0 | 130.00 |
| Chief Administrative Office | 53.00 | 64.00 | 106.00 | 42.00 | 65.6 | 106.00 |
| *Executive Office* | *8.00* | *11.00* | *19.00* | *8.00* | *72.7* | *19.00* |
| *Office of Ethics, Compliance and Labor Standards* | *17.00* | *17.00* | *19.00* | 2.00 | 11.8 | *19.00* |
| *Office of Equity and Racial Justice* | *8.00* | - | *7.00* | *7.00* | - | *7.00* |
| *Office of Evaluation, Performance and Analytics* | *20.00* | *18.00* | *16.00* | *(2.00)* | *(11.1)* | *16.00* |
| *Economic Development & Government Affairs* | - | *18.00* | *19.00* | *1.00* | 5.6 | *19.00* |
| *Chief Financial Office* | - | - | *26.00* | *26.00* | - | *26.00* |
| Auditor and Controller | 236.50 | 236.50 | 231.50 | (5.00) | (2.1) | 231.50 |
| County Technology Office | 18.00 | 20.00 | 24.00 | 4.00 | 20.0 | 24.00 |
| Citizens' Law Enforcement Review Board | 10.00 | 10.00 | 13.00 | 3.00 | 30.0 | 13.00 |
| Civil Service Commission | 3.00 | 3.00 | 3.00 | - | - | 3.00 |
| Clerk of the Board of Supervisors | 30.00 | 30.00 | 29.00 | (1.00) | (3.3) | 29.00 |
| County Counsel | 197.00 | 197.00 | 206.00 | 9.00 | 4.6 | 206.00 |
| Human Resources | 137.00 | 137.00 | 141.00 | 4.00 | 2.9 | 141.00 |
| County Communications Office | 23.00 | 23.00 | 29.00 | 6.00 | 26.1 | 29.00 |
| General Services | 430.00 | 430.00 | 423.00 | (7.00) | (1.6) | 423.00 |
| Purchasing and Contracting | 77.00 | 77.00 | 76.00 | (1.00) | (1.3) | 76.00 |
| Registrar of Voters | 75.00 | 75.00 | 75.00 | - | - | 75.00 |

## Behavioral Health Services (BHS)

BHS has a net increase of **36.00 staff years (2.7%)** compared to the Fiscal Year 2025–26 Adopted Budget. Effective July 1, 2026, BHS was established as a standalone department, transitioning out of HHSA, to better align County behavioral health services and enhance operational efficiency. The net increase of 36.00 staff years reflects additional staffing transfers necessary to support the transition of BHS into a standalone department.

- BHS Administration: Net increase of 36.00 staff years from the Health and Human Services Agency's Administrative Support to support BHS billing and fiscal operations as part of the department's structural transition and to manage operational needs.

In Fiscal Year 2027-28, no change in staffing is recommended.

**Total Staffing by Department within Group/Agency (staff years)**

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | Change | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|---|
| **Behavioral Health Services** | **-** | **1,332.50** | **1,368.50** | **36.00** | **2.7** | **1,368.50** |
| Behavioral Health Services | - | 1,332.50 | 1,368.50 | 36.00 | 2.7 | 1,368.50 |

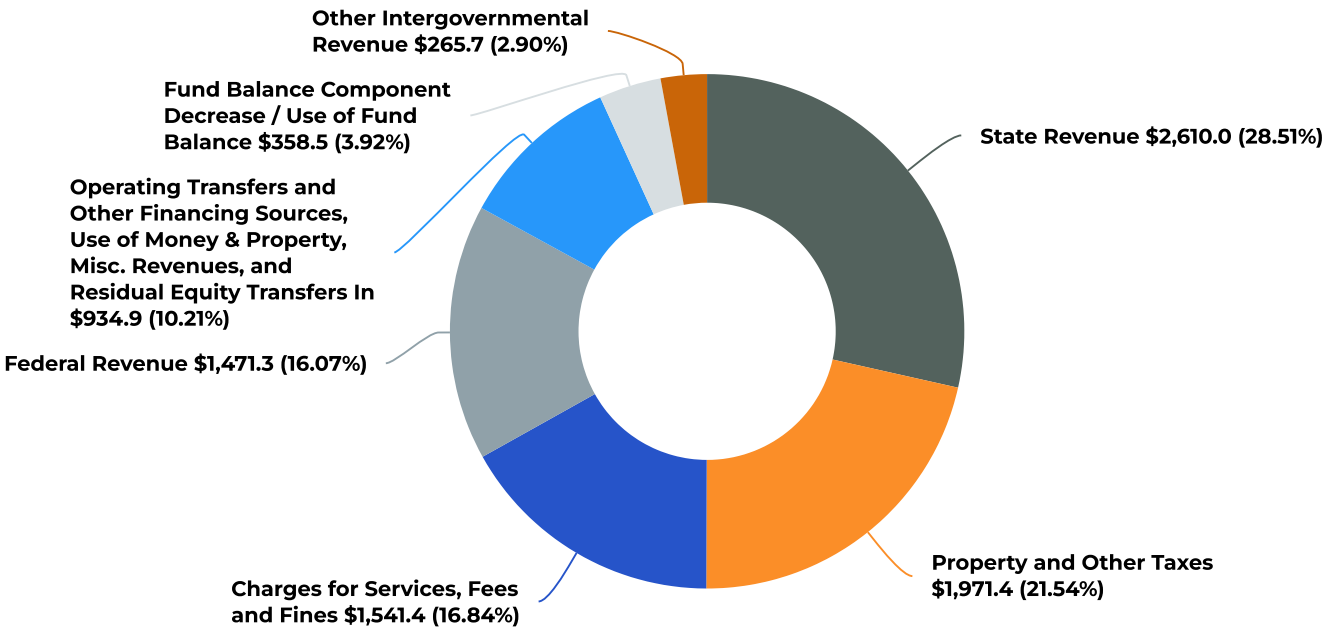
# ALL FUNDS:
# TOTAL FUNDING SOURCES

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# Total Funding by Source

Total resources available to support County services for **Fiscal Year 2026–27 are $9.15 billion, an increase of $518.7 million or 6.0% from the Fiscal Year 2025–26 Adopted Budget.** Total resources decrease by $505.6 million or 5.5% to $8.65 billion in Fiscal Year 2027-28. For Fiscal Year 2026–27, the combination of State Revenue ($2.61 billion), Federal Revenue ($1.47 billion) and Other Intergovernmental Revenue ($265.7 million) supplies 47.5% of the funding sources for the County's budget. Interfund Operating Transfers, Use of Money & Property, Miscellaneous Revenues, Residual Equity Transfers In and Other Financing Sources make up 10.2% of the funding sources ($934.9 million). Another 16.8% ($1.54 billion) comes from Charges for Current Services, and Fees and Fines. Use of Fund Balance and Fund Balance Component Decreases supply 3.9% ($358.5 million) of the funding sources.

## Total Funding Source
## Fiscal Year 2026-27: $9.15 billion
## (in millions)

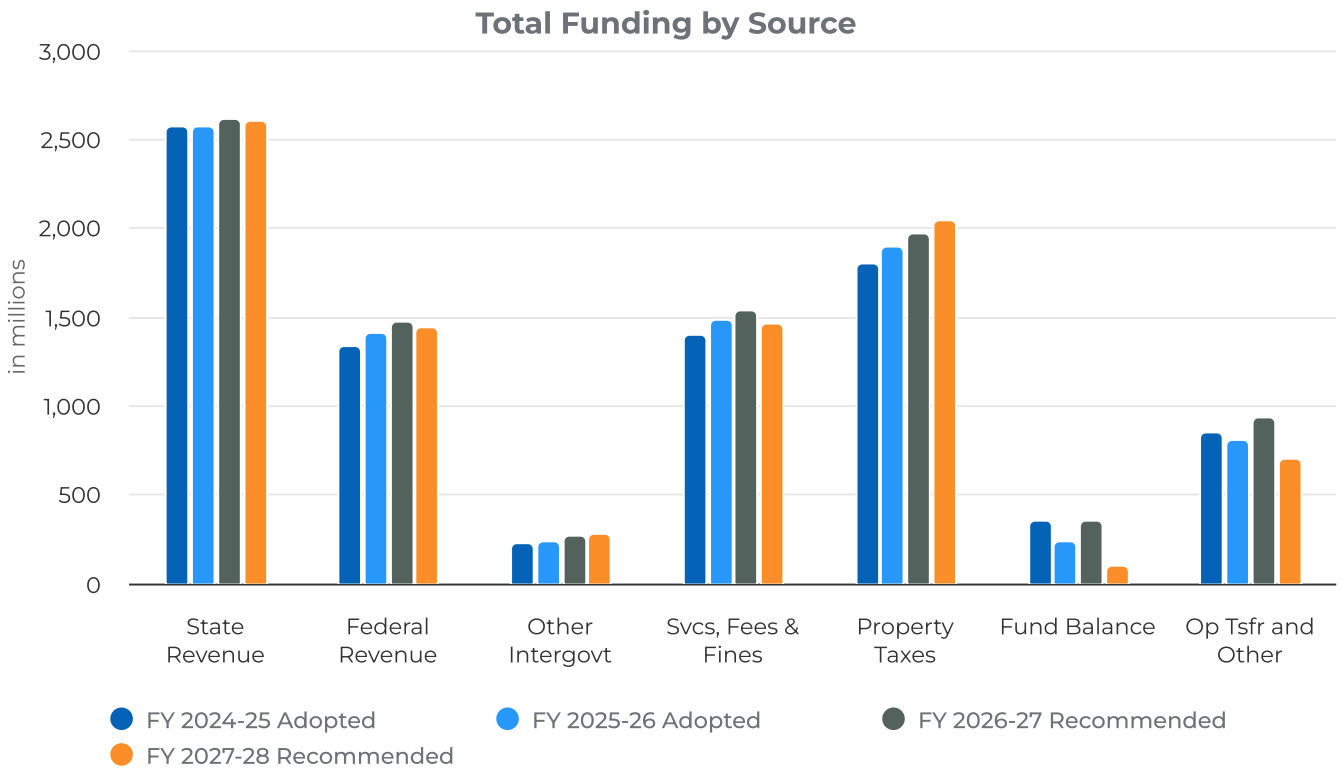


Note: In the chart and table, the sum of individual amounts may not total due to rounding

Finally, revenues in the Property and Other Taxes category, received from property taxes, Property Tax in lieu of Vehicle License Fees, the Teeter program, Sales & Use Tax, Real Property Transfer Tax, Transient Occupancy Tax and miscellaneous other revenues account for 21.5% ($1.97 billion) of the financing sources for the County's budget. The majority of the revenues in this category (94.3%) are in the General Fund with the balance in the Library Fund, the Road Fund and other miscellaneous funds.

**Total Funding by Source (in millions)**

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Program Revenue | $ 6,203.1 | $ 6,323.0 | $ 6,611.4 | 4.6 | $ 6,280.7 |
| Use of Fund Balance / Fund Balance Component Decrease | 354.2 | 233.3 | 358.5 | 53.7 | 102.6 |
| General Purpose Revenue | 1,973.1 | 2,078.2 | 2,183.3 | 5.1 | 2,264.3 |
| **Total** | **$ 8,530.4** | **$ 8,634.5** | **$ 9,153.2** | **6.0** | **$ 8,647.6** |



**Total Funding by Source (in millions)**

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| State Revenue | $ 2,573.7 | $ 2,567.8 | $ 2,610.0 | 1.6 | $ 2,605.0 |
| Federal Revenue | 1,331.6 | 1,411.3 | 1,471.3 | 4.3 | 1,445.6 |
| Other Intergovernmental Revenue | 223.2 | 238.6 | 265.7 | 11.3 | 278.2 |
| Operating Transfers and Other Financing Sources, Use of Money & Property, Misc. Revenues and Residual Equity Transfers In | 849.4 | 807.5 | 934.9 | 15.8 | 702.7 |
| Charges for Services, Fees, and Fines | 1,401.4 | 1,481.2 | 1,541.4 | 4.1 | 1,465.6 |
| Property and Other Taxes | 1,796.9 | 1,894.8 | 1,971.4 | 4.0 | 2,047.9 |
| Fund Balance Component Decrease | 68.3 | 53.4 | 37.6 | (29.5) | 0.5 |
| Use of Fund Balance | 285.9 | 179.9 | 320.9 | 78.4 | 102.1 |
| **Total** | **$ 8,165.9** | **$ 8,634.5** | **$ 9,153.2** | **6.0** | **$ 8,647.6** |

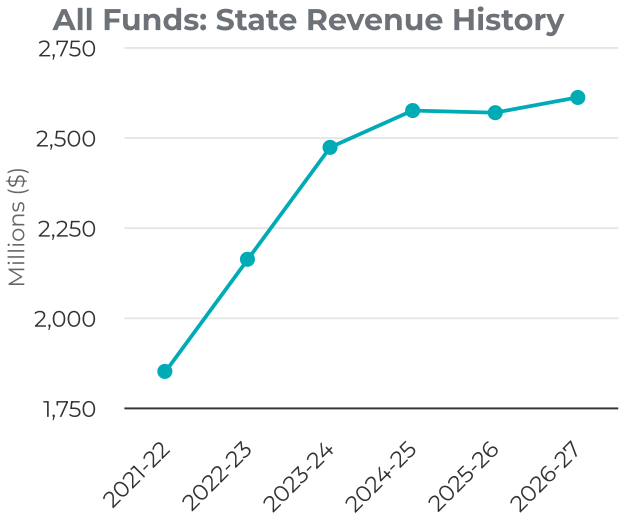
## Overall Change

In the Total Funding by Source table, the $518.7 million increase in the Fiscal Year 2026-27 CAO Recommended shows increases in total funding sources. The General Fund section addresses significant revenue changes by source in the General Fund. Changes other than those in the General Fund are highlighted below.

## Change by Source

### State Revenue

State Revenue **increases by a net of $42.2 million or 1.6%** overall in Fiscal Year 2026–27. The increases in State Revenue are in Behavioral Health Services (BHS) of $609.3 million, in the Land Use and Environment Group (LUEG) of $6.2 million, and in the Capital Program of $1.3 million. These are offset by the decreases in the Health and Human Services Agency (HHSA) of $571.3 million, in the Public Safety Group (PSG) of $2.9 million, in the Finance and General Government Group of $0.3 million, and in Finance Other of $0.2 million. The increase of $25.8 million is in the General Fund and is described in the next section.



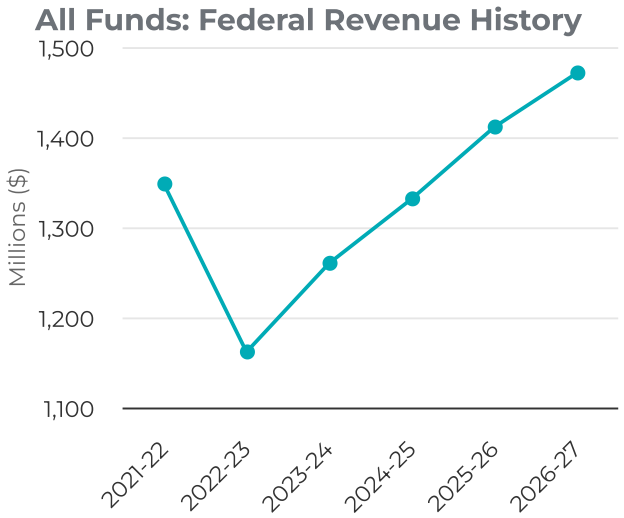

State revenue outside of the General Fund increases by a net of $16.5 million. The increase is mainly due to a $8.8 million increase in Public Safety Executive Office in Proposition 172, *the Local Public Safety Protection and Improvement Act of 1993*, which supports regional law enforcement services, public safety focused services, information technology and facility costs, $6.4 million in Public Works due to anticipated gas tax receipts from the Highway User's Tax Account and Road Repair Accountability Act of 2017, grant funding for capital projects in the Road Program and Flood Control District and $1.3 million in the Capital Program due to Behavioral

Health Impact Funds, Patient Care Revenue, Behavioral Health Realignment, and Senate Bill 43 Repurpose for the Behavioral Health Wellness Campus and 2011 Realignment funds for the Vista Detention Facility Modernization.

## Federal Revenue

Federal Revenue **increases by a net of $60.0 million or 4.3%** overall in Fiscal Year 2026–27. Of the increases in Federal Revenue, $60.7 million are in the General Fund and is described in the next section.

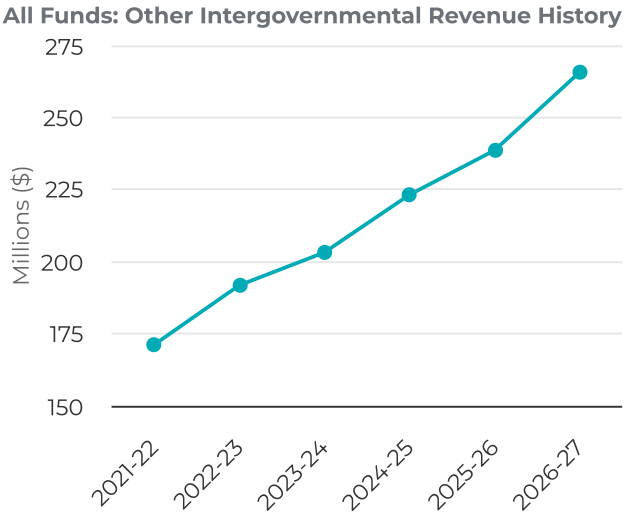
The overall decrease of $0.7 million outside of the General Fund includes net decreases of $0.4 million in the Capital Program due to the latest Fiscal Year 2023-24 Senate Bill 1128 Medi-Cal audited report and a $0.3 million decrease in federal revenue in the Department of Public Works due to a reduction in Federal Highway Administration projects and Federal Community Development Block Grant projects in the Road Fund.




## Other Intergovernmental Revenue

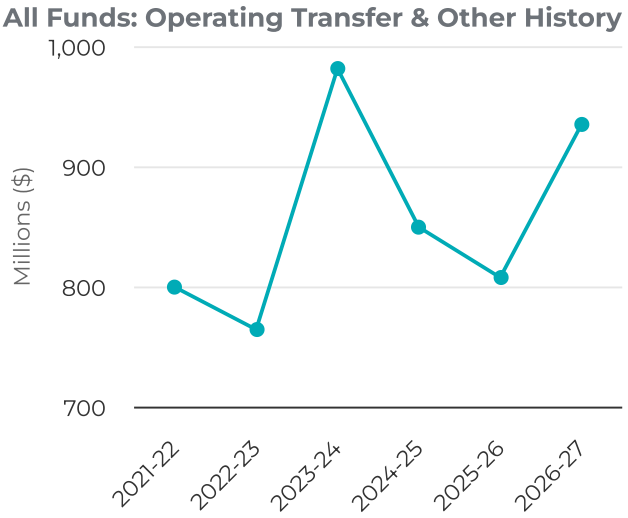
Other Intergovernmental Revenue **increases by a net of $27.1 million or 11.3%** overall in Fiscal Year 2026-27. Of the increases, $25.7 million are in the General Fund and is described in the next section.

The overall increase of $1.3 million outside the General Fund is tied to an increase of $0.7 million in County Library due to Aid from Redevelopment Successor Agencies revenues and $0.6 million in Public Works due to state grant funding for Flood Control projects and in Watershed Protection Program copermittee.



## Operating Transfers and Other Financing Sources, Revenue From Use of Money & Property, Miscellaneous Revenues, and Residual Equity Transfers In

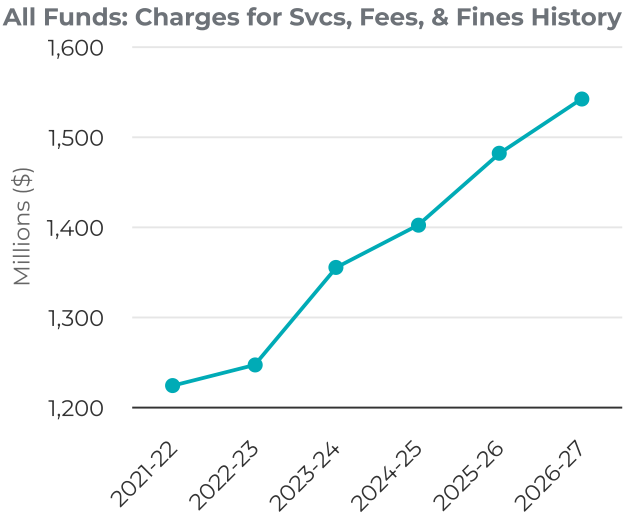
Operating Transfers and Other Financing Sources, Revenue From Use of Money & Property, Miscellaneous Revenues, and Residual Equity Transfers In **increase by a net of $127.4 million or 15.8%** overall in Fiscal Year 2026–27.




- Other Financing Sources (primarily Operating Transfers between funds) increases by a net of $96.1 million or 15.5%. The General Fund increases by $48.0 million and is described in the next section. A net increase of $48.1 million is outside of the General Fund mainly due to an increase of $67.00 million in the Capital Program for Major Maintenance funded with debt financing, in Justice Facility Construction for the Ramona Sheriff Station, Probation Youth Less Restrictive Placement Facility, San Diego County Fire Training Tower, and Edgemoor Development Fund due to the sale related to the Santee Residential Property 1. This is partially offset by decreases of $10.4 million in the Information Technology Internal Service Fund due to the transfer of enterprise-wide license cost reimbursements in Charges for Current Services and a decrease of $7.6 million in the Department of Public Works Road Program due to completion of one-time General Fund transfers for Climate Action Plan capital projects and Stormwater capital projects.
- Revenue from Use of Money & Property increases by $2.7 million or 2.4% in Fiscal Year 2026-27. The General Fund decreases by $0.3 million and is described in the next section. Outside of the General Fund, there is an overall increase of $3.0 million primarily tied to Interest on Deposits & Investments to align budget with historical actuals, vehicle rental usage in the Equipment ISF Program, and revenues from County Airports rents, leases, and landing fees in the Department of Public Works.
- Miscellaneous Revenues increase by $28.6 million or 39.4% in Fiscal Year 2026–27. The General Fund increases by $20.4 million and is described in the next section. Outside of the General Fund, the overall increase is $8.2 million. This is primarily due $7.5 million in the Capital Program due to the Behavioral Health Wellness Campus, $0.7 million in San Diego County Fire associated with the Regional Helicopter Program, and $0.5 million in the Sheriff's Office due to anticipated increase in sales of commissary goods to incarcerated people housed within detention facilities.
- There is no change in Residual Equity Transfers.

## Charges for Services, Fees and Fines

Charges for Services, Fees and Fines **increase by a net of $60.2 million or 4.1%** overall in Fiscal Year 2026–27.

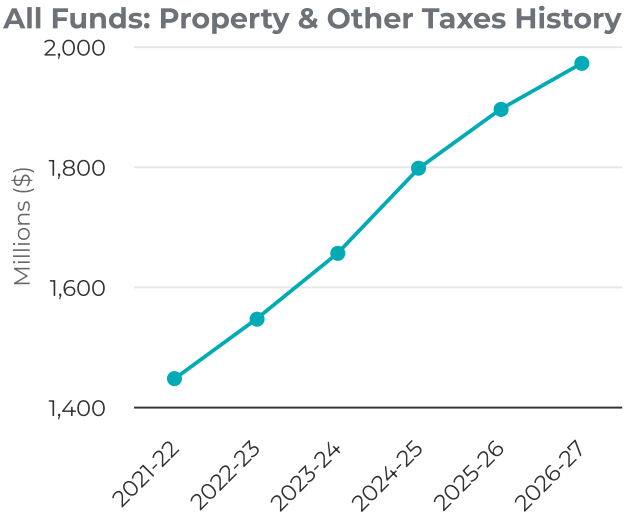



- Charges for Current Services increase by a net of $60.9 million or 4.5% in Fiscal Year 2026–27. There is an overall increase of $18.2 million in the General Fund and is described in the next section. Outside of the General Fund, the overall increase is $42.6 million. The increases comprise of the following: in FGG an increase of $38.1 in County Technology Office due to the transfer of cost reimbursements for enterprise-wide license costs from Other Financing Sources, and increases in departmental IT operation, maintenance, and one-time costs, $16.3 million in the Department of General Services associated with the cost of services provided to client departments, $3.1 million in Purchasing and Contracting due to an increase in ongoing operating costs and to offset the decrease in the Use of Fund Balance to stabilize the procurement internal service fund (ISF) rate, in PSG with an increase of $3.3 million in San Diego County Fire due to higher ambulance transport collections, and fees associated with trauma center and base hospital designation, in LUEG with an increase of $2.3 million in Public Works mostly due an increase in capital projects funded by the Transporation Impact Fee and sewer service charges in the Sanitation District, and $0.5 million in Workers Compensation Employee Benefits ISF. These are partially offset by a decrease of $14.2 million in Pension Obligation Bonds, $5.1 million in the Public Liability ISF, and $1.7 million in the Insurance ISF.
- Licenses, Permits & Franchises decrease by $2.9 million or 3.9% in Fiscal Year 2026–27. There is an overall $0.1 million decrease in the General Fund and is described in the next section. The decrease of $2.7 million outside of the General Fund is in Parks and Recreation due to projected revenue from Park Land Dedication Fees.
- Fines, Forfeitures & Penalties increase by a net of $2.3 million or 4.5% in Fiscal Year 2026–27. There is an overall $2.5 million increase in the General Fund and is described in the next section. A decrease of $0.2 million outside of the General Fund is mainly in the PSG Executive Office due to closure of the Courthouse Construction fund.

## Property and Other Taxes

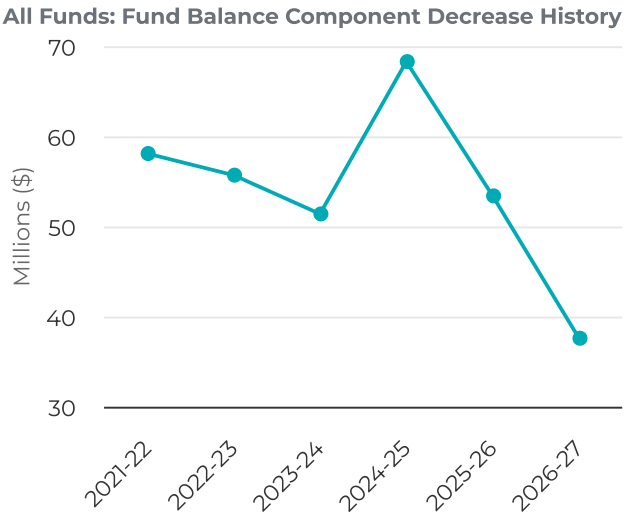
Property and Other Taxes **increase by $76.6 million or 4.0%** in Fiscal Year 2026–27.

The overall increase of $79.1 million is in the General Fund and is described in the next section. Outside of the General Fund, there is a decrease of $2.6 million. The most significant decrease of $7.4 million is in the Department of Public Works due to the reduction of TransNet-funded projects in the Road Fund, along with a decrease of $0.3 million in County Successor Agency for a payment of enforceable obligations approved by California Department of Finance. This is offset by increases of $4.1 million in County Library from revenue from property taxes, $0.5 million is in San Diego County Fire due to property tax collections in the San Diego County Fire Protection District, and $0.5 million in Parks and Recreation due to property tax collections.




## Fund Balance Component Decreases

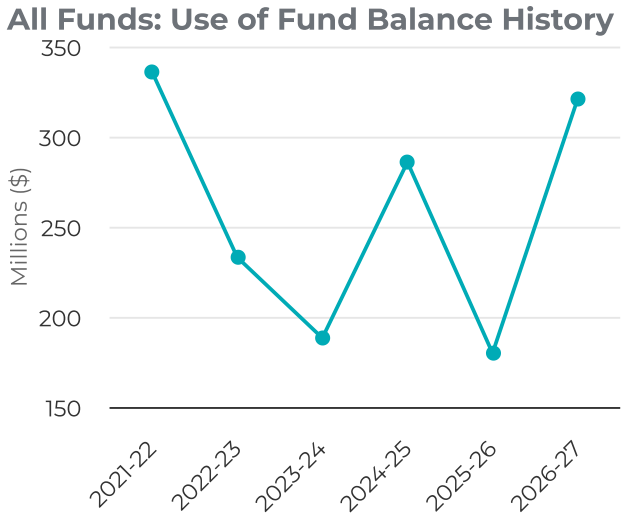
The Use of Fund Balance Component Decreases **decrease by $15.8 million or 29.5%** in Fiscal Year 2026–27. A total of $37.6 million is budgeted in the General Fund for existing Pension Obligation Bonds ($35.9 million), assigned to Public Defender Information Technology system ($1.1 million) and fund balance restricted for the Department of Environmental Health and Quality ($0.6 million).




## Use of Fund Balance

Finally, the Use of Fund Balance **increases by a net of $141.0 million or 78.4%** in Fiscal Year 2026–27. A total of $199.2 million is budgeted for one-time uses in Use of Fund Balance outside of the General Fund such as Proposition 172, the Road Fund, Tobacco Settlement Fund, the Library Fund, Public Works Enterprise Fund, Edgemoor Development Fund, Pension Obligation Bonds, various Internal Service and Special Districts Funds. The $199.2 million includes:

- $103.8 million in LUEG mainly in the Department of Public Works ($97.6 million) for investments in several capital and maintenance projects primarily in the Road Fund, Airports Program and various districts, purchase of vehicles in the Equipment Acquisition ISF, specialized services to implement the Strategic Plan to Reduce Waste in the Waste Planning and



Recycling Program and asset management improvements in the Street Lighting District. Fund balance is budgeted in the County Library Fund for one-time projects ($5.7 million) which primarily includes the purchase of books and library materials, procure information technology catalog items, and support major maintenance projects. In addition, fund balance is budgeted in Parks and Recreation for increased operations and maintenance costs ($0.5 million).

- $32.5 million in HHSA associated with the Securitized Tobacco Settlement Special Revenue Fund under Administrative Support for health-related services.
- $29.9 million in FGG to fund the Department of General Services Fleet Management ISF countywide replacement acquisition program ($29.1 million) and in Purchasing and Contracting to stabilize procurement ISF rates ($0.8 million).
- $25.9 million primarily in PSG for law enforcement activities and project costs and for the transfer to the General Fund for investigative expenses in Asset Forfeiture Funds ($7.0 million) and in the Incarcerated Peoples' Welfare Fund to support core services ($5.0 million) in the Sheriff's Office; in Proposition 172 fund*, the Local Public Safety Protection and Improvement Act of 1993,* for costs related to one-time technology modernization initiatives ($7.4 million), in the Criminal Justice Facility Construction Fund to support facility projects for the Sheriff's Office and Probation Department ($0.7) million), in the Penalty Assessment Special Revenue Fund to support the Maddy Emergency Medical Services Fund ($0.2 million), for the purchase of fire apparatuses and ambulances in San Diego County Fire ($3.0 million), and in the Asset Forfeiture Fund for law enforcement activities for the District Attorney ($2.4 million).
- $7.2 million in Finance Other for Worker's Compensation ISF ($3.8 million), for Insurance ISF ($2.7 million), and scheduled principal and interest payments and related administrative expenses for the 2004 and the 2008 taxable Pension Obligation Bonds ($0.8 million).

# Fiscal Year 2026–27 All Funds by Department & Funding Source

## Public Safety Group

| Revenues | Fees & Other Revenues | Intergovernmental Revenues | General Purpose Revenue Allocation | Departmental Total |
|---|---|---|---|---|
| Public Safety Executive Office | $ 24,356,133 | $ 410,339,240 | $ 70,500,005 | $ 505,195,378 |
| Animal Services | 1,085,253 | - | 11,135,094 | 12,220,347 |
| Child Support Services | 433,092 | 57,149,284 | - | 57,582,376 |
| District Attorney | 112,587,897 | 34,303,426 | 160,977,914 | 307,869,237 |
| Medical Examiner | 672,898 | 67,614 | 22,339,656 | 23,080,168 |
| Office of Emergency Services | 1,330,735 | 1,065,190 | 8,354,716 | 10,750,641 |
| Probation | 40,741,930 | 161,751,984 | 133,417,770 | 335,911,684 |
| Public Defender | 3,877,779 | 8,162,057 | 160,979,519 | 173,019,355 |
| San Diego County Fire | 69,332,363 | 7,120,000 | 85,483,893 | 161,936,256 |
| Sheriff | 576,364,436 | 148,285,484 | 708,949,596 | 1,433,599,516 |
| **Group Total** | **$ 830,782,516** | **$ 828,244,279** | **$ 1,362,138,163** | **$ 3,021,164,958** |

## Health and Human Services Agency

| Revenues | Fees & Other Revenues | Intergovernmental Revenues | General Purpose Revenue Allocation | Departmental Total |
|---|---|---|---|---|
| Administrative Support | $ 85,084,826 | $ 117,953,675 | 16,003,552 | $ 219,042,053 |

| | | | | |
|---|---|---|---|---|
| Aging & Independence Services | 9,100,794 | 267,624,311 | 60,343,262 | 337,068,367 |
| Child and Family Well-Being | 7,464,970 | 417,105,676 | 77,378,463 | 501,949,109 |
| Housing & Community Development Services | 4,660,502 | 71,298,643 | 17,187,412 | 93,146,557 |
| Public Health Services | 13,785,573 | 185,860,948 | 35,925,397 | 235,571,918 |
| Self-Sufficiency Services | 29,561,282 | 726,837,364 | 95,587,240 | 851,985,886 |
| **Group Total** | **$ 149,657,947** | **$ 1,786,680,617** | **$ 302,425,326** | **$ 2,238,763,890** |

## Land Use and Environment Group

**Revenues**

| | Fees & Other Revenues | Intergovernmental Revenues | General Purpose Revenue Allocation | Departmental Total |
|---|---|---|---|---|
| Land Use and Environment Executive Office | $ 2,841,367 | $ - | $ 8,693,826 | $ 11,535,193 |
| Agriculture, Weights and Measures | 6,944,825 | 16,184,946 | 11,649,639 | 34,779,410 |
| County Library | 61,822,827 | 9,735,765 | - | 71,558,592 |
| Department of Environmental Health and Quality | 60,081,929 | 4,461,591 | 5,302,808 | 69,846,328 |
| Parks and Recreation | 21,953,824 | 4,354,822 | 56,236,623 | 82,545,269 |
| Planning and Development Services | 30,324,382 | 2,736,644 | 34,354,635 | 67,415,661 |
| Public Works | 304,779,083 | 156,455,092 | 23,977,011 | 485,211,186 |
| **Group Total** | **$ 488,748,237** | **$ 193,928,860** | **$ 140,214,542** | **$ 822,891,639** |

## Finance and General Government Group

| Revenues | Fees & Other Revenues | Intergovernmental Revenues | General Purpose Revenue Allocation | Departmental Total |
|---|---|---|---|---|
| Finance & General Government Executive Office | $ 5,929,789 | $ - | $ 29,425,035 | $ 35,354,824 |
| Board of Supervisors | 249,840 | - | 18,526,794 | 18,776,634 |
| Assessor/Recorder/County Clerk | 57,232,323 | - | 35,049,488 | 92,281,811 |
| Treasurer-Tax Collector | 19,386,421 | - | 8,091,604 | 27,478,025 |
| Auditor and Controller | 9,076,750 | 250,000 | 36,833,098 | 46,159,848 |
| Chief Administrative Office | 1,359,170 | 1,193,134 | 20,252,499 | 22,804,803 |
| Citizens' Law Enforcement Review Board | 38,025 | - | 2,896,789 | 2,934,814 |
| Civil Service Commission | 69,243 | - | 613,549 | 682,792 |
| Clerk of the Board of Supervisors | 886,893 | - | 4,807,806 | 5,694,699 |
| County Communications Office | 286,833 | - | 4,553,943 | 4,840,776 |
| County Counsel | 28,887,912 | - | 23,490,995 | 52,378,907 |
| County Successor Agency | 7,885,720 | - | - | 7,885,720 |
| County Technology Office | 238,484,483 | - | 9,971,398 | 248,455,881 |
| General Services | 367,893,953 | 4,737,181 | 1,604,357 | 374,235,491 |
| Grand Jury | - | - | 800,854 | 800,854 |
| Human Resources | 16,334,753 | - | 18,873,921 | 35,208,674 |
| Purchasing and Contracting | 21,826,558 | - | 46,349 | 21,872,907 |
| Registrar of Voters | 5,778,703 | 5,963,883 | 27,553,292 | 39,295,878 |
| **Group Total** | **$ 781,607,369** | **$ 12,144,198** | **$ 243,391,771** | **$ 1,037,143,338** |

## Behavioral Health Services

| Revenues | Fees & Other Revenues | Intergovernmental Revenues | General Purpose Revenue Allocation | Departmental Total |
|---|---|---|---|---|
| Behavioral Health Services | $ 83,952,101 | $ 1,281,414,899 | $ 32,578,464 | $ 1,397,945,464 |
| **Group Total** | **$ 83,952,101** | **$ 1,281,414,899** | **$ 32,578,464** | **$ 1,397,945,464** |

## Capital Program

| Revenues | Fees & Other Revenues | Intergovernmental Revenues | General Purpose Revenue Allocation | Departmental Total |
|---|---|---|---|---|
| Capital Program | $ 111,834,996 | $ 8,400,203 | $ - | $ 120,235,199 |
| **Group Total** | **$ 111,834,996** | **$ 8,400,203** | **$ -** | **$ 120,235,199** |

## Finance Other

| Revenues | Fees & Other Revenues | Intergovernmental Revenues | General Purpose Revenue Allocation | Departmental Total |
|---|---|---|---|---|
| Community Enhancement | - | - | 8,000,000 | 8,000,000 |

| | | | | |
|---|---|---|---|---|
| Contributions to Capital Program | - | - | 370,000 | 370,000 |
| Countywide General Expense | 170,470,000 | - | 64,177,708 | 234,647,708 |
| Insurance ISF | 15,872,809 | - | - | 15,872,809 |
| Lease Payments-Bonds | 9,633,575 | - | 19,243,999 | 28,877,574 |
| Local Agency Formation Commission Administration | - | - | 749,716 | 749,716 |
| Neighborhood Reinvestment Program | - | - | 10,000,000 | 10,000,000 |
| Pension Obligation Bonds | 67,193,947 | - | - | 67,193,947 |
| Public Liability ISF | 83,092,355 | - | - | 83,092,355 |
| Workers Compensation Emp Ben ISF | 66,290,916 | - | - | 66,290,916 |
| **Group Total** | **$ 412,553,602** | **$ -** | **$ 102,541,423** | **$ 515,095,025** |

## Countywide Totals

**Revenues**

| | Fees & Other Revenues | Intergovernmental Revenues | General Purpose Revenue Allocation | County Total |
|---|---|---|---|---|
| **Group Total** | **$ 2,859,136,768** | **$ 4,110,813,056** | **$ 2,183,289,689** | **$ 9,153,239,513** |


COUNTY OF SAN DIEGO

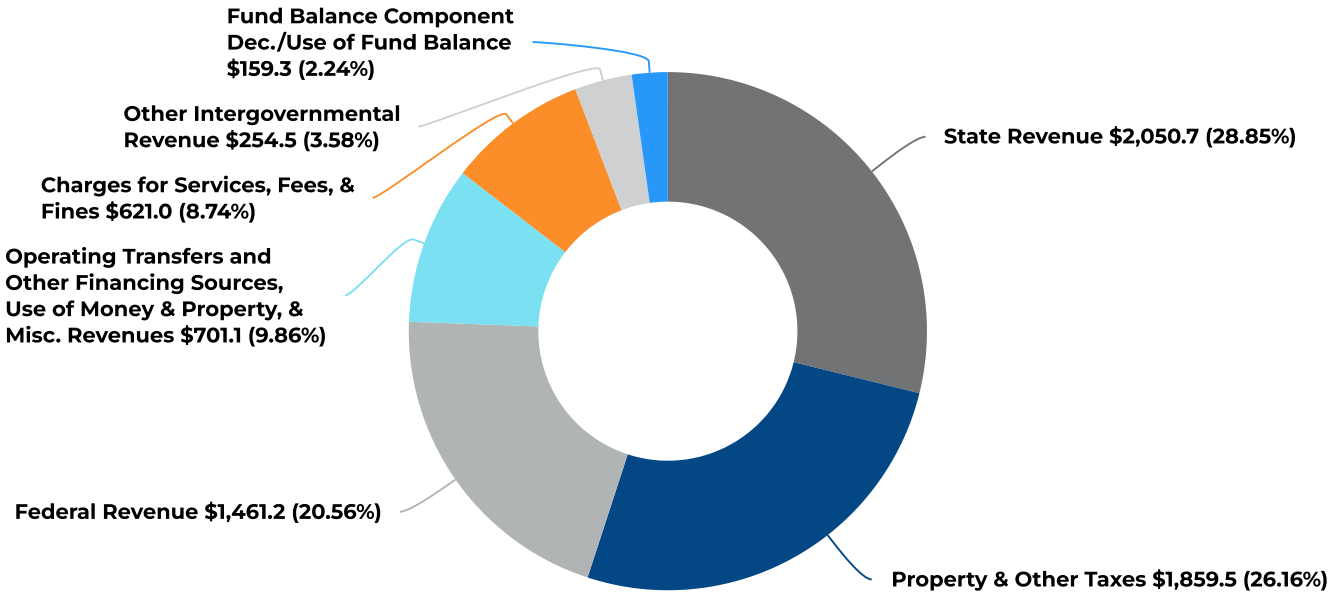
# GENERAL FUND

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# Overview of General Fund Financing Sources

The General Fund is the County's largest single and primary operating fund. It is used to account for all financial resources of the County except those required to be accounted for in other funds. In this CAO Recommended Operational Plan, General Fund Financing Sources total $7.11 billion for Fiscal Year 2026–27, a **$385.8 million or 5.7% increase** from the Fiscal Year 2025–26 Adopted Budget.

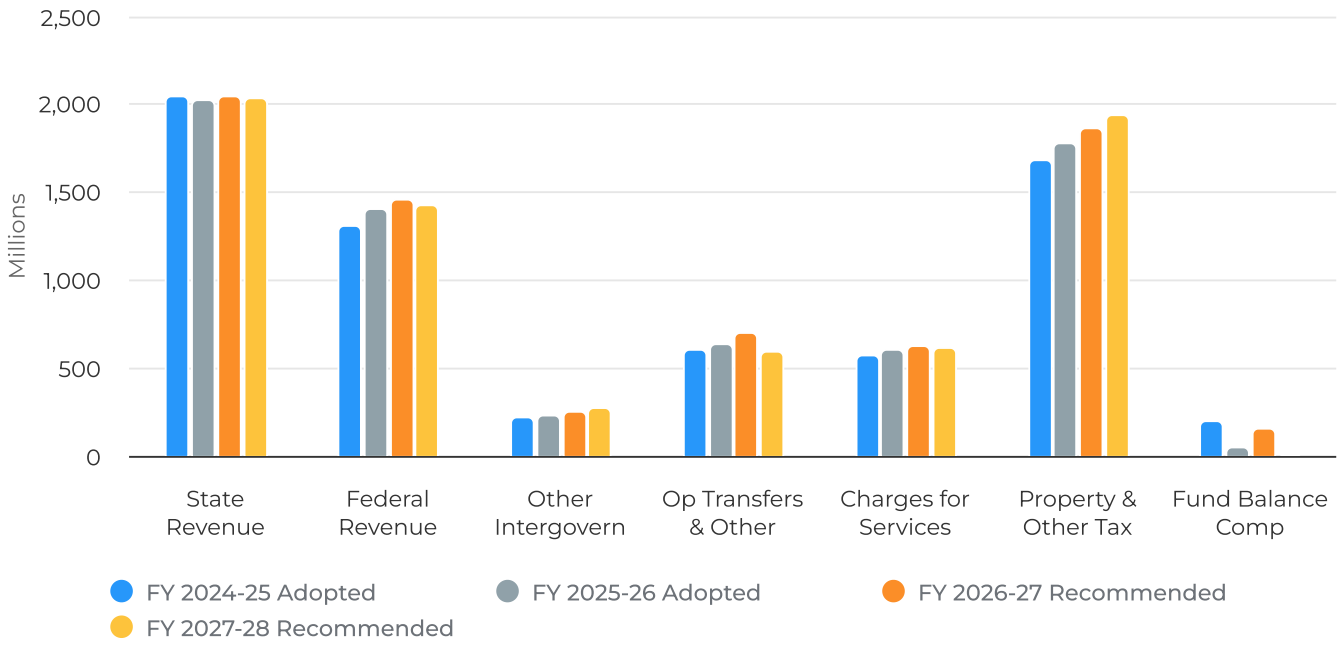
## General Fund Financing Sources
## Fiscal Year 2026–27: $7.11 billion




Note: In the chart and table, the sum of individual amounts may not total due to rounding.

The increase in General Fund funding is mostly in Finance Other and primarily due to increases in Assessed Value growth, from bond proceeds, continuing growth in pass-through distributions, recognition of higher residual revenue from the distribution of former redevelopment funds, Unlocked Reserves. These increases are partially offset by decreases in one-time contributions to the Capital Program as the County prioritizes an asset liability matching strategy in the FY 2026-27 budget. There are also increases in all other groups, except for Health and Human Services Agency (HHSA). In Public Safety Group (PSG), the increase is mainly from increases in resources to support Proposition 36 implementation across Public Defender, Probation Department, and Sheriff's detention operations, the Immigrant Legal Defense Program, the No Shots program, the construction of a new Sheriff's Station in Ramona, increased caseloads across various departments, expanded assessment and supervision responsibilities, and elevated medical and behavioral health needs among individuals in custody These increases are partially offset primarily by decreases in State and Federal Revenues in multiple departments and the Use of Fund Balance due to completion of one-time projects. The increase in Land Use and Environment Group (LUEG) is due to an increase in funding for the Tijuana River Valley emergency response and beach and bay water testing and funding for the Department of Parks and Recreation for one-time costs for opening of the San Luis Rey River Park comprehensive tree program and the AED program. These are offset by a decrease as a result of a reduction in staff years and discretionary programs. The increase in FGG is mainly from an increase in debt financing for ERP procurement costs, County Counsel due to funding for the Consumer Fairness and Public Protection Unit using settlement funds held in the Consumer Fraud Trust Fund, Registrar of Voters due to an increase in the number of billable jurisdictions that will participate in the November 2026 Gubernatorial General Election compared to the prior year's Gubernatorial Primary Election, the Finance and General Group Executive Office due to Property Tax Administration revenues to support the maintenance and operations of Integrated Property Tax System (IPTS), the Assessor/Recorder/County Clerk and the Treasurer-Tax Collector's Office due to increases in Property Tax Administration revenues to align with projected receipts, and the Chief Administrative Office due to the grant funding for the Governor’s Office of Business and Economic Development Cannabis Equity Grants Program for Local Jurisdictions and support for arts and culture. The increase in Behavioral Health Services (BHS) is mainly due to an increase in Federal Revenue from expended services and payment reform.

## General Fund Financing by Sources
## Fiscal Years 2024-25 through 2027-28




The increases in the General Fund are partially offset by decreases in the Health and Human Services Agency (HHSA). The decrease in HHSA is primarily due to Realignment revenue driven by sales tax receipts not keeping pace with overall expenditure growth and the impact of House Resolution 1 (H.R. 1) on various HHSA departments. Additional decreases in HHSA are in the Public Health Services due to reductions in State

and federal funding, specifically the Epidemiology and Laboratory Capacity grants, due to the winding down of COVID related activities; and in Housing & Community Development Services tied from one-time State and American Rescue Plan Act funding for various housing programs. These decreases are partially offset by increases mainly in Child and Family Well-Being for various housing support programs, and in Tobacco Securitization fund to help offset the impacts of Realignment revenue not keeping pace with expenditure growth.

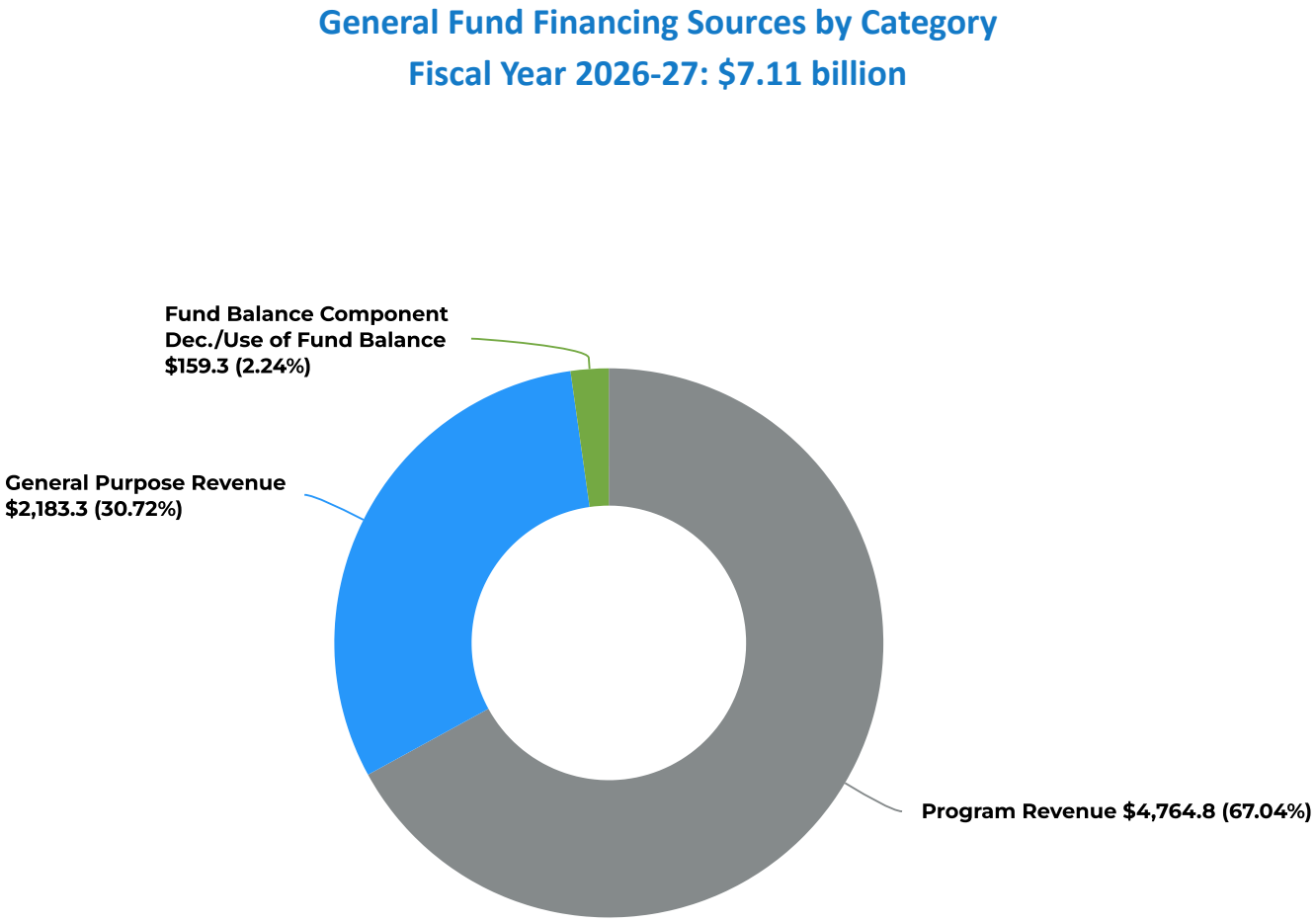
General Fund Financing Sources decrease by $231.8 million or 3.3% in Fiscal Year 2027-28 mostly due to non-recurrence of prior year one-time resources and for projected completion of various projects supported with one-time funds. Various mitigations include alignment of service levels that minimizes community impacts to the greatest extent possible.

**General Fund Financing Sources (in millions)**

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026–27 Recommended Budget | % Change | Fiscal Year 2027–28 Recommended Budget |
|---|---|---|---|---|---|
| State Revenue | $ 2,048.7 | $ 2,025.0 | $ 2,050.7 | 1.3 | $ 2,038.5 |
| Federal Revenue | 1,304.4 | 1,400.5 | 1,461.2 | 4.3 | 1,421.0 |
| Other Intergovernmental Revenue | 214.7 | 228.7 | 254.5 | 11.3 | 267.6 |
| Operating Transfers and Other Financing Sources, Use of Money & Property & Misc. Revenues | 608.7 | 633.1 | 701.1 | 10.7 | 596.1 |
| Charges for Services, Fees, & Fines | 574.6 | 600.5 | 621.0 | 3.4 | 616.9 |
| Property & Other Taxes | 1,682.4 | 1,780.4 | 1,859.5 | 4.4 | 1,934.9 |
| Fund Balance Component Decreases | 68.3 | 53.4 | 37.6 | (29.5) | 0.5 |
| Use of Fund Balance | 125.9 | — | 121.6 | — | — |
| **Total** | **$ 6,627.7** | **$ 6,721.5** | **$ 7,107.3** | **5.7** | **$ 6,875.5** |

# General Fund Financing Sources by Category

The preceding section presented General Fund financing sources by account type. This section looks at General Fund financing sources according to how they are generated. These financing sources can be categorized as one of three funding types: Program Revenue, General Purpose Revenue and Use of Fund Balance (including Fund Balance Component Decreases).




Note: In the chart and table, the sum of individual amounts may not total due to rounding.

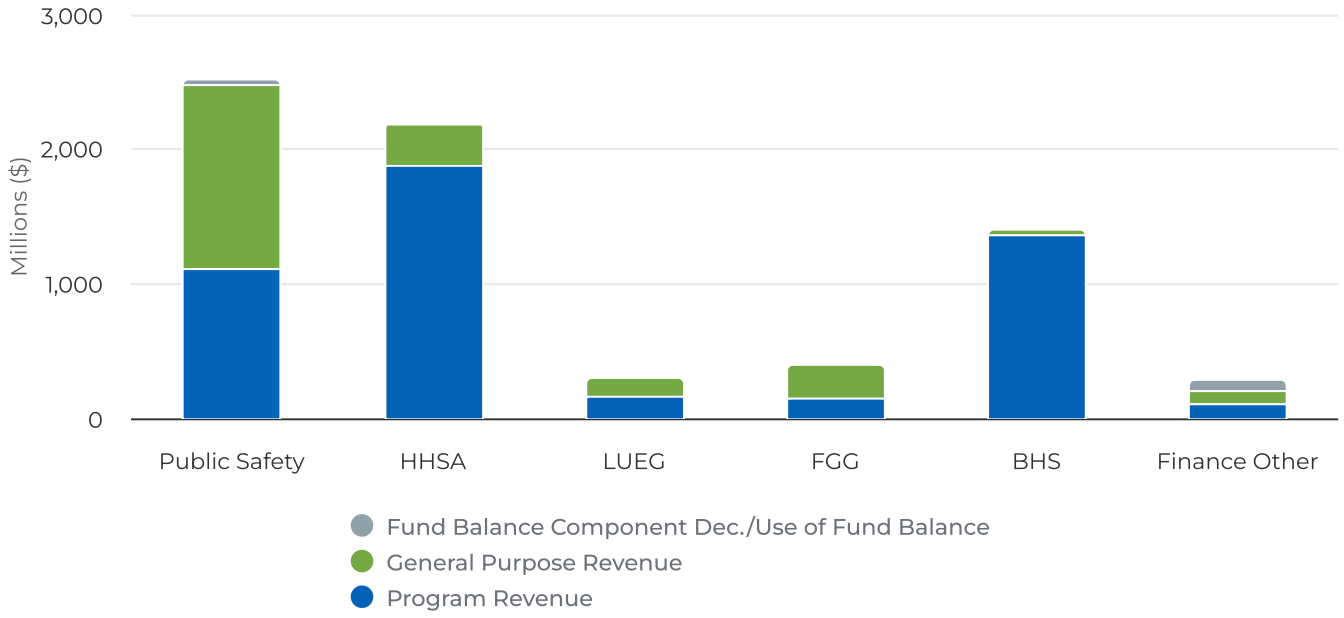
In Fiscal Year 2026-27, Program Revenue increases by $174.9 million or 3.8%, General Purpose Revenue (GPR) increases by $105.0 million or 5.1%, and the Use of Fund Balance increases by $105.9 million or 198.4% from the Fiscal Year 2025-26 Adopted Budget. In Fiscal Year 2027-28, Program Revenue decreases by 3.2% ($154.1 million), GPR increases by 3.7% ($81.1 million), and the Use of Fund Balance decreases by 99.7% (158.8 million).

**General Fund Financing Sources by Category (in millions)**

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Program Revenue | $ 4,460.4 | $ 4,589.9 | $ 4,764.8 | 3.8 | $ 4,610.7 |
| Fund Balance Component Decreases/Use of Fund Balance | 194.2 | 53.4 | 159.3 | 198.4 | 0.5 |
| General Purpose Revenue | 1,973.0 | 2,078.3 | 2,183.3 | 5.1 | 2,264.3 |
| **Totals** | **$ 6,627.7** | **$ 6,721.5** | **$ 7,107.3** | **5.7** | **$ 6,875.5** |

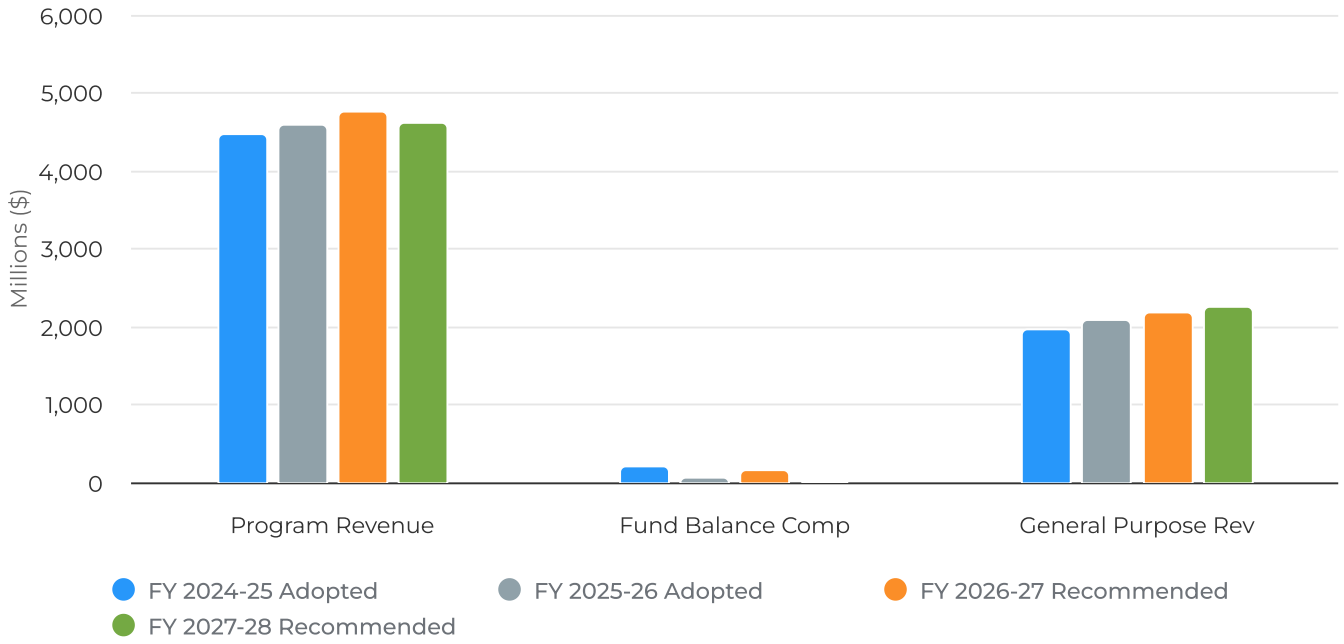
## General Fund Financing by Group and Category

### Fiscal Year 2026-27: $7.11 billion



## General Fund Financing Sources by Category

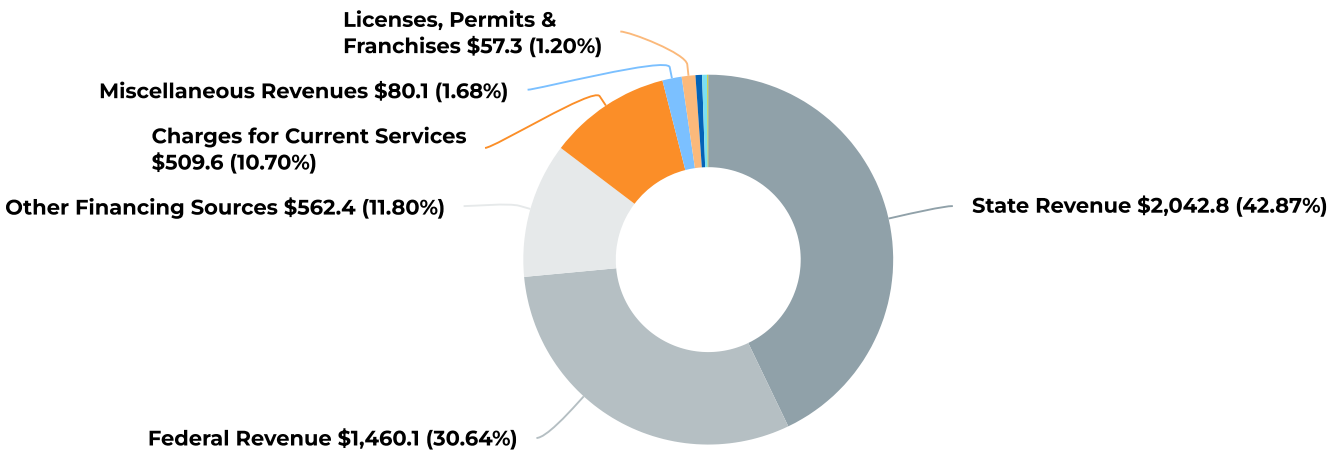
### Fiscal Years 2024-25 through 2027-28



# General Fund Program Revenue

Program Revenue, as the name implies, is dedicated to and can be used only for the specific programs with which it is associated. This revenue makes up 67.0% of General Fund financing sources in Fiscal Year 2026-27, and is derived primarily from State and federal subventions, grants, and fees charged by specific programs. Of the County's Program Revenue, Health and Human Services Agency manages 35.4%, Behavioral Health Services manages 23.8%, Public Safety Group manages 31.7%, and the balance is managed across the County's other business groups. Program Revenue is expected to increase by 3.8% ($174.9 million) from the Fiscal Year 2025-26 Adopted Budget compared to an average annual growth for the last ten years of 6.0%.

## General Fund Program Revenue by Source
## Fiscal Year 2026-27: $4.76 billion




Note: In the chart and table, the sum of individual amounts may not total due to rounding.

**General Fund Financing Sources by Category (in millions)**

| | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025–26 Adopted Budget | Fiscal Year 2026–27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| State Revenue | $ 2,040.6 | $ 2,016.8 | $ 2,042.8 | 1.3 | $ 2,030.5 |
| Federal Revenue | 1,303.3 | 1,399.4 | 1,460.1 | 4.3 | 1,419.1 |
| Other Financing Sources | 448.4 | 514.5 | 562.4 | 9.3 | 460.0 |
| Charges For Current Services | 473.9 | 491.8 | 509.6 | 3.6 | 510.6 |
| Other Intergovernmental Revenue | 27.1 | 27.5 | 27.4 | (0.5) | 28.0 |
| Fines, Forfeitures & Penalties | 16.6 | 20.7 | 21.1 | 2.2 | 14.1 |
| Licenses, Permits & Franchises | 54.0 | 57.0 | 57.3 | 0.6 | 58.4 |
| Miscellaneous Revenues | 92.5 | 58.7 | 80.1 | 36.4 | 85.2 |
| Revenue From Use of Money & Property | 4.0 | 3.6 | 4.0 | 12.0 | 4.0 |
| **Total** | **$ 4,460.4** | **$ 4,589.9** | **$ 4,764.8** | **3.8** | **$ 4,610.7** |

## General Fund Change in Program Revenue

The $174.9 million increase in Program Revenue in the Fiscal Year 2026-27 CAO Recommended Budget is the result of increases and decreases in various funding sources, as indicated in the General Fund Program Revenue by Source table. These changes are highlighted below.

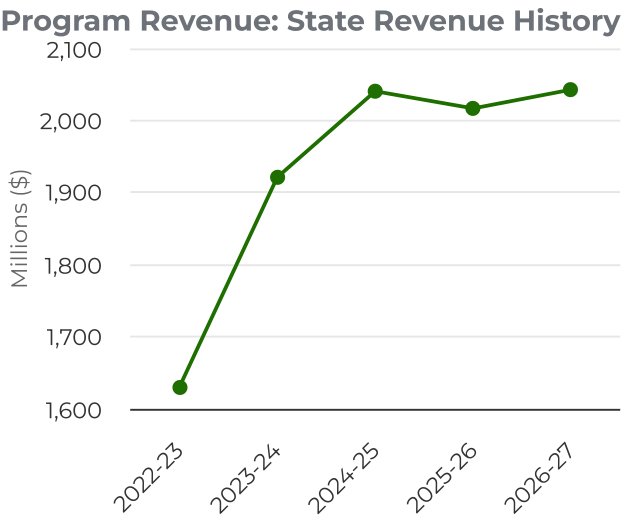
## General Fund Change in Program Revenue by Source

### State Revenue

State revenue **increases by a net of $26.0 million or 1.3%.**

There is an increase of $40.8 million in Behavioral Health Services (BHS) due to increased funding for the implementation of Behavioral Health Services Act replacing Mental Health Services Act, as well as for other expended services and payment reform.

There is a net decrease of $2.8 million in the Health and Human Services Agency (HHSA) largely due to a decrease in Realignment revenues to align with available receipts. Additional decreases are in the Housing & Community Development Services associated with the completion of projects such as No Place Like Home and for prior year one-time funding tied to the Encampment Resolution funding for the San Diego Riverbed and Plaza Bonita encampments. These decreases are partially offset by increases in Self-Sufficiency Services to align State revenues with estimated CalWORKs cash benefit payments and Child and Family Well-Being for various housing support programs.



A net decrease of $11.7 million in the Public Safety Group (PSG) is primarily from the Local Revenue Fund 2011, Community Corrections Subaccount due to completion of one-time projects and reconceptualizaiton of the resource and reentry hub for the Alternatives to Incarceration Program. Other State funded decreases relate to other one-time costs, such as in the Pretrial Services program due to the completion of one-time housing and community support services and one-time costs related to the implementation of CalAIM, and the lack of back filling other lost revenues. These are offset by increases related to the support of youth programs and client supervision, reimbursements from the Department of State Hospitals for costs of providing a jail-based competency program, and support for Community Risk Reduction's Home Hardening programs.

A decrease of $0.1 million in the Land Use and Environmental Group (LUEG) is in Parks and Recreation for a reduction in state grants and in Agriculture, Weights & Measures related to an increase in Agricultural Gas Tax revenues.

A decrease of $0.3 million in the Finance and General Government Group (FGG) Registrar of Voters is due to the use of State funding for reimbursable costs tied unscheduled November 2025 Special Statewide Election, partially offset by an increase in Chief Administrative Office due to the grant funding for the Governor's Office of Business and Economic Development Cannabis Equity Grants Program for Local Jurisdictions.

## Federal Revenue

Federal revenue **increases by a net of $60.7 million or 4.3%.**

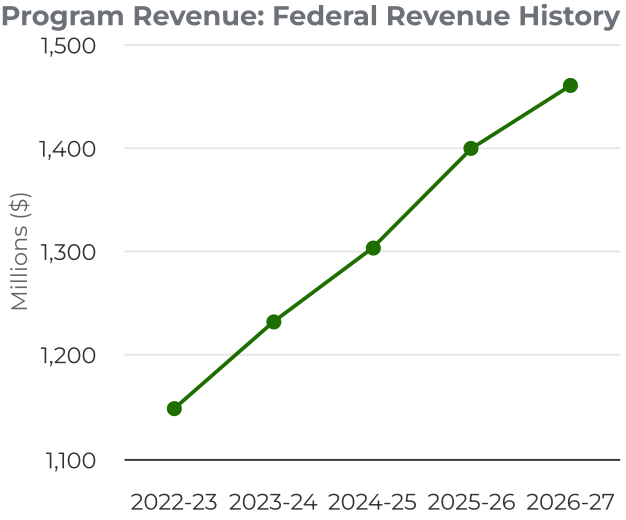
There is an increase of $136.4 million in BHS driven by expended services and payment reform.

There is a net decrease of $80.0 million in HHSA is largely due to the completion of American Rescue Plan Act (ARPA) related projects and Epidemiology and Laboratory Capacity grants tied to the winding down of COVID related activities.

A net increase of $2.2 million in PSG is primarily related to federal security initiatives and grant funding to support Community Risk Reduction's Fire Station Hardening programs.

A decrease of $0.9 million in FGG is in the Auditor and Controller due to a decrease of revenue associated with the administration and monitoring of ARPA funds.

A net increase of $3.0 million in LUEG is in Parks and Recreation for higher federal grant revenue, slightly offset by decreases in Planning



and Development Services due to completion of projects related to the Energy Efficiency Conservation Block Grant .

## Other Financing Sources

Other Financing Sources (including Operating Transfers from Other Funds) **increases by a net of $48.0 million or 9.3%.**

There is a net increase of $42.8 million in Finance Other due to debt financing for ERP procurement costs, slightly offset by scheduled and interest lease payments decreasing due to increased interest earnings used to offset lease payments.

A decrease of $27.7 million in BHS is due to the Tobacco Securitization Fund, including the separation from HHSA, sunsetting of the Recovery Bridge Center, and change in funding for recovery residence programs.

An increase of $26.6 million in HHSA is tied to the Tobacco Securitization Fund mainly to help offset the impact of Realignment revenue based on projected sales tax receipts not keeping pace with overall expenditure growth.

A net increase of $2.7 million in PSG is mainly from increases in San Diego County Fire for one-time purchases of fire apparatus and ambulance.

An net increase of $3.6 million in LUEG is mostly due to the Department of Public Works for various capital and maintenance projects.

## Charges For Current Services

Charges For Current Services **increases by $17.8 million or 3.6%**.

There is an increase of $10.0 million in PSG primarily due to increases of $8.3 million in the Sheriff's Office from contracted law enforcement services to nine contract cities, transit entities, a community college district, the State of California 22nd Agricultural Association and tribes, from the Local Revenue Fund 2011, Trial Court Security Subaccount, Trial Court Security Growth Account and Supplemental Trial Court Security, and from the Civil Automation Trust Fund; $0.8 million in the San Diego County Fire due to increases in fees; and $0.7 million in the PSG Executive Office for collections in Contribution for Trial Courts.

A net decrease of $0.5 million in LUEG is due to decreases of $0.4 million in Planning and Development Services to align with current year fiscal projections, projected fee updates, and the elimination of fee waivers associated with the Homeowner's Relief Act; $0.2 million in the Department of Public Works for charges funded outside the General Fund such as the Permanent Road Districts, Road Fund, and Special Districts; and $0.7 million in the Department of Environmental Health and Quality due to a shift of the Occupational Health Work Safe Stay Healthy program to General Purpose Revenue. These decreases are partially offset by $0.4 million in the LUEG Executive Office due to an increase in the Cost Allocation Plan; and $0.4 million in the Department of Parks and Recreation due to growth in camping activity and park recreation fee revenue.

A net increase of $8.6 million in FGG is mainly due to increases of $5.8 million in Property Administration Tax revenues to support the maintenance and operation costs for IPTS in the FGG Executive Office, and to align with anticipated property tax revenues in the Assessor/Recorder/County Clerk, Treasurer-Tax Collector’s Office, and Clerk of the Board; $2.1 million in the Registrar of Voters due to an increase in the number of billable jurisdictions that will participate in the November 2026 Gubernatorial General Election compared to the June 2026 Gubernatorial Primary Election; and $0.7 million in various FGG departments tied to the Cost Allocation Plan amounts for reimbursement of services provided by other County departments.

A net decrease of $0.2 million in HHSA is mainly due to decreases in forecasted revenues.

## Other Intergovernmental Revenue

Other Intergovernmental Revenue **decreases by a net of $0.1 million or 0.5%.**

There is a net decrease of $0.2 million in HHSA Housing & Community Development Services tied to lower Housing Authority administrative revenues.

An increase of $0.2 million in PSG primarily in the Sheriff's Office related to Network Operating Costs fees collected from the Regional Communication System partner agencies.

A net decrease of $0.1 million in LUEG primarily due to a decrease of $0.3 million in Parks and Recreation due to grants offset by an increase of $0.2 million in Public Works due to stormwater permit costs.

## Fines, Forfeitures & Penalties

Fines, Forfeitures & Penalties **increases by $0.5 million or 2.2%.**

There is a net increase of $0.1 million in PSG due to increases of $0.2 million due to higher collections from the courts related to traffic fines and arrests, offset by a decrease of $0.1 million in the Sheriff's Office for planned expenditure reductions in the CAL-ID program

A net increase of $0.1 million in HHSA primarily due to Aging and Independence Services increase in fees to support the Linkages program.

An increase of $0.2 million in LUEG Planning & Development Service is due to an increase in fines in Code Compliance.

## Licenses, Permits & Franchises

Licenses, Permits & Franchises **increases by a net of $0.3 million or 0.6%.**

There is an increase of $0.3 million in PSG mostly in the Sheriff's Office in license fees to align the budget with anticipated actuals.

There is a net decrease of $0.1 million in LUEG due to decreases of $0.3 million in the Department of Environmental Health and Quality primarily for tank permit workload decreases, offset by $0.2 million in Agriculture, Weights and Measures due to an increase in revenue related to cost recovery proposals.

A slight increase in FGG County Communications Office is tied to the Public Educational Government (PEG) Access Fee revenue, due to one-time expenditures for the County News Center TV studio.

## Miscellaneous Revenues

Miscellaneous Revenues **increases by a net of $21.4 million or 36.4%.**

There is a net increase of $4.0 million in HHSA due to increases of $2.6 million in Aging and Independence Services for the SD-VISA program to support an increase in participation; $1.1 million in Public Health Services due to alignment with existing Opioid Settlement Funds framework activities and support services; and $0.3 million in Administrative Support for the Health Career Connection Grant to promote Health and Human Services (HHS) career pathways and enhancing regional coordination and academic-practice alignment with Live Well Center for Innovation and Leadership (LWCIL).

A net increase of $11.9 million in PSG is due to increases of $11.0 million in the District Attorney's Office to support program expansion and operational needs of Consumer Protection activities and investigations; $0.5 million grant funding in the Public Defender from Prebys Foundation in support of the Immigrant Legal Defense Program; and $0.5 million in the Sheriff's Office for counseling services and reentry

planning coordination to Medicated Assisted Treatment clients. These increases are partially offset by a decrease of $0.1 million in the Medical Examiner for aligning costs in the Opioid Settlement Framework funds.

An increase of $1.1 million in LUEG is due to increases of $1.1 million in the Department of Public Works for Closed Landfills facility maintenance projects funded by the Environmental Trust Fund; $0.2 million in Agriculture, Weights and Measures for increased reimbursement of outreach activities; and $0.1 million in the LUEG Executive Office due to revenue from an agreement with the San Diego Regional Energy Network (SDREN). These increases are partially offset by $0.4 million decreases in Parks and Recreation due to lower than anticipated donations in the upcoming fiscal year.

An increase of $1.8 million in FGG is due to increases of $2.4 million in County Counsel due to an increase in the number of billable jurisdictions that will participate in the November 2026 Gubernatorial General Election compared to the prior year's Gubernatorial Primary Election ; $0.1 million in the FGG Executive Office due to the use of Investor Relations Trust Fund revenue to fund implementation of a debt portfolio management and tracking system , and $0.1 million in the Treasurer-Tax Collector to continue administration of the deferred compensation plan. This is offset by a decrease of $0.8 million in the Department of Human Resources due to lower anticipated reimbursements from the Employee Benefits Internal Service Fund for its portions of the Workers' Compensation and Unemployment divisions.

An increase of $2.6 million in Finance Other as a result of scheduled principal and interest lease payments for the new 2026 Series A COPs for various capital projects and a firefighting helicopter supported by County Fire, offset by the final debt payment for the 2019 Justice Facilities Refunding.

### Revenue from Use of Money & Property

Use of Money & Property **increases by $0.4 million or 12.0%** and is mainly in the HHSA Aging and Independence Services due to anticipated Investment Earnings from Deposits held in the San Diego County Investment Pool.

## Select General Fund Program Revenues

Following are some of the largest and most closely watched program revenues. Please see the individual Group and department sections for more specific information on the various other program revenues.

### 1991 and 2011 Health and Human Services and Behavioral Health Services Realignment Revenues

1991 and 2011 Health and Human Services and Behavioral Health Services Realignment Revenues ($871.7 million in Fiscal Year 2026-27 and $874.0 million in Fiscal Year 2027-28) are projected to be received from the State to support health and social services programs. The term “1991 Realignment” refers to the transfer in 1991 of responsibility from the State to counties for certain health, mental health and social services programs, along with the provision of dedicated sales tax and Vehicle License Fee (VLF) revenues to pay for these services. In Fiscal Year 2011–12, the State further realigned an additional amount of social services and behavioral health services over a two-year period (some additional mental health programs were realigned in Fiscal Year 2012–13) and, as in 1991, the State dedicated additional sales tax revenues to support them.

For Fiscal Year 2026-27, it is projected that 26.7% of HHSA's and BHS's General Fund budget is funded with Realignment Revenues as compared to only 13.6% in Fiscal Year 2010–11, the year prior to the implementation of 2011 Realignment. This assumes an underlying statewide sales tax increase of 2.8% and Vehicle License Fee (VLF) increase of 4.0% for Fiscal Year 2026-27 to reflect funding streams not keeping pace with overall expenditure growth in the economic forecast. Available revenue is projected to increase by 6.6% ($54.0 million) compared to the Fiscal Year

2025-26 Adopted budget ($817.8 million). The net increase includes a baseline adjustment to align with projected statewide sales tax and vehicle license fees anticipated to be received during Fiscal Year 2026-27. In addition, the Fiscal Year 2026-27 HHSA and BHS budgets assume ongoing cost savings measures throughout all departments and additional revenue maximization in BHS. Fiscal Year 2027-28 is projected to increase by 0.3% or $2.3 million compared to Fiscal Year 2026-27 to align with projected sales tax and vehicle license fees receipts.

## 2011 Public Safety Realignment Revenues

2011 Public Safety Realignment revenues ($269.8 million in Fiscal Year 2026-27 and $270.4 million in Fiscal Year 2027-28) are budgeted to support adult and youth justice-related programs. The revenue source is a dedicated portion of State sales tax and State and local VLF. The revenues provided for realignment are deposited into the Local Revenue Fund 2011 and allocated to specific accounts and subaccounts as directed by statute. Funds allocated to the Community Corrections Subaccount support Public Safety Services in accordance with 2011 Public Safety Realignment which provides funding for the transfer of responsibility for certain offenders from the State to the County, pursuant to Assembly Bill (AB) 109; provides resources for housing, treatment and services for adult and youth offenders; and other services promoting a justice reinvestment strategy.

These budgeted revenues decrease in Fiscal Year 2026-27 by 2.0% ($5.5 million) compared to Fiscal Year 2025-26. The decrease is due to one-time funded items in the prior year. Sales tax revenues and VLF assumptions provided by the State of California assume an underlying statewide sales tax increase of 2.8% for Fiscal Year 2026-27. It is anticipated that these revenues will have minimal growth in Fiscal Year 2027-28 as the economy remains stable.

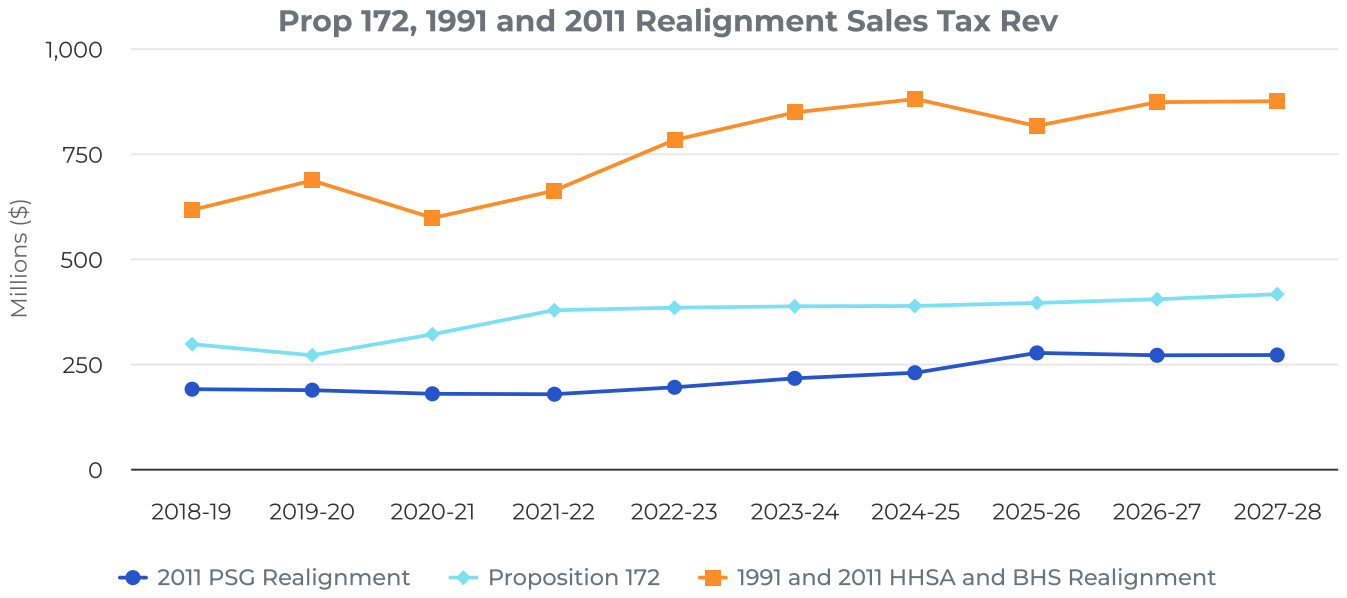
2011 Realignment for Public Safety includes the following subaccounts: Enhancing Law Enforcement Activities (various programs), Trial Court Security, Community Corrections, District Attorney and Public Defender Revocation activities and Juvenile Justice (Youthful Offender Block Grant and Juvenile Reentry).

## Proposition 172, Public Safety Sales Tax Revenues

Proposition 172, Public Safety Sales Tax Revenues ($403.1 million in Fiscal Year 2026-27 and $415.1 million in Fiscal Year 2027-28) supports regional public safety services provided by three Public Safety departments and/or offices: Sheriff, District Attorney and Probation. The revenue source is a dedicated one-half cent of a statewide sales tax, approved by voters in 1993, which is distributed to counties based on the relative levels of taxable sales in each county compared to the total taxable sales in all qualified counties. In turn, counties distribute a portion of the Proposition 172 receipts to local cities according to ratios established pursuant to Government Code 30055(d).

For Fiscal Year 2026-27, this revenue increases by 2.2% ($8.8 million) from the Fiscal Year 2025-26 Adopted budget. This assumes an underlying statewide sales tax increase of 2.8% for Fiscal Year 2026-27. It is anticipated that these revenues will have minimal growth in Fiscal Year 2027-28 as the economy remains stable.

The following chart shows the realized and projected revenues for 1991 and 2011 Health and Social Services Realignment, Proposition 172, and 2011 PSG Realignment.




## Tobacco Settlement Revenues

Tobacco Settlement Revenues ($34.2 million in Fiscal Year 2026-27 and $24.2 million in Fiscal Year 2027-28) are dedicated to healthcare-based programs pursuant to Board of Supervisors Policy E-14, Expenditure of Tobacco Settlement Revenue in San Diego County. These revenues are the result of the Master Settlement Agreement in 1998 between the California Attorney General and other states and the four major tobacco manufacturers at that time. The agreement provided more than $206.0 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 counties based on population.

To reduce the risk of volatility or non-receipt of the Tobacco Settlement Payments, some counties and states opted to securitize these payments. Securitization is a process whereby the owner of the receivable sells the right to that income stream in exchange for an up-front payment. The County of San Diego securitized its share of the Tobacco Settlement Payments and deposited the net proceeds of $412.0 million into the Tobacco Securitization Endowment Fund based on a securitization of $466.8 million in January 2002. These funds are spent pursuant to the Board of Supervisors Policy.

In May 2006, the County restructured its 2001 securitization and securitized additional anticipated receipts, adding $123.5 million to the endowment fund. These proceeds were intended to enable the County to fund health care programs annually through approximately year 2034.

The $34.2 million budgeted in Fiscal Year 2026-27 reflects Securitized Tobacco funds for Operating Transfers to fund various Health and Social Services programs. This includes re-budgeting the prior year's one-time $10 million increase to continue Behavioral Health Services' contracted public behavioral health workforce development initiatives, originally funded through the Evergreen Component of the American Rescue Plan Act (ARPA) Framework and approved by the Board of Supervisors on February 27, 2024 (11). This is partially offset by the sunsetting of recovery and bridge center services and the shift of funding to the Behavioral Health Services Act.

# General Fund General Purpose Revenue/Fund Balance Component Decreases

## General Fund Use of Fund Balance/Fund Balance Component Decreases (previously Designations)

General Purpose Revenue (GPR) makes up 30.7% of the General Fund Financing Sources. Please see the separate discussion of GPR in the following section.

Use of Fund Balance, including Fund Balance Component Decreases, ($159.3 million in Fiscal Year 2026-27 and $0.5 million in Fiscal Year 2027-28), represents 2.2% of General Fund Financing Sources in Fiscal Year 2026-27. Fund Balance is the result of careful management of resources Countywide in past years. It is both a resource that can be used for one-time expenses and one that serves as a mitigation for unexpected events or requirements. By its nature, fund balance is not suitable for the support of ongoing operations.

On September 9, 2025, the Board of Supervisors adopted changes to the San Diego County Administrative Code that modified the County's General Fund Reserve Policy. In accordance with the Code of Administrative Ordinances Sec. 113.1, *General Fund Balances and Reserves*, the new General Fund Reserve Policy reflects Unrestricted General Fund balance, which counts both the Unassigned and Assigned categories of the General Fund fund balance and a portion of Unrestricted General Fund balance shall be maintained as a reserve (General Fund Reserve) at a minimum of two months of regular General Fund expenditures (which is the equivalent of 16.7% of regular General Fund expenditures). These General Fund Reserve policy changes bring the County's reserve policies into alignment with the Government Finance Officers Association best practice standards. The General Fund Reserve protects the County against expenditure and revenue volatility, natural disasters and other unforeseen emergencies, economic downturns, unfunded pension liabilities, and aging infrastructure.

The change in the General Fund Reserve Policy resulted in available Unrestricted General Fund balance in excess of the General Fund Reserve minimum, which is known as Unlocked Reserves. Appropriation of the Unlocked Reserves requires at least one of the following criteria to be met: (a) A reduction in total federal or total state revenue allocations to the County from the prior fiscal year, (b) Mitigation of local impacts of a recession as recognized by either: (i) two consecutive quarters of negative national gross domestic product growth as reported by the U.S. Bureau of Economic Analysis or, (ii) a determination of a national recession by the National Bureau of Economic Research, (c) Funding for time-sensitive operational expenditures as recommended by the CAO through the budget process in alignment with the County's Strategic Plan, (d) Funding for additional reserve minimum requirements as needed and as recommended by the CAO.

The Fund Balance Component Decrease of $37.6 million in Fiscal Year 2026-27 consists of:

- $35.9 million from the fund balance restricted for Pension Obligation Bonds (POB) to serve as an alternative funding source for a portion of existing POB costs that have been supported by General Purpose Revenue.
- $1.1 million for the Public Defender Information Technology system
- $0.6 million from the fund balance restricted for the Department of Environmental Health and Quality

The Use of Fund Balance of $121.6 million in Fiscal Year 2026-27 composed of:

- $71.7 million for anticipated costs or projects using Fiscal Year 2026-27 Unlocked Reserves, including:
    - $44.7 million for safety net services (Equity/Health)
    - $20.0 million for the Tijuana River Valley (Sustainability)
    - $5.0 million for an affordable housing development by the Partnership for the Advancement of new Americans (PANA) (Housing)
    - $2.0 million for Supplemental Security Income (SSI) Advocacy (Equity/Health)
- $23.7 million in Self-Sufficiency Services to maintain timely, effective and efficient delivery of essential safety-net services and respond to H.R. 1 policy impacts
- $19.5 million in the Sheriff's Office to glideslope ongoing costs to support increased population needs related to Prop 36, *The Homelessness, Drug Addiction, and Theft Reduction Act,* medical and mental health services contracts and for increase in ISF costs.
- $6.7 million to address capital, IT and emergency response, or other efforts enterprisewide.

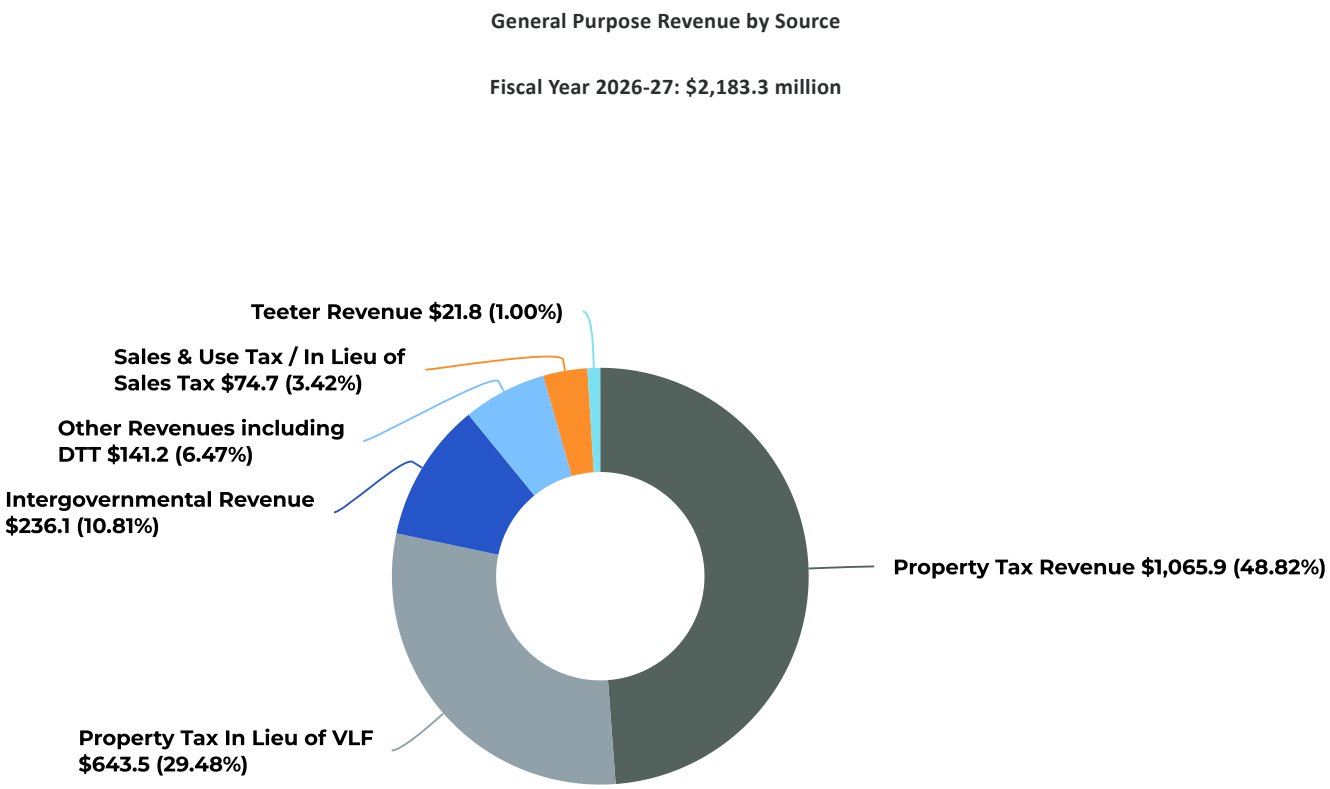

COUNTY OF SAN DIEGO

# GENERAL PURPOSE REVENUE

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# General Purpose Revenue by Source

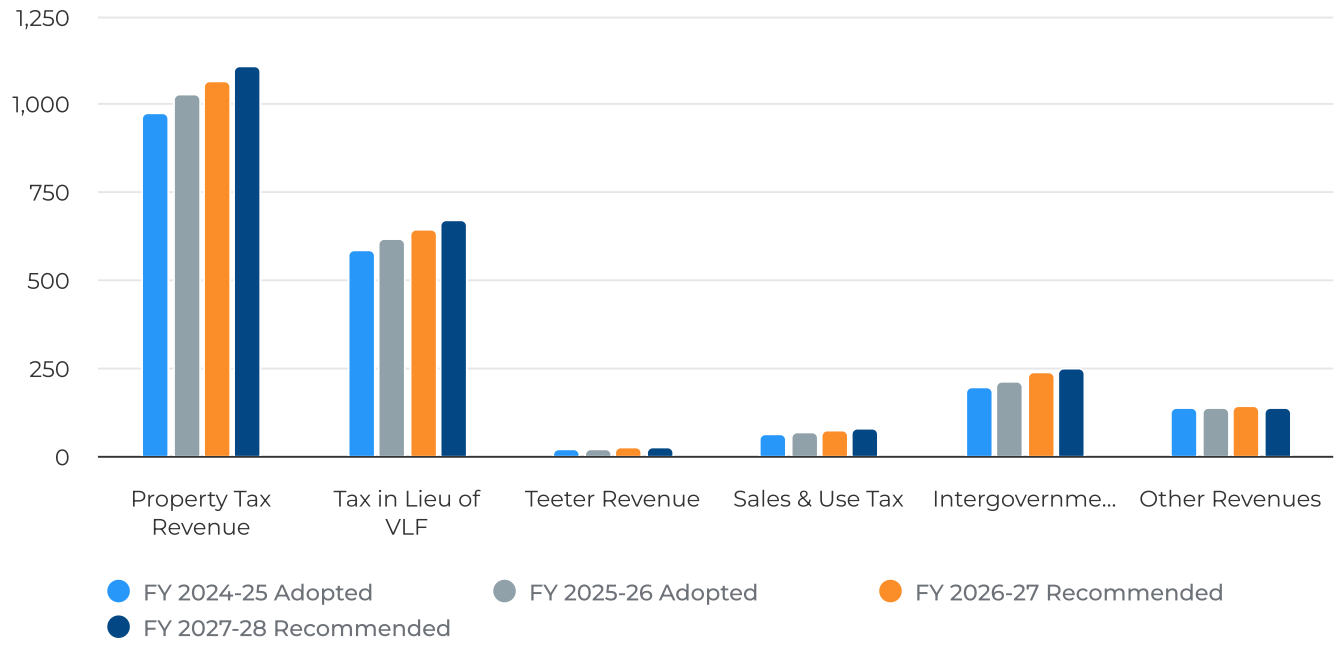
General Purpose Revenue (GPR) represents approximately 30.8% of the General Fund's financing sources. This revenue comes from property taxes, property tax in lieu of vehicle license fees (VLF), the Teeter program, sales & use tax, intergovernmental revenue and Other revenues including Documentary Transfer Tax (DTT). It may be used for any purpose that is a legal expenditure of County funds. Therefore, the Board of Supervisors has the greatest flexibility in allocating this revenue. The following section presents details of the major components of General Purpose Revenue.




For Fiscal Year 2026-27, the $2,183.3 million budgeted for GPR is an increase of $105.0 million or 5.1% from the Fiscal Year 2025-26 budgeted amount of $2,078.3 million primarily due to increase in AV growth, Sales & Use Tax, and continuing growth in pass-through distributions from former redevelopment agencies and higher residual revenue. These resources are projected to increase to $2,264.3 million in Fiscal Year 2027-28. The charts on the following page present GPR by source and a historical view of GPR. The accompanying table includes a summary by account of historical and projected GPR.

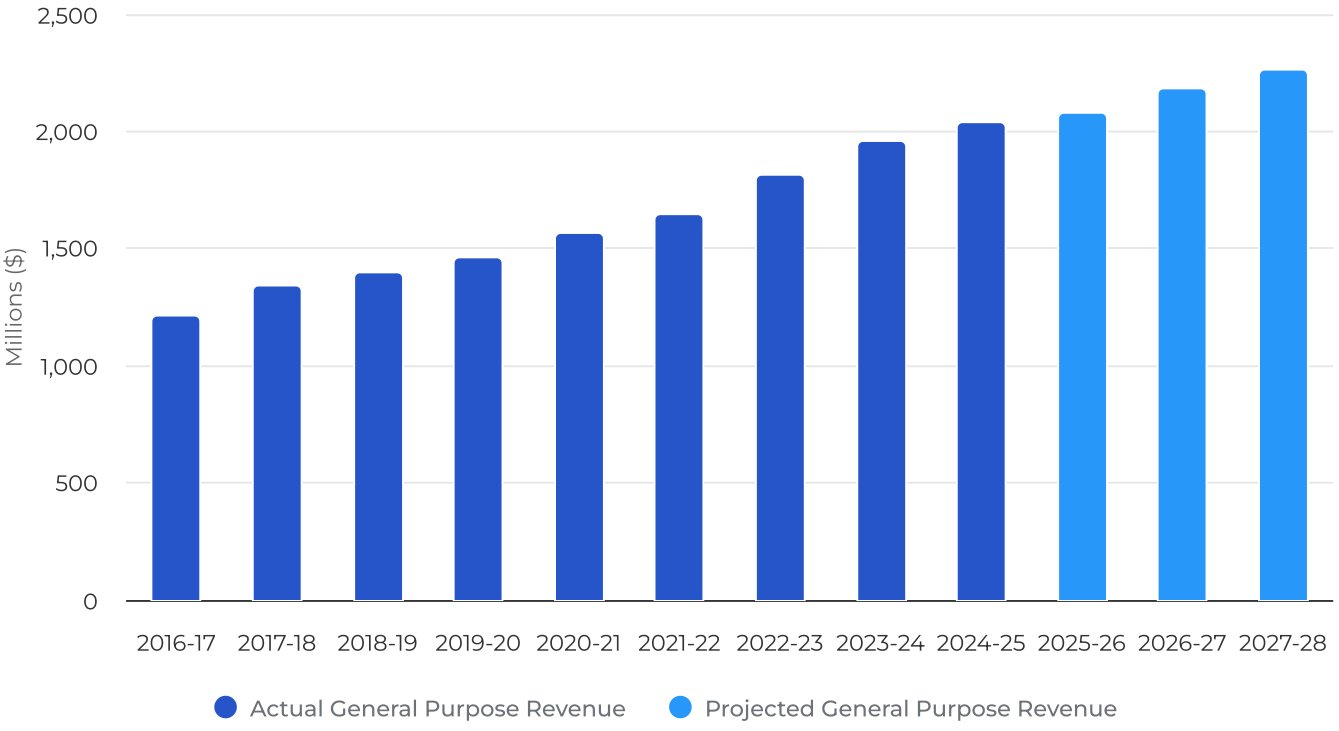
# General Purpose Revenue by Source

## Fiscal Year 2024-25 through 2027-28




# General Purpose Revenue History

## Fiscal Year 2016-17 to Fiscal Year 2027-28



Notes: General Purpose Revenue (GPR) for Fiscal Years 2016-17 through 2024-25 represents actual revenue. For Fiscal Years 2025-26 to 2027-28, the projections are included in the Fiscal Years 2026-28 Recommended Operational Plan.

## General Purpose Revenue

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Property Taxes Current Secured | $ 938,450,045 | $ 986,717,172 | $1,023,430,332 | 3.7 | $1,067,342,860 |
| Property Taxes Current Supplemental | 8,651,284 | 8,608,028 | 8,870,933 | 3.1 | 8,826,579 |
| Property Taxes Current Unsecured | 28,936,748 | 30,683,012 | 33,565,626 | 9.4 | 33,810,841 |
| Property Taxes Current Unsecured Supplemental | 59,781 | 60,678 | 61,588 | 1.5 | 62,512 |
| **Total Property Tax Revenue** | **$ 976,097,858** | **$1,026,068,890** | **$1,065,928,479** | **3.9** | **$1,110,042,792** |
| **Total Property Tax In Lieu of VLF** | **$ 583,666,613** | **$ 617,824,831** | **$ 643,482,312** | **4.2** | **$ 672,758,174** |
| Teeter Tax Reserve Excess | 10,837,168 | 10,820,860 | 12,574,214 | 16.2 | 12,574,214 |
| Teeter Prop Tax All Prior Years | 6,004,252 | 8,414,188 | 9,241,407 | 9.8 | 9,241,407 |
| **Total Teeter Revenue** | **$ 16,841,420** | **$ 19,235,048** | **$ 21,815,621** | **13.4** | **$ 21,815,621** |
| Sales & Use Taxes | 62,315,121 | 65,865,659 | 74,691,152 | 13.4 | 76,478,376 |
| **Total Sales & Use Tax / In Lieu of Sales Tax** | **$ 62,315,121** | **$ 65,865,659** | **$ 74,691,152** | **13.4** | **$ 76,478,376** |
| State Motor Vehicle In-lieu | 1,000,000 | 1,000,000 | 3,605,979 | 260.6 | 3,605,979 |
| State Aid Homeowner's Property Tax Relief (HOPTR) | 4,714,725 | 4,714,725 | 4,365,453 | (7.4) | 4,365,453 |
| Federal In-Lieu Taxes | 1,100,000 | 1,100,000 | 1,100,000 | - | 1,100,000 |
| Local Detention Facility/St. Aid Booking Fees | 2,460,342 | 2,460,342 | - | (100.0) | - |
| Aid From City Of San Diego | 2,500,000 | - | - | - | - |
| Aid from Red. Agencies/Aid from Red. Successor Agencies | 185,043,327 | 201,214,033 | 227,077,102 | 12.9 | 239,600,745 |
| **Total Intergovernmental Revenue** | **$ 196,818,394** | **$ 210,489,100** | **$ 236,148,534** | **12.2** | **$ 248,672,177** |
| Property Taxes Prior Secured | 400,000 | 1,400,000 | 1,300,000 | (7.1) | 1,300,000 |
| Property Taxes Prior Secured Supplemental | 8,312,018 | 12,924,370 | 11,759,145 | (9.0) | 11,700,349 |
| Property Taxes Prior Unsecured | 150,000 | 150,000 | 400,000 | 166.7 | 400,000 |
| Property Taxes Prior Unsecured Supplemental | 400,000 | 900,000 | 900,000 | - | 900,000 |
| Other Tax Aircraft Unsecured | 2,135,807 | 2,603,769 | 3,808,296 | 46.3 | 3,808,296 |
| Transient Occupancy Tax | 6,265,490 | 7,328,145 | 9,000,000 | 22.8 | 9,000,000 |
| Documentary Transfer Taxes (DTT) | 25,713,298 | 25,970,431 | 26,230,135 | 1.0 | 26,492,436 |
| Cannabis Tax | 100,000 | 100,000 | 200,000 | 100.0 | 200,000 |
| Franchises, Licenses, Permits | 3,750,654 | 3,563,122 | 3,097,117 | (13.1) | 2,942,261 |
| Fees, Fines & Forfeitures | 771,718 | 733,132 | 696,475 | (5.0) | 661,652 |
| Penalties & Cost Delinquency Taxes | 23,465,811 | 24,660,865 | 26,697,680 | 8.3 | 27,749,011 |
| Interest On Deposits & Investments | 61,835,588 | 54,356,910 | 53,634,743 | (1.3) | 45,924,158 |
| Interfund Charges/Miscellaneous Revenues | 4,100,000 | 4,100,000 | 3,500,000 | (14.6) | 3,500,000 |
| **Total Other Revenues including DTT** | **$ 137,400,384** | **$ 138,790,744** | **$ 141,223,591** | **1.8** | **$ 134,578,163** |
| **Total General Purpose Revenue** | **$1,973,139,790** | **$2,078,274,272** | **$2,183,289,689** | **5.1** | **$2,264,345,303** |

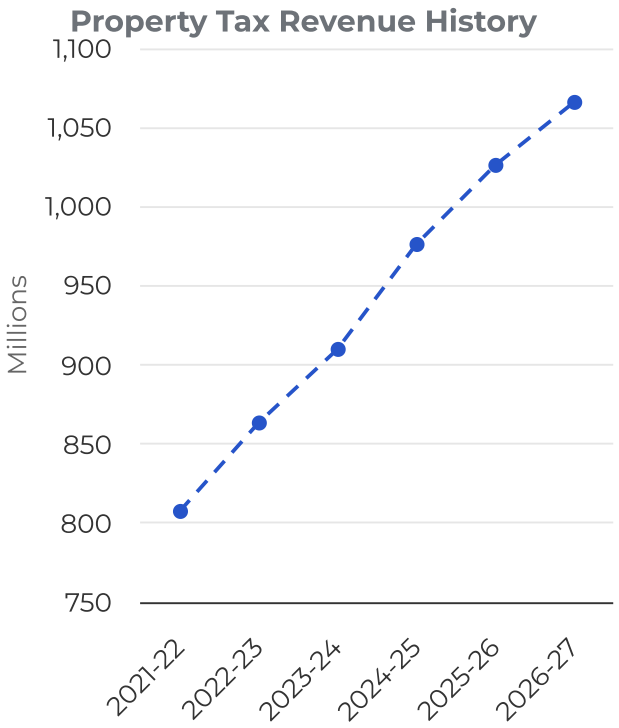
# Property Tax Revenue

Property Tax Revenue, **($1,065.9 million in Fiscal Year 2026-27 and $1,110.0 million in Fiscal Year 2027-28)**, including current secured, current supplemental, current unsecured and current unsecured supplemental, represents 48.8% of the total General Purpose Revenue in Fiscal Year 2026-276 and 49.0% in Fiscal Year 2027-28.

The term "current" refers to those taxes that are due and expected to be paid in the referenced budget year. For Fiscal Year 2026-27, property tax revenue is budgeted to be $39.9 million or 3.9% higher than the budget for Fiscal Year 2025-26. The increase is mainly due to the anticipated 4.3% Assessed Value (AV) growth in Fiscal Year 2026-27. Property Tax Revenue is projected to increase 4.1% or $44.1 million for Fiscal Year 2027-28.

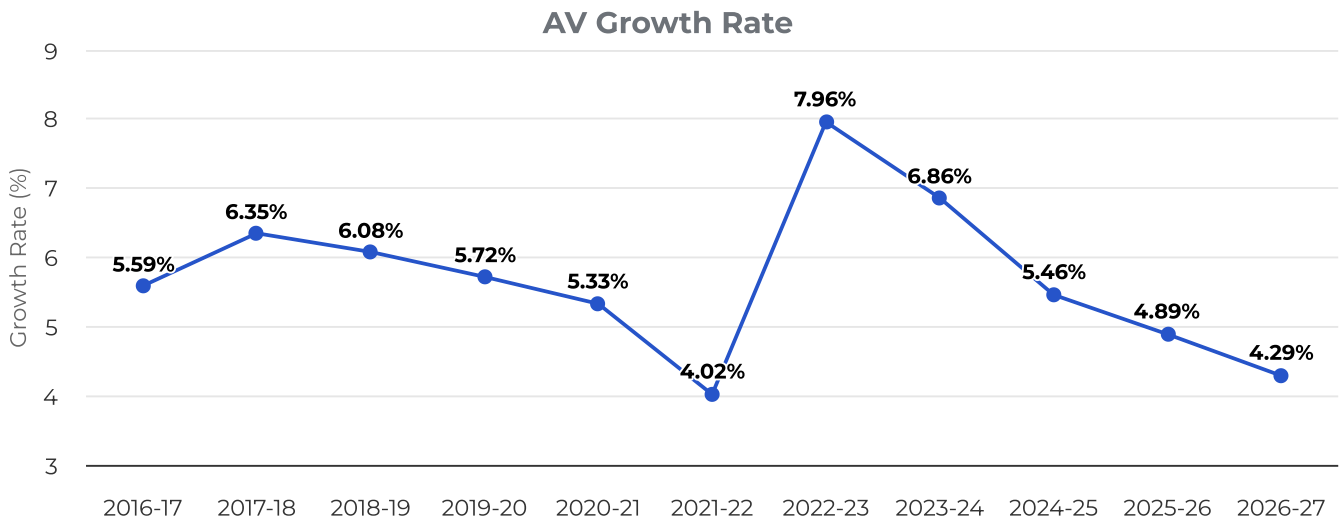
Property Tax Revenue in the State of California is a funding source for local governments and school districts and is based on ad valorem property taxation, whereby the amount due is calculated by applying a 1% tax rate to the assessed value of real property (land and improvements) and certain business personal property owned by tenants. The assessed value of property is tracked on the secured, unsecured and supplemental tax rolls. Counties generate the property tax bills and collect the tax payments on behalf of the taxing entities within their respective boundaries. In some cases, there are additional ad valorem taxes and special assessments approved by the voters, which are included on the tax bills as well. Property tax payment amounts received by counties are then distributed to the various taxing entities.

For Fiscal Year 2026-27, an assumed rate of 4.3% is projected in overall assessed value of real property. The Fiscal Year 2027-28 revenue is estimated using a 4.50% assessed value growth. This is based on an average growth rate of 5.83% over the past 10 years.



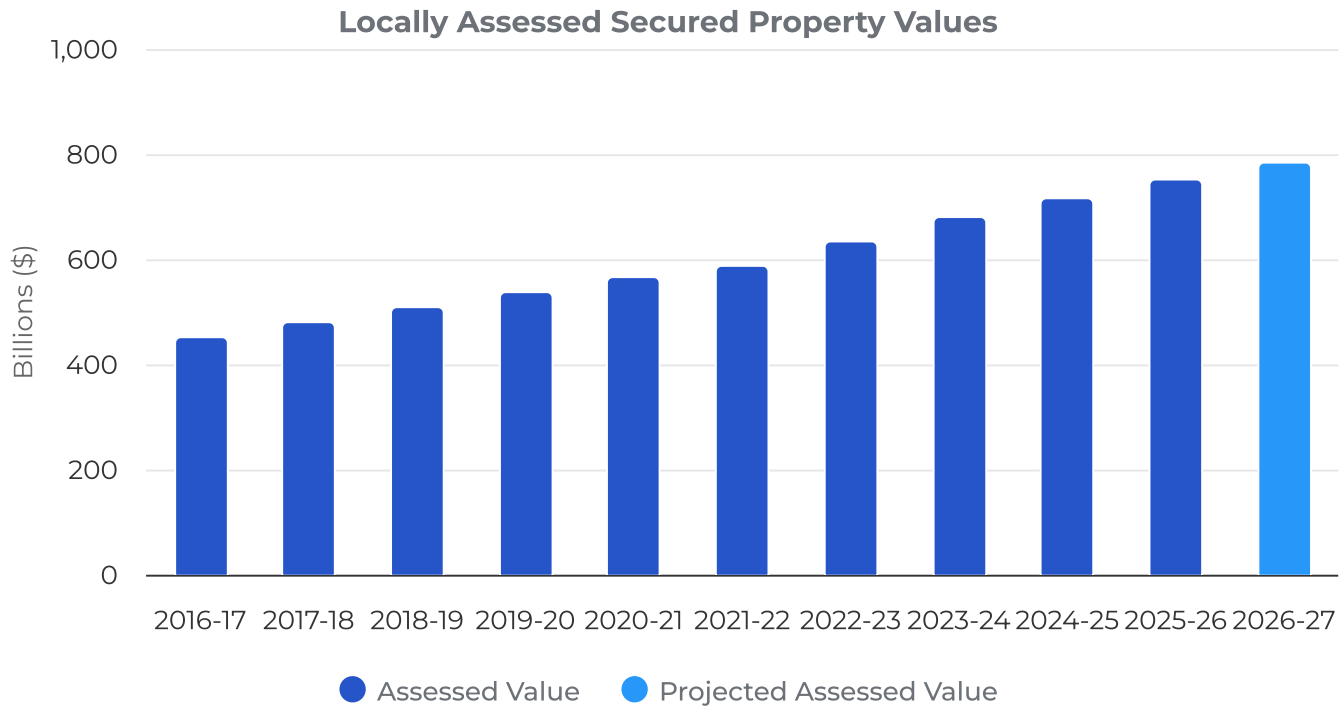
# AV Growth Rate

## Fiscal Year 2016-17 to Fiscal Year 2026-27




# Locally Assessed Secured Property Values

## Fiscal Year 2016-17 to Fiscal Year 2026-27



Note: The projected locally assessed secured values assume a 4.29% growth rate for Fiscal Year 2026-27.
Source: San Diego County Auditor and Controller

## Current Secured Property Tax Revenue

Current Secured property tax revenue ($1,023.4 million in Fiscal Year 2026-27 and $1,067.3 million in Fiscal Year 2027-28) is expected to increase by $36.7 million in Fiscal Year 2026-27 from the adopted level for Fiscal Year 2025-26.

This revenue is generated from the secured tax roll, that part of the roll containing real property, including residential and commercial property as well as State-assessed public utilities. The Fiscal Year 2026-27 revenue amount assumes an increase of 4.29% in the local secured assessed value compared to the actual current local secured assessed value amount for Fiscal Year 2025-26 of 4.89%. The Fiscal Year 2025-26 current secured revenue assumed a 5.00% increase in the local secured assessed value over the actual local secured assessed value amount for Fiscal Year 2024-25; however, the actual current local secured assessed value increased by 4.89% (gross less regular exemptions). For Fiscal Year 2027-28, local secured assessed value is assumed to grow by 4.50%. The budget also makes certain assumptions regarding the County's share of countywide property tax revenues, the delinquency rate, exemptions and the amount of tax roll corrections and refunds on prior year assessments.

## Current Supplemental Property Tax Revenue

Current Supplemental property tax revenue ($8.9 million in Fiscal Year 2026-27 and $8.8 million in Fiscal Year 2027-28) is expected to slightly increase by $0.3 million in Fiscal Year 2026-27 from the adopted level for Fiscal Year 2025-26. This revenue is derived from net increases to the secured tax roll from either new construction or changes in ownership that occur subsequent to the January 1 lien date and are therefore more difficult to predict. These actions are captured on the supplemental tax roll.

## Current Unsecured Property Tax Revenue

Current Unsecured property tax revenue ($33.6 million in Fiscal Year 2026-27 and $33.8 million in Fiscal Year 2027-28) is not based on a lien on real property and is expected to increase by $2.9 million in Fiscal Year 2026-27 from the adopted level for Fiscal Year 2025-26 based on prior year actual receipts. The unsecured tax roll is that part of the assessment roll consisting largely of business personal property owned by tenants.

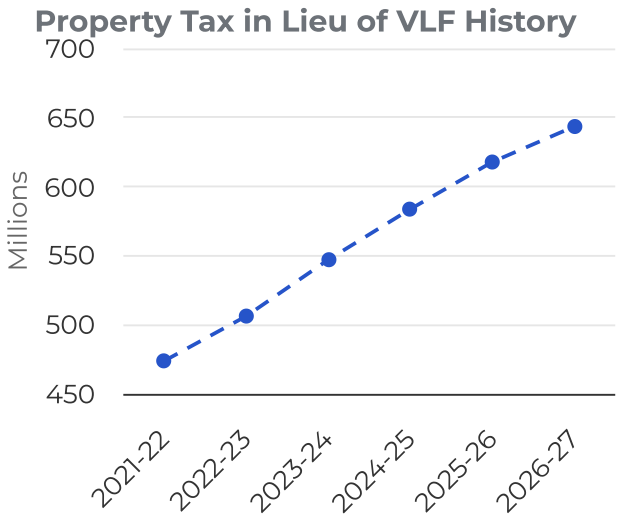
## Current Unsecured Supplemental Property Tax Revenue

Current Unsecured Supplemental property tax revenue ($0.1 million in Fiscal Year 2026-27 and $0.1 million in Fiscal Year 2027-28) is derived from supplemental bills that are transferred to the unsecured tax roll when a change in ownership occurs and a tax payment is due from the prior owner, or a subsequent change in ownership following the initial change in ownership occurs prior to the mailing of the initial supplemental tax bill. When this occurs, the bill is prorated and a portion of the original supplemental tax bill that is attributable to the initial change in ownership or completion of new construction becomes an unsecured supplemental tax bill.

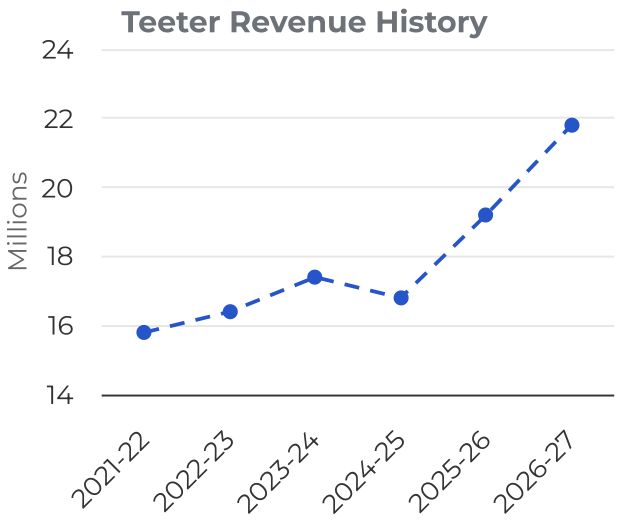
# Property Tax in Lieu of Vehicle License Fees (VLF)

Property Tax in Lieu of Vehicle License Fees (VLF) comprises 29.5% ($643.5 million) of the General Purpose Revenue amount in Fiscal Year 2026-27 and 29.7% of the projected amount ($672.8 million) in Fiscal Year 2027-28.

Beginning in Fiscal Year 2004-05, this revenue source replaced the previous distribution of vehicle license fees to local governments. Per the implementing legislation, revenue levels for this funding source are based on the growth or reduction in net taxable unsecured and local secured assessed value. With a projected 4.29% increase in the combined taxable unsecured and local secured assessed value in Fiscal Year 2026-27, revenues are anticipated to be $25.7 million higher than budgeted for Fiscal Year 2025-26. The budgeted increase is partially associated with the change in actual assessed value in Fiscal Year 2025-26 which increased by 4.89% compared to a budgeted increase of 5.00%. The Fiscal Year 2027-28 revenue is estimated using a 4.50% assessed value growth.




# Teeter Revenue




Teeter Revenue ($21.8 million in Fiscal Year 2026-27 and $21.8 million in Fiscal Year 2027-28) represents approximately 1.0% of General Purpose Revenue in Fiscal Year 2026-27 and 1.0% of the projected amount in Fiscal Year 2027-28. Teeter Revenue is expected to increase by $2.6 million in Fiscal Year 2026-27 from the adopted level for Fiscal Year 2025-26 primarily due to projected higher collections from prior year receivables. Teeter Revenue is expected to stay flat in Fiscal Year 2027-28 from the recommended level for Fiscal Year 2026-27 primarily due to steady delinquency rates, indicating that the local real estate market is stabilizing but still moderately strong.

In Fiscal Year 1993-94, the County adopted the alternative method of secured property tax apportionment available under Chapter 3, Part 8, Division 1, of the Revenue and Taxation Code of the State of California (also known as the "Teeter Plan," named after its author). This alternative method provides funding for each taxing entity included in the Teeter Plan with its total secured property taxes and special assessments during the year for which the taxes are levied, regardless of whether all taxes due were paid by the property owner in that year. Under this plan, the County advances funds to these taxing entities to cover the unpaid (delinquent) taxes (the "Teetered taxes"). The County's General Fund benefits from this plan by being entitled to future collections of penalties and interest that are due once the delinquent taxes are paid.

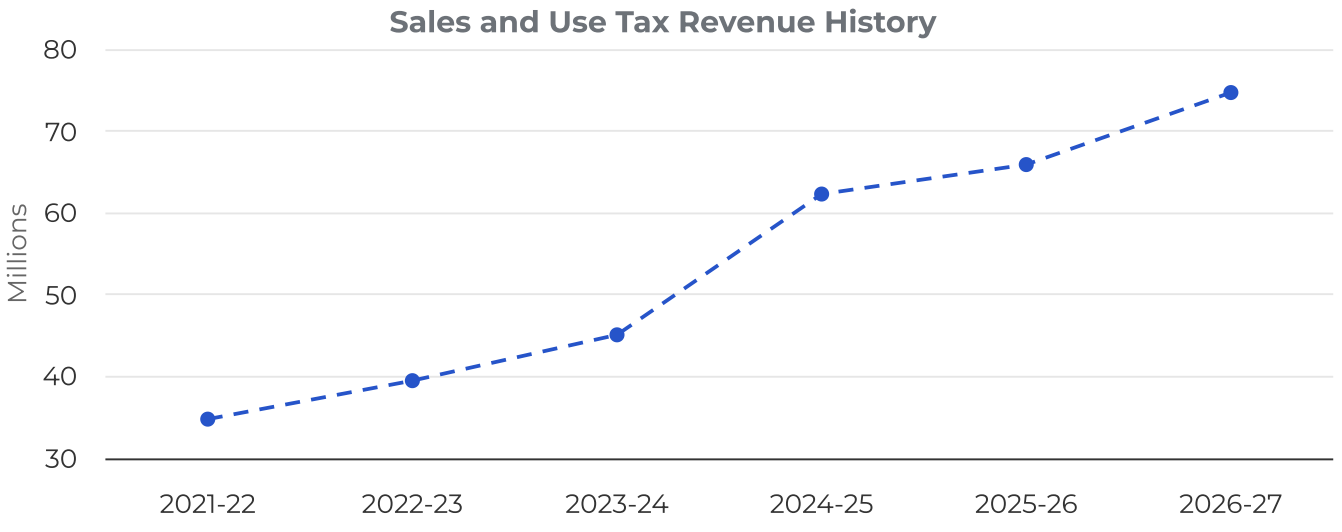
Teeter Revenue is projected based on the anticipated collection of the County's portion of the Teetered taxes from all prior years as well as the interest and penalty payments, which appear in the Teeter Tax Loss Reserve Excess account. See the General Purpose Revenue table for the amount of revenue pertaining to these components. A legal requirement of the Teeter Plan requires the County to maintain a tax loss reserve fund to cover losses that may occur if delinquent taxes are not paid and the property goes into default and is sold for less than the amount of outstanding taxes and assessments. Throughout the year, all interest and penalties collected on Teetered secured and supplemental property taxes are first deposited into the Teeter Tax Loss Reserve Fund. Any excess amounts above 25% of the total delinquent secured taxes and assessments may be transferred to the General Fund.

## Sales & Use Tax Revenue

Sales & Use Tax Revenue ($74.7 million in Fiscal Year 2026-27 and $76.5 million in Fiscal Year 2027-28) represents approximately 3.4% of General Purpose Revenue in Fiscal Year 2026-27 and 3.4% in Fiscal Year 2027-28. This revenue is derived from taxable sales by retailers who sell or rent tangible personal property in unincorporated areas of the county, or from use taxes from consumers who purchase tangible personal property from out of State. Use taxes are also imposed on the storage, use, lease or other consumption of tangible personal property at any time a sales tax has not been paid by the retailer.

Sales & Use Tax Revenue in Fiscal Year 2026-27 is estimated to be $8.8 million or 13.4% higher than the Fiscal Year 2025-26 Adopted Operational Plan and is estimated to be $1.8 million higher in Fiscal Year 2027-28. The increase in Fiscal Year 2026-27 is primarily due to the continued growth activities in the unincorporated area which increases the County's share of the Pool going forward.

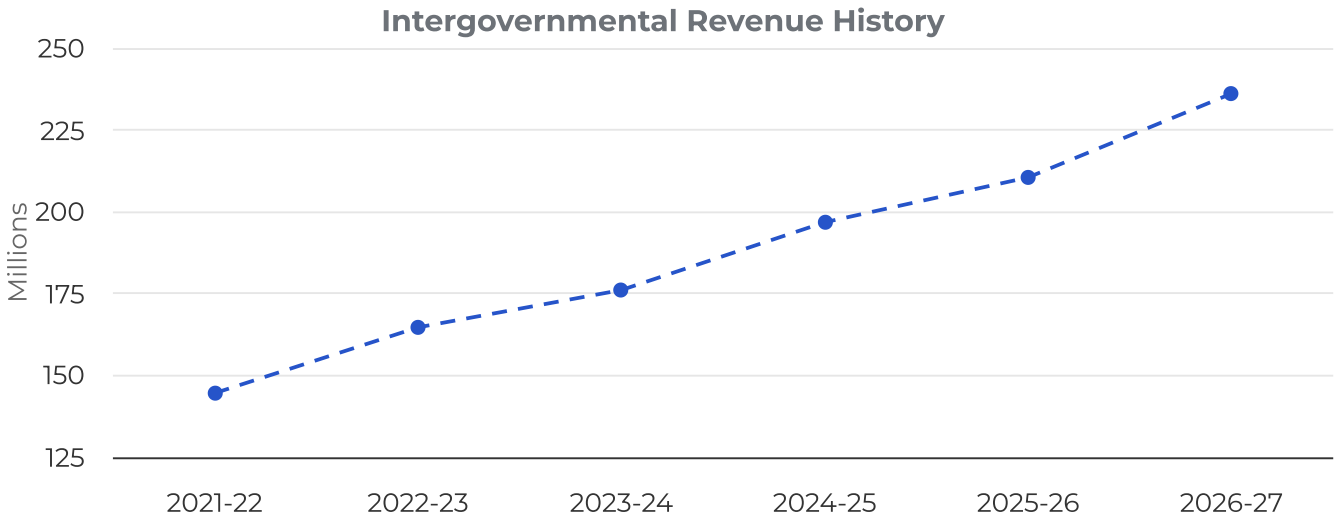
As noted in the prior section on the General Fund, the County also receives sales tax revenue dedicated for specific programs; see the General Fund section for more information. The sales tax discussed here and noted in the chart below is not tied to any specific programs.



# Intergovernmental Revenue

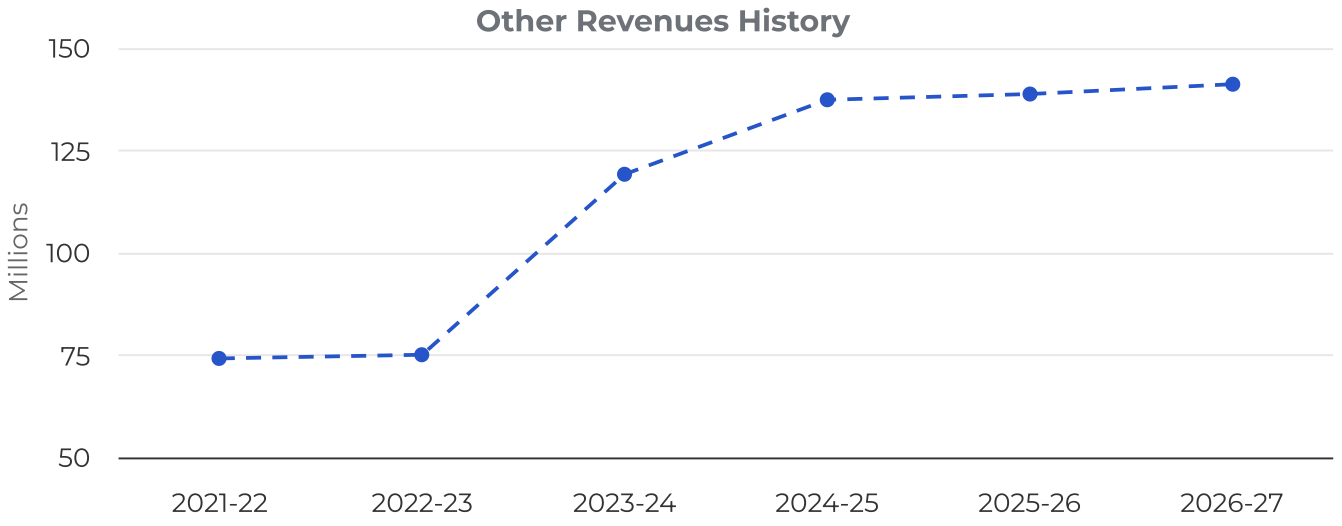
Intergovernmental Revenue ($236.1 million in Fiscal Year 2026-27 and $248.7 million in Fiscal Year 2027-28) comprises 10.8% of the General Purpose Revenue amount in Fiscal Year 2026-27 and 11.0% of the projected amount in Fiscal Year 2027-28. For Fiscal Year 2026-27, the amount budgeted is $25.7 million or 12.2% higher than the Fiscal Year 2025-26 Adopted Operational Plan due to continuing growth in passthrough distributions and recognition of higher residual revenue from the distribution of former redevelopment funds. Funding for this revenue source comes from various intergovernmental sources including Redevelopment Successor Agencies, State Motor Vehicle In-lieu Tax (comes from "Allocation of Vehicle License Fee Collection in Excess" refers to extra Vehicle License Fee (VLF) revenue that was collected above a baseline amount set by the State), the federal government (Payments in Lieu of Taxes [PILT] for tax-exempt federal lands administered by the Bureau of Land Management, the National Park Service, and the U.S. Fish and Wildlife Service), and the State of California (reimbursement to the County for the Homeowner's Property Tax Relief [HOPTR] program). Under the HOPTR program, homeowners are exempted from paying property taxes on the first $7,000 of the assessed value of their personal residence and the State reimburses local taxing entities for the related loss of revenue.

The largest portion of this funding is from aid from Redevelopment Successor Agencies generated by "pass-through" agreements in place prior to redevelopment dissolution. Redevelopment agencies were dissolved by the California Legislature in ABx1 26 on June 28, 2011. The California Supreme Court upheld the constitutionality of the dissolution on December 29, 2011 and extended the date of dissolution to February 1, 2012. Based on Section 34183 of the Health and Safety Code, the county auditor-controller shall remit from the Redevelopment Property Tax Trust Fund to each affected taxing agency property tax revenues in an amount equal to that which would have been received under Section 33401, 33492.140, 33607, 33607.5, 33607.7 or 33676. These "residual funds" not allocated for specific purposes will be distributed to affected taxing agencies under Section 34183 of the Health and Safety Code. The County General Fund and Library Fund, as affected taxing entities, receive a share of this "residual fund" tax distribution.




# Other Revenues

Other Revenues for Fiscal Year 2026-27 total $141.2 million and decrease to $134.6 million in Fiscal Year 2027-28 and are approximately 6.5% of the total General Purpose Revenue amount in Fiscal Year 2026-27 and 5.9% in Fiscal Year 2027-28. The Fiscal Year 2026-27 amount represents a 1.8% or $2.4 million increase from the Fiscal Year 2025-26 Adopted Operational Plan.




Various revenue sources make up this category including Documentary Transfer Tax (DTT), interest on deposits and investments, fees, fines, forfeitures, prior year property taxes, penalties and cost on delinquency taxes, franchise fee revenue and other miscellaneous revenues.

## Interest on Deposits & Investments

Interest on deposits and investments ($53.6 million in Fiscal Year 2026-27 is $0.7 million or 1.3% lower than the Fiscal Year 2025-26 Adopted Operational Plan and $45.9 million in Fiscal Year 2027-28) is expected to decrease due to both a lower projected cash balance in various funds in the County Pool applied to an interest rate also projected to slightly decline. The County apportions interest earnings for all funds held in the County Pool on a quarterly basis (California Government Code Section 53647). Interest on deposits is broken down into interest earned through cash balances from various funds in the county pool as well as from borrowing premiums, interest related to property tax apportionments and miscellaneous interest generated through one-time items.

## Documentary Transfer Taxes (DTT)

DTT revenue ($26.2 million in Fiscal Year 2026-27 and $26.5 million in Fiscal Year 2027-28) is anticipated to increase by $0.3 million or 1.0% from the Fiscal Year 2025-26 Adopted Operational Plan. DTT is paid when any lands, tenements or other realty exceeding $100 in value are sold and granted, assigned, transferred or conveyed to the purchaser. The tax rate is set by the State and is $0.55 per $500 of assessed valuation. The County realizes 100% of the revenues from transactions in the unincorporated area and 50% from transactions in incorporated areas.

## Penalties & Cost Delinquency Taxes

Penalties and cost on delinquency taxes ($26.7 million in Fiscal Year 2026-27 and $27.7 million in Fiscal Year 2027-28) are projected to increase by $2.0 million or 8.3% higher than the Fiscal Year 2025-26 Adopted Operational Plan based on prior year receipts and AV growth assumption which could increase the amount of penalties to be collected. These revenues are received from penalties assessed on late payment of current year taxes (those taxes paid late, but before the end of the fiscal year).

## Other Miscellaneous Revenues

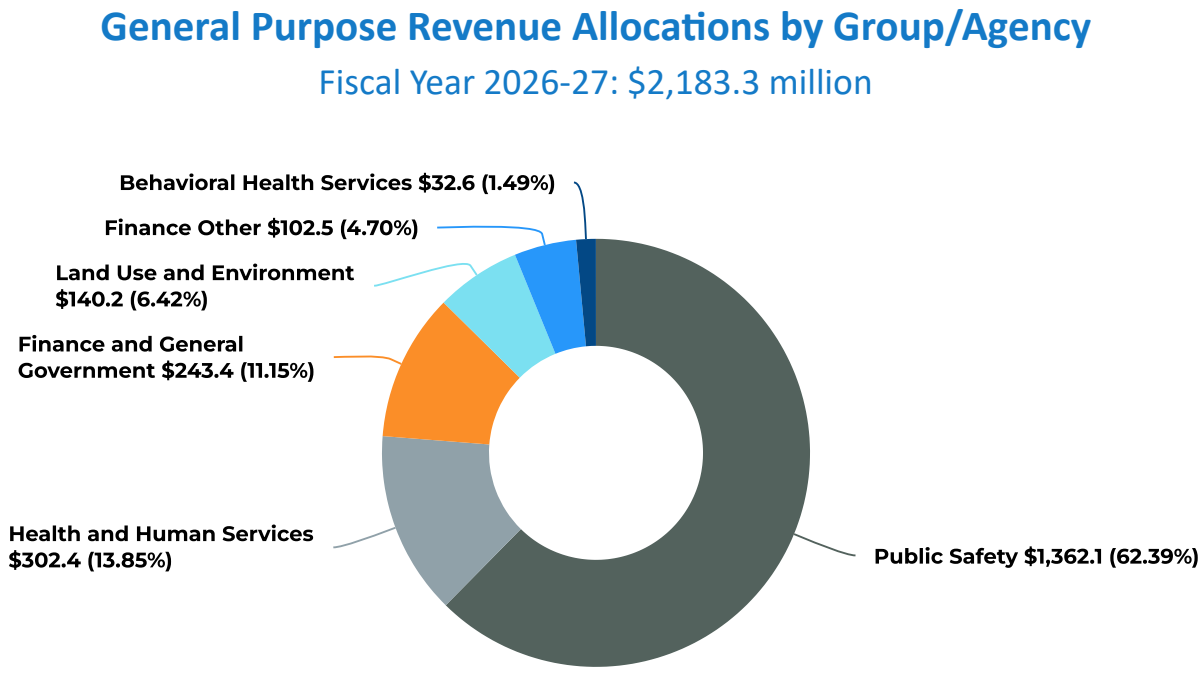
Other Miscellaneous Revenues are projected to be $34.7 million in Fiscal Year 2026-27 and $34.4 million in Fiscal Year 2027-26, which is an increase of $0.9 million or 2.5% from the Fiscal Year 2025-26 Adopted Operational Plan. This increase is primarily due to the anticipated higher Transient Occupancy Tax and Other Tax Aircraft Unsecured.


COUNTY OF SAN DIEGO

# Allocation of General Purpose Revenue by Group/Agency

General Purpose Revenue (GPR) is allocated annually to fund County services based on an analysis of available program revenues, federal or State service delivery obligations and the priorities and strategic direction set by the Board of Supervisors. While the Fiscal Year 2026-27 budget for the Public Safety Group represents 33.0% of total County expenditures, the allocation of GPR for services in that Group equals 62.4% of the total GPR. By contrast, the Health and Human Services Agency's budget represents 24.5% of total County expenditures, however due to significant amounts of funding from program revenues, it is allocated only about 13.9% of total GPR.

Effective July 1, 2026, the County will establish a new Behavioral Health Services (BHS) Group by transitioning programs and staff from the Health and Human Services Agency (HHSA). The following Group summaries incorporate the new group structures for both current and historical staffing levels.



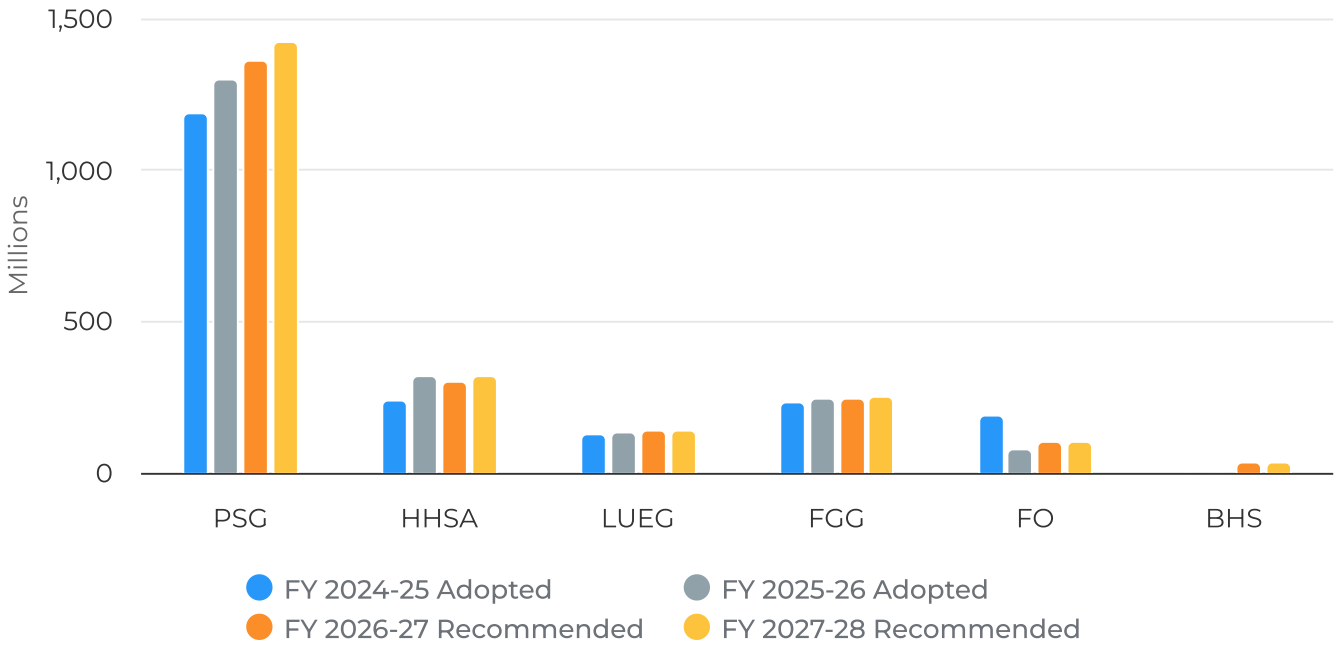

Note: In the chart and table, the sum of individual amounts may not total due to rounding.

The allocation of GPR for Fiscal Years 2026-27 and 2027-28 reflects a multi-year strategy to manage County resources within an economic environment marked by funding streams not keeping pace with overall expenditure growth, rising costs and uncertainty at the federal and state level. The primary goals are to continue the Countywide stabilization strategy to provide core services and ensure the continued delivery of mandated services to the community despite current budget recalibration.

GPR is budgeted at $2,183.3 million in Fiscal Year 2026-27, an increase from $2,078.3 million in Fiscal Year 2025-26. While in Fiscal Year 2025-26 employer contributions to the retirement fund are budgeted to decrease by 14.7%, the annual rate of decrease or increase beyond Fiscal Year 2026-27 is not certain. Future contribution rates will be driven by actual market performance of the retirement fund and actuarial assumptions. If the fund does not meet its assumed rate of return for the current fiscal year, and/or if there are changes to future assumptions, contributions could increase beyond current projections. In Fiscal Year 2026-27, the assumed rate of return used for budget remain at 6.50%.

# General Purpose Revenue by Group/Agency

## Fiscal Years 2024-25 through 2027-28




**General Purpose Revenue Allocations by Group/ Agency (in millions)**

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Public Safety | $ 1,184.9 | $ 1,301.2 | $ 1,362.1 | 4.7 | $ 1,424.0 |
| Health and Human Services | 237.1 | 321.0 | 302.4 | (5.8) | 320.0 |
| Land Use and Environment | 128.5 | 133.3 | 140.2 | 5.2 | 136.9 |
| Finance and General Government | 231.9 | 247.0 | 243.4 | (1.4) | 251.0 |
| Finance Other | 190.7 | 75.9 | 102.5 | 35.1 | 99.8 |
| Behavioral Health Services | - | - | 32.6 | 100.0 | 32.6 |
| **Total** | **$ 1,973.1** | **$ 2,078.3** | **$ 2,183.3** | **5.1** | **$ 2,264.3** |

The resource management strategy to address this issue over the next two years is to use GPR stabilization, which reflects the amount of GPR available to be spent on a one-time basis but excludes those amounts forecasted in ongoing projections, and is summarized as follows:

- The Fiscal Year 2026-27 Recommended Operational Plan allocates $78.4 million of GPR to fund growth in salary and benefit costs including retirement ($4.2 million), as well as allocation for programs ($104.5 million) and reallocates a net of $26.9 million of GPR to Finance Other primarily to reflect
- The Fiscal Year 2027-28 Recommended Operational Plan reallocates a net of $39.1 million of GPR to Finance Other primarily to reflect the one-time GPR provided to the Groups/Departments in FY2026-27, and an increase of $122.9 million to support anticipated salary and benefit growth. GPR stabilization is anticipated to decrease to $9.6 million in Fiscal Year 2027-28. In subsequent budget years, these amounts will be used to address anticipated increases in retirement costs, negotiated labor agreements, and to support capital.

the one-time GPR provided to the Groups/Departments in FY2025-26 for one-time expenses. GPR stabilization remaining as of Fiscal Year 2025-26 was $30.5 million. The Fiscal Year 2026-27 GPR stabilization balance increased by $58.8 million, to reflect the use of stabilization, leaving total stabilization resources of $89.3 million. In Fiscal Year 2026-27, these resources will be spent on a one-time basis to support capital, major maintenance, and other various one-time operational expenses.

Further detail on GPR allocations is provided in the Group and Department sections. The previous charts and table show the amount of GPR allocated to support each Group/Agency compared to the two prior fiscal years.

# Summary of Financial Policies

## Background

The County of San Diego has long been recognized for its strong financial management practices. The Government Finance Officers Association has recognized the County for its annual financial report with the Certificate of Achievement for Excellence in Financial Reporting and for its budget document with the Distinguished Budget Presentation Award. The following is an overview of various policies that the County adheres to in its financial management practices and that guide the County's budgetary decision-making process. The policies can be viewed online at: http://www.sandiegocounty.gov/content/sdc/cob/ocd.html.

## Financial Planning and Budget

The County is actively engaged in ongoing financial and strategic planning activities. As discussed previously, the General Management System (GMS) is the framework that guides County operations as set forth in Board of Supervisors Policy A-136, *Use of County of San Diego General Management System for Administration of County Operations.*

- With the GMS as a guide for fiscal management practices, the County will:
    - Annually undertake long-range, five-year Strategic Planning, after a comprehensive review of community and organizational needs and issues.
    - This is followed by short-term, two-year Operational Planning, in which the organization's revenues are budgeted to accomplish the strategic goals set forth in the Strategic Plan.
    - Evaluation & Accountability takes place throughout the year in the form of various regularly-scheduled activities that ensure plans are followed, risks are identified, goals are tracked and results are reported.
    - Continuous Collaboration and Employee Investment and Satisfaction activities take place throughout the fiscal year.
        - Continuous Collaboration maximizes efficient use of personnel and material resources by coordinating resources, staff and linking the functions they perform.
        - Employee Investment and Satisfaction encourages continuing progress by rewarding those employees who meet and exceed goals.

## Management Practices

The County's long-term financial management is guided by the County Charter, County Administrative Code and Board and other policies.

The County Charter was amended by voters in November 2018, with the passage of Measure C, *Protecting Good Government through Sound Fiscal Practices*, which adds Section 800.1, requiring that once the Board of Supervisors has appropriated funds for pension stabilization, these funds shall not be used for any other purpose than pension-related liabilities.

The San Diego County Administrative Code Section 91.5, *Auditor and Controller Records and Reports*, calls for the provision of periodic updates related to fund status, General Fund cash flow, and budget status reports. Section 113.5, *Management Practices*, provides guidelines for the use of General Purpose Revenues that are generated by maturing or refunded long-term financial obligations or by greater than anticipated assessed value growth.

Board Policy B-65, *Long-Term Obligations and Financial Management Policy*, establishes guidelines to govern and manage a long-term financial strategy at the County. Guidance is provided on financial planning, monitoring and reporting, as well as the use of certain types of funding sources, including the following financial reporting and management practices:

- The County shall engage in long-term financial planning to align financial capacity with service objectives.
- The County shall prepare a structurally balanced multi-year budget (operational plan).
- The Board of Supervisors will receive quarterly budget status reports that may include recommended changes to appropriations to address unanticipated needs.
- The County shall publish an annual cash flow projection and quarterly status of actual/projected cash flows.

- The County shall maintain fund balances and reserves in the General Fund to support fiscal health and stability.
- The County shall invest one-time over-realized general purpose revenue generated by greater-than-anticipated assessed value growth to restore the General Fund Reserve to the minimum required balance. If the General Fund Reserve minimum required balance is satisfied, the County shall invest one-time overrealized general purpose revenue generated by greater-than-anticipated assessed value growth to accelerate payment of pension unfunded actuarial accrued liability.

The County Charter, Administrative Code, Article VII, Section 113.5 and Board Policy B-65 also provide guidelines for managing the County's long-term financial obligations. More details on these can be found in the Debt Management Policies and Obligations section.

# Revenues

- As a political subdivision of the State of California, the County has all the powers specifically stated and necessarily implied in general law and the County Charter, including the power to assess, levy and collect fees and taxes. There are three basic categories of funding sources for County programs and services: Program Revenue, General Purpose Revenue and Fund Balance. Descriptions of major revenue policies are included in the section immediately following the definition of these revenue categories.
    - Program Revenue may be received in the form of fees paid by customers for a particular service or may be received as a subvention or grant from the State or federal government based on qualifying services being provided to local residents. For purposes of constructing the Operational Plan, Program Revenue is defined to also include all revenue received by special funds.
    - General Purpose Revenue may be used to provide for any service that is within the legal purview of the County. It is used to match federal or State program revenues where required and to fund mandated and discretionary services where either no program revenue or insufficient program revenue is received. General Purpose Revenue shall be budgeted only after all other funding sources for those services are taken into account.
    - Fund Balance results from an excess of revenues over expenditures in prior fiscal years. Fund balance is used to support one-time projects only, not ongoing services.
    - Devise and monitor the goals and objectives of a revenue management program within policy guidelines prescribed by the Board of Supervisors. This includes a periodic review of the County's financial condition in order to ensure that the County's financial sources (revenues) are sufficient to meet anticipated obligations.
    - Develop annual revenue estimates for the development of the Operational Plan relating to revenues under control of the Chief Administrative Officer.
    - Ensure that full cost is recovered from fees, grants and revenue contracts to the extent legally possible. If not, the reasons for recovery of less than full cost will be documented and disclosed.
- All revenues received by the County identified as "one-time" revenues will only be appropriated for "one-time" expenditures per the County of San Diego Administrative Manual 0030–14, *Use of One-Time Revenues* and San Diego County Administrative Code Section 113.4, *Fund Balances and Use of One-Time Revenues*.
- County departments will seek to recover the full cost of all services provided to agencies or individuals outside the County of San Diego organization on a contractual or fee basis or when obtaining grant funding. Exceptions to this policy require specific Board of Supervisors approval for the non-reimbursed costs as set forth in Board of Supervisors Policy B-29, *Fees, Grants, Revenue Contracts — Department Responsibility for Cost Recovery*.
    - Full cost is defined as the sum of direct costs plus departmental overhead costs plus external indirect costs as calculated pursuant to the federal Office of Management and Budget Circular A-87 cost plan for the County.
    - All proposed grant funding requests must be certified by the department head as being worthy of funding with County resources if external financing is unavailable.
    - Funding sources that will require a revenue match from the County General Fund shall be limited to the designated match level mandated as a condition of funding.
    - The establishment of fees, and subsequent changes to fees, will be done by ordinance at regularly scheduled meetings of the Board of Supervisors. Fees are to be deposited or paid in advance of delivery or completion of services. All fee schedules will be reviewed annually or more frequently if warranted, to allow for full cost recovery.
    - The Chief Administrative Officer shall review all proposed new or changed fee schedules, grant applications and revenue contracts from an overall policy perspective before they are submitted to the Board of Supervisors for action. County Counsel shall review all revenue contracts to ensure that the County's interests are protected.

- During the budget development process, selected departments may be asked to analyze services, either County operated or contracted, to determine if the quality, economy and productivity are equal to that of an alternative delivery method, including other government agencies, and to determine how the revenues can be maximized so the highest level or volume of services can be provided as set forth in Board of Supervisors Policy B-63, *Competitive Determination of Optimum Service Delivery Method*.
- Revenue received from the Tobacco Master Settlement Agreement (1998) shall be allocated to support a comprehensive tobacco control strategy, to increase funding for health care-based programs, and to supplement, but not replace, existing health care revenue pursuant to Board of Supervisors Policy E-14, *Expenditure of Tobacco Settlement Revenue in San Diego County* and Section 232.4 of the County Administrative Code.
- All County funds shall be established according to the procedures set forth in County of San Diego Administrative Manual 0030–18, *Establishing Funds and Transfer of Excess Cash Balances to the General Fund*. Interest earned on all funds is deposited to the General Fund, unless specific legislation, codes or Board of Supervisors action directs otherwise.

# Expenditures

- Pursuant to the Charter of the County of San Diego, Article VII, §703.4, the Chief Administrative Officer supervises the expenditures of all departments and reports to the Board of Supervisors whether those expenditures are necessary.
- Changes during the year to the adopted budget are permitted by State law with approval by the Board of Supervisors or, in certain instances, by the Chief Financial Officer.
- Appropriation transfers of any amount between objects within a budget unit may be processed by the Chief Financial Officer, except for Road Projects, Operating Transfers between departmental budget units, Capital Projects and considered routine major maintenance requiring capitalization for financial reporting purposes, or when the transfer would have actual or potential programmatic impacts. Programmatic impact is defined as a change in program emphasis (e.g., due to shifts in workload or new opportunities), staffing or method of service delivery from the adopted budget. Appropriation transfer requests that fall within the exception categories require approval from the Board of Supervisors pursuant to County of San Diego Administrative Manual 0030–10, *Transfers of Appropriations between Objects within a Budget Unit*.
- Contracts for services, when properly issued and administered, are an approved method to accomplish County program objectives. Pursuant to the Charter of the County of San Diego §703.10 and §916, the County may employ an independent contractor if it is determined that the services can be provided more economically and efficiently than by persons employed in the Classified Service. The County may enter into contracts for services based upon conditions and methods set forth in Board of Supervisors Policy A-81, *Procurement of Contract Services*.
- The County shall procure items or services on a competitive basis unless it is in the County's best interests not to use the competitive procurement process. The competitive procurement requirements may be satisfied through conducting either (a) formal bidding,(b) competitive negotiated procurement, (c) Reverse Auction, (d) Qualifications Based Selection, (e) through a contract competitively awarded by another governmental agency or cooperative that includes other governmental agencies, or (f) Informal Procurement Procedures, when conducted in accordance with the procedures set forth by the Director of Purchasing and Contracting. Definitions and guidelines for exemptions and exceptions are outlined in Board of Supervisors Policy A-87, *Competitive Procurement*.
- The Board of Supervisors is committed to promoting successful small-local business participation in County contracting. To advance its commitment to uplifting local businesses in our community, the Board has provided for small-local business set asides and disabled veteran business opportunities in Board Policy A-87, Competitive Procurement and for a 15% small-local business preference for bids and proposals in section 405 of the Administrative Code.
- The County will establish appropriations for the Community Enhancement Program at a level approximately equal to the amount of Transient Occupancy Tax revenues estimated to be collected each fiscal year. Each of the five Board of Supervisors offices is allocated 20% of the total program amount for purposes of recommending grant awards to community organizations based on eligibility criteria and application guidelines included in Board of Supervisors Policy B-58, *Funding of the Community Enhancement Program*. On June 8, 2021, the Board directed that Community Enhancement funding be augmented with $5,000,000 in one-time funds made available to the County under the American Rescue Plan Act (ARPA) to provide funding for organizations adversely impacted by the COVID-19 pandemic. ARPA funds will be used to help organizations in San Diego County to address the negative economic impacts of the COVID-19 pandemic from March 3, 2021 through December 31, 2024. ARPA funding will be made available subject to applicable federal law, regulation, and requirements and Board of Supervisors Policy B-58, *Funding of the Community Enhancement Program*.
- All appropriations available for the Neighborhood Reinvestment Program will be included annually in the County's Operational Plan. Resources available may vary and may range up to $10.0 million, distributed evenly among the five Board of Supervisors districts, subject

to the budget priorities of the Board of Supervisors as detailed in Board of Supervisors Policy B-72, *Neighborhood Reinvestment Program*.

- The County provides guidance to its departments on how to budget and forecast for staffing. This Administrative Manual item is designed to be a tool for the annual budget build, which occurs prior to the release of the CAO Recommended Operational Plan and before the Board of Supervisors takes action to adopt the annual budget. Furthermore, this item does not provide guidance for mid-year budget adjustments.
    - Vacant Positions—Upon implementation during the budget build process, each County Department's total Salary & Benefits (S&B) amount shall be adjusted by 4% and shall be adjusted annually by 4% in each following year by the Office of Financial Planning (OFP) to ensure a normal rate of attrition. County Departments with 20 or fewer FTEs will be exempted from this policy.
    - Underfilled Positions—Each County Department's total S&B amount shall be adjusted by OFP during the budget build process to account for underfilled positions. An annual study shall be conducted by OFP to determine the S&B amount to be adjusted.

# Reserves

- The County provides a wide variety of services that are funded by a number of revenue sources. The County must be prepared for unforeseen events or economic uncertainties that could result in additional expenditure requirements or loss of revenue by establishing and maintaining prudent levels of fund balance and reserves.
- On September 9, 2025, the Board of Supervisors adopted changes to the San Diego County Administrative Code that modified the County's General Fund Reserve Policy. In accordance with the Code of Administrative Ordinances Sec. 113.1, *General Fund Balances and Reserves*, the new General Fund Reserve Policy reflects Unrestricted General Fund balance, which counts both the Unassigned and Assigned portions of the General Fund fund balance and a portion of Unrestricted General Fund balance shall be maintained as a reserve (General Fund Reserve) at a minimum of two months of regular General Fund expenditures (which is the equivalent of 16.7% of regular General Fund expenditures).
- The change in the General Fund Reserve Policy resulted in available Unrestricted General Fund balance in excess of the General Fund Reserve minimum, which is known as Unlocked Reserves. Appropriation of the Unlocked Reserves requires at least one of the following criteria to be met: (a) A reduction in total federal or total state revenue allocations to the County from the prior fiscal year, (b) Mitigation of local impacts of a recession as recognized by either: (i) two consecutive quarters of negative national gross domestic product growth as reported by the U.S. Bureau of Economic Analysis or, (ii) a determination of a national recession by the National Bureau of Economic Research, (c) Funding for time-sensitive operational expenditures as recommended by the CAO through the budget process in alignment with the County's Strategic Plan, (d) Funding for additional reserve minimum requirements as needed and as recommended by the CAO. No more than twenty five percent (25%) of the Unlocked Reserves may be appropriated in any single fiscal year.
- Appropriation of the General Fund Reserve minimum balance and/or transfers from the General Fund Reserve appropriation, requires a four-fifths vote of the Board of Supervisors.
- In the event the General Fund Reserve falls below established levels, the Chief Administrative Officer shall present a plan to the Board of Supervisors for restoration of those targeted levels within one to three years.
- In addition, the Administrative Code authorizes the Board of Supervisors to commit fund balance and the Chief Administrative Officer to assign fund balance for specific purposes that do not result in the General Fund Reserve falling below the minimum required balance.
- Finally, the Administrative Code recognizes the General Fund Reserve and all County fund balances as one-time funding sources. These sources of revenue should be appropriated for one-time uses or in conjunction with a long-term financial plan to cover short-term expenditure increases or revenue shortfalls to prevent budgetary imbalances. In general, fund balance is established when assets are greater than liabilities at the end of a year. In practice, fund balance can be generated when revenues exceed expenditures in any year.
    - One-time revenues may include grants, revenue from the sale of assets, one-time expenditure savings, and revenue sources which may be available for more than one year but are either non-recurring or will be required to address future expenditure growth that is anticipated to exceed future revenue growth.
    - One-time expenditures may include the following: program startup costs, short-term expenditure increases or revenue shortfalls to prevent budgetary imbalances, early debt retirement, capital costs, or other one-time expenditures as recommended by the CAO.

For additional details on County Reserves, refer to the section on Reserves and Resources.

# Debt Management

- The use and management of the County's long-term financial obligations is directed by the County Charter, County Administrative Code, Board and other policies. The County Charter requires that proceeds of any long-term obligation of the General Fund shall not be used for recurring operational needs. The County Administrative Code reiterates this and also provides guidance on elements that are also included in Board Policy. The County adopted Board of Supervisors Policy B-65, *Long-Term Obligations and Financial Management Policy*, to ensure prudent management of the County's finances, including its long-term financial obligations. The Policy sets forth practices to be adhered to in managing the County's long-term financial outlook. These documents provide guidelines related to the following:
    - Reinvesting one-time over-realized General Purpose Revenue generated by greater-than-anticipated assessed value growth to replenish the General Fund Reserve to the minimum requirement; if the General Fund Reserve minimum requirement is met, any remaining amounts shall be used to accelerate payment of pension unfunded actuarial accrued liability.
    - Long-term obligations shall not be used to finance current operations or for recurring needs.
    - Annual principal and interest payments on long-term obligations of the General Fund shall not exceed 5% of General Fund revenue.
- Besides long-term obligations, from time to time the County may issue Tax and Revenue Anticipation Notes (TRANs) as a short-term financing instrument to overcome temporary shortfalls in cash due to the timing of expenditures and receipt of revenues.

For additional details on the County's debt management policy, refer to the Debt Management Policies and Obligations section.

# Investments

- The Treasurer-Tax Collector is responsible for the collection, banking, carrying out investments delegated by the Board of Supervisors, disbursement and accountability of public funds, excluding pension funds. Accordingly, the Treasurer-Tax Collector annually prepares an Investment Policy that will be reviewed and monitored by the County Treasury Oversight Committee, established by the Board of Supervisors pursuant to California Government Code §§27130–27137.
- The monies entrusted to the Treasurer-Tax Collector (the Fund) will comprise an actively managed portfolio. This means that the Treasurer and his staff will observe, review and react to changing conditions that affect the Fund.
- The *San Diego County Treasurer's Pooled Money Fund Investment Policy* is annually reviewed and approved at a public meeting by the Board of Supervisors. When investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds:
    - The primary objective shall be to safeguard the principal of the funds under the Treasurer-Tax Collector's control.
    - The secondary objective shall be to meet the liquidity needs of the participants.
    - The third objective shall be to achieve an investment return on the funds under control of the Treasurer within the parameters of prudent risk management.
- More information about the Fund and the policy is available at https://www.sdttc.com/content/ttc/en/treasury.html
- The Treasurer-Tax Collector prepares a monthly investment report to be posted on the Treasurer-Tax Collector's website at https://www.sdttc.com/content/ttc/en/treasury.html
- The Treasurer-Tax Collector provides to the Treasury Oversight Committee an annual independent review by an external auditor to assure compliance with policies and procedures set forth by the California Government Code.

# Capital Improvements

- The County Board of Supervisors has jurisdiction over the acquisition, use and disposal of County-owned real property and County-leased property under the authority of California Government Code §23004.
- The need for capital improvements is assessed annually. Board of Supervisors Policy B-37, *Use of the Capital Program Funds*, establishes funding methods, administration and control, and allowable uses of the Capital Program Funds.
- The physical assets of the County are extensive; thus, it is essential that the County follows an effective strategy to manage and plan for current and long-term capital and space needs. The Department of General Services shall be the responsible agency to manage the capital facilities planning and space needs of the County. The department is responsible for establishing the general objectives and standards for the location, design and occupancy of County-owned or leased facilities, as well as serving as the steward of a Countywide master plan and individual campus plans per Board of Supervisors Policy G-16, *Capital Facilities and Space Planning*.
- The Capital Program Funds were established by the Board of Supervisors to provide centralized budgeting for the accumulation and expenditure of funds. The CAO Administrative Manual Policy 0030-23; *Use of the Capital Program Funds, Capital Project Development and*

*Budget Procedure*, establishes procedures for developing the scope of capital projects, monitoring the expenditure of funds for capital projects, timely capitalization of assets and closure of capital projects within the Capital Program Funds.

Additional details on the County's Capital Program can be found in the Capital Program section.

# Measurement Focus and Basis of Accounting

Pursuant to the Governmental Accounting Standards Board (GASB), the County uses various types of funds that reflect different types of resources or intended uses. Governmentwide, proprietary and fiduciary fund accounting is done in compliance with Generally Accepted Accounting Principles (GAAP) and reported using the economic resources measurement focus and the modified accrual basis of accounting. Under this method, Governmental Fund revenues are recognized when measurable and available. Sales taxes, investment income, State and federal grants and charges for services are accrued at the end of the fiscal year if their receipt is anticipated within 180 days. Property taxes are accrued if they are collectible within 60 days after the end of the accounting period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims and judgments, are recorded only when payment is due.

Proprietary Funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise funds and internal service funds are charges to customers for services. Operating expenses for enterprise funds and internal service funds include the costs of services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

# Basis of Budgeting

The County’s budget is prepared, reviewed and approved in accordance with the County Budget Act and is generally aligned with the County’s basis of accounting; however, there are some differences as noted below.

## Governmental Funds

An operating budget is adopted each fiscal year by the Board of Supervisors for the governmental funds. The annual resolution adopts the budget at the object level of expenditure within departments and authorizes the carry forward of appropriations and related funding for prior year encumbrances. Certain annual appropriations are budgeted on a project or program basis. If such projects or programs are not completed at the end of the fiscal year, unexpended appropriations, including encumbered funds, are carried forward to the following year with the approval of the Board of Supervisors. Expenses are budgeted at an amount sufficient for the fiscal year and balance with available funding sources. Any budget amendments are approved by the Group and department managers or the Board of Supervisors.

## Propriety Funds

The Board of Supervisors approves an annual spending plan for proprietary funds. Although the adopted expense estimates are not appropriations, their budgetary controls are the same as those of the governmental funds. Because these funds collect fees and revenues generally to cover the cost of the goods and services they provide, their accounting and budgeting bases are closer to commercial models, which is done on an accrual basis, reflecting both revenues and expenses when earned.

# General Fund Reserves and Resources

The County maintains a prudent level of resources to help protect fiscal health and stability. The following table reflects General Fund Balances as of June 30, 2025, as reported in the County's Annual Comprehensive Financial Report (Annual Report). The Annual Report can be accessed at www.sandiegocounty.gov/auditor/reports.

| General Fund Fund Balance Categories (in thousands) | |
|---|---|
| | **Annual Report (June 30, 2025)** |
| Nonspendable | **$44,074** |
| Restricted | 1,108,964 |
| Committed | 510,496 |
| Assigned | 461,176 |
| Unassigned | 920,744 |
| **Total General Fund Balance** | **$3,045,454** |

**Nonspendable fund balance** represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts.

**Restricted fund balance** represents amounts with constraints placed on their use that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. The most significant restricted amounts included in the June 30, 2025 annual report includes:

- Unused amounts that were appropriated for pension stabilization that are legally restricted for pension related costs
- Amounts restricted for laws or regulations of other governments including the Opioid Settlement Framework, the No Place Like Home program, local community corrections, protection of consumer fraud and various public safety activities

**Committed fund balance** represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Supervisors. Amounts include commitments for capital project funding and various other programs and services including realigned health and social service programs, the public safety regional communications system, and parks expansion and improvements. The most significant committed amounts in the June 30, 2025 annual report are amounts committed for capital projects in progress including:

- Live Well Centers
- County Administration Center Renovations
- Various fire stations, libraries, parks, trails, land, community centers including the Multiple Species Conservation Program
- Tri-City Health Care District Psychiatric Health Facility
- South County Animal Shelter
- Sheriff's Office helicopter replacement
- Integrated Property Tax System
- Regional Communications System upgrade
- Various major maintenance capital outlay fund projects.

Other significant amounts committed include:

- Innovative Housing Trust Fund

**Assigned fund balance** represents amounts that are constrained by the County's intent to be used for specific purposes but are neither restricted nor committed. General Fund Balances as of June 30, 2025, reflect amounts obligated under multi-year contracts, and assignments of

fund balance for potential litigation exposure. The most significant assigned amounts reflected in the June 30, 2025 annual financial report include:

- Contracted services for: health, mental health and social services; planning, land use, watershed and parks; park and recreation services; law enforcement, detentions, and fire protection

**Unassigned fund balance** represents the residual classification for the General Fund for amounts that have not been restricted, committed or assigned for specific purposes within the General Fund, and is calculated with Assigned fund balance to maintain the minimum fund balance required pursuant to the General Fund Balance Policy described below. Unassigned fund balance also provides the funding for many of the one-time uses as listed in the General Fund Use of Fund Balance/Fund Balance Component Decreases section.

## Minimum General Fund Balance Policy

The General Fund Reserve protects the County against expenditure and revenue volatility, natural disasters and other unforeseen emergencies, economic downturns, unfunded pension liabilities, and aging infrastructure.

On September 9, 2025, the Board of Supervisors adopted changes to the San Diego County Code of Administrative Ordinances Sec. 113.1, *General Fund Balances and Reserves* that modified the County's General Fund Reserve Policy. The updated General Fund Reserve Policy reflects Unrestricted General Fund balance, which counts both the Unassigned and Assigned portions of the General Fund fund balance and requires that a portion of Unrestricted General Fund balance shall be maintained as a reserve (General Fund Reserve) at a minimum of two months of regular General Fund expenditures (which is the equivalent of 16.7% of regular General Fund expenditures). These General Fund Reserve policy changes bring the County's reserve policies into alignment with the Government Finance Officers Association best practice standards.

## Fiscal Year 2026–27 Recommended Use of Fund Balance

The Fiscal Year 2026–27 total $351.8 million uses of fund balance and fund balance components includes amounts within and outside of the General Fund. Outside of the General Fund, $199.2 million uses are primarily in Public Works, Proposition 172, County Library, Sheriff Asset Forfeiture, Incarcerated People's Welfare, General Services/Purchasing Internal Service Funds (ISF), Tobacco Securitization, Public Liability ISF, Workers' Compensation Employee Benefits ISF, Parks and Recreation, and Pension Obligation. Details of these planned uses are included in the General Fund as well as the All Funds: Total Funding Sources sections of this document.

## Decreases (Uses) in Fund Balance Commitments and Assignments

Fund balance component decreases of $37.6 million are included for Fiscal Year 2026–27. The table below lists those fund balance components and respective amounts that are included for use. For additional details, please see the General Fund: Financing Sources, General Fund Use of Fund Balance/Fund Balance Component Decreases discussion.

| Decreases (Uses) in Fund Balance Restrictions and Commitments (in millions) | | |
|---|---|---|
| | **Fiscal Year 2026–27 Adopted Budget** | **Source** |
| Restricted: Pension Stabilization | **$35.9** | Restricted |
| Assigned: Public Defender IT System | 1.1 | Assigned |
| Restricted: Environmental Health | 0.6 | Restricted |
| **Total** | **$37.6** | |

## General Fund Status Update

Projected General Fund balances are an indicator of resources available. This section describes the impact of budget recommendations on projected Unassigned, Assigned and Unrestricted balances. Starting with the year-end Unassigned balance as of June 30, 2025, which was $920.7 million. Subtracting $19.5 million of one-time uses recommended in Fiscal Year 2026-27 and adding the projected Fiscal Year 2025-26 year end operating results in the General Fund of $25.2 million (as of 3rd Quarter projections May 2026), results in a projected General Fund Unassigned Fund Balance amount of $926.4 million.

The projected General Fund Assigned Balance amount is estimated at approximately $461.2 million at the time the CAO Recommended budget was developed. This amount could fluctuate as the fiscal year concludes and the County prepares its annual financial statements. The projected General Fund Unassigned and Assigned Fund Balance together are used to determine the Unrestricted General Fund balance amount, which is projected to be approximately $1,387.6 million. This amount is measured against the General Fund Reserve minimum requirement, which is $984.2 million per County data as of June 30, 2025. Accordingly, it is anticipated that the County will meet the minimum General Fund Reserve Requirement in Fiscal Year 2026-27.

Financial Statements for Fiscal Year 2025-26 as of June 30, 2026 will not be available prior to the Board's adoption of the budget. Final audited balances will be reported when the financial statements are released following fiscal year end and subsequent close out activities

Based on the latest information at the release of the recommended budget, the County expects the year end financial statement results will support the County meeting its General Fund Reserve minimum requirement.

## Restoration of Funds Balances and Reserves

In accordance with the Code of Administrative Ordinance Sec. 113.3, *Restoration of General Fund Reserve Minimum Balance*, in the event that the General Fund Reserve falls below the minimum required balance, the Chief Administrative Officer shall present a plan to the Board for restoration of those targeted levels. The plan shall restore balances to targeted levels within one (1) to three (3) years, depending on the use, reasons for use, and severity of the event. In the event that the General Fund Reserve is used to serve as a short-term financing bridge, the plan shall include mitigation of long-term structural budgetary imbalances by aligning ongoing expenditures to ongoing revenues.

As detailed in the above section, current analysis of amounts and estimates based on the revised General Fund Reserve Policy indicate that a restoration plan is not needed in Fiscal Year 2026-27, as the County is anticipated to meet the minimum reserve requirement. In the event that year end activities significantly alter the County's General Fund balances resulting in an Unrestricted balance below the minimum reserve requirement, Administrative Code Section 113.1 allows the use of Unlocked Reserves for additional reserve minimum requirements as needed and as recommended by the CAO.

# DEBT MANAGEMENT POLICIES AND OBLIGATIONS

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# Debt Management Policies and Obligations

## Debt Management

The County of San Diego uses debt financing to: (i) fund certain capital assets that support the delivery of services by the County; (ii) achieve savings in existing financial obligations through refinancing; and (iii) manage short-term cash flow requirements. The decision to use debt financing is governed by several factors including the nature of the project to be financed, availability of other resources, and debt affordability. The County enters into both long-term and short-term financings, which are reviewed by the credit rating agencies. The County's long-term financings adhere to a policy approved by the Board of Supervisors. This policy, the County's current credit ratings and the various forms of debt financing used by the County are described in more detail below. The term "debt" is used to refer to certain financial obligations of the County that are sold in the capital markets, including its bonds, certificates of participation and notes.

## Long-Term Obligation Policy

The foundation of any well-managed debt program includes a comprehensive and fiscally prudent policy that sets forth parameters for issuing debt, managing outstanding debt and provides guidance to decision makers. Adherence to a long-term financial strategy and policy is important to ensure the County maintains a sound debt position and its credit quality is protected.

The Board of Supervisors adopted Board Policy B-65, *Financial Management and Long-Term Obligations Policy*, on August 11, 1998. The policy was updated in 2017, expanding the scope to provide additional guidelines on general long-term financial management and the management of long-term obligations. In 2018, portions of Board Policy B-65 related to administering the County's long-term financial obligations were incorporated into County Administrative Code Article VII, Section 113.5 to codify existing County practices and Board policy. The policy was updated in 2024 to include flexibility for the issuance of debt for non-capital projects and Enhanced Infrastructure Financing Districts that are allowable by tax law; expansion of the use of one-time over-realized General Purpose Revenue generated by greater-than-anticipated assessed value growth to include replenishment of the General Fund Reserve minimum balance requirement as needed, and changing the title of the policy from *Long-Term Financial Management Policy* to *Financial Management and Long-Term Obligations Policy.* See the "Summary of Financial Policies" section for more details on this policy. Board Policy B-65, along with Administrative Code Article VII, Section 113.5, are the foundation for managing the County's debt program.

In November 2018, voters approved a measure amending the County Charter to include that proceeds of any long-term obligation of the County General Fund shall not be used for recurring operational needs. Long-term financial obligations are those that exceed one fiscal year.

### Long-Term Obligations Limits and Uses

- All long-term obligations shall comply with federal, State and County Charter requirements.
- All long-term obligations must be approved by the Board of Supervisors after approval and recommendation by the Debt Advisory Committee, established by the Chief Administrative Officer. The Debt Advisory Committee is currently composed of the Chief Financial Officer, the Auditor and Controller and the Treasurer-Tax Collector.
- Prior to its recommendation, the Debt Advisory Committee shall assess the credit impact of the financing, which includes analyzing the ability of the County to repay the obligation, identifying the funding source of repayment, evaluating the impact of the ongoing obligation on the current budget and future budgets, and assessing the maintenance and operational requirements of the project to be financed.
- The term of the long-term obligation will not exceed the useful life or the average life of the project(s) financed.
- Total annual principal and interest payments on all long-term obligations of the General Fund will not exceed 5% of General Fund revenue.
- Long-term financial obligations shall not be used to finance current operations or recurring needs.
- The Board of Supervisors may consider long-term obligations for the purpose of providing office space or operational facilities to County departments or agencies, upon recommendation of the Debt Advisory Committee. Capital projects identified as candidates for long-term financing first should have been identified and prioritized during the development of the County's multi-year Capital Improvement Needs Assessment. If the Debt Advisory Committee deems that the financing is feasible, financially and economically prudent, aligned with the County's objectives and does not impair the County's creditworthiness, then it will be forwarded to the Board of Supervisors for consideration.

## Structuring Practices

- The County shall continually review outstanding obligations and aggressively initiate refinancings when economically feasible and advantageous pursuant to the Refunding Policy of the Debt Advisory Committee.
- Variable rate obligations shall not exceed 15% of the total amount of the County's outstanding long-term obligations.
- Derivative products, such as interest rate swaps, may be considered only if they meet the economic goals and policy objectives of the County as outlined in the Swap Policy of the Debt Advisory Committee.

## Management Practices

- The County shall engage in Long-Term Financial Planning to align financial capacity with service objectives.
- The County shall prepare a structurally balanced multi-year budget.
- The County shall maintain fund balances and reserves in the General Fund to support fiscal health and stability.
- The County shall publish an annual cash flow projection and quarterly status of actual/projected cash flows.
- The County shall invest one-time over-realized GPR generated by greater-than-anticipated assessed value growth to restore the General Fund Reserve to the minimum required balance. If the General Fund Reserve minimum required balance is satisfied, the County shall invest one-time over-realized general purpose revenue generated by greater-than-anticipated assessed value growth to accelerate payment of pension unfunded actuarial accrued liability.
- The County shall encourage and maintain good relations with credit rating agencies, investors in the County's long-term obligations and those in the financial community who participate in the issuance or monitoring of the County's long-term obligations.

## Use of Proceeds

- The County shall comply with the internal controls outlined in the Debt Advisory Committee Post Issuance Tax Compliance Policy, including those guidelines relating to the segregation of bond proceeds.
- The County shall employ the services of a Trustee for the disbursement of bond proceeds in accordance with the applicable financing documents.
- The County shall enforce the filing of notices of completion on all projects within five years of their financing.
- All investment of bond proceeds shall comply with State and federal requirements. In addition, all investments of bond proceeds deposited in the Pooled Money Fund Investment Fund shall comply with the San Diego County Treasurer's *Pooled Money Fund Investment Policy*.
- The Debt Advisory Committee shall annually review the disbursement and investment of bond proceeds. Excess earnings will be rebated as required by the U.S. Treasury to avoid the loss of tax-exempt status.

See the "Summary of Financial Policies" section of this document for additional detail on general long-term financial management practices outlined in this policy.

# Credit Ratings

The County of San Diego seeks ratings from three municipal credit rating agencies, Moody's Investors Service, Standard and Poor's and Fitch Ratings, in order to provide an objective measure of the strength of the County's credit.

The most recent full credit review of the County by the rating agencies was performed in January 2026, in accordance with Board Policy B-65, *Financial Management and Long-Term Obligations Policy*. In January 2026, the rating agencies performed a full credit review of the County of San Diego as a result of the Certificates of Participation 2026 Series A Multiple Capital Projects that closed in February 2026. As a result of this review, Moody's and Standard and Poor's and Fitch affirmed the County of San Diego's ratings and Pension Obligation Bonds Ratings. The County also received ratings for its 2025 Series Tax and Revenue Anticipation Notes (TRANs) in June 2025 shown on the table below. The last time the County issued TRANS before the Series 2025 was in 2013.

The County of San Diego's credit ratings as of January 2026 except for TRANs which was issued on June 2025, are presented in the table below.

| Credit Ratings | | | |
|---|---|---|---|
| | Moody's Investors Service | Standard & Poor's | Fitch Ratings |
| County of San Diego (Issuer Rating) | Aaa | AAA | AAA |
| Certificates of Participation | Aa1 | AA+ | AA+ |
| Pension Obligation Bonds | Aaa | AAA | AAA |
| Tax and Revenue Anticipation Notes | MIG 1 | SP-1+ | F1+ |

## Authority to Finance and Bond Ratios

The Authority to Finance table lists the statutes authorizing the County of San Diego to enter into long-term and short-term obligations and, if applicable, the legal authority on maximum bonded indebtedness. All long-term and short-term obligations must conform to State and local laws and regulations. The basic constitutional authority for State and local entities to enter into long-term and short-term obligations is in the Tenth Amendment to the U.S. Constitution. To incur long-term or short-term obligations within the State of California, a political subdivision must have either express or implied statutory authority.

State constitutional limitations prohibit cities and counties from entering into indebtedness or liability exceeding in any year the income and revenue provided for such year unless the local agency first obtains two-thirds voter approval for the obligation.

However, there are three major exceptions to the debt limit that have been recognized by the California courts: (i) the Offner-Dean lease exception, (ii) the special fund doctrine and (iii) the obligation imposed by law exception. These types of obligations are not considered indebtedness under the State constitution and are therefore not subject to the limitations on general obligation debt. The reason these obligations are not subject to the debt limit are further discussed below.

The Offner-Dean lease exception provides that a long-term lease obligation entered into by an agency will not be considered an indebtedness or liability under the debt limit if the lease meets certain criteria.

The special fund doctrine is an exception to the debt limit which permits long-term indebtedness or liabilities to be incurred without an election if the indebtedness or liability is payable from a special fund and not from the entity's general revenue. An example of a special fund would be one consisting of enterprise revenue that is used to finance an activity related to the source of the revenue.

The courts have applied the obligation imposed by law exception to indebtedness used to finance an obligation imposed by law. In this case, the obligation is involuntary, therefore, it would not be relevant to obtain voter approval.

| Authority to Finance | |
|---|---|
| **Issuer** | **Issuance Legal Authority** |
| County of San Diego | General: Government Code §5900 et seq. and §29900 et seq.<br>Maximum Indebtedness: Government Code §29909<br>Short-Term TRANs: Government Code §53820 et seq.<br>Pension Obligation Bonds: Government Code §53580 et seq. |
| Nonprofit Public Benefit Corporation | Corporations Code §5110 et seq. |
| Joint Powers Authority | Government Code §6500 et seq. |
| Redevelopment Successor Agency | Health and Safety Code §34177.5 et seq. |
| Housing Authority | Health and Safety Code §34200 et seq.<br>Multi-family Rental Housing Bonds: Health and Safety Code §52075 et seq. |
| Assessment Bonds | Street and Highway Code §6400 et seq. and §8500 et seq. |
| Mello-Roos Community Facilities District | Government Code §53311 et seq. |

## Bond and Debt Service Ratios

The Bond Ratios table presents bond ratios useful to County management, gauging the County's long-term financial obligations within the context of population and assessed value.

| Bond Ratios | | | | | |
|---|---|---|---|---|---|
| | **Fiscal Year 2022–23** | **Fiscal Year 2023–24** | **Fiscal Year 2024–25** | **Fiscal Year 2025–26** | **Fiscal Year 2026–27** |
| Net Bonded Debt (in millions)[1] | $ 577.7 | $ 498.4 | $ 576.6 | $ 487.3 | $ 662.7 |
| Net Bonded Debt per Capita[2] | $ 174 | $ 152 | $ 176 | $ 146 | $ 199 |
| Ratio of Net Bonded Debt to Assessed Value[3] | 0.08% | 0.07% | 0.08% | 0.06% | 0.08% |

*[1]Net Bonded Debt is outstanding principal at the beginning of the fiscal year that is secured by the County General Fund and reflects amounts in reserve funds.*

*[2]Population is based on population figures provided by the State of California Department of Finance.*

*[3]Assessed value includes total secured, unsecured and unitary property.*

*Note: If the County were to issue General Obligation Bonds, the debt limit pursuant to Government Code §29909 would be 1.25% of the taxable property of the county.*

## General Fund Debt Service Ratios

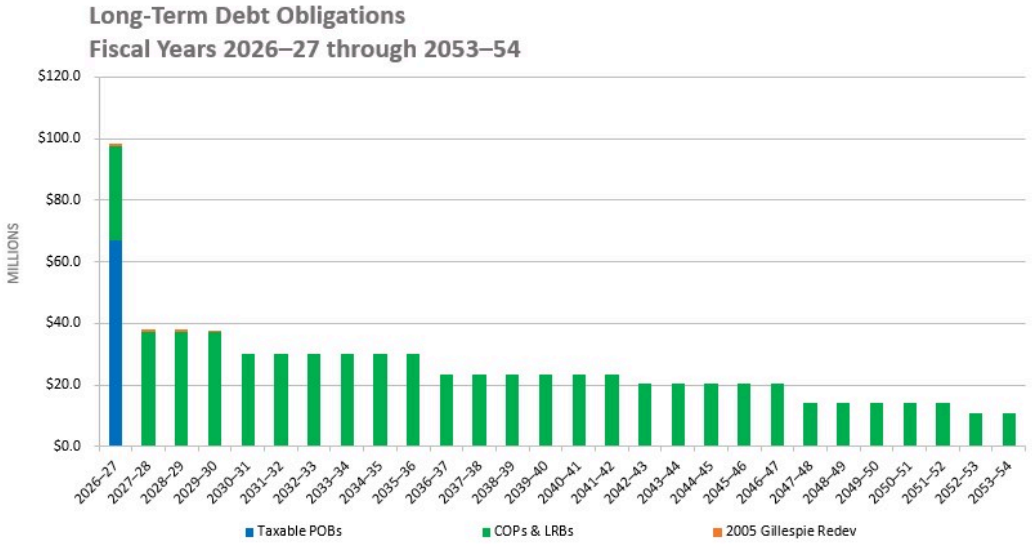
The total debt service reported in the Components of General Fund Debt Service Ratio table is composed of payments on the County's General Fund long-term financial obligations, which includes Certificates of Participation, Lease Revenue and Pension Obligation Bonds. They are described in the following section titled Long-Term Obligations. The annual payments required for the Certificates of Participation, Lease Revenue Bonds and Pension Obligation Bonds is provided in the Finance Other section.

| Components of General Fund Debt Service Ratios (in millions) | | | | | |
|---|---|---|---|---|---|
| | Fiscal Year 2023–24 Adopted Budget | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025–26 Adopted Budget | Fiscal Year 2026–27 Recommended Budget | Fiscal Year 2027–28 Recommended Budget |
| General Fund Revenue[1] | $ 6,160.1 | $ 6,433.5 | $ 6,668.2 | $ 6,881.5 | $ 6,873.9 |
| Total Debt Service | $ 107.6 | $ 107.0 | $ 104.8 | $ 95.9 | $ 37.3 |
| Ratio of Total Debt Service to General Fund Revenue | 1.75% | 1.66% | 1.57% | 1.39% | 0.54% |
| General Fund Share of Debt Service Cost[2] | $ 88.7 | $ 90.5 | $ 89.5 | $ 79.5 | $ 27.7 |
| Ratio of General Fund Share of Debt Service to General Fund Revenue | 1.44% | 1.41% | 1.34% | 1.16% | 0.40% |

*[1] General Fund Revenue excludes fund balance and fund balance component decreases.*

*[2] Total Debt Service reflects amounts that are secured by the General Fund.*

*[3] Although Total Debt Service is fully secured by the General Fund, the General Fund Share of Debt Service Costs excludes amounts chargeable to programs, internal service funds, the Capital Outlay Fund, penalty assessments, rents and concessions, and pass-through agreements. Beginning in Fiscal Year 2022–23, Penalty Assessments, rents and concessions and pass-through agreement amounts are no longer available due to the payoff of the 2019 Hall of Justice COPs.*




[1]Represents principal and interest due until final maturity on outstanding obligations of the County as of June 30, 2026. Details of these obligations are provided in the Outstanding County Financings table nearby.

| Outstanding Principal Bonded Debt (in millions) | | | |
|---|---|---|---|
| | Actuals as of June 30, 2025 | Actuals as of June 30, 2026 | Projected as of June 30, 2027 |
| Certificate of Participation | $280.4 | $408.2 | $393.3 |
| Lease Revenue Bonds | 70.7 | 0.0 | 0.0 |
| Pension Obligation Bonds | 140.4 | 65.2 | 0.0 |
| Redevelopment Successor Agency Bonds | 3.6 | 1.4 | 0.0 |
| **Total** | **$495.1** | **$474.8** | **$393.3** |

# Long-Term Obligations

The County's actual outstanding General Fund secured long-term principal bonded debt as of June 30, 2024, June 30, 2025, and projected principal bonded debt for June 30, 2026, are presented in the table above.

The following discussion explains the nature and purpose of each of the long-term financing instruments available to or used by the County.

## Certificates of Participation (COPs) and Lease Revenue Bonds (LRBs)

COPs and LRBs are sold to investors to raise cash for the financing of capital infrastructure. The repayment of these COPs and LRBs is secured by a revenue stream created by lease payments, often associated with the capital asset that the proceeds of the COPs or LRBs are funding. These lease payments are established in agreements between the County and another entity, typically either a nonprofit corporation, such as the San Diego County Capital Asset Leasing Corporation, formed by the Board of Supervisors to advise and assist with capital financings, or a joint powers authority, such as the San Diego Regional Building Authority, which is a joint powers authority between the County and the San Diego Metropolitan Transit System. The annual lease payments from the County to the financing entity are in an amount sufficient to satisfy the principal and interest payments due to the holders of the COPs or LRBs. At the end of the lease period, the title of a given lease premise used in a financing is cleared of this lease obligation.

The County first used COPs in 1955 with the financing of the El Cajon Administrative Building. Since then, the County has used various lease-backed transactions, both COPs and LRBs, to fund the County's major capital requirements. The County currently has COPs outstanding, the proceeds of which were used to fund the construction of various justice facilities, the Edgemoor Skilled Nursing Facility, the County Operations Center, the County Administration Center Waterfront Park, the Cedar, Kettner Development Project Parking Structure, the Youth Transition Campus, the Public Health Lab, parking structure and other capital improvements, and the County's newest financing for Multiple Capital Projects. The Public Health Lab, parking structure and other capital improvements bonds are the second Green Bonds issued by the County of San Diego totaling $160 million par value. As of June 30, 2026, the County is anticipated to have $408.2 million of COPs outstanding.

## Taxable Pension Obligation Bonds (POBs)

POBs are financing instruments typically used to pay some or all of a pension plan's unfunded liability. The bond proceeds are transferred to the issuer's pension system as a prepayment of all or part of the unfunded pension liabilities of the issuer, and the proceeds are invested as directed by the pension system. POBs have been issued on several occasions by the County to reduce the unfunded actuarial accrued liability (UAAL) of the San Diego County Employees Retirement Association (SDCERA) retirement fund on a lump sum basis rather than making actuarially determined amortized payments over a specified period of years. The size of the UAAL is determined annually by SDCERA's actuary and can increase or decrease depending on changes in actuarial assumptions, earnings on the assets of the fund and retiree benefits. POBs totaling $430,430,000 were first issued by the County in February 1994. Since this initial issuance, the County has issued additional series of POBs: in October 2002, the County issued $737,340,000 of POBs, a portion of which refunded the POBs issued in 1994; in June 2004, the County issued an additional $454,112,916 of POBs; and in August 2008, $443,515,000 of POBs were issued to refund the variable rate portion of the POBs issued in 2002.

A total of $264 million of the principal component of the County's outstanding taxable POBs has been prepaid. As included in the Fiscal Year 2009–10 Adopted Operational Plan, the most recent prepayment occurred on July 1, 2009, and retired the $100 million of outstanding 2008 Series B1-B2 POBs (variable rate demand obligations). This most recent prepayment resulted in lowering the aggregate annual debt service for the taxable POBs from $86.0 million to $81.4 million and a further shortening of the final maturity to Fiscal Year 2026–27. As of June 30, 2026, the County will have $65.2 million of taxable POBs outstanding.

In November 2018, San Diego County voters approved Measure C, which amended the County Charter to include Section 800.1, Pension Stabilization, requiring any funds appropriated for pension stabilization to be used for pension-related liabilities. To manage overall pension costs, the County implemented a pension stabilization strategy, wherein a portion of GPR is set aside each year to mitigate any significant changes in retirement costs. In the subsequent fiscal year, the unused amounts of these annual set-asides are committed as fund balance in the General Fund, specifically to support the portion of POB payments that had been paid by GPR in prior years. Portions of this fund balance commitment will be appropriated each year and will serve as an alternative to GPR as a funding source for POB costs. Fiscal Year 2017–18 is the first year that these committed amounts were used, and portions will be appropriated each year until the final maturity of the POBs.

## Redevelopment Successor Agency Tax Allocation Bonds (TABs)

TABs are limited obligations issued by the former Redevelopment Agency of the County of San Diego (Agency) to help pay for improvements related to projects within its redevelopment areas. The Agency was formed on October 14, 1974, pursuant to Redevelopment Law, and effective February 1, 2012, was dissolved by the State legislature. Any outstanding TABs of the Agency are now limited obligations of the County of San Diego Successor Agency, which now manages the assets, repays the debts, and fulfills other obligations that were previously attributable to the Agency. An initial series of TABs was issued on September 12, 1995, as limited obligations of the Agency in the amount of $5.1 million for the construction of public improvements at the Gillespie Field Airport located on the Gillespie Field Redevelopment Project Area, which was one of the Agency's two redevelopment project areas. On December 22, 2005, the Agency issued $16.0 million in TABs to refund all of the Agency's outstanding 1995 bonds and to repay loans owed to the County's Airport Enterprise Fund. These loans from the County Airport Enterprise Fund were used by the Agency to finance redevelopment activities in the Gillespie Field Redevelopment Project Area. In connection with the 2005 TABs, the County pledged to make limited payments to the Agency from the Airport Enterprise Fund. This pledge remains a limited obligation of the Successor Agency and is not secured by the County's General Fund. This pledge, along with certain Redevelopment Property Tax Trust Fund revenues generated in the Gillespie Field Redevelopment Project Area, support annual principal and interest payments of approximately $1.0 million; the final maturity of the 2005 TABs is in December 2029.

## General Obligation Bonds (GO Bonds)

GO Bonds are debt instruments issued by local governments to raise funds for the acquisition or improvement of real property. GO Bonds are backed by the full faith and credit of the issuing entity. In California, authorization to issue GO Bonds requires supermajority (two-thirds) voter approval as the bonds are secured by an ad valorem tax that may be levied in whatever amount is necessary to pay debt service. The County has no outstanding General Obligation Bonds.

The Long-Term Debt Obligations chart shows the County’s scheduled long-term obligation payments through final maturity of Fiscal Year 2053–54 as of June 30, 2026, which include Certificates of Participation (COPs), Lease Revenue Bonds (LRBs), Taxable Pension Obligation Bonds (POBs) and Tax Allocation Bonds (TABs) and does not include any future debt issuances by the County. The Outstanding County Financings table details the final maturity date, original principal amount and the outstanding principal amount for each of the County's current long-term financings as of June 30, 2026.

| Outstanding County Financings (in thousands) | | | |
|---|---|---|---|
| | Final Maturity Date | Original Principal Amount | Principal Amount Outstanding |
| **Certificates of Participation** | | | |
| 2020 CAC Waterfront Park Refunding, issued November 2020 | 2041 | 21,910 | 18,340 |
| 2020 Cedar, Kettner Development Refunding, issued November 2020 | 2041 | 23,815 | 18,895 |
| 2021 Youth Transition Campus, issued November 2021 | 2051 | 49,060 | 46,630 |
| 2023 Public Health Lab and Capital Improvements, issued December 2023 | 2053 | 160,910 | 160,910 |
| 2024 Edgemoor Refunding, issued July 2024 | 2029 | 31,090 | 25,475 |
| 2025 COC Refunding, issued July 2025 | 2035 | 54,760 | 54,760 |
| 2026 Multiple Capital Projects, issued February 2026 | 2047 | 83,155 | 83,155 |
| **Total Certificates of Participation** | | **$444,150** | **$408,165** |
| **Taxable Pension Obligation Bonds** | | | |
| Series 2008 | 2026 | $343,515 | $65,150 |
| **Total Pension Obligation Bonds** | | **$343,515** | **$65,150** |
| **Redevelopment Successor Agency Tax Allocation Bonds** | | | |
| 2005 Gillespie Field Refunding | 2029 | $16,000 | $1,365 |
| **Total Redevelopment Successor Agency Tax Allocation Bonds** | | **$16,000** | **$1,365** |
| | | | |
| *This table reflects the County's outstanding financings as of June 30, 2026.* | | | |

## Short-Term Obligations

During the ordinary course of business, local governments, including the County, typically experience temporary mismatches in cash flow due to the timing of the County's payment of expenditures, which is ongoing, and receipt of revenues, which is largely focused on months surrounding tax payment dates. To mitigate these cash flow imbalances, the County may borrow cash through the issuance of Tax and Revenue Anticipation Notes (TRANs). These notes mature within 12 to 13 months of the date of issuance and are, therefore, considered short-term obligations. In July 2025, for the first time since June 2013, the County issued $200 million in TRANs on its behalf to help meet cash flow needsGeneral Fund expenditures, including current expenses, capital expenditures and the discharge of other obligations. This will be an obligation of the County and payable from revenues received by the County in Fiscal Year 2025-26.

## Conduit Issuances

In previous years, the County has assisted qualified nonprofit and for-profit entities to access tax-exempt long-term bonds for projects that provide a public benefit, contribute to social and economic growth and improve the overall quality of life to the residents of the San Diego

region. In these financings, the County is a conduit issuer whereby it issues tax-exempt long-term bonds on behalf of the qualifying entity. That entity, the conduit borrower, is responsible for all costs in connection with the issuance and repayment of the financing. Debt issued under the conduit program is secured by the borrower and is not considered to be debt of the County.

Because of the expanding market and availability of other nonprofit agencies specializing in these conduit programs, the County has discontinued its conduit program. The County will continue to administer the remaining outstanding conduit issuances until the debt mature. As of June 30, 2026, the County will have three outstanding conduit issuances and has not issued a conduit financing since 2015.

# GROUPS AND DEPARTMENTS

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# PUBLIC SAFETY GROUP

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# Public Safety Group Summary & Executive Office

## Mission Statement

*To support the safety and well-being of all by providing equitable, sustainable, and community-oriented services.*



## Vision Statement

*A county where residents are safe and protected and have confidence in the justice system. Individuals are held accountable, victims of crime are supported, and disproportionality and disparities are eliminated. Proven strategies are implemented to prevent criminal justice system involvement and recidivism. Communities are able to prepare for, respond to, and recover from natural disasters and other emergencies.*

## Group Description

*The Public Safety Group (PSG) provides leadership throughout the region in public safety services, criminal justice administration, emergency preparedness and response, child support, and public accountability. Partnering with the community and stakeholders, the Group Office works to improve violence prevention and intervention and to reduce justice system involvement and recidivism. PSG departments operate both independently and collaboratively to support the region by ensuring a fair and equitable justice system in the investigation, defense, and prosecution of crimes and through services for victims, housing adult offenders and youth in county facilities, and supervising and supporting clients in the community. PSG departments also provide programs and services promoting opportunities for youth and young adults. In the unincorporated area, PSG also provides fire protection, emergency medical services and essential animal protection, sheltering, and adoption services. To ensure these critical services are provided, the Public Safety Group has 8,108.00 staff years and a budget of $3.02 billion.*

## Centralization

Effective February 20, 2026, PSG continues to support the County's enterprise initiative to create efficiencies by centralizing Finance, Information Technology, Communications, and Human Resources functions. As these functions transition to countywide service models, PSG is collaborating closely with central departments to ensure continuity of operations, maintain service quality, and align with standardized processes. This shift allows PSG to focus more directly on core program delivery and aligns certain staff to broader organizational efforts to create additional efficiencies.

## PSG Departments

- District Attorney
- Sheriff
- Animal Services
- Child Support Services
- Emergency Services
- Medical Examiner
- Probation
- Public Defender
- San Diego County Fire

## Strategic Framework and Alignment

In the County's Strategic Framework, Groups and Departments support five Strategic Initiatives: Equity, Sustainability, Community, Empower, and Justice. This framework guides operational planning along with core management principles of strategic planning, operational accountability, enterprise-wide collaboration, and employee connection. These initiatives support the County's Mission: "Strengthen our communities with innovative, inclusive, and data-driven services through a skilled and supported workplace."

# Public Safety Group Priorities

The Public Safety Group (PSG) continues to take a community-focused and data-driven approach to strengthening community well-being and supporting public safety. PSG departments collectively support the County's Strategic Initiatives, which are designed to span the entire organization and extend across groups for all departments to see their work contributing to the overall success of the region, all in support of the County's vision of "A just, sustainable, and resilient future for all." PSG remains committed to ensuring the continued delivery of mandated life, safety, and justice services to the community and aligning available funding with priorities and increases in County costs.

The proposed PSG Fiscal Year 2026-27 budget continues to deploy multiple categories of budget mitigations to make resources available for core County services. This includes recalibrating department budgets to reallocate discretionary funds through service level reductions, streamlining operations, suspending new requests, revenue stabilization strategies, maximizing alternative funding, and asset liability matching. PSG will implement the strategies as noted below to continue to provide core services and meet the needs of the County's most vulnerable residents.

- Service Level Reduction
    - PSG will defer selected discretionary expansions and delay lower priority facility improvements to protect frontline operations. Departments will address rising medical contract expenses for individuals in custody and increasing internal service costs through operational adjustments that will reduce capacity for lower priority activities while preserving core mandated services.
- Consolidate/Restructure & Streamline Operations
    - To allow uninterrupted continuity of services, some existing workload in Probation will be shifting from dedicated units such as the Sex Offender Supervision Unit, Low and Medium Risk Supervision Units, Investigations Unit, Internal Affairs Unit, Collaborative Courts Unit, and Driving Under the Influence Unit to other field service areas. This shift will support more efficient and streamlined use of staffing resources while aligning staff with workload trends.
    - PSG will streamline and modernize operations by expanding the use of technology to improve efficiency and service continuity. Departments will implement cost-neutral reorganizations to better support frontline staff and will align mandated responsibilities across operations to reduce duplication and strengthen core service delivery.
- Suspend New Requests
    - PSG will sequence program growth to ensure new commitments align with available resources, workforce capacity, and community needs. Discretionary initiatives that do not directly support mandated responsibilities will be delayed to maintain service stability.
- Employ Revenue Stabilization Strategies
    - PSG will emphasize long term stability and manage revenue uncertainty by pacing program commitments to match available resources. Departments will use phased implementation approaches to maintain essential services during periods of cost escalation and limited discretionary revenue. Departments will also optimize enrollment in available medical benefit programs to maximize eligible reimbursements and strengthen revenue stability.
- Maximize Alternative Funding
    - Departments will maximize outside funding including Trust Funds, 2011 Realignment, Proposition 172, grants, partnerships, and updated fees before relying on limited County dollars. PSG will expand the use of external funding to offset increasing operational costs such as medical care in custody settings.
- Asset Liability Matching
    - PSG will prioritize critical facility needs across its aging infrastructure and will defer lower priority capital improvements. This approach will support long-term service stability and direct limited capital resources to the most immediate operational and safety needs.

PSG remains committed to delivering high-quality services and being responsible stewards of public resources while at the same time supporting the community and working to resolve any disproportionate effects these mitigations may have wherever possible.

Below are some highlights of how PSG departments will continue to carry out and support the County's Strategic Initiatives, mission, and vision.



Equity

## Serving and Protecting All Residents

PSG departments seek to advance equitable access, prevention, and well-being by expanding trauma-informed, health-connected, and community-based services for residents who face the greatest barriers to stability and safety. Objectives include strengthening continuity of care for justice-involved youth and adults, expanding trauma recovery and legal support services, improving access to community legal education, and increasing outreach that connects residents to health, behavioral health, victim, and social services. Efforts also include expanding pathways for transitional-age youth and other vulnerable populations to receive support that addresses underlying needs while helping prevent future system involvement.

To promote equity and economic opportunity, PSG is expanding access to stable housing, employment pathways, educational support, and essential benefits for families and individuals impacted by poverty, homelessness, or justice-system involvement. Objectives include increasing child support reliability for families, strengthening parentage and support order outcomes, connecting residents to scholarships and college savings opportunities, and using housing and resource navigation to help people secure community supports, careers, and longer-term stability.

Collaborative public health and community safety efforts also emphasize harm prevention, overdose reduction, and improved emergency medical coordination. Objectives include using mortality and epidemiological data to identify trends and prevention opportunities, strengthening overdose fatality review and prescriber notification efforts, and improving regional emergency medical system coordination, data integration, and quality improvement across providers and hospitals.

Animal welfare objectives further support equity by bringing mobile veterinary, microchipping, spay/neuter, and pet wellness resources directly to underserved communities and by helping residents facing financial hardship keep and care for their animals.

Across these efforts, PSG continues to pair service expansion with data-informed system improvement to better identify disparities, focus on outreach, and improve outcomes for residents, families, and communities.

Sustainability

**Supporting a Sustainable and Resilient Future**

PSG departments are committed to building a sustainable and resilient future by integrating technology, modernizing operations, and reducing environmental impact. Objectives include expanding paperless and digital workflows, moving additional processes online, reducing client travel through virtual services, digitizing records and approvals, improving electronic payments and fingerprinting, and strengthening data and case management systems to improve both accessibility and operational efficiency.

To reduce environmental impact and support responsible stewardship, PSG objectives include continued transition to plug-in hybrid and electric fleet vehicles, expansion of online and paperless service options, sustainable facility improvements, refillable water infrastructure, community gardens and agricultural learning opportunities, and wildfire risk reduction through vegetation management, defensible space, grazing pilots, and community chipping events. Facility and capital improvements also support long-term service delivery and resilience, including opening a new animal shelter and advancing training and operational infrastructure.

PSG will further strengthen disaster resilience by updating hazard mitigation and emergency plans, integrating climate and equity considerations into preparedness efforts, expanding disaster service worker and volunteer capacity, improving alert and warning systems, and broadening public preparedness outreach. Objectives also include enhancing wildfire evacuation readiness, supporting inclusive community emergency response training, and strengthening readiness for mass fatality, sheltering, and recovery operations during major incidents.

Through these initiatives, PSG will advance sustainability, innovation, and resilience while strengthening the systems, infrastructure, and partnerships needed to serve communities effectively in both daily operations and emergencies.

Community

## Improving Community Safety and Well-being

PSG departments are committed to strengthening community safety, connection, and preparedness through accessible services, proactive communication, and strong community partnerships. Objectives emphasize public outreach, school and youth education, civic engagement, resource connection, regional coordination, and responsive services that improve safety and well-being across communities.

This work includes strengthening prevention, diversion, and reentry efforts under the Alternatives to Incarceration (ATI) framework. A unique feature of ATI is the newly implemented Resource and Reentry Hub model at the Recovery and Bridge Center. The program aims to reduce criminal recidivism by providing a convenient, welcoming place where people can connect to case management, peer support, treatment, healthcare, and tailored help in one location after jail, arrest or law enforcement contact. Through data-driven strategies and community partnerships, PSG will help formerly incarcerated individuals successfully reintegrate, reducing recidivism and enhancing public safety.

The Gun Violence Reduction Program strengthens prevention and response efforts through a comprehensive, data-driven approach. It focuses on suicide, domestic violence, and community violence intervention with tailored strategies, while emphasizing early intervention, improved crisis response, and collaboration across public health, law enforcement, and community partners. Initiatives include community violence intervention feedback forums, education on safe firearm storage and interventions that support safety and well-being, expanded distribution of gun locks, and the development of prevention and outreach materials. Additional Board-directed investments will further enhance community violence response, intervention, and support services.

PSG will also continue collaborative prevention and harm-reduction efforts through outreach, education, and awareness activities focused on substance use, trafficking, fraud, impaired driving, school safety, and other public safety risks. Community-facing services will include regionalized trauma recovery support, resource fairs, public presentations, and partnerships that connect residents to legal, health, wellness, and victim services.

PSG will enhance community outreach and accessibility by participating in community events and resource fairs, increasing multilingual and multimedia communications, expanding social media and education campaigns, and using data-driven strategies to better engage residents. Public presentations, volunteer-supported outreach, and community feedback opportunities will help foster stronger connections and support informed action by residents.

Emergency preparedness and regional safety efforts will continue to focus on evacuation planning, wildfire readiness, emergency alerting, community preparedness training, and coordinated response capacity. Objectives include updating community wildfire protection planning, expanding preparedness presentations and engagement meetings, improving emergency notification systems, maintaining hazardous-fuels reduction along evacuation corridors, and supporting emergency medical and fire response capacity in unincorporated communities. In addition, the PSG will strengthen regional wildfire response by advancing a night-flying firefighting helicopter to full operational readiness and integrating it into existing County and CAL FIRE emergency response frameworks.

Community well-being efforts will also prioritize connection to services that support stability and successful reentry, including case management, intervention services, continuity of care, and coordinated support for youth and adults returning to the community.

Animal welfare and safety efforts will continue through timely field response, expanded outreach in underserved areas, and the opening of a new shelter designed to improve service access and animal outcomes.

These efforts will help PSG remain responsive, visible, and connected to community needs while supporting a safer, better-prepared, and more informed region.


Empower

### Achieving Organizational Excellence

PSG departments support staff and operations through workforce investment, innovation, and accountability to achieve organizational excellence. Employee development and engagement will be strengthened through training, mentorship, leadership development, recognition programs, conference participation, and opportunities that promote belonging and professional growth. In alignment with the Countywide Culture Change Initiative, PSG will foster a more collaborative, inclusive, and high-performing workplace by modeling the guiding principles of Be Kind, Be Curious, Be Bold, and Do the Right Thing in all leadership activities, team interactions, and program decisions. Retention and

recruitment efforts will continue to focus on career development, employee support, and strategies that help attract and retain a skilled workforce.

To advance technology, transparency, and continuous improvement, PSG objectives include modernizing and assessing case management systems, strengthening digital evidence and data capabilities, expanding cloud-based and remote-ready platforms, improving web and social media communication, and enhancing public access to timely and searchable information where appropriate.

Operational preparedness and accountability will also be supported through continued training, evidence-based program review, improved planning tools, and internal systems that strengthen continuity of operations and service quality. By fostering innovation, inclusion, and performance excellence, PSG will continue to support a high-performing workforce while enhancing service to the community.

Justice

**Supporting Fairness and Reducing Disparities in the Justice System**

PSG departments, both collectively and independently, promote fairness, accountability, and restorative justice by prosecuting and defending cases, ensuring due process, strengthening victim support, and creating pathways that foster equitable success for all community members. Objectives include continued post-conviction relief, juvenile record sealing, competency-related support, immigration-related legal assistance, timely juvenile case processing, and early representation for arrested individuals to help ensure more equitable legal outcomes.

Justice system efforts will also emphasize rehabilitation, continuity of care, and restorative opportunities for justice-involved individuals. Objectives include supportive reentry services, behavioral health and co-occurring disorder support, client advocacy, placement continuums for youth, career and technical education, prosocial programming, and therapeutic and skill-building services that help youth and adults transition more successfully back into the community.

PSG remains committed to public safety and protecting vulnerable populations through focused training, fraud prevention and enforcement strategies, support for elder justice efforts, and coordinated victim services. Objectives include ensuring victims are informed of their rights and opportunities for restitution and impact statements, strengthening responses to exploitation and abuse, and maintaining collaboration with partner agencies on investigations involving vulnerable populations. PSG will also work closely with justice partners to investigate and address animal cruelty, ensuring individuals who abuse or neglect animals are held accountable.

PSG will continue strengthening legal representation, evidentiary capacity, and court-related support services, including in-house technical capabilities, competency support, and timely case handling that promotes fairness while safeguarding public trust.

Through these initiatives, PSG will promote a more equitable, effective, and restorative justice system while strengthening public safety and support for victims, clients, and communities.

## Related Links

For additional information about the Public Safety Group, refer to the website at

- https://www.sandiegocounty.gov/public_safety

## Executive Office Budget Changes and Operational Impact: 2025–26 to 2026–27

**Staffing**

Net decrease of 7.00 staff years

- Decrease of 8.00 staff years due to transfer of positions tied to consolidation efforts. This reduction will result in efficiencies with better staffing alignment and a focus on core functions.

- Increase of 1.00 staff year to support policy coordination.

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**Expenditures**

Net decrease of $2.9 million

- Salaries & Benefits—decrease of $1.9 million due to the transfer of staff to central departments to broader organizational efforts to create additional efficiencies partially offset by the addition of staff to support policy coordination.
- Services & Supplies—decrease of $0.2 million.
    - Decrease of $2.8 million due to the reconceptualization of the resource and reentry hub by utilizing existing resources.
    - Decrease of $0.6 million for budget mitigations to make resources available for core County services by reducing human trafficking research contract and support for major maintenance projects in public safety departments. These reductions will have no impact to existing services.
    - Increase of $2.2 million mainly to support the broader organizational efforts.
    - Increase of $0.8 million for facilities management.
    - Increase of $0.25 million for the No Shots Fired program.
- Other Charges—increase of $0.4 million for payment to the Courts for enhanced collection activities.
- Expenditure Transfer & Reimbursements—increase of $0.5 million to offset increases in statutorily required County payments. Since this is a transfer of expenditures, it has a net effect of $0.5 million decrease in expenditures.
- Operating Transfers Out—net decrease of $0.8 million.
    - Decrease of $0.6 million in Courthouse Construction Fund due to the completion of Hall of Justice debt service payments.
    - Decrease of $0.2 million in Proposition 172, *the Local Public Safety Protection and Improvement Act of 1993,* available funds to support regional law enforcement services and public safety focused services.

**Revenues**

Net decrease of $2.9 million

- Revenue From Use of Money & Property—decrease of $0.1 million for interest revenues in the penalty assessment fund.
- Intergovernmental Revenues—increase of $5.1 million.
    - Increase of $8.8 million in Proposition 172 fund*, the Local Public Safety Protection and Improvement Act of 1993,* for costs related to regional law enforcement services, public safety focused services, information technology and facility costs.
    - Decrease of $2.9 million in Local Revenue Fund 2011, in Community Corrections Subaccount ($2.5 million) and in Local Innovation Subaccount ($0.4 million) primarily for the reconceptualization of the resource and reentry hub for the Alternatives to Incarceration program.
    - Decrease of $0.8 million in Contribution for Trial Courts due to State no longer providing backfill of Assembly Bill (AB) 1869, *Criminal Fees.*
- Charges For Current Services—increase of $0.7 million for collections in Contribution for Trial Courts.
- Fund Balance Component Decrease—decrease of $32,736. A total of $77,556 is budgeted. Appropriations in this category are based on the use of restricted General Fund fund balance for POB costs through Fiscal Year 2026-27.
- Use of Fund Balance—decrease of $9.3 million. A total of $8.3 million is budgeted.
    - $7.4 million in Proposition 172 fund*, the Local Public Safety Protection and Improvement Act of 1993,* for costs related to one-time technology modernization initiatives
    - $0.7 million in the Criminal Justice Facility Construction Fund to support facility projects for the Sheriff's Office and Probation Department.
    - $0.2 million in Penalty Assessment Special Revenue Fund to support the Maddy Emergency Medical Services Fund.

- General Purpose Revenue Allocation—increase of $0.7 million for the No Shots Fired program ($0.25 million), for negotiated labor agreements ($0.2 million) and for addition of 1.00 staff year as noted above ($0.2 million).

## Executive Office Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes.

## Group Staffing by Department

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Animal Services | 66.00 | 66.00 | 66.00 | - | 66.00 |
| Child Support Services | 424.00 | 389.00 | 379.00 | (2.6) | 379.00 |
| District Attorney | 1,052.00 | 1,052.00 | 1,084.00 | 3.0 | 1,084.00 |
| Medical Examiner | 78.00 | 78.00 | 78.00 | - | 78.00 |
| Office of Emergency Services | 36.00 | 43.00 | 42.00 | (2.3) | 42.00 |
| Probation | 1,087.00 | 1,093.00 | 1,096.00 | 0.3 | 1,096.00 |
| Public Defender | 547.00 | 547.00 | 576.00 | 5.3 | 576.00 |
| Public Safety Executive Office | 21.00 | 21.00 | 14.00 | (33.3) | 14.00 |
| San Diego County Fire | 64.00 | 62.00 | 62.00 | - | 62.00 |
| Sheriff | 4,702.00 | 4,710.00 | 4,711.00 | - | 4,711.00 |
| **Total** | **8,077.00** | **8,061.00** | **8,108.00** | **0.6** | **8,108.00** |

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Office of Community Safety | 3.00 | 7.00 | 7.00 | - | 7.00 |
| Public Safety Executive Office | 18.00 | 14.00 | 7.00 | (50.0) | 7.00 |
| **Total** | **21.00** | **21.00** | **14.00** | **(33.0)** | **14.00** |

### Expenditures by Fund Name

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund | $2,278,636,825 | $2,430,788,787 | $2,522,711,234 | 3.78% | $2,481,855,119 |
| Sheriff's Asset Forfeiture Program | $3,200,000 | $2,100,000 | $2,600,000 | 23.81% | - |
| Sheriff's Asset Forfeiture - US Treasury | $2,200,000 | $2,000,000 | $2,000,000 | - | - |
| Sheriff's Asset Forfeiture - State | $1,100,000 | $2,400,000 | $2,400,000 | - | - |
| District Attorney Asset Forfeiture Program Fed | $2,000,000 | $2,000,000 | $2,000,000 | - | $2,000,000 |
| District Attorney Asset Forfeiture Program - US Treasury | $50,000 | $50,000 | $50,000 | - | $50,000 |
| District Attorney Asset Forfeiture State | $100,000 | $350,000 | $350,000 | - | $350,000 |
| Probation Asset Forfeiture Program | $100,000 | $100,000 | $100,000 | - | $100,000 |
| Sheriff's Incarcerated Peoples' Welfare | $7,387,709 | $8,216,957 | $8,471,156 | 3.09% | $8,033,612 |
| Probation Incarcerated Peoples' Welfare | $2,000 | $2,000 | $2,000 | - | $2,000 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Public Safety Prop 172 Special Revenue | $404,690,714 | $410,672,419 | $410,511,657 | -0.04% | $417,599,006 |
| SDCFPD Fire Mitigation | $400,000 | $1,500,000 | $2,950,000 | 96.67% | - |
| SD County Fire Protection Dist | $9,491,575 | $10,423,655 | $12,732,655 | 22.15% | $12,732,655 |
| SDCFPD Mt Laguna | $18,000 | $17,500 | $17,000 | -2.86% | $17,000 |
| SDCFPD Palomar | $73,000 | $73,000 | $75,500 | 3.42% | $75,500 |
| SDCFPD Descanso | $57,000 | $55,000 | $55,000 | - | $55,000 |
| SDCFPD Dulzura | $13,000 | $12,000 | $12,000 | - | $12,000 |
| SDCFPD Tecate | $11,000 | $10,000 | $10,000 | - | $10,000 |
| SDCFPD Potrero | $16,000 | $15,500 | $15,500 | - | $15,500 |
| SDCFPD Jacumba | $18,000 | $16,500 | $16,500 | - | $16,500 |
| SDCFPD Rural West | $450,000 | $375,000 | $375,000 | - | $375,000 |
| SDCFPD Yuima | $52,000 | $52,000 | $50,000 | -3.85% | $50,000 |
| SDCFPD Julian | $110,000 | $100,000 | $100,000 | - | $100,000 |
| SDCFPD Ramona Fire MED SRV ZN | $2,600,000 | $2,600,000 | $2,640,000 | 1.54% | $2,640,000 |
| CSA 135 Del Mar 800 MHZ Zone B | $43,495 | $43,495 | $44,100 | 1.39% | $43,495 |
| CSA 135 Poway 800 MHZ Zone F | $221,000 | $161,500 | $136,381 | -15.55% | $151,325 |
| CSA 135 Solana Beach 800 MHZ Zone H | $39,615 | $39,635 | $38,661 | -2.46% | $39,635 |
| CSA 135 Borrego Springs FPD 800 MHZ Zn K | $8,550 | $8,550 | $9,525 | 11.40% | $9,525 |
| County Service Area 17 | $8,300,000 | $8,300,000 | $8,900,000 | 7.23% | $8,900,000 |
| County Service Area 69 | $250,000 | $250,000 | $6,000 | -97.60% | $6,000 |
| SDCFPD Ambulance Service Area | $23,174,593 | $23,606,133 | $25,310,048 | 7.22% | $25,310,048 |
| SHF Jail Stores Commissary Enterprise | $8,946,367 | $8,768,367 | $9,230,091 | 5.27% | $9,230,091 |
| Penalty Assessment | $3,128,950 | $3,128,950 | $3,128,950 | - | $3,128,950 |
| Criminal Justice Facility | $850,000 | $1,700,000 | $1,650,000 | -2.94% | - |
| Courthouse Construction | $1,624,150 | $562,975 | - | -100.00% | - |
| SDCFPD CFD 04-01 Special Tax A | $5,000 | $5,000 | $22,000 | 340.00% | $22,000 |
| SDCFPD EOM CFD 09-01 Special Tax B | $2,465,000 | $2,100,000 | $2,200,000 | 4.76% | $2,200,000 |
| SDCFPD Borrego | - | $244,000 | $244,000 | - | $244,000 |
| SDCFPD Ramona EDU Delinquent | - | $1,320,000 | - | -100.00% | - |
| **Total Expenditures** | **$2,761,833,543** | **$2,924,168,923** | **$3,021,164,958** | **3.32%** | **$2,975,373,961** |

## Group Expenditures by Department

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Public Safety Executive Office | $497,077,607 | $508,110,543 | $505,195,378 | -0.57% | $510,687,677 |
| Office of Emergency Services | $11,958,230 | $12,347,196 | $10,750,641 | -12.93% | $10,901,432 |
| San Diego County Fire | $134,625,593 | $148,411,982 | $161,936,256 | 9.11% | $156,679,632 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| District Attorney | $280,783,265 | $290,341,552 | $307,869,237 | 6.04% | $318,729,173 |
| Child Support Services | $57,218,788 | $56,545,679 | $57,582,376 | 1.83% | $57,582,376 |
| Public Defender | $137,237,189 | $153,483,905 | $173,019,355 | 12.73% | $170,925,408 |
| Sheriff | $1,288,954,933 | $1,374,767,820 | $1,433,599,516 | 4.28% | $1,374,866,484 |
| Probation | $321,495,911 | $344,933,572 | $335,911,684 | -2.62% | $339,321,883 |
| Medical Examiner | $21,190,505 | $24,061,058 | $23,080,168 | -4.08% | $23,650,894 |
| Animal Services | $11,291,522 | $11,165,616 | $12,220,347 | 9.45% | $12,029,002 |
| **Total Expenditures** | **$2,761,833,543** | **$2,924,168,923** | **$3,021,164,958** | **3.32%** | **$2,975,373,961** |

## Expenditures by Object Summary

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $1,554,416,039 | $1,657,681,276 | $1,694,765,154 | 2.24% | $1,735,781,308 |
| Services & Supplies | $613,183,126 | $666,361,650 | $712,829,834 | 6.97% | $645,356,902 |
| Other Charges | $162,527,544 | $168,754,124 | $172,679,203 | 2.33% | $172,995,345 |
| Capital Assets/Land Acquisition | $100,000 | $100,000 | - | -100.00% | - |
| Capital Assets Equipment | $14,726,095 | $15,783,287 | $24,607,713 | 55.91% | $2,873,202 |
| Capital Assets Software | $50,000 | $550,000 | $550,000 | - | - |
| Expenditure Transfer & Reimbursements | -$56,462,066 | -$19,446,149 | -$18,991,515 | -2.34% | -$18,932,170 |
| Operating Transfers Out | $473,292,805 | $434,384,735 | $434,724,569 | 0.08% | $437,299,374 |
| **Total Expenditures** | **$2,761,833,543** | **$2,924,168,923** | **$3,021,164,958** | **3.32%** | **$2,975,373,961** |

## Revenues by Department - U

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Public Safety Executive Office | $497,077,607 | $508,110,543 | $505,195,378 | -0.57% | $510,687,677 |
| Office of Emergency Services | $11,958,230 | $12,347,196 | $10,750,641 | -12.93% | $10,901,432 |
| San Diego County Fire | $134,625,593 | $148,411,982 | $161,936,256 | 9.11% | $156,679,632 |
| District Attorney | $280,783,265 | $290,341,552 | $307,869,237 | 6.04% | $318,729,173 |
| Child Support Services | $57,218,788 | $56,545,679 | $57,582,376 | 1.83% | $57,582,376 |
| Public Defender | $137,237,189 | $153,483,905 | $173,019,355 | 12.73% | $170,925,408 |
| Sheriff | $1,288,954,933 | $1,374,767,820 | $1,433,599,516 | 4.28% | $1,374,866,484 |
| Probation | $321,495,911 | $344,933,572 | $335,911,684 | -2.62% | $339,321,883 |
| Medical Examiner | $21,190,505 | $24,061,058 | $23,080,168 | -4.08% | $23,650,894 |
| Animal Services | $11,291,522 | $11,165,616 | $12,220,347 | 9.45% | $12,029,002 |
| **Total Revenues** | **$2,761,833,543** | **$2,924,168,923** | **$3,021,164,958** | **3.32%** | **$2,975,373,961** |

## Revenues by Object Summary

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $33,605,940 | $33,605,940 | $29,281,941 | -12.87% | - |
| Use of Fund Balance | $65,238,132 | $34,324,286 | $45,327,499 | 32.06% | $9,998,215 |
| Taxes - Current Property | $13,868,000 | $16,160,500 | $16,660,500 | 3.09% | $16,660,500 |
| Taxes - Other Than Current Secured | $2,751,555 | $2,721,555 | $2,761,555 | 1.47% | $2,761,555 |
| License Permits & Franchises | $1,361,334 | $1,357,692 | $1,689,065 | 24.41% | $1,669,809 |
| Fines, Forfeitures & Penalties | $16,332,250 | $19,542,563 | $19,507,022 | -0.18% | $11,425,406 |
| Revenue From Use of Money & Property | $2,343,315 | $2,274,281 | $2,181,193 | -4.09% | $2,177,307 |
| Intergovernmental Revenues | $771,492,818 | $828,763,988 | $828,244,279 | -0.06% | $779,881,697 |
| Charges for Current Services | $221,448,013 | $229,624,506 | $242,916,153 | 5.79% | $248,360,897 |
| Miscellaneous Revenues | $25,770,582 | $23,087,157 | $36,183,019 | 56.72% | $41,089,512 |
| General Purpose Revenue Allocation | $1,184,925,649 | $1,301,165,207 | $1,362,138,163 | 4.69% | $1,424,049,689 |
| Other Financing Sources | $422,695,955 | $431,541,248 | $434,274,569 | 0.63% | $437,299,374 |
| **Total Revenues** | **$2,761,833,543** | **$2,924,168,923** | **$3,021,164,958** | **3.32%** | **$2,975,373,961** |

## Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Public Safety Executive Office | $18,256,623 | $15,682,180 | $16,018,543 | 2.14% | $16,055,617 |
| Office of Community Safety | $573,159 | $7,521,488 | $4,986,592 | -33.70% | $5,004,468 |
| Contribution for Trial Courts | $67,954,011 | $68,842,531 | $68,899,636 | 0.08% | $68,899,636 |
| Public Safety Proposition 172 | $404,690,714 | $410,672,419 | $410,511,657 | -0.04% | $417,599,006 |
| Penalty Assessment | $3,128,950 | $3,128,950 | $3,128,950 | - | $3,128,950 |
| Criminal Justice Facility Construction | $850,000 | $1,700,000 | $1,650,000 | -2.94% | - |
| Courthouse Construction | $1,624,150 | $562,975 | - | -100.00% | - |
| **Total Expenditures** | **$497,077,607** | **$508,110,543** | **$505,195,378** | **-0.57%** | **$510,687,677** |

## Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $5,064,986 | $5,625,045 | $3,686,624 | -34.46% | $3,717,762 |
| Services & Supplies | $14,330,004 | $17,820,251 | $17,647,244 | -0.97% | $17,671,056 |
| Other Charges | $70,859,853 | $71,729,853 | $72,199,853 | 0.66% | $72,199,853 |
| Expenditure Transfer & Reimbursements | -$1,000,000 | - | -$500,000 | - | -$500,000 |
| Operating Transfers Out | $407,822,764 | $412,935,394 | $412,161,657 | -0.19% | $417,599,006 |
| **Total Expenditures** | **$497,077,607** | **$508,110,543** | **$505,195,378** | **-0.57%** | **$510,687,677** |

## Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $87,660 | $110,292 | $77,556 | -29.68% | - |
| Use of Fund Balance | $18,353,397 | $17,588,217 | $8,334,877 | -52.61% | $2,792,285 |
| Fines, Forfeitures & Penalties | $9,057,150 | $8,818,596 | $8,852,000 | 0.38% | $7,839,000 |
| Revenue From Use of Money & Property | $590,950 | $413,173 | $294,000 | -28.84% | $288,000 |
| Intergovernmental Revenues | $392,821,399 | $405,275,559 | $410,339,240 | 1.25% | $422,351,839 |
| Charges for Current Services | $5,935,200 | $6,037,200 | $6,768,200 | 12.11% | $6,768,200 |
| Miscellaneous Revenues | $25,000 | $28,000 | $29,500 | 5.36% | $29,500 |
| General Purpose Revenue Allocation | $70,206,851 | $69,839,506 | $70,500,005 | 0.95% | $70,618,853 |
| **Total Revenues** | **$497,077,607** | **$508,110,543** | **$505,195,378** | **-0.57%** | **$510,687,677** |

# District Attorney

## Mission Statement

*Our mission is to pursue equal and fair justice for all and to build safe neighborhoods in partnership with the communities we serve, by ethically prosecuting those who commit crime, protecting victims and preventing future harm.*




## Department Description

*The Office of the District Attorney serves the citizens of San Diego County by seeking justice through the prosecution of criminal violations of State law and County ordinances, protecting crime victims and maintaining safe neighborhoods in the 18 cities and the unincorporated areas of San Diego County. Eight office locations serve more than 3.3 million residents and help keep San Diego one of the safest urban counties in the United States. The Office of the District Attorney employs evidence-based crime prevention strategies to reduce crime and assists over 15,000 victims of crime annually; offering comprehensive services and innovative programs that aid in addressing harm and promoting justice. Protection is also provided to communities through the investigation and prosecution of consumer and insurance fraud, and violations of environmental protection laws.*

*To ensure these critical services are provided, the Office of the District Attorney has 1,084.00 staff years and a budget of $307.9 million.*

## 2025–26 Anticipated Accomplishments

### Equity

- Health: Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Administer the rehabilitative needs of the transitional age youth population, ages 18 to 24, through the District Attorney's Community Grant Program, connecting participants with community-based organizations that provided opportunities for participants to engage in crime prevention and supportive services.
    - Further expanded regionalized systems to address trauma and the intersection with public safety. Continued to develop a plan to expand offerings for acute crisis-care, case management, counseling, forensic medical exams, restraining order assistance and linkages to justice system and supportive services to improve outcomes for victims and community members in East County.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Advanced the progress of the District Attorney's Archive Project (DAAP) to digitize and archive stored paper case files, making them immediately accessible to staff.
    - Implemented the automated paperless fiscal approval system available to all divisions, which supports electronic signature approvals and tracking of requests.
    - Expanded the use of technology to reduce the number of new paper files retained and stored.
    - Converted 12 fleet vehicles to plug-in hybrid/electric vehicles as more charging stations became available.

### Community

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.

- Sustained collaboration with justice and community partners to host Homeless Court Pop-up Resource Fairs for the unsheltered members of our community who have committed low-level offenses. The events provided essential services and resources and made the justice system more accessible.
- Continued to partner with stakeholders, justice partners, and the community to advance the fight against fentanyl abuse through outreach, awareness campaigns, community events, and school-based intervention and overdose prevention programs.
- Provided comprehensive trauma recovery services to victims and community members in North and South regions, including, but not limited to, case management, trauma therapy, forensic medical exams, and legal assistance. The services were housed under one roof at the North County Family Justice Center (NCFJC) and the South County Family Justice Center (SCFJC), and the continuum of care and supportive services were provided in partnership with community organizations and justice partners.
- Expanded comprehensive consumer protection strategies in our communities through expanded prevention initiatives, enhanced law enforcement activities, and targeted community engagement and outreach.

- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.

  - In collaboration with stakeholders and partnering agencies, implemented the next phase of the shelter bed network mobile application and expanded the network of participating agencies. The mobile application leverages technology to combat homelessness and allows for real-time connections to emergency shelter and safe parking programs.
  - Expanded and enhanced services provided to the underserved, older adult victims of abuse, ages 50 years-old or older, through outreach and by providing mobile advocacy services. Mobile advocates directly engaged with the older adult victims in the community to help safely connect them with services at the Family Justice Centers and provided emergency assistance.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.

  - Continued provision of classes for DA University, which is an internal training program that promotes staff engagement, leadership development, job productivity, and efficiency.
  - Maintained the ServeWell program, which aims to enhance service to the public by enhancing the well-being of employees. The program promotes positive behaviors, mental health, and safety awareness.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.

  - Reassessed the needs of the modernization of the District Attorney's case management system (CMS) and began evaluation of proposals for the CMS upgrade. The project incorporates the storage of digital evidence, integration with justice partners, and will allow for flexibility to meet the office's current and future needs.

### Justice

- Safety: Ensure a fair and equitable justice system in the defense and prosecution of crimes, investigations of abuse and neglect, and support and services for victims.

  - Implemented Proposition 36, *Drug and Theft Crime Penalties and Treatment-Mandated Felonies Initiative*, in collaboration with justice partners and the community. The proposition addresses three key public safety issues: repeat retail theft, fentanyl and methamphetamine dealers, and untreated drug addiction and related behavioral health issues causing overdose deaths.
  - Collaborated with the San Diego City Attorney's Office to train law enforcement and attorneys in the North, South, and East regions on how to file and represent Gun Violence Restraining Order (GVRO) petitions, with the goal of increasing GVRO filings in these regions when appropriate and necessary to prevent gun violence and protect victims and public safety.
  - Continued to combat the organized retail theft crisis through collaboration with the business community and justice partners, implementation of laws that hold repeat theft offenders accountable, and leveraging best practices and developed protocols that focus on addressing the impacts of retail theft on businesses and public safety.
- Safety: Focus efforts to reduce disparities and disproportionality across the justice system.

- Continued to enhance the case review process that complies with Assembly Bill (AB) 2778, *Race-Blind Charging,* by leveraging technology. This process requires prosecutors to determine an initial charging decision using redacted race-identifying information, before making a second determination based on the full case information.
- Augmented the efforts of the Elder Justice Task Force through continued collaboration with local and federal law enforcement and Adult Protective Services (APS), and through continued participation in outreach and awareness campaigns focused on elder fraud. The task force is the only initiative in the nation that is responding to elder fraud cases in real-time through tracking fraud reports collected by local police, the Federal Bureau of Investigation (FBI), and APS to identify transnational criminal networks targeting elder victims.

- Restorative: Contribute to a system of restorative justice that strives to repair harm to victims and to the community at large, as well as provide inclusive opportunities for justice involved individuals to contribute to the region.

  - Expanded the Homeless Enhanced Legal Program (HELP)/Severe Co-occurring Pilot East (SCOPE) program in collaboration with Drug Court, justice partners, and community organizations. The HELP/SCOPE program utilizes a higher level of treatment and fills the gap left by other available programs that cannot currently accommodate the level of treatment needed for individuals with both severe mental illness and severe drug addiction.

# 2026–28 Objectives



Equity

- Health: Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.

  - Arrange and participate in various resource fairs that promote community wellness and increase access to essential health and social services. During these fairs community members are connected to services that promote physical, mental, and emotional well-being through no-cost health screenings, benefit assistance, community outreach, and other services.
  - Further develop the plan to extend the provision of trauma recovery services, including but not limited to, case management, legal services, and forensic medical exams, to victims and community members in East County. This extension of services aims to expand regionalized systems to address the junction of trauma and public safety.



Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.

  - Continue to convert fleet to plug-in hybrid/electric vehicles as more charging stations become available.
  - Continue the use of technology to reduce the use of paper, increase accessibility, and minimize physical storage.
  - Assess the automated paperless fiscal approval system for improvements and potential expansion to other office forms. The paperless approval system allows for electronic signature approvals and request tracking.



Community

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.

  - Preserve joint efforts with community and justice partners to host Same Day Solutions Resource Fairs (formerly known as Homeless Court Resource Fairs), aimed at increasing the accessibility of the justice system for unsheltered members of the community with low-level offenses. Key services and resources will be provided at events, including public assistance benefits, housing navigation, detox and substance use treatment programs, and legal services.
  - Maintain collaboration with stakeholders, justice partners, and the community to address the fentanyl crisis through fentanyl abuse education, community outreach, awareness campaigns, and drug prevention curriculum.
  - Expand comprehensive consumer protection strategies in our communities with enhanced reporting tools, consumer fraud prevention and awareness programs, and targeted outreach and community engagement activities.

- Enhance understanding and awareness of the San Diego County School Threat Protocol, which was created in partnership with San Diego County Office of Education, through focused engagement and education with schools and ongoing partnership with local, law enforcement, and justice leaders.
- Spread awareness of human trafficking and sexual exploitation through targeted education for schools, local community forums, and healthcare settings to promote preventative measures and coordinated responses to fight human trafficking.
- Establish a partnership with the San Diego County Office of Education to strengthen and expand access to mental health, safety, wellness and education support for K-12 students and their families.

- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.

  - Expand the use, participation, and public awareness of the Shelter Ready application, which is a regional technology solution that connects people experiencing homelessness with shelters, resources, and real-time support across San Diego County.
  - Cultivate awareness of the dangers of driving under the influence, with education targeted to young drivers to promote prevention strategies in the community to minimize future tragedies.
  - Continue the joint educational and crime prevention program with San Diego La Raza Lawyer's Association, Project Legal Enrichment and Decision-making (L.E.A.D), which is designed to educate fifth graders on conflict resolutions, positive values, and provide them with tools to resist peer pressure.
  - Enhance measures against the growing threat of organized retail crime through continued engagement and outreach to the business community and development of reporting tools to identify repeat offenders.



### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.

  - Foster a more collaborative, inclusive, and high-performing workplace by embracing the Countywide Culture Change Initiative and modeling the guiding principles of Be Kind, Be Curious, Be Bold, and Do the Right Thing in all leadership activities, team interactions, and program decisions.
  - Offer ongoing ServeWell program activities and resources, intended to enhance and promote the well-being of employees so they may better serve the public.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.

  - Continue to assess the modernization requirements of the District Attorney's case management system to determine the course of action required to implement a robust system that is flexible and adaptive to evolving needs and allows for digital evidence storage and integration with justice partners.



### Justice

- Safety: Ensure a fair and equitable justice system in the defense and prosecution of crimes, investigations of abuse and neglect, and support and services for victims.

  - Review cases related to Senate Bill (SB) 19, *Safe Schools and Places of Worship Act*, which strengthens California's ability to prosecute threats of violence targeting schools, daycare centers, places of worship, medical facilities, and workplaces, even when no specific individual is named.
  - Implement Assembly Bill (AB) 379, *Survivor Support and Demand Reduction Act*, aimed at holding human trafficking buyers more accountable by increasing fines, banning loitering with intent to purchase sex, and making soliciting a minor for sex a felony. AB 379 also directly supports mental health and shelter services for victims.
  - Advance the implementation of Proposition (Prop) 36, *Homelessness, Drug Addiction, and Theft Reduction Act*, through training and collaboration with law enforcement partners and strategic engagement to address retail theft.
  - Strengthen operations and systems to address organized retail crime by supporting passage of the Combating Organized Retail Crime Act of 2025. The act enhances federal, state, and local law enforcement collaboration, which is essential since organized theft rings routinely cross city, county, state, and international borders.

    - Enhance driving under the influence investigations and prosecutions through collaborative trainings and regional meetings to hold impaired drivers accountable.
- Safety: Focus efforts to reduce disparities and disproportionality across the justice system.
    - Strengthen efforts to prevent elder fraud through prevention campaigns with targeted placement and use of several media platforms to maximize impact and increase exposure to seniors and their families. Continue partnerships with local law enforcement and government leaders through the Elder Justice Task Force, which focuses solely on investigating and prosecuting financial exploitation of older adults and recovering lost funds whenever possible.
- Restorative: Contribute to a system of restorative justice that strives to repair harm to victims and to the community at large, as well provide inclusive opportunities for justice involved individuals to contribute to the region.
    - Further expand the Homeless Enhanced Legal Program (HELP)/Severe Co-occurring Pilot East (SCOPE) program that highlights meaningful progress toward long-term recovery, housing and employment stability, and family reunification. This program leverages the partnership with Drug Court, justice partners, and community organizations to assist justice-involved individuals with severe co-occurring mental illness and drug addiction.

## Related Links

For additional information about the Office of the District Attorney, refer to the following websites:

- www.sdcda.org
- www.sdcda.org/office/newsroom
- www.sdcda.org/office/newsroom/media-guide.html
- www.danewscenter.com
- www.facebook.com/SanDiegoCountyDistrictAttorney
- www.youtube.com/user/sandiegoda
- www.linkedin.com/company/san-diego-district-attorney
- https://x.com/SDDistAtty
- www.instagram.com/sddistatty/
- https://bsky.app/profile/sddistatty.bsky.social

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Sustainability** | Total grant and other revenues dedicated to consumer fraud activities (in millions) | $21 | $20 | $20 | $20 | $20 |
| **Community** | Total number of victims served by the District Attorney's Victim Assistance Program | 15,295 | 16,000 | 16,000 | 16,000 | 16,000 |
| | Achieve a conviction on felony cases (defendants) prosecuted[1] | 91% of 10,352 | 90% | 90% of 12,000 | 90% | 90% |
| | Recidivism rate for participants in District Attorney led youth diversion programs[2,4] | 9% of 430 | 8% | 8% of 420 | 8% | 8% |

*Table Notes*

[1] "Cases" refers to the number of people prosecuted.

[2] "Recidivism" refers to the number of participants who completed the program and who are subsequently charged with a new crime within 12 months post program completion. Percentage represents recidivism rate of total participants who completed program.

[3] For youth recidivism rates, filed charges may be in either or both juvenile and adult criminal justice system.

# Budget Changes and Operational Impact: 2025–26 to 2026–27

**Staffing**

Net increase of 32.00 staff years

- General Criminal Prosecution—net increase of 7.00 staff years.
  - Increase of 10.00 staff years to support the expansion of Consumer Protection activities and investigations.
  - Decrease of 3.00 staff years due to transfers to Specialized Criminal Prosecution to meet operational needs.
- Specialized Criminal Prosecution—net increase of 25.00 staff years.
  - Increase of 22.00 staff years to support the expansion of Consumer Protection expansion activities and investigations.
  - Increase of 3.00 staff years due to transfers from General Criminal Prosecution to meet operational needs.

**Expenditures**

Net increase of $17.5 million

- Salaries & Benefits—net increase of $6.9 million.
  - Increase of $6.3 million for the addition of 32.00 staff years to support the expansion of Consumer Protection activities and investigations.
  - Increase of $0.7 million for provisional help to support cases related to individuals with severe mental illness.
  - Decrease of $0.1 million due to a reduction in Countywide retirement contribution rates from the payoff of liabilities partially offset by increases due to negotiated labor agreements for General members and for planning purposes associated with anticipated salary

and benefit increases for Safety members.

- Services & Supplies—net increase of $8.4 million.
    - Increase of $6.0 million in Computer-Related Contracts for technology modernization.
    - Increase of $3.3 million for facility improvement costs and operational expenses related to the expansion of Consumer Protection activities and investigations.
    - Increase of $1.6 million for Contracted Services to support victims served at the family justice centers and for technology modernization.
    - Increase of $0.6 million related to Internal Services Funds (ISFs).
    - Net decrease of $1.9 million in Right to Use Lease Payments.
        - $1.5 million decrease to align expenses with anticipated actuals related to family justice centers.
        - $0.8 million decrease due to reclass of lease payment expenses due to Governmental Accounting Standards Board (GASB) reporting requirements.
        - $0.4 million increase in facility costs for the regional auto theft task force.
    - Decrease of $1.2 million due to one-time prior year projects.
- Other Charges—increase of $1.5 million.
    - $0.8 million increase due to the reclass of expenses mentioned above to comply with GASB reporting requirements.
    - $0.7 million increase in payments to other agencies to support Consumer Protection activities and investigations.
- Capital Assets Equipment—increase of $0.7 million for one-time equipment purchases to support the expansion of Consumer Protection activities and investigations.

**Revenues**

Net increase of $17.5 million

- Intergovernmental Revenues—increase of $2.0 million.
    - Increase of $0.7 million from California Office of Emergency Services and the U.S. Department of Justice Office on Violence against Women to support victim services.
    - Increase of $0.7 million from California Department of State Hospitals for the Incompetent to Stand Trial (IST) Growth Cap Program to support cases related to justice-involved individuals with severe mental illness.
    - Increase of $0.4 million in fees pursuant to California Vehicle Code Section 9250.14 to support facility costs related to the regional auto theft task force.
    - Increase of $0.2 million from California Department of Insurance for Insurance Fraud investigation and prosecution activities.
- Miscellaneous Revenues—increase of $11.0 million to support program expansion and operational needs of Consumer Protection activities and investigations.
- Other Financing Sources—net increase of $6.2 million in Proposition 172, *The Local Public Safety Protection and Improvement Act of 1993*, to support local public safety functions, including support services for victims and one-time technology modernization initiatives.
- Fund Balance Component Decreases—decrease of $1.4 million. A total of $4.1 million is budgeted to support a portion of departmental costs of the County's pension obligation bond (POB) debt. Appropriations in this category are based on the use of restricted General Fund fund balance for POB cost through Fiscal Year 2026-27.
- Use of Fund Balance—No net change. A total of $2.4 million is budgeted in Asset Forfeiture fund for law enforcement activities.
- General Purpose Revenue Allocation—decrease of $0.3 million due to a reduction in Countywide retirement contribution rates from the payoff of liabilities offset by increases for negotiated labor agreements.

# Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| District Attorney Administration | 58.00 | 58.00 | 58.00 | - | 58.00 |
| General Criminal Prosecution | 687.00 | 696.00 | 703.00 | 1.0 | 703.00 |
| Juvenile Court | 44.00 | 39.00 | 39.00 | - | 39.00 |
| Specialized Criminal Prosecution | 263.00 | 259.00 | 284.00 | 9.7 | 284.00 |
| **Total** | 1,052.00 | 1,052.00 | 1,084.00 | 3.0 | 1,084.00 |

### Expenditures by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| District Attorney Administration | $14,288,053 | $15,177,880 | $15,136,603 | -0.27% | $15,382,751 |
| Juvenile Court | $13,295,722 | $13,242,802 | $12,975,295 | -2.02% | $13,392,540 |
| Specialized Criminal Prosecution | $66,765,300 | $68,436,484 | $79,499,615 | 16.17% | $88,884,083 |
| General Criminal Prosecution | $184,284,190 | $191,084,386 | $197,857,724 | 3.54% | $198,669,799 |
| District Attorney Asset Forfeiture Program | $2,150,000 | $2,400,000 | $2,400,000 | - | $2,400,000 |
| **Total Expenditures** | **$280,783,265** | **$290,341,552** | **$307,869,237** | **6.04%** | **$318,729,173** |

### Expenditures by Object Summary

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $232,532,682 | $238,031,371 | $244,890,555 | 2.88% | $252,580,333 |
| Services & Supplies | $45,777,489 | $49,789,587 | $58,167,027 | 16.83% | $57,939,048 |
| Other Charges | $2,266,594 | $2,281,594 | $3,809,655 | 66.97% | $7,257,792 |
| Capital Assets Equipment | $481,500 | $481,500 | $1,244,500 | 158.46% | $1,244,500 |
| Capital Assets Software | $50,000 | $50,000 | $50,000 | - | - |
| Expenditure Transfer & Reimbursements | -$325,000 | -$292,500 | -$292,500 | - | -$292,500 |
| **Total Expenditures** | **$280,783,265** | **$290,341,552** | **$307,869,237** | **6.04%** | **$318,729,173** |

### Revenues by Object Summary

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $5,638,282 | $5,492,220 | $4,060,030 | -26.08% | - |
| Use of Fund Balance | $2,150,000 | $2,400,000 | $2,400,000 | - | $2,400,000 |
| Intergovernmental Revenues | $32,286,799 | $32,286,799 | $34,303,426 | 6.25% | $32,968,107 |
| Charges for Current Services | $1,393,312 | $1,393,312 | $1,395,312 | 0.14% | $1,393,312 |
| Miscellaneous Revenues | $5,337,164 | $5,337,164 | $16,328,333 | 205.94% | $22,894,556 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Purpose Revenue Allocation | $149,717,696 | $161,240,237 | $160,977,914 | -0.16% | $173,571,270 |
| Other Financing Sources | $84,260,012 | $82,191,820 | $88,404,222 | 7.56% | $85,501,928 |
| **Total Revenues** | **$280,783,265** | **$290,341,552** | **$307,869,237** | **6.04%** | **$318,729,173** |


COUNTY OF SAN DIEGO

# Sheriff

## Mission Statement

*We provide the highest quality public safety service to everyone in San Diego County.*



## Department Description

*The Sheriff's Office is the chief law enforcement agency in the County of San Diego, covering over 4,200 square miles and a population of over 3.3 million. The Sheriff, elected by the residents of San Diego County, is the chief executive of the department. The Office operates seven detention facilities, eighteen patrol stations, a crime laboratory, and an array of support operations necessary to provide full law enforcement services for the County of San Diego. The Office's over 4,700 employees provide general law enforcement, detention, and court security services, as well as regional investigative support and tactical emergency response. Primary police services are provided to over 900,000 County residents, including those in nine contract cities. The Office is responsible for booking arrestees and releasing incarcerated persons, ensuring court appearances, and providing necessary daily care for an average of 4,174 incarcerated persons (IP) per day in 2025, with the highest population in a single day peaking at 4,446. The Sheriff's detention facilities processed 53,974 unduplicated bookings. Services provided to the San Diego Superior Court include weapons screening and courtroom security. The Sheriff's Office also serves as the County's levying and enforcement agency for the execution, service and return of all writs, warrants, and temporary restraining orders.*

*To ensure these critical services are provided, the Sheriff's Office has 4,711.00 staff years and a budget of $1.43 billion.*

## 2025–26 Anticipated Accomplishments

Equity

- Health: Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Advanced innovation in practice and technology to enhance the safety and health of those in our custodial care. This has been achieved through focused and extraordinary updates to existing systems and processes, and introducing new changes.
        - Added physician level evaluations at every intake facility, resulting in the ability to conduct a comprehensive review of chronic and pre-existing medical conditions.
        - Expanded the capacity of the Out-Patient Stepdown Unit (OPSD), thus creating the ability to provide therapy and treatment to a larger part of our Seriously Mentally Ill (SMI) population.
        - Undertook significant steps to increase accessibility for persons with mobility disabilities, while complying with all other State laws and constitutionally protected rights for incarcerated individuals. American with Disabilities Act (ADA) modifications have been underway in San Diego Central Jail since 2025 and will continue well into 2026.
        - Implemented body worn cameras (BWC) in all detention facilities to include the Sheriff's Transportation Unit. The Sheriff's Transportation Unit is tasked with fulfilling the transportation needs for the Office to include transporting incarcerated persons throughout San Diego County and about 5,000 incarcerated persons annually to other California counties for transfers to state prison or carry out court orders.
        - Installed Wi-Fi across detention facilities, enabling staff to access systems and tools in real time. This upgrade improves operational efficiency and supports mobile workflow.
        - Launched the secure Titan application pilot in 2025 which allows Sheriff's staff to access real-time information in the Sheriff's Jail Information Management System (JIMS) from their Office-issued mobile devices. All sworn employees can download and utilize the Titan app for quick and mobile access to JIMS information without logging onto a Sheriff's desktop computer, thus increasing workflow efficiency and the expedience of service delivery.

        - Migrated all detention facilities to the 800MHz radio system, improving communication, interoperability, and emergency response capabilities.
        - Established the Visit and Perimeter Enforcement Detail (VPED) Unit which provides comprehensive exterior safety and security for the Mesa Detention Complex, which covers more than 40 acres. Initially introduced as a pilot program in 2023, the VPED was formally created in October 2025 by combining existing perimeter and visit positions from the facilities, creating a fourteen-deputy position VPED Unit. The VPED unit was developed to address providing perimeter and visitor security challenges by creating a unified team with consistent training, dedicated staffing, enhanced equipment and a clear operational mission focused on proactive perimeter and visitor security. In 2025, deputies have seized over 50 weapons (including both registered and non-registered firearms, knives, tasers and pepper spray) as well as approximately 1,000 grams of hard drugs and over 15,000 grams of marijuana. These seizures and arrests helped in preventing these items from entering the facilities while at the same time keeping the Mesa Detention Complex and surrounding communities of the County of San Diego safe.
    - Continued efforts to support the Opioid Enforcement Program to help fight the fentanyl overdose epidemic. The Sheriff's Office Medication Assisted Treatment (MAT) Program continues to make a meaningful impact in the lives of those in custody. From January 1 – October 23, 2025, a total of 1,336 incarcerated individuals have participated in MAT. Those that are in custody receive ongoing support from mental health and reentry counselors. In 2025, 978 individuals were released with continued care plans and resources to support their recovery journey. The Sheriff’s Office remains committed to providing evidence-based treatment and helping people return to their communities healthier and on a path toward long-term stability.

 Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Pursued the recommendations of the Sheriff’s detention facilities strategic plan to provide a safe environment for incarcerated individuals and the staff who work in the facilities. San Diego County’s detention facilities are aging rapidly, with the Vista Detention Facility (VDF) standing as the oldest in the Sheriff’s network at over 50 years old. Its outdated design, limited space for modern rehabilitative services, and deteriorating systems highlight the urgent need for significant investment to ensure safe, efficient, and humane operations. In response, a comprehensive study led by the Department of General Services (DGS) and their contractor, Kitchell, was completed and recommends full replacement of VDF. This year-long planning effort included a detailed needs assessment, programming analysis (including reentry services), and cost estimates. Given VDF’s critical role as the only North County booking facility, the Sheriff's Office is continuing to explore service delivery approaches to support this transformative project, ensuring it aligns with contemporary justice and public safety needs. The Sheriff and the Sheriff's Office hosted a community forum on February 17, 2026, at the Vista City Hall Complex to talk about the future and modernization of the Vista Detention Facility. The Sheriff was joined by members of the Sheriff's DSB (including the Vista Detention Facility and Sheriff's Reentry Services), DGS, law enforcement leaders and community experts and guests who spoke about the urgent need to modernize the current Vista Detention Facility. Community members in attendance also had the opportunity to ask questions, provide feedback and attend breakout sessions to learn about Sheriff's Reentry Programs, Medical & Mental Health, Facility Design & Construction and Community Impacts.

 Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Expanded programs and outreach with our diverse communities.
        - Hosted the first "Sheriff for a Day" contest for 5th graders in the county as a community initiative. By offering 5th grade students across San Diego County the chance to step into the role of Sheriff for a day, this program fosters early civic engagement, leadership development, and a deeper understanding of public service. It builds trust between youth and law enforcement, inspires future leaders, and strengthens the fabric of our community by showing young people the positive impact they can have through service and responsibility. The lucky 5th grader selected was pinned as Sheriff for the Day at his

school by Sheriff Kelly Martinez, toured the headquarters office, and had lunch with Command Leadership. He also visited the Communications Center and tested out a few mock 9-1-1 calls and learned to handle them just like our dispatchers do. This will be an annual event open to future 5th graders in San Diego County.

- Established the Responder Ready Academy, a public safety communications academy, designed to introduce high school students to public safety communications and foster an interest in public safety careers. The students are taught how public safety dispatchers answer both non-emergency and 9-1-1 emergency calls and coordinate responses from law enforcement, firefighters, and EMS personnel. Additionally, the 48 hours of classroom instruction covers topics like ethics, customer service, and public safety procedures. The academy supports the empowerment of young adults while gaining first-hand insight into how law enforcement keeps communities safe. The third academy graduated 23 students in November 2025, bringing the total number of graduates through 2025 to 57 graduates. The fourth academy kicked off in February 2026 and will graduate in May 2026.

- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.

    - Collaborated with our community partners to broaden and enrich department services.

        - Continued to provide the Spanish Academy, a multi-week program in partnership with the San Diego County Office of Education - Migrant Education program. It is designed as a relationship-building program to help provide equity in educating our Spanish-speaking community about law enforcement procedures and available resources in San Diego County. The program is done entirely in Spanish, with a curriculum based on reoccurring themes and needs the Sheriff's Office sees and hears based on what deputies experience in the communities. Through the end of 2025, there have been a total of nine (9) academies held since 2021. The 10$^{th}$ Spanish Academy will be held in the Spring 2026.
        - Continued to provide the Rise Above Program, with a goal to reach all San Diego County communities. Participants and their families include members of our Black, Indigenous, and People of Color (BIPOC) community. The program particularly focuses on teaching participants how to make positive choices, build confidence, resolve conflicts, and explore future career paths. The curriculum covers crucial topics such as gang prevention, drug, alcohol, and tobacco prevention, maintaining physical and mental health, and the benefits of participating in sports. Each session incorporates engaging activities and provides opportunities for kids to connect with deputies and community leaders, fostering a strong sense of community and support. Parent participation is a pivotal aspect of the program, ensuring that families are actively involved in their children's growth and development. This collaborative approach not only enhances the learning experience but also strengthens family bonds and community ties. Additionally, mentors and businesses are invited to support this transformative program by volunteering, partnering, or simply getting involved. The Sheriff's Office and its partners provide the guidance and resources necessary to help children rise above any challenge and become better equipped to overcome obstacles in the future. Through the end of 2025, 256 students and their families have graduated from the program. In February 2026, Spring Valley and Vista kicked off their spring sessions of the Rise Above Program, with Ramona and San Marcos starting their sessions in April 2026.
        - Continued to hold the Junior Women's Academy, with its 3$^{rd}$ academy scheduled for June 16–18, 2026. Designed to empower young women, the Junior Women’s Academy offers insight into careers in public safety. Participants engage in physical training, leadership activities, and team-building exercises. This program's success is in large part due to the partnerships with Palomar College, California Coast Credit Union, Chick-fil-a, Target, Starbucks, and other community partners.
        - Held a Community Academy in the Fall of 2025. This academy is designed to offer San Diego County residents a behind-the-scenes look at how we keep our communities safe. This engaging and informative program is designed to increase understanding of the operations and methodology of the Sheriff’s Office by covering various topics on public safety at each session, concluding with a resource fair, graduation ceremony, and potluck. There were 18 community members that graduated from the Community Academy in November 2025. The Community Academy is more than an educational program; it’s a bridge that connects law enforcement and the communities we serve. By fostering transparency and trust, we create safer neighborhoods together.



Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.

    - Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs) by providing a link to the ERG page on the Sheriff's Employee Intranet splash page. The Sheriff's Office Inclusion, Diversity, Equity, Access (IDEA) Committee also hosted a lunch and learn with the Indigenous Sovereign Nations County ERG in October 2025 to honor Indigenous Peoples' Day. The event had more than thirty Sheriff's employees in attendance during the panel discussion that provided meaningful and enlightening information, fostering greater understanding of indigenous communities.
        - Provided a multitude of opportunities for career development, personal progress, and engagement for employees. The Sheriff's Office created a full spectrum of onboarding for employees: Command Onboarding, Captain Onboarding, Management Onboarding, and Sergeant Onboarding. These programs were developed through discussions with leaders in order to create onboarding for each level of supervision in the organization. These programs enhance the existing Supervisor Course and Management Update provided by the Sheriff's Professional Training.
        - Engaged 86 employees in the Sheriff's Formal Mentorship program. The Formal Mentoring Program is a voluntary leadership program designed for Sheriff's employees, both sworn and professional, seeking professional growth through advice, encouragement, new skills and institutional knowledge to improve performance. This is an eight (8) month program. The Sheriff's Office continued its Mentorship Lottery as well, with 18 participants paired with command level mentors. The Mentorship Lottery provides an opportunity for supervisors with five years or more of supervisory experience to engage with command staff mentors over the course of six (6) months.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Pursued a multitude of approaches to maximize the retention and recruitment of sworn and professional personnel. The Sheriff's Human Resource Services personnel were able to make substantial gains in not just sworn staff recruitment, but in professional staff hires as well. The office processed 6,014 applications, which represents an 8.4% increase over 2024.  Out of those 6,014 applications, the office recruited 272 Deputy Sheriffs, with lateral applications up 14% in 2025 over 2024. For Sheriff's professional staff, there were 211 newly hired staff and 162 promoted internally.

# 2026–27 Objectives

### Equity

- Health: Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Advance innovation in practice and technology to enhance the safety and health of incarcerated persons.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Pursue the recommendations of the Sheriff’s detention facilities strategic plan to provide a safe environment for incarcerated individuals and the staff who work in the facilities.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Expand programs and outreach with our diverse communities.
- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.
    - Collaborate with our community partners to broaden and enrich department services.

Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Foster a more collaborative, inclusive, and high-performing workplace by embracing the Countywide Culture Change Initiative and modeling the guiding principles of Be Kind, Be Curious, Be Bold, and Do the Right Thing in all leadership activities, team interactions, and program decisions.
    - Provide opportunities for career development, personal progress, and engagement for employees.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Pursue a multitude of approaches to maximize retention and recruitment of sworn and professional personnel.

## Related Links

For additional information about the Sheriff's Office, refer to the website at:

- www.sdsheriff.gov

### Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Equity** | Homeless Service Referrals[1] | 5,143 | 4,500 | 4,500 | 4,600 | 4,600 |
| **Community** | Community Engagement Events[2] | 1,312 | 1,300 | 1,300 | 1,300 | 1,300 |
| **Empower** | Number of New Hires[3] | 424 | 550 | 520 | 500 | 500 |
| **Justice** | Public Calls for Service[4] | 194,621 | 200,000 | 190,000 | 190,000 | 190,000 |

*Table Notes*

[1] This measure is connected to the Equity goal of reducing disparities and ensuring access for all. It tracks contacts initiated by the department in order to refer the individual to services whether for medical, mental, or homeless resources.

[2] This measure is connected to the Community goal of engagement. This measure is the number of engagement events and programs provided by the department.

[3] This measure is connected to the Empower goal of recruiting and retaining diverse representation of personnel. It tracks the number of new hires to the department over the course of the fiscal year.

[4] Calls for Service reflect the demand for law enforcement services by the public. Though it is not tied to a specific future Operational Plan goal, it provides a measure for the overall Strategic Initiative of Community with Safety being prioritized by ensuring that services are provided to victims of crime or harassment and potentially lowering the likelihood of victimization through threat awareness and response.

# Budget Changes and Operational Impact: 2025–26 to 2026–27

## Staffing

Increase of 1.00 staff year

- Detention Services Bureau—net decrease of 8.00 staff years.
  - Decrease of 28.00 staff years due to restructuring efforts in nursing, mental health, detention facility supervision and deputy classifications.
  - Decrease of 8.00 staff years due to transfers to the Law Enforcement Services Bureau (4.00), the Office of the Sheriff (3.00) and the Human Resource Services Bureau (1.00) based on operational needs.
  - Increase of 23.00 staff years to maintain safe detention operations and support ongoing population and medical demands related to Proposition 36 (Prop 36), *The Homelessness, Drug Addiction, and Theft Reduction Act.*
  - Increase of 5.00 staff years to expand the Medicated Assisted Treatment (MAT) program.
- Law Enforcement Services Bureau—net increase of 3.00 staff years.
  - Increase of 5.00 staff years for increased licensing workload (2.00), communications center supervision (1.00), emergency planning (1.00) and Computer and Technology High Tech Response (CATCH) grant analysis (1.00).
  - Increase of 4.00 staff years due to an increase in law enforcement services requested by the City of Encinitas and the City of Lemon Grove as approved by the Board of Supervisors on October 21, 2025 (item #1).
  - Decrease of 3.00 staff years due to restructuring efforts in public records act administrative support and deputy classifications.
  - Decrease of 3.00 staff years due to transfers to the Management Services Bureau (5.00), the Human Resource Services Bureau (2.00) and transfers from the Detention Services Bureau (4.00) based on operational needs.
- Sheriff's Court Services—decrease of 1.00 staff year due to restructuring efforts in administrative functions supporting civil processes.
- Human Resource Services—increase of 3.00 staff years due to transfers from the Detention Services Bureau (1.00) and the Law Enforcement Services Bureau (2.00) based on operational needs.
- Management Services Bureau—net increase of 2.00 staff years.
  - Increase of 6.00 staff years due to transfers from the Law Enforcement Services Bureau (5.00) and the Office of the Sheriff (1.00) based on operational needs.
  - Increase of 2.00 staff years for Information Technology (IT) systems support.
  - Decrease of 6.00 staff years due to restructuring efforts to utilize department resources for various operational needs.
- Office of the Sheriff—increase of 2.00 staff years due to transfers from the Detention Services Bureau (3.00) and transfer to the Management Services Bureau (1.00) based on operational needs.

**Expenditures**

Net increase of $58.8 million

- Salaries & Benefits—net increase of $16.9 million.
  - Increase of $17.4 million due to lower salary adjustments to reflect projected staffing vacancies and to leverage normal attrition and other enterprise priorities.
  - Increase of $4.2 million for one-time negotiated salary and benefit payments.
  - Decrease of $4.7 million due to a reduction in Countywide retirement contribution rates from the payoff of liabilities offset by increase in negotiated labor agreements, the net increase of 1.00 staff year as described above and for operational needs.
- Services & Supplies—net increase of $30.3 million.
  - Increase of $12.1 million to support medical and mental health services contracts.
  - Increase of $9.6 million for increased costs for contributions to Internal Services Funds (ISF) for facilities management including new leased spaces, fleet services, IT software licenses and one-time projects, Emergency Vehicle Operations Center (EVOC) maintenance, insurances and major maintenance projects offset by a decrease in public liability insurance.
  - Increase of $7.6 million related to State and federal homeland security initiatives primarily to align the budget with anticipated actuals.
  - Increase of $2.1 million for start-up costs due to the addition of staff and food to support increased population needs related to Prop 36, *The Homelessness, Drug Addiction, and Theft Reduction Act* and increased law enforcement services requested by the Cities of Encinitas and Lemon Grove.
  - Increase of $0.7 million to support the expansion of the Reentry Landscape and Horticulture Programs focused on training, environmental education, and sustainable practices for individuals in Sheriff's custody related to the San Diego River Conservancy Proposition 4 Grant Program.
  - Increase of $0.5 million for crime lab training, contracted services, equipment and supplies.
  - Increase of $0.5 million in sales of commissary goods to incarcerated people housed within detention facilities.
  - Increase of $0.5 million in the Asset Forfeiture Funds to align the budget with anticipated actuals for projects that are permissible according to the guide to equitable sharing and the Health and Safety Code 11489.
  - Increase of $0.3 million to provide services to a Peer Reentry and Leadership Academy.
  - Decrease of $1.4 million for Medi-Cal Transformation PATH (Providing Access and Transforming Health) for adult justice involved population, to support pre-release services and behavioral health linkage implementation.
  - Decrease of $2.2 million for completion of prior year one-time projects including major maintenance and IT.

- Other Charges—net increase of $5.7 million.
  - Increase of $5.8 million to support medical and mental health services contracts.
  - Decrease of $0.1 million to align the NextGen Regional Communications System interest payment with anticipated actuals.
- Capital Assets Equipment—increase of $6.1 million.
  - Increase of $3.2 million related to State and federal homeland security initiatives.
  - Increase of $1.1 million to support the expansion of the Reentry Landscape and Horticulture Programs focused on training, environmental education, and sustainable practices for individuals in Sheriff's custody related to the San Diego River Conservancy Proposition 4 Grant Program.
  - Increase of $1.0 million for software and equipment associated with the Byrne JAG Equipment and Training Program.
  - Increase of $0.4 million for forensic analysis equipment to be reimbursed from the DNA Identification Fund II trust fund.
  - Increase of $0.4 million for a food truck, coffee trailer and mobile coffee cart for the Culinary Arts and Barista programs and for communication equipment.
- Expenditure Transfer & Reimbursements—net decrease of $0.1 million in expenditure reimbursements primarily associated with lower reimbursement for County work site security assessments. Since these are transfers of expenditures, it has the effect of a $0.1 million increase in total expenditures.
- Operating Transfers Out—decrease of $0.3 million.
  - Decrease of $0.2 million related to transfers among the Incarcerated Peoples' Welfare Fund and the General Fund.
  - Decrease of $0.1 million related to the Department of General Services Fleet Services ISF for the prior year one-time purchase of vehicles.

**Revenues**

Net increase of $58.8 million

- Licenses Permits & Franchises—increase of $0.3 million in license fees to align the budget with anticipated actuals.
- Fines, Forfeitures & Penalties—decrease of $0.1 million in the Cal-ID program for planned expenditure reductions.
- Intergovernmental Revenues—net increase of $17.3 million.
  - Increase of $12.1 million related to State and federal homeland security initiatives to align the budget with actuals.
  - Increase of $3.5 million due to an increase in grant revenues from the Department of Highway Patrol for the Cannabis Tax Fund Education Program, from the U.S. Department of Justice for the Byrne JAG Equipment and Training Program and for the San Diego River Conservancy Proposition 4 Grant Program.
  - Increase of $2.4 million in State revenue allocated from the Local Revenue Fund 2011, Local Law Enforcement Services Account for the operation of local detention facilities to reflect the full allocation for the San Diego County.
  - Increase of $0.8 million in federal grant revenue through the High Intensity Drug Trafficking Areas (HIDTA) program for reimbursement of leased spaces, overtime and equipment and supplies.
  - Increase of $0.7 million in State revenue allocated from the Local Revenue Fund 2011, Community Corrections Subaccount to replace funds the State no longer provides to backfill Assembly Bill (AB) 1869, *Criminal Fees* and to support a Peer Reentry and Leadership Academy offset by decreasing staffing costs.
  - Increase of $0.6 million from the California Department of State Hospitals for the Incompetent to Stand Trial (IST) Growth Cap Program.
  - Increase of $0.5 million to reimburse costs related to participation on the Computer and Technology Crime High-Tech Response (CATCH) task force lead by the District Attorney's Office.
  - Decrease of $2.2 million from the Department of Health Care Services Medi-Cal Transformation PATH adult justice involved population pre-release services and behavioral health linkage implementation.
  - Decrease of $1.1 million due to the expiration of State funds that were allocated to backfill counties as a result of revenues lost from the repeal of various criminal administrative fees eliminated in Assembly Bill (AB) 1869, *Criminal fees*, which supported electronic monitoring costs and the replacement of defendant booking fee revenue.
- Charges for Current Services—increase of $8.3 million.
  - Increase of $7.1 million due to negotiated salaries and benefits costs and service adjustments for contracted law enforcement services to nine contract cities, transit entities, a community college district, the State of California 22nd Agricultural Association and tribes.
  - Increase of $0.7 million for housing misdemeanants from the City of San Diego and associated with the partnership agreement for the Regional Firearms Training Facility from the Federal Bureau of Investigation and District Attorney.
  - Increase of $0.3 million in State funds allocated from the Local Revenue Fund 2011, Trial Court Security Subaccount, Trial Court Security Growth Account and Supplemental Trial Court Security.
  - Increase of $0.2 million in State funds allocated from the Commission on Peace Officer Standards and Training for EVOC maintenance.
- Miscellaneous Revenues—net increase of $1.0 million.
  - Increase of $1.3 million in Opioid Settlement Funds to fund counseling services and reentry planning coordination to Medicated Assisted Treatment clients.
  - Increase of $0.5 million due to anticipated increase in sales of commissary goods to incarcerated people housed within detention facilities.
  - Decrease of $0.8 million due to a decrease in planned expenditures from the Regional Communication System Trust Fund.
- Other Financing Sources—decrease of $7.0 million.
  - Decrease of $7.3 million due to a decrease in the use of fund balance available for one-time projects ($13.4 million) in the Proposition 172 Fund, *the Local Public Safety Protection and Improvement Act of 1993*, which supports regional law enforcement and detention services. There is no Proposition 172 Fund fund balance budgeted. The decrease is partially offset by an increase in projected growth ($6.1 million).

    - Decrease of $0.2 million due to a decrease in funds to be transferred from the Incarcerate Peoples' Welfare Fund and Jail Commissary Enterprise Fund to the General Fund.
    - Increase of $0.5 million in the use of fund balance available in the Criminal Justice Facility Construction Fund to support one-time major maintenance projects.
- Fund Balance Component Decreases—decrease of $2.7 million. A total of $17.5 million is budgeted to support a portion of departmental costs of the County's existing pension obligation bond (POB) debt. Appropriations in this category are based on the use of restricted General Fund fund balance for POB costs through Fiscal Year 2026-27.
- Use of Fund Balance—net increase of $20.2 million. A total of $31.5 million is budgeted.
    - $19.5 million in General Fund fund balance to glideslope ongoing costs to support increased population needs related to Prop 36, *The Homelessness, Drug Addiction, and Theft Reduction Act* medical and mental health services contracts and for increase in ISF costs.
    - $7.0 million in the Asset Forfeiture Fund for law enforcement project costs and the transfer to the General Fund for investigative expenses.
    - $5.0 million in the Incarcerated Peoples' Welfare Fund to support core services.
- General Purpose Revenue Allocation—net increase of $21.5 million. The increase due to the mitigation of budgetary pressures ($14.0 million), medical contract escalation costs ($5.3 million), costs related to Prop 36, *The Homelessness, Drug Addiction, and Theft Reduction Act,* to include staffing to support the increased detention population ($5.3 million), a one-time allocation for one-time negotiated salary and benefit payments ($4.5 million), and to support a position previously filled in the Office of Emergency Services ($0.2 million). The decrease of $7.8 million is due to a reduction in Countywide retirement contribution rates from the payoff of liabilities offset by increases for negotiated labor agreements.

## Budget Changes and Operational Impact: 2026–27 to 2027–28

Decrease of $58.7 million related to the completion of one-time items and one-time glideslope funding related to Prop 36, *The Homelessness, Drug Addiction, and Theft Reduction Act*, for medical costs for incarcerated people and for increases in internal services fund costs. The Sheriff's Office will continue to identify mitigation strategies for ongoing budgetary pressures such as new or additional revenue sources, streamlining operations and identifying efficiencies.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Detention Services | 2,402.00 | 2,395.00 | 2,387.00 | (0.3) | 2,387.00 |
| Human Resource Services | 140.00 | 148.00 | 151.00 | 2.0 | 151.00 |
| Law Enforcement Services | 1,472.00 | 1,468.00 | 1,471.00 | 0.2 | 1,471.00 |
| Management Services | 181.00 | 191.00 | 193.00 | 1.0 | 193.00 |
| Office of the Sheriff | 31.00 | 31.00 | 33.00 | 6.5 | 33.00 |
| Sheriff's Court Services | 458.00 | 458.00 | 457.00 | (0.2) | 457.00 |
| Sheriff's ISF / IT | 18.00 | 19.00 | 19.00 | - | 19.00 |
| **Total** | **4,702.00** | **4,710.00** | **4,711.00** | **-** | **4,711.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Office of the Sheriff | $9,994,393 | $10,045,881 | $10,424,200 | 3.77% | $10,104,233 |
| Sheriff's Court Services | $89,670,094 | $95,800,530 | $96,865,076 | 1.11% | $98,889,836 |
| Management Services | $43,010,032 | $44,987,580 | $46,852,526 | 4.15% | $46,372,349 |
| Human Resource Services | $40,627,490 | $45,645,207 | $47,364,634 | 3.77% | $47,455,017 |
| Law Enforcement Services | $378,336,085 | $408,759,999 | $424,565,884 | 3.87% | $376,298,248 |
| Detention Services | $500,688,132 | $564,796,020 | $594,973,646 | 5.34% | $594,131,138 |
| Sheriff's ISF / IT | $203,481,971 | $180,994,099 | $187,623,636 | 3.66% | $184,107,980 |
| Sheriff's Asset Forfeiture Program | $6,500,000 | $6,500,000 | $7,000,000 | 7.69% | - |
| Sheriff's Incarcerated Peoples' Welfare Fund | $7,387,709 | $8,216,957 | $8,471,156 | 3.09% | $8,033,612 |
| Countywide 800 MHZ CSA's | $312,660 | $253,180 | $228,667 | -9.68% | $243,980 |
| Jail Commissary Enterprise Fund | $8,946,367 | $8,768,367 | $9,230,091 | 5.27% | $9,230,091 |
| **Total Expenditures** | **$1,288,954,933** | **$1,374,767,820** | **$1,433,599,516** | **4.28%** | **$1,374,866,484** |

### Budget by Category of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $925,126,571 | $996,642,843 | $1,013,522,738 | 1.69% | $1,033,277,865 |
| Services & Supplies | $259,277,104 | $281,836,199 | $312,167,596 | 10.76% | $252,101,583 |
| Other Charges | $81,295,042 | $87,856,669 | $93,535,355 | 6.46% | $90,360,919 |
| Capital Assets Equipment | $6,723,549 | $9,139,341 | $15,283,213 | 67.22% | $528,702 |
| Capital Assets Software | - | $500,000 | $500,000 | - | - |
| Expenditure Transfer & Reimbursements | -$30,970,181 | -$7,151,980 | -$7,052,705 | -1.39% | -$7,133,360 |
| Operating Transfers Out | $47,502,848 | $5,944,748 | $5,643,319 | -5.07% | $5,730,775 |
| **Total Expenditures** | **$1,288,954,933** | **$1,374,767,820** | **$1,433,599,516** | **4.28%** | **$1,374,866,484** |

## Budget by Category of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $20,240,403 | $20,240,403 | $17,525,242 | -13.41% | - |
| Use of Fund Balance | $35,343,735 | $11,360,069 | $31,540,622 | 177.64% | $4,703,930 |
| License Permits & Franchises | $545,512 | $607,892 | $931,265 | 53.20% | $912,009 |
| Fines, Forfeitures & Penalties | $5,027,900 | $8,480,767 | $8,410,022 | -0.83% | $1,341,406 |
| Revenue From Use of Money & Property | $1,301,365 | $1,471,108 | $1,501,193 | 2.05% | $1,503,307 |
| Intergovernmental Revenues | $115,481,887 | $130,947,562 | $148,285,484 | 13.24% | $92,342,452 |
| Charges for Current Services | $190,014,836 | $197,425,753 | $205,720,115 | 4.20% | $211,146,049 |
| Miscellaneous Revenues | $19,196,905 | $16,797,345 | $17,751,176 | 5.68% | $16,581,165 |
| General Purpose Revenue Allocation | $609,642,852 | $687,479,802 | $708,949,596 | 3.12% | $746,364,650 |
| Other Financing Sources | $292,159,538 | $299,957,119 | $292,984,801 | -2.32% | $299,971,516 |
| **Total Revenues** | **$1,288,954,933** | **$1,374,767,820** | **$1,433,599,516** | **4.28%** | **$1,374,866,484** |

# Animal Services

## Mission Statement

*To protect the health, safety and welfare of people and animals. The Department of Animal Services envisions a safe, thriving community where all people and animals in San Diego County have access to essential animal care and support services.*



## Department Description

The Department of Animal Services (DAS) is dedicated to protecting public safety, preventing animal cruelty and neglect, and saving the lives of thousands of lost, abandoned, or unwanted pets each year. Annually, approximately 6,500 animals from the county's unincorporated areas enter DAS's two shelters, where they receive compassionate care, medical treatment, and opportunities for adoption.

DAS provides animal-related law enforcement, sheltering, veterinary care, and adoption services, ensuring that all treatable or manageable medical and behavioral conditions are addressed so animals can thrive in new homes or with rescue partners. DAS does not euthanize for time or space and is committed to the highest standards of animal care, with expert veterinary professionals dedicated to every pet's well-being.

To sustain these vital services, DAS operates with 66.00 staff years and a budget of $12.2 million.

## 2025–26 Anticipated Accomplishments

### Equity

- Health: Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Provided 648 subsidized spay/neuter surgeries to pet owners in underserved communities, helping to prevent unplanned litters, reduce shelter intake, and support individuals facing financial hardship. Without intervention, a single unspayed female dog and her offspring can produce up to 508 puppies in seven years, while a single unspayed female cat and her offspring can lead to as many as 4,948 kittens. While the goal of 700 surgeries was not met, significant progress was achieved despite operational challenges. Fewer mobile unit and public spay/neuter events occurred than anticipated, however, with the mobile unit fully operational and veterinary staffing in place, the department is well-positioned to meet or exceed this target in the upcoming fiscal year.
    - Ensured that every pet receiving subsidized spay/neuter services also received a free microchip for permanent identification. This, along with other animal care initiatives and several free microchip events, resulted in the distribution of 777 microchips.
    - Deployed a mobile veterinary surgical unit to the highest need unincorporated areas, delivering accessible spay/neuter and basic pet wellness services directly to underserved communities.
    - Provided free pet food to members of the public in need. This service is designed to support pet owners facing financial hardship, ensuring their pets receive the nourishment they need. The pantry is stocked through donations and partnerships and is available to eligible individuals on a regular basis, while supplies last, at an easily accessible location. On average, approximately 1 to 7 people per day request pantry items.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Expanded online and paperless service options to enhance accessibility and convenience while reducing client travel and environmental impact, through the implementation of DocuPet for dog licensing.
- Resiliency: Ensure the capability to respond and recover to immediate needs for individuals, families, and the region.

- Strengthened disaster response capabilities by increasing staffing and recruiting 5 skilled volunteers to serve in critical roles, including Emergency Operations Center responders, shelter workers/managers, field transport for strays and wildlife, and recovery support personnel. The goal of recruiting 20 volunteers was not met primarily due to turnover in the emergency coordinator position, which impacted continuity and scheduling.
- Achieved LEED Gold and Zero Net Energy certification standards in construction of the new Santee Animal Care Shelter.

 Community

- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
  - Leveraged the reporting capabilities of the case management system to analyze community trends and departmental operations, including intake and outcome data by species, age, and type. Used these insights to identify high-need areas and implemented targeted community support and outreach initiatives.
  - Continued plans to build and open the new Santee shelter, designed to provide accessible, high-quality animal care and control services for the unincorporated community, improve outcomes for animals and promote the health and well-being of both residents and their pets. The shelter opening was delayed as a result of weather impacts to construction timeline and is scheduled for Fall 2026.
  - Ensured that 93% (4,803 of 5,179) of sheltered dogs, cats and rabbits are reunited with their owner, adopted into a new home, or transferred to a rescue partner, exceeding national standards of 90% and best practices for companion animal sheltering.
  - Maintained a 92% (4,388 of 4,762) on-time response rate for patrol calls, prioritizing cases based on urgency to ensure rapid emergency response and timely investigation of all reported animal welfare concerns. The goal of 98% was not met due to unanticipated staff shortages in DAS' Animal Control Officer and Supervising Animal Control Officer classifications for significant portions of the fiscal year. Efforts are ongoing to improve efficiency through staff recruitment and operational adjustments.

 Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and/or activities to continue a workplace centered around belonging. Continued monthly all-staff and biannual offsite meetings; provided supervisors support through training, coaching, and mentoring; and hosted staff and volunteer service recognition events.
  - Reduced staff turnover from 65.5% to 35% through improved retention strategies and workplace support initiatives.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
  - Encouraged innovation by implementing best practices in social media and website management to enhance communication, outreach and overall organizational excellence.

 Justice

- Safety: Ensure a fair and equitable justice system in the defense and prosecution of crimes, investigations of abuse and neglect and support and services for victims.
  - Collaborated with justice partners to conduct thorough investigations and supported legal action on animal cruelty cases, ensuring individuals who abuse or neglect animals were held accountable. This resulted in the referral of 14 cases for potential prosecution, strengthening community safety and animal welfare.

# 2026–28 Objectives

 Equity

- Health: Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Provide at least 800 subsidized spay/neuter surgeries to pet owners in underserved communities, helping to prevent unplanned litters, reduce shelter intake, and support individuals facing financial hardship. Without intervention, a single unspayed female dog and her offspring can produce up to 508 puppies in seven years, while a single unspayed female cat and her offspring can lead to as many as 4,948 kittens.
    - Ensure that every pet receiving subsidized spay/neuter services also received a free microchip for permanent identification, with a minimum of 800 microchips distributed.
    - Continue to deploy the mobile veterinary surgical unit, Pet Express, to the highest-need unincorporated areas, delivering accessible spay/neuter and basic pet wellness services directly to underserved communities.
    - Provide free pet food to members of the public in need through at least 5 outreach events. This service is designed to support pet owners facing financial hardship, ensuring their pets receive the nourishment they need. The pantry is stocked through donations and partnerships and is available to eligible individuals on a regular basis while supplies last at an easily accessible location.



### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Continue to expand online and paperless service options to enhance accessibility and convenience while reducing client travel and environmental impact.
- Resiliency: Ensure the capability to respond and recover to immediate needs for individuals, families, and the region.
    - Strengthen disaster response capabilities by recruiting and onboarding skilled volunteers to serve in critical roles, including Emergency Operation Center responders, shelter workers/managers, field transport for strays and wildlife, and recovery support personnel.



### Community

- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - Leverage the reporting capabilities of the upgraded case management system to analyze community trends and departmental operations, including intake and outcome data by species, age and type. Use these insights to identify high-need areas and implement targeted community support and outreach activities.
    - Open the new Santee shelter, designed to provide accessible, high-quality animal care and control services for the unincorporated community, improve animal welfare outcomes, and support the health and well-being of both residents and their pets.
    - Achieve a 90% live outcome rate for sheltered dogs, cats, and rabbits through reunification with owners, adoption, or transfer to rescue partners, aligning with national best practices for companion animal sheltering.
    - Maintain a 95% on-time response rate for patrol calls, prioritizing cases based on urgency to ensure rapid emergency response and timely investigation of all reported animal welfare concerns.



### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Foster a more collaborative, inclusive, and high-performing workplace by embracing the Countywide Culture Change Initiative and modeling the guiding principles of Be Kind, Be Curious, Be Bold, and Do the Right Thing in all leadership activities, team interactions, and program decisions.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.

- Encourage innovation by continuing to implement best practices in social media and website management to enhance communication, outreach and overall organizational excellence.

Justice

- Safety: Ensure a fair and equitable justice system in the defense and prosecution of crimes, investigations of abuse and neglect and support and services for victims.
  - Collaborate with justice partners to conduct thorough investigations and supported legal action on animal cruelty cases, ensuring individuals who abuse or neglect animals are held accountable.

# Related Links

For additional information about the Department of Animal Services, refer to the website at:

- www.sddac.com

Follow DAS on Facebook at:

- www.facebook.com/sddac

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Equity** | Provide subsidized spay/neuter surgeries to underserved pet owners | 516 | 700 | 648 | 800 | 800 |
| | Provide free-to-the-public pet microchipping | 664 | 700 | 777 | 800 | 800 |
| **Sustainability** | New Emergency/Disaster response volunteers recruited & trained[1] | 41 | 20 | 5 | N/A | N/A |
| **Community** | Sheltered dogs, cats and rabbits either adopted, reunited with owners, or transferred to rescue partners | 89% of 5,318 | 90% | 93% of 5,179 | 90% | 90% |
| | On-time patrol response | 94% of 5,765 | 98% | 92% of 4,762 | 95% | 96% |

*Table Notes*

[1]This measure helps support the county's response and recovery during times of disaster. The goal of training 20 volunteers was not met primarily due to turnover in the emergency coordinator position, which impacted continuity and scheduling. This goal will be discontinued effective Fiscal Year 2026–27. The department will continue to recruit volunteers for this effort, however the focus will be on recruiting volunteers for shelter support.

# Budget Changes and Operational Impact: 2025–26 to 2026–27

**Staffing**

No change in staffing

**Expenditures**

Net increase of $1.0 million

- Salaries & Benefits—increase of $0.6 million due to the negotiated labor agreements, increase in temporary staffing, overtime and aligning staffing costs to meet operational needs partially offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities.
- Services & Supplies—increase of $0.5 million in one-time to modernize the Animal Services website and make it easier for people to adopt pets and find missing pets.
- Expenditure Transfer & Reimbursements—increase of $0.1 million due to one-time costs supported by Public Safety Group to upgrade the department's database system. Since this is a transfer of expenditures, it has a net effect of a decrease in total expenditures.

**Revenues**

Net increase of $1.0 million

- Fund Balance Component Decrease—decrease of $16,257. A total of $0.1 million is budgeted to support a portion of departmental costs of the County's pension obligation bond (POB) debt. Appropriations in this category are based on the use of restricted General Fund fund balance for POB costs through Fiscal Year 2026-27.
- General Purpose Revenue Allocation—increase of $1.0 million. An increase of $0.5 million for prior year salaries and benefits reimbursement from Public Safety, to support animal care and operational needs, and negotiated labor agreements partially offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities. An increase of $0.5 million in one-time General Purpose Revenue to modernize the Animal Services website as mentioned above.

# Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Animal Services | 66.00 | 66.00 | 66.00 | - | 66.00 |
| **Total** | 66.00 | 66.00 | 66.00 | - | 66.00 |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Animal Services | $11,291,522 | $11,165,616 | $12,220,347 | 9.45% | $12,029,002 |
| **Total Expenditures** | **$11,291,522** | **$11,165,616** | **$12,220,347** | **9.45%** | **$12,029,002** |

### Budget by Category of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $8,385,435 | $8,112,316 | $8,749,570 | 7.86% | $9,077,823 |
| Services & Supplies | $2,906,087 | $3,053,300 | $3,610,777 | 18.26% | $2,951,179 |
| Capital Assets Equipment | $119,953 | - | - | - | - |
| Expenditure Transfer & Reimbursements | -$392,083 | - | -$140,000 | - | - |
| Operating Transfers Out | $272,130 | - | - | - | - |
| **Total Expenditures** | **$11,291,522** | **$11,165,616** | **$12,220,347** | **9.45%** | **$12,029,002** |

### Budget by Category of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $165,216 | $140,671 | $124,414 | -11.56% | - |
| License Permits & Franchises | $569,482 | $467,800 | $467,800 | - | $467,800 |
| Fines, Forfeitures & Penalties | $200 | $200 | $2,000 | 900.00% | $2,000 |
| Charges for Current Services | $363,988 | $309,675 | $324,675 | 4.84% | $324,675 |
| Miscellaneous Revenues | $514,139 | $144,139 | $166,364 | 15.42% | $166,364 |
| General Purpose Revenue Allocation | $9,678,497 | $10,103,131 | $11,135,094 | 10.21% | $11,068,163 |
| **Total Revenues** | **$11,291,522** | **$11,165,616** | **$12,220,347** | **9.45%** | **$12,029,002** |

# Child Support Services

## Mission Statement

*Help today for a successful tomorrow by empowering our team to have a positive impact.*



## Department Description

*The Department of Child Support Services (DCSS) is the local agency responsible for administering the Federal and State Title IV-D child support program. Federal and State law governs the department, with oversight by the California Department of Child Support Services. DCSS collaborates with families, governmental agencies and community resources to support the long-term well-being of its customers' children. DCSS is committed to establishing and enforcing court orders for financial and medical support for these children, while considering the changing needs of both parents. DCSS encourages self-sufficiency and provides resources and options throughout the life of the case. In addition, with approximately two-thirds of its caseload receiving cash assistance at some point, the Bureau of Public Assistance Investigations unit provides efficient oversight of public assistance programs administered through the County of San Diego. Many of its customers also receive child support services. The unit conducts timely and fair investigations to safeguard the integrity of public assistance programs and ensuring benefits go to the region's residents in need. The unit strives to prevent fraud from occurring by delivering training and outreach to both their Health and Human Services partners as well as the community they serve. The department's mission aligns with its day-to-day work providing services that benefit all customers.*

*To ensure these critical services are provided, Child Support Services has 379.00 staff years and a budget of $57.6 million.*

## 2025–26 Anticipated Accomplishments

Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Continued to address issues surrounding the unhoused population by participating in homeless outreach pop-up events, Veterans Stand Down events, Homeless Court, and other events, to improve customer service to unhoused participants, including those individuals who may require further services and follow-up from the department.
    - Revised awareness campaigns of the College Savings Account program through partnerships with ScholarShare 529 on CalKIDS accounts and Baby Bonds programs to generate participation for eight dependents of child support customers, helping advance academic success and facilitate self-sufficiency in adulthood. Through internal Open House events and on-line webinars, eight parents expressed an interest in the program and were connected with a local ScholarShare 529 liaison, resulting in participation that exceeded the goal of five dependents. However, the total amount of dependents may be higher but cannot be validated due to the confidentiality of the person who sets up the 529 account.
    - Continued to collaborate with the San Diego County Library to award six scholarships, surpassing the goal of five scholarships, to enable participants to earn a high school diploma improving employment opportunities and aid in breaking the cycle of intergenerational poverty. Twenty-three individuals were referred to the High School Diploma Program, and five previously referred students graduated in 2025.
- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
    - Established parentage on 95% (40,356 of 42,496) of children in the caseload , missing the goal of 97%, which helps better establish eligibility for child support, including health insurance benefits. Legislated changes enacted during Fiscal Year 2025-26 altered standard establishment practices, increasing the amount of time to establish orders.
    - Achieved 89% (48,193 of 54,279) of open cases with an order, falling short of the goal of 90% to facilitate the equitable care of children and to ensure that children are sustained and supported by both parents. New laws enacted during the Fiscal Year 2025-26

required additional review of new and existing orders, specifically default orders based upon presumed income, which has extended the timeframe to establish orders.

- Maintained the percentage of current support collected to current support owed at 66% ($133 million of $202 million), falling short of the goal of 70% to make child support a reliable source of income for families. Economic pressures strained participants' budgets, leading to smaller payments, reduced compliance, and lower overall collections.
- Increased the average annual dollar amount of collections per case to $4,785, surpassing the goal of $4,300 to ensure that children are financially sustained, increasing their opportunities for physical and emotional enrichment. The goal was exceeded by over 10% due to the lower number of payors caused by changes to enforcement strategies, namely driver's license suspensions, while support payments collected remained the same.
- Increased the total amount of current support and arrears distributed to families to $181 million, exceeding the goal of $180 million to increase the financial, emotional, and physical well-being of children.
- The percentage of cases not paying current support increased to 18% (5,641 of 32,068), falling short of the goal of 14% or lower to promote consistent support by both parents and to help obligors avoid accumulating future child support debt. This measure helps to ensure child support payments from the paying parent are a reliable source of income for children, ensuring their essential needs are met. Legislated changes affecting state license suspensions timeframes and requirements, particularly driver's licenses, have impacted one of child support's most effective payment enforcement tools. As a result, the reduced ability to use license suspension as a leverage contributed to the program not meeting goal.
- Collected $3.25 in child support for every $1.00 spent on operations, further illustrating the child support program is a good investment, though falling short of the goal of $3.50 per $1.00 spent. In April 2025, the federal government issued a Financial Transaction Order affecting cash transactions in five border-counties, including San Diego, requiring additional scrutiny of transactions over $200. As a result, one provider, PayNearMe, ended its partnership with the child support program.

### Sustainability

- Resiliency: Ensure the capability to respond and recover to immediate needs for individuals, families, and the region.
  - Maintained 25% of department staff in a Disaster Services Worker (DSW) assigned role through continual internal promotion of the opportunity and coordination with the Office of Emergency Services.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
  - Converted eight existing fleet vehicles due for replacement to plug-in hybrid/electric. Now 28 of 48 existing fleet are plug-in hybrid/electric vehicles, making 58% of the department's fleet plug-in hybrid/electric.

### Community

- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.
  - Partnered with organizations that specialize in fatherhood-specific services and more to ensure the entire family unit is supported. Launched a new fatherhood-centered initiative to promote expanded resources to fathers involved in child support cases.
  - Sought new partnerships and strengthened the existing network of providers to ensure that each case participant received support in a way that met their needs. Established new partnerships with the Chicano Federation, Dads Club, and Love Does.
  - Collaborated with County departments to streamline the process for victims reporting and recovering wrongly diverted benefits.
- Communications: Create proactive communication that is accessible and transparent.
  - Continued to use a data-driven approach to engage and maintain open dialogue with the community regarding services and resources.
  - Identified victims of skimming/scamming fraud to provide resources for expedited recovery of lost public assistance and educate them on how to protect their information and public assistance benefits from future theft.

### Empower

- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Continued to increase attendance at community-based events to foster greater connection to the communities served by the department.
    - Continued to grow a following by parents on social media platforms through new and innovative advertising and content creation to increase collections, case opening awareness, and on-site partner resources for employment.
- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains its best.
    - Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and/or activities to continue a workplace centered around belonging.
    - Continued to engage staff through developing and implementing internal mentorship and collaborative opportunities, and participation at various child support and leadership conferences for all staff.

Justice

- Restorative: Contribute to a system of restorative justice that strives to repair harm to victims and to the community at large, as well as provide inclusive opportunities for justice involved individuals to contribute to the region.
    - Continued to partner with law enforcement agencies to address organized criminal enterprises engaging in EBT theft to prevent further loss to recipients.
    - Established and strengthened partnerships with mentorship programs that serve families of incarcerated individuals, including guidance to children of this population.
    - Continued to make department services more accessible for parents on probation or parole, by sustaining a relationship with the region's criminal justice partners through the department's Justice Involved Parents and Children (JIPC) team.

## 2026–28 Objectives

Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Continue to address issues surrounding the unhoused population by participating in Veterans Stand Down events, Same Day Solutions Resource Fair (formerly known as Homeless Court Resource Fairs), and other events, to improve customer service to unhoused participants, including those individuals who may require further services and follow-up from the department.
    - Continue to innovate and provide awareness campaigns of the College Savings Account program through partnership with ScholarShare 529 on the CalKIDS accounts and Baby Bonds programs to generate participation for at least five dependents of child support customers to help advance academic success and facilitate self-sufficiency in adulthood.
    - Continue to collaborate with the San Diego County Library to award at least five scholarships to enable participants to earn a high school diploma improving employment opportunities and aid in breaking the cycle of intergenerational poverty.
- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
    - Establish parentage on 97% of children in the caseload to better establish eligibility for child support, including health insurance benefits.
    - Achieve 90% of open cases with an order to facilitate the equitable care of children and to ensure that children are sustained and supported by both parents.
    - Increase the percentage of current support collected to current support owed to 70% to make child support a reliable source of income for families.
    - Collect an average annual dollar amount of collections per case of $4,400 to ensure that children are financially sustained, increasing their opportunities for physical and emotional enrichment.
    - Collect a total amount of current support and arrears distributed to families of $180 million to increase the financial, emotional, and physical well-being of children.

- Decrease the percentage of cases not paying current support to 15% to ensure all children are equally supported by both parents and to help obligors from accumulating future child support debt. This measure helps to ensure child support payments from the paying parent are a reliable source of income for children, ensuring their essential needs are met.
- Collect $3.30 in child support for every $1.00 spent on operations, further illustrating the child support program is a good investment.



Sustainability

- Resiliency: Ensure the capability to respond and recover to immediate needs for individuals, families, and the region.
  - Maintain at least 25% of department staff in a DSW assigned role through continual internal promotion of the opportunity and coordination with the Office of Emergency Services.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
  - Continue to convert and upgrade fleet to plug-in hybrid/ electric where possible.



Community

- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.
  - Continue to develop the fatherhood program further and expand offerings available to fathers in caseload through seminars, workshops, and specific community partnerships.
  - Seek new partnerships and strengthen the existing network of providers to ensure that each case participant receives support in a way that meets their needs.
  - Collaborate with County departments to streamline the process for victims reporting and recovering wrongly diverted benefits.
- Communications: Create proactive communication that is accessible and transparent.
  - Continue to use a data-driven approach to engage and maintain open dialogue with the community regarding services and resources.
  - Continue to identify victims of skimming/scamming fraud to provide resources for expedited recovery of lost public assistance and educate them on how to protect their information and public assistance benefits from future theft.



Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains its best.
  - Foster a more collaborative, inclusive, and high-performing workplace by embracing the Countywide Culture Change Initiative and modeling the guiding principles of Be Kind, Be Curious, Be Bold, and Do the Right Thing in all leadership activities, team interactions, and program decisions.
  - Continue to engage staff through developing and implementing internal mentorship and collaborative opportunities, and participation at various child support and leadership conferences for all staff.
  - Provide at least four training hours to staff to address staff feedback and further develop staff skills.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
  - Continue to increase attendance at community-based events to foster greater connection to the communities served by the department.
  - Attempt new types of outreach to better serve the communities served in more direct ways.
  - Continue to grow social media platform presence through new and innovative advertising and content creation centered around education about Child Support and related topics.



Justice

- Restorative: Contribute to a system of restorative justice that strives to repair harm to victims and to the community at large, as well as provide inclusive opportunities for justice involved individuals to contribute to the region.
    - Continue to partner with other agencies, including law enforcement partners, to address organized criminal enterprises engaging in EBT theft and other fraudulent activities to prevent further loss to recipients while working to strengthen program integrity.
    - Establish and strengthen partnerships with mentorship programs that serve families of incarcerated individuals, including guidance to children of this population.
    - Continue to make department services more accessible for parents on probation or parole, by sustaining a relationship with the region's criminal justice partners through the department's Justice Involved Parents and Children (JIPC) team.

## Related Links

For additional information about the Department of Child Support Services, refer to the website at:

- www.sandiegocounty.gov/dcss

### Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Equity** | Current support collected (federal performance measure #3) (in millions)[1] | 66% of $196 | 70% | 66% of $202 | 70% | 70% |
| | Cases with an enforceable order (federal performance measure #2)[1] | 86% of 58,342 | 90% | 89% of 54,279 | 90% | 90% |
| | Total Collections (in millions)[1] | $181 | $180 | $181 | $180 | $180 |
| | Maintain or lower the percentage of cases not paying current support | 18% of 31,110 | 14% | 18% of 32,068 | 15% | 15% |
| | Increase the annual average dollar amount of collections per case[2] | $4,792 | $4,300 | $4,785 | $4,400 | $4,400 |
| **Sustainability** | Increase the number of staff trained to assume Disaster Service Worker roles | 25% of 318 | 25% | 25% of 389 | 25% | 25% |

*Table Notes*

[1] There are four federal performance measures that are nationally defined measures subject to incentives for the State if certain goals are met at the Statewide level. These include:
1) Establishment of Paternity
2) Cases with an Enforceable Child Support Order
3) Collections on Current Support
4) Cost Effectiveness of the Program

[2] Average collections per case exceeded the original goal of $4,300 due to the lower number of payors caused by changes to enforcement tactics, namely driver's license suspensions, while support payments collected remained the same.

# Budget Changes and Operational Impact: 2025–26 to 2026–27

**Staffing**

Decrease of 10.00 staff years which were vacant to align with State and federal funding and operational needs. There will be no impact to services.

- Production Operations—net decrease of 4.00 staff years to align operations with caseload and State and federal funding with no impact to service delivery. Decrease of 7.00 staff years, offset by the transfer in 2.00 staff years from Recurring Maintenance and Operations and 1.00 staff year from the Bureau of Public Assistance Investigation to align with administrative needs.
- Recurring Maintenance and Operations—decrease of 3.00 staff years. A decrease of 1.00 staff year due to decreased information technology needs and the transfer of 2.00 staff years to Productions Operations to align with administrative needs.
- Legal Services—increase of 1.00 staff year due to the transfer of 1.00 staff year from the Bureau of Public Assistance Investigations to support legal services.
- Bureau of Public Assistance Investigation—decrease of 4.00 staff years. A decrease of 2.00 staff years due to long-held vacant positions unable to be filled due to funding and the transfer of 1.00 staff year to Legal Services and 1.00 staff year to Production Operations, as stated above.

**Expenditures**

Net increase of $1.0 million

- Salaries & Benefits—increase of $0.5 million due to the negotiated labor agreements and to align funding with operational needs, partially offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities and the decrease of 10.00 staff years.
- Services & Supplies—increase of $0.4 million due to anticipated increases in contracted services related to information technology and legal process services.
- Capital Assets/Land Acquisition—decrease of $0.1 million due to the completion of facility improvement projects.
- Expenditure Transfer & Reimbursements—decrease of $0.2 million in expenditure reimbursements. Since this is a transfer of expenditures, it has a net effect of $0.2 million increase in total expenditures. A total of $10.2 million is budgeted for services provided to HHSA.

**Revenues**

Net increase of $1.0 million

- Intergovernmental Revenues—increase of $1.0 million due to allocation increase by the California Department of Child Support Services.

# Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Bureau of Public Assistance Investigation (BPAI) | 68.00 | 46.00 | 42.00 | (8.7) | 42.00 |
| Legal Services | 33.00 | 34.00 | 35.00 | 2.9 | 35.00 |
| Production Operations | 311.00 | 293.00 | 289.00 | (1.4) | 289.00 |
| Recurring Maintenance and Operations | 12.00 | 16.00 | 13.00 | (18.8) | 13.00 |
| **Total** | **424.00** | **389.00** | **379.00** | **(2.6)** | **379.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Production Operations | $47,532,974 | $45,726,796 | $47,057,194 | 2.91% | $46,714,698 |
| Legal Services | $7,252,837 | $7,578,073 | $7,609,629 | 0.42% | $7,867,076 |
| Administrative Services | $483,705 | $513,308 | $503,202 | -1.97% | $503,202 |
| Recurring Maintenance and Operations | $1,949,272 | $2,727,502 | $2,412,351 | -11.55% | $2,497,400 |
| **Total Expenditures** | **$57,218,788** | **$56,545,679** | **$57,582,376** | **1.83%** | **$57,582,376** |

### Budget by Category of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $55,823,445 | $56,155,072 | $56,669,897 | 0.92% | $56,346,221 |
| Services & Supplies | $11,040,254 | $10,700,222 | $11,078,285 | 3.53% | $11,346,933 |
| Other Charges | $43,910 | $31,442 | $23,504 | -25.25% | $78,532 |
| Capital Assets/Land Acquisition | $100,000 | $100,000 | - | -100.00% | - |
| Capital Assets Equipment | $250,000 | - | - | - | - |
| Expenditure Transfer & Reimbursements | -$10,038,821 | -$10,441,057 | -$10,189,310 | -2.41% | -$10,189,310 |
| **Total Expenditures** | **$57,218,788** | **$56,545,679** | **$57,582,376** | **1.83%** | **$57,582,376** |

### Budget by Category of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Intergovernmental Revenues | $56,896,367 | $56,112,587 | $57,149,284 | 1.85% | $57,149,284 |
| Charges for Current Services | $322,421 | $433,092 | $433,092 | - | $433,092 |
| **Total Revenues** | **$57,218,788** | **$56,545,679** | **$57,582,376** | **1.83%** | **$57,582,376** |


COUNTY OF SAN DIEGO

# Emergency Services

## Mission Statement

*Coordinate all-hazard planning, mitigation, response, and recovery to foster strong, capable, and prepared communities.*



## Department Description

*The Office of Emergency Services (OES) coordinates the overall County response to disasters. OES is responsible for alerting and notifying appropriate agencies when disaster strikes; coordinating all agencies that respond; ensuring resources are available and mobilized in times of disaster; developing plans and procedures for response to and recovery from disasters; and developing and providing preparedness materials for the public. OES oversees the Operational Area Emergency Operations Center (EOC), a central facility providing regional coordinated emergency response, and acts as staff to the Unified Disaster Council (UDC). The UDC is a joint powers agreement between the 18 incorporated cities in the region and the County of San Diego that provides for the coordination of plans and programs countywide to ensure the protection of life and property. The County of San Diego OES is certified with the national Emergency Management Accreditation Program. Certification is based on 66 standards of excellence.*

*OES is undergoing a strategic reorganization to strengthen its ability to deliver high-impact results for the community. The new structure includes three divisions: Operations, Planning and Recovery, and Community Engagement, each with dedicated leadership and resources.*

*To ensure these critical services are provided, the Office of Emergency Services has 42.00 staff years and a budget of $10.8 million.*

## 2025–26 Anticipated Accomplishments

Sustainability

- Resiliency: Ensure the capability to respond and recover to immediate needs for individuals, families, and the region.
    - Facilitated training for 134 new County Disaster Service Workers to assume disaster response or recovery roles for the Ready Disaster Service Worker (Ready DSW) program, exceeding the goal of 75 due to increased outreach and awareness campaigns. Continued to evaluate whether to expand the current Ready DSW roles to increase resiliency. The Ready DSW program trains County staff to assist in the operation of local assistance centers, emergency shelters, emergency operation centers, emergency animal shelters, and act as 2-1-1 operators during and after large-scale disasters.
    - Established a new Recovery and Community Engagement Unit to enhance regional disaster preparedness, response, and recovery capabilities, in alignment with the Board's January 30, 2024 (item #1) direction to strengthen overall resilience in San Diego county.
    - Updated multiple planning documents, including those related to dams, Safety Element of the County General Plan, Standard Operating Procedures (SOPs), and Concept of Operations (CON OPS), finalizing 12 planning updates to continue the San Diego County region's disaster readiness, exceeding the goal of 10 plans due to dedicated resources available to the newly expanded Recovery Unit. These updates ensured effective coordination and response protocols in accordance with State and federal standards, best practices, and legislative compliance, to meet the needs of all communities in the region.
    - Evaluated the Capital Improvement Needs Assessment (CINA) results related to the Emergency Operations Center/Sheriff's Communications Center to contribute to resiliency by ensuring the capability to respond and recover to immediate needs for individuals, families, and the region.
    - Updated the San Diego Operational Area Emergency Plan to support a proactive, well-integrated approach to resilience, enhancing collaboration and resources to strengthen infrastructure, protect the economy, and ensured a coordinated response to disasters inclusive of all stakeholders and communities.
    - Continued to utilize grant funding to hire a contractor to coordinate and assist in the development of the next five year update to the San Diego County Multi-Jurisdictional Hazard Mitigation Plan and integrate climate change effects on regional, natural and

human-caused disasters, increase public awareness of hazards, create decision tools for emergency managers, communicate grant funding opportunities, and assist with the development of local policies.

Community

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
    - Further developed community preparedness and resilience resources by conducting 45 public outreach presentations, exceeding the goal of 12 due to the increase in Operational Area planning updates, ensuring disaster preparedness and emergency information was made available to the community.
    - Collaborated with County Communications and the County Technology Office to enhance emergency messaging through website updates, social media expansion, and integrated a unified partner contact list into the Genasys Emergency Management (GEM) system, enabling rapid, community-specific notifications and amplification through culturally and linguistically appropriate channels.
    - Progressed multiple contracts and agreements aligned with the Board's January 30, 2024 (item #1) direction to strengthen regional capabilities in the four phases of emergency management, including continued negotiations for transportation and feeding support services, refinement of a community-information services amendment based on real-world lessons, and advancement of a partnership for tangible-goods donations management.
- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Advanced the County's disaster readiness and community support efforts by establishing a new Community Engagement Division, a key step in meeting the Board's January 30, 2024 (item #1) direction to strengthen regional disaster preparedness, response, and recovery, across San Diego county.
    - Attended community events throughout the region to connect with residents and inspire preparedness actions.
    - Increased public communications by leveraging diverse media types and outreach strategies.
    - Enhanced community preparedness and regional readiness by participating in 12 informational Strategic Engagement meetings with Emergency Management partner agencies, including community-based organizations, military, special districts, universities, and tribes.

Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and activities to continue a workplace centered around belonging.
    - Developed the Multi-Year Integrated Preparedness Plan, which defines all trainings and exercises the office would conduct over a three-year period, to ensure continuity of operations.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Promoted organizational excellence by equipping emergency service professionals with training in public speaking and community engagement, ensuring effective communication and robust community relationships.

## 2026–28 Objectives

Sustainability

- Resiliency: Ensure the capability to respond and recover to immediate needs for individuals, families, and the region.
    - Lead the Multi-Jurisdictional Hazard Mitigation Plan (MJHMP) update, integrating climate change impacts and equity considerations, and initiate a series of 10 planning updates including Operational Area (OA) plans, Standard Operating Procedures (SOPs), and Concept of Operations (CONOPS) in alignment with the Board's January 30, 2024 (item #1) direction to strengthen San Diego

County's disaster readiness. These efforts will also include integrating community engagement into the County's Operational Area Emergency Operations Plan updates.

- Continue to facilitate training for 75 new County Disaster Service Workers to assume disaster response or recovery roles for the Ready Disaster Service Worker (Ready DSW) program. Training content and role development will align with Board direction and recommendations in the County of San Diego Severe Storm and Flooding After Action Report and Improvement Plan, The Ready DSW program trains County staff to assist in the operation of local assistance centers, emergency shelters, emergency operation centers, emergency animal shelters, and act as 2-1-1 operators during and after large-scale disasters.

 Community

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
    - Increase alert and warning system adoption and partner integration, ensuring accurate contact lists and quarterly testing for rapid emergency notifications. This includes integrating consolidated partner networks into the County's mass notification system to support recommendations in the County of San Diego Severe Storm and Flooding After Action Report and Improvement Plan related to public information management and Operational Area coordination.
    - Continue to expand community preparedness and resilience resources by conducting 12 public outreach presentations, ensuring disaster preparedness and emergency information was made available to the community.
- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Continue to enhance community preparedness and regional readiness by participating in at least 12 informational Strategic Engagement meetings with Emergency Management partner agencies, including community-based organizations, military, special districts, universities, and tribes.
    - Host public feedback sessions with the goal of encouraging civic participation around the Operational Area Recovery Plan to provide the public opportunities for input and engagement on OES plans, programs, and processes. Feedback will be integrated into planning updates in alignment with community engagement recommendations identified in the County of San Diego Severe Storm and Flooding After Action Report and Improvement Plan.

 Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Foster a more collaborative, inclusive, and high-performing workplace by embracing the Countywide Culture Change Initiative and modeling the guiding principles of Be Kind, Be Curious, Be Bold, and Do the Right Thing in all leadership activities, team interactions, and program decisions.
    - Promote organizational excellence by equipping Emergency Service professionals with training to ensure effective professional development and leadership competencies.
    - Continue advancing the Multi-Year Integrated Preparedness Plan (MYIPP) in collaboration with partner jurisdictions, creating a comprehensive multi-year schedule of trainings and exercises to test plans, procedures, and operations. This work supports the recommendations in the County of San Diego Severe Storm and Flooding After Action Report and Improvement Plan and will help ensure continuity of operations and stronger regional readiness.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Integrate innovative tools to streamline planning and recovery processes for data dissemination, monitoring and compliance, and rapid response capabilities and skillsets.

## Related Links

For additional information about the Office of Emergency Services, refer to the following websites:

- www.sandiegocounty.gov/oes

- www.AlertSanDiego.org

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Sustainability** | Number of County disaster service workers trained through the Ready Disaster Service Worker program[1] | 65 | 75 | 134 | 75 | 75 |
| | Number of plan updates completed to continue the San Diego County region's disaster readiness[2] | N/A | 10 | 12 | 10 | 10 |
| **Community** | Number of emergency management partner agency Strategic Engagement informational meetings[3] | N/A | 12 | 12 | 12 | 12 |
| | Number of public outreach presentations directed to boost community preparedness and resilience[4] | N/A | 12 | 45 | 12 | 12 |
| | Percentage increase of SD Emergency mobile application downloads[5] | 18% (305,220 to 358,513) | N/A | N/A | N/A | N/A |
| | Number of countywide exercises (full-scale, functional or tabletop) directed to continue San Diego County region's disaster readiness[6] | 4 | N/A | N/A | N/A | N/A |
| | Number of public opportunities for input and engagement on OES plans, programs, and processes[7] | 4 | N/A | N/A | N/A | N/A |
| | Number of multi-lingual public outreach campaigns.[8] | 2 | N/A | N/A | N/A | N/A |

*Table Notes*

[1] The goal of 75 was exceeded due to increased outreach and awareness campaigns with County departments.

[2] In an effort to support safety for all communities, the Office of Emergency Services relies on multiple planning documents, including those related to dams, Emergency Operations Plans (EOP), Safety Element of the County General Plan, Standard Operating Procedures (SOPs), and Concept of Operations (CON OPS). This measure was introduced in Fiscal Year 2025–26 to more accurately reflect efforts to update emergency management planning documents in accordance with State and federal standards, best practices and legislative requirements. The number of completed updates exceeded the original goal of 10 due to the expanded capacity and dedicated resources of the newly enhanced Recovery Unit, allowing for more comprehensive and timely improvements to regional disaster readiness.

[3] This measure was introduced in Fiscal Year 2025–26 to reflect efforts to enhance community preparedness and regional readiness through quarterly informational Strategic Engagement meetings with Emergency Management partner agencies, including community-based organizations, Military, Port of San Diego, and Tribes.

[4] This measure was introduced in Fiscal Year 2025–26 to reflect efforts to ensure disaster preparedness and emergency information is made available to the community. The number of outreach presentations exceeded the original goal of 12 due to the increase in Operational Area planning updates, which expanded opportunities to engage the public and share preparedness resources.

[5] This measure was discontinued in Fiscal Year 2025-26 and replaced with a measure that more accurately reflects efforts to improve communication during all phases of emergency management.

[6] This measure was discontinued in Fiscal Year 2025–26 and replaced with a measure that more accurately reflects efforts to boost disaster management coordination with Emergency Management partner agencies and stakeholders, including the Military, Port of San Diego, and Tribes.

[7] This measure was discontinued in Fiscal Year 2025–26 and replaced with a measure that more accurately reflects efforts to update emergency management planning documents in accordance with State and federal standards, best practices and legislative compliance to ensure effective coordination and response protocols to meet the needs of all communities in the region.

[8] This measure was discontinued in Fiscal Year 2025–26 and replaced with a measure that more accurately reflects efforts to enhance public awareness and education to enhance the community's capacity to respond to and recover from emergencies.

# Budget Changes and Operational Impact: 2025–26 to 2026–27

**Staffing**

Decrease of 1.00 staff year

- Decrease of 1.00 staff year due to the transfer of a position to the County Communications Office tied to consolidation efforts. This reduction will result in efficiencies with better staffing alignment and a focus on core functions.

**Expenditures**

Net decrease of $1.6 million

- Salaries & Benefits—decrease of $0.3 million primarily due to a reduction in Countywide retirement contribution rates from the payoff of liabilities, partially offset by the negotiated labor agreements and a salary adjustment for a dual-filled position.
- Services & Supplies—no net variance. A reduction in expenditures of $0.3 million for the County Security Initiative program. This is a budget mitigation to make resources available for core County services. This will result in a reduction of funding to the Sheriff's Office for temporary staffing and will affect the frequency of security assessments. This is offset by increases in emergency services operational costs.
- Other Charges—decrease of $1.5 million due to the non-allocation of Fiscal Year 2026-27 State Homeland Security Grant Program, since new federal terms and conditions do not align with County initiatives and values. This grant had supported sub-recipients allocations.
- Expenditure Transfer & Reimbursements—increase of $0.2 million is due to the transfer of services provided for the Sheriff’s Office. Since this is a transfer of expenditure, it has a net effect of $0.2 million decrease in total expenditure.

**Revenues**

Net decrease of $1.6 million

- Intergovernmental Revenues—decrease of $3.2 million.
  - Decrease of $2.3 million due to the non-allocation of Fiscal Year 2026-27 State Homeland Security Program grant, since new federal terms and conditions do not align with County initiatives and values. This grant had supported OES staffing, contracted services and sub-recipient allocations.
  - Decrease of $0.7 million due to the non-allocation of Fiscal Year 2026-27 Emergency Management Performance grant, since new federal terms and conditions do not align with County initiatives and values. This grant had supported OES staffing.
  - Decrease of $0.2 million associated with one-time Homeland Security Hazard Mitigation Grant in prior fiscal year.
- Fund Balance Component Decreases—decrease of $20,294. A total of $0.1 million is budgeted to support a portion of departmental costs of the County’s existing pension obligation bond (POB) debt. Appropriations in this category are based the use of restricted General Fund fund balance for POB costs through Fiscal Year 2026-27.
- General Purpose Revenue Allocation—increase of $1.6 million to offset the revenue loss due to non-allocation of federal grants which had supported OES staffing costs and contracted services, for prior year salaries and benefits reimbursement from Public Safety, and negotiated labor agreements partially offset by a reduction of Countywide retirement contribution rates from the payoff of liabilities.

# Budget Changes and Operational Impact: 2025–26 to 2026–27

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Office of Emergency Services | 36.00 | 43.00 | 42.00 | (2.3) | 42.00 |
| **Total** | **36.00** | **43.00** | **42.00** | **(2.3)** | **42.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Office of Emergency Services | $11,958,230 | $12,347,196 | $10,750,641 | -12.93% | $10,901,432 |
| **Total Expenditures** | **$11,958,230** | **$12,347,196** | **$10,750,641** | **-12.93%** | **$10,901,432** |

### Budget by Category of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $6,379,207 | $7,499,037 | $7,205,507 | -3.91% | $7,422,019 |
| Services & Supplies | $4,914,892 | $3,545,128 | $3,545,134 | - | $3,479,413 |
| Other Charges | $1,500,031 | $1,500,031 | - | -100.00% | - |
| Expenditure Transfer & Reimbursements | -$1,178,000 | -$197,000 | - | -100.00% | - |
| Operating Transfers Out | $342,100 | - | - | - | - |
| **Total Expenditures** | **$11,958,230** | **$12,347,196** | **$10,750,641** | **-12.93%** | **$10,901,432** |

### Budget by Category of Revenues

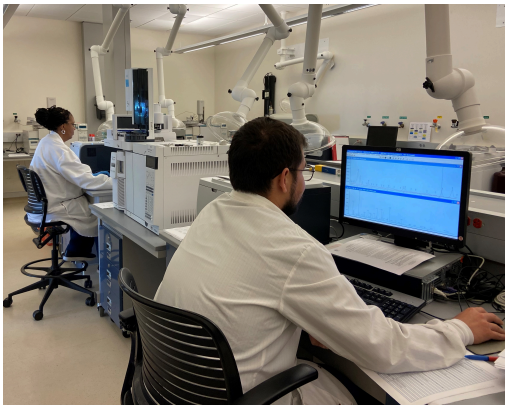
| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $134,941 | $138,545 | $118,251 | -14.65% | - |
| Use of Fund Balance | $1,250,000 | - | - | - | - |
| Intergovernmental Revenues | $4,486,264 | $4,301,712 | $1,065,190 | -75.24% | $1,065,190 |
| Charges for Current Services | $247,460 | $247,460 | $294,939 | 19.19% | $294,939 |
| General Purpose Revenue Allocation | $5,172,020 | $6,741,934 | $8,354,716 | 23.92% | $8,623,758 |
| Other Financing Sources | $667,545 | $917,545 | $917,545 | - | $917,545 |
| **Total Revenues** | **$11,958,230** | **$12,347,196** | **$10,750,641** | **-12.93%** | **$10,901,432** |


COUNTY OF SAN DIEGO

# Medical Examiner

## Mission Statement

*Contribute to safe communities and to justice and equity for the residents of San Diego County by certifying the cause and manner of death for all homicides, suicides, accidents and certain sudden/unexpected natural deaths in San Diego County. In addition, provide related forensic services, assistance and education to families of the deceased, as well as to public and private agencies, in a professional and timely manner.*



## Department Description

*The Department of the Medical Examiner provides medicolegal death investigation services for the residents of San Diego County, as mandated by State law. In 2025, the Medical Examiner had initial jurisdiction over about 37% of the 23,819 deaths that were registered in the county, or 8,781 cases. Ultimately, 41% of those cases were further investigated to determine cause and manner of death, and often, to confirm the identity of the decedent. Statistical information on sudden and unexpected deaths is provided to research institutions, other government agencies and the public, aiding community understanding of health and safety risks and trends. Committed to service, education and research, the department performs scene investigations, postmortem examinations, medical case reviews, toxicology testing, and administrative support to certify deaths according to State mandates. The department partners with medical schools and hospitals to educate medical students and pathologists' assistant students. In addition, the department is accredited to educate future forensic pathologists and pathology residents.*

*To ensure these critical services are provided, the Department of the Medical Examiner has 78.00 staff years and a budget of $23.1 million.*

## 2025–26 Anticipated Accomplishments

### Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Gathered and provided epidemiology information to address public health issues and partnered with agencies to alert the community on cause and manner of death patterns and trends, whether it be fulfilling data requests from partner agencies, maintaining the open data portal, or through public forums or media events.
    - Contributed to the County's efforts at reducing the number of deaths caused by overdose by collaborating and sharing data with organizations such as the San Diego Substance Use and Overdose Prevention Taskforce, District Attorney's Office, and County Public Health and Behavioral Health Services. The Medical Examiner, in partnership with HHSA's Public Health Officer, continued to send informational letters to prescribers whose patients' deaths were related to opioid toxicity. Furthermore, the department continued to co-chair a multi-agency overdose fatality review team examining individual deaths, as well as data trends, to look for system-wide opportunities to increase health and safety in the future.
    - With family consent, contributed to research efforts by providing tissue samples to academic research organizations in traumatic brain injury and sudden deaths due to genetic causes.
    - Contributed to death prevention efforts by providing statistics and case examples, and lending expertise through active participation in groups including the San Diego County Child Fatality Review Committee, the Domestic Violence Death Review Team, the Elder and Dependent Adult Death Review Team, the Diver Death Review Team, the Medical Examiners and Coroners Alert Project (MECAP), the San Diego Substance Use and Overdose Prevention Task, and the Overdose Fatality Review Team.

### Sustainability

- Resiliency: Ensure the capability to respond and recover to immediate needs for individuals, families, and the region.

- Continued to adapt and improve capabilities to respond to mass fatality incidents in the County, establishing or providing staff for a Family Assistance Center, as well as providing identification and cause and manner of death information; and assisting with the community's fatality storage capabilities in the event of mass fatalities; and participating in all possible countywide planning and exercises during the fiscal year.

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.

  - Further expanded the use of virtual customer service by increasing the use of mail and shipping decedent's personal effects to next-of-kin and began the process of implementing an electronic payment option for family-requested autopsies, reducing the need for next-of-kin to physically travel to the Medical Examiner. Electronic payment will also increase efficiency in reimbursement for document production and civil court testimony.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.

  - Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and/or activities to continue a workplace centered around belonging.
  - Assisted in the healing process of those who have lost a loved one by providing timely and compassionate service and enabling the timely sharing of detailed information with customers (families, law enforcement agencies, hospitals, insurance companies, media, etc.) regarding the cause and manner of death.
  - Continued to provide a guideline questionnaire on death reporting criteria to physicians and hospital/care facility staff for 100% of deaths reported by phone.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.

  - Continued to develop a webpage with individual decedent information search capability, as a leader in governmental transparency.
  - Updated media interest cases on website within 12 hours of incident in 100% of cases.

### Justice

- Safety: Ensure a fair and equitable justice system in the defense and prosecution of crimes, investigations of abuse and neglect, and support and services for victims.

  - Continued preparing objective, unbiased case reports; maintaining open communication with both prosecution and defense; and providing objective and unbiased testimony in all court proceedings, whether criminal or civil, to which staff have been called to testify.
  - Continued daily communication with the County's Adult Protective Services regarding all elder deaths under the Medical Examiner's jurisdiction, identifying clients of the service who were at risk for abuse and neglect requiring further death investigation.

## 2026–28 Objectives

### Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.

  - Gather and provide epidemiology information to address public health issues and partner with agencies to alert the community on cause and manner of death patterns and trends, whether it be fulfilling data requests from partner agencies, maintaining the open data portal, or through public forums or media events.
  - Contribute to the County's efforts at reducing the number of deaths caused by overdose by collaborating and sharing data with organizations such as the San Diego Substance Use and Overdose Prevention Taskforce, District Attorney's Office, and County Public Health and Behavioral Health Services. Furthermore, the department will continue to co-chair a multi-agency overdose fatality

review team examining individual deaths, as well as data trends, to look for system-wide opportunities to increase health and safety in the future.
    - Collaborate with academic researchers to evaluate a peer grief support program that helps families and loved ones impacted by drug overdose deaths.
    - Contribute to death prevention efforts by providing statistics and case examples, and lending expertise through active participation in groups including the San Diego County Child Fatality Review Committee, the Domestic Violence Death Review Team, the Elder and Dependent Adult Death Review Team, the Diver Death Review Team, the Medical Examiners and Coroners Alert Project (MECAP), the San Diego Substance Use and Overdose Prevention Task, and the Overdose Fatality Review Team.

### Sustainability

- Resiliency: Ensure the capability to respond and recover to immediate needs for individuals, families, and the region.
    - Continue to adapt and improve capabilities to respond to mass fatality incidents in the County, establishing or providing staff for a Family Assistance Center, as well as providing identification and cause and manner of death information; and assisting with the community's fatality storage capabilities in the event of mass fatalities; participating in all possible countywide planning and exercises during the fiscal year.
    - Begin the process of acquiring and implementing rapid DNA technology to enhance and expedite decedent identification, particularly for mass fatality incidents and complex cases.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Fully implement an electronic payment option for family-requested autopsies, reducing the need for next-of-kin to physically travel to the Medical Examiner.  Electronic payment will also increase efficiency in reimbursement for document production and civil court testimony.
    - Transition from paper fingerprint cards to an electronic digital fingerprinting system, reducing the need for paper and increasing the speed and efficiency of identifying decedents.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Foster a more collaborative, inclusive, and high-performing workplace by embracing the Countywide Culture Change Initiative and modeling the guiding principles of Be Kind, Be Curious, Be Bold, and Do the Right Thing in all leadership activities, team interactions, and program decisions.
    - Assist in the healing process of those who have lost a loved one by providing timely and compassionate service and enabling the timely sharing of detailed information with customers (families, law enforcement agencies, hospitals, insurance companies, media, etc.) regarding the cause and manner of death.
    - Continue to provide a guideline questionnaire on death reporting criteria to physicians and hospital/care facility staff for 100% of deaths reported by phone.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Continue to develop webpage with individual decedent information search capability.
    - Update media interest cases on website within 12 hours of incident in 100% of cases.
    - Develop and establish a case review program to routinely review certain difficult and high-impact cases, ensure high-quality work, promote shared learning, and identify system-level improvements.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Move case management system to a cloud-based platform, enabling remote and mobility features and improving the ability to rapidly respond to changing operational requirements.
    - Deploy analytical dashboards for departmental leadership to monitor performance measures, including case and report turnaround times for Investigations, Pathology, and Toxicology, caseload distribution, fulfillment of report requests, and number of open cases.

Justice

- Safety: Ensure a fair and equitable justice system in the defense and prosecution of crimes, investigations of abuse and neglect, and support and services for victims.
    - Continue preparing objective, unbiased case reports; maintaining open communication with both prosecution and defense; and providing objective and unbiased testimony in all court proceedings, whether criminal or civil, to which staff have been called to testify.
    - Continue daily communication with the County's Adult Protective Services regarding all elder deaths under the Medical Examiner's jurisdiction, identifying clients of the service who were at risk for abuse and neglect requiring further death investigation.

## Related Links

For additional information about the Department of the Medical Examiner, refer to the following websites:

- www.sandiegocounty.gov/me

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Empower** | Decedents ready for release in seven days or less[1] | 99.7% of 3,466 | 97% | 99.9% of 3,139 | 97% | 97% |
| | Investigative reports completed in 60 days or less[1] | 57% of 3,890 | 85% | 91% of 3,614 | 90% | 90% |
| | Toxicology reports completed in 60 days or less[1] | 66% of 2,814 | 90% | 89% of 2,684 | 90% | 90% |
| | Examination reports completed in 60 days or less[1] | 60% of 3,892 | 60% | 68% of 3,614 | 90% | 90% |
| | Homicide examination reports completed in 60 days or less[1,2] | 48% of 106 | 60% | 54% of 83 | 90% | 90% |
| | Next-of-kin notification completed in 24 hours or less, upon next of kin being identified[1] | 90% of 3,873 | 90% | 95% of 3,611 | 90% | 90% |
| | Case reports completed in seven days or less[1,3] | 43% of 7,732 | N/A | N/A | N/A | N/A |
| | Postmortem examinations performed within 48 hours[1] | 95% of 3,892 | 90% | 97% of 3,613 | 90% | 90% |
| | Case report requests fulfilled in ten days or less[1,4] | N/A | 75% | 91% of 8,625 | 95% | 95% |

*Table Notes*

[1] Data on number of deaths is gathered by calendar year (January-December) versus fiscal year (July-June).

[2] Although contracted forensic pathologists were used to offset vacant Deputy Medical Examiner positions, contractors do not perform homicide examinations. This resulted in in-house doctors handling a disproportionately high homicide caseload, impacting performance measure. This measure is expected to improve next calendar year as additional in-house doctor vacancies are filled.

[3] This measure was discontinued in Fiscal Year 2025–26 and replaced with a measure that aligns with the California Public Records Act (CPRA) requirement of 10 days.

[4] This is a new measure for Fiscal Year 2025–26 to align with the CPRA requirement of 10 days. The goal for this measure was exceeded due to continued focus on addressing backlog challenges.

# Budget Changes and Operational Impact: 2025–26 to 2026–27

**Staffing**

No change in staffing

**Expenditures**

Net decrease of $1.0 million

- Salaries & Benefits—decrease of $17,818 due to a reduction in Countywide retirement contribution rates from the payoff of liabilities offset by an increase due to the negotiated labor agreements.
- Services & Supplies—decrease of $1.0 million primarily due to one-time prior year costs for toxicology instruments and supplies funded by the California Highway Patrol Grant Program.

**Revenues**

Net decrease of $1.0 million

- Intergovernmental Revenues—decrease of $1.0 million due to prior year funding from the California Highway Patrol Grant Program for toxicology supplies and instruments.
- Miscellaneous Revenues—decrease of $0.1 million in Opioid Settlement Framework funds to align with costs for the surveillance drug testing program.
- Fund Balance Component Decreases—decrease of $80,334. A total of $0.2 million is budgeted to support a portion of departmental costs of the County's existing pension obligations bond (POB) debt. Appropriations in this category are based on the use of restricted General Fund fund balance for POB costs through Fiscal Year 2026-27.
- General Purpose Revenue Allocation—increase of $0.2 million for prior year salaries and benefits reimbursement from Public Safety and for negotiated labor agreements.

# Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Decedent Investigations | 78.00 | 78.00 | 78.00 | | 78.00 |
| **Total** | **78.00** | **78.00** | **78.00** | **-** | **78.00** |

*(continued from above)* ↑

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Decedent Investigations | $21,190,505 | $24,061,058 | $23,080,168 | -4.08% | $23,650,894 |
| **Total Expenditures** | **$21,190,505** | **$24,061,058** | **$23,080,168** | **-4.08%** | **$23,650,894** |

### Budget by Category of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $15,559,317 | $16,280,965 | $16,263,147 | -0.11% | $16,790,660 |
| Services & Supplies | $6,939,688 | $7,780,093 | $6,817,021 | -12.38% | $6,860,234 |
| Capital Assets Equipment | $521,500 | - | - | - | - |
| Expenditure Transfer & Reimbursements | -$1,872,500 | - | - | - | - |
| Operating Transfers Out | $42,500 | - | - | - | - |
| **Total Expenditures** | **$21,190,505** | **$24,061,058** | **$23,080,168** | **-4.08%** | **$23,650,894** |

## Budget by Category of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $278,889 | $312,586 | $232,252 | -25.70% | - |
| Intergovernmental Revenues | $59,073 | $1,057,034 | $67,614 | -93.60% | $67,614 |
| Charges for Current Services | $179,000 | $179,000 | $179,000 | - | $179,000 |
| Miscellaneous Revenues | $276,725 | $359,860 | $261,646 | -27.29% | $271,927 |
| General Purpose Revenue Allocation | $20,396,818 | $22,152,578 | $22,339,656 | 0.84% | $23,132,353 |
| **Total Revenues** | **$21,190,505** | **$24,061,058** | **$23,080,168** | **-4.08%** | **$23,650,894** |


COUNTY OF SAN DIEGO

# Probation

## Mission Statement

*Highly skilled professionals promoting safer communities through engagement and connecting individuals to the highest quality of services, while balancing opportunity with accountability.*



## Department Description

*The Probation Department supports community safety by working with County departments, law and justice agencies, and community partners to supervise and rehabilitate youth and adults who are involved in the justice system. The department assists crime victims by educating them on their rights, securing restitution and holding clients accountable. During Fiscal Year 2025–26, a weekly average of 8,124 adults and 731 youth were under probation supervision and 1,243 adults were on pretrial monitoring. With a continued focus on supporting young people, their families and all persons under supervision, the department has two service areas — Youth Development and Community Support Services (YDCSS) and the Adult Reintegration and Community Supervision Services (ARCSS).*

*YDCSS fully supports youth and their families with evidence-based practices that focus on rehabilitation, trauma-informed care and positive youth development. YDCSS provides custody, re-entry, and supervision services to those involved in the juvenile justice system. YDCSS supports a positive youth development and restorative based model and philosophy that fosters and focuses on community outreach, prevention and intervention programs to strengthen families, increase youth resiliency, and to help youth exit the justice system. These programs were created in collaboration with County law and justice partners, the Superior Court, law enforcement, education partners and community leaders.*

*ARCSS envisions a fair and equitable model of support for all adult clients that values the client's individual needs and ensures access to meaningful and relevant opportunities for success. ARCSS provides supervision and reentry services to justice system involved adults, focusing on case management and assessment to connect them to the services that will assist and support in rehabilitation.*

*To ensure these critical services are provided, the Probation Department has 1,096.00 staff years and a budget of $335.9 million.*

## 2025–26 Anticipated Accomplishments

Equity

- Health: Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Collaborated with the Sports Training, Academics, & Recreation/Police Athletic League (STAR/PAL) to implement the "Let's Be Pals" anti-bullying curriculum in the department's adopted elementary schools to teach 3rd through 5th grade students about bullying with positive mentorship provided by probation staff.
- Housing: Utilize policies, facilities, infrastructure, and finance to provide housing opportunities that meet the needs of the community.
    - Provided interim housing to 1,287 adults on community supervision, including those who are re-entering the community from prison and jail.
- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
    - Utilized housing and resource navigators with lived experience to actively engage 228 clients who were homeless and/or in need of community support to assist them in obtaining stable housing, career opportunities and critical resources by partnering with community-based organizations.
    - Implemented an Employment, Education, and Financial Literacy program to deliver courses twice monthly focused on job readiness, educational advancement and financial management skills for adult clients on supervision.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Reduced the use of paper by going live with the Electronic Health Record system in the juvenile facilities, which supports the implementation of the Medi-Cal Transformation - CalAIM Justice Involved initiative by streamlining clinical workflows, improving data accuracy across systems and allowing for Medi-Cal billing.
    - Reduced the use of paper, streamlined workflows, improved accessibility of information and increased efficiency by expanding the use of the Justice Electronic Library System to process court summaries and reports.
    - Minimized paper usage and the distance clients traveled while enhancing access to services through the Pretrial Services mobile app.
- Economy: Create policies to reduce and eliminate poverty, promoting economic sustainability for all.
    - Employed a team of Health & Human Services Agency Self-Sufficiency Social Workers in regional probation offices to assist and support our clients and families in moving towards self-sufficiency and stability by providing them with access to social services, including Medi-Cal, CalFresh and CalWORKs, with 1,865 inquiries related to applications for assistance.
    - Collaborated with Project Rebound to facilitate youth enrollment into California State Universities to support the higher education and successful reintegration of individuals formerly in custody of the juvenile facilities.
    - Partnered with the County Department of General Services to launch two innovative Career Technical Education (CTE) programs for youth in the facilities: "Re-Coat: Painting New Futures" (commercial painting) and "Virtual Rebuild: Drive Toward a New Future" (auto-tech). These programs provide justice-involved youth with hands-on vocational training and industry-recognized certifications in high-demand trades.
    - Promoted economic sustainability by reducing employment barriers, including sealing eligible justice-involved youths' records and referring adult clients to the Public Defender for record expungement services.
- Environment: Cultivate a natural environment for residents, visitors and future generations to enjoy.
    - Enhanced community gardens at the juvenile facilities to teach the youth about the benefits of local food sources and demonstrated the farm-to-table food model in collaboration with a community-based organization to provide youths with fresh, healthy produce while developing their culinary and horticultural skills.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums, or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Participated in over 135 community engagement events, including youth recreation, crime prevention, resource fairs, public safety, fitness/health, sporting, parades, fundraisers, recruitment/job fairs and forums, that provided resources to address the needs of the community and opportunities for individuals, including those with lived experience, to be involved and make an impact.
    - Deployed Mobile Probation Service Centers to increase community outreach by delivering case management services and providing linkages to care directly to vulnerable clients throughout the County, improving equitable access to services.
    - Hosted Citizens Academies, which allow community members to gain an increased understanding of the role, operations and practices of the Probation Department.
    - Launched Community Conversations with Probation in winter 2026, providing an open forum where community members can learn about the department's latest initiatives and share education, resources, and collaboration opportunities available to support probation.
- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
    - Ensured that 95% (374 of 394) of clients on Mandatory Supervision completed their supervision without being convicted of new crimes, exceeding the goal of 90%.
    - Ensured that 66% (864 of 1,318) of clients on Post Release Community Supervision completed their supervision without being convicted of new crimes, exceeding the goal of 60%.

- The Pretrial Services Unit monitored 4,512 clients released on supervised own recognizance during the year for an average success rating of 88% (1,352 of 1,528 on average each month).

- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
  - Linked 100% (838) of clients on Post Release Community Supervision to appropriate intervention services to improve their likelihood of completing probation without being convicted of new crimes, exceeding the goal of 95%.
  - Linked 100% (284) of clients on Mandatory Supervision to appropriate intervention services to improve their likelihood of completing probation without being convicted of new crimes, exceeding the goal of 95%.
  - Collaborated with the Health & Human Services Agency to fully launch the Medi-Cal Transformation - CalAIM Justice Involved initiative to ensure that youth in the facilities receive services that provide continuity of care during reentry and enhanced care coordination to advance health equity and improve physical and behavioral health outcomes.
- Communications: Create proactive communication that is accessible and transparent.
  - Engaged in proactive and transparent communications with employees, clients and their families using Conversations with the Chief, quarterly newsletters, Family Engagement Nights, Youth Advisory Councils, Parent Councils, employee listening sessions, townhalls with the Juvenile Court and community information sessions hosted by the department.
  - Developed comprehensive communication plans for the department and key initiatives to promote transparency, community engagement, and public trust.

 Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - Raised awareness of and provided opportunities for employees to learn and participate in Employee Resource Groups, events and/or activities to continue a workplace centered around belonging.
  - Enhanced our quality assurance measures to look at outcomes using the Correctional Program Checklist to ensure that the services provided by the department and collaborating organizations are utilizing evidence-based practices to promote safer communities through restoration and rehabilitation.
  - Enhanced staff wellness initiatives by expanding the Wellness Unit and integrating wellness-focused trainings into onboarding and regular staff briefings; offering peer-support programs, counseling resources and a Chaplaincy service; opening a new fitness center at East Mesa Juvenile Detention Facility; providing virtual health coaching and a wellness app to promote both employee and family well-being.
  - Implemented a peer mentoring program designed to foster collaboration, enhance knowledge sharing, and support staff in achieving their professional development goals by pairing experienced employees with newer team members to provide guidance, build confidence, and promote career growth within the organization.
  - Continued to receive technical assistance from the National Institute of Corrections to reshape our organizational culture to one centered on coaching staff and clients to support a learning environment focused on success.

 Justice

- Safety: Ensure a fair and equitable justice system in the defense and prosecution of crimes, investigations of abuse and neglect and support and services for victims.
  - Ensured that 99.8% (8,196 of 8,214) of victims of adult crime and 100% (754) of victims of juvenile crime are contacted and informed of their rights to restitution and provided with the opportunity to issue victim impact statements, exceeding the goal of 92%.
  - Provided alternatives to incarceration for individuals through the Community Transition Center, Work Furlough and Residential Reentry Center programs that allow clients to live and work in the community without having to be in a traditional jail setting, saving an estimated 23,856 jail days.
  - Developed and began implementing a phased plan grounded in the County's commitment to youth-centered, trauma-informed care to guide the department's efforts toward supporting the eventual elimination in the use of Oleoresin Capsicum spray in all youth

facilities.
    - Worked in partnership with the Juvenile Court to create a unified hearing process for Youth Development Academy participants so that one court hears all cases, ensuring consistent decisions, fairness, equitable services, and alignment of support for all youth.
    - Implemented the Radio Frequency Identification technology in the youth institutions to enhance security, operational efficiency and accountability for mandated safety checks.
- Safety: Focus efforts to reduce disparities and disproportionality across the justice system.
    - Ensured that 93% (3,666 of 3,956 on average each month) of adult probationers on general caseloads were supervised according to their assessed risk levels and that overrides to be supervised at higher levels did not exceed 15% based on best practice guidelines.
    - Continued leading innovative reform efforts to End Girls' Incarceration by collaborating with national experts, partner agencies, and people with lived experience to analyze local data and develop strategies to increase diversion, intervention, and community-based alternatives to detention for girls and gender-expansive youth.
- Restorative: Contribute to a system of restorative justice that strives to repair harm to victims and to the community at large, as well provide inclusive opportunities for justice involved individuals to contribute to the region.
    - Expanded the programming offered in the youth facilities with a focus on increasing college access and the availability of Career and Technical Education to provide students with training, skills and certifications for specific careers and industries including auto tech, construction, apparel design, interior/exterior painting and culinary arts.
    - Ensured that residential programs in the youth facilities are structured to provide the optimal amount of rehabilitative services to improve outcomes while utilizing less restrictive settings.
    - Provided youth in custody with over 77 opportunities to experience prosocial recreational and cultural events and learn new skills as incentives for positive behavior.
    - Improved the literacy levels of youths at the Youth Transition Campus through implementation of a research-based foundational skills reading curriculum that was developed in collaboration with partner agencies.
    - Provided reentry services to 1,945 adult clients as they were transitioning back to the community upon release from custody to ensure the continuity of their care to improve their outcomes.
    - Supported community restoration by creating opportunities for justice-involved individuals to engage in meaningful services, such as writing get-well cards for the Ronald McDonald House, crafting blankets and inspirational totes for domestic violence shelters, packaging teddy bears for cancer patients and survivors, preparing food for the elderly and assisting children with disabilities.
    - Continued participating in Collaborative Courts including Behavioral Health Court, Veterans Treatment Court, Reentry Court and Drug Court that integrate judicial oversight with structured rehabilitation services to deliver comprehensive, wrap-around support that is client-centered with an emphasis on recovery.

## 2026–28 Objectives

 Equity

- Health: Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Continue implementing the Medi-Cal Transformation - CalAIM Justice Involved initiative to ensure that youth in the facilities receive services that provide continuity of care during reentry and enhanced care coordination to advance health equity and improve physical and behavioral health outcomes.
- Housing: Utilize policies, facilities, infrastructure, and finance to provide housing opportunities that meet the needs of the community.
    - Provide interim housing to adults on community supervision, including those who are re-entering the community from prison and jail.
- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
    - Utilize housing and resource navigators with lived experience to actively engage clients who are homeless and/or in need of community support to assist them in obtaining stable housing, career opportunities and critical resources by partnering with community-based organizations.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Soften the physical environment of the four remaining housing units at the East Mesa Juvenile Detention Facility by upgrading interior finishes, replacing all plumbing fixtures with efficient models and installing energy-efficient LED lighting throughout to create a normative, pro-social, and sustainable space for youth and staff.
- Economy: Create policies to reduce and eliminate poverty, promoting economic sustainability for all.
    - Employ a team of Health & Human Services Agency Self-Sufficiency Social Workers in regional probation offices to assist and support our clients and families in moving towards self-sufficiency and stability by providing them with access to social services, including Medi-Cal, CalFresh and CalWORKs.
    - Continue to provide Career Technical Education (CTE) opportunities for youth in the facilities to provide students with training, skills and certifications for specific careers and industries.
- Environment: Cultivate a natural environment for residents, visitors and future generations to enjoy.
    - Enhance community gardens at the juvenile facilities to teach the youth about the benefits of local food sources and demonstrate the farm-to-table food model to provide youths with fresh, healthy produce while developing their culinary and horticultural skills.
    - Continue to support environmental and community resilience by having the Youth Development Academy Fire Program engage in brush-clearing and wildfire risk reduction on County land to actively contribute to ecosystem health and community safety while teaching youth about sustainable land management practices.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums, or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Participate in community engagement events that provide resources to address the needs of the community and opportunities for individuals, including those with lived experience, to be involved and make an impact.
- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
    - Ensure that 90% of clients on Mandatory Supervision complete their supervision without being convicted of new crimes.
    - Ensure that 60% of clients on Post Release Community Supervision complete their supervision without being convicted of new crimes.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - Link 95% of clients on Post Release Community Supervision to appropriate intervention services to improve their likelihood of completing probation without being convicted of new crimes.
    - Link 95% of clients on Mandatory Supervision to appropriate intervention services to improve their likelihood of completing probation without being convicted of new crimes.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Foster a more collaborative, inclusive, and high-performing workplace by embracing the Countywide Culture Change Initiative and modeling the guiding principles of Be Kind, Be Curious, Be Bold, and Do the Right Thing in all leadership activities, team interactions, and program decisions.
    - Empower employees by celebrating achievements through recognition events and department-wide awards, including the HEART customer service award, All Hand's event and Chief's Award, and by encouraging nominations for awards by local and state boards

and professional associations.

- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Continue implementing the Correctional Program Checklist to ensure that programs and services delivered to clients are utilizing evidence-based practices to ensure the most effective outcomes.

### Justice

- Safety: Ensure a fair and equitable justice system in the defense and prosecution of crimes, investigations of abuse and neglect and support and services for victims.
    - Ensure that 92% of victims of adult and juvenile crime are contacted and informed of their rights to restitution and provided with the opportunity to issue victim impact statements.
    - Provide alternatives to incarceration for individuals through the Community Transition Center, Work Furlough and Residential Reentry Center programs that allow clients to live and work in the community without having to be in a traditional jail setting, saving jail days.
- Safety: Focus efforts to reduce disparities and disproportionality across the justice system.
    - Ensure that adult probationers on general caseloads are supervised according to their assessed risk levels and that overrides to be supervised at higher levels do not exceed 15% based on best practice guidelines.
- Restorative: Contribute to a system of restorative justice that strives to repair harm to victims and to the community at large, as well provide inclusive opportunities for justice involved individuals to contribute to the region.
    - Develop and implement a continuum of placements that offer supportive, rehabilitative, and skill-building opportunities for Youth Development Academy participants who are eligible for less restrictive programs as they reenter the community from the youth facilities.
    - Explore opportunities to enhance the existing canine therapy initiative by increasing the number of certified therapy dogs available to serve youth in facilities to help reduce stress and anxiety, provide comfort and emotional support and encourage positive social interactions.
    - Provide youths in the facilities with opportunities to experience prosocial recreational and cultural events and learn new skills as incentives for positive behavior.
    - Provide reentry services to adult clients as they are transitioning back to the community upon release from custody to ensure the continuity of care while improving client outcomes.

## Related Links

For additional information about the Probation Department, refer to the website at:

- www.sandiegocounty.gov/probation

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Community** | Clients on adult supervision who complete their probation without being convicted of a new crime | 84% of 4,492 | 78% | 82% of 4,684 | 78% | 78% |
| | Clients on juvenile supervision who complete their probation without a new law violation | 86% of 820 | 85% | 86% of 816 | 85% | 85% |
| | Youth supervised as high risk linked to community-based services | 99.5% of 200 | 95% | 100% of 154 | 95% | 95% |
| **Justice** | Visitation rate for youth in custody | 82% of 4,079 | 80% | 82% of 3,698 | 80% | 80% |
| | Successful completion of the Alternatives to Detention Program | 96% of 567 | 94% | 94% of 470 | 94% | 94% |

# Budget Changes and Operational Impact: 2025–26 to 2026–27

**Staffing**

Increase of 3.00 staff years

- Department Administration—net increase of 8.00 staff years due to transfers based on operational needs and mitigation strategies.
  - Increase of 6.00 staff years due to transfers from Youth Detention & Development.
  - Increase of 2.00 staff years due to transfers from Youth Development & Community Support Services.
  - Increase of 1.00 staff year due to transfers from Adult Reintegration & Community Supervision Services.
  - Decrease of 1.00 staff year related to budget mitigation strategies through service level reductions.
- Adult Reintegration & Community Supervision Services—net increase of 3.00 staff years.
  - Increase of 15.00 staff years related to Proposition 36, *Homelessness, Drug Addiction, and Theft Reduction Act.*
  - Increase of 4.00 staff years to provide staffing for the Mobile Probation Unit.
  - Increase of 1.00 staff year due to transfer from Department Administration based on operational needs.
  - Decrease of 2.00 staff years due to transfers to Department Administration based on operational needs.
  - Decrease of 15.00 staff years due to service level efficiencies, including aligning staffing with workload trends and shifting some workloads to other units. The decreases will come from the following units: Sex Offender Supervision Unit, Low and Medium Risk Supervision Units, Investigations Unit, Internal Affairs Unit, Collaborative Courts Unit, and Driving Under the Influence Unit. This reduction will result in efficiencies with better staffing alignment and a focus on core functions.
- Youth Detention & Development—decrease of 6.00 staff years due to transfers to Department Administration based on operational needs.
- Youth Development & Community Support Services—decrease of 2.00 staff years due to transfers to Department Administration based on operational needs.

**Expenditures**

Net decrease of $9.0 million

- Salaries & Benefits—increase of $7.5 million.
  - Increase of $4.5 million to align staffing costs to meet operational needs.
  - Increase of $3.7 million due to the addition of 19.00 staff years described above.
  - Increase of $3.3 million in overtime to support operational needs.
  - Decrease of $3.1 million due to the reduction of 17.00 staff years described above.
  - Decrease of $0.9 million due to a reduction in Countywide retirement contribution rates from the payoff of liabilities partially offset by the negotiated labor agreements and for planning purposes associated with anticipated salary and benefit increases for Safety members.
- Services & Supplies—decrease of $15.1 million.
  - Decrease of $10.0 million due to the completion of one-time purchases for the Pretrial Services program ($9.4 million) and CalAIM implementation ($0.6 million).
  - Decrease of $8.9 million due to completion of a major maintenance project.
  - Increase of $2.2 million for facilities, fleet, mail, utilities charges, and insurance Internal Service Fund costs.
  - Increase of $1.4 million for services to clients, primarily to support cost increases.
  - Increase of $0.2 million for the Youth Development Academy Fire Fuel Crew Program.
- Other Charges—decrease of $2.0 million for placement costs to hours foster youth resulting from a reduced number of youth in foster care.
- Expenditure Transfer & Reimbursements—decrease of $0.6 million due to the termination of an agreement with the Health & Human Services Agency. Since these are transfers of expenditures, it has the effect of a $0.5 million increase in total expenditures.

**Revenues**

Net decrease of $9.0

- Intergovernmental Revenues—decrease of $20.2 million.
  - Decrease of $8.1 million due to the completion of one-time costs for the Pretrial Services program.
  - Decrease of $7.0 million from the Local Revenue Fund 2011, Community Corrections Subaccount due to the completion of one-time projects.
  - Decrease of $4.3 million in one-time federal revenues to support youth foster care.

- Decrease of $2.5 million due to State no longer providing backfill of Assembly Bill (AB) 1869, *Criminal Fees*.
- Decrease of $0.6 million due to the completion of one-time costs related to the implementation of the CalAIM Providing Access and Transforming Health Justice-Involved Initiative.
- Increase of $1.4 million in State revenues to support youth programs.
- Increase of $0.7 million from the Community Corrections Performance Incentive Grant to support client supervision.
- Increase of $0.1 million for the County-Based Medi-Cal Administrative Activities program.
- Increase of $0.1 million from the Office of Traffic Safety for additional support for the Intensive Supervision Program for High-Risk Driving Under the Influence Offenders.

- Other Financing Sources—increase of $1.0 million.
  - Increase of $0.9 million from the Proposition 172 fund, the *Local Public Safety Protection and Improvement Act* of 1993, to support regional public safety services and operational need
  - Increase of $0.1 million in the Criminal Justice Facility Fund for a one-time facility maintenance project.
- Fund Balance Component Decrease—decrease of $0.7 million. A total of $3.6 million is budgeted to support a portion of departmental costs of the County's existing pension obligation bond (POB) debt. Appropriations in this category are based on the use of restricted General Fund fund balance for POB costs through Fiscal Year 2026-27.
- Use of Fund Balance—no net change. A total of $0.1 million is budgeted in Asset Forfeiture fund to support law enforcement purposes permissible by the guide to equitable sharing and Health and Safety Code 11489.
- General Purpose Revenue Allocation—net increase of $10.9 million. The increase is for medical services for youth ($5.5 million), to backfill revenue loss related to Assembly Bill (AB) 1869, *Criminal Fees* ($2.5 million), to support the addition of 15.00 staff years for Proposition 36, *Homelessness, Drug Addiction, and Theft Reduction Act* ($3.0 million), for Youth Development Academy staffing costs ($1.7 million) and for negotiated labor agreements offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities ($1.3 million). There is a decrease related to budget mitigations to make resources available for core County services ($3.1 million).

## Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes besides the completion of one-time expenditures.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Adult Reintegration&Com Serv | 403.00 | 384.00 | 387.00 | 0.8 | 387.00 |
| Department Administration | 113.00 | 113.00 | 121.00 | 7.1 | 121.00 |
| Youth Detention & Development | 426.00 | 451.00 | 445.00 | (1.3) | 445.00 |
| Youth Development & Com Serv | 145.00 | 145.00 | 143.00 | (1.4) | 143.00 |
| **Total** | **1,087.00** | **1,093.00** | **1,096.00** | **0.3** | **1,096.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Department Administration | $25,786,555 | $30,116,782 | $32,703,221 | 8.59% | $31,831,139 |
| Adult Reintegration&Com Serv | $129,698,222 | $120,061,643 | $114,976,569 | -4.24% | $118,082,385 |
| Youth Detention & Development | $112,454,638 | $138,662,141 | $131,722,635 | -5.00% | $132,854,039 |
| Youth Development & Com Serv | $53,454,496 | $55,991,006 | $56,407,259 | 0.74% | $56,452,320 |
| Probation Asset Forfeiture Program | $100,000 | $100,000 | $100,000 | - | $100,000 |
| Probation Incarcerated Peoples' Welfare Fund | $2,000 | $2,000 | $2,000 | - | $2,000 |
| **Total Expenditures** | **$321,495,911** | **$344,933,572** | **$335,911,684** | **-2.62%** | **$339,321,883** |

### Budget by Category of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $179,797,727 | $194,370,031 | $201,894,510 | 3.87% | $208,330,060 |
| Services & Supplies | $132,479,793 | $144,734,047 | $129,668,793 | -10.41% | $129,656,029 |
| Other Charges | $4,978,106 | $3,878,106 | $1,850,381 | -52.29% | $1,837,794 |
| Capital Assets Equipment | - | $3,000,000 | $3,000,000 | - | - |
| Expenditure Transfer & Reimbursements | -$1,189,715 | -$1,048,612 | -$502,000 | -52.13% | -$502,000 |
| Operating Transfers Out | $5,430,000 | - | - | - | - |
| **Total Expenditures** | **$321,495,911** | **$344,933,572** | **$335,911,684** | **-2.62%** | **$339,321,883** |

### Budget by Category of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $4,091,910 | $4,257,950 | $3,560,901 | -16.37% | - |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Use of Fund Balance | $6,367,000 | $102,000 | $102,000 | - | $102,000 |
| Intergovernmental Revenues | $157,765,997 | $181,989,975 | $161,751,984 | -11.12% | $160,334,484 |
| Charges for Current Services | $527,117 | $633,585 | $662,076 | 4.50% | $682,886 |
| Miscellaneous Revenues | $1,000 | $1,000 | $1,000 | - | $1,000 |
| General Purpose Revenue Allocation | $117,721,075 | $122,561,346 | $133,417,770 | 8.86% | $140,345,176 |
| Other Financing Sources | $35,021,812 | $35,387,716 | $36,415,953 | 2.91% | $37,856,337 |
| **Total Revenues** | **$321,495,911** | **$344,933,572** | **$335,911,684** | **-2.62%** | **$339,321,883** |


COUNTY OF SAN DIEGO

# Public Defender

## Mission Statement

*To protect the rights, liberties and dignity of all persons in San Diego County and maintain the integrity and fairness of the American justice system by providing the finest legal representation in the cases entrusted to us.*



## Department Description

*The Department of the Public Defender consists of four separate divisions: the Primary Public Defender, the Alternate Public Defender, the Multiple Conflicts Office and the Office of Assigned Counsel, all ethically walled to avoid conflicts. The Public Defender's diverse staff provides constitutionally required legal representation to indigent persons charged with a crime, all persons at arraignment except those who have retained private counsel, and in some civil cases such as mental health matters, civil contempt, probate conservatorships and immigration law removal proceedings. The Public Defender is a California State Bar approved provider of mandatory continuing legal education (MCLE) credits for attorneys throughout the state. Through an emphasis on continuing legal education, diversity, development and implementation of innovative programs and holistic support services, the Public Defender demonstrates its commitment to delivering the best possible representation to our community.*

*To ensure these critical services are provided, the Public Defender has 576.00 staff years and a budget of $173.0 million.*

## 2025–26 Anticipated Accomplishments

### Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Created the Community Defense Alliance (CDA). The CDA put on presentations in the community regarding current legal issues affecting criminal defendants. The presentations were conducted by volunteer attorneys who were subject-matter experts.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Continued to promote and use the San Diego County Reutilization Program, which manages the disposition of County surplus personal property so that property can be reused by other County departments or disposed of through auction, competitive sealed bid or recycling.
    - Unable to convert any older vehicles for replacement due to budget constraints.
    - Continued to expand opportunities for the delivery of virtual customer services to reduce vehicle miles traveled by clients/customers by collaborating with our justice partners.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Recruited and received 55,000 hours of volunteer services, falling short of the goal of 60,000 due to a temporary decrease in intern recruiting activity as a result of insufficient staffing level.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and/or activities to continue a workplace centered around belonging.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Achieved organizational excellence by ensuring a workplace of belonging and inclusion for all County employees as they delivered the County's services to the public. In support of this, action plan engagement activities continued to include all-hands meetings, employee recognition, and quarterly communications to ensure employees were informed of issues impacting the department.
    - Continued to utilize the information gathered by the KH Consulting Group, the firm with which the department contracted to complete a diversity assessment and related diversity, equity, inclusion and engagement (DEI&E) to further empower staff to engage and foster a healthy culture. Continued to implement the plan based on the information gathered and recommendations from KH Consulting Group that allowed the staff to feel seen and heard in a meaningful way.

### Justice

- Safety: Ensure a fair and equitable justice system in the defense and prosecution of crimes, investigations of abuse and neglect, and support and services for victims.
    - Expanded the Penal Code (PC) 1368 Competency unit to address questions regarding a defendant's ability to understand the nature of the proceedings or ability to assist in their own defense, defense counsel (or the Court) must declare a doubt regarding the client's legal competence. On a typical competency case, multiple court hearings are required to properly litigate these complex matters.
    - Assisted 95% of clients referred to the Competency Unit to reduce State hospital commitments, falling short of the goal of 100% due to some clients served by other Public Defender mental health units like CARE court rather than the competency unit.
    - Expanded the Racial Justice Act unit. The California Racial Justice Act (RJA) of 2020 prohibits the State from seeking or obtaining a criminal conviction or imposing a sentence based upon race, ethnicity, or national origin. As of January 1, 2024, the RJA allows anyone currently serving a prison sentence to request that their sentence and/or conviction be reviewed, modified, or vacated if it was based on racial bias. The department anticipates receiving thousands of requests for review.
    - Assisted and served 1,206 clients through the internal Public Defender Immigration Unit, exceeding the goal of 1,200.
    - Used juvenile record sealing statutes to assist juvenile clients in clearing their records to gain employment or to participate in training and/or education programs, for 100% (300) of requests.
    - Maintained the number of elapsed days between admission and sentencing in 100% of juvenile cases at 28 days or less to accelerate rehabilitation, when doing so benefited the client.
    - Diligently provided post-conviction relief to approximately 300 clients affected by recent legislative amendments to ensure they received the full benefit of the law and to safeguard community trust that the Public Defender's office will advocate for clients after their case is over and when new laws are enacted.
    - Diligently provided pre-arraignment representation and services to approximately 1,400 clients.

## 2026–28 Objectives

### Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Continue to provide presentations in the community regarding current legal issues affecting criminal defendants conducted by the Community Defense Alliance (CDA). The presentations will be conducted by volunteer attorneys who are subject-matter experts.

## Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Continue to promote and use the San Diego County Reutilization Program, which manages the disposition of County surplus personal property so that property can be reused by other County departments or disposed of through auction, competitive sealed bid or recycling.

## Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Recruit and receive 60,000 hours of volunteer services.
    - Provide at least 12 community presentations covering topics such as Know Your Rights and Careers in the Law and Public Defense conducted by the San Diego Public Defender Outreach Committee. Attorneys, investigators, trial support specialists, and many other experienced staff members volunteer their time to serve the Outreach Committee. These dedicated professionals meet with student groups in local high schools, colleges, law schools, and with community members across all regions of the county to share important information about the justice system and help answer questions about access to justice issues.

## Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Foster a more collaborative, inclusive, and high-performing workplace by embracing the Countywide Culture Change Initiative and modeling the guiding principles of Be Kind, Be Curious, Be Bold, and Do the Right Thing in all leadership activities, team interactions, and program decisions.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Achieve organizational excellence by ensuring a workplace of belonging and inclusion for all County employees as they deliver the County's services to the public. In support of this, action plan engagement activities will continue to include all-hands meetings, employee recognition, and quarterly communications to ensure employees are informed of issues impacting the department.
    - Provide diversity, equity, inclusion and engagement (DEI&E) training with an emphasis on restorative justice. This training for supervisors will include training topics focused on building belonging and trust within supervisory relationships, encouraging psychological safety and open communication, applying the social discipline window to balance support and accountability. Training supervisors in these areas promotes a more inclusive work environment where everyone's voices are heard and respected. This aligns with the County of San Diego's mission to build a region that values diversity, practices inclusion, and upholds integrity.

## Justice

- Safety: Ensure a fair and equitable justice system in the defense and prosecution of crimes, investigations of abuse and neglect, and support and services for victims.
    - Assist 100% of clients referred to the Competency Unit to reduce State hospital commitments.
    - Assist and serve 1,200 clients through the internal Public Defender Immigration Unit.
    - Use juvenile record sealing statutes to assist juvenile clients in clearing their records to gain employment or to participate in training and/or education programs, for 100% of requests.
    - Maintain the number of elapse days between admission and sentencing in 100% of juvenile cases at 28 days or less to accelerate rehabilitation, when doing so benefits the client.
    - Diligently provide post-conviction relief to those clients affected by recent legislative amendments to ensure they receive the full benefit of the law and to safeguard community trust that the Public Defender's office will advocate for clients after their case is over

and when new laws are enacted.
    - Diligently provide pre-arraignment representation and services to all eligible clients.
    - Develop and implement a digital forensics lab, utilizing proprietary software, to enable staff to evaluate raw, digital data from mobile phones in-house rather than hiring costly experts. Public Defender staff will receive certification to operate specialized software and associated hardware to analyze raw, digital data from mobile phones in-house. This will allow the Public Defender to zealously represent our clients by exercising due diligence to attempt to locate any possible evidence that could exculpate our clients.
- Restorative: Contribute to a system of restorative justice that strives to repair harm to victims and to the community at large, as well provide inclusive opportunities for justice involved individuals to contribute to the region.
    - Expand partnership with Partners For Justice (PFJ) into the adult indigent defense practice. PFJ will embed up to three client advocates with the Public Defender's office. Upon referral from deputy public defenders, client advocates will assess clients for service needs, identify service goals and work with clients to achieve them. Service goals include, but are not limited to, assistance with obtaining identification cards, education support, benefits enrollment, medical advocacy, access to in-custody services, release planning and more.
    - Embed a full-time licensed clinical psychologist within the Department's Holistic Services Unit to provide integrated behavioral health services for clients experiencing co-occurring mental health and substance abuse disorders.

## Related Links

For additional information about the Department of the Public Defender, refer to the website at:

- www.sandiegocounty.gov/public_defender

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Equity** | Number of clients served by Fresh Start[1,2] | 1,004 | 900 | 600 | N/A | N/A |
| | % of Fresh Start clients conviction relief petitions granted[2] | 96% of 906 | 85% | 94% of 600 | N/A | N/A |
| | % of felony clients assisted and offered community connections at arraignment as an alternative to incarceration[3] | N/A | 90% | 95% of 1,425 | 90% | 90% |
| **Community** | Total volunteer hours | 48,455 | 60,000 | 55,000 | 60,000 | 60,000 |
| **Justice** | Juvenile record requests sealed | 99% of 382 | 100% | 100% of 300 | 100% | 100% |
| | Number of elapsed days between admission and sentencing of juvenile cases, when appropriate, to accelerate rehabilitation and help reduce length of stay in Juvenile Hall | 28 | 28 | 28 | 28 | 28 |
| | % of referred clients assisted by Competency Unit to reduce State hospital commitments[4] | N/A | 100% | 95% of 700 | 100% | 100% |
| | Number of clients assisted and served by the internal Public Defender Immigration Unit[5] | N/A | 1,200 | 1,206 | 1,200 | 1,200 |
| | Misdemeanor cases resolved prior to trial when doing so benefits the client more than engaging in litigation[6] | 96% of 21,350 | N/A | N/A | N/A | N/A |
| | Felony cases resolved prior to the preliminary hearing when doing so benefits the client more than engaging in litigation[6] | 35% of 14,956 | N/A | N/A | N/A | N/A |

*Table Notes*

[1] The Fresh Start Comprehensive Criminal Record Relief Program is a discretionary program designed to help eligible community members with post-conviction relief to reduce barriers to employment, education, housing and community resources. Deputy Public Defenders review criminal history and develop a detailed Fresh Start case plan and seek the appropriate method of conviction relief. The goal of assisting 900 clients was not met due to increased workloads, which required reassigning attorneys from Fresh Start to support constitutionally mandated legal defense.

[2] This goal will be discontinued beginning of Fiscal Year 2026-27 due to the continued prioritization of constitutionally required legal defense over discretionary programs. To manage rising caseloads and meet core legal obligations, the Public Defender's Office is receiving additional funding, and some Deputy Public Defenders will continue shifting focus away from discretionary efforts like Fresh Start.

[3]This is a new measure for Fiscal Year 2025-26. The department will track the number of clients assisted and offered community connections at arraignment as an alternative to incarceration.

[4] This is a new measure for Fiscal Year 2025-26. The Competency Unit addresses questions regarding a defendant's ability to understand the nature of the proceedings or ability to assist in their own defense; Defense counsel (or the Court) must declare a doubt regarding the client's legal competence.

[5] This is a new measure for Fiscal Year 2025-26 to track the number of individuals assisted and served through the department's Immigration Unit.

[6] This measure will be discontinued beginning Fiscal Year 2025-26. Settling cases requires an individualized assessment of the case facts, mitigating factors and beneficial settlement terms. Continuing to use this goal undermines the individualized assessment that is required by the law.

# Budget Changes and Operational Impact: 2025–26 to 2026–27

**Staffing**

Increase of 29.00 staff years

- Primary Public Defender—net increase of 29.00 staff years.
    - Increase of 17.00 staff years to support increased caseloads associated with Proposition 36, *Homeless, Drug Addiction and Theft Reduction Act*.
    - Increase of 10.00 staff years for indigent defense, including attorneys, paralegals and clerical support.
    - Increase of 2.00 staff years due to transfer from Administration to align staffing resources with workload demands.
    - Increase of 2.00 staff years due to transfer from Alternate Public Defender for clerical support.
    - Decrease of 1.00 staff year due to transfer to Multiple Conflicts Office.
    - Decrease of 1.00 staff year due to transfer to Office of Assigned Counsel.
- Office of Assigned Counsel—increase of 2.00 staff years.
    - Increase of 1.00 staff year for clerical support for Immigrant Legal Defense Program (ILDP) as approved by the Board of Supervisors on September 9, 2025 (item #16).
    - Increase of 1.00 staff year due to transfer from the Primary Public Defender to support administrative oversight of the indigent defense panel program and ILDP.
- Alternate Public Defender—net decrease of 1.00 staff year.
    - Decrease of 2.00 staff years due to transfer to Primary Public Defender.
    - Increase of 1.00 staff year to support increased caseloads associated with Proposition 36,*Homeless, Drug Addiction and Theft Reduction Act*.
- Multiple Conflicts Office—increase of 1.00 staff year due to transfer from Primary Public Defender for paralegal support.
- Administration—decrease of 2.00 staff years due to transfer to Primary Public Defender.

**Expenditures**

Net increase of $19.5 million

- Salaries & Benefits—increase of $6.8 million primarily for the addition of 29.00 staff years and negotiated labor agreements offset by a reduction in Countywide retirement contributions rates from the payoff of liabilities and salary adjustments to reflect normal staff turnover.
- Services & Supplies—increase of $12.7 million.
    - Increase of $7.9 million for Immigrant Legal Defense Program (ILDP) services including administration support in the Office of Assigned Counsel (OAC).
    - Increase of $1.5 million due to increased professional and expert service costs primarily associated with Proposition 36*, Homeless, Drug Addiction and Theft Reduction Act* impacts.
    - Increase of $1.1 million to implement Incompetent to Stand Trial (IST) Growth Cap Program to represent clients after a doubt is declared, allowing for specialized attention to a client's competency status and possibility for alternate pathways to address mental health concerns with community-based treatment.
    - Increase of $0.9 million associated with various Internal Service Fund (ISF) and operational costs.
    - Increase of $0.8 million due to information technology (IT) for case management system upgrades.
    - Increase of $0.5 million due to increased professional and specialized services primarily associated with OAC.

**Revenues**

Net increase of $19.5 million

- Intergovernmental Revenues—decrease of $3.1 million.

  - Decrease of $4.4 million primarily due to State no longer providing backfill of Assembly Bill (AB) 1869, *Criminal Fees* ($0.8 million), Community Assistance, Recovery and Empowerment (CARE) court ($0.8 million), Public Defense Pilot Program ($1.6 million), Edward Byrne Memorial Justice Assistance Grant ($1.5 million) offset by an increase of $0.3 million in grant funds from the Office of State Public Defender.
  - Increase of $1.3 million from the California Department of State Hospitals for the Incompetent to Stand Trial (IST) Growth Cap Program and parole revocation reimbursements.
- Miscellaneous Revenues—increase of $0.5 million due to Prebys Foundation grant to provide additional services for ILDP.
- Fund Balance Component Decrease—increase of $0.7 million. A total of $3.4 million is budgeted.

  - Increase of $1.1 million for IT system project related to implementation of a Digital Evidence Management System (DEMS).
  - Decrease of $0.4 million. A total of $2.3 million is budgeted to support a portion of the departmental costs of the County's existing pension obligation bond (POB) debt. Appropriations in this category are based on the use of restricted General Fund fund balance for POB costs through Fiscal Year 2026-27.
- General Purpose Revenue Allocation—increase of $21.4 million; for Immigrant Legal Defense Program ($7.7 million; $5.0 million in one-time and $2.7 million in ongoing), for increase workload and budgetary pressures ($10.9 million), staffing support (18.00 staff years) for increased caseloads associated with Proposition 36, *Homeless, Drug Addiction and Theft Reduction Act* ($4.9 million), to backfill revenue loss related to AB1869, *Criminal Fees* ($0.8 million). A decrease of $2.9 million due to a reduction in Countywide retirement contribution rates from the payoff of liabilities, and elimination of one-time allocations to support operational needs from prior year offset by increase for negotiated labor agreements.

## Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes besides the completion of one-time expenditures.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Administration | 25.00 | 21.00 | 19.00 | (9.5) | 19.00 |
| Alternate Public Defender | 58.00 | 61.00 | 60.00 | (1.6) | 60.00 |
| Multiple Conflicts Office | 13.00 | 11.00 | 12.00 | 9.1 | 12.00 |
| Office of Assigned Counsel | 5.00 | 5.00 | 7.00 | 40.0 | 7.00 |
| Primary Public Defender | 446.00 | 449.00 | 478.00 | 6.5 | 478.00 |
| **Total** | **547.00** | **547.00** | **576.00** | **5.3** | **576.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Administration | $19,818,108 | $21,480,722 | $11,966,738 | -44.29% | $10,974,667 |
| Office of Assigned Counsel | $9,415,641 | $10,049,913 | $19,279,366 | 91.84% | $13,832,315 |
| Primary Public Defender | $91,507,900 | $104,162,423 | $121,682,593 | 16.82% | $125,036,748 |
| Alternate Public Defender | $13,444,572 | $14,795,007 | $16,670,644 | 12.68% | $17,555,750 |
| Multiple Conflicts Office | $3,050,968 | $2,995,840 | $3,420,014 | 14.16% | $3,525,928 |
| **Total Expenditures** | **$137,237,189** | **$153,483,905** | **$173,019,355** | **12.73%** | **$170,925,408** |

### Budget by Category of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $113,633,599 | $122,597,436 | $129,389,116 | 5.54% | $135,513,337 |
| Services & Supplies | $27,447,721 | $30,799,185 | $43,518,929 | 41.30% | $35,300,761 |
| Other Charges | $81,635 | $87,284 | $111,310 | 27.53% | $111,310 |
| Expenditure Transfer & Reimbursements | -$3,925,766 | - | - | - | - |
| **Total Expenditures** | **$137,237,189** | **$153,483,905** | **$173,019,355** | **12.73%** | **$170,925,408** |

### Budget by Category of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $2,793,400 | $2,675,415 | $3,377,779 | 26.25% | - |
| Intergovernmental Revenues | $8,305,032 | $11,266,960 | $8,162,057 | -27.56% | $6,482,727 |
| Miscellaneous Revenues | - | - | $500,000 | - | - |
| General Purpose Revenue Allocation | $126,138,757 | $139,541,530 | $160,979,519 | 15.36% | $164,442,681 |
| **Total Revenues** | **$137,237,189** | **$153,483,905** | **$173,019,355** | **12.73%** | **$170,925,408** |

# San Diego County Fire

## Mission Statement

*Provide coordinated, sustainable, and equitable fire protection and emergency medical services to save lives, protect property, and promote the highest quality of living.*



## Department Description

*San Diego County Fire (County Fire) delivers comprehensive fire protection and emergency medical services across 1.73 million acres of unincorporated San Diego County. Through an innovative partnership with the California Department of Forestry and Fire Protection (CAL FIRE), County Fire and CAL FIRE operate under the philosophy of "One Team, One Mission". Leadership is united under the Fire Chief, who oversees fire service and operations, and the Director, who is responsible for the administrative support of County Fire.*

*The San Diego County Fire Protection District (SDCFPD), through a cooperative agreement with CAL FIRE, provides critical emergency services by staffing 21 County fire stations and operating over 225 fire apparatus. The Department promotes community preparedness through the implementation of a cohesive pre-fire strategy focused on public education, defensible space inspections, structure hardening, fuels management projects and protecting evacuation corridors. County Fire also provides ambulance transportation services in the San Diego County Fire Protection District Ground Ambulance Service Area (ASA) with the management of 30 ambulances (21 front line and 9 reserve) throughout SDCFPD, along with the communities of Alpine, Valley Center, Deer Springs and a portion of the San Miguel Fire Protection District to ensure an equitable level of critical life-saving services for our residents. Ambulances are owned by the County but staffed through agreements with CAL FIRE and a private operator.*

*The Emergency Medical Services (EMS) Office is the Board of Supervisors designated Local Emergency Medical Services Agency (LEMSA) and is responsible for oversight, coordination, and integration of the activities of public and private agencies, hospitals, specialty care centers and other stakeholders to deliver timely, high quality emergency medical services and specialty care to the community. This includes providing medical direction and management of the EMS system to ensure compliance with State statutes and regulations, the issuance of Emergency Medical Technician certifications and paramedic accreditation to practice within the LEMSA and managing contracts for ambulance transportation in areas where the County has the responsibility for delivering this service.*
*To ensure these critical services are provided, San Diego County Fire has 62.00 staff years and a budget of $161.9 million.*

## 2025–26 Anticipated Accomplishments

Equity

- Health: Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Fully implemented the EMS Corp program to increase training and employment opportunities for juvenile justice and child welfare impacted transitional age youth between the ages of 18–26 from traditionally underserved communities. The first five-month cohort of the Emergency Medical Technician (EMT) job training program graduated 16 students from Southwestern College in December 2025, with additional cohorts launched in Spring 2026.
    - The EMS Office continued to make pilot changes to both the base station hospital and trauma center catchment area designation systems, through collaborative and transparent working groups that include impacted stakeholders. Agreements have been executed to operate regional pilot programs, utilizing platforms that provide real-time communication between EMS service providers and hospitals. These changes are intended to improve quality assurance, quality improvements, medical control, and countywide comprehensive system coordination.

- The EMS Office continued to engage with the public and private ambulance agencies not utilizing our Local Emergency Medical Services Information System (LEMSIS) platform to have them adopt LEMSIS. Having all agencies in the County reporting their data on the same platform will lead to better data integration, bring us into compliance with the State's guidelines for Ambulance Patient Offload Timeline (APOT), and improve overall EMS services for the public. In Fiscal Year 2025-26, the EMS Office received 99.5% of all 911 EMS provider data.



Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Continued to pursue plug-in hybrid/electric vehicle options for any new purchases and for replacement of existing vehicles at end of useful life.
    - Continued to ensure all vegetation treatments to lands, whether by hand crew, mechanized application or prescribed burn, comply with the California Environmental Quality Act.
    - Continued hosting Community Chipping events to help homeowners safely dispose of vegetation and reduce hazardous wildfire fuels. In Fiscal Year 2025-26, 12 community chipping events were held in partnership with Fire Safe Councils across the region, responsibly disposing over 155 yards of hazardous fuels.
    - Collaborated with CAL FIRE to advance livestock grazing as a wildfire mitigation strategy, established a pre-qualified list of local vendors to implement future fuel reduction projects.
- Resiliency: Ensure the capability to respond and recover to immediate needs for individuals, families, and the region.
    - Continued to expand the County Fire Community Emergency Response Team (CERT) with a focus on ensuring the program is inclusive, equitable and integrates the full diversity of our population. This includes providing education and outreach in multiple languages to vulnerable residents such as seniors and older adults, people with disabilities or access and functional needs, tribal community members, and youth. In Fiscal Year 2025-26, County Fire CERT conducted 29 trainings and held 37 events attended by 2,388 San Diego County residents.



Community

- Engagement: Inspire civic engagement by providing information, programs, public forums, or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Achieved 71% (24 of 34) of active Volunteer Reserve Firefighters (VRFF) meeting their monthly shift requirements. The goal of 80% was not met due to limited station capacity for VRFF shifts and limited VRFF personnel availability.
    - Provided ongoing support and development of the Ramona High School Fire Technology Program to support students for future careers in fire and emergency medical services.
    - Continued providing fire protection and emergency medical services, including planning for the future fire station upgrades and repairs.
- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
    - Engaged with 6 communities on evacuation planning to identify primary, secondary, alternative, and emergency options and develop customized evacuation maps and guides. This exceeded the goal of 4 due to increased focus on community outreach and engagement.
    - Provided evacuation training courses, such as Wildland Urban Interface and Last Chance Survival, to 9 communities at risk of wildfire. This exceeded the goal of 4 due to increased focus on community outreach and engagement.
    - The goal of conducting hazardous fuels reduction in four communities to create defensible buffers and improve firefighting options was not met due to lack of external grant funding. Planned projects were contingent on funding that was not awarded. County Fire is actively pursuing grant opportunities to support this work in future reporting periods.
    - Strengthened evacuation readiness and the ability for emergency personnel to respond to wildfires by maintaining 20 feet of hazardous fuels reduction along the 200 lane miles of key evacuation corridors identified under the Roadside Vegetation Management Program.

- Continued to leverage grant funding to perform 20 feet of hazardous fuels reduction along 300 lane miles of key evacuation corridors. Grant funding was also used to apply long-term fire retardant along 44 lane miles of roadway in situations where vegetation removal was not feasible. The goal of completing 600 lane miles was not met due to unforeseen cost increases not included in the original grant application.
- Continued the Home Hardening Pilot Program, providing financial assistance to qualifying low- and moderate-income households in socially vulnerable and high risk communities for wildfire retrofits and defensible space. During the fiscal year, 70 home assessments were conducted and 35 projects completed.
- Adopted the latest version of the California Fire Code, the Consolidated Fire Code, the Wildland-Urban Interface Code, and the Battery Energy Storage Systems (BESS) Guidelines.
- Provide assistance to homeowners through The Wildfire Prepared Homes certification program, created by the Insurance Institute for Business & Home Safety (IBHS). The program offers homeowners actionable steps to better protect their homes from wildland fires. The certification is available in two tiers; Wildfire Prepared Home Base and Wildfire Prepared Plus.
- Continued to implement staffing enhancements in alignment with the County Fire Strategic Plan and existing financial resources to ensure the SDCFPD can provide an effective response force. This included the purchase and staffing of two water tenders in the SDCFPD.

- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
  - Continued to address and reduce health disparities in the unincorporated communities by responding to 18,866 emergency medical services calls and providing 9,834 transports to area hospitals through a robust ambulance transportation system and front-line resources within the SDCFPD Ground Ambulance Service Area.
  - Reduced the potential for fire to spread from wildland to structures by performing defensible space inspections on one-third of the total homes in the SDCFPD and achieved a 93% (42,119 of 45,319) voluntary compliance rate with defensible space standards on all parcels inspected. This exceeded the goal of 90% voluntary compliance.
- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.
  - Continued the agricultural and livestock pass program in the unincorporated area, in coordination with multiple County departments, to allow vetted commercial livestock and agricultural operators back into restricted areas during emergencies, with law enforcement approval, to care for their animals and crops while preserving their livelihoods. Through these partnerships, the Ag Pass program now supports 158 active pass holders, with 20 new passes and 138 pass renewals issued.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and/or activities to continue a workplace centered around belonging.
  - Continued using focus groups to discuss various topics surrounding the department and County of San Diego.
  - Provided training and information sessions for staff development during quarterly meetings.

### Justice

- Restorative: Contribute to a system of restorative justice that strives to repair harm to victims and to the community at large, as well as provide inclusive opportunities for justice involved individuals to contribute to the region.
  - Enhanced the mitigation of wildfire hazards by continuing to partner with the Probation Department to carry out a Fuels Crew Program to provide youths in long-term custody with training and work experience related to fuel reduction and other fire-related services to facilitate their eligibility for employment upon release.

## 2026–28 Objectives

### Equity

- Health: Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Produce 40 skilled EMTs as part of continuing to operate EMS Corps, an EMT job training program that allows juvenile justice and child welfare impacted transitional age youth between the ages of 18-26 from traditionally underserved communities, a career pathway into the EMS field.
    - Continue to pilot changes to the base station hospital and trauma center catchment area designation systems in a collaborative process to improve emergency patient care and countywide system coordination.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Pilot livestock grazing as a wildfire mitigation tool in a high-risk community using the County's pre-qualified vendor list to support small businesses and reduce hazardous wildfire fuels.
- Resiliency: Ensure the capability to respond and recover to immediate needs for individuals, families, and the region.
    - Continue the Community Emergency Response Team (CERT) program with a focus on equity. This includes providing education and outreach in multiple languages to priority populations such as seniors and older adults, people with access and functional needs, tribal community members, and youth.
    - Continue planning phase for a new Descanso fire station to enhance emergency response service to the surrounding communities. This includes completing all necessary property surveys and incorporating streamlined fire station design standards.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums, or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Provide ongoing support and development of the Ramona High School Fire Technology Program to support students for future careers in fire and emergency medical services. Continue to provide outreach to existing fire technology programs that support career opportunities in our region. County Fire will continue providing fire protection and emergency medical services across unincorporated San Diego County.
- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
    - Support the preparation of a night-flying firefighting helicopter for full operational status through completion of outfitting, operational readiness activities, and integration into County and regional emergency response frameworks. Through the existing Cooperative Agreement between the County of San Diego and CAL FIRE, CAL FIRE will provide operational staffing, maintenance, and support for this aircraft, and will also provide a reserve helicopter available to San Diego County to further strengthen regional response capabilities.
    - Develop or update Community Wildfire Protection Plans (CWPPs) in at least four communities in partnership with Fire Safe Councils, incorporating evacuation planning to identify emergency routes and develop customized evacuation maps.
    - Provide evacuation training courses to at least four communities at risk of wildfire.
    - Strengthen evacuation readiness and emergency response by maintaining 20 feet of hazardous fuels reduction along 200 lane miles of key evacuation corridors identified under the Roadside Vegetation Management Program.
    - Continue the Home Hardening Pilot Program, providing financial assistance to qualifying low- and moderate-income households in socially vulnerable, high-risk communities to retrofit homes and create defensible space. The program will serve homeowners in Dulzura, Potrero, and Campo.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.

    - Reduce the potential for wildfire spread between wildland and structures by performing defensible space inspections on one-third of homes in the SDCFPD annually, maintaining a three-year cycle, and achieving a 90% voluntary compliance rate with defensible space standards.
- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.
    - Continue the agricultural and livestock pass program in the unincorporated area, coordinating with County partners to allow vetted commercial operators to reenter restricted areas during emergencies, with law enforcement approval, to care for animals and crops.

 Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Foster a more collaborative, inclusive, and high-performing workplace by embracing the Countywide Culture Change Initiative and modeling the guiding principles of Be Kind, Be Curious, Be Bold, and Do the Right Thing in all leadership activities, team interactions, and program decisions.
    - Continue using focus groups to discuss various topics surrounding the department and County of San Diego.
    - Oversee the design and construction of a training tower at the San Diego County Fire Training Center and a new workout shed at the Palomar Mountain Fire station, utilizing County Fire staff and CalFire employee subject matter expertise and assistance.

 Justice

- Restorative: Contribute to a system of restorative justice that strives to repair harm to victims and to the community at large, as well provide inclusive opportunities for justice involved individuals to contribute to the region.
    - Enhance the ability of the department to mitigate wildfire hazards by continuing to partner with the Probation Department to carry out a Fuels Crew Program to provide youths in long-term custody with training and work experience with projects related to fuel reduction and other fire-related services to facilitate their eligibility for employment upon release.

## Related Links

For additional information about San Diego County Fire, refer to the website at:

- www.sdcountyfire.org

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Community** | Number of Volunteer Reserve Firefighter (VRFF) Program recruitment public outreach events[1] | 14 | N/A | N/A | N/A | N/A |
| | Review rate of emergency medical services personnel within 2 business days[2] | 93% of 5,871 | 85% | 80% of 4,000 | 85% | 85% |
| | Voluntary compliance rate with defensible space standards on all parcels inspected | 94% of 18,643 | 90% | 93% of 45,319 | 90% | 90% |
| | Installation of residential lock boxes to support timely access by County Fire during emergencies[3] | 183 | 100 | 50 | 100 | 100 |
| | Retrofit, harden and create defensible space to fire stations [4] | 50 | 100 | 75 | 75 | 75 |
| **Sustainability** | Provide no-cost chipping events [5] | N/A | 5 | 5 | 5 | N/A |
| **Empower** | Respond to emergency calls within the 9:00 minute “Total Response Time” standard for Urban areas | 95% of 2,881 | 90% | 94% of 2,946 | 90% | 90% |
| | Respond to emergency calls within the 14:00 minute “Total Response Time” standard for Rural areas | 89% of 3,587 | 90% | 88% of 3,756 | 90% | 90% |
| | Respond to emergency calls within the 24:00 minute “Total Response Time” standard for Outlying areas | 94% of 921 | 90% | 94% of 888 | 90% | 90% |
| | Response rate of emergency incidents with the optimal number of firefighters associated with the “Response Force” standard for Urban areas[6] | 90% of 3,500 | N/A | N/A | N/A | N/A |
| | Response rate of emergency incidents with the optimal number of firefighters associated with the “Response Force” standard for Rural areas[6] | 90% of 3,500 | N/A | N/A | N/A | N/A |
| | Response rate of emergency incidents with the optimal number of firefighters associated with the “Response Force” standard for Outlying[6] | 95% of 950 | N/A | N/A | N/A | N/A |

*Table Notes*

[1] This measure was discontinued in Fiscal Year 2025-26 as department recruitment levels remain steady.

[2] The goal of reviewing 85% of EMS recertification applications within 2 business days was not met due to the high number of applications received and limited available staffing to process recertification applications.

[3] The goal of installing 100 lockboxes was not met for Fiscal Year 2025-26 due to a limited number of eligible applicants. Outreach efforts in prior years were very successful due to partnerships with multiple community organizations, Fire Safe Councils and other County departments. Most homes in the district that are eligible for a Knox Box have already received one. Over 755 lockboxes have been installed by County Fire since the inception of the program.

[4] This was a new measure for Fiscal Year 2025-26. The department is leveraging grant funding from the U.S. Department of Homeland Security/Federal Emergency Management Agency to perform retrofits at County Fire Stations by providing defensible space, Zone Zero and ember vents. All work under this grant is expected to be finalized in Fiscal Year 2026-27. As a result, the measure will be discontinued in Fiscal Year 2027–28.

[5] This was a new measure for Fiscal Year 2025-26. The department is leveraging grant funding from the California Governor's Office of Planning and Research to offer no-cost Community Chipping in collaboration with the Fire Safe Council of San Diego County. County Fire's Community Chipping Program provides a place for residents to leave their hazardous vegetation in order to achieve compliance with defensible space standards. This service is especially helpful for low-income seniors and physically disabled individuals who are not able to clear their properties on their own.

[6] The "Response Force" performance measures based on regional categories (Urban, Rural, and Outlying) were discontinued for Fiscal Year 2025-26 due to data system limitations to effectively track response force.

# Budget Changes and Operational Impact: 2025–26 to 2026–27

**Staffing**

No change in staffing

**Expenditures**

Net increase of $13.5 million

- Salaries & Benefits—increase of $0.1 million primarily due to the negotiated labor agreements and a salary adjustment for a dual-filled position, partially offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities.
- Services & Supplies—net increase of $10.3 million.
  - Increase of $4.5 million to maintain the current level of support for the fire and emergency medical services in SDCFPD.
  - Increase of $1.7 million for ambulance services in SDCFPD.
  - Increase of $1.5 million to support CAL FIRE staffing for two water tenders in SDCFPD.
  - Increase of $1.5 million for contracted services for the Community Risk Reduction's Home Hardening and Fire Station Hardening programs.
  - Increase of $0.7 million for helicopter insurance and operational costs.
  - Increase of $0.4 million for ambulance services in County Service Area (CSA) 17.
  - Increase of $0.3 million associated with various Internal Service Fund (ISF) charges and operational costs.
  - Decrease of $0.3 million related to training, printing, and office supplies. This is a budget mitigation to make resources available for core County services. This reduction will have no impact to existing services.
- Other Charges—decrease of $0.2 million due to one-time CSA 69 fund balance transfer to other agencies in prior fiscal year.
- Capital Assets Equipment—increase of $1.9 million for apparatus purchases.
- Operating Transfers Out—increase of $1.4 million to support apparatus purchases.

**Revenues**

Net increase of $13.5 million

- Taxes Current Property—increase of $0.5 million in property tax collections in the SDCFPD.
- Intergovernmental Revenues—net increase of $1.6 million.
  - Increase of $3.4 million for Home Hardening Program related to California Wildfire Mitigation Program grant from California Governor's Office of Emergency Services.
  - Increase of $0.4 million for Fire Station Hardening Program associated with Pre-Disaster Mitigation Grant Program from Department of Homeland Security.
  - Decrease of $2.2 million for Vegetation Management Program related to Community Wildfire Defense Grant, and Community Project Grant from U.S Forest Service.
- Charges For Current Services—increase of $4.2 million due to higher ambulance transport collections, and fees associated with trauma center and base hospital designation.
- Miscellaneous Revenues—increase of $0.7 million associated with the Regional Helicopter Program resulting from a new agreement with San Diego Gas & Electric that will support County Fire's helicopter program.
- Other Financing Sources—increase of $2.4 million due to operating transfer from SDCFPD for one-time purchases of fire apparatus and ambulance.
- Fund Balance Component Decreases—decrease of $32,342. A total of $0.2 million is budgeted to support a portion of departmental costs of the County's existing pension obligation bond (POB) debt. Appropriations in this category are based on the use of restricted General Fund fund balance for POB costs through Fiscal Year 2026-27.
- Use Of Fund Balance—increase of $0.1 million for the purchase of fire apparatuses and ambulances.
- General Purpose Revenue Allocation—increase of $4.0 million to maintain the current level of support for fire and emergency medical services in SDCFPD, to support water tender staffing, prior year salaries and benefits reimbursement from Public Safety, and for negotiated labor agreements partially offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities.

# Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes besides the completion of one-time expenditures.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| San Diego County Fire | 64.00 | 62.00 | 62.00 | | 62.00 |
| **Total** | **64.00** | **62.00** | **62.00** | **-** | **62.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| San Diego County Fire | $87,121,425 | $97,336,694 | $106,205,053 | 9.11% | $103,898,429 |
| San Diego County Fire Protection District | $38,954,168 | $42,525,288 | $46,825,203 | 10.11% | $43,875,203 |
| County Service Areas - Emergency Services | $8,550,000 | $8,550,000 | $8,906,000 | 4.16% | $8,906,000 |
| **Total Expenditures** | **$134,625,593** | **$148,411,982** | **$161,936,256** | **9.11%** | **$156,679,632** |

### Budget by Category of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $12,113,070 | $12,367,160 | $12,493,490 | 1.02% | $12,725,228 |
| Services & Supplies | $108,070,094 | $116,303,638 | $126,609,028 | 8.86% | $128,050,666 |
| Other Charges | $1,502,373 | $1,389,145 | $1,149,145 | -17.28% | $1,149,145 |
| Capital Assets Equipment | $6,629,593 | $3,162,446 | $5,080,000 | 60.64% | $1,100,000 |
| Expenditure Transfer & Reimbursements | -$5,570,000 | -$315,000 | -$315,000 | - | -$315,000 |
| Operating Transfers Out | $11,880,463 | $15,504,593 | $16,919,593 | 9.13% | $13,969,593 |
| **Total Expenditures** | **$134,625,593** | **$148,411,982** | **$161,936,256** | **9.11%** | **$156,679,632** |

### Budget by Category of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $175,239 | $237,858 | $205,516 | -13.60% | - |
| Use of Fund Balance | $1,774,000 | $2,874,000 | $2,950,000 | 2.64% | - |
| Taxes - Current Property | $13,868,000 | $16,160,500 | $16,660,500 | 3.09% | $16,660,500 |
| Taxes - Other Than Current Secured | $2,751,555 | $2,721,555 | $2,761,555 | 1.47% | $2,761,555 |
| License Permits & Franchises | $246,340 | $282,000 | $290,000 | 2.84% | $290,000 |
| Fines, Forfeitures & Penalties | $2,247,000 | $2,243,000 | $2,243,000 | - | $2,243,000 |
| Revenue From Use of Money & Property | $451,000 | $390,000 | $386,000 | -1.03% | $386,000 |
| Intergovernmental Revenues | $3,390,000 | $5,525,800 | $7,120,000 | 28.85% | $7,120,000 |
| Charges for Current Services | $22,464,679 | $22,965,429 | $27,138,744 | 18.17% | $27,138,744 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Miscellaneous Revenues | $419,649 | $419,649 | $1,145,000 | 172.85% | $1,145,000 |
| General Purpose Revenue Allocation | $76,251,083 | $81,505,143 | $85,483,893 | 4.88% | $85,882,785 |
| Other Financing Sources | $10,587,048 | $13,087,048 | $15,552,048 | 18.84% | $13,052,048 |
| **Total Revenues** | **$134,625,593** | **$148,411,982** | **$161,936,256** | **9.11%** | **$156,679,632** |

# HEALTH AND HUMAN SERVICES AGENCY

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# Health and Human Services Agency Summary

## Vision Statement

*A region that is building better health, living safely, and thriving to advance a just, sustainable, and resilient future for all.*



## Mission Statement

*Deliver essential services to support health, safety, and self-sufficiency for all.*

## Agency Description

*The Health and Human Services Agency (HHSA) is an integrated health, housing, and social service organization committed to advancing opportunities for all San Diegans to live well. HHSA directly serves about 1.3 million customers annually, nearly one in every three County residents.*

*HHSA's integrated service delivery network is delivered through five service departments:*

- **Aging & Independence Services (AIS)**—provides assistance, information, referrals, and support to older adults, persons with disabilities, and their families to help them remain safe and independent at home..
- **Child and Family Well-Being (CFWB)**—delivers prevention and protection services through child and family-focused programs.
- **Housing & Community Development Services (HCDS)**—supports the creation and preservation of affordable housing in the region, provides rental assistance for low-income households and other vulnerable populations, delivers supportive services to those at risk of and/or experiencing homelessness, and improves neighborhoods through community development opportunities.
- **Public Health Services (PHS)**—promotes health and wellness, healthy behaviors, and equitable access to quality care; prevents injuries, disease, and disabilities; and protects against public health threats, including respiratory viruses, foodborne outbreaks, environmental hazards, and disasters.
- **Self-Sufficiency Services (SSS)**— provides eligibility determination and case management services for State, federal and local public assistance to over one million residents to help low-income families and their children meet basic needs.

*Effective July 1, 2026, the Behavioral Health Services (BHS) Department has strategically realigned into a standalone organization. This enhanced structure would provide the capacity to integrate emerging federal requirements into the County's planning, ensure cross-departmental coordination, and position the organization to respond effectively to both local priorities and external policy shifts. As a result, Fiscal Year 2026-28, BHS department objectives can be found in the BHS Group narratives.*

*Effective February 20, 2026, HHSA continues to support the County's enterprise initiative to create efficiencies by centralizing Finance, Information Technology, Communications, and Human Resources functions. As these functions transition to countywide service models, HHSA is collaborating closely with central departments to ensure continuity of operations, maintain service quality, and align with standardized processes. This shift allows HHSA to focus more directly on core program delivery and aligns certain staff to broader organizational efforts to create additional efficiencies.*

*In addition to five service departments, HHSA optimizes the use of resources and ensures compliance with federal, State, local, and County requirements through a robust centralized **Administrative Support Division** comprised of an Agency Executive Office, Business Assurance and Compliance, Agency Contract Support, Financial & Support Services Division, Human Resources, Information Technology Services, Department of Strategy and Community Engagement, and Clinical and Safety Net Coordination. In Fiscal Year 2026-27, the Clinical and Safety Net Coordination Division (formerly SDAIM) was shifted from Public Health Services to Administrative Support Division for improved alignment of County services and efficiency in delivering these services.*

*HHSA also actively works with 12 citizen advisory boards and commissions that advise on issues directly related to HHSA programs and policies. With a budget of $2.2 billion derived from federal, state, and local funding, HHSA provides services directly and indirectly through*

*6,754.00 employees (staff years) located across more than 60 facilities, with more than 360 contracted providers, and alongside hundreds of volunteers committed to providing excellent customer service.*

*In Fiscal Year 2026-27, there is continued uncertainty around State and federal funding, which represents approximately 30% of HHSA's budget. Leading up to the release of the recommended budget, federal action was taken to terminate multiple public health funding streams that HHSA relies on to provide preventative health services. These decisions were reversed, but the significant risk of the loss of tens of millions remains. In addition, as a result of House Resolution 1 (H.R. 1), which was signed in July 2025, approximately $5 million was cut from the CalFresh Healthy Living program. Federal actions will continue to be monitored and updates to funding sources and other budgetary adjustments will be made in subsequent budget adjustments as needed.*

## Strategic Framework and Alignment

*In the County's Strategic Framework, Groups and Departments support five Strategic Initiatives: Equity, Sustainability, Community, Empower, and Justice. Audacious Goals assist departments in aligning with and supporting the County's Vision and Mission. In addition, department objectives demonstrate how departments contribute to the larger Audacious Goals. For more information on the new strategic alignment, refer to the Strategic Framework and Alignment section.*

# Health and Human Services Agency Departments

- Administrative Support
- Aging & Independence Services
- Child and Family Well-Being
- Housing & Community Development Services
- Public Health Services
- Self-Sufficiency Services

# Health and Human Services Agency Priorities

HHSA Fiscal Year 2026–27 budget continues to deploy multiple categories of budget mitigation to make resources available to preserve core County services. HHSA is recalibrating department budgets to reallocate discretionary funds by consolidating, restructuring and streamlining operations, reducing service levels, maximizing the use of alternative funding and employing revenue stabilization strategies. HHSA will implement the strategies as noted below to continue to provide core services and meet the needs of the County's most vulnerable residents.

- Consolidate / Restructure & Streamline Operations
    - HHSA continues to pursue operational efficiencies by consolidating, restructuring, and streamlining services, focusing on core priority service areas; the County generally pursues operational efficiencies to reduce ongoing costs. Efforts include reducing and consolidating the facility footprint through a hybrid workforce model, identifying efficiency opportunities through organizational restructure such as merging Public Health Services with Medical Care Services, centralizing administrative functions, partnering with hospitals to share ventilator maintenance costs, reviewing and reducing the fleet, updating IT asset inventories, streamlining records management, and right sizing of services in various programs. HHSA is also continuing its shift toward upstream prevention services for children and families to reduce the need for more costly interventions in the future.
- Service Capacity Reduction
    - HHSA will scale back discretionary and noncritical mandated services as part of a budget recalibration to align resources with service demands for children, families, and older adults. Some reductions may limit capacity to respond to future initiatives.
- Maximize Alternative Funding
    - HHSA continues to seek State and federal grants, partnerships, and other external funding opportunities, and is leveraging a State grant and Medi-Cal billing to deliver community supports and enhanced case management for individuals experiencing homelessness.
- Employ Revenue Stabilization Strategies

- HHSA is leveraging available reserves to stabilize revenues through bridge funding and the County's broader stabilization strategy, including one-time use of Unlocked Reserve investments to protect the safety net in light of H.R. 1. This approach prepares for shifts in CalFresh administrative costs and new eligibility rules affecting CalFresh and Medi-Cal and establishes a one-time revenue stabilization plan to better assess emerging State budget impacts and prevent service reductions for underserved communities.

HHSA remains committed to delivering high-quality services and being responsible stewards of public resources while at the same time supporting the community and working to resolve any disproportionate effects these mitigations may have wherever possible. The priorities described below are just a few examples of how HHSA advances the health, safety, and quality of life of San Diego County residents, particularly those with the greatest need.


Equity

HHSA ensures all residents have equitable access to opportunities to enhance health, safety, housing, and well-being. The expansion of housing opportunities is critical to this effort, especially in light of the increasing cost of living across the region. To address the variety of housing needs people in our region face, HHSA will continue to support a vision of Housing for All and operate dozens of programs that help connect people to opportunities to rent, buy, or stay in their home. Working with regional partners, HHSA will advance new emergency housing options like sleeping cabins for people experiencing homelessness. Hundreds of permanent affordable homes that HHSA provides funding for will open their doors in FY26-27 to give more San Diegans, including seniors, families, and veterans, a safe place to live.


Sustainability

To promote economic sustainability for residents, HHSA prioritizes programs that aim to reduce poverty and support resiliency. Enrolling eligible residents in essential safety net programs such as CalFresh food assistance, Medi-Cal health insurance, and California Work Opportunity and Responsibility to Kids (CalWORKs) cash assistance in a timely manner, is just one example. These services will be especially important in FY26-27 as State and federal eligibility rules for CalFresh and Medi-Cal change as a result of H.R. 1. To promote environmental sustainability, each HHSA department follows a specific Sustainability Plan involving efforts like offering more services over the phone and online to reduce the need for employees and the public to travel. Financially as an organization, HHSA continues to align available resources from local, State, and federal sources to sustain core functions that treat, assist, and protect the community.


Community

HHSA prioritizes the community by creating meaningful engagement opportunities, building partnerships, and providing services that are responsive to community needs. A priority in Fiscal Year 2026-27 is the re-imagining of the San Pasqual Academy to provide the greatest benefit to families in the region. Robust engagement efforts to hear the community's voice about the future of the academy started in Fiscal Year 2025-26 and will inform next steps. HHSA will also continue to operate Live Well Centers as one-stop shops for dozens of services and bring the Live Well on Wheels Mobile Office to hundreds of events annually across the region. To gauge customer satisfaction and ensure service delivery meets the needs of the community, HHSA will expand the collection of the HEART Customer Satisfaction Surveys and maintain an average score of at least 4 out of 5. HHSA will also strengthen partnerships with trusted community-based organizations to continue growing awareness and access to safety net programs in underrepresented communities. These efforts will leverage the resources of more than 600 recognized Live Well San Diego partners.


Empower

HHSA is committed to engaging employees so they feel valued, have a sense of belonging, and are motivated to work together toward a common vision. Through HHSA's training and development arm, The Knowledge Center, employees are offered continuous training and professional development opportunities. While many HHSA services are governed by State and federal policies, HHSA strives to innovate continually and engage with employees to implement new and best practices. HHSA will continue to expand communication and engagement with employees, advisory boards, and the public to be transparent about services, decision-making, and outcomes. This includes public dashboards that provide up-to-date information on efforts to address housing, homelessness, and the Tijuana River Valley sewage crisis. With the rest of the County enterprise, HHSA also continues to actively engage in Justice, Equity, Diversity, and Inclusion initiatives that benefit our employees and the people we serve.

Justice

HHSA prioritizes systems that are fair and equitable in the investigation of abuse and neglect. One example is the timely investigation of reported cases of elder and vulnerable adult abuse through Adult Protective Services. The HHSA Child and Family Well-Being department continues to transform the County's child protection and foster care system into a child well-being system focused on supporting families before foster care becomes a necessary intervention for keeping children safe. HHSA also partners to create inclusive opportunities for justice-involved individuals to improve access to care and social services.

For additional information on HHSA programs, refer to the website:

- www.SanDiegoCounty.gov/HHSA

For additional information about *Live Well San Diego*, go to:

- www.LiveWellSD.org

# Budget Changes and Operational Impact: 2025–26 to 2026–27

## Overview

A net decrease of $1.3 billion or 36.3% from the Fiscal Year 2025–26 Adopted Budget. If compared to budget in Fiscal Year 2025-26 without including Behavioral Health Services in order to have a consistent year-over-year view of changes, there would be a net decrease of $17.0 million.

Over the last few years, HHSA has faced continued budgetary challenges with Realignment revenue driven by sales tax not keeping pace with overall escalating costs, with continued challenges as we face a projected State budget deficit and financial risks at the federal level. Additionally, there is continued uncertainty around State and federal funding, which represents approximately 30% of HHSA's budget. This includes risks tied to reversed federal action taken to terminate multiple public health funding streams that HHSA relies on to provide preventative health services and budgetary pressures tied to the implementation of H.R. 1 adding cost pressures related to CalFresh and Medi-Cal programs. Federal actions will continue to be monitored and updates to funding sources and other budgetary adjustments will be made in subsequent budget adjustments as needed. The County also continues to advocate at the State and federal levels for increased funding to support these efforts.

With these conditions remaining, the proposed HHSA Fiscal Year 2026–27 budget continues to deploy multiple categories of budget mitigations to make resources available to preserve core County services and prioritize operational efficiencies that improve service delivery with minimal impact to clients. This includes consolidating, restructuring and streamlining operations, reducing capacity to align with core services and State/federal mandates, maximizing the use of alternative funding and employing revenue stabilization strategies. HHSA is recalibrating departmental budgets to better align service demands and available resources for children, families and our aging population. This alignment strengthens our ability to continue serving as the safety net—working in partnership with community-based organizations and other local resources. The budget reflects mitigations that allow for reallocation of discretionary funds for core services by consolidating, restructuring and streamlining operations. Examples of this include reduction based on the consolidation of facilities use through a hybrid workforce model and structural reorganization such as merging Public Health Services with Medical Care Services and centralizing administrative functions. Additionally, mitigations include maximizing the use of alternative funding. This includes leveraging a State grant and Med-Cal billing to provide community supports and enhanced case management for people experiencing homelessness.

Furthermore, HHSA is also leveraging available reserves to stabilize revenues through bridge funding and the County's broader stabilization strategy, including one-time use of Unlocked Reserve investments to protect the safety net in light of H.R. 1. This approach prepares for shifts in CalFresh administrative costs and new eligibility rules affecting CalFresh and Medi-Cal, and establishes a one-time revenue stabilization plan to better assess emerging State budget impacts and prevent service reductions for underserved communities.

Lastly, the budget also reflects the reduction of appropriations and staffing tied to the realignment of Behavioral Health Services (BHS) Department as a standalone organization. This includes the reduction of $1.3 billion in appropriations, and 1,332.50 staff years.

## Staffing

Net decrease of 1,321.50 staff years (net increase of 11.00 years if comparing year-over-year without including Behavioral Health Services) while maintaining key mandated services, aligning service levels to ensure state requirements are achieved and transfer and consolidation efforts:

- Decrease of 1,368.50 staff years due to the transfer to BHS, which includes the original 1332.50 staff years from when BHS was part of HHSA and the additional transfer of 36.00 staff years from Administrative Support to provide financial and operational services.
- Decrease of 65.00 staff years due to alignment of resources with funding streams within discretionary programs, resulting in better staffing alignment, improved operational efficiencies, a focus on core functions, and alignment with anticipated funding allocations and community need in the Multipurpose Senior Services Program (MSSP).
    - Decrease of 32.00 staff years in Child and Family Well-Being.
    - Decrease of 20.00 staff in Administrative Support.
    - Decrease of 8.00 staff years in Aging &Independence Services.
    - Decrease of 3.00 staff years in Housing and Community Development Services.
    - Decrease of 2.00 staff years in Public Health Services.
- Decrease of 10.00 staff years transferred to Finance and General Government Group (FG3). Effective February 20, 2026, the FG3 continues to lead the County's enterprise initiative to create efficiencies by centralizing Finance, Information Technology, Communications and Human Resources functions.
- Increase of 122.00 staff years to maintain timely, effective and efficient delivery of essential safety-net services and respond to House Resolution 1 (H.R. 1) policy impacts.

## Expenditures

Net decrease of $1.3 billion. If compared to its budget in 2025-26 without including Behavioral Health Services in order to have a consistent year-over-year view of changes, theree would be a net decrease of  $17.0 million.

- Salaries & Benefits—net decrease of $222.1 million.
    - Decrease of $222.6 million tied to BHS transfer.
    - Decrease of $9.5 million is reduction of 65.00 staff years due to alignment of resources with fundingstreams within discretionary programs as mentioned above.
    - Decrease of $2.5 million due to the transfer of 10.00 staff years to FG3, as described above.
    - Increase of $11.1 million tied to 122.00 new staff years to support safety-net services and respond to H.R. 1 policy impacts as mentioned above.
    - Net increase of $1.4 million primarily due to the negotiated labor agreements, partially offset by a reduction in Countywide retirement contribution rates from the payoff liabilities and salary adjustments to reflect normal staff turnover.
- Services & Supplies—net decrease of $1.1 billion.
    - Decrease of $1.1 billion tied to BHS transfer.
    - Decrease of $15.2 million for No Place Like Home due to the grant being fully utilized and no more projects planned.
    - Decrease of $12.7 million tied to the completion of COVID related activities such as temporary contracted help for disease response activities, laboratory and clinical equipment and supplies, and outreach and educational contracted services supported by the Epidemiology & Laboratory Capacity Enhancing Detection and Epidemiology & Laboratory Capacity Enhancing Detection Expansion, and Epidemiology & Laboratory Capacity Infection Prevention Control grants.
    - Decrease of $10.6 million tied to prior year one-time allocation in Hotel/Motel Vouchers and Case Management. Funds carried over from the prior year will be available to continue to be spent in the budget year.
    - Decrease of $9.8 million due to completion of prior year one-time BHS Roadmap project.
    - Net decrease of $7.7 million tied to Refugee Support Services, including Ukrainian and Afghan Refugees primarily tied to the conclusion of prior year one-time allocation. Ukrainian Refugee Funded programs provide resettlement and housing assistance services to individuals displaced due to the war in Ukraine.
    - Net decrease of $5.4 million in public liability, property, cyber liability insurance, and facility ISF costs, including a $1.6 million Facilities Footprint reduction to better align spending with County priorities.
    - Net decrease of $4.0 million primarily to recalibrate spending as needed, aligning resources with County priorities. The decrease in Services & Supplies results in the following impacts:
        - Decrease of $2.0 million due to reduced COVID surge response efforts and related inventory of supplies on hand.
        - Decrease of $1.5 million in Community Services for Families (CSF), which funds prevention and reunification services for families, due to right sizing the contract based on actual use and contractor capacity, reducing harder to staff clinical services while keeping core services intact.
        -

    - Decrease of $0.2 million due to transferring possession and maintenance of a portion of ventilators on hand to local hospitals to support service-location capacity.
    - Decrease of $0.2 million in the elimination of the Alzheimer's clinical roundtable supporting dementia screening, as well as reductions to Project Care, Virtual Reality Training and right-sizing of Cool Zone operations.
    - Decrease of $0.1 million primarily associated with the Options for Recovery program, which provides training and medical education to families, by leveraging existing resources.
- Decrease of $3.9 million associated with prior year one-time Encampment Resolution Program funding in the San Diego Riverbed and Plaza Bonita areas that provide services to address. immediate needs of those experiencing homelessness. Funds carried over from the prior year will be available to continue to be spent in the budget year.
- Decrease of $3.2 million due to the conclusion of the CalFresh Healthy Living Supplemental Nutrition Assistance Program Education (SNAP-Ed) funding.
- Decrease of $2.9 million associated with prior year one-time Public Housing Physical Needs Assessment (PHPNA).
- Decrease of $2.8 million associated with the Home Safe program which provides short-term housing stabilization services based on available funding from the California Department of Social Services (CDSS) Home Safe grant.
- Net decrease of $2.3 million in Compassionate Housing Solutions due to contract right-sizing of Bancroft Safe parking contract and prior year one-time allocation tied to Grantville Safe parking. Funds carried over from the prior year through available General Purpose Revenue under the ARPA framework will remain available for use in the budget year.
- Decrease of $1.5 million resulting from the completion of the California Department of Aging (CDA) American Rescue Plan Act programs.
- Decrease of $1.5 million associated with the Community Care Coordination Straight to Home (C3STH) program ending and transitioning to other Community Care Coordination programs.
- Decrease of $1.5 million tied to the ending of Immunization Local Assistance Grant that supported locally expanded vaccination events at a variety of community partners locations throughout the county. Funds carried over from the prior year will be available to continue to be spent in the following budget year.
- Decrease of $1.0 million tied to prior year one-time Inclement Weather Program. Funds carried over from the prior year through available General Purpose Revenue under the ARPA framework will remain available for use in the budget year.
- Decrease of $0.9 million due to the removal of prior-year one-time information technology system upgrades and software needed to support County Technology Office mandates related to customer relationship management (CRM) applications.
- Decrease of $0.8 million primarily due to completion of prior one-time vaccination contract.
- Decrease of $0.8 million due to the completion of prior-year one-time allocations for the Modernization of the Older Californians Act (MOCA).
- Decrease of $0.6 million tied to prior year one-time allocation to the Domestic Violence Shelter program. Funds carried over from the prior year will be available to continue to be spent in the budget year.
- Decrease of $0.5 million tied to prior year one-time Specialized Funding for Imminent Needs Program.
- Decrease of $0.3 million tied to prior year one-time allocation to the Tenant Legal Services program.
- Decrease of $0.2 million due to the completion of the California Department of Public Health (CDPH) Healthy Brain Initiative grant.
- Decrease of $0.1 million mainly in annual license for retired PolicyTech software.
- Increase of $16.6 million in Cost Applied Internal Agreement to reflect eligible costs supported by Tobacco Settlement funding transferred from BHS.
- Increase of $16.2 million for the County's In-Home Supportive Services (IHSS) Maintenance of Effort (MOE) which includes $11.7 million adjustment associated with an approved wage increase for IHSS Caregivers resulting from labor negotiations with the United Domestic Workers and $4.5 million to cover the annual statutory 4% increase in the County's share of program costs.
- Increase of $10.0 million reflects the transfer of prior year Tobacco Securitization funds from BHS to continue supporting public behavioral health workforce development costs.
- Increase of $3.4 million for a new round of State funding to continue programs that prevent homelessness and support young adults ages 18 to 24 in securing and maintaining stable housing through housing navigation and enhanced services.
- Increase of $2.7 million in contracted services for the San Diego Veterans Independence Service at Any Age (SD-VISA) program will expand participation from 90 to 120 veterans and raise per-client funding to support veteran-directed spending decisions, guided by Options Counselors to promote independent, community-based living.
- Increase of $2.4 million in Cost Applied Internal Agreement to reflect eligible HHSA activities costs resulting from the FG3 centralization.
- Increase of $2.3 million for contracted information and legal advocacy services due to annual cost-of-living adjustments.
- Net increase of $2.1 million primarily tied to start-up costs associated with the Electronic Health record and data systems integration.

- Increase of $1.9 million for the continuation of the Family Connection Hub to address anticipated increases in referrals and service demands, as failure to expand prevention-focused supports may increase the likelihood of youth entering foster care and require coordinated support across county systems.
- Net increase of $1.9 million in various Self-Sufficiency Services contracted services mainly in CalWORKs Family Stabilization and Expanded Subsidized Employment and Child Care Program Stage One to align with projected allocated State funding.
- Increase of $1.5 million in contracted services to address the increased demand for meals in the California Department of Aging (CDA) Older Californians Nutrition Program, helping reduce waitlists for meal delivery and maintain current service levels, ensuring vulnerable older adults receive essential nutritional support.
- Increase of $1.5 million for IT projects which include technology initiatives, operational support, migration of data centers to cloud providers and compliance-driven requirements necessary to sustain and modernize the organization's digital environment.
- Increase of $1.0 million in operating costs tied to new staff years to maintain timely, effective and efficient delivery of essential safety-net services and respond to H.R. 1 policy impacts.
- Increase of $1.0 million in contracted services to support the reestablishment of the No Cost Senior Transportation Program on a limited-term basis.
- Increase of $0.8 million for the Landlord Incentive program (LIP) funded through SB105. The program provides participants with assistance with their security deposit, utility allowance, and application fee, including monetary incentives for landlords.
- Increase of $0.8 million tied to various operating costs including courier services for specimen transportation, ServiceNow licenses, cloud hosting for the retail pharmacy system, and increased costs for medicine and outside laboratory services.
- Increase of $0.7 million due to Tijuana River Valley (TJRV) Sewage Crisis contract with SDHC in support of improving health conditions in the communities most acutely affected by these circumstances.
- Increase of $0.5 million in the Board-mandated CalWORKs Home Visiting Program underscoring its priority and the County's commitment to supporting families through evidence-based home visiting services.
- Increase of $0.5 million for Housing and Disability Advocacy Program (HDAP) tied to multi-year allocation from the State to provide individuals who are disabled and at-risk of experiencing homelessness with outreach, case management, housing subsidies, and benefits advocacy while they are seeking financial benefits from the Social Security administration.
- Increase of $0.4 million associated with the Bringing Families Home Program which supports families engaged with the child welfare system who are currently experiencing homelessness or are at imminent risk of losing housing.
- Net increase of $0.3 million in Complex Care services to support the Children's Crisis Continuum Pilot Program (CCCPP) which provides therapeutic interventions, specialized programming, and short-term crisis stabilization that will effectively transition the foster youth to the appropriate treatment between placement settings and health care programs.
- Increase of $0.3 million associated with the Health Career Connection Grant to promote Health and Human Services (HHS) career pathways and enhancing regional coordination and academic-practice alignment with Live Well Center for Innovation and Leadership (LWCIL).
- Increase of $0.2 million to support efforts to strengthen In-Home Supportive Services (IHSS) background checks and fraud investigation, funded through transfers from the IHSS Public Authority.
- Increase of $0.2 million tied to Tuberculosis (TBPC) housing and medication costs supporting treatment for individuals to remain in care and successfully complete pharmacological treatment through to completion.
- Increase of $0.2 million tied to additional invoicing fees associated with Medi-Cal Administrative Activities funding.
- Increase of $0.2 million in County Counsel costs to align with anticipated expenditures.
- Increase of $0.1 million associated with the Community Response Guide which provides mandated reporters with information on community resources.
- Increase of $0.1 million tied to the Motivational Interviewing (MI) training and fidelity monitoring to maintain compliance with federal requirements and San Diego's Comprehensive Prevention Plan and support high fidelity services for families with needs related to parenting, mental health, and substance use.
- Increase of $0.1 million for ongoing costs related to the new and enhanced Rental Assistance case management system.
- Increase of $0.1 million driven by rising subscription cost for the Contract Administration Management System and the replacement of the Privacy Incident Reporting Database, which is no longer supported.

- Other Charges—net decrease of $1.1 million.
  - Net decrease of $1.9 million in various benefit payments administered by Self-Sufficiency Services including CalWORKs and CalWORKs Welfare to Work to align with current expenditures, partially offset by increases in General Relief and Expanded Subsidized Employment with increased costs primarily tied to State mandated grant increases and caseload trends.
  - Decrease of $1.5 million tied to BHS transfer.
  - Net increase of $1.9 million in benefit payments administered by Child and Family Well-Being increases to align with caseloads trends and increased grant amount in Adoptions and Foster Care, partially offset by a decrease in Approved Relative Caregiver (ARC) to align with caseload trends.

  - Net increase of $0.3 million primarily tied to costs associated with supporting the Regional Health Information Exchange.
  - Increase of $0.1 million in Support & Care of Persons related to Adult Protective Services (APS) Home Safe purchases of essential items and services that support housing stability and reduce the risk of homelessness.
- Capital Assets Equipment—decrease of $1.3 million.
  - Net decrease of $1.1 million primarily tied to one-time projects supported by the Epidemiology & Laboratory Capacity Enhancing Detection Expansion grant ending June 30, 2026.
  - Decrease of $0.2 million tied to BHS transfer.
- Expenditure Transfer & Reimbursements—decrease of $15.9 million. Since this is a transfer of expenditures, it has a net effect of a $15.9 million increase in appropriations.
  - Decrease of $16.0 million tied to BHS transfer.
  - Net increase of $0.1 million tied to expense transfer to the Department of Public Works for water testing.
- Operating Transfers Out—net increase $7.9 million.
  - Increase of $9.0 million to align IHSS provider health benefit contribution costs as reflected in the IHSS Public Authority with caseload growth and labor negotiations with the United Domestic Workers, and increased operational needs, partially offset by background check and fraud investigation costs.
  - Decrease of $1.1 million tied to BHS transfer.

## Revenues

Net decrease of $1.3 billion. If compared to its budget in 2025-26 without including Behavioral Health Services in order to have a consistent year-over-year view of changes, theree would be a net decrease of  $17.0 million.

- Licenses Permits & Franchises—no net change.
- Fines, Forfeitures & Penalties—increase of $0.1 million due to higher handicap violation fees received to support the Linkages program.
- Revenue From Use of Money & Property—increase of $0.4 million for the Public Administrator and Public Guardian, reflecting anticipated Investment Earnings from Deposits held in the San Diego County Investment Pool.
- Intergovernmental Revenues—Net decrease of $1.2 billion.
  - Decrease of $1.1 billion tied to BHS transfer.
  - Decrease of $20.6 million associated with the conclusion of one-time Epidemiology & Laboratory Capacity grant funding tied to the completion of COVID-related activities.
  - Decrease of $20.0 million due to the conclusion of American Rescue Plan Act (ARPA) funding for the Homeless Services component of the ARPA Framework.
  - Decrease of $15.2 million in No Place Like Home grant noted above.
  - Net decrease of $8.7 million in State and federal funding in Refugee Support Services, including support for Ukrainian and Afghan Refugees primarily tied to the conclusion of prior year one-time allocation.
  - Decrease of $5.8 million tied to Immunizations Local Assistance Grant ending and future rounds for this program paused which previously supported the programs noted above.
  - Decrease of $5.7 million in State revenue for EBT Skimming tied to projected expenditures.
  - Net decrease of $5.6 million in social services State and federal revenues to align with anticipated reductions in CalFresh federal administrative revenues funding tied to HR1 policy impact, partially offset by increases in social services revenues supporting staffing and other operating costs.
  - Decrease of $5.6 million resulting from the cancellation of the CalFresh Healthy Living grant, ending ongoing support and reducing educational efforts that helped individuals connect to available public health resources.
  - Decrease of $5.3 million in prior year one-time Encampment Resolution funding for Riverbed and Plaza Bonita as noted above.
  - Decrease of $2.6 million due to the completion of one-time CDA American Rescue Plan Act and MOCA Supportive Services funding.
  - Decrease of $1.9 million associated with the Home Safe program which provides short-term housing stabilization services based on available funding from the California Department of Social Services (CDSS) Home Safe grant.
  - Decrease of $1.4 million in realignment revenue based on projected statewide sales tax receipts and vehicle license fees that are dedicated to costs in Health and Human Services programs and a reduction tied to prior year one-time funding for EHR.
  - Decrease of $1.4 million in Medi-cal Administrative Activities (MAA) and Targeted Case Management (TCM) primarily tied to completion of prior year one-time vaccination contract.
  - Decrease of $1.2 million due to the DHCS Wraparound Services grant ending.
  - Net decrease of $0.8 million in federal and State assistance payments revenues to align with service needs.
  - Decrease of $0.7 million in CDA State and federal revenue funding associated with the reduction of staffing in MSSP.
  - Decrease of $0.6 million tied to prior year one-time federal HUD allocation for Grantville Safe parking as noted above.
  - Decrease of $0.4 million due to the completion of the CDPH Healthy Brain Initiative grant.

  - Decrease of $0.2 million for Cal Community Connect Grant to align with anticipated expenditures.
  - Decrease of $0.2 million in Housing Authority revenue tied to one-time funding of temporary staffing cost.
  - Net increase of $11.1 million primarily in Public Health Infrastructure Grant (PHIG) revenue, to sustain staffing and related supply needs.
  - Net increase of $8.5 million in IHSS federal and State revenue primarily reflecting higher health benefit contributions due to caseload growth, an increased Public Authority administration allocation, and higher IHSS Public Authority operating costs.
  - Increase of $3.4 million in State revenue for the Transitional Housing Program Plus to fund housing navigator, enhanced supportive services and higher housing rates.
  - Increase of $2.9 million in Homeless Housing Assistance and Prevention (HHAP) revenue to partially support Regional Homeless Assistance Program (RHAP) previously funded by one-time ARPA funding offset by the ending of C3STH as noted above.
  - Increase of $2.2 million in PATH CITED Round 4 IGT funding to support the implementation of Cal-AIM.
  - Increase of $1.6 million in Family First Prevention Services Act (FFPSA) funding tied to the continuation of the Family Connection Hub funding and the Home Visiting Program funding as mentioned above.
  - Increase of $1.5 million in Medi-Cal Administrative Activities (MAA) revenue due to additional revenue from the program.
  - Increase of $1.5 million in MOCA nutrition to address the increased demand for meals in the California Department of Aging (CDA) Older Californians Nutrition Program.
  - Increase of $0.8 million in SB105 funding to support LIP noted above.
  - Increase of $0.5 million in HDAP to align with the multi-year allocation from the State.
  - Increase of $0.3 million in Health Career Connection Grant to support increase in HHS and LWCIL noted above.
  - Net increase of $0.3 million in Complex Care funding to support the Children's Crisis Continuum Pilot Program (CCCPP).
  - Increase of $0.3 million reflecting an updated allocation for the Bringing Families Home Program.
  - Increase of $0.2 million in Housing and Disability Advocacy Program revenue and Community Services Block Grant revenue funding the increased costs for contracted legal advocacy services noted above.
- Charges For Current Services—decrease of $75.0 million.
  - Decrease of $74.8 million tied to BHS transfer.
  - Decrease of $0.1 million primarily tied to the forecasted Coast2Coast revenue discount prescription card program.
  - Net decrease of $0.1 million tied to a decrease of $0.2 million due to a reduction in birth and death certificate sales partially offset by an increase of $0.1 million associated with increased fee revenue in the Public Health Laboratory.
- Miscellaneous Revenue—net decrease of $4.7 million.
  - Decrease of $8.7 million tied to BHS transfer.
  - Decrease of $0.2 million mainly tied to the elimination of IHSS Public Authority Back Up Provider System allocation
  - Increase of $2.8 million for the SD-VISA program, supporting an increase in client participation from 90 to 120 clients and increased individual client allocations.
  - Increase of $1.1 million primarily associated with overall alignment with existing Opioid Settlement Funds framework activities and support services and training related to opioid remediation and newly funded service to support foster youth and caregivers impacted at Polinsky Children's Center.
  - Increase of $0.3 million tied to Health Career Connection Grant.
- Other Financing Sources—decrease of $1.1 million tied to BHS transfer.
- Fund Balance Component Decreases—decrease of $10.9 million.
  - Decrease of $9.2 million tied to BHS transfer.
  - Decrease of $0.8 million in Restricted for Pension Stabilization.
  - Decrease of $0.6 million one-time allocation for the Domestic Violence Shelter Based Program.
  - Decrease of $0.3 million for Tenant Legal Services to support one-time capacity for legal services for tenants facing eviction including counseling, outreach, and prevention activities.
- Use of Fund Balance— A total of $52.2 million is budgeted.
  - $32.5 million is budgeted for the Securitized Tobacco Settlement Special Revenue Fund under Administrative Support to support health-related services.
  - $23.7 million from Unlocked reserves is budgeted associated with the result of H.R.1 policy impacts as noted above.
- General Purpose Revenue Allocation—net decrease of $18.6 million.
  - Decrease of $32.6 million tied to BHS transfer.
  - Decrease of $12.2 million associated with recalibrating  spending and aligning resources with County priorities.
  - Decrease of $2.9 million one-time associated with prior year one-time Public Housing Physical Needs Asssessment (PHPNA).
  - Increase of $16.2 million to support the IHSS MOE which includes $11.7 million associated with an approved wage increase for IHSS Individual Providers resulting from labor negotiations with the United Domestic Workers and $4.5 million to cover the annual statutory 4% increase in the County’s share of program costs.

- Increase of $4.2 million supporting increased costs and caseload trends in the General Relief program.
- Increase of $2.8 million to back-fill the use of one-time realignment used as a bridge strategy to support Foster Care and Adoptions benefit payments in the Fiscal Year 2025-26 budget.
- Net increase of $2.8 million to align with anticipated needs in Salaries & Benefits and Services & Supplies noted above.
- Increase of $1.9 million to support the increase in costs for Home Visiting, Family Connection Hub, Community Response Guide and Motivational Interviewing, as noted above.
- Increase of $1.0 million to support the reestablishment of the No Cost Senior Transportation Program on a limited-term basis.
- Increase of $0.1 million is associated with the new and enhanced Rental Assistance case management system.
- Increase of $0.1 million tied to IHSS Public Authority increased operational needs.

## Budget Changes and Operational Impact: 2026–27 to 2027-28

Net decrease of $35.8 million is primarily in Services & Supplies tied to a reduction of $52.4 million to reflect an anticipated overall gap in Fiscal Year 2027–28 for House Resolution 1 related impacts being bridged with one-time funds in the current year and for projected completion of various projects supported with one-time funds, partially offset by $10.1 million tied to the anticipated increase in IHSS MOE and $3.9 million in Other Charges primarily tied to increases in anticipated General Relief assistance benefit payments. The overall anticipated budget gap of $52.4 million is being driven by Realignment revenue based on sales tax receipts not keeping pace with overall increasing costs and demand for services. Planning will continue at the Enterprise level over multiple years to address the gap. Various mitigations include alignment of service levels that minimizes community impacts to the greatest extent possible.

## Group Staffing by Department

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Self-Sufficiency Services | 2,846.00 | 2,750.00 | 2,872.00 | 4.4 | 2,872.00 |
| Aging & Independence Services | 654.00 | 651.00 | 643.00 | (1.2) | 643.00 |
| Behavorial Health Services | 1,332.50 | 1,332.50 | - | (100.0) | - |
| Child and Family Well-Being | 1,672.00 | 1,661.00 | 1,638.00 | (1.4) | 1,638.00 |
| Public Health Services | 775.00 | 981.00 | 950.00 | (3.2) | 950.00 |
| Medical Care Services Department | 216.00 | - | - | - | - |
| Administrative Suppprt | 430.00 | 456.00 | 409.00 | (10.3) | 409.00 |
| Housing & Community Development Services | 158.00 | 244.00 | 242.00 | (0.8) | 242.00 |
| Homeless Solutions and Equitable Communities | 160.00 | - | - | - | - |
| **Total** | **8,243.50** | **8,075.50** | **6,754.00** | **(16.4)** | **6,754.00** |

### Expenditures by Fund Name

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund | $3,421,159,454 | $3,477,473,591 | $2,204,299,642 | -36.61% | $2,178,094,147 |
| Co Successor Housing Agy Gillespie Housing | $25,000 | $25,000 | $25,000 | - | $25,000 |
| Co Successor Housing Agy USDRIP Housing | $3,500 | $3,500 | $3,500 | - | $3,500 |
| Tobacco Securitization Special Revenue | $25,514,624 | $35,514,624 | $34,435,748 | -3.04% | $24,435,748 |
| **Total Expenditures** | **$3,446,702,578** | **$3,513,016,715** | **$2,238,763,890** | **-36.27%** | **$2,202,558,395** |

### Group Expenditures by Department

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Administrative Support | $198,926,748 | $210,740,215 | $219,042,053 | 3.94% | $148,305,337 |
| Public Health Services | $236,791,482 | $267,270,215 | $235,571,918 | -11.86% | $233,760,850 |
| Behavioral Health Services | $1,156,628,861 | $1,257,218,598 | - | -100.00% | - |
| Aging & Independence Services | $304,806,525 | $312,186,589 | $337,068,367 | 7.97% | $355,332,624 |
| Child and Family Well-Being | $479,010,650 | $489,079,178 | $501,949,109 | 2.63% | $505,783,865 |
| Medical Care Services Department | $55,000,096 | - | - | - | - |
| Self-Sufficiency Services | $812,153,773 | $843,524,725 | $851,985,886 | 1.00% | $869,735,887 |
| Housing & Community Development Services | $90,946,535 | $132,997,195 | $93,146,557 | -29.96% | $89,639,832 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Homeless Solutions and Equitable Communities | $112,437,908 | - | - | - | - |
| **Total Expenditures** | **$3,446,702,578** | **$3,513,016,715** | **$2,238,763,890** | **-36.27%** | **$2,202,558,395** |

## Expenditures by Object Summary

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $1,141,094,891 | $1,170,235,837 | $948,098,953 | -18.98% | $982,786,463 |
| Services & Supplies | $1,731,492,985 | $1,732,902,957 | $659,354,724 | -61.95% | $590,291,132 |
| Other Charges | $511,184,856 | $533,657,012 | $532,579,349 | -0.20% | $536,481,231 |
| Capital Assets Equipment | $13,876,232 | $1,922,000 | $645,736 | -66.40% | $131,000 |
| Expenditure Transfer & Reimbursements | -$29,430,947 | -$16,078,230 | -$225,525 | -98.60% | -$225,525 |
| Operating Transfers Out | $78,484,561 | $90,377,139 | $98,310,653 | 8.78% | $93,094,094 |
| **Total Expenditures** | **$3,446,702,578** | **$3,513,016,715** | **$2,238,763,890** | **-36.27%** | **$2,202,558,395** |

## Revenues by Department - U

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Administrative Support | $198,926,748 | $210,740,215 | $219,042,053 | 3.94% | $148,305,337 |
| Public Health Services | $236,791,482 | $267,270,215 | $235,571,918 | -11.86% | $233,760,850 |
| Behavioral Health Services | $1,156,628,861 | $1,257,218,598 | - | -100.00% | - |
| Aging & Independence Services | $304,806,525 | $312,186,589 | $337,068,367 | 7.97% | $355,332,624 |
| Child and Family Well-Being | $479,010,650 | $489,079,178 | $501,949,109 | 2.63% | $505,783,865 |
| Medical Care Services Department | $55,000,096 | - | - | - | - |
| Self-Sufficiency Services | $812,153,773 | $843,524,725 | $851,985,886 | 1.00% | $869,735,887 |
| Housing & Community Development Services | $90,946,535 | $132,997,195 | $93,146,557 | -29.96% | $89,639,832 |
| Homeless Solutions and Equitable Communities | $112,437,908 | - | - | - | - |
| **Total Revenues** | **$3,446,702,578** | **$3,513,016,715** | **$2,238,763,890** | **-36.27%** | **$2,202,558,395** |

## Revenues by Object Summary

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $27,370,714 | $12,470,714 | $1,604,434 | -87.13% | - |
| Use of Fund Balance | $34,906,688 | $33,616,688 | $56,237,812 | 67.29% | $22,535,748 |
| License Permits & Franchises | $791,772 | $791,772 | $791,772 | - | $791,772 |
| Fines, Forfeitures & Penalties | $3,260,721 | $3,460,721 | $3,573,946 | 3.27% | $3,573,946 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Revenue From Use of Money & Property | $2,919,407 | $2,919,407 | $3,319,407 | 13.70% | $3,319,407 |
| Intergovernmental Revenues | $2,954,366,024 | $2,973,857,561 | $1,786,680,617 | -39.92% | $1,779,094,212 |
| Charges for Current Services | $104,486,965 | $106,315,196 | $31,267,371 | -70.59% | $30,694,171 |
| Miscellaneous Revenues | $56,161,101 | $23,298,906 | $18,627,457 | -20.05% | $18,335,668 |
| General Purpose Revenue Allocation | $237,124,562 | $320,971,126 | $302,425,326 | -5.78% | $319,977,723 |
| Other Financing Sources | $25,314,624 | $35,314,624 | $34,235,748 | -3.06% | $24,235,748 |
| **Total Revenues** | **$3,446,702,578** | **$3,513,016,715** | **$2,238,763,890** | **-36.27%** | **$2,202,558,395** |


COUNTY OF SAN DIEGO

# Administrative Support

## Mission Statement

*Deliver essential services to support health, safety, and self-sufficiency for all.*




## Department Description

*Administrative Support includes multiple divisions that work together to ensure HHSA services are delivered in a professional, cost-effective, efficient, and cohesive manner while focusing on exceptional customer service. These divisions also liaise with many County departments to enhance communication, leverage best practices, and ensure compliance and ethical standards are met. The primary services provided by each division include:*

- **Agency Executive Office**—guides the HHSA enterprise to meet the needs of individuals, families, and communities by setting a vision, aligning HHSA goals and initiatives with County priorities, through the Agency Promise, facilitating collaboration with internal and external partners, and continually upholding excellence in all business operations.
- **Business Assurance and Compliance**—provides consultancy and training services to HHSA departments; promotes compliance with privacy and information security regulations and policies, adherence to high ethical standards, monitors outcomes and quality assurance of provided services, determines process improvements to gain procedural efficiencies; proactively identifies and addresses risk concerns; and investigates claims of fraud, waste, and abuse.
- **Agency Contract Support**—performs financial and contract administration reviews for compliance with federal, State, and local funding requirements; and identifies best practices to promote continuous improvement in procurement and contract administration to support fiscal stability, solvency, and organizational excellence.
- **Financial & Support Services Division**—provides efficient use of resources, financial planning, forecasting, and claiming for fiscal stability and facility management.
- **Human Resources**—recruit and retain a skilled, adaptable, and diverse HHSA workforce that delivers superior services.
- **Information Technology Services**—promotes and supports operational excellence through the effective use of technology aligned with the County's Information Technology Strategy.
- **Department of Strategy and Community Engagement**—supports HHSA's priorities and the regional Live Well San Diego vision by integrating strategic planning, communications, data analytics, and community and partner engagement, as well as overseeing anti-poverty initiatives through the Community Action Partnership (CAP), ensuring all San Diegans have opportunities to thrive.
- **Clinical and Safety Net Coordination (formerly SDAIM) —** collaborates with health plans, hospitals, providers, community groups, consumers, advocates, and County departments to identify and address community needs, ensuring equitable access to quality health and social services for Medi-Cal members.
- **Tobacco Settlement Funds**—supports Board Policy E-14, Expenditure of Tobacco Settlement Revenue in San Diego County, a comprehensive tobacco control strategy to build better health through prevention and health promotion activities that encourage a tobacco-free lifestyle.

In Fiscal Year 2026-27, the Clinical and Safety Net Coordination (formerly SDAIM) was moved from Public Health Services to Administrative Support for improved alignment of County services and efficiency in delivering these services.

*To ensure HHSA departments can provide critical and essential services, Administrative Support has 409.00 staff years and a budget of $219.0 million.*

## 2025-26 Anticipated Accomplishments

Equity

- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
    - Supported the County's Equity, Diversity, and Inclusion (EDI) efforts by ensuring 100% of HHSA procurements reflected principles of cultural responsiveness to create equitable goods and services for diverse populations.


Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Implemented remote and hybrid work environments that reduce emissions and office footprints, actively decreasing leased square footage by 230,000 sq ft. As hybrid schedules stabilized and desk sharing continued to be adopted, opportunities were identified to consolidate space, downsize leases, and eliminate underutilized areas, resulting in annual savings of nearly $4.5 million for FY 25-26. These efforts support lower long-term lease obligations and associated operating costs, aligning space usage with actual occupancy trends, and advance County sustainability goals by reducing energy consumption and emissions from underutilized buildings.


Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Strengthened customer partnerships and engagement to ensure contractor satisfaction with the HHSA contracting experience by accomplishing an overall satisfaction score of at least 3+ (one to four scale).
      Coordinated and attended eight trainings on financial and budgetary topics affecting program operations, such as funding streams a nd
      fiscal impacts on service delivery. These trainings help to improve the financial competency of staff and management and provide st aff with the knowledge to make better-informed decisions.
    - Supported HHSA departments' efforts in implementing their Workforce Action Plans to enhance employee engagement and promote a culture of belonging through 28 departmental consultations, 7 leadership presentations and 20 staff focus groups.
      Provided analysis, tools, and resources to HHSA departments to assess the 2024 Employee Engagement survey results and solicited staff input from survey and focus groups to identify areas of strengths and opportunities for improvement.
    - Provided 320 employees with opportunities to engage with Employee Resource Groups (ERGs), which foster connection, support, and community among staff with shared identities and interests. ERG Council Representatives promoted these efforts through biweekly participation in the HHSA Onboarding Program (HOP), raising awareness and encouraging sign-ups. Additional engagement was driven by event postings and collaboration through the D&I Transformation Team and champions who hosted guest speakers, belonging-focused events, and educational initiatives tied to community health. These efforts reflect a continued commitment to embedding diversity, equity, and inclusion across departments. Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Conducted 30 comprehensive financial reviews of HHSA contractors to ensure they complied with standards and financial controls. Each review tested financial materials and contractor financial systems, activities, and processes to help ensure contractors met contractual obligations and the County maintained fiscal integrity.
    - Conducted 14 Quality Assurance (QA) reviews of HHSA contract administration and fiscal records to ensure adherence to contracting policies and procedures per funding source requirements and maintained program and fiscal integrity.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Trained 500 contract administration and fiscal staff on contracting policies and procedures under funding source requirements to implement proven best practices and achieve organizational excellence.
    - Provided 155,000Live Well San Diego unique visitors (LiveWellSD.org) access to timely and relevant information to expand the reach of Live Well San Diego. Efforts included promoting access to the Live Well San Diego Open Performance portal and other community-level data to engage partners and stakeholders in identifying and addressing community needs proactively through available demographic, economic, behavioral, and health information.

# 2026-28 Objectives

## Equity

- Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Implement billing solutions for the state's initiative California Advancing and Innovating Medi-Cal (CalAIM) enhanced care management, community supports, and community health worker services in collaboration with other County departments, offering San Diegans with Medi-Cal a more equitable, coordinated, and person-centered approach to maximizing their health and life trajectory.
- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
    - Support the County's Equity, Diversity, and Inclusion (EDI) efforts by ensuring 100% of HHSA procurements reflect principles of cultural responsiveness to create equitable goods and services for diverse populations.

## Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Implement remote and hybrid work environments to reduce emissions and office footprints through desk sharing and creating work hub spaces.

## Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Strengthen customer partnerships and engagement to ensure contractor satisfaction with the HHSA contracting experience by accomplishing an overall satisfaction score of at least 3+ (one to four scale).Coordinate and attend eight trainings on financial and budgetary topics affecting program operations, such as funding streams and fiscal impacts on service delivery. These trainings help to improve the financial competency of staff and management and provide staff with the knowledge to make better-informed decisions.
    - Support HHSA departments' efforts in implementing their Workforce Action Plans to enhance employee engagement and promote a culture of belonging.  Provide analysis, tools, and resources to HHSA departments to assess the 2026 Employee Engagement survey results and solicit staff input from survey and focus groups to identify areas of strengths and opportunities for improvement.
    - Raise awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and/or activities to continue a workplace-centered belonging.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Conduct a minimum of 30 comprehensive financial reviews of HHSA contractors to ensure compliance with standards and financial controls. Each review tests financial material and contractor financial systems, activities, and processes to help ensure contractors comply with contractual obligations and the County maintains fiscal integrity.
    - Conduct 13 Quality Assurance (QA) reviews of HHSA contract administration and fiscal records to ensure adherence to contracting policies and procedures per funding source requirements and maintain program and fiscal integrity.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Train a minimum of 500 contract administration and fiscal staff based on contracting policies and procedures under funding source requirements to implement proven best practices to achieve organizational excellence.
    - Provide 155,000 unique website visitors (LiveWellSD.org) access to timely and relevant information to connect people to the Live Well San Diego vision and each other. The website includes access to the Live Well San Diego Top 10 Data Indicators as well as other

community-level data to better equip partners and stakeholders in identifying and addressing community needs. Relevant, easy-to-use tools and dashboards provide an array of information and include local, State and federal benchmarks where available.

# Related Links

- For additional information on the programs offered by the Health and Human Services Agency, go to: https://www.sandiegocounty.gov/content/sdc/hhsa.html
- For additional information about *Live Well San Diego*, go to: www.LiveWellSD.org

| Performance Measures | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Empower** | Average rating for contractors' satisfaction with contracting experience | 3.53 | 3 | 3 | 3 | 3 |
| | HHSA financial literacy events | 8 | 8 | 8 | 8 | 8 |
| | Comprehensive financially focused review for HHSA contractors | 28 | 30 | 30 | 30 | 30 |
| | Quality Assurance Reviews of contracting policies and procedures completed for HHSA departments | 15 | 13 | 14 | 13 | 13 |
| | Staff Trained on Contract Administration | 527 | 500 | 500 | 500 | 500 |
| **Community** | Individuals connected with information they need–when they need it–through Live Well San Diego platforms[1] | 123,325 | 155,000 | 155,000 | 155,000 | 155,000 |
| | *Table Notes* | | | | | |
| | [1] In Fiscal Year 2024–25, there was a significant drop in unique visitors to the Live Well San Diego website, primarily due to the absence of the Live Well 5K event and related campaign promotions. | | | | | |

# Budget Changes and Operational Impact: 2025–26 to 2026-27

## Staffing

Net decrease of 47.00 staff years

- Decrease of 36.00 staff years transferred to support administrative functions for the new Behavioral Health Services (BHS) Group.
- Decrease of 20.00 staff years due to alignment of resources with funding streams within discretionary programs. This reduction will result in efficiencies in various administrative support with better staffing alignment and a focus on core functions.
- Decrease of 10.00 staff years transferred to Finance and General Government Group (FG3). Effective February 20, 2026, the FG3 continues to lead the County's enterprise initiative to create efficiencies by centralizing Finance, Information Technology, Communications and Human Resources functions.
- Decrease of 2.00 staff years transferred to Child and Family Well-Being (CFWB) to support the Child & Family Strengthening program that provides the opportunity to integrate resources, programs, and services to support families and increase protective factors.
- Decrease of 1.00 staff year transferred to Housing & Community Development Services (HCDS) to support operational needs.
- Increase of 22.00 staff years transferred from Public Health Services (PHS) tied to restructure of San Diego Advancing and Innovating Medi-Cal (SDAIM) to the new Clinical and Safety Net Coordination Division (CSC) to better align with operational functions.
- Additionally, staff were transferred among related programs within Administrative Support to support operational needs.

## Expenditures

Net increase of $8.3 million

- Salaries & Benefits – net decrease of $7.4 million
    - Decrease of $4.6 million due to the transfer of 36.00 staff years to new BHS Group, as described above.
    - Decrease of $3.1 million tied to alignment of resources with funding streams within discretionary programs, as described above.
    - Decrease of $2.5 million due to a reduction in Countywide retirement contribution rates from the payoff liabilities and for planning purposes associated with salary adjustments to reflect normal staff turnover, partially offset by increases due to the negotiated labor agreements.
    - Decrease of $2.5 million due to the transfer of 10.00 staff years to FG3, as described above.
    - Increase of $5.3 million due to the transfer of 22.00 staff years from PHS primarily to support new Clinical and Safety Net Coordination Division, as described above.
- Services & Supplies – net increase of $16.8 million
    - Increase of $16.6 million to reflect eligible cost supported by Tobacco Settlement funding transferred from BHS.
    - Increase of $10.0 million reflects the transfer of prior year Tobacco Securitization funds from BHS to continue supporting public behavioral health workforce development costs.
    - Increase of $2.5 million in various operating accounts tied to transfer from PHS to Admin.
    - Increase of $2.4 million in Cost Applied Internal Agreement to reflect eligible HHSA activities costs resulting from the FG3 centralization.
    - Increase of $0.3 million associated with the Health Career Connection Grant to promote Health and Human Services (HHS) career pathways and enhancing regional coordination and academic-practice alignment with Live Well Center for Innovation and Leadership (LWCIL).
    - Increase of $0.1 million primarily tied to alignment of anticipated County Counsel costs.
    - Increase of $0.1 million driven by rising subscription cost for the Contract Administration Management System and the replacement of the Privacy Incident Reporting Database, which is no longer supported.
    - Decrease of $9.8 million due to completion of prior year one-time BHS Roadmap project.
    - Net decrease of $4.7 million in public liability, property, cyber liability insurance, and facility internal service fund costs, including a $1.6 million Facilities Footprint reduction to better align spending with County priorities.
    - Decrease of $0.5 million due to a prior year one-time costs tied to Electronic Health Record.
    - Decrease of $0.2 million due to aligning infrastructure assets with priorities in response to funding streams not keeping pace with overall expenditure growth.
- Operating Transfer Out – net decrease of $1.1 million in Tobacco Securitization fund transferred to BHS due to separation of BHS from HHSA, as described above.

## Revenues

Net increase of $8.3 million

- Intergovernmental Revenues – net decrease of $14.3 million.
    - Net decrease of $13.3 million due to the transfer of revenues to BHS and the conclusion of prior year one-time BHS Roadmap project.
    - Decrease of $8.3 million in Realignment revenue due to operational efficiencies allowing for redistribution of Realignment funding to Child and Family Well-Being to support increases in various operating costs and a reduction tied to prior year one-time funding for EHR.
    - Decrease of $1.8 million due to the conclusion of American Rescue Plan Act (ARPA) funding.
    - Decrease of $0.4 million primarily in State and Federal social services administrative revenue to align with anticipated administrative allocations and operating costs.
    - Decrease of $0.2 million for Cal Community Connect Grant to align with anticipated expenditures.
    - Increase of $7.5 million tied to the transfer from PHS to Admin.
    - Increase of $1.5 million in Medi-Cal Administrative Activities (MAA) revenue due to additional revenue from the program.
    - Increase of $0.4 million in PATH CITED Round 4 IGT funding to support the implementation of Cal-AIM.
    - Increase of $0.3 million in Health Career Connection Grant to support increase in HHS and LWCIL noted above.
- Charges For Current Services – Decrease of $0.1 million primarily tied to the forecasted Coast2Coast revenue discount prescription card program.
- Miscellaneous Revenues – Increase of $0.3 million tied to Health Career Connection Grant.
- Other Financing Resources Tobacco Securitization – Increase of $26.6 million driven by the transfer from BHS.
- Fund Balance Component Decreases– Decrease of $0.8 million in Restricted for Pension Stabilization.
- Use of Fund Balance – Decrease of $1.1 million. A total of $32.5 million is budgeted for the Securitized Tobacco Settlement Special Revenue Fund under Administrative Support to support health-related services.
- General Purpose Revenue – decrease of $2.3 million tied to alignment of resources with funding streams within discretionary programs

# Budget Changes and Operational Impact: 2026–27 to 2027–28

Net decrease of $70.7 million is due to a decrease in Services & Supplies primarily tied to a reduction of $52.4 million to reflect an anticipated gap in realignment revenue in Fiscal Year 2027-28 for House Resolution 1 related impacts being bridged with one-time funds in the current year and for projected completion of various projects supported with one-time funds.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Agency Contract Support | 26.00 | 26.00 | 24.00 | (7.7) | 24.00 |
| Agency Executive Office | 29.00 | 30.00 | 23.00 | (23.3) | 23.00 |
| Financial Services Division | 202.00 | 203.00 | 164.00 | (19.2) | 164.00 |
| Human Resources | 95.00 | 94.00 | 93.00 | (1.1) | 93.00 |
| Management Support | 30.00 | 24.00 | 24.00 | - | 24.00 |
| Office of Strategy and Innovation | 48.00 | - | - | - | - |
| Department of Strategy and Community Engagement | - | 79.00 | 62.00 | (21.5) | 62.00 |
| Clinical and Safety Net Coordination Division | - | - | 19.00 | - | 19.00 |
| **Total** | **430.00** | **456.00** | **409.00** | **(10.3)** | **409.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Management Support | $52,084,409 | $39,736,961 | $29,614,119 | -25.47% | $29,720,431 |
| Agency Executive Office | $31,529,200 | $34,959,525 | $61,629,254 | 76.29% | -$712,827 |
| Office of Strategy and Innovation | $11,778,670 | - | - | - | - |
| Agency Contract Support | $5,213,090 | $5,292,508 | $4,868,630 | -8.01% | $4,948,867 |
| Financial Services Division | $55,463,364 | $55,655,638 | $42,176,728 | -24.22% | $42,965,663 |
| Human Resources | $17,343,391 | $18,230,333 | $17,893,526 | -1.85% | $18,272,428 |
| Tobacco Settlement Fund | $25,514,624 | $35,514,624 | $34,435,748 | -3.04% | $24,435,748 |
| Department of Strategy and Community Engagement | - | $21,350,626 | $22,119,397 | 3.60% | $22,405,822 |
| Clinical and Safety Net Coordination Division | - | - | $6,304,651 | - | $6,269,205 |
| **Total Expenditures** | **$198,926,748** | **$210,740,215** | **$219,042,053** | **3.94%** | **$148,305,337** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $66,411,563 | $74,770,782 | $67,352,730 | -9.92% | $69,231,360 |
| Services & Supplies | $104,900,561 | $100,654,809 | $117,453,575 | 16.69% | $54,838,229 |
| Expenditure Transfer & Reimbursements | -$2,000,000 | - | - | - | - |
| Operating Transfers Out | $29,614,624 | $35,314,624 | $34,235,748 | -3.06% | $24,235,748 |
| **Total Expenditures** | **$198,926,748** | **$210,740,215** | **$219,042,053** | **3.94%** | **$148,305,337** |

## Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $2,370,714 | $2,370,714 | $1,604,434 | -32.32% | - |
| Use of Fund Balance | $28,014,624 | $33,614,624 | $32,535,748 | -3.21% | $22,535,748 |
| Fines, Forfeitures & Penalties | - | $38,232 | $19,232 | -49.70% | $19,232 |
| Revenue From Use of Money & Property | $1,900,000 | $1,900,000 | $1,900,000 | - | $1,900,000 |
| Intergovernmental Revenues | $134,610,626 | $132,288,023 | $117,953,675 | -10.84% | $117,808,361 |
| Charges for Current Services | $20,121,000 | $21,874,794 | $21,804,288 | -0.32% | $21,804,288 |
| Miscellaneous Revenues | $100,000 | $100,000 | $400,000 | 300.00% | $400,000 |
| General Purpose Revenue Allocation | $11,809,784 | $18,303,828 | $16,003,552 | -12.57% | -$32,983,416 |
| Other Financing Sources | - | $250,000 | $26,821,124 | 10,628.45% | $16,821,124 |
| **Total Revenues** | **$198,926,748** | **$210,740,215** | **$219,042,053** | **3.94%** | **$148,305,337** |

# Aging & Independence Services

## Mission Statement

*Deliver essential services to support health, safety, and self-sufficiency for all.*



## Department Description

*Aging & Independence Services (AIS) is the federally-designated regional Area Agency on Aging and primary resource on matters concerning older adults and persons with disabilities. AIS plays a vital role in serving nearly 710,000 San Diego County residents aged 60 and older, a population that is projected to grow to more than 824,500 by 2029. AIS provides assistance, information, referral, and support to older adults, persons with disabilities, and their families to help them remain safe and independent at home. AIS services include, but are not limited to, the following:*

- **In-Home Supportive Services (IHSS)**—provides access to home-based and caregiver services for over 49,000 adults and children.
- **Adult Protective Services (APS)**—helps older adults and adults with disabilities live with dignity and respect by investigating abuse, neglect, self-neglect or exploitation and connecting individuals with support services if the individual wishes to receive them.
- **Health and Social Services for Older Adults**—improves the nutritional and social health of older adults in need by providing approximately 1.5 million meals and health promotion and prevention programs such as assisted transportation, care coordination, and caregiver support.
- **Community Engagement**—collaborates with the community and a network of more than 9,000 stakeholders to increase engagement opportunities and connections to the community for older adults through home visits, educational events — both virtual and in-person, and 10 community committees that work on goals focused on health, fall prevention, caregiver support, housing, transportation, social participation, and dementia.
- **Care Coordination** – assists older adults and their families with health and social services coming into their homes.
- **Long-Term Care Ombudsman Program** – advocates for residents in Long-Term Care Facilities, such as nursing homes, assisted living, and other licensed facilities.
- **Public Administrator and Public Guardian (PA/PG)**—receives over 1,400 referrals to serve the most vulnerable older and dependent adults.
    - **The Public Administrator** is appointed by the San Diego Probate Court as a personal representative to protect the estates of individuals who pass away without a will or an appropriate person to serve as an administrator. The Public Administrator also provides final disposition arrangements for indigent decedents who pass away in the county.
    - **The Public Guardian** acts as the appointed legal guardian of older and dependent adults whom the San Diego Superior Court has determined lack the capacity to care for themselves and/or manage their finances due to a major illness or injury.

*The Aging Roadmap is San Diego County's Regional Plan, adopted by the San Diego County Board of Supervisors in 2019 and updated annually, that actively engages residents to guide County service delivery efforts and ensure services meet the older adult community's needs. The Aging Roadmap effort aligns with the State of California Master Plan on Aging and includes community teams composed of residents, community-based organizations, businesses, and County staff working toward an age-friendly region. The Roadmap's priority areas include health and community support, housing, social participation, transportation, dementia, caregiver support, safety, preparedness, the silver economy (e.g. diversifying the workforce and increasing work opportunities), and the medical and social services system. These priority areas align with and advance the HHSA strategic plan, also known as the Agency Promise and the County's Strategic Plan.*

*To deliver these critical and essential services, AIS has 643.00 staff years, numerous volunteers, and a budget of $337.1 million.*

## 2025–26 Anticipated Accomplishments

Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Completed 95% (20,710 of 21,800) of initial eligibility determinations for home-based caregiver services through IHSS within 45 days so individuals can remain safely in their own homes, exceeding the State performance expectation of 80% completion in 90 days.
    - Ensured 99% (42,180 of 42,600) of IHSS reassessments for home-based caregiver services are completed every 12 months so older adults and persons with disabilities continue receiving appropriate care to remain safely in their homes. This exceeds the State performance expectation of 80% completion every 12 months.
    - Provided 2,025,000 meals to older adults and helped address food insecurity and social isolation.
- Health: Focus on policy, systems, and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Ensured 99% (99 of 100) of Feeling Fit Club participants surveyed reported increased energy, felt better overall, and were more able to conduct activities of daily living. A survey was given to at least 100 Feeling Fit Club participants. The Feeling Fit Club is a functional fitness program designed for older adults of all abilities.



## Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Promoted opportunities to save electricity and be more energy efficient within AIS facilities. This included reviewing office equipment to reduce underutilized printers and computers, focusing on ordering eco-conscious office supplies, and increasing energy-efficient options as opportunities for updates occur (i.e., laptops vs. computer towers).
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Continued to support remote and hybrid work environments to reduce vehicle emissions and the department footprint. Department efforts included using smart conference rooms and laptops with remote connectivity and increasing the use of drop-in workstations and desk and office sharing.
- Environment: Cultivate a natural environment for residents, visitors and future generations to enjoy.
    - Communicated with employees about sustainability program updates, successes, and/or opportunities for improvement at a minimum of once a quarter through the AIS Newsletter.



## Community

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
    - Provided 73% (8,740 of 12,020) of older adult abuse and dependent adult abuse victims with supportive services such as housing and relocation services, referrals to in-home assistance, legal services, or ongoing case management.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - Trained 1,000 mandated reporters on older adult and dependent adult abuse and reporting. These efforts will enhance protection for vulnerable populations. Early detection and reporting improve the safety and well-being of older and dependent adults in at-risk situations.



## Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.

- Answered 96% (72,000 of 75,000) of calls to the AIS Call Center in under five minutes, which performs centralized intake for various programs.
- Promoted a culture of inclusion and belonging among County staff as they served the public with excellence. Based on the 2024 biennial employee engagement survey feedback, collaborated with employees to enhance employee engagement and maintain and strengthen an engaged and empowered workforce through providing professional development and mentorship opportunities, employee appreciation events, and responding to employee feedback. Issued the Customer Experience survey to all AIS customers and achieved a minimum average satisfaction rating of 4 (one to five scale). This was achieved through a commitment to using a positive service-delivery approach to provide all customers with a positive experience.
- Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and/or activities to continue a workplace centered belonging.

### Justice

- Safety: Ensure a fair and equitable justice system in the defense and prosecution of crimes, investigations of abuse and neglect, and support and services for victims.
    - Conducted 98% (12,480 of 12,760) of face-to-face APS contacts promptly to ensure assistance and resources that help adults meet their own needs.
    - Filed 92% (11 of 12) of PA/PG Inventory and Appraisals concerning all estate assets and liabilities with the Probate Court within 90 or 120 days of established guidelines and provided information necessary for proper oversight of conservatorship and decedent affairs.

## 2026–28 Objectives

### Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Complete 90% (21,150 of 23,500) of initial eligibility determinations for home-based caregiver services through IHSS within 45 days so individuals can remain safely in their own homes, exceeding the State performance expectation of 80% completion in 90 days. Ensure 80% (34,400 of 43,000) of reassessments for home-based caregiver services through IHSS are completed every 12 months so older adults and persons with disabilities receive the appropriate level of care to remain safely in their own homes, meeting the State performance expectation of 80% completion every 12 months. Provide 1,500,000 meals for older adults to help address food insecurity and social isolation.
- Health: Focus on policy, systems, and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Ensure 90% (90 of 100) of Feeling Fit Club participants surveyed report that they have increased energy, feel better overall, or are more able to conduct activities of daily living. A survey will be given to at least 100 Feeling Fit Club participants.

### Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Use energy-saving behavior techniques such as power-saving settings on computers and equipment when not in use; turning off lights when leaving the room; turning off all underutilized equipment such as copiers; reviewing office equipment to reduce underutilized printers and computers; closing shades. Continue to support remote and hybrid work environments to reduce vehicle emissions and the department footprint. Department efforts will include using smart conference rooms and laptops with remote connectivity and increasing the use of drop-in workstations and desk and office sharing. Communicate with employees about sustainability program updates, successes, and/or opportunities for improvement at a minimum of once a quarter.

- Promote sustainability and cost-efficiency within AIS operations by providing staff with regular training on how to access surplus supplies of County property and prioritizing the use of such property through the department newsletter and team meetings, as well as track surplus items that are reused.
- Promote sustainability and cost-efficiency by ensuring staff reuse surplus County property and reduce unnecessary purchases through training, communication, and tracking efforts.
  Implement an environmentally preferred purchasing request process to prioritize Environmentally Preferred Purchasing options when purchasing office supplies through established County-wide contracts.
- Reduce environmental impact and support County sustainability goals by prioritizing environmentally preferred purchasing options for office supplies through established contracts.
- Prioritize and increase the purchase of products designed to be recycled, composted, or otherwise diverted from landfill disposal through the adoption of an Environmentally Preferred Purchasing Policy/guidelines, in contract agreements, and in the implementation of programs for Older Adults



### Community

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.

  - Provide 65% (7,965 of 12,250) of older adult abuse and dependent adult abuse victims with supportive services such as housing and relocation services, referrals to in-home assistance, legal services, or ongoing case management.  Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
  - Train 1,000 mandated reporters on older adult and dependent adult abuse and reporting. These efforts will enhance protection for vulnerable populations. Early detection and reporting improve the safety and well-being of older and dependent adults in at-risk situations.



### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.

  - Answer 80% (60,000 of 75,000) of calls to the AIS Call Center in under five minutes, which performs centralized intake for various programs.
  - Promote a culture of inclusion and belonging among County staff as they serve the public with excellence. Based on the 2024 biennial employee engagement survey feedback, HHSA departments will conduct focus groups and collaborate with employees to create action plans to enhance employee engagement and maintain and strengthen an engaged and empowered workforce.
  - Issue the Customer Experience survey to all AIS customers and achieve a minimum average satisfaction rating of four (one to five scale). Develop and implement an improvement plan in areas with a rating lower than four. Raise awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and/or activities to continue a workplace-centered belonging.



### Justice

- Safety: Ensure a fair and equitable justice system in the defense and prosecution of crimes, investigations of abuse and neglect, and support and services for victims.

  - Conduct 97% (12,610 of 13,000) of face-to-face APS contacts promptly to ensure assistance and resources that help adults meet their own needs.
  - Ensure 80% (88 of 110) of monthly PA/PG investigations are initiated within two business days of referral assignment. This requirement promotes timely completion of investigations, including locating and notifying next of kin to act as the personal representative, and safeguarding assets at risk of loss.

## Related Links

- For additional information on the programs offered by the Health and Human Services Agency, go to: https://www.sandiegocounty.gov/content/sdc/hhsa.html/
- For additional information about the Aging Roadmap, go to: www.livewellsd.org/AgingRoadmap
- For additional information about *Live Well San Diego*, go to: http://www.LiveWellSD.org
- For additional information on the programs offered by Aging & Independence Services: https://www.sandiegocounty.gov/content/sdc/hhsa/programs/ais.html
- For additional information on the Alzheimer's Project: http://www.sdalzheimersproject.org

| Performance Measures | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Equity** | Initial IHSS assessments certified timely (Within 45 Days) | 96% of 22,491 | 90% of 19,800 | 95% of 21,800 | 90% of 23,500 | 90% of 23,500 |
| | Annual IHSS assessments recertified timely[1] | 99% of 40,211 | 80% of 37,000 | 99% of 42,600 | 80% of 43,000 | 80% of 43,000 |
| | Meals to older adults who are home-bound or in congregate care[2] | 2,150,355 | 1,500,000 | 2,025,000 | 1,500,000 | 1,500,00 |
| | Feeling Fit participants reporting better overall health | 98% of 100 | 90% of 100 | 99% of 100 | 90% of 100 | 90% of 100 |
| **Community** | Vulnerable Adults with Supportive Services | 68% of 11,628 | 65% of 12,500 | 73% of 12,020 | 65% of 12,250 | 65% of 12,250 |
| | Skilled Nursing Facilities visited quarterly[3] | 99% of 84 | N/A | N/A | N/A | N/A |
| | Residential Care Facilities visited quarterly[3] | 74% of 570 | N/A | N/A | N/A | N/A |
| | Trained Mandated Reporters [3] | N/A | 1,000 | 1,000 | 1,000 | 1,000 |
| **Empower** | AIS Call Center calls answered under 5 minutes[4] | 99.97% of 75,251 | 80% of 69,000 | 96% of 75,000 | 80% of 75,000 | 80% of 75,000 |
| | Customer Experience | 4.5 | 4 | 4 | 4 | 4 |
| **Justice** | Face-to-face APS investigations conducted within 10 days of referral | 98% of 11,787 | 97% of 12,500 | 98% of 12,760 | 97% of 13,000 | 97% of 13,000 |
| | Timely PA/PG Inventory and Appraisals [5] | 83% of 12 | 100% of 30 | 92% of 12 | N/A | N/A |
| | PA/PG investigations initiated within two business days of the referral assignment (monthly average) [5] | N/A | N/A | N/A | 80% of 110 | 80% of 110 |

| | *Table Notes* |
|---|---|
| | [1]In Fiscal Year 2025-26, the target for IHSS recertified timely was exceeded due to CDSS flexibility that allowed telehealth reassessments to be conducted over the phone, in addition to in-person reassessments and is expected to continue.<br>[2] In Fiscal Year 2025–26, the number of meals served was higher than anticipated due to limited time ARPA and MOCA funding, which arenot expected to continue.<br>[3]In Fiscal Year 2025-26, the performance measures for Skilled Nursing Facilities and Residential Care Facilities for the Elderly were retired and replaced with trained mandated reporters to provide a broader focus on elder and dependent adult abuse and enhancing protection for vulnerable populations.<br>[4]In Fiscal Year 2025–26, the target was exceeded due to AIS Call Center volume being higher than anticipated due to the increase in IHSS and APS clients. In Fiscal Year 2025–26, the target was exceeded due to the AIS Call Center accelerated training plan with all new hires.<br>[5] Timely Inventory and Appraisals are required within 90 days for Public Guardian cases and within 120 days for Public Administrator cases. In Fiscal Year 2025–26, the number of Inventory and Appraisals completed was lower than expected, due to a decrease in Probate Court appointments. In Fiscal Year 2026–27, the performance measure on the "Timely PA/PG Accountings" will be replaced with PA/PG investigations initiated within two business days (monthly average) to align with State Mandated requirements. |

# Budget Changes and Operational Impact: 2025–26 to 2026–27

## Staffing

Net decrease of 8.00 staff years

- Decrease of 8.00 staff years due to alignment of resources with the anticipated funding allocation and community need in the Multipurpose Senior Services Program (MSSP). This reduction will result in efficiencies with better staffing alignment and a focus on core functions.
- Additionally, staff were transferred among related programs within Aging & Independence Services to manage operational needs.

## Expenditures

Net Increase of $24.9 million

- Salaries & Benefits—net increase of $0.7 million.
    - Net increase of $1.8 million primarily for negotiated labor agreements, partially offset by a reduction in Countywide retirement contribution rates from the payoff liabilities and salary adjustments to reflect normal staff turnover.
    - Decrease of $1.1 million attributable to the reduction in staffing associated with the MSSP, as noted above.
- Services & Supplies—net increase of $15.1 million.
    - Increase of $16.2 million for the County's In-Home Supportive Services (IHSS) Maintenance of Effort (MOE) which includes $11.7 million adjustment associated with an approved wage increase for IHSS Caregivers resulting from labor negotiations with the United Domestic Workers and $4.5 million to cover the annual statutory 4% increase in the County's share of program costs.
    - Increase of $2.7 million in contracted services for the San Diego Veterans Independence Service at Any Age (SD-VISA) program will expand participation from 90 to 120 veterans and raise per-client funding to support veteran-directed spending decisions, guided by Options Counselors to promote independent, community-based living.
    - Increase of $1.5 million in contracted services to address the increased demand for meals in the California Department of Aging (CDA) Older Californians Nutrition Program, helping reduce waitlists for meal delivery and maintain current service levels, ensuring

vulnerable older adults receive essential nutritional support.
    - Increase of $1.0 million in contracted services to support the reestablishment of the No Cost Senior Transportation Program on a limited-term basis.
    - Increase of $0.2 million to support efforts to strengthen In-Home Supportive Services (IHSS) background checks and fraud investigation, funded through transfers from the IHSS Public Authority.
    - Decrease of $1.7 million due to a reduction in the allocation for the California Department of Social Services (CDSS) Home Safe grant.
    - Decrease of $1.5 million resulting from the completion of the California Department of Aging (CDA) American Rescue Plan Act programs.
    - Decrease of $0.9 million due to the removal of prior-year one-time information technology system upgrades and software needed to support County Technology Office mandates related to customer relationship management (CRM) applications.
    - Decrease of $0.8 million due to the conclusion of the CalFresh Healthy Living Supplemental Nutrition Assistance Program Education (SNAP-Ed) funding.
    - Decrease of $0.8 million due to the completion of prior-year one-time allocations for the Modernization of the Older Californians Act (MOCA).
    - Decrease of $0.4 million in operating costs, reflecting lower Facilities ISF costs aligned with projected spending.
    - Decrease of $0.2 million due to the completion of the California Department of Public Health (CDPH) Healthy Brain Initiative grant.
    - Decrease of $0.2 million due to aligning resources with funding streams within discretionary programs. This reduction will result in the elimination of the Alzheimer's clinical roundtable supporting dementia screening, as well as reductions to Project Care, Virtual Reality Training and right-sizing of Cool Zone operations resulting in better alignment and focus on core functions.
- Other Charges—increase of $0.1 million in Support & Care of Persons related to Adult Protective Services (APS) Home Safe purchases of essential items and services that support housing stability and reduce the risk of homelessness.
- Operating Transfer Out—increase of $9.0 million to align IHSS provider health benefit contribution costs as reflected in the IHSS Public Authority with caseload growth and labor negotiations with the United Domestic Workers, and increased operational needs, partially offset by background check and fraud investigation costs.

## Revenues

Net increase of $24.9 million

- Fines, Forfeitures & Penalties Revenues—increase of $0.1 million due to higher handicap violation fees received to support the Linkages program.
- Revenue From Use of Money & Property—increase of $0.4 million for the Public Administrator and Public Guardian, reflecting anticipated Investment Earnings from Deposits held in the San Diego County Investment Pool.
- Intergovernmental Revenues—net increase of $4.1 million.
    - Net increase of $8.5 million in IHSS federal and State revenue primarily reflecting higher health benefit contributions due to caseload growth, an increased Public Authority administration allocation, and higher IHSS Public Authority operating costs.
    - Increase of $1.5 million in MOCA nutrition to address the increased demand for meals in the California Department of Aging (CDA) Older Californians Nutrition Program.
    - Increase of $0.8 million in State and federal social services administrative revenue to align with anticipated administrative allocations and operating costs mainly for IHSS and APS.
    - Decrease of $2.6 million due to the completion of one-time CDA American Rescue Plan Act and MOCA Supportive Services funding.
    - Decrease of $1.7 million in the allocation for the California Department of Social Services (CDSS) Home Safe grant.
    - Decrease of $1.3 million due to the conclusion of the CalFresh Healthy Living SNAP-Ed funding.
    - Decrease of $0.7 million in CDA State and federal revenue funding associated with the reduction of staffing in MSSP.
    - Decrease of $0.4 million due to the completion of the CDPH Healthy Brain Initiative grant.
- Miscellaneous Revenues— increase of $2.7 million for the SD-VISA program, supporting an increase in client participation from 90 to 120 clients and increased individual client allocations offset by the elimination of IHSS Public Authority Back Up Provider System allocation and the transferring of San Diego Gas & Electric revenue for Cool Zone efforts to Public Health Services.
- General Purpose Revenue Allocation—net increase of $17.6 million.
    - Increase of $16.2 million to support the IHSS MOE which includes $11.7 million associated with an approved wage increase for IHSS Individual Providers resulting from labor negotiations with the United Domestic Workers and $4.5 million to cover the annual

statutory 4% increase in the County's share of program costs.

- Increase of $1.0 million in one-time General Purpose Revenue to support the reestablishment of the No Cost Senior Transportation Program on a limited-term basis.
- Net increase of $0.3 million to align with anticipated needs in Salaries & Benefits and Services & Supplies noted above.
- Increase of $0.1 million tied to IHSS Public Authority increased operational needs.

## Budget Changes and Operational Impact: 2026-27 to 2027–28

Increase of $18.3 million is due to increase of $10.1 million in Services & Supplies tied to the anticipated increase in IHSS MOE, increase of $4.8 million in Operating Transfer Out primarily due to health benefit contributions for eligible IHSS home care workers reflecting continued caseload growth and labor negotiations with the United Domestic Workers and increased operational needs for the IHSS Public Authority, and $3.4 million in Salaries & Benefits mainly tied to negotiated labor agreement.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Administrative and Other Services | 45.00 | 43.00 | 41.00 | (4.7) | 41.00 |
| In-Home Supportive Services | 328.00 | 329.00 | 329.00 | - | 329.00 |
| Protective Services | 200.00 | 200.00 | 200.00 | - | 200.00 |
| Public Administrator/Guardian/Conservator | 38.00 | 37.00 | 40.00 | 8.1 | 40.00 |
| Senior Health and Social Services | 43.00 | 42.00 | 33.00 | (21.4) | 33.00 |
| **Total** | **654.00** | **651.00** | **643.00** | **(1.2)** | **643.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Administrative and Other Services | $14,379,443 | $12,031,148 | $9,954,068 | -17.26% | $9,155,795 |
| Protective Services | $37,511,968 | $38,971,623 | $37,969,749 | -2.57% | $39,487,619 |
| Senior Health and Social Services | $34,547,107 | $30,590,141 | $31,837,613 | 4.08% | $31,967,954 |
| In-Home Supportive Services | $211,970,773 | $223,506,645 | $248,708,047 | 11.28% | $265,870,725 |
| Public Administrator/Guardian/Conservator | $6,397,234 | $7,087,032 | $8,598,890 | 21.33% | $8,850,531 |
| **Total Expenditures** | **$304,806,525** | **$312,186,589** | **$337,068,367** | **7.97%** | **$355,332,624** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $96,152,395 | $100,900,014 | $101,590,908 | 0.68% | $105,019,692 |
| Services & Supplies | $159,567,065 | $155,506,932 | $170,557,423 | 9.68% | $180,609,455 |
| Other Charges | $467,128 | $717,128 | $845,131 | 17.85% | $845,131 |
| Expenditure Transfer & Reimbursements | -$250,000 | - | - | - | - |
| Operating Transfers Out | $48,869,937 | $55,062,515 | $64,074,905 | 16.37% | $68,858,346 |
| **Total Expenditures** | **$304,806,525** | **$312,186,589** | **$337,068,367** | **7.97%** | **$355,332,624** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| License Permits & Franchises | $57,772 | $57,772 | $57,772 | - | $57,772 |
| Fines, Forfeitures & Penalties | $172,489 | $172,489 | $304,714 | 76.66% | $304,714 |
| Revenue From Use of Money & Property | $85,000 | $85,000 | $485,000 | 470.59% | $485,000 |
| Intergovernmental Revenues | $276,689,976 | $263,507,710 | $267,624,311 | 1.56% | $274,046,204 |
| Charges for Current Services | $730,000 | $790,000 | $790,000 | - | $790,000 |
| Miscellaneous Revenues | $4,401,398 | $4,562,977 | $7,193,308 | 57.65% | $7,193,308 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Purpose Revenue Allocation | $22,249,890 | $42,740,641 | $60,343,262 | 41.18% | $72,185,626 |
| Other Financing Sources | $420,000 | $270,000 | $270,000 | - | $270,000 |
| **Total Revenues** | **$304,806,525** | **$312,186,589** | **$337,068,367** | **7.97%** | **$355,332,624** |

# Child and Family Well-Being

## Mission Statement

*Deliver essential services to support health, safety, and self-sufficiency for all.*



## Department Description

*Child and Family Well-Being (CFWB) delivers prevention and protection services through child and family-focused programs. Within CFWB, the Office of Child Safety and the Office of Child and Family Strengthening provide the following services with a holistic approach to engaging the community.*

- **Office of Child Safety**—includes services such as identification, intervention, and treatment of child abuse and neglect.
    - **A.B. and Jessie Polinsky Children's Center**—provides 24-hour temporary emergency shelter care to an average of 45children each month for children, birth to 17 years of age, who are separated from their families for their own safety or when parents cannot provide care.
    - **Child Abuse and Neglect Hotline**—receives and responds to 41,000 reports from the community about the safety and well-being of children, 24 hours a day, seven days a week, representing 71,000 children.
    - **Core Operations**—ensures the safety and well-being of children by assessing and investigating allegations of abuse or neglect. These services assist families with developing plans to maintain children at home safely and place children in protective custody when they are unable to remain in their home safely. Social workers work closely with the courts and legal partners to support a Kin-First Culture of relatives and/or nonrelative (extended family members) committed to keeping families together, through support during the reunification process while ensuring the child's well-being and safety are at the forefront.
    - **Extended Foster Care (EFC)**—provides continued foster care benefits and services to a monthly average of 268 youths aged 18 to 21 years of age to help support the youth's transition toward adult independence.
    - **Placement and Supportive Services**—provides support services to resource families (a relative, a close family friend, and foster families) and works with them for recruitment and retention to care for children when parents cannot provide care.
    - **Resource Family Approval (RFA)**—is a single, unified, family-friendly, and child-centered process to temporarily care for and/or adopt a child/youth involved with foster care and/or probation.
    - **San Pasqual Academy (SPA)**—provides a multipurpose continuum of care to meet the diverse needs of youth. This includes comprehensive resources for a monthly average of 48 foster youths ages 12 to 19 with a stable and caring home, quality individualized education, and the skills needed for independent living. As a first-in-the-nation residential education campus, San Pasqual Academy provides strong linkages to permanent connections, transitional housing, and post-emancipation services. San Pasqual Academy is a unique placement option for County of San Diego dependents, 12 to 17 years old, and non-minor dependents (NMDs) up to 19 years of age.
- **Office of Child and Family Strengthening**—includes prevention and early intervention services provided by the First 5 San Diego programs, childcare initiatives, and prevention efforts supported by the federal Family First Prevention Services Act (FFPSA) of 2018.
    - **First 5 San Diego**—promotes the health and well-being of young children and pregnant individuals during the most critical years of development, from prenatal to five years of age.
    - **Child Care System**—increases and strengthens childcare provider capacity and provides equitable access to the region's quality of early childhood education and care.
    - **Prevention and Preservation Services**—links families to prevention services so that all children are safe, all families are nurtured to build protective factors, and systems create equitable pathways to wellness.

*To ensure these critical services are provided, CFWB has 1,638.00 staff years and a budget of $501.9 million, which includes assistance payments.*

## 2025-26 Anticipated Accomplishments

### Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Placed 48% (528 of 1,100) of foster care children with a relative or close non-family member to reduce disparity, support stability, and minimize trauma to children by maintaining connections to familiar environments and strengthening families.

### Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Continued to communicate with employees quarterly regarding sustainability program updates, successes, and opportunities for improvement through various two-way communication methods, including video content, leadership and executive meetings, digital newsletters, and sustainability ambassadors.
    - **Long-Term:** Continued the transition of all CFWB case files to the Electronic Records Management System (ERMS), ensuring electronic use for reviewing, editing, scanning, and sending files and eliminating the need for paper files.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Continued implementing remote and hybrid work environments to reduce vehicle emissions and departmental footprint by conducting an office space assessment to develop a robust, inclusive teleworking policy incorporating teleworking hubs, smart conference rooms, and laptops with remote connectivity and technical connectivity support.
    - **Mid-Term:** Supported efforts to increase sustainability within all CFWB contracts by promoting and encouraging CFWB contractors to provide fiscally, culturally, and environmentally sustainable services and resources for children and families.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Ensured 1,400 resource families were ready and available to receive placement of foster children to minimize trauma and support child safety, permanency, and well-being.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - Ensured 94% (232 of 245) of children who return home or enter legal guardianship do not reenter foster care within 12 months of going home through family strengthening and child abuse prevention efforts.
    - Maintained 4.48 moves (or less) per 1,000 days for all foster children in care, meeting the federal standard for the rate of placement moves. Fewer placements minimize the trauma children experience and may help lessen the negative impact on their school performance.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Continued to enhance employee engagement by expanding opportunities for staff to safely share input and feedback and maintain a clear communication loop to address their feedback about CFWB. Additionally, staff continue to receive training on how to make constructive suggestions, while supervisors and managers continue to be trained to respond to these suggestions in a productive and supportive manner.
    - Issued the Customer Experience survey to all customers and achieved a minimum average satisfaction rating of four (one to five scale).

- Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and/or activities to continue a workplace-centered belonging.

### Justice

- Safety: Ensure a fair and equitable justice system in the defense and prosecution of crimes, investigations of abuse and neglect, and support and services for victims.
  - Ensured 35.2% (211 of 600) of children who were removed from the home due to safety concerns with parent(s) achieve permanency.

## 2026-28 Objectives

### Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
  - Place 48 % (528 of 1,100) of foster care children with a relative or close non-family member to reduce disparity, support stability, and minimize trauma to children by maintaining connections to familiar environments and strengthening families.

### Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
  - Communicate with employees quarterly regarding sustainability program updates, successes, and opportunities for improvement through various two-way communication methods, including video content, leadership and executive meetings, digital newsletters, and sustainability ambassadors.
  - **Long-Term:** Complete the transition of all CFWB case files to the Electronic Records Management System (ERMS), ensuring electronic use for reviewing, editing, scanning, and sending files and eliminating the need for paper files. Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
  - Continue implementing remote and hybrid work environments to reduce vehicle emissions and departmental footprint by conducting an office space assessment to develop a robust, inclusive teleworking policy incorporating teleworking hubs, smart conference rooms, and laptops with remote connectivity and technical connectivity support.
  - **Mid-Term:** Support efforts to increase sustainability within all CFWB contracts by promoting and encouraging CFWB contractors to provide fiscally, culturally, and environmentally sustainable services and resources for children and families.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
  - Ensure 1,400 resource families are ready and available to receive placement of foster children to minimize trauma and support child safety, permanency, and well-being.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
  - Ensure 94% (232 of 245) of children who return home or enter legal guardianship do not reenter foster care within 12 months of going home through family strengthening and child abuse prevention efforts.
  - Maintain 4.48 moves (or less) per 1,000 days for all foster children in care, meeting the federal standard for the rate of placement moves. Fewer placements minimize the trauma children experience and may help lessen the negative impact on their school performance.

Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Continue to enhance employee engagement by expanding opportunities for staff to safely share input and feedback and maintain a clear communication loop to address their feedback about CFWB. Additionally, staff will continue to receive training on how to make constructive suggestions, while supervisors and managers will be trained to respond to these suggestions in a productive and supportive manner.
    - Issue the Customer Experience survey to all customers and achieve a minimum average satisfaction rating of four (one to five scale). Develop and implement an improvement plan in areas where the rating is lower than four.
    - Raise awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and/or activities to continue a workplace-centered belonging.

Justice

- Safety: Ensure a fair and equitable justice system in the defense and prosecution of crimes, investigations of abuse and neglect, and support and services for victims.
    - Ensure 35.2% (211 of 600) of children who are removed from the home due to safety concerns with parent(s) achieve permanency.

# Related Links

- For additional information on the programs offered by the Health and Human Services Agency, go to: www.SanDiegoCounty.gov/HHSA
- For additional information about *Live Well San Diego*, go to: www.LiveWellSD.org
- For information about becoming a resource family, go to: www.sdcares4kids.com

| Performance Measures | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Equity** | Foster care child placed with relatives or close non-family members[1] | 48% of 1,171 | 35% of 1,500 | 48% of 1,100 | 48% of 1,100 | 48% of 1,100 |
| **Community** | Resource Families ready and available to receive placement of foster children[2] | 1,601 | 2,100 | 1,400 | 1,400 | 1,400 |
| | Children who do not reenter foster care within 12 months of going home [3] | 91% of 245 | 94% of 375 | 94% of 245 | 94% of 245 | 94% of 245 |
| | Placement moves per 1,000 days for all children in Foster Care | 5 | 4.48 | 4.48 | 4.48 | 4.48 |
| **Empower** | Customer Experience | 4 | 4 | 4 | 4 | 4 |
| **Justice** | Children achieving permanency within 12 months | 31.4% of 541 | 35.2% of 600 | 35.2% of 600 | 35.2% of 600 | 35.2% of 600 |

*Table Notes*

[1] In Fiscal Year 2025-26, the number of children placed with a relative or close non-family member is projected to be lower due to existing family strengthening efforts.
[2] As more children are placed with kin caregivers, the majority of the approved families are kinship caregivers. Once permanency is established, the kin caregivers often surrender or forfeit their approvals.
[3] In Fiscal Year 2025–26, children in foster care were lower than expected due to existing family strengthening efforts.

# Budget Changes and Operational Impact: 2025–26 to 2026–27

## Staffing

Net decrease of 23.00 staff years

- Decrease of 32.00 staff years due to alignment of resources with funding streams within discretionary programs. This will result in efficiencies with better alignment and a focus on core functions as a result of fewer children in care.
- Increase of 7.00 staff years transferred from Public Health Services (PHS) to support the CalWORKs Home Visiting Program.
- Increase of 1.00 staff year transferred from Administrative Support to support the Child & Family Strengthening program that provides the opportunity to integrate resources, programs, and services to support families and increase protective factors.
- Increase of 1.00 staff year transferred from Administrative Support to support operational needs.
- Additionally, staff were transferred among related programs within Child and Family Well-Being to support operational needs.

## Expenditures

Net increase of $12.8 million

- Salaries & Benefits—net increase of $4.4 million
    - Increase of $7.7 million primarily for negotiated labor agreements, partially offset by a reduction in Countywide retirement contribution rates from the payoff liabilities and salary adjustments due to normal staff turnover.
    - Increase of $0.7 million due to a transfer from Public Health Services (PHS), as described above to support CalWORKs Home Visiting Program.
    - Decrease of $4.0 million tied to alignment of resources with funding streams within discretionary programs as mentioned above.
- Services & Supplies—net increase of $6.5 million
    - Increase of $3.4 million for a new round of funding to continue programs that prevent homelessness and support young adults ages 18 to 24 in securing and maintaining stable housing through housing navigation and enhanced services.
    - Increase of $1.9 million for the continuation of the Family Connection Hub to address anticipated increases in referrals and service demands, as failure to expand prevention-focused supports may increase the likelihood of youth entering foster care and require coordinated support across county systems.
    - Increase of $0.8 million for IT projects which include technology initiatives, operational supports, and compliance-driven requirements necessary to sustain and modernize the organization’s digital environment.
    - Increase of $0.6 million in operating costs, reflecting higher Facilities ISF costs aligned with projected spending.
    - Increase of $0.5 million in the Board-mandated CalWORKs Home Visiting Program underscoring its priority and the County’s commitment to supporting families through evidence-based home visiting services.
    - Increase of $0.4 million associated with the Bringing Families Home Program which supports families engaged with the child welfare system who are currently experiencing homelessness or are at imminent risk of losing housing.
    - Net increase of $0.3 million in Complex Care services to support the Children's Crisis Continuum Pilot Program (CCCPP) which provides therapeutic interventions, specialized programming, and short-term crisis stabilization that will effectively transition the foster youth to the appropriate treatment between placement settings and health care programs.
    - Increase of $0.1 million associated with the Community Response Guide which provides mandated reporters with information on community resources.
    - Increase of $0.1 million tied to the Motivational Interviewing (MI) training and fidelity monitoring to maintain compliance with federal requirements and San Diego’s Comprehensive Prevention Plan and support high fidelity services for families with needs related to parenting, mental health, and substance use.
    - Decrease of $1.6 million due to aligning resources with funding streams within discretionary programs. This reduction will result in the following impacts:
        - Decrease of $1.5 million in Community Services for Families (CSF), which funds prevention and reunification services for families, due to right sizing the contract based on actual use and contractor capacity, reducing harder to staff clinical services while keeping core services intact.Decrease of $0.1 million primarily associated with the Options for Recovery program, which provides training and medical education to families by leveraging existing resources.
- Other Charges—net increase of $1.9 million
    - Increase of $1.9 million in Adoptions benefit payments to align with caseload trends and increased grant amount.
    - Net increase of $0.5 million in Foster Care benefit payments to align with caseload trends.
    - Decrease of $0.5 million in Approved Relative Caregiver (ARC) to align with caseload trends.

## Revenues

Net increase of $12.8 million

- Intergovernmental Revenues—net increase of $12.8 million

- Increase of $6.7 million in Realignment revenue, including available one-time funding and funding redistributed from Administrative Support based on projected statewide sales tax receipts and vehicle license fees that are dedicated to costs in Health and Human Services programs. These funds will help offset the loss of prior year one-time bridge funds and support increases in Salaries and Benefits, Services & Supplies, and Other Charges.
- Increase of $3.4 million in State revenue for the Transitional Housing Program Plus to fund a housing navigator, enhanced supportive services and higher housing rates.
- Increase of $1.6 million in Family First Prevention Services Act (FFPSA) funding tied to the continuation of the Family Connection Hub funding and the Home Visiting Program funding as mentioned above.
- Increase of $1.4 million primarily in social services administration revenue allocations supporting increases in Salaries & Benefits and Services and Supplies noted above.
- Net increase of $0.3 million in Complex Care funding to support the Children's Crisis Continuum Pilot Program (CCCPP).
- Increase of $0.3 million reflecting an updated allocation for the Bringing Families Home Program.
- Net decrease of $0.9 million in federal and State revenue to align with projected reimbursement for assistance payments.

- General Purpose Revenue Allocation—no net change in GPR allocation.
  - Increase of $2.8 million to back-fill the use of one-time realignment used as a bridge strategy to support Foster Care and Adoptions benefit payments in the Fiscal Year 2025-26 budget.
  - Increase of $1.9 million to support the increase in costs for Home Visiting, Family Connection Hub, Community Response Guide and Motivational Interviewing, as noted above.
  - Decrease of $4.7 million due to alignment of resources with funding streams within discretionary programs, as noted above.

## Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes other than increases in salary and benefit costs offset by completion of various projects supported with one-time funds.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Adoptions | 85.00 | 94.00 | 112.00 | 19.1 | 112.00 |
| CFWB Eligibility | 64.00 | 63.00 | 63.00 | - | 63.00 |
| Child & Family Strengthening | 19.00 | 25.00 | 27.00 | 8.0 | 27.00 |
| Child Safety | 1,504.00 | 1,479.00 | 1,436.00 | (2.9) | 1,436.00 |
| **Total** | **1,672.00** | **1,661.00** | **1,638.00** | **(1.4)** | **1,638.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Child Safety | $298,416,460 | $302,503,052 | $309,537,384 | 2.33% | $312,186,825 |
| Adoptions | $12,003,418 | $14,347,390 | $17,548,143 | 22.31% | $18,276,670 |
| CFWB Eligibility | $6,539,556 | $6,436,889 | $6,811,768 | 5.82% | $7,124,018 |
| CFWB Assistance Payments | $158,665,546 | $161,249,803 | $163,196,321 | 1.21% | $163,196,321 |
| Child & Family Strengthening | $3,385,670 | $4,542,044 | $4,855,493 | 6.90% | $5,000,031 |
| **Total Expenditures** | **$479,010,650** | **$489,079,178** | **$501,949,109** | **2.63%** | **$505,783,865** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $221,267,319 | $232,153,351 | $236,608,484 | 1.92% | $246,472,169 |
| Services & Supplies | $104,575,120 | $93,187,718 | $99,655,998 | 6.94% | $93,635,069 |
| Other Charges | $163,770,928 | $163,730,109 | $165,676,627 | 1.19% | $165,676,627 |
| Capital Assets Equipment | - | $8,000 | $8,000 | - | - |
| Expenditure Transfer & Reimbursements | -$10,602,717 | - | - | - | - |
| **Total Expenditures** | **$479,010,650** | **$489,079,178** | **$501,949,109** | **2.63%** | **$505,783,865** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Revenue From Use of Money & Property | $681,211 | $681,211 | $681,211 | - | $681,211 |
| Intergovernmental Revenues | $435,381,853 | $404,235,745 | $417,105,676 | 3.18% | $414,358,444 |
| Charges for Current Services | $3,961,444 | $3,961,444 | $3,961,444 | - | $3,961,444 |
| Miscellaneous Revenues | $187,510 | $187,510 | $187,510 | - | $187,510 |
| General Purpose Revenue Allocation | $38,798,632 | $77,378,463 | $77,378,463 | - | $83,960,451 |
| Other Financing Sources | - | $2,634,805 | $2,634,805 | - | $2,634,805 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| **Total Revenues** | **$479,010,650** | **$489,079,178** | **$501,949,109** | **2.63%** | **$505,783,865** |


COUNTY OF SAN DIEGO

# Housing & Community Development Services

## Mission Statement

*Deliver essential services to support health, safety, and self-sufficiency for all.*



## Department Description

*Housing & Community Development Services (HCDS) advances the HHSA mission by coordinating County efforts in addressing homelessness, improving the quality of life in low-income neighborhoods, and providing pathways to affordable housing to help vulnerable populations achieve stability and self-sufficiency. HCDS does this by:*

- *Providing services and resources to people at-risk of or experiencing homelessness.*
- *Creating affordable and permanent supportive housing.*
- *Providing housing resources for vulnerable populations.*
- *Enhancing neighborhoods through community development projects*

*HCDS services are provided through Affordable Housing, Community Development, the Housing Authority and Homeless Services.*

***Affordable Housing**: Increase the inventory of HCDS supported affordable housing opportunities (to over 9,500 in 2025) for low-income and special needs residents who are at risk-of or experiencing homelessness through the following programs:*

- **No Place Like Home (NPLH)**—provides funding to affordable housing developers to support the creation of Permanent Supportive Housing for individuals who are living with a serious mental illness and are experiencing homelessness.
- **Innovative Housing Trust Fund (IHTF)**—increases affordable housing opportunities throughout San Diego County using local trust fund dollars to finance the construction, acquisition, and/or rehabilitation of affordable multifamily rental housing.
- **HOME Investment Partnerships (HOME)**—supports the creation and preservation of multifamily affordable housing, and provides down payment and closing cost assistance to low-income first-time homebuyers.
- **County Owned Excess Properties**—increases affordable housing opportunities for low-income and special needs populations by repurposing County-owned excess property.
- **Permanent Local Housing Allocation (PLHA)**—provides funding for the acquisition, construction, or rehabilitation of affordable multi-family housing targeting households earning at or below 60% of the area median income and provides assistance to moderate income first-time homebuyers.
- **Project-Based Vouchers (PBV)**—supports affordable and permanent affordable housing development in the region by making PBVs available as ongoing operating subsidies.

***Community Development**: Enhance community infrastructure and facilities to provide a suitable and sustainable living environment through the following programs:*

- **Community Development Block Grant (CDBG)**—serves as a flexible funding source that supports both housing and non-housing community development activities, including housing acquisition, neighborhood revitalization, workforce and economic development, and improvements to public facilities and services in low-and-moderate income communities.
- **Home Repair Program**—provides low-income homeowners grants and low-interest loans to make needed improvements and American with Disabilities Act (ADA) improvements to their single home or mobile homes.
- **Housing Opportunities for People with AIDS/HIV (HOPWA)**—supports low-income people living with HIV/AIDS and their families by providing affordable housing opportunities, housing assistance, and supportive services.

***Housing Authority**: HCDS also serves as the Housing Authority of the County of San Diego (HACSD), which provides monthly rental assistance for approximately 11,000 low-income families, seniors, persons with disabilities, youth, families participating in substance abuse treatment, and veterans who have a history of chronic homelessness through the following programs:*

- **Section 8 Housing Choice Voucher Program**—provides long-term rental assistance to approximately 10,500 households each month, allowing very low-income families, veterans, older adults, and people with disabilities to obtain decent, safe, and affordable housing.
- **Tenant-Based Rental Assistance**—provides rental assistance for vulnerable populations that includes persons experiencing homelessness in the County's unincorporated areas, families participating in the Child and Family Well-Being reunification program, transitioned aged youth and persons living with HIV/AIDS.
- **Public Housing**—owns and operates 121 housing units for eligible low-income families, older adults, persons with disabilities, and 38 farmworker units.

***Homeless Services**:* The Office of Homeless Solutions (OHS), provides supportive services designed to enable residents to maintain stable housing, prevent homelessness and obtain services and resources to address and end their homelessness. In addition, HCDS administers local, state, and federal funds aimed at addressing the housing and service needs of persons at-risk of or experiencing homelessness:

- **Emergency Solutions Grant (ESG)**—provides rapid rehousing, emergency housing, street outreach, and homeless prevention to individuals and families at-risk of *or* experiencing homelessness.
- **Veteran Affairs Supportive Housing (VASH)**—supports homeless veterans by combining rental assistance through the Housing Choice Voucher (HCV), case management, and clinical services provided by the Department of Veterans Affairs (VA).
- **Community Care Coordination (C3) Programs**—provides up to 12 months of comprehensive care service navigation, peer support, and housing-related assistance to individuals who are justice involved to prevent or end homelessness to reduce recidivism.
- **Building Partnerships Program**—administers a grant program for private entities to apply for funds to purchase sleeping cabins and establish them as emergency housing on their private property.
- **Capital Emergency Housing Solutions Grant Program**—expands emergency housing options across five local jurisdictions by adding shelter beds and safe parking spaces.
- **Domestic Violence Shelter Based Programs (DVSBP)**—supports domestic violence shelters that provide information, referrals, linkage to services, and shelter beds for survivors of domestic violence and their children.
- **Encampment Resolution Funding (ERF) Program**—leverages funding to resolve specific homeless encampments in the Plaza Bonita and San Diego Riverbed areas in partnership with Caltrans and the cities of Santee, Chula Vista, San Diego, and National City. The program provides outreach, emergency housing, and time-limited subsidies for permanent housing.
- **Innovative Housing and Services for People Identifying as LGBTQ+**—provides a range of innovative and diverse housing, affirming supports, and access to resources for people identifying as LGBTQ+.
- **Housing and Disability Advocacy Program (HDAP)**—provides people experiencing homelessness who have disabilities and are likely eligible for Social Security Administration benefits with outreach, case management, time-limited housing and benefit advocacy.
- **Housing Our Youth (HOY)**—connects transitional-age youth (18-24) with services, emergency housing, housing support, case management, and connections to permanent housing.
- **Housing Stability Case Management Program**—provides housing stability case management for people within the Local Rental Subsidy Program.
- **Inclement Weather Program (IWP)**—provides short-term hotel accommodation for people experiencing homelessness in the County's unincorporated areas during inclement weather events.
- **Local Rental Subsidy Program (LRSP)**—provides rental subsidies for up to 24 months for people in emergency housing and safe parking programs.
- **Pilot Shallow Rental Subsidy Program (SRSP)**—provides $500 subsidies to low-income older adults who are rent-burdened and at-risk of homelessness.
- **Regional Homeless Assistance Program (RHAP)**—provides non-congregate emergency housing, case management, housing navigation, and support to unsheltered households in the County's unincorporated areas.
- **OHS Regional Homeless Services**—supports individuals and families primarily in the unincorporated areas through street outreach, case management, housing navigation, and homelessness prevention by a multidisciplinary team.
- **Safe Parking Programs**—offers safe overnight spaces and onsite services for people experiencing homelessness in their vehicles from the unincorporated areas of the County.
- **Specialized Funding for Imminent Needs (SFIN)**—administers flexible funding to remove barriers to temporary and permanent housing, expedite housing placements, prevent homelessness, and increase housing stabilization.

*To ensure these critical services are provided, Housing & Community Development Services has 242.00 staff years and a budget of $93.1 million.*

# 2025–26 Anticipated Accomplishments

## Equity

- Housing: Utilize policies, facilities, infrastructure, and finance to provide housing opportunities that meet the needs of the community.
    - Provided 950 veteran households with rental assistance through the Veteran Affairs Supportive Housing (VASH) program. The VASH program provides eligible homeless veterans, referred by the U.S. Department of Veterans Affairs (VA), with access to safe, decent, and affordable housing through rental assistance.
    - Increased affordable housing opportunities across the region using the Innovative Housing Trust Fund (IHTF) by awarding two developments for a total of 285 units.
- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities of color and low income.
    - Conducted 40 fair housing tests throughout the County by secret shoppers in rental units to proactively educate and engage landlords in fair housing practices, laws, and regulations, which prohibit housing discrimination based on race or color, national origin, religion, sex, familial status, disability, and other protected classes.
- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
    - Maintained 94% (312 of 332) monthly occupancy in units allocated at specific housing developments through the Project Based Voucher (PBV) program. PBVs are a component of the Housing Choice Voucher (HCV) program, which provides permanent housing in the form of rental assistance to reduce homelessness among extremely low and low-income households.
    - Supported the County's Framework for Ending Homelessness by collaborating with other County departments, adding to the regional supply of dedicated affordable housing, increasing the production of deeply affordable units, and creating more diverse and accessible housing in resource-rich neighborhoods.
    - Connected 172 individuals previously residing in encampments along the unincorporated areas of the San Diego Riverbed and Plaza Bonita areas to permanent housing and linked them to resources and services, including case management, housing navigation, and housing subsidies, through the California Encampment Resolution Funding Program. Effective Fiscal Year 2026–27, the performance measure related to the Encampment Resolution Fund (ERF) will be retired due to contract sunset and limited funding.
    - Provided 382 low-income, rent-burdened seniors with a monthly rental subsidy of $500 for at least 18 months through the Shallow Rental Subsidy Program (SRSP) to support their housing stability.

## Sustainability

- Economy: Create policies to reduce and eliminate poverty, prompting economic sustainability for all.
    - Explored existing County-owned excess property sites that may no longer be needed for business purposes or for affordable housing viability.Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Improved sustainability by implementing strategies to reduce paper communications to and from customers through paperless notifications and other transactions that can be handled through the online portal.Ensured energy and water-efficient purchases at Public Housing sites when renovating out-of-date fixtures and appliances by replacing 5 refrigerators, 5 showerheads, 4 faucets, 2 air conditioning units, 6 water heaters, and 1 toilet.
- Resiliency: Ensure the capability to respond and recover to immediate needs for individuals, families, and the region.
    - Supported up to 250 households on any given night with non-congregate emergency housing through the Regional Homeless Assistance Program (RHAP) so they can secure more permanent housing solutions.
    - Ensured 59% (86 of 147) of households that receive non-congregate emergency housing through the Regional Homeless Assistance Program (RHAP) secure more permanent housing solutions.
    - Ensured 86% of participants enrolled in the Housing Disability Advocacy Program (HDAP) are connected to temporary or permanent housing at exit.

## Community

- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - Engaged 325 new landlords interested in renting to individuals experiencing homelessness, low-income residents, and other vulnerable populations. This goal is part of a multiyear effort to increase the number of landlords on the interest list in the County's Housing Authority jurisdiction.
    - Ensured 50% of transition aged youth (up to 24 years old), who are at-risk of or experiencing homelessness and enrolled in the Housing Our Youth (HOY) program, are temporarily or permanently housed.
    - Completed 36,000 engagements Countywide through case management and outreach to individuals at-risk of and/or experiencing homelessness, and connected them to resources, housing navigation and other services.
    - Enrolled individuals in the field and/or at outreach events who are at risk of or experiencing homelessness and provided 3,600 connections to public assistance programs that provide medical insurance, access to food and cash benefits.
    - Ensured 47% (81 of 173) of individuals enrolled in Safe Parking Programs for at least 30 days successfully exited a more stable housing option.
    - Provided over 250 households who are at-risk of or experiencing homelessness, with financial support through the Specialized Funding for Imminent Need Program (SFIN), which assists with a wide range of critical direct and indirect expenses, such as security deposits, rental payments, auto-repairs, healthcare expenses and more.
    - Ensured 77% (200 of 260) of households enrolled in the Coordinated Eviction Prevention System program avoided eviction and become stabilized in their housing.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Facilitated quarterly Diversity, Equity, and Inclusion (DEI) training and/or open discussion forums to empower the workforce, increase employee engagement, and promote diverse and equitable hiring practices.
    - Increased the 2024 County Employee Engagement Survey score by 3% for fully engaged employees, these efforts aim to enhance two-way communication, build trust, and improve overall employee engagement and satisfaction. Key strategies include employee-led committees, lunch and learn, staff advisory meetings, and a strengths-based, person-centered communication approach.
    - Ensured the customer experience survey link is included in the signature link of all HCDS staff to achieve a minimum average satisfaction rating of four. Develop and implement an improvement plan for areas with a rating lower than four.
    - Raised awareness of and opportunities for employees to learn and participate in Employee Resource (ERGs), events and/or activities to continue a workplace-centered belonging.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Maintained the Countywide inventory of homeless and housing programs under the County's Framework for Ending Homelessness. This includes bi-annual program updates and an annual inventory of expenditures, outputs, and outcomes for programs in the inventory.

## 2026–28 Objectives

### Equity

- Housing: Utilize policies, facilities, infrastructure, and finance to provide housing opportunities that meet the needs of the community.
    - Provide 980 veteran households with rental assistance through the Veteran Affairs Supportive Housing (VASH) program. The VASH program provides eligible homeless veterans, referred by the U.S. Department of Veterans Affairs refers access to safe, decent, and affordable housing through rental assistance.
    - Increase affordable housing opportunities across the region using the Innovative Housing Trust Fund (IHTF), HOME Investment Partnership (HOME), and Permanent Local Housing Allocation (PLHA).
- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities of color and low-income.

- Conduct 40 fair housing tests throughout the County by secret shoppers in rental units to proactively educate and engage landlords in fair housing practices, laws, and regulations, which prohibit housing discrimination based on race or color, national origin, religion, sex, familial status, disability, and other protected classes.

- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
  - Maintain 90% monthly occupancy in units allocated at specific housing developments through the Project Based Voucher (PBV) program. PBVs are a component of the Housing Choice Voucher (HCV) program, which provides permanent housing in the form of rental assistance to reduce homelessness among extremely low and low-income households.
  - Support the County's Framework for Ending Homelessness by collaborating with other County departments, adding to the regional supply of dedicated affordable housing, increasing the production of deeply affordable units, and creating more diverse and accessible housing in resource-rich neighborhoods.


Sustainability

- Economy: Create policies to reduce and eliminate poverty, prompting economic sustainability for all.
  - Explore and identify existing County-owned excess property sites that may no longer be needed for business purposes or for affordable housing viability.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
  - Improve sustainability by implementing strategies to reduce paper communications to and from customers through paperless notifications and other transactions that can be handled through the online portal.
  - Ensure energy and water-efficient purchases at Public Housing sites when renovating out-of-date fixtures and appliances such as refrigerators, stoves, toilets, water heaters, and air conditioners.
- Resiliency: Ensure the capability to respond and recover to immediate needs for individuals, families, and the region.
  - Support up to 250 households on any given night with non-congregate emergency housing through the Regional Homeless Assistance Program (RHAP) so they can secure more permanent housing solutions.
  - Ensure 40% of households that receive non-congregate emergency housing through the Regional Homeless Assistance Program (RHAP) secure more permanent housing solutions.
  - Ensure 80% of participants enrolled in the Housing Disability Advocacy Program (HDAP) are connected to temporary or permanent housing at exit.


Community

- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
  - Engage 325 new landlords interested in renting to individuals experiencing homelessness, low-income residents, and other vulnerable populations. This goal is part of a multiyear effort to increase the number of landlords on the interest list in the County's Housing Authority jurisdiction.
  - Ensure 50% of transition aged youth (up to 24 years old), who are at-risk of or experiencing homelessness and enrolled in the Housing Our Youth (HOY) program, are temporarily or permanently housed.
  - Complete 36,000 engagements Countywide through case management and outreach to individuals at-risk of or experiencing homelessness, and connect them to resources, housing navigation and other services.
  - Enroll individuals in the field and/or at outreach events who are at risk of or experiencing homelessness and provide 3,600 connections to public assistance programs that provide medical insurance, access to food and cash benefits.
  - Ensure 40% of individuals enrolled in Safe Parking Programs for at least 30 days successfully exit to a more stable housing option.
  - Provide over 150 households who are at-risk of or experiencing homelessness, with financial support through the Specialized Funding for Imminent Need Program (SFIN), which assists with a wide range of critical direct and indirect expenses, such as security deposits, rental payments, auto-repairs, healthcare expenses and more.




- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Facilitate quarterly Diversity, Equity, and Inclusion (DEI) training and/or open discussion forums to empower the workforce, increase employee engagement, and promote diverse and equitable hiring practices.
    - Increase the 2026 County Employee Engagement Survey score by 2% on information flow from leadership to staff, aiming to enhance two-way communication, build trust, and improve overall employee engagement and satisfaction. Key strategies include employee-led committees, lunch and learn, staff advisory meetings, and a strengths-based, person-centered communication approach.
    - Ensure the customer experience survey link is included in the signature link of all HCDS staff to achieve a minimum average satisfaction rating of four.
    - Develop and implement an improvement plan for areas with a rating lower than four.
    - Raise awareness of and opportunities for employees to learn and participate in Employee Resource (ERGs), events and/or activities to continue a workplace-centered belonging.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Maintain the Countywide inventory of homeless and housing programs under the County's Framework for Ending Homelessness. This includes bi-annual program updates and an annual inventory of expenditures, outputs, and outcomes for programs in the inventory.

## Related Links

- For additional information on the programs offered by the Health and Human Services Agency, go to: https://www.sandiegocounty.gov/content/sdc/hhsa.html
- For additional information about *Live Well San Diego*, go to: http://www.LiveWellSD.org
- For additional information about Housing and Community Development Services, refer to the website at: http://www.SanDiegoCounty.gov/sdhcd
- Follow HCDS on Facebook at: www.facebook.com/sdhcd

| Performance Measures | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Equity** | VASH Veterans | 936 | 900 | 950 | 980 | 980 |
| | Maximize the IHTF to Increase Affordable Housing | Yes | Yes/No | Yes | Yes/No | Yes/No |
| | Random Fair Housing Compliance Site Tests | 40 | 40 | 40 | 40 | 40 |
| | PBV Unit Occupancy Rate [1] | 92% of 332 | 90% of 332 | 94% of 332 | 90% | 90% |
| | Encampment Individuals Connected to Housing and Resources [2] | 320 | 200 | 172 | N/A | N/A |
| | Shallow Rental Subsidy Program (SRSP) [3] | N/A | 260 | 382 | N/A | N/A |
| **Sustainability** | RHAP Households Placed in Non-Congregate Shelters On Any Given Night | 250 | 250 | 250 | 250 | 250 |
| | RHAP Permanent Housing Exits [4] | 59% of 145 | 40% | 59% of 147 | 40% | 40% |
| | HDAP Participants Housed [5] | 86% of 283 | 60% | 86% of 151 | 80% | 80% |
| **Community** | Landlords interested in renting to individuals experiencing homelessness, low-income residents, and other vulnerable populations[6] | 332 | 250 | 325 | 325 | 325 |
| | HOY Participants Housed | 67% of 101 | 50% | 50% of 200 | 50% | 50% |
| | Outreach and Engagements Made to Individuals At Risk or Experiencing Homelessness [7] | 42,548 | 50,000 | 36,000 | 36,000 | 36,000 |
| | Public Assistance Applications Submitted for People At Risk or Experiencing Homelessness | 5,800 | 7,000 | 3,600 | 3,600 | 3,600 |
| | Safe Parking Participants with Stable Housing Options[8] | 54% of 65 | 40% of 138 | 47% of 173 | 40% | 40% |
| | SFIN Households with Financial Assistance [9] | 237 | 200 | 250 | 150 | 150 |
| | Coordinated Eviction Prevention Households Stabilized [10] | 91% of 190 | 75% | 77% of 260 | N/A | N/A |
| **Empower** | Customer Experience[11] | N/A | 4 | 4 | 4 | 4 |
| | *Table Notes* | | | | | |

1 In Fiscal Year 2025–26, the projected number of units occupied was exceeded due to the opening of additional locations.
2 In Fiscal Year 2025-26, the number of encampment individuals connected to housing and resources was lower due to the transition from outreach and emergency housing activities including the closure of the Plaza Bonita encampment to permanent housing and housing stabilization for individuals enrolled in the Encampment Resolution Programs. The performance measure will be discontinued in Fiscal Year 2027–28 due to contract sunset and limited funding.
3 In Fiscal Year 2025-26, the number of participants in the Shallow Rental Subsidy Program includes active participants remaining in round 1 and round 2 of the program. As a pilot program, this will sunset in Fiscal Year 2025-26 as all participants have exited the program.
4 In Fiscal Year 2025–26, the number of RHAP households securing permanent housing was exceeded due to the availability of housing vouchers through the Local Rental Subsidy Program.
5 In Fiscal Year 2025-26, the number of Housing Disability Advocacy Program participants housed was exceeded due to continued housing placement efforts by the contracted administrator for homeless housing and support services.
6 In Fiscal Year 2025–26, the number of new landlords was exceeded due to an increase in communication and engagement activities.
7 In Fiscal Year 2025-26, the number of outreach and engagements made to individuals at-risk or experiencing homelessness is lower than expected due to region-wide reduction in staffing levels and assignments focused on unincorporated areas.
8 In Fiscal Year 2025–26, the number of Safe Parking participants projected was exceeded due to the opening of two new locations and the availability of additional Local Rental Subsidy Program vouchers.
9 In Fiscal Year 2025–26, the projection for participants to receive Specialized Funding for Imminent Needs was exceeded due to reduced barriers to accessing funds. This is not expected to continue due to reduced funding.
10 In Fiscal Year 2025–26, the program ran for six months before ending effective December 31, 2025; this performance measure will be retired due to the sunset of ARPA funding. The number of households stabilized was exceeded due to contractor's efforts in working with the active households prior to the program ending.
11 In Fiscal Year 2025–26, this is a new performance measure to ensure a focus on the customer experience.

# Budget Changes and Operational Impact: 2025–26 to 2026–27

## Staffing

Net decrease of 2.00 staff years

- Decrease of 3.00 staff years to align resources with funding streams in discretionary programs. This reduction will result in efficiencies with better staffing alignment and a focus on core functions.
- Increase of 1.00 staff year due to a mid-year transfer from Administrative Support for operational needs.
- Additionally, staff were transferred among related programs within Housing & Community Development Services to support operational needs.

## Expenditures

Net decrease of $39.9 million

- Salaries & Benefits— net decrease of $2.7 million.
    - Decrease of $2.2 million due to a reduction in Countywide retirement contribution rates from the payoff liabilities and to reflect normal staff turnover, partially offset by an increase due to negotiated labor agreements.
    - Decrease of $0.5 million associated with the alignment of staffing to improve operational efficiencies offset with a mid-year transfer from Administrative Support for operational needs as described above.

- Services & Supplies—net decrease of $37.2 million.
  - Decrease of $15.2 million for No Place Like Home due to the grant being fully utilized and no more projects planned.
  - Decrease of $10.6 million tied to prior year one-time allocation in Hotel/Motel Vouchers and Case Management. Funds carried over from the prior year will be available to continue to be spent in the following budget year.
  - Decrease of $3.9 million associated with prior year one-time Encampment Resolution Program funding in the San Diego Riverbed and Plaza Bonita areas that provide services to address immediate needs of those experiencing homelessness. Funds carried over from the prior year will be available to continue to be spent in the following budget year.
  - Decrease of $2.9 million associated with prior year one-time Public Housing Physical Needs Assessment (PHPNA).
  - Net decrease of $2.3 million in Compassionate Housing Solutions due to contract right-sizing of Bancroft Safe parking contract and prior year one-time allocation tied to Grantville Safe parking. Funds carried over from the prior year through available General Purpose Revenue under the ARPA framework will remain available for use in the following budget year.
  - Decrease of $1.5 million associated with the Community Care Coordination Straight to Home (C3STH) program ending and transitioning to other Community Care Coordination programs.
  - Decrease of $1.1 million associated with the Home Safe program which provides short-term housing stabilization services based on available funding from the State.
  - Decrease of $1.0 million tied to prior year one-time Inclement Weather Program. Funds carried over from the prior year through available General Purpose Revenue under the ARPA framework will remain available for use in the following budget year.
  - Decrease of $0.6 million tied to prior year one-time allocation to the Domestic Violence Shelter program. Funds carried over from the prior year will be available to continue to be spent in the following budget year.
  - Decrease of $0.5 million tied to prior year one-time Specialized Funding for Imminent Needs Program.
  - Decrease of $0.3 million tied to prior year one-time allocation to the Tenant Legal Services program.
  - Increase of $1.3 million in various operating costs, reflecting higher Facilities ISF costs aligned with projected spending.
  - Increase of $0.8 million for the Landlord Incentive program (LIP) funded through SB105. The program provides participants with assistance with their security deposit, utility allowance, and application fee, including monetary incentives for landlords.
  - Increase of $0.5 million for Housing and Disability Advocacy Program (HDAP) tied to multi-year allocation from the State to provide individuals who are disabled and at-risk of experiencing homelessness with outreach, case management, housing subsidies, and benefits advocacy while they are seeking financial benefits from the Social Security administration.
  - Increase of $0.1 million for ongoing costs related to the new and enhanced Rental Assistance case management system.

## Revenues

Net decrease of $39.9 million

- Intergovernmental Revenues—net decrease of $34.4 million.
  - Decrease of $18.2 million due to the conclusion of American Rescue Plan Act (ARPA) funding for the Homeless Services component of the ARPA Framework.
  - Decrease of $15.2 million in No Place Like Home grant noted above.
  - Decrease of $5.3 million in prior year one-time Encampment Resolution funding for Riverbed and Plaza Bonita as noted above.
  - Decrease of $0.9 million in MHSA revenue.
  - Decrease of $0.6 million tied to prior year one-time federal HUD allocation for Grantville Safe parking as noted above.
  - Decrease of $0.2 million State funding associated with the Home Safe program as noted above.
  - Decrease of $0.2 million in Housing Authority revenue tied to one-time funding of temporary staffing cost.
  - Increase of $2.9 million in Homeless Housing Assistance and Prevention (HHAP) revenue to partially support RHAP previously funded by one-time ARPA funding offset by the ending of C3STH as noted above.
  - Increase of $1.8 million in PATH CITED Round 4 IGT funding to support the implementation of Cal-AIM.
  - Increase of $0.8 million in SB105 funding to support LIP noted above.
  - Increase of $0.5 million in HDAP to align with the multi-year allocation from the State.
  - Increase of $0.2 million in social services administrative revenue tied to staffing for Homeless Outreach program.
- Fund Balance Component Decreases—decrease of $0.9 million.
  - Decrease of $0.6 million one-time allocation for the Domestic Violence Shelter Based Program.
  - Decrease of $0.3 million for Tenant Legal Services to support one-time capacity for legal services for tenants facing eviction, including counseling, outreach, and prevention activities.

- General Purpose Revenue—net decrease of $4.6 million.
  - Decrease of $2.9 million one-time associated with prior year one-time Public Housing Physical Needs Asssessment (PHPNA).
  - Decrease of $1.8 million tied to alignment of resources with funding streams within discretionary programs, as noted above.
  - Increase of $0.1 million is associated with the new and enhanced Rental Assistance case management system.

## Budget Changes and Operational Impact: 2026-27 to 2027-28

No significant changes other than the projected completion of various projects supported with one-time funds.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Homeless Solutions | - | 86.00 | 84.00 | (2.3) | 84.00 |
| Housing & Community Development | 158.00 | 158.00 | 158.00 | - | 158.00 |
| **Total** | **158.00** | **244.00** | **242.00** | **(0.8)** | **242.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Housing & Community Development | $34,434,790 | $33,320,703 | $29,540,852 | -11.34% | $30,038,329 |
| HCD - Multi-Year Projects | $56,483,245 | $38,883,245 | $23,683,245 | -39.09% | $23,683,245 |
| Homeless Solutions | - | $60,764,747 | $39,893,960 | -34.35% | $35,889,758 |
| County Successor Agency - Housing | $28,500 | $28,500 | $28,500 | - | $28,500 |
| **Total Expenditures** | **$90,946,535** | **$132,997,195** | **$93,146,557** | **-29.96%** | **$89,639,832** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $23,697,112 | $39,500,920 | $36,824,597 | -6.78% | $38,154,796 |
| Services & Supplies | $62,595,148 | $88,842,000 | $51,667,685 | -41.84% | $46,830,761 |
| Other Charges | $4,758,800 | $4,758,800 | $4,758,800 | - | $4,758,800 |
| Expenditure Transfer & Reimbursements | -$104,525 | -$104,525 | -$104,525 | - | -$104,525 |
| **Total Expenditures** | **$90,946,535** | **$132,997,195** | **$93,146,557** | **-29.96%** | **$89,639,832** |

## Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | - | $900,000 | - | -100.00% | - |
| Use of Fund Balance | $4,602,064 | $2,064 | $2,064 | - | - |
| License Permits & Franchises | - | $654,000 | $654,000 | - | $654,000 |
| Revenue From Use of Money & Property | $4,591 | $4,591 | $4,591 | - | $4,591 |
| Intergovernmental Revenues | $65,133,033 | $105,715,818 | $71,298,643 | -32.56% | $66,492,449 |
| Charges for Current Services | $3,000 | $1,073,000 | $1,073,000 | - | $1,073,000 |
| Miscellaneous Revenues | $12,606,183 | $2,926,847 | $2,926,847 | - | $2,926,847 |
| General Purpose Revenue Allocation | $8,597,664 | $21,720,875 | $17,187,412 | -20.87% | $18,488,945 |
| **Total Revenues** | **$90,946,535** | **$132,997,195** | **$93,146,557** | **-29.96%** | **$89,639,832** |


COUNTY OF SAN DIEGO

# Public Health Services

## Mission Statement

*Deliver essential services to support health, safety, and self-sufficiency for all.*



## Department Description

*Public Health Services (PHS) is dedicated to improving the health of the community by providing high-quality services, as evidenced by achieving national public health accreditation recognition since May 2016. It provides services that span all 10 Essential Public Health Services to prevent injuries, disease, and disabilities; promote wellness, healthy behaviors, and access to quality care; and protect against public health threats, infectious disease epidemics, foodborne outbreaks, climate change, environmental hazards, and disasters. In addition, PHS ensures that San Diego County is home to America's premier local wellness delivery system, emphasizing quality, equity, sustainability, and transparency.*

*Achieving these goals involves a multidisciplinary and collaborative approach involving other County of San Diego groups and departments, healthcare provider networks, laboratories, schools, businesses, community, institutions of higher education, military, border health partners, and faith-based partners, and residents. For example, PHS works with:*

- The Office of Sustainability and Environmental Justice to develop the County's Climate Action Plan to reduce greenhouse gases, update the General Plan's environmental justice and safety elements, and develop the County's Sustainability Plan.
- The Department of Environmental Health and Quality (DEHQ) to protect the public from foodborne illnesses, environmental hazards (e.g., environmental lead exposure, contaminated recreational water), and vector-borne diseases (e.g., West Nile virus infection).
- The DEHQ and the Department of Animal Services to monitor and investigate rabies.
- The Office of Emergency Services, San Diego County Fire, Emergency Medical Services, Aging and Independence Services, Behavioral Health Services, and DEHQ to plan for, prepare, and respond to emergencies and natural disasters (e.g., Hazard Mitigation Planning, Partner Relay Program).
- County departments and healthcare and community partners to address the elimination of HIV, Hepatitis C Virus (HCV), Tuberculosis (TB), and opioid overdoses.
- Health plans, hospitals, laboratories, care providers, community groups, consumers, advocates, and other County departments to plan and address community needs, ensuring equal access to quality health and social care for Medi-Cal members.
- Community partners to ensure that eligible clients are referred promptly to the County's Home Visiting program, helping families access care and resources to promote healthy births and childhood outcomes.

*The department is committed to excellence in all essential public health services, as described here:*

- **Regional Public Health Services:** Coordinate 100 nurses across regional public health centers to advance residents' health. This includes administering 75,000 vaccinations, such as influenza, Hep A, and MMR, and assisting with outreach and response to promote health or prevent disease. Support a home visitation program to help pregnant women and families with young children realize the best outcomes.
- **Prevention Services:** Link 140 pregnant women without prenatal care to providers and provide 150 refugees with basic health assessments, screenings, and referrals. Provide vaccination education and outreach activities. Implement chronic disease prevention by advancing innovative approaches to healthy communities through policy, systems, and environmental change.
- **Surveillance:** Receive and register approximately 130,000 new disease incidents of hepatitis A and C, measles, HIV, sexually transmitted infections, vector-borne infections, TB, pertussis, gastrointestinal, COVID-19, and other respiratory infections and diseases. Test approximately 20,000 specimens for diseases and approximately 5,000 water samples through the Public Health Laboratory annually. Maintain the Vital Records of all County residents, surpassing statewide timeliness expectations in processing more than 39,000 birth and 24,000 death certificates.
- **Infectious Disease Control:** Investigate and provide case management for about 250 active TB cases, identifying over 2,500 contacts to infectious TB cases to interrupt the spread of the disease. Provide over 2,500 residents with sexually transmitted disease prevention and clinical services.

- **California Children Services:** Provide case management services to almost 14,600 children with chronic illness and/or disabilities and their families and deliver over 17,450 hours of physical and occupational therapeutic services.
- **Public Health Preparedness and Response:** Support medical and health preparedness and response for all types of disasters and emergencies—natural and man-made. Act as Medical Health Operational Area Coordinator and manage the Medical Operations Center of the County's Incident Command System. Collaborate with 320 community partners and organizations as part of the San Diego Healthcare Disaster Coalition to provide emergency preparedness and response information, manage medical surge, and deploy requested resources to healthcare facilities in San Diego County, including County facilities.
- **Border Health:** Work with 900 community partners and 400 organizations registered in the Partner Relay Network to provide emergency preparedness and response information in multiple languages, especially for the non-English-speaking populations.
- **Pharmacy:** Provide direct services to 8,500 clients and dispense 50,000 prescriptions at various sites throughout San Diego County, including San Diego County Psychiatric Hospital, Edgemoor Distinct Part Skilled Nursing Facility, Public Health Services Sexual Health and Tuberculosis Clinics, Behavioral Health Clinics, Mobile Pharmacy events, and other programs. Coordinate with County programs to implement best practices and ongoing staff development to ensure safety and medication access in the County's pharmacies. Collaborate with County programs to bring pharmacy services through the County to those who cannot make it to a brick-and-mortar pharmacy.

In Fiscal Year 2026-27, the Clinical and Safety Net Coordination (formerly SDAIM) was moved from Public Health Services to Admin Support Divisions to collaborate with health plans, hospitals, providers, community groups, consumers, advocates, and County departments to identify and address community needs, ensuring equitable access to quality health and social services for Medi-Cal members.

*To ensure these critical services are provided, PHS has 950.00 staff years and a budget of $235.6 million.*

*In Fiscal Year 2025–26, there is uncertainty around federal funding, which represent 36% of the PHS budget. Leading up to release of the recommended budget, federal action was taken to terminate the Epidemiology and Laboratory Capacity (ELC) grant utilized to fund a range of items in Public Health Services, which was subsequently tied up in court action. Federal actions will continue to be monitored and updates to funding sources and other budgetary adjustments will be made during the Change Letter process or in subsequent budget adjustments as needed.*

## 2025-26 Anticipated Accomplishments


Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Ensured that 90% (1,000 of 1,110 each month) of children in out-of-home placement received preventive health examinations to identify and correct medical issues per timeframe and targets established by the State.
    - Ensured that 90% (860 of 960 each month) of children in out-of-home placement receive routine dental examinations per timeframe and target established by the State.
    - Ensured that 95% (238 of 250) of individuals diagnosed with TB completed treatment. This effort is a key measure for the TB program's work in interrupting the spread of TB, to ensure that all persons reported with active TB complete treatment.
    - Immunized 99% (17,820 of 18,000) of children under 18 served at Public Health Centers (PHCs) vaccination clinics to protect them from diseases like measles and whooping cough. PHCs serve children who are unable to get an appointment with their medical provider in time to get school-required vaccines; some of these children may lack a primary care provider.
    - Ensured that 88% (115 of 130) of infants served by the Black Infant Health (BIH) program had a normal birth weight (2,500 grams or more). The denominator fluctuates due to the number of births and delivery dates. BIH uses a group-based approach and client-centered one-on-one support to help participants develop life skills and strategies to reduce stress and build social support.
    - Ensured that 95% (1,950 of 2,055) of patient encounters included a pharmacy-based transition of care when admitted or discharged from the San Diego County Psychiatric Hospital or the Edgemoor Distinct Part Skilled Nursing Facility to improve patient outcomes. This was carried out by integrating a clinical pharmacy program to ensure pharmacists evaluate current medications, new medications, and their compatibilities to ensure a smooth transition to and from hospital care.
- Health: Focus on policy, systems, and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.

- Engaged five (5) neighborhood markets and/or convenience stores in CalFresh eligible communities annually to participate in fresh produce distribution to increase access to healthy produce

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
  - Ensured 20% average reduction in vehicle miles traveled by supporting remote and hybrid work environments to reduce emissions and the office footprint as Public Health Services migrates to alternate and new facilities and maximizes shared workspaces.
- Resiliency: Ensure the capability to respond and recover to immediate needs for individuals, families, and the region
  - Ensured nurses who attend the Public Health Nurse Residency and Nursing Essentials of Nursing Onboarding programs rate their overall satisfaction with the program as 4.65 or higher (on a scale of 0-5). Ensuring high-quality training is essential for maintaining a highly skilled nursing workforce that staffs the County's Public Health Centers, responds to public health emergencies, provides in-home visitation services, and many other essential programs serving clients.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
  - Coordinated five community forums to provide education and gather feedback on the Medi-Cal Transformation initiative (previously CalAIM). These forums were an opportunity for community partners and residents to speak directly with County staff about the challenges and opportunities around accessing CalAIM and impact the planning and implementation, with the ultimate goal of ensuring that all qualified Medi-Cal enrollees may benefit from Medi-Cal Transformation to achieve positive health outcomes and well-being.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
  - Connected 94% (30 of 32) of clients with newly confirmed HIV diagnoses to primary care within 30 days to improve health outcomes and reduce transmission of HIV. This is a key goal of the Getting to Zero initiative, a ten-year County initiative to end the HIV epidemic.
  - Screened 93% (270 of 290) of individuals with childbearing potential who are diagnosed with any stage of syphilis for pregnancy status.
  - Investigated 100% (160) of reported cases of select communicable diseases (hepatitis A and meningococcal) within 24 hours of receipt of the report, so steps can be taken to prevent the spread of the disease.
  - Ensured that 98% (245 of 250) of active TB cases were reported by the community to Public Health Services within one business day from the start of treatment to prevent further transmission.
  - Ensured that 95% (238 of 250) of active tuberculosis cases were tested for HIV, per CDC guidelines, working towards meeting the national TB program 2025 goal of 99%.
  - Ensured that 90% (830 of 925) of referrals to the Home Visiting Program were contacted within one business day so that they may receive timely access to primary prevention, reduce disparities and improve health outcomes. Linking families to the home visiting program empowers them to feel prepared and supported to make positive, healthy choices and establish a solid foundation for years to come.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - Convened listening sessions with four (4) workgroups to engage employees in identifying opportunities to assess areas of overlap and implement efficiencies to streamline operations as Public Health Services and Medical Care Services (MCS) integrate services

into one department.
    - Issued the Customer Experience survey to all PHS customers and achieved an average satisfaction rating of 4.62 (on a one to five scale).
    - Raised awareness of and opportunities for employees to learn and participate in Employee Resource (ERGs), events and/or activities to continue a workplace centered belonging. This was achieved by sharing staff ERG activities in the PHS quarterly newsletters. Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Maintained 100% compliance with seven (7) different lab licenses and permits with federal and State accrediting requirements at the Public Health Services laboratory to protect community health and prevent the spread of disease.Ensured that 97% (3,104 of 3,200) of children with serious physical limitations, chronic health conditions, and diseases referred to California Children's Services have their medical eligibility determined within the State required timeframe of five business days to ensure that these children receive timely coverage and family-centered care coordination. The performance target exceeds the State goal of 95% and is based on an audit of a sample of cases.
    - Registered 95% (37,050 of 39,000) of birth certificates within ten days of birth to support accurate census data, representing best practice as the State recently adopted a more lenient 21-day timeline standard.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Conducted seven (7) quality improvement projects to advance operational excellence through continuous improvement and engaged staff in identifying and resolving barriers to success.
    - Conducted four (4) training sessions on essential emergency response functions to ensure staff are prepared to respond to emergencies.
    - Implemented three (3) strategies to increase revenue for core programs to ensure fiscal sustainability for essential health care and care coordination services.
    - Implemented three (3) strategies to strengthen collaboration between the Public Health Nurse Homeless Outreach Team and partners, including the City of San Diego, law enforcement agencies, and organizations working with unsheltered communities to improve trust in public health initiatives.
    - Invited oral health experts to provide training at four (4) San Diego County Oral Health Coalition meetings to support dental care in non-traditional settings, with a focus on trauma-informed care.
    - Coordinated with Managed Care Plans, Street Medicine providers, and the Department of Health Care Services where applicable to support the growth and integration of street medicine services into the broader continuum of healthcare services, ultimately enhancing service delivery.
    - Implemented a pilot program for the Transitions Clinic Network (TCN) to provide culturally and linguistically responsive health and social care services to justice-involved clients exiting San Diego County jails. Community Health Workers (CHWs) with lived incarceration experience build rapport, offer mentorship, and guide clients before and after release, helping them connect to necessary health and social services upon reentry.

# 2026-28 Objectives

Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Ensure that 90% (1,000 of 1,110 each month) of children in out-of-home placement receive preventive health examinations to identify and correct medical issues per timeframe and target established by the State.
    - Ensure that 90% (860 of 960 each month) of children in out-of-home placements receive routine dental examinations per timeframe and target established by the State.
    - Ensure 85% (187 of 220) of individuals diagnosed with TB completed treatment within 12 months for whom 12 months or less of treatment is indicated.
    - Immunize 99% (17,820 of 18,000) of children under 18 served at Public Health Centers (PHCs) vaccination clinics to protect them from diseases like measles and whooping cough. PHCs serve children who are unable to get an appointment with their medical provider in time to get school-required vaccines; some of these children may lack a primary care provider.

- Ensure that 88% (115 of 130) of infants served by the Black Infant Health (BIH) program have a normal birth weight (2,500 grams or more). BIH uses a group-based approach and client-centered one-on-one support to help participants develop life skills and strategies to reduce stress and build social support.
- Ensure that 95% (1,950 of 2,055) of patient encounters include pharmacy-based transition of care when admitted or discharged from the San Diego County Psychiatric Hospital or the Edgemoor Distinct Part Skilled Nursing Facility to improve patient outcomes. This will be carried out by integrating a clinical pharmacy program to ensure pharmacists evaluate current medications, new medications, and their compatibilities to ensure a smooth transition to and from hospital care.

- Health: Focus on policy, systems, and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.

  - Engage five (5) employers annually to participate in subsidized local produce access initiatives, such as Community Supported Agriculture (CSA) programs or on-site farmers' markets, to increase access to healthy foods.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.

  - Ensure 20% average reduction in vehicle miles traveled by supporting remote and hybrid work environments to reduce emissions and the office footprint as Public Health Services migrates to alternate and new facilities and maximizes shared workspaces. Resiliency: Ensure the capability to respond and recover to immediate needs for individuals, families, and the region.
  - Ensure at least 60% (12 of 20) of nurses who attend the Nurse Leadership Academy program rate the program as effective in improving their leadership skills, development, and enhancing their leadership abilities (on a scale of 1-5). The Nurse Leadership Academy Program aims to create a cohesive, well-equipped network of nurse leaders dedicated to fostering a culture of collaboration and excellence within the Health and Human Services Agency, improving organizational performance and patient care outcomes.

### Community

- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.

  - Connect 95% (30 of 32) of clients with newly confirmed HIV diagnoses to primary care within 30 days to improve health outcomes and reduce transmission of HIV. This is a key goal of the Getting to Zero initiative, a ten-year County initiative to end the HIV epidemic.
  - Screen 90% (270 of 290) of individuals with childbearing potential who are diagnosed with any stage of syphilis for pregnancy status.
  - Investigate 100% (160) of reported cases of select communicable diseases (hepatitis A and meningococcal) within 24 hours of receipt of the report, so steps can be taken to prevent the spread of the disease.
  - Ensure that 98% (245 of 250) of active TB cases are reported by the community to Public Health Services within one business day from the start of treatment to prevent further transmission.
  - Ensure that 95% (237 of 250) of active tuberculosis cases are tested for HIV, per CDC guidelines, working towards meeting the national TB program 2025 goal of 99%.
  - Ensure that 90% (830 of 925) of referrals to the Home Visiting Program are contacted within one business day so that they may receive timely access to primary prevention, reduce disparities and improve health outcomes. Linking families to the home visiting program empowers them to feel prepared and supported to make positive, healthy choices and establish a solid foundation for years to come.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.

    - Convene listening sessions and workgroups to engage employees in identifying opportunities to assess areas of overlap and implement efficiencies to streamline operations.
    - Issue the Customer Experience survey to all PHS customers and achieve a minimum average satisfaction rating of four (on a one to five scale). Develop and implement an improvement plan for areas with a rating lower than four.
    - Raise awareness of and opportunities for employees to learn and participate in Employee Resource (ERGs), events and/or activities to continue a workplace centered belonging.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Ensure that 95% (642 of 676) of wastewater droplet digital polymerase chain reaction (ddPCR) data is uploaded to the public dashboard housed on the Public Health Laboratory website within two weeks of sample receipt to ensure public and medical community have real time data to make informed decisions on public health practices.
    - Ensure that 97% (3,104 of 3,200) of children with serious physical limitations, chronic health conditions, and diseases referred to California Children's Services have their medical eligibility determined within the State required timeframe of five business days to ensure that these children receive timely coverage and family-centered care coordination. The performance target exceeds the State goal of 95% and is based on an audit of a sample of cases.
    - Register 95% (37,050 of 39,000) of birth certificates within ten days of birth to support accurate census data, representing best practice as the State recently adopted a more lenient 21-day timeline standard.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Conduct seven (7) quality improvement projects to advance operational excellence through continuous improvement and engage staff in identifying and resolving barriers to success.
    - Conduct four (4) training sessions on essential emergency response functions to ensure staff are prepared to respond to emergencies.

## Related Links

- For additional information on the programs offered by the Health and Human Services Agency, go to: https://www.sandiegocounty.gov/content/sdc/hhsa.html
- For additional information about Live Well San Diego, go to: www.LiveWellSD.org
- For additional information about Public Health Services, the PHS strategic plans, and information about each of its branches, go to: https://www.sandiegocounty.gov/hhsa/programs/phs/
- For more information about the Live Well San Diego Community Health Improvement Assessment (CHA), Community Health Improvement Plans (CHIP), and Regional Results Summaries, go to: https://www.livewellsd.org/i-want-to/get-involved/leadership-teams https://www.livewellsd.org/i-want-to/learn-more/worksite-wellness/live-well-work
- For more information about Healthy Works, a component of Live Well San Diego, go to: https://www.livewellsd.org/i-want-to/find-resources/livewell-home
- For more information about public health accreditation, go to: https://phaboard.org/ https://www.sandiegocounty.gov/content/sdc/hhsa/programs/phs/public-health-reaccreditation.html
- For health statistics and dashboards that describe health behaviors, diseases, and injuries for specific populations, health trends and comparisons to national targets, go to: https://www.sandiegocounty.gov/content/sdc/hhsa/programs/phs/community_health_statistics.html
- For additional information about the Top 10 Live Well San Diego Indicators and Data Portal, go to: https://www.livewellsd.org/i-want-to/learn-more/data-indicators

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Equity** | Timely Preventive Health Examinations for Children in Out-Of-Home Placements[1] | 93% of 1,200 | 90% of 1,110 | 90% of 1,110 | 90% of 1,110 | 90% of 1,110 |
| | Timely Dental Examinations for Children in Out-Of- Home Placements[1] | 85% of 1,000 | 90% of 960 | 90% of 960 | 90% of 960 | 90% of 960 |
| | Refugees Completed the Health Assessment Process Within 90 Days | 54% of 1,305 | N/A | N/A | N/A | N/A |
| | Patients Completing TB Treatment [2] | N/A | 95% of 240 | 95% of 250 | N/A | N/A |
| | Patients Completing TB Treatment within 12 months Among Those Eligible for <12 months Treatment [3] | N/A | N/A | N/A | 85% of 220 | 85% of 220 |
| | Children With Age-Appropriate Vaccines | 99% of 17,692 | 99% of 18,000 | 99% of 18,000 | 99% of 18,000 | 99% of 18,000 |
| | Infants Served by Black Infant Health Program with a Normal Birth Weight[4] | 87% of 104 | 88% of 100 | 88% of 130 | 88% of 130 | 88% of 130 |
| | Tobacco Retailers in Compliance with Youth Access Laws[5] | 76% of 242 | N/A | N/A | N/A | N/A |
| | Hospital Patients receiving Pharmacy-Based Transitional Care[6] | 88%% of 1,980 | 95% of 1,960 | 95% of 2,055 | 95% of 2,055 | 95% of 2,055 |
| | Neighborhood Market[7] | N/A | 5 of 5 | 5 of 5 | N/A | N/A |
| **Sustainability** | Public Health Nurse Residency and Nursing Essentials of Nursing Onboarding[8] | 4.73 | 4.65 | 4.65 | N/A | N/A |
| | Ensure at least 60% of nurses who attend the Nurse Leadership Academy program rate the program as effective in improving their leadership skills, development, and enhancing their leadership abilities (on a scale of 1-5).[8] | N/A | N/A | N/A | 60% of 220 | 60% of 220 |
| **Community** | Clients With Newly Confirmed HIV Diagnosis with a Medical Visit Within 30 Days[9] | 76% of 37 | 94% of 32 | 94% of 32 | 95% of 32 | 95% of 32 |
| | Childbearing individuals diagnosed with syphilis screened for pregnancy status[10] | 93% of 506 | 90% of 329 | 93% of 290 | 90% of 290 | 90% of 290 |
| | Selected Communicable Diseases Cases Contacted/ Investigations Initiated Within 24 Hours[11] | 100% of 160 | 100% of 170 | 100% of 160 | 100% of 160 | 100% of 160 |
| | TB Cases Reported to PHS Within One Working Day from The Start of Treatment | 97% of 231 | 98% of 240 | 98% of 250 | 98% of 250 | 98% of 250 |

| | | | | | | |
|---|---|---|---|---|---|---|
| | Active TB Cases Tested For HIV | 98% of 241 | 95% of 240 | 95% of 250 | 95% of 250 | 95% of 250 |
| | Referred Families to Nursing Home Visiting Contacted Timely (within 1 business day)[12] | 98% of 1,460 | 90% of 1,720 | 90% of 925 | 90% of 925 | 90% of 925 |
| **Empower** | Customer Experience | N/A | 4 | 4 | 4 | 4 |
| | PHS Laboratory Compliance[13] | 100% | 100% | 100% | N/A | N/A |
| | Wastewater droplet digital polymerase chain reaction (ddPCR) data is uploaded to the public dashboard [14] | N /A | N /A | N /A | 95% of 676 | 95% of 676 |
| | CCS Medical Eligibility Determined Within Five Days | 97% of 3,320 | 97% of 3,210 | 97% of 3,200 | 97% of 3,200 | 97% of 3,200 |
| | Birth Certificates Registered Within 10 Days Of Event | 96% of 37,691 | 95% of 37,800 | 95% of 39,000 | 95% of 39,000 | 95% of 39,000 |
| | Quality Improvement Projects[15] | 8 of 10 | 7 of 7 | 7 of 7 | 7 of 7 | 7 of 7 |
| | *Table Notes* | | | | | |

[1]Data represents a monthly average. The actuals for FY 2025–26 will be updated in next year's Recommended Operational Plan for FY 2026–28.

[2] This performance measure demonstrates critical outcomes in interrupting the spread of TB, ensuring that all persons reported with active TB complete treatment. The number of tuberculosis diagnoses fluctuates from year to year. This performance measure will be replaced with a new measure in FY 2026-27 to accurately account for patients completing treatment within 12 months who were eligible for a treatment regime within less than 12 months.

[3] This is a new performance measure replacing the old TB measure. The new measure reflects the number of TB patients who complete treatment in less than 12 months for all TB patients, for whom 12 months of treatment or less is recommended, alive at diagnosis, initiated treatment with one or more drugs, and counted in the cohort period of interest. This new measure mirrors a critical Centers for Disease Control and Prevention metric required for assessment and surveillance of TB in San Diego County.

[4] In Fiscal Year 2025–26, the number of infants served by the Black Infant Health Program is higher than projected due to the expansion of funding and service areas.

[5]Starting Fiscal Year 2025–26, this performance measure was retired as part of ongoing efforts to optimize resources.

[6]The total number of encounters fluctuates year to year and is dependent on the number of admissions, discharges, and patients' length of stay at the County of San Diego Psychiatric Hospital and Edgemoor Skilled Nursing Facility.

[7] In Fiscal Year 2025–26, this is a new performance measure for the CalFresh Healthy Living program to demonstrate efforts to promote wellness and healthy behaviors in communities with limited access to full-service grocery stores. In Fiscal Year 2026-27, this measure is being retired due to federal CalFresh funding ending April 2026.

[8] This performance measure will be retired in FY 2026-27 due to budget shifts. These efforts are being redirected towards enhancing leadership skills for nurses participating in the Nursing Leadership Academy to ensure a focus on improving organizational performance and patient care outcomes.

[9]In Fiscal Year 2024-25, performance is below target because there was a low number of new HIV positives identified due to disease investigation challenges with patient compliance, which affects the 30-day timeframe to link patients to care. The target for FY 2026–28 will be 95% to match the National HIV/AIDS Strategy recommendations.

[10]The actual accomplishment data for Fiscal Year 2024–25 was adjusted to 93% (471 screened out of 506) to reflect data for a full calendar year, in accordance with the standard reporting period for sexually transmitted infections and to provide the most accurate data available at the time.

[11] The number of diseases requiring investigation fluctuates from year to year so you may see a variance in the denominator over time. Hepatitis A and meningococcal disease were selected because they pose a high enough risk to require an immediate response.

[12] In Fiscal Year 2025–26, although the target of 90% was exceeded, the number of referrals was lower than expected due to change in program requirements. Outreach of referring providers continues, so eligible families will continue to receive care.

[13] This measure will be retired after FY 2025–26. A new measure will be added for the lab in FY 2026-27.

[14] This is the new measure replacing the laboratory compliance measure to reflect better efforts towards improving the health of the community through high-quality services.

[15] A total of seven (7) QI projects is expected to be completed by June 2026. The target was reduced from ten (10) to seven (7) in FY 2025-26 because of reduced grant funding to provide technical assistance for staff completing a QI project.

# Budget Changes and Operational Impact: 2025–26 to 2026–27

**Staffing**
Net decrease of 31.00 staff years

- Decrease of 22.00 staff years due to a transfer to Administrative Support tied to restructure of San Diego Advancing and Innovating Medi-Cal (SDAIM) to the new Clinical and Safety Net Coordination Division (CSC) to better align with operational functions.
- Decrease of 7.00 staff years due to transfers to Child and Family Well-Being (CFWB) to support the CalWORKs Home Visiting Program.
- Decrease of 2.00 staff years to align resources with funding streams in discretionary programs. This reduction could result in reduced capacity to provide clinical guidance for future critical initiatives and disaster response efforts.
- Additionally, staff were transferred among related programs within Public Health Services to support operational needs.

**Expenditures**
Net decrease of $31.7 million

- Salaries & Benefits—net decrease of $14.5 million
    - Decrease of $7.7 million primarily due to reduced Countywide retirement contribution rates following liability payoffs and normal attrition associated with the sunsetting of the Immunizations Local Assistance Grant and CalFresh Healthy Living funding, partially offset by cost increases from negotiated labor agreements.
    - Decrease of $5.3 million due to a transfer to Administrative Support staffing, as described above.
    - Decrease of $0.8 million due to aligning resources with funding streams in discretionary programs including related administrative functions as described above.
    - Decrease of $0.7 million due to a transfer to CFWB, as described above to support CalWORKs Home Visiting Program.
- Services & Supplies—net decrease of $16.3 million
    - Decrease of $12.7 million tied to the completion of COVID related activities such as temporary contracted help for disease response activities, laboratory and clinical equipment and supplies, and outreach and educational contracted services supported by the Epidemiology & Laboratory Capacity  Enhancing Detection and Epidemiology & Laboratory Capacity Enhancing Detection Expansion, and Epidemiology & Laboratory Capacity Infection Prevention Control grants.
    - Decrease of $2.4 million tied to revenue changes in various State and Federal allocations, primarily the loss of CalFresh Healthy Living allocation.
    - Decrease of $2.2 million due to aligning resources with funding streams within discretionary programs. This reduction will result in the following impacts:
        - Decrease of $2.0 million due to reduced COVID surge response efforts and related inventory of supplies on hand.
        - Decrease of $0.2 million due to transferring possession and maintenance of a portion of ventilators on hand to local hospitals and community partners to support service location capacity.
    - Decrease of $2.2 million due to transfer of SDAIM to Admin Support.
    - Decrease of $1.5 million tied to the ending of Immunization Local Assistance Grant that supported locally expanded vaccination events at a variety of community partners locations throughout the county.  Funds carried over from the prior year will be available to continue to be spent in the following budget year.
    - Decrease of $0.8 million primarily due to completion of prior one-time vaccination contract.
    - Increase of $2.6 million primarily tied to start-up costs associated with the Electronic Health record and data systems integration.
    - Increase of $0.8 million tied to various operating costs including courier services for specimen transportation, ServiceNow licenses, cloud hosting for the retail pharmacy system, and increased costs for medicine and outside laboratory services.
    - Increase of $0.7 million due to Tijuana River Valley (TJRV) Sewage Crisis contract with SDHC in support of improving health conditions in the communities most acutely affected by these circumstances.
    - Increase of $0.7 million to support migration of data centers to cloud providers and increases in costs associated with maintaining compliance with updated IT policies.
    - Increase of $0.3 million in operating costs, reflecting higher Facilities ISF costs aligned with projected spending.
    - Increase of $0.2 million tied to Tuberculosis (TBPC) housing and medication costs supporting treatment for individuals to remain in care and successfully complete pharmacological treatment through to completion.
    - Increase of $0.2 million tied to additional invoicing fees associated with Medi-Cal Administrative Activities funding.
- Other Charges—net increase of $0.3 million primarily tied to costs associated with supporting the Regional Health Information Exchange.
- Capital Assets & Equipment—net decrease of $1.1 million primarily tied to one-time projects supported by the Epidemiology & Laboratory Capacity Enhancing Detection Expansion grant ending June 30, 2026.
- Expenditure Transfer & Reimbursements—net increase of $0.1 million tied to expense transfer to the Department of Public Works for water testing. Since this is a transfer of expenditures, it has a net effect of a $0.1 million decrease in appropriations.

**Revenues**
Net decrease of $31.7 million

- Intergovernmental Revenues—net decrease of $29.3 million

- Decrease of $20.6 million associated with the conclusion of one-time Epidemiology & Laboratory Capacity grant funding tied to the completion of COVID-related activities.
- Decrease of $7.5 million tied to transfer to Administrative Support for the transformation of SDAIM, as noted above.
- Decrease of $5.8 million tied to Immunizations Local Assistance Grant ending and future rounds for this program paused which previously supported the programs noted above.
- Decrease of $4.3 million resulting from the cancellation of the CalFresh Healthy Living grant, ending ongoing support and reducing educational efforts that helped individuals connect to available public health resources.
- Decrease of $1.4 million in Medi-cal Administrative Activities (MAA) and Targeted Case Management (TCM) revenues primarily tied to completion of prior year one-time vaccination contract.
- Decrease of $1.2 million due to the DHCS Wraparound Services grant ending.
- Net increase of $11.5 million primarily in Public Health Infrastructure Grant (PHIG) revenue, to sustain staffing and related supply needs.

- Charges for Current Services—net decrease of $0.1 million tied to a decrease of $0.2 million due to a reduction in birth and death certificate sales partially offset by an increase of $0.1 million associated with increased fee revenue in the Public Health Laboratory.
- Miscellaneous Revenues— increase of $1.1 million primarily associated with overall alignment with Opioid Settlement Funds framework activities and support services and training related to opioid remediation and newly funded service to support foster youth and caregivers impacted at Polinsky Children's Center.
- General Purpose Revenue Allocation—decrease of $3.4 million to align resources with declining revenue streams in discretionary programs.

**Budget Changes and Operational Impact: 2026–27 to 2027–28**

No significant changes other than the projected completion of various projects supported with one-time funds.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Administration and Other Services | 76.00 | 76.00 | 77.00 | 1.3 | 77.00 |
| Bioterrorism | 25.00 | 25.00 | 25.00 | - | 25.00 |
| California Childrens Services | 148.75 | 148.75 | 149.75 | 0.7 | 149.75 |
| Infectious Disease Control | 154.25 | 154.25 | 321.25 | 108.3 | 321.25 |
| Medical Care Services Admin | - | 24.00 | | (100.0) | - |
| Nursing | - | 143.00 | 141.00 | (1.4) | 141.00 |
| Pharmacy | - | 30.00 | 31.00 | 3.3 | 31.00 |
| Prevention Services | 152.00 | 151.00 | 94.00 | (37.7) | 94.00 |
| SDAIM | - | 8.00 | - | (100.0) | - |
| Surveillance | 219.00 | 221.00 | 111.00 | (49.8) | 111.00 |
| **Total** | **775.00** | **981.00** | **950.00** | **(3.2)** | **950.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Administration and Other Services | $22,634,810 | $33,435,252 | $24,767,474 | -25.92% | $25,634,940 |
| Bioterrorism | $8,386,124 | $7,581,572 | $7,043,524 | -7.10% | $7,045,830 |
| Prevention Services | $47,539,072 | $40,465,908 | $19,982,875 | -50.62% | $19,154,064 |
| Infectious Disease Control | $47,798,495 | $50,669,999 | $83,521,973 | 64.84% | $83,281,258 |
| Surveillance | $79,634,656 | $51,434,631 | $27,978,344 | -45.60% | $24,946,398 |
| California Childrens Services | $30,798,325 | $30,630,449 | $29,865,792 | -2.50% | $30,691,169 |
| Medical Care Services Admin | - | $8,128,205 | - | -100.00% | - |
| Nursing | - | $34,376,809 | $33,711,796 | -1.93% | $34,156,614 |
| Pharmacy | - | $8,222,759 | $8,700,140 | 5.81% | $8,850,577 |
| SDAIM | - | $2,324,631 | - | -100.00% | - |
| **Total Expenditures** | **$236,791,482** | **$267,270,215** | **$235,571,918** | **-11.86%** | **$233,760,850** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $132,886,957 | $180,032,039 | $165,524,871 | -8.06% | $170,392,452 |
| Services & Supplies | $87,397,565 | $82,703,782 | $66,462,277 | -19.64% | $60,290,364 |
| Other Charges | $2,817,228 | $2,806,894 | $3,068,034 | 9.30% | $3,068,034 |
| Capital Assets Equipment | $13,689,732 | $1,727,500 | $637,736 | -63.08% | $131,000 |
| Expenditure Transfer & Reimbursements | - | - | -$121,000 | - | -$121,000 |
| **Total Expenditures** | **$236,791,482** | **$267,270,215** | **$235,571,918** | **-11.86%** | **$233,760,850** |

## Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| License Permits & Franchises | $80,000 | $80,000 | $80,000 | - | $80,000 |
| Intergovernmental Revenues | $204,986,348 | $215,107,210 | $185,860,948 | -13.60% | $178,137,472 |
| Charges for Current Services | $3,063,410 | $3,590,442 | $3,468,639 | -3.39% | $2,895,439 |
| Miscellaneous Revenues | $4,019,907 | $5,036,277 | $6,127,115 | 21.66% | $5,835,326 |
| General Purpose Revenue Allocation | $20,873,193 | $39,346,467 | $35,925,397 | -8.69% | $42,702,794 |
| Other Financing Sources | $3,768,624 | $4,109,819 | $4,109,819 | - | $4,109,819 |
| **Total Revenues** | **$236,791,482** | **$267,270,215** | **$235,571,918** | **-11.86%** | **$233,760,850** |


COUNTY OF SAN DIEGO

# Self-Sufficiency Services

## Mission Statement

*Deliver essential services to support health, safety, and self-sufficiency for all.*

## Department Description




*Self-Sufficiency Services (SSS) provides eligibility determination and case management services for State, federal and local public assistance to over one million residents to help low-income families and their children meet basic needs. Staff provide services throughout the County at eleven Family Resource Centers (FRC), two Community Resource Centers (CRC), and via phone or online at the Access Customer Service Call Center.*

*Self-Sufficiency Services ensures compliance with State and federal requirements by providing accurate and accessible data, program guidance, and enrollment information for frontline staff. SSS solicits engagement from the community through different venues such as outreach events and advisory boards.*

*SSS public assistance includes, but is not limited to:*

- **Medi-Cal**—assists families in meeting their healthcare needs.
- **CalFresh**—helps eligible families buy food and improve their nutrition.
- **CalWORKs**—provides low-income families with cash assistance to begin the path toward self-sufficiency.
- **Welfare to Work**—provides subsidized employment, financial support, and housing support to eligible families and pregnant or parenting teens.
- **County Medical Services**—provides medical care to uninsured indigent adult residents.
- **General Assistance or General Relief**—provides relief and support to indigent adults not supported by their own means, other public funds, or assistance programs.
- **Office of Military & Veterans Affairs**—supports the nation's third-largest veteran population by connecting veterans and their families to benefits, counseling, and referral services.
- **Office of Immigrant and Refugee Affairs –** collaborates with the community and the State of California to provide resources and information regarding immigrant and refugee affairs.

*To deliver these essential services, SSS has 2,872.00 staff years and a budget of $852.0 million, which includes assistance aid payments for residents.*

## 2025–26 Anticipated Accomplishments

Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Provided 90,000 older adults with CalFresh benefits through strategic partnerships with community-based organizations to reduce the number of food-insecure older adults.
- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
    - Processed 90% (29,700 of 33,000) of CalWORKs applications within 45 days to ensure eligible families receive timely assistance to become more self-sufficient. This key metric, required by the State with a 90% target, is a critical first step in helping families achieve self-sufficiency.

- Provided 60,000 veteran benefits counseling interviews to veterans and their dependents to understand their needs and provide information on available assistance and referrals.

### Sustainability

- Economy: Create policies to reduce and eliminate poverty, promoting economic sustainability for all.
  - Long-Term:Sought ideas and recommendations from Self-Sufficiency Services (SSS) leadership and the Social Services Advisory Board (SSAB) by engaging in regular meeting discussions on community needs and policy impacts. These discussions informed decisions on potential legislative letters to support policies that enhance services promoting residents' transition to self-sufficiency.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenanc e, and hazard mitigation.
  - Short-Term: Continued to implement and support remote work environments, such as telework and virtual meetings, to reduce travel, emissions, and office footprints by reviewing office space to identify opportunities for shared locations and consolidation of office space.
  - Short-Term: Engaged in expanded community outreach by increasing the use of the Live Well Mobile Office and promoting online County services. Providing over 375 events (5% increase) reaching nearly 40,000 participants. These efforts reduce the need for residents to travel to County offices, lower emissions, and improve equitable access to services.
  - Mid-Term: In collaboration with the Department of General Services, applied green design policies to new construction and major renovation projects. Upcoming efforts include ongoing construction to reduce the department's office space footprint by relocating from a larger Lemon Grove facility to a smaller, more sustainable space.
- Resiliency: Ensure the capability to respond and recover to the immediate needs for individuals, families, and the region.
  - Short-Term: Provided multiple ways to offer essential services, including electronic, telephonic, in person, and via outreach, to ensure equitable access to services. Worked with community partners by creating flyers and sharing virtual announcements to increase public awareness of these efforts and upcoming outreach events.
  - Processed 90% (144,000 of 160,000) of Medi-Cal applications timely, within 45 days, a key metric required by the State, and assisted families in meeting their health insurance needs. The State requirement is 90%.
  - Processed 90% (176,400 of 196,000) of CalFresh applications timely, within 30 days, to help eligible families and individuals buy food and improve their nutrition. The State requirement is 90%.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - Ensured 370,000 status reports and renewals are submitted electronically through BenefitsCal by enhancing customer service and promoting alternative pathways for individuals and families to access information about self-sufficiency programs and their ability to provide information electronically.
  - Issued the Customer Experience survey to all SSS customers and achieved a minimum average satisfaction rating of four (one to five scale).
  - Promoted an environment in which employees feel safe to challenge the way things are done. This was achieved by addressing this concept at monthly unit meetings and all staff meetings for all sites, and discussing data collected from the employee engagement survey at all site manager meetings, as well as departmental monthly management meetings.
  - Raised awareness of and opportunities for employees to learn and participate in Employee Resource (ERGs), events and/or activities to continue a workplace-centered belonging.

## 2026–28 Objectives

### Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Provide 90,000 older adults with CalFresh benefits through strategic partnerships with community-based organizations to reduce the number of food-insecure older adults.
- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
    - Process 90% (29,700 of 33,000) of CalWORKs applications within 45 days to ensure eligible families receive timely assistance to become more self-sufficient. This key metric, required by the State with a 90% target, is a critical first step in helping families achieve self-sufficiency.
    - Provide 60,000 veteran benefits counseling interviews to veterans and their dependents to understand their needs and provide information on available assistance and referrals.


Sustainability

- Economy: Create policies to reduce and eliminate poverty, promoting economic sustainability for all.
    - Long-Term: Seek ideas and recommendations to support legislative policies and collaborate with the Social Services Advisory Board (SSAB) and external stakeholders to enhance services that allow residents to transition to self-sufficiency.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance, and hazard mitigation.
    - Short-Term: Continue to implement and support remote work environments, such as telework and virtual meetings, to reduce travel, emissions, and office footprints by reviewing office space to identify opportunities for shared locations and consolidation of office space.
    - Short-Term: Increase by 5% community outreach, by using the Live Well Mobile Office and promoting online services to County residents, reducing the need for individuals to travel to County locations, reducing emissions, and increasing equitable access to services.
    - Mid-Term: In collaboration with the Department of General Services, design new construction and major renovations following green policies wherever possible.
- Resiliency: Ensure the capability to respond and recover to the immediate needs for individuals, families, and the region.
    - Process 90% (144,000 of 160,000) of Medi-Cal applications timely, within 45 days, a key metric required by the State, and assist families in meeting their health insurance needs. The State requirement is 90%.
    - Process 90% (210,600 of 234,000) of CalFresh applications timely, within 30 days, to help eligible families and individuals buy food and improve their nutrition. The State requirement is 90%.


Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of op erations remains at its best.
    - Ensure 370,000
      status reports and renewals are submitted electronically through BenefitsCal by enhancing customer service and promoting alternat ive pathways for individuals and families to access information about self-sufficiency programs and their ability to provide information electronically.
    - Issue the Customer Experience survey to all SSS customers and achieve a minimum average satisfaction rating of four (one to five sc ale).
    - Promote an environment in which employees feel safe to challenge the way things are done. This will be achieved by addressing this concept at monthly unit meetings and all-
      staff meetings for all sites, and discussing data collected from the employee engagement survey at all site manager meetings as well as departmental monthly management meetings.

- Raise awareness of and opportunities for employees to learn and participate in Employee Resource (ERGs), events and/or activities to continue a workplace-centered belonging.

## Related Links

- For additional information on the programs offered by the Health and Human Services Agency, go to: https://www.sandiegocounty.gov/content/sdc/hhsa.html
- For information about *Live Well San Diego*, go to: www.LiveWellSD.org

| Performance Measures | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Equity** | Older Adults on CalFresh | 99,591 | 90,000 | 90,000 | 90,000 | 90,000 |
| | Timely processing of CalWORKs applications[2] | 98% of 31,465 | 90% of 33,000 | 90% of 33,000 | 90% of 33,000 | 90% of 33,000 |
| | Veterans and dependents interviews for benefits counseling and referral services[3] | 68,650 | 35,000 | 60,000 | 60,000 | 60,000 |
| **Sustainability** | Timely processing of Medi-Cal applications[2] | 95% of 149,447 | 90% of 160,000 | 90% of 160,000 | 90% of 160,000 | 90% of 160,000 |
| | Timely processing of CalFresh applications | 96% of 242,912 | 90% of 234,000 | 90% of 196,000 | 90% of 234,000 | 90% of 234,000 |
| **Empower** | Status reports submitted through Benefits Cal | 306,530 | 290,000 | 370,000 | 370,000 | 370,000 |
| | Customer Experience [1] | N/A | 4 | 4 | 4 | 4 |

*Table Notes*

[1] In Fiscal Year 2025–26, this is a new performance measure to provide a focus on the customer experience.
[2] This is a key metric required by the State, with a 90% performance requirement.
[3] The estimated target for Reports Submitted through BenefitsCal was exceeded in Fiscal Year 2025-26 due to the promotion of a self-service option following the launch of CalSAWS in 2023. These efforts, along with emphasizing online and phone applications during COVID-19, have resulted in an increase in online applications.

## Budget Changes and Operational Impact: 2025–26 to 2026–27

### Staffing

Net increase of 122.00 staff years

- Increase of 122.00 staff years to maintain timely, effective and efficient delivery of essential safety-net services and respond to House Resolution 1 (H.R. 1) policy impacts.
- Additionally, staff were transferred among related programs within Self-Sufficiency Services to support operational needs.

### Expenditures

Net increase of $8.5 million

- Salaries & Benefits—net increase of $15.4 million
    - Increase of $11.1 million tied to new staff years to maintain timely, effective and efficient delivery of essential safety-net services and respond to H.R. 1 policy impacts.
    - Net increase of $4.3 million primarily for planning purposes associated with anticipated salary and benefit increases, partially offset by salary adjustments to reflect normal staff turnover.
- Services & Supplies—net decrease of $5.0 million
    - Net decrease of $7.7 million tied to Refugee Support Services, including Ukrainian and Afghan Refugees primarily tied to the conclusion of prior year one-time allocation. Ukrainian Refugee Funded programs provide resettlement and housing assistance services to individuals displaced due to the war in Ukraine.
    - Net decrease of $2.5 million in operating costs primarily associated with lower facilities costs to align with projected spending.
    - Decrease of $0.5 million in Housing Support Program to align with current allocation.
    - Increase of $2.3 million for contracted information and legal advocacy services due to annual cost-of-living adjustments.
    - Net increase of $1.2 million in CalWORKs Family Stabilization contracted services to align with projected allocated State funding.
    - Increase of $1.0 million in operating costs tied to new staff years to maintain timely, effective and efficient delivery of essential safety-net services and respond to H.R. 1 policy impacts.
    - Increase of $0.5 million in Child Care Program Stage One contracted services to align with projected allocated State funding.
    - Increase of $0.4 million in CalSAWS customer correspondence postage costs due to increased volume and USPS rates.
    - Increase of $0.3 million in CalWORKs Expanded Subsidized Employment contracted services to align with projected allocated State funding.
- Other Charges—net decrease of $1.9 million
    - Decrease of $5.7 million in EBT Skimming to align with current expenditure trends.
    - Decrease of $1.0 million in CalWORKs Family Stabilization benefit payments to align with current allocation.
    - Decrease of $0.9 million in CalWORKs Welfare to Work benefit payments to align with service needs.
    - Increase of $4.2 million in General Relief benefit payments to align with increased costs and caseload trends.
    - Increase of $1.5 million in Expanded Subsidized Employment benefit payments to align with current allocation.

## Revenue

Net increase of $8.5 million

- Intergovernmental Revenues—net decrease of $21.9 million.
    - Net decrease of $8.7 million in State and federal funding in Refugee Support Services, including support for Ukrainian and Afghan Refugees primarily tied to the conclusion of prior year one-time allocation.
    - Net decrease of $7.6 million in social services State and federal revenues to align with anticipated reductions in CalFresh federal administrative revenues funding tied to H.R. 1 policy impacts, partially offset by increases in social services allocations supporting staffing and other operating costs driven by higher CalWORKS and Medi-Cal funding.
    - Decrease of $5.7 million in State revenue for EBT Skimming tied to projected expenditures.
    - Decrease of $0.2 million in realignment revenue based on projected statewide sales tax receipts and vehicle license fees that are dedicated to costs in Health and Human Services programs.
    - Increase of $0.2 million in Housing and Disability Advocacy Program revenue and Community Services Block Grant revenue funding the increased costs for contracted legal advocacy services noted above.
    - Increase of $0.1 million in assistance payment revenue funding to support increased expenditures in the CalWORKs program to align with service needs.
- Use of Fund Balance—a total of $23.7 million from Unlocked Reserves is budgeted associated with the result of H.R. 1 policy impacts as noted above.
- General Purpose Revenue Allocation—net increase of $6.7 million.
    - Increase of $4.2 million supporting increased costs and caseload trends in the General Relief program.
    - Increase of $2.5 million to align with anticipated needs in Salaries & Benefits and Services & Supplies noted above.

# Budget Changes and Operational Impact: 2026–27 to 2027–28

Net increase of $17.7 million is due to increases of $13.3 million in Salaries & Benefits mainly tied to the negotiated labor agreements, $3.9 million in Other Charges primarily tied to increases in anticipated General Relief assistance benefit payments, and $0.5 million in Services & Supplies tied to the anticipated increase in contracted information and legal advocacy services due to the annual cost of living adjustments per contract negotiations. These increases are partially offset by a reduction of $23.7 million to reflect the one-time Unlocked Reserves funds in Fiscal Year 2026–27 for services to respond to H.R. 1 impacts and loss of funding.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Office of Military & Veterans Affairs | 24.00 | 27.00 | 27.00 | - | 27.00 |
| Regional Self-Sufficiency | 2,508.00 | 2,406.00 | 2,532.00 | 5.2 | 2,532.00 |
| Self-Sufficiency Administration | 314.00 | 309.00 | 306.00 | (1.0) | 306.00 |
| Office of Immigrant and Refugee Affairs | - | 8.00 | 7.00 | (12.5) | 7.00 |
| **Total** | **2,846.00** | **2,750.00** | **2,872.00** | **4.4** | **2,872.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Health Care Policy Administration | $5,372,457 | $4,375,856 | $4,375,856 | - | $4,375,856 |
| Regional Self-Sufficiency | $318,752,478 | $319,032,436 | $340,896,526 | 6.85% | $352,472,433 |
| Self-Sufficiency Administration | $66,021,004 | $69,362,741 | $62,404,175 | -10.03% | $64,142,565 |
| Assistance Payments | $417,201,551 | $440,979,323 | $437,615,890 | -0.76% | $442,199,652 |
| Office of Military & Veterans Affairs | $4,806,283 | $4,790,374 | $4,827,588 | 0.78% | $4,994,558 |
| Office of Immigrant and Refugee Affairs | - | $4,983,995 | $1,865,851 | -62.56% | $1,550,823 |
| **Total Expenditures** | **$812,153,773** | **$843,524,725** | **$851,985,886** | **1.00%** | **$869,735,887** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $319,587,860 | $324,838,756 | $340,197,363 | 4.73% | $353,515,994 |
| Services & Supplies | $154,433,141 | $158,521,888 | $153,557,766 | -3.13% | $154,087,254 |
| Other Charges | $338,632,772 | $360,164,081 | $358,230,757 | -0.54% | $362,132,639 |
| Expenditure Transfer & Reimbursements | -$500,000 | - | - | - | - |
| **Total Expenditures** | **$812,153,773** | **$843,524,725** | **$851,985,886** | **1.00%** | **$869,735,887** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Use of Fund Balance | $2,290,000 | - | $23,700,000 | - | - |
| Fines, Forfeitures & Penalties | $3,050,000 | $3,250,000 | $3,250,000 | - | $3,250,000 |
| Revenue From Use of Money & Property | $248,605 | $248,605 | $248,605 | - | $248,605 |
| Intergovernmental Revenues | $727,834,474 | $748,761,057 | $726,837,364 | -2.93% | $728,251,282 |
| Charges for Current Services | $170,000 | $170,000 | $170,000 | - | $170,000 |
| Miscellaneous Revenues | $1,792,677 | $1,792,677 | $1,792,677 | - | $1,792,677 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Purpose Revenue Allocation | $75,768,017 | $88,902,386 | $95,587,240 | 7.52% | $135,623,323 |
| Other Financing Sources | $1,000,000 | $400,000 | $400,000 | - | $400,000 |
| **Total Revenues** | **$812,153,773** | **$843,524,725** | **$851,985,886** | **1.00%** | **$869,735,887** |

# BEHAVIORAL HEALTH SERVICES

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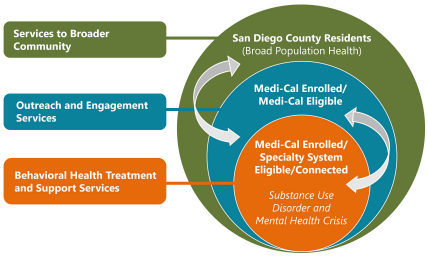
# Behavioral Health Services

## Mission Statement

*Advance equity and access to quality behavioral health care so all San Diego County residents can achieve and sustain wellness.*

## Vision Statement

*Transform the local behavioral health system to one focused on prevention and continuous care through a network of accessible, coordinated, and person-centered services that are sustainable long-term.*




## Description

*Effective July 1, 2026, Behavioral Health Services (BHS) will transition out of the Health and Human Services Agency as directed by the County of San Diego Board of Supervisors to optimize its structure, strengthen accountability, improve access to care and align operations with evolving federal and state requirements. This transformation shifts BHS from a program- and contract- driven model to a person-centered health plan, leaning into its role as a specialty behavioral health plan by incorporating core functions such as benefit design, care management, network management, utilization management, and member experience. These changes will position BHS to provide coordinated, high-quality care while optimizing resources, building critical infrastructure, and enhancing administrative functions.*

*Serving about 113,000 residents annually, BHS will continue to lead with equity, data-driven strategies and collaboration to reduce disparities and improve health outcomes for those living in San Diego County. BHS will continue to function in five critical roles:*

- ***Treatment provider*** *– delivering care within County-operated programs, including the San Diego County Psychiatric Hospital, Edgemoor Skilled Nursing Facility, Next Move (supporting justice-involved youth), outpatient clinics and case management programs.*
- ***Contractor –*** *working with community-based providers to operate over 355 contracted treatment, support, and housing programs.*
- ***Payer –*** *providing reimbursement to network providers for services rendered on behalf of our plan members.*
- ***Public health entity*** *– leading local efforts to improve overall safety and behavioral health wellness for all residents across the region.*
- ***Local behavioral health authority –*** *administering functions such as Lanterman-Petris (LPS) designations, the CARE Act, and conservatorships.*

## Strategic Framework and Alignment

In the County's Strategic Framework, Groups and Departments support five Strategic Initiatives: Equity, Sustainability, Community, Empower, and Justice. This framework guides operational planning along with core management principles of strategic planning, operational accountability, enterprise-wide collaboration, and employee engagement. Together, these initiatives align with and advance the County's mission by ensuring services are coordinated, outcome-driven, and responsive to community needs.

## Behavioral Health Services Priorities

BHS takes a community-focused, data-driven approach to coordinating and providing mental health and substance use services. The priority populations and County initiatives described below are just a few examples of how BHS advances the health, safety, and quality of mental well-being for those living in San Diego County, particularly those with the greatest need.

BHS serves three primary populations:

- **All San Diego County residents** through broad population health initiatives, including suicide prevention campaigns and other prevention programs.
- **People who are enrolled or eligible for Medi-Cal** with services and outreach designed to intervene early and prevent escalation to substance use or mental health crises.
- **Medi-Cal members with serious mental illness or substance use disorder**, who often require intensive care as the primary population. This tiered approach ensures that early intervention and intensive treatment are available to meet the diverse needs of the community.

In support of those we serve, BHS advanced several major State initiatives that strengthen and modernize the behavioral health continuum including the *Behavioral Health Community-Based Organized Networks of Equitable Care and Treatment* (BH-CONNECT) further described in the following section, and *California Advancing and Innovating Medi-Cal* (CalAIM). BHS also conducted extensive readiness activities to prepare for Behavioral Health Services Act (BHSA) implementation on July 1, 2026. BHSA is the result of California voters approving Proposition 1 in March 2024 and marked the most significant update to the public behavioral health system in nearly two decades. Reforms within the BHSA expand the types of behavioral health support available to Californians who are eligible for services and are in need by focusing on historical gaps and emerging policy priorities. BHS is taking a systematic approach to service alignment which includes sunsetting certain contracts that will no longer be financially sustainable. Contract decisions are being made on an ongoing basis in alignment with department goals and priorities, as well as mandates driven by BHS' specialty behavioral health plan status.

Along with grant funding and capital improvements noted elsewhere, these combined efforts—organizational restructuring, infrastructure modernization, expanded services, and workforce investments—position BHS to improve access, strengthen accountability, and deliver a more equitable, integrated behavioral health system for San Diego County.



### Equity

BHS ensures Medi-Cal beneficiaries have equitable access to mental health services and opportunities to enhance their mental health and well-being. The expansion of specialty care behavioral health programs throughout the region is critical to this effort. BHS has made vast efforts to improve access to care through the regional distribution of services, including opening crisis stabilization units throughout San Diego County that provide immediate mental health support and treatment close to where residents live. Programs to help address substance use conditions are also expanding to ensure beneficiaries of all ages can equitably access the appropriate level of care. To address the variety of housing needs for people with serious mental illness or substance use, BHS is engaging in statewide efforts to implement BH-CONNECT, a Medi-Cal demonstration project designed to address the needs of individuals with behavioral health conditions who are at risk of homelessness or institutionalization.



### Sustainability

BHS is committed to advancing the County of San Diego's sustainability goals through coordinated operational practices, sustainable purchasing, and strategic capital planning. Working with the Department of General Services (DGS), BHS implements sustainability policies and procedures across County-owned and leased facilities and promotes sustainable practices among contracted providers consistent with procurement requirements. To reduce fleet-related emissions, BHS prioritizes plug-in hybrid and fully electric vehicle options where operationally feasible. BHS collaborates with DGS to incorporate sustainable design and construction practices into upcoming capital projects, including regional crisis and community-based care facilities and inpatient modernization efforts.



### Community

BHS prioritizes the community by making services easier to access, creating meaningful engagement opportunities, and building partnerships. BHS continuously focuses on strengthening communities and creating opportunities for all San Diegans to provide meaningful input into programs and services. BHS has prioritized messaging and engagement and continues to steadily increase its capacity to conduct engagement activities in response to stakeholder input and community requests. BHS actively evolves its community engagement strategies to promote discussion and input on programs and services for the Behavioral Health Transformation and to facilitate stronger regional partnerships.



### Empower

BHS is committed to engaging employees and supporting the broader public behavioral health workforce so individuals feel valued, connected, and equipped to provide high-quality services to the community. BHS strengthens workforce experience and continuity of operations by providing support services, training, mentorship, leadership development, and coordinated engagement with staff and regional workforce partners. The County's ELEVATE Behavioral Health Workforce Fund expands recruitment, retention, and career advancement opportunities across the regional behavioral health workforce through workplace supports, the Pay-It-Forward Loan Program, and targeted upskilling across four behavioral health career pathways. Together, these efforts promote transparent and accountable workforce investments and advance innovative strategies to grow and sustain a resilient public behavioral health workforce serving San Diego County.

Justice

As a health plan, public health entity, contractor and provider of direct services, BHS provides services that support the behavioral health needs of individuals with justice involvement. Key services focused on preventing and supporting beneficiaries with justice involvement include outpatient mental health and substance use programs, residential substance use treatment programs, mobile crisis response services, crisis stabilization units, sobering services, collaborative court services, and evidence-based intensive community-based outpatient treatment service models, including assertive community treatment.

**BHS provides an array of services in the following broad categories :**

**Outreach & Community Engagement** activities focus on early identification of needs and improving access to care through partnership and public awareness.

- **Public Awareness and Media Campaigns**—improve community understanding of available behavioral health services, strengthen behavioral health literacy, and support timely access to care by promoting help-seeking for mental health and substance use concerns. Messaging efforts also increase awareness of County programs and initiatives and support community participation in system planning and engagement opportunities.
- **Community Engagement**—promotes available services, supports individuals in navigating the system of care, and connects with historically underserved and unserved communities. BHS also conducts the Behavioral Health Services Act (BHSA) Community Planning Process (CPP), a structured and ongoing engagement process that ensures stakeholders, including individuals with lived experience, families, providers, community organizations, Tribes, cities, and regional partners, participate in identifying community needs, shaping priorities, and informing behavioral health funding and program decisions.
- **Early Intervention**—services designed to address the needs of people at the earliest onset of a behavioral health condition, with a focus on children and youth.

**Outpatient & Support Services** provide ongoing community-based care for people of all ages who are living with a mental health or substance use condition. These services are designed to stabilize individuals, support recovery and reduce the need for higher level of care. While not all inclusive, a selection of programs are highlighted below.

- **Collaborative Courts**—provides over 650 individuals with court-directed substance use and mental health treatment services as an alternative to incarceration.
- **Full-Service Partnership (FSP) Programs**—embraces a “whatever it takes” approach through assertive community treatment and other intensive treatment services that include linkages to housing and employment services to provide services for nearly 14,500 County people with a serious mental illness, including those who were homeless or at-risk of homelessness. Wraparound Programs support over 410 children and youth with complex behavioral health needs.
- **SchooLink**—provides outpatient mental health treatment for more than 300 designated schools throughout the County.
- **Adult Substance Use Outpatient**—provides outpatient substance use treatment, recovery and ancillary services to over 6,960 adults aged 18 and older with substance use issues, including co-occurring mental health conditions.
- **Teen Substance Use Outpatient**—provides outpatient substance use disorder treatment services to over 770 youth aged 12-17 through regionally-based clinic locations and 20 school-based facilities. Services include treatment, Medication Assisted Treatment (MAT), early intervention, peer support, recovery services, and family engagement using a harm reduction approach, offered throughout the County in urban and rural communities and include school-based early intervention screening and education and crisis intervention services.
- **Narcotic Treatment Programs**—formerly known as Opioid Treatment Programs, provide medication for Addiction Treatment for more than 5,000 persons with Opioid Use Disorder and other substance conditions that may require medications for addiction. Supportive services, like care coordination, counseling and/or peer support, may also be provided.
- **Perinatal Substance Use Outpatient Programs**—offers outpatient treatment and recovery services to 1,100 individuals, including gender specific, trauma-informed specialized programming for pregnant and parenting women and adolescents and services for their young children.

**Crisis Services** provide immediate support for individuals experiencing mental health or substance use crises. An array of options are available from 24/7 phone support from a clinician, in-person crisis care that comes to you or a loved one, or walk-in care at any one of thecrisis support

locations throughout San Diego County. These services are designed to reduce emergency department utilization and law enforcement involvement when clinically appropriate. While not all inclusive, a selection of programs are highlighted below

- **Access and Crisis Line**—provides crisis intervention and referrals using licensed clinical staff, answering more than 96,500calls.
- **Crisis Stabilization Units (CSUs)**—provides short-term (less than 24 hours) services for more than 18,000 youth and adults experiencing a behavioral health crisis (including re-admissions). Five CSUs serve adults, one serves children and youth, and in 2026, two additional adult CSUs in the East Region and South Region are anticipated to be operational.
- **Mobile Crisis Response Teams (MCRTs)**—provides over 8,600 community-based crisis interventions to individuals of all ages to reduce law enforcement interventions when clinically appropriate.
- **Psychiatric Emergency Response Teams (PERT)**—pairs a clinician with a law enforcement officer to respond to 911 calls in which individuals are experiencing a behavioral health crisis to facilitate connection to behavioral health care, which included almost 8,470 crisis intervention incidents.

**Acute Care** programs provide the highest level of care in a secured, hospital-like setting for people who are Medi-Cal eligible with serious mental health conditions requiring 24-hour intensive treatment. While not all inclusive, a selection of programs are highlighted below.

- **San Diego County Psychiatric Hospital**— provides 60 beds that serve over 5,600 adults through psychiatric evaluations and nearly 1,080 inpatient services. Over 13,800 bed days were provided in Fiscal Year 2024-25 for patients.
- **Psychiatric Health Facility**—opened in December 2025, this new 16-bed facility provides 24/7 short-term inpatient care for adults experiencing a mental health crisis with the goal of stabilization and connection to appropriate community-based care.
- **Contracted providers**—offers 542 licensed inpatient beds for adults, 16 beds for children and youth, and out-of-county in-patient hospital services for patients. In Fiscal Year 2024-25, almost 94,000 bed days were provided for adults and children.

**Residential and Long-Term Care programs** provide 24-hour support within residential treatment and community-based care settings.

- **Short-Term Residential Therapeutic Programs (STRTPs)**—offers a therapeutic environment for approximately 280 children and youth annually placed in a congregate care setting through a placing agency.
- **Mental Health Residential Treatment Facilities**—provides community-based specialty licensed mental health services through 82 short-term crisis residential treatment beds and 14 transitional residential treatment beds as an alternative to acute psychiatric hospitalization and institutional care.
- **Substance Use Residential Withdrawal Management** — services for medical and psychological care of nearly 22,250 individuals experiencing withdrawal symptoms resulting from ceasing or reducing the use of their drug dependence.
- **Skilled Nursing and Care in a Secured Setting (Subacute Care)** — provides 299 beds in Mental Health Rehabilitation Centers and 130 Skilled Nursing Facilities (SNFs)/Special Treatment Programs, with an additional 57 SNF beds with County SNF patches for psychiatric acuity.
- **Edgemoor Distinct Part Skilled Nursing Facility**—provides 24-hour, long-term skilled nursing care for individuals with complex medical needs who require specialized interventions from highly trained staff with a licensed maximum bed capacity of 192, of which 160 beds are available due to construction.
- **Licensed Board and Care Slots** —are provided through the augmented services program. BHS funds 582 dedicated slots that provide care, supervision, and additional rehabilitative services and support in a facility or home-like setting to adults with behavioral health conditions to prevent unnecessary use of higher-level resources.

**Housing Interventions** offer a continuum of short-term, transitional, and permanent supportive housing options for people who are eligible or enrolled in Medi-Cal who are living with serious mental health and substance use conditions. As of July 1, 2026, the **Behavioral Health Services Act (BHSA)** will include a new Housing Interventions component that directs 30% of BHSA funding to housing supports.

- **Permanent Supportive Housing (PSH)** — is affordable housing paired with supportive services to help people at risk of or experiencing homelessness stay stably housed. BHS has funded more than $53 million for 350 PSH units. In 2018, Proposition 2 further added approximately $2.0 billion for the No Place Like Home (NPLH) program with San Diego County receiving approximately $127.8 million to expand housing opportunities. As of April 2026, 16 new developments added 375 new units, with five additional developments underway.
- **Homekey/Homekey+** — is a partnership between BHS and the San Diego Housing Commission (SDHC) that creates new permanent housing units paired with supportive services, through the conversion of existing buildings, for people experiencing or at risk of

homelessness. As of September 2025, a total of 568 Homekey units across five sites received behavioral health supportive services. BHS is working with San Diego Housing Commission to operationalize a Homekey+ PSH development in the City of San Diego.

- **Recovery Residences** — are privately-owned homes or living situations that provide housing to nearly 3,360 unique individuals with open admission to substance use outpatient services or recovery services.
- **Flexible Housing Pool** — is part of the new Transitional Rent benefit under **BH-CONNECT** that will provide short-term rent or temporary housing. The Medical Managed Care Plans (MCPs) are responsible for the Transitional Rent benefit to eligible members for up to six months. BHS will fund up to six additional months of rent for people with serious mental illness or substance use conditions through the flexible housing pool using BHSA Housing Intervention funds.

**Other Behavioral Health Services**

BHS also provides necessary services in alignment with State mandates and initiatives and our statutory role as a Mental Health Plan. These programs include:

- **Community Assistance, Recovery & Empowerment (CARE) Act**—provides outreach and engagement, clinical evaluation, service coordination, and behavioral health treatment services, which may include treatment, housing, medication, and other social supports for individuals with serious mental illness who meet eligibility criteria and have a court-ordered CARE plan under Senate Bill 1338. As of April 2026, BHS has received 544 petitions with 192 total CARE agreements, 351 dismissals and 36 active cases. Since the implementation of the CARE program in October 2023, San Diego County has celebrated 34 graduations.
- **Public Conservator**—investigates over 500 referrals annually for LPS conservatorships to arrange placement and mental health treatment for adults who are gravely disabled due to a mental health condition and are incapable of accepting voluntary treatment and whose family or others are not able and willing to meet these personal needs. Referrals are received from various types of hospitals, jails, state hospitals, and the court, and approximately 1,400 individuals have been placed in Conservatorship.

**Infrastructure Development and Grants**

BHS has prioritized extensive pre-planning and groundwork to enhance service delivery through system development with infrastructure needs complemented by grant seeking funding opportunities. As a result of these efforts, BHS was awarded over $100.0 million in new grant funds in Fiscal Year 2025-26.

- **Children's Crisis Residential Care Facility (CCRCF)** – this project will renovate 10,000 square feet of Polinsky Building A into a 15-bed facility with an estimated completion date of summer 2027. The facility will offer intensive, wraparound support services to help manage a psychiatric crisis and offer diversion from higher levels of care. It will provide short-term crisis residential treatment to foster and non-foster care youth ages 12-18 recovering from a psychiatric crisis. BHS was awarded $7.9M in BHCIP Round 1 grant funds to construct this facility.
- **East Region Crisis Stabilization Unit** – this facility expands access to urgent behavioral health care in the East Region, providing short-term psychiatric stabilization services and connections to care. The facility provides crisis intervention to avoid unnecessary emergency department visits by offering timely, appropriate intervention. As an LPS-designated site, it functions as a rapid drop-off point for first responders, allowing them to quickly return to the field. The total capital investment for this project is $28.7 million.
- **Edgemoor Acute Psychiatric Unit** – the construction of a 13,500 square-foot, 12-bed Acute Psychiatric Hospital at Edgemoor Distinct Part Skilled Nursing Facility (DPSNF) broke ground in March 2026. The $28.1 million capital project consists of renovating one of the skilled nursing neighborhoods in the existing DPSNF to meet the strict standards and safety measures required to care for patients at this level and includes an inpatient pharmacy. The project is supported by $16.8 million in state Behavioral Health Continuum Infrastructure Program grant funding.
- **Psychiatric Health Facility (PHF)** – this 16-bed facility on the Tri-City Medical Center campus is supported by a $27.6 million investment and became operational in December 2025. Expanding inpatient psychiatric care in North County, the PHF provides short-term stabilization and reduces reliance on emergency departments.
- **Substance Use Residential and Treatment Services** – this County-owned facility is being renovated to a 22,000 square-foot building and a 6,000 square-foot annex. This project will upgrade the existing facility to establish 16 recuperative care beds and 73 substance use disorder residential treatment beds. For this project,$21.9M of BHCIP Round 1 grant funds were awarded to support capital improvements along with $1.2M in BHBH grant funds.

- **Behavioral Health Wellness Campus –** this project received an award of $99.5M Bond Behavioral Health Continuum Infrastructure Program (BHCIP) grant funds, the largest award in the State. These funds will support design and development of an integrated site in a single location that will provide a full continuum of mental health and substance use treatment services, including a CSU, Mental Health Rehabilitation Center, Social Rehabilitation Program, Substance Use Residential Treatment program, and Community Mental Health Outpatient Clinic.
- **Incompetent to Stand Trial (IST) infrastructure grant funds** – $21.3 million was awarded to the County by the Department of State Hospitals for the redesign of services within the San Diego Psychiatric Hospital to better align with the needs of patients being served. This includes shifting inpatient capacity to long-term care beds aligned with patient acuity and treatment needs.
- **Proposition 36 Infrastructure Grant funds** – $3.1 million was awarded to BHS to build infrastructure for assessments, court coordination, and treatment services aimed at reducing incarceration and improving treatment outcomes for people with substance use disorders.
- **Flexible Housing Subsidy Pool or "Flex Pool"** – $125,000 was awarded to BHS to bring together subject matter experts and other key organizations including Regional Taskforce on Homelessness, Managed Care Plans, and other HHSA departments such as, Housing and Community Development Services, Medical Care Services along with BHS to design, modify, and launch a regional Flex Pool.

To deliver these critical services, BHS has 1,368.5 staff years, including medical professionals, and a budget of $1.4 billion that includes payments made to care providers.

# 2025-26 Anticipated Accomplishments



Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Ensured 90% (1,170 of 1,300) of individuals admitted to the San Diego Psychiatric Hospital were not readmitted within 30 days of discharge, demonstrating accountability and commitment to outstanding patient care.
    - Ensured 75% (1,950 of 2,600) of FSP/ACT program participants did not utilize emergency services while enrolled in the program. FSP/ACT services are the highest levels of outpatient care serving those experiencing or at risk of homelessness with a "whatever it takes, 24/7" approach to treatment, including housing and employment services.
    - Ensured 80% (2,160 of 2,700) of individuals who complete crisis residential treatment will not be readmitted to a crisis residential program or hospital within 30 days of discharge, supporting an individual's successful integration into the community.



Sustainability

- Resiliency: Ensure the capability to respond and recover to immediate needs for individuals, families, and the region.
    - Diverted 80% (3,360 of 4,200) of MCRT interactions with individuals experiencing a behavioral health crisis from more intensive care settings such as emergency departments and hospital admissions. This is achieved by providing crisis intervention services in the community and linking individuals with treatment services when needed. MCRTs provide non-law enforcement, community-based crisis response designed to engage individuals in behavioral health services and reduce law enforcement interventions when clinically appropriate.



Community

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
    - Diverted 50% (6,000 of 12,000) of individuals of all ages from psychiatric hospitalization through crisis intervention services provided by PERT by connecting individuals to appropriate behavioral health services. The PERT model pairs a clinician with law enforcement to ensure an appropriate response to an individual experiencing a behavioral health crisis.



Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Answered within 60 seconds, 95% (68,400 of 72,000) of calls to the Access and Crisis Line to provide timely access for individuals seeking behavioral health services.
    - Edgemoor Distinct Part Skilled Nursing Facility maintained five out of five stars on the Centers for Medicare and Medicaid Services (CMS) Rating System. The CMS Five-Star Quality Rating System is a tool to help consumers select and compare skilled nursing care centers using standards that push the difficulty of achieving top-tier performance. Maintaining five stars ensures Edgemoor remains in California's top ten percent of skilled nursing facilities.
    - Achieved organizational excellence by ensuring a workplace of belonging and inclusion for all County employees as they delivered services to the public. This was achieved by implementing the BHS Employee Engagement Action Plan. Efforts included assessing the BHS Staff Advisory Board's focus and participants to provide recommendations for Employee Experience-focused committees, creating InService videos to share best practices, and implementing a revised Employee Engagement and Reorganization SharePoint pages and newsletter.
    - Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and/or activities to continue a workplace centered belonging.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Issued the Customer Experience survey to all BHS customers and achieved a minimum average satisfaction rating of four (one to five scale). Developed and implemented an improvement plan in areas with a rating lower than four.

### Justice

- Safety: Focus efforts to reduce disparities and disproportionality across the justice system.
    - Ensured 50% (1,100 of 2,200) of justice-referred beneficiaries discharged from a substance use treatment program with a referral are connected to another level of care within 30 days to ensure ongoing support and treatment.
    - Completed 95% (428 of 450) of initial assessment for grave disability within ten business days by the Public Conservators Office.
    - Ensured 90% (180 of 200) of CARE petitions referred will submit an initial Investigation Report, as ordered by the court, within 14 court days.

## 2026-28 Objectives

### Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Ensure 90% of individuals admitted to the San Diego Psychiatric Hospital are not readmitted within 30 days of discharge, demonstrating accountability and commitment to outstanding patient care.
    - Ensure 75% (1,950 of 2,600) of FSP/ACT program participants do not utilize emergency services while enrolled in the program. FSP/ACT services are the highest levels of outpatient care, serving those experiencing or at risk of homelessness with a "whatever it takes, 24/7" approach to treatment, including housing and employment services.
    - Ensure 80% (2,560 of 3,200) of individuals who complete crisis residential treatment will not be readmitted to a crisis residential program or hospital within 30 days of discharge, supporting an individual's successful integration into the community.

### Sustainability

- Resiliency: Ensure the capability to respond and recover to immediate needs for individuals, families, and the region.
    - Divert 80% (5,600 of 7,000) of Mobile Crisis Response Team (MCRT) interactions with individuals experiencing a behavioral health crisis from more intensive care settings such as emergency departments and hospital admissions. This is achieved by providing crisis intervention services in the community and linking individuals with treatment services when needed. MCRTs provide non-law

enforcement, community-based crisis response designed to engage individuals in behavioral health services and reduce law enforcement interventions when clinically appropriate.

 Community

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
    - Divert 65% (5,980 of 9,200) of individuals of all ages from psychiatric hospitalization through crisis intervention services provided by PERT by connecting individuals to appropriate behavioral health services. The PERT model pairs a clinician with law enforcement to ensure an appropriate response to an individual experiencing a behavioral health crisis.

 Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Answer within 60 seconds 95% of calls to the Access and Crisis Line to provide timely access for individuals seeking behavioral health services.
    - Edgemoor Distinct Part Skilled Nursing Facility will maintain five out of five stars on the Centers for Medicare and Medicaid Services (CMS) Rating System. The CMS Five-Star Quality Rating System is a tool to help consumers select and compare skilled nursing care centers using standards that push the difficulty of achieving top-tier performance. Maintaining five stars ensures Edgemoor remains in California's top ten percent of skilled nursing facilities.
    - Achieve organizational excellence by ensuring a workplace of belonging and inclusion for all County employees as they deliver services to the public. This will be achieved by implementing the BHS Employee Engagement Action Plan. Efforts include assessing the BHS Staff Advisory Board's focus and participants to provide recommendations for Employee Experience-focused committees, creating InService videos to share best practices, and implementing a revised Employee Engagement and Reorganization SharePoint pages and newsletter.
    - Raise awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and/or activities to continue a workplace centered belonging.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Issue the Customer Experience survey to all BHS customers and achieve a minimum average satisfaction rating of four (one to five scale). Develop and implement an improvement plan in areas with a rating lower than four.

 Justice

- Safety: Focus efforts to reduce disparities and disproportionality across the justice system.
    - Ensure 50% (1,575 of 3,150) of justice-referred beneficiaries discharged from a substance use treatment program with a referral are connected to another level of care within 30 days to ensure ongoing support and treatment.
    - Complete 95% of the initial assessment for grave disability within ten business days by the Public Conservators Office.
    - Ensure 90% (135 of 150) of CARE petitions referred will submit an initial Investigation Report, as ordered by the court, within 14 court days.

# Related Links

- For additional information on the programs offered by Behavioral Health Services, go to: https://www.sandiegocounty.gov/hhsa/programs/bhs/
- For more information about Transitional Rent and additional housing supports offered through BHS, go to: https://www.sandiegocounty.gov/content/sdc/hhsa/programs/bhs/housing/

| Performance Measures[1] | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Equity** | SDCPH patients not readmitted within 30 days[2] | 93% of 1,057 | 90% of 1,300 | 90% of 1,300 | 90% | 90% |
| | FSP/ACT participants who decreased use of emergency service [3] | 76% of 3,187 | 75% of 2,600 | 75% of 2,600 | 75% of 2,600 | 75% of 2,600 |
| | Individuals not readmitted to a crisis residential program and/or hospital within 30 days[4] | 78% of 3,180 | 80% of 2,700 | 80% of 2,700 | 80% of 3,200 | 80% of 3,600 |
| **Sustainability** | Mobile Crisis Response Team Diversions from a higher level of care[5] | 85% of 8,642 | 80% of 4,200 | 80% of 4,200 | 80% of 7,000 | 80% of 7,000 |
| **Community** | Community members receiving suicide prevention training [6] | 24,685 | N/A | N/A | N/A | N/A |
| | PERT Interventions not resulting in hospitalization or incarceration[7] | 68% of 8,470 | 50% of 12,000 | 50% of 12,000 | 65% of 9,200 | 65% of 10,000 |
| **Empower** | Calls to Access and Crisis Line answered within an average of 60 seconds[8] | 98% of 66,237 | 95% of 72,000 | 95% of 72,000 | 95% | 95% |
| | Edgemoor CMS Rating System | 5 | 5 | 5 | 5 | 5 |
| | Customer Experience | 4 | 4 | 4 | 4 | 4 |
| **Justice** | Justice referred beneficiaries transferred to another level of care within 30 days of SUD discharge[9] | 50% of 3,073 | 50% of 2,200 | 50% of 2,200 | 50% of 3,150 | 50% of 3,150 |
| | PC initial assessments completed within 10 days | 95% of 450 | 95% of 450 | 95% of 450 | 95% | 95% |
| | Timely CARE Investigative Reports[10] | 97% of 176 | 90% of 200 | 90% of 200 | 90% | 90% |

*Table Notes*

[1] Effective July 1, 2026, these performance measures were transferred from HHSA for improved alignment of County services and efficiency in delivering these services. Prior year data for these efforts can be found in the BHS narrative within HHSA.

[2] In Fiscal year 2024-25, the number of SDCPH patients not readmitted was lower due to an increase in daily inpatient census and length of stay.

[3] In Fiscal Year 2024–25, the baseline target number of clients served was exceeded due to the completed implementation of the Single Point of Access (SPOA) and the addition of CARE Court ACT slots resulted in increased client enrollment and improved access to ACT services.

[4] In Fiscal Year 2024–25, the number of individuals diverted from a higher level of crisis intervention exceeded initial projections as a result of the clinician's ability to successfully assess and connect people to behavioral health resources as appropriate.

[5] In Fiscal Year 2024–25, the number of individuals diverted from a higher level of crisis intervention exceeded initial projections due to enhanced outreach and public messaging, increased community awareness of the program, and the start of MCRT response to TK-12 school districts and various colleges/universities.

[6] In Fiscal year 2024-25, prevention trainings were impacted due to contractor reach expanding to smaller school campuses with lower enrollment. In Fiscal Year 2025–26, this performance measure was retired as a part of ongoing efforts to maximize resources.

[7] In Fiscal Year 2024–25, the number of individuals diverted from a higher level of crisis intervention exceeded initial projections as a result of the clinician's ability to successfully assess and connect people to behavioral health resources as appropriate.

[8] BHS provides services to San Diego County residents based on need and can only estimate the number expected to be served due to the inability to project the exact demand for services each year.

[9] In Fiscal Year 2024–25, the number of justice-involved individuals with referrals was higher than expected due to many factors including the implementation of Proposition 36 (Health and Safety Code 11395), increased outreach, new substance use disorder programs and services, and improvements in tracking justice-involved clients.

# Budget Changes and Operational Impact: 2025–26 to 2026–27

## Staffing

Net increase of 36.00 staff years. While the staffing table reflects a change of 1,368.50 staff years, this is because, effective July 1, 2026, BHS was established as a standalone department, transitioning out of HHSA, to better align County behavioral health services and enhance operational efficiency. The original number for the department, when part of HHSA, was 1,332.50 staff years. The actual net increase of 36.00 staff years reflects additional staffing transfers necessary to support the transition of BHS into a standalone department.

- Increase of 36.00 staff years from Health and Human Services Agency's Administrative Support to Behavioral Health Services to support BHS billing and fiscal operations as part of the department's structural transition and to manage operational needs.
- Additionally, staff were transferred among related programs within Behavioral Health Services to support operational needs.

## Expenditure

Net increase of $140.7 million

- Salaries & Benefits—net increase of $10.0 million primarily due to the negotiated labor agreements and the addition of 36.00 staff years , partially offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities and salary adjustments to reflect normal staff turnover.
- Services & Supplies—net increase of $154.5 million.
    - Total increase of $47.3 million following the implementation of the Behavioral Health Community-Based Organized Networks of Equitable Care and Treatment (BH-CONNECT) initiative. This strategic adoption enhances service quality and expands Medi-Cal benefits through five primary investments. The increase is primarily driven by new BH CONNECT benefits that expand provider capacity through updated bundled rates and modernized service models.
        - $37.3 million in Assertive Community Treatment (ACT).
        - $6.9 million in Clubhouse services

        - $2.0 million in Coordinated Specialty Care for First Episode Psychosis (CSC-FEP)
        - $0.8 million in Forensic ACT
        - $0.3 million to integrate Multisystemic Therapy within service delivery.
    - Increase of $29.5 million in Information Technology to meet the California Data Exchange Framework (DxF) mandates and BH-CONNECT reporting requirements supporting data integration, archiving, interoperability and statewide compliance.
    - Increase of $27.0 million associated with rate increases for mental health, substance use disorder (SUD) programs and opioid treatment programs (OTP) under Medi-Cal Transformation to ensure sustainable reimbursement.
    - Increase of $20.6 million in Intensive Case Management (ICM) to improve long-term care coordination by transitioning Strengths-based Case Management (SBCM) into Full-Service Partnership (FSP) ICM.
    - Increase of $17.8 million to expand capacity and enhance service delivery across SUD residential programs, recovery and treatment services, OTP, and mental health outpatient services. This also includes establishing a new Chemical Dependency Recovery Program to broaden treatment access for individuals with SUD.
    - Increase of $9.6 million to enhance Crisis Residential Treatment Program (CRTP) capacity and improve step-down and diversion services.
    - Increase of $9.0 million for supported employment and support services across the behavioral health continuum.
    - Increase of $6.2 million in professional and specialized services to support Behavioral Health Workforce and Retention Program, as well as training and technical assistance for community-based organizations.
    - Increase of $6.0 million to support implementation of the Flexible Housing Pool (FHP) pilot. The FHP aims to pair housing assistance with behavioral health supports to improve long-term housing stability. This investment readies the County for Community Supports: Transitional Rent, administered by Managed Care Plans.
    - Increase of $3.9 million for rent, lease obligations, and facilities management fees, reflecting updated cost projections provided by the Department of General Services
    - Increase of $3.5 million in capital infrastructure expansion including Children's Crisis Residential Care (CCRC) and Substance Use Recovery Treatment Services (SURTS) and Incompetent to Stand Trial (IST) funded by Behavioral Health Continuum Infrastructure Program grant and Prop 47.
    - Increase of $3.3 million in narcotic treatment program (NTP) and opioid treatment program funded by Drug Medi-Cal and realignment.
    - Increase of $2.5 million to expand Adult Drug Court programming, increasing diversion and treatment access within the justice system.
    - Increase of $2.0 million to expand children and youth services, focusing on early intervention and crisis stabilization.
    - Increase of $1.8 million in Department of State Hospitals (DSH) Felony Incompetent to Stand Trial (IST) Growth Cap Penalty resulting from State assessed penalties for exceeding the allowable number of cases.
    - Increase of $1.4 million for the San Diego County Psychiatric Hospital, mainly in temporary contracted services to provide physician staffing, including coverage of clinical and administrative physician functions funded by Short Doyle Medi-Cal.
    - Increase of $1.1 million mainly in in-home outreach teams (IHOT) to provide countywide in-home outreach and engagement services to individuals with Serious Mental Illness (SMI) who are reluctant to seek outpatient mental health services.
    - Increase of $0.6 million primarily tied to contracted ambulance services due to higher utilization and discontinued County vehicle transport.
    - Increase of $0.3 million due to adjustments in the Mental Health Services Authority fees, which support statewide mental health training, certification, and program administration utilized by County.
    - Decrease of $27.2 million reflects the transition from the Mental Health Services Act (MHSA) to the Behavioral Health Services Act (BHSA), shifting prevention programming at the county level to a statewide model administered by the California Department of Public Health.
    - Decrease of $9.2 million is tied primarily to one-time Evergreen commitments for SB43, as the program is being transferred to align with Medi-Cal billable services.
    - Decrease of $2.5 million tied to one-time MHSA Prevention and Early Intervention (PEI) program from the prior fiscal year.
- Expenditure Transfer & Reimbursement - net increase of $23.8 million mainly associated with a reduction of $26.6 million in Tobacco Securitization funding due to a technical adjustment reflecting the shift of funding from HHSA to the new standalone BHS department. This is an administrative reclassification, not a service reduction. This is partially offset by a $2.8 million decrease due to the ending of the partnership for the Youth Development Academy and Youth Offenders Unit by Probation Department. Since this is a transfer of expenditures, it has a net effect of a $23.8 million decrease in total expenditures.

## Revenues

Net increase of $140.7 million

- Intergovernmental Revenue—increase of $177.2 million.
    - Net increase of $471.0 million in federal and State mental health services funding driven by expended services and payment reform.
        - Increase of $294.3 million with the implementation of Behavioral Health Services Act replacing MHSA. Overall increase of $3.0 million over previous funding to support community engagement, crisis diversion and housing supports.

        - Increase of $141.7 million tied to increased revenue in Short Doyle Medi-Cal and Drug Medi-Cal aligning with projected billable units of services and rate increases due to payment reform.
        - Increase of $27.5 million in Patient Care Revenue primarily for crisis residential treatment programs, children and youth residential care, information technology services and long-term residential services.
        - Increase of $2.3 million in Prop 47 funding for housing support and services which includes the Behavioral Health Court and SANDAG led initiatives.
        - Increase of $2.2 million in Realignment revenue due to base adjustments and prior-year reconciliation.
        - Increase of $1.8 million in State DSH IST Growth Cap for Penalty Payments for the Growth Cap Program.
        - Increase of $1.2 million in Behavioral Health Continuum Infrastructure Program grant for CCRC and SURTS.
    - Net decrease of $293.9 million primarily due to the transition from MHSA to BHSA funding mentioned above, along with expiring one-time grants and programs.
- Other Financing Sources—net decrease of $27.7 million in Tobacco Securitization fund.
    - $26.5 million reduction due to a technical adjustment due to the separation of Behavioral Health Services from HHSA and will not impact services. It is now reflected as an Expenditure Transfer & Reimbursement as shown above.
    - $0.9 million decrease due to the sunsetting of the Recovery Bridge Center.
    - $0.3 million decrease related to recovery residence programs now funded through the Behavioral Health Services Act.
- Fund Balance Component Decreases—net decrease of $8.8 million due to $9.2 million one-time funding for the SB 43 program, partially offset by $0.4 million increase for pension stabilization.

## Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes other than projected completion of various projects supported with one-time funds.

## Staffing by Department

| | Fiscal Year 2024-25 Adopted | Fiscal Year 2025-26 Adopted | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Behavioral Health Services | - | - | 1,368.50 | - | 1,368.50 |
| **Total** | **-** | **-** | **1,368.50** | **-** | **1,368.50** |

## Staffing by Program

| | Fiscal Year 2024-25 Adopted | Fiscal Year 2025-26 Adopted | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Alcohol and Other Drug Services | 32.00 | 32.00 | 33.00 | 3.1 | 33.00 |
| Behavioral Health Svcs Administration | - | - | 394.00 | 10.1 | 394.00 |
| Inpatient Health Services | 618.00 | 618.00 | 616.00 | (0.3) | 616.00 |
| Mental Health Services | 322.50 | 324.50 | 325.50 | 0.3 | 325.50 |
| **Total** | **972.50** | **974.50** | **1,368.50** | **2.7** | **1,368.50** |

### Expenditures by Fund Name

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund | - | - | $1,397,945,464 | - | $1,418,990,912 |
| **Total Expenditures** | **-** | **-** | **$1,397,945,464** | **-** | **$1,418,990,912** |

### Expenditures by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Inpatient Health Services | - | - | $157,282,552 | - | $158,104,920 |
| Behavioral Health Svcs Administration | - | - | $102,372,577 | - | $93,875,404 |
| Mental Health Services | - | - | $819,275,115 | - | $842,696,693 |
| Alcohol and Other Drug Services | - | - | $319,015,220 | - | $324,313,895 |
| **Total Expenditures** | **-** | **-** | **$1,397,945,464** | **-** | **$1,418,990,912** |

### Expenditures by Object Summary

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | - | - | $228,023,143 | - | $234,747,893 |
| Services & Supplies | - | - | $1,207,995,932 | - | $1,222,024,630 |
| Other Charges | - | - | $1,488,000 | - | $1,480,000 |
| Capital Assets Equipment | - | - | $186,500 | - | $486,500 |
| Expenditure Transfer & Reimbursements | - | - | -$39,748,111 | - | -$39,748,111 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| **Total Expenditures** | **-** | **-** | **$1,397,945,464** | **-** | **$1,418,990,912** |

# Revenues by Program - P

### Revenues by Program - P

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Inpatient Health Services | - | - | $133,932,773 | - | $134,752,541 |
| Behavioral Health Svcs Administration | - | - | $33,773,229 | - | $33,259,508 |
| Mental Health Services | - | - | $895,723,155 | - | $911,325,998 |
| Alcohol and Other Drug Services | - | - | $334,516,307 | - | $339,652,865 |
| **Total Revenues** | **-** | **-** | **$1,397,945,464** | **-** | **$1,418,990,912** |

### Revenues by Object Summary

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | - | - | $383,647 | - | - |
| Intergovernmental Revenues | - | - | $1,281,414,899 | - | $1,302,114,100 |
| Charges for Current Services | - | - | $74,855,516 | - | $75,537,814 |
| Miscellaneous Revenues | - | - | $8,712,938 | - | $8,760,534 |
| General Purpose Revenue Allocation | - | - | $32,578,464 | - | $32,578,464 |
| **Total Revenues** | **-** | **-** | **$1,397,945,464** | **-** | **$1,418,990,912** |

# LAND USE AND ENVIRONMENT GROUP

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# Land Use and Environment Group Summary & Executive Office

## Mission Statement

*The Land Use and Environment Group protects the health and safety of residents and visitors and preserves and enhances the natural and built environment by unifying the County's efforts in land use, environmental protection and preservation, agriculture, recreation and infrastructure development and maintenance.*



## Group Description

The Land Use and Environment Group (LUEG) promotes an equitable, healthy environment for the residents and visitors of San Diego County. Services range from food safety inspections and consumer protection to environmental stewardship and infrastructure. For land use decisions, stormwater management, and roads, our services focus on the unincorporated communities of the County.

Operating through a unified One County approach, LUEG Departments collaborate across the enterprise and with constituents; community and environmental organizations; and economic, labor, workforce, and industry partners. Through these collaborative efforts, Departments work to improve water quality, support sustainable development that fosters viable and livable communities, and ensure that under-resourced and environmental justice communities have a meaningful voice in planning and decision-making. LUEG also preserves and enhances natural and agricultural resources, constructs and maintains critical public infrastructure—including parks and libraries—and upholds local, state, and federal laws that protect the public's health, safety, and quality of life for current and future generations.

Effective February 20, 2026, LUEG continues to support the County's enterprise initiative to create efficiencies by centralizing Finance, Information Technology, Communications, and Human Resources functions. As these functions transition to countywide service models, LUEG is collaborating closely with central departments to ensure continuity of operations, maintain service quality, and align with standardized processes. This shift allows LUEG to focus more directly on core program delivery and aligns certain staff to broader organizational efforts to create additional efficiencies.

*To ensure these critical services are provided, the Land Use and Environment Group has 2,135.75 staff years and a budget of $822.9 million.*

## LUEG Departments

- Agriculture, Weights and Measures (AWM)
- County Library (SDCL)
- Environmental Health and Quality (DEHQ)
- Parks and Recreation (DPR)
- Planning & Development Services (PDS)
- Public Works (DPW)

  LUEG's services are delivered through six departments and the Office of Sustainability and Environmental Justice (OSEJ). Although it is organizationally situated within LUEG and supported through the Executive Office budget, OSEJ's work is separate and distinct, guiding regional and organization-wide strategies that transcend departmental lines. OSEJ intentionally works alongside communities to repair systemic inequities and environmental burdens, safeguard the health of people and natural systems as we collectively strive to achieve zero carbon emissions.

## Strategic Framework and Alignment

*LUEG programs and services align with the County's Strategic Framework and its Strategic Initiatives: Sustainability, Equity, Empower, Community and Justice. These initiatives guide how services are planned, delivered, and evaluated; how resources are allocated to the*

*highest needs; and how Departments partner across the enterprise and with communities to advance outcomes that are equitable, data-driven, and resilient.*

# Land Use and Environment Group Priorities

LUEG maintains a community-focused, data-driven approach to service delivery. Priorities align with the Strategic Framework and ensure the continued provision of core and mandated services while maintaining infrastructure in the unincorporated area. LUEG prioritizes:

- Infrastructure and Stormwater – Maintaining critical infrastructure; delivering capital projects; and advancing stormwater improvements in the unincorporated area.
- Cross-Border Environmental Protection – Addressing pollution and environmental impacts in the Tijuana River Valley (TJRV) through collaboration and strategic investments.
- Regulatory Program Delivery – Providing mandated services and ensuring compliance with environmental and public health laws.
- Housing for All – Supporting safe, affordable, and resilient housing aligned with state law and sustainability objectives, especially near transit and job centers.
- Community Services – Investing in Libraries and Parks that provide education, recreation, and social connections, and activities that propagate community-informed climate solutions.
- Technology and Customer Access – Expanding digital tools to make services available 24/7 and reduce the need for in-person visits.
- Tribal Relationships – Fostering a mindful approach to cross-governmental relationships and a mutual awareness of opportunities for the health and well-being, quality of life, and sustainability of Tribes throughout the region.
- Equity and Engagement – Centering justice, equity, diversity, inclusion, and belonging (JEDI-B) across planning, implementation, communication, and outreach.

The proposed LUEG Fiscal Year 2026-27 budget continues to deploy multiple categories of budget mitigations to make resources available for core County services. This includes recalibrating department budgets to reallocate discretionary funds through service level reductions, streamlining operations, and maximizing alternative funding. LUEG will implement the strategies as noted below to continue to provide core services and meet the needs of the County's most vulnerable residents.

- Service Level Reduction
    - Freeze vacant positions, reallocate funding from General Purpose Revenue to Program Revenue, and reduce funding for contracts and temporary help. Community-facing impacts are generally minimal with these reduced service level adjustments.
        - These adjustments reduce internal capacity and specialized support expertise but are not expected to create direct community impacts. They may limit our ability to launch new initiatives or may extend timelines. Essential services for the community, including core program outreach and mandated activities, will continue to be delivered.
- Consolidate/ Restructure & Streamline Operations
    - These adjustments streamline operations by reducing underutilized vehicles and shifting non-mandated positions to strengthen fiscal controls, improve operational efficiency, through organizational restructuring, while ensuring the size and scope of programs are aligned with the needs of the community.
- Suspend New Requests
    - Pause new bike lane and sidewalk projects that have not yet entered construction, funded projects already underway will continue.
- Maximize Alternative Funding
    - Pursuing state and federal grants, partnerships and other external funding sources.
    - Leverage all available resources, including identifying new funding sources and maximizing the use of program revenue by shifting portions of GPR-funded programs to fee-based models and program revenue.
    - Implement strategic funding realignments and operational refinements to enhance fiscal sustainability while minimizing impacts on communities and service levels. Key mitigations include actively pursuing state and federal grants, strengthening partnerships, and expanding the use of external funding sources to reduce reliance on General Purpose Revenue (GPR). These funding shifts have no effect on workload or community services and result only in minor adjustments for fee payers.

LUEG remains committed to delivering high-quality services and being responsible stewards of public resources while at the same time supporting the community and working to resolve any disproportionate effects these mitigations may have wherever possible.

## Sustainability

Sustainability is core to the County's philosophy and a primary focus for all LUEG programs. This commitment is reflected in services delivered region-wide and integrated into internal operations. From individual departmental sustainability plans and the 2024 Climate Action Plan that work to reduce our carbon footprint and resource demands, to the innovative Regional Decarbonization Framework that guides our region toward zero carbon emissions, LUEG tangibly contributes to climate action through comprehensive and data-driven solutions that create a safe and resilient environment for current and future generations.

To support sustainability throughout the organization, OSEJ facilitates departmental sustainability commitments, which is one way the County is leading by example in the transition to a clean, greenhouse gas-free economy that protects health, well-being, water, ecosystems, habitats, and biodiversity, while also reducing pollution and waste.

## Equity

Protecting and promoting health and safety is a central LUEG pillar. Departments prevent and mitigate harmful environmental exposures—from water pollution to vector-borne disease—while emphasizing support for underserved communities. LUEG collaborates closely with the Health and Human Services Agency to identify and respond to emerging public health risks and to provide education, resources, and opportunities for residents to proactively protect their health and well-being.

The region faces a housing crisis while balancing climate impacts. LUEG Departments worked collaboratively across the enterprise to deliver over 100 actions that advance Housing for All and support the Board's adopted 5 P Goals:

1. Promote Equity, Inclusion, and Sustainability
2. Produce Housing for All
3. Preserve Vulnerable Housing
4. Protect Tenants
5. Prevent Displacement.

LUEG incentivizes new housing opportunities in areas supported by transit or near jobs, shopping and recreation—reducing the need for long car trips and enhances sustainability. These strategies comply with state law and reflect collaboration with community and industry partners to increase the supply of safe and affordable housing within the unincorporated areas.

## Community

LUEG strives to ensure that residents and stakeholders have the information and access needed to engage with programs and services that affect their communities. The engagement approach is grounded in respect, acknowledgment, and genuine partnership; it is based on transparency and includes informing, involving, and collaborating with residents and stakeholders to empower equitable participation in the decision-making process.

Technology is used to provide broader access to LUEG services, so the public can conduct business with the County 24/7—including scheduling inspections; submitting building permit applications; submitting insect samples to the agricultural lab; checking water quality for ocean recreating; requesting trail permits; and downloading books from the e-library. LUEG continues to identify efficiencies and innovations to make our systems more customer focused, expanding opportunities for online permits, plan reviews, and service requests, and reducing the need to travel to the Permit Center.

## Empower

LUEG is committed to ensuring its data-driven programs and services reflect and advance justice, equity, diversity, inclusion, and belonging (JEDI-B). These values also guide the approach to internal operations: LUEG prioritizes JEDI-B throughout the workforce—supporting staff growth, recognition, value, and contribution—so LUEG departments can honor team members while delivering the highest level of service the region's diverse communities. LUEG organizes formal and informal safe and respectful settings for information-sharing, interdepartmental collaboration and mentorship, and continued learning. For example, OSEJ, oversees the Tribal Community of Practice, which includes participation from representatives across approximately 30 departments to improve cultural humility and shared understandings while streamlining process to support Tribes in the region.

Justice

LUEG Departments lead regional efforts to advance environmental and climate justice. OSEJ's work is centered on communities that have been disproportionately and negatively impacted by past and current practices, programs, and policies. One example of this is through the Food Justice Community Action Plan (FJCAP), a multi-departmental effort to improve food access and reduce food insecurity in the San Diego region through near-term County-led actions. All actions in the FJCAP grew from community-identified priorities and recommendations. The Environmental Justice Workgroup is an advisory body facilitated by OSEJ that helps shape local governments' and regional agencies' policies, programs, and services with a social equity focus and sustainability metrics, such as: decarbonization; air quality; extreme heat, floods, and wildfires; food security; and affordable housing. The desired outcome is for communities systemically impacted by environmental injustices to have shared power in advancing regional climate efforts that directly affect their lives. LUEG also prioritizes Tribal partnerships, fostering cross-governmental relationships that support mutual awareness on matters and opportunities for the health and well-being, quality of life, and sustainability of Tribes throughout the region.

Another example of LUEG's environmental justice efforts includes the County's ongoing work to address environmental and public health impacts in the Tijuana River Valley (TJRV). County departments, in coordination with regional, state, and federal partners, are working to respond to cross-border pollution and environmental conditions that affect nearby communities. This work includes supporting monitoring and assessment efforts of other agencies, coordinating infrastructure and watershed improvements, and advancing strategies that protect natural resources, public health, and water quality in the TJRV. Through this collaborative and multi-departmental approach, LUEG continues to support long-term solutions that improve environmental conditions and quality of life for impacted communities.

## Related Links

For additional information about the Land Use and Environment Group, refer to the website at:

- www.sandiegocounty.gov/lueg

# Executive Office Budget Changes and Operational Impact: 2025–26 to 2026–27

## Staffing

Decrease of 12.00 staff years.

- Decrease of 12.00 staff years due to alignment of resources and centralization with priorities and support mitigations to make resources available for core County services. This reduction will have no impact on existing services.
  - The reduction of 10.00 staff years is due to the centralization of core functions to better align staffing and create efficiencies.
  - The reduction of 2.00 staff years supports mitigations to make resources available for core County services.

## Expenditures

Net decrease of $0.3 million.

- Salaries & Benefits—decrease of $2.4 million due to a reduction in Countywide retirement contribution rates from the payoff of liabilities and reduction of 12.00 staff years due to County's centralization efforts for support functions and a decrease in group support staff, with no anticipated community impact but less capacity to assist LUEG departments.
- Services & Supplies—net increase of $2.1 million primarily due to an increase in consultant contracts and a shifting of costs between the Land Use and Environment Group and Centralized Departments as a result of the centralization noted above; offset by a decrease to the overall operating budget used for departmental needs such as new Board directives and unplanned operational items, with no anticipated community impact but less capacity to assist departments with any unfunded mid-year needs.

## Revenues

Net decrease of $0.3 million.

- Charges For Current Services—increase of $0.4 million primarily associated with the Cost Allocation Plan for reimbursement of services provided to other County departments. The cost of doing business has increased, and those increases are reflected in the cost allocation plan.

- Miscellaneous Revenues—increase of $0.1 million due to additional revenue received from the San Diego Regional Energy Network for energy-efficient programs.
- General Purpose Revenue Allocation—decrease of $0.8 million related to budget mitigations to make resources available for core County services. This includes moving funding from GPR to San Diego Regional Energy Network (SDREN) grant funding, which shifts the focus to regional energy supply work with no anticipated impact on ongoing initiatives. Additionally, it reduces operating funds for contracts and services in the Office of Sustainability & Environmental Justice operations related to sustainability and environmental justice initiatives, which may impact future directives and the ability to obtain contracted services if needed.

## Executive Office Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes.

# Staffing

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Land Use and Environment Executive Office | 33.00 | 32.00 | 20.00 | (37.5) | 20.00 |
| Agriculture, Weights and Measures | 199.00 | 195.00 | 193.00 | (1.0) | 193.00 |
| County Library | 301.75 | 301.75 | 301.75 | - | 301.75 |
| Department of Environmental Health and Quality | 346.00 | 346.00 | 346.00 | - | 346.00 |
| Parks and Recreation | 304.00 | 302.00 | 306.00 | 1.3 | 306.00 |
| Planning & Development Services | 318.00 | 317.00 | 310.00 | (2.2) | 310.00 |
| Public Works | 660.00 | 659.00 | 659.00 | - | 659.00 |
| **Total** | **2,161.75** | **2,152.75** | **2,135.75** | **(0.8)** | **2,135.75** |

## Expenditures by Fund Name

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund | $331,741,834 | $288,400,525 | $302,170,866 | 4.77% | $293,035,678 |
| Road Fund | $259,161,266 | $258,478,042 | $270,771,436 | 4.76% | $206,496,659 |
| San Diego County Lighting Maintenance District 1 | $2,994,231 | $2,708,947 | $2,710,461 | 0.06% | $2,805,135 |
| County Library | $66,556,577 | $69,133,109 | $71,558,592 | 3.51% | $71,709,976 |
| Inactive Waste Site Management | $7,216 | $1,640,000 | $3,431,752 | 109.25% | $3,231,752 |
| Waste Planning and Recycling | $6,695,808 | $7,011,530 | $7,919,134 | 12.94% | $9,105,332 |
| Duck Pond Landfill Cleanup | $14,669 | $14,669 | $20,000 | 36.34% | $20,000 |
| Parkland Ded Area 4 Lincoln Acres | $2,014,200 | $2,014,200 | $300 | -99.99% | $300 |
| Parkland Ded Area 15 Sweetwater | $2,000 | $2,000 | - | -100.00% | - |
| Parkland Ded Area 19 Jamul | $300 | $300 | - | -100.00% | - |
| Parkland Ded Area 20 Spring Valley | $1,341,000 | $1,000 | $1,000 | - | $1,000 |
| Parkland Ded Area 25 Lakeside | $5,000 | $5,000 | - | -100.00% | - |
| Parkland Ded Area 26 Crest | $1,000 | $1,000 | $750 | -25.00% | $750 |
| Parkland Ded Area 27 Alpine | $4,000 | $4,000 | - | -100.00% | - |
| Parkland Ded Area 28 Ramona | $8,000 | $8,000 | $108,000 | 1,250.00% | $108,000 |
| Parkland Ded Area 29 Escondido | $1,000 | $1,000 | - | -100.00% | - |
| Parkland Ded Area 30 San Marcos | $2,000 | $2,000 | - | -100.00% | - |
| Parkland Ded Area 31 San Dieguito | $2,000 | $2,000 | $2,000 | - | $2,000 |
| Parkland Ded Area 32 Carlsbad | $2,000 | $2,000 | - | -100.00% | - |
| Parkland Ded Area 35 Fallbrook | $10,800 | $10,800 | - | -100.00% | - |
| Parkland Ded Area 36 Bonsall | $4,000 | $4,000 | $4,000 | - | $4,000 |
| Parkland Ded Area 37 Vista | $1,000 | $1,000 | - | -100.00% | - |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Parkland Ded Area 38 Valley Center | $5,000 | $5,000 | $5,000 | - | $5,000 |
| Parkland Ded Area 39 Pauma Valley | $1,000 | $1,000 | $1,000 | - | $1,000 |
| Parkland Ded Area 40 Palomar Julian | $332,000 | $332,000 | $2,000 | -99.40% | $2,000 |
| Parkland Ded Area 41 Mountain Empire | $500 | $500 | $500 | - | $500 |
| Parkland Ded Area 42 Anza Borrego | $1,000 | $1,000 | $1,000 | - | $1,000 |
| Parkland Ded Area 43 Central Mountain | $300 | $300 | $300 | - | $300 |
| Parkland Ded Area 45 Valle de Oro | $500 | $500 | $300 | -40.00% | $300 |
| PLD Administrative Fee | $751,000 | $751,000 | $90,000 | -88.02% | $90,000 |
| PRD 6 Pauma Valley | $238,114 | $220,169 | $257,791 | 17.09% | $62,266 |
| CSA 26 Rancho San Diego | $394,744 | $304,870 | $303,870 | -0.33% | $303,870 |
| CSA 26 Cottonwood Village Zone A | $346,057 | $357,847 | $365,379 | 2.10% | $370,182 |
| CSA 26 Monte Vista Zone B | $227,577 | $227,526 | $230,217 | 1.18% | $224,205 |
| SD Landscape Maintenance Zone 1 | $193,173 | $188,970 | $190,500 | 0.81% | $190,500 |
| Landscape Maintenance Dist Zone 2 - Julian | $109,441 | $109,441 | $109,444 | - | $109,444 |
| CSA 81 Fallbrook Local Park | $686,411 | $811,622 | $809,248 | -0.29% | $809,248 |
| CSA 83 San Dieguito Local Park | $1,040,570 | $1,036,490 | $1,063,804 | 2.64% | $1,063,804 |
| CSA 83A Zone A4S Ranch Park 95155 | $1,261,027 | $1,063,000 | $1,155,423 | 8.69% | $1,155,423 |
| CSA 122 Otay Mesa East | $7,152 | $7,864 | $7,864 | - | $7,864 |
| CSA 128 San Miguel Park Dist | $1,502,376 | $1,595,576 | $1,691,663 | 6.02% | $1,911,611 |
| CSA 136 Sundance Detention Basin | $23,500 | $23,500 | $24,700 | 5.11% | $24,700 |
| CSA 138 Valley Center Park | $348,000 | $404,500 | $405,365 | 0.21% | $405,365 |
| San Diego County Flood Control District | $8,280,836 | $12,683,911 | $27,188,770 | 114.36% | $13,730,073 |
| Blackwolf Stormwater Maint ZN 349781 | $11,500 | $41,500 | $18,137 | -56.30% | $18,137 |
| Lake Rancho Viejo Stormwater Maint ZN 442493 | $158,800 | $203,594 | $143,994 | -29.27% | $125,494 |
| Ponderosa Estates Maint ZN 351421 | $12,000 | $28,000 | $18,632 | -33.46% | $18,632 |
| Survey Monument Preservation Fund | $175,000 | $175,000 | $125,000 | -28.57% | $100,000 |
| Special Aviation | $50,000 | $40,000 | $40,000 | - | $40,000 |
| County Fish and Game Propogation | $46,000 | $46,000 | $46,000 | - | $46,000 |
| Airport Enterprise Fund | $27,699,027 | $28,370,058 | $38,483,296 | 35.65% | $58,344,113 |
| Liquid Waste Enterprise Fund | $12,633,100 | $10,732,633 | $10,433,103 | -2.79% | $12,411,733 |
| CWSMD-Zone B (Campo Hills Water) | $507,500 | $990,500 | $362,200 | -63.43% | $498,285 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Campo WSMD-Zone A (Rancho Del Campo Water) | $409,278 | $884,278 | $484,278 | -45.23% | $384,278 |
| LIVE OAK SPRINGS WTR SYS CSA 137 | $933,925 | $846,311 | $827,625 | -2.21% | $743,100 |
| San Diego County Sanitation District | $38,078,782 | $45,351,679 | $44,399,128 | -2.10% | $46,122,360 |
| DPW Equipment Internal Service Fund | $7,641,000 | $11,453,891 | $9,111,563 | -20.45% | $7,908,005 |
| DPW ISF Equipment Acquisition Road Fund | $8,463,873 | $14,750,000 | $6,728,135 | -54.39% | $5,100,000 |
| DPW ISF Equipment Acquisition Inactive Waste | $248,000 | $513,000 | $2,075,600 | 304.60% | $275,600 |
| DPW ISF Equipment Acqusition Airport Enterprise | $393,000 | $1,058,000 | $966,600 | -8.64% | $401,600 |
| DPW ISF Equipment Acquistion General Fund | $76,520 | $252,500 | $223,000 | -11.68% | $183,000 |
| DPW ISF Equipment Acquisition Liquid Waste | $645,000 | $4,732,000 | $3,274,000 | -30.81% | $1,274,000 |
| PRD 8 Magee Road Pala | $129,430 | $120,738 | $156,331 | 29.48% | $48,707 |
| PRD 9 Santa Fe Zone B | $247,397 | $271,119 | $244,179 | -9.94% | $30,175 |
| PRD 10 Davis Drive | $48,224 | $57,675 | $63,348 | 9.84% | $12,353 |
| PRD 11 Bernardo Road Zone A | $104,823 | $67,852 | $73,805 | 8.77% | $20,563 |
| PRD 11 Bernardo Road Zone C | $11,644 | $12,921 | $13,467 | 4.23% | $4,205 |
| PRD 11 Bernardo Road Zone D | $46,969 | $14,494 | $13,889 | -4.17% | $8,097 |
| PRD 12 Lomair | $139,750 | $164,332 | $191,549 | 16.56% | $27,387 |
| PRD 13 Pala Mesa Zone A | $519,691 | $270,822 | $330,299 | 21.96% | $148,048 |
| PRD 13 Stewart Canyon Zone B | $81,973 | $103,193 | $128,671 | 24.69% | $32,514 |
| PRD 16 Wynola | $163,406 | $188,462 | $207,046 | 9.86% | $33,034 |
| PRD 18 Harrison Park | $93,585 | $144,181 | $161,091 | 11.73% | $57,527 |
| PRD 20 Daily Road | $269,114 | $230,037 | $248,277 | 7.93% | $141,642 |
| PRD 21 Pauma Heights | $648,089 | $627,852 | $337,089 | -46.31% | $85,136 |
| PRD 22 West Dougherty St | $5,974 | $6,350 | $6,777 | 6.72% | $2,646 |
| PRD 23 Rock Terrace Road | $24,397 | $25,877 | $29,799 | 15.16% | $8,020 |
| PRD 24 Mt Whitney Road | $98,178 | $107,781 | $115,397 | 7.07% | $11,276 |
| PRD 30 Royal Oaks Carroll | $63,120 | $68,555 | $51,490 | -24.89% | $10,228 |
| PRD 38 Gay Rio Terrace | $81,687 | $92,430 | $38,100 | -58.78% | $13,494 |
| PRD 45 Rincon Springs Rd | $35,672 | $44,947 | $23,312 | -48.13% | $12,089 |
| PRD 46 Rocoso Road | $241,246 | $296,718 | $342,975 | 15.59% | $57,933 |
| PRD 49 Sunset Knolls Road | $73,113 | $75,817 | $13,389 | -82.34% | $7,175 |
| PRD 50 Knoll Park Lane | $58,806 | $68,881 | $81,300 | 18.03% | $11,643 |
| PRD 53 Knoll Park Lane Extension | $201,794 | $232,065 | $154,618 | -33.37% | $23,495 |
| PRD 54 Mount Helix | $134,189 | $150,769 | $166,440 | 10.39% | $19,146 |
| PRD 55 Rainbow Crest Rd | $99,127 | $138,857 | $125,541 | -9.59% | $67,017 |
| PRD 60 River Drive | $113,974 | $141,425 | $174,803 | 23.60% | $24,750 |
| PRD 61 Green Meadow Way | $231,514 | $119,367 | $158,126 | 32.47% | $17,148 |
| PRD 63 Hillview Road | $436,331 | $302,540 | $352,599 | 16.55% | $48,846 |
| PRD 70 El Camino Corto | $40,119 | $49,435 | $24,595 | -50.25% | $11,063 |
| PRD 75 Gay Rio Dr Zone A | $108,115 | $134,614 | $161,053 | 19.64% | $25,882 |
| PRD 75 Gay Rio Dr Zone B | $56,638 | $84,582 | $116,352 | 37.56% | $34,434 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| PRD 76 Kingsford Court | $48,151 | $63,453 | $73,858 | 16.40% | $13,646 |
| PRD 77 Montiel Truck Trail | $221,868 | $90,327 | $107,963 | 19.52% | $29,106 |
| PRD 78 Gardena Way | $111,410 | $79,006 | $94,025 | 19.01% | $14,824 |
| PRD 80 Harris Truck Trail | $301,289 | $103,761 | $132,923 | 28.10% | $25,813 |
| PRD 88 East Fifth St | $47,466 | $52,306 | $60,446 | 15.56% | $9,403 |
| PRD 90 South Cordoba | $63,679 | $71,993 | $80,936 | 12.42% | $11,008 |
| PRD 94 Roble Grande Road | $248,293 | $314,732 | $371,738 | 18.11% | $45,842 |
| PRD 95 Valle Del Sol | $428,718 | $226,398 | $265,942 | 17.47% | $41,372 |
| PRD 99 Via Allondra Via Del Corvo | $116,985 | $139,122 | $160,355 | 15.26% | $24,360 |
| PRD 101 Johnson Lake Rd | $131,931 | $155,212 | $173,143 | 11.55% | $28,220 |
| PRD 101 Hi Ridge Rd Zone A | $218,734 | $232,075 | $58,938 | -74.60% | $35,200 |
| PRD 102 Mountain Meadow | $222,674 | $177,235 | $212,534 | 19.92% | $63,000 |
| PRD 103 Alto Drive | $176,224 | $192,218 | $210,178 | 9.34% | $17,700 |
| PRD 104 Artesian Rd | $27,120 | $287,280 | $420,289 | 46.30% | $152,575 |
| PRD 105 Alta Loma Dr | $113,487 | $28,454 | $61,438 | 115.92% | $19,100 |
| PRD 105 Alta Loma Dr Zone A | $117,945 | $22,315 | $25,083 | 12.40% | $17,800 |
| PRD 106 Garrison Way Et Al | $98,795 | $38,908 | $94,112 | 141.88% | $51,500 |
| PRD 117 Legend Rock | $460,538 | $322,091 | $476,385 | 47.90% | $187,675 |
| PRD 123 Mizpah Lane | $67,194 | $74,588 | $81,259 | 8.94% | $10,440 |
| PRD 125 Wrightwood Road | $51,091 | $57,983 | $53,269 | -8.13% | $10,400 |
| PRD 126 Sandhurst Way | $19,127 | $20,295 | $20,670 | 1.85% | $4,680 |
| PRD 127 Singing Trails Drive | $58,381 | $53,706 | $53,004 | -1.31% | $17,550 |
| PRD 130 Wilkes Road | $91,036 | $118,665 | $137,826 | 16.15% | $29,160 |
| PRD 133 Ranch Creek Road | $235,442 | $130,807 | $180,993 | 38.37% | $53,929 |
| PRD 134 Kenora Lane | $38,781 | $46,143 | $54,177 | 17.41% | $12,000 |
| Other Services - Harmony Grove Fund | $408,705 | $403,979 | $412,577 | 2.13% | $416,482 |
| Flood Control - Harmony Grove Fund | $390,000 | $390,000 | $390,000 | - | $86,658 |
| Fire Protection - Harmony Grove Fund | $514,148 | $534,158 | $534,158 | - | $534,158 |
| Horse Crk Rdg CFD 13-01 Interim Maint | $426,770 | $426,770 | - | -100.00% | - |
| Horse Crk Rdg CFD 13-01 A-Special Tax | $516,100 | $529,803 | $561,729 | 6.03% | $561,729 |
| Horse Crk Rdg CFD 13-01 B-Special Tax | $221,823 | $226,201 | $226,201 | - | $226,201 |
| Horse Crk Rdg CFD 13-01 C-Special Tax | $153,010 | $172,000 | $172,000 | - | $172,000 |
| Meadowood Prk CFD 19-01 A-Special Tax | $272,000 | $280,787 | $437,963 | 55.98% | $437,963 |
| Meadowood FCD CFD 19-01 B-Special Tax | $137,000 | $139,700 | $270,653 | 93.74% | $270,653 |
| Meadowood Fire CFD 19-01 C-Special Tax | $102,000 | $118,000 | $202,651 | 71.74% | $202,651 |
| Hillside Meadows Maint CFD 17-01 | $115,780 | $118,096 | - | -100.00% | - |
| Sweetwtr Pl Maint CFD 19-02 Special Tax | $135,640 | $139,659 | $147,897 | 5.90% | $147,897 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Park Cir Maint CFD 10-03 Special Tax | $216,771 | $223,619 | $318,182 | 42.29% | $318,182 |
| PIPER OTAY CFD 22-01 TAX A | $20,400 | $20,808 | $24,405 | 17.29% | $24,405 |
| PIPER OTAY CFD 22-01 TAX B | $16,000 | $16,320 | $16,320 | - | $16,320 |
| PRD 1005 Eden Valley Lane | $114,957 | $121,145 | $127,741 | 5.44% | $9,096 |
| PRD 1008 Canter | $20,248 | $21,995 | $23,657 | 7.56% | $6,000 |
| PRD 1010 Alpine High | $150,340 | $192,143 | $197,694 | 2.89% | $47,685 |
| PRD 1011 La Cuesta | $110,648 | $120,804 | $129,487 | 7.19% | $10,600 |
| PRD 1012 Millar Road | $99,069 | $104,801 | $90,905 | -13.26% | $10,120 |
| PRD 1013 Singing Trails | $83,256 | $85,160 | $20,418 | -76.02% | $13,650 |
| PRD 1014 Lavender Point Lane | $36,063 | $41,558 | $44,619 | 7.37% | $6,650 |
| PRD 1015 Landavo Drive | $94,037 | $106,989 | $118,764 | 11.01% | $15,096 |
| PRD 1016 El Sereno Way | $89,369 | $9,000 | $9,000 | - | $9,000 |
| PRD 1017 Kalbaugh-Haley-Toub St | $61,415 | $82,283 | $84,707 | 2.95% | $37,182 |
| **Total Expenditures** | **$797,332,481** | **$782,180,191** | **$822,891,639** | **5.20%** | **$746,545,928** |

## Group Expenditures by Department

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Land Use and Environment Executive Office | $15,139,422 | $11,866,496 | $11,535,193 | -2.79% | $11,976,311 |
| Department of Environmental Health and Quality | $67,543,548 | $69,119,701 | $69,846,328 | 1.05% | $70,858,062 |
| Agriculture, Weights and Measures | $32,144,967 | $33,177,456 | $34,779,410 | 4.83% | $35,283,076 |
| Planning and Development Services | $57,989,755 | $65,408,417 | $67,415,661 | 3.07% | $65,461,522 |
| Public Works | $480,779,763 | $454,785,426 | $485,211,186 | 6.69% | $415,080,249 |
| Parks and Recreation | $77,178,449 | $78,689,586 | $82,545,269 | 4.90% | $76,176,732 |
| County Library | $66,556,577 | $69,133,109 | $71,558,592 | 3.51% | $71,709,976 |
| **Total Expenditures** | **$797,332,481** | **$782,180,191** | **$822,891,639** | **5.20%** | **$746,545,928** |

## Expenditures by Object Summary

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $323,975,250 | $338,509,942 | $339,700,688 | 0.35% | $350,857,611 |
| Services & Supplies | $436,976,426 | $397,183,227 | $430,750,032 | 8.45% | $337,990,812 |
| Other Charges | $17,213,645 | $16,032,418 | $18,865,692 | 17.67% | $18,621,425 |
| Capital Assets/Land Acquisition | $8,621,000 | $3,740,113 | $13,559,033 | 262.53% | $30,688,000 |
| Capital Assets Equipment | $6,624,893 | $17,061,100 | $8,030,135 | -52.93% | $1,967,000 |
| Expenditure Transfer & Reimbursements | -$29,376,799 | -$1,766,393 | -$1,287,666 | -27.10% | -$1,287,666 |
| Operating Transfers Out | $33,298,066 | $11,419,784 | $13,273,725 | 16.23% | $7,708,746 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| **Total Expenditures** | **$797,332,481** | **$782,180,191** | **$822,891,639** | **5.20%** | **$746,545,928** |

## Group Revenues by Department

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Land Use and Environment Executive Office | $15,139,422 | $11,866,496 | $11,535,193 | -2.79% | $11,976,311 |
| Department of Environmental Health and Quality | $67,543,548 | $69,119,701 | $69,846,328 | 1.05% | $70,858,062 |
| Agriculture, Weights and Measures | $32,144,967 | $33,177,456 | $34,779,410 | 4.83% | $35,283,076 |
| Planning and Development Services | $57,989,755 | $65,408,417 | $67,415,661 | 3.07% | $65,461,522 |
| Public Works | $480,779,763 | $454,785,426 | $485,211,186 | 6.69% | $415,080,249 |
| Parks and Recreation | $77,178,449 | $78,689,586 | $82,545,269 | 4.90% | $76,176,732 |
| County Library | $66,556,577 | $69,133,109 | $71,558,592 | 3.51% | $71,709,976 |
| **Total Revenues** | **$797,332,481** | **$782,180,191** | **$822,891,639** | **5.20%** | **$746,545,928** |

## Revenues by Object Summary

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $2,088,189 | $2,019,480 | $1,951,805 | -3.35% | $500,000 |
| Use of Fund Balance | $132,974,758 | $75,783,587 | $103,773,316 | 36.93% | $35,460,981 |
| Taxes - Current Property | $62,186,870 | $65,040,849 | $70,674,937 | 8.66% | $73,153,532 |
| Taxes - Other Than Current Secured | $33,339,073 | $28,055,986 | $19,581,809 | -30.20% | $19,612,327 |
| License Permits & Franchises | $61,228,288 | $65,014,275 | $62,213,544 | -4.31% | $63,759,584 |
| Fines, Forfeitures & Penalties | $614,587 | $860,584 | $1,055,473 | 22.65% | $1,055,473 |
| Revenue From Use of Money & Property | $33,294,693 | $42,460,977 | $45,369,617 | 6.85% | $46,583,496 |
| Intergovernmental Revenues | $181,131,964 | $183,832,828 | $193,928,860 | 5.49% | $207,452,543 |
| Charges for Current Services | $130,448,258 | $144,572,160 | $146,313,713 | 1.20% | $145,976,919 |
| Miscellaneous Revenues | $6,420,377 | $7,698,545 | $8,290,298 | 7.69% | $8,388,986 |
| General Purpose Revenue Allocation | $128,527,358 | $133,271,136 | $140,214,542 | 5.21% | $136,893,341 |
| Other Financing Sources | $25,078,066 | $33,569,784 | $29,523,725 | -12.05% | $7,708,746 |
| **Total Revenues** | **$797,332,481** | **$782,180,191** | **$822,891,639** | **5.20%** | **$746,545,928** |

# Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Rcommended Budget |
|---|---|---|---|---|---|
| Land Use and Environment Executive Office | 21.00 | 20.00 | 8.00 | (60.0) | 8.00 |
| Office of Sustainability and Environmental Justice | 12.00 | 12.00 | 12.00 | - | 12.00 |
| **Total** | **33.00** | **32.00** | **20.00** | **(37.5)** | **20.00** |

## Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Land Use and Environment Executive Office | $11,373,646 | $8,537,582 | $8,374,366 | -1.91% | $8,798,899 |
| Office of Sustainability and Environmental Justice | $3,765,776 | $3,328,914 | $3,160,827 | -5.05% | $3,177,412 |
| **Total Expenditures** | **$15,139,422** | **$11,866,496** | **$11,535,193** | **-2.79%** | **$11,976,311** |

## Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $7,969,822 | $7,376,200 | $4,978,145 | -32.51% | $5,001,114 |
| Services & Supplies | $10,077,448 | $4,490,296 | $6,557,048 | 46.03% | $6,975,197 |
| Expenditure Transfer & Reimbursements | -$3,677,848 | - | - | - | - |
| Operating Transfers Out | $770,000 | - | - | - | - |
| **Total Expenditures** | **$15,139,422** | **$11,866,496** | **$11,535,193** | **-2.79%** | **$11,976,311** |

## Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $75,244 | $75,244 | $63,100 | -16.14% | - |
| Use of Fund Balance | $2,500,000 | - | - | - | - |
| Charges for Current Services | $2,291,784 | $2,195,938 | $2,578,267 | 17.41% | $2,578,267 |
| Miscellaneous Revenues | - | $100,000 | $200,000 | 100.00% | $210,000 |
| General Purpose Revenue Allocation | $10,272,394 | $9,495,314 | $8,693,826 | -8.44% | $9,188,044 |
| **Total Revenues** | **$15,139,422** | **$11,866,496** | **$11,535,193** | **-2.79%** | **$11,976,311** |

# Agriculture, Weights & Measures

## Mission Statement

*Serve the community by justly upholding laws and regulations and advancing agricultural trade, consumer confidence, and a sustainable environment.*



## Department Description

*Agriculture, Weights and Measures (AWM) protects human health and the food supply, supports the region's $1.67 billion agricultural economy, ensures an equitable marketplace, and fosters a sustainable environment. AWM conducts around 350,000 inspections annually in addition to outreach, education, and investigations to ensure the 12,000 registered and regulated businesses in our region comply with federal, state, and local laws and regulations.*

*With both environmental and fiscal sustainability in mind, AWM performs regulatory activities through an equitable lens and implements programs and projects that enhance the community's quality of life. AWM continues to be committed to a workforce vital to achieving these outcomes by providing opportunities for engagement, training, development, and professional growth. AWM also leverages the University of California Cooperative Extension's (UCCE) expertise and research to benefit the community.*

*UCCE in San Diego is an invaluable resource for the County of San Diego, delivering research-based solutions and measurable benefits that strengthen agriculture, protect natural resources, improve community health, and combine cutting-edge research with community-based solutions. UCCE hosts 12 academics and 20 staff for a diversity of programs spanning above and beyond sustainable farming, environmental stewardship, water conservation, organic material management, pest management, and generally climate action. By leveraging an experienced team, strategic planning, and volunteer power, UCCE ensures San Diego County remains a leader in agricultural health, sustainability, economic vitality, and community well-being.*

*AWM has 193.00 staff years and a budget of $34.8 million to ensure these critical services are provided.*

## 2025–26 Anticipated Accomplishments

Equity

To ensure equitable service, we assessed community needs when it comes to pesticide regulation, education/direct marketing, and price accuracy programs that safeguard public health and safety, food security, and price accuracy. We compared demographic, environmental, and economic data of the communities that we serve to that of our programs to enhance and innovate community engagement, outreach, and language translation and improve service delivery. In accordance with the County's strategic initiative on equity, AWM accomplished:

- Health: Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - AWM worked to strengthen the local food system and supported the availability of healthy foods by increasing nutritional benefits program acceptance at Certified Farmers Markets (CFM) and Community Supported Agriculture (CSA) operations.
        - Engaged with 4,000 underserved and low-income and low-access community members using outreach flyers in threshold languages to enhance awareness of the availability to purchase fresh fruits and vegetables using nutritional benefits at local CFMs and CSAs. This will assist in the increase in nutritional benefits used at CFMs and CSAs.
- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
    - Completed outreach and education about our Price Verification program to the underserved communities of Rolando, City Heights, and El Cajon, locations identified in needs assessment as benefiting from increased compliance assistance, by visiting at least 60%

(84 of 140) businesses in these areas. Inspector visits provided program information, addressed questions, and distributed resources to promote equitable access and ensure business compliance.

- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
    - Supported the region's $1.3 billion ornamental nursery industry's capacity for agricultural export by mitigating economic and environmental impacts from invasive agricultural pests and increasing public awareness about these pests. Ensured that exports are pest-free enhanced economic activities for California's farmers and decreased the need for pesticide use.
        - Inspected 100% of actual shipments (750 of 750) originating from San Diego County and headed to Northern California for the Glassy-winged Sharpshooter insect (GWSS). GWSS can spread a bacterial plant disease in vineyards, costing the California grape industry upwards of $104 million a year.
        - Ensured 100% (8,350 of 8,350) accuracy of export certificates to avoid any delays in plant shipments from San Diego to international destinations. AWM certifies all plant shipments that are leaving the region. Any errors in certificates can cost the California agriculture industry time and money in shipment delays, returns, or destruction.

### Sustainability

Sustainability is at the forefront of AWM's operations and regulatory program implementation. AWM is dedicated to meeting current and future resident and customer resource needs. Operations have been modified to strengthen sustainable, resilient, and community-focused program service delivery while still protecting public health and safety, supporting continuity in the agricultural industry, and promoting consumer confidence. In accordance with the County's strategic initiative on sustainability, AWM accomplished:

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Monitored grant and funding opportunities to enhance department services to the community, boost sustainable initiatives with added resources, and maximize the impact of department investments. Two proposals were submitted to the California Invasive Species Advisory Council to enhance efforts to contain the invasive pest South American Palm Weevil and the invasive weed Volutaria. Notification of these awards is expected to come later in 2026 and can be used in upcoming fiscal years.
    - Ensured that adequate resources were available to meet the evolving needs of our community programs. This included continual review of our internal practices to gain efficiency, and creating an operational plan and budget for the department that is transparent and responsive to the community, including a special focus on historically underserved communities.
- Economy: Create policies to reduce and eliminate poverty, promoting economic sustainability for all.
    - Protected community members and businesses from overcharges and unfair business competition, which can disproportionately impact those without the resources to address unfair hidden costs.
        - Completed 100% of mandated annual inspections of registered commercial weighing and measuring devices. This includes about 30,000 devices, including retail gas pumps, taximeters, retail water dispensers, computing scales, and counter scales.
        - Increased access to Weights & Measures (W&M) Device Registration information, such as compliance information, online registration and payment, and language services, by adding outreach material with annual registration reminders to customers.
    - Beverage container recycling offers income for low-income community members and promotes public interest in recycling. AWM reduced shortages in the pay-outs recyclers receive by improving recycling centers' compliance with consumer protection laws by 2% (from 79% to 81% for 55 locations).
        - Surpassed state mandates by conducting undercover inspections, where inspectors posing as members of the public use pre-weighed recycling to validate the recycling center's payment accuracy, at each recycling center in the region (55 recycling locations).
        - Completed 100% (143 of 143) of mandated inspections of scales used by all 54 registered recycling locations to ensure they are accurate. Ensured scales have visible seals to promote public confidence and fair business practices. Inspections reinforced state requirements by adding a tare weight training to ensure people are getting paid out correctly for the items they bring to recycle. The increase of scales are a result of reminding businesses that all scales that can be used in commercial transactions should be registered and certified.

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Moved toward more sustainable internal operations that contributed to enterprise-wide sustainability goals, greenhouse gas reductions, and regional decarbonization by implementing strategies and commitments from the Department Sustainability Plan. These supported efforts to reduce greenhouse gas emissions and supported initiatives in the Climate Action Plan and Regional Decarbonization Framework.
        - Department Sustainability Plan short-term goals for Fiscal Year 2025–26:
            - Short-Term:
                - Reduced GHG emissions from AWM fleet vehicles by limiting the amount that staff idle in their vehicles to 5 minutes per 1-hour. Training and education were provided for staff to mitigate the need for idling vehicles.
                - Saved paper by developing QR code-accessible virtual outreach documents that were provided as default at outreach events, reserving paper outreach documents only where needed to ensure accessibility.
                - Promoted energy-saving techniques by conducting an internal Power Down campaign. Staff received training on unplugging devices not in use, using smart power strips, and using power-saving features on electronics to reduce phantom power drain. Monthly monitoring compared progress among all divisions to encourage energy-saving behavior. Continued to investigate and identify resources to implement mid- and long-term commitments:
            - Long-Term
                - Reduced GHG emissions by converting at least 37% (44 of 118) of the department’s fleet to hybrid or electric vehicles by Fiscal Year 2027–28. Fleet conversion will include mostly mid-sized SUVs and trucks and will be coordinated with the County Department of General Services to ensure plans are in place for an electric vehicle charging infrastructure.
- Environment: Protect and promote our natural and agricultural resources, diverse habitats, and sensitive species.
    - Detected invasive agricultural pests before they spread, minimizing the cost, resources, and pesticides used to eradicate them. To detect them, AWM maintained 6,600 invasive fruit fly traps throughout the region and inspected them weekly. 100% (34 of 34) of AWM field staff were rated proficient at identifying invasive fruit flies.
    - Supported beekeepers in raising healthy bees by providing hands-on training to eight small-scale beekeepers (i.e., less than 10 colonies) regarding techniques to monitor varroa mite, a common and highly damaging pest of honeybees. The impact of varroa mite can be mitigated with proper management; however, many small-scale beekeepers were not aware of the need to regularly monitor their hives for this pest. Improved awareness and monitoring efforts helped control varroa mite levels in our region, promoting the overall success of the beekeeping industry and its critical role in supporting our food system.
    - Mitigated invasive pests that increase the cost of food and goods, and cost California more than $3.0 billion annually to control.
        - AWM's Detector Dog Teams are trained to find packages that contain plants, fruits, and vegetables. The Detector Dog Teams search thousands of packages at local postal sort facilities with the goal of finding invasive pests and diseases.
        - The Detector Dog Teams conducted 25 United States Post Office inspections and checked 1,000 packages containing plants, fruit, or vegetables to stop hitchhiking pests from entering the County through the mail.
    - Evaluated emerging vegetation management practices and organic alternatives through research and professional development and monitoring innovation. Identified, trialed, and evaluated one alternative vegetation management practice for feasibility and potential implementation.
    - Partnered with UCCE to lead educational programs and applied research that helps protect agricultural and natural resources. UCCE:
        - Identified problems and potential solutions to challenges caused by endemic and invasive pests such as insects, diseases, and weeds impacting San Diego production agriculture, natural resources, and urban environments and spread this knowledge through a minimum of three outreach activities.
- Environment: Cultivate a natural environment for residents, visitors, and future generations to enjoy.

    - Collaborated with the volunteer Master Gardener program to provide research-based information in requested languages about home gardening, community gardening, landscaping, water conservation and pest management to community members through a minimum of 3,400 total consultations, educational exhibits, and workshops.
- Resiliency: Ensure the capability to respond and recover to immediate needs of individuals, families, and the region.
    - Continued to expand participation in “Team LUEG” to leverage interdepartmental efforts on workforce development; communication and outreach; and customer and stakeholder focus. Team LUEG is comprised of all LUEG departments and seeks to provide a “service before self” organization that works across departments to meet varying customer needs and ensure a positive customer experience.

 Community

AWM enhances quality of life for all community members in the region by implementing regulatory programs that protect public health, safety, and the environment. AWM enhances community outreach by working with trusted partners within the communities we serve and offering virtual and in-person engagement and outreach events in requested languages. AWM also leverages technology to improve program operations and service delivery to the community. In accordance with the County’s strategic initiative on community, AWM accomplished:

- Engagement: Inspire civic engagement by providing information, programs, public forums, or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Participated in four outreach events, providing information to the public and industry on pests of concern in the area and how AWM prevents the spread/establishment of these pests to protect the region's agriculture, food supply, and the environment. AWM’s Plant Pest Diagnostics Lab also presented to the UCCE Master Gardener Program biannually to update them on developing pest issues and potential pests of concern. This informed them of what pests to be on the lookout for when fielding calls/identifications from residents.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - Expanded the department’s commitment to Justice, Equity, Diversity, Inclusion, and Belonging (JEDIB)and identified program and process changes to provide the highest level of service for diverse community members; used community assessments to identify community needs; increased translated materials; and increased staff training on Equity, Diversity, and Inclusion principles.
    - Leveraged UCCE’s unique relationship with the community to engage the public in programs that can inspire change. UCCE accomplished:
        - Enabled youth and families to become healthy, happy, thriving people who make a positive difference in their communities. Provide nutrition education for 150 low-income families and 1,100 youths, emphasizing healthful nutrition practices, meal planning, shopping strategies, food selection and preparation strategies, and food safety practices.
        - Extended UC research-based information on topics like sustainable landscaping and leadership skills to improve the lives of community members. Provide coordination, assistance, and training for 4-H, Master Gardener, and other volunteer programs using 550 volunteers that will contribute 110,000 volunteer hours and over 3,400 interactions with the community.
    - Provided support and technical assistance to increase local agricultural producers’ participation in Countywide food contract and advance the value categories of Board Policy B-75: *County of San Diego Sustainable, Equitable, and Local Food Sourcing* and enhance the resiliency of the local food system.
- Communications: Create proactive communication that is accessible and transparent.
    - Increased accessibility of AWM programs and services by boosting the use of plain language in public-facing text such as the department website, outreach materials, and stakeholder engagement materials.
    - Safeguarded the health and safety of fieldworkers and ensure a sustainable food supply. Conduct six fieldworker safety training courses with language access for agricultural employees that work in pesticide-treated fields.
        - Increased fieldworker regulatory awareness and understanding of pesticide safety requirements as measured by pre- and post-training test results.
- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.

- Improved local nursery industry's economic opportunities and protect the environment by providing outreach on pest management to 455 production nurseries when conducting nursery inspections.
    - Mitigated potential pest infestations in nurseries by inspecting 5,500 acres of nurseries in the County.



## Empower

AWM is committed to engaging with staff to create a thriving team that provides excellent customer service and in turn empowers the local community and industry. AWM will continue to provide opportunities and platforms for staff engagement and professional development where they can be innovative and creative during transformative change. AWM will also focus on meaningful employee engagement as part of everyday operations, listening to team members, and having open and honest conversations. These engagement activities will foster new ideas, thoughts on best practices, and innovations for operational excellence and improve interactions with stakeholders. In accordance with the County's strategic initiative on empower, AWM accomplished:

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Ensured a workplace of belonging and inclusion for all County employees as they deliver the County's services to the public. AWM will continue to support and implement the County Workforce Board Initiatives Plan that are centered on Employee Engagement, Neurodivergent Excellence, and Veterans Retention.
    - Increased employee engagement by fostering a collaborative environment where employees feel involved and aware of operational goals, department decision-making, and upcoming initiatives.
        - Program managers and divisional supervisors worked with their staff during monthly or quarterly development meetings to present department updates, implement desired trainings and mentorship, and provide communication that enhanced their success. Outcomes included more efficient services, engaging staff by incorporating their feedback into future projects, stronger partnerships with the community, and staff empowered to deliver excellent service.
        - Provided regular updates and communication through divisional staff meetings and various other communication platforms, such as AWM's internal quarterly newsletter to provide information on Board of Supervisor and departmental priorities that impacted department operations.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Helped empower the community in shaping the programs and services that affect them by offering meaningful ways to engage with County government through the distribution of timely and diverse communications, while ensuring documents are relatable, translatable, and accessible.
    - Continued to implement and evolve the Departmental Sustainability Plan, collaborating with OSEJ to advance mid-term and long-term commitments that reduce the carbon footprint of County operations and programs, bolster environmental justice, and create positive ripple effects for our communities, residents, and businesses.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Continued to implement our 5-year strategic plans, with short-term objectives that continued to focus on preparedness for invasive agricultural pests, making department communications more accessible by using plain language, and ensured strategic analysis of emerging state and local policies and continue planning and strategizing for mid- and long-term objectives for future years to be able to ensure that we provide excellent service to communities and align our operations to department priorities.



## Justice

AWM implements our programs in a fair and equitable manner in all communities throughout the region. AWM focuses on enhanced outreach with language access to regulated businesses, promotes regulatory awareness, and conducts inspections and investigations in an objective manner. AWM focuses on community engagement to support equal protection of residents and the environment. In accordance with the County's strategic initiative on justice, AWM accomplished:

- Environmental: Advance equal protection and meaningful involvement of all people regardless of race, color, national origin, or income, with respect to the development, implementation, and enforcement of environmental laws, regulations, and policies, with an urgent focus

on communities of color and low-income communities recognizing they historically lacked the same degree of protection from environmental and health hazards.

- Worked with the Office of Sustainability and Environmental Justice, increased meaningful involvement and the advancement of equal protection centered on communities that have been disproportionately impacted by systemic and environmental burdens.
- Supported the County of San Diego Food System Initiative and actions identified in the Food Justice Community Action Plan to enhance access to healthy and locally grown produce and grow the resiliency of local food systems.
- Ensured human health and safety by protecting structural fumigation employees and homeowners from pesticide exposure. Monitor structural fumigations for termite control and conduct outreach, compliance monitoring, and enforcement.
    - Continued to maintain a compliance rate of 98% (321 passing inspections out of 328 total inspections) by conducting undercover surveillance inspections, unannounced field inspections and employee safety and business records inspections of all companies headquartered in the region. AWM trained new staff and invested resources into these types of inspections that allowed the team to exceed the goal.

# 2026–28 Objectives



## Equity

To ensure equitable service, we assess community needs when it comes to pesticide regulation, education/direct marketing, and price accuracy programs that safeguard public health and safety, food security, and price accuracy. We compare demographic, environmental, and economic data of the communities that we serve to those of our programs' to enhance and innovate community engagement, outreach, and language translation and improve service delivery. In accordance with the County's strategic initiative on equity, AWM will:

- Health: Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Aid in strengthening local food systems and supporting the availability of healthy foods by engaging in the County Food Justice Community Action Plan (FJCAP) initiatives, specifically increasing nutritional benefits program acceptance at Certified Farmers Markets (CFM)s and Community Supported Agriculture (CSA) operations.
- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
    - Conduct focused outreach at Point of Sale (POS) locations in two underserved communities in Escondido and El Cajon where overcharges have been cited by the Weights and Measures Division.  Inspector visits will provide program information, address questions, and distribute resources to promote equitable access and ensure business compliance.
- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
    - Support the region's $1.1 billion ornamental nursery industry's capacity for agricultural export by mitigating economic and environmental impacts from invasive agricultural pests and increasing public awareness about these pests. Ensuring that exports are pest-free will enhance economic activities for California's farmers and decrease the need for pesticide use.
        - Inspect 100% of shipments (750 of 750) originating from San Diego County and headed to Northern California for the Glassy-winged Sharpshooter insect (GWSS). GWSS can spread a bacterial plant disease in vineyards, costing the California grape industry upwards of $104 million a year.
        - Ensure 100% accuracy of export certificates to avoid any delays in plant shipments from San Diego to international destinations. AWM certifies approximately 8,350 shipments per year. Any errors in certificates can cost the California agriculture industry time and money in shipment delays, returns, or destruction.



## Sustainability

Sustainability is at the forefront of AWM's operations and regulatory program implementation. AWM is dedicated to meeting current and future resident and customer resource needs. Operations have been modified to strengthen sustainable, resilient, and community-focused service

delivery of programs while still protecting public health and safety, supporting continuity in the agricultural industry, and promoting consumer confidence. In accordance with the County's strategic initiative on sustainability, AWM will:

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Ensure that adequate resources are available to meet the evolving needs of our community programs. This includes continual review of our practices to gain efficiency and creating an operational plan and budget for the department that is transparent and responsive to the community, including a special focus on historically underserved communities.
        - Enhance efficiency by streamlining the complaint submission process and combining weighmaster and scale inspections, creating efficiencies, reducing staff time, duplicate efforts, and improving customer service to the public.
        - Create a digitized Daily Trapping Summary form for Pest Detection trappers to use on their iPads, yielding more efficient data entry, reporting, and internal recordkeeping that will create staff time savings and accelerate data availability for early detection activities associated with a pest find.
        - Realign structural pest and invasive weed management services regionally based on office locations to reduce travel time, maximize onsite work, and lower costs for other County departments.
        - Pursue opportunities to encourage industry operators so that they utilize existing databases to submit their own state reports directly through a case management system, reducing departmental workload and accelerating data availability.
        - Working to fully integrate all programs and their activities into the Business Case Management System (Accela) to better plan and schedule inspections, services, and realize staff time savings.
        - Adopt a revised internal practice for check payments, resulting in $6,300 in cost savings.
    - Monitor grant and funding opportunities monthly to enhance department services to the community, boost sustainable initiatives with added resources, and maximize the impact of department investments. Once grants are identified, we will vet the opportunity and share relevant grants within AWM or County partners such as UCCE.
- Economy: Create policies to reduce and eliminate poverty, promoting economic sustainability for all.
    - Protect community members and businesses from overcharges and unfair business competition, which can disproportionately impact those with fewer resources to address unfair hidden costs.
        - Complete 100% of mandated annual inspections of registered commercial weighing and measuring devices. This includes about 30,000 devices, such as retail gas pumps, taximeters, retail water dispensers, computing scales, and counter scales.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Move toward more sustainable internal operations to contribute to enterprise-wide sustainability goals, greenhouse gas reductions, and regional decarbonization by implementing strategies and commitments from the Countywide Departmental Sustainability Plans. These will support efforts to reduce greenhouse gas emissions and support initiatives in the Climate Action Plan and Regional Decarbonization Framework.
        - Department Sustainability Plan commitments for Fiscal Year 2026–27:
            - Short-Term:
                - Communicate with employees about sustainability program updates, successes, and/or opportunities for improvement at least once a quarter.  Examples include the AWM newsletter, quarterly divisional staff meetings, Climate Action Plan newsletter and social media.
                - Increase the use of reusable and recyclable materials in our facilities, especially in break rooms and for special events, like All Staff Meeting. Utilize compostable or recyclable cutlery, food containers and beverage containers. Work with vendors to ensure the use of compostable/recyclable materials as well.
            - Long-Term:
                - Reduce GHG emissions by converting at least 37% (44 of 118) of the department's fleet to hybrid or electric vehicles by Fiscal Year 2027–28. Fleet conversion will include mostly mid-sized SUVs and trucks and will be coordinated with the County Department of General Services to ensure plans are in place for an electric vehicle charging infrastructure.

        - Align internal department practices to support zero-waste principles by Fiscal Year 2027–28. Develop and implement staff training on zero-waste practices.
- Environment: Protect and promote our natural and agricultural resources, diverse habitats, and sensitive species.
    - Detect invasive agricultural pests before they spread, minimizing the cost, resources, and pesticides used to eradicate them. To detect these harmful invasive pests, AWM will maintain 6,600 invasive fruit fly traps throughout the region and coordinate with the California Department of Food and Agriculture and the United States Department of Agriculture to mitigate the economic and environmental risk when any invasive pests are detected in the region and prompts an agricultural quarantine. 100% (33 of 33) of AWM field staff will be rated proficient at identifying invasive fruit flies.
    - Support raising healthy bees by providing hands-on training to eight small-scale beekeepers (i.e., less than ten colonies) regarding techniques to monitor for varroa mite, a common and highly damaging honeybee pest that can be mitigated. Training to provide awareness and monitoring efforts will help control varroa mite in our region, promoting the overall success of the beekeeping industry and its critical role in supporting our food system.
    - Mitigate invasive pests that increase the cost of food and goods and cost California more than $3 billion annually to control.
        - The Detector Dog Teams, trained to find packages that contain plants, fruits, and vegetables, will conduct 25 United States Post Office inspections and check 1,000 packages containing plants, fruit, or vegetables to stop hitchhiking pests from entering the County through terminal facilities.
    - Provide outreach to retail nurseries regarding recent invasive pests of concern and ways to mitigate them before they spread to the local environment.
    - Evaluate alternative pest management practices through research and professional development. Identify, trial, and evaluate at least one alternative pest management practice for feasibility and potential implementation.
    - Partner with UCCE to lead educational programs and applied research that helps protect agricultural and natural resources. UCCE will:
        - Identify and address challenges caused by endemic and invasive pests—including insects, diseases, and weeds—that impact San Diego's agriculture, natural resources, and urban environments. Share practical solutions through outreach activities such as workshops, field demonstrations, and publications to increase pest management knowledge and adoption of integrated pest management practices through 12 outreach and education events.
        - Promote sustainable resource management strategies to reduce water and pesticide use, improve soil health, conserve water, and control invasive species. Aim for outcomes such as reduced resource use, enhanced environmental stewardship, and cost savings through education and implementation of best practices at 15 different outreach and education events.
        - Characterize gaps and potential solutions to land use challenges for underserved communities using outreach flyers, workbooks, and events and showcasing resources to encourage economic development and network opportunities toward agricultural operational growth.
- Environment: Cultivate a natural environment for residents, visitors, and future generations to enjoy.
    - Collaborate with the volunteer Master Gardener program to provide research-based information in requested languages about home gardening, community gardening, landscaping, water conservation and pest management to community members through consultations, educational exhibits, and workshops.
    - Engage with UCCE and the San Diego County Irrigated Lands Group in the implementation of the Fertilizer Research and Education Program grant. Assist in the development and implementation of annual outreach events that focus on real life practices to reduce the potential for pollutants leaving farming operations.
- Resiliency: Ensure the capability to respond and recover to immediate needs of individuals, families, and the region.
    - Build an inclusive, supportive, and growth-focused workplace by improving communication, trust, and access to professional development resources.

## Community

AWM enhances quality of life for all community members in the region by implementing regulatory programs that protect public health, safety, and the environment. AWM enhances community outreach by working with trusted partners within the communities we serve and offering

virtual and in-person engagement and outreach events in requested languages. AWM also leverages technology to improve program operations and service delivery to the community. In accordance with the County's strategic initiative on community, AWM will:

- Engagement: Inspire civic engagement by providing information, programs, public forums, or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Participate in four outreach events, providing information to the public and industry on pests of concern in the area and how AWM prevents the spread/establishment of these pests to protect the region's agriculture, food supply, and the environment. AWM's Plant Pest Diagnostics Lab will also present to the UCCE Master Gardener Program biannually to update them on developing pest issues and potential pests of concern. This will inform them of what pests to be on the lookout for when fielding calls/identifications from residents.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - Expand the department's commitment to Justice, Equity, Diversity, Inclusion, and Belonging (JEDIB) by identifying program and process changes to provide the highest level of service for diverse community members; use community assessments to identify community needs; increase translated materials; and increase staff training on EDI principles.
    - Leverage UCCE's unique relationship with the community to engage the public in programs that can inspire change. UCCE will:
        - The UC 4-H youth Development and UC Expanded Food and Nutrition Programs that supported youth to become healthy, happy, thriving people who make positive differences in their community. These programs will engage with over 1,800 youth and provide nutrition, leadership, and civic engagement education.
        - Extend UC research-based information on topics like sustainable landscaping and leadership skills to improve the lives of community members. Provide coordination, assistance, and training for 4-H, Master Gardener, and other volunteer programs using 550 volunteers that will contribute 110,000 volunteer hours.
- Communications: Create proactive communication that is accessible and transparent.
    - Increase accessibility of AWM programs and services by boosting the use of plain language in public-facing text such as the department website, outreach materials, and stakeholder engagement materials.
        - Increase the use of social media to inform the public about department and County services and programs.
        - Continue to commit to webpages meeting Web Content Accessibility Guidelines (WACG) 2.1 and online content written for the broadest possible audience with a score of 60 or above on the Flesch-Kincaid Reading Ease scale.
    - Safeguard the health and safety of fieldworkers and ensure a sustainable food supply. Conduct six fieldworker safety trainings with language access for agricultural employees that work in pesticide-treated fields.
        - Increase fieldworker regulatory awareness and understanding of pesticide safety requirements as measured by pre- and post-training test results.
- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.
    - Improve the local nursery industry's economic opportunities and protect the environment by providing outreach on pest management to 400 production nurseries when conducting nursery inspections.
        - Mitigate potential pest infestations in nurseries by inspecting 8,700 acres of nurseries in the County.



## Empower

AWM is committed to engaging with staff to create a thriving team that provides excellent customer service and in turn empowers the local community and industry. AWM will continue to provide opportunities and platforms for staff engagement and professional development where they can be innovative and creative during transformative change. AWM will also focus on meaningful employee engagement as part of everyday operations, listening to team members, and having open and honest conversations. These engagement activities will foster new ideas, thoughts on best practices, and innovations for operational excellence and improve interactions with stakeholders. In accordance with the County's strategic initiative on Empower, AWM will:

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Raise awareness of and opportunities for employees to learn and participate in ERGs, events and activities to continue a workplace centered around belonging.
    - Ensure a workplace of belonging and inclusion for all County employees as they deliver the County's services to the public. AWM will continue to implement action plans to improve engagement and foster an empowered workforce that are based on the 2024 biennial employee engagement survey results.
    - Engage in communications to keep department employees better connected by highlighting AWM's efforts with equity, community outreach, noteworthy projects, and shared resources in the LUEG Team Talk quarterly newsletter. The newsletter helps spotlight essential work in a Group-wide space to allow for collaboration and shared ideas.
    - Increase employee engagement by fostering a collaborative environment where employees feel involved and aware of operational goals, department decision-making, and upcoming initiatives.
        - Program managers and divisional supervisors will work with their staff during regular development meetings to present department updates, implement desired training and mentorship, and provide communication that will enhance their success.
        - Provide regular updates and communication through divisional staff meetings and various other communication platforms, such as AWM's internal quarterly newsletter to provide information on Board of Supervisor and departmental priorities that may impact department operations.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Help empower the community in shaping the programs and services that affect them by offering meaningful ways to engage with County government through the distribution of timely and diverse communications, while ensuring documents are relatable, translatable, and accessible.
    - Continue to implement and evolve the Departmental Sustainability Plan, collaborating with OSEJ to advance mid-term and long-term commitments that reduce the carbon footprint of County operations and programs, bolster environmental justice, and create positive ripple effects for our communities, residents, and businesses.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Continue to implement our 5-year strategic plan, with short-term objectives that continue to focus on preparedness for invasive agricultural pests, making department communications more accessible by using plain language, and ensuring strategic analysis of emerging state and local policies and continue planning and strategizing for mid- and long-term objectives for future years to be able to ensure that we provide excellent service to communities and align our operations to department priorities.

## Justice

AWM implements our programs in a fair and equitable manner in all communities throughout the region. AWM focuses on enhanced outreach with language access to regulated businesses, promotes regulatory awareness, and conducts inspections and investigations in an objective manner. AWM focuses on community engagement to support equal protection of residents and the environment. In accordance with the County's strategic initiative on justice, AWM will:

- Environmental: Advance equal protection and meaningful involvement of all people regardless of race, color, national origin, or income, with respect to the development, implementation, and enforcement of environmental laws, regulations, and policies, with an urgent focus on communities of color and low-income communities recognizing they historically lacked the same degree of protection from environmental and health hazard1s.
    - Work with the Office of Sustainability and Environmental Justice, to increase meaningful involvement and the advancement of equal protection centered on communities that have been disproportionately impacted by systemic and environmental burdens.
    - Support the County of San Diego Food System Initiative and actions identified in the Food Justice Community Action Plan to enhance access to healthy and locally grown produce and grow the resiliency of local food systems.
    - Ensure human health and safety by protecting structural fumigation employees and homeowners from pesticide exposure. Monitor structural fumigations for termite control and conduct outreach, compliance monitoring, and enforcement.

- Continue to maintain a compliance rate of 98% (338 passing inspection out of 345 total inspections) by conducting undercover surveillance inspections, unannounced field inspections and employee safety and business records inspections of all companies headquartered in the region.

## Related Links

For additional information about Agriculture, Weights & Measures, refer to:

- https://www.sandiegocounty.gov/awm/
- https://cesandiego.ucanr.edu/

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Equity** | Sales at Certified Farmers Markets using Public Benefits[1] | $12,300 | N/A | N/A | N/A | N/A |
| | Plant Shipments certified by the Pierce's Disease Control Program that arrive at destination with no viable life stages of the glassy-winged sharpshooter[2] | 100% of 930 shipments | 100% of 1,000 shipments | 100% of 750 shipments | 100% of 750 shipments | 100% of 750 shipments |
| | Plant Shipments certified by the Agricultural Export Program that arrive at destination without delays due to certification errors caused by AWM. | 100% of 10,618 shipments | 100% of 8,350 shipments | 100% of 8,350 shipments | 100% of 8,350 shipments | 100% of 8,350 shipments |
| **Sustainability** | Undercover recyclable beverage container test sales at CRV recyclers[3] | 100% of 53 | 100% of 53 | 100% of 54 | N/A | N/A |
| | Protect individuals and businesses from price overcharges and unfair business competition: | | | | | |
| | Fuel Meter Accuracy[1] | 98.5% | N/A | N/A | N/A | N/A |
| | Annual number of initial and new install inspections for these registered retail devices: | | | | | |
| | Fuel meters | 100% of 21,151 | 100% of 21,151 | 100% of 21,171 | 100% of 21,171 | 100% of 21,171 |
| | Taximeters | 100% of 703 | 100% of 703 | 100% of 769 | 100% of 769 | 100% of 769 |
| | Water dispensers | 100% of 1,253 | 100% of 1,253 | 100% of 1,229 | 100% of 1,229 | 100% of 1,229 |
| | Computing scales | 100% of 5,679 | 100% of 5,679 | 100% of 5,691 | 100% of 5,691 | 100% of 5,691 |
| | Counter scales | 100% of 909 | 100% of 909 | 100% of 925 | 100% of 925 | 100% of 925 |
| | Jewelers Scales[1] | 97.7% of 222 | N/A | N/A | N/A | N/A |
| | UCCE will address pest challenges and promote integrated pest management[4] | N/A | N/A | N/A | 12 | 12 |
| | UCCE will promote resource management in pesticide use, water use, and land management[5] | N/A | N/A | N/A | 15 | 15 |

| | | | | | | |
|---|---|---|---|---|---|---|
| **Community** | UC 4-H youth Development and UC Expanded Food and Nutrition Programs support youth to become healthy, happy, thriving people who make positive differences in their community[6] | N/A | N/A | N/A | 1,800 youth | 1,800 youth |
| | UCCE provides nutrition education for low-income families with children, emphasizing healthful nutrition practices, food resource management and food safety[3] | 78 families/ 1,338 Youth | 150 families/ 1,100 Youth | 150 families/ 1,100 Youth | N/A | N/A |
| | UCCE staff provide coordination, assistance, and training for 4-H, Master Gardener and other related volunteer programs (# volunteers/ volunteer hours) | 760vol/ 111,955 hours | 800 vol/ 200,00 hours | 550 vol/ 110,000 hours | 550 vol/ 110,000 hours | 550 vol/ 110,000 hours |
| | Safeguard the health of agricultural fieldworkers and ensure a sustained food supply by conducting fieldworker safety trainings with language access for employees that work in pesticide-treated fields | 7 | 6 | 6 | 6 | 6 |
| **Justice** | Structural Fumigation Inspections Compliance Rate for Passing Inspections[7]: | N/A | N/A | N/A | 98.5% (338 out 345) | 98.5% (338 out 345) |
| | Structural Fumigation Undercover Inspections[3] | 44 | 44 | 44 | N/A | N/A |
| | Unannounced Structural Fumigation Field Inspections[3] | 328 | 284 | 284 | N/A | N/A |

*Table Notes*

[1] This goal was discontinued after Fiscal Year 2024–25.

[2] The decrease in the number of Pierce's Disease Control Program Certificates for Fiscal Year 2025–26 and Fiscal Year 2026–27 reflects an anticipated decrease in shipments of nursery plants to other parts of California.

[3] This goal will be discontinued after Fiscal Year 2025–26

[4] New goal focusing on UCCE addressing pest challenges and integrated pest management.

[5] New goal focusing on UCCE addressing sustainable resource management.

[6] New goal focusing youth UCCE youth nutrition, engagement, development and education.

[7] New goal focusing on compliance with state laws and regulations that pertain to fumigations of structures in the region.

# Budget Changes and Operational Impact: 2025–26 to 2026–27

## Staffing

Decrease of 2.00 staff years.

- Decrease of 2.00 staff years in administration and Environmental Services Land Use Issues to recalibrate spending as needed, aligning resources with County priorities.

### Expenditures

Net increase of $1.6 million.

- Salaries & Benefits—net decrease of $0.4 million primarily due to a reduction in Countywide retirement contribution rates from the payoff of liabilities and decrease of 2.00 staff years mentioned above, partially offset by an increase due to the negotiated labor agreements.
- Services & Supplies—increase of $1.4 million due to higher information technology costs related to Accela upgrade, new major maintenance improvement projects, and increase in grant reimbursable outreach activities.
- Other Charges—increase of $0.6 million due to scheduled replacement of fully depreciated vehicles.

### Revenues

Net increase of $1.6 million.

- Licenses, Permits & Franchises—increase of $0.2 million in revenue related to cost recovery proposals, which includes reviewing costs in fee-based programs to leverage all available resources by shifting portions of GPR-funded services to fee-based models and program revenue where appropriate.
- Intergovernmental Revenues—increase of $1.8 million due to higher distributions from state supplemental funding.
- Miscellaneous Revenues—increase of $0.2 million due to increased reimbursement of outreach activities
- General Purpose Revenue Allocation—net decrease of $0.6 million due to reduction of two staff years in discretionary programs and maximizing intergovernmental revenues; this includes a partial offset of $0.2 million increase to partially fund two staff years in Pesticide Regulation in compliance with new state mandates.

## Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Agriculture, Weights and Measures | 199.00 | 195.00 | 193.00 | (1.0) | 193.00 |
| **Total** | **199.00** | **195.00** | **193.00** | **(1.0)** | **193.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Agriculture, Weights and Measures | $32,144,967 | $33,177,456 | $34,779,410 | 4.83% | $35,283,076 |
| **Total Expenditures** | **$32,144,967** | **$33,177,456** | **$34,779,410** | **4.83%** | **$35,283,076** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $26,181,463 | $27,066,285 | $26,714,331 | -1.30% | $27,515,991 |
| Services & Supplies | $6,278,504 | $6,426,171 | $7,789,693 | 21.22% | $7,471,765 |
| Other Charges | $18,000 | $18,000 | $605,386 | 3,263.26% | $625,320 |
| Expenditure Transfer & Reimbursements | -$333,000 | -$333,000 | -$330,000 | -0.90% | -$330,000 |
| **Total Expenditures** | **$32,144,967** | **$33,177,456** | **$34,779,410** | **4.83%** | **$35,283,076** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $252,158 | $252,158 | $211,460 | -16.14% | - |
| License Permits & Franchises | $5,186,200 | $5,338,953 | $5,535,389 | 3.68% | $5,583,877 |
| Fines, Forfeitures & Penalties | $70,717 | $95,717 | $95,717 | - | $95,717 |
| Intergovernmental Revenues | $14,278,584 | $14,328,780 | $16,184,946 | 12.95% | $15,666,895 |
| Charges for Current Services | $840,000 | $860,000 | $860,000 | - | $860,000 |
| Miscellaneous Revenues | $12,259 | $12,259 | $242,259 | 1,876.17% | $242,259 |
| General Purpose Revenue Allocation | $11,505,049 | $12,289,589 | $11,649,639 | -5.21% | $12,834,328 |
| **Total Revenues** | **$32,144,967** | **$33,177,456** | **$34,779,410** | **4.83%** | **$35,283,076** |

# County Library

## Mission Statement

*We celebrate our communities and dedicate our passion and expertise to help our customers create their own story. To learn, energize, read, and create are the building blocks we offer in support of the County's strategic initiatives of Sustainability, Community, Justice, Equity, and Empower. Library programs are designed based on providing compassionate service. We seek to recognize and advocate for the unique needs of our communities. We provide each library user with the tools for individual success.*



## Department Description

*As a trusted community partner, the San Diego County Library (Library) supports learning, engagement, literacy, and inspiration through its 33 branch libraries, four Library Outreach Vehicles (formally Mobile Libraries), five MySDCL Library kiosks, 100 Little Free Libraries, and the second-largest digital library in California. Library services include providing information in print, multimedia, and online formats for lifelong learning, with an emphasis on the County's threshold languages; promoting reading and literacy skills; offering instruction and access to the Internet and other online services; providing diverse programs in multiple languages, to inform and enlighten customers of all ages; and providing homework resources for students of all ages.*

*To ensure these critical services are provided, the Library has 301.75 staff years and a budget of $71.6 million.*

## 2025–26 Anticipated Accomplishments

Equity

The Library promotes the discovery of information that allows people to explore different sides of a question, cause, or movement, even when controversial, by reflecting the diversity of our population and the wide range of ideas within it. This allows our customers and communities to explore a range of beliefs, perspectives and experiences. Our services value people's right to privacy and information seeking without judgment in a safe space, where they can find community resources, and access a variety of library programs to further their education and awareness.

- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
    - Assisted people to read, learn, and enjoy materials in languages that reflect their communities and/or support their knowledge and understanding of the languages they are learning. The Library's print and digital collection includes items in 73 different languages, with an active acquisition program for the threshold languages. Materials were promoted by curating lists for each threshold language and culture on sdcl.org and via Libby, an e-book app, which highlighted the books and resources available to readers. Non-English language materials are promoted via curated book lists and blog entries in our e-collection and/or website a minimum of twice a month.
        - Measured library customer interest in borrowing materials. Combined with digital library downloads, it allowed the Library to see how circulation is moving between physical and digital items. The annual circulation determines if library materials are current and relevant to the needs and interests of a dynamic community. The Library circulated a total of 11.5 million library material items, successfully meeting the goal of 11.5 million, with 6.75 million exceeding the goal of 6.0 million in circulation for digital items in Fiscal Year 2025–26. Using the Sora software application which filters for age-appropriate materials, students in most San Diego County school districts were able to take advantage of the digital collection, checking out 120,000 e-books, audiobooks and magazines.

- Delivered information to the Homeless Outreach unit at the Office of Homeless Solutions via the Homeless Solutions App regarding customers experiencing homelessness for a direct referral of services and support. The information provided allowed the Program Specialist to respond to the customer within 48 hours and connected them with resources based on their specific needs.

- Partnered with County agencies such as HHSA (*Live Well* San Diego), Office of Military and Veterans Affairs, First Five, CalFire, and others to deliver their services along with library services through our Community Engagement and Outreach team and our Library Outreach Vehicles.

- Strengthened the library's engagement and participation in professional advocacy groups such as the American Library Association's Public Policy & Advocacy and the Schools, Health & Libraries Broadband Coalition, by identifying opportunities for policy advocacy and reform at both the State and National levels to coordinate with Economic Development & Government Affairs (EDGA).

- Library was actively involved in identifying and applying for federal and state grants that supported digital inclusion and computer skills classes for County residents who are 60 years of age or older, incarcerated individuals, veterans, persons with disabilities, members of a racial or ethnic minority group, rural residents, individuals with a language barrier, including those who are English learners or have low literacy levels, and individuals living in households with incomes not exceeding 150 percent of the poverty level. However, due to Federal cuts, this could not be accomplished.

- Partnered in Fiscal Year 2025–2026, with Jewish Family Service (JFS) to provide citizenship classes to 387 lawful permanent residents exceeding the goal of 50 at 13 library sites. Thirteen dedicated volunteers supported the program. To date, 75 participants have become U.S. citizens, including 32 who received assistance from JFS Immigration Legal Services during the naturalization process through expert-led instruction, study materials, interview preparation and community outreach. San Diego County Library made this possible by hosting both classroom instruction and tutoring sessions, providing residents across the County with accessible pathways to pursue citizenship and deepen their civic engagement.

- Supported the continuation and expansion of the Universal Services Fund, which supports E-Rate funding for high-speed broadband in libraries. Engaged with the American Library Association, the Schools, Health and Libraries Broadband Coalition, and Corporation for Education Network's Initiative in California (CENIC) to influence policy at state and federal levels.
- Utilized E-Rate funds to maintain the high-speed broadband connection for Library customers using public PCs and Wi-Fi to the California Research and Education Network (CalREN), update hardware, and provide 2,000 lending hotspots with unlimited data to support off-site internet access for those in need. Using these funds, Library saved 80% of its $215,700 annual connection cost.

- Continued to offer an accredited high school diploma program to County residents who are 19 and older. Students complete their high school educational requirements in an online program, available at LibraryHighSchool.org, and graduate with a high school diploma and career certificate in one of ten career areas: Child Care and Education, Commercial Driving, Food and Hospitality, General Career Preparation, Home Care Professional, Hospitality and Leisure, Office Management, Manufacturing, Retail Customer Service, and Security Professional. In Fiscal Year 2025–26, SDCL enrolled 186 students and celebrated 50 graduates, which exceeded the goal of 25.

- Explored and identified new Library Automation and IT technologies, such as Artificial Intelligence (AI), so customers can become knowledgeable about and comfortable with the use of new technologies. Library replaced 3D printers at all 33 branches and a select group of Library staff participated in the Copilot pilot in Summer 2025. Exposure to new technologies strengthens the Library's role as an innovation hub, providing the community with easy access to tools for learning, creating, and exploring. Also, replaced two Automated Materials Handlers and replaced 12 self-checkouts with a cloud-based version.

Sustainability

The Regional Decarbonization Framework and the County's Climate Action Plan update provide technical and policy pathways to decarbonization in regional, County, and city governments. Building off the framework's technical pathways, the County Library's role is to adopt and demonstrate sustainability practices, such as: generating renewable energy, adopting electrification of its facilities and fleet, and reducing the production of greenhouse gas emissions. The Library will create educational opportunities for our communities to learn about the sustainability practices that will help us with 'Getting to Zero.'

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Pursued state and federal grant funding that improved and enhanced the capacity of the County Library to provide services and access to programs. The services and programs support literacy, reading and education programs, and the acquisition of additional materials for the library collection. These programs support the strategic goals of the County of San Diego and the mission of the County Library. Funding from the California State Library was used to support the Summer Meals and Summer Learning programs by purchasing grocery bags for pantries, giveaway books, and summer program performances.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction, building maintenance, and hazard mitigation

Short-term commitments for Fiscal Year 2025–26

- Continued to monitor and test a temperature standards project that investigated standardizing and formalizing the temperature settings of interior library spaces to improve the process of energy management, in keeping with the County's initiative to proactively manage and reduce energy use in County-owned buildings.

Mid-term commitments for Fiscal Year 2025–26

- Converted 53% (8 of 15) of the fleet to electric vehicles toward the goal of reaching 65% (11 of 17) of the fleet to electric vehicles by Fiscal Year 2029–30, while actively monitoring the market for long-range electric options that align with operational requirements to achieve 100% (17 of 17) conversion. While the initial target was 56% (9 of 16) by Fiscal Year 2025–26, the approach was refined to maximize return on investment by aligning additional vehicle conversions with replacement value expiration timelines. This adjustment preserves fiscal efficiency and positions the department to achieve a higher conversion rate sooner than originally projected.

Long-term commitments for Fiscal Year 2025–26

- Advanced the design and construction of the new Casa de Oro Library to achieve LEED Gold standards, providing a model of sustainable design that promotes community engagement and education. Construction is on track for completion by Fiscal Year 2026–27.

- Resiliency: Ensure the capability to respond and recover to the immediate needs of individuals, families, and the region.
    - Continued to expand departmental participation in "Team LUEG" to leverage interdepartmental efforts in the areas of workforce development; communication and outreach; customer and stakeholder and grants focus. Team LUEG comprises all LUEG departments and seeks to provide a "service before self" organization that works seamlessly across departments to meet varying customer needs and ensure a positive customer experience.
    - Allocated 200 mobile hotspots with unlimited data plans to assist Community Based Organizations and County departments in providing service to the community during emergency situations, such as a Local Assistance Center.
    - Continued partnering with the Office of Emergency Services (OES), the Community Emergency Response Team (CERT), and CalFire to provide emergency preparedness training to the public—especially in rural areas—to ensure robust support for urgent and emerging needs within communities, and strengthen community readiness during natural disasters. This year, OES also presented to all library staff to expand their knowledge of emergency services and disaster preparedness, enabling staff to better support the public before, during, and after emergencies.
    - Established partnerships and continued to expand our collaboration with partnering emergency service providers (Food Banks, FEMA, SDGE) to function as emergency resource locations for the County.

- Continued to build flexibility in library operations, staffing, and facility planning so we can respond quickly to sudden and urgent community needs like Local Assistance Center operations, distribution points, etc. In September 2025, OES hosted a modified Local Assistance Center at the Lakeside Library in response to the Las Coches Fire.



## Community

As the epicenter for many San Diego communities, the Library is a trusted space for people to gather, learn, and find verified resources and support. We are a place where residents can learn new skills, build community, and experience art and culture in a space that belongs to everyone. In addition, Library customers can find and enjoy materials in their preferred language in our buildings and online. The Library continues to monitor and work with vendors to address the inequities in the availability of content throughout the publishing industry.

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Fostered community engagement by using a variety of tools to ensure continuous dialogue and input in shaping library programs and services. Trained staff in the processes and techniques for Outreach and Community Engagement to ensure they have the necessary skills to include community voices in decision-making.
    - Utilized assessment tools alongside SDCL Strategic Plan and consistently evaluated each library branch every 1–2 years, incorporating staff input and experiences, community demographics, and community feedback. This approach enables data-driven decision-making and strengthens community-centered programming, outreach, and services. As part of this work, all branches completed a community assessment and mapping process, resulting in tailored outreach plans designed to better meet local needs.
    - Provided meeting and presentation space for 600 community organizations, County departments, and community sponsors and planning groups to promote community information and civic engagement. Continued to update and/or install audio/visual systems in conference and community rooms to support community events.
    - Captured and shared the Library's stories by highlighting major branch events through publicity, media coverage, and photography in all threshold languages. Participated in the California State Library campaign, Every Story Counts, which aims to capture stories from around the State about library use.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - Continued to offer programs and services in non-English languages. Branches continued to request immediate over-the-phone interpretation services for transactions and reference-based questions for planned programs including American Sign Language (ASL) interpretation.
    - Continued to offer a variety of library programs for all ages at all library branches, including storytimes, adult learning opportunities, cultural celebrations, and so much more. SDCL offered 11,000 library programs and was unable to meet the goal of 15,000 due to extended construction-related closures at three of the busier branches at El Cajon, Fallbrook, and Ramona.
    - Celebrated the rich cultures found in the County at all branches through art exhibits, musical performances, storytelling, lectures, book events, and community festivals. Examples of celebrations included Karamu at Spring Valley, Diwali at 4S Ranch, and Filipino American History Month at Poway.
    - Enhanced early literacy and learning by providing the Kindergarten Gear Up program to 200 participants, meeting goal of 200, offering engaging storytimes, and implementing tailored reading programs. These efforts collectively aimed to cultivate a love for reading and equip young learners with fundamental literacy skills.
    - Provided a Summer Learning Program at all 33 branch locations for 27,637 participants, exceeding the goal of 17,000, designed to support literacy and combine learning opportunities with entertainment and community engagement. Summer learning programs lessen the effects of "Summer Slide" learning loss during the summer break and are designed to encourage reading for all ages, especially for kids and teens.
    - Offered 5,000 free adult learning classes exceeding the goal of 300 at all library branches serving 60,000 attendees. Programs included English as a Second Language, citizenship, crafting and art, computer instruction, and more, through partners, vendors, and volunteers.

- Engaged with the community while offering library services such as 1,000 outreach events, exceeding the goal of 300 across the region. Library staff connected with the community at resource fairs, cultural celebrations, collaborative meetings, conferences, book fairs, and County-sponsored events.
- Assisted with the renovation of the Polinsky Children's Center library. The renovation included 1,300 new books which focused on popular, diverse, and trauma-informed titles. In addition, the Library worked with Polinsky staff to select new furniture and the space, resulting in a brighter, more welcoming space for children housed in the Center.

- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.

  - Supported voting and civic engagement through the continued strong partnership with the Registrar of Voters (ROV) to promote election messaging and voter registration. In Fiscal Year 2025-26, the Library participated in the November Special Election and the June Primary Election. Branches hosted 13 ROV 2-week training sessions at 8 branches, 13 Vote Centers at 8 branches, and 3 Dispatch and Return Teams (DART) at 2 locations, in addition to 34 Ballot Drop Boxes during each election.
  - Encouraged branch staff to actively engage in community groups and meetings, fostering their capabilities and skills to empower meaningful participation in local community development. Staff at all 11 municipal branch libraries attended and presented to their respective city councils.
  - Continued partnerships with local schools, to offer educational opportunities that support the professional development and personal success of our communities. Created a Partner Portal on the sdcl.org website to provide library resources to current partners and encourage potential partners to reach out to Library staff.
  - Partnered with the San Diego County Department of Parks and Recreation (DPR) to provide programs and services that created interest in the environment and sustainability while cultivating curiosity for learning. The Library hosted 20 programs with DPR at libraries or parks and shared monthly DPR promotions. In addition, the Library continued to partner with DPR on the Story Trails program, providing stories that line trails at 15 parks to celebrate Dia de los Ninos and Green Friday.
  - Facilitated 600 school visits, where branch staff engaged with students in their classrooms or hosted class field trips to the library. These visits provided valuable learning experiences, introducing students to library resources. Library staff continued collaboration with local schools to enhance educational opportunities, supporting both professional development and personal success within the community.



Empower

The Library is committed to providing services that focus on Justice, Equity, Diversity, Inclusion and Belonging for both our customers and our staff. We invest in our workforce and operations through training and professional development to ensure that library staff feel comfortable in their work and can provide reliable and compassionate service to the public.

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.

  - Raised awareness of and opportunities for employees to learn and participate in ERGs, events and activities to continue a workplace centered around belonging.
  - Implemented training to build communication skills into employee performance appraisals and goals reflective of the results of the County Engagement survey.
  - Continued to expand our collaboration with other County departments. Partnerships included work on projects, County initiatives, and finding ways to leverage library communication to amplify County messages.
  - Worked with advocacy groups such as Readers First, Digital Public Library of America and others seeking better licensing terms for eBooks from the publishing industry.
  - Scheduled yearly preparedness drills for all library staff focused on teleworking and changing service models.
  - Continued to build the Library's digital archive collection by continuing to digitize and make available online the Department of Public Works Aerial Inventory and digitization of photograph collection that was completed in June 2026. Identified a second project from a community partner, to begin the planning and acquisition process of digitizing their collection.
  - Within the first year of their employment, 100% (20 of 20) of all new permanent, full-time Library employees were trained to respond to emergencies, either within their classification's scope of responsibilities or as disaster services workers, such as shelter

workers or managers, to assist in emergencies. The training expanded employee engagement in providing residents with services if called upon.

- Implemented and integrated new performance measurement tools, including new foot traffic counters, business analytics, and enhanced circulation reports to aid in creating and measuring progress towards goals outlined in the Library's roadmap. Real-time and aggregated data is available via a dashboard supported by evidence-based decision-making.
- Expanded inclusive adult learning programs designed specifically to support adults with disabilities, focusing on accessible instruction, skill-building, and community connection through partnerships and targeted programming. In Fiscal Year 2025-26, the Library hosted 35 programs for adults with disabilities.

- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.

  - Continued to innovate the curation of the digital library by taking advantage of 'unlimited download' licenses when available and prioritized increased investment in our eBook collection.
  - Enhanced an individual's library experience with customized recommendations for library programs, books, and events.
  - Built and maintained for staff an always available course catalog of professional library skills available to all staff asynchronously.
  - Developed procedures for evaluating copyright and ownership of collections the library seeks to digitize.
  - Continued to update the Library's website to maximize customer usability and access to library resources. For example, created efficiencies for customers and staff by relocating the Renew my Account option on the website, which reduced customer support emails for library card renewals by over 70% (48 of 68 per month).
  - Continued to offer free public Wi-Fi, 24/7, to residents with no library card required. The Library measures the cumulative use of all the library branches' Wi-Fi, inside and outside (via interior and exterior wireless access points). A session is each time a library customer connects to the Library's Wi-Fi network, whether on their personal laptop, a library-use-only laptop, or any other internet-capable device. Customers used 742,800 out of 750,000 free Wi-Fi sessions in Fiscal Year 2025–26. Due to high-impact maintenance construction activities which required short-term closures at our San Marcos, Vista, and Valley Center branches, Library was unable to meet its goal of 750,000 sessions.
  - Continued to offer the use of desktop PCs during open business hours for up to four hours per day, subject to demand. Customers can extend their sessions, if needed. A session is measured each time a public internet desktop PC is used. Library customers used 160,800 out of 200,000 Public-Use Computer Access sessions. Due to high-impact maintenance construction activities which required short-term closures at our San Marcos, Vista, and Valley Center branches, Library was unable to meet its goal of 200,000 sessions.
  - Continued to offer laptops for in-branch use via self-service kiosks. This service promotes privacy, as individuals can easily check out and use laptops without staff interaction while addressing mobility and comfort, enabling users to access technology in a flexible and user-friendly manner, whether for work, study, or personal use. Installed two new kiosks at Vista and Valley Center branch libraries.
  - The Library hosted over 3,000,000 out of 3,300,000 visitors in its branches in Fiscal Year 2025–26, who enjoyed various services, events, and materials. To enhance the visitor experience, the Library introduced a new 3D sensor-based occupancy management solution. This technology provided more accurate visitor data and helped library branches adjust staffing desk schedules accordingly.

## Justice

Our libraries provide safe space and resources for all residents. The Library strives to be an inclusive place where those experiencing adversities can find inclusive opportunities to learn and grow.

- Restorative: Contribute to a system of restorative justice that strives to repair harm to victims and to the community at large, as well as provide inclusive opportunities for justice-involved individuals to contribute to the region.

  - Partnered with the Health and Human Services Agency's Behavioral Health Services to host a social worker to offer support to the local community where there are individuals experiencing and seeking resources related to issues including, but not limited to, homelessness, mental illness, substance abuse, and domestic violence.

- Hosted 5 Safe Destination Nights programs in partnership with DPR at San Diego County Library branches, serving 300 youth with healthy, safe activities in all regions of San Diego County.
- Worked with County Detention Centers to provide books for incarcerated individuals for pleasure reading and to read to their children during in-person and virtual visits. Library staff hosted monthly literacy programs for caregivers, “Raising A Reader”, that teaches early literacy skills to new parents.
- The Library continued to work with County Detention Centers to provide library cards and information to ease the transition of individuals as they reenter their community, including books for incarcerated individuals for pleasure reading and to read to their children during in-person and virtual visits, including providing donated books to support the opening of the East Mesa Reentry Facility’s first library. Library staff hosted literacy programs twice a month for 100 caregivers, “Raising A Reader,” which teaches parents how to raise successful and confident readers. In addition, the Santee Library offers a reentry library service where individuals are given the opportunity to receive a library card and information about the services that the library provides. This program issued 200 cards across all six county incarceration facilities in the last year.
- Assisted the Manzanita Tribe with updating their tribal library. Library staff shared best practices in collection management, shelving, display of materials and recommendations on where to find potential new grant funding.

- Environmental: Advance equal protection and meaningful involvement of all people regardless of race, color, national origin, or income with respect to the development, implementation, and enforcement of environmental laws, regulations, and policies with an urgent focus on communities of color and low-income communities, recognizing they historically lacked the same degree of protection from environmental and health hazards.

  - Grew access to healthy, nutritious food by collaborating with Feeding San Diego to offer mobile food pantries, healthy meals, and snacks at 16 library branches in underserved and rural communities. Partners distributed 75,000 meals and 460,000 lbs. of food at 500 programs serving 50,000 people. Partnered with HHSA and the *Live Well one Wheels (WoW)* bus to provide information about County-backed food assistance programs at all branches with food programs.
  - Built awareness of disaster and emergency preparedness across all communities in partnership with the Community Emergency Response Team (CERT) and the Office of Emergency Services (OES) by promoting National Preparedness Month in September. Distributed copies of OES’s Personal Disaster Plan in the branches as well as through our library catalog and website. OES delivered a presentation to all library staff on County emergency resources and the internal Ready Disaster Service Worker program, enhancing both staff readiness and community resilience. San Diego Cal Fire Community Emergency Response Team (SDCF CERT) presented a total of 10 emergency preparedness activities, events, or training sessions at County libraries, with a total of 300 unincorporated area residents.
  - Advanced public health campaigns in underserved communities by sharing information and services at library branches. Collaborated with local health agencies to offer health education and services such as blood pressure screenings, flu shots, and vaccination clinics.
  - Partnered with Aging & Independence Services within HHSA to provide access to Cool Zones at all libraries during extreme weather events at designated locations.
- Environmental: Ensuring equal access to decision-making processes that create healthy environments in which to live, learn and work.

  - Refined community assessment tools and trainings to build staff knowledge of environmental justice and the impacts of racism as a public health crisis.
  - Engaged the Casa de Oro community in selecting artwork for the new Casa de Oro branch through a community meeting, website, and online survey. In addition, branch staff incorporated feedback from earlier engagement meetings, events, and surveys to develop the branch’s programming and outreach plan, ensuring the community helps shape the experiences offered and establish the library as a true community hub.

# 2026–28 Objectives

Equity

The Library promotes the discovery of information that allows people to explore different sides of a question, cause, or movement, even when controversial, by reflecting the diversity of our population and the wide range of ideas within it. This allows readers to explore a range of beliefs,

perspectives and experiences. Our services value people's right to privacy and information seeking without judgment in a safe space, where they can find community resources, and access a variety of library programs to further their education and awareness.

- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
    - Assist people to read, learn, and enjoy materials in languages that reflect their communities and/or support their knowledge and understanding of the languages they are learning. The Library's current print and digital collection includes items in 73 different languages, with an active acquisition program for the threshold languages. Materials will be promoted by curating lists for each threshold language and culture on sdcl.org and via Libby, an e-book app, which will highlight the books and resources available to readers. Non-English language materials will be promoted via curated book lists and blog entries in our e-collection and/or website a minimum of twice a month.
    - Measure library customer interest in borrowing materials. Combined with digital library downloads, it allows the Library to see how circulation is moving between physical and digital items. The annual circulation determines if library materials are current and relevant to the needs and interests of a dynamic community. The Library anticipates circulating a total of 11.5 million, with 6.5 million in circulation for digital items in Fiscal Year 2026–27.
    - Conduct regular data-driven evaluations by completing annual KPI and strategic goal analyses, and assessing library branches every 1–2 years using staff input, community demographics, and feedback. This process supports evidence-based decision-making through real-time and aggregated dashboard data, integration of new performance tools (e.g., foot traffic counters, enhanced circulation reports, business analytics), and enables refinement of goals and strategies.
    - Work collaboratively with County agencies—including HHSA (*Live Well* San Diego), the Office of Military and Veterans Affairs, First Five, CalFire, and others—to expand access to their services in tandem with library resources through focused community engagement and outreach efforts.
    - Partner with Jewish Family Service to provide accessible citizenship classes for 250 students at the library, supporting lawful permanent residents in their naturalization process through expert-led instruction, study materials, interview preparation, and community outreach.
    - Continue to use- E-Rate funds to maintain high-speed broadband to public PCs and Wi-Fi via the California Research and Education Network.
    - Continue to offer an accredited high school diploma program to County residents who are 19 and older. Students complete their high school educational requirements in an online program, available at LibraryHighSchool.org, and graduate with a high school diploma and career certificate in one of ten career areas: Child Care and Education, Commercial Driving, Food and Hospitality, General Career Preparation, Home Care Professional, Hospitality and Leisure, Office Management, Manufacturing, Retail Customer Service, and Security Professional. SDCL expects to have 25 graduates per year.
    - Explore, identify and update Library automation and new IT technologies. Exposure to new technologies strengthens the Library's role as an innovation hub, providing the community with easy access to tools for learning, creating, and exploring.

### Sustainability

The Regional Decarbonization Framework and the County's Climate Action Plan update provide technical and policy pathways for decarbonization in regional, County, and city governments. As the Framework progresses to its implementation phase, the County Library's role is to adopt and demonstrate sustainability practices, such as: generating renewable energy, adopting electrification of its facilities and fleet, and reducing the production of greenhouse gas emissions. The Library will create educational opportunities for our communities to learn about the sustainability practices that will help us with 'Getting to Zero'.

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Pursue state and federal grant funding that will improve and enhance the capacity of the County Library to provide services and access to programs. The services and programs support literacy, reading and education programs, and the acquisition of additional materials for the library collection. These programs support the strategic goals of the County of San Diego and the mission of the County Library.

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction, building maintenance, and hazard mitigation.

**As part of the Departmental Sustainability plan:**

Short-term commitments for Fiscal Years 2026–28

- Pursue Green Business Council Building Certification to benchmark and validate library sustainability performance using globally recognized standards, supporting operational efficiency and County sustainability priorities, with a target of certifying two to three facilities annually.

Mid-term commitments for Fiscal Years 2026–28

- Convert 67% (10 of 15) of the fleet to electric vehicles by Fiscal Year 2028–29, while actively monitoring the market for long-range electric options that align with operational requirements and support an eventual 100% (17 of 17) conversion.

Long-term commitments for Fiscal Years 2026–28

- Design and construct the new Casa de Oro Library to LEED Gold standards, providing a model of sustainable design that promotes community engagement and education.  Construction is anticipated to finish by Fiscal Year 2026–27.
- Resiliency: Ensure the capability to respond and recover to immediate needs of individuals, families, and the region.
    - Continue to allocate 200 mobile hotspots with unlimited data plans to assist Community Based Organizations and County departments in providing service to the community during emergency situations, such as a Local Assistance Center.
    - Continue to partner with the Office of Emergency Services (OES), Community Emergency Response Team (CERT), and CalFire to provide emergency preparedness training to the public, with a specific focus on rural areas, to ensure robust support for urgent and emergency needs within communities, especially during natural disasters, at library facilities.
    - Establish partnerships and continue to expand our collaboration with partnering emergency service providers (Food Banks, FEMA, SDGE) to function as emergency resource locations for the County.
    - Continue to build flexibility in library operations, staffing, and facility planning so we can respond quickly to sudden and urgent community needs like Local Assistance Center operations, distribution points, cool zones, etc.
    - Build an inclusive, supportive, and growth-focused workplace by improving communication, trust, and access to professional development resources.

## Community

As the epicenter for many San Diego communities, the Library is a trusted space for people to gather, learn and find verified resources and support. We are a place where people can learn new skills, build community, and experience art and culture in a space that belongs to everyone. In addition, Library customers can find and enjoy materials in their preferred language in our buildings and online. The Library continues to monitor and work with vendors to address the inequities in the availability of content throughout the publishing industry.

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Foster community engagement by using a variety of tools to ensure continuous dialogue and input in shaping library programs and services. Branches will implement their outreach plans to develop and strengthen relationships with their communities.
    - Utilize assessment tools alongside SDCL Strategic Plan to consistently evaluate library branches every 1–2 years based on staff experiences, community demographics, and community feedback. This approach enables data-driven decisions, emphasizing community-centered programming, outreach, and services.
    - Provide meeting and presentation space for community organizations, County departments, and community sponsors and planning groups to promote community information and civic engagement. Continue to update and/or install audio/visual systems in conference and community rooms to support community events.

    - Capture and tell the Library's stories by highlighting major branch events in all threshold languages through publicity, media coverage, and photography.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - Continue to offer programs and services in non-English languages. Branches continue to request immediate over-the-phone interpretation services for transactions and reference-based questions for planned programs including American Sign Language (ASL) interpretation.
    - Continue to offer a variety of library programs for all ages at all library branches, including storytimes, adult learning opportunities, cultural celebrations, and so much more. SDCL expects to offer 15,000 in Fiscal Year 2026–27.
    - Celebrate the rich cultures found in the County at all branches through art exhibits, musical performances, storytelling, lectures, book events, and community festivals.
    - Enhance early literacy and learning by providing the Kindergarten Gear Up program to 200 participants, offering engaging storytimes, and implementing tailored reading programs. These efforts collectively aim to cultivate a love for reading and equip young learners with fundamental literacy skills.
    - Provide a Summer Learning Program at all 33 branch locations for 17,000 participants, designed to support literacy and combine learning opportunities with entertainment and community engagement. Summer learning programs lessen the effects of "Summer Slide" learning loss during the summer break and are designed to encourage reading for all ages, especially for kids and teens.
    - Offer 300 free adult learning classes at all library branches, including English as a Second Language, citizenship, crafting and art, computer instruction, and more, through partners, vendors, and volunteers.
    - Provide English as a Second Language (ESL) instruction to approximately 500 enrolled students through partnerships with local adult schools and community colleges, expanding access to educational opportunities.
    - Engage with the community while offering library services at 300 outreach events across the region. Library staff connect with the community at resource fairs, cultural celebrations, collaborative meetings, conferences, book fairs, and County-sponsored events.
- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.
    - Support voting and civic engagement through the continued strong partnership with the Registrar of Voters (ROV) to promote election messaging and voter registration.
    - Encourage branch staff to actively engage in community groups and meetings, fostering their capabilities and skills to empower meaningful participation in local community development.
    - Continue partnerships with local schools, to offer educational opportunities that support the professional development and personal success of our communities.
    - Partner with the San Diego County Department of Parks and Recreation (DPR) to provide programs and services that create interest in the environment and sustainability while cultivating curiosity for learning. The Library will host programs with DPR at libraries or parks and will share monthly DPR promotions.

 Empower

The Library is committed to providing services that focus on Justice, Equity, Diversity, Inclusion, and Belonging for both our customers and our staff. We invest in our workforce and operations through training and professional development to ensure that library staff feel comfortable in their work and can provide reliable and compassionate service to the public.

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Raise awareness of and opportunities for employees to learn and participate in ERGs, events and activities to continue a workplace centered around belonging.
    - Continue to expand our collaboration with other County departments. Partnerships include work on projects, County initiatives, and finding ways to leverage library communication to amplify County messages.
    - Work with advocacy groups such as Readers First, Digital Public Library of America and others seeking better licensing terms for eBooks from the publishing industry.

- Schedule yearly preparedness drills for all library staff focused on teleworking and changing service models.
- Continue to build the Library's digital archive collection and make the Department of Public Works Aerial Photograph collection available online. Explore user-friendly ways to make the imagery available for public use.
- Within the first year of their employment, 100% (20 of 20) of all new permanent, full-time Library employees will be trained to respond to emergencies, either within their classification's scope of responsibilities or as disaster services workers, such as shelter workers or managers, to assist in emergencies. The training expands employee engagement in providing communities with services if called upon.
- Build on the County's Guiding Principles for Be Kind, Be Bold, Be Curious and Do the Right Things by working with the National Conflict Resolution Center to improve team readiness for managing conflict through effective communication.

- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.

  - Continue to innovate the curation of the digital library by taking advantage of 'unlimited download' licenses when available and prioritize increased investment in our eBook collection.
  - Enhance an individual's library experience with customized recommendations for library programs, books, and events.
  - Build and maintain for staff, an always available course catalog of professional library skills available to all staff asynchronously.
  - Continue to update the Library's website to maximize customer usability and access to library resources.
  - Continue to offer free public Wi-Fi, 24/7, to residents with no library card required. The Library measures the cumulative use of all the library branches' Wi-Fi, inside and outside (via interior and exterior wireless access points). A session is each time a library customer connects to the Library's Wi-Fi network, whether on their personal laptop, a library-use-only laptop, or any other internet-capable device. The Library anticipates customers using 750,000 free Wi-Fi sessions in Fiscal Year 2026–27.
  - Continue to offer the use of desktop PCs during open business hours for up to four hours per day, subject to demand. Customers can extend their sessions, if needed. A session is measured each time a public internet desktop PC is used. The Library anticipates customers using 175,000 Public-Use Computer Access sessions.
  - Continue to offer laptops for in-branch use via self-service kiosks. This service promotes privacy, as individuals can easily check out and use laptops without staff interaction while addressing mobility and comfort, enabling users to access technology in a flexible and user-friendly manner, whether for work, study, or personal use.
  - The Library expects over 3,300,000 visitors to its branches in Fiscal Year 2026-27, who will enjoy various services, events, and materials.

### Justice

Our libraries provide safe space and resources. The Library strives to be an inclusive place where those experiencing adversities can find inclusive opportunities to learn and grow.

- Restorative: Contribute to a system of restorative justice that strives to repair harm to victims and to the community at large, as well as provide inclusive opportunities for justice involved individuals to contribute to the region.

  - Host Safe Destination Nights programs in partnership with DPR at San Diego County Library branches, serving youth with healthy, safe activities in all regions of San Diego County.
  - Work with County Detention Centers to provide books for incarcerated individuals for pleasure reading and to read to their children during in-person and virtual visits. Library staff hosts monthly literacy programs for caregivers, "Raising A Reader", that teaches early literacy skills to new parents.
  - Work with detention centers to provide library cards and information to ease the transition of individuals as they reenter their community.
- Environmental: Advance equal protection and meaningful involvement of all people regardless of race, color, national origin, or income with respect to the development, implementation, and enforcement of environmental laws, regulations, and policies, with an urgent focus on communities of color and low-income communities recognizing they historically lacked the same degree of protection from environmental and health hazards.

- Grow access to healthy, nutritious food by collaborating with Feeding San Diego to offer mobile food pantries, healthy meals, and snacks at 16 library branches in underserved and rural communities.
- Build awareness of disaster and emergency preparedness across all communities in partnership with the Community Emergency Response Team (CERT) and the Office of Emergency Services (OES) by promoting National Preparedness Month in September. Distribute copies of OES's Personal Disaster Plan in the branches as well as through our library catalog and website.
- Advance public health campaigns in underserved communities by sharing information and services at library branches. Collaborate with local health agencies to offer health education and services such as blood pressure screenings, flu shots, and vaccination clinics.
- Partner with Aging & Independence Services within HHSA to provide access to Cool Zones at all libraries during extreme weather events at designated locations.

- Environmental: Ensuring equal access to decision-making processes that create healthy environments in which to live, learn and work.
  - Engage local partners to understand current collaborations with the library and explore opportunities to enhance and develop partnerships to better serve the community.

## Related Links

For additional information about SDCL, refer to the website at:

- www.sdcl.org

Follow SDCL on Facebook at:

- https://www.facebook.com/sdcountylibrary

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Equity** | Library High School graduates[1] | 71 | 25 | 50 | 25 | 25 |
| | Citizenship Classes participants[2] | 387 | 50 | 387 | 250 | 250 |
| | Digital Library downloads[3] | 6,121,733 | 6,000,000 | 6,750,000 | 6,500,000 | 6,500,000 |
| | Annual circulation of all library items[4] | 11,789,315 | 11,500,000 | 11,500,000 | 11,500,000 | 11,500,000 |
| **Community** | Adult literacy tutorings[5] | 1,109 | 300 | 5,000 | n/a | n/a |
| | English as a Second Language (ESL) Students5 | n/a | n/a | n/a | 500 | 500 |
| | Annual SDCL programs[6] | 14,907 | 15,000 | 11,000 | 15,000 | 15,000 |
| | Summer Learning participants[7] | 23,682 | 17,000 | 27,637 | 17,000 | 17,000 |
| | Kindergarten Gear Up participants[8] | 426 | 200 | 200 | 200 | 200 |
| | Community Outreach Events[9] | 989 | 300 | 1,000 | 300 | 300 |
| **Empower** | Annual visits to the Library [10] | 2,765,399 | 3,300,000 | 3,000,000 | 3,300,000 | 3,300,000 |
| | Free Wi-Fi sessions[11] | 719,317 | 750,000 | 742,800 | 750,000 | 750,000 |
| | Public-use Computer access[12] | 157,540 | 200,000 | 160,800 | 175,000 | 200,000 |

*Table Notes*

[1] Library High School offers an accredited High School diploma program to qualifying adults aged 19 and older. Students will complete their High School educational requirements in the online program available at LibraryHighSchool.org. The Fiscal Year 2025–26 Actual number of graduates is higher than the Fiscal Year 2025–26 Adopted level due to an increase in interest as well as increased outreach efforts.

[2] The library works with community partners to expand citizenship class offerings in underserved communities, using data to identify where the service is most needed. The Fiscal Year 2025–26 Actual number of Citizenship programs is higher than the Fiscal Year 2025–26 Adopted level due to higher than expected participation and an increase in community outreach efforts.

[3] Measures the use of eBooks, eAudio and eMagazine downloads by library customers. Usage of digital library resources is contained within the Annual Circulation of All Library Items, and illustrates the portion of annual circulation that is represented by digital usage. The Fiscal Year 2025–26 Actual digital downloads increased from Fiscal Year 2025–26 Adopted by 13% due to an increase in customers using the service and an increase in marketing and outreach efforts.

[4] Annual Circulation of All Library Items measures library customer interest in borrowing materials. Combined with Digital Library Downloads, it allows SDCL to see how circulation is moving between physical and digital items and see if use ultimately stays the same, albeit in a different format. The Fiscal Year 2025–26 Actual circulation is the same as the Fiscal Year 2025–26 Adopted level.

[5] SDCL will sunset the Adult Literacy Tutorings Performance Measure and replace it with English as a Second Language (ESL) Students. This more accurately represents the program and encompasses multiple ESL providers. Adult Literacy Tutorings was an old measurement that used to be required by the State. SDCL will provide ESL classes to adult residents in San Diego County. The Fiscal Year 2025–26 Actual number of literacy tutorings is higher than the Fiscal Year 2025– 26 Adopted level due to the success of the Adult ESL Literacy partnership with Laubach Literacy. This performance measure will be discontinued in Fiscal Year 2026-27.

[6] SDCL programs offer customers of all ages the chance to learn, create, and connect through free events held at library branches and during outreach visits. From storytimes and after-school activities to health and wellness workshops, digital literacy classes, summer reading, and special events—our diverse programs are designed to meet the interests and needs of the entire community. The Fiscal Year 2025–26 Actual number of programs is lower than the Fiscal Year 2025-26 Adopted number due to extended construction-related closures at three of the busier branches (El Cajon, Fallbrook, and Ramona).

[7] Every summer, students – particularly those from low-opportunity communities – face a decline in reading and academic skills called the “summer slide” and SDCL offers a Summer Learning/Reading program meant to minimize this long-term negative impact. The Library also offers this program in rural areas that offer little to no other learning opportunities, as well as offering the content in multiple languages. The Fiscal Year 2025–26 Actual number of Summer Learning participants is higher than the Fiscal Year 2025–26 Adopted level because of increased interest and a new Summer Learning software system.

[8] The first five years are critical for children’s development, with school readiness programs directly linked to higher academic success and college admission; however, 38.7% of children in California eligible for preschool are not enrolled. This program seeks to balance this inequity both in high-need and rural communities where residents may have little access to school readiness programs. The Fiscal Year 2025–26 Actual number of Kindergarten Gear Up participants is the same as the Fiscal Year 2025–26 Adopted level.

[9] Community Outreach Events measures the number of events attended by library staff outside the library, including school visits, tabling events, and presentations for community groups. The Fiscal Year 2025–26 Actual number of Community Outreach Events is higher than the Fiscal Year 2025–26 Adopted Level due to an increase in branch outreach efforts as well as the addition of the new Library Outreach Vans.

[10] The number of persons using the library is a critical measure of the success of SDCL. This measure is taken from laser-based, manual “people counters” that are installed at the entrance of each branch library. Any increase shows the growth in the use of physical library services. The Fiscal Year 2025–26 Actual number of visitors is lower than the Fiscal Year 2025–26 Adopted level due to extended construction-related closures at three of the busier branches (El Cajon, Fallbrook, and Ramona).

[11] The Library offers free public Wi-Fi,24/7, to residents with no library card required. Measures the cumulative use of all the library branches' Wi-Fi, inside and outside (via interior and exterior wireless access points). A session is each time a library customer connects to the Library's Wi-Fi network, whether on their personal laptop, a library-use-only laptop, or any other internet-capable device. The Fiscal Year 2025–26 Actual number of Wi-Fi sessions is slightly lower than the Fiscal Year 2025–26 Adopted Level due to extended construction-related closures at three of the busier branches (El Cajon, Fallbrook, and Ramona).

[12] The Library offers the use of desktop PCs during open business hours for up to 4 hours per day, subject to demand. Customers are able to extend their sessions, if needed. A session is measured each time a public internet desktop PC is used. The Fiscal Year 2025–26 Actual number of programs is slightly lower than the Fiscal Year 2025-26 Adopted number due to extended construction-related closures at three of the busier branches (El Cajon, Fallbrook, and Ramona).

# Budget Changes and Operational Impact: 2025–26 to 2026–27

## Staffing

No change in staff years

## Expenditures

Net increase of $2.4 million

- Salaries & Benefits–net increase of $2.5 million due to negotiated labor agreements, increases in temporary help and overtime for outreach events, partially offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities.
- Services & Supplies–net decrease of $0.4 million
    - Decrease of $0.6 million for books and library materials in Printed Books, Ebooks, and completion of one-time purchase for branch opening.
    - Decrease of $0.5 million for IT ISF costs in Network Services and Data Center Services for resource units no longer needed
    - Decrease of $0.1 million for Property and Cyber Liability Insurance ISF costs
    - Decrease of $0.1 million for Mifi service cost for a one-time project
    - Decrease of $0.1 million for minor equipment and furniture at library facilities
    - Decrease of $0.1 million for lease payments at the old Casa de Oro Library
    - Increase of $1.1 million for DGS ISF costs for utilities, vehicle maintenance/leases, and facilities management
- Operating Transfers Out–increase of $0.3 million
    - Increase of $0.3 million due to additional maintenance projects at library branches

## Revenues

Net increase of $2.4 million

- Taxes Current Property—increase of $3.9 million in revenue from property taxes
- Taxes Other Than Current Secured—increase of $0.2 million in revenue from property taxes
- Revenue From Use of Money & Property—increase of $0.4 million in revenue from bank interest
- Intergovernmental Revenues–increase of $0.7 million from Aid from Redevelopment Successor Agencies revenues
- Use of Fund Balance–decrease of $2.8 million for a total of $5.7 million in County Library Fund balance for one-time projects:
    - $2.6 million for the purchase of books and library materials
    - $1.6 million to support major maintenance projects at library branches
    - $0.7 million to procure furniture, fixtures and equipment at library facilities
    - $0.3 million to procure automated book sorters for Poway and Santee libraries
    - $0.3 million to provide matching funds for public donations for library materials
    - $0.1 million for costs associated with a social worker at the El Cajon Library
    - $0.1 million to procure self-check kiosks and a laptop kiosk for Fallbrook Library

# Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes other than projected completion of various projects supported with one-time funds.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Library Operations and Administration | 21.75 | 21.75 | 21.75 | - | 21.75 |
| Library Professional & Technical Support Service | 48.50 | 49.50 | 49.50 | - | 49.50 |
| Library Branch Operations | 231.50 | 230.50 | 230.50 | - | 230.50 |
| **Total** | **301.75** | **301.75** | **301.75** | **-** | **301.75** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Library Operations and Administration | $8,103,883 | $8,707,149 | $10,214,877 | 17.32% | $10,113,437 |
| Library Professional & Technical Support Service | $23,605,404 | $25,514,024 | $25,756,154 | 0.95% | $25,067,016 |
| Library Branch Operations | $34,847,290 | $34,911,936 | $35,587,561 | 1.94% | $36,529,523 |
| **Total Expenditures** | **$66,556,577** | **$69,133,109** | **$71,558,592** | **3.51%** | **$71,709,976** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $37,830,154 | $39,305,921 | $41,812,143 | 6.38% | $42,843,527 |
| Services & Supplies | $26,746,385 | $29,239,861 | $28,785,676 | -1.55% | $28,505,676 |
| Other Charges | $5,038 | $17,327 | $35,773 | 106.46% | $35,773 |
| Capital Assets Equipment | $395,000 | $320,000 | $325,000 | 1.56% | $325,000 |
| Operating Transfers Out | $1,580,000 | $250,000 | $600,000 | 140.00% | - |
| **Total Expenditures** | **$66,556,577** | **$69,133,109** | **$71,558,592** | **3.51%** | **$71,709,976** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Use of Fund Balance | $8,308,848 | $8,482,797 | $5,672,630 | -33.13% | $3,341,666 |
| Taxes - Current Property | $47,882,107 | $50,276,213 | $54,227,321 | 7.86% | $56,667,551 |
| Taxes - Other Than Current Secured | $713,332 | $748,999 | $935,943 | 24.96% | $978,061 |
| Revenue From Use of Money & Property | $105,000 | $105,000 | $455,000 | 333.33% | $455,000 |
| Intergovernmental Revenues | $8,245,357 | $8,988,167 | $9,735,765 | 8.32% | $9,735,765 |
| Charges for Current Services | $238,112 | $238,112 | $238,112 | - | $238,112 |
| Miscellaneous Revenues | $293,821 | $293,821 | $293,821 | - | $293,821 |
| Other Financing Sources | $770,000 | - | - | - | - |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| **Total Revenues** | **$66,556,577** | **$69,133,109** | **$71,558,592** | **3.51%** | **$71,709,976** |


COUNTY OF SAN DIEGO

# Department of Environmental Health and Quality

## Mission Statement

*Protecting the environment and enhancing public health by preventing disease, promoting environmental responsibility and, when necessary, enforcing environmental and public health laws.*



## Department Description

*To advance public health, environmental justice, environmental protection, and overall quality of life for residents and visitors, the Department of Environmental Health and Quality (DEHQ) implements more than 40 distinct environmental and public health regulatory programs. For example, DEHQ conducts inspections of food facilities to prevent foodborne illnesses, aiming to mitigate risks associated with diseases. DEHQ prevents the potential spread of mosquito-borne diseases by surveying mosquito breeding sites, implementing control measures, and educating the community on prevention actions they can take. DEHQ inspects businesses and provides educational support to ensure proper management of hazardous materials and waste. To ensure the water is safe for public recreation, water samples are collected at beaches and bays to measure bacteria levels and sample results are shared with the public so that beachgoers can make informed decisions on recreating in the water.*

*DEHQ places a strong emphasis on both environmental and fiscal sustainability, with a commitment to environmental justice in underserved communities. The department actively engages in providing guidance, outreach, and education on its programs and services to increase illness prevention and regulatory compliance and safeguard the environment. In addition to its focus on community well-being, DEHQ is dedicated to its workforce, recognizing their vital role in achieving organizational goals. The department empowers staff through opportunities for engagement, training, development, and professional growth.*

DEHQ has 346.00 staff years and a budget of $69.8 million, to enhance public health, prevent disease, and safeguard the environment.

## 2025–26 Anticipated Accomplishments

Equity

DEHQ prioritized equity in service delivery and program design, to increase opportunities for underserved communities. DEHQ conducted needs assessments, improved service accessibility, and identified ways to enhance community engagement, outreach, education, and language translation efforts in the County's threshold languages. In accordance with the County's strategic initiative on equity, DEHQ accomplished:

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Prevented foodborne illness by proactively educating food operators on food safety violations through outreach and during inspections, including providing translation services in the top languages spoken by food facility staff, and reducing occurrences of food-borne illnesses that can cause sickness and death by responding to 99.1% (216 of 219) complaints at food facilities and restaurants within 3 business days., Two complaints were not responded to within 3 days due to other conflicting workload priorities required to meet other program mandates..
    - Provided timely response to complaints or requests for service to prevent vector-borne diseases and investigated 100% (25 of 25) of confirmed vector-borne disease referrals from County Public Health Services within one business day.
    - Investigated 100 % (40 of 40) of all childhood lead poisoning cases referred by County Public Health Services within required timelines per State guidelines (from 24 hours to 2 weeks depending on blood lead levels).
    - Prevented injury and illness at hotels/motels and rental apartment homes through inspections and timely complaint investigations in the unincorporated county, and the cities of Carlsbad, Coronado, Del Mar, Encinitas, La Mesa, Lemon Grove, Poway, San Marcos, Santee, Solana Beach, and Vista, by responding to 100% (140 of 140) housing complaints within five business days.

- Health: Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Protected beachgoers by informing them of recreational water contamination through sampling ocean and bay water along 70 miles of the San Diego County coastline, using the digital droplet Polymerase Chain Reaction (ddPCR) water quality testing method. The ddPCR testing method provides same-day and most precise test results to verify compliance with State laws for bacteria thresholds.
    - Conducted annual benchmarking and analysis of best practices for program evaluation to improve service delivery and ensure an equitable implementation of all programs.
    - Continued to partner with the County of San Diego Department of Planning and Development Services (PDS) to develop ways to remove barriers to DEHQ and PDS housing initiatives, including offering guaranteed review times for specified housing projects and exploring ways to streamline the DEHQ-managed septic program, which issues permits for onsite wastewater treatment systems.

- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.

    - Continued collaborative work between the Planning & Development Services (PDS) and the Department of Public Works (DPW) on Removing Barriers to Housing actions, including technology enhancements and streamlining efforts, to save time and increase certainty for housing development to facilitate the production of housing in the unincorporated area.
    - Ensured that 100% (2 of 2) of public notices for outreach events were translated to all threshold languages. Continued to collect information from regulated businesses and permit holders on preferred languages and translated materials based on that feedback.

### Sustainability

DEHQ prioritized sustainability in the implementation of its operations and regulatory programs. DEHQ efforts highlight its commitment to meeting the current needs of residents and customers while also considering how to sustainably meet the needs of future generations to come. DEHQ focused on sustainability by protecting public health from the impacts of the effects of climate change while ensuring fiscal stability. In accordance with the County's strategic initiative on sustainability, DEHQ accomplished:

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.

    - Continually reviewed our fiscal practices to increase efficiency and created an operational plan and budget for the department that was transparent and responsive to the community, including a special focus on those areas historically underserved. Remained committed to ensuring that adequate resources were available to meet the evolving needs of our community programs.
    - Being good stewards of public funds is the responsibility of all County staff. DEHQ supervisors and fiscal staff were trained in financial literacy so that they were provided with an understanding of their individual and collective contribution to the County's fiscal stability.
    - Proper contractual management was critical for reducing compliance, security, and financial risks. DEHQ ensured each of the department's seven designated Contracting Officer's Representatives (CORs) received the appropriate level of training and support for the contracts they manage.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.

    - Continued to implement and evolve the Departmental Sustainability Plan, collaborating with the Office of Sustainability and Environmental Justice (OSEJ) to advance mid-term and long-term commitments that reduced the carbon footprint of County operations and programs, bolstered environmental justice, and created impacts for our communities, residents and businesses.
    - DEHQ has replaced six gas vehicles with hybrid electric vehicles in Fiscal Year 2025-26.
- Environment: Cultivate a natural environment for residents, visitors, and future generations to enjoy.

    - Mitigated potential occurrences of recreational water illnesses by collecting 4,100 ocean and bay water samples for the 70 miles of the San Diego County coastline, notifying the public within 24 hours when ocean water has bacteria levels above health standards established in State law and may cause illness. DEHQ used multiple notification tools, including a hotline, interactive website, social media, press releases, beach signage, and when necessary, public notification of water contact advisories, warnings, or closures.
- Resiliency: Ensure the capability to respond and recover to the immediate needs for individuals, families, and the region

- Team LUEG is comprised of all LUEG departments and seeks to provide a “service before self” organization that works seamlessly across departments to meet varying customer needs and ensure a positive customer experience. DEHQ continued to expand departmental participation in “Team LUEG” to leverage interdepartmental efforts in the areas of workforce development; communication and outreach; and customer and stakeholder focus.
- Ensured strong collaboration with other LUEG departments and used a comprehensive approach to resolve large, complex compliance issues that might threaten the health and safety of the community.
- Collaboration between County departments ensured consistency and the best results were achieved in implementing our enterprise-wide sustainability goals. DEHQ participated with County departments on committees such as the Water committee and the California Environmental Quality Act committee to ensure the County remains in alignment with the Climate Action Plan update and Regional Decarbonization Framework.
- Continued implementation of our 5-year strategic plans, with short-term objectives that started in Fiscal Year 2024–25 operational plan and planned for mid- and long-term objectives for future years to be able to improve DEHQ’s program and service delivery, benefiting all communities. Completed a community needs assessment for our Mobilehome park and Vector Control Program. Continued to update DEHQ website to improve accessibility and clarity of information on programs and enhanced social media posts to increase information sharing with stakeholders and the greater community.
- Ensured staff were trained and retained to provide a knowledgeable and empowered workforce that was agile and could respond to emergency needs of the region

- Mid- and long-term commitments that could be implemented upon further investigation, cross-departmental collaboration, and identification of possible additional resources:

    - Mid-term: Conducted an evaluation of department waste streams to collect data and identified opportunities to reduce waste impacts, such as improved diversion, prevented waste generation, and increased recycling. Began identification to inventory unique waste streams, such as those in the Vector Control and Hazardous Incident Response Team laboratories.
    - Long-term: Evaluated options to convert all of DEHQ’s medium and heavy-duty fleet vehicles (4.5% of DEHQ’s total of 89 vehicles) to electric vehicle (EV) within 8 to 9 years of market availability whenever feasible. Continued to evaluate any EV inventory challenges, including whether there was sufficient charging infrastructure that was developed to support vehicle equipment loads, usage, and range.



## Community

DEHQ enhanced the quality of life for San Diego residents and visitors by implementing regulatory programs to safeguard public health, safety, and the environment. DEHQ provided community meetings with live translation in the County’s threshold languages for program changes and actively sought community feedback. Educational resources are available on the DEHQ website, with language interpretation provided as needed for business operators. Through collaboration and meaningful dialogue, DEHQ incorporated community input to enhance program delivery. DEHQ increased community safety through emergency response training and disaster preparedness assessments. In accordance with the County’s strategic initiative on community, DEHQ accomplished:

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.

    - Within the first year of their employment, 100% (4 of 4) of all new permanent, full-time DEHQ employees were trained to respond to emergency situations, either within their classification’s scope of responsibilities or as disaster service workers, such as shelter workers or managers, to assist in emergency situations.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.

    - Promoted opportunities for charitable feeding in communities through safe food donation in the region by providing outreach to current and prospective charitable feeding operations. DEHQ also continued to register and permit 133 charitable feeding organizations to promote safe food donation and improve food security in the region for those who need it, which was an increase from 118 registered or permitted organizations in 2021 when the program began.
    - Proactively performed comprehensive vector-borne disease surveillance to monitor and detect vector disease risks to public health through routine placement of traps and testing of vectors, including testing 50,000 mosquitoes, 100 dead birds, 300 rodents, and

1,500 ticks. Over 3,000 Polymerase Chain Reaction (PCR) or serological diagnostic tests were performed on these vectors to monitor for vector-borne diseases that can impact public health. These vector disease risks include, but are not limited to, West Nile virus (WNV), Zika virus, hantavirus, and tularemia.

- Ensured that the annual incidence of locally acquired WNV mosquito-borne disease remained below 1 WNV case per 100,000 persons per calendar year to protect public health, with 0 reported cases in 2025, using a comprehensive integrated vector management strategy which includes outreach, community engagement, monitoring, disease diagnostics, source reduction and source treatment.
- Initiated investigation of 98% (295 of 300) of all complaint-based green swimming pools within 3 business days to reduce or eliminate mosquito breeding sources.
- Monitored mosquito populations through biweekly trappings of mosquitos at 100 locations of known breeding sources to prevent increased health risk from mosquito-borne diseases.
- Regularly monitored and treated, as needed, 99% (1,549 of 1,552) known mosquito breeding sites to reduce mosquito populations.
- Protected public health and the environment by regulating about 15,000 facilities, an increase from last year due to permit growth from focused compliance efforts that handled hazardous materials, generated hazardous waste, and/or generated medical waste to ensure these materials were properly managed, stored, and disposed. The increase is due to permit growth driven by targeted compliance initiatives. Proactively communicated with facilities that had outstanding violations to ensure corrective actions were implemented, in order to promote safer communities throughout the region.
- Notified 100% (9,992 out of 9,992) of facilities to submit/certify hazardous material business plans and reviewed the plans in a timely manner to ensure firefighters and other emergency responders had access to up-to-date information about the types of hazardous materials stored at a facility, and to support the public's right to know about chemicals present in their communities.

- Communications: Create proactive communication that is accessible and transparent.

  - Increased accessibility of services by enhancing the use of plain language in public-facing text such as the department website, outreach materials, and stakeholder engagement materials.
  - Ensured that 100% of public notices for County-initiated projects and programs were translated into the threshold languages to ensure the ability for all individuals to participate in and comment on projects and programs occurring in or affecting their community, regardless of preferred language. Facilitated meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.
  - Offered interpreters for community meetings or translations of information to ensure residents had every opportunity to make informed decisions while listening to, participating in, or using DEHQ services or programs.
  - Reduced foodborne illness risk through compliance with state retail food law, utilized preferred language information to make data-driven decisions to prioritize translation of educational documents, as well as provided translation services and education in preferred languages at food facilities that had higher rates of foodborne illness risk factor violations.
  - Promoted public health and environmental protection by providing education about the spread of infectious disease and environmental hazards. To ensure these messages reached as many residents as possible, DEHQ posted weekly to social media pages, and sent monthly, customer-focused messages via an email subscription service, which included messages translated into threshold languages.
- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.

  - Established and maintained open, two-way communication with communities throughout the region in support of community needs assessment work. Worked with Mobilehome park communities to obtain information and data to support the completion of the community needs assessment.
  - Established and maintained open, two-way communication with regulated industries and businesses to strengthen service delivery and improve compliance. Facilitated events to directly engage with regulated facilities and to provide them with guidance on how to comply with State regulations related to the handling of hazardous materials.
  - Identified two new partnership opportunities in the septic and pool programs through evaluation of extensive stakeholder lists and partnerships within DEHQ and enterprise-wide.
  - Continued to maintain and forge relationships with public agencies, regulated industry, and organizations that are resilient.



Empower

DEHQ continues to be dedicated to empowering its workforce through creating a thriving team that has the training, skills and meaningful opportunities to grow, and provide excellent customer service. Fostering and inspiring an environment for our team members to be innovative and creative are key to transformative change. DEHQ collaborates with regulated businesses, stakeholder industry groups, community partners,

staff, and other environmental/public health agencies in the State to foster new ideas and implement best practices for operational excellence. Additionally, team members were provided opportunities to collaborate internally with other divisions and departments to further meet departmental goals and support professional career growth. In accordance with the County's strategic initiative on empower, DEHQ accomplished:

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Raised awareness of and opportunities for employees to learn and participate in employee resource groups, events and/or activities to continue a workplace centered around belonging.
    - Employees felt valued when they were provided training that prepared them for career advancement opportunities. DEHQ continued to promote Justice, Equity, Diversity, Inclusion, and Belonging through regular discussions about the importance of these values, offering training to enhance education and awareness, sustaining a workforce development team that was open to every employee, and supporting staff participation in Employee Resource Groups, activities and events.
    - Engaged in LUEG-wide communication efforts to keep the departments better connected by contributing to LUEG Team Talk, a quarterly newsletter that highlighted DEHQ efforts in equity/diversity, noteworthy projects, and shared resources. The newsletter helped bring DEHQ's essential work into a common space that could benefit other departments.
    - Continued to foster an environment where teleworking and alternate work schedules were embraced and implemented to ensure customer service remained a priority while supporting employee well-being and our sustainability goals.
    - Engaged in LUEG-wide Workforce Development programs to invest in staff and retain a workforce that has the skills, talent, and commitment to achieve organizational excellence.
    - Continued to develop the management team by providing training, skill-set building and ongoing coaching that enhanced leadership skills and further supports the workforce.
    - Supervisors continued to work with their staff during regular team meetings to identify and provide desired training and mentorship that enhanced their professional growth and success in their roles.
    - Provided ongoing training and development for technical staff to implement core programs and obtain Registered Environmental Health Specialist (REHS) certification. Six team members received their REHS certification during Fiscal Year 2025-2026, bringing DEHQ's total REHS staff to 100.
    - Enhanced efforts to inspire and attract the talent of future environmental health professionals in the field by involvement in college career fairs, guest speaker opportunities, participating in academic advisory boards, engaging in university online recruitment forums, and offering internship/student worker opportunities. Attended two career fairs, interacting with a total of 188 students to discuss potential career opportunities.
    - Identified a plan to create a formalized mentorship program that includes expanded opportunities for employees to shadow roles as part of career pathways development. Efforts to create a department level mentorship program are paused and DEHQ staff are participating in the county-wide pilot mentorship program. DEHQ continued its practice of employee cross-training and providing shadowing opportunities for staff who are in the process of obtaining their professional Registered Environmental Health Specialist certification from the State.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Received and analyzed employee engagement feedback regularly based on employee engagement surveys and implemented action plans with strategies for continuous improvement. Provided ongoing support and trainings to leadership, including expanding leadership development programs, offering coaching and shadowing opportunities and developing supervisor resources.
    - Empowered the community in shaping the programs and services that affect them by offering meaningful ways to engage with County government through the distribution of timely and diverse communications, while ensuring documents are relatable, translatable, and accessible.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Implemented the DEHQ strategic plan that included short, mid- and long-term objectives, goals and implementing strategies, providing a roadmap for the protection of public health and the environment. Engaged and empowered all programs and staff to utilize the roadmap as a guide for planning, innovation, and service delivery.
    - Provided opportunities for staff to work in specific communities that could directly engage residents and operators in the communities from an educational perspective, not regulatory, to act as the liaison between the community and DEHQ, helping to

elevate the specific community voice.
- Analyzed employee engagement data regularly obtained from focus groups, listening sessions and the 2024 employee engagement enterprise-wide survey results and implemented strategies to address feedback.
- Used data trends, predictive modeling, and analysis tools to forecast disease cycles and minimize risk to public and environmental health. Incorporated into decision-making to inform actions and help protect the public from mosquito-borne illnesses, such as dengue and West Nile virus. Additionally, continued efforts to explore predictive modeling to help predict the risk of local dengue disease transmission.

Justice

DEHQ implements public and environmental health programs in a fair and equitable manner, in all communities throughout the region. DEHQ enforces environmental laws and regulations consistently and justly. DEHQ focused on enhanced outreach and community engagement in underserved areas to identify potentially unpermitted businesses and assisted them with gaining compliance with regulations, ensuring an equitable and just protection of public health and the environment.

- Environmental: Advance equal protection and meaningful involvement of all people regardless of race, color, national origin, or income with respect to the development, implementation, and enforcement of environmental laws, regulations, and policies, with an urgent focus on communities of color and low-income communities, recognizing they historically lacked the same degree of protection from environmental and health hazards.
    - Worked with the Office of Sustainability and Environmental Justice (OSEJ) to increase meaningful involvement and advancement of equal protection centered on communities that had been disproportionately impacted by systemic and environmental burdens through work on the Food Justice Community Action Plan, to provide regulatory guidance on food safety for charitable feeding operations.
    - To further protect the public health of the community disproportionately impacted by the cross-border pollution, DEHQ continued implementing the South County Enhance Beach Water Monitoring Program. As part of this program, DEHQ conducted beach water quality sampling at all South County beaches daily and performed 100% (365 of 365) daily review of the Tijuana River Slough area through remote data monitoring and/or field investigation. Ensured that daily communication with local jurisdictions, lifeguards, and beach managers occurred to collaborate on beach management actions and efforts to address the regional issue. Additionally, the public was consistently notified within 24 hours of any water contact advisories, warnings, or closures. Brought forward to the Board of Supervisors for their consideration and approval to renew the proclamation for local emergency on an environmental basis eight times this year for the cross-border pollution crisis in the Tijuana River Valley.
    - DEHQ guided hazardous materials and/or waste facilities towards compliance by bringing them under permit to ensure safe communities, a safe environment, and consistent regulation of all facilities. DEHQ evaluated, analyzed, and identified 134 of 120 potential unpermitted facilities with hazardous materials, hazardous waste, and medical waste within underserved communities to decrease the risk of hazardous materials releases and mismanagement of hazardous waste.

# 2026–28 Objectives

Equity

DEHQ prioritizes equity in service delivery and program design, to increase opportunities for underserved communities. DEHQ conducts assessments, improves service accessibility, and identifies ways to enhance community engagement, outreach, education, and language translation efforts in the County's threshold languages. In accordance with the County's strategic initiative on equity, DEHQ will:

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Prevent foodborne illness by proactively educating food operators on food safety violations through outreach and during inspections, including providing translation services in the top languages spoken by food facility staff, and reducing occurrences of food-borne illnesses that can cause sickness and death by responding to complaints at food facilities and restaurants within three business days.

- Provide timely response to complaints or requests for service to prevent vector-borne diseases and investigate 100% of confirmed vector-borne disease referrals from County Public Health Services within one business day.
- Investigate 100% of all childhood lead poisoning cases referred by County Public Health Services within required timelines per State guidelines (from 24 hours to 2 weeks depending on blood lead levels).
- Prevent injury and illness at hotels/motels and rental apartment homes through inspections and timely complaint investigations in the unincorporated county, and the cities of Carlsbad, Coronado, Del Mar, Encinitas, La Mesa, Lemon Grove, Poway, San Marcos, Santee, Solana Beach, and Vista, responding to housing complaints within five business days.

- Health: Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
  - Protect beachgoers by informing them of recreational water contamination through sampling ocean and bay water along 70 miles of the San Diego County coastline, using the digital droplet Polymerase Chain Reaction (ddPCR) water quality testing method. The ddPCR testing method provides same-day and most precise test results to verify compliance with State laws for bacteria thresholds.
  - Conduct annual benchmarking and analysis of best practices for program evaluation to improve service delivery and ensure an equitable implementation of all programs.
- Housing: Utilize policies, facilities, infrastructure, and finance to provide housing opportunities that meet the needs of the community.
  - Continue collaborative work with Department of Planning and Development Services (PDS) and enterprise offices on Removing Barriers to Housing actions to save time and increase certainty for housing development to facilitate the production of housing in the unincorporated area.
- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
  - Continue technology enhancements and streamlining efforts, to save time and increase efficiency for housing development projects to facilitate the production of housing in the unincorporated area.
  - Ensure that 100% of public notices for outreach events are translated to all threshold languages, where appropriate.

### Sustainability

DEHQ prioritizes sustainability in the implementation of its operations and regulatory programs. DEHQ efforts highlight the commitment to meeting the current needs of residents and customers while also considering how to sustainably meet the needs of future generations to come, focusing on sustainability by protecting public health from the impacts of effects of climate change while ensuring fiscal stability. In accordance with the County's strategic initiative on sustainability, DEHQ will:

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
  - Continually review department fiscal practices to increase efficiencies and create an operational plan and budget for the department that is transparent and responsive to the community, including a special focus on those areas historically underserved. Remain committed to ensuring that adequate resources are available to meet the evolving needs of our community programs.
  - Being good stewards of public funds is the responsibility of all County staff. DEHQ supervisors and fiscal staff will continue to be trained in financial literacy so that they can be provided with an understanding of their individual and collective contribution to the County's fiscal stability.
  - Proper contractual management is critical for reducing compliance, security, and financial risks. DEHQ will continue to ensure each of the department's designated Contracting Officer's Representatives (CORs), receive the appropriate level of training and support for the contracts they manage.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
  - Continue to implement and evolve the Departmental Sustainability Plan, collaborating with the Office of Sustainability and Environmental Justice (OSEJ) to advance commitments that reduce the carbon footprint of County operations and programs, bolster environmental justice and create impacts for our communities, residents and business.
- Environment: Cultivate a natural environment for residents, visitors and future generations to enjoy.
  - To mitigate potential occurrences of recreational water illnesses, DEHQ collects ocean and bay water samples for the 70 miles of San Diego County coastline. DEHQ will notify the public within 24 hours if ocean water has bacteria levels above health standards

established in State law and may cause illness. DEHQ will use multiple notification tools, including a hotline, website, social media, press releases, beach signage, and when necessary, public notification of water contact advisories, warnings, or closures.

- Resiliency: Ensure the capability to respond and recover to the immediate needs for individuals, families, and the region.
    - Collaboration between County departments ensures consistency and best results will be achieved in implementing our enterprise-wide sustainability goals. DEHQ will participate with County departments on committees, such as the Water committee and the California Environmental Quality Act (CEQA) committee, to ensure the County remains in alignment with the Climate Action Plan update and Regional Decarbonization Framework.
    - Continue implementation of our 5-year strategic plan that started in Fiscal Year 2025–26 operational plan and planning for mid- and long-term objectives for future years to be able to improve DEHQ's program and service delivery, benefiting all communities.
    - Ensure staff are trained and retained to provide a knowledgeable and empowered workforce that is agile and can respond to emergency needs of the region.
    - Build an inclusive, supportive, and growth-focused workplace by improving communication, trust, and access to professional development resources.
    - Strengthen alignment with Board of Supervisors' strategic priorities by establishing regular, structured communication and coordination across departments.
    - Continue to evaluate the implementation plan to convert all departmental medium and heavy-duty fleet conversions to EV within eight to nine years of market availability whenever feasible. Continue to evaluate any EV inventory challenges, including if there is sufficient charging infrastructure that will be developed to support vehicle equipment loads, usage, and range.

## Community

DEHQ enhances quality of life for San Diego residents and visitors by implementing regulatory programs to safeguard public health, safety, and the environment. DEHQ provides community meetings with live translation in County threshold languages for program changes and actively seeks community feedback. Educational resources are available on the DEHQ website, with language interpretation provided as needed for business operators. Through collaboration and meaningful dialogue, DEHQ incorporates community input to enhance program delivery. DEHQ increases community safety through emergency response training and disaster preparedness assessments. In accordance with the County's strategic initiative on community, DEHQ will:

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
    - Within the first year of their employment, 100% of all new permanent, full-time DEHQ employees will be trained to respond to emergency situations, either within their classification's scope of responsibilities or as disaster service workers, such as shelter workers or managers, to assist in emergency situations.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - Promote opportunities for charitable feeding in communities through safe food donation in the region, to support charitable feeding organizations by providing outreach to current and prospective operations and continue to register and permit charitable feeding operations.
    - Proactively perform comprehensive vector-borne disease surveillance to monitor and detect vector disease risks to public health through routine placement of traps and testing of vectors, including mosquitoes, rodents, and ticks. These vector disease risks include but are not limited to West Nile virus (WNV), Zika virus, hantavirus, and tularemia.
    - Ensure that the annual incidence of locally acquired WNV mosquito-borne disease remains below 1 WNV case per 100,000 persons per calendar year to protect public health using a comprehensive integrated vector management strategy which includes outreach, community engagement, monitoring, disease diagnostics, source reduction and source treatment.
    - Initiate a complaint-based investigation of all green swimming pools within three business days to reduce or eliminate mosquito breeding sources.
    - Monitor mosquito populations through biweekly trappings for at least 100 locations of known breeding sources to prevent increased health risk from mosquito-borne diseases.
    - Regularly monitor and treat, as needed, 100% of known mosquito breeding sites to reduce mosquito populations.

- Protect public health and the environment by regulating over 14,000 facilities that handle hazardous materials, generate hazardous waste, and/or generate medical waste to ensure these materials are properly managed, stored, and disposed. Proactively communicate with facilities that have outstanding violations to ensure corrective actions are implemented, in order to promote safer communities throughout the region.
- Notify 100% of facilities to submit/certify hazardous material business plans and review the plans in a timely manner to ensure firefighters and other emergency responders have access to up-to-date information about the types of hazardous materials stored at a facility, and to support the public's right to know about chemicals present in their communities.

- Communications: Create proactive communication that is accessible and transparent.
  - Increase accessibility of services by enhancing the use of plain language and readability in public-facing text such as the department website, outreach materials, and stakeholder engagement materials.
  - Ensure that 100% of public notices for DEHQ projects and programs are translated into the threshold languages to ensure the ability for all individuals to participate in and comment on projects and programs occurring in or affecting their community, regardless of preferred language.
  - Offer translations of information to ensure residents have every opportunity to make informed decisions while listening to, participating in, or using DEHQ services or programs. Respond to requests for language interpretation needs.
  - Promoting public health and environmental protection provides education about the spread of infectious disease and environmental hazards. To ensure these messages reach as many residents as possible, DEHQ will post to social media pages, and will periodically send customer-targeted messages via an email subscription service, which will include messages translated in threshold languages.
- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.
  - Establish and maintain open, two-way communication with regulated industries and businesses to strengthen service delivery and improve compliance.
  - Continue to maintain and forge relationships with public agencies, regulated industry, and organizations that are resilient.


Empower

DEHQ is dedicated to empowering its workforce through creating a thriving team that has the training, skills and meaningful opportunities to grow, innovate, and provide excellent customer service. DEHQ collaborates with regulated businesses, stakeholder industry groups, community partners, staff, and other environmental/public health agencies in the State to foster new ideas and implement best practices for operational excellence. Fostering and inspiring an environment for our team members to be innovative and creative is key to transformative change. Additionally, team members are provided with opportunities to collaborate internally with other divisions and departments to further meet departmental goals and support professional career growth. DEHQ strives to make meaningful improvement and focus on employee engagement, so it is a part of our everyday operations, listening to our team members, having open and honest conversations and having activities they can participate in to increase engagement. In accordance with the County's strategic initiative on empower, DEHQ will:

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - Raise awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERG), events and/or activities to continue a workplace centered around belonging.
  - Employees are more engaged when they feel valued and are provided training that prepares them for career advancement opportunities. DEHQ will continue to promote Justice, Equity, Diversity, Inclusion, and Belonging through regular discussions about the importance of these values, offering training to enhance education and awareness, sustaining a workforce development team that is open to every employee, and supporting staff participation in Employee Resource Groups, activities and events.
  - Continue to foster an environment where teleworking and alternate work schedules are embraced and implemented to ensure customer service remains a priority while supporting employee well-being and our sustainability goals
  - DEHQ leadership team will focus on ongoing mentoring and coaching for managers and supervisors to enhance leadership skill development, succession planning, and training to support a resilient workforce into the future.
  - Supervisors will continue to work with their staff during regular team and one-on-one meetings to identify and provide desired technical training and mentorship that will enhance their professional growth and success in their roles.
  - Provide ongoing training and development for technical staff to implement core programs and obtain Registered Environmental Health Specialist (REHS) certification.

    - Enhance efforts to inspire and attract the talent of future environmental health professionals in the field by involvement in opportunities such as guest speaker engagements, participating in academic advisory boards, and engaging in university online recruitment forums.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Receive and analyze employee engagement feedback based on employee engagement surveys and implement actions with strategies for continuous improvement.
    - Empower the community in shaping the programs and services that affect them by offering meaningful ways to engage with County government through the distribution of timely and diverse communications, while ensuring documents are relatable, translatable, and accessible.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Provide opportunities for staff to work in specific communities that can directly engage residents and operators from an educational, rather than regulatory, perspective.
    - Use data and analysis to create tools, such as dashboards, that will support assessment of program operations, create operational efficiencies or enhance service to customers.

Justice

DEHQ implements public and environmental health programs in a fair and equitable manner, in all communities throughout the region. DEHQ enforces environmental laws and regulations consistently and justly. DEHQ focuses on enhanced outreach and community engagement in underserved areas to identify potentially unpermitted businesses and assists them with meeting compliance, further ensuring an equitable and just protection of public health and the environment.

- Environmental: Advance equal protection and meaningful involvement of all people regardless of race, color, national origin, or income with respect to the development, implementation, and enforcement of environmental laws, regulations, and policies, with an urgent focus on communities of color and low-income communities, recognizing they historically lacked the same degree of protection from environmental and health hazards.
    - To further protect the public health of the community disproportionately impacted by cross-border pollution, DEHQ will continue implementing the South County Enhance Beach Water Monitoring Program. As part of this program, DEHQ conducts beach water quality sampling at all South County beaches daily and performs a daily review of the Tijuana River Slough area through remote data monitoring and/or field investigation. It will ensure daily communication with local jurisdictions, lifeguards and beach managers occurs to collaborate on beach management actions and efforts to address the regional issue. The public will continue to be notified within 24 hours of any water contact advisories, warnings or closures.
    - Ensure the fair, consistent, and equitable application of environmental regulations across all communities in the region by prioritizing education, guidance, and support to help regulated facilities understand and meet regulatory requirements. When necessary, apply appropriate compliance measures in a transparent and just manner to protect public health and the environment.

# Related Links

For additional information about the Department of Environmental Health and Quality, refer to the website and Facebook page at:

- www.sandiegocounty.gov/deh
- www.facebook.com/sdenvirohealth

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Equity** | | | | | | |
| | Reduce occurrences of foodborne illnesses that can cause sickness and death by responding to complaints at food facilities and restaurants within 3 business days.[1] | 97% | 100% | 99.1% | 100% | 100% |
| | Prevent injury and illness at rental apartment homes in the unincorporated area and contracted cities, by responding to tenant reported substandard housing complaints within 5 business days.[2] | 5 | 5 | 5 | 5 | 5 |
| **Community** | | | | | | |
| | Reduce the number of people with probable or confirmed cases of locally acquired mosquito-borne diseases to a level of less than 1 per 100,000 people[3] | <1.0 cases per 100,000 for Calendar Year 2024 | <1.0 cases per 100,000 for Calendar Year 2025 | <1.0 cases per 100,000 for Calendar Year 2025 | <1.0 cases per 100,000 for Calendar Year 2026 | <1.0 cases per 100,000 for Calendar Year 2027 |
| | Notify 100% of facilities to annually submit/certify hazardous material business plans to ensure emergency responders have access to information about hazardous materials stored at a facility, and to make information available to the public about chemicals in their communities. | 100% | 100% | 100% | 100% | 100% |
| **Justice** | Contact at least 120 potential unpermitted facilities with education on how to be in compliance with hazardous waste, medical waste, and hazardous materials requirements to allow the CUPA to identify local concerns and prioritize compliance to protect the environment and public health throughout underserved communities.[4] | 298 | 120 | 134 | N/A | N/A |

| | | | | | |
|---|---|---|---|---|---|
| Notify the public within 24 hours when ocean water has bacteria levels above health standards established in State law and may cause illness, using multiple notification tools, including a hot line, interactive website, social media, press releases, beach signage and, when necessary, public notification of water contact advisories or closures. | within 24 hours when ocean water sampling results exceed bacteria levels above health standards established in State law | within 24 hours when ocean water sampling results exceed bacteria levels above health standards established in State law | within 24 hours when ocean water sampling results exceed bacteria levels above health standards established in State law | within 24 hours when ocean water sampling results exceed bacteria levels above health standards established in State law | within 24 hours when ocean water sampling results exceed bacteria levels above health standards established in State law |

*Table Notes*

[1] Goal revised starting Fiscal Year 2024–25.

[2] Starting Fiscal Year 2024–25, the goal to respond to housing complaints will be 5 business days.

[3] The State reports the disease levels on a calendar year frequency.

[4] Goal discontinued after Fiscal Year 2025-26

# Budget Changes and Operational Impact: 2025–26 to 2026–27

## Staffing

No change in staff years.

## Expenditures

Net increase of $0.7 million

- Salaries & Benefits—net decrease of $0.8 million primarily due to a reduction in Countywide retirement contribution rates from the payoff of liabilities, reduction of temporary help, and overtime and additional salary adjustments to reflect normal staff turnover. The decrease is partially offset by an increase due to negotiated labor agreements.
- Services & Supplies—increase of $1.4 million.
    - Increase of $0.8 million in various IT accounts due to Business Case Management System Accela upgrade and migration projects
    - Increase of $0.3 million in major maintenance for department-funded office space projects
    - Increase of $0.3 million in miscellaneous expenditures due to increases in online banking services, Beach and Bay water testing and one-time Vector project.
- Capital Assets Equipment–increase of $0.1 million due to fixed asset purchase funded by a Homeland Security grant.

## Revenues

Net increase of $0.7 million

- Licenses, Permits & Franchises—net decrease of $0.3 million in permit revenues due to tank permit workload decreases, partially offset by proposed fee increases which includes reviewing costs in fee-based programs to leverage all available resources by shifting portions of GPR-funded services to fee-based models and program revenue where appropriate.
- Charges for Current Services–net decrease of $0.7 million.

    - Decrease of $1.0 million due to the shift in enterprise Occupational Health Work Safe Stay Healthy (WSSH) program funding from the Internal Service Fund (ISF) to General Purpose Revenue (GPR).
    - Decrease of $0.4 million due to the Voluntary Assistance Program (VAP) transfer to the State to provide guidance and expert review to support safe, efficient, and cost-effective hazardous material cleanup.
    - Increase of $0.5 million in the restricted Vector Trust Fund usage to support increased services.
    - Increase of $0.2 million for the Solid Waste Permit Facility Fee revenue in alignment with the department's Fiscal Year 2026-27 Cost Recovery Proposal.
- Fund Balance Component Decrease—increase of $0.2 million due to increased use of DEHQ restricted reserves in the General Fund.
- General Purpose Revenue Allocation—net increase of $1.5 million, including reallocating GPR funding for one vacant position to the Beach and Bay program for mandated beach notification signage, with no operational impact from repurposing the position.
    - Increase of $1.0 million due to enterprise Occupational Health Work Safe Stay Healthy (WSSH) program funding shift from the ISF to GPR.
    - Increase of $0.3 million due to increased funding for Tijuana River Valley emergency responses.
    - Increase of $0.3 million one-time funding due to increased funding for one-time emergency responses.
    - Increase of $0.3 million for Beach and Bay water testing.
    - Increase of $0.1 million for increases in the Hazardous Incident Response Team (HIRT) costs
    - Decrease of $0.5 million due to revenue stabilization strategies, GPR funding being replaced by other departmental revenues.

## Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Department of Environmental Health and Quality | 346.00 | 346.00 | 346.00 | - | 346.00 |
| **Total** | **346.00** | **346.00** | **346.00** | **-** | **346.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Department of Environmental Health and Quality | $67,543,548 | $69,119,701 | $69,846,328 | 1.05% | $70,858,062 |
| **Total Expenditures** | **$67,543,548** | **$69,119,701** | **$69,846,328** | **1.05%** | **$70,858,062** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $51,740,573 | $53,901,981 | $53,067,074 | -1.55% | $55,045,379 |
| Services & Supplies | $14,645,197 | $14,747,492 | $16,121,865 | 9.32% | $15,117,760 |
| Other Charges | $756,606 | $222,456 | $276,717 | 24.39% | $344,251 |
| Capital Assets Equipment | $713,000 | $527,100 | $605,000 | 14.78% | $575,000 |
| Expenditure Transfer & Reimbursements | -$311,828 | -$279,328 | -$224,328 | -19.69% | -$224,328 |
| **Total Expenditures** | **$67,543,548** | **$69,119,701** | **$69,846,328** | **1.05%** | **$70,858,062** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $528,121 | $459,412 | $643,531 | 40.08% | $500,000 |
| License Permits & Franchises | $36,459,069 | $38,118,300 | $37,861,623 | -0.67% | $38,771,085 |
| Fines, Forfeitures & Penalties | $257,000 | $254,000 | $261,000 | 2.76% | $261,000 |
| Intergovernmental Revenues | $4,731,577 | $4,493,940 | $4,461,591 | -0.72% | $4,461,591 |
| Charges for Current Services | $21,354,098 | $21,982,992 | $21,315,775 | -3.04% | $21,534,963 |
| General Purpose Revenue Allocation | $4,213,683 | $3,811,057 | $5,302,808 | 39.14% | $5,329,423 |
| **Total Revenues** | **$67,543,548** | **$69,119,701** | **$69,846,328** | **1.05%** | **$70,858,062** |

# Parks and Recreation

## Mission Statement

*The Department of Parks and Recreation enhances the quality of life in the region by providing exceptional parks and recreation experiences and preserving natural resources.*



## Department Description

*Accessible, high-quality parks and diverse recreational opportunities improve the lives of residents and visitors in the region. The Department of Parks and Recreation (DPR) builds better health for individuals and families, enhances safety in communities, and preserves the environment so that people can enjoy clean air and water, rich biodiversity, and access to open space. DPR implements the Multiple Species Conservation Program that acquires hundreds of acres for conservation annually, protecting species and habitat in the region. The County continues to expand its award-winning parks system, which features 159 facilities including local and regional parks, campgrounds, historic sites, fishing lakes, ecological preserves and a botanic garden. DPR operates and manages more than 60,000 acres of parkland and more than 390 miles of trails that foster an appreciation of nature and history. DPR is the first county parks department in California to receive accreditation by the National Recreation and Park Association for achieving high standards of operational excellence. DPR is committed to its workforce and recognizes how vital they are to achieving these goals. We empower staff by creating opportunities for engagement, training and development, and professional growth.*

*To ensure exceptional customer service is provided to millions of patrons each year, DPR has 306.00 staff, a budget of $82.5 million and a robust volunteer program with a value of almost $3.0 million.*

## 2025–26 Anticipated Accomplishments

Equity

DPR is a champion for change when it comes to providing equitable and accessible health opportunities and park experiences to all residents and visitors. Needs assessment surveys, public meetings and day-to-day customer interactions identify gaps in service based on barriers like language, culture, geographic location and mobility. This information guides future park programming. Efforts to reach more people, more often, in their preferred places and manner have changed the way DPR serves our community and will continue to transform outreach, offerings, and communications.

- Health: Focus on policy, systems, and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Finalized enhancements to DPR's trail prioritization tool to rank new trail project requests and ensure future trail projects are initiated equitably to meet the needs of County communities. Equity considerations include factors identified in the prior trail-related community needs assessment, such as how many people will be served by new trails, if new trails will serve underserved communities, if new trails will provide connections to other facilities or safe routes for pedestrian travel, etc.
    - Finalized and promoted an interactive trail mapping application that will allow members of the community to accurately and easily find open County trails. This will help to ensure that the community has accurate information about open trails that are part of the County's trail system.
    - Advanced the Mira Mesa Epicentre during Fiscal Year 2025–26 and the project remains on track for completion in Fall 2026. Once completed, the facility will serve as the headquarters for DPR's SD Nights program. The SD Nights program is designed to provide teenagers with a safe, enriching space during critical after-school hours and helps reduce potential gang and criminal activity among youth.
    - Partnered with HHSA and County Library, and offered programming opportunities for people with disabilities and provided more inclusionary social activities and programs at recreational facilities. This included activities such as intergenerational pickleball at recreation facilities. DPR will also host a Kinship Camping Program in partnership with Grandparents Raising Grand Children at Dos Picos County Park in the Spring of 2026.

- Conducted the 2025 Community Needs Assessment Survey. A total of 3,093 responses were received from across the county, providing valuable insights into residents' awareness of park programs, access needs, and use of park spaces, as well as identifying opportunities for new parks, facilities, and service offerings. The high-level results are shared with the public on Engage San Diego County website.
- Completed the 2025 Parks Master Plan, using needs-assessment surveys to identify service gaps related to language, culture, location, and mobility. These findings will guide future programming and enhance DPR's ability to deliver more effective, inclusive outreach and communication.



Sustainability

DPR is committed to balancing recreation opportunities with efforts to protect and preserve our region's land, vegetation, wildlife and natural resources. Efforts to recycle, reduce, reuse and reform processes are underway at all DPR-managed parks, preserves and facilities. This is in line with the County's Climate Action Plan, the Regional Decarbonization Framework, state and federal requirements, and partner agency initiatives to sustain local wildlife. Programs designed to educate residents and boost volunteerism support these efforts while expanding the number of residents that can experience DPR's parks and programs.

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
  - DPR continued to implement a habitat restoration plan to eradicate invasive plants in the Tijuana River Valley Regional Park (TRVRP) as part of a $2.35 million U.S. Navy funding. This project enhanced habitat for native species and improved hydrology by removing invasive plants that have invaded areas and altered the natural hydrology.
  - Digitized processes to streamline workflows, improve accuracy, curb waste and reduce paper.
  - In addition, in Fiscal Year 2025-26, DPR was awarded an additional $1.0 million from the Readiness and Environmental Protection Integration (REPI) restoration program to further expand habitat restoration efforts in the TRVRP. This work focuses on removing dilapidated structures, debris, and invasive plants that degrade riparian habitat and disrupt natural hydrology. In total, the $3.35 million in grant funding will fund restoration of 39 acres of habitat, which will enhance the TRVRP for special status species and as a resource for the community.
  - Leveraged volunteer participation to assist with fuel modification zones, tree planting activities, and park beautification/park maintenance projects. These events included a clean-up and recycling project at Los Penasquitos Canyon Preserve in partnership with the National Parks and Recreation Association. It also expanded its partnership with Saint Augustine High School, hosting beautification projects at 13 park properties that included tree plantings park, landscaping enhancements, and vegetation management projects.

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
  - Through the Comprehensive Tree Program, expanded to include community planting programs, including DPR's Adopt a Tree Program, to preserve and grow our tree canopy, which will help lower temperatures and reduce greenhouse gases for county residents, DPR planted new trees each month. Partnered with Planning and Development Services to host community tree distributions as a part of the Equity Driven Tree Program to preserve and grow our tree canopy, which will help lower temperatures and reduce greenhouse gases for County residents. DPR will also have planted 2,000 trees throughout the County by June 2026.
  - Continued to expand the use of electric bicycles at parks and preserves to help minimize noise pollution and reduce greenhouse gas emissions during patrols by two additional workgroups.
  - Continued to increase the use of EV in the Parks Fleet to decrease greenhouse gases in the environment where EV alternatives are available. Achieved goal of 21 of 25 planned EV replacements by the end of Fiscal Year 2025-26 due to EV models not meeting operational needs.

- Mid-and long-term commitments that can be implemented upon further investigation, cross-departmental collaboration, and identification of possible additional resources:
  - Participated in educational events such as Earth Day, lighting fairs, water conservation events, facility/energy conferences, and zero-waste-related events. This included partnering with the Solana Beach Eco Rotary Club to administer and coordinate a Zero-Waste Special Event at San Dieguito County Park to create a cleaner environment, raise public awareness about sustainability, model responsible consumption (reduce, reuse, recycle, compost), and foster community pride.
  - Continued to expand gasoline-powered tool conversions throughout the DPR park system, replacing gas-powered tools with electric tools as equipment becomes available and as gas-powered tools reach the end of their useful life. Over 50% of DPR's tool inventory has transitioned to electric models.
  - Strategically managed facilities and infrastructure to include preventative maintenance and upgrades in order to extend service life. This includes the upgrade of the restrooms at Dos Picos, and electrical and sewer infrastructure upgrades at the Sweetwater Campground.
- Environment: Protect and promote our natural and agricultural resources, diverse habitats and sensitive species.

- Increased conserved land by 600 acres in Fiscal Year 2025-26 through property acquisitions in all areas of the County that provide the most conservation value for sensitive species and habitats, recreational opportunities, while reducing greenhouse gas emissions. The amount of DPR parkland acres owned and managed reached 60,026 acres in Fiscal Year 2025-26 and 60,526 by the end of Fiscal Year 2026-27.
- Continued efforts to increase ongoing special-status species monitoring efforts through DPR's Targeted Monitoring Program to add another 10 preserves by the end of Fiscal Year 2027–28. This will increase the number of preserves covered by the Targeted Monitoring Program from 30 preserves to 40 preserves. Continued working with regional partners to share and analyze monitoring data, as this information provides valuable insight into the ecological health of our region and can be utilized to prioritize management activities and gauge the success of regional conservation efforts.
- Continued to expand the use of organic compost and mulch materials in plantings, erosion control, and landscaping in parks to contribute to the reduction of GHG emissions and support the County in reaching State of California Senate Bill 1383. Since July 2025, DPR Operations has procured and installed 616 cubic yards of SB 1383 compliant organic compost and mulch. In addition, all new park development projects and major renovations now include organic compost and mulch in their landscape specifications. Recent projects integrating these sustainable practices include Village View Park in Fallbrook, the Heritage Park Garden Enhancement in Old Town San Diego, and the TJ River Valley Spooner's Mesa Culvert Stormwater Improvement project in the Tijuana River Valley.
- Partnered with neighboring public agencies and non-profit organizations to plant trees in park preserves and schools, proximal to DPR facilities. This fiscal year, with the acquisition of Mountain Meadows Preserve, the DPR partnered with the Escondido Creek Conservancy to plant trees on preserve land adjacent to DPR property.

## Community

DPR builds community every day by attracting diverse individuals and groups to a portfolio of over 150 park properties. Programs engage, entertain, and inspire while providing opportunities for residents to connect. Public meetings and surveys provide outlets for community conversation, with virtual options for those who can't participate in person. Recreation opportunities have been re-envisioned to be more inclusive of underserved youths and other underrepresented populations. DPR actively seeks new ways to equitably distribute health and safety resources while exposing more people to the physical, social and emotional benefits that parks provide.

- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.

  - DPR's multi-use trail network connects trail users to nature while enhancing recreation and transportation opportunities. To expand these benefits, DPR added four miles of trail to the public trail network by the end of Fiscal Year 2025–26 to increase connectivity and will develop and manage a total of 399 miles by the end of Fiscal Year 2026-27.
  - Explored projects and opportunities where the "Volunteer Vacation" model can be used to encourage experience for all. One new volunteer vacation event was conducted at Vallecito County Park in December 2025.
  - Included community garden amenities, so more residents had access to space so they can grow their own healthy fruits and vegetables as part of park upgrades to existing facilities and/or as part of new park construction. DPR completed new community gardens at Collier Park funded at $400,000, and Calavo Park funded at $250,000, using American Rescue Plan Act (ARPA) funds, providing additional opportunities for local families to engage in sustainable, healthy living. Calavo Park Community Garden will be open to the public when the construction of the entire park is complete.
  - Continued to maintain firebreaks and defensible spaces and removed invasive plants to mitigate potential fire hazards. Also, continued partnering with organizations and agencies to conduct fire fuel reduction efforts across the region. For example, in partnership with Cal Fire, DPR hosted the La Cima Conservation Camp to perform maintenance of firebreaks and defensible spaces to reduce the risk of potential fire hazards at William Heise County Park.
    - In addition, and in coordination with San Diego County Fire, DPR supported a grant application for the Cal Fire Hazard Mitigation Grant, which will support vegetation management and fire fuel reduction efforts at 15 DPR properties.
  - Continued to enhance the community's health benefits of connecting with the natural environment by encouraging reservations of our camping systems to expand public visitation to our campgrounds. To date, over 110,000 camping nights have been booked.
  - Continued to encourage connection to the outdoors through the use of our Trail System. The network of 35 trail counters will measure trail users in Fiscal Year 2025-26, which we hope will exceed 1.2 million trail users. To date, trail counters have counted 550,000 trail users.
  - Completed 28 capital and maintenance projects totaling $31.5 million, enhancing parks, gardens, stormwater systems, and facilities countywide. Major capital improvement projects included Village View Park, Heritage Park Garden Enhancements, and Tijuana River Valley Spooner's Mesa Culvert Stormwater Improvement. Additionally, two private development parks, Harvest Park and Willow Grove Park, were formally turned over to DPR, expanding recreational opportunities for the community.

    - Enhanced drowning prevention and swim lesson programs as part of the Drowning Prevention Program.
- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.
    - Partnered with local community resource groups to host FixIt Clinics at DPR community centers, where skilled volunteers or resource agencies can assist the community in repairs of small kitchen appliances, lamps, clothing, electronics, and other household items. DPR hosted three clinics in 2025, with an additional six planned for 2026.
    - Continued to conserve financial resources by coordinating with volunteers to support parks and facilities, resulting in an annual cost avoidance of over $2.55 million.
    - Partnered with the Department of Public Works with the Compost and Mulch Giveaways and added additional DPR facilities to increase organic matter content in the soil, which leads to healthier food, decreases run-off, prevents erosion, and boosts soil microbial health. DPR hosted a minimum of six giveaway events in Fiscal Year 2025-26.
    - Creatively partnered with schools by weaving together items like park videos and Science, Technology, Engineering, Arts, and Mathematics (STEAM) curriculum, including continued implementation of the DPR Math Maps Program in partnership with Social Media Content Creator Travelling Miss T and the San Diego County Parks Society.
    - One of the key achievements was DPR's partnership with the Miracle League to raise $850,000 for the replacement of the artificial surfacing at the San Dieguito Miracle Field, a facility that provides children with disabilities with a safe and inclusive place to play baseball. The Miracle League secured $600,000 from multiple sources, including $310,000 in contributions, a $250,000 sponsorship from the San Diego Padres Foundation, and $40,000 from District 3's Neighborhood Reinvestment Program.


Empower

DPR views staff as its greatest resource and has prioritized recruiting, providing support for, and maintaining a well-rounded staff team. DPR's team are educated, informed, and empowered to be leaders and subject-matter experts, as well as innovators. DPR works to provide this team with a curriculum to highlight diversity, identify individual talents and fine-tune skill sets to supplement certification requirements, and additional workshops to ensure all staff are ready to serve in an emergency, which is key to supporting regional safety efforts.

- Workforce: Invested in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Raised awareness of and opportunities for employees to learn and participate in ERGs, events and activities to continue a workplace centered around belonging, including posting three awareness and opportunities events on our departmental Teams channel by the end of June 2026.
    - Achieved organizational excellence by delivering quarterly professional development training to help achieve the goals of the County through optimum use of human resources; assist employees in gaining knowledge, skills, and abilities for greater satisfaction; improve quality of work life and raise morale; improve County employees' performance within their position classifications by increasing their knowledge and skills; provide other knowledge and skills so that the employee may have an opportunity for greater or alternative job responsibilities or for promotion.
    - Key accomplishments this fiscal year included participating in the LUEG Workforce Retention & Development Plan, hosting four Professional Development Training series offerings, and two Recreation Academy. DPR also developed multiple training offerings tailored to DPR's mission and operational needs, including:
        - Community-Based Organizations (CBOs) Community Engagement and Language Services
        - Construction Labor Compliance Training
        - Quarterly Grant Training
        - Engage Website Training
        - Procurement Process Improvements
        - Tribal Land Acknowledgments
        - Cultural Monitoring Overview
        - DPR Virtual Public Meeting Practice
        - SimpleBid Management
        - Culture-Con: two-day training for new employees
        - Ranger Academy
        - DPR also participated in the countywide Annual Construction Site Stormwater Compliance Training.
    - Implemented a departmentwide chainsaw training curriculum that provides DPR employees with a basic understanding of chainsaw operation and promotes safe practices while using chainsaws. DPR has two training offerings scheduled for the second half of Fiscal Year 2025–26.

    - Provided opportunities at our recreation centers that focus on youth volunteerism as a first step to gaining expertise in the Parks and Recreation industry, so DPR can be an employer of choice for their future careers. This included a Counselor in Training program at Fallbrook Community Center and teen center volunteerism events such as the Back-to-School Jam at the Lakeside Teen Center.
- Transparency and Accountability: Maintained program and fiscal integrity through reports, disclosures, and audits.
    - Helped empower the community in shaping the programs and services that affect them by offering meaningful ways to engage with County government through the distribution of timely and diverse communications in threshold languages, while ensuring documents are relatable, translatable, and accessible. This included public engagement communication for events at Butterfield Ranch, Mira Mesa Epicentre, Village View County Park and Heritage County Park.
    - Increased the accessibility of programs and services by boosting the use of plain language in public-facing text such as the department website, outreach materials, and stakeholder engagement materials.
    - Accessible social media helps everyone enjoy and engage with our parks. Simple steps, such as adding alt text to photos and captions to videos, help make content more accessible and easier to understand for individuals of all abilities. By fostering a more inclusive online experience, DPR can ensure that all individuals have the opportunity to connect with the parks, programs, and stories being shared.
    - Maintained strong program and fiscal integrity through timely reports, disclosures, and audits, while strengthening internal controls by revising procedures, tightening safeguards, and implementing improved oversight mechanisms.

### Justice

Transparency is key to creating open, honest and fair conversations with the people DPR serves. Clear communication and equal access to the information DPR shares helps people make informed decisions as residents and as participants in recreational programs. DPR will continue to streamline communication processes while holding staff accountable for these efforts to expand community conversation and investment in park programs and properties.

- Environmental: Advance equal protection and meaningful involvement of all people regardless of race, color, national origin, or income with respect to the development, implementation, and enforcement of environmental laws, regulations, and policies with an urgent focus on communities of color and low-income communities recognizing they historically lacked degree of protection from environmental and health hazards.
    - Connected with youth workforce organizations in San Diego County (California Conservation Corps Urban Corps, San Diego Educational Cultural Complex) by participating in resources fairs such as the Cardinals Interact Program to provide an overview of how youth can gain meaningful paid work experience that can give them skills to eventually pursue a full-time career in Parks & Recreation.
    - Increased participation in park projects and programs by using a multi-faceted approach to information gathering, outreach, and promotion and hosting public meetings with diverse communication languages and open access via in-person and virtual options, including engagement activities at Butterfield Ranch and communication for the DPR Need Assessment survey.
    - Partnered with the Navy and the City of San Diego to complete a Feasibility Study to analyze infrastructure options that would eliminate turbulence where the Tijuana River crosses Saturn Boulevard, which will mitigate aerosolization of hydrogen sulfide and other potentially harmful compounds. This study helps to address an ongoing public health crisis that disproportionately affects residents of the South Bay Area.

## 2026-28 Objectives

### Equity

DPR is a champion for change when it comes to providing equitable and accessible wellness opportunities and park experiences to all residents and visitors. Needs assessment surveys, public meetings and day-to-day customer interactions help identify gaps in our services based on barriers like language, culture, geographic location and mobility. This information guides future park programming. Efforts to reach more people, more often, in their preferred places and manner have changed the way DPR serves our community and will continue to transform outreach, offerings and communications.

- Health: Focus on policy, systems, and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Finalize an interactive trail mapping application for the DPR website that will allow members of the community to accurately and easily find open County trails. This will help to ensure that the community has accurate information about open trails that are part of the County's trail system.

- Prioritize maintenance tasks and capital projects based on the most critical facility and infrastructure needs, ensuring available funds are used judiciously and strategically to address the highest-risk issues first amid aging infrastructure and insufficient funding.
- Complete the refurbishment of the Mira Mesa Epicentre and open it to the public as a headquarters for DPR's SD Nights program. The SD Nights program is designed to provide teenagers with a safe space for enrichment during critical after-school hours and to reduce potential gang and criminal activity among youths.
- Expand current program offerings that support health, wellness, and/or nutrition education for people of all ages, leveraging existing and new partnerships.
- Continue to commit to webpages meeting Web Content Accessibility Guidelines (WCAG) 2.1 and online content written for the broadest possible audience with a score 60 or above on the Flesch-Kincaid Reading Ease scale.

### Sustainability

DPR is committed to balancing recreation opportunities with efforts to protect and preserve our region's land, vegetation, wildlife and natural resources. Efforts to recycle, reduce, reuse and reform processes are in play at all DPR-managed parks, preserves and facilities. This is in line with the County's Climate Action Plan, the Regional Decarbonization Framework, state and federal requirements, and partner agency initiatives to sustain local wildlife. Programs designed to educate residents and boost volunteerism support these efforts while expanding the number of residents that can experience DPR's parks and programs.

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency
  - Continue to implement a habitat restoration plan to eradicate invasive plants in the Tijuana River Valley Regional Park as part of an anticipated $3.35 million grant from the U.S. Navy. The current $2.35 million grant is anticipated to increase by $1.00 million due to additional funding from the U.S. Navy. This project enhances habitat for native species and improves hydrology by removing dilapidated structures, debris, and invasive plants that have invaded riparian areas and altered the natural hydrology.
  - Align DPR project, services and programs with the County's available resources to maintain fiscal stability and ensure long-term solvency.
  - Apply creative, cost-efficient maintenance and repair strategies that reduce contractor dependence by leveraging internal resources, community partnerships, and volunteers to extend facility life, address budget limits, and advance sustainability.
  - Leverage volunteer participation to assist with tree-planting activities, and park beautification/park maintenance projects.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
  - Through our Comprehensive Tree Program, continue community planting programs to preserve and grow our tree canopy, which will help lower temperatures and reduce greenhouse gases for County residents.
  - As part of the Departmental Sustainability Plan, continue to expand gasoline-powered tool conversions throughout DPR by replacing gas-powered tools with electric tools as they reach the end of their useful life. In addition, acquire new and/or rent battery-powered tools and equipment whenever possible.
  - Strategically manage facilities and infrastructure to include preventative maintenance and upgrades in order to extend service life.
- Environment: Protect and promote our natural and agricultural resources, diverse habitats and sensitive species.
  - Increase conserved land by 500 acres annually, through property acquisitions in all areas of the County that provide the most conservation value for sensitive species and habitats, recreational opportunities, while reducing greenhouse gas emissions. The amount of DPR parkland acres owned and managed will reach 60,526 by the end of Fiscal Year 2026–27 and 61,026 by the end of Fiscal Year 2027–28.
  - Continue efforts to increase ongoing special-status species monitoring efforts through DPR's Targeted Monitoring Program to add another 10 preserves by the end of Fiscal Year 2027–28. This will increase the number of preserves covered by the Targeted Monitoring Program from 30 preserves to 40 preserves. Continue working with regional partners to share and analyze monitoring data, as this information provides valuable insight into the ecological health of our region and can be utilized to prioritize management activities and gauge the success of regional conservation efforts.
  - Continue to expand the use of organic compost and mulch materials in plantings, erosion control, and landscaping in parks to contribute to the reduction of GHG emissions and support the County in reaching State of California Senate Bill 1383 goals.
  - Continue partnering with the East Mesa Detention Center Facility to propagate oak trees for future planning in county parks.

### Community

DPR builds community every day by attracting diverse individuals and groups to a portfolio of over 150 park properties. Programs engage, entertain, and inspire while providing opportunities for residents to connect. Public meetings and surveys provide outlets for community conversation, with virtual options for those who can't participate in person. Recreation opportunities have been re-envisioned to be more

inclusive of underserved youths and other underrepresented populations. DPR actively seeks new ways to equitably distribute health and safety resources while exposing more people to the physical, social and emotional benefits that parks provide.

- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - DPR's multi-use trail network connects trail users to nature while enhancing recreation and transportation opportunities. To expand these benefits, DPR will build one mile of trails by the end of Fiscal Year 2026–27 to increase connectivity and will develop and manage a total of 399 miles by the end of Fiscal Year 2026–27.
    - Funding will support the installation of Automated External Defibrillators (AEDs) at eight DPR sports facilities, expanding access to this lifesaving resource for youth sports participants. In addition, the funding will assist youth sports organizations across San Diego County through a voucher program that enables them to obtain AEDs at little to no cost and comply with Assembly Bill (AB) 310.
    - Expand seasonal day camp opportunities by hosting two additional day camps to give youth access to activities for social, emotional and physical engagement with peers during out of school time.
    - Expand the Volunteer Vacations program to include additional projects based on the success of the initial project that saw two events at Vallecito County Park.
    - Include community garden amenities, so more residents have access to space where they can grow their own healthy fruit and vegetables, as part of future upgrades to existing facilities and/or as part of new park construction. Partner with the Master Gardener Association of San Diego County or other similar organizations to host garden educational programs at existing DPR community gardens.
    - Advance equitable park development by completing the construction of Bonsall Park and initiating restoration of the west basin at Lindo Lake County Park. If construction funding becomes available, begin the Heritage Park Historic Building Renovation to create affordable overnight accommodations in the heart of Old Town San Diego, enhancing access to cultural and community experiences.
    - DPR's monthly newsletter and program guides inform the community about County Park news and events that enhance the well-being of our residents and visitors. To increase awareness of these activities, DPR will increase newsletter subscribers (24,194) and visits to the program guides page (16,213) by 5%.
    - Continue to enhance the community's health benefits of connecting with the natural environment by encouraging reservations of our camping systems to expand public visitation to our campgrounds.
    - Continue to encourage connection to the outdoors through the use of our Trail System. The network of 35 trail counters will measure trail users in Fiscal Year 2026-27, which we hope will exceed 1.2 million trail users.
- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.
    - Cultivate meaningful partnerships with community groups and nonprofit organizations to maximize shared resources, expand programming, and pursue joint grant and fundraising opportunities. Through these collaborations, increase funding capacity to support park facility needs, repair and upgrade amenities, and augment acquisition and capital project budgets for the benefit of the region.
    - Strengthen community engagement by collaborating with schools, county agencies, and local organizations to enhance parks, expand educational and intergenerational programming, and enrich cultural and historical resources across DPR facilities.
    - Continue to conserve financial resources by coordinating with volunteers to support parks and facilities, resulting in annual cost avoidance of $2.55 million.


Empower

DPR views staff as its greatest resource and has prioritized recruiting, providing support for, and maintaining a well-rounded staff team. DPR's team are educated, informed, and empowered to be leaders and subject-matter experts, as well as innovators. DPR works to provide this team with a curriculum to highlight diversity, identify individual talents and fine-tune skill sets to supplement certification requirements, and additional workshops to ensure all staff are ready to serve in an emergency, which is key to supporting regional safety efforts.

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Continue to raise awareness of and opportunities for employees to learn and participate in ERGs, events and activities by actively using our Teams channel as a central hub to foster a workplace centered around belonging.
    - Achieve organizational excellence by offering quarterly professional development that expands skillsets , boosts morale, strengthens job performance, and supports advancement aligned with County goals.
    - Improve operational efficiency by systematically updating asset data in DPR's asset management system, ensuring information is readily accessible to facilitate prompt responses to urgent maintenance, facility enhancements, and broader organizational initiatives.

- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Empower DPR staff to continue to actively engage community members through diverse and evolving engagement channels and the distribution of timely and diverse communications in threshold languages, providing opportunities for residents to give feedback, help shape project visions, receive updates, and participate in ongoing collaboration. Increase the accessibility of programs and services by boosting the use of plain language in public-facing text such as the department website, outreach materials, and stakeholder engagement materials.
    - Strengthen community engagement and awareness through the use of social media for real-time community updates and feedback.
    - Promote transparency by sharing success stories, project milestones, and community impact and news through blogs, email newsletters, and social media channels, highlighting how community feedback has shaped program decisions and outcomes, where possible.

 Justice

Transparency is key to holding open, honest and fair conversations with the people DPR serves. Clear communication and equal access to the information DPR shares helps people make informed decisions as residents and as participants in recreational programs. DPR will continue to streamline communication processes while holding staff accountable for these efforts to expand community conversation and investment in park programs and properties.

- Environmental: Advance equal protection and meaningful involvement of all people regardless of race, color, national origin, or income with respect to the development, implementation, and enforcement of environmental laws, regulations, and policies with an urgent focus on communities of color and low-income communities recognizing they historically lacked degree of protection from environmental and health hazards.
    - Increase participation in park projects and programs by using a multi-faceted approach to information gathering, outreach, and promotion and hosting public meetings with diverse communication languages and open access via in-person and virtual options.
    - Partner with law enforcement agencies to create meaningful experiences that foster positive relationships and build trust through recreational programs such as SD Nights and other events including National Night Out.

# Related Links

For additional information about the Department of Parks and Recreation, refer to the website at:

- https://www.sdparks.org

Follow us on Facebook, Twitter and Instagram at:

- www.facebook.com/CountyofSanDiegoParksandRecreation
- www.twitter.com/sandiegoparks
- www.instagram.com/sandiegoparks

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Sustainability** | Protect and preserve the region's natural resources through the number of parkland acres owned and effectively managed | 59,456 | 59,956 | 60,026 | 60,526 | 61,026 |
| | Plant additional trees to decrease greenhouse gases in the environment.[1] | 4,657 | 2,000 | 2,000 | 1,000 | 0 |
| | Increase the use of EV in Parks Fleet to decrease greenhouse gases in the environment where EV alternatives are available[4] | 33 | 25 | 21 | 21 | 21 |
| **Community** | Maintain responsible stewardship of the number of miles of trails managed in the County Trails Program[2] | 393 | 394 | 398 | 399 | 400 |
| | Conserve financial resources through the use of volunteers, resulting in annual cost avoidance (in millions) | $3.50 | $2.55 | $2.55 | $2.55 | $2.55 |
| | Encourage reservations of our camping system and the number of nights booked for reservation | 137,870 | 110,000 | 110,000 | 110,000 | 110,000 |
| | Encourage connection to outdoors through use of our Trail System.[3] | 1,280,261 | 1,200,000 | 1,280,261 | 1,200,000 | 1,200,000 |

*Table Notes*

[1] Due to aligning available funding with priorities and increases in County costs, reductions in the Comprehensive Tree Program had to be made, resulting in a reduction in the number of additional trees planted in future fiscal years.

[2] Starting Fiscal Year 2024–25, goal will be reported under Community initiative instead of Sustainability initiative.

[3] Starting Fiscal Year 2024–25, revised goal to show under Community instead of Empower initiative.

[4] Starting Fiscal Year 2026-27, this goal will be discontinued.

# Budget Changes and Operational Impact: 2025–26 to 2026–27

### Staffing

Increase of 4.00 staff years.

- Increase of 3.00 staff years to support the SLR Bonsall Community Park opening
- Increase of 1.00 staff year to support critical vegetation management by the North County Inland Patrol.

### Expenditures

Net increase of $3.9 million.

- Salaries & Benefits– net increase of $0.5 million primarily due to the negotiated labor agreements, addition of 4.00 staff years and the Automated External Defibrillator (AED) program, partially offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities.
- Services & Supplies– increase of $3.5 million due to increases in public liability costs and the Automated External Defibrillator (AED) program.
- Other Charges—decrease of $0.2 million due to a reduction in fleet vehicle purchases as a mitigation strategy.
- Expenditure Transfer & Reimbursements—decrease of $0.3 million due to the completion of a one-time project. Since this is a transfer of expenditures, it has a net effect of a $0.3 million increase in expenditures. The central funding is supported by resources from Countywide Finance Other.
- Operating Transfers Out—decrease of $0.2 million due to reduced salary costs for special district support.

### Revenues

Net increase of $3.9 million

- Taxes Current Property–increase of $0.4 million due to projected growth in property tax collections
- Licenses Permits & Franchises–decrease of $2.7 million due to lower projected revenue from developer-paid Park Land Dedication Fees as a result of less major projects planned.
- Revenue from Use of Money & Property–decrease of $0.2 million due to lower deposit revenue associated with Park Land Ordinance fees
- Intergovernmental Revenue–increase of $1.2 million due to higher federal grant revenue
- Charges for Current Services–increase of $0.4 million due to an anticipated growth in camping activity and park and recreation fee revenue
- Miscellaneous Revenues–decrease of $0.8 million due to lower anticipated donations in the upcoming fiscal year
- Other Financing Sources–decrease of $0.2 million due to decreases in support costs noted above for Special Districts.
- Fund Balance Component Decreases—decrease of $0.1 million due to a decline in the pension obligation bond.
- Use of Fund Balance—increase of $0.1 million due to increased operation and maintenance costs of special districts. A total of $0.5 million is budgeted.
    - $0.5 million to support County Service Areas (CSA) for operations and maintenance costs
- General Purpose Revenue Allocation–increase of $5.8 million
    - $1.4 million for salary and benefit increases and new facility opening costs
    - $2.9 million one-time funding for legal costs
    - $0.7 million one-time funding for the Automated External Defibrillator (AED) program
    - $0.5 million one-time funding for the Comprehensive Tree Program
    - $0.3 million to continue funding for the SDNights program to support youth

## Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Parks and Recreation | 304.00 | 302.00 | 306.00 | 1.3 | 306.00 |
| **Total** | **304.00** | **302.00** | **306.00** | **1.3** | **306.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Parks and Recreation | $64,773,813 | $67,567,754 | $74,175,801 | 9.78% | $67,587,316 |
| Fish and Wildlife Fund | $46,000 | $46,000 | $46,000 | - | $46,000 |
| Park Special Districts | $5,535,742 | $5,514,469 | $5,729,317 | 3.90% | $5,949,265 |
| Parks Community Facilities Districts | $2,333,294 | $2,411,763 | $2,378,001 | -1.40% | $2,378,001 |
| Park Land Dedication | $4,489,600 | $3,149,600 | $216,150 | -93.14% | $216,150 |
| **Total Expenditures** | **$77,178,449** | **$78,689,586** | **$82,545,269** | **4.90%** | **$76,176,732** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $41,515,454 | $44,178,566 | $44,728,480 | 1.24% | $46,010,823 |
| Services & Supplies | $32,184,427 | $30,446,341 | $33,973,244 | 11.58% | $26,114,041 |
| Other Charges | $443,900 | $443,900 | $185,500 | -58.21% | $163,500 |
| Expenditure Transfer & Reimbursements | -$7,359,000 | -$267,586 | - | -100.00% | - |
| Operating Transfers Out | $10,393,668 | $3,888,365 | $3,658,045 | -5.92% | $3,888,368 |
| **Total Expenditures** | **$77,178,449** | **$78,689,586** | **$82,545,269** | **4.90%** | **$76,176,732** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $582,753 | $582,753 | $488,697 | -16.14% | - |
| Use of Fund Balance | $2,414,161 | $314,357 | $452,659 | 44.00% | $672,707 |
| Taxes - Current Property | $4,613,964 | $4,905,052 | $5,362,978 | 9.34% | $5,362,978 |
| Taxes - Other Than Current Secured | $22,850 | $32,701 | $32,900 | 0.61% | $32,800 |
| License Permits & Franchises | $2,500,000 | $2,849,600 | $80,000 | -97.19% | $80,000 |
| Fines, Forfeitures & Penalties | $26,250 | $26,250 | $26,250 | - | $26,250 |
| Revenue From Use of Money & Property | $1,574,600 | $1,654,281 | $1,495,857 | -9.58% | $1,495,857 |
| Intergovernmental Revenues | $3,135,342 | $3,148,352 | $4,354,822 | 38.32% | $483,132 |
| Charges for Current Services | $9,514,339 | $9,588,109 | $9,976,438 | 4.05% | $9,976,438 |
| Miscellaneous Revenues | $1,223,396 | $1,223,396 | $380,000 | -68.94% | $580,003 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Purpose Revenue Allocation | $47,817,126 | $50,476,370 | $56,236,623 | 11.41% | $53,578,199 |
| Other Financing Sources | $3,753,668 | $3,888,365 | $3,658,045 | -5.92% | $3,888,368 |
| **Total Revenues** | **$77,178,449** | **$78,689,586** | **$82,545,269** | **4.90%** | **$76,176,732** |


COUNTY OF SAN DIEGO

# Planning & Development Services

## Mission Statement

*Through operational excellence and attention to customer service, we strive to balance community, economic and environmental interests to ensure the highest quality of life for the public in the unincorporated region of San Diego County.*



## Department Description

*Planning & Development Services (PDS) sets the vision for a sustainable, equitable future for the unincorporated area. We create and implement balanced land use plans, such as the General Plan, that protect natural resources and provide opportunities for housing for all. We engage with a wide variety of stakeholders to ensure that housing and economic development, the environment, and equity are at the forefront of everything we do, and that our work is tailored to the needs of our communities. The PDS team protects our communities by making sure that new development and buildings are engineered and constructed in a way that is safe and resilient in our changing world. PDS is in the field every day, working hand in hand with residents to help them meet the standards that keep our neighborhoods and natural areas healthy and beautiful.*

*PDS has 310.00 team members (staff years) and a budget of $67.4 million dedicated to serving the public and making this vision a reality.*

## 2025–26 Anticipated Accomplishments

Equity

Equity is integrated throughout all PDS programs and services. The department has increased projects and programs specifically geared toward improving equity in communities and among populations disproportionately impacted by social, political, and/or economic systems. PDS will expand commitment and align more programs to improve equitable opportunities and economic vitality for the public. This work includes proposing policy and ordinance updates that remove barriers to economic growth by individuals and businesses, continuing efforts to increase the number of homes built at various affordability levels, promote thriving communities, and improving public health and safety through policy updates.

- Housing: Utilize policies, facilities, infrastructure, and finance to provide housing opportunities that meet the needs of the community.
    - Continued efforts to modernize the County Grading, Clearing and Watercourses Ordinance by streamlining regulations related to grading for affordable housing and clearing for establishment of agriculture while protecting the environment and ensuring public safety. Changes will balance environmental protection and stewardship while facilitating efficient review and processing of proposed projects.
    - Continued collaborative work with other departments and enterprise offices on Removing Barriers to Housing actions to save time and increase certainty for housing development to facilitate the production of housing in the unincorporated area. Mid- and long-term actions include technology enhancements and streamlining efforts. Implemented Year 2 actions including:
        - Provided pre-approved home plans for single-family homes that are in addition to the pre-approved home plans already available for Accessory Dwelling Units (ADUs).
        - Allowed Tiny Homes on Wheels (THOWs) to be permitted as dwellings. Once built to established standards, THOWs may be used as either a primary residence or as a detached ADU on a property with an existing home.
        - Continued to develop a Programmatic Environmental Impact Report (PEIR) in key areas and Grading Ordinance updates as directed.
        - Engaged with stakeholders on an ongoing basis throughout implementation, including periodic updates on key items of interest during regular stakeholder meetings, and outreach to the community.

- Continued engagement with stakeholders on approaches and mechanisms to guide the development of a proposed Sustainable Land Use Framework for the Board of Supervisors' consideration to encourage development in areas with less environmental impacts while ensuring established communities remain thriving and resilient. The Sustainable Land Use Framework is also intended to facilitate a variety of housing types at various affordability levels close to transit, services, and infrastructure to support economic development opportunities.
    - Advanced foundational work aligning land use, housing, climate, and mobility into a cohesive Countywide strategy as part of the Sustainable Land Use Framework.
- Continued to increase opportunities for additional new housing to be constructed by streamlining the development process and reducing costs through policy changes that regulate development.
    - In addition to the ongoing and regular Zoning Ordinance updates, PDS launched a Zoning Ordinance amendment suggestion form to gather feedback from the public regarding suggested changes to improve the Zoning Ordinance.
- Continued to identify ways to provide affordable housing to very low-, low-, and moderate-income households through programs, such as through an Inclusionary Housing Ordinance. This ordinance can help increase affordable housing units for families of lower and moderate incomes (0%-120% of the area median income). The program includes incentives to reduce overall housing costs and facilitate the development of affordable housing.
- Implemented the Opportunities for Affordability and Attainable Housing Program to facilitate the development of senior and assisted living housing, small lot subdivisions and development on sites envisioned for affordable housing (Regional Housing Needs Allocation (RHNA) sites). This project also includes exploring the feasibility of the separate sale of Accessory Dwelling Units (ADU) in line with recent changes in state law.
    - An ADU Ordinance that was adopted by the Board of Supervisors in March 2026 allowing for the separate sale of ADUs to create new pathways for homeownership by increasing the supply of smaller, attainable units available for sale within existing neighborhoods.
    - Kicked off community engagement for the Senior Housing & Starter Homes project, the Board of Supervisors directed item to streamline and expand opportunities for senior housing development and small lot subdivisions to increase middle-income homeownership opportunities.
- Continued to implement the adopted and State-certified General Plan Housing Element’s over 60 programs to increase housing production and equitable access to housing.
- Led the County’s Housing Workshop with the Board of Supervisors, to discuss historical and current housing trends and barriers and to present strategies to address housing needs moving forward.
    - Completed and presented during the Housing Workshop on the Development Feasibility Analysis which identified barriers and opportunities for future housing capacity.
- Conducted the 2025 General Plan and Housing Element Annual Progress Report (APR) Board of Supervisors hearing, which presented updates on housing progress.
- Completed a Comprehensive Housing Cost Study and Green Affordable Housing Study to help inform the development policies and recommendations to address high housing costs while encouraging more environmentally friendly construction.

- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low-income.
    - Collaborated across the enterprise, such as with the Office of Equity and Racial Justice (OERJ), to facilitate social equity through public engagement in the development of a Socially Equitable Cannabis Program to address the adverse impacts that cannabis criminalization has had on people and their communities. Ongoing efforts include continued stakeholder engagement, environmental analysis, and implementation of a license and permitting system for the Board of Supervisors to consider in Summer 2026.
        - Options were presented to the Board of Supervisors in January 2026, and the Board of Supervisors selected regulations and implementation options for the team to bring back for adoption.
- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
    - In collaboration with the Office of Economic Development and Government Affairs (EDGA), explored opportunities for economic development within unincorporated communities and worked collaboratively with other departments, such as the Department of

Public Works (DPW) and Housing and Community Development Services (HCDS), to support housing development, revitalization efforts, and create prosperous and resilient places.
    - Improved economic conditions for workers by requiring a prevailing wage on work done under right-of-way permits as directed by the Board of Supervisors. In addition, continued to require unpaid labor judgments to be resolved before occupancy is granted on select building permits.
    - Supported wineries by developing options to allow boutique wineries in agricultural zones to host live, amplified music on their premises. These changes were adopted by the Board of Supervisors in February 2026.

 Sustainability

PDS continues to build upon existing sustainability and climate action initiatives through programs in the department. Projects in this topic area are generally prepared and managed by the Sustainability Division but are implemented by County departments throughout the enterprise. The goals of these initiatives are to reduce the rate at which County operations and unincorporated area communities produce greenhouse gas (GHG) emissions, which contribute to climate change, and to improve community resiliency to the effects of climate change, such as extreme heat, drought, wildfire, and flooding. These goals are achieved through a range of programs that ensure new and existing development is constructed sustainably, the diversity of native habitats and animals is protected, and critical resources, such as local groundwater and agricultural lands are preserved. PDS serves as one of the focal points for regional leadership in sustainability and collaboration with OSEJ, local, state, and federal agencies, sovereign tribal nations, universities, and other think tanks committed to climate action.

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Continued to commit to ensuring that adequate resources are available to meet the evolving needs of our community programs. This includes continually reviewing our practices to gain efficiencies and creating an operational plan and budget that is transparent and responsive to the community, with special focus on areas that have been historically underserved.
    - Continued to pursue federal and state funding to support programming, such as for transportation-related and environmental sustainability and conservation programming, as well as exploring regional partnerships and cost-sharing opportunities for mutually beneficial initiatives, such as to facilitate housing in the unincorporated area.
        - PDS was awarded $1.1 million in grant funds to support first-last mile programs, a Buena Creek Specific Plan, and a greenhouse gas emissions inventory.
    - Continued to implement the five-year strategic plan, including work on mid-and long-term objectives to be able to ensure departmental sustainability, effectiveness, and resiliency for years to come include:
    - Continued to expand and enhance equitable and meaningful community engagement and build stronger community relationships and partnerships.
        - Enhanced collaboration with the County Health and Human Services Agency (HHSA) as a LiveWell partner to further develop partnerships with community organizations, academic partners, and enhance collaboration across the enterprise.
        - Developed content and engaged with the Environmental Justice Workgroup established by the Office of Sustainability and Environmental Justice (OSEJ). The group advises the County and other jurisdictions on a range of sustainability, resilience, and climate action themes, such as decarbonization; air quality; extreme heat, floods, and wildfires; food security; and affordable housing.
    - Continued to improve systems, processes and procedures, and tools to support innovation and enhance responsiveness to the communities that we serve.
    - Continued to cultivate a team culture of inclusion and belonging, and facilitate a growth mindset to enhance professional development to support staff and adapt to shifting workplace needs.
        - Launched a Supervisors' Roundtable meeting series for all supervisors to create a place to train and develop managers and support growth and development.
- Climate: Actively alleviate climate change through innovative and proven policies, green jobs, sustainable facility construction or maintenance, and hazard mitigation.
    - Continued to implement the adopted Climate Action Plan to address climate change to meet a goal of net-zero carbon emissions by 2045 and develop and implement innovative policies, programs, and projects that reduce greenhouse gas emissions. This will include a focus on equity, job growth, and preservation of the natural environment.

        - Released an annual monitoring report to show an estimated total of 274,050 metric tons of emissions reduced in 2025 through the implementation of the 2024 Climate Action Plan's (2024 CAP) 21 greenhouse gas reduction measures. This is equivalent to taking over 63,000 gasoline-powered passenger vehicles off the road for one year.
    - Supported the General Plan through the implementation of Community Planning and Sponsor Group policies, particularly through Community Plans and other neighborhood-level planning efforts.
        - Delivered a long-term, multimodal plan improving safety and rural mobility in Valley Center.
        - Obtained a grant for the Buena Creek Specific Plan.
    - Continued to help residents and businesses adapt to the effects of climate change (e.g., increased extreme heat events, drought, wildfire, and extreme precipitation events) by seeking grant funding and regional partnerships to improve community safety and resiliency.
    - The Regional Decarbonization Framework supports the achievement of a regional zero carbon goal by mid-century and provides examples of efforts that can be used by others in the region. The following actions support its implementation within the unincorporated area and advance the climate action planning goals of the County.
    - Sustainable Operations Land Stewardship (SOILS) Program (i.e., carbon farming): Continued to support the agricultural industry by implementing a carbon farming program to encourage the adoption of carbon farming practices that account for greenhouse gas emissions reductions and the promotion of soil health.
        - Continued to implement $1,732,298 in grant funds for SOILS, which supports the agricultural industry by implementing a carbon farming program encouraging the adoption of climate-smart farming practices that account for greenhouse gas emissions reductions and promotion of soil health.
    - Equity-Based Tree Planting Program: Continued expansion of tree planning efforts beyond open-space preserves and parks by implementing a program that promotes tree planting in urban environments and within underserved communities.
        - PDS provided 1,000 free trees to private property owners in the unincorporated area, prioritizing the program in regions with the greatest need for trees.
    - Developed a program to incentivize publicly available electric vehicle charging stations on private property. This supports climate action planning and Electric Vehicle Roadmap implementation.
    - Continued to reduce dependence on fossil fuels by approving the installation of 25,306kW of 60,000 kW of residential renewable energy from solar photovoltaic permits.  Changes in federal and state policies and regulations increased the cost of solar panels and the associated installation, which impacted this goal.
    - Continued to host the County's Electric Vehicle Consumer Guide to provide information on rebates and incentives available to residents to purchase electric vehicles and install charging infrastructure.
    - Updated the Green Building Incentive Program, which reduces permit fees and expedites plan reviews for projects that incorporate sustainability features that reduce energy and water use in buildings.
    - Launched the "Do-It Yourself" Sustainability Toolkit Pilot Program. This program loans toolkits at no cost to unincorporated residents to help save energy and water.
    - Launched the San Diego Solar Equity Program to provide qualifying homeowners with financial assistance to install solar photovoltaic systems on homes to reduce utility bills and increase the use of renewable energy.
    - Launched the Equitable Building Decarbonization program to expand access to energy efficiency and electrification upgrades in underserved communities to reduce greenhouse gas emissions from homes.
    - Continued developing options for a potential Vehicle Miles Traveled (VMT) mitigation program and future Board of Supervisors actions that may include environmental analysis to balance the needs of congestion management, reduction of greenhouse gas emissions, infill development, and improving public health through more active transportation, such as walking and biking.
    - Continued to partner with other jurisdictions to develop a regional Vehicle Miles Traveled (VMT) mitigation program to unlock some housing opportunities in the unincorporated County by establishing a program to implement VMT-reducing infrastructure in the region, such as transit, bike, pedestrian facilities, and trails.
    - Completed community outreach for Community Based Transportation (CBT), an effort that guides local communities on how to evaluate their transportation infrastructure and identify mobility solutions for community needs and equitable access to transportation.

- Environment: Protect and promote our natural and agricultural resources, diverse habitats, and sensitive species.
    - Continued Sustainable Groundwater Management Act (SGMA) implementation to prepare for prolonged drought and safeguard vital groundwater basins in San Diego County to ensure the availability of water for future generations.
    - Continued Multiple Species Conservation Program (MSCP) implementation to protect biodiversity and address climate change while supporting development through the implementation and expansion of the MSCP.
    - Continued to implement the South County MSCP Subarea Plan (South County MSCP) to permanently protect 98,379 acres of conservation land.
    - Further developed the North County MSCP to further expand the program and provide it to the Board of Supervisors for consideration in Fiscal Year 2025–26.
        - The project schedule was adjusted to move for the Board of Supervisors' consideration to 2027 due to impacts from federal furloughs, increased coordination with U.S. Fish and Wildlife Services and California Department of Fish and Wildlife, and the increased need for technical analysis and stakeholder engagement.
    - Continued to progress the Regional Butterflies Habitat Conservation Plan development to protect, restore, and enhance habitat for sensitive butterfly species for Board of Supervisors consideration in the Summer of 2026. This plan will also support landowners, agricultural operators, businesses, and residents by simplifying the regulatory process for sensitive butterfly species impacted.
        - The project schedule for this project is being adjusted. A new butterfly was added to the California Endangered Species Act in August 2025. PDS is discussing project changes with the U.S. Fish and Wildlife Services and California Department of Fish and Wildlife.
    - Continued PACE program implementation to promote the long-term preservation of agricultural resources and to address climate change by preserving at least 443 acres of agricultural land. Under PACE, willing agricultural property owners are compensated for placing a perpetual easement on their property that limits future uses for agriculture.
        - The County acquired a total of 94 acres of conservation easements on four properties this fiscal year. Overall, 3,491 acres of agricultural easements have been permanently preserved, which were acquired on 56 properties since the inception of the PACE program in 2012. Additionally, there are over 500 acres currently being processed that will add to this total.
    - Continued to preserve and expand native habitat through the Native Plant Landscape program, including providing guidance, education, and incentives to encourage the use of native plants in landscaped areas.
        - PDS started the development of the Native Plan Landscaping Design Manual to help provide guidance on how to incorporate native plants into landscaping.
    - PDS continued to lead the internal California Environmental Quality Act (CEQA) Roundtable in support of training, sharing best practices, and consistency across the departments that prepare CEQA documents. PDS continued to participate in the Land Acquisitions Roundtable to update and ensure departmental coordination to better support sustainability, regional decarbonization, and greenhouse gas reductions to achieve organizational excellence.
        - PDS supported the Department of Parks and Recreation (DPR) in updating acquisition criteria to ensure the County achieves the best results with respect to the 2024 CAP and the Regional Decarbonization Framework.
    - Continued to implement and evolve the PDS Departmental Sustainability Plan, collaborating with OSEJ to advance mid-term and long-term commitments that reduce the carbon footprint of County operations and programs, bolster environmental justice, and create positive ripple effects for our communities, residents, and businesses.

Short-term commitments that are ongoing:

- Continued incorporating information on sustainability policies, plans, and practices into presentations for all new employees, contractors, vendors, and consultants working in the facility.
- Continued communication with employees about sustainability program updates, successes, and/or opportunities for improvement at least once a quarter. Examples include department articles, quarterly PDS “All Hands” staff meetings, Climate Action Plan newsletter and social media, PDS Departmental Sustainability Plan Committee outreach, as well as other division- and team-level meetings.
- Continued collecting written and verbal suggestions and feedback from all employees on sustainability initiatives or programs through an “online suggestion box” on the departmental SharePoint site, in person through “Coffee with the Director” events, and

PDS Departmental Sustainability Plan Committee outreach. Increase employee engagement and participation in sustainability initiatives. Track participation numbers to demonstrate progress from previous years.

- Sent all three staff members in charge of purchasing to an Environmentally Preferable Purchasing (EPP) training.

Mid- and long-term commitments that could be implemented upon further investigation, cross-departmental collaboration, and identification of possible additional resources:

- Mid-term: Continued to analyze ways to encourage staff, contractors, and grantees to conform to the County's paper policy. PDS is actively recording departmental printing practices and needs and providing contractors with recommended guidance on reducing paper.
    - PDS evaluated printing practices and needs of all divisions to identify opportunities for reducing paper use, and when applicable, adopted electronic binders for staff use during public hearings in place of printed materials. Additionally, PDS developed language and policies for inclusion in consultant, contractor and grantee contracts/task orders.
- Long-term: Continued to align internal department practices to support zero-waste principles by Fiscal Year 2027–28. Developed and implemented staff training on zero-waste practices.
    - Hosted a "Lunch & Learn: Mastering Recycling Best Practices" seminar focused on improving PDS staff waste disposal habits and understanding recycling best practices.
- Long-term: Continued to implement a five-year plan to reduce greenhouse gases by increasing the department's fleet to hybrid/electrified vehicles to 71% (25 of 35) by Fiscal Year 2027–28. Fleet conversion will include mostly mid-sized SUVs and sedans.
    - 61% (22 of 36) of the PDS fleet consists of hybrid or electrified vehicles, including one battery electric vehicle (BEV), 11 plug-in hybrid electric vehicles (PHEVs), and 10 hybrid vehicles.
- Collaborated with ranchers, farmers, environmental stakeholders, and fire management experts to identify opportunities to support sustainable grazing as an ecosystem support strategy within unincorporated areas and reported back to the Board of Supervisors on options to promote and expand sustainable cattle grazing in unincorporated areas.

- Resiliency: Ensure the capability to respond to and support recovery for the immediate needs of individuals, families, and the region.
    - Continued to expand departmental participation in "Team LUEG" to leverage interdepartmental efforts on workforce development, communication and outreach, and customer and stakeholder focus. Team LUEG is comprised of all LUEG departments and seeks to provide a "service before self" organization that works seamlessly across departments to meet varying customer needs and ensure a positive customer experience.
    - Ensured strong collaboration through participation in the LUEG Compliance Team. This multidisciplinary team brings together staff from several LUEG departments to develop and implement comprehensive approaches to resolve large, complex compliance issues that may threaten the health and safety of the community. During Fiscal Year 2025–26, staff from PDS Code Compliance, Department of Public Works (DPW) Watershed Protection Program, and DPW Flood Control have been building on the initial LUEG Compliance Team collaboration to address a series of grading and flooding concerns within the unincorporated County of San Diego. These collaborative efforts are ongoing, with each participating department addressing concerns within its purview and then coordinating comprehensive updates back to the community through each community planning group.

## Community

PDS is committed to improving the quality of life for residents and visitors. PDS plays a vital role in the future of housing and development for unincorporated communities, setting the direction for where future development should occur, while also efficiently reviewing plans of privately initiated land development projects to ensure health, safety, and sustainability in future development. The department is actively engaged in talking with community members through a variety of formats to ensure engagement and participation helps drive program development and delivery, and allows for feedback loops to adjust programs in the future.

- Engagement: Inspire civic engagement by providing information, programs, and public forums, or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Continued to share information and resources with community partners and stakeholders on ways to participate in the state legislative process and to provide details on recently enacted housing bills and their impacts to enhance awareness and understanding.

        - Published the County's "Housing Laws in Action" webpage, which provides interactive maps highlighting where housing can be built using state streamlining and ministerial approval laws.
    - Continued to expand and tailor approaches to support equitable and meaningful public engagement and participation from diverse community members and stakeholders in ways that “meet people where they are,” such as by working with trusted organizations within the community to help spread the word to community members about engagement and participation opportunities, like public meetings, workshops, and public comment periods for specific project draft documents.
        - Working closely with the OSEJ Tribal Liaison, PDS established a Tribal Cultural Bearers Working Group to meaningfully engage with tribal representatives.
        - Identified and cultivated relationships with diverse cultural and ethnic groups through the Tribal Delegates working group.
    - Continued to solicit community input to shape policy, by engaging with customers, community members, and stakeholders using engagement tools, such as webpages and documents with engagement features.
        - Moved the Zoning Ordinance electronic location to a more accessible and usable platform which enhanced opportunities for public feedback through the Zoning Ordinance amendments suggestion form.
        - Offered additional stakeholder engagements in all threshold languages and used simultaneous language translations in workshops and discussions with community members.
    - Continued to improve accessibility through the review of privately initiated land development projects that obtained building permits by applying the California Building Code, which ensures new commercial buildings are fully compliant with the Americans with Disabilities Act (ADA).
    - Continued providing enhanced access for non-native English-speaking residents by implementing County threshold languages into the existing automated telephone information system that interacts with a caller through fixed voice menus and real-time data used for information gathering and building inspection scheduling.
    - Provided automated information and inspection scheduling abilities in multiple threshold languages to reduce language barriers for customers, make information more accessible, and create a means for effective communication.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - Worked towards completing first round plan checks for Site Plans, Boundary Adjustments, and Major Use Permits (for cell sites) within 20 working days. Staff vacancies have limited the ability to meet this goal.
        - Site Plan first round plan checks are being completed in 30 days.
        - Boundary adjustment first round plan checks are completed within 30 days.
        - Major Use Permits (for cell sites) are completed within 30 days.
    - Collaborated with property owners to ensure new homes and developments are designed and constructed with living conditions that promote health, safety, and sustainability.
        - Worked to provide plan check and construction inspection for 1,200 new homes.
            - Provided plan check and construction inspection for 876 of 1,200 new homes. This objective was not met due to broader factors beyond the County’s purview that may impact housing development within the unincorporated County.
        - Worked to complete first round plan checks for residential building permits within 15 working days. Completed first round plan checks for residential building permits within an average of 20 working days. This is an improvement from previous years, but staff vacancies have limited the ability to meet this goal.
        - Conducted 36,452 of 40,000 construction inspections to ensure structures are built in accordance with approved building plans.
        - Reviewed 8,195 of 15,000 proposed building plans to ensure structures are properly and safely designed.
    - Worked to resolve 70% of debris and waste complaints within six months of initial notice to the property owner. Resolved 67% (156 out of 233) complaints this fiscal year.
    - Worked to inspect code compliance complaints within five business days 80% of the time. Investigated cases within five days 76% (1,735 out of 2,263) of the time.

- Completed reviews of 100% affordable housing projects, housing projects in VMT Efficient and Infill areas and workforce housing projects within guaranteed review times.
- Supported vulnerable populations, including seniors, by collaborating with project applicants during the land development process as they work to establish new group care facilities, senior housing, supportive housing, and other facilities that provide opportunities for increased well-being for residents.
- Increased visibility, accessibility, and use of the Tell Us Now application for requests from unincorporated area residents. PDS continues to participate in LUEG-wide efforts to improve the Tell Us Now application to enhance capabilities for users, including the ability to receive updates and track progress on issues they have reported.
- Responded to initial code complaints within 24 hours 97% (5,516 out of 5,668) of the time.
- Reached 89% voluntary compliance (2,704 out of 3,030) in code compliance cases.
- Continued to work with property owners and stakeholders to develop proposed long-range policies and permit development projects that create new, local job centers, including commercial and industrial projects, to support the regional economy.

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
  - Worked to complete Phase 3 of the County's Fire Safety Guidelines to ensure safe and livable communities. The updated guidelines establish new requirements for projects located in high and very high fire risk areas and develop enhanced evacuation standards that will be used to ensure safe and livable communities.
  - Continued to increase the accessibility of programs and services by boosting the use of plain language in public-facing text, such as the department website, outreach materials, and stakeholder engagement materials.
  - Collaborated with local and statewide enforcement agencies to ensure unpermitted construction of cannabis facilities was corrected in a timely manner. This helped prevent negative impacts on public safety due to illicit cannabis activities.
  - Removed abandoned and inoperable vehicles to prevent health and safety hazards.
  - Trained employees within the first year of their employment, 100% (34 of 34) of all new permanent full-time PDS employees, to respond to emergency situations either within their classification's scope of responsibilities or as disaster service workers, such as shelter workers or managers, to assist in emergency situations.



Empower

PDS is focused on empowering its workforce and operations by providing opportunities for staff growth, training, and development, as well as ensuring excellence in customer service, and securing continuity in operations. PDS maintains program and fiscal integrity, transparency and accountability through reports, disclosures, and audits, including sharing data with the public, such as building permits issued, discretionary applications received, inspections reports, and land use property information. Internally, PDS engages employees by holding multiple engagement meetings where information, ideas, and perspectives are shared, such as departmental and divisional all staff meetings, and bi-weekly supervisor/employee one-on-one sessions.

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - Continued to raise awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and activities to continue a workplace centered around belonging.
  - Worked to achieve organizational excellence by ensuring a workplace of belonging and inclusion for all employees as they deliver services to the public. Using information from the 2024 biennial Employee Engagement survey, continue to work with employees and collaborate with employee representative groups to develop action plans to further improve engagement, support, and continue to foster and develop an engaged and empowered workforce.
  - Improved staff engagement and development through the expansion of mentorship opportunities within the department with the second round of the PDS Mentorship Program.
  - Promoted Justice, Equity, Diversity, Inclusion and Belonging (JEDIB) of staff by regularly discussing the importance of these values in staff meetings at all levels of the department. PDS also offers training on JEDIB to enhance education and awareness, sustaining a workforce development team that is open to every employee (and those who are encouraged to participate).

- PDS also strongly supports staff participation in the departmental Diversity & Inclusion (D&I) committee, including participation in activities, like Conversation Cafés and the D&I Encouragement meeting.
- Continued to engage in LUEG-wide communication efforts to keep the departments better connected by contributing to LUEG *Team Talk* quarterly newsletters that highlight PDS' efforts in equity and diversity, noteworthy projects, and shared resources. The newsletter helps bring PDS essential work into a common space that can benefit other departments.
- Continued to foster an environment where teleworking and alternate work schedules are embraced and implemented, when possible, to ensure customer service remains a priority while supporting employee well-being and our sustainability goals.

- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
  - Continued to help empower the community in shaping the programs and services that affect them by offering meaningful ways to engage with County government through the distribution of timely and diverse communications, while ensuring documents are relatable, translatable to threshold languages, and accessible. Improve program information on public websites to maintain transparency and accountability.
  - Maintained documents and participated in record retention audits from the Auditor and Controller.

Innovation: Inspire and foster an environment for our team members where they can be innovative, and creative during transformative change.

- Worked towards completing the first round Land Development grading plan and final map reviews in 20 business days or less.
- Final Maps are being reviewed for an average of 12 days. Grading Plans are being reviewed on a 31-day average. This is due to several large-scale projects being submitted within the same time period, which caused operational impacts.
- Worked towards maintaining an average Permit Center counter wait time of 20 minutes or less. This objective was not achieved due to staffing vacancies.
- Maintained an average Permit Center counter wait time of 24 minutes or less.
- Worked towards increasing customer access to permits and services, while decreasing costs, through expansion of online services including electronic plan review of permit applications processed through PDS, which is still in progress.
- Continued to inspire and foster an environment for our team members where they can innovate to help facilitate transformative change.
- Formed the Housing Catalyst teams, a group of County employees across departments and divisions, to identify new innovative ideas to push the housing conversation forward. The Housing Catalyst teams' effort supports the Housing Blueprint, Housing for All, and Board of Supervisors goals to address the housing needs in the San Diego County region.
- In coordination with other divisions and departments, published the Housing for All Hub, a publicly available online information source to find County-wide resources related to housing, including information about rent and homebuyer assistance, data on County housing and homeless efforts, and housing policies that facilitate market-rate, affordable, and attainable housing development.

 Justice

PDS implements land use programs in a fair and equitable manner in all communities throughout the unincorporated areas. PDS implements environmental justice policies consistently and justly. The department is focusing on enhanced outreach and community level engagement in underserved communities to ensure policy decisions are being made to address the needs of the communities and ensure equitable protection for all.

- Restorative: Contribute to a system of restorative justice that strives to repair harm to victims and the community at large, as well as provide inclusive opportunities for justice-involved individuals to contribute to the region.

- Continued to expand services and programs to historically underserved communities. Supported environmental justice efforts to facilitate relationship building and establishing trust with communities that have been historically disenfranchised and burdened by social, environmental, and economic inequities. Conducted stakeholder engagement to identify and assess existing and additional social, environmental, and health data to support services, programs, and opportunities to uplift those who have historically been disenfranchised.
    - Continued to uplift underserved communities through the removal of graffiti at no cost to property owners, reducing blight and gang presence through the new graffiti abatement program. This program removed unwanted graffiti at 100 locations, in which over 80% of the communities served by this program are underserved communities.
    - Restored communities by facilitating the removal of violations through self or County-effectuated abatement. By working with our stakeholders to understand the importance of complying with Health and Safety standards and the impact on their community, we have helped to encourage self-abatement. When circumstances don't allow for self-abatement, the County effectuates an abatement to ensure those impacts are mitigated.
- Continued implementation of the General Plan and Environmental Justice Element strategies and policies that improve public participation to reduce pollution exposure and promote public facilities, food access, safe and sanitary homes, and physical activities in underserved communities. The Environmental Justice criteria for ensuring that services, programs, and opportunities are provided equitably and uplift those who have historically been disenfranchised will be revisited as part of specific General Plan element updates before 2029. Environmental Justice efforts facilitate relationship building and the restoration of trust with communities that have been historically disenfranchised and have been the most burdened by social, environmental, and economic inequities.
    - Worked with the OSEJ and OERJ to increase meaningful involvement and advancement of equal protection centered on communities that have been disproportionately impacted by systemic and environmental burdens.

# 2026–28 Objectives



Equity

Equity is integrated throughout all PDS programs and services. The department has increased projects and programs specifically geared toward improving equity in communities and among populations disproportionately impacted by social, political, and/or economic systems. PDS will expand commitment and align more programs to improve equitable opportunities and economic vitality for the public. This work includes proposing policy and ordinance updates that remove barriers to economic growth by individuals and businesses, continuing efforts to facilitate home construction at various affordability levels, promote thriving communities, and improving public health and safety through policy updates.

- Housing: Utilize policies, facilities, infrastructure, and finance to provide housing opportunities that meet the needs of the community.
    - Continue efforts to modernize the County Grading, Clearing and Watercourses Ordinance by streamlining regulations relating to grading for housing and clearing for the establishment of agriculture while protecting the environment and ensuring public safety. Changes will balance environmental protection and stewardship while facilitating efficient review and processing of proposed projects.
    - Continue collaborative work with other departments and enterprise offices on Removing Barriers to Housing actions to save time and increase certainty for housing development to facilitate the production of housing in the unincorporated area.
    - Continue development of a proposed Sustainable Land Use Framework for the Board of Supervisors consideration to encourage development in areas with less environmental impacts while ensuring established communities remain thriving and resilient. The Sustainable Land Use Framework is also intended to facilitate a variety of housing types at various affordability levels close to transit, services, and infrastructure to support economic development opportunities.
    - Continue to increase opportunities for additional housing to be constructed by streamlining the development process and reducing costs through policy changes that regulate development.
    - Assist applicants and developers by providing guidance on State laws that streamline environmental review and ministerial housing development approvals.

- Identify ways to provide affordable housing to very low-, low-, and moderate-income households through programs, such as through an Inclusionary Housing Ordinance. This ordinance can help increase affordable housing units for families of lower and moderate incomes (0%-120% of the area median income). The program includes incentives to reduce overall housing costs and facilitate the development of affordable housing.
- Continue development of the Senior & Starter Home project to present to the Board of Supervisors for consideration. This project would provide streamlining for senior housing developments, including assisted living facilities and aging in place, and for smaller lot subdivisions, which would provide smaller, starter homes at more affordable and attainable price levels for San Diegans.
- Evaluate modifications to the Separate Sale of Accessory Dwelling Units (ADU) ordinance to promote first-time home buyers and homeownership by focusing on the right of first refusal by tenants and owner occupancy requirements. Present modifications to the Board of Supervisors.
- Continue to implement the adopted and State-certified General Plan Housing Element's over 60 programs to increase housing production and equitable access to housing, and provide updates to the Board of Supervisors on an annual basis.
- Advance the Housing Unlocked project in two phases to reduce regulatory barriers and expand housing opportunities. By the end of 2026, present phase one zoning updates to the Board of Supervisors that will align the Zoning Ordinance development regulations with the General Plan policies. This will help make it easier to provide housing within the unincorporated area.
- Conduct the General Plan and Housing Element Annual Progress Report (APR) Board hearing, which will present updates on 2026 housing progress.

- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
  - Collaborate across the enterprise, such as with the Office of Equity and Racial Justice (OERJ), to facilitate social equity through public engagement in the development of a Socially Equitable Cannabis Program to address the adverse impacts that cannabis criminalization has had on people and their communities. Ongoing efforts include continued stakeholder engagement, environmental analysis, and implementation of a license and permitting system.
- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
  - In collaboration with the Office of Economic Development and Government Affairs (EDGA), explore opportunities for economic development within unincorporated communities and worked collaboratively with other departments, such as the Department of Public Works (DPW) and Housing and Community Development Services (HCDS), to support housing development, revitalization efforts, and create prosperous and resilient places.
  - Support wineries by developing options for Board of Supervisors consideration for wineries to expand into Rural Residential zones of the unincorporated area. This expansion can increase economic opportunities.

### Sustainability

PDS continues to build upon existing sustainability and climate action initiatives through programs in the department and through collaboration across the enterprise. Goals include reducing greenhouse gas (GHG) emissions from County operations and in unincorporated area communities, and improving community resiliency to the effects of climate change, such as extreme heat, drought, wildfires, and flooding. These goals drive a broad range of programs and projects, including ensuring new and existing development is constructed sustainably, the diversity of native habitats and animals is protected, and critical resources, such as local groundwater and agricultural lands, are preserved.

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
  - Commit to ensuring that adequate resources are available to meet the evolving needs of our community programs. This includes continually reviewing our practices to improve efficiency, and creating an operational plan and budget that is transparent and responsive to the community, with special focus on areas that have been historically underserved.
  - Continue to pursue federal and state funding to support programming, such as for transportation-related and environmental sustainability and conservation programming, as well as exploring regional partnerships and cost-sharing opportunities for mutually beneficial initiatives such as facilitating housing in the unincorporated area.
  - Continue implementing our five-year strategic plan to be able to ensure departmental sustainability, effectiveness, and resiliency for years to come, including:

        - Continue to expand and enhance equitable and meaningful community engagement and build stronger community relationships and partnerships.
        - Continue to improve systems, processes and procedures, and tools to support innovation and enhance responsiveness to the communities that we serve.
        - Continue to cultivate a team culture of inclusion and belonging, and facilitate a growth mindset to enhance professional development to support staff and adapt to shifting workplace needs.
    - Update billable rates of cost recovery staff through annual fee ordinance updates. This will ensure rates reflect the current cost of work and will maintain transparency and consistency with customers.
- Climate: Actively alleviate climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Implement the adopted 2024 CAP to address climate change to meet a goal of net-zero carbon emissions by 2045 and develop and implement innovative policies, programs, and projects that reduce greenhouse gas emissions. This will include a focus on equity, job growth, and preservation of the natural environment.
        - Support the implementation of the Regional Decarbonization Framework through the implementation of sustainability programs in the unincorporated area, such as the 2024 CAP. The Regional Decarbonization Framework supports the achievement of a regional zero carbon goal by mid-century and provides examples of efforts that can be used by others in the region.
    - Support the General Plan through the implementation of neighborhood-level planning efforts.
        - Continue work on the Buena Creek Specific Plan, using grant funding, to assess transportation and infrastructure needs and identify housing opportunities that align with transportation opportunities and infrastructure improvements.
    - Help residents and businesses adapt to the effects of climate change (e.g., increased extreme heat events, drought, wildfire, and extreme precipitation events) by seeking grant funding and regional partnerships to improve community safety and resiliency.
    - Implement that Sustainable Operations Land Stewardship (SOILS) Program (i.e., carbon farming) to support the agricultural industry by implementing a carbon farming program to encourage the adoption of climate smart land practices that account for greenhouse gas emissions reductions and the promotion of soil health.
    - Implement the Equity-Driven Tree Planting Program. This program expands tree planting efforts beyond open-space preserves and parks by implementing a program that promotes tree planting in urban environments and within underserved communities.
    - Implement the Public Electric Vehicle (EV) Charging Incentive Program to incentivize publicly available electric vehicle charging stations on private property to support greenhouse gas emissions reductions.
    - Implement the "Do-It-Yourself" Sustainability Toolkits Program to provide residents with tools and materials to gain hands-on knowledge on energy and water use in homes and businesses to reduce greenhouse gas emissions through energy and water savings.
    - Implement the San Diego Solar Equity Program to provide qualifying homeowners with financial assistance to install solar photovoltaic systems on homes to reduce utility bills and increase the use of renewable energy.
    - Implement the Equitable Building Decarbonization program to expand access to energy efficiency and electrification upgrades in underserved communities to reduce greenhouse gas emissions generated from home energy use.
    - Reduce the dependence on fossil fuels by ensuring 100% of residential renewable energy solar photovoltaic plan checks, permitting, and inspections are streamlined.
    - Host the County's Electric Vehicle Consumer Guide to provide information on rebates and incentives available to residents to purchase electric vehicles and install charging infrastructure.
    - Develop options for a potential Vehicle Miles Traveled (VMT) mitigation program Board of Supervisor's consideration that includes environmental analysis to balance the needs of congestion management, reduction of greenhouse gas emissions, infill development, and improving public health through more active transportation, such as walking and biking.
    - Partner with other jurisdictions to develop a regional Vehicle Miles Traveled (VMT) mitigation program to unlock some housing opportunities in the unincorporated County by establishing a program to implement VMT-reducing infrastructure in the region, such as transit, bike, pedestrian facilities, and trails.
- Environment: Protect and promote our natural and agricultural resources, diverse habitats, and sensitive species.

- Continue Sustainable Groundwater Management Act (SGMA) implementation to prepare for prolonged drought and safeguard vital groundwater basins in San Diego County to ensure the availability of water for future generations.
- Continue Multiple Species Conservation Program (MSCP) implementation to protect biodiversity and address climate change while supporting development through the implementation and expansion of the MSCP.
- Continue to implement the MSCP South County Subarea Plan to permanently protect 98,379 acres of conservation land.
- Continue to develop the MSCP North County Plan to further expand the program and provide it to the Board of Supervisors for consideration in 2027.
- Continue to progress the Regional Butterflies Habitat Conservation Plan development to protect, restore, and enhance habitat for sensitive butterfly species for future Board of Supervisors consideration. This plan will also support landowners, agricultural operators, businesses, and residents by simplifying the regulatory process for sensitive butterfly species impacted, including a new butterfly that was added as a candidate under the California Endangered Species Act. The schedule for the plan is still under development and will be established through discussions with the U.S. Fish and Wildlife Services and California Department of Fish and Wildlife.
- Continue PACE program implementation to promote the long-term preservation of agricultural resources and to address climate change by preserving at least 6,058 acres of agricultural land by 2030. Under PACE, willing agricultural property owners are compensated for placing a perpetual easement on their property that limits future uses for agriculture.
- Preserve and expand native habitat through the Native Plant Landscape program by providing guidance, education, and incentives to encourage the use of native plants in landscaped areas.
- Continue to implement and evolve the PDS Departmental Sustainability Plan, collaborating with OSEJ to advance commitments that reduce the carbon footprint of County operations and programs, bolster environmental justice, and create positive ripple effects for our communities, residents, and businesses.

Short-term commitments that are ongoing:

- Continue incorporating information on sustainability policies, plans, and practices into presentations for all new employees, contractors, vendors, and consultants working in the facility.
- Continue communication with employees about sustainability program updates, successes, and/or opportunities for improvement at least once a quarter. Examples include featured articles on the departmental Sharepoint site, quarterly PDS “All Staff” meetings, Climate Action Plan newsletter, PDS Departmental Sustainability Plan Committee outreach, as well as other division- and team-level meetings.
- Continue collecting written and verbal suggestions and feedback from all employees on sustainability initiatives or programs through an “online suggestion box” on the departmental SharePoint site, in person through “Coffee with the Director” events, and PDS Departmental Sustainability Plan Committee outreach. Increase employee engagement and participation in sustainability initiatives. Track participation numbers to demonstrate progress from previous years.
- Send all staff in charge of purchasing to an Environmentally Preferable Purchasing (EPP) training.

Mid- and long-term commitments that can be implemented upon further investigation, cross-departmental collaboration, and identification of possible additional resources:

- Mid-term: Continue to analyze ways to encourage staff, contractors, and grantees to conform to the County’s paper policy. PDS is actively recording departmental printing practices and needs and providing contractors with recommended guidance on reducing paper.
- Long-term: Align internal department practices to support zero-waste principles by Fiscal Year 2027–28. Develop and implement staff training on zero-waste practices.
- Long-term: Implement a five-year plan to reduce GHGs by maintaining the department’s fleet of hybrid/electrified vehicles to 71% (25 of 35) by Fiscal Year 2027–28. Fleet conversion will include mostly mid-sized SUVs and sedans.

- Resiliency: Ensure the capability to respond to and recover from the immediate needs for individuals, families, and the region.
  - Enhance the accuracy, transparency, and efficiency of IT cost allocation by transitioning from manual billing processes to standardized enterprise systems.
  - Strengthen alignment with the Board of Supervisors’ strategic priorities by bolstering and establishing regular, structured communication and coordination across departments.

- Ensure strong collaboration through participation in the LUEG Compliance Team. This multidisciplinary team uses a comprehensive approach to resolve large, complex compliance issues that may threaten the health and safety of the community.



## Community

PDS is committed to improving the quality of life for residents and visitors. PDS plays a vital role in the future of housing and development for unincorporated communities, implementing the direction for where future development should occur, while also efficiently reviewing plans of privately initiated land development projects to ensure health, safety, and sustainability in future development. The department is actively engaged with community members through a variety of formats to ensure engagement and participation helps drive program development and delivery, and allows for feedback loops to adjust programs in the future.

- Engagement: Inspire civic engagement by providing information, programs, and public forums, or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Continue to share information and resources with community partners and stakeholders on recently enacted housing and other key bills and impacts to enhance awareness, understanding, and facilitate regional collaboration on housing to support Housing for All.
    - Continue to expand and tailor approaches to support equitable and meaningful public engagement and participation from diverse community members and stakeholders in ways that “meet people where they are,” such as by working with trusted organizations within the community to help spread the word to community members about engagement and participation opportunities, like public meetings, workshops, and public comment periods for specific project draft documents.
    - Present and obtain feedback from the Environmental Justice Workgroup for at least one PDS project. This group advises the County and other jurisdictions on a range of sustainability, resilience, and climate action themes, such as decarbonization; air quality; extreme heat, floods, and wildfires; food security; and affordable housing.
    - Continue to convene the Tribal Cultural Bearers Working Group to meaningfully engage with tribal representatives.
    - Continue providing enhanced access for non-native English-speaking residents by implementing County threshold languages into the existing automated telephone information system that interacts with a caller through fixed voice menus and real-time data used for information gathering and building inspection scheduling.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - Complete first round plan checks for Site Plans, Boundary Adjustments, and Major Use Permits (for cell sites), within 20 working days.
    - Complete the Land Development Grading Plan and Final Map reviews in 20 business days or less.
    - Collaborate with property owners to ensure new homes and developments are designed and constructed with living conditions that promote health, safety, and sustainability.
        - Provide plan check and construction inspection for 1,200 new homes.
        - Complete first round plan checks for residential building permits within 15 working days.
        - Conduct 40,000 construction inspections to ensure structures are built in accordance with approved building plans.
        - Review 15,000 proposed building plans to ensure structures are properly and safely designed.
    - Resolve 70% of debris and waste complaints within six months of initial notice to the property owner.
        - Inspect code compliance complaints within five business days 80% of the time.
    - Complete reviews of 100% affordable housing projects, housing projects in VMT Efficient and Infill areas and workforce housing projects within guaranteed review times.
    - Support vulnerable populations, including seniors, by collaborating with project applicants during the land development process as they work to establish new group care facilities, senior housing, supportive housing, and other facilities that provide opportunities for increased well-being for residents.

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.

- Complete Phase 3 of the County's Fire Safety Guidelines to establish new requirements for projects located in high and very high fire risk areas and develop enhanced evacuation standards that will be used to ensure safe and livable communities.
- Increase the accessibility of programs and services by boosting the use of plain language in public-facing text, such as the department website, outreach materials, and stakeholder engagement presentations.

 Empower

The PDS workforce is the most important part of the programs and policies that increase the quality of life for unincorporated residents. PDS empowers its workforce by providing opportunities for staff growth, training, and development. PDS cultivates leadership, stability, and diversity within its workforce and tailors development programs based upon feedback from the team members through various different communication channels.

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - Raise awareness of and opportunities for employees to learn and participate in Employee Resource Groups, events, and activities to continue a workplace centered around belonging.
  - Support organizational excellence by ensuring a workplace of belonging and inclusion for all employees as they deliver services to the public. Continue to work with employees and collaborate with employee representative groups to develop action plans to further improve engagement, support, and continue to foster and develop an engaged and empowered workforce.
  - Improve staff engagement and development through the expansion of mentorship opportunities within the department with an additional round of the PDS Mentorship Program.
  - Supports staff participation in the departmental Diversity & Inclusion (D&I) committee, including participation in activities, like Conversation Cafés and the D&I Encouragement meeting.
  - Foster an environment where teleworking and alternate work schedules are embraced and implemented, when possible, to ensure customer service remains a priority while supporting employee well-being and our sustainability goals.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
  - Help empower the community in shaping the programs and services that affect them by offering meaningful ways to engage with County government through the distribution of timely and diverse communications, while ensuring documents are relatable, translatable to threshold languages, and accessible. Improve information on public websites to maintain transparency and accountability.
  - Maintain documents and participate in record retention audits from the Auditor and Controller.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
  - Begin website redesign to improve user experience and ensure information is clear and accessible.
  - Continue to commit to web-pages meeting Web Content Accessibility Guidelines (WCAG) 2.1 and online content written for the broadest possible audience with a score of 60 or above on the Flesch-Kincaid Reading Ease scale.
  - Maintain an average Permit Center counter wait time of 20 minutes or less.

 Justice

PDS implements land use programs in a fair and equitable manner in all communities throughout the unincorporated area. PDS implements environmental justice policies consistently and justly. The department is focusing on enhanced outreach and engagement in underserved communities to ensure policy decisions are being made to address the needs of the communities and ensure equitable protection for all.

- Restorative: Contribute to a system of restorative justice that strives to repair harm to victims and the community at large, as well as provide inclusive opportunities for justice-involved individuals to contribute to the region.
  - Expand services and programs to historically underserved communities. Support environmental justice efforts to facilitate relationship building and establishing trust with communities that have been historically disenfranchised and burdened by social, environmental, and economic inequities. Conduct stakeholder engagement to identify and assess existing and additional social, environmental, and health data to support services, programs, and opportunities to uplift those who have historically been disenfranchised.

- Continue implementation of the General Plan and Environmental Justice Element strategies and policies that improve public participation to reduce pollution exposure and promote public facilities, food access, safe and sanitary homes, and physical activities in underserved communities. The Environmental Justice criteria for ensuring that services, programs, and opportunities are provided equitably and uplift those who have historically been disenfranchised will be revisited as part of specific General Plan element updates before 2029. Environmental Justice efforts facilitate relationship building and the restoration of trust with communities that have been historically disenfranchised and have been the most burdened by social, environmental, and economic inequities.
- Initiate student-led Capstone projects to support two joint Environmental Justice and Housing Element actions focused on place-based strategies and mitigating the negative effects of land use. The Capstone projects will inform research and program design.
- Uplift underserved communities through the removal of graffiti at no cost to property owners, reducing blight and gang presence through the new graffiti abatement program.

## Related Links

For additional information about Planning & Development Services, refer to the website at:

- https://www.sandiegocounty.gov/pds

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Sustainability** | Reduce the dependence on fossil fuels by approving the installation of 60,000 kW of residential renewable energy from solar photovoltaic permits.[1] | 25,306 | 60,000 | 25,306 | 60,000 | 60,000 |
| | Preserve agricultural acres under the Purchase of Agricultural Conservation Easements (PACE) Program | 443 | 443 | 443 | 443 | 443 |
| **Community** | Increase the production of housing by increasing the number of homes built in the unincorporated County | 876 | 1,200 | 876 | 1,200 | 1,200 |
| | Review proposed building plans to ensure structures are properly and safely designed[2] | 100% of 8,195 plans | 100% of 15,000 plans | 100% of 8,195 plans | 100% of 15,000 plans | 100% of 15,000 plans |
| | Conduct building inspections during construction to ensure structures are built in accordance with approved building plans[2] | 100% of 36,452 inspections | 100% of 40,000 inspections | 100% of 36,452 inspections | 100% of 40,000 inspections | 100% of 40,000 inspections |
| | Resolve debris and waste complaints within 6 months of initial notices to the property owner[3] | 67% | 70% | 67% | 70% | 70% |
| | Inspect complaints within 5 business days 50% of the time[3] | 76% | 80% | 76% | 80% | 80% |
| | Average turnaround time for first review of residential building plans (in business days)[4] | 30 | 15 | 30 | 15 | 15 |
| **Empower** | Average Permit Center counter wait time (in minutes)[5] | 24 | 20 | 24 | 20 | 20 |

*Table Notes*

[1] The Fiscal Year 2025-26 estimated actual was lower than originally anticipated due to a shift in incentive programs.

[2] The Fiscal Year 2025-26 estimated actual was lower than originally anticipated due to the complexity of cases received.

[3] The Fiscal Year 2025-26 estimated actual was slightly lower than originally anticipated due to broader factors that may be associated with development trends.

[4] The Fiscal Year 2025-26 estimated actual was exceeded due to a higher than baseline number of plan reviews, training, and staff vacancies.

[5]The Fiscal Year 2025–26 estimated actual was exceeded due to staff vacancies.

# Budget Changes and Operational Impact: 2026–27 to 2027–28

### Staffing

Net decrease of 7.00 staff years

- Decrease of 4.00 staff years for vacant positions that previously supported long-range planning efforts and may limit capacity for new initiatives but will have minimal impact to customers.
- Decrease of 3.00 staff years for vacant positions in administration and GIS that supported planning and infrastructure projects as well as policy, outreach, and data analysis with minimal impact to customers.

### Expenditures

Net increase of $2.0 million

- Salaries & Benefits–net decrease of $0.3 million primarily due to a reduction in Countywide retirement contribution rates from the payoff of liabilities, reductions to temporary staff, and a decrease of 7.00 staff years noted above, partially offset by an increase due to negotiated labor agreements.
- Services & Supplies– net increase of $2.1 million
    - Increase of $1.6 million in various IT-related accounts to align available funding with priorities and increases in County costs.
    - Increase of $1.5 million in contracted services associated with one-time projects for the Climate Action Plan.
    - Increase of $0.6 million in various facility-related accounts to align available funding with priorities for facility maintenance and increases in County costs.
    - Decrease of $1.0 million in public liability insurance premiums due to lower litigation costs.
    - Decrease of $0.5 million in contracted services associated with the completion of projects related to the Energy Efficiency Conservation Block Grant.
    - Decrease of $0.1 million for reductions to travel costs that have minimal impact on staff and their professional development opportunities.
- Expenditure Transfer & Reimbursement–decrease of $0.2 million due to the completion of one-time projects. Since this is a transfer of expenditures, it has a net effect of a $0.2 million increase in expenditures. The central funding is supported by resources from Countywide Finance Other.

### Revenues

Net increase of $2.0 million

- Fines, Forfeitures, & Penalties–increase of $0.2 million to align with current year fiscal projections, which includes shifting review costs in fee-based programs to leverage all available resources by shifting portions of GPR-funded services to fee-based models and program revenue where appropriate.
- Intergovernmental Revenues–decrease of $0.5 million due to completion of projects related to the Energy Efficiency Conservation Block Grant.
- Charges for Current Services–decrease of $0.5 million to align with current year fiscal projections and projected fee updates.
- Fund Balance Component Decreases—decrease of $0.1 million to support a portion of departmental costs of the County's existing pension obligation bond (POB) debt.
- General Purpose Revenue–net increase of $2.9 million
    - Increase of $1.6 million to support one-time Greenhouse Gas Reduction projects (GHG) that further the Climate Action Plan (CAP).
    - Increase of $3.0 million for one-time legal costs
    - Increase of $0.1 million for one-time negotiated labor agreements
    - Decrease of $1.8 million to support mitigation to make resources available for core County services

## Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Administration | 37.00 | 36.00 | 31.00 | (13.9) | 31.00 |
| Long Range and Sustainability Planning | 62.00 | 47.00 | 44.00 | (6.4) | 44.00 |
| Project Planning | 58.00 | 57.00 | 58.00 | 1.8 | 58.00 |
| Land Development | 30.00 | 30.00 | 30.00 | - | 30.00 |
| Building Services | 80.00 | 82.00 | 84.00 | 2.4 | 84.00 |
| Code Compliance | 38.00 | 38.00 | 38.00 | - | 38.00 |
| LUEG GIS | 9.00 | 9.00 | 8.00 | (11.1) | 8.00 |
| SanGIS COSD | 4.00 | 4.00 | 4.00 | - | 4.00 |
| Housing | - | 14.00 | 13.00 | (7.1) | 13.00 |
| **Total** | **318.00** | **317.00** | **310.00** | **(2.2)** | **310.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Administration | $7,339,491 | $12,330,435 | $12,013,289 | -2.57% | $11,077,253 |
| Long Range and Sustainability Planning | $10,883,134 | $10,704,661 | $11,566,149 | 8.05% | $10,072,184 |
| Project Planning | $9,239,823 | $9,320,384 | $9,657,633 | 3.62% | $9,816,802 |
| Land Development | $7,112,215 | $6,368,023 | $6,890,704 | 8.21% | $6,831,954 |
| Building Services | $14,166,033 | $15,162,991 | $15,498,526 | 2.21% | $15,666,640 |
| Code Compliance | $6,188,047 | $6,349,123 | $6,508,541 | 2.51% | $6,782,607 |
| LUEG GIS | $1,804,419 | $1,566,005 | $1,398,907 | -10.67% | $1,434,352 |
| SanGIS COSD | $1,256,593 | $1,347,793 | $1,542,073 | 14.41% | $1,364,901 |
| Housing | - | $2,259,002 | $2,339,839 | 3.58% | $2,414,829 |
| **Total Expenditures** | **$57,989,755** | **$65,408,417** | **$67,415,661** | **3.07%** | **$65,461,522** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $50,290,902 | $52,974,364 | $52,691,208 | -0.53% | $53,599,835 |
| Services & Supplies | $23,893,976 | $13,320,532 | $15,457,791 | 16.04% | $12,595,025 |
| Expenditure Transfer & Reimbursements | -$16,195,123 | -$886,479 | -$733,338 | -17.28% | -$733,338 |
| **Total Expenditures** | **$57,989,755** | **$65,408,417** | **$67,415,661** | **3.07%** | **$65,461,522** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $422,070 | $422,070 | $353,948 | -16.14% | - |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| License Permits & Franchises | $7,073,019 | $8,657,422 | $8,657,422 | - | $8,957,422 |
| Fines, Forfeitures & Penalties | $239,886 | $403,748 | $591,637 | 46.54% | $591,637 |
| Revenue From Use of Money & Property | $10,000 | $10,000 | $10,000 | - | $10,000 |
| Intergovernmental Revenues | $885,350 | $3,263,394 | $2,736,644 | -16.14% | $2,736,644 |
| Charges for Current Services | $18,300,461 | $21,152,184 | $20,711,375 | -2.08% | $21,856,919 |
| General Purpose Revenue Allocation | $31,058,969 | $31,499,599 | $34,354,635 | 9.06% | $31,308,900 |
| **Total Revenues** | **$57,989,755** | **$65,408,417** | **$67,415,661** | **3.07%** | **$65,461,522** |

# Public Works

## Mission Statement

*We plan, build, and maintain safe, reliable, and sustainable infrastructure and deliver services to connect communities, improve lives, and protect our environment.*



## Vision Statement

*We envision sustainable, thriving unincorporated communities created through collaboration, resilient infrastructure, environmental stewardship, and bold ideas.*

## Department Description

*The Department of Public Works (DPW) is responsible for providing reliable infrastructure within our unincorporated communities, which includes County-maintained roads, traffic safety devices, flood control, County airports, and water/wastewater pipelines and facilities. In addition, DPW programs include traffic engineering; land development; design engineering and construction management; land surveying and map processing; cartographic services; watershed management and flood protection; environmental services; solid waste planning and diversion; closed landfills; wastewater and water systems management; and special district administration.*

*DPW has 659.00 staff years and a budget of $485.2 million to ensure critical infrastructure and sustainability services are provided.*

## 2025–26 Anticipated Accomplishments

Equity

DPW applies an equitable lens to service delivery and program design to provide critical infrastructure for underserved communities. In accordance with the County's strategic initiative on equity, DPW completed the following:

- Health: Focus on policy, systems, and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Upgraded pedestrian push buttons to meet Americans with Disabilities Act (ADA) standards at 6 existing signalized intersections to promote safe crossing.
    - Upgraded traffic signal equipment and traffic signal timing along three corridors to enhance pedestrian safety. Improved equipment and traffic signal timing at 12 intersections — Fallbrook (4), Spring Valley (4), Bonsall (1), Lakeside (1), and Alpine (2) along three road corridors and two stand-alone intersections to enhance pedestrian safety.
    - Completed Preliminary Engineering Reports (PER) for two road segments on Campo Road in Casa de Oro and on Proctor Valley Road in Bonita, identifying pedestrian and bicycle safety improvements for underserved communities.
- Housing: Utilize policies, facilities, infrastructure, and finance to provide housing opportunities that meet the needs of the community.
    - Continued to support Housing and Community Development Services by completing timely environmental reviews of grants and affordable housing development loans that benefit low-income communities and households. It includes community services, sidewalk improvements, ADA enhancements at neighborhood parks, and affordable housing developments. On average, DPW reviewed more than 130 of these project types annually. The majority were funded by federal Housing and Urban Development (HUD) programs including Community Development Block Grant (CDBG), HOME Investment Partnerships (HOME), Emergency Solutions Grant (ESG), Housing Opportunities for Persons with AIDS (HOPWA), and Project Based Vouchers (PBV). Additionally, some projects relied on State funding programs such as No Place Like Home and Permanent Local Housing Allocation.
    - Identified and prioritized opportunities for public improvements in Vehicle Miles Traveled (VMT) — efficient and infill areas and make efforts to implement the built environment element of the adopted Climate Action Plan (CAP) to promote public-private

partnerships and incentivize future development of various housing types, including affordable housing and options more accessible to middle-income earners.

- Collaborated with partners, Planning & Development Services (PDS) and the Department of Environmental Health and Quality (DEHQ), to remove barriers to housing through implemented technology enhancements and streamlined efforts to save time and increase certainty for housing development in the unincorporated area.
    - Reviewed over 112 plans and provided comments within the guaranteed timelines to prevent project delays.
    - Developed a new online Right-of-Way application for encroachment permits, which was launched in January 2025. This initiative significantly improved customer experience by saving time and providing guaranteed timelines for completing public improvements, thereby enhancing certainty for housing development.

- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially for communities of color and low income.
    - Reduced costs for future private property land surveys, prioritizing areas in VMT-efficient and infill development zones where possible, by retracing historical land division lines and replacing missing boundary markers. Researched two candidate projects in Fiscal Year 2025-26 to be completed in Fiscal Year 2026-27. By replacing missing boundary markers, subsequent private land surveys will be less complex and less costly. Research did not identify any retracing or boundary marker replacement that have not already been addressed, confirming that future land survey costs will not be impacted by missing land survey data.
- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
    - Increased focus on developing and delivering priority projects that align with the County's overall vision and values. The prioritized system for public improvement projects has incorporated the recently adopted Climate Action Plan (CAP) built-environment requirements, Local Roadway Safety Plan (LRSP) and the Board adopted Active Transportation Plan that includes Pedestrian Gap Analysis, and the bicycle element.
    - Improved how projects are prioritized to ensure local community needs are addressed within historically underserved communities by implementing an infrastructure project prioritization process to assess technical merits, safety, liability, regulatory compliance, and needs while expanding DPW's commitment to facilitating a dialogue with the public about community members' infrastructure needs and priorities through workshops and meetings offering language interpretation.
    - Collaborated with PDS to utilize SANDAG Housing Acceleration Program (HAP) grant for the design of Phase 1 of the Campo Road Corridor Revitalization Specific Plan. Design of Phase 1 is anticipated to be completed in Summer 2026. The completion of the design will assist with planning new infrastructure along the corridor and identifying future project funds for construction.

### Sustainability

DPW programs undertake actions to protect the environment and ecosystems, reduce pollution in waterways, reduce the need for new landfills, and lower greenhouse gas (GHG) emissions. In accordance with the County's strategic initiative on sustainability, DPW achieved the following:

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - The County utilized special districts as a funding mechanism to provide services, including private road maintenance and landscape services to a diverse group of over 7,700 property owners across 70 special districts, improving transparency, accountability, and community engagement by improving online information in the County's established threshold languages, and finalizing long-range maintenance plans for all private road and landscape maintenance districts in Fiscal Year 2025-26.
        - Continued targeted outreach in special district communities with two public meetings.
    - Continued to implement the DPW 5-year Strategic Plan and Roadmap, to advance short-term, mid-term, and long-term strategies to ensure the department's solvency and resiliency for years to come.
    - Applied grant application efforts utilizing the Safe Streets and Road for all, the Highway Safety Improvement Plan, and other similar opportunities and bring in additional funding to support DPW infrastructure projects that protect the environment, enhance communities, and maintain aging systems to increase longevity and safety.
        - Applied for the Active Transportation Program, Highway Safety Improvement Plan, and Safe Streets and Roads for All (SS4A) grant funding sources. Successfully obtained $0.8 million of SS4A funding to develop a pilot project in Spring Valley to

enhance pedestrian and bicycle safety at the intersection of Sweetwater Road and Jamacha Road. This project is currently in progress with the project estimated to be completed in 2027.
        - Obtained a $1.0 million grant to implement an Active Transportation plan in Casa de Oro to promote safe walking and biking. Due to federal cuts, the goal was not accomplished, as the funding was rescinded from the US Department of Transportation.
        - Supported the Office of Economic Development and Governmental Affairs (EDGA) in their successful inclusion of 'stormwater' and 'water quality' in the $10.0 billion Prop 4 Climate Bond. These efforts helped ensure that up to $1.9 billion in stormwater-specific funding would be available across California.
        - Evaluated over 80 grant and funding opportunities, five (5) had eligibility criteria that fit our projects and resulted in competitive applications. At this time, no contracts have been awarded, but Flood Control has been invited to submit a sub-application for one. Lastly, Flood Control submitted a FEMA Hazard Mitigation Grant Program grant application in September 2025 for $1.2 million to update two Special Drainage Area studies.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Improved roadway infrastructure to support the County's greenhouse gas (GHG) measures and enhance safety, accessibility, and walkability on County-maintained roads, focusing on underserved communities in the unincorporated area by implementing the adopted Local Road Safety Plan (LRSP).
        - Began the design and construction of elements of the Local Road Safety Plan (LRSP) in Spring Valley and Casa de Oro.
        - Completed road resurfacing projects include replacing culverts and upgrading existing curb ramps to meet ADA compliance. These improvements will provide safe crossing opportunities and help enhance road safety.
        - Retimed and optimized traffic signals on four road corridors in Fallbrook, Lakeside, and in the Spring Valley areas to reduce delays and dwell time at existing traffic signals.
        - Completed the construction of three traffic signals at the intersections of Valley Center Road at Ridge Ranch Road, Discovery Street at San Pablo Drive, and Brabham Street at Hillsdale Middle School. Currently designing three (3) additional traffic signals in Lakeside, Fallbrook, and in Buena Creek areas. These projects are anticipated to be constructed in Fiscal Year 2025–26.
        - Implemented the adopted LRSP by upgrading curb ramps through the multi-year road resurfacing projects and upgrading pedestrian indications at signalized intersections to promote safe crossings.
        - Installed bicycle lanes on three corridors in Fallbrook, Ramona, and Spring Valley to improve safety for cyclists and to reduce vehicular speeds. These bicycle lanes were documented with higher-than-expected collisions.
    - Implemented the Airport Sustainability Management Plan for the County's seven airports, such as EV charging stations at Palomar, Ramona, and Borrego Springs Airports to reduce resource consumption, environmental impacts, and GHG emissions while promoting social responsibility. Various elements of the Management Plan are being implemented by leaseholders to further promote social responsibility. During Fiscal Year 2025-26, the state-owned airfield at Agua Caliente closed; therefore, the County's previous agreement to assist in operating this facility ended.
    - Continued to implement and evolve the DPW Departmental Sustainability Plan, collaborating with the Office of Sustainability, Equity, & Justice (OSEJ) to advance mid-term and long-term commitments that reduce the carbon footprint of County operations and programs, bolster environmental justice, and create positive ripple effects for our communities, residents, and businesses.
- Short-term Sustainability Commitment Accomplishments for Fiscal Year 2025–26:
    - DPW worked with Department of General Services (DGS) Energy and Sustainability (E&S) to determine the order of implementation, funding, and construction schedules for the top projects. DGS E&S and DPW prioritized HVAC, lighting, and insulation upgrades at eight road stations; planning and contracting were completed in Fiscal Year 2025–26, with construction at four stations and the remaining work scheduled for Fiscal Year 2026–27.
        - Continued efforts to begin the planning and design stages for the implementation of selected upgrades. This is a continuation of a prior accomplishment.
    - Completed Phase I installation in 2024 and the installation of permanent EV charging equipment at the road stations in San Marcos and Ramona will be at the final design stage and ready for construction, with an estimated completion date of December 31, 2025. Phase II installation of permanent EV charging equipment at the road stations in San Marcos and Ramona was estimated to be complete in Fiscal Year 2025-26; however, there were delays due to contracting and supply issues. Phase II planning is 60%

complete with the new construction completion date in Fiscal Year 2026-27. SDG&E has experienced delays in its plan review and design.

- Participated in relevant task forces, frameworks, and training opportunities to stay informed about the latest sustainability trends, best practices and regulatory changes. Completed fall 2025 trainings on permeable pavements, culverts, and resilient street design, regularly participated in the County Sustainability Task Force, and attended the Zero Waste Symposium in February 2026.

- Mid- and long-term Sustainability Commitment Accomplishments for Fiscal Year 2025–26:
  - Mid-term: Continued to implement a 5-year plan to reduce GHG by increasing the department's fleet to hybrid/electrified vehicles to 37% (140 of 375) by Fiscal Year 2026-27. The five-year goal was not met due to a number of unforeseeable constraints, including contracting challenges, rising costs, supply reduction of available EV fleet vehicles, like flatbed trucks and construction equipment, and Ford ceased manufacturing the F-150 Lightning truck in December 2025. DPW was able to accomplish conversion of an additional 19 fleet and construction vehicles.
    - Mid-term: Converted 21% of fleet vehicles to bring approximately 80 of 375 total fleet vehicles to electric/hybrid by the end of Fiscal Year 2025-26. This is a continuation of the prior accomplishment with the annual milestone for the mid-term goal.
  - Long-term: Development of the new North County Mitigation Site to offset wetland and habitat impacts from DPW projects is ongoing. The goal is to have all approvals in place by Fiscal Year 2027–28 to allow the project to move forward with implementation of the mitigation site the following year. In Fiscal Year 2025-26, DPW made progress on design, environmental, and permitting stages of the project, keeping on schedule to have all approvals in place by Fiscal Year 2027-28.
  - To reduce greenhouse gas emissions, conserve limited landfill capacity, meet state recycling mandates, and promote sustainable resource management, DPW implemented measures to achieve an 80% (estimated 1,014,592 tons of diverted of 1,268,240 tons of generated) waste diversion goal by 2030 in alignment with the Climate Action Plan.
    - Completed annual scorecards for 100% (8 of 8) of haulers to ensure effective implementation of franchise agreement waste diversion performance standards.
    - Completed 500 technical assistance/ inspection site visits and/or contacts to assist and ensure generators' compliance with state and local recycling regulations.
    - Increased knowledge and encouraged participation in recycling and organic material diversion programs, provided informational flyers in the County's established threshold languages to businesses and residents in the unincorporated area with updated educational materials, expanded outreach at community events, and provided feedback to residents about potential contamination in recycling and waste carts. Waste audit data regarding cart contamination informed communities targeted for greater outreach.
    - DPW continued the process to update the 2017 Strategic Plan to Reduce Waste, in collaboration with feedback from the community and industry stakeholders.
    - Completed 250 waste reduction and recycling related educational presentations to at least 18,000 attendees in the County's established threshold languages.
    - Provided 140 stormwater presentations in English and Spanish to over 6,000 students. In addition to storm water topics, presentations also included a focus on reducing litter, encouraging recycling and proper disposal of household hazardous waste.
    - Met our goal and completed 500 technical assistance inspection site visits and generators' compliance with state and local recycling regulations.
- Environment: Protect and promote our natural and agricultural resources, diverse habitats, and sensitive species.
  - Maintained closed solid waste disposal facilities (landfills and burn sites) to protect public health and the environment through monitoring and maintenance plans to comply with federal, state, and local requirements with 100% compliance.
  - Performed essential nesting bird surveys allowing DPW field crews to conduct critical vegetation maintenance activities on time and in compliance with the Migratory Bird Treaty Act.
- Environment: Cultivate a natural environment for residents, visitors, and future generations to enjoy.
  - Improved water quality in local streams, rivers, and bays, managed stormwater and urban runoff from the County storm drain system.

        - Reduced human sources of bacteria that pose a threat to public health and implemented a Human Source Identification Workplan for the San Diego River Watershed, in alignment with State mandated requirements.
        - Ensured that at least 85% of outfalls exhibit non-persistent flows during dry weather conditions.
        - Installed one additional trash capture device contributing to the 20% of capturing (1,634 of 8,030) gallons of trash per year needed to meet the 2030 State Trash Amendments mandate. Goal was not met because several projects originally assumed to deliver trash capture benefits are no longer viable, have been delayed, or were found infeasible for trash capture retrofits upon further evaluation.
    - Removed pollution from runoff as well as deliver stormwater capital projects and programs to enhance water quality while simultaneously introducing community benefits.

        - Moved forward with 38 stormwater Capital Improvement Projects through various stages of planning, design and construction. These projects aim to remove pollution from runoff, enhance water quality, and provide additional community benefits, demonstrating a comprehensive approach to environmental protection and community well-being.
        - Constructed four new green infrastructure projects in the communities of Rainbow, Fallbrook, and 4S Ranch to increase community benefits (e.g., active transportation, stormwater capture and reuse, trees and green spaces.
        - Donated compost and mulch to residents, school and community gardens to encourage community food production, improve soils and enhance water quality in unincorporated communities, including Spring Valley, Fallbrook, Julian, Potrero and Borrego Springs, Santa Ysabel, and others.
        - Began projects on public and private property to capture or treat stormwater runoff from an additional 250 acres in the unincorporated area.
        - Completed four green infrastructure projects, collectively treating 468.1 acres of stormwater runoff in the unincorporated area.
            • Completed Rainbow Water Quality Project, which treated 325 acres.
            • Completed the Goldentop Modular Wetland and Trash Capture, which treated 120 acres. Completed Mission Road North Project 1, which treated 22 acres. Completed the 4S Ranch, which treated 1.1 acre of impervious area
    - Decreased the amount of imported water used by distributing 200 rain barrels and removing 150,000 square feet of water-intensive turfgrass, meeting our original goal of 200 rain barrels and exceeding our goal of 50,000 square feet of turfgrass.
    - Protected public and environmental health by reducing the threat to water quality and ensured 100% stormwater compliance with applicable federal, State, and local stormwater standards for public works infrastructure and private development projects.

        - Coordinated with 21 jurisdictions to streamline stormwater standards for private development.

 Community

DPW enhances the quality of life in the unincorporated area by implementing programs that encourage participation and protect the safety of residents and the sustainability of communities. DPW compares infrastructure locations to underserved communities to identify opportunities for enhanced community engagement, outreach, education, and language translation in these communities. Through collaboration, partnership, and meaningful conversations, DPW incorporates input and feedback to improve program and service delivery. DPW also supports safety in all communities by practicing emergency response and preparedness, reviewing disaster response and recovery procedures, and training for multiple types of disasters. In alignment with the County's strategic initiative on community, DPW achieved the following:

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Expanded stakeholder engagement across all programs, including, but not limited to, coordination with Community Planning and Sponsor Groups, advisory groups, and the public during project planning, prioritization, and implementation.
        - Enhanced transparency and public access to information on planned and ongoing capital improvements through the Capital Improvement Plan (CIP) Engage website that allows users to view current and future projects and provide input to help determine infrastructure priorities in their communities.
        - Coordinated with 22 Community Planning Groups (CPG) to schedule and co-develop CIP meetings in each unincorporated communities, bringing an overview of the plan and details of the projects specific to each area. DPW facilitated (7 of 22) meetings, fostering greater transparency and rapport with our constituents by providing various points of contact, multiple options to engage, and clear and concise information.

        - Improved transparency, accountability, and community engagement by expanding online information in the County's established threshold languages, and finalizing long-term maintenance plans and funding needs for all private road and landscape maintenance districts in Fiscal Year 2024–25.
    - Leveraged Geographic Information System (GIS) capabilities through the use of community profiles to support staff understanding of communities' demographics and needs when planning projects or conducting outreach.
- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.

    - Delivered a reliable and effective flood control program to protect lives and property.
        - Conducted baseline video recording of underground infrastructure in the flood control system (multi-year effort) after procuring a contractor. Request for Proposal (RFP) was posted on BuyNet and the contract award is expected in the spring of 2026. Videoing will begin after the contract award.
        - Maintained flood control infrastructure by completing 100% of scheduled planned inspections for the flood control system, including 2,079 storm drain inlets, 56.6 miles of linear municipal separate storm sewer, and 4.5 miles of open channel, to ensure it can perform properly during storm events.
        - Coordinated with the International Boundary and Water Commission to restore functionality of the Binational ALERT Flood Warning stations in the Tijuana River Valley Watershed in the U.S. and Mexico.
        - Flood Control secured a $0.6 million State Streamgage Improvement Program grant to add six new stream gages to the countywide ALERT Network. The grant was tentatively awarded in December 2024 and contracted in June 2025. Procurement will finish by spring 2026, with installation completed before October 2026.
    - Coordinated with the Department of Environmental Health and Quality (DEHQ) and the City of San Diego to post 24 Tijuana River Valley (TJRV) hazard warning signs – a general public safety and environmental hazard communication effort - along multiple trail locations and Saturn Blvd.

- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.

    - Ensured public infrastructure delivered by private developers met applicable standards and regulations through regular inspections of private development projects.

        - Conducted regular field inspection of private development projects.
    - Collaborated with OSEJ in the formation of their Food Justice Community Action Plan, which included elements to increase food recovery education and outreach.
    - Increased awareness and support for County initiatives related to water resources and collaborated with unincorporated communities on water quality and water supply issues.

        - Hosted and encouraged community participation in 30 watershed cleanup events.
        - Provided educational campaigns and enhanced messaging related to water conservation in the County's established threshold languages.
        - Conducted outreach strategies for stormwater capture and water-saving incentives programs in unincorporated communities, identifying gaps and exploring funding mechanisms for new pilot programs in Spring Valley and Lakeside.
        - Worked with contractors to collect 240,000 lbs. of HHW from unincorporated residents through a permanent collection facility in Ramona and agreements with jurisdictions that operate similar facilities.
        - Protected our watersheds and public health, and prevented improper disposal of household hazardous waste (HHW) such as paints, batteries, sharps, oils, pesticides, etc.
    - Achieved 100% of map reviews and comments within 20 working days (10-days for re-submittals) for professional submittals of Records of Survey and Corner Records in accordance with State law.

        - Consist of (513 of 2,243) Corner Records submitted for review.
    - Delivered a safe and reliable operating environment for airport users by proactively maintaining airfield infrastructure.

        - Sustained an efficient inspection and maintenance program that achieved at least a 98% (closed 1,215 of 57,056 hours during planned capital projects) runway availability rate at the County's five largest airports, exceeding our original goal (98% of 95%)

that supports emergency responders, local, regional, and international businesses, and aviators.
    - Awarded a Federal Aviation Administration (FAA) grant of $2.9 million for design and construction on 18/36 Runway Rehabilitation at Fallbrook Airpark. Project completed by March 2026.
  - Operated public sewer infrastructure in unincorporated communities to minimize sewer spills into lakes, rivers, and other surface waters, maintaining a target of zero spills.
    - Eight (8) unincorporated communities: Spring Valley, Lakeside, Winter Gardens, Alpine, East Otay Mesa, Campo, Pine Valley, and Julian.
    - Maintained a target of zero spills over 1,000 gallons or reaching surface water was achieved this fiscal year, down from one last year.
    - Continued to maintain small diameter sewer lines and conducted closed-circuit television (CCTV) inspections to ensure system reliability.
    - Cleaned 166 miles (44%) of small-diameter sewer lines (≤15 inches), surpassing the annual goal of 125 miles (33%)
    - Completed 3 miles of CCTV inspections of small-diameter sewer lines (13 miles goal) to prevent overflows and identify defects. Inspections follow a seven-year cycle. Goal was not met due to staff vacancies, and the County plans to utilize contractors for supplemental inspections to meet operational needs.
  - Maintained safe and reliable drinking water supplies for underserved communities.
    - Ensured the Live Oak Springs Water System provided safe and reliable drinking water for approximately 300 residents in the Boulevard community.
    - Supported the Campo Water Maintenance District by planning and implementing improvements to enhance the safety, reliability, and sustainability of the community water system, and completed a financial study to support the water customers of the Camp Locket Redevelopment Plan.
    - Completed the design of the electrical upgrades to the water treatment facility at Rancho Del Campo.
    - Initiated the procurement of replacement of the uranium removal system at the water treatment facility at Rancho Del Campo. It ensures continued protection of public health by addressing naturally occurring uranium found in the local groundwater. The old system is dilapidated and needs to be replaced. The procurement process is underway, and the new system has been ordered and is expected to be delivered imminently.
  - Operate a resilient water system for underserved communities in Campo and Boulevard (Live Oak Springs) by completing the construction of new potable water wells, water reservoir tanks, booster pump stations, electrical improvements, and water distribution pipeline by 2029.
    - Initiated the design of the replacement of the water reservoir tanks.
  - Maintained County roadway infrastructure in good condition to reduce impacts on pedestrians, bicyclists, and vehicles, enhance road safety, improve accessibility to transportation facilities, and promote multi-modal transportation activities.
    - Met or exceed year-to-date for miles of roads swept (14,785.46 of 21,320.90) and storm drain inspections (10,349 of 19,253).
    - Ensured roads are opened within 24 hours after the end of an emergency 100% (86 of 86) of the time by implementing an immediate response to inclement weather, roadway hazards and natural disasters, such as flooding, snow removal, downed trees, or vehicle accidents.
    - Continued to improve the County's average Pavement Condition Index (PCI) to 70, with a goal of achieving an average PCI of 70 by the end of Fiscal Year 2025-26. Achieved the goal.
  - Increased visibility, accessibility, and use of the Tell Us Now application for DPW-related requests from unincorporated areas residents. DPW continues to participate in Land Use and Environmental Group (LUEG) wide efforts to improve the Tell Us Now application to enhance capabilities for users, including the ability to receive updates and track progress on issues they have reported.
  - Updated the Local Road Safety Plan (LRSP) for alignment with the CalEnviroScreen and Healthy Places Index and collision metrics to prioritize publicly funded pedestrian and bicycle infrastructure projects in underserved communities. The LRSP is updated biannually.
- Communications: Offer interpreters for community meetings or translations of information to ensure residents have every opportunity to make informed decisions while listening to, participating in or using County services or programs.

- Ensured 100% (82 of 82) of public notices for County-initiated projects are translated into the County's established threshold languages to provide the ability for all individuals to participate in and comment on projects and programs occurring in or affecting their community, regardless of preferred language.
- Ensured that 100% of stormwater outreach materials are available in the threshold languages.

- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.

  - Participated in the East County Advance Water Purification Program, Solid Waste Technical Advisory Committee, and Building Better Roads working group.
  - Successfully negotiated and finalized the Second Amended and Restated Agreement (SARA) for the metropolitan sewer system, securing its terms through 2065
  - Participated in the East County Advance Water Purification Program and Metro Sewer System.
  - Partnered with the San Diego Region Stormwater Co-permittees, including Orange County and Riverside Flood Control District, and California Department of Transportation (Caltrans), Camp Pendleton, and other Phase 2 permittees, on opportunities to streamline and provide consistent messaging in support of productive interactions with the Regional and State Water Boards for updates to current and new regulations.
  - Together with the City of San Diego and the San Diego County Water Authority, continued to support Integrated Regional Water Management (IRWM) with resourcing and leadership time. IRWM helps connect underserved communities to State resources for multi-benefit water projects.
  - Collaborated with incorporated cities, the Port of San Diego and the San Diego Airport Authority, the San Diego Region Stormwater Co-permittees, including Orange County and Riverside Flood Control District on action in support of the re-issuance of the regional stormwater permit through the formation of focused working technical teams to address specific provisions pertinent to each agency.
  - Collaborated with Office of Sustainability, Equity, & Justice (OSEJ) in the formation of their Food Justice Community Action Plan, which included elements to increase food recovery education and outreach.



Empower

DPW empowers its workforce and operations by providing opportunities for staff development and securing continuity of operations for critical road, drainage, sewer, and water infrastructure. DPW cultivates a culture that fosters new ideas, implements best practices, and pursues innovation through collaboration with stakeholders, community partners, staff, and other public works agencies. DPW engages employees by holding meetings where information, ideas, and perspectives are shared, such as annual meetings with the director, departmental and divisional "all hands" meetings, and regular supervisor and staff meetings. DPW inspires and fosters an environment for our team members where they can be innovative and creative to support transformative changes. In accordance with the County's strategic initiative on Empower, DPW completed the following:

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.

  - Raise awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERG), events and activities to continue a workplace centered around belonging.

    - The Public Works Human Resource (HR) team created monthly trainings focused on creating a culture of belonging, this included training related to diversity and inclusion. They also provide support and guidance to the DPW team by providing resources to support neurodivergent individuals participating in interviews as well as other accommodations, part of a multi-year effort to support neurodivergent employees.
  - Continued to manage both a complaint hotline and a Best Management Practice (BMP) hotline, accessible via phone and email, to provide direct support for stormwater-related inquiries and issues. By maintaining these dedicated channels, customers could quickly and efficiently seek assistance, demonstrating the department's commitment to delivering excellent customer service.
  - Continued using information provided in the 2024 biennial employee engagement survey, worked with employees and collaborated with the employee resource groups to develop action plans that further improved engagement.

    - Expanded opportunities for team members to share ideas and thoughts with DPW leadership by hosting opportunities for “Coffee with the Director”.
    - Hosted departmental All-Hands and divisional meetings for staff to connect, interact, and build stronger relationships.
    - Expanded employee engagement plans that recognize the daily work of field crew and in-office staff members.
- Promoted Justice, Equity, Diversity, Inclusion, and Belonging of staff as high priorities by regularly discussing the importance of these values in staff meetings at all levels of the department, including “all hands” staff meetings; offered training to enhance education and awareness; sustained a workforce development team that is open to every employee and who are encouraged to participate and strongly supported staff participation in Employee Resource Groups, activities, and events. These opportunities were aimed at helping employees feel valued, engaged, and better prepared for career advancement opportunities. Additionally, staff became better prepared to maintain exceptional service levels for DPW’s diverse customers.
- Continued to maintain diversity and inclusion of staff. Implemented and sustained the goals of the Diversity & Inclusion Strategic Plan by providing educational and training opportunities for staff and continually creating a more inclusive and accessible climate in the workplace and implementing actions that support the County Department of Human Resource (DHR) Neurodivergence Work Plan goals.

    - Since the inception of the County’s Neurodivergence Work Plan in June 2022, Public Works has participated in creating a more inclusive recruitment process and equitable work environment for neurodivergent staff by achieving annual DHR-defined goals.
    - Increased inclusive practices by creating an internal resource folder with educational neurodivergent resources for staff and created a 6-month neurodivergent email campaign to educate staff on neurodivergent experiences. Ensured leadership and all staff completed their required annual neurodivergence training modules.
    - Enhanced outreach and recruitment practices by staying updated on current trends and best practices in neurodivergence inclusion, attending neurodiversity-focused events, and connecting with community organizations that support neurodivergent individuals.
- Made meaningful improvements and focused on employee engagement as part of everyday operations, listening to team members, having open and honest conversations, and having activities they can participate in to increase engagement.

    - Engaged in LUEG-wide communication efforts to keep the departments better connected by contributing to LUEG Team Talk quarterly newsletter that highlighted DPW’s efforts in equity/diversity, noteworthy projects, and shared resources. The newsletter helps to bring DPW’s essential work into a common space that benefits other departments.
- Continued to engage in LUEG-wide Workforce Development programs to attract, cultivate, and retain a workforce that has the skills, talent, and commitment to public service.

    - Implemented a new stormwater construction training program, educating 179 staff across 13 departments on best practices in stormwater management.
    - Engaged management during leadership meetings through exposure to various topics that enhances management skills.
    - Supervisors continued to work with their staff during regular development meetings to implement desired training and mentorship to enhance their development and success.
    - Participated in LUEG-wide departmental meetings to encourage an adaptive management approach, reduce duplication of efforts, and reduce project review times.
- Promoted employee professional development, technical competence, and leadership effectiveness through a training and safety program that ensures 100% (608 of 608) of annual mandatory training is completed.

    - Supported staff development by providing opportunities to attend preparatory training for required licenses and certifications.
    - Within the first year of their employment, 100% (45 of 45) of all new permanent, full-time employees were trained to respond to emergencies, either within their classification scope of responsibilities or as disaster service workers, such as shelter workers or managers, to assist in emergencies.
- Increased efforts to deepen connections with other County compliance groups, leading to increased engagement, project collaboration, and process improvements across LUEG teams.

    - Regular meetings were established with other departments to share ideas and resources, and a significant number of educational materials developed by the Watershed program were shared with other departments for increased distribution to

the public.
    - Fostered an environment where teleworking and alternate work schedules are embraced and implemented to ensure customer service remains a priority while supporting employee well-being and our sustainability goals.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Improved program information on public websites to maintain transparency and accountability, including reviewing of DPW's program websites to analyze readability and translated technical language into simpler terms as needed.
    - Maintained targeted reserve levels for the Environmental Trust Fund to ensure long-term fiscal sustainability and adequate funds for financial assurances related to closure, post-closure and corrective actions for the San Marcos Landfill.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Participated in internal roundtables to implement best practices and achieve organizational excellence for fleet, water quality projects, and environmental review in accordance with the California Environmental Quality Act (CEQA).
        - Continued participation in the CEQA Roundtable and CEQA Practitioners meetings in support of training, sharing best practices, and consistency across the departments.
        - Continued to participate in the Land Acquisitions Roundtable, supporting DPR in updating acquisition criteria to ensure the County achieves the best results with respect to the Climate Action Plan Update and the Regional Decarbonization Framework.
        - Chaired the internal Roundtable Forum for Water Sustainability and developed a 'One Water' strategy and corresponding video that emphasized the interconnectivity of various water-related programs and identifies opportunities to enhance program performance. The video highlighted opportunities to enhance program performance and was shared on social media, as well as posted on DPW's webpage.
        - Implemented PM Web enterprise project management system to monitor the progress of the portfolio capital infrastructure projects and provide consistent reporting of project conditions. Provided streamlining, operational and resource efficiencies, improved workflows, transparency for program operations and reduced project risks and conflicts.
    - Expanded department commitment to Justice, Equity, Diversity, Inclusion, and Belonging by identifying programs and processes that require changes to provide the highest level of service for DPW's customers; utilizing community assessment methods to identify the community needs, and training staff on Justice, Equity, Diversity, Inclusion and Belonging to increase awareness and inclusivity when serving DPW's diverse customers.

Justice

DPW supports the County's commitment to create a more sustainable community for residents and visitors by undertaking actions to protect the environment and ecosystems, reduce pollution in waterways, reduce the need for new landfills, and combat climate change. In accordance with the County's strategic initiative on justice, DPW completed the following:

- Environmental: Advance equal protection and meaningful involvement of all people, regardless of race, color, national origin, or income with respect to the development, implementation, and enforcement of environmental laws, regulations, and policies with an urgent focus on communities of color and low-income communities recognizing they historically lacked the same degree of protection from environmental and health hazards.
    - Supported the Office of Sustainability and Environmental Justice (OSEJ) on completion of the Final Water Ways Report by providing meaningful input and identifying project opportunities to advance water rights for clean water in disadvantaged communities.
        - DPW provided funding, consultant support, and technical review, participated in meetings, and shared the draft report with co-permittees for input.

# 2026–28 Objectives

Equity

DPW applies an equitable lens in service delivery and program design to provide critical infrastructure for underserved communities. In accordance with the County's strategic initiative on equity, DPW will be implementing the following:

- Health: Focus on policy, systems, and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Upgrade pedestrian push buttons to meet Americans with Disabilities Act (ADA) standards at six existing signalized intersections to promote safe crossing.
    - Upgrading and modernizing traffic signal equipment and traffic signal timing throughout the County traffic network to improve road corridors and to enhance pedestrian safety.
- Housing: Utilize policies, facilities, infrastructure, and finance to provide housing opportunities that meet the needs of the community.
    - Continue collaborative work with other departments and enterprise offices on Removing Barriers to Housing actions to save time and increase certainty for housing development to facilitate the production of housing in the unincorporated area.
    - Continue to support Housing and Community Development Services by completing timely environmental review of grants and affordable housing development loans that benefit low-income communities and households.
    - Identify and prioritize opportunities for public improvements in Vehicle Miles Traveled (VMT) — efficient and infill areas and make efforts to implement the built-environment element of the adopted Climate Action Plan (CAP) to promote public-private partnerships and incentivize future development of various housing types, including affordable housing and options more accessible to middle-income earners.
- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
    - Increase focus on developing and delivering priority projects that align with the County's overall vision and values. The prioritized system for public improvement projects has incorporated the recently adopted CAP built-environment requirements, Local Roadway Safety Plan (LRSP) and the Board adopted Active Transportation Plan that includes Pedestrian Gap Analysis, and the bicycle element.

### Sustainability

DPW programs will undertake actions to protect the environment, reduce pollution, minimize landfill needs, and combat climate change. In accordance with the County's strategic initiative on sustainability, DPW will:

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Apply grant application efforts utilizing the Safe Streets and Roads for All (SS4A), the Highway Safety Improvement Plan, and other similar opportunities and bring in additional funding to support DPW infrastructure projects that protect the environment, enhance communities, and maintain aging systems to increase longevity and safety.
- Climate: Actively combat climate change through innovative and proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Improve roadway infrastructure to support the County's greenhouse gas (GHG) measures and enhance safety, accessibility, and walkability on County-maintained roads, focusing on underserved communities in the unincorporated area by implementing the adopted Local Roadway Safety Plan (LRSP).
        - Begin the design and construction of elements of the LRSP in Spring Valley and Casa de Oro.
- Short-term Sustainability Commitments for Fiscal Year 2026-27:
    - Work with DGS Energy and Sustainability (E&S) to complete implementation and installation of all upgrades identified at DPW road stations by the end of Fiscal Year 2026-27. The improvements include upgrades to HVAC, lighting, and insulation at eight DPW road stations.
    - Complete Phase II installation of EV charging equipment at DPW road stations in collaboration with DGS. By June 2027 there will be a total of 6 Direct Current (DC) fast chargers and 30 level 2 ports installed.
    - Develop a guide to support the DPW program and help asset owners consider sustainability and equity-related components during project development. The document will help identify opportunities to include project components such as tree planting and

shading, active transportation infrastructure, and investments in underserved communities that can support County goals outlined in the Climate Action Plan, Active Transportation Plan, Equity-Based Tree Planting Program, and other County Initiatives.

- Mid- and long-term Sustainability Commitments for Fiscal Year 2026-27:
    - Mid-term: Continue to implement a 5-year plan to reduce GHG by increasing the department's fleet to hybrid/electrified vehicles. Fleet conversion includes mostly mid-sized Sports Utility Vehicle (SUVs) and trucks and some construction equipment, like forklifts, and is dependent on availability. Due to unforeseeable constraints, including contracting challenges, rising costs, supply reduction of available EV fleet vehicles, like flatbed trucks and construction equipment, Ford ceased manufacturing the F-150 Lightning truck in December 2025, the original goal of 37% (148 of401) by Fiscal Year 2026–27 is no longer achievable. At the end of Fiscal Year 2025-26, 80 total fleet vehicles had been converted to EV. The new goal is a 37% conversion by the end of Fiscal Year 2027–28.
    - Long-term: Develop the new North County Mitigation Site to offset wetland and habitat impacts from DPW projects. The goal is to have all approvals in place by Fiscal Year 2027-28 to allow the project to move forward with implementation of the mitigation site the following year. In Fiscal Year 2026-27, DPW anticipates completion of the design, environmental, and permitting stages of the project, keeping on schedule to have all approvals in place by Fiscal Year 2027-28.
        - Continue to complete annual scorecards for 100% of haulers (8 of 8) to ensure they are effectively implementing franchise agreement waste diversion performance standards.
        - Complete 500 technical assistance/ inspection site visits and/or contacts to assist and ensure generators' compliance with state and local recycling regulations.
        - To increase knowledge and encourage participation in recycling and organic material diversion programs, provide informational flyers in the County's established threshold languages to businesses and residents in the unincorporated area with updated educational materials, expand outreach at community events, and provide feedback to residents about potential contamination in recycling and waste carts. Waste audit data regarding cart contamination will inform communities targeted for greater outreach.
        - Continue to incorporate effective programs and priorities to achieve the Climate Action Plan's goal of 80% (estimated to be 1,014,592 tons diverted of 1,268,240 tons generated) waste diversion by 2030, DPW will continue the process to update the 2017 Strategic Plan to Reduce Waste, in collaboration with feedback from the community and industry stakeholders.
        - Complete waste reduction and recycling related educational presentations to at least 18,000 attendees in the County's established threshold languages.
- Environment: Protect and promote our natural and agricultural resources, diverse habitats, and sensitive species.
    - Complete all activities in the funded maintenance program for closed landfills by fiscal year-end, prioritizing high-risk sites and ensuring compliance with environmental standards.
- Environment: Cultivate a natural environment for residents, visitors, and future generations to enjoy.
    - Advance community health and environmental sustainability by reducing pollutants in stormwater runoff and unpermitted flows into local waterways. This will be achieved through green infrastructure, pollution prevention, source control, and water quality monitoring — ensuring compliance with state and federal regulations while supporting resilient, cleaner neighborhoods.

## Community

DPW enhances the quality of life in the unincorporated area by implementing programs that encourage participation and protect the safety of residents and the sustainability of communities. DPW compares infrastructure locations to underserved communities to identify opportunities for enhanced community engagement, outreach, education, and language translation in these communities. Through collaboration, partnership, and meaningful conversations, DPW incorporates input and feedback to improve program and service delivery. DPW also supports safety in all communities by practicing emergency response and preparedness, reviewing disaster response and recovery procedures, and training for multiple types of disasters.  In accordance with the County's strategic initiative on community, DPW will complete the following:

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Expand stakeholder engagement across all programs, including, but not limited to, coordination with Community Planning and Sponsor Groups, advisory groups, and the public during project planning, prioritization, and implementation.

        - Continue to enhance transparency and public access to information on planned and ongoing capital improvements through a website that allows users to view current and future projects and provide input to help determine infrastructure priorities in their communities.
        - Flood Control will provide two community trainings on flood awareness and preparedness to San Diego County Fire's Community Emergency Response Team (CERT) members in April and October. This will be the first time Flood Control has engaged this organization. The second training, which will coincide with California's Flood Preparedness Week, will include municipal CERT members as well as a trainer from the California Department of Water Resources, who will provide a 4-hour training on flood fighting and the correct way to fill sandbags for effective flood protection.
    - Continue to leverage Geographic Information System (GIS) capabilities through the use of community profiles to support staff understanding of communities' demographics and needs when planning for projects or conducting outreach.
- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
    - Deliver a reliable and effective flood control program to protect lives and property.
        - Will conduct baseline video recording of underground infrastructure in the flood control system (multi-year effort) after procuring a contractor.
        - Maintain flood control infrastructure by completing 100% of scheduled planned inspections for the flood control system, including 2,079 storm drain inlets, 56.6 miles of linear municipal separate storm sewer, and 4.5 miles of open channel, to ensure it can perform properly during storm events.
        - Complete installation of six stream gages supported by the California Stream Gage Improvement Program grant by October 2026.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - DPW will ensure public infrastructure delivered by private developers meets applicable standards and regulations through regular inspections of private development projects.
        - Conduct regular field inspections of private development projects.
    - Foster inclusive community partnerships to promote stormwater awareness, education, and participation in water-saving and pollution prevention programs. Prioritize outreach in underserved areas, ensure materials are accessible in threshold languages, and expand access to incentives and multi-benefit projects that improve water quality and community resilience.
        - Work with contractors to collect 240,000 lbs. of household hazardous waste (HHW) from unincorporated residents through operation of battery and sharps collection sites, a permanent collection facility in Ramona, one-day events, and agreements with jurisdictions operating similar facilities.
    - Continue to achieve 100% of map reviews and comments within 20 working days (10 days for re-submittals) for professional submittals of Records of Survey and Corner Records in accordance with State law.
    - Deliver a safe and reliable operating environment for airport users by proactively maintaining airfield infrastructure.
        - Continue to sustain an efficient inspection and maintenance program to maintain at least a 95% runway availability rate.
        - At the five largest airports, supporting emergency responders and local businesses.
    - Operate public sewer infrastructure in unincorporated communities to minimize sewer spills into lakes, rivers, and other surface waters, maintaining a target of zero spills.
        - Maintain a target of zero spills over 1,000 gallons or reaching surface water.
        - Continue to maintain sewer lines and conduct closed-circuit television (CCTV) inspections to ensure system reliability.
    - Maintain safe and reliable drinking water supplies for underserved communities.
        - Continue to ensure the Live Oak Springs Water System provides safe and reliable drinking water for approximately 300 residents in the Boulevard community
        - Continue to support the Campo Water Maintenance District by planning and implementing improvements to enhance the safety, reliability, and sustainability of the community water system, and complete a financial study in support of water customers affected by the Camp Lockett Redevelopment Plan.

- Operate a resilient water system for underserved communities in Campo and Boulevard (Live Oak Springs) by completing the construction of new potable water wells, water reservoir tanks, booster pump stations, electrical improvements, and water distribution pipeline by 2029.
- Maintain County roadway infrastructure in good condition to reduce impacts on pedestrians, bicyclists, and vehicles, enhance road safety, improve accessibility to transportation facilities, and promote multi-modal transportation activities.
    - Meet or exceed year-to-date for miles of roads swept and storm drain inspections.
    - Ensure roads are opened within 24 hours after the end of an emergency 100% of the time by implementing an immediate response to inclement weather, roadway hazards and natural disasters, such as flooding, snow removal, downed trees, or vehicle accidents.
    - Continue to maintain the County's average 70 Pavement Condition Index (PCI).
    - Complete road resurfacing projects including replacing culverts and upgrading existing curb ramps to meet ADA compliance. These improvements will provide safe crossing opportunities and help enhance road safety.
    - Update existing road asset management system. Updating the asset management system and related processes will allow staff to more accurately verify and maintain asset inventories, including assessing asset conditions. With improved data, the County can reassess asset needs and evaluate maintenance programs more holistically. This will strengthen confidence in managing asset lifecycles, reduce liability, and ensure that assets and programs remain resilient and aligned with community needs.
- Communications: Offer interpreters for community meetings or translations of information to ensure residents have every opportunity to make informed decisions while listening to, participating in, or using County services or programs.
    - Ensure 100% of public notices for County-initiated projects and programs are translated into the County's established threshold languages to provide the ability for all individuals to participate in and comment on projects and programs occurring in or affecting their community, regardless of preferred language.

 Empower

DPW will empower its workforce and operations by providing opportunities for staff development and securing continuity of operations for critical road, drainage, sewer, and water infrastructure. DPW will foster new ideas, implement best practices, and pursue innovation through collaboration with stakeholders, community partners, staff, and other public works agencies. DPW will engage employees by holding meetings where information, ideas, and perspectives are shared, such as annual meetings with the director, departmental and divisional "all hands" meetings, and regular supervisor and staff meetings. DPW will foster an environment for our team members where they can be innovative and creative to support transformative change. In accordance with the County's strategic initiative on Empower, DPW will complete the following:

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Implement and sustain the goals of the ED&I Strategic Plan by providing educational opportunities to staff to continually create a more inclusive and accessible climate in the workplace.
    - Continue to engage in LUEG-wide Workforce Development programs to attract, cultivate, and retain a workforce that has the skills, talent, and commitment to public service.
    - Promote employee professional development, technical competence, and leadership effectiveness through a training and safety program that ensures 100% (659 of 659) of annual mandatory training is completed.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Continue to improve program information on public websites to maintain transparency and accountability, including reviewing DPW's program websites to analyze readability and translate technical language to simpler terms as needed.
    - Continue to maintain targeted reserve levels for the Environmental Trust Fund to ensure long-term fiscal sustainability and adequate funds for financial assurances related to closure, post-closure and corrective actions for the San Marcos Landfill.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Continue participation in the CEQA Practitioners meetings in support of training, sharing best practices, and consistency across the departments.

- Continue to participate in the Land Acquisitions Roundtable, supporting DPR in updating acquisition criteria to ensure the County achieves the best results with respect to the Climate Action Plan Update and the Regional Decarbonization Framework.

Justice

DPW supports the County's commitment to create a more sustainable community for residents and visitors by undertaking actions to protect the environment and ecosystems, reduce pollution in waterways, reduce the need for new landfills, and combat climate change. In accordance with the County's strategic initiative on justice, DPW will complete the following:

- Environmental: Advance equal protection and meaningful involvement of all people regardless of race, color, national origin, or income with respect to the development, implementation, and enforcement of environmental laws, regulations, and policies with an urgent focus on communities of color and low-income communities recognizing they historically lacked the same degree of protection from environmental and health hazards.
  - Ensure all projects comply with CEQA/NEPA requirements, including providing mandated opportunities for public review and comment, and demonstrating how public input was meaningfully considered in project decisions.
  - Facilitate equitable public engagement by providing translated materials and interpreted presentations, where applicable, to support full participation by individuals with diverse language needs.

## Related Links

For additional information about DPW, refer to the website at:

- www.sandiegocounty.gov/dpw

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Sustainability** | Engage businesses, residents and County staff to promote clean water so that water quality will be improved by achieving a reduction in urban runoff (i.e., pollution) into County storm drains that continually flow during dry weather, indicating that the flow is not caused by rain, but by human activity (e.g., car washing, lawn watering, etc.)[1] | 86.5% | 85% | 85% | N/A | N/A |
| | Divert waste from landfills, meet State mandates, and promote sustainable management of resources by evaluating 100% of franchised waste haulers performance through the use of annual score cards. | 100% | 100% | 100% | 100% | 100% |
| | Maintain closed solid waste disposal facilities (landfills and burn sites) to protect public health and the environment through monitoring and maintenance plans to comply with federal, State, and local requirements with a goal of 100% compliance.[2] | 98% | 100% | 100% | 100% | 100% |
| **Community** | To prevent health risks to the public and protect the environment, operate the sanitary sewer system with zero Sanitary Sewer Overflows (SSO) that reach surface waters or exceed 1,000 gallons. | 1 | 0 | 0 | 0 | 0 |
| | Working with law enforcement and other agencies, road maintenance crews will ensure safe, open roads within 24 hours after the end of an emergency 100% of the time by implementing immediate responses to inclement weather, roadway hazards and natural disasters. | 100% | 100% | 100% | 100% | 100% |
| | Sustain an efficient inspection and maintenance program that achieves a 95% runway availability rate at the County's five largest airports which support emergency responders, local, regional, and international businesses and aviators | 98% | 95% | 98% | 95% | 95% |

| | | | | | | |
|---|---|---|---|---|---|---|
| | Maintain County roadway infrastructure in good condition to provide for reduced impact to vehicles, to enhance roadway safety, and provide for improved transportation facilities for customers. This will be accomplished by implementing a multi-year program to increase the PCI from 60 to 70 | 69 PCI | 70PCI | 70 PCI | 70 PCI | 70 PCI |
| | Reduce the cost of future private and public property land surveying by ensuring the accuracy of current surveys through mandated reviews by achieving 100% of map reviews and comments within 20 working days (10 days for re-submittals) for professional submittals of Records of Survey and Corner Records in accordance with State law. | 100% | 100% | 100% | 100% | 100% |
| | Proactively maintain flood control infrastructure by completing 100% of scheduled planned inspections and cleaning of the flood control system to ensure it can perform properly during storm events. | 100% | 100% | 100% | 100% | 100% |
| | *Table Notes*<br><br>[1] Goal is modified in Fiscal Year 2024–25 to account for the inspection and classification procedure that identifies storm drains with persistent dry weather discharges. This revised goal more accurately reflects current procedure and accomplishments based on field observations. Goal will be discontinued starting Fiscal Year 2026-27.<br><br>[2] Goal revised in Fiscal Year 2024–25 to state a goal of 100% compliance instead of zero new notices of non-compliance/violation. | | | | | |

# Budget Changes and Operational Impact: 2025–26 to 2026–27

## Staffing

No change in staff years

**Expenditures**

Net increase of $30.4 million

- Salaries & Benefits–net increase of $2.0 million primarily for planning purposes associated with anticipated salary and benefit increases and salary adjustments to reflect normal staff turnover.
- Services & Supplies–net increase of $23.6 million
    - $9.4 million increase in contracted services to support Flood Control District maintenance and capital projects
    - $4.1 million increase in costs related to utilities and facility management
    - $3.3 million increase in contracted services to support the Watershed Protection Program

    - $2.4 million increase in contracted road services and consultant contracted services due to one-time funding for capital projects within the Road Program
    - $2.3 million increase in interdepartmental support from other County departments for capital and major maintenance projects.
    - $1.9 million increase in contracted services to support the Waste Planning and Recycling Program
    - $2.3 million increase for routine major maintenance improvements, trash and landscaping services
    - $0.4 million increase in program support costs related to information technology, administrative services, and equipment, offset by reductions to travel costs which have minimal impact on staff and their professional development opportunities.
    - $0.3 million increase in contracted services to support Sanitation District
    - $0.2 million increase in vehicle maintenance and fuel cost, partially offset by a reduction in underutilized fleet vehicles
    - $2.2 million decrease in contracted services supporting airport operations due to shifting contracts to other County departments and staff performing services in lieu of contractors.
    - $0.8 million decrease in Public Liability Insurance Premium and other County Insurance
- Other Charges–increase of $2.4 million
    - Increase of $2.0 million due to depreciation costs in the DPW Equipment Internal Service Funds and Airports Program
    - Increase of $0.4 million due to an increase in right-of-way costs of Road Program projects
- Capital Assets/Land Acquisition–increase of $9.8 million
    - Increase of $6.7 million for capital projects in the Airports Program
    - Increase of $3.1 million for capital projects in the Sanitation District
- Capital Assets Equipment–decrease of $9.1 million
    - Decrease of $9.1 million due to completion of one-time purchase of vehicles and equipment
- Operating Transfer Out–net increase of $1.7 million
    - Increase of $4.0 million in Operating Transfer Out from the Road Fund and Flood Control programs, to the General Fund to support county mandated services.
    - Increase of $1.6 million due to one-time transfer to support Closed Landfills projects
    - Decrease of $3.9 million for the completion of one-time purchases of vehicles

**Revenues**

Net increase of $30.4 million

- Taxes Current Property–net increase of $1.2 million primarily due to projected taxes from property owners for Harmony Grove Village Community Facilities District, Flood Control District, Permanent Road Division and Street Lighting District
- Taxes Other Than Current Secured–net decrease of $8.7 million due to the reduction of TransNet-funded projects in the Road Fund
- Revenue from Use of Money & Property–increase of $2.7 million
    - $1.6 million increase in revenue from rents, leases and landing fees at County Airports
    - $0.9 million increase in revenue from interest on deposits to align the budget with historical actuals
    - $0.2 million increase in vehicle usage rental revenue in the Equipment ISF Program
- Intergovernmental Revenues–net increase of $6.8 million
    - $6.2 million increase in the anticipated gas tax receipts from the Highway User's Tax Account and Road Repair Accountability Act of 2017
    - $6.0 million increase in federal grant funding for capital projects in the Airport Enterprise Fund
    - $0.4 million increase in state grant funding for capital projects in the Road Program
    - $0.3 million increase in state grant funding for Flood Control projects
    - $0.2 million increase in Watershed Protection Program stormwater permit costs
    - $6.1 million decrease in Federal Highway Planning and Construction revenue due to a decrease in Federal Highway Administration projects in the Road Fund
    - $0.2 million decrease in Federal Community Development Block Grant projects in the Road Fund
- Charges for Current Services–net increase of $2.1 million

  - $5.2 million increase for capital projects funded by the Transportation Impact Fee
  - $2.6 million increase in sewer service charges in the Sanitation District
  - $0.6 million increase for work funded by Airport Enterprise Fund
  - $0.3 million increase for work funded by the Inactive Waste Fund
  - $0.1 million increase for work funded by the Road Program
  - $4.0 million decrease for capital projects funded by the Regional Transportation Congestion Improvement Program
  - $1.1 million decrease for work funded by the General Fund
  - $1.3 million decrease for work funded by the Flood Control District and Sanitation District
  - $0.2 million decrease in Services to Property Owners due to land development activities
  - $0.1 million decrease in Survey Remonument Preservation Fund
- Miscellaneous Revenues–increase of $1.1 million
  - $1.1 million increase for Closed Landfill maintenance projects funded by the Environmental Trust Fund
- Other Financing Sources–net decrease of $3.8 million
  - $15.0 million decrease in Road Program due to completion of one-time General Fund transfers for Climate Action Plan capital projects and Stormwater capital projects
  - $3.4 million decrease in Equipment ISF Program due to completion of one-time vehicle purchases
  - $0.5 million decrease in one-time vehicle purchases for Sanitation District
  - $9.5 million increase in one-time transfers to Flood Control District for stormwater capital projects
  - $3.8 million increase for one-time transfer to Watershed Protection Program
  - $1.8 million increase for Closed Landfills facility maintenance projects
- Use of Fund Balance–net increase of $30.7 million mostly due to one-time capital projects. A total of $97.6 million is budgeted.
  - $59.2 million to support road, culvert maintenance, and capital projects in the Road Fund
  - $10.5 million for depreciation expense and major maintenance in the Airports Program
  - $7.1 million for the purchase of vehicles in the DPW Equipment Acquisition ISF
  - $6.7 million for road maintenance in the Permanent Road Divisions
  - $7.2 million for maintenance and capital projects in the Flood Control District
  - $3.4 million for capital improvement projects and depreciation expense in the San Diego County Sanitation District
  - $2.2 million for specialized services to implement the Strategic Plan to Reduce Waste in the Waste Planning and Recycling Program
  - $0.6 million for asset management improvements in the Street Lighting District
  - $0.3 million for maintenance costs in the Harmony Grove Community Facilities District
  - $0.2 million to support a portion of departmental costs of the County's existing pension obligation bond (POB) debt
  - $0.2 million for landscaping services in County Services Areas 26 for Cottonwood Village and Monte Vista
- General Purpose Revenue Allocation–net decrease of $1.7 million due to completion of one-time allocation for Public Liability Insurance, and reallocation of administration and IT support positions from General Fund to other DPW funds; this includes a partial offset of $0.3 million increase in funding to Closed Landfills

## Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes other than projected completion of various projects supported by one-time funds.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund Activities Program | 101.00 | 100.00 | 98.00 | (2.0) | 98.00 |
| Road Program | 446.00 | 446.00 | 445.00 | (0.2) | 445.00 |
| Solid Waste Management Program | 15.00 | 15.00 | 15.00 | - | 15.00 |
| Airports Program | 45.00 | 45.00 | 49.00 | 8.9 | 49.00 |
| Wastewater Management Program | 53.00 | 53.00 | 52.00 | (1.9) | 52.00 |
| **Total** | **660.00** | **659.00** | **659.00** | **-** | **659.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund Activities Program | $94,150,329 | $41,260,701 | $44,418,473 | 7.65% | $41,869,391 |
| Road Program | $259,336,266 | $258,653,042 | $270,896,436 | 4.73% | $206,596,659 |
| Solid Waste Management Program | $6,717,693 | $8,666,199 | $11,370,886 | 31.21% | $12,357,084 |
| Airports Program | $27,749,027 | $28,410,058 | $38,523,296 | 35.60% | $58,384,113 |
| Community Facilities Districts | $1,312,853 | $1,328,137 | $1,336,735 | 0.65% | $1,037,298 |
| Wastewater Management Program | $12,633,100 | $10,732,633 | $10,433,103 | -2.79% | $12,411,733 |
| Permanent Road Divisions | $9,421,964 | $8,619,808 | $9,071,974 | 5.25% | $2,209,321 |
| County Service Areas | $580,786 | $593,237 | $603,460 | 1.72% | $602,251 |
| Flood Control | $8,486,636 | $12,980,505 | $27,394,233 | 111.04% | $13,917,036 |
| Street Lighting District | $2,994,231 | $2,708,947 | $2,710,461 | 0.06% | $2,805,135 |
| Equipment ISF Program | $17,467,393 | $32,759,391 | $22,378,898 | -31.69% | $15,142,205 |
| Sanitation Districts | $39,929,485 | $48,072,768 | $46,073,231 | -4.16% | $47,748,023 |
| **Total Expenditures** | **$480,779,763** | **$454,785,426** | **$485,211,186** | **6.69%** | **$415,080,249** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $108,446,882 | $113,706,625 | $115,709,307 | 1.76% | $120,840,942 |
| Services & Supplies | $323,150,489 | $298,512,534 | $322,064,715 | 7.89% | $241,211,348 |
| Other Charges | $15,990,101 | $15,330,735 | $17,762,316 | 15.86% | $17,452,581 |
| Capital Assets/Land Acquisition | $8,621,000 | $3,740,113 | $13,559,033 | 262.53% | $30,688,000 |
| Capital Assets Equipment | $5,516,893 | $16,214,000 | $7,100,135 | -56.21% | $1,067,000 |
| Expenditure Transfer & Reimbursements | -$1,500,000 | - | - | - | - |
| Operating Transfers Out | $20,554,398 | $7,281,419 | $9,015,680 | 23.82% | $3,820,378 |
| **Total Expenditures** | **$480,779,763** | **$454,785,426** | **$485,211,186** | **6.69%** | **$415,080,249** |

## Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $227,843 | $227,843 | $191,069 | -16.14% | - |
| Use of Fund Balance | $119,751,749 | $66,986,433 | $97,648,027 | 45.77% | $31,446,608 |
| Taxes - Current Property | $9,690,799 | $9,859,584 | $11,084,638 | 12.43% | $11,123,003 |
| Taxes - Other Than Current Secured | $32,602,891 | $27,274,286 | $18,612,966 | -31.76% | $18,601,466 |
| License Permits & Franchises | $10,010,000 | $10,050,000 | $10,079,110 | 0.29% | $10,367,200 |
| Fines, Forfeitures & Penalties | $20,734 | $80,869 | $80,869 | - | $80,869 |
| Revenue From Use of Money & Property | $31,605,093 | $40,691,696 | $43,408,760 | 6.68% | $44,622,639 |
| Intergovernmental Revenues | $149,855,754 | $149,610,195 | $156,455,092 | 4.58% | $174,368,516 |
| Charges for Current Services | $77,909,464 | $88,554,825 | $90,633,746 | 2.35% | $88,932,220 |
| Miscellaneous Revenues | $4,890,901 | $6,069,069 | $7,174,218 | 18.21% | $7,062,903 |
| General Purpose Revenue Allocation | $23,660,137 | $25,699,207 | $23,977,011 | -6.70% | $24,654,447 |
| Other Financing Sources | $20,554,398 | $29,681,419 | $25,865,680 | -12.86% | $3,820,378 |
| **Total Revenues** | **$480,779,763** | **$454,785,426** | **$485,211,186** | **6.69%** | **$415,080,249** |


COUNTY OF SAN DIEGO

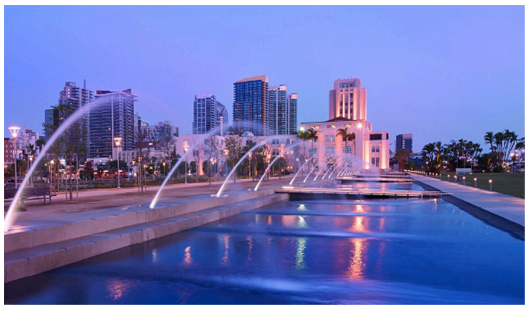
# FINANCE AND GENERAL GOVERNMENT GROUP

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# Finance and General Government Group Summary & Executive Office

## Mission Statement

*To provide timely, accurate, efficient and effective financial, legislative and general government services to residents, local public agencies, County departments and individual County employees that are consistent with federal, State and local requirements.*



## Group Description

*The Finance and General Government Group (FGG) and enterprise support departments provide critical infrastructure, essential support services, and public services that impact all San Diego County communities and residents. These public services include voter registration and elections, passport applications, vital records, marriage licenses, regional economic development coordination, and the dissemination of accurate and timely information about County issues and programs to the public.*

*FGG is responsible for the financial and operational backbone of the County and provides enterprise human resources services, information technology infrastructure, data analytics and performance management, legal counsel, communications and media relations, legislative program, compliance, facilities and fleet management, major maintenance and capital improvement projects, procurement and contracting, and financial reporting and management. FGG also leads programs that ensure government accountability and transparency, which include the activities of the Office of Ethics and Compliance, Grand Jury, Civil Service Commission, and the Citizens' Law Enforcement Review Board.*

*Effective February 20, 2026, the Finance and General Government Group continues to support the County's enterprise initiative to create efficiencies by centralizing Finance, Information Technology, Communications, and Human Resources functions. As these functions transition to countywide service models, FGG is collaborating closely with central departments to ensure continuity of operations, maintain service quality, and align with standardized processes. This shift allows FGG to focus more directly on core program delivery and aligns certain staff to broader organizational efforts to create additional efficiencies.*

*To ensure these critical services are provided, the Finance and General Government Group has 2,022 staff years and a budget of $1.0 billion.*

## FGG Departments

- General Services
- Purchasing and Contracting
- Registrar of Voters

## Enterprise Departments

- Assessor/Recorder/County Clerk
- Treasurer-Tax Collector
- Chief Administrative Office
- Auditor and Controller
- Citizens' Law Enforcement Review Board
- Civil Service Commission
- Clerk of the Board of Supervisors
- County Communications Office
- County Technology Office
- County Counsel

- Grand Jury
- Human Resources
- County Successor Agency

# Finance and General Government Group Priorities

FGG provides services to internal and external customers based on the following principles that align with the County's Strategic Initiatives of Equity, Sustainability, Community, Empower, and Justice:

- Promote a culture of ethical leadership and decision-making across the enterprise by enhancing transparency.
- Align services to available resources to maintain fiscal stability. Provide modern infrastructure and innovative technology to maximize efficient use of resources and ensure superior service delivery to our customers.
- Provide specialized data and analytic services and integrate evidence-building capabilities to inform policy, budget and operational decisions.
- Strengthen our community engagement efforts to inspire civic engagement and ensure an inclusive and positive customer experience.
- Develop, maintain and attract a skilled, adaptable and diverse workforce by implementing inclusive recruitment strategies and providing opportunities for our employees to feel valued, engaged and trusted.
- Model the use of an equity and belonging lens in the design, decision-making, and implementation of all that we do by prioritizing racial justice, health equity, economic opportunity, environmental protection, community-centered criminal justice, government transparency, and fundamental changes to County operations.
- Embed sustainability as part of the County culture and support departments in footprint reduction efforts.
- Advance regional economic development and inclusive growth by dismantling barriers to opportunities in traditionally underserved communities and underutilized businesses.

The proposed FGG Fiscal Year 2026-27 budget continues to deploy multiple categories of budget mitigations to make resources available for core County services. This includes recalibrating department budgets to reallocate discretionary funds through internal service level reductions, streamlining operations, suspending new requests, maximizing alternative funding, and asset liability matching. FGG will implement the strategies as noted below to continue to provide core services, and meet the needs of the County's most vulnerable residents.

- Internal Service Level Reduction
  - Reduce internal service levels by freezing vacant positions and reducing the use of temporary staff in Human Resources Services, Talent Development, Legal Advisory, and the Office of Evaluation, Performance and Analytics.
- Consolidate/Restructure & Streamline Operations
  - Restructure General Services department operations to reduce overhead and realign planning and support services to rates.
  - Reduce overhead positions through centralization of countywide services.
  - Streamline County Administration Center maintenance and operations by utilizing a shared pool of maintenance staff with other County facilities.
- Suspend New Requests
  - Discretionary and non-critical upgrades and enhancements for systems that are tied to the County's Enterprise Resource Planning (ERP) applications will be suspended until the ERP Replatform project, which will replace the current ERP applications, is complete.
- Maximize Alternative Funding
  - Use Property Tax Administration revenues to offset the new ongoing maintenance and operations costs of the Integrated Property Tax System (IPTS).
  - Use funds from the Wellness Trust Fund to backfill the Employee Assistance Program (EAP) on a one-time basis.
- Asset Liability Matching
  - Strategic use of debt financing for the ERP Replatform project.


Equity

FGG leads the County's efforts to address structural and systemic racism and eliminate longstanding disparities in our communities through the Office of Equity and Racial Justice (OERJ). In 2023, OERJ launched the Equity Impact Grant program to address the challenges that small grassroots minority-led organizations face when applying for government contracts and philanthropic funding. This program successfully

concluded in December 2025 with 90% of participants reporting increased confidence in fundraising and fund development. Since completing the program, six participants have reported attracting new grants and funding. This year, OERJ was also selected to participate in the inaugural Jurisdiction Evaluation Learning Exchange (JELE), a national initiative led by the Government Alliance on Race and Equity (GARE) to build local government for evaluating racial equity initiatives and supporting continuous learning, improvement, and accountability. A key outcome was the development of the first-ever GARE Jurisdiction Racial Equity Evaluation Framework (J-REEF), which offers a flexible, high-level approach for assessing racial equity progress. Another key initiative included the development and implementation of Equity and Sustainability in Contracting Guidelines, recognizing the intersections between environmental justice and equity. Since September 2025, more than 500 County staff have been trained on incorporating equity and sustainability considerations into their contracts. Looking forward to next year, OERJ will strengthen transparency and community engagement by expanding access to data, building organizational understanding and use of indicators, improving demographic data collection and representation, and establishing a framework for evaluating equity outcomes.

Data shows that a disproportionate number of Black, Indigenous and People of Color (BIPOC) individuals are incarcerated for the criminalization of cannabis across the country and in San Diego County. Specifically, BIPOC individuals were arrested at higher rates from 2012 to 2017 for cannabis-related incidents. As cannabis is legalized and permitted in San Diego County, the Socially Equitable Cannabis Program will help guide the County's approach to this new market and paradigm shift for how cannabis is perceived and regulated. This program helps establish safe access to cannabis, address the unlicensed cannabis market, and provide an equitable path to cannabis business ownership. OERJ's Social Equity Entrepreneur Program will continue providing program participants ongoing assistance through workshops, mentoring, one-on-one coaching, and workforce development, including support through the cannabis licensing process once established.

FGG is enhancing the County's procurement and contracting processes to ensure that our procurement spend helps further economic opportunity in the San Diego region by addressing barriers to increase equity and sustainability, furthering innovation in service delivery and program design, and enhancing engagement, open communication, and accountability to the local business community. The Office Economic Development and Government Affairs (EDGA) launched the Business Engagement & Strategic Training (BEST) Initiative, a suite of small business and nonprofit assistance programs that provide technical assistance; administration, bookkeeping and labor compliance support; and bonding and insurance support, and complete the pilot trial of two new programs, Compliance Operations and Readiness Education (CORE) and Bonding and Underwriting Insurance for Local Development (BUILD). Together, these programs and services will contribute towards the County's goal of 25% of annual spend going to local small businesses.

The County is equally committed to worker protection. As the host of hundreds of events annually, including large-scale concerts, festivals, and fundraisers, the County takes seriously its responsibility to ensure the safety of entertainment workers. These workers often come from diverse backgrounds, and in their temporary and subcontracted roles, can more frequently face wage theft, unsafe conditions, and fewer workplace protections. In response to these concerns, the Improving Safety and Labor Standards in County Parks Program was established under the Office of Labor Standards and Enforcement (OLSE). With additional staffing resources planned for Fiscal Year 2026-27, OLSE will have the capacity to investigate violations, administer penalties, and facilitate remedies for affected workers.


Sustainability

It is well documented that the Tijuana River Valley (TJRV) and surrounding South Bay communities continue to experience impacts from untreated sewage, industrial waste, and urban runoff, which have resulted in public health, environmental, and economic impacts in the region. An Incident Command Structure was established to organize the County response to the ongoing local emergency. Further, a new executive-level Pollution Crisis Chief position will be appointed to lead the emergency response, focusing on interagency coordination, environmental protection, infrastructure mitigation, public health monitoring, and advocacy. The County has also dedicated millions in resources, including the use of Unlocked Reserves, for TJRV efforts. Most recently, these allocations included funding for a temporary pipe extension at Saturn Boulevard, long-term and retrospective health studies, and additional air purifiers for impacted households.

Financial sustainability is also a high priority for the group. FGG and enterprise departments continue to support the efforts of the Fiscal Transparency and Accountability and Sustainable Fiscal Planning Ad Hoc Subcommittees. The group is also the steward of enterprise financial planning and develops long-term forecasting models to inform strategic decision-making. Behind the scenes, the group is responsible for maintaining seven major internal service funds ranging from information technology to public liability. This year, General Services led a department-wide restructuring effort to consolidate and streamline project management teams across capital, major maintenance and energy program areas. This led to increased flexibility among the teams to handle different types of projects to meet the County's operational demand,

while also lowering overhead costs. Each year, the group continues to streamline and identify areas to reduce administrative and operational costs wherever possible.

### Community

It continues to be a busy time for elections in San Diego County, which drive civic engagement and participation. In this past year alone, the Registrar of Voters (ROV) successfully conducted the July 1, 2025 Special General Election to fill the Board of Supervisors District 1 vacancy and the unanticipated November 4, 2025 Statewide Special Election. Before Fiscal Year 2025-26 ends, the ROV will have completed a third election for the June 2, 2026 Gubernatorial Primary Election. In the upcoming year, the group looks forward to the next Gubernatorial General Election scheduled for November 3, 2026.

Arts and culture continue to be an enterprise priority under EDGA. San Diego County recently attracted the filming of Academy Award-winning movie "One Battle After Another" and partnered with the Prebys Foundation on an artist grant program. Going forward, the County will look to establish an updated and streamlined filming permit system and will work with the Arts & Culture Commission on district-specific events to highlight art, community and creative spaces.

### Empower

As the County's contracting volume and complexity continue to grow, so do the regulatory and compliance expectations tied to procurement. Staffing resources will be added to establish a centralized compliance function across the procurement lifecycle to ensure integration of compliance requirements during solicitation development, consistent application of Board Policies, enhanced enforcement capabilities, including fraud detection and investigation, and prevention of labor standards violations by County contractors, including wage theft and workplace safety standards.

FGG also continues to invest in the modernization of the County's technology infrastructure to ensure smooth service delivery and continuity of operations. In October 2025, the new Integrated Property Tax System (IPTS) went live. Improvements and benefits of IPTS include improved system resiliency, reducing the likelihood and impact of system outages, less time needed to complete routine tasks, more efficient processing, improved accuracy, and reduced paper usage. The County's Enterprise Resource Planning (ERP) environment, comprised of Oracle Financials, PeopleSoft Human Resources, Kronos Timekeeping, and NeoGov Recruiting applications, which support critical business operations, are approaching end-of-life and must transition to modern cloud-based Software-as-a-Service (SaaS) platforms to ensure continued support. In Fiscal Year 2026-27, the County Technology Office (CTO) will begin implementation of a new ERP system replacement that remains financially sustainable for the County to address these requirements.

The County's five-year capital plan is captured in the Capital Improvement Needs Assessment (CINA). This plan captures critical infrastructure needs and includes $81.6 million of investment in Fiscal Year 2026-27, which includes funding for the Tijuana River Valley Saturn Boulevard Hotspot Short-Term Solution, Descanso Fire Station #45, Behavioral Health Wellness Campus, Heritage Park Improvements, and planning funds for the Vista Detention Center Modernization project, among others. The implementation of the CINA and its facilities repair and maintenance counterpart, the Major Maintenance Improvement Plan (MMIP), is led by General Services in collaboration with other County departments.

### Justice

On September 30, 2025, the Board of Supervisors expanded the jurisdiction of the Citizens' Law Enforcement Review Board (CLERB) related to in-custody death investigations to include Sheriff's Office and Probation employees and contractors, including health care providers. This closes a gap where previously CLERB only had authority to investigate the actions of sworn peace officers and not healthcare providers working in County jails. Additional resources are being added to CLERB to implement the expanded jurisdiction and carry out its important function of protecting San Diegans and increasing transparency and accessibility in civilian law enforcement oversight. In addition to investigations and policy analysis and development capacity, CLERB has also expanded its outreach and communications capabilities to help inform the public on CLERB functions, provide transparency and accountability, and support all stakeholders, including communities alienated by geography, low-income populations, Black Indigenous and People of Color (BIPOC), LGBTQIA+, people with disabilities, youth, older adults, immigrants, and refugees.

A new Consumer Fairness and Public Protection (CFPP) Unit will be established under the Office of County Counsel in Fiscal Year 2026-27. This team will strengthen the County's ability to pursue proactive consumer protection, civil enforcement, and affirmative litigation against corporations and entities that harm residents through illegal, deceptive or predatory practices. The CFPP will focus on high-impact areas where unlawful practices are driving up costs and harming residents, including environmental pollution affecting the Tijuana River Valley, deceptive and bad-faith health insurance practices, predatory lending and debt collection schemes, PFAS and other toxic contamination, dangerous or defective consumer products sold in violation of safety and consumer protection laws, and housing- and tenant-related fraud.

# Related Links

For more information on the Finance and General Government Group, refer to the website at:

- www.sandiegocounty.gov/fg3

# Executive Office Budget Changes and Operational Impact: 2025–26 to 2026–27

## Staffing

Net decrease of 28.00 staff years

- Decrease of 13.00 staff years due to the centralization of finance staff in the Office of Financial Planning to the Chief Financial Office.
- Decrease of 7.00 staff years due to the move of OERJ to the Chief Administrative Office to improve alignment with related County operations.
- Decrease of 6.00 staff years due to the centralization of staff in the FGG Executive Office to the Chief Administrative Office, Chief Financial Office, County Technology Office, and Human Resources.
- Decrease of 2.00 staff years associated with the centralization of countywide services. This reduction will result in efficiencies with better staffing alignment and a focus on core functions.

## Expenditures

Net increase of $3.1 million

- Salaries & Benefits—net decrease of $7.1 million
    - Decrease of $3.5 million due to the centralization of finance staff in the Office of Financial Planning as noted above.
    - Decrease of $1.5 million due to the move Office of Equity and Racial Justice (OERJ) to the Chief Administrative Office noted above.
    - Decrease of $1.5 million due to the centralization of staff in the FGG Executive Office as noted above.
    - Decrease of $0.4 million associated with the reduction of 2.00 staff years noted above.
    - Decrease of $0.2 million primarily due to a reduction in Countywide retirement contribution rates from the payoff of liabilities.
- Services & Supplies—net increase of $9.8 million
    - Increase of $5.5 million for Integrated Property Tax System (IPTS) maintenance and operations.
    - Increase of $5.0 million in expenditure transfers due to the centralization of staff as noted above.
    - Increase of $1.6 million to support the Enterprise Resource Planning (ERP) Replatform project.
    - Increase of $0.1 million to implement a debt portfolio management and tracking system.
    - Decrease of $1.4 million due to lower internal service fund and allocated costs, including maintenance and operations for the County Administration Center, insurance, public liability, and allocated data center costs.
    - Decrease of $1.0 million due to the move of OERJ to the Chief Administrative Office as noted above.
- Operating Transfers Out—increase of $0.4 million due to planned capital major maintenance projects at the County Administration Center and Cedar-Kettner Parking Structure.

## Revenues

Net increase of $3.1 million

- Charges for Current Services—increase of $1.7 million due to a $0.2 million increase in indirect costs distributed through the County's Cost Allocation Plan and a $1.5 million increase in Property Tax Administration revenue to support IPTS costs noted above.
- Miscellaneous Revenue—increase of $0.1 million due to the use of Investor Relations Trust Fund revenue to fund implementation of a debt portfolio management and tracking system.
- Fund Balance Component Decreases—decrease of $0.1 million for a total budget of $0.1 million to support departmental costs of the County's existing pension obligation bond (POB) debt. Appropriations in this category are based on the use of restricted General Fund fund balance for POB costs through Fiscal Year 2026-27.
- General Purpose Revenue—net increase of $1.4 million primarily due to increased information technology costs noted above.

## Executive Office Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes.

## Group Staffing by Department

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Board of Supervisors | 83.00 | 83.00 | 83.00 | - | 83.00 |
| Clerk of the Board of Supervisors | 30.00 | 30.00 | 29.00 | (3.3) | 29.00 |
| Chief Administrative Office | 53.00 | 64.00 | 106.00 | 65.6 | 106.00 |
| Auditor and Controller | 236.50 | 236.50 | 231.50 | (2.1) | 231.50 |
| County Counsel | 197.00 | 197.00 | 206.00 | 4.6 | 206.00 |
| County Communications Office | 23.00 | 23.00 | 29.00 | 26.1 | 29.00 |
| Civil Service Commission | 3.00 | 3.00 | 3.00 | - | 3.00 |
| Human Resources | 137.00 | 137.00 | 141.00 | 2.9 | 141.00 |
| County Technology Office | 18.00 | 20.00 | 24.00 | 20.0 | 24.00 |
| General Services | 430.00 | 430.00 | 423.00 | (1.6) | 423.00 |
| Citizens' Law Enforcement Review Board | 10.00 | 10.00 | 13.00 | 30.0 | 13.00 |
| Finance & General Government Executive Office | 43.00 | 32.00 | 4.00 | (87.5) | 4.00 |
| Assessor/Recorder/County Clerk | 448.50 | 448.50 | 448.50 | - | 448.50 |
| Treasurer-Tax Collector | 125.00 | 125.00 | 130.00 | 4.0 | 130.00 |
| Registrar of Voters | 75.00 | 75.00 | 75.00 | - | 75.00 |
| Purchasing and Contracting | 77.00 | 77.00 | 76.00 | (1.3) | 76.00 |
| **Total** | **1,989.00** | **1,991.00** | **2,022.00** | **1.6** | **2,022.00** |

### Expenditures by Fund Name

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund | $372,553,486 | $392,702,678 | $397,566,137 | 1.24% | $394,084,225 |
| Co Successor Agy Redev Obligation Ret Fund | $2,406,790 | $2,471,942 | $2,191,116 | -11.36% | $786,872 |
| Co Successor Agy Gillespie Fld Debt Srv | $1,619,918 | $1,685,070 | $1,404,244 | -16.67% | - |
| Co Successor Agy Gillespie Fld Interest Acct | $224,918 | $145,070 | $39,244 | -72.95% | - |
| Co Successor Agy Gillespie Fld Principal Acct | $715,000 | $755,000 | $450,000 | -40.40% | - |
| Co Successor Agy Gillespie Fld Debt Srv Reserve | $30,000 | $150,000 | $715,000 | 376.67% | - |
| Co Successor Agy Gillespie Fld Turbo Redemption | $680,000 | $785,000 | $915,000 | 16.56% | - |
| Co Successor Agy USDRIP | $550,000 | $550,000 | $550,000 | - | $550,000 |
| Co Successor Agy Gillespie Fld Spec Revenue Fund | $1,619,918 | $1,685,070 | $1,404,244 | -16.67% | - |
| Co Successor Agy Gillespie Fld Admin | $216,872 | $216,872 | $216,872 | - | $216,872 |
| Information Technology Internal Service Fund | $219,844,412 | $209,512,055 | $237,233,789 | 13.23% | $230,233,789 |
| Purchasing Internal Service Fund | $22,277,392 | $21,047,372 | $21,826,558 | 3.70% | $22,139,875 |
| Fleet Services Internal Service Fund | $13,044,262 | $13,742,270 | $14,210,997 | 3.41% | $14,462,533 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fleet ISF Equipment Acquisition General | $37,480,424 | $47,254,264 | $52,393,248 | 10.88% | $52,424,257 |
| Fleet ISF Materials Supply Inventory | $25,738,198 | $32,098,951 | $31,067,515 | -3.21% | $31,363,370 |
| Fleet ISF Accident Repair | $1,731,608 | $2,235,802 | $2,237,311 | 0.07% | $2,237,311 |
| Facilities Management Internal Service Fund | $207,606,738 | $231,251,802 | $238,165,813 | 2.99% | $239,108,322 |
| Major Maintenance Internal Service Fund | $29,079,000 | $29,038,400 | $34,556,250 | 19.00% | $34,556,250 |
| **Total Expenditures** | **$937,418,936** | **$987,327,618** | **$1,037,143,338** | **5.05%** | **$1,022,163,676** |

## Group Expenditures by Department

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Board of Supervisors | $17,499,288 | $18,647,833 | $18,776,634 | 0.69% | $18,537,476 |
| Clerk of the Board of Supervisors | $5,582,936 | $5,809,637 | $5,694,699 | -1.98% | $5,800,853 |
| Chief Administrative Office | $9,861,046 | $18,190,890 | $22,804,803 | 25.36% | $21,871,413 |
| Auditor and Controller | $45,008,589 | $46,903,662 | $46,159,848 | -1.59% | $47,057,992 |
| County Counsel | $48,627,799 | $51,142,840 | $52,378,907 | 2.42% | $52,928,390 |
| Grand Jury | $789,302 | $797,072 | $800,854 | 0.47% | $800,854 |
| County Communications Office | $4,793,175 | $4,885,684 | $4,840,776 | -0.92% | $4,762,934 |
| Civil Service Commission | $679,181 | $694,517 | $682,792 | -1.69% | $689,234 |
| Human Resources | $37,079,761 | $35,554,679 | $35,208,674 | -0.97% | $35,788,948 |
| County Technology Office | $230,420,898 | $222,965,581 | $248,455,881 | 11.43% | $241,729,774 |
| General Services | $317,230,230 | $358,171,489 | $374,235,491 | 4.49% | $375,502,043 |
| Citizens' Law Enforcement Review Board | $2,021,071 | $2,198,159 | $2,934,814 | 33.51% | $2,962,592 |
| Finance & General Government Executive Office | $34,217,245 | $32,210,021 | $35,354,824 | 9.76% | $35,705,862 |
| Assessor / Recorder / County Clerk | $86,736,559 | $93,524,913 | $92,281,811 | -1.33% | $88,143,309 |
| Treasurer - Tax Collector | $25,834,479 | $27,097,721 | $27,478,025 | 1.40% | $27,725,971 |
| Registrar of Voters | $40,696,569 | $39,041,524 | $39,295,878 | 0.65% | $38,462,412 |
| Purchasing and Contracting | $22,277,392 | $21,047,372 | $21,872,907 | 3.92% | $22,139,875 |
| County Successor Agency | $8,063,416 | $8,444,024 | $7,885,720 | -6.61% | $1,553,744 |
| **Total Expenditures** | **$937,418,936** | **$987,327,618** | **$1,037,143,338** | **5.05%** | **$1,022,163,676** |

## Expenditures by Object Summary

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $337,874,066 | $360,669,656 | $363,734,973 | 0.85% | $370,849,393 |
| Services & Supplies | $568,439,575 | $568,152,225 | $691,201,045 | 21.66% | $610,854,253 |
| Other Charges | $19,145,347 | $18,529,540 | $23,042,391 | 24.35% | $20,445,013 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Capital Assets/Land Acquisition | - | $180,000 | - | -100.00% | - |
| Capital Assets Equipment | $23,404,630 | $32,375,947 | $31,020,000 | -4.19% | $31,012,000 |
| Expenditure Transfer & Reimbursements | -$26,000,461 | -$5,418,849 | -$83,867,398 | 1,447.70% | -$17,380,872 |
| Operating Transfers Out | $14,555,779 | $12,839,099 | $12,012,327 | -6.44% | $6,383,889 |
| **Total Expenditures** | **$937,418,936** | **$987,327,618** | **$1,037,143,338** | **5.05%** | **$1,022,163,676** |

## Revenues by Department - U

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Board of Supervisors | $17,499,288 | $18,647,833 | $18,776,634 | 0.69% | $18,537,476 |
| Clerk of the Board of Supervisors | $5,582,936 | $5,809,637 | $5,694,699 | -1.98% | $5,800,853 |
| Chief Administrative Office | $9,861,046 | $18,190,890 | $22,804,803 | 25.36% | $21,871,413 |
| Auditor and Controller | $45,008,589 | $46,903,662 | $46,159,848 | -1.59% | $47,057,992 |
| County Counsel | $48,627,799 | $51,142,840 | $52,378,907 | 2.42% | $52,928,390 |
| County Communications Office | $4,793,175 | $4,885,684 | $4,840,776 | -0.92% | $4,762,934 |
| Civil Service Commission | $679,181 | $694,517 | $682,792 | -1.69% | $689,234 |
| Human Resources | $37,079,761 | $35,554,679 | $35,208,674 | -0.97% | $35,788,948 |
| County Technology Office | $230,420,898 | $222,965,581 | $248,455,881 | 11.43% | $241,729,774 |
| General Services | $317,230,230 | $358,171,489 | $374,235,491 | 4.49% | $375,502,043 |
| Citizens' Law Enforcement Review Board | $2,021,071 | $2,198,159 | $2,934,814 | 33.51% | $2,962,592 |
| Finance & General Government Executive Office | $34,217,245 | $32,210,021 | $35,354,824 | 9.76% | $35,705,862 |
| Assessor / Recorder / County Clerk | $86,736,559 | $93,524,913 | $92,281,811 | -1.33% | $88,143,309 |
| Treasurer - Tax Collector | $25,834,479 | $27,097,721 | $27,478,025 | 1.40% | $27,725,971 |
| Registrar of Voters | $40,696,569 | $39,041,524 | $39,295,878 | 0.65% | $38,462,412 |
| Purchasing and Contracting | $22,277,392 | $21,047,372 | $21,872,907 | 3.92% | $22,139,875 |
| County Successor Agency | $8,063,416 | $8,444,024 | $7,885,720 | -6.61% | $1,553,744 |
| Grand Jury | $789,302 | $797,072 | $800,854 | 0.47% | $800,854 |
| **Total Revenues** | **$937,418,936** | **$987,327,618** | **$1,037,143,338** | **5.05%** | **$1,022,163,676** |

## Revenues by Object Summary

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $5,265,292 | $5,265,290 | $4,409,326 | -16.26% | - |
| Use of Fund Balance | $24,877,223 | $30,815,000 | $29,871,000 | -3.06% | $27,700,000 |
| Taxes - Other Than Current Secured | $2,406,790 | $2,471,942 | $2,191,116 | -11.36% | $786,872 |
| License Permits & Franchises | $3,147,228 | $2,745,528 | $2,794,245 | 1.77% | $2,628,760 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fines, Forfeitures & Penalties | $644,150 | $700,000 | $700,000 | - | $700,000 |
| Revenue From Use of Money & Property | $2,107,262 | $3,142,262 | $3,102,262 | -1.27% | $3,102,262 |
| Intergovernmental Revenues | $11,867,282 | $13,251,064 | $12,144,198 | -8.35% | $11,451,064 |
| Charges for Current Services | $612,651,766 | $640,330,670 | $706,500,917 | 10.33% | $697,579,655 |
| Miscellaneous Revenues | $16,048,596 | $16,400,825 | $18,126,176 | 10.52% | $18,498,026 |
| General Purpose Revenue Allocation | $231,862,938 | $246,966,180 | $243,391,771 | -1.45% | $251,033,148 |
| Other Financing Sources | $26,040,409 | $24,738,857 | $13,412,327 | -45.78% | $8,183,889 |
| Residual Equity Transfers In | $500,000 | $500,000 | $500,000 | - | $500,000 |
| **Total Revenues** | **$937,418,936** | **$987,327,618** | **$1,037,143,338** | **5.05%** | **$1,022,163,676** |

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Office of Equity and Racial Justice | - | 7.00 | - | (100.0) | - |
| Economic Development & Government Affairs | 17.00 | - | - | - | - |
| Finance & General Government Executive Office | 13.00 | 12.00 | 4.00 | (66.7) | 4.00 |
| Office of Financial Planning | 13.00 | 13.00 | - | (100.0) | - |
| **Total** | **43.00** | **32.00** | **4.00** | **(87.5)** | **4.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Office of Equity and Racial Justice | - | $2,632,593 | - | -100.00% | - |
| Finance & General Government Executive Office | $25,333,187 | $24,655,639 | $33,865,215 | 37.35% | $34,216,253 |
| Office of Financial Planning | $4,649,508 | $4,921,789 | $1,489,609 | -69.73% | $1,489,609 |
| Economic Development & Government Affairs | $4,234,550 | - | - | - | - |
| **Total Expenditures** | **$34,217,245** | **$32,210,021** | **$35,354,824** | **9.76%** | **$35,705,862** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $9,607,220 | $8,477,292 | $1,356,759 | -84.00% | $1,358,238 |
| Services & Supplies | $32,317,001 | $23,732,729 | $33,598,065 | 41.57% | $34,347,624 |
| Expenditure Transfer & Reimbursements | -$7,706,976 | - | - | - | - |
| Operating Transfers Out | - | - | $400,000 | - | - |
| **Total Expenditures** | **$34,217,245** | **$32,210,021** | **$35,354,824** | **9.76%** | **$35,705,862** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $206,307 | $193,044 | $73,234 | -62.06% | - |
| Revenue From Use of Money & Property | $650,000 | $650,000 | $650,000 | - | $650,000 |
| Intergovernmental Revenues | $201,671 | - | - | - | - |
| Charges for Current Services | $2,342,927 | $3,259,347 | $5,046,555 | 54.83% | $5,046,554 |
| Miscellaneous Revenues | $80,000 | $80,000 | $160,000 | 100.00% | $160,000 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Purpose Revenue Allocation | $30,736,340 | $28,027,630 | $29,425,035 | 4.99% | $29,849,308 |
| **Total Revenues** | **$34,217,245** | **$32,210,021** | **$35,354,824** | **9.76%** | **$35,705,862** |

# Board of Supervisors

## Department Description

*The County is governed by a five-member Board of Supervisors elected to four-year terms. Each Board member represents a specific geographic area (Supervisorial District) of the County.*



## District 1

Supervisor Paloma Aguirre was sworn in on July 22, 2025, and currently serves as Chair Pro Tem of the San Diego County Board of Supervisors. Proud to represent the vibrant, binational San Diego County First District, she serves a diverse population of approximately 641,400 residents.

District 1 stretches from the Pacific Ocean on the west to the Otay and San Miguel Mountains on the east, and from Barrio Logan in the north to the U.S.–Mexico border in the south. It includes the cities of Chula Vista, Imperial Beach, National City, plus numerous San Diego neighborhoods—San Ysidro, Barrio Logan, Logan Heights, East Village, South Park, Golden Hill, Grant Hill, Lincoln Park, Memorial, Mount Hope, Mountain View, Nestor, Sherman Heights, Southcrest, Stockton—and unincorporated areas such as Bonita, Sunnyside, Lincoln Acres, East Otay Mesa, La Presa, and parts of Spring Valley.

A longtime environmentalist, Supervisor Aguirre built her career battling cross-border pollution—from her years at WILDCOAST to her time as Imperial Beach mayor. As Supervisor, she pledged urgent action to resolve the longstanding sewage crisis, calling it a public health and environmental emergency.

Supervisor Aguirre has championed stronger tenant rights and supports a countywide tenant protection ordinance to shield renters from eviction. She is a proven advocate for working families, home care and childcare providers, and fair housing.

As a first-generation Mexican American, Aguirre brings lived experience to her leadership. She spoke of her immigrant family roots during her inauguration, declaring her seat is not her own—it belongs to the people.

Supervisor Aguirre has expressed a bold agenda centered on:

- Ending cross-border wastewater pollution affecting the South Bay communities.
- Expanding affordable housing and public investment for underserved neighborhoods.
- Protecting working families through fair housing laws, union jobs, and equitable budget decisions.
- Advocating against federal funding cuts and ensuring South County gets its fair share of public services.

Learn more about Supervisor Aguirre's initiatives and updates on the official District 1 page: www.supervisorpalomaaguirre.com.

## District 2

Supervisor Joel Anderson is honored to represent the residents of San Diego County's Second Supervisorial District, encompassing the majority of East County and fifteen communities in the City of San Diego. The second largest of the County's five districts, the Second District features approximately 1,500 square miles of dynamic landscape including stunning chaparral, bustling downtowns, quiet forest and breathtaking desert. The U.S./Mexico Border is the southern boundary of the district, stretching to the mountains of the greater Julian area in its northern reaches and extending to the Imperial County line in the east. Home to more than 620,000 residents, including more than 200,000 individuals who live in unincorporated communities, the Second District has forty percent of San Diego's unincorporated area residents – more than any other district. For this reason, many citizens depend on County government for nearly all local public services and have more contact with their County Supervisor than in more urban districts.

Supervisor Anderson is laser-focused on developing solutions to priority issues, including:

- Bringing Jobs and Economic Prosperity to East County
- Securing Funding for Public Safety and Fire Prevention
- Leveraging County Resources to Address Homelessness in East County
- Implementing Behavioral and Mental Health Strategies
- Building More and Attainable Housing
- Being Responsive to Every Resident Who Contacts His Office

He serves the public by promoting transparent County practices and a government that seeks the input of our informed and engaged citizenry. Supervisor Anderson is building on his experience in the State Legislature by continuing to work closely with the elected and civic leaders of the communities in the Second District. This action includes strengthening public safety, improving wildfire prevention, investing in our behavioral health system, and enhancing emergency preparedness and response measures. Supervisor Anderson is helping to deliver important community projects, such as parks, ballfields and recreational opportunities, community centers and libraries, and road and infrastructure improvements to enhance the quality of life for his constituents in a fiscally responsible manner.

The Second District includes the unincorporated communities of 4S Ranch, Alpine, Barrett, Blossom Valley, Bostonia, Boulevard, Campo, Crest, Cuyamaca, Dehesa, Del Dios, Descanso, Dulzura, Eucalyptus Hills, Fernbrook, Flinn Springs, Granite Hills, Guatay, Harbison Canyon, Jacumba, Jamul, Johnstown, Julian, Lake Hodges, Lake Morena, Lakeside, Morena Village, Mount Laguna, Pine Hills, Pine Valley, Potrero, Ramona, San Diego Country Estates, San Pasqual, Santa Fe Valley, Tecate, Tierra del Sol, Winter Gardens and Wynola, as well as the Tribal Governments of Barona, Campo, Capitan Grande, Ewiiaapaayp, Inaja/Cosmit, Jamul, La Posta, Manzanita, Sycuan and Viejas. The Second District also includes the cities of El Cajon, Poway and Santee and the City of San Diego communities of Allied Gardens, Carmel Mountain Ranch, Del Cerro, Grantville, Kearny Mesa, MCAS Miramar, Miramar Ranch, Rancho Bernardo, Sabre Springs, San Carlos, San Pasqual Valley, Scripps Ranch, Serra Mesa, Stonebridge and Tierrasanta.

Learn more by visiting www.SupervisorJoelAnderson.com.

## District 3

Supervisor Terra Lawson-Remer is Chair of the County Board of Supervisors. She proudly represents San Diego County's Third District, which spans from Carlsbad to Coronado. The district consists of an economically, ethnically, and generationally diverse group of nearly 700,000 residents.

District 3 includes six incorporated cities, including 13 distinct neighborhoods within the City of San Diego, along with unincorporated areas. The southwest boundary includes bustling San Diego landmarks in Coronado and Little Italy. Along the western edge, 38 of San Diego County's 45 beautiful beaches and coastal landscapes are located in District 3 communities such as Carlsbad, Encinitas, Solana Beach, Del Mar, La Jolla, Pacific Beach, Mission Beach, Ocean Beach, and Point Loma. The inland parts of the district feature mountains, hillsides, canyons, and open spaces in communities such as Rancho Santa Fe, Sorrento Valley, Carmel Valley, University City, Pacific Highlands, Torrey Highlands, Elfin Forest, Harmony Grove, University City, Mira Mesa, and Rancho Peñasquitos.

San Diego's beautiful coastlines are part of what makes this district such a special place. Keeping our beaches clean starts with keeping pollution out of the water. Since 2021, Supervisor Lawson-Remer's first year in office, $200 million has been invested in stormwater infrastructure improvements and nearly 19,000 beach water samples have been tested for ocean pollution. She also advocated for the State and federal government to increase funding to support and resolve the Tijuana Sewage Emergency Environmental Crisis.

As a parent, Supervisor Lawson-Remer is focused on protecting our children and communities from gun violence by getting dangerous, illegal guns off the streets. Since 2021, 200 ghost gun cases involving murder, attempted murder and assault have been prosecuted, and three times more ghost guns were taken off the streets than the three years prior. She's also passed several measures to make unprecedented investments in firefighting equipment for land and air.

Helping the homeless has been one of Supervisor Lawson-Remer's top priorities for District 3. Four years ago, the County had no shelter beds or safe parking areas it was supporting for those experiencing homelessness, and the County now has about 900. With the passage of the Senior

Shallow Rent Subsidy Program she championed, nearly 400 seniors at risk of becoming homeless remain in homes. The demand for this program was very high, and the County is working to grow it and has partnered with MIT to measure its effectiveness.

Delivering support for working families has also been a focus of the District 3 Supervisor. She worked to establish the Office of Labor Standards and Enforcement to provide worker protections, uphold regulations and laws to protect against wage theft, and ensure workers are empowered with the County's Workforce Justice Fund when worker wages are unfairly withheld. Supervisor Lawson-Remer was also instrumental in passing a Contracting Standards Policy to hold County contractors accountable.

Mental health services and addiction treatment lacked sufficient investment for decades. Since 2021, the County has increased the number of full-time County Behavioral Health employees by 77 percent and activated 37 Mobile Crisis Response Teams that address urgent behavioral health cases in the community. This means more of our neighbors in District 3 and countywide are getting the treatment they need by calling our new hotline at 9-8-8. Plus, Supervisor Lawson-Remer and her colleagues secured $100 million in opioid manufacturer lawsuit settlement money to fight the fentanyl and opioid crises.

Even though great progress has been made, there is still a long way to go, and by continuing to work together Supervisor Lawson-Remer believes we will make San Diego a more just, equitable, sustainable and livable community for everyone.

Learn more by visiting www.SupervisorTerraLawsonRemer.com.

## District 4

Supervisor Monica Montgomery Steppe proudly represents the Fourth District—a diverse region that includes the unincorporated communities of Spring Valley, Casa de Oro, Mt. Helix, and Rancho San Diego; the Cities of Lemon Grove and La Mesa; and numerous neighborhoods within the City of San Diego, including Clairemont Mesa, Hillcrest, Balboa Park, North Park, Bankers Hill, Old Town, Mission Hills, University Heights, Oak Park, Ridgeview/Webster, Broadway Heights, Valencia Park, Emerald Hills, Encanto, O'Farrell, Bay Terraces, Paradise Hills, Skyline, Jamacha, Lomita, Lincoln Park, Chollas View, Kearny Mesa, Linda Vista, Mission Valley, Birdland, City Heights, Normal Heights, Rolando Park, Rolando Village, Redwood Village, Kensington-Talmadge, and the College Area.

She advances human-centered and equity-driven policies that support people of all socioeconomic backgrounds. Her Pillars of Governance focus on addressing housing and homelessness, ensuring clean and healthy communities, expanding economic opportunity, and reimagining public safety.

To safeguard essential services from potential cuts under H.R. 1, the Supervisor is championing a Safety Net Bridge Program to ensure continuity of care. This includes exploring funding to sustain volunteer-driven medical services, including telehealth services, and expand access to fresh food.

She also facilitated the creation of an Office of Inspector General (OIG) to provide independent oversight of the Sheriff’s Department and strengthen accountability, transparency, and public trust. The OIG would have the authority to audit, investigate, monitor, and recommend disciplinary or policy changes proactively, helping prevent issues before they escalate.

Additionally, to address the rising costs of an increasing jail population, the Supervisor is advocating for Alternatives to Incarceration, including diversion programs, restorative justice and rehabilitation programs, and reentry support. She believes that reducing pressure on the jail system is not only a matter of sound policy and public health, but also essential to stabilizing long-term public safety costs.

As the daughter of small business owners and a former business owner herself, Supervisor Montgomery Steppe has been a steadfast advocate for broadening economic opportunity. She champions policies that promote job creation, support small businesses and local nonprofits, and ensure fair wages that uplift communities and help close persistent economic gaps.

Throughout her service, Supervisor Montgomery Steppe’s approach to governance has remained consistent, steadfast, and courageous in uplifting historically underserved communities. She envisions deeper regional collaboration with the County of San Diego, among unincorporated areas, incorporated cities, and community-based organizations, drawing on her professional and personal experiences to strengthen the integration and delivery of high-quality public services.

Learn more by visiting www.SupervisorMonicaMontgomerySteppe.com.

# District 5

Supervisor Jim Desmond proudly represents the Fifth District, the largest of San Diego County's five supervisorial districts, spanning nearly 2,100 square miles. This diverse region stretches from the scenic shores of Oceanside to the pine-covered peaks of the Palomar Mountain Range and the vast Anza-Borrego Desert.

The Fifth District is home to stunning natural landscapes, thriving industries, top-tier educational institutions, renowned resorts, premier golf courses, exceptional dining, and a rich agricultural heritage. Supervisor Desmond and his dedicated team serve approximately 630,000 residents who call this district home.

Agriculture remains a cornerstone of the Fifth District, with rolling hills dotted by avocado and citrus groves, alongside vibrant fields of strawberries and tomatoes. Each spring, wildflowers transform the Anza-Borrego Desert into a breathtaking spectacle. Beyond agriculture, the district continues to be a hub for biotechnology, innovation, tourism, and specialized manufacturing—industries that provide thousands of high-paying jobs and drive economic opportunity throughout North County.

Supervisor Desmond remains focused on public safety, with strong support for law enforcement, fire protection, wildfire preparedness, and emergency response. He continues to advocate for critical infrastructure improvements, traffic relief, and enhanced freeway connectivity to better serve residents and commuters. Addressing homelessness with accountability, expanding behavioral health and crisis response services, supporting seniors, caregivers, veterans, and their families, revitalizing the San Luis Rey River corridor, and ensuring responsible fiscal stewardship remain central priorities of his leadership.

As a U.S. Navy veteran, Supervisor Desmond understands the importance of supporting San Diego County's extensive military community, including active-duty service members, veterans, and their families. He works closely with County departments, local jurisdictions, and community partners to strengthen support networks, protect quality of life, and foster a resilient local economy.

The Fifth District is one of two supervisorial districts with a significant unincorporated population, encompassing approximately 230,000 residents in these communities. Supervisor Desmond is committed to ensuring equitable access to County services, investing in local infrastructure, and addressing the unique needs of rural and unincorporated areas. As a board member of the North County Transit District, and S.O.N.G.S. (San Onofre Nuclear Generating Station), he remains actively engaged in shaping the region's long-term future.

The district includes the cities of Escondido, Oceanside, Vista, and San Marcos, as well as Marine Corps Base Camp Pendleton. It also encompasses numerous unincorporated communities, including Agua Caliente, Bear Valley, Birch Hill, Bonsall, Borrego Springs, Buena, De Luz, Eagles Nest, Elfin Forest, Fallbrook, Gopher Canyon, Harmony Grove, Hidden Meadows, Jesmond Dene, La Jolla Amago, Lake Henshaw, Lake San Marcos, Lake Wohlford, Lilac, Morettis, Oak Grove, Ocotillo Wells, Pala, Palomar Mountain, Pauma Valley, Rainbow, Ranchita, San Felipe, San Ignacio, San Luis Rey, Sunshine Summit, Twin Oaks Valley, Valley Center, and Warner Springs. The district is also home to several tribal reservations, including La Jolla, Los Coyotes, Mesa Grande, Pala, Pauma/Yuima, Rincon, Santa Ysabel, and San Pasqual, as well as expansive National Forest and State Park lands.

To learn more about Supervisor Jim Desmond's initiatives and ongoing work on behalf of North County, visit www.SupervisorJimDesmond.com.

**Related Links**

For additional information about the Board of Supervisors, refer to the website at:

www.sandiegocounty.gov/general/bos.html

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Board of Supervisors District 1 | 16.00 | 16.00 | 16.00 | - | 16.00 |
| Board of Supervisors District 2 | 16.00 | 16.00 | 16.00 | - | 16.00 |
| Board of Supervisors District 3 | 16.00 | 16.00 | 16.00 | - | 16.00 |
| Board of Supervisors District 4 | 16.00 | 16.00 | 16.00 | - | 16.00 |
| Board of Supervisors District 5 | 16.00 | 16.00 | 16.00 | - | 16.00 |
| Board of Supervisors General Offices | 3.00 | 3.00 | 3.00 | - | 3.00 |
| **Total** | **83.00** | **83.00** | **83.00** | **-** | **83.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Board of Supervisors District 1 | $3,375,850 | $3,596,783 | $3,596,783 | - | $3,547,627 |
| Board of Supervisors District 2 | $3,375,850 | $3,596,783 | $3,596,783 | - | $3,547,627 |
| Board of Supervisors District 3 | $3,375,850 | $3,596,783 | $3,596,783 | - | $3,547,627 |
| Board of Supervisors District 4 | $3,375,850 | $3,596,783 | $3,596,783 | - | $3,547,627 |
| Board of Supervisors District 5 | $3,375,850 | $3,596,783 | $3,596,783 | - | $3,547,627 |
| Board of Supervisors General Offices | $620,038 | $663,918 | $792,719 | 19.40% | $799,341 |
| **Total Expenditures** | **$17,499,288** | **$18,647,833** | **$18,776,634** | **0.69%** | **$18,537,476** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $15,259,799 | $16,364,174 | $16,393,547 | 0.18% | $16,154,390 |
| Services & Supplies | $2,239,489 | $2,283,659 | $2,383,087 | 4.35% | $2,383,086 |
| **Total Expenditures** | **$17,499,288** | **$18,647,833** | **$18,776,634** | **0.69%** | **$18,537,476** |

## Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $287,680 | $295,291 | $249,840 | -15.39% | - |
| General Purpose Revenue Allocation | $17,211,608 | $18,352,542 | $18,526,794 | 0.95% | $18,537,476 |
| **Total Revenues** | **$17,499,288** | **$18,647,833** | **$18,776,634** | **0.69%** | **$18,537,476** |

# Assessor/Recorder/County Clerk

## Mission Statement

*The Assessor/Recorder/County Clerk (ARCC) is an inclusive team of knowledgeable partners, skilled professionals, and trusted experts dedicated to serving our community, our customers, and one another. Guided by collaboration, grace, innovation, and operational excellence, we work together to deliver reliable, accessible, and high-quality public service to the people of San Diego County.*



*ARCC serves as a trusted resource and primary advocate for property tax savings programs that help San Diego County property owners succeed and thrive. We put people first with great customer service and by supporting residents during life's most important moments—getting married, buying a home, welcoming a new baby, starting a business, and more.*

## Department Description

*The Assessor/Recorder/County Clerk (ARCC) department serves as one of San Diego County's primary public-facing service organizations, supporting residents through important financial, legal, and personal milestones. From property ownership and business registration to vital records and marriage services, ARCC delivers essential government functions residents rely on every day. We put people first by providing great customer service with professionalism, empathy, and respect, recognizing that many services occur during meaningful or time-sensitive moments in our customers' lives. Guided by our core values of grace, innovation, operational excellence, and collaboration, ARCC is committed to delivering accessible, efficient, and responsive services to the diverse communities we serve.*

*The Assessor is constitutionally required by the State of California to locate, identify, and fairly value all taxable property within the County of San Diego to ensure property taxes are applied equitably. This includes vacant land, residential and commercial property, business equipment, and certain manufactured homes, boats, and aircraft. The Assessor also administers exemptions that help eligible property owners reduce their tax burden while maintaining accurate ownership records, addresses, and parcel maps that support transparency and public trust.*

*The Recorder safeguards and maintains many of the County's most important public records. The office reviews, records, indexes, and permanently preserves documents such as deeds, mortgages, and liens, helping individuals and businesses establish ownership and protect legal rights. The Recorder also provides public access to recorded documents and issues certified copies of birth, death, and public marriage certificates needed for legal, employment, travel, and personal purposes.*

*The County Clerk supports both economic activity and life's meaningful milestones by overseeing fictitious business name registrations and serving as Commissioner of Civil Marriages, issuing marriage licenses and performing civil ceremonies. The office also files and publishes California Environmental Quality Act (CEQA) notices to promote environmental transparency and administers Notary Public Oaths of Office and professional registrations, including swearing in Humane Officers who protect animal welfare across San Diego County.*

*Together, ARCC plays a vital role in residents' everyday lives—from buying a home or starting a business to obtaining vital records or getting married. By preserving critical records, ensuring fair property assessments, and delivering services with professionalism and care, ARCC strengthens public trust and helps residents confidently navigate important legal and life-changing events.*

*To ensure these critical services are provided, ARCC has 448.50 staff years and a budget of $92.3 million.*

## 2025–26 Anticipated Accomplishments

Equity

- Economic Opportunity: Dismantle barriers to expand opportunities in traditionally underserved communities and businesses, especially communities of color and low income.

- Continued to develop community educational partners and community advisors by attending over 100 community events and presenting our outreach and property tax savings programs for traditionally underserved populations that transact business with the ARCC.
- Participated in the Junior Achievement Student Intern Program by hosting and providing high school students with valuable workplace experience. It aims to help students develop foundational workplace skills through office tasks while assisting the public, exposing them to different aspects of ARCC.



Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.

  - Due to shifting priorities and resource constraints, the department-wide zero waste plan supported sustainability by installing "sharps" waste disposal containers in the branches with proper collection schedules. While a full waste assessment was not conducted, this initiative filled a critical gap in medical waste management, reducing contamination risks, enhancing safety, and aligning with the County's goals for responsible waste diversion.
  - Shared the America Recycles Day message, received from the Office of Sustainability, with all ARCC employees. This initiative highlights the importance of recycling, promotes sustainable practices, and encourages employees to take meaningful action both at work and at home. By participating, staff help reduce waste, conserve valuable resources, and create a healthier environment for future generations.
  - Supported procurement commitment by utilizing services from green local companies that divert materials from landfills through donation, recycling, and repurposing, with emphasis on environmentally responsible practices through proper e-waste handling.
  - Provided opportunities for employees to engage in sustainability and conservation efforts by installing water refilling stations and refrigerators with built-in water dispensers, so employees may bring reusable bottles to refill at work and ultimately reduce plastic waste. Estimated eliminated waste is nearly 150,000 disposable water bottles across ARCC offices.
  - Reviewed and updated proper recycling protocols through active recycling of printer and copier toners, batteries, and e-waste, supported by having designated areas. Constant reminders to staff through internal communications helped ensure that recycling and protocols are followed.
  - Regularly reviewed purchasing data across programs to identify opportunities for cost savings and sustainable practices. Introduced the procurement of printing paper that supports cost-effectiveness and identified records that can be maintained electronically, resulting in reduced paper consumption and minimizing filing space.



Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.

  - Delivered great customer service with collaboration, grace, innovation and operational excellence. Our team was rewarded with over 99% positive customer service feedback ratings from over 3,700 customers.
  - Utilized modern technology to create high-quality digital images of maps, ensuring improved accessibility for individuals to meet their informational requirements. Successfully completed the digitization of 40% of Mylar maps. Completion of the digitization project is set to continue into Fiscal Year 2026-27.
  - Implemented electronic filing of Fictitious Business Name applications from the ARCC website, giving customers the ability to complete, electronically sign, file, and pay online.
  - Hosted our "2nd Annual Disabled Veterans Resource Fair," welcoming more than 1,000 attendees and directly connecting eligible veterans and surviving spouses with exemption resources and support. This resource expanded their property tax savings opportunities and provided additional resources from partner agencies who assisted them with educational grants, job opportunities, and benefits.
  - Actively participated in veteran meetings and coalition gatherings to increase awareness of the Disabled Veterans' Exemption, and shared clear guidance on qualification requirements. These strategic outreach efforts continue to strengthen our engagement with the veteran community and support progress toward expanding exemption participation and tax savings.

- Increased our outreach by partnering with public/private sectors like GOVX, who sends the Disabled Veterans Exemption application to its San Diego County membership via its platform.

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.

  - Owner Alert is a free real estate fraud notice service that sends an immediate notification to subscribed property owners anytime a document is recorded with ARCC transferring title to owner's property. Increased Owner Alert subscriptions by 30% to over 90,000 as a result of prioritizing this initiative and promoting it at community events.

- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.

  - Increased community partnerships with qualified institutions, such as schools, non-profits, museums, and religious organizations, for property tax exemptions by hosting our inaugural "Institutional Exemption Empowerment Summit," welcoming more than 200 organizations in maximizing their property-tax savings. This free, half-day summit featured participation from the California State Board of Equalization, Franchise Tax Board, California Department of Tax and Fee Administration, and numerous partner agencies providing direct guidance and resources. The summit strengthened coordination across agencies and meaningfully supported nonprofit community partners in accessing available exemption and compliance programs.
  - Increased the number of qualified disabled veterans and their surviving spouses for the Disabled Veterans' Exemption to over 20,900, resulting in a total annual savings exceeding $36 million in property taxes.
  - Developed a comprehensive communication and outreach calendar that helped organize key community events and engagement opportunities, which ensured timely, coordinated messaging across programs and audiences. We continued adding new opportunities as they arise to strengthen public awareness and access to our services.



Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.

  - Raised awareness of opportunities for employees to learn and participate in Employee Resource Groups, events and/or activities to continue a workplace centered around belonging by conducting quarterly ARCC Human Resources branch visits.
  - Examined and processed 97% (291,000 of 300,000) of documents submitted for eRecording within three hours of receipt to provide customers a more efficient and secure recording and document return process.
  - Completed the Assessor Continuity of Operations processes for the Assessor Division to expand on crisis management plan and encompass Disaster Recovery initiatives to ensure our ability to respond to the communities in the region in the event of an emergency.
  - Enhanced customer service by implementing a single-visit comprehensive service option for individuals seeking a marriage license and certificate, facilitating a streamlined process that benefits our constituents and supports their applications for necessary benefits and resources. Same-day services are offered daily at the County Administration Center (CAC) and on Saturday Marriages at the East County Office. Since implementation, 4,600 married couples have elected to receive a certified marriage certificate the same day as their ceremony at the CAC. Same-day services are offered at the CAC daily and on East County Office Marriage Saturdays.
  - Implemented teleworking procedures adopted across ARCC to ensure maximized work productivity while still maintaining a collaborative and inclusive work environment.
  - Provided professional education opportunities that will foster an environment of growth, curiosity, and innovation. Advanced the ARCC Supervisor Leadership Academy, a multi-year professional development initiative designed to strengthen supervisory leadership across the organization. Utilized a hybrid delivery model and a mix of external vendors and ARCC-led instruction to support consistent, organization-wide access and application.
  - Organized cross-functional events that encouraged cross-knowledge across ARCC to allow for collaboration and encourage dialogue through presentations conducted by the Assessor team to ARCC leadership, and implemented the new employee orientation for all newly hired and promoted employees.
  - Developed administrative policies and procedures that allowed for consistent management of tools, resources, and personnel management. Developed key administrative Standard Operating Procedures (SOPs), including areas such as payroll processing, HR

mailbox management, performance review cycles, telework agreements, organizational chart maintenance, and change-of-assignment documentation. Finalized trainings and SOPs to ensure consistent application of County procedures and refined administrative SOPs for accuracy and alignment. Phased rollout and staff training will continue through Fiscal Year 2026–27.
    - Invested in our leadership team by implementing a dedicated and comprehensive program that enhanced skills in workforce management and operational efficiency at the All Team Event and throughout the year.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Conducted a department-wide process improvement review to deliver greater efficiency in processing administrative services and property tax-saving programs. Several process improvement initiatives have been completed resulting in improved service levels and significant reductions in the backlog for various Assessor teams, including change in ownership, homeowners, disabled veterans, and Institutional exemptions.
    - Inventoried and created processes to maintain and update Assessor forms and correspondence.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Re-designed and implemented the department's intranet, ARCC HUB, by using the County's latest technology, SharePoint Online (SPOL), by transforming it into a secure, centralized digital workplace that improves communication, collaboration, and access to information. This will empower staff with modern tools while advancing innovation, efficiency, and transparency for both ARCC and the County.
    - Completed a review of existing processes and identified indexing of recorded documents as an area where assistive technologies can improve efficiency, research technologies, and develop recommendations for assistive technologies or automation tools. Development and collaboration with the vendor will continue into Fiscal Year 2026-27.
    - A digital copy of the Assessor Procedures Manual used by appraisal staff for best practices, valuation procedures, and training purposes has been uploaded and stored in SharePoint. By eliminating the outdated paper version and updating the procedures, applications, and forms in use to current standards, valuation staff will be empowered to incorporate the correct methods, and standards and updates will be easily communicated and disseminated. All future revisions will be completed in digital format, and staff will be notified of any updates accordingly. The digitization and update of the manual remain on hold pending implementation of the new Assessor system. In the interim, strategic updates will be made as necessary, with all revisions conducted electronically to eliminate the need for printed copies.
    - Implementation of the artificial intelligence valuation remodeling project to innovate, streamline and speed up the process of residential property valuation, delivering faster property valuations, and cutting down the overall processing time of property transfers is placed on hold due to system limitations.
    - Continued the conversion of non-GIS maps to GIS format to provide appraisal and other staff pertinent parcel information in a geographic format, to combine data, analytics, and map visualization by June 30, 2027.

# 2026–28 Objectives

 Equity

- Economic Opportunity: Dismantle barriers to expand opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
    - Continue to develop community educational partners and community advisors for traditionally underrepresented populations that transact business with the ARCC.

 Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Review commonly purchased office supplies and identify one product category where a sustainable alternative can be adopted. This will help reduce waste and support the reuse of materials within the facility.
    - Develop and distribute a standardized sustainability practices guide for all staff, outlining waste-sorting procedures, energy-saving actions, water conservation practices, and green procurement standards by Fiscal Year 2027-28.

- Develop and implement a comprehensive waste-stream improvement plan, including standardized recycling signage, contamination-reduction practices, and expanded recycling and composting locations. Full deployment at all ARCC facilities will be completed and annual audits scheduled by Fiscal Year 2027-28.



## Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
  - Provide the public with services that are of value to them in a competent and professional manner by achieving a customer service rating of 95%.
  - Continue to utilize modern technology to create high-quality digital images of maps, ensuring improved accessibility for individuals to meet their informational requirements by completing 100% of Phase 2 of the map digitization project.
  - Plan and host the annual Disabled Veteran Resource Fair to directly connect eligible veterans and surviving spouses with exemption resources and support. This resource will expand their property tax savings opportunities and provide additional resources from partner agencies who can assist them with educational grants, job opportunities, and benefits.
- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
  - Increase Owner Alert subscriptions by 10%. Owner Alert is a free real estate fraud notice service that sends an immediate notification to subscribed property owners anytime a document is recorded with ARCC transferring title to owner's property.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
  - Acquire and deploy a fully equipped mobile outreach unit to issue vital records and expand ARCC services to underserved and remote communities, and reduce barriers for residents who cannot visit an ARCC office.
- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.
  - Increase community partnerships with qualified institutions, such as schools, nonprofits, museums, and religious organizations, for property tax exemptions through additional outreach and education of the community.
  - Implement a communication calendar that will enhance educational and outreach opportunities for the public.
  - Increase the number of qualified disabled veterans and their surviving spouses for the Disabled Veterans' Exemption to 21,500, resulting in a total annual savings exceeding $38 million in property taxes.



## Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - Examine and process 96% of documents submitted for eRecording within three hours of receipt to provide customers a more efficient and secure recording and document return process.
  - Conduct a table-top exercise with the Assessor team to walk through possible scenarios in preparation for a potential disaster recovery situation.
  - Continue to provide professional education opportunities that will foster an environment of growth, curiosity, and innovation.
  - Implement the developed key administrative Standard Operating Procedures (SOPs), including areas such as payroll processing, HR mailbox management, performance review cycles, telework agreements, organizational chart maintenance, and change-of-assignment documentation. Complete phased rollout and staff training to ensure consistent application of County procedures and continued refinement of administrative SOPs for accuracy and alignment.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
  - Update the highest volume correspondence to use plain language and be more accessible to the taxpayers.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.

- Implement the ARCC TechConnect program to deliver practical, easy-to-apply technology training that helps staff confidently use modern workplace tools. The program will empower staff to work more efficiently, collaborate more effectively, and continuously build their digital skills in support of the department's mission.
- Continue to collaborate to identify and implement assistive technologies for automated indexing of recorded documents to improve efficiency, research technologies, and develop automation tools.
- Implement a secure electronic certification service on the ARCC website that allows customers to request, purchase, and receive electronically certified copies of official records (recorded land documents), eliminating the need for in-person visits.
- Implement process improvement through Lean Six Sigma training and methodologies.
- Initiate Request for Proposal for a new Assessor Replacement System that is sustainable, safeguards the assessor functions, and streamlines business practices.
- Continue the conversion of non-GIS maps to GIS format to provide appraisal and other staff pertinent parcel information in a geographic format, to combine data, analytics, and map visualization.

## Related Links

For more information on the Assessor/Recorder/County Clerk, refer to the website at:

- www.sdarcc.gov

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Community** | Satisfactory customer service rating[1] | 99% | 95% | 99% | 95% | 95% |
| | Qualified disabled veterans and their surviving spouses for the Disabled Veterans' Exemption[2] | 19,981 | 19,500 | 20,900 | 21,500 | 22,000 |
| | Owner Alert subscriptions[3] | N/A | 10% | 30% | 10% | 10% |
| **Empower** | Examine and process all documents submitted for eRecording within three hours of receipt[4] | 92.1% of 281,653 | 96% | 97% of 300,000 | 96% | 96% |
| | Processed 90% of all claims for property tax exemptions for reassessment exclusions within 90 days of application receipt.[5] | 90.0% of 13,856 | N/A | N/A | N/A | N/A |

*Table Notes*

[1] Measures how individuals perceive the department's ability to provide services of value to them. This rating reflects the percentage of survey questions in which customers indicated at least a satisfactory rating.

[2] Measures the number of disabled veterans and their surviving spouses that qualified for the Disabled Veterans' Exemption resulting in property tax savings.

[3] Measures the increase in Owner Alert subscriptions, which is a free real estate fraud notice service that sends an immediate notification to subscribed property owners anytime a document is recorded with ARCC transferring title to owner's property. This is a new measure effective July 1, 2025. In Fiscal Year 2025-26, subscriptions increased by 30% to over 90,000 as a result of prioritizing this initiative and promoting it at community events.

[4] Measures the timely manner in which the public can access ownership information to facilitate the buying, selling, and financing of property.

[5] Measures the timely processing of claims for property tax exemptions or reassessment exclusions. Effective July 1, 2025, this will no longer be measured due to the goal being met or exceeded.

# Budget Changes and Operational Impact: 2025–26 to 2026–27

## Staffing

No change in staffing.

## Expenditures

Net decrease of $1.2 million

- Salaries & Benefits—net decrease of $1.3 million primarily due to a reduction in Countywide retirement contribution rates from the payoff of liabilities partially offset by an increase due to the negotiated labor agreements.
- Services & Supplies—net increase of $2.3 million
    - Increase of $3.3 million in application services and software costs associated with mainframe roadmap projects and maintenance of the Assessor's legacy system.
    - Decrease of $0.9 million for the removal of prior year projects related to the digitization of Recorder maps and microfilm.

    - Decrease of $0.1 million in various operational expenses to align with operational needs.
- Capital Assets Equipment—net decrease of $2.2 million due to the completion of the purchase of the Vitals Mobile vehicle for the Recorder and removal of prior costs for a fire suppression system for the East County Archives.

### Revenues

Net decrease of $1.2 million

- Charges For Current Services—net increase of $1.7 million
    - Increase of $2.8 million in property tax administration fee to align with anticipated property tax revenue.
    - Increase of $0.3 million in Recording Document, Duplicating and Filing and Recording Fees due to higher recording and filing documents and vital records to align with anticipated recording revenues.
    - Decrease of $0.9 million in Recorder trust fund revenues due to completion of Recorder projects, including digitization of Recorder maps and microfilm.
    - Decrease of $0.5 million in AB 2890 supplemental property tax revenue to align with anticipated supplement assessment revenues.
- Fund Balance Component Decreases—decrease of $0.2 million for a total budget of $1.0 million to support a portion of departmental costs of the County's existing pension obligation bond (POB) debt. Appropriations in this category are based on the use of restricted General Fund fund balance for POB costs through Fiscal Year 2026-27.
- General Purpose Revenue—decrease of $2.7 million primarily due to a reduction in Countywide retirement contribution rates from the payoff of liabilities and the removal of prior year one-time amounts associated with the Assessor's legacy system, offset by increases in application services and software costs as noted above.

## Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Management Support | 35.00 | 39.00 | 41.00 | 5.1 | 41.00 |
| Property Valuation ID | 279.75 | 280.75 | 278.75 | (0.7) | 278.75 |
| Recorder/County Clerk | 133.75 | 128.75 | 128.75 | - | 128.75 |
| **Total** | **448.50** | **448.50** | **448.50** | **-** | **448.50** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Management Support | $9,513,431 | $10,689,052 | $12,726,682 | 19.06% | $12,854,150 |
| Property Valuation ID | $48,111,176 | $53,518,851 | $56,060,267 | 4.75% | $53,932,764 |
| Recorder / County Clerk | $29,111,952 | $29,317,010 | $23,494,862 | -19.86% | $21,356,395 |
| **Total Expenditures** | **$86,736,559** | **$93,524,913** | **$92,281,811** | **-1.33%** | **$88,143,309** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $62,892,878 | $65,734,111 | $64,469,816 | -1.92% | $66,100,407 |
| Services & Supplies | $21,593,681 | $25,540,802 | $27,811,995 | 8.89% | $22,042,902 |
| Capital Assets Equipment | $2,250,000 | $2,250,000 | - | -100.00% | - |
| **Total Expenditures** | **$86,736,559** | **$93,524,913** | **$92,281,811** | **-1.33%** | **$88,143,309** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $1,315,213 | $1,271,035 | $1,044,436 | -17.83% | - |
| License Permits & Franchises | $2,576,228 | $2,576,228 | $2,576,228 | - | $2,576,228 |
| Charges for Current Services | $49,791,188 | $51,890,555 | $53,611,659 | 3.32% | $48,467,384 |
| General Purpose Revenue Allocation | $33,053,930 | $37,787,095 | $35,049,488 | -7.24% | $37,099,697 |
| **Total Revenues** | **$86,736,559** | **$93,524,913** | **$92,281,811** | **-1.33%** | **$88,143,309** |

# Treasurer-Tax Collector

## Mission Statement

*To provide the residents, agencies, and employees of San Diego County with excellent financial services in terms of quality, timeliness, efficiency, and value while maintaining the highest levels of customer service and satisfaction.*




## Department Description

*The Treasurer-Tax Collector is an elected County official whose duties are mandated by state law and the County Charter. These duties include banking, investment, disbursement, and accountability for up to $18.9 billion in public funds invested in the County investment pool; the billing and collection of $9.1 billion in secured and over $300 million in unsecured property taxes for all local governments. The Treasurer-Tax Collector also administers the County's Deferred Compensation Program. In addition, as the only elected fiscal officer of the County, the Treasurer-Tax Collector holds the only ex-officio seat on the San Diego County Employees Retirement Association (SDCERA) Board.*

*To ensure these critical services are provided, the Treasurer-Tax Collector has 130.00 staff years and a budget of $27.5 million.*

## 2025–26 Anticipated Accomplishments

Equity

- Economic Opportunity: Advance opportunities for economic growth and development for all individuals and the community.
    - Safeguarded the investment of public funds for over 200 public agencies and the County and efficiently managed the provision of banking services for local schools and County departments. Provided accurate record-keeping of funds on deposit and facilitated daily reconciliation of funds.
    - Originally scheduled to provide learning opportunities that address government finance issues by facilitating symposiums for local agencies (including Summer and Fall Symposiums). The unexpected retirement of the former Treasurer-Tax Collector unexpectedly paused this effort until Fall 2026 or 2027.
    - Continued to provide tax payment options free of charge and online, making it easier for everyone to pay, regardless of location, transportation, or physical constraints.
    - Continued to provide a variety of communication pieces via different platforms, to reach all audiences regardless of station, including traditional mail, electronic communication, social media outreach, media coverage, and more.
    - Continued to recruit and hire through the San Diego Treasurer-Tax Collector (SDTTC) Student Worker Program. The program provides opportunities for full-time college students interested in finance, business administration, or public administration to gain experience working in a government office environment.

Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Continued to fund the delivery of public services, invested public monies held in the Treasury and maximized interest earnings in collaboration with the objectives of safety and liquidity.
    - Achieved a collection rate of 99.0% of the $9.1 billion billed for secured taxes, and a collection rate for unsecured taxes of 97.0% of $329.0 million billed.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.

- Continued to support teleworking and footprint reduction opportunities to increase productivity, reduce Vehicle Miles Traveled (VMT) for employees and community members, reduce energy use, and decrease office space.
- Continued to communicate and educate staff on SDTTC sustainability goals.
- Reduced paper use by continuing to implement the following actions:
    - Increasing e-billing and e-check payments.
    - Encouraging digital transactions and digital signatures.
    - Offering and conducting virtual transactions.
    - Utilizing shared printers.
    - Adhering to electronic file document management best practices.
        - Limiting paper use when updating policies.
        - Disseminating fliers, financial reports, and brochures via social media and sdttc.com website.
        - Reducing daily paper reports from the mainframe system when the Integrated Property Tax System (IPTS) is implemented. Converting paper files to electronic files, including digital signatures.
- Continued zero-waste efforts via the following actions:
    - Continued to meet targets for reduction, reuse, recycling, composting and more, including:
        - Keeping bottle and can recycling receptacles, as well as food composting receptacles, in break rooms.
        - Adding monthly "green tips" in TTC's annual desktop calendar that goes to all 125 employees.
        - Developing a plan and timeline to meet targets within the zero-waste goal.



Community

- Communications: Create proactive communication that is accessible and transparent.
    - Continued to foster feedback from the public. Achieved a customer satisfaction rating of 4.8 on a 5.0 scale, based on customer satisfaction survey results.
    - Engaged more users through increased social media communication and educational content and videos.
    - Continued to monitor all social media platforms for constituent comments and achieve our goal of responding to comments the same day.
    - Continued to engage with professional peers via civic engagements, community events, and educational programs. Provided and monitored attendee satisfaction surveys, with the goal of continually improving services to public employees.
    - Increased electronic outreach and services by continuing to grow our e-billing, launched in early 2025, enabling property owners to sign up to receive their property tax bills by email and pay online.



Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Raised awareness of and opportunities for employees to learn and participate in ERGs, events and/or activities to continue a workplace centered around belonging.
    - Continued to seek the next generation of talent by recruiting and hiring through the SDTTC’s Student Worker Program.
    - Broadened the Countywide base of employees who are planning for financial security during retirement.
    - Met the daily liquidity needs of Investment Pool participants, ensuring payroll and other operational and capital needs are covered.
    - Continued to work towards goal of achieving enrollment in the Deferred Compensation 457 Plan of 51.5% of eligible County employees through June 30, 2026, and maintaining rate of 51.5% through June 30, 2027. The enrollment rate is currently at 48.6%. New employees enroll in the 401(a) plan at a rate of two to one compared to the 457 plan and the combined 457 and 401(a) plan enrollment is around 74.2%.
        - Achieved an average participant contribution in the Deferred Compensation 457 Plan above $260 per pay period by June 30, 2026 (at $268 as of 3/6/26).

        - Continued to educate employees on the Deferred Compensation Plan by presenting two Investment & Retirement Symposiums each fiscal year.
        - Continued to increase employee awareness and understanding of the Deferred Compensation Plan by conducting educational workshops and redesigning promotional materials and presentations to increase the knowledge base. Well over a dozen outreach and educational efforts were conducted monthly. We presented at New Employee Orientations, Probation Services Fairs, HHSA Universal Trainings/Financial Wellness Fairs, New Employee Orientation Courts/Emergency Dispatch/General, Probation Family Wellness Fairs, SDCERA: Tapping into Deferred Comp Workshop, Approaching Retirement & Payout Options Workshop, Sheriffs Programs, and more.
    - Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
        - In coordination with the Auditor & Controller and the County Technology Office, completed the development and testing, and launched the IPTS, which is aimed at improving tax collection and apportionment activities in the County.

# 2026–28 Objectives



Equity

- Economic Opportunity: Advance opportunities for economic growth and development for all individuals and the community.
    - Safeguard the investment of public funds for over 200 public agencies and the County and efficiently manage the provision of banking services for local schools and County departments. Provide accurate record-keeping of funds on deposit and facilitate daily reconciliation of funds.
    - Provide learning opportunities that address government finance issues by facilitating symposiums for local agencies, including Summer and Fall Symposiums.
    - Continue to provide tax payment options free of charge and online, making it easier for everyone to pay, regardless of location, transportation, or physical constraints.
    - Continue to recruit and hire through the SDTTC's Student Worker Program. The program provides opportunities for full-time college students interested in finance, business administration or public administration to gain experience working in a government office environment.



Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Fund the delivery of public services, invest public monies held in the Treasury and maximize interest earnings in collaboration with the objectives of safety and liquidity.
    - Achieve a collection rate of 99% for secured taxes and 97% for unsecured taxes by preparing and mailing property tax bills/notices and processing tax payments in a timely manner to ensure timely revenue collection on behalf of San Diego County's taxpayers.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Support teleworking and footprint reduction opportunities to increase productivity, reduce VMT for employees and community members, reduce energy use, and decrease office space.
    - Continue to communicate and educate staff on SDTTC sustainability goals.
    - Reduce paper use by continuing to implement the following actions:
        - Increase e-billing and e-check payments.
        - Encourage digital transactions and digital signatures.
        - Offer and conduct virtual transactions.
        - Utilize shared printers.
        - Adhere to electronic file document management best practices.
            - Limit paper use when updating policies.

        - Disseminate fliers, financial reports, and brochures via social media and sdttc.com website.
        - Reduce daily paper reports and convert paper files to electronic files, including digital signatures.
    - Continue zero-waste efforts via the following actions:
        - Continue to meet targets for reduction, reuse, recycling, composting and more, including:
            - Keeping bottle and can recycling receptacles in break rooms.
            - Continuing to service food composting receptacles in break rooms.
            - Adhering to, and updating as necessary, the plan and timeline to meet targets within the zero-waste goal.

 Community

- Communications: Create proactive communication that is accessible and transparent.
    - Continue to foster feedback from the public. Achieve a customer satisfaction rating of 4.7 on a 5.0 scale, based on customer satisfaction survey results.
    - Continue to grow social media communication, and monitor all social media platforms for user comments and respond in a timely manner (same-day response time goal).
    - Continue to grow electronic communication, specifically with the launch and production of the twice-monthly TTC Newsletter.
    - Continue to engage with professional peers via civic engagements, community events, and educational programs. Provide and monitor attendee satisfaction surveys, with the goal of continually improving services to public employees.
    - Continue to communicate about and promote e-billing, which enables property owners to sign up to receive their property tax bills by email and pay online.

 Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Seek the next generation of talent by recruiting and hiring through SDTTC's Student Worker Program.
    - Broaden Countywide base of employees who are planning for financial security during retirement.
    - Meet the daily liquidity needs of Investment Pool participants, ensuring payroll and other operational and capital needs are covered.
    - Continue to work towards goal of achieving enrollment in the Deferred Compensation 457 Plan of 51.5% of eligible County employees through June 30, 2027, and maintaining rate of 51.5% through June 30, 2028.
        - Achieve an average participant contribution in the Deferred Compensation 457 Plan above $270 per pay period by June 30, 2027, and maintain the participant contribution of $270 through June 30, 2028.
        - Continue to increase employee awareness and understanding of the Deferred Compensation Plan by conducting educational workshops and redesigning promotional materials and presentations to increase the knowledge base of all employees by June 30, 2027.

# Related Links

For more information about the Treasurer-Tax Collector, refer to the website and social media accounts at:

- www.sdttc.com
- https://www.linkedin.com/company/sdttc/
- https://www.instagram.com/sd_tax/
- https://www.facebook.com/sdcttc/

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Sustainability** | Secured Taxes Collected (% of total)[1] | 99.0% of $9.1 billion | 99.0% | 99.0% of $9.1 billion | 99.0% | 99.0% |
| | Unsecured Taxes Collected (% of total)[1] | 97.0% of $329.0 million | 97.0% | 97.0% of $329.0 million | 97.0% | 97.0% |
| **Community** | Customer Satisfaction Ratings (Scale of 1-5, 5 being highest)[2] | 4.7 | 4.7 | 4.8 | 4.7 | 4.7 |
| **Empower** | The Investment Pool met the liquidity needs of participants (Y/N)[3] | YES | YES | YES | YES | YES |
| | Percentage of eligible County employees participating in the 457 Deferred Compensation Plan | 47.4% | 51.5% | 48.6% | 51.5% | 51.5% |
| | 457 Deferred Compensation Plan average deferral amount per employee per pay period | $250 | $260 | $268 | $270 | $270 |

*Table Notes*

[1] With a county the size of San Diego, it is anticipated that a small percentage of taxpayers will not pay their taxes.

[2] The Treasurer-Tax Collector mails more than one million tax bills per year. The public reaction to property taxes is strongly affected by economic conditions. This reaction is reflected on the Customer Satisfaction Surveys. Excellent ratings are earned for having questions answered and the level of courtesy experienced; however, the overall experience rating is slightly less than exceptional because some individuals believe the taxes are too high.

[3] The purpose of the investment pool is to safeguard principal, meet the liquidity needs of the participants and achieve investment returns within the parameters of prudent risk management. Meeting the daily liquidity needs of participants is necessary to ensure payroll and other operational and capital needs are covered.

# Budget Changes and Operational Impact: 2025–26 to 2026–27

## Staffing

Increase of 5.00 staff years to support and increase the efficiency of Tax Collection operations.

## Expenditures

Net increase of $0.4 million

- Salaries & Benefits—increase of $0.3 million primarily for the addition of 5.00 staff years as noted above and negotiated labor agreements, partially offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities.

- Services & Supplies—net increase of $0.3 million
    - Increase of $0.3 million, which includes $0.2 million for professional services contract work for public outreach and $0.1 million in IT expenses.
- Capital Assets/Land Acquisition—decrease of $0.2 million due to a prior year completion of the lease space build out for payment processing equipment and personnel.

### Revenues

Net increase of $0.4 million

- Charges for Current Services—net increase of $1.1 million primarily due to an increase of $1.3 million in Property Tax System Administration Fee due to increased costs associated with property tax collection. This is offset by a decrease of $0.1 million in AB 2890 supplementary property tax revenue to align with anticipated supplemental assessment revenues, and a decrease of $0.1 million in tax collection fees primarily due to more timely payments of property taxes.
- Miscellaneous Revenues—increase of $0.1 million to continue administration of the deferred compensation plan.
- Fund Balance Component—decrease of $0.1 million for a total budget of $0.1 million to support departmental costs of the County's existing pension obligation bond (POB) debt. Appropriations in this category are based on the use of restricted General Fund fund balance for POB costs through Fiscal Year 2026-27.
- General Purpose Revenue—decrease of $0.7 million primarily due to the decommissioning of applications in the legacy Mainframe system and lower Countywide retirement contribution rates noted above.

## Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Administration - Treasurer/Tax Collector | 16.00 | 16.00 | 17.00 | 6.3 | 17.00 |
| Deferred Compensation | 4.00 | 4.00 | 4.00 | - | 4.00 |
| Treasury | 21.00 | 21.00 | 21.00 | 4.8 | 21.00 |
| Tax Collection | 84.00 | 84.00 | 88.00 | - | 88.00 |
| **Total** | **125.00** | **125.00** | **130.00** | **4.0** | **130.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Administration - Treasurer / Tax Collector | $4,373,632 | $5,001,810 | $5,528,790 | 10.54% | $5,254,679 |
| Deferred Compensation | $805,744 | $849,744 | $807,537 | -4.97% | $833,064 |
| Treasury | $6,101,289 | $6,352,174 | $5,950,370 | -6.33% | $6,074,228 |
| Tax Collection | $14,553,814 | $14,893,993 | $15,191,328 | 2.00% | $15,564,000 |
| **Total Expenditures** | **$25,834,479** | **$27,097,721** | **$27,478,025** | **1.40%** | **$27,725,971** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $17,678,264 | $18,428,096 | $18,724,559 | 1.61% | $19,248,016 |
| Services & Supplies | $8,156,215 | $8,489,625 | $8,753,466 | 3.11% | $8,477,955 |
| Capital Assets/Land Acquisition | - | $180,000 | - | -100.00% | - |
| **Total Expenditures** | **$25,834,479** | **$27,097,721** | **$27,478,025** | **1.40%** | **$27,725,971** |

## Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $392,282 | $386,573 | $306,016 | -20.84% | - |
| Fines, Forfeitures & Penalties | $644,150 | $700,000 | $700,000 | - | $700,000 |
| Charges for Current Services | $15,275,976 | $16,505,652 | $17,632,620 | 6.83% | $17,703,162 |
| Miscellaneous Revenues | $610,000 | $685,000 | $747,785 | 9.17% | $771,596 |
| General Purpose Revenue Allocation | $8,912,071 | $8,820,496 | $8,091,604 | -8.26% | $8,551,213 |
| **Total Revenues** | **$25,834,479** | **$27,097,721** | **$27,478,025** | **1.40%** | **$27,725,971** |


COUNTY OF SAN DIEGO

# Chief Administrative Office

## Mission Statement

*Work with the Board of Supervisors, public and County employees to create a County government that is customer-focused and responsive to residents' needs and priorities, effectively implementing the policy direction of the Board of Supervisors, efficiently managing the day-to-day operations and functions of County government and preparing the organization to meet the needs and address the issues that will emerge in the future.*



## Department Description

*The Chief Administrative Office (CAO) oversees the operations of the County of San Diego by ensuring our workforce is supported in their day-to-day roles, facilitating the implementation of the policy directives of the Board of Supervisors, and working with external partners and stakeholders with the objective of achieving the County's overall mission, vision, and strategic initiatives. Operationally, the CAO works through the County's business groups and departments and offices that report to the CAO.*

*The Chief Administrative Office is comprised of six units: the CAO Executive Office; the Chief Financial Office (CFO); the Office of Economic Development and Government Affairs (EDGA); the Office of Evaluation, Performance and Analytics (OEPA); the Office of Equity and Racial Justice (OERJ); and the Office of Ethics, Compliance and Labor Standards.*

*Effective February 20, 2026, the Chief Administrative Office continues to lead the County's enterprise initiative to create efficiencies by centralizing core functions, including the addition of the Chief Financial Office to centralize Finance functions. As responsibilities transition from other areas of the County to a central service model, the Chief Administrative Office is working to standardize processes, strengthen internal controls, and deliver consistent, high-quality administrative support. These efforts enhance organizational efficiency and enable the County to focus more directly on core program delivery; it also aligns certain staff from other departments to the Chief Administrative Office.*

*To ensure these critical services are provided, the Chief Administrative Office has 106.00 staff years and a budget of $22.8 million.*

## 2025–26 Anticipated Accomplishments

Equity

- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities of color and low income.
    - The Office of Evaluation, Performance, and Analytics provided a preliminary analysis of the Shallow Rent Subsidy Program for Older Adults, which provides monthly rent subsidies of $500 to over 380 senior households at risk of homelessness.
    - The Office of Evaluation, Performance, and Analytics conducted a baseline analysis on disparities in access to mortgage loans in the County, focusing specifically on loan denial rates by demographic characteristics and location.
- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
    - The Office of Economic Development & Government Affairs enhanced its ability to support small businesses by expanding its Small Business Unit, and launching the Business Engagement & Strategic Training (BEST) Initiative, which includes the technical assistance Support, Training, and Education for Procurement (STEP) Program, and the pilot programs Compliance, Operations, and Readiness Education (CORE) and Bonding and Underwriting Insurance for Local Development (BUILD), all designed to reduce barriers to government contracting, expand access to critical financial and compliance resources, and promote long-term business growth. The CORE Program, in partnership with the Office Labor Standards and Enforcement, provides no cost bookkeeping assistance and training on administration and labor compliance to support all small business owners, including those who are immigrants, Black, indigenous, or persons of color. The BUILD Program provides no cost resources and funding to support Small businesses, non-profits, and community-based organizations with bonding and insurance to meet County procurement requirements.

- The Office of Evaluation, Performance, and Analytics, in partnership with the Office of Equity and Racial Justice, developed an Equity Evaluation Framework through their participation in the year-long Government Alliance on Race and Equity (GARE) learning collaborative with other local governments. The framework helps the County systematically assess programs and policies to identify disparities, center community needs, and support more equitable, data-informed decision-making. This learning exchange established the first ever national equity evaluation framework which is featured on GARE's website.
- Reported final results of the evaluation of the Recovery Action Fund for Tomorrow Program, which provided a one-time cash transfer of $4,000 to 2,243 low-income households.



Sustainability

- Economy: Create policies to reduce and eliminate poverty, promoting economic sustainability for all.
  - The Office of Labor Standards and Enforcement enhanced the Good Faith Restaurant Owners Program in partnership with the California Labor Commissioner’s Office (LCO) to strengthen proactive labor standards compliance within the restaurant industry. Through this program, OLSE works with restaurants facing wage theft violations to resolve outstanding labor issues, come into compliance with labor laws, and avoid regulatory consequences such as permit suspensions when possible. By combining education, compliance assistance, and coordination with state enforcement partners, the program helps businesses address violations before judgments are issued while promoting fair labor practices and protecting workers’ rights across the region.
  - The Office of Labor Standards and Enforcement supported the adoption of new labor standards for entertainment industries with events held at County-owned or leased parks, including the Waterfront Park, through a Board-approved ordinance designed to raise minimum wage requirements for entertainment workers and establish clear workplace safety expectations. This policy strengthens protections for workers employed by these entertainment event vendors , many of whom rely on hourly or seasonal employment, by promoting fair compensation and safer working conditions. By establishing baseline labor standards and reinforcing accountability within the industry, the initiative helps reduce economic vulnerability for workers while supporting broader County efforts to promote economic stability, fair labor practices, and pathways out of poverty.
  - In collaboration with the Department of Procurement and Contracting, Public Health Services, and several other departments, the Office of Evaluation, Performance, and Analytics developed goals and intermediate milestones for Board Policy B-75, County of San Diego Sustainable, Equitable, and Local Food Sourcing Policy, six value categories that track County progress on improving our food systems with the Countywide Food Contract.
  - The Office of Equity and Racial Justice and the Office of Sustainability and Environmental Justice partnered to expand Equity in Contracting Checklist to include Sustainability and Small Local Business considerations and provided trainings to contracting staff in consultation with the Department of Purchasing and Contracting.
  - The Office of Equity and Racial Justice in partnership with the Office of Sustainability and Environmental Justice designed collaborative engagement strategies and co-hosted a Countywide convening that advanced racial and environmental justice with Justice, Equity, Diversity & Inclusion (JEDI) and Sustainability leaders.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
  - Collaborated with Planning and Development Services and academic partners to develop an analysis plan for at least one evaluation related to the County's Climate Action Plan.
- Resiliency: Ensure the capability to respond and recover to immediate needs for individuals, families, and the region.
  - Strengthened worker protection and economic resiliency across San Diego County by expanding the Office of Labor Standards and Enforcement’s enforcement and compliance initiatives, including the Good Faith Restaurant Program, the Workplace Justice Fund, and the Worker Enforcement Grant Program. These programs collectively support wage recovery, employer compliance, and coordinated enforcement of labor standards. The Good Faith Restaurant Program works with restaurants that have outstanding wage theft judgments to bring businesses into compliance while maintaining their food retail permits, resulting in $21,552 in wages recovered in 2025. Through the Workplace Justice Fund, workers who have secured court-awarded judgments but are unable to locate or collect from non-compliant employers can assign their judgment to the County for recovery efforts, resulting in $39,845 recovered and distributed to impacted workers in 2025. Additionally, OLSE implemented the Worker Enforcement Grant Program, funded through the California Labor Commissioner’s Office and administered in collaboration with the County District Attorney’s Office and County Counsel, to locally investigate and pursue wage theft violations under expanded enforcement authority,

recovering $39,572 in unpaid wages in 2025. Collectively, these enforcement initiatives recovered over $100,000 in wages for workers in 2025, while strengthening employer accountability, advancing labor standards compliance, and reinforcing the County's commitment to protecting workers and supporting economic stability across the region.



Community

- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.
    - Implemented the Labor Commissioner's Office Worker Enforcement Grant Program, establishing a collaborative enforcement model with the California Labor Commissioner's Office, the County District Attorney's Office, and County Counsel to investigate wage theft and pursue recovery of unpaid wages for impacted workers. The program strengthened the County's ability to locally enforce key labor protections under AB 594. In recognition of successful program implementation and interagency collaboration, the County was awarded second-year grant funding to expand enforcement capacity and continue protecting workers across the region.
    - The Office of Economic Development and Government Affairs and the Office of Labor Standards and Enforcement partnered to develop and launch CORE program to expand small business labor compliance education and support. Through this collaboration, EDGA and OLSE strengthened outreach and technical assistance for small business owners, particularly immigrant-owned and historically underserved businesses, by providing guidance on local labor standards, employer responsibilities, and pathways to come into compliance. By integrating labor standards education with the County's CORE Program, OLSE helped promote responsible business practices, improve compliance with labor regulations, and support economic opportunity across San Diego County.
- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - The Office of Economic Development and Government Affairs conducted 66 engagement and outreach activities to advance the Economic Prosperity through Innovating Contracting (EPIC) initiative.
    - In partnership with the Office of Sustainability and Environmental Justice, the Office of Evaluation, Performance, and Analytics created a framework for understanding how the Environmental Justice Workgroup, an external advisory group, is informing climate initiatives across the region.
    - The Office of Labor Standards and Enforcement strengthened civic engagement and community participation through its 2025 Week of Action, a multi-day initiative focused on worker empowerment, public awareness, and access to employment opportunities. The week included a Second Chance Job Fair and community resource event at the Southeast Live Well Center, which welcomed more than 350 attendees and featured over 30 employers conducting on-the-spot job interviews, and expanding employment pathways for justice-involved individuals and underserved residents. The Week of Action also convened a press conference and community breakfast with elected officials, the California Labor Commissioner's Office, and regional partners, highlighting the County's coordinated approach to combating wage theft and strengthening labor standards enforcement. The event demonstrated strong cross-agency collaboration with the District Attorney's Office and state labor officials, reinforcing public awareness of worker protections while encouraging community members to engage with County resources, report violations, and participate in shaping fair workplace practices across the region.
    - The Office of Labor Standards and Enforcement developed and launched a Board-directed public education initiative providing multilingual guidance and resources to help community members understand how to navigate federal immigration enforcement encounters. The initiative includes a public-facing website and training curriculum with translated videos outlining what to do before, during, and after interactions with federal immigration enforcement agents, along with connections to trusted legal and community resources. By expanding access to accurate information and culturally responsive materials, the program helps strengthen community awareness of available protections and supports residents in accessing appropriate resources when needed.
- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to disaster.
    - Transitioned the development of a measurement and evaluation framework for the County's Gun Violence Prevention Initiative to the Public Safety Group.



Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Raised awareness of and opportunities for employees to learn and participate in ERGs, events and/or activities to continue a workplace centered around belonging.
    - The Office of Equity and Racial Justice enhanced inclusive co-creation practice with the internal JEDI equity initiative by integrating JEDI leads into strategic planning efforts, strengthening collaboration, and supporting the implementation and improvement of key equity tools and practices, including the Budget Equity Questionnaire and the Equity and Sustainability in Contracting Guidelines.
    - The Office of Equity and Racial Justice completed the Intersectional Baseline Gender Equity Analysis as part of the local implementation of the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) Ordinance.
    - The Office of Economic Development and Government Affairs launched pilot programs to strengthen local businesses by reducing barriers to government contracting and offering free technical assistance to stabilize business operations, with the goal of job creation and retention for small businesses across the County.
    - The Office of Economic Development and Government Affairs led the development of the Economic Prosperity through Government Contracting (EPIC) Thematic Goal, and the corresponding EPIC Taskforce, a cross-departmental and enterprisewide initiative to support the County's goal of 25 percent of local spend going to small local businesses. This effort is a three-pronged approach, including external engagement, data tracking, and internal training and development, to assist internal departments in their development of upcoming procurement projects.
    - The Office of Evaluation, Performance, and Analytics conducted and hosted two trainings for around 50 participants on program evaluation designed to strengthen the County of San Diego's evaluation capacity and promote a shared understanding of evidence-based decision-making.
    - Developed and implemented a training curriculum to increase the County's capacity to use performance measurement for continuous improvement.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Began using the Countywide Program Inventory to support the prioritization of program evaluations and other decisions by County leaders.
    - In collaboration with multiple County departments, the Office of Evaluation, Performance, and Analytics launched the County Strategic Key Performance Indicators to gauge how well the County of San Diego supports our team, provides timely public services, and responds to the needs of our communities.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - The Office of Evaluation, Performance, and Analytics updated the Annual Strategic Research Plan, which guides the County's efforts around supporting Evidence-Based Decision-Making, to reflect changes in policy or programmatic priorities for the County.
    - The Office of Evaluation, Performance, and Analytics conducted an analysis of the Family Income for Empowerment (FIEP) program implementation, providing recommendations for improving program delivery.
    - Developed a Labor Standards procurement dashboard that will be a data pipeline for the County to house all wage theft judgments, Occupational Safety and Health Administration (OSHA) violations, along with other statistical information which can be used to help support the Department of Purchasing and Contracting in implementing labor standards compliance in the procurement to ensure the County is creating a culture of labor standards compliance.
    - Developed protocols to optimize the value of data available in the Enterprise Integrated Data Platform for data analysis projects including data science, performance measurement, and program evaluation.
    - Enhanced the Conflict Resolution Program and strengthened Sexual Harassment Training for both line staff and management. These programs will provide employees with the tools to effectively address workplace conflicts and foster a respectful, inclusive work environment. By focusing on practical strategies and legal compliance, the training will ensure that all staff are equipped to handle workplace challenges professionally and proactively.

### Justice

- Restorative: Contribute to a system of restorative justice that strives to repair harm to victims and to the community at large, as well as provide inclusive opportunities for justice involved individuals to contribute to the region.
    - The Office of Equity and Racial Justice continued the implementation of the County's Social Equity Program for Commercial Cannabis, including expungement clinics, workforce development, financial literacy workshops, leadership development, and one-

on-one mentoring and coaching. Distributed over $1.1 million in grant funding to 23 social equity applicants (each receiving $50,000) in May 2026 to support cannabis business start-up activities.

- Safety: Focus efforts to reduce disparities and disproportionality across the justice system.
    - In collaboration with the Public Safety Group and multiple departments, the Office of Evaluation, Performance, and Analytics launched interactive performance metrics and data stories for the Alternatives to Incarceration initiative to better connect external audiences to data and make metrics more meaningful for the public.

# 2026–28 Objectives

 Equity

- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
    - The Office of Evaluation, Performance, and Analytics will report final results of the evaluation of the Family Income for Empowerment program, which provided monthly payments of $500 for two years to families at risk of future foster care involvement.
    - The Office of Evaluation, Performance, and Analytics will report final results of the evaluation of the Shallow Rent Subsidy Program for Older Adults, which provides monthly rent subsidies of $500 to over 380 senior households at risk of homelessness.
    - Strengthen equitable access to County contracting by developing and implementing a Labor Standards Compliance Framework that integrates worker protections, fair labor practices, and equity considerations into County purchasing systems. This initiative will help ensure vendors seeking to do business with the County meet baseline labor standards, while promoting responsible contracting practices that support fair wages, safe working conditions, and greater opportunities for compliant businesses to participate in public procurement.
    - The Office of Economic Development & Government Affairs will report back to the board on the efforts to achieve the goal of at least 25 percent of County spending going to local small businesses. This will result in the support and uplifting of local small businesses, many of which are from underserved communities and populations.
    - The Office of Economic Development and Government Affairs will report back on the outcomes of its CORE and BUILD pilot programs, designed to stabilize, support, and provide financial assistance to small local companies in order to promote economic growth in all communities.

 Sustainability

- Economy: Create policies to reduce and eliminate poverty, promoting economic sustainability for all.
    - Report annually on the trends, gaps, and opportunities to increase worker protections from unscrupulous employers, based on data and review of existing policies. This includes the development of a Wage Collection Program which works to help workers recover unpaid wages from employers who failed to meet their legal obligations. This initiative provides employees with resources, guidance, and legal support to ensure they receive the compensation they rightfully earned. By enforcing labor laws and holding employers accountable, the program aims to promote fair pay practices and protect workers from wage theft.
    - The Office of Evaluation, Performance, and Analytics will report on the sustainability of low carbon meals and equitability of small businesses producing local food to improve the six value categories established to track goals of the Board's Policy B-75: Sustainable, Equitable, and Local Food Sourcing.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - The Office of Evaluation, Performance, and Analytics will support Planning and Development Services and researchers from the University of California in San Diego in reporting results of an evaluation of the Public Electric Vehicle Charger Incentive Pilot Program, which incentivizes the installation of EV Charging stations in unincorporated areas as part of the County's Climate Action Plan.

 Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - In collaboration with multiple County departments, the Office of Evaluation, Performance, and Analytics will continue to update the County Strategic Key Performance Indicators to gauge how well the County of San Diego supports our team, provides timely public services, and responds to the needs of our communities.
    - Expand outreach and multilingual compliance education for small business owners, restaurant operators, and impacted workers to increase awareness of labor standards requirements and available protections. This initiative will focus on providing accessible training, educational materials, and community-based engagement to help employers understand their obligations while ensuring workers are informed of their rights and available resources.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - The Office of Evaluation, Performance, and Analytics will support the Department of Parks and Recreation to enhance the accuracy and comprehensiveness of trail utilization data to monitor foot traffic and usage patterns of trails within County parks. Enhanced data will be used to plan maintenance, understand environmental impacts, and plan future development and mitigation efforts.
    - The Office of Economic Development and Government Affairs, in its role as liaison with the County's Arts & Culture Commission, will utilize funding from the California Arts Council's State Local Partners grant program to provide programmatic activities uplifting artists, art communities, and the regional creative economy.


Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - The Office of Evaluation, Performance, and Analytics will develop and conduct trainings on Performance Measurement and the County Strategic Key Performance Indicators for staff across the County.
    - The Office of Economic Development and Government Affairs, through the EPIC Taskforce, will provide supportive training and guidance to County departments on ways to structure forthcoming contracting opportunities to achieve the County's goal of 25 percent of annual spending to go to small local businesses.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - The Office of Equity and Racial Justice will strengthen transparency and community engagement by expanding access to data, building organizational understanding and use of equity indicators, improving demographic data collection and representation, and establishing a framework for evaluating equity outcomes.
    - The Office of Equity and Racial Justice will advance equity-centered systems change by embedding consistent use of organizational equity tools, policies, and practices such as the Budget Equity Tool, Equity and Sustainability in Contracting Considerations Worksheet, through countywide training, guidance, and collaboration with JEDI teams.
- Innovation: Foster new ideas and implementation of proven best practices to achieve organizational excellence.
    - The Office of Evaluation, Performance, and Analytics will update the Annual Strategic Research Plan to reflect changes in policy or programmatic priorities for the County.
    - The Office of Economic Development and Government Affairs will act as a regional convener to encourage and promote the growth of new technology economic sectors, leveraging local assets to spur job creation and economic growth.
    - Strengthen the County's culture of professionalism, respect, and accountability by enhancing the Conflict Resolution Program and expanding Sexual Harassment Prevention Training for both line staff and management. These programs equip employees with practical tools to address workplace conflicts early, promote respectful communication, and reinforce expectations for professional conduct across all County departments. By emphasizing prevention, legal compliance, and shared responsibility, the training supports a workplace culture where employees feel safe, valued, and empowered to contribute to a respectful and inclusive County government.


Justice

- Safety: Focus efforts to reduce disparities and disproportionality across the justice system.
    - In collaboration with the Public Safety Group and multiple departments, the Office of Evaluation, Performance, and Analytics will continue to update and enhance the interactive performance metrics and data stories for the Alternatives to Incarceration initiative to better connect external audiences to data and make metrics more meaningful for the public.
    - The Office of Evaluation, Performance, and Analytics will report results of a series of evaluations (specific programs to be determined) that will assess how the Alternative to Incarceration initiative could more effectively deliver on its desired outcomes. Evaluations will look at how program design could be improved; challenges and strengths related to the implementation of the initiative; as well as equity-related outcomes.
    - The Office of Equity and Racial Justice, as part of the Social Equity Program (SEP) will develop and implement a Community Equity Contribution Program that enables cannabis businesses to invest in community priorities and local initiatives in the areas where they operate.
    - Continue strengthening labor standards enforcement systems to protect workers and promote fair workplace practices, with a focus on addressing wage theft and labor violations that disproportionately impact high-risk or historically harmed communities. This effort will support the development of enhanced enforcement strategies, improved coordination with enforcement partners, and expanded tools to identify patterns of noncompliance, helping ensure workers receive the wages and protections guaranteed under the law.
    - The Office of Economic Development and Government Affairs, in consultation with a contractor, will report on the economic impact of the Tijuana River Valley pollution crisis, including the impacts on businesses, schools, and residents to better inform policy discussion, strengthen funding requests, and support long term mitigation efforts across all levels of government.

## Related Links

For additional information about the Chief Administrative Office, refer to the website at:

- www.sandiegocounty.gov/cao

## Budget Changes and Operational Impact: 2025–26 to 2026–27

### Staffing

Net increase of 42.00 staff years

- Increase of 23.00 staff years due to the transfer of positions from the Office of the Financial Planning, Group Executive Offices, Clerk of the Board, and the Health and Human Services Agency to the Chief Financial Office. This transfer is tied to consolidation efforts, which will result in efficiencies with better staffing alignment and focus on core financial functions.
- Increase of 10.00 staff years due to the transfer of positions from Group Executive Offices and other departments to the CAO Executive Office. This transfer is tied to consolidation efforts, which will result in efficiencies with better staffing alignment and focus on core functions.
- Increase of 7.00 staff years in the Office of Equity & Racial Justice due to the realignment of the office from the Finance and General Government Group to the CAO.
- Increase of 5.00 staff years
    - Increase of 2.00 staff years in the Office of Ethics, Compliance and Labor Standards to support Parks events labor standards and enterprise-wide contract compliance and monitoring.
    - Increase of 2.00 staff years in the CAO Executive Office for a County Pollution Crisis Chief to coordinate emergency response efforts such as the Tijuana River Valley crisis and in the Chief Financial Office for administrative support.
    - Increase of 1.00 staff year for a transfer of a position from Purchasing and Contracting to the Office of Economic Development and Government Affairs (EDGA) to support small-local business programs.
- Decrease of 2.00 staff years in the Office of Evaluation, Performance, and Analytics due to alignment of resources with funding streams within discretionary programs. This reduction will result in a reduction in program evaluation and analytics support capacity.
- Decrease of 1.00 staff year due to the transfer of position from the CAO Executive Office to the Department of Human Resources (DHR). This transfer is tied to consolidation efforts, which will result in efficiencies with better staffing alignment and focus on core human resources functions in DHR.

### Expenditures

Net increase of $4.6 million

- Salaries & Benefits—increase of $9.9 million primarily due to the addition of 41 staff years and negotiated labor agreements, partially offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities.
- Services & Supplies—increase of $1.2 million tied to the transfer of Office of Equity and Racial Justice and various positions as noted above to the CAO.
- Other Charges—increase of $1.2 million due to the grant funding for the Governor's Office of Business and Economic Development Cannabis Equity Grants Program for Local Jurisdictions.
- Expenditure Transfer & Reimbursements—decrease of $7.7 million due to transfer of positions tied to consolidation efforts. Because this is a transfer of expenditures, it results in a decrease to the expenditures.

### Revenues

Net increase of $4.6 million

- Intergovernmental Revenues—net increase of $1.1 million associated with the $1.2 million Governor's Office of Business and Economic Development Cannabis Equity Grants Program for Local Jurisdictions as noted above, offset by a decrease of $0.1 million in prior year Community Corrections grant funding not continuing in the current year.
- Charges For Current Services—increase of $0.2 million associated with the Cost Allocation Plan for reimbursement of services provided to other County departments.
- Fund Balance Component Decreases—increase of $0.1 million for a total budget of $0.1 million to support departmental costs of the County's existing pension obligation bond (POB) debt. Appropriations in this category are based on the use of restricted General Fund fund balance for POB costs through Fiscal Year 2026-27.
- General Purpose Revenue—increase of $3.2 million  primarily for the anticipated departmental changes and salary and benefit increases noted above.

## Budget Changes and Operational Impact: 2026–27 to 2027–28

Decrease of $0.9 million is primarily due to the completion of one-time grant funding for the Governor's Office of Business and Economic Development Cannabis Equity Grants Program for Local Jurisdictions.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Executive Office | 8.00 | 11.00 | 19.00 | 72.7 | 19.00 |
| Office of Ethics & Compliance | 12.00 | 12.00 | 13.00 | 8.3 | 13.00 |
| Office of Equity and Racial Justice | 8.00 | - | 7.00 | - | 7.00 |
| Office of Labor Standards and Enforcement | 5.00 | 5.00 | 6.00 | 20.0 | 6.00 |
| Economic Development & Government Affairs | - | 18.00 | 19.00 | 5.6 | 19.00 |
| Office of Evaluation, Performance and Analytics | 20.00 | 18.00 | 16.00 | (11.1) | 16.00 |
| Chief Financial Office | - | - | 26.00 | - | 26.00 |
| **Total** | **53.00** | **64.00** | **106.00** | **65.6** | **106.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Executive Office | $2,759,821 | $4,054,785 | $3,464,840 | -14.55% | $3,452,003 |
| Office of Ethics & Compliance | $2,146,571 | $2,452,356 | $2,523,728 | 2.91% | $2,564,587 |
| Office of Equity and Racial Justice | $2,572,932 | - | $3,625,824 | - | $2,457,158 |
| Office of Labor Standards and Enforcement | $1,257,578 | $1,299,626 | $1,423,635 | 9.54% | $1,443,323 |
| County Memberships and Audit | $764,144 | $482,078 | $482,078 | - | $482,078 |
| Economic Development & Government Affairs | - | $5,054,809 | $5,136,800 | 1.62% | $5,209,673 |
| Office of Evaluation, Performance and Analytics | $360,000 | $4,847,236 | $4,348,006 | -10.30% | $4,433,158 |
| Chief Financial Office | - | - | $1,799,892 | - | $1,829,433 |
| **Total Expenditures** | **$9,861,046** | **$18,190,890** | **$22,804,803** | **25.36%** | **$21,871,413** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $11,226,573 | $14,883,869 | $24,813,911 | 66.72% | $25,073,655 |
| Services & Supplies | $3,884,473 | $3,307,021 | $4,540,621 | 37.30% | $4,540,621 |
| Other Charges | - | - | $1,193,134 | - | - |
| Expenditure Transfer & Reimbursements | -$5,250,000 | - | -$7,742,863 | - | -$7,742,863 |
| **Total Expenditures** | **$9,861,046** | **$18,190,890** | **$22,804,803** | **25.36%** | **$21,871,413** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $221,694 | $296,775 | $356,522 | 20.13% | - |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Intergovernmental Revenues | $50,000 | $50,000 | $1,193,134 | 2,286.27% | - |
| Charges for Current Services | $312,318 | $774,832 | $1,002,648 | 29.40% | $1,002,648 |
| General Purpose Revenue Allocation | $9,277,034 | $17,069,283 | $20,252,499 | 18.65% | $20,868,765 |
| **Total Revenues** | **$9,861,046** | **$18,190,890** | **$22,804,803** | **25.36%** | **$21,871,413** |

# Auditor and Controller

## Mission Statement

*To provide superior financial services for the County of San Diego that ensure financial integrity, promote accountability in government and maintain the public trust.*



## Department Description

*Governed by the overriding principles of fiscal integrity, customer satisfaction, continuous improvement and innovation, the Auditor and Controller (A&C) has four primary responsibilities. First, in accordance with the County Charter and generally accepted accounting principles, the department maintains accounts for the financial transactions of all departments and of those agencies or special districts whose funds are kept in the County Treasury and provides the reports necessary to manage County operations. The department furnishes customer-focused financial decision-making support to the Board of Supervisors and the Chief Administrative Officer and advances the goals and visions of the Board using the General Management System and County's Strategic Plan. Additionally, the department performs independent, objective and cost-effective audit services. Finally, the department provides cost-effective and efficient professional collections and accounts receivable management services to maximize the recovery of monies due to the County and to victims of crime. The department is the leading financial management resource of the County and its long-term objective is to continue to broaden its role of controller into a provider of value-added financial services.*

*To ensure these critical services are provided, the A&C has 231.50 staff years and a budget of $46.1 million.*

## 2025–26 Anticipated Accomplishments

Sustainability

- Environment: Protect and promote our natural and agricultural resources, diverse habitats and sensitive species.
    - Reviewed and updated department protocols for recycling copier toner, cartridges, batteries and e-waste. To ensure continuity of the program, documentation regarding the proper recycling of ink cartridges/toner, reusable batteries and e-waste was updated.
    - A&C converted 25% (40 of 160) of eligible office phones (cell & desk) to virtual Teams phones. This conversion reduces ongoing expenses and information technology inventory, which also minimizes the need for future e-waste recycling.
    - A&C has updated the process for mass corrections for fixed charge funds in the property tax division. Agencies that have mass corrections can now submit a CSV (Comma-Separated Values) file containing the parcel number, fund number and corrected charge amount. The CSV file provided by the agency reduces staff time spent on data entry, as well as reducing data entry errors.
    - Reviewed the department's supply purchases and identified office paper products that can be replaced with durable/re-usable items. Provided training to staff on the use of computer programs to be used for note-taking and calendaring, which will reduce the purchase of paper notebooks and physical calendars.
    - Completed an electronic version of the Deferred Retirement Option Program (DROP) form, which was made available for use by employees and departments. This change eliminated the need for the forms to be printed and allows for the electronic submission to Central Payroll Administration directly from departments.
- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Earned the State Controller's Award for Counties Financial Transactions Report for the Fiscal Year ending June 30, 2024, the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report and the Award for Outstanding Achievement in Popular Annual Financial Reporting for the Fiscal Year ending June 30, 2025. These awards demonstrate the County's regional leadership in preparing accurate and timely reports and contribute to the County's credit worthiness and maintaining an AAA rating from the three major rating agencies.

Empower

- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Processed 100% (of 293,112) of County invoices within five business days after receipt from departments. The prompt payment of invoices ensures that the County captures any discounts that are available for early invoice payment.
    - Submitted 100% (of 1,478) of federal, State and local financial reports and annual financial statements that comply with regulations and reporting standards for county departments, outside government agencies, investors and taxpayers by their due dates to ensure accountability and transparency of financial transactions.
    - Continued development and implementation of policies, procedures, and processes for the new financial reporting improvements as required by Governmental Accounting Standards Board (GASB) Statement No. 103, *Financial Reporting Model Improvements;* the new capital asset disclosures as required by GASB Statement No. 104, *Disclosure of Certain Capital Assets;* and processes to ensure proper recognition, measurement, and disclosure of compensated absence liabilities in accordance with GASB Statement No. 101, including the evaluation of leave accumulation policies and calculation methodologies.
    - Successfully completed the planning phase for upgrading the A&C's Office of Revenue and Recovery (ORR) collection management system from the Revenue Plus Collector System (RPCS) to RevQ. Delivered a comprehensive project plan and timeline by reviewing contracts to define scope, validating RevQ modules, and identifying migration requirements, which established a solid foundation for improved operational efficiency and enhanced revenue recovery capabilities.
    - Completed business requirements and initiated development phase of the cloud contact center upgrade to enhance ORR's customer experience through improved accessibility across voice and messaging channels, and provide advanced tools for efficient and effective communication.
    - Achieved an Actual Recovery Rate Percentage (total dollars collected/total available accounts receivable) of 6.87%, which was above the goal of 6.25%. This measure represents the effectiveness of collection activities. ORR provides cost-effective and efficient accounts receivable management services and is responsible for achieving a fair and equitable balance between citizens who pay for obligations/services received and taxpayers who fund those that are unpaid.
    - Timely submission of the County's Cost Allocation Plan to California State Controller's Office (SCO) and Single Audit Report to Federal Audit Clearinghouse and SCO.
    - Fiscal management and reporting of Countywide Federal assistance programs, namely American Rescue Plan Act (ARPA) Coronavirus State and Local Recovery Fund (CSLFRF), the County's Capital Program and Capital Assets.
- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - In coordination with the Treasurer-Tax Collector and County Technology Office, A&C completed development and testing and implementation of the Integrated Property Tax System Taxes module (IPTS Taxes), and decommissioned the Taxes module in Mainframe.
    - Provided ongoing guidance, support, and training to Countywide Departmental Human Resources and Payroll staff on payroll-related updates and changes to ensure accuracy, compliance with federal and State regulations, and timely processing of payments to employees.
    - Worked collaboratively with the Department of Human Resources, Labor Relations, Benefits, and Countywide Departmental Human Resources and Payroll staff to ensure compliance with the County's Compensation Ordinance, Admin Code, DHR Policy and Procedures, and federal and State Regulations.
    - Raised awareness of and provided opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events, and/or activities to continue a workplace centered around belonging. This was achieved by offering an A&C mentorship program, town hall meetings, various workshops, County Employees Charitable Organization (CECO), and the A&C quarterly newsletter.
    - Validated 100% (of 105) of audit recommendations reported as implemented within 10 business days. The Office of Audits and Advisory Services (OAAS) issues audit reports that include recommendations for the improvement of County operations. County departments are required to provide a corrective action plan that includes a completion date for the implementation of recommendations.
    - Administered the Ethics Hotline in coordination with the Office of Ethics and Compliance. Monitored and/or investigated 100% (of 22) of Fraud, Waste and Abuse allegations reported through the Ethics Hotline.
    - Provided eight customer service trainings to all A&C staff to enhance customer service skills and techniques.
    - Continued to support financial literacy in the County by developing A&C Academy curriculum and conducting 22 trainings that focused on core competencies of employees in accounting and finance functions.

- Continued development and implementation of a department-wide succession planning initiative. We identified key positions and developed potential succession plans.
- In coordination with the Department of Purchasing and Contracting and Clerk of the Board, A&C completed the selection of a vendor associated with the business process re-engineering (BPR) effort of the County's travel planning and payment processes to increase timely processing and improve user experience.
- In coordination with the County Technology Office, successfully supported the Enterprise Resource Planning (ERP) re-platform procurement efforts through active partnership in planning, coordinating, and advancing the initiative. Provided subject matter expertise to define business, functional, technical, and security requirements; participated in market research and vendor evaluations; and contributed to the development of solicitation documents, including Request for Procurement (RFP) scope, evaluation criteria, and implementation expectations. Assisted with vendor demonstrations, proposal scoring, due diligence reviews, and contract negotiations.

# 2026–28 Objectives



Sustainability

- Environment: Protect and promote our natural and agricultural resources, diverse habitats and sensitive species.
  - Reduce phantom/vampire energy usage by conducting monthly and unscheduled checkups aimed at preventing equipment failure or decline, with the goal of increasing efficiency, reliability, and safety while ensuring that unused power strips and monitors are off.
  - Convert 25% of eligible A&C cellular and desk phones to virtual Teams lines.
  - Incorporate information on sustainability policies, plans, and practices into new hire orientations for all employees.
  - Communicate with employees about sustainability program updates, successes, and/or opportunities for improvement at a minimum of once a quarter through town halls and the newsletters.
  - Implement centralized redistribution of surplus property (unwanted office supplies, materials, equipment, and/or furniture) for reuse.
- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
  - Earn the State Controller's Award for Counties Financial Transactions Report for the Fiscal Year ending June 30, 2025, the GFOA Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report and the Award for Outstanding Achievement in Popular Annual Financial Reporting for the Fiscal Year ending June 30, 2026. These awards demonstrate the County's regional leadership in preparing accurate and timely reports and contribute to the County's credit worthiness and maintaining an AAA rating from the three major rating agencies.



Empower

- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
  - Complete the upgrade of the A&C's Office of Revenue and Recovery collection management system, transitioning from the Revenue Plus Collector System (RPCS) to RevQ due to an approaching end-of-support by the vendor. The upgraded platform will support accurate account management, enhanced customer service delivery, improved operational outcomes and increased fiscal transparency.
  - Complete the implementation of a cloud-based telephony system that modernizes organizational communication, delivers advanced reporting and analytics for performance monitoring, and provides robust system management and administrative tools. This solution will streamline operations, improve responsiveness, enhance customer interactions, and drive overall engagement and satisfaction.
  - Implementation of an enterprise payroll and timekeeping solution that consolidates multiple systems into a single, integrated platform, modernizing payroll and timekeeping operations, strengthening compliance controls, and improving processing efficiency and employee experience.
  - Meet or exceed an Actual Recovery Rate Percentage (total dollars collected/total available accounts receivable) of 6.25%. This measure represents the effectiveness of collection activities performed by the Office of Revenue and Recovery. ORR provides cost-

effective and efficient accounts receivable management services and is responsible for achieving a fair and equitable balance between citizens who pay for obligations/services received and taxpayers who fund those that are unpaid.
    - Process 100% of County invoices within five business days after receipt from departments. The prompt payment of invoices ensures that the County captures any discounts that are available for early invoice payment.
    - Submit 100% of federal, State and local financial reports and annual financial statements that comply with regulations and reporting standards for County departments, outside government agencies, investors and taxpayers by their due dates to ensure accountability and transparency of financial transactions.
    - Develop and implement policies, procedures, and processes for the new GASB Statements.
- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Have at least 2 Employee Resource Groups (ERGs) speak at A&C town hall events to provide information to employees and continue a workplace centered around belonging.
    - Provide ongoing guidance, support, and training to Countywide Departmental Human Resources and Payroll staff on payroll-related updates and changes to ensure accuracy, compliance with federal and State regulations, and timely processing of payments to employees.
    - Work collaboratively with DHR, Labor Relations, Benefits, and Countywide Departmental Human Resources and Payroll staff in compliance with the County's Compensation Ordinance, Admin Code, DHR Policy and Procedures, and federal and State Regulations.
    - Validate 100% of audit recommendations reported as implemented within 10 business days. OAAS issues audit reports that include recommendations for the improvement of County operations. County departments are required to provide a corrective action plan that includes a completion date for the implementation of recommendations.
    - Administer the Ethics Hotline in coordination with the Office of Ethics and Compliance. Monitor and/or investigate 100% of fraud, waste and abuse allegations reported through the Ethics Hotline.
    - In coordination with the Treasurer-Tax Collector, and County Technology Office, continue testing and refining annual processes, and resolve identified issues in IPTS Taxes.
    - Provide customer service trainings to all A&C staff to enhance customer service skills and techniques.
    - Continue to support financial literacy in the County by developing A&C curriculum and conducting at least 20 trainings that focus on core competencies of employees in accounting functions.
    - Continue the development and implementation of a department-wide succession planning initiative.
    - Complete implementation of the County’s travel planning and payment processes BPR to increase timely processing and improve user experience.
    - In coordination with the County Technology Office, continue to support the Enterprise Resource Planning (ERP) re-platform procurement efforts.

## Related Links

For additional information about the Auditor and Controller, refer to the website at:

- https://www.sandiegocounty.gov/auditor/

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Empower** | County invoices processed within five days of receipt from departments | 100% of 293,112 | 100% | 100% of 293,112 | 100% | 100% |
| | Financial reports/disclosures prepared by the Auditor and Controller that are submitted on or before their respective due date | 100% of 1,481 | 100% | 100% of 1,478 | 100% | 100% |
| | Audit recommendations contained in internal audit reports issued by the Office of Audits and Advisory Services that are reported as implemented are validated within ten business days[1] | 100% of 70 | 100% of 50 | 100% of 105 | 100% | 100% |
| | Meet or exceed Actual Recovery Rate Percentage (total dollars collected/total available accounts receivable)[2] | 6.91% | 6.25% | 6.87% | 6.25% | 6.25% |
| | Trainings conducted that focus on core competencies for employees in accounting function. | 20 | 20 | 22 | 20 | 20 |

*Table Notes*

[1] This measure reflects that audit recommendations seek to improve and strengthen County operations in areas of risk management, control, and governance processes. The validation of implementation percentage quantifies the impact and quality of OAAS audit recommendations towards improving County operations in accordance with the objectives of the General Management System. For FY2026-27, the target number of audit recommendations was removed, as this number is not known until the audits are completed.

[2] This measure represents the effectiveness of collection activities performed by the Office of Revenue and Recovery. ORR is responsible for the management, collections, and accounting of receivables owed to the County of San Diego for a variety of programs and services, excluding child support and property taxes.

# Budget Changes and Operational Impact: 2025–26 to 2026–27

**Staffing**

Net decrease of 5.00 staff years

- Decrease of 4.00 staff years related to the winding down of the administration of American Rescue Plan Act of 2021 (ARPA) funds.
- Decrease of 1.00 staff year in the Controller Division due to alignment of resources with funding streams. This reduction will not have an immediate impact to existing services by freezing a vacant position but reduces general financial oversight capacity.

## Expenditures

Net decrease of $0.7 million

- Salaries & Benefits—net increase of $0.7 million primarily due additional labor costs for the ERP re-platform program and increases from negotiated labor agreements, partially offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities and decrease of 5.00 staff years.
- Services & Supplies—net increase of $0.1 million is mainly tied to increases in IT costs, partially offset by a decrease in public liability costs.
- Expenditure Transfer & Reimbursement—increase of $1.5 million due to reimbursements of costs for the ERP re-platform project. Since this is a transfer of expenditures, it has the effect of $1.5 million decrease in expenditures.

### Revenues

Net decrease of $0.7 million

- Intergovernmental Revenues—decrease of $0.8 million primarily due to a decrease of revenue associated with the administration and monitoring of ARPA funds as noted above.
- Charges For Current Services—increase of $0.9 million primarily associated with the Cost Allocation Plan for reimbursement of services provided to other County departments.
- Fund Balance Component Decreases—decrease of $0.1 million for a total budget of $0.6 million to support a portion of departmental costs of the County's existing pension obligation bond (POB) debt. Appropriations in this category are based on the use of restricted General Fund fund balance for POB costs through Fiscal Year 2026-27.
- General Purpose Revenue—decrease of $0.7 million primarily due to the staffing changes noted above.

## Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Audits | 23.00 | 23.00 | 19.00 | (17.4) | 19.00 |
| Administration | 17.00 | 17.00 | 17.00 | - | 17.00 |
| Controller Division | 103.50 | 103.50 | 102.50 | (1.0) | 102.50 |
| Information Technology Mgmt Services | 11.00 | 11.00 | 11.00 | - | 11.00 |
| Revenue and Recovery | 82.00 | 82.00 | 82.00 | - | 82.00 |
| **Total** | **236.50** | **236.50** | **231.50** | **(2.1)** | **231.50** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Audits | $4,693,494 | $4,790,216 | $4,121,734 | -13.96% | $4,206,242 |
| Administration | $4,345,491 | $4,977,991 | $5,916,542 | 18.85% | $5,846,184 |
| Controller Division | $16,715,333 | $17,615,636 | $16,745,277 | -4.94% | $17,260,140 |
| Information Technology Mgmt Services | $7,950,182 | $7,641,508 | $7,500,149 | -1.85% | $7,538,035 |
| Revenue and Recovery | $11,304,089 | $11,878,311 | $11,876,146 | -0.02% | $12,207,391 |
| **Total Expenditures** | **$45,008,589** | **$46,903,662** | **$46,159,848** | **-1.59%** | **$47,057,992** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $32,969,376 | $35,187,217 | $35,917,184 | 2.07% | $35,338,934 |
| Services & Supplies | $12,203,971 | $11,881,203 | $11,907,422 | 0.22% | $11,883,816 |
| Other Charges | $50,000 | $50,000 | $50,000 | - | $50,000 |
| Expenditure Transfer & Reimbursements | -$214,758 | -$214,758 | -$1,714,758 | 698.46% | -$214,758 |
| **Total Expenditures** | **$45,008,589** | **$46,903,662** | **$46,159,848** | **-1.59%** | **$47,057,992** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $729,838 | $730,519 | $597,747 | -18.18% | - |
| Intergovernmental Revenues | $1,050,000 | $1,100,000 | $250,000 | -77.27% | $250,000 |
| Charges for Current Services | $6,963,429 | $7,389,125 | $8,259,003 | 11.77% | $8,263,911 |
| Miscellaneous Revenues | $195,000 | $220,000 | $220,000 | - | $220,000 |
| General Purpose Revenue Allocation | $36,070,322 | $37,464,018 | $36,833,098 | -1.68% | $38,324,081 |
| **Total Revenues** | **$45,008,589** | **$46,903,662** | **$46,159,848** | **-1.59%** | **$47,057,992** |


COUNTY OF SAN DIEGO

# Citizens' Law Enforcement Review Board

## Mission Statement

*CLERB's mission is to increase public confidence in and accountability of any peace officer, custodial officer, employee, or contractor, including any contract health care provider, working under the direction of the Sheriff's Office or Probation Department, by conducting independent, thorough, timely, and impartial reviews of Complaints of misconduct and deaths.*

## Department Description

*The Citizens' Law Enforcement Review Board (CLERB) receives and investigates complaints of misconduct concerning sworn Sheriff's Deputies and Probation Officers. CLERB also investigates, without a complaint, the death of any person arising out of, or in connection with, the activities of these sworn officers, employees, custodial officers, and employee and contracted Health Care Providers employed by the Sheriff's Office or the Probation Department, the discharge of firearms by these sworn officers, the use of force resulting in great bodily injury by these sworn officers, and the use of force at protests or First Amendment protected events by these sworn officers. In addition, CLERB has the authority to conduct annual inspections of County adult detention facilities. CLERB issues an annual report, monthly workload reports, and summaries of decisions on completed investigations.*

*To ensure these critical services are provided, the Citizens' Law Enforcement Review Board has 13.00 staff years and a budget of $2.9 million.*

## 2025–26 Anticipated Accomplishments

### Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Analyzed overall trends related to deaths in custody, to determine whether trends suggest disparate and disproportionate treatment, as they pertain to demographics.
    - Analyzed overall trends pertaining to discrimination allegations.
    - Analyzed overall trends pertaining to the treatment of transgender persons in the custody of the Sheriff's Office and Probation Department to determine whether trends suggest deficiencies in Sheriff's Office and Probation Department policies and procedures.
- Health: Focus on policy, systems, and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Analyzed overall trends related to deaths in custody, to determine whether trends suggest deficiencies in Sheriff's Office and Probation Department policies and procedures.
    - Analyzed overall trends pertaining to discrimination allegations, to determine whether trends suggest deficiencies in Sheriff's Office and Probation Department policies and procedures.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance, and hazard mitigation.
    - Provided training to CLERB employees about sustainability topics, including recycling and power usage. Due to leadership transition and staff shortage, CLERB did not have the capacity to provide the training quarterly.
    - Transitioned to a paperless board meeting by providing a QR code for the meeting materials.
    - Assessed department's purchasing trends and identified areas to improve selections for greater sustainability.
    - Continued hybrid CLERB meetings to reduce vehicle miles traveled by the public who will not have to travel to in-person meetings. Continued hybrid CLERB staff work schedules to reduce vehicle miles traveled by staff.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Conducted 10 community outreach activities through Board meetings to increase awareness of CLERB.
    - Participated in multiple events and conferences, fostering collaboration and public awareness.
    - Adopted the County's initiative to provide the information in the threshold language. The instructions on how to request the information in the threshold language are available on the CLERB's website. This will bridge the communication gap ensuringall residents have equal opportunity and reducing language barriers.
    - Enhanced communities' awareness of CLERB by using the CLERB's social media presence on Facebook and Twitter. In addition, maximized the County tools usage to communicate CLERB Board Meetings information.
    - Utilized the County's Engagement Center and Engage San Diego County platforms.

### Empower

- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Maintained a transparent and independent citizen complaint process, to the extent allowed by law, which provides relevant feedback and recommendations to the Sheriff and Chief Probation Officer.
    - Provided redacted case synopses that include relevant information for the public, while respecting peace officer confidentiality rights.
    - Started the data dashboard project to share case information, on CLERB's website, within the law permissible.
- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Raised awareness of opportunities for employees to learn and participate in ERGs, monthly trainings, events, and/or activities to continue a workplace centered around belonging.

### Justice

- Safety: Ensure a fair and equitable justice system in the defense and prosecution of crimes, investigations of abuse and neglect, and support and services for victims.
    - Completed 100% of complaint investigations within one year of receipt of filed complaint, unless delayed by executive order exemptions or Public Safety Officers Procedural Bill of Rights exemptions as detailed in Government Code Section 3304(d)(2).
    - Completed 100% of death investigations within one year of receiving all investigatory materials, unless delayed by executive order exemptions or Public Safety Officers Procedural Bill of Rights exemptions as detailed in Government Code Section 3304(d)(2).
    - Completed 100% of investigations into other specified incidents within one year of notification of the incident, unless delayed by executive order exemptions or Public Safety Officers Procedural Bill of Rights exemptions as detailed in Government Code Section 3304(d)(2).
    - Processed 100% of new complaints promptly; maintained a complaint turnaround time of two working days or less, measured from when the complaint was received to when case documents were completed and returned to the complainant for signature.
    - Presented 5 policy and procedure recommendations to the Sheriff's Office and/or Probation Department.
    - Provided 10 monthly "early warning" reports to the Sheriff's Office and Probation Department regarding the nature of complaints filed and the identity and assignment of the employees, when known, thereby enabling corrective action when necessary.

## 2026–28 Objectives

### Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.

- Analyze overall trends related to deaths in-custody, to determine whether trends suggest disparate and disproportionate treatment, as they pertain to demographics.
- Review and track overall trends pertaining to discrimination allegations.
- Review and track overall trends pertaining to medical services related to in-custody death.

- Health: Focus on policy, systems, and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.

  - Review and track trends pertaining to misconduct allegations, to determine whether trends suggest deficiencies in the Sheriff's Office and Probation Department policies and procedures.
  - Review and evaluate medical services in in-custody death cases to assess standards of care and systemic gaps.
  - Collaborate with independent health care experts to review medical records and provide transparent, first-in-the-nation oversight of care standards.



### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance, and hazard mitigation.

  - Provide training to CLERB employees about sustainability topics, including recycling and power usage.
  - Assess department purchasing trends and identify areas to improve selections for greater sustainability.
  - Continue paperless Board meetings.
  - Continue hybrid CLERB meetings to reduce vehicle miles traveled by the public who will not have to travel to in-person meetings. Continue hybrid CLERB staff work schedules to reduce vehicle miles traveled by staff.



### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.

  - Conduct or attend 10 community outreach activities through Board meetings to increase awareness of CLERB.
  - Develop and implement a 2026 Communication and Community Engagement Plan to increase public knowledge of CLERB's mission and services.
  - Adopt the County's initiative to provide the information in the threshold language. The instructions on how to request the information in the threshold language are available on the CLERB's website. This will bridge the communication gap ensuring all residents have equal opportunity and reducing language barriers.
  - Enhance communities' awareness of CLERB by using the CLERB's social media presence on Facebook and Twitter. In addition, maximize the County tools usage to communicate CLERB Board Meetings information.
  - Clarify the misconception of what CLERB can do and what not by conducting community workshops and stakeholder events.
  - Enhance website accessibility, publish FAQs, and utilize County engagement platforms and social media.
  - Utilize the County's Engagement Center and Engage San Diego County platforms.



### Empower

- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.

  - Maintain a transparent and independent citizen complaint process, to the extent allowed by law, which provides relevant feedback and recommendations to the Sheriff and Chief Probation Officer.
  - Provide redacted case synopses that include relevant information for the public, while respecting peace officer confidentiality rights.
  - Implement a case management system to create real-time dashboards and eliminate manual workload reporting.
  - Create a data dashboard on CLERB's website to share case information within the law permissible.
- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.

- Identify and implement at least one operational efficiency improvement that enhances service delivery and/or results in measurable cost avoidance or savings.
- Foster professional development and employee engagement to sustain high performance and continuity of operations.

Justice

- Safety: Ensure a fair and equitable justice system in the defense and prosecution of crimes, investigations of abuse and neglect, and support and services for victims.
  - Complete 100% of complaint investigations within one year of receipt of filed complaint, unless delayed by executive order exemptions or Public Safety Officers Procedural Bill of Rights exemptions as detailed in Government Code Section 3304(d)(2).
  - Complete 100% of death investigations within one year of receiving all investigatory materials, unless delayed by executive order exemptions or Public Safety Officers Procedural Bill of Rights exemptions as detailed in Government Code Section 3304(d)(2).
  - Complete 100% of investigations into other specified incidents within one year of notification of the incident, unless delayed by executive order exemptions or Public Safety Officers Procedural Bill of Rights exemptions as detailed in Government Code Section 3304(d)(2).
  - Process 100% of new complaints promptly; maintain a complaint turnaround time of two working days or less, measured from when the complaint was received to when case documents were completed and returned to the complainant for signature.
  - Present policy and procedure recommendations to the Sheriff's Office and/or Probation Department as it fits.
  - Present policy and procedure recommendations to the Health Care Providers involved in death cases.
  - Provide 10 monthly "early warning" reports to the Sheriff's Office and Probation Department regarding the nature of complaints filed and the identity and assignment of the employees, when known, thereby enabling corrective action when necessary.

## Related Links

For additional information about the Citizens' Law Enforcement Review Board, refer to the website at:

- www.sandiegocounty.gov/clerb

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Community** | Conduct or attend community outreach activities through Board meetings[1] | 12 | 12 | 10 | 10 | 10 |
| **Justice** | Mail complaint documents for complainant signature within two working days of initial contact | 100% of 195 | 100% | 100% of 158 | 100% | 100% |
| | Complete complaint investigations within one year of receipt of filed complaint, excluding applicable tolling exemptions | 100% of 116 | 100% | 100% of 180 | 100% | 100% |
| | Complete death investigations within one year of notification of death, excluding applicable tolling exemptions | 100% of 25 | 100% | 100% of 15 | 100% | 100% |
| | Complete investigation into other specified incidents within one year of notification of the incident, excluding applicable tolling exemptions | 100% of 23 | 100% | 100% of 64 | 100% | 100% |
| | Present policy and procedure recommendations to the Sheriff's Office and/or Probation Department and the medical staff involved in death cases[2] | 1 | 15 | 5 | 3 | 3 |
| | Provide monthly early warning reports to the Sheriff's Office and Probation Department | 12 | 12 | 10 | 10 | 10 |

*Table Notes*

[1] We initially planned for 12 meetings; however, only 10 were held. This adjustment was intentional to allow for periodic recesses, providing both staff and Board members with necessary time for rest, workload management, and preparation. This approach supports overall efficiency and helps maintain the quality and effectiveness of each meeting.

[2] The estimated actuals for Fiscal Year 2026–27 are less than the adopted target due to a request by the Sheriff's Office to reduce the number of new policy recommendations to allow time to address recommendations from prior years.

# Budget Changes and Operational Impact: 2025–26 to 2026–27

### Staffing

Increase of 3.00 staff years

- Increase of 3.00 staff years to support CLERB's jurisdiction expansion to include Sheriff and Probation employees and contractors, and to support additional community education and outreach.

### Expenditures

Net increase of $0.7 million

- Salaries & Benefits—net increase of $0.3 million primarily due to the negotiated labor agreements and the addition of 3.00 staff years partially offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities.
- Services & Supplies—net increase of $0.4 million primarily due to medical consulting services, Case Management System annual license, and general office expense to support the increase in staff years noted above.

### Revenues

Increase of $0.7 million

- General Purpose Revenue—increase of $0.7 million primarily for the increase in staff years tied to jurisdiction expansion and changes in Services & Supplies as noted above.

## Budget Changes and Operational Impact: 2026-27 to 2027–28

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2026-27 Recommended Budget |
|---|---|---|---|---|---|
| Law Enforcement Review Board | 10.00 | 10.00 | 13.00 | 30.0 | 13.00 |
| **Total** | **10.00** | **10.00** | **13.00** | **30.0** | **13.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Law Enforcement Review Board | $2,021,071 | $2,198,159 | $2,934,814 | 33.51% | $2,962,592 |
| **Total Expenditures** | **$2,021,071** | **$2,198,159** | **$2,934,814** | **33.51%** | **$2,962,592** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $1,811,956 | $1,962,167 | $2,304,938 | 17.47% | $2,336,620 |
| Services & Supplies | $209,115 | $235,992 | $629,876 | 166.91% | $625,972 |
| **Total Expenditures** | **$2,021,071** | **$2,198,159** | **$2,934,814** | **33.51%** | **$2,962,592** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $34,488 | $37,916 | $38,025 | 0.29% | - |
| General Purpose Revenue Allocation | $1,986,583 | $2,160,243 | $2,896,789 | 34.10% | $2,962,592 |
| **Total Revenues** | **$2,021,071** | **$2,198,159** | **$2,934,814** | **33.51%** | **$2,962,592** |

# Civil Service Commission

## Mission Statement

*To protect the merit basis of the personnel system through the exercise of the Commission's Charter-mandated appellate and investigative authority*



## Department Description

*The Civil Service Commission is designated by the County Charter as the administrative appeals body for the County in personnel matters. The Commission comprises five citizens appointed by the Board of Supervisors.*

*To ensure these critical services are provided, the Civil Service Commission has 3.00 staff years and a budget of $0.7 million.*

## 2025–26 Anticipated Accomplishments

Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Resolved 47% (15 of 32) of personnel disputes without the need for a full evidentiary hearing, resulting in time and cost savings. Full evidentiary hearings can result in extensive staff time and legal and administrative costs.
    - Maintained and updated desk book manuals on Commission proceedings and an easily-searchable electronic database of Commission case law and precedents, counsel advice, key issues and other relevant information to increase staff efficiency, sound decision-making and operational consistency.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Routinely communicated with employees about sustainability program updates, successes, and/or opportunities for improvement at a minimum of once a month.
    - Reduced the use of paper by relying on electronic (PDF) documents and double-sided printing. When paper purchases are made, select only 100% recycled paper.
    - Aligned department purchases with the County's sustainability goals.
    - Continued looking for ways to expand opportunities to deliver virtual customer service to reduce vehicle miles traveled by employees, customers, and the public.

Community

- Communications: Create proactive communication that is accessible and transparent.
    - Distributed 100% (of 18) of Commission decisions within 48 hours of Commission approval in order to provide timely notification of outcomes to parties and the public. Ensured direct access to information through proper referral of inquiries from departments, employees, employee representatives and organizations and the public, related to human resources matters.
- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
    - Provided staff (1 of 3 – 33%) who could assume response and recovery roles during a disaster such as a wildfire (Local Assistance Centers, 211 operators).

Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERG), events and/or activities to continue a workplace centered around belonging.
    - Participated in ongoing training in the areas of sustainability, human resources, technology, workplace safety, finance, and pertinent legal updates to increase staff's knowledge in order to provide superior customer service.
    - Provided training to County departmental human resources officers, employee unions, and other groups on the Commission's role in the County's human resources system as well as procedures for handling appeals and complaints under the Commission's jurisdiction. This training increases customers' knowledge of the Commission's authority and current processes and procedures.
    - Achieved a positive customer satisfaction rating of 95%. Customer satisfaction surveys focus primarily on responsiveness, courtesy, and knowledge of staff.
    - Achieved organizational excellence by continuing to ensure the Commission has a workplace of belonging and inclusion for all County employees while delivering services to customers. Continued working with employees to improve engagement in the department and continue to foster and develop an engaged and empowered workforce.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Provided customers with hearings that were fair, impartial, and efficient in order to achieve legally sound decisions.
    - Provided a safe, neutral environment that facilitated open discussion of issues for departments, employees, and employee representatives, resulting in fair and unbiased outcomes.
    - Ensured all decisions made by the Commission took into consideration fairness, due process, and compliance with the law. The decisions were thoroughly reviewed by Commissioners, staff, and counsel.
    - Reviewed and updated Commission policies and practices to improve them to assist customers and increase efficiency.

# 2026–28 Objectives


Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Resolve 55% of personnel disputes without the need for a full evidentiary hearing, resulting in time and cost savings. Full evidentiary hearings can result in extensive staff time and legal and administrative costs.
    - Maintain and update desk book manuals on Commission proceedings and an easily-searchable electronic database of Commission case law and precedents, counsel advice, key issues and other relevant information to increase staff efficiency, sound decision-making and operational consistency.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Routinely communicate with employees about sustainability program updates, successes, and/or opportunities for improvement at a minimum of once a month.
    - Reduce the use of paper by relying on electronic (PDF) documents and double-sided printing. When paper purchases are made, select only 100% recycled paper.
    - Align department purchases with the County's sustainability goals.
    - Continue looking for ways to expand opportunities to deliver virtual customer service to reduce vehicle miles traveled by employees, customers, and the public.


Community

- Communications: Create proactive communication that is accessible and transparent.
    - Distribute at least 95% of Commission decisions within 48 hours of Commission approval in order to provide timely notification of outcomes to parties and the public.

- Ensure direct access to information through proper referral of inquiries from departments, employees, employee representatives and organizations and the public, related to human resources matters.

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
  - Provide staff (1 of 3 – 33%) who will assume response and recovery roles during a disaster such as a wildfire (Local Assistance Centers, 211 operators).



Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - Participate in ongoing training in the areas of sustainability, human resources, technology, workplace safety, finance, and pertinent legal updates to increase staff's knowledge in order to provide superior customer service.
  - Provide training to County departmental human resources officers, employee unions, and other groups on the Commission's role in the County's human resources system as well as procedures for handling appeals and complaints under the Commission's jurisdiction. This training increases customers' knowledge of the Commission's authority and current processes and procedures.
  - Achieve a positive customer satisfaction rating of 95% or above. Customer satisfaction surveys focus primarily on responsiveness, courtesy, and knowledge of staff.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
  - Provide customers with hearings that are fair, impartial, and efficient in order to achieve legally sound decisions.
  - Provide a safe, neutral environment that facilitates open discussion of issues for departments, employees, and employee representatives, resulting in fair and unbiased outcomes.
  - Ensure all decisions made by the Commission will take into consideration fairness, due process, and compliance with the law. The decisions will be thoroughly reviewed by Commissioners, staff, and counsel.

## Related Links

For additional information about the Civil Service Commission, refer to the website at:

- www.sandiegocounty.gov/civilservice

### Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Sustainability** | Personnel disputes resolved without need of an evidentiary hearing[1] | 62% of 22 | 55% | 47% of 32 | 55% | 55% |
| **Community** | Commission decisions distributed within 48 hours of Commission approval | 100% of 13 | 95% | 100% of 18 | 95% | 95% |
| **Empower** | Positive customer satisfaction rating[2] | 99% | 95% | 95% | 95% | 95% |

*Table Notes*

[1] Full evidentiary hearings can result in extensive staff time and legal and administrative costs. This year, more personnel disputes required a full evidentiary hearing to resolve.

[2] Customer satisfaction is measured by a survey that focuses on ratings in the areas of responsiveness, courtesy, and knowledge of staff.

# Budget Changes and Operational Impact: 2025–26 to 2026–27

## Staffing

No change in staffing.

## Expenditures

No significant changes.

## Revenues

No significant changes.

# Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Civil Service Commission | 3.00 | 3.00 | 3.00 | - | 3.00 |
| **Total** | **3.00** | **3.00** | **3.00** | **-** | **3.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Civil Service Commission | $679,181 | $694,517 | $682,792 | -1.69% | $689,234 |
| **Total Expenditures** | **$679,181** | **$694,517** | **$682,792** | **-1.69%** | **$689,234** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $574,465 | $588,946 | $578,061 | -1.85% | $584,503 |
| Services & Supplies | $104,716 | $105,571 | $104,731 | -0.80% | $104,731 |
| **Total Expenditures** | **$679,181** | **$694,517** | **$682,792** | **-1.69%** | **$689,234** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $12,280 | $11,980 | $9,640 | -19.53% | - |
| Charges for Current Services | $49,793 | $54,994 | $59,603 | 8.38% | $59,603 |
| General Purpose Revenue Allocation | $617,108 | $627,543 | $613,549 | -2.23% | $629,631 |
| **Total Revenues** | **$679,181** | **$694,517** | **$682,792** | **-1.69%** | **$689,234** |


COUNTY OF SAN DIEGO

# Clerk of the Board of Supervisors

## Mission Statement

*To promote integrity in government administration through transparency, equitable access, and exceptional customer service.*



## Department Description

*The Clerk of the Board of Supervisors is committed to government transparency and public access to records. As the official repository of Board of Supervisors records, the department provides online access to agendas, Statements of Proceedings, and Minute Orders dating back to the late 1800s.*

*The department supports the Board of Supervisors, Property Tax Assessment Appeals Boards, County Hearing Officers, Special Districts, and the City Selection Committee, while also overseeing the administration of the Labor Relations Ordinance. All functions are guided by California statutes, County ordinances, and Board policies.*

*In addition to maintaining official records, the department provides essential public services, including passport application and photo services, notary public services, and public records requests. The Public Records Act unit coordinates responses to requests through the County's web-based Public Records Request Center, streamlining access to public information.*

*The department operates through three main budget divisions: Executive Office, Legislative Services, and Public Services. The Clerk of the Board of Supervisors also serves as the Executive Officer of the Board General Office, the filing officer for financial disclosures, and the clerk for various special districts and committees, including the County's Independent Redistricting Commission.*

*To ensure these critical services are provided, the Clerk of the Board of Supervisors has 29.00 staff years and a budget of $5.7 million.*

## 2025–26 Anticipated Accomplishments

### Equity

- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
    - Ensured the efficiency and transparency of the Property Tax Assessment Appeals process by entering 99.8% (5,629 of 5,640) of Appeal Applications within seven days of receipt.
    - Redesigned the Property Tax Assessment Appeals online resources and educational materials to enhance access and equity in the appeals process.
    - Underwent a process-improvement effort to streamline the Property Tax Assessment Appeals case management process and partnered with the Assessor/Recorder/County Clerk to educate the public about the Assessment Appeals process through a focused workshop with Tax Agents.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Participated in educational events such as Earth Day, lighting fairs, water conservation events, facility/energy conferences, and zero-waste-related events.
    - Provided opportunities for employees to learn and access information about energy, sustainability, and water conservation efforts they can implement in their own homes.
    - Incorporated information on sustainability (and environmental justice) policies, plans, and practices into departmental New Employee Orientation presentations for all employees, contractors, vendors, and consultants working in the facility.

- Reviewed all materials/purchasing records for opportunities to redesign practices to minimize waste. Established regular reviews of data to identify wasteful activities and strategies for mitigation. Based on these reviews, no mitigation strategies have been identified at this time; however, continued monitoring and periodic analysis will continue.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
  - Led the onboarding of a new District 1 Supervisor and Board Office staff, ensuring a successful transition.
  - Worked with the Chief Administrative Office and gathered community input to improve the Board of Supervisors agenda format, making it easier for the public to find and understand agenda items.
  - Collaborated with County Counsel and the County Technology Office to develop and implement an online training for County staff that supports boards, commissions, and committees, ensuring a seamless transition and continuity of support when staff changes occur.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
  - Met the department's benchmark of accepting a passport application in an average of 10 minutes.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and/or activities to continue a workplace centered around belonging.
  - Received customer survey cards from 70% of the customers served in Fiscal Year 2025-26, with an average rating of 4.93 out of 5.0 in all six categories.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
  - Ensured that 97.5% (3,871of 3,970) of Statements of Economic Interest (Form 700) were filed electronically, thereby reducing filing errors.
  - Collaborated with the City of San Diego and the Fair Political Practices Commission (FPPC) to simplify and streamline the Form 700 filing process for those required to file with multiple agencies by developing a connection between the City's and County's filing systems.

### Justice

- Environmental: Ensuring equal access to decision-making processes that create healthy environments in which to live, learn and work.
  - Provided access to the Board of Supervisors' actions by making 100% (60 of 60 regular and special district meetings) of the draft Statements of Proceedings of all Board of Supervisors meetings available online within three days of the related meeting.
  - Partnered with the County's IT vendor to pilot the use of AI technology for Board of Supervisors' online records, making it easier to search meeting records and improving transparency and accessibility.

## 2026–28 Objectives

### Equity

- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
  - Ensure the efficiency and transparency of the Property Tax Assessment Appeals process by entering 98% of Appeal Applications within seven days of receipt.

- Modernize the Property Tax Assessment Appeals system through the implementation of a new case management platform to streamline processing and improve user experience.
- Improve accessibility and convenience for applicants by introducing an electronic confirmation and check-in process for Assessment Appeals hearings.



### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Review all materials/purchasing records for opportunities to redesign practices to minimize waste. Conduct regular reviews of data to identify wasteful activities and implement strategies for mitigation.
    - Proactively monitor use of paper forms and documents to identify opportunities to transition to electronic formats that allow online submission and retention.
    - Establish system to collect written or verbal suggestions from all employees on departmental sustainability opportunities. Create a program that both recognizes outstanding contributions to reducing waste and provides feedback on implemented ideas to encourage ongoing participation.



### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Facilitate a smooth transition for the incoming Supervisor through a comprehensive onboarding process that promotes effective governance and community engagement.
    - Research and develop a modern system for managing board, commission, and committee appointments to enhance transparency and public participation.
    - Expand language accessibility by providing translated versions of commonly used passport forms in all threshold languages, ensuring equitable access to services.
    - Successfully implement California Senate Bill 707 to modernize public meeting practices, accessibility accommodations, and language equity, to strengthen transparency, public trust, and broader community participation.
    - In partnership with the County Technology Office and the IT vendor, implement a new Agenda Management System for Board of Supervisors meetings that enhances public access to meeting information and improves internal processes for efficiency, transparency, and ease of use.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - Exceed the department's benchmark of accepting a passport application in an average of 10 minutes.



### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Develop and implement task aids that embed best practices into departmental procedures, promoting consistency, efficiency, and operational excellence.
    - Receive customer survey cards from 50% of the customers served in Fiscal Year 2026-27, with an average rating of 4.9 out of 5.0 in all six categories.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Ensure that over 90% of Statements of Economic Interest (Form 700) are filed electronically, thereby reducing filing errors.
    - Successfully implement the Countywide transition to centralized Form 700 submissions for County staff filers in January 2027, ensuring all filers are informed, prepared, and supported through clear guidance, training, and streamlined processes that promote

compliance and transparency.

- Develop and implement a standardized format for state-mandated Conflicts of Interest Codes to ensure consistency, clarity, and compliance across all agencies, supporting the County's commitment to transparency and accountability through accurate disclosures and audits.

Justice

- Environmental: Ensuring equal access to decision-making processes that create healthy environments in which to live, learn and work.
    - Provide access to the Board of Supervisors' actions by making 100% of the draft Statements of Proceedings of all Board of Supervisors meetings available online within three days of the related meeting.

## Related Links

For additional information about the Clerk of the Board of Supervisors, refer to the websites:

- www.sandiegocounty.gov/cob
- www.sandiegocob.com
- www.sdpassports.com

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Equity** | Property Tax Assessment Appeal applications reviewed for quality and entered into the computer system within seven days of receipt during the filing period to increase efficiency of the appeal process[1] | 99.4% of 6,077 | 98% | 99.8% of 5,640 | 98% | 98% |
| **Community** | Average transaction time for processing passport applications | 10 minutes | 10 minutes | 10 minutes | 10 minutes | 10 minutes |
| **Empower** | Statements of Economic Interests (Form 700s) filed electronically[2] | 97.5% of 5,215 | 90% | 97.5% of 3,970 | 90% | 90% |
| | Average score on internal customer surveys of 4.9 out of 5.0 in all six categories[3] | 4.92 | 4.90 | 4.93 | 4.90 | 4.90 |
| **Justice** | Statement of Proceedings of Board of Supervisors meetings added to Clerk of the Board Internet site within three days of the related meeting | 100% of 54 meetings | 100% | 100% of 60 meetings | 100% | 100% |

*Table Notes*

[1] During Fiscal Year 2025-26, total applications received were 5,640. Target varies with volume: 1-5,000 received = 98%, 5,001-10,000 received = 95%, 10,001 or more received = 85%.

[2] Percentage of 2025 Annual Form 700 Filings that were filed electronically.

[3] Scale of 1-5, with 5 being "excellent".

# Budget Changes and Operational Impact: 2025–26 to 2026–27

### Staffing

Decrease of 1.00 staff year to transfer a position to the Chief Financial Office for consolidation efforts.

### Expenditures

Net decrease of $0.1 million

- Salaries & Benefits—net decrease of $0.2 million primarily due to the decrease of 1.00 staff year noted above and reduction in Countywide retirement contribution rates from the payoff of liabilities, partially offset by an increase due to negotiated labor agreements.
- Services & Supplies—net increase of $0.1 million primarily due to annual licensing and maintenance for a new Property Tax Assessment Appeal Application system.

### Revenues

Net decrease of $0.1 million

- Charges for Current Services—increase of $0.1 million primarily due to an increase in the Property Tax Services Administrative Fee.
- General Purpose Revenue—decrease of $0.2 million primarily for the anticipated salary and benefit and decreases noted above.

## Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Legislative Services | 8.00 | 8.00 | 8.00 | - | 8.00 |
| Public Services | 18.00 | 18.00 | 18.00 | - | 18.00 |
| Executive Office | 4.00 | 4.00 | 3.00 | (25.0) | 3.00 |
| **Total** | **30.00** | **30.00** | **29.00** | **(3.3)** | **29.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Legislative Services | $1,795,847 | $1,901,843 | $1,922,777 | 1.10% | $1,906,954 |
| Assessment Appeals | $85,000 | $85,000 | $85,000 | - | $85,000 |
| Public Services | $2,652,815 | $2,656,161 | $2,731,241 | 2.83% | $2,844,775 |
| Executive Office | $1,049,274 | $1,166,633 | $955,681 | -18.08% | $964,124 |
| **Total Expenditures** | **$5,582,936** | **$5,809,637** | **$5,694,699** | **-1.98%** | **$5,800,853** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $4,306,940 | $4,445,931 | $4,301,231 | -3.25% | $4,412,502 |
| Services & Supplies | $1,275,996 | $1,363,706 | $1,393,468 | 2.18% | $1,388,351 |
| **Total Expenditures** | **$5,582,936** | **$5,809,637** | **$5,694,699** | **-1.98%** | **$5,800,853** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $97,463 | $84,468 | $75,336 | -10.81% | - |
| Charges for Current Services | $643,007 | $715,507 | $794,507 | 11.04% | $789,917 |
| Miscellaneous Revenues | $12,050 | $16,371 | $17,050 | 4.15% | $15,285 |
| General Purpose Revenue Allocation | $4,830,416 | $4,993,291 | $4,807,806 | -3.71% | $4,995,651 |
| **Total Revenues** | **$5,582,936** | **$5,809,637** | **$5,694,699** | **-1.98%** | **$5,800,853** |

# County Communications Office

## Mission Statement

*To support every County department and all those in the communities the County serves by providing clear, accessible communications and meaningful engagement opportunities that help them understand County services, share their voices and fully participate in building a healthier, stronger and more resilient region.*



## Department Description

*The County Communications Office (CCO) was created by the Board of Supervisors in 1997 to ensure the public, news organizations and County employees receive timely, accurate, transparent and actionable information about County programs, services, resources and decisions. The department leads the County's communications, community engagement and language services work. This includes media relations, social media, the County News Center website, internal and external communications, marketing, translation/interpretation and public outreach. The office also manages emergency communications to help keep people safe during disasters by providing critical updates and real-time information. In addition, CCO operates the County's government access channel, County News Center Television (CNC TV), which broadcasts Board of Supervisors meetings and monitors video service providers in the County's unincorporated areas.*

*Effective February 20, 2026, the County Communications Office continues to lead the County's enterprise initiative to create efficiencies by centralizing Communications functions. As responsibilities transition from other areas of the County to a central service model, the County Communications Office is working to standardize processes, strengthen internal controls, and deliver consistent, high-quality administrative support. These efforts enhance organizational efficiency and enable the County to focus more directly on core program delivery; it also aligns certain staff from other departments to the County Communications Office.*

*To ensure these critical services are provided, CCO has 29.00 staff years and a budget of $4.8 million.*

## 2025–26 Anticipated Accomplishments

### Equity

- Health: Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Conducted 100,000 translations and interpretations across the enterprise.
    - Recruited employees who speak the County's eight threshold languages to be translators during emergencies.
    - Developed, implemented and evaluated a one-year pilot program working with non-profit and community-based organizations to provide language access and community engagement on behalf of the County.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Shared clear and accessible information about County and community sustainability efforts to encourage active involvement in efforts to combat climate change and protect and enjoy the natural environment.
    - Extended department hybrid teleworking schedule through Fiscal Year 2025-26 to reduce vehicle miles traveled, with each employee working from home one day per week.
    - Implemented energy conservation and waste reduction practices by turning computers and printers off, setting sleep mode policies, and printing double-sided.

- Provided department training by County recycling program staff or partner agency about residential recycling guidelines and best practices.
- Purchased an electric production vehicle to contribute to the reduction of greenhouse gases.

## Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
  - Continued efforts to use the community engagement assessment findings to create a community engagement strategy to establish guidelines for a comprehensive and consistent approach to community engagement across the enterprise. The Plan will include the necessary elements to grow a culture of community engagement through a comprehensive and consistent approach.
  - Expanded resources to support staff efforts to gather input from partners and the public, particularly underrepresented communities, to play meaningful roles in discussions and decision-making, building trust and catalyzing meaningful change.
  - Elevated the profile of the County's digital engagement platform, "Engage San Diego County", to facilitate multi-pronged engagement programs, increase access to engagement opportunities, and expand opportunities for residents to engage with projects that mean most to them.
  - Solidified the County's engagement information hub, "Engagement Center", as the one central location where residents can find all County engagement opportunities by transitioning it into a location on the Engage San Diego County platform, aggregating all County engagement opportunities.
- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
  - Organized two meetings per fiscal year of regional Public Information Officers from various sectors, such as education, healthcare and government, to review disaster preparedness and response. Meetings built critical relationships needed during regional emergencies and provide a forum for sharing ideas and resources.
- Communications: Offered interpreters for community meetings or translations of information to ensure residents have every opportunity to make informed decisions while listening to, participating in or using County services or programs.
  - Provided timely and relevant information to the public about County and community programs and services through content posted on County News Center. The department posted at least one content item (article, video or graphic) per day for a total of 388 items.
  - Provided County and partner information as well as opportunities for engagement through social media. Increased number of followers on Facebook, Instagram and Twitter by 6% (18,852 over 318,256 base).
  - Conducted annual review and update of the equitable and inclusive language plan led by the Communications Office and informed by departments, community input, best practices and data to provide expanded access to County programs, services and information.

## Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and/or activities to continue a workplace centered around belonging.
  - Achieved organizational excellence by ensuring a workplace of belonging and inclusion for all County employees as they deliver the County’s services to the public. Using information provided in the 2024 biennial employee engagement survey, worked with employees and collaborated with the employee representative groups, to develop action plans that will further improve engagement in the department and continue to foster and develop an engaged and empowered workforce.
  - Invested in our workforce and operations by providing resources and information on the County’s intranet site, posting 428 content items, such as articles, videos and trainings.
  - Launched newly developed enterprisewide training for employees to raise awareness about language access efforts and resources. Informed by best practices and staff input, training helps departments provide translation and interpretation services consistently across the organization.

- Participated in at least two drills in the fiscal year to prepare for and respond to major natural or human-made disasters impacting the San Diego County region.
- Worked with the Department of Purchasing and Contracting to issue a Request for Proposals (RFP) for suppliers of translation and interpretation services to replace the existing contracts that will expire in 2026.
- Expanded community engagement training, bringing the latest in community engagement best practices to the County's efforts by increasing the number of staff who participate in County-coordinated certificate programs and enterprisewide offerings through the Learning Management System.

### Justice

- Restorative: Contribute to a system of restorative justice that strives to repair harm to victims and to the community at large, as well as provide inclusive opportunities for justice involved individuals to contribute to the region.
    - Shared clear and accessible information about regional efforts to reduce disparities and disproportionality across the justice system as well as promote opportunities for restorative and environmental justice to build trust and promote transparency.

## 2026–28 Objectives

### Equity

- Health: Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Provide 100,000 translations and interpretations across the enterprise.
    - Recruit employees who speak the County's eight threshold languages to be translators during emergencies.
    - Further leverage the nonprofit and community-based organizations to provide language access and community engagement on behalf of the County by completing the evaluation of the Community Based Organization pilot program and advancing its findings and recommendations.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Continue sharing clear and accessible information about County and community sustainability efforts to encourage active involvement in efforts to combat climate change and protect and enjoy the natural environment.
    - Further explore options for department hybrid teleworking schedule for efficiency and opportunities for expansion through Fiscal Year 2026-27 to reduce vehicle miles traveled.
    - Increase energy conservation and waste-reduction practices by turning computers and printers off, setting sleep mode policies, and printing double-sided.
    - Provide updated department training by County expert or partner agency about recycling best practices.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Continue developing a countywide community engagement strategy based on community, employee and other feedback, along with best practices.
    - Expand tools and support for staff to gather input from partners and the public, particularly underrepresented communities, to play meaningful roles in discussions and decision-making, building trust and catalyzing meaningful change.
    - Grow the reach and impact of the County's digital engagement platform, "Engage San Diego County," to connect more residents with County projects and decisions.

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
    - Host two regional Public Information Officers meetings each year to strengthen disaster/emergency communications networks and cooperation.
- Communications: Offer interpreters for community meetings or translations of information to ensure residents have every opportunity to make informed decisions while listening to, participating in or using County services or programs.
    - Publish at least one County News Center story, video or graphic each day.
    - Increase social media reach by 3%.
    - Conduct annual review and update of the equitable and inclusive language plan led by the Communications Office to improve access to County information.

 Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Expand awareness and participation in Employee Resource Groups.
    - Use enterprise employee engagement results to inform Communications Office led employee engagement strategies, including internal communications.
    - Publish 200 intranet items to support employee learning and connection.
    - Work with Purchasing and Contracting on a new RFP for translation and interpretation services to replace the existing contracts that will expire in 2026.
    - Participate in at least two regional disaster drills.
    - Expand community engagement training opportunities for staff, increasing the number of staff who participate in County-coordinated certificate programs and enterprisewide offerings through the Learning Management System.

 Justice

- Restorative: Contribute to a system of restorative justice that strives to repair harm to victims and to the community at large, as well provide inclusive opportunities for justice involved individuals to contribute to the region.
    - Continue sharing accessible information about regional efforts to reduce disparities in the justice system and support restorative and environmental justice.

## Related Links

For additional information about the County Communications Office, please visit:

- www.countynewscenter.com

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Equity** | Increase number of translations and interpretations by 10%[1] | 10% (7,146 over 71,466 base) | N/A | N/A | N/A | N/A |
| | Provide 100,000 translations and interpretations across the enterprise.[1] | N/A | 100,000 | 100,000 | 100,000 | 100,000 |
| **Community** | Coordinate regional Public Information Officers meetings per fiscal year | 2 | 2 | 2 | 2 | 2 |
| | News items (article or video) posted on County News Center[2] | 365 | 365 | 388 | 365 | 365 |
| | Increase in followers of County social media sites | 3% (9,855 over 308,088 base) | 3% | 6% (18,852 over 318,256) | 3% | 3% |
| **Empower** | Articles, videos and information posted on department's intranet site[3] | 318 | 200 | 428 | 200 | 200 |
| | Participate in two emergency preparedness drills to test readiness | 2 | 2 | 2 | 2 | 2 |

*Table Notes*

[1] The objectives for Fiscal Year 2024–25 were measured using percentages. Beginning in FY 25–26, they have been revised to specific numeric goals.

[2] While it is the department's goal to provide at least one new item for the public on County News Center each business day, news events such as disasters and public health concerns can significantly impact the number of items produced.

[3] The actuals for FY 2025–26 were higher than the historical benchmark due to an increase in available intranet content. The 200-item benchmark reflects historical practice, and the actual number of intranet posts can shift significantly from year to year based on departmental priorities, employee-focused initiatives, and the volume of content available to support staff engagement.

# Budget Changes and Operational Impact: 2025-26 to 2026-27

## Staffing

Net increase of 6.00 staff years

- Increase of 6.00 staff years due to the transfer of positions tied to the County's enterprise initiative to create efficiencies by centralizing Communications functions in the County Communications Office.

## Expenditures

No significant net change

- Salaries & Benefits—net increase of $1.2 million primarily due to the negotiated labor agreements and the addition of 6.00 staff years partially offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities.
- Services & Supplies—net increase of $0.2 million primarily due to the addition of one-time minor equipment expenditures for County Network Channel (CNC) TV Studio.
- Capital Assets Equipment—decrease of $0.1 million due to removal of prior year one-time capital expenditures for the CNC TV Studio.
- Expenditure Transfer & Reimbursements—increase of $1.3 million associated with the centralizing of Communications functions as noted above. Since this is a transfer of expenditures, it has a net effect of a $1.3 million decrease in expenditures.

### Revenues

Net significant net change

- Licenses, Permits, and Franchises—net increase of $0.1 million in Public Educational Government (PEG) Access Fee revenue, due to the addition of one-time expenditures for the CNC TV Studio.
- General Purpose Revenue—net decrease of $0.1 million primarily due to the decrease in retirement contributions rates noted above.

## Budget Changes and Operational Impact: 2026-27 to 2027–28

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| County Communications Office | 23.00 | 23.00 | 29.00 | 26.1 | 29.00 |
| **Total** | **23.00** | **23.00** | **29.00** | **26.1** | **29.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| County Communications Office | $4,793,175 | $4,885,684 | $4,840,776 | -0.92% | $4,762,934 |
| **Total Expenditures** | **$4,793,175** | **$4,885,684** | **$4,840,776** | **-0.92%** | **$4,762,934** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $3,997,019 | $4,115,019 | $5,329,267 | 29.51% | $5,378,289 |
| Services & Supplies | $926,156 | $644,718 | $839,140 | 30.16% | $720,276 |
| Capital Assets Equipment | $520,000 | $125,947 | $20,000 | -84.12% | $12,000 |
| Expenditure Transfer & Reimbursements | -$650,000 | - | -$1,347,631 | - | -$1,347,631 |
| **Total Expenditures** | **$4,793,175** | **$4,885,684** | **$4,840,776** | **-0.92%** | **$4,762,934** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $92,268 | $83,092 | $68,816 | -17.18% | - |
| License Permits & Franchises | $571,000 | $169,300 | $218,017 | 28.78% | $52,532 |
| General Purpose Revenue Allocation | $4,129,907 | $4,633,292 | $4,553,943 | -1.71% | $4,710,402 |
| **Total Revenues** | **$4,793,175** | **$4,885,684** | **$4,840,776** | **-0.92%** | **$4,762,934** |


COUNTY OF SAN DIEGO

# County Counsel

## Mission Statement

*To deliver the highest quality legal services to our clients as efficiently and economically as possible in order to facilitate the achievement of the goal of the County to better serve the residents of San Diego County.*



## Department Description

*The San Diego County Charter provides that County Counsel serves as the civil legal advisor for the County and represents the County in all civil actions by and against the County, its officers, boards, commissions and employees. County Counsel serves as the attorney for the County through the Board of Supervisors, County officers, employees, departments, boards and commissions. County Counsel maintains proactive participation in all phases of governmental decision-making and a very active and successful litigation program. County Counsel also provides representation of the County's Health and Human Services Agency in juvenile dependency matters and provides legal services on a fee basis to several special districts. County Counsel oversees the County's Claims Division, which administers claims filed against the County by members of the public, as well as employee lost property claims.*

*To ensure these critical services are provided, the County Counsel has 206.00 staff years and a budget of $52.4 million.*

## 2025–26 Anticipated Accomplishments

Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Strengthened the local behavioral health continuum of care and support creation of an integrated system of behavioral health hubs (integrated care environments), networks (a broad array of outpatient services and housing opportunities) and bridge planning strategies (services to ensure individuals are placed in the most appropriate levels of care during and after a psychiatric crisis) by providing timely advice on implementation, program design and regulatory compliance. Community Health and Social Services Advisory team (CHSS) assisted BHS with:
        - Applying for state bond funding of up to $200 million for the Behavioral Health Wellness Campus, which will include five facility types (Crisis Stabilization Unit, Mental Health Rehabilitation Center, Social Rehabilitation Facility, Adult Residential Substance Use Disorder Treatment Facility, and Outpatient Community Mental Health Clinic), adding 125 treatment beds and 51 outpatient treatment slots enabling care for more than 8,715 individuals annually (October 2025),
        - Securing grant funding of $21.9 million for a new substance use residential treatment facility (November 2025), and
        - Securing grant funding of $7.9 million for a new children's crisis residential care facility (December 2025).
- Health: Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Supported implementation of the County's behavioral health continuum of care by providing direct advice on licensing and other legal issues, negotiating and drafting the leases and agreements necessary to establish the hubs and network facilities, and providing legal support to the bridge planning strategies. The CHSS Advisory team assisted BHS and the Health and Human Services Agency (HHSA) Medical Care Services with the implementation of a flexible housing pool pilot to centralize administration of diverse funding streams for rental and housing subsidies and enhance coordination of the Medi-Cal Transitional Rent benefit and Behavioral Health Services Act (BHSA) Housing Interventions among Medi-Cal Managed Care Plans, BHS, and community partners. The flexible housing pool will coordinate rental assistance payments through braided funding streams, such as federal, State, and private funding, to subsidize rent for eligible County residents and maximize the impact of the various funding streams.

        - With the opening of the Tri-City Psychiatric Health Facility (PHF) in November 2025, we added much needed psychiatric in-patient beds to North County (D5). During Fiscal Year 2025-26, the CHSS Advisory team worked with BHS to (i) identify and contract with Exodus Recovery for PHF services (contract effective 7/1/25) after Tri-City Medical Center indicated it did not have capacity to operate the PHF itself, (ii) get the PHF up and running, and (iii) address maintenance and repair needs identified by Exodus Recovery and the responsibility of Tri-City Medical Center (February 2026).
        - Members of the CHSS Advisory team visited the San Diego County Psychiatric Hospital (SDCPH) in September 2025 (9/19/25), met with SDCPH leadership to address legal questions, and were provided a tour of the hospital. Also during Fiscal Year 2025-26, the CHSS team assisted with SDCPH's transition in leadership, including reviewing SDCPH's medical staff bylaws (August 2025) and psychotropic medication informed consent policy (August 2025) and developed a patient transfer agreement between SDCPH and the new Tri-City Psychiatric Health Facility (July 2025).
    - Advised on Senate Bill 43 continuum of care reform implemented on January 1, 2025. The CHSS Advisory team conducted multiple trainings for the Court and client on the expanded criteria for grave disability.

### Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Conducted 24 meetings with Land Use &Environment Group (LUEG) departments to understand legal needs and services and conducted 4 meetings within County Counsel for LUEG advisory and litigation attorneys to evaluate projects and help County decisions survive potential challenge.
    - Completed 100% (47 of 47) of all advisory assignments for the Board of Supervisors and Chief Administrative Officer by their due dates.
    - Completed 100% (2,105 of 2,105) of all advisory assignments for County departments by the agreed upon due dates.
    - Prevailed in 98% (520 of 531) of Juvenile Dependency petitions contested in Superior Court.
    - Prevailed in 96% (210 of 219) of Juvenile Dependency appeals and writs filed.
    - Prevailed in 90% (106 of 118) of court decisions in all lawsuits filed against the County.
    - County Counsel did not resolve any affirmative litigation lawsuits where the County was a plaintiff. While the department anticipated reaching 95% of this goal, it did not meet the target in Fiscal Year 2025–26 because there were no such affirmative litigation matters.
    - Achieved 96% (11.5 of 12) success rate in code enforcement administrative cases where the County is the plaintiff by obtaining favorable administrative orders or financial settlements.
    - Handled 95% (122 of 128) of the defense of all resolved lawsuits filed in California against the County, unless a conflict of interest requires outside counsel to handle a case, thereby reducing outside counsel costs to the County and taxpayers.
    - Gathered department's business requirements to identify one or more robust electronic document management systems to implement as long-term business resources. The Office of County Counsel has completed the business requirements phase and has issued a Request for Proposal. The Selection Source Committee has concluded the initial evaluation of vendor proposals and is now advancing to the demonstration phase with the top vendors. The process continues to advance as planned, moving the initiative steadily toward final selection, contract award, and implementation.
    - Gathered department's business requirements to identify an electronic discovery system for the litigation services area. IT collaborated with Peraton and our eDiscovery vendor, OpenText Axcelerate, to enhance the workflow process and develop a comprehensive Knowledge Base. As a result of these efforts, we have seen significant improvements in the timeliness of request processing. An additional benefit is the Knowledge Base itself, which provides staff with a clear, step-by-step guide on how to submit requests through ServiceNow, improving both efficiency and consistency. As a result of these enhancements, the Office of County Counsel has decided not to pursue a replacement for the OpenText Axcelerate.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Conducted 52 weekly meetings with LUEG departments to evaluate County environmental regulations and implementation.
    - Conducted 52 weekly meetings with LUEG departments to evaluate private applicants for compliance with environmental regulations.
    - Completed 100% (3 of 3) of all draft Environmental Impact Report reviews in 40 days or less.

### Community

- Communications: Create proactive communication that is accessible and transparent.
    - Evaluated Civil Grand Jury inquiries regarding County matters of civil concern.
    - Provided ongoing legal advice and guidance to the multi-disciplinary group implementing storm recovery measures related to the January 2024 floods to address long-term community needs for storm recovery.

### Empower

- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Conducted 75 meetings with the Department of Purchasing and Contracting, Department of General Services and/or Land Use and Environment Group staff to continue to provide efficient, legally sound, and effective contracting practices.
    - Developed an electronic work request system for advisory assignments and ensured coordination of County Counsel responsibilities with respect to new projects that require County approval by early involvement of County Counsel staff with other departmental partners and maintained consistent communication among County Counsel staff on all aspects of required review.
    - Provided 40 specialized risk mitigation sessions, such as risk roundtables, case evaluation committee discussions, mock trials and post-litigation debriefings to address risk issues, helping to promote risk management and decrease future legal liability.
- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and or activities to continue a workplace centered around belonging.
    - Continued to develop and implement a five-year succession plan to train and prepare future Office leaders. Implemented needs-based, focused training programs, developed legal resource databases for common issues, strengthened team support structures, and kept current with changing legal technology.
    - Developed cross-functional team relations and leverage strengths to promote operational continuity through ongoing organizational restructuring.
    - Increased use of Microsoft Teams Channels and Groups to allow for better communication and workflow by teams, including Executive Management, General Litigation, LCM System, Claims, COOP, County Supervisors (Levine Act), and other County departments. The office established over 30+ Teams channels, significantly enhancing collaboration across the office. These channels improved document sharing, streamlined calendar management, facilitated task assignments, and strengthened overall communication and coordination not only within the Office of County Counsel but with other County departments as well.
    - Periodically reviewed realignment of litigation practice groups to provide consistent litigation management and trial practice more efficiently.
    - Achieved organizational excellence by ensuring a workplace of belonging and inclusion for all County employees as they deliver the County's services to the public. Using information provided in the 2024 biennial employee engagement survey, work with employees and collaborate with the employee representative groups, to develop action plans that will further improve engagement in the department and continue to foster and develop an engaged and empowered workforce.
    - Established  nine in-house trainings for new and current employees.
    - Established an internal County Counsel wellness program for all staff.

### Justice

- Environmental: Ensuring equal access to decision-making processes that create healthy environments in which to live, learn and work.
    - Conducted  ten meetings between County Counsel's Office and the Sheriff's Office and visited two Sheriff's Office facilities to improve communication to provide greater efficiency during the litigation discovery process.
    - Assisted departments in creating policies that improve environmental and community support factors that comply with applicable laws.

## 2026–28 Objectives

### Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Strengthen the local behavioral health continuum of care and support creation of an integrated system of behavioral health hubs (integrated care environments), networks (a broad array of outpatient services and housing opportunities) and bridge planning strategies (services to ensure individuals are placed in the most appropriate levels of care during and after a psychiatric crisis) by providing timely advice on implementation, program design and regulatory compliance.
- Health: Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Support implementation of the County's behavioral health continuum of care by providing direct advice on licensing and other legal issues, negotiating and drafting the leases and agreements necessary to establish the hubs and network facilities, and providing legal support to the bridge planning strategies.
    - Advise on Senate Bill 43 continuum of care reform implemented on January 1, 2025.
    - Advise on implementation of Senate Bill 27, strengthening the Community Assistance, Revovery, and Empowerment (CARE) Act and expanding access to behavioral health services.

### Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Conduct at least 24 meetings with LUEG departments to understand legal needs and services and conduct at least 4 meetings within County Counsel for LUEG advisory and litigation attorneys to evaluate projects and help County decisions survive potential challenge.
    - Complete 100% of all advisory assignments for the Board of Supervisors and Chief Administrative Officer by their due dates.
    - Complete 100% of all advisory assignments for County departments by the agreed upon due dates.
    - Prevail in 98% of Juvenile Dependency petitions contested in Superior Court.
    - Prevail in 96% of Juvenile Dependency appeals and writs filed.
    - Prevail in 90% of court decisions in all lawsuits filed against the County.
    - Achieve 95% success rate in resolved lawsuits including affirmative litigation lawsuits where the County is the plaintiff by winning in court or obtaining favorable financial settlements.
    - Achieve 95% success rate in code enforcement administrative cases where the County is the plaintiff by obtaining favorable administrative orders or financial settlements.
    - Handle 95% of the defense of all resolved lawsuits filed in California against the County, unless a conflict of interest requires outside counsel to handle a case, thereby reducing outside counsel costs to the County and taxpayers.
    - County Counsel's Source Selection Committee to complete Final Report to recommend to Source Selection Authority for intent to award. Complete and fully execute contract with vendor and implement new electronic case & document management system to target identified Go-Live date.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Conduct weekly meetings with LUEG departments to evaluate County environmental regulations and implementation.
    - Conduct weekly meetings with LUEG departments to evaluate private applicants for compliance with environmental regulations.
    - Complete 100% of all draft Environmental Impact Report reviews in 40 days or less.

### Community

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.

    - Support the Sheriff's Office and the Departments of General Services and Purchasing and Contracting in the replacement of the Vista Detention Facility.
- Communications: Create proactive communication that is accessible and transparent.
    - Evaluate Civil Grand Jury inquiries regarding County matters of civil concern.
    - Represent and defend the County in litigation filed by hundreds of plaintiffs asserting claims of property damage stemming from the January 2024 storm flooding.

 Empower

- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Conduct at least 40 meetings with the Department of Purchasing and Contracting, Department of General Services and/or Land Use and Environment Group staff to continue to provide efficient, legally sound, and effective contracting practices.
    - Provide at least 40 specialized risk mitigation sessions, such as risk roundtables, case evaluation committee discussions, mock trials and post-litigation debriefings to address risk issues, helping to promote risk management and decrease future legal liability.
    - Support the County Technology Office and Department of Purchasing and Contracting in the procurement of the next IT outsourcing agreement.
- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - County Counsel will appoint a designated staff member to raise awareness of and promote opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and/or activities to continue a workplace centered around belonging.
    - Develop cross-functional team relations and leverage strengths to promote operational continuity through ongoing organizational restructuring.
    - Periodically review realignment of litigation practice groups to provide consistent litigation management and trial practice more efficiently.
    - County Counsel will appoint a designated staff member to further efforts in achieving organizational excellence by ensuring a workplace of belonging and inclusion for all County employees as they deliver the County's services to the public.
    - Establish at least six  in-house trainings for new and current employees.

 Justice

- Environmental: Ensuring equal access to decision-making processes that create healthy environments in which to live, learn and work.
    - Conduct at least ten meetings between County Counsel's Office and the Sheriff's Office and visit at least two Sheriff's Office facilities to improve communication to provide greater efficiency during the litigation discovery process.
    - Assist departments in creating policies that improve environmental and community.

# Related Links

For additional information about County Counsel, refer to the website at:

- www.sandiegocounty.gov/CountyCounsel

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Sustainability** | Draft Environmental Impact Report reviews completed in 40 days or less | 100% (3 of 3) | 100% | 100% (3 of 3) | 100% | 100% |
| | Success rate in Juvenile Dependency petitions contested in Superior Court | 99% (506 of 509) | 98% | 98% (520 of 531) | 98% | 98% |
| | Success rate in Juvenile Dependency appeals and writs filed | 98% (183 of 186) | 96% | 96% (210 of 219) | 96% | 96% |
| | Advisory assignments for Board of Supervisors and Chief Administrative Officer completed by the due date | 100 (51 of 51) | 100% | 100% (47 of 47) | 100% | 100% |
| | Advisory assignments for all County departments completed by the due date | 100% (2,350 of 2,350) | 100% | 100% (2,105 of 2,105) | 100% | 100% |
| | Resolved court cases filed against the County in which County will prevail (County success rate) | 99% (96 of 97) | 90% | 90% (106 of 118) | 90% | 90% |
| | Resolved non-conflict cases against the County handled by County Counsel | 100% (120 of 120) | 95% | 95% (122 of 128) | 95% | 95% |
| | Success rate in resolved lawsuits or affirmative litigation lawsuits against other parties[1] | 100% (2 of 2) | 95% | N/A (0 of 0) | 95% | 95% |
| | Success rate in County code enforcement administrative matters against other parties | 100% (2 of 2) | 95% | 96% (11.5 of 12) | 95% | 95% |
| | Number of meetings with LUEG departments and internal meetings to evaluate new and ongoing LUEG projects | 28 | 28 | 28 | 28 | 28 |
| **Empower** | Number of meetings with Department of Purchasing and Contracting, Department of General Services and/or Land Use and Environmental Group staff to facilitate more efficient, legally sound, and effective contracting services[2] | 50 | 40 | 75 | 40 | 40 |
| | Number of risk mitigation education sessions provided by County Counsel | 71 | 40 | 40 | 40 | 40 |

| | | | | | | |
|---|---|---|---|---|---|---|
| | Number of in-house trainings for new and current employees[3] | 16 | 5 | 9 | 6 | 6 |
| **Justice** | Number of meetings with the Sheriff's Office, and site visits to their facilities to improve communication to provide greater efficiency during the litigation discovery process[4] | 12 | 5 | 12 | 10 | 10 |

*Table Notes*

[1] County Counsel did not resolve any affirmative litigation lawsuits where the County was a plaintiff; thus, this goal was not applicable for this Fiscal Year.

[2] This performance measure was exceeded due to a higher number of projects and contracts that necessitated increased coordination with the Department of Purchasing and Contracting, the Department of General Services and the Land Use and Environmental Group.

[3] This performance measure was exceeded. As the financial exposure and legal complexity of our cases have increased, County Counsel has increased its focus on sharing information among the litigation attorneys, improving communication, and preparing attorneys for trial. This focus will improve the County's legal position in these cases and lead to better outcomes.

[4] This performance measure was exceeded. County Counsel has prioritized improving communications between County Counsel and the Sheriff's Office, especially in the wake of numerous new lawsuits alleging the wrongful death of incarcerated persons. Both offices have benefited from additional communications, which will lead to better outcomes in the County's efforts to defend the lawsuits.

# Budget Changes and Operational Impact: 2025–26 to 2026–27

## Staffing

Increase of 9.00 staff years to support program services of the Consumer Fairness and Public Protection Unit and support functions.

## Expenditures

Net increase of $1.2 million

- Salaries & Benefits—net decrease of $0.2 million
    - Decrease of $1.7 million primarily due to a reduction in Countywide retirement contribution rates from the payoff of liabilities, partially offset by an increase due to negotiated labor agreements.
    - Decrease of $0.3 million associated with temporary staff positions due to alignment of resources to fund enterprise priorities. This reduction reduces legal advisory support capacity for county programs.
    - Increase of $1.8 million due to staffing changes noted above.
- Services & Supplies—net increase of $1.6 million
    - Increase of $0.8 million to upgrade various technology systems and resources.
    - Increase of $0.8 million to support the initial operations of the Consumer Fairness and Public Protection Unit.
- Expenditure Transfer & Reimbursements—increase of $0.2 million due to an increase in costs for coordinated program services in the health and human services areas. Since this is a transfer of expenditures, it has the effect of a $0.2 million decrease in expenditures.

## Revenues

Net increase of $1.0 million

- Charges for Current Services—increase of $0.3 million primarily due to an anticipated increase in reimbursable staff costs for public liability and workers' compensation legal services.
- Miscellaneous Revenues—increase of $2.4 million due to funding of the Consumer Fairness and Public Protection Unit using settlement funds held in the Consumer Fraud Trust Fund.
- Fund Balance Component Decrease—decrease of $0.1 million. A total of $0.9 million is budgeted to support a portion of departmental costs of the County's existing pension obligation bond (POB) debt. Appropriations in this category are based on the use of restricted General Fund fund balance for POB costs through Fiscal Year 2026-27.
- General Purpose Revenue—net decrease of $1.4 million primarily due to anticipated retirement contribution decreases noted above.

## Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| County Counsel | 197.00 | 197.00 | 206.00 | 4.6 | 206.00 |
| **Total** | **197.00** | **197.00** | **206.00** | **4.6** | **206.00** |

## Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| County Counsel | $48,627,799 | $51,142,840 | $52,378,907 | 2.42% | $52,928,390 |
| **Total Expenditures** | **$48,627,799** | **$51,142,840** | **$52,378,907** | **2.42%** | **$52,928,390** |

## Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $48,489,727 | $51,283,296 | $51,045,923 | -0.46% | $53,595,406 |
| Services & Supplies | $5,130,581 | $4,773,635 | $6,401,424 | 34.10% | $4,401,424 |
| Expenditure Transfer & Reimbursements | -$4,992,509 | -$4,914,091 | -$5,068,440 | 3.14% | -$5,068,440 |
| **Total Expenditures** | **$48,627,799** | **$51,142,840** | **$52,378,907** | **2.42%** | **$52,928,390** |

## Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $994,235 | $1,000,000 | $877,173 | -12.28% | - |
| Charges for Current Services | $24,104,713 | $25,287,085 | $25,609,739 | 1.28% | $26,088,984 |
| Miscellaneous Revenues | $1,000 | $1,000 | $2,401,000 | 240,000.00% | $2,483,288 |
| General Purpose Revenue Allocation | $23,527,851 | $24,854,755 | $23,490,995 | -5.49% | $24,356,118 |
| **Total Revenues** | **$48,627,799** | **$51,142,840** | **$52,378,907** | **2.42%** | **$52,928,390** |


COUNTY OF SAN DIEGO

# County Technology Office

## Mission Statement

*We will guide the enterprise toward solutions that meet the diverse needs of our County customers through continuous improvement, thought leadership and operational excellence.*



## Department Description

*The County Technology Office (CTO) ensures that the departments within the enterprise have the required information technology (IT) infrastructure, tools, and resources to meet their respective missions. The CTO provides leadership and guidance for the optimal management of IT.*

*Effective February 20, 2026, the County Technology Office continues to lead the County's enterprise initiative to create efficiencies by centralizing Information Technology functions. As responsibilities transition from other areas of the County to a central service model, the County Technology Office is working to standardize processes, strengthen internal controls, and deliver consistent, high-quality administrative support. These efforts enhance organizational efficiency and enable the County to focus more directly on core program delivery; it also aligns certain staff from other departments to the County Technology Office.*

*To ensure these critical services are provided, the CTO has 24.00 staff years, an operating budget of $11.2 million and an IT internal service fund of $237.2 million.*

## 2025–26 Anticipated Accomplishments

### Equity

- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community
    - Provided one individual a 6-month part-time internship through the Jay's Program. Jay's Program is a paid internship program that exists to help those with intellectual and developmental disabilities improve their job skills and increase opportunities for future employment.

### Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Continued to reduce the County's footprint in the IT Outsourcer's physical data center and eliminate costs associated with hardware refresh and any potential transition costs.
        - Continued to migrate the Enterprise Document Processing Platform (EDPP) components to the cloud. This is a multiyear effort with migration of the Adobe Enterprise Manager (AEM) Forms and AEM Rights Management anticipated to be completed in Fiscal Year 2026–27.
        - Migration of JELS to the cloud is on hold until funding is secured.
        - Completed migration of shared drive content to the cloud. Project was completed in September 2025.
        - Continued to provide technical coordination and oversight for the ERP re-platform procurement effort. Project is currently in the request for proposal (RFP) stage with system implementation targeted to be completed in December 2028.
    - Continued to effectively manage the performance of the County's IT Outsourcing Provider to ensure timeliness and value of IT services.
        - IT Outsourcing Provider is anticipated to achieve 99% overall performance rating across all Service Levels.

        - IT Outsourcing Provider is anticipated to achieve 100% overall performance rating for Service Levels related to IT project performance budget and schedule.
    - Migration of IDAM platform to the cloud was canceled February 2026 because Oracle Corporation decided to cease supporting Oracle Identity Manager (OIM) in the cloud. IDAM will be removed from the environment with ERP re-platform system implementation.
    - Continued to deploy a data-driven, sustainable process with supporting systems and resources to help County users with application investments and decision-making, including consolidation decisions for applications which provide the same or similar business capabilities. This process will decrease technical obsolescence, create operational efficiencies for applications users providing business services and increase technical subject matter expertise and supportability. This phase of the effort aims to achieve the following objectives: eliminate risk by creating plans to address end-of-life applications, lower IT operating costs by getting rid of redundant and obsolete applications, align business applications to business capabilities, and create roadmaps to anticipate and support future business strategies. This is a multi-phased and multiyear effort.
    - Upgraded ITrack, the County's IT billing system for services provided by IT Outsourcing Provider, to remain on a highly available and vendor-supported solution. Project was completed in December 2025.
    - Implemented the Technology Purchasing Alignment (TPA) process in December 2025. The TPA process ensures technology purchases outside the IT outsourcing contract are aligned with enterprise requirements, standards, and strategy. TPA also provides strategic advice and may identify existing solutions or alternatives to a purchase. TPA streamlines the IT review process by combining Cloud Review Committee (CRC) and IT Procurement Consultation.
    - Per Board direction, completed the Request for Information (RFI) for Information Technology And Telecommunications Services to inform the County on how it may consider structuring, modernizing, and delivering its future IT services.
    - Completed six IT initiatives intended to enhance technology and plan for future technology needs.

        - Deployed Copilot Chat to the enterprise
        - Deployed AI Framework to the enterprise
        - Upgraded ITrack
        - Implemented TPA Process
        - Completed migration of shared drive content to the cloud.
        - Completed RFI for Information Technology And Telecommunications Services

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.

    - Continued to develop a Digital Signature resource guide and Digital Forms Standard to assist enterprise with transition from paper to electronic forms. This effort is in the research and discovery phase, which includes generating an inventory of digital form tools and evaluation of digital signature solutions.
    - Continued to transition the County's server infrastructure to the cloud, AWS or Software as a Service, where energy usage is net-zero.
    - Conducted analysis of suppliers and third parties to determine a baseline for post-consumer recycled materials in County electronics purchased via IT Outsourcing Provider. This information will be used to set future electronic purchasing goals.



Community

- Communications: Create proactive communication that is accessible and transparent.

    - Launched "beta" preview of new County website and offered several channels for community feedback. Included content from five departments meeting Digital Experience standards including readability, accessibility and search discovery.
    - Continued to prepare additional departments for migration of their services to the redesigned Digital Experience Platform.
    - Held multiple accessibility-related trainings, including: 257 employees attended a webinar on PDF remediation; 64 at webinar on PDF alternatives; 120 attended the half-day Digital Accessibility Fair.



Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups, events and/or activities to continue a workplace centered around belonging.
    - Effectively managed the performance of the County's IT Outsourcing Provider to ensure end-user satisfaction.
        - IT Outsourcing Provider is anticipated to achieve 93% overall rating from Service Desk users for delivery of IT services based on the average customer satisfaction rating for the period July 2025 - January 2026. This is less than the goal of 98%; however, the 93% overall rating is above 90% which is considered excellent in a controlled environment such as the County's where the customer based is defined and there is higher than average transactional interaction levels.
        - County is anticipated to achieve a Best-in-Class rating using Gartner Inc.'s Best in Class score for IT Customer Satisfaction as a benchmark. Best in Class is defined as the top 10% of scores obtained from the 219 organizations who have participated in Gartner's IT Customer Satisfaction survey.
    - Provided onsite and in-person technical support for County employees with Tech Bar services at the County Operations Center. A total of 1,012 customer interactions have been recorded at the Tech Bar for period July 2025 through January 2026.
    - Continued to deliver and expand IT Academy program to increase County departments' ability to achieve their business goals.
        - 23 employees completed IT Academy. This 3-day academy provides an overview of County IT and aims to level set the knowledge base for IT staff working with the County's IT Outsourcing Provider. A total of 125 employees, including 96% of employees in in-scope IT classifications, have completed the IT Academy since its inception.
        - 30 employees completed Project Management through IT Outsourcer training. This 1-day training provides project management fundamentals and aims to level set the knowledge base for non-IT staff who are engaged in projects conducted through the County's IT Outsourcing Provider.
        - 27 employees completed County IT 101 for Business Stakeholders training. This 1-day training provides an overview of County IT and aims to level set the knowledge base for non-IT staff who are working with the County's IT Outsourcing Provider.
        - 54 employees completed Basics of Web Content training. This training is geared toward employees who update materials for County websites.
    - Continued to support Digital Experience Champions program to help build, grow, and sustain the County's digital transformation efforts. Grew membership to 80 employees. Held 12 meetings with topics including user research, data-informed design, and accessibility.
    - Established a Community of Practice (CoP) for Enterprise Integrated Data Platform (Data Lake) supporting 50 members. Held 12 demonstration sessions highlighting features and projects to facilitate Data Lake awareness and adoption.
    - Deployed Copilot Chat countywide. Copilot Chat is an Artificial Intelligence (AI) powered assistant that can assist employees with a wide range of tasks, including finding information, drafting communications, generating ideas, automating routine work, and providing quick answers to everyday questions.
        - Delivered introductory training to 3,000+ employees, building awareness and foundational skills.
        - Established a strong adoption framework to support subsequent rounds of advanced training and feature deployment.
    - Published AI Success Center as the central communication hub for AI. The success center provides staff guidance, policy references, guiding principles, Copilot Chat resources, training, FAQs, and approved AI inventory.

- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Hosted Innovation Day 2025 to highlight emerging technologies that can be leveraged by departments. The event had over 332 attendees that included vendor presentations, as well as interactive demonstrations and proofs-of-concept illustrating practical application of technologies and potential for increased productivity.
        - Generative AI for intelligent assistance and automation to better serve the public when performing searches on County web content.
        - Enterprise AI powered assistance to increase employee workforce productivity.
        - Secure AI transcription for enhanced summarization and transcription on sensitive documents and artifacts.

        - Community-focused interactive GIS mapping enabled to share improved visualization, story mapping, notifications of road conditions and emergency events, and web mapping to County resources.
    - Funded 9 new proofs-of-concepts for feasibility in areas such as sentiment survey analysis, security/threat tooling, case management intelligence, Large Language Model (LLM) processing, and workforce chat products.
    - Supported CAO Thematic Goal on Foster A Culture of Innovation with formation of Innovation Champions and introduction of five pilot initiatives embedded in the County's core principles to make innovation, collaboration, and continuous improvement part of daily operations across the County.
    - Supported CAO Thematic Goal of AI Adoption with creation of an AI playbook, using multiple projects as a lens to identify and address knowledge gaps and execution gaps related to adoption and address them through clear governance, roles and responsibilities, active communications, training, and capacity building.
    - Explored with key stakeholders the expansion of Data Lake (Enterprise Information Data Platform) capabilities with additional analytic tools, support for other data formats, AI, and automation capabilities.
    - Explored Agents in M365 CoPilot with a focused user group to understand utility and assess risks.

 Justice

- Safety: Ensure a fair and equitable justice system in the defense and prosecution of crimes, investigations of abuse and neglect, and support and services for victims

    - Completed development of interface between Justice Electronic Library System (JELS) and the new Court Odyssey system, for adult criminal cases only. This automates Court Minute Order receipt by the County, including the Sheriff's Office, resulting in faster release of individuals held in the County jail system.
    - Completed expansion of JELS Minute Order Project to North County and Central Courts. This eliminates paper document deliveries to District Attorney (DA), Probation, Public Defender (PD), and Office of Revenue and Recovery (ORR) in North County and Central Courts.
    - Discontinued development of interface between JELS and the Child Welfare Services (CWS) Electronic Records Management System (ERMS). This is being replaced by development of archive solution for historical CWS documents. This effort is in the planning stages with an anticipated completion date of December 2027.
    - Effort to establish an Electronic Media Center for Juvenile Delinquency justice partners is on hold pending DA storage solution being identified.
    - Continued to establish an External Portal so that County contractors participating in Juvenile Delinquency and Dependency cases can provide documents electronically and securely. This will allow County and Court staff quick and complete access to those reports/documents critical to the management of juveniles in court and dependency systems. Project is in the planning stages with an anticipated completion date of December 2027.
    - Completed enhancements to JELS CARE Court to support the growing San Diego CARE Court caseload.
    - Continued to expand the number of external agencies (i.e., law enforcement and schools) using JELS to securely send confidential information to County departments for both juvenile delinquency and juvenile dependency cases, which further reduces the reliance on paper reports.
    - Developed interface with DA's Case Management System (CMSA) for more timely receipt of information. The effort to develop an interface with NICE system was discontinued as it was determined that it was no longer needed.
    - Continued to develop archive system for County Counsel's JELS documents for closed dependency cases. This effort is in the planning stages with an anticipated completion date of June 2027.
    - Effort to develop interface with Court's Odyssey system as JURIS, Juvenile Case Management System (JCMS), and Juvenile Dependency System (JDEP) migrate to Odyssey system is on hold pending Court implementation of Odyssey for Juvenile Dependency.
    - Implemented Electronic Hearing Board to promote efficient hearing proceedings for Court, Probation and DA.
    - Implemented Deferred Entry Of Judgement minute order and treatment recommendation routing for Court, Behavioral Health Services, DA, PD and Alternate Public Defender (APD). This eliminates paper document deliveries across these agencies.
    - Implemented Statement of Case data transfer from DA case management system so that Deputy DAs can view documents during court hearing.

# 2026–28 Objectives

## Equity

- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community
    - Provide one individual a 6-month part-time internship through Jay's Program. Jay's Program is a paid internship program that exists to help those with intellectual and developmental disabilities improve their job skills and increase opportunities for future employment.

## Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Continue to reduce the County's footprint in the IT Outsourcer's physical data center and eliminate costs associated with hardware refresh and any potential transition costs.
        - Continue to migrate EDPP components to the cloud. This is a multiyear effort with the migration of AEM Forms and AEM Rights Management anticipated to be completed in Fiscal Year 2026-27.
        - Migrate JELS to the cloud.
    - Continue to effectively manage the performance of the County's IT Outsourcing Provider to ensure timeliness and value of IT services.
        - IT Outsourcing Provider will achieve 99% overall performance rating across all Service Levels.
        - IT Outsourcing Provider will achieve 100% overall performance rating for Service Levels related to IT project performance budget and schedule.
    - Continue to provide technical coordination and oversight for the ERP re-platform procurement efforts.
    - Continue to deploy a data-driven, sustainable process with supporting systems and resources to help County users with application investments and decision-making, including consolidation decisions for applications which provide the same or similar business capabilities. This process will decrease technical obsolescence, create operational efficiencies for applications users providing business services and increase technical subject matter expertise and supportability. This phase of the effort aims to achieve the following objectives: eliminate risk by creating plans to address end-of-life applications, lower IT operating costs by getting rid of redundant and obsolete applications, align business applications to business capabilities, and create roadmaps to anticipate and support future business strategies. This is a multiphased and multiyear effort.
    - Implement JELS Vault access for the Public Authority, allowing for timely research and background information on caregiver applicants.
    - Prepare for and conduct a Request for Proposal (RFP) for the recompete of the County's IT Outsourcing Agreement, which ends December 31, 2028.
    - Complete five IT initiatives intended to enhance technology and plan for future technology needs.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Continue to develop a Digital Signature resource guide and Digital Forms Standard to assist enterprise with the transition from paper to electronic forms. This effort is in the research and discovery phase, which includes generating an inventory of digital form tools and evaluation of digital signature solutions.
    - Continue to transition the County's server infrastructure to the cloud, AWS or Software as a Service, where energy usage is net-zero.

## Community

- Communications: Create proactive communication that is accessible and transparent.
    - Continue to prepare additional departments for migration of their services to the redesigned Digital Experience Platform.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Effectively manage the performance of the County's IT Outsourcing Provider to ensure end-user satisfaction.
        - IT Outsourcing Provider will achieve 98% overall rating for customer satisfaction for delivery of IT services.
        - County will achieve a Best-in-Class rating using Gartner Inc.'s Best in Class score for IT Customer Satisfaction as a benchmark. Best in Class is defined as the top 10% of scores obtained from the 219 organizations who have participated in Gartner's IT Customer Satisfaction survey.
    - Provide onsite and in-person technical support for County employees with Tech Bar services at the County Operations Center.
    - Continue to deliver and expand the IT Academy program to increase County departments' ability to achieve their business goals.
    - Continue to support the Digital Experience Champions program to help build, grow, and sustain the County's digital transformation efforts.
    - Continue to support Data Lake's Community of Practice (CoP) to help build, grow, and sustain the County's Data Lake awareness and adoption.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Host an Innovation Day to highlight emerging technologies that can be leveraged by departments.
    - Continue to advance innovation initiatives through the use of existing innovation toolkits and resources, and collaboration with stakeholders to support responsible AI adoption and improvements to workforce productivity.

### Justice

- Safety: Ensure a fair and equitable justice system in the defense and prosecution of crimes, investigations of abuse and neglect, and support and services for victims
    - Implement Single Sign On and Multifactor Authentication for all JELS participants, totaling over 4000 individuals, to ensure secure access to both public and confidential criminal justice and juvenile delinquency and dependency court reports and data.
    - Implement JELS interface with the Court Odyssey System for Juvenile Dependency and Juvenile Delinquency cases, ensuring continued and timely data and report distribution to County Counsel, Child Family Well Being (CFWB), Voices for Children, DA, PD, APD, and Probation.
    - Implement data transfer from Law Enforcement Records Management System(s) to JELS Delinquency applications for automatic data updates in DA and Probation systems, including auto case opening in the CMSA – Juvenile Delinquency. This will eliminate data entry, reduce potential errors, and provide more timely access to important arrest information and case disposition.
    - Implement archive solution for County Counsel Dependency and CFWB Dependency court documents for faster research and appeal determination.
    - Expand the use of electronic Document Exchange between schools and DA, CFWB, Probation and PD on Juvenile Delinquency and Dependency cases by implementing distribution of reports. This will further reduce exchange of paper documents between more schools and DA, CFWB, Probation and PD on Juvenile Delinquency and Dependency cases.

## Related Links

For additional information about the CTO, refer to the website at:

- www.sandiegocounty.gov/cto

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Sustainability** | IT initiatives resulting from CTO-driven advanced planning[1] | 9 | 5 | 6 | 5 | 5 |
| | Outsourcing Provider IT Service Levels performance[2] | 99% | 99% | 99% | 99% | 99% |
| | Outsourcing Provider IT project performance to budget and schedule[3] | 100% | 100% | 100% | 100% | 100% |
| **Empower** | County's IT Customer Satisfaction score is in the Gartner's "Best in Class" category[4] | 100% | 100% | 100% | 100% | 100% |
| | Outsourcing Provider IT customer satisfaction survey results[5] | 93% | 98% | 93% | 98% | 98% |

*Table Notes*

[1] Every year, the CTO intends on completing IT initiatives intended to enhance technology and plan for future technology needs. In Fiscal Year 2025-26, CTO is anticipated to complete 6 initiatives, exceeding the goal of 5.

[2] The percentage reported reflects the average rating across all Service Levels (formerly "Minimum Acceptable Service Levels (MASLs)") achieved by the IT Outsourcing Provider. Service Levels are defined in the IT Outsourcing Agreement.

[3] The percentage reported reflects the average Service Level rating achieved by the IT Outsourcing Provider for IT project performance as it relates to budget and schedule. Service Levels are defined in the IT Outsourcing Agreement.

[4] The percentage reported reflects the County's achievement of a "Best in Class" score for the annual IT customer satisfaction survey. The "Best in Class" score is a Gartner benchmark and defined as the top 10% of scores obtained from organizations (219) that participated in Gartner's IT Customer Satisfaction survey.

[5] The percentage reported reflects the average Service Level rating achieved by the IT Outsourcing Provider for customer satisfaction for delivery of IT services. Service Levels are defined in the IT Outsourcing Agreement.

# Budget Changes and Operational Impact: 2025–26 to 2026–27

### Staffing

Increase of 4.00 staff years

- Increase of 4.00 staff years due to a transfer of positions tied to consolidation efforts to support centralizing Information Technology functions.

### Expenditures

Net decrease of $2.2 million

- Salaries & Benefits—net increase of $0.6 million primarily due to the increase of 4.00 staff years noted above and negotiated labor agreements, offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities.

- Services & Supplies—net increase of $63.3 million mainly due to one-times costs of $65.0 million for the ERP re-platform project and $0.1 million in allocated IT costs, slightly offset by the removal of a prior year $1.6 million one-time cost related to the IT Outsourcing Agreement re-compete and a decrease of $0.2 million in contracted services.
- Expenditure Transfer & Reimbursement—increase of $66.1 million due to reimbursements of $65.0 million for the ERP re-platform project and $1.1 million for the transfer of positions tied to centralization efforts. Since this is a transfer of expenditures, it has the effect of $66.1 million decrease in expenditures.

### Revenues

Net decrease of $2.2 million

- Charges for Current Services—increase of $0.1 million associated with the cost of services provided to other departments allocated through the Cost Allocation Plan.
- General Purpose Revenue—net decrease of $2.3 million due to the removal of prior year one-time funding for activities related to the IT Outsourcing Agreement re-compete and decreases in retirement contribution and contracted services as noted above.

## Budget Changes and Operational Impact: 2026–27 to 2027–28

There is no significant change overall; however, there is a $65.0 million decrease in Services & Supplies which is fully offset by a corresponding $65.0 million decrease in Expenditure Transfer & Reimbursement for the ERP re-platform project as noted above.

## Information Technology Internal Service Fund Budget Changes and Operational Impact: 2025–26 to 2026–27

### Expenditures

Increase of $27.7 million

- Services & Supplies—increase of $27.7 million in the Information Technology Internal Service Fund is based on one-time and ongoing IT expenditures projected by departments using the IT Outsourcing contract.

### Revenues

Net increase of $27.7 million

- Charges For Current Services—net increase of $38.1 million due to the transfer of cost reimbursements for enterprise-wide license costs from Other Financing Sources, and increases in departmental IT operation, maintenance, and one-time costs.
- Other Financing Sources—decrease of $10.4 million due to the transfer of enterprise-wide license cost reimbursements in Charges for Current Services.

## Information Technology Internal Service Fund Budget Changes and Operational Impact: 2026–27 to 2027–28

Decrease of $7.0 million due to one-time costs for the ERP re-platform project.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| County Technology Office | 18.00 | 20.00 | 24.00 | 20.0 | 24.00 |
| **Total** | **18.00** | **20.00** | **24.00** | **20.0** | **24.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| CTO Office | $10,576,486 | $13,453,526 | $11,222,092 | -16.59% | $11,495,985 |
| Information Technology Internal Service Fund | $219,844,412 | $209,512,055 | $237,233,789 | 13.23% | $230,233,789 |
| **Total Expenditures** | **$230,420,898** | **$222,965,581** | **$248,455,881** | **11.43%** | **$241,729,774** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $4,963,498 | $5,847,356 | $6,486,997 | 10.94% | $6,560,890 |
| Services & Supplies | $227,957,400 | $217,118,225 | $308,097,564 | 41.90% | $236,297,564 |
| Expenditure Transfer & Reimbursements | -$2,500,000 | - | -$66,128,680 | - | -$1,128,680 |
| **Total Expenditures** | **$230,420,898** | **$222,965,581** | **$248,455,881** | **11.43%** | **$241,729,774** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $101,800 | $117,716 | $87,436 | -25.72% | - |
| Charges for Current Services | $210,181,208 | $199,614,285 | $237,797,047 | 19.13% | $230,797,047 |
| Miscellaneous Revenues | $100,000 | $100,000 | $100,000 | - | $100,000 |
| General Purpose Revenue Allocation | $9,537,890 | $12,264,334 | $9,971,398 | -18.70% | $10,332,727 |
| Other Financing Sources | $10,500,000 | $10,869,246 | $500,000 | -95.40% | $500,000 |
| **Total Revenues** | **$230,420,898** | **$222,965,581** | **$248,455,881** | **11.43%** | **$241,729,774** |


COUNTY OF SAN DIEGO

# General Services

## Mission Statement

*Semper Salus: Always Safe. Delivering our best, so you can deliver your best.*



## Department Description

*The Department of General Services (DGS) is an internal service department within the County of San Diego. DGS ensures that other County departments have the necessary workspaces, services and vehicles to accomplish their own business objectives. These services range from real estate leasing and acquisition support to capital improvement and architectural planning; from facility maintenance and repair services to security management; from vehicle acquisition and maintenance to refueling services.*

*To ensure these critical services are provided, DGS has 423.00 staff years and a budget of $374.2 million.*

## 2025–26 Anticipated Accomplishments

Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Assisted Behavioral Health Services with the establishment of regionally distributed and community-located behavioral healthcare hubs that will include a focus on crisis stabilization, long-term residential care and prevention activities.
    - Completed construction of the East County Crisis Stabilization Unit and Sobering Center in March 2026.
    - Continued construction of the Edgemoor Psychiatric Unit with completion estimated in Fiscal Year 2026–27.
    - Began design and infrastructure upgrade of the San Diego Psychiatric Hospital.
- Housing: Utilize policies, facilities, infrastructure, and finance to provide housing opportunities that meet the needs of the community.
    - Supported the implementation of the County Housing Blueprint and facilitated the development of affordable housing units in collaboration with the Health and Human Services Agency (HHSA).
        - Delivered five affordable housing communities on County-owned land, including four separate phases totaling 404 units at Mt Etna (formerly the County's Crime Laboratory) and one at Cedar & Kettner downtown totaling 64 units, increasing the availability of affordable homes and advancing the County Housing Blueprint in partnership with HHSA.
    - Supported HHSA in the establishment of solutions for persons experiencing homelessness by completing construction of the Magnolia safe parking project in August 2025 and began construction of the Troy Street sleeping cabins with completion estimated in Fiscal Year 2026-27.
    - Supported the Lucky Duck Shelter for more than three years, maximizing an underutilized asset.
- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
    - Enhanced the Strategic Facilities Planning Framework to assess and evaluate equitable service distribution across the region, facilitate departmental evaluation of metrics for existing facility conditions and program requirements, and managed gap analysis with recommendations for replacement schedule, renovation delivery method and location(s).
    - Partnered with the Department of Purchasing and Contracting to increase Local, Small and Disadvantaged participation and tracking in our construction, maintenance and housing contracts.

Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Completed capital projects with less than 5% construction budget growth.
    - Completed 99% (of 60) of Major Maintenance Implementation Plan and capital projects within estimated budget.
    - Assembled a Rates Learning Group to review and analyze Internal Service Fund costs and completed a department redesign, leveraging efficiencies and improving responsiveness.
    - Optimized enterprise vehicle usage by not buying new vehicles, repurposing underutilized vehicles and sharing/pooling vehicles to right-size the fleet and save enterprise costs.
- Economy: Create policies to reduce and eliminate poverty, promoting economic sustainability for all.
    - Continued to support the Department of Purchasing and Contracting in economic equity activities.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Reduced natural gas use by completing electrification projects in existing buildings.
    - Continued to expand electric vehicle (EV) infrastructure and electrify the fleet. A total of 135 County ports were installed this fiscal year, bringing our total to 675.
    - Prepared greenhouse gas (GHG) inventories of County operations for calendar year 2025. Achieved a 1% reduction in total GHG emissions compared to the prior calendar year.
    - Reduced under-utilized vehicles used less than 10,000 miles annually (including vehicles used less than 3,000 miles annually) by 11% (44 of 414).
    - Converted 29% (76 of 258) of replacement eligible light-duty vehicles to zero-emission vehicles (ZEV).
    - Continue to work with client departments to reach second EV Roadmap goal of converting 501 vehicles to EV by the end of 2027. Achieved 79% of goal (395 of 501).
    - Achieved platinum Leadership in Energy and Environmental Design (LEED) certification for the newly opened Public Health Lab.



Community

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
    - Completed design in December 2025 and on track to complete construction of the Jacumba Fire Station in Fiscal Year 2027-28.
    - Implemented a Memorandum of Agreement (MOA) with County Fire for a dedicated vehicle maintenance program.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - Supported the Department of Parks and Recreation's effort to acquire 4 properties for 590 acres of active and passive park development.
    - Supported the Department of Planning and Development Services effort to acquire Agricultural Conservation Easements over 4 properties, conserving nearly 245 acres for agricultural use.
    - Supported the implementation of the Food Justice Community Action Plan led by the Office of Sustainability and Environmental Justice.
    - Ensured that County-owned properties selected for affordable housing development consider walkability, access to public transit and proximity to supporting services.
    - Continued construction of the Casa de Oro Library with completion estimated in Summer 2026.
    - Continued construction of the San Diego County Animal Shelter in Santee with completion estimated in September 2026.
    - Continued to partner with departments and develop opportunities for community engagement in the capital project planning process in alignment with Board Policy G-16, *Capital Facilities Planning* by encouraging community engagement at a public meeting for the Ramona Sheriff Station and Vista Detention Facility Projects in partnership with the Sheriff's Department.



Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Coordinated with departments to consolidate, reduce and collaborate on space and vehicle requirements for the Government Without Walls/Footprint Reduction Initiative.
    - Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and/or activities to continue a workplace centered around belonging.
    - Partnered with the Chief People Officer and Human Resources to hold an Executive Edge Seminar on Belonging for new hires, executives, veterans and a Supervisor-Employee Neurodiversity Partnership Agreement.
    - Revamped the new employee orientation program into an in-person New Employee Open House (NEOH), showcasing all department divisions.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Increased the number of vehicles equipped with telematics by 32% (204 of 635) to inform maintenance, vehicle acquisition, and EV transition phases.
    - Continued to conduct research to begin development of a smartphone application for fleet services.
    - Ensured efficient facility management by monitoring maintenance actions metrics tracked in the Facilities Operations Center.
    - Participated in the Promoting Innovation / Performance Enhancement Review (PIPER) session on the County's infrastructure.

Justice

- Restorative: Contribute to a system of restorative justice that strives to repair harm to victims and to the community at large, as well as provide inclusive opportunities for justice involved individuals to contribute to the region.
    - Completed construction at the Hall of Justice and completion of George Bailey Detention Facility construction estimated in Fiscal Year 2026-27.
    - Began design of Las Colinas ADA Upgrades with construction estimated to begin December 2026.

# 2026–28 Objectives

Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Assist Behavioral Health Services with the establishment of regionally distributed and community-located behavioral healthcare hubs that will include a focus on crisis stabilization, long-term residential care and prevention activities.
    - Continue construction of the Edgemoor Psychiatric Unit with completion estimated in Fiscal Year 2026–27.
    - Demolish existing Health Services Complex and continue infrastructure upgrades at the San Diego Psychiatric Hospital.
    - Begin and complete construction of the Children's Crisis Residential Care Facility at the Polinsky Behavioral Health Center.
- Housing: Utilize policies, facilities, infrastructure, and finance to provide housing opportunities that meet the needs of the community.
    - Support the implementation of the County Housing Blueprint and facilitate the development of affordable and Missing Middle housing units in collaboration with HHSA and PDS.
    - Support HHSA in the establishment of solutions for persons experiencing homelessness by completing construction of the Troy Street sleeping cabins.
- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
    - Enhance the Strategic Facilities Planning Framework to assess and evaluate equitable service distribution across the region, facilitate departmental evaluation of metrics for existing facility conditions and program requirements, and manage gap analysis with recommendations for replacement schedule, renovation delivery method and location(s).
    - Partner with the Department of Purchasing and Contracting to increase Local, Small and Disadvantaged participation and tracking in our construction, maintenance, real estate and housing contracts.

### Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Complete capital projects with less than 5% construction budget growth.
    - Complete 99% of Major Maintenance Implementation Plan and capital projects within estimated budget.
    - Optimize enterprise vehicle usage by not buying new vehicles, repurposing underutilized vehicles and sharing/pooling vehicles to right-size the fleet and save enterprise costs.
    - Continue to support enterprise efforts to optimize leased and owned space.
- Economy: Create policies to reduce and eliminate poverty, promoting economic sustainability for all.
    - Continue to support the Department of Purchasing and Contracting in economic equity activities.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Reduce natural gas use by completing electrification projects in existing buildings.
    - Continue to expand EV infrastructure and electrify the fleet.
    - Prepare GHG inventories of County operations for calendar years 2026 and 2027. Achieve a 1% reduction in total greenhouse gas emissions each year compared to the prior calendar year.
    - Reduce under-utilized vehicles using less than 3,000 miles annually by 10%.
    - Convert 25% of replacement eligible light-duty vehicles to ZEV.
    - Reach second EV Roadmap goal of converting 501 vehicles to EV by the end of 2027.
    - Continue to support enterprise sustainability priorities in real estate contracts.

### Community

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
    - Complete construction of the Jacumba Fire Station in 2027.
    - Complete design and begin construction of the Ramona Sheriff Station with estimated completion in Fiscal Year 2027-28.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - Support the Department of Parks and Recreation's effort to acquire property for active and passive park development.
    - Support the Department of Planning and Development Services effort to acquire Agricultural Conservation Easements to conserve land for agricultural use.
    - Support the implementation of the Food Justice Community Action Plan led by the Office of Sustainability and Environmental Justice.
    - Ensure that County-owned properties selected for affordable housing development consider walkability, access to public transit and proximity to supporting services.
    - Complete construction of the Casa de Oro Library in Summer 2026.
    - Complete construction of the San Diego County Animal Shelter in Santee in September 2026.
    - Continue to partner with departments and develop opportunities for community engagement in the capital project planning process in alignment with Board Policy G-16, *Capital Facilities Planning,* encouraging engagement at a public meeting for the Vista Detention Center Project in partnership with the Sheriff's Department; multiple meetings will occur for this project.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Coordinate with departments to consolidate, reduce and collaborate on space and vehicle requirements for the Government Without Walls/Footprint Reduction Initiative.

- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Increase the number of vehicles equipped with telematics by 25% to inform maintenance, vehicle acquisition, and EV transition phases.
    - Pilot tablet-based Fleet Management Information System software to increase Fleet Services productivity/efficiency.
    - Ensure efficient facility management by monitoring maintenance actions metrics tracked in the Facilities Operations Center.

Justice

- Restorative: Contribute to a system of restorative justice that strives to repair harm to victims and to the community at large, as well as provide inclusive opportunities for justice involved individuals to contribute to the region.
    - Complete construction at George Bailey Detention Facility.
    - Continue construction of Las Colinas ADA Upgrades with completion estimated in Fiscal Year 2027-28.
    - Continue the California Environmental Quality Act (CEQA) planning phase for the Vista Detention and Re-Entry Facility.

## Related Links

For additional information about the Department of General Services, refer to the website at:

- www.sandiegocounty.gov/general_services

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Sustainability** | Major Maintenance Implementation Plan and capital projects completed within estimated budget | 99% of 70 | 97% of 50 | 99% of 60 | 99% of 60 | 99% of 60 |
| | County operations greenhouse gas (GHG) emissions reduction[1] | 1% | 1% | 1% | 1% | 1% |
| | Underutilized vehicles used under 3,000 miles annually reduction[2] | 10% | 10% | 11% | 10% | 10% |
| | Conversion to zero-emission light-duty vehicles[3] | 21% | 20% | 29% | 20% | 20% |

*Table Notes*

[1] Data on GHG emissions is tracked annually by calendar year and verified by a third party every three years.

[2] This measure reports the reduction of underutilized vehicles used less than 3,000 miles annually. In FY2025-26, results were better than anticipated as reductions included under-utilized vehicles using 10,000 miles or less annually.

[3] This measure is tied to the Sustainability goal related to combating climate change and reports the percentage of replacement eligible light-duty vehicles converted to zero-emission vehicles (ZEV). The overall plan spans five years with an anticipated 100% conversion of light-duty vehicles by 2028, barring any manufacturing, procurement, or other contractual delay.

# Budget Changes and Operational Impact: 2025–26 to 2026–27

**Staffing**

Net decrease of 7.00 staff years

- Decrease of 9.00 staff years to reduce positions tied to consolidation efforts within the department. This reduction will result in efficiencies with better staffing alignment and a focus on core functions.
- Increase of 2.00 staff years to provide additional staffing in support of the Memorandum of Agreement with County Fire for dedicated vehicle maintenance.

## Expenditures

Net increase of $16.0 million

- Salaries & Benefits—net decrease of $2.4 million due to the reduction of 9.00 staff years mentioned above and a reduction in Countywide retirement contribution rates from the payoff of liabilities, partially offset by the increase of 2.00 staff years to support County Fire and increase due to negotiated labor agreements.
- Services & Supplies—net increase of $14.6 million
    - Increase of $8.7 million to align with projected spending for contracted services and maintenance at County facilities.
    - Increase of $5.2 million due to an increase in one-time expenditures for projects categorized as non-capital major maintenance.
    - Increase of $1.4 million to align with projected spending for postage.
    - Increase of $0.3 million for increased costs associated with the Cost Allocation Plan.
    - Decrease of $1.0 million due to the transfer of expenditures for vehicle outfitting costs to Capital Assets Equipment.
- Other Charges—net increase of $3.8 million to align with projected depreciation charges.
- Capital Assets Equipment—increase of $1.0 million to incorporate vehicle outfitting costs in the initial contract for the replacement of vehicles and equipment.
- Operating Transfers Out—net decrease of $1.0 million
    - Net decrease of $1.0 million due to a $1.2 million reduction in General Purpose Revenue (GPR) by enhancing collection activities through established Internal Service Fund rates which will allow for the shift in GPR resources for other enterprise requirements, offset by an increase of $0.2 million for negotiated lump sum payments.
    - Net decrease of $0.3 million in transfers to the Major Maintenance Capital Outlay Fund and Major Maintenance Internal Service Funds.
    - Increase of $0.3 million to fund Salaries & Benefits costs resulting from negotiated labor agreements related to the lump sum payments.

## Revenues

Net increase of $16.0 million

- Charges for Current Services—increase of $16.3 million associated with the cost of services provided to client departments.
- Other Financing Sources—net decrease of $0.7 million
    - Net decrease of $1.0 million due to the GPR reduction mentioned above.
    - Increase of $0.3 million associated with the transfer from the Major Maintenance Internal Service Fund.
- Use of Fund Balance—increase of $1.4 million for a total budget of $29.1 million as follows:
    - $28.7 million to fund the Fleet Management Internal Service Fund countywide replacement acquisition program.
    - $0.4 million to fund the planned one-time major maintenance project at the Campo Staff Housing site to replace the roof, carport, and windows.
- General Purpose Revenue—net decrease of $1.0 million related to the GPR reduction mentioned above.

# Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fleet Management Internal Service Fund | 67.00 | 67.00 | 68.00 | 1.5 | 68.00 |
| Facilities Management Internal Service Fund | 363.00 | 363.00 | 355.00 | (2.2) | 355.00 |
| **Total** | **430.00** | **430.00** | **423.00** | **(1.6)** | **423.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund Contribution to GS ISF's | $2,550,000 | $2,550,000 | $1,604,357 | -37.08% | $1,350,000 |
| Fleet Management Internal Service Fund | $77,994,492 | $95,331,287 | $99,909,071 | 4.80% | $100,487,471 |
| Facilities Management Internal Service Fund | $236,685,738 | $260,290,202 | $272,722,063 | 4.78% | $273,664,572 |
| **Total Expenditures** | **$317,230,230** | **$358,171,489** | **$374,235,491** | **4.49%** | **$375,502,043** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $69,662,282 | $75,578,135 | $73,199,421 | -3.15% | $74,775,459 |
| Services & Supplies | $203,527,831 | $230,210,003 | $244,813,362 | 6.34% | $244,758,233 |
| Other Charges | $15,506,334 | $15,516,334 | $19,351,334 | 24.72% | $19,351,334 |
| Capital Assets Equipment | $20,634,630 | $30,000,000 | $31,000,000 | 3.33% | $31,000,000 |
| Expenditure Transfer & Reimbursements | -$1,000,000 | - | - | - | - |
| Operating Transfers Out | $8,899,153 | $6,867,017 | $5,871,374 | -14.50% | $5,617,017 |
| **Total Expenditures** | **$317,230,230** | **$358,171,489** | **$374,235,491** | **4.49%** | **$375,502,043** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Use of Fund Balance | $18,475,000 | $27,700,000 | $29,100,000 | 5.05% | $27,700,000 |
| Revenue From Use of Money & Property | $1,277,262 | $2,252,262 | $2,252,262 | - | $2,252,262 |
| Intergovernmental Revenues | $4,401,728 | $4,737,181 | $4,737,181 | - | $4,737,181 |
| Charges for Current Services | $279,307,457 | $311,759,517 | $328,095,317 | 5.24% | $331,270,583 |
| Miscellaneous Revenues | $835,000 | $775,000 | $775,000 | - | $775,000 |
| General Purpose Revenue Allocation | $2,550,000 | $2,550,000 | $1,604,357 | -37.08% | $1,350,000 |
| Other Financing Sources | $9,883,783 | $7,897,529 | $7,171,374 | -9.19% | $6,917,017 |
| Residual Equity Transfers In | $500,000 | $500,000 | $500,000 | - | $500,000 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| **Total Revenues** | **$317,230,230** | **$358,171,489** | **$374,235,491** | **4.49%** | **$375,502,043** |

# Grand Jury

## Mission Statement

*Represent the citizens of San Diego County by investigating, evaluating and reporting on the actions of local governments and special districts.*



## Department Description

*The Grand Jury is a body of 19 citizens who are charged and sworn to investigate County matters of civil concern as well as inquire into public offenses committed or triable within the County. Grand Jury duties, powers, responsibilities, qualifications and selection processes are outlined in the California Penal Code §888 et seq. The Grand Jury reviews and evaluates procedures, methods and systems used by government to determine whether they can be made more efficient and effective. It may examine any aspect of County and city government, including special legislative districts and joint powers agencies, to ensure that the best interests of San Diego County citizens are being served. Also, the Grand Jury may inquire into written complaints brought to it by the public. Additionally, Penal Code §904.6 authorizes the empanelment of a second Grand Jury to issue criminal indictments. Civil grand jurors are selected from a pool of applicants nominated by Superior Court Judges. Grand jurors serve in office for one year. Jurors impaneled to review and issue criminal indictments are drawn from the petit (regular trial) jury pool, as needed, at the request of the District Attorney.*

*To ensure these critical services are provided, the Grand Jury has a budget of $0.8 million.*

## 2025–26 Anticipated Accomplishments

### Sustainability

- Environment: Protect and promote our natural and agricultural resources, diverse habitats and sensitive species.
    - Conducted 48% (46 of 96) of Grand Jury interviews via teleconference. This was short of the target of 75%. However, teleconference participation is offered at every request, with many individuals preferring the opportunity to attend in person.
    - Installed a new teleconferencing system to enhance the quality and efficiency of virtual meetings which significantly decreased the need for in-person gatherings, printed materials, and travel. By expanding our electronic and digital capabilities, it strengthened the department's ability to collaborate remotely while lowering our environmental footprint.
    - Continued our goal of becoming a zero-waste department; the Grand Jury made all requests and documents available electronically, utilized digital storage solutions with secure access to documents, material management, and promoted recycling. Paper copies were provided only upon request.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Reviewed and investigated 100% (of 10) of citizens' complaints, issues and other County matters of civil concern brought before the Grand Jury by assembling a well-qualified and widely representative civil panel to ensure that city and County government entities are operating as efficiently as possible.

### Justice

- Safety: Ensure a fair and equitable justice system in the defense and prosecution of crimes, investigations of abuse and neglect, and support and services for victims.

- Returned 100% (of 3) criminal indictments and prepared other reports and declarations as mandated by law (Penal Code §904.6, et seq.).

# 2026–28 Objectives

Sustainability

- Environment: Protect and promote our natural and agricultural resources, diverse habitats and sensitive species.
  - Conduct 75% or more Grand Jury Interviews via teleconference to promote efficiency and convenience.
  - Communicate with employees/jurors about sustainability program updates, successes, and/or opportunities for improvement at a minimum of once per quarter.
  - Become a zero-waste department. This goal will be accomplished through a comprehensive approach, including resource reduction, reuse, recycling, composting and other activities.

Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
  - Review and investigate 100% of citizens' complaints, issues and other County matters of civil concern brought before the Grand Jury by assembling a well-qualified and widely representative civil panel to ensure that city and County government entities are operating as efficiently as possible.

Justice

- Safety: Ensure a fair and equitable justice system in the defense and prosecution of crimes, investigations of abuse and neglect, and support and services for victims.
  - Support the District Attorney with hearings on criminal matters in accordance with Penal Code §904.6.

# Related Links

For additional information about the Grand Jury, refer to the website at:

- www.sandiegocounty.gov/grandjury

# Budget Changes and Operational Impact: 2025–26 to 2026–27

### Staffing

No change in staffing.

### Expenditures

No significant changes.

### Revenues

No significant changes.

# Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Grand Jury | 0.00 | 0.00 | 0.00 | - | 0.00 |
| **Total** | **0.00** | **0.00** | **0.00** | **-** | **0.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Grand Jury | $789,302 | $797,072 | $800,854 | 0.47% | $800,854 |
| **Total Expenditures** | **$789,302** | **$797,072** | **$800,854** | **0.47%** | **$800,854** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Services & Supplies | $789,302 | $797,072 | $800,854 | 0.47% | $800,854 |
| **Total Expenditures** | **$789,302** | **$797,072** | **$800,854** | **0.47%** | **$800,854** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Purpose Revenue Allocation | $789,302 | $797,072 | $800,854 | 0.47% | $800,854 |
| **Total Revenues** | **$789,302** | **$797,072** | **$800,854** | **0.47%** | **$800,854** |


COUNTY OF SAN DIEGO

# Human Resources

## Mission Statement

*We are committed to provide and retain a skilled, adaptable, and diverse workforce for County departments so they may deliver superior services to the residents and visitors of the County of San Diego.*



## Department Description

*The Department of Human Resources (DHR) is responsible for all aspects of labor relations and human resources management for the County of San Diego. DHR serves as the in-house human resources consultant to the Chief Administrative Officer, executive staff and County departments. Responsibilities include risk management, classification, compensation, recruitment, labor relations, workforce information management, and administration of employee benefits, training programs, and equity, diversity, and inclusion lead for County employees.*

*Effective February 20, 2026, the Department of Human Resources continues to lead the County's enterprise initiative to create efficiencies by centralizing Human Resources functions. As responsibilities transition from other areas of the County to a central service model, DHR is working to standardize processes, strengthen internal controls, and deliver consistent, high-quality administrative support. These efforts enhance organizational efficiency and enable the County to focus more directly on core program delivery; it also aligns certain staff from other departments to DHR.*

*To ensure these critical services are provided, the Department of Human Resources has 141.00 staff years and a budget of $35.2 million.*

## 2025–26 Anticipated Accomplishments

### Equity

- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
    - Enhanced neurodivergent excellence in our workforce through strategic departmental work plans, annual neurodiversity training, and County career events.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Continued to identify vendors to shift to paying from paper warrants to Automatic Clearing House or Electronic Funds Transfer.
    - Continued to explore the feasibility of implementing an electronic filing system for programs and work products to reduce paper and waste in accordance with the County's retention policy.
    - Reviewed and updated protocols on proper recycling of printer and copier toner, cartridges, batteries, light bulbs, and e-waste for DHR staff.
    - Continued to explore the feasibility of implementing electronic filing system for programs and work products to reduce paper and waste in accordance with County's retention policy.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.

- Reduced number of days to hire employees in all County departments by coordinating 11 same-day hiring events.
- Attended 34 outreach events to promote County job opportunities to recruit and attract a diverse workforce.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - Successfully procured and implemented Spending Accounts and Employee Assistance Program contracts for the 2026 Benefits Plan Year.
  - Negotiated fair and economically responsible successor Memoranda of Agreement (MOA) with Deputy Sheriff's Association, Deputy District Attorney Investigators' Association, Deputy Probation Officers' Association, and Supervising Deputy Probation Officers' Association.
  - In coordination with the County Technology Office, continued to support the Enterprise Resource Planning (ERP) re-platform procurement efforts.
  - In support of the development of County employees, consulted, collaborated, or assisted with 25 departmental training requests.
  - Raised awareness of and opportunities for employees to learn and participate in ERGs, events and/or activities to continue a workplace centered around belonging.
    - Shared information about Employee Resource Groups (ERGs) at new employee orientation and employee onboarding.
    - Highlighted ERGs and their events with DHR staff through various communication channels.
  - Offered four Mental Wellbeing Roundtable forums and four Resiliency Reboot programs to support employees' mental wellbeing.

## 2026–28 Objectives

### Equity

- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
  - Continue to enhance neurodivergent excellence in our workforce through strategic departmental work plans, annual neurodiversity training, and County career events.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
  - Continue to identify vendors to shift to paying from paper warrants to Automatic Clearing House or Electronic Funds Transfer.
  - By June 30, 2027, develop and share quarterly resources for DHR employees that provide practical tips and information on energy efficiency, sustainability, and water conservation actions to implement.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
  - Attend 12 outreach events to promote County job opportunities to recruit and attract a diverse workforce.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.

- Provide effective support and contribute to project milestones for the successful implementation of a new ERP system, ensuring departmental readiness, stakeholder engagement, and adoption.
- In support of the development of County employees, consult, collaborate, or assist with 25 departmental training requests.
- Conduct at least three countywide trainings that enhance staff understanding of workplace safety awareness and reporting procedures, supporting a confident, informed, and prepared workforce.
- Increase professional development offerings in the Learning Management System by adding 20 new learning opportunities in Fiscal Years 2026-27 and 2027-28 to further support employee career growth.
- Offer at least 8 benefits information sessions to support employee participation in the 2027 open enrollment period.

## Related Links

For additional information about the Department of Human Resources, refer to the website at:

- www.sandiegocounty.gov/hr

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Community** | Outreach events to promote County job opportunities and recruit a diverse workforce[1] | 92 | 12 | 34 | 12 | 12 |
| | Advertise for executive and external recruitments[2] | 100% of 475 | N/A | N/A | N/A | N/A |
| **Empower** | Same-Day Hiring events[3] | 43 | 10 | 11 | N/A | N/A |
| | Reduce vacancy rate to target rate[2] | 6% | N/A | N/A | N/A | N/A |
| | Trainings to departmental human resources staff to teach and expand knowledge in HR Services procedures[4] | 6 | N/A | N/A | N/A | N/A |
| | Consult, collaborate, assist with departmental trainings | N/A | 25 | 25 | 25 | 25 |
| | Trainings for workplace safety awareness[5] | N/A | N/A | N/A | 3 | 3 |
| | New learning opportunities in LMS[5] | N/A | N/A | N/A | 20 | 20 |
| | Benefits information sessions[5] | N/A | N/A | N/A | 8 | 8 |

*Table Notes*

[1] Goal was exceeded due to increase in job fairs, hiring halls, and same-day hiring events. Goal will remain as FY2025-26 due to additional realignment of resources.

[2] This performance measure was removed beginning FY2025-26, due to realignment of resources.

[3] This performance measure will be removed beginning FY2026-27, due to realignment of resources.

[4] This performance measure will be removed beginning FY2025-26, due to completion of the training series and objectives.

[5] In Fiscal Year 2026-27, this is a new performance measure that brings safety and learning opportunities to County employees.

# Budget Changes and Operational Impact: 2025–26 to 2026–27

## Staffing

- Net increase of 4.00 staff years.
  - Increase of 7.00 staff years due to a transfer of positions tied to consolidation efforts, which will result in efficiencies with better staffing alignment and a focus on core functions.
  - Decrease of 3.00 staff years due to alignment of resources with funding streams within discretionary programs. This will result in service level reductions in recruitment outreach and training.

## Expenditures

Net decrease of $0.3 million

- Salaries & Benefits—net increase of $1.8 million primarily due to the negotiated labor agreements and addition of 4.00 staff years partially offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities.
- Services & Supplies—net decrease of $0.6 million
  - Decrease of $0.7 million due to reduced costs related to pre-employment medical screenings.
  - Increase of $0.1 million due to miscellaneous costs primarily related to information technology costs.
- Other Charges—increase of $0.1 due to reclassification of information technology costs.
- Expenditure Transfer & Reimbursements—net increase of $1.6 million primarily due to transfer of positions tied to consolidation efforts. Since this is a transfer of expenditures, it has the effect of a $1.6 million decrease in expenditures.

## Revenues

Net decrease of $0.3 million

- Charges for Current Services—net increase of $0.3 million in Cost Allocation Plan amounts for reimbursement of administrative services provided to other County departments.
- Miscellaneous Revenues—decrease of $0.8 million due to reimbursements from the Employee Benefits Internal Service Fund for its portions of the Workers' Compensation and Unemployment divisions.
- Fund Balance Component Decreases—decrease of $0.1 million for a total of $0.4 million to support a portion of departmental costs of the County's existing pension obligation bond (POB) debt. Appropriations in this category are based on the use of committed General Fund fund balance for POB costs through Fiscal Year 2026-27.
- General Purpose Revenue Allocation—increase of $0.3 million primarily due to transfer of positions.

# Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Department of Human Resources | 137.00 | 137.00 | 141.00 | 2.9 | 141.00 |
| **Total** | **137.00** | **137.00** | **141.00** | **2.9** | **141.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Department of Human Resources | $37,079,761 | $35,554,679 | $35,208,674 | -0.97% | $35,788,948 |
| **Total Expenditures** | **$37,079,761** | **$35,554,679** | **$35,208,674** | **-0.97%** | **$35,788,948** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $23,867,295 | $25,938,158 | $27,736,319 | 6.93% | $28,251,485 |
| Services & Supplies | $15,398,684 | $9,906,521 | $9,300,574 | -6.12% | $9,379,156 |
| Other Charges | - | - | $36,807 | - | $36,807 |
| Expenditure Transfer & Reimbursements | -$2,186,218 | -$290,000 | -$1,865,026 | 543.11% | -$1,878,500 |
| **Total Expenditures** | **$37,079,761** | **$35,554,679** | **$35,208,674** | **-0.97%** | **$35,788,948** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $554,080 | $541,476 | $444,425 | -17.92% | - |
| Charges for Current Services | $2,089,581 | $2,692,399 | $2,924,987 | 8.64% | $2,924,987 |
| Miscellaneous Revenues | $13,445,546 | $13,753,454 | $12,965,341 | -5.73% | $13,232,857 |
| General Purpose Revenue Allocation | $20,990,554 | $18,567,350 | $18,873,921 | 1.65% | $19,631,104 |
| **Total Revenues** | **$37,079,761** | **$35,554,679** | **$35,208,674** | **-0.97%** | **$35,788,948** |


COUNTY OF SAN DIEGO

# Purchasing and Contracting

## Mission Statement

*To provide efficient and effective mission-focused procurement services, implementing inclusive and transparent practices that further the County's strategic initiatives and uplift the community.*




## Department Description

*The Department of Purchasing and Contracting (DPC) procures goods and services for the County of San Diego, as provided for in the County Charter, Code of Administrative Ordinances, and Board of Supervisors Policies; conducting procurement and support services with the highest standards of ethics, integrity, and compliance with applicable laws and regulations. Purchasing and Contracting strives to align our procurement practices with the County's strategic plan and strategic initiatives, particularly equity, sustainability, and community. DPC implements efficient procurement processes to provide outstanding customer service, maintain a transparent business environment, and delivers best-value goods and services. Additionally, DPC has prioritized engaging with the community and suppliers to uplift small-local businesses and community-based organizations, and to also inform our efforts to appropriately consider and reflect community needs, cultural competency, and lived experiences during our procurements.*

*The County of San Diego has a portfolio of over 3,300 contracts valued at over $18.0 billion, with an annual procurement spend of $2.3 billion. The Department is also responsible for the re-use and disposal of surplus property and the administration of the countywide records management program.*

*DPC operates as an internal service fund (ISF) by directly billing customer departments at established rates for the cost of procurement services. The department allocates the records management program's operational cost to user departments.*

*To ensure these critical services are provided, DPC has 76.00 staff years and a budget of $21.8 million.*

## 2025–26 Anticipated Accomplishments

### Equity

- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
    - Participated in or hosted 20 community engagement activities that focused on minority and small businesses. Continued collaboration with local business associations, community organizations and public agencies.
    - Continued to advance opportunities for economic growth and development to all businesses within the community to offer goods and services that the County needs by partnering with the Small Business Development Center (SBDC), the San Diego Orange Imperial APEX Accelerator (formerly PTAC – Procurement Technical Assistance Center), and the Council for Supplier Diversity. In addition, DPC collaborated with the Office of Economic Development and Government Affairs (EDGA) on community engagement activities to broaden the County's reach in the business community.
    - Achieved 18% of new contract awards to Small Business enterprises (181 of 1,008), slightly below the goal of 20%. To improve upon this measure, the Department posted a procurement forecast of upcoming solicitations; increased the small-local preference by requiring small local subcontracting in contracts exceeding $1M annually; and implemented a simplified procurement method where awards of up to $1M annually can be reserved for small-local businesses. Additionally, the Department continues working with the Office of Economic Development and Government Affairs (EDGA) to expand community engagement efforts that encourage small-local business participation. This goal and future efforts will be aligned to the County's new goal of 25% of spend with Small-Local Businesses.

- Increased the business community's knowledge of how to do business with the County of San Diego by working with the Office of Economic Development and Government Affairs (EDGA) to develop resources to navigate the procurement process and expand technical assistance by enhancing the "Doing Business with the County" presentations with live demos and content customized to the audience.



## Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
  - Continued assessment of countywide agreements and engagement with vendors to identify opportunities to increase sustainability.
    - Added sustainability evaluation language to all new Request for Proposals (RFP).
    - Conducted meetings with contractors to collaborate on how to access and order sustainable items (e.g., industrial supplies, copiers, printing, office supplies).
  - Engaged with County departments to include sustainability requirements in their future solicitations and contracts, consistent with the County's sustainability goals and framework.
    - Added standard contractual language supporting sustainability goals to agreement templates.
    - Continued to procure, socialize, and establish benchmarks for existing and new contracts that support the County's sustainability requirements.
  - Worked alongside the Office of Sustainability and Environmental Justice (OSEJ) and the Office of Equity and Racial Justice (OERJ) to incorporate sustainability considerations into the Equity Considerations in Contracting checklist. This included incorporating OSEJ in the Contracting Officer Representative (COR) training, and working with OSEJ on DPC Office Hours.
  - Continued to promote sustainability by working with County departments to reuse, reposition, or repurpose surplus properly.
    - Collaborated with County departments to identify and donate surplus property, such as furniture and computer technology equipment.
    - Updated training content for County staff, including the current process of handling surplus property, and offered monthly training sessions aimed to reduce landfill waste through property reutilization.
    - Worked with local non-profits and other organizations to register as community partners with the County.



## Community

- Communications: Create proactive communication that is accessible and transparent.
  - Collaborated with departments across the County enterprise to ensure community service providers and organizations have access to procurement information and contracting opportunities by continuing to participate in community engagement activities, hosting BuyNet labs, and publishing a forecast of upcoming solicitations.



## Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - Provided regular DPC staff training and collaboration. Provided opportunities for staff to attend professional workshop sessions as those offered by the California Association of Public Procurement Officials (CAPPO) and with the National Procurement Institute (NPI) to learn about current industry practices and resources.
  - Provided procurement and contracting knowledge by offering 17 COR training sessions, 38 other procurement and contracting classes, 22 sessions for procurement card (P-Card), and three travel training sessions co-hosted with the Auditor and Controller.
  - Achieved organizational excellence by ensuring a workplace of belonging and inclusion for all County employees as they deliver the County's services to the public.
    - Mentored a worker from the JAY's program, supporting workforce development for underrepresented groups and building empowerment and engagement through the mentoring opportunity.

        - Raised awareness of how socio-cultural, heritage, and experiential backgrounds influence communication styles through a communications session with all staff.
    - Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and/or activities to continue a workplace centered around belonging.
        - Invited ERG representatives to share at one of the All-Hands meetings to increase visibility of ERGs' missions and contributions.
        - Promoted ERG-sponsored events in the Department's monthly newsletters to foster an inclusive and engaged workforce, and supported the ERG VALOR booth during the Craft-O-Ween Countywide event through staff participation and other resources, ensuring visibility and encouraging participation.
        - Demonstrated leadership commitment to advancing equity and engagement through participation in the ERG Summit on November 14, 2025.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Maintained percentage of competitively awarded contracts and depth of response to solicitations.
        - Competitively awarded 76% of contracts ($1.6 billion of $2.1 billion), measured as the percentage of the value of contracts eligible for competition that are competitively procured. Lower-than-anticipated percentage results from a few high-dollar contracts awarded for behavioral health services under non-competitive authority.
        - Achieved 60% of solicitations that received at least three vendor responses (234 of 390), with a higher number of responses suggesting increased market research efforts and a more competitive environment, which can lead to better outcomes for the County.
    - Achieved Procurement Action Lead Time (PALT) timeline for 71%  of RFPs within 180 days (35 of 49). Processing times were impacted by extensive requests for clarifications, additional market research, protests received, offeror audits, and longer-than-expected negotiations.
    - Completed a business process re-engineering effort for the County’s travel planning and payment processes to increase timely processing and improve user experience. As a result, DPC initiated a public solicitation for a new travel system.
    - Participated in a project that tested the application of artificial intelligence to develop a centralized search repository of relevant contracting-related documents.

# 2026–28 Objectives

### Equity

- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
    - Participate in or host at least 20 community engagement activities that focus on minority and small businesses. Continue collaboration with the local business associations, community organizations and public agencies.
    - Achieve 20% of spend from small-local businesses, working toward the 25% goal, reflecting the County's commitment to community engagement and small business participation in providing goods and services.
    - Identify innovative ways to increase the business community's knowledge of how to do business with the County of San Diego.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Continue assessment of countywide agreements and engagement with vendors to identify opportunities to increase sustainability.
    - Engage with County departments to include sustainability requirements in their future solicitations and contracts, consistent with the County's sustainability goals and framework.
    - Support the reduction of greenhouse gas by collaborating with County food service operations and the Countywide food contractor to implement processes that incorporate Board Policy B-75, *County of San Diego Sustainable, Equitable, and Local Food Sourcing*

*Policy*, aligned products into menus; and onboard vendors whose practices support B-75 values, including measures that reduce emissions across food production, packaging, processing, transportation, preparation, and waste.
    - Continue to promote sustainability by working with County departments to reuse, reposition, or repurpose surplus properly.

 Community

- Communications: Create proactive communication that is accessible and transparent.
    - Collaborate with departments across the County enterprise to ensure community service providers and organizations have access to procurement information and contracting opportunities.

 Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Provide procurement and contracting knowledge by offering at least quarterly COR trainings and other procurement and contracting classes.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Maintain percentages of competitively awarded contracts and depth of response to solicitations.
        - Competitively award 90% of contracts (measured as the percentage of value of contracts eligible for competition that are competitively procured).
        - Achieve 60% of solicitations receiving at least three vendor responses.
    - Achieve Procurement Action Lead Time (PALT) timelines for Request for Proposal (RFPs) within 180 days for at least 90% of RFPs.
    - Continue to look for opportunities to use technology to increase efficiency and consistency in the procurement process.

## Related Links

For additional information about the Department of Purchasing and Contracting, refer to the website at:

- www.sandiegocounty.gov/purchasing

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Equity** | Participate/host community engagement activities.[1] | 39 | 20 | 20 | 20 | 20 |
| | Percent of new contract awards to Small Business enterprises[2] | 9% of 1,240 | 20% | 18% of 1,008 | N/A | N/A |
| | Percent of spend from small-local businesses, working toward 25%[2]. | N/A | N/A | N/A | 20% | 20% |
| **Empower** | Percentage of total contract value competitively awarded (for those eligible)[3] | 82% of $3.4 billion | 90% | 76% of $2.1 billion | 90% | 90% |
| | Percentage of competitive solicitations receiving at least 3 vendor responses[4] | 54% of 515 | 60% | 60% of 390 | 60% | 60% |
| | Percentage of Requests for Proposal (RFP) completed within 180 days[5] | 83% of 104 | 90% | 71% of 49 | 90% | 90% |

*Table Notes*

[1] This equity measure reflects the County's strategic efforts to inform and educate small-local businesses in areas where concentrated minority groups or people of color live or operate their businesses. These outreach events and educational workshops have the intent of minimizing gaps caused by economic or racial inequalities, providing local businesses the opportunity to respond with proposals for goods and services to the County of San Diego. The vendor outreach events include in-person events where DPC attends and has direct interaction with the community and virtual educational webinars for the community.

[2] Starting in FY2026-27, the Department will measure the participation of small-local businesses in County business by the percentage of procurement spend. The initial goal is set at 20%, progressively working toward 25%.

[3] This measure reflects the percentage of the value of contracts competitively awarded. As a benchmark, the last reported federal government competition rate was just below a two-thirds percentage, for the federal year of 2017, as reported in the Contracting Data Analysis by the U.S. Government Accountability Office. In Fiscal Year 2025-26, the lower-than-anticipated percentage resulted from a few high-dollar contracts awarded for behavioral health services under non-competitive authority.

[4] This measure demonstrates the efficiency of the solicitation process, with a higher number of responses suggesting increased market research efforts and reduced barriers to participation, which can lead to better outcomes for the County and the community.

[5] This measure is based on Procurement Action Lead Time (PALT) standards commonly used in the field of government procurement. It is intended to measure the time required for DPC to award a contract through the Request for Proposal solicitation process. In Fiscal Year 2025-26, processing times were impacted by extensive requests for clarifications, additional market research, protests received, offeror audits, and longer-than-expected negotiations.

# Budget Changes and Operational Impact: 2025–26 to 2026–27

### Staffing

Decrease of 1.00 staff year

- Decrease of 1.00 staff year associated with the transfer of a position to the Office of Economic Development and Government Affairs (EDGA) tied to small-local business support programs.

**Expenditures**

Net increase of $0.8 million

- Salaries & Benefits—Decrease of $0.3 million primarily due to the transfer of one staff year to EDGA as noted above and the reduction in Countywide retirement contribution rates from the payoff of liabilities, partially offset by an increase due to negotiated labor agreements.
- Services & Supplies—Increase of $1.4 million is due to:
    - Increase of $0.5 million due to the transfer of one staff year to EDGA as noted above and the addition of one staff year in the Office of Ethics and Compliance to support enterprise-wide contract compliance and monitoring.
    - Increase of $0.5 million due to an increase in internal legal services and for risk management advisory.
    - Increase of $0.4 million due to an increase in various Information Technology costs.
- Other Charges—Decrease of $0.3 million due to the full depreciation of the Contract Lifecycle Management System (CLMS).

### Revenues

Net increase of $0.8 million

- Charges for Current Services—Increase of $3.1 million in internal service fund revenue due to an increase in ongoing operating costs and to offset the decrease in the Use of Fund Balance to stabilize the procurement internal service fund (ISF) rate.
- Use of Fund Balance—Decrease of $2.3 million to stabilize the procurement ISF rate.

## Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Purchasing ISF | 75.00 | 76.00 | 75.00 | (1.3) | 75.00 |
| Content/Records Services | 2.00 | 1.00 | 1.00 | - | 1.00 |
| **Total** | **77.00** | **77.00** | **76.00** | **(1.3)** | **76.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Purchasing ISF | $19,424,795 | $19,814,789 | $20,777,421 | 4.86% | $21,085,500 |
| Content/Records Services | $2,852,597 | $1,232,583 | $1,049,137 | -14.88% | $1,054,375 |
| General Fund Contribution | - | - | $46,349 | - | - |
| **Total Expenditures** | **$22,277,392** | **$21,047,372** | **$21,872,907** | **3.92%** | **$22,139,875** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $13,293,529 | $13,815,696 | $13,538,617 | -2.01% | $13,851,934 |
| Services & Supplies | $7,781,640 | $6,720,412 | $8,087,941 | 20.35% | $8,087,941 |
| Other Charges | $1,202,223 | $511,264 | $200,000 | -60.88% | $200,000 |
| Operating Transfers Out | - | - | $46,349 | - | - |
| **Total Expenditures** | **$22,277,392** | **$21,047,372** | **$21,872,907** | **3.92%** | **$22,139,875** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Use of Fund Balance | $6,402,223 | $3,115,000 | $771,000 | -75.25% | - |
| Revenue From Use of Money & Property | $180,000 | $240,000 | $200,000 | -16.67% | $200,000 |
| Charges for Current Services | $14,965,169 | $16,962,372 | $20,109,209 | 18.55% | $21,239,875 |
| Miscellaneous Revenues | $730,000 | $730,000 | $700,000 | -4.11% | $700,000 |
| General Purpose Revenue Allocation | - | - | $46,349 | - | - |
| Other Financing Sources | - | - | $46,349 | - | - |
| **Total Revenues** | **$22,277,392** | **$21,047,372** | **$21,872,907** | **3.92%** | **$22,139,875** |


COUNTY OF SAN DIEGO

# Registrar of Voters

## Mission Statement

*Conduct voter registration and voting processes with the highest level of professional election standards, including accountability, security and integrity, thereby earning and maintaining public confidence in the electoral process.*




## Department Description

*The Registrar of Voters (ROV) is entrusted with providing the means for all eligible citizens of San Diego County to exercise their right to actively participate in the democratic process. With a current registered voter population over 2.0 million, the department works to ensure equitable, widespread, and ongoing opportunities to register and vote in fair, transparent, and accurate elections for all federal, state and local offices and measures. The ROV is also responsible for providing access to the information needed for citizens to engage in the initiative, referendum, and recall petition processes.*

*To ensure these critical services are provided, the ROV has 75.00 staff years and a budget of $39.3 million.*

## 2025–26 Anticipated Accomplishments

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Encouraged registered voters to sign up to receive their voter information pamphlet electronically.
    - Offered virtual meetings for outreach and community events to reduce carbon footprint.
    - Provided staff with the opportunity to telecommute, when feasible, to reduce vehicle miles traveled.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums, or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Planned to ensure that 100% (of 15,000) of the valid voter registrations received by the close of registration (15 days prior to the June 2, 2026 Gubernatorial Primary Election) are processed by the seventh day before Election Day to facilitate seamless access to the democratic process.
    - Provided continuous outreach and communications to encourage San Diego County registered voters to serve as poll workers for the June 2, 2026 Gubernatorial Primary Election, sufficient to fill 100% (of 220 sites) of board positions at all vote centers, including bilingual poll workers.
    - Expected to process 100% (of 2,800) Technical Inspector poll worker applications received 29 days before election day in seven days or less to ensure timely poll worker assignments and fully staffed vote centers.
    - Collaborated with the San Diego County Sheriff's Office to provide voting opportunities to justice-involved individuals that are detained during the June 2, 2026 Gubernatorial Primary Election.
    - Successfully conducted a well-managed July 1, 2025 Special General Election to fill the Board of Supervisors, District 1 vacancy; and successfully conducted the unscheduled November 4, 2025 Statewide Special Election, both of which were unanticipated and off-cycle elections.
        - Provided oversight and support to ensure the success of ballots and voter information pamphlets were distributed to over 370,000 voters, voter education workshops for limited-English communities and other hard to reach communities, 29 ballot drop box locations open 24-hours for 29 days, 13 vote centers open for in-person voting (seven of which were open for 11

days), over 100 poll workers recruited and trained; accurate tallying of over 78,000 voted ballots, and timely posting of election results for the July 1, 2025 Special General Election.
    - Mailed over 2.0 million voter information pamphlets and ballots to voters, set up 144 ballot drop box locations, opened 68 vote centers for in-person voting (thirty-four of which were open for 11 days), recruited and trained almost 600 poll workers, tallied accurately over 1.0 million voted ballots, and posted timely election results for the November 4, 2025 Statewide Special Election.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - Partnered with local hospitals to participate in emergency mail ballot application program to enable registered voters confined to local hospital facilities to vote in the June 2, 2026 Gubernatorial Primary Election. The goal is to recruit a minimum of 35 local hospitals to participate in this program through partnerships and innovation.
- Communications: Offer interpreters for community meetings or translations of information to ensure residents have every opportunity to make informed decisions while listening to, participating in or using County services or programs.
    - Managed all updates for the June 2, 2026 Gubernatorial Primary Election to ensure that all federally covered language translations of voter information pamphlets, official ballots, Registrar's websites, and election information mailers are completed to facilitate civic engagement through increased access for communities to use their voice, their vote, and their experience to impact change.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and/or activities to continue a workplace centered around belonging.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Anticipated to report 90% (of 825,000) of eligible mail ballots (those received by the Registrar's office by the Sunday before Election Day) in the first Election Night Results Bulletin released shortly after 8:00 pm for the June 2, 2026 Gubernatorial Primary Election.
    - Anticipated to report 94% (of 1,200,000) of mail ballots received through Election Night are tallied by the Monday after Election Day to ensure timely processing, and updated results reporting are available to the public for the June 2, 2026 Gubernatorial Primary Election.

## 2026–28 Objectives

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Encourage registered voters to sign up to receive their voter information pamphlet electronically.
    - Offer virtual meetings for outreach and community events to reduce carbon footprint.
    - Provide staff with the opportunity to telecommute, when feasible, to reduce vehicle miles traveled.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums, or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Ensure that 100% of the valid voter registrations received by the close of registration (15 days prior to the November 3, 2026 Gubernatorial General Election and March 7, 2028 Presidential Primary Election) are processed by the seventh day before Election Day to facilitate seamless access to the democratic process.

    - Provide continuous outreach and communications to encourage San Diego County registered voters to serve as poll workers for the November 3, 2026 Gubernatorial General Election and March 7, 2028 Presidential Primary Election, sufficient to fill 100% of board positions at all vote centers, including bilingual poll workers.
    - Process Technical Inspector poll worker applications received 29 days before election day in seven days or less to ensure timely poll worker assignments and fully staffed vote centers.
    - Collaborate with the San Diego County Sheriff's Office to provide voting opportunities to justice-involved individuals that are detained during the November 3, 2026 Gubernatorial General Election and March 7, 2028 Presidential Primary Election.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.

    - Partner with local hospitals to participate in emergency mail ballot application program to enable registered voters confined to local hospital facilities to vote in the November 3, 2026 Gubernatorial General Election and March 7, 2028 Presidential Primary Election. The goal is to recruit a minimum of 35 local hospitals to participate in this program through partnerships and innovation.
- Communications: Offer interpreters for community meetings or translations of information to ensure residents have every opportunity to make informed decisions while listening to, participating in or using County services or programs.

    - Manage all updates for the November 3, 2026 Gubernatorial General Election and March 7, 2028 Presidential Primary Election to ensure that all federally covered language translations of voter information pamphlets, official ballots, Registrar’s websites, and election information mailers are completed to facilitate civic engagement through increased access for communities to use their voice, their vote, and their experience to impact change.

 Empower

- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Report 90% of eligible mail ballots (those received by the Registrar’s office by the Sunday before Election Day) in the first Election Night Results Bulletin released shortly after 8:00 pm for the November 3, 2026 Gubernatorial General Election and March 7, 2028 Presidential Primary Election.
    - Report 80% of mail ballots received through Election Night are tallied by the Monday after Election Day to ensure timely processing, and updated results reporting are available to the public for the November 3, 2026 Gubernatorial General Election and March 7, 2028 Presidential Primary Election.

## Related Links

For additional information about the Registrar of Voters, refer to the website at:

- www.sdvote.com

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Community** | Valid voter registrations received at close of registration (15 days prior to Election Day) will be processed by the 7th day before Election Day to facilitate seamless access to the democratic process[1] | 100% of 13,131 | 100% | 100% of 15,000 | 100% | 100% |
| | Provide continuous outreach and communications to encourage San Diego County registered voters to serve as poll workers, sufficient to fill 100% of board positions at all vote centers, including bilingual poll workers[2] | 100% of 234 sites | 100% | 100% of 220 sites | 100% of 225 sites | 100% of 225 sites |
| | Technical Inspectors poll worker applications received 29 days before election day will be processed in 7 days or less to ensure timely poll worker assignments and fully staffed vote centers[3] | 100% of 2,624 applications | 100% | 100% of 2,800 applications | 100% | 100% |
| | Partner with local hospitals to participate in emergency mail ballot application program to enable registered voters confined to local hospital facilities to vote in the election | 35 of 35 hospital facilities | 35 | 35 of 35 hospital facilities | 35 | 35 |
| **Empower** | Report 90% of eligible mail ballots received by the Registrar's office by the Sunday before Election Day in the first Election Night Results Bulletin released after 8:00pm[4] | 95% of 833,115 | 90% | 90% of 825,000 | 90% | 90% |
| | Mail ballots received through Election Night are tallied by the Monday after Election Day to ensure timely processing, and updated results reporting available to the public[5] | 94% of 1,248,140 | 80% | 80% of 1,200,000 | 80% | 80% |

*Table Notes*

[1] This measure tracks the number of valid registrations that are received on or before the 15-day close of registration that are processed by the seventh day before Election Day to ensure eligible registrants are printed in the official roster of voters.

[2] These measures track the timely recruitment of poll workers prior to statewide elections, including Precinct Inspectors, Assistant Inspectors and poll workers with targeted language skills. The more days before the election that poll workers are recruited, the improved likelihood of sufficient staffing at Vote Centers on Election Day. The goal of assigning bilingual poll workers was not met. There were not enough in-person bilingual poll workers available to meet the allocations for every Vote Center; however, the United Language Group call center capability was implemented instead, and any bilingual needs were supplemented through the use of this vendor.

[3] This measure reports the percent of Technical Inspector poll worker applications received 29 days before election day that will be processed in 7 days or less, before Poll Worker training starts to ensure timely poll worker assignments and fully staffed vote centers. Recruitment is expected to receive applications, source them to the proper regions/recruiters, make initial contact, call the applicant to determine eligibility to serve, and discuss preferred Vote Center placement location.

[4] This measure tracks the number of vote-by-mail ballots returned to the ROV by the Sunday before Election Day and eligible ballots (those that are not challenged) counted by 8:00 pm on Election Night. The purpose of this objective is to measure the increase in the number of returned vote-by-mail ballots that are processed, verified and counted by the Sunday before Election Day. This will allow staff to process, verify and count 100% of eligible vote-by-mail ballots that are returned to the polls on Election Day by the Monday after Election Day.

[5] This measure focuses on the number of eligible (those that are not challenged) vote-by-mail ballots still available on Election Night to be counted and the process to verify and count each of these ballots by the Monday after Election Day. Processing both vote-by-mail ballots simultaneously with provisional ballots is a labor intensive process that requires additional review and verification. The ROV will continue to encourage voters to return their vote-by-mail ballots before Election Day to be included as part of the count on Election Night.

# Budget Changes and Operational Impact: 2025–26 to 2026–27

## Staffing

No change in staffing.

## Expenditures

Net increase of $0.2 million

- Salaries & Benefits—net decrease of $0.5 million due to a $0.6 million reduction in Countywide retirement contribution rates from the payoff of liabilities, partially offset by an increase of $0.1 million due to negotiated labor agreements.
- Services & Supplies—net increase of $0.7 million is primarily due to $0.9 million in new contracts for the printing of the voter information guide and translation services, higher postage costs, and printing a 2-card ballot, offset by a decrease of $0.2 million to align available funding with priorities. The decrease in County funding sources will result in a reduction in expenses associated with voter engagement activities as outlined in the County of San Diego Election Administration Plan.

## Revenues

Net increase of $0.2 million

- Intergovernmental Revenues—net decrease of $1.4 million is due to the use of State funding for reimbursable costs tied to the unscheduled November 2025 Special Statewide Election.
- Charges For Current Services—net increase of $2.1 million is due to an increase in the number of billable jurisdictions that will participate in the November 2026 Gubernatorial General Election compared to the prior year's Gubernatorial Primary Election.
- Fund Balance Component —decrease of $0.1 million for a total budget of $0.2 million to support a portion of departmental costs of the County's existing pension obligation bond (POB) debt. Appropriations in this category are based on the use of restricted General Fund fund balance for POB costs through Fiscal Year 2026-27.
- General Purpose Revenue—decrease of $0.4 million primarily due to anticipated retirement contribution decreases noted above.

# Budget Changes and Operational Impact: 2026–27 to 2027–28

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Registrar of Voters | 75.00 | 75.00 | 75.00 | - | 75.00 |
| **Total** | **75.00** | **75.00** | **75.00** | **-** | **75.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Registrar of Voters | $40,696,569 | $39,041,524 | $39,295,878 | 0.65% | $38,462,412 |
| **Total Expenditures** | **$40,696,569** | **$39,041,524** | **$39,295,878** | **0.65%** | **$38,462,412** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $17,273,245 | $18,020,193 | $17,538,423 | -2.67% | $17,828,665 |
| Services & Supplies | $24,923,324 | $21,021,331 | $21,717,455 | 3.31% | $20,593,747 |
| Other Charges | - | - | $40,000 | - | $40,000 |
| Expenditure Transfer & Reimbursements | -$1,500,000 | - | - | - | - |
| **Total Expenditures** | **$40,696,569** | **$39,041,524** | **$39,295,878** | **0.65%** | **$38,462,412** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $225,664 | $215,405 | $180,680 | -16.12% | - |
| Intergovernmental Revenues | $6,163,883 | $7,363,883 | $5,963,883 | -19.01% | $6,463,883 |
| Charges for Current Services | $6,625,000 | $3,425,000 | $5,558,023 | 62.28% | $3,925,000 |
| Miscellaneous Revenues | $40,000 | $40,000 | $40,000 | - | $40,000 |
| General Purpose Revenue Allocation | $27,642,022 | $27,997,236 | $27,553,292 | -1.59% | $28,033,529 |
| **Total Revenues** | **$40,696,569** | **$39,041,524** | **$39,295,878** | **0.65%** | **$38,462,412** |

# County Successor Agency

## Mission Statement

*Expeditiously wind down the affairs of the former County Redevelopment Agency, maintaining compliance with all laws.*




## Department Description

*The County of San Diego Redevelopment Agency included two project areas, the Upper San Diego River Improvement Project (USDRIP) Area and the Gillespie Field Project Area, which promoted private sector investment and development. The USDRIP Area is a redevelopment project covering approximately 532 acres located along both sides of the San Diego River and along Highway 67 in the unincorporated community of Lakeside. USDRIP goals included recreational and environmental protection and improvements. The Gillespie Field Redevelopment Project Area is approximately 746 acres located at Gillespie Field Airport in the City of El Cajon, adjacent to the unincorporated area.*

*Effective February 1, 2012, all redevelopment agencies in the State of California were dissolved by Assembly Bill (AB) X1 26, Community Redevelopment (RDA) Dissolution and subsequent court decision. AB 1484 was passed in June 2012 and made substantial changes to the dissolution process. Successor agencies and oversight boards were authorized to manage assets, repay debts, and fulfill other redevelopment agency obligations to expeditiously wind down former redevelopment agencies and return funding to affected taxing entities. Successor housing agencies were created and authorized to assume the transfer of housing assets and programs.*

*The County of San Diego was designated as a Successor Agency and Housing Successor. All assets, liabilities and obligations of the former Redevelopment Agency were transferred to the County of San Diego as Successor Agency on February 1, 2012. Appropriations for the Housing Successor are included in Housing & Community Development Services. All activities of the Successor Agency, including budgetary authority, are subject to approval by an Oversight Board.*

*Under Health & Safety Code (HSC) Section 34179, one consolidated seven-member successor agency oversight board became effective on July 1, 2018, to perform the functions of all other existing San Diego County area oversight boards. The County of San Diego acts as the administrator of the consolidated oversight board. HSC Section 34179 permits the County to recover startup and administrative costs from the Redevelopment Property Tax Trust Fund.*

*To ensure these required services are provided, the County Successor Agency has a budget of $7.9 million.*

## 2025–26 Anticipated Accomplishments

Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency
    - Continued to expeditiously wind down the affairs of the former County Redevelopment Agency, maintaining compliance with all laws and with the approval of the Countywide Redevelopment Successor Agency Oversight Board.
    - Conducted five Countywide Redevelopment Successor Agency Oversight Board meetings for approval of agenda items requested by 17 San Diego County-area successor agencies, and submitted required materials to the California State Department of Finance in a timely fashion.

## 2026–28 Objectives

Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency

- Continue to expeditiously wind down the affairs of the former County Redevelopment Agency, maintaining compliance with all laws and with the approval of the Countywide Redevelopment Successor Agency Oversight Board.
- Conduct Countywide Redevelopment Successor Agency Oversight Board meetings for approval of agenda items requested by 17 San Diego County-area successor agencies, and submit required materials to the California State Department of Finance in a timely fashion.

# Related Links

For additional information about the County Successor Agency, refer to the website at:

- www.sandiegocounty.gov/content/sdc/community/san-diego-county-oversight-board.html

For additional information about Gillespie Field, refer to:

- www.sandiegocounty.gov/content/sdc/dpw/airports/gillespie.html

# Budget Changes and Operational Impact: 2025–26 to 2026–27

## Staffing

No change in staffing.

## Expenditures

Decrease of $0.6 million

- Other Charges—decrease of $0.3 million reflects principal payments for the coming year, including projected “turbo” payment for accelerated bond redemption.
- Operating Transfers Out—decrease of $0.3 million for operating transfers required to properly account for principal and interest payments in separate funds.

## Revenues

Decrease of $0.6 million

- Taxes Other Than Current Secured—decrease of $0.3 million for payment of enforceable obligations approved by California Department of Finance.
- Other Financing Sources—decrease of $0.3 million for operating transfers to account for principal and interest payments in separate funds.

# Budget Changes and Operational Impact: 2026–27 to 2027–28

Decrease of $6.3 million due to the completion of payment for the Gillespie Field 2005 Bond debt service in the prior fiscal year.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| County Successor Agency | 0.00 | 0.00 | 0.00 | - | 0.00 |
| **Total** | 0.00 | 0.00 | 0.00 | - | 0.00 |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| County Successor Agency | $8,063,416 | $8,444,024 | $7,885,720 | -6.61% | $1,553,744 |
| **Total Expenditures** | **$8,063,416** | **$8,444,024** | **$7,885,720** | **-6.61%** | **$1,553,744** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Services & Supplies | $20,000 | $20,000 | $20,000 | - | $20,000 |
| Other Charges | $2,386,790 | $2,451,942 | $2,171,116 | -11.45% | $766,872 |
| Operating Transfers Out | $5,656,626 | $5,972,082 | $5,694,604 | -4.65% | $766,872 |
| **Total Expenditures** | **$8,063,416** | **$8,444,024** | **$7,885,720** | **-6.61%** | **$1,553,744** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Taxes - Other Than Current Secured | $2,406,790 | $2,471,942 | $2,191,116 | -11.36% | $786,872 |
| Other Financing Sources | $5,656,626 | $5,972,082 | $5,694,604 | -4.65% | $766,872 |
| **Total Revenues** | **$8,063,416** | **$8,444,024** | **$7,885,720** | **-6.61%** | **$1,553,744** |


COUNTY OF SAN DIEGO

# CAPITAL PROGRAM

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# Capital Program

## Capital Program Introduction




The County has a centralized, comprehensive capital facilities and space planning program Capital Improvement Needs Assessment (CINA) that is guided by Board Policy G-16, *Capital Facilities Planning*, which is described in more detail below. The CINA maintains a forward-looking perspective on the County's current capital facilities and the anticipated capital needs in the near- and long-term. To provide a formal groundwork for budgeting and accounting of capital assets that result from the CINA the Board of Supervisors adopted Policy B-37, *Use of the Capital Program Funds*. This policy establishes administration and control, and allowable uses of the Capital Program Funds (defined below). The CINA and Capital Program funds do not include appropriations for recurring capital expenses appropriated in departmental operating budgets nor recurring appropriations for capital projects that are managed and accounted for in the enterprise funds or special revenue funds (i.e. roads/airports). See the departmental Operational Plan narratives for amounts appropriated for recurring capital expenses.

The Chief Administrative Officer (CAO) established the County of San Diego CAO Administrative Manual, Policy 0030-23, *Use of the Capital Program Funds, Capital Project Development and Budget Procedures*, to set forth procedures for developing the scope of capital projects, monitoring the expenditure of funds for capital projects, timely capitalization of assets, and the closure of capital projects within the Capital Program Funds.

The Capital Program Funds are composed of the following major funds:

**Capital Outlay Fund**

The Capital Outlay Fund provides centralized budgeting and accounting for the County's capital projects, and currently is used to account for the funding of land acquisitions and capital projects that do not fall within the scope of any of the other Capital Program Funds (listed below). Capital projects that are funded through the Capital Outlay Fund include the purchase or construction of buildings for the delivery of County services and the acquisition and development of open space and parkland, outside of the Multiple Species Conservation Program (MSCP) (see description below).

**Major Maintenance Capital Outlay Fund**

This fund was implemented for financial reporting purposes. This fund enables the County to capitalize those projects that meet the capitalization requirement per accounting rules. Such projects which are considered routine maintenance but require capitalization and are funded through the originating departmental operating budget.

**County Health Complex Fund**

The County Health Complex Fund provides centralized budgeting and accounting for capital projects related to the Rosecrans Health Complex and other County health facilities, excluding the recognition of the financial resources used for the reconstruction of the Edgemoor Skilled Nursing Facility. These transactions are accounted for in the Edgemoor Development Fund described below.

**Justice Facility Construction Fund**

The Justice Facility Construction Fund provides centralized budgeting and accounting for capital projects and capital improvements related to the County's justice and public safety, including detention facilities, Sheriff's stations, and other criminal justice facilities.

**Library Projects Fund**

The Library Projects Fund provides centralized budgeting and accounting for the acquisition and construction of County library facilities.

**Multiple Species Conservation Program Fund**

This fund provides centralized budgeting and accounting for the acquisition and improvement of land related to the Multiple Species Conservation Program (MSCP). The MSCP seeks to preserve San Diego's natural areas, native plants and animals, thereby conserving the quality of life for current and future generations.

**Edgemoor Development Fund**

Board of Supervisors Policy F-38, *Edgemoor Property Development*, provides guidelines for the use, development and disposition of County property located within the City of Santee, known as the Edgemoor property. The Edgemoor Development Fund was established pursuant to this policy and all of its revenues, mainly produced by the Edgemoor property itself and the lease and sale of land, are to fund the reconstruction of the Edgemoor Skilled Nursing Facility. As a fund established to account for the financial resources to be used for the acquisition or construction of a major capital facility, it is included in the Capital Program. A portion of the cost of replacing the Edgemoor Skilled Nursing Facility was funded by Certificates of Participation (COPs) executed and delivered in January 2005 and December 2006, both of which were refunded in 2014, then refunded again in 2024. The Edgemoor Development Fund provides funding for the repayment of the COPs.

**Capital Program Funds are used for:**

- The acquisition and construction of new public improvements, including buildings, initial furnishings and equipment.
- Land and permanent on-site and off-site improvements necessary for the completion of a capital project.
- The replacement or reconstruction of permanent public improvements which will extend the useful life of a structure, including changes in the use of a facility.

The following restrictions apply, and the following expenses are not to be funded from the Capital Program Funds:

- Roads, bridges, or other similar infrastructure projects that are provided for through special revenue funds, such as the Road Fund or enterprise funds.
- Expenditures which do not extend the useful life of a structure or will only bring the facility to a sound condition. These are considered maintenance expenses that do not meet the capitalization requirement per accounting rules, which are budgeted within departments.
- Feasibility studies, facility master plans or other analytical or research activities that do not relate directly to the implementation of a capital project.
- Furnishings or equipment not considered a permanent component of the facility, or other short-lived general fixed assets.

The Board of Supervisors may appropriate funding from any legal source to the Capital Program Funds for present or future capital projects. The Board of Supervisors has jurisdiction over the acquisition, use and disposal of County-owned real property and County-leased property under the authority of Government Code §23004. All proceeds from the sale of fixed assets (land and structures) are allocated to the Capital Program Funds unless otherwise specifically directed by the Board of Supervisors. Administrative policies and procedures have been established to provide appropriate controls on the scope of projects and expenditure of funds.

The County's capital improvements planning process is outlined in Board of Supervisors' Policy G-16, *Capital Facilities Planning*. The process reflects the goals of the County's Five Year Strategic Plan and identifies General Services (GS) as steward for the management and planning of the County's capital facilities. GS coordinates the implementation of Board Policy G-16 by setting a schedule, designing a process and creating evaluation criteria for establishing the Capital Improvement Needs Assessment (CINA).

Once funding is identified, projects are included in the two-year Operational Plan, usually in the year they are to be initiated. In some instances, resources may be accumulated over time and the project is started only after all the funding has been identified. Each organizational group is responsible for identifying funding sources for its projects. Any long-term financial obligations required for implementation of the CINA must first be approved by the Debt Advisory Committee and then by the Board of Supervisors, as required by Board of Supervisors' Policy B-65, *Financial Management and Long-Term Obligation Policy*.

The Board of Supervisors or the CAO also may recommend mid-year adjustments to the budget as circumstances warrant to meet emergent requirements or to benefit from unique development or purchase opportunities. A budget adjustment may be made if the project request meets at least one of the following criteria:

- Public or employee health/safety is threatened by existing or imminent conditions.
- The County will face financial harm (property damage, loss of revenue, litigation, etc.) if prompt action is not taken.
- The Board of Supervisors has approved a new program or program change which specifically includes additional space and funding for space-related costs.
- The Board of Supervisors or the Chief Administrative Officer recommends mid-year adjustments to the CINA to benefit from unusual development or purchase opportunities.
- The Department has secured funding and obtains Board approval to proceed.

Appropriations remaining for any given capital project at the end of the fiscal year will automatically carry forward into the next fiscal year along with any related encumbrances, until the project is completed.

**Outstanding Capital Projects by Fund**

The Outstanding Capital Projects by Fund report provides information for the County's current outstanding capital projects. This report is available at: https://www.sandiegocounty.gov/content/sdc/general_services/Facility_Planning_Design_Construction.html.

# Existing Capital Projects

For reference, here is a listing of outstanding capital projects.

- 4S Ranch Library Expansion
- Alpine Local Park Acquisition
- Borrego Springs Shadeway
- Boulder Oaks Preserve Trails and Improvements
- Butterfield Ranch Acquisition
- Calavo Park
- Casa De Oro Library
- Casa De Oro Library Park Amenities
- Central Region Community-Based Care Facility
- Childrens Crisis Residential
- Collier Park Community Garden
- County Administration Center (CAC) Renovations
- County EV Fast Charging Network Project
- County Public Health Laboratory
- Descanso Fire Station 45 Apparatus Bay Replacement
- Dictionary Hills
- Dos Picos Park Playground Equipment
- Dos Picos Park Small Playground Equipment Replacement
- East Region Community Based Care Facility
- East Region Crisis Stabilization Unit (CSU) and Recovery Bridge Center
- Edgemoor Psychiatric Unit
- El Cajon Library
- Emergency Operations Center/Sheriff Communication Center Major Systems Replacement Project
- Encinitas Landfill Park Conversion
- Eucalyptus County Park New Playground Shade Structure
- Felicita County Park Electrical and Sewer
- Flinn Springs Playground Shade Structure
- Four Gee Park*
- Goodland Acres Park New Playground Shade Structure
- Guajome County Park Camping Cabins
- Hall of Justice MSRP
- Heise Park Playground Equipment

- Heritage Park Building
- Hidden Meadows Park Acquisition
- Hilton Head Playground Shade Structure
- Jacumba Fire Station #43 Land Acquisition
- Jess Martin County Park Basketball Half-Court Project
- Jess Martin Park Water Conservation
- Julian Library Community Room
- Kumeyaay Valley Park
- Lakeside Baseball Field Pk Synthetic Turf Replacement and Energy Upgrades
- Lakeside Equestrian Facility
- Lakeside Soccer Fields
- Lamar Park Parking Lot Improvements
- Lamar Playground Shade Structure
- Liberty Park Playground Shade Structure
- Lindo Lake County Park Playground Equipment Replacement
- Lindo Lake Improvements
- Lindo Lake Improvements Phase 2
- Lindo Lake Park Photovoltaic Panels at Parking Areas
- Lonny Brewer Leash Free Area
- Los Peñasquitos Canyon Preserve Outdoor Classroom
- Mira Mesa Epicentre Youth and Community Center
- Mount Woodson Acquisition and Parking Lot
- Multiple Species Conservation Plan Acquisition
- North County Regional Center Major Systems Replacement Project
- Old Ironside Volunteer Pads
- Otay Lakes County Park Electrical Upgrade
- Otay Lakes Park Sewer
- Otay Lakes Park Youth Campground
- Otay Valley Regional Park Community Garden
- Otay Valley Regional Park Heritage Staging Area Zone A
- Palomar Mountain Fire Station*
- Parks Playground Equipment
- Patriot Park Playground Shade Structure
- Pine Valley County Park New Playground Shade Structure
- Potts Trail
- Probations Youth Less Restrictive Placement Facility
- Ramona Fire Station
- Ramona Grasslands Phase I
- Ramona Intergenerational Community Campus HHS Family Resource Live Well Center, Phase 2
- Ramona Sheriff Station
- Regional Communications System Upgrade
- Sage Hill Staging Area and Trail System Improvements
- San Diego Botanic Gardens Master Plan
- San Diego County Animal Shelter
- San Diego County Fire Training Tower
- San Diego County Psychiatric Hospital Facility
- San Dieguito Local Park
- San Dieguito Playground Shade Structure
- San Luis Rey Land Improvement
- San Luis Rey River Park Duline Road Active Recreation Node
- San Luis Rey River Park Moosa Downs Active Recreation Node

- San Luis Rey River Park Rio Prado Acquisition and Improvement
- Santa Maria Creek Greenway
- Santa Ysabel East West Trail Cauzza
- Santa Ysabel Nature Center
- South Lane Park
- Southeast San Diego Live Well Center
- State Route 76 Middle Project Row Trail
- State Route 94 Safe Passage
- Steele Canyon Park New Playground Shade Structure
- Steele Canyon Park Playground Equipment Replacement
- Steele Canyon Playground Shade Structure
- Stelzer Park Ranger Station and Visitor Center
- Stowe Trail Acquisition
- Sweetwater Bike Skills Park Restroom
- Sweetwater Lane County Park Energy Upgrade
- Sweetwater Loop Trail Acquisition and Construction
- Sweetwater Regional Park Community Garden Construction
- Sweetwater Summit Regional Park Campground Expansion Phase 2
- Sycamore Canyon Trails Acquisition
- Sycuan Kumeyaay Village Dehesa Rd Sloan Canyon Rd Trail
- Tijuana River Valley Rehabilitation
- Tijuana River Valley Repi Habitat Restoration Plan
- Tijuana River Valley Smugglers Gulch Basin
- Tijuana River Valley Spooners Mesa Stormwater Improvements
- Tijuana River Valley Regional Park Active Recreation and Community Park
- Tri-City Healthcare District Psychiatric Health Facility
- Twin Oaks Local Park
- Valley Center Park Improvements*
- Village View Park Formerly Fallbrook
- Vista Detention Facility Modernization
- Waterfront Park Active Recreation
- Youth Transition Campus Phase 1*

The Finance Other section of the Operational Plan contains detailed information regarding lease payments that are used to repay long-term financing of capital projects.

* Project closed as of June 30, 2026, and will no longer be displayed in future Operational Plans.

# 2026–27 Recommended Budget at a Glance: Capital Program

The Fiscal Years 2026–28 CAO Recommended Operational Plan Program totals $120.2 million which includes $57.3 million in new appropriations for various capital projects, $55.6 million for Major Maintenance projects required to be capitalized for financial reporting purposes and $7.3 million in the Edgemoor Development Fund to support the costs associated with the Edgemoor Skilled Nursing Facility, including the lease payments related to long-term financings executed to help fund construction. The following table provides a list of capital appropriations in Fiscal Year 2026–27.

## Capital Program Appropriations Summary

| Project | | Fiscal Year 2026-27 Appropriations |
|---|---|---|
| Heritage Park Building | $ | 5,500,000 |
| Lamar Park Playground and Shade Structure | | 370,000 |
| East County Road Maintenance Station and Fleet Garage | | 1,000,000 |
| Descanso Fire Station 45 | | 450,000 |
| **Capital Outlay Fund Total** | **$** | **7,320,000** |
| Behavioral Health Wellness Campus | $ | 12,700,000 |
| **County Health Complex Fund Total** | **$** | **12,700,000** |
| Ramona Sheriff Station | $ | 34,300,000 |
| Vista Detention Facility Modernization | | 3,000,000 |
| **Justice Total** | **$** | **37,300,000** |
| Remaining Major Maintenance Capital Outlay Fund Projects | | 55,618,939 |
| **Major Maintenance Capital Outlay Fund Total** | **$** | **55,618,939** |
| Edgemoor Development Fund | $ | 7,296,260 |
| **Edgemoor Development Fund Total** | **$** | **7,296,260** |
| **Total Capital Program** | **$** | **120,235,199** |

# Capital Appropriations: Fiscal Year 2026–27

The Fiscal Years 2026–28 CAO Recommended Operational Plan includes $57.3 million in new appropriations for various capital projects in the Capital Program for Fiscal Year 2026–27. This amount excludes $55.6 million appropriated in Fiscal Year 2026–27 Major Maintenance Capital Outlay Fund to support costs associated with Major Maintenance projects that are centrally funded in Finance Other and funded by departmental operating budgets and required to be capitalized for financial reporting purposes. This amount also excludes $7.3 million appropriated in Fiscal Year 2026–27 in the Edgemoor Development Fund to support the costs associated with the Edgemoor Skilled Nursing Facility, including the lease payments related to the long-term financings executed to help fund construction. The following section briefly describes the anticipated cost and purpose of each capital project.

More information on the County's Major Maintenance Improvement Plan (MMIP) can be found under the Finance Other section. A full list of planned Fiscal Year 2026-27 major maintenance projects can be found at: https://www.sandiegocounty.gov/content/sdc/general_services/Facility_Planning_Design_Construction.html.



A concept rendering created Sillman Architects shows the working design for a behavioral health wellness campus proposed to replace an unused county building next to the San Diego County Psychiatric Hospital on Rosecrans Street.

## Behavioral Health Wellness Campus

**Fiscal Year 2026-27 Appropriations:** $12,700,000

**Project Number:** 1028094

**Estimated Total Project Cost:** $193,216,800

**Funding Source(s):** Behavioral Health Continuum Infrastructure Program (BHCIP) Bond, Round 2 (anticipate award in Spring 2026) and Opioid Settlement Funding.

**Scope:** The campus is envisioned to be an integrated campus located on County-owned property in the Midway District within the City of San Diego, previously home to the Health Services Complex. The campus will offer a comprehensive continuum of co-located mental health and substance use treatment and support services, including 1) Crisis Stabilization Unit, 2) Mental Health Rehabilitation Center, 3) Social Rehabilitation Facility, 4) Adult Residential Substance Use Disorder Treatment Facility, and 5) Outpatient Community Mental Health Clinic.

**Current Status:** Planning

**Anticipated Project Completion:** June 2031



## Descanso Fire Station 45

**Fiscal Year 2026-27 Appropriations:** $450,000

**Project Number:** 1028090

**Estimated Total Project Cost:** $28,030,000

**Funding Source(s):** Fire Mitigation Fees $450,000

**Scope:** Potential land acquisition, design and construction of a new fire station in Descanso.

**Current Status:** Planning

**Anticipated Project Completion:** Winter 2030



## Heritage Park Building

**Fiscal Year 2026-27 Appropriations:** $5,500,000

**Project Number:** 1023725

**Estimated Total Project Cost:** $19,176,865

**Funding Source(s):** Debt Financing $5,500,000

**Scope:** Design, environmental, and construction of the Heritage Park improvements to include historic buildings to serve as overnight guest accommodations in the four Victorian-era structures that are not currently open to the public, and improving the existing park office in

Senlis Cottage.

**Current Status:** Construction

**Anticipated Project Completion:** Winter 2028




## Ramona Sheriff Station

**Fiscal Year 2026-27 Appropriations:** $34,300,000

**Project Number:** 1026160

**Estimated Total Project Cost:** $44,300,000

**Funding Source(s):** Debt Financing $34,300,000

**Scope:** Design, environmental and construction of a new Sheriff station on existing site in Ramona, CA. Project includes demolition of existing facility.

**Current Status:** Construction

**Anticipated Project Completion:** February 2028



## East County Road Maintenance Station and Fleet Garage

**Fiscal Year 2026-27 Appropriations:** $1,000,000

**Project Number:** 1028091

**Estimated Total Project Cost:** $11,000,000

**Funding Source(s):** Debt Financing $1,000,000

**Scope:** Rehabilitation of fleet garage to provide the necessary infrastructure to maintain county vehicles which are geographically
located in this area. The renovation will allow for colocation with the County's Facilities Operations team serving the area.

**Current Status:** Pre-Construction

**Anticipated Project Completion:** Fiscal Year 2030-31



## Vista Detention Facility Modernization

**Fiscal Year 2026-27 Appropriations:** $3,000,000

**Project Number:** 1026161

**Estimated Total Project Cost:** $949,000,000

**Funding Source(s):** 2011 Public Safety Realignment $3,000,000

**Scope:** Planning, environmental, design and construction of a modern Vista Detention Facility. Phase I entails a full-service detention/re-entry facility with housing of 912 beds and comprehensive support functions: intake/release, medical, mental health, re-entry and rehabilitation program spaces. Phase 2 includes additional of 436 beds and medical/mental health and re-entry support. Funding for Phase 2 will be identified and requested in year 7-10.

**Current Status:** Planning

**Anticipated Project Completion:** TBD


COUNTY OF SAN DIEGO

# Capital Program: All Funds Summary

### Budget by Fund

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Capital Outlay Fund | $58,460,000 | - | $7,320,000 | - | - |
| Major Maint Capital Outlay Fund | $59,980,000 | $26,450,000 | $55,618,939 | 110.28% | - |
| Capital MSCP Acquisition Fund | $3,200,000 | - | - | - | - |
| County Health Complex Capital Outlay Fund | - | $6,920,000 | $12,700,000 | 83.53% | - |
| Justice Facility Construction Capital Outlay Fnd | $5,900,000 | $5,200,000 | $37,300,000 | 617.31% | - |
| Edgemoor Development Fund | $8,606,965 | $7,269,505 | $7,296,260 | 0.37% | $7,293,760 |
| **Total Expenditures** | **$136,146,965** | **$45,839,505** | **$120,235,199** | **162.30%** | **$7,293,760** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Services & Supplies | $265,775 | $227,380 | $257,010 | 13.03% | $257,010 |
| Other Charges | - | $3,000 | $3,000 | - | $3,000 |
| Capital Assets/Land Acquisition | $127,540,000 | $38,570,000 | $112,938,939 | 192.82% | - |
| Operating Transfers Out | $8,341,190 | $7,039,125 | $7,036,250 | -0.04% | $7,033,750 |
| **Total Expenditures** | **$136,146,965** | **$45,839,505** | **$120,235,199** | **162.30%** | **$7,293,760** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Use of Fund Balance | - | $684,809 | - | -100.00% | - |
| Revenue From Use of Money & Property | $422,175 | $1,001,201 | $651,201 | -34.96% | $473,759 |
| Intergovernmental Revenues | $12,763,427 | $7,503,495 | $8,400,203 | 11.95% | $200,132 |
| Miscellaneous Revenues | $48,000 | - | $7,500,000 | - | - |
| Other Financing Sources | $122,913,363 | $36,650,000 | $103,683,795 | 182.90% | $6,619,869 |
| **Total Revenues** | **$136,146,965** | **$45,839,505** | **$120,235,199** | **162.30%** | **$7,293,760** |

### Revenue Detail

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| FED HHS 93.778 Medical Assistance Program | $691,427 | $583,495 | $200,203 | -65.70% | $200,132 |
| Fund Balance - All Other Funds | - | $684,809 | - | -100.00% | - |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Interest On Deposits & Investments | $83,383 | $672,277 | $322,277 | -79.92% | $134,967 |
| Base Lease Revenue GASB 87 | $338,792 | $328,924 | $328,924 | 3.00% | $338,792 |
| State Aid Other | - | - | $5,200,000 | - | - |
| St. Aid - Other State Grants | - | $6,920,000 | - | -100.00% | - |
| St. Aid - Community Corrections | - | - | $3,000,000 | - | - |
| Other Intergovernmental Revenue | $12,072,000 | - | - | - | - |
| Settlement Funds | - | - | $7,500,000 | - | - |
| Miscellaneous Revenue Other | $48,000 | - | - | - | - |
| Operating Transfer From General Fund | $112,100,000 | $6,350,000 | $23,268,939 | -100.00% | - |
| Operating Transfer From Internal Svc. Funds | - | $350,000 | - | -100.00% | - |
| Operating Transfer From Other / Spec. Dist. | $900,000 | $2,200,000 | $450,000 | -100.00% | - |
| Operating Transfer From Library Fund | $1,080,000 | $250,000 | $600,000 | -100.00% | - |
| Reimb. From SANCAL (Bond Proceeds) | - | $22,500,000 | $72,920,000 | -100.00% | - |
| Sale Of Fixed Assets | $7,493,363 | $5,000,000 | $6,444,856 | 32.40% | $6,619,869 |
| Operating Transfer From Parkland Dedication | $1,340,000 | - | - | - | - |
| **Total Revenues** | **$136,146,965** | **$45,839,505** | **$120,235,199** | **-84.09%** | **$7,293,760** |

# Capital Program: All Funds Detail

## Capital Outlay Fund

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Capital Assets/Land Acquisition | $58,460,000 | - | $7,320,000 | - | - |
| **Total Expenditures** | **$58,460,000** | **-** | **$7,320,000** | **-** | **-** |

### Revenues by Object Summary

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Intergovernmental Revenues | $12,072,000 | - | - | - | - |
| Miscellaneous Revenues | $48,000 | - | - | - | - |
| Other Financing Sources | $46,340,000 | - | $7,320,000 | - | - |
| **Total Revenues** | **$58,460,000** | **-** | **$7,320,000** | **-** | **-** |

# Major Maintenance Capital Outlay Fund

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Capital Assets/Land Acquisition | $59,980,000 | $26,450,000 | $55,618,939 | 110.28% | - |
| **Total Expenditures** | **$59,980,000** | **$26,450,000** | **$55,618,939** | **110.28%** | **-** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Other Financing Sources | $59,980,000 | $26,450,000 | $55,618,939 | 110.28% | - |
| **Total Revenues** | **$59,980,000** | **$26,450,000** | **$55,618,939** | **110.28%** | **-** |

# County Health Complex Fund

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Capital Assets/Land Acquisition | - | $6,920,000 | $12,700,000 | 83.53% | - |
| **Total Expenditures** | **-** | **$6,920,000** | **$12,700,000** | **83.53%** | **-** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Intergovernmental Revenues | - | $6,920,000 | $5,200,000 | -24.86% | - |
| Miscellaneous Revenues | - | - | $7,500,000 | - | - |
| **Total Revenues** | **-** | **$6,920,000** | **$12,700,000** | **83.53%** | **-** |

# Justice Facility Construction Fund

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Capital Assets/Land Acquisition | $5,900,000 | $5,200,000 | $37,300,000 | 617.31% | - |
| **Total Expenditures** | **$5,900,000** | **$5,200,000** | **$37,300,000** | **617.31%** | **-** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Intergovernmental Revenues | - | - | $3,000,000 | - | - |
| Other Financing Sources | $5,900,000 | $5,200,000 | $34,300,000 | 559.62% | - |
| **Total Revenues** | **$5,900,000** | **$5,200,000** | **$37,300,000** | **617.31%** | **-** |

# Multiple Species Acquisition Program Fund

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Capital Assets/Land Acquisition | $3,200,000 | - | - | - | - |
| **Total Expenditures** | **$3,200,000** | **-** | **-** | **-** | **-** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Other Financing Sources | $3,200,000 | - | - | - | - |
| **Total Revenues** | **$3,200,000** | **-** | **-** | **-** | **-** |

# Edgemoor Development Fund

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Services & Supplies | $265,775 | $227,380 | $257,010 | 13.03% | $257,010 |
| Other Charges | - | $3,000 | $3,000 | - | $3,000 |
| Operating Transfers Out | $8,341,190 | $7,039,125 | $7,036,250 | -0.04% | $7,033,750 |
| **Total Expenditures** | **$8,606,965** | **$7,269,505** | **$7,296,260** | **0.37%** | **$7,293,760** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Use of Fund Balance | - | $684,809 | - | -100.00% | - |
| Revenue From Use of Money & Property | $422,175 | $1,001,201 | $651,201 | -34.96% | $473,759 |
| Intergovernmental Revenues | $691,427 | $583,495 | $200,203 | -65.69% | $200,132 |
| Other Financing Sources | $7,493,363 | $5,000,000 | $6,444,856 | 28.90% | $6,619,869 |
| **Total Revenues** | **$8,606,965** | **$7,269,505** | **$7,296,260** | **0.37%** | **$7,293,760** |

# Capital Improvement Needs Assessment: Fiscal Years 2026–31

The County's capital improvement planning process is guided by Board of Supervisors Policy G-16, *Capital Facilities Planning*. The process is designed to align capital projects planning with the County of San Diego's strategic initiatives and the County's Five Year Strategic Plan. Policy G-16, identifies General Services (GS) as steward for the management and planning of the County's capital facilities. The policy establishes a strategy for GS to manage and plan for current and long-term capital needs that results in the development of the Capital Improvement Needs Assessment (CINA), a planning document that includes a comprehensive list of capital projects over a five year period that require funding.

In accordance with Board Policy G-16, the CINA is prepared and presented annually to the Board of Supervisors to guide the development and funding of both immediate and long-term capital projects. Capital projects include new County buildings, new infrastructure, land acquisitions, and major systems renovations that directly support existing County services and programs for our residents.

The development of the CINA involves the following annual process:

| Annual Capital Improvement Needs Assessment Process | |
|---|---|
| August | Call for Projects - departments submit capital priorities based on programmatic and operational needs, community feedback, and Board of Supervisor initiatives to their respective Groups for review and evaluation. Project submittals must include objectives and description, estimated costs and level of available funding. |
| September | Groups will review and prioritize the capital priorities and forward to the Facilities Planning Board for consideration. The Facility Planning Board consists of the Director of the Office of Financial Planning, the Group Finance Directors, and the Director of GS. This review and prioritization will result in a Preliminary CINA which reflects the County's facility priorities using the below methodology:<br>• Promotes sustainability,<br>• Advances equity,<br>• Empowers the workforce and promotes transparency, accountability and innovation,<br>• Strengthen community engagement and quality of life, and<br>• Promotes justice |
| October | Preliminary CINA posted on GS website - Drafts of the CINA are posted publicly on an engagement website so stakeholders have an opportunity to review and comment at any time during the CINA development cycle. Additionally, an annual community workshop is hosted in October so departments can present their draft CINA plans, answer questions and engage with community stakeholders. |
| December | The draft CINA which incorporates public comment is provided to the Group General Managers, and Chief Financial Officer for review and comment before it is presented to the Chief Administrative Officer, and Board Offices. |
| January | The draft CINA is presented to the Chief Administrative Officer and Board Offices before presenting to the Board of Supervisors. |
| March | Final CINA is presented to the Board of Supervisors for approval and in turn refers it to the CAO for determining project timing and funding action as the Capital Improvement Plan. |

The County owns extensive land and facility assets throughout the region and employs a strategy to manage and plan for current and long-term capital and space needs. The Board, through its policies and commitment to capital investment and facility management, has shown that the County is a leader in managing its capital assets by replacing outdated and functionally obsolete buildings. The County is also committed to the Multiple Species Conservation Program (MSCP) land acquisition program, as well as maintaining and expanding its park facilities.

Over the mid- and long-term, the County will continue to take an active approach to maintain the physical environment, modernize and replace aging facilities, and maximize the public return on investments. Aging facilities, particularly those whose major systems are reaching life expectancy, are analyzed for program delivery efficiency and compliance with regulatory requirements, and ultimately recommended for revitalization, replacement or disposition. To the greatest practical extent, the County will improve the sustainability of its own operations by reducing, reusing, and recycling resources, and using environmentally friendly practices in maintenance and replacement of infrastructure. The County's capital program anticipates new facilities will attain Leadership in Energy and Environmental Design (LEED) certification and be Zero Net Energy (ZNE), include public electric vehicle charging infrastructure and avoid the use of equipment that requires natural gas. Although all or partial funding has been identified for some capital projects, others may be financed by non-County sources, such as Statewide bonds and State and federal grants.

The Facilities Planning Board is responsible for creating a Capital Improvement Needs Assessment (CINA) in conformance with the County of San Diego's General Management System and Board of Supervisors (Board) Policy G-16, Capital Facilities Planning. The CINA, a planning document that includes land acquisitions, new infrastructure, major systems renovations, and capital improvements over a five year period, is reviewed and revised annually. The total estimated cost of these priority projects for Fiscal Years 2026–27 thru 2030–31 is $2.52 billion, of which $382.4 million is funded (excludes Edgemoor Development Fund). Estimated Project Costs in the below table are the latest estimates based on preliminary scoping and are subject to change. Updated estimates will be required before progressing to the implementation/construction bid phase for each project. A description of Current Status in the below table is described at the end of the end of this section.

In an effort to revitalize the County building infrastructure and reduce ongoing maintenance and repair costs the County has implemented a process to identify aged facilities for major systems renovation or replacement. This process helps categorize and prioritize County-owned structures and infrastructure which are greater than 40 years old. Based on the results of a critical systems assessment, aged facilities are recommended for major systems renovation or complete replacement. Projects that involve consolidation of multiple facilities are identified as aged facilities if one or more of the buildings being consolidated is greater than 40 years old. The projects identified as aged facilities are listed in bold font for easier reference.

| Project Title | Current Status | Estimated Project Cost | Project Description |
|---|---|---|---|
| **East County Road Maintenance Station & Fleet Garage** | **Planning** | **$ 11,000,000.00** | **Rehabilitation of fleet garage to provide the necessary infrastructure to maintain county vehicles which are geographically located in this area. The renovation will allow for colocation with the County's Facilities Operations team serving the area.** |
| Behavioral Health Wellness Campus | Pre-Construction | 193,216,800 | Design and construction of an integrated wellness campus that will offer a comprehensive continuum of co-located mental health and substance use treatment and support services. Will be developed as a Public Private Partnership (P3). |
| San Diego County Psychiatric Hospital Major Systems Renovation Project and Health Services Complex Demolition | Pre-Construction | 32,720,000 | Major systems renovation and upgrades for existing facility. This project includes demolition of the adjacent building for construction of the future Behavioral Health Wellness Campus. |
| Central Community Based Care | Pre-Construction | 58,200,000 | Design, environmental, and construction of a residential facility located in the Central region of the County. Home-like environment providing an array of residential services for adults living with behavioral health conditions. Will be developed as a Public Private Partnership (P3). |
| Stormwater Program | Construction | 324,190,409 | Design and construct large-scale (regional) green infrastructure projects and other stormwater projects identified to meet statewide stormwater mandates. |

| | | | |
|---|---|---|---|
| Saturn Blvd Hotspot Short-Term Solution | Planning | 2,500,000 | The Tijuana River's flow shifted from the South Channel to the North Channel, where Saturn Boulevard crosses with culverts and an Arizona crossing. The proposed project will extend existing culverts with HDPE pipes discharging below the water surface into a downstream scour pond to reduce turbulence and erosion. This improvement is expected to minimize foam and pollutant transfer, benefiting the surrounding community and environment. |
| 4S Ranch Library Expansion | Pre-Construction | 22,928,420 | Design, environmental and expansion of the community room to allow for cultural events and educational programming. |
| Santee Library | Planning | 37,750,000 | Possible land acquisition, design, environmental, and construction of a new and larger facility library in Santee. |
| Multiple Species Conservation Program (MSCP) Land Acquisition (CAP) | Acquisition | 300,000,000 | Acquisition, design, environmental and construction of remaining acres projected for existing South County, proposed North County and future East County MSCP through at least 2041. The Multiple Species Conservation Program preserves San Diego's unique native habitats, supports climate action plan and sustainability initiatives. The County acquires natural lands for the preservation of wildlife and to provide appropriate public access and conservation programs for the enjoyment of future generations. |
| Heritage Park Improvements | Pre-Construction | 18,987,140 | Design, environmental, and construction of the Heritage Park improvements to include historic buildings to serve as overnight guest accommodations in the four Victorian-era structures that are not currently open to the public, and improving the existing park office in Senlis Cottage. |
| San Luis Rey River Park (SLRRP) Acquisition and Improvement | Pre-Construction | 67,567,483 | Acquisition, design, environmental analysis of development of planned 1600-acre San Luis Rey River Park (SLRRP). Project is phased. |
| Kumeyaay Valley Park | Pre-Construction | 11,345,400 | Design, environmental analysis, and construction of multipurpose trail through Kumeyaay Valley Park open space and improvements to existing ballfields, which includes replacing existing concession stand, installing restrooms, and upgrading ballfields and ADA access. |
| Sycuan Kumeyaay Village Dehesa Road/Sloane Canyon Road Trail | Pre-Construction | 16,150,000 | Design, environmental analysis and construction of an estimated 4.9 miles of trail Sycuan and KDLC property along Dehesa road and Sloane Canyon Road (a DPW maintained road). Proposed trail provides an important regional trail connection between Regional Sweetwater Loop Trail to Regional California Riding and Hiking Trail. Project is phased. |
| Santa Maria Creek Greenway | Pre-Construction | 8,800,000 | Acquisition, design, environmental analysis and construction of approximately 2.5 mile multi-use community pathway along the Santa Maria Creek from Wellfield Park to Ramona Grasslands. Connects to the RICC. |
| Ramona Intergenerational Community Campus (RICC) and Active Recreation | Planning | 38,500,000 | Design, environmental analysis and construction of a new recreation amenities at the Ramona Intergenerational Community Campus. Amenities include a skate park and active recreation. |
| Butterfield Ranch/Star Valley Development | Planning | 60,500,000 | Planning study to assess how anticipated amenities should be allocated at Butterfield Ranch and Star Valley. Both sites are considered for an |

| | | | |
|---|---|---|---|
| | | | Intergenerational Center. Site specific design and environmental analysis will be performed in subsequent years. |
| Ramona Grasslands Preserve Phase 1, 2 & 3 | Pre-Construction | 13,220,000 | Design, environmental analysis and construction of an additional 5.5-mile multi-use trail system connecting the three portions of the Preserve. The trail system will utilize existing ranch roads and trails, with some new trail construction and a crossing of Santa Maria Creek. |
| Otay Valley Regional Park (OVRP): Active Recreation Site 3, Area A, Area B, Area C | Pre-Construction | 69,543,230 | Design, environmental analysis and build out of Regional Park including land acquisition, trail construction, staging areas, and an active recreation area. Project is phased. |
| South Lane Park Improvements | Pre-Construction | 4,150,000 | Construction improvements to existing park. |
| Dictionary Hill Trails | Planning | 4,180,000 | Design, environmental analysis and construction for trails identified in the Public Access Plan, which is currently underway. |
| Sycamore Canyon/Goodan Trails | Pre-Construction | 13,500,000 | Implementation of public access plan, including construction of new trails, improvements to existing trails, construction of a new staging area, and erosion repairs. |
| **Descanso Fire Station 45** | **Planning** | **28,030,000** | **Potential Land Acquisition, design and construction of a new fire station in Descanso.** |
| Ramona Fire Station 80 Station Expansion | Planning | 5,250,000 | Design, environmental and construction of station expansion and remodel of Ramona Fire Station 80. |
| Emergency Operations Center/ Sheriff Communications Center | Pre-Construction | 60,000,000 | Major Systems Replacement Project (MSRP) at Emergency Operations Center (EOC) and Sheriff Communications Center. |
| Probation's Youth Less Restrictive Placement | Planning | 7,000,000 | Design, environmental, and construction of a new short-term or less restrictive facility to provide comprehensive support services to reintegrate juvenile offenders into the community while reducing recidivism rates. |
| Vista Detention Facility Modernization | Planning | 949,000,000 | Planning, environmental, design and construction of a modern Vista Detention Facility. Phase 1 entails a full-service detention/re-entry facility with housing of 912 beds and comprehensive support functions: intake/release, medical, mental health, re-entry and rehabilitation program spaces. Phase 2 includes addition of 436 beds and medical/mental health and re-entry support. Funding for Phase 2 will be identified and requested in year 7 - 10. |
| **Ramona Sheriff Station** | **Pre-Construction** | **44,300,000** | **Design, environmental and construction of new Sheriff Substation on existing site in Ramona, CA. Project includes demolition of existing facility.** |
| I-15 / SR 76 Sheriff Patrol Station | Planning | 113,000,000 | Design and development of a new station to serve the north San Diego County area. |
| | | **$ 2,515,528,882** | |

* Projects listed above in BOLD are County-owned structures identified as aged facilities.

The Capital Program section of this Operational Plan highlights major projects and provides project details on all outstanding capital projects. The Finance Other section includes information of lease-purchase payments related to previously debt-financed projects.


COUNTY OF SAN DIEGO

# Operating Impact of Capital Program: Fiscal Years 2026–28

The County of San Diego considers each capital project in terms of its potential impact on the operating budget. Typical areas of impact include: one-time furniture, fixtures and equipment (FF&E) costs, ongoing operations and maintenance (O&M) costs which include facility and staff impacts, and necessary additional staffing (staff years). The following major capital projects are currently in progress and are scheduled for completion during Fiscal Years 2026-28.

## 2026–27 Operating Impact of Capital Program

| Project Name | Description of Operating Impact | Estimated Total Project Cost | Estimated Completion Date | Estimated FF&E Costs | Estimated Ongoing Annual O&M Costs | Estimated Increase in Staff Years | Estimated Revenue for Ongoing Costs |
|---|---|---|---|---|---|---|---|
| Children's Crisis Residential Care Facility | Operating impact for this facility will include $0.5 million in FF&E costs and $0.03 million in operations, maintenance, contracted services and utility costs to operate the 10,000 square foot facility. | $10,328,856 | Jun 2027 | $520,000 | $27,671 | – | $27,671 |
| Edgemoor Acute Psychiatric Unit | Operating impact for this facility will include $0.2 million in FF&E costs and $0.07 million in operations, maintenance, contracted services and utility costs to operate the 13,500 square foot facility. | 28,063,699 | May 2027 | 200,000 | 68,972 | – | 68,972 |
| San Diego Animal Shelter | Operating impact for this facility will include $1.4 million in FF&E costs and $0.3 million in operations, maintenance, contracted services and utility costs to operate the 23,581 square foot facility. | 37,573,133 | September 2026 | 1,447,522 | 326,269 | – | 326,269 |
| | **2026-27 Total Operating Impact** | **$75,965,688** | | **$ 2,167,522** | **$ 422,912** | **0.00** | **$ 422,912** |

## 2027-28 Operating Impact of Capital Program

| Project Name | Description of Operating Impact | Estimated Total Project Cost | Estimated Completion Date | Estimated FF&E Costs | Estimated Ongoing Annual O&M Costs | Estimated Increase in Staff Years | Estimated Revenue for Ongoing Costs |
|---|---|---|---|---|---|---|---|
| Jacumba Fire Station 43 | Operating impact for this facility will include $0.25 million in FF&E costs and $0.1 million in operations, maintenance, contracted services and utility costs to operate the 7,200 square foot facility. | 18,100,000 | October 2027 | 250,000 | 79,245 | – | 79,245 |
| Ramona Sheriff Station | Operating impact for this facility will include $1.2 million in FF&E costs and $0.2 million in operations, maintenance, contracted services and utility costs to operate the 18,000 square foot facility. | 44,300,000 | February 2028 | 1,200,000 | 171,698 | – | 171,698 |
| Troy St Sleeping Cabins | Operating impact for this facility will include $0.1 million in FF&E costs and $3.6 million in operations, maintenance, contracted services and utility costs to operate the 80,000 square foot area of 60 sleeping cabins. | $11,400,000 | July 2027 | $ 100,000 | $ 3,650,874 | – | $ 3,650,874 |
| **2027-28 Total Operating Impact** | | **$73,800,000** | | **$ 1,550,000** | **$ 3,901,817** | **–** | **$ 3,901,817** |

# FINANCE OTHER

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# Finance Other

## Description

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

*The funding levels for these programs are explained below and shown in the table that follows.*

## Cash Borrowing

These appropriations fund the cost of financing the County's short-term cash borrowing program. During the course of the fiscal year, the County could experience temporary shortfalls in available cash due to the timing of expenditures and receipt of revenues. To meet these cash flow needs, the County issues Tax and Revenue Anticipation Notes (TRANs) as needed. Typically, TRANs are issued at the beginning of the fiscal year and mature at the end of the fiscal year. See the section of this document on Debt Management Policies and Obligations for more information. No appropriations are recommended for Cash Borrowing in Fiscal Year 2026-27 as no TRANs are anticipated.

## Community Enhancement

The Community Enhancement program provides grant funding for cultural activities, museums, visitor and convention bureaus, economic development councils and other similar institutions that promote and generate tourism and/or economic development at the regional and community levels throughout San Diego County. Per Board of Supervisors Policy B-58, *Funding of the Community Enhancement Program*, the amount of funding available for the Community Enhancement program approximately equals the amount of Transient Occupancy Tax (TOT) revenues estimated to be collected each fiscal year. Recommendations for grant awards are made throughout the year by individual Board members by memorandum to the Office of Economic Development and Governmental Affairs (EDGA), and grant agreements must be approved by the individual Board offices, County Counsel and EDGA as outlined in Board Policy B-58. The funding level for Fiscal Year 2026-27 is recommended at $8.0 million, which reflects anticipated TOT revenues compared to $6.3 million in Fiscal Year 2025-26.

## Neighborhood Reinvestment Program

The Neighborhood Reinvestment Program is governed by Board of Supervisors Policy B-72, *Neighborhood Reinvestment Program*, and provides grant funds to County departments, public agencies, and nonprofit community organizations for one-time community, social, environmental, educational, cultural or recreational needs. Resources available for the program are subject to budget priorities as established by the Board of Supervisors. Recommendations for grant awards are made throughout the year by individual Board members by memorandum to the Office of Economic Development and Governmental Affairs (EDGA), and grant agreements must be approved by the individual Board offices, County Counsel and EDGA as outlined in Board Policy B-72. The funding level for Fiscal Year 2026-27 is recommended at $10.0 million which will be evenly divided among the five Districts.

## Contributions to Capital Program

These appropriations represent the General Fund cost for new or augmented capital development or land acquisition projects. For Fiscal Year 2026-27, $0.4 million is recommended in the Contributions to Capital program for Lamar Park. Other funding sources to support the Capital Program's $120.2 million budget can be found in the Capital section under Capital Program Summary.

No appropriations are recommended for the Contributions to Capital Program in Fiscal Year 2027-28.

## Lease Payments: Capital Projects

The appropriations for this program are for the annual lease payments due to the San Diego County Capital Asset Leasing Corporation and the San Diego Regional Building Authority on the County’s outstanding Certificates of Participation (COP) and Lease Revenue Bonds, the proceeds of which were used to finance various capital projects. The recommended budget of $28.9 million in Fiscal Year 2026-27, is a net increase of $5.4 million from the Fiscal Year 2025-26 Adopted Operational Plan mainly as a result of scheduled principal and interest lease payments for the new

2026 Series A COPs for various capital projects and a firefighting helicopter supported by County Fire, offset by the final debt payment for the 2019 Justice Facilities Refunding.

The Fiscal Year 2027-28 payments are estimated at $37.3 million which is a net increase of $8.5 million from the Fiscal Year 2026-27 Recommended Operational Plan primarily due to capitalized interest fully applied in the prior fiscal year for the 2023 Public Health Lab and Capital Improvements. Additional expenditure and revenue details are included in the Lease Payment table of this section.

# Countywide General Expenses

The primary objective of these appropriations is to fund Countywide projects and other Countywide needs. Recommended at $197.0 million, the major components of the Countywide General Expenses program in Fiscal Year 2026-27 include:

- $71.7 million for projects using Fiscal Year 2026-27 Unlocked Reserves for time-sensitive operational expenditures as recommended by the CAO, based on guidance of the Ad Hoc Subcommittee on Sustainable Fiscal Planning, and in alignment with the County's Strategic Plan. This consists of emergent needs that support and strengthen the County's safety net, including:
    - $44.7 million for safety net services (Equity/Health)
    - $20.0 million for the Tijuana River Valley (Sustainability)
    - $5.0 million for an affordable housing development by the Partnership for the Advancement of New Americans (PANA) - (Housing)
    - $2.0 million for Supplemental Security Income (SSI) Advocacy (Equity/Health)
- $65.0 million in one-time funds for the Enterprise Resource Planning (ERP) re-platform project.
- $20.1 million for Stormwater Capital projects.
- $14.9 million for contribution to the Information Technology (IT) Internal Service Fund to support the Countywide component of the IT outsourcing contract.
- $11.5 million in one-time funds to address capital, IT and emergency response or other efforts enterprisewide.
- $4.0 million in one-time funds for one-time operational needs in the Public Defender as they become more clearly defined, including items such as lease and tenant improvement facility costs, case management system procurement and implementation, and temporary staffing for pre-arraignment and community connections support.
- $2.75 million to support additional arts and culture program costs, including $0.5 million in one-time funds.
- $1.5 million in one-time funds to address potential workload and operational impacts related to Proposition 36 in the District Attorney.
- $2.0 million for retirement benefit payments to be paid by the County in accordance with Internal Revenue Code §415(m).
- $1.4 million for various contracts including actuaries to support the County in preparing retirement projections, for the Countywide Indirect Cost Allocation Plan and for Sales & Use Tax auditing, recovery, and consulting services.
- $1.0 million to establish the Office of Inspector General.
- $0.6 million in one-time funds for Tenant Legal Aid Services.
- $0.5 million to support the implementation of a film office.
- 
- $0.1 million for the Employee Benefits Internal Service Fund to support workers' compensation costs based on the transfer settlement between the County and the State for pre-calendar year 2000 workers' compensation cases for court employees.

The Fiscal Year 2027-28 appropriations are estimated at $61.3 million which includes unavoidable cost increases required to sustain service levels, anticipated increases in the County’s retirement contributions, and for future capital projects.

# Countywide Shared Major Maintenance

In Fiscal Year 2026-27, a total of $69.7 million is planned for centrally funded major maintenance projects. Of that total, $37.6 million is recommended to be centrally budgeted under Finance Other, including $15.1 million for operating major maintenance projects at County facilities and $22.5 million for Major Maintenance Capital Outlay Fund projects. Debt-financed Major Maintenance Capital Outlay Fund projects totaling $32.1 million are recommended directly under the Capital Program and more information can be found under the Capital Program section. Additional appropriations for major maintenance projects may be recommended by the department or group that directly benefits from the improvements. The funding level for Fiscal Year 2027-28 is recommended to be $2.0 million.

Examples of major maintenance projects planned for Fiscal Year 2026-27 include multiple critical repair and maintenance projects at the San Diego Central Jail, George Bailey East Mesa Reentry Facility camera system replacement, Rock Mountain Detention Facility water heater replacement and waterproofing, Emergency Operations Center HVAC and roof replacement, multiple critical repair and maintenance projects at the South Bay Regional Center, North County Regional Center hot water system, San Marcos Offices HVAC system repair, Electric Vehicle Roadmap charging station infrastructure, Edgemoor Skilled Nursing Facility HVAC controllers, North Coastal Live Well Center HVAC and mechanical system access project, and Wilderness Gardens Park well and water system.

A full list of planned Fiscal Year 2026-27 major maintenance projects can be found at: https://www.sandiegocounty.gov/content/sdc/general_services/Facility_Planning_Design_Construction.html.

## Employee Benefits Internal Service Fund

In Fiscal Year 1994–95, the County established an Employee Benefits Internal Service Fund (ISF) to report all of its employee risk management activities. The appropriations for this fund support claim payments and administrative costs of the County's self-insured workers' compensation program and unemployment insurance program expenses. As of June 30, 2025, the total reported liability for the fund was $235.4 million, with total assets of $243.6 million, resulting in a positive net position of $22.8 million.

Workers' compensation rates (premiums) are charged to individual departments based on that department's ten-year experience (claim history) and the department's risk factor based on its blend of occupational groups as established by the Workers' Compensation Insurance Rating Bureau (WCIRB) of California.

WCIRB has developed a classification system based on potential risk of injury. An annual actuarial assessment is prepared by an actuary to estimate the liability and capture the costs associated with all reported and unreported claims. The actuarial claims liability is anticipated to increase by $0.9 million as of June 30, 2026. Appropriations for Fiscal Year 2026–27 total $63.1 million for the Workers' Compensation Internal Service Fund. This reflects a $0.3 million decrease from the Fiscal Year 2025–26 Adopted Budget due to reductions based on operational adjustments and departmental support tied to pre-employment medical screenings, offset slightly by anticipated increases in Excess Workers' Compensation insurance and actual claims and trends.

The County is self-insured for unemployment benefit costs and therefore must reimburse the State for any unemployment benefit payments that are attributed to a claimant's previous employment with the County. County departments provide the funding source for these payments. Unemployment insurance rates (premiums) are charged to departments based on 80% of each department's ten-year claims experience and 20% on budgeted staffing levels. Recommended appropriations for Fiscal Year 2026–27 total $3.2 million, which reflects a 7.5% increase from the Fiscal Year 2025–26 Adopted Budget.

## Insurance Internal Service Fund

The Insurance Internal Service Fund (ISF) was established in Fiscal Year 2024-25 to report the County's insurance activities. This fund supports insurance premiums for Mexican Auto (non-emergency and emergency), Government Crime Bonds, Property, U.S. Custom Bonds, Cyber Liability, Aircraft, and Airport.

Mexican Auto (non-emergency and emergency) provides coverage for County vehicles that are driven into Mexico for departments that have official business in Mexico. Government Crime Bonds provides Countywide coverage for illegal acts committed by employees while on the job. Property insurance covers countywide real and personal property, boiler and machinery, flood, and earthquake. U.S. Custom Bonds provides coverage for the Palomar Airport. Cyber Liability provides countywide comprehensive electronic information and security liability. Aircraft provides coverage for Sheriff helicopters and Airport provides coverage for all aspects of airports and/or liability of aircraft.

Appropriations for Fiscal Year 2026-27 total $15.9 million.

## Local Agency Formation Commission Administration

These appropriations reflect the County's contribution to the San Diego Local Agency Formation Commission (LAFCo) in accordance with provisions in Government Code §56381. LAFCo is a State chartered regulatory agency with countywide authority. LAFCo performs studies and renders jurisdictional decisions affecting the boundaries and government structure of cities and special districts. Through Fiscal Year 2000–01, LAFCo was funded exclusively by the County and user fees. Beginning with Fiscal Year 2001–02, funding for LAFCo is shared by the County, the 18

cities, 61 independent special districts in San Diego County as well as user fees. Appropriations of $0.7 million are recommended for both Fiscal Year 2026-27 and Fiscal Year 2027-28.

## Public Liability Internal Service Fund

In Fiscal Year 1994–95, the County established the Public Liability Internal Service Fund (ISF) to report all of its public risk management activities. The County is self-insured through the ISF for premises liability at medical facilities, medical malpractice, errors and omissions, false arrest, forgery, automobile and general liability. In addition, as of July 1, 2023, the County now has general liability excess insurance with a self-insured retention of $5.0 million, respectively. The cost to General Fund departments, other funds and special districts is distributed based on a weighted risk factor: 90% allocated based on the last five years' loss experience and 10% based on staff hours of exposure. The County contracts with an actuary to annually assess the long-term liability of the fund to determine an adequate level of reserves. The fund's total reported liability as of June 30, 2025, was $113.6 million with current assets of $104.2 million resulting in a negative net position of $1.7 million. To address the unfunded actuarial liability that is driving the negative net position, $2.0 million was budgeted in Fiscal Year 2025–26. Collections of the unfunded liability are amortized over a ten-year period subject to annual review.

Appropriations for Fiscal Year 2026–27 total $83.1 million for the Public Liability Internal Service Fund, which reflects a $3.9 million decrease from the Fiscal Year 2025–26 Adopted Operational Plan primarily due to an anticipated decrease in settlements relating to liability payments.

## Pension Obligation Bonds

The appropriations for this debt service fund reflect the scheduled principal and interest payments and related administrative expenses for the 2004 and the 2008 taxable Pension Obligation Bonds (POBs). The remaining principal and interest payments are structured as level debt service in the amount of $67.5 million in Fiscal Year 2026-27 with no remaining payments starting in Fiscal Year 2027-28. See the Debt Management Policies and Obligations section of this document for more information on the POBs, including the history, outstanding principal and scheduled payments.

## Finance Other Appropriations/Expenditures

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Cash Borrowing | $ - | $ 2,700,000 | $ - | -100.0% | $ - |
| Community Enhancement | 5,265,490 | 6,348,269 | 8,000,000 | 26.0% | 8,000,000 |
| Neighborhood Reinvestment Program | 10,000,000 | 10,000,000 | 10,000,000 | 0.0% | - |
| Contributions to Capital Program | 52,120,000 | 3,000,000 | 370,000 | -87.7% | - |
| Lease Payments: Capital Projects | 25,657,309 | 23,459,537 | 28,877,574 | 23.1% | 37,345,515 |
| Countywide General Expenses | 127,932,108 | 66,572,325 | 197,032,519 | 196.0% | 61,349,227 |
| Countywide Shared Major Maintenance | 2,000,000 | 19,410,000 | 37,615,189 | 93.8% | 2,000,000 |
| Employee Benefits Internal Service Funds (ISF) | | | | | |
| *Workers Compensation Employee Benefits ISF* | 58,735,552 | 63,400,684 | 63,120,980 | -0.4% | 63,120,980 |
| *Unemployment Insurance Employee Benefits ISF* | 3,946,374 | 2,950,060 | 3,169,936 | 7.5% | 3,169,936 |
| Insurance ISF | 10,380,721 | 14,958,934 | 15,872,809 | 6.1% | 15,872,809 |
| Local Agency Formation Commission Administration | 617,716 | 682,716 | 749,716 | 9.8% | 749,716 |
| Public Liability ISF | 72,839,019 | 86,998,080 | 83,092,355 | -4.5% | 83,092,355 |
| Pension Obligation Bonds | 81,500,054 | 81,495,400 | 67,193,947 | -17.5% | - |
| **Total** | **$ 450,994,343** | **$ 381,976,005** | **$ 515,095,025** | **34.9%** | **$ 274,700,538** |

## Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Lease Payments-Bonds | $25,657,309 | $23,459,537 | $28,877,574 | 23.10% | $37,345,515 |
| **Total Expenditures** | **$25,657,309** | **$23,459,537** | **$28,877,574** | **23.10%** | **$37,345,515** |

## Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Other Charges | $25,657,309 | $23,459,537 | $28,877,574 | 23.10% | $37,345,515 |
| **Total Expenditures** | **$25,657,309** | **$23,459,537** | **$28,877,574** | **23.10%** | **$37,345,515** |

## Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Miscellaneous Revenues | - | - | $2,597,325 | - | $2,597,770 |
| General Purpose Revenue Allocation | $15,691,969 | $15,857,437 | $19,243,999 | 21.36% | $27,713,995 |
| Other Financing Sources | $9,965,340 | $7,602,100 | $7,036,250 | -7.44% | $7,033,750 |
| **Total Revenues** | **$25,657,309** | **$23,459,537** | **$28,877,574** | **23.10%** | **$37,345,515** |

# APPENDICES

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# Appendix A: All Funds Budget Summary Countywide Totals

## Countywide Totals

### Staffing

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| **Total** | **20,471.25** | **20,280.25** | **20,388.25** | **0.5** | **20,388.25** |

### Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $3,357,360,246 | $3,527,096,711 | $3,574,322,911 | 1.34% | $3,675,022,668 |
| Services & Supplies | $3,521,167,564 | $3,484,128,693 | $3,984,343,971 | 14.36% | $3,556,780,591 |
| Other Charges | $907,319,456 | $945,731,117 | $941,519,097 | -0.45% | $874,161,470 |
| Capital Assets/Land Acquisition | $154,591,732 | $42,590,113 | $126,497,972 | 197.01% | $30,688,000 |
| Capital Assets Equipment | $58,631,850 | $81,392,334 | $64,490,084 | -20.77% | $36,469,702 |
| Capital Assets Software | $50,000 | $550,000 | $550,000 | - | - |
| Expenditure Transfer & Reimbursements | -$141,270,273 | -$42,709,621 | -$144,120,215 | 237.44% | -$77,574,344 |
| Operating Transfers Out | $672,578,271 | $595,729,610 | $605,635,693 | 1.66% | $552,079,083 |
| **Total Expenditures** | **$8,530,428,846** | **$8,634,508,957** | **$9,153,239,513** | **6.01%** | **$8,647,627,170** |

### Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $68,330,135 | $53,381,548 | $37,631,153 | -29.51% | $500,000 |
| Use of Fund Balance | $285,892,296 | $179,874,370 | $320,889,905 | 78.40% | $102,105,222 |
| Taxes - Current Property | $1,052,152,728 | $1,107,270,239 | $1,153,263,916 | 4.15% | $1,199,856,824 |
| Taxes - Other Than Current Secured | $744,797,185 | $787,551,736 | $818,121,141 | 3.88% | $848,014,006 |
| License Permits & Franchises | $70,279,276 | $73,472,389 | $70,585,743 | -3.93% | $71,792,186 |
| Fines, Forfeitures & Penalties | $45,089,237 | $49,957,865 | $52,230,596 | 4.55% | $45,165,488 |
| Revenue From Use of Money & Property | $110,387,261 | $116,431,932 | $119,172,688 | 2.35% | $112,414,654 |
| Intergovernmental Revenues | $4,128,439,909 | $4,217,698,036 | $4,346,961,590 | 3.06% | $4,328,865,925 |
| Charges for Current Services | $1,286,022,666 | $1,357,768,314 | $1,418,619,924 | 4.48% | $1,348,601,763 |
| Miscellaneous Revenues | $106,448,656 | $72,485,433 | $101,037,213 | 39.39% | $98,670,496 |
| Other Financing Sources | $632,089,497 | $618,117,095 | $714,225,644 | 15.55% | $491,140,606 |
| Residual Equity Transfers In | $500,000 | $500,000 | $500,000 | - | $500,000 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| **Total Revenues** | **$8,530,428,846** | **$8,634,508,957** | **$9,153,239,513** | **6.01%** | **$8,647,627,170** |

# Appendix A: All Funds Budget Summary - Public Safety Group

## Public Safety Group

**Staffing**

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| **Total** | **8,077.00** | **8,061.00** | **8,108.00** | **0.6** | **8,108.00** |

**Expenditures**

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $1,554,416,039 | $1,657,681,276 | $1,694,765,154 | 2.24% | $1,735,781,308 |
| Services & Supplies | $613,183,126 | $666,361,650 | $712,829,834 | 6.97% | $645,356,902 |
| Other Charges | $162,527,544 | $168,754,124 | $172,679,203 | 2.33% | $172,995,345 |
| Capital Assets/Land Acquisition | $100,000 | $100,000 | - | -100.00% | - |
| Capital Assets Equipment | $14,726,095 | $15,783,287 | $24,607,713 | 55.91% | $2,873,202 |
| Capital Assets Software | $50,000 | $550,000 | $550,000 | - | - |
| Expenditure Transfer & Reimbursements | -$56,462,066 | -$19,446,149 | -$18,991,515 | -2.34% | -$18,932,170 |
| Operating Transfers Out | $473,292,805 | $434,384,735 | $434,724,569 | 0.08% | $437,299,374 |
| **Total Expenditures** | **$2,761,833,543** | **$2,924,168,923** | **$3,021,164,958** | **3.32%** | **$2,975,373,961** |

**Revenues**

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $33,605,940 | $33,605,940 | $29,281,941 | -12.87% | - |
| Use of Fund Balance | $65,238,132 | $34,324,286 | $45,327,499 | 32.06% | $9,998,215 |
| Taxes - Current Property | $13,868,000 | $16,160,500 | $16,660,500 | 3.09% | $16,660,500 |
| Taxes - Other Than Current Secured | $2,751,555 | $2,721,555 | $2,761,555 | 1.47% | $2,761,555 |
| License Permits & Franchises | $1,361,334 | $1,357,692 | $1,689,065 | 24.41% | $1,669,809 |
| Fines, Forfeitures & Penalties | $16,332,250 | $19,542,563 | $19,507,022 | -0.18% | $11,425,406 |
| Revenue From Use of Money & Property | $2,343,315 | $2,274,281 | $2,181,193 | -4.09% | $2,177,307 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Intergovernmental Revenues | $771,492,818 | $828,763,988 | $828,244,279 | -0.06% | $779,881,697 |
| Charges for Current Services | $221,448,013 | $229,624,506 | $242,916,153 | 5.79% | $248,360,897 |
| Miscellaneous Revenues | $25,770,582 | $23,087,157 | $36,183,019 | 56.72% | $41,089,512 |
| General Purpose Revenue Allocation | $1,184,925,649 | $1,301,165,207 | $1,362,138,163 | 4.69% | $1,424,049,689 |
| Other Financing Sources | $422,695,955 | $431,541,248 | $434,274,569 | 0.63% | $437,299,374 |
| **Total Revenues** | **$2,761,833,543** | **$2,924,168,923** | **$3,021,164,958** | **3.32%** | **$2,975,373,961** |

# Appendix A: All Funds Budget Summary - Health and Human Services Agency

## Health and Human Services Agency

**Staffing**

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | %Change | Fiscal Year2027-28 Recommended Budget |
|---|---|---|---|---|---|
| **Total** | **8,243.50** | **8,075.50** | **6,754.00** | **(16.4)** | **6,754.00** |

**Expenditures**

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $1,141,094,891 | $1,170,235,837 | $948,098,953 | -18.98% | $982,786,463 |
| Services & Supplies | $1,731,492,985 | $1,732,902,957 | $659,354,724 | -61.95% | $590,291,132 |
| Other Charges | $511,184,856 | $533,657,012 | $532,579,349 | -0.20% | $536,481,231 |
| Capital Assets Equipment | $13,876,232 | $1,922,000 | $645,736 | -66.40% | $131,000 |
| Expenditure Transfer & Reimbursements | -$29,430,947 | -$16,078,230 | -$225,525 | -98.60% | -$225,525 |
| Operating Transfers Out | $78,484,561 | $90,377,139 | $98,310,653 | 8.78% | $93,094,094 |
| **Total Expenditures** | **$3,446,702,578** | **$3,513,016,715** | **$2,238,763,890** | **-36.27%** | **$2,202,558,395** |

**Revenues**

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $27,370,714 | $12,470,714 | $1,604,434 | -87.13% | - |
| Use of Fund Balance | $34,906,688 | $33,616,688 | $56,237,812 | 67.29% | $22,535,748 |
| License Permits & Franchises | $791,772 | $791,772 | $791,772 | - | $791,772 |
| Fines, Forfeitures & Penalties | $3,260,721 | $3,460,721 | $3,573,946 | 3.27% | $3,573,946 |
| Revenue From Use of Money & Property | $2,919,407 | $2,919,407 | $3,319,407 | 13.70% | $3,319,407 |
| Intergovernmental Revenues | $2,954,366,024 | $2,973,857,561 | $1,786,680,617 | -39.92% | $1,779,094,212 |
| Charges for Current Services | $104,486,965 | $106,315,196 | $31,267,371 | -70.59% | $30,694,171 |
| Miscellaneous Revenues | $56,161,101 | $23,298,906 | $18,627,457 | -20.05% | $18,335,668 |
| General Purpose Revenue Allocation | $237,124,562 | $320,971,126 | $302,425,326 | -5.78% | $319,977,723 |
| Other Financing Sources | $25,314,624 | $35,314,624 | $34,235,748 | -3.06% | $24,235,748 |
| **Total Revenues** | **$3,446,702,578** | **$3,513,016,715** | **$2,238,763,890** | **-36.27%** | **$2,202,558,395** |

# Appendix A: All Funds Budget Summary - Behavioral Health Services

## Behavioral Health Services

### Staffing

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| **Total** | - | - | **1,368.50** | - | **1,368.50** |

### Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | - | - | $228,023,143 | - | $234,747,893 |
| Services & Supplies | - | - | $1,207,995,932 | - | $1,222,024,630 |
| Other Charges | - | - | $1,488,000 | - | $1,480,000 |
| Capital Assets Equipment | - | - | $186,500 | - | $486,500 |
| Expenditure Transfer & Reimbursements | - | - | -$39,748,111 | - | -$39,748,111 |
| **Total Expenditures** | **-** | **-** | **$1,397,945,464** | **-** | **$1,418,990,912** |

### Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | - | - | $383,647 | - | - |
| Intergovernmental Revenues | - | - | $1,281,414,899 | - | $1,302,114,100 |
| Charges for Current Services | - | - | $74,855,516 | - | $75,537,814 |
| Miscellaneous Revenues | - | - | $8,712,938 | - | $8,760,534 |
| General Purpose Revenue Allocation | - | - | $32,578,464 | - | $32,578,464 |
| **Total Revenues** | **-** | **-** | **$1,397,945,464** | **-** | **$1,418,990,912** |

# Appendix A: All Funds Budget Summary - Land Use and Environment Group

## Land Use and Environment Group

### Staffing

| | | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|---|
| | **Total** | **2,161.75** | **2,152.75** | **2,135.75** | **(0.8)** | **2,135.75** |

### Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $323,975,250 | $338,509,942 | $339,700,688 | 0.35% | $350,857,611 |
| Services & Supplies | $436,976,426 | $397,183,227 | $430,750,032 | 8.45% | $337,990,812 |
| Other Charges | $17,213,645 | $16,032,418 | $18,865,692 | 17.67% | $18,621,425 |
| Capital Assets/Land Acquisition | $8,621,000 | $3,740,113 | $13,559,033 | 262.53% | $30,688,000 |
| Capital Assets Equipment | $6,624,893 | $17,061,100 | $8,030,135 | -52.93% | $1,967,000 |
| Expenditure Transfer & Reimbursements | -$29,376,799 | -$1,766,393 | -$1,287,666 | -27.10% | -$1,287,666 |
| Operating Transfers Out | $33,298,066 | $11,419,784 | $13,273,725 | 16.23% | $7,708,746 |
| **Total Expenditures** | **$797,332,481** | **$782,180,191** | **$822,891,639** | **5.20%** | **$746,545,928** |

### Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $2,088,189 | $2,019,480 | $1,951,805 | -3.35% | $500,000 |
| Use of Fund Balance | $132,974,758 | $75,783,587 | $103,773,316 | 36.93% | $35,460,981 |
| Taxes - Current Property | $62,186,870 | $65,040,849 | $70,674,937 | 8.66% | $73,153,532 |
| Taxes - Other Than Current Secured | $33,339,073 | $28,055,986 | $19,581,809 | -30.20% | $19,612,327 |
| License Permits & Franchises | $61,228,288 | $65,014,275 | $62,213,544 | -4.31% | $63,759,584 |
| Fines, Forfeitures & Penalties | $614,587 | $860,584 | $1,055,473 | 22.65% | $1,055,473 |
| Revenue From Use of Money & Property | $33,294,693 | $42,460,977 | $45,369,617 | 6.85% | $46,583,496 |
| Intergovernmental Revenues | $181,131,964 | $183,832,828 | $193,928,860 | 5.49% | $207,452,543 |
| Charges for Current Services | $130,448,258 | $144,572,160 | $146,313,713 | 1.20% | $145,976,919 |
| Miscellaneous Revenues | $6,420,377 | $7,698,545 | $8,290,298 | 7.69% | $8,388,986 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Purpose Revenue Allocation | $128,527,358 | $133,271,136 | $140,214,542 | 5.21% | $136,893,341 |
| Other Financing Sources | $25,078,066 | $33,569,784 | $29,523,725 | -12.05% | $7,708,746 |
| **Total Revenues** | **$797,332,481** | **$782,180,191** | **$822,891,639** | **5.20%** | **$746,545,928** |

# Appendix A: All Funds Budget Summary - Finance and General Government Group

## Finance and General Government Group

### Staffing

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| **Total** | **1,989.00** | **1,991.00** | **2,022.00** | **1.6** | **2,022.00** |

### Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $337,874,066 | $360,669,656 | $363,734,973 | 0.85% | $370,849,393 |
| Services & Supplies | $568,439,575 | $568,152,225 | $691,201,045 | 21.66% | $610,854,253 |
| Other Charges | $19,145,347 | $18,529,540 | $23,042,391 | 24.35% | $20,445,013 |
| Capital Assets/Land Acquisition | - | $180,000 | - | -100.00% | - |
| Capital Assets Equipment | $23,404,630 | $32,375,947 | $31,020,000 | -4.19% | $31,012,000 |
| Expenditure Transfer & Reimbursements | -$26,000,461 | -$5,418,849 | -$83,867,398 | 1,447.70% | -$17,380,872 |
| Operating Transfers Out | $14,555,779 | $12,839,099 | $12,012,327 | -6.44% | $6,383,889 |
| **Total Expenditures** | **$937,418,936** | **$987,327,618** | **$1,037,143,338** | **5.05%** | **$1,022,163,676** |

### Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $5,265,292 | $5,265,290 | $4,409,326 | -16.26% | - |
| Use of Fund Balance | $24,877,223 | $30,815,000 | $29,871,000 | -3.06% | $27,700,000 |
| Taxes - Other Than Current Secured | $2,406,790 | $2,471,942 | $2,191,116 | -11.36% | $786,872 |
| License Permits & Franchises | $3,147,228 | $2,745,528 | $2,794,245 | 1.77% | $2,628,760 |
| Fines, Forfeitures & Penalties | $644,150 | $700,000 | $700,000 | - | $700,000 |
| Revenue From Use of Money & Property | $2,107,262 | $3,142,262 | $3,102,262 | -1.27% | $3,102,262 |
| Intergovernmental Revenues | $11,867,282 | $13,251,064 | $12,144,198 | -8.35% | $11,451,064 |
| Charges for Current Services | $612,651,766 | $640,330,670 | $706,500,917 | 10.33% | $697,579,655 |
| Miscellaneous Revenues | $16,048,596 | $16,400,825 | $18,126,176 | 10.52% | $18,498,026 |
| General Purpose Revenue Allocation | $231,862,938 | $246,966,180 | $243,391,771 | -1.45% | $251,033,148 |
| Other Financing Sources | $26,040,409 | $24,738,857 | $13,412,327 | -45.78% | $8,183,889 |
| Residual Equity Transfers In | $500,000 | $500,000 | $500,000 | - | $500,000 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| **Total Revenues** | **$937,418,936** | **$987,327,618** | **$1,037,143,338** | **5.05%** | **$1,022,163,676** |

# Appendix A: All Funds Budget Summary - Capital Program

## Capital Program

### Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Services & Supplies | $265,775 | $227,380 | $257,010 | 13.03% | $257,010 |
| Other Charges | - | $3,000 | $3,000 | - | $3,000 |
| Capital Assets/Land Acquisition | $127,540,000 | $38,570,000 | $112,938,939 | 192.82% | - |
| Operating Transfers Out | $8,341,190 | $7,039,125 | $7,036,250 | -0.04% | $7,033,750 |
| **Total Expenditures** | **$136,146,965** | **$45,839,505** | **$120,235,199** | **162.30%** | **$7,293,760** |

### Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Use of Fund Balance | - | $684,809 | - | -100.00% | - |
| Revenue From Use of Money & Property | $422,175 | $1,001,201 | $651,201 | -34.96% | $473,759 |
| Intergovernmental Revenues | $12,763,427 | $7,503,495 | $8,400,203 | 11.95% | $200,132 |
| Miscellaneous Revenues | $48,000 | - | $7,500,000 | - | - |
| Other Financing Sources | $122,913,363 | $36,650,000 | $103,683,795 | 182.90% | $6,619,869 |
| **Total Revenues** | **$136,146,965** | **$45,839,505** | **$120,235,199** | **162.30%** | **$7,293,760** |

# Appendix A: All Funds Budget Summary

## Finance Other

### Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Services & Supplies | $170,809,677 | $119,301,254 | $281,955,394 | 136.34% | $150,005,852 |
| Other Charges | $197,248,064 | $208,755,023 | $192,861,462 | -7.61% | $124,135,456 |
| Capital Assets/Land Acquisition | $18,330,732 | - | - | - | - |
| Capital Assets Equipment | - | $14,250,000 | - | -100.00% | - |
| Operating Transfers Out | $64,605,870 | $39,669,728 | $40,278,169 | 1.53% | $559,230 |
| **Total Expenditures** | **$450,994,343** | **$381,976,005** | **$515,095,025** | **34.85%** | **$274,700,538** |

### Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | - | $20,124 | - | -100.00% | - |
| Use of Fund Balance | $27,895,495 | $4,650,000 | $85,680,278 | 1,742.59% | $6,410,278 |
| Revenue From Use of Money & Property | $7,464,821 | $10,276,894 | $10,914,265 | 6.20% | $10,834,265 |
| Charges for Current Services | $214,887,664 | $234,825,782 | $214,266,254 | -8.76% | $147,952,307 |
| Miscellaneous Revenues | - | - | $2,597,325 | - | $2,597,770 |
| General Purpose Revenue Allocation | $190,699,283 | $75,900,623 | $102,541,423 | 35.10% | $99,812,938 |
| Other Financing Sources | $10,047,080 | $56,302,582 | $99,095,480 | 76.01% | $7,092,980 |
| **Total Revenues** | **$450,994,343** | **$381,976,005** | **$515,095,025** | **34.85%** | **$274,700,538** |

# Appendix A: All Funds Budget Summary - Total General Purpose Revenue

**General Purpose Revenues**

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Taxes - Current Property | $976,097,858 | $1,026,068,890 | $1,065,928,479 | 3.88% | $1,110,042,792 |
| Taxes - Other Than Current Secured | $706,299,767 | $754,302,253 | $793,586,661 | 5.21% | $824,853,252 |
| License Permits & Franchises | $3,750,654 | $3,563,122 | $3,097,117 | -13.08% | $2,942,261 |
| Fines, Forfeitures & Penalties | $24,237,529 | $25,393,997 | $27,394,155 | 7.88% | $28,410,663 |
| Revenue From Use of Money & Property | $61,835,588 | $54,356,910 | $53,634,743 | -1.33% | $45,924,158 |
| Intergovernmental Revenues | $196,818,394 | $210,489,100 | $236,148,534 | 12.19% | $248,672,177 |
| Charges for Current Services | $2,100,000 | $2,100,000 | $2,500,000 | 19.05% | $2,500,000 |
| Miscellaneous Revenues | $2,000,000 | $2,000,000 | $1,000,000 | -50.00% | $1,000,000 |
| **Total Revenues** | **$1,973,139,790** | **$2,078,274,272** | **$2,183,289,689** | **5.05%** | **$2,264,345,303** |


COUNTY OF SAN DIEGO

# Appendix B: Budget Summary and Changes in Fund Balance

## Appropriations by Fund Type

**County Funds by Type**

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund | $6,627,684,222 | $6,721,538,428 | $7,107,338,341 | 5.74% | $6,875,504,539 |
| Special Revenue Funds | $789,144,283 | $808,485,875 | $821,827,575 | 1.65% | $746,665,185 |
| Miscellaneous Local Agencies | $8,091,916 | $8,472,524 | $7,914,220 | -6.59% | $1,582,244 |
| Miscellaneous Special Districts | $13,308,070 | $18,387,041 | $31,754,097 | 72.70% | $18,323,134 |
| Permanent Road Divisions | $9,421,964 | $8,619,808 | $9,071,974 | 5.25% | $2,209,321 |
| County Service Areas | $51,486,856 | $55,354,674 | $60,095,347 | 8.56% | $57,379,399 |
| Community Facilities Districts | $6,116,147 | $5,844,900 | $5,936,736 | 1.57% | $5,637,299 |
| Debt Service County Family | $81,500,054 | $81,495,400 | $67,193,947 | -17.55% | - |
| Capital Project Funds | $136,146,965 | $45,839,505 | $120,235,199 | 162.30% | $7,293,760 |
| County Proprietary Enterprise Funds | $49,278,494 | $47,871,058 | $58,146,490 | 21.46% | $79,985,937 |
| Sanitation Districts | $38,078,782 | $45,351,679 | $44,399,128 | -2.10% | $46,122,360 |
| County Proprietary Internal Service Funds | $720,171,093 | $787,248,065 | $819,326,459 | 4.07% | $806,923,992 |
| **Total Expenditures** | **$8,530,428,846** | **$8,634,508,957** | **$9,153,239,513** | **6.01%** | **$8,647,627,170** |

# Appendix B: Budget Summary and Changes in Fund Balance

## Appropriations by Group and Fund

**Public Safety Group**

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund | $2,278,636,825 | $2,430,788,787 | $2,522,711,234 | 3.78% | $2,481,855,119 |
| Sheriff's Asset Forfeiture Program | $3,200,000 | $2,100,000 | $2,600,000 | 23.81% | - |
| Sheriff's Asset Forfeiture - US Treasury | $2,200,000 | $2,000,000 | $2,000,000 | - | - |
| Sheriff's Asset Forfeiture - State | $1,100,000 | $2,400,000 | $2,400,000 | - | - |
| District Attorney Asset Forfeiture Program Fed | $2,000,000 | $2,000,000 | $2,000,000 | - | $2,000,000 |
| District Attorney Asset Forfeiture Program - US Treasury | $50,000 | $50,000 | $50,000 | - | $50,000 |
| District Attorney Asset Forfeiture State | $100,000 | $350,000 | $350,000 | - | $350,000 |
| Probation Asset Forfeiture Program | $100,000 | $100,000 | $100,000 | - | $100,000 |
| Sheriff's Incarcerated Peoples' Welfare | $7,387,709 | $8,216,957 | $8,471,156 | 3.09% | $8,033,612 |
| Probation Incarcerated Peoples' Welfare | $2,000 | $2,000 | $2,000 | - | $2,000 |
| Public Safety Prop 172 Special Revenue | $404,690,714 | $410,672,419 | $410,511,657 | -0.04% | $417,599,006 |
| SDCFPD Fire Mitigation | $400,000 | $1,500,000 | $2,950,000 | 96.67% | - |
| SD County Fire Protection Dist | $9,491,575 | $10,423,655 | $12,732,655 | 22.15% | $12,732,655 |
| SDCFPD Mt Laguna | $18,000 | $17,500 | $17,000 | -2.86% | $17,000 |
| SDCFPD Palomar | $73,000 | $73,000 | $75,500 | 3.42% | $75,500 |
| SDCFPD Descanso | $57,000 | $55,000 | $55,000 | - | $55,000 |
| SDCFPD Dulzura | $13,000 | $12,000 | $12,000 | - | $12,000 |
| SDCFPD Tecate | $11,000 | $10,000 | $10,000 | - | $10,000 |
| SDCFPD Potrero | $16,000 | $15,500 | $15,500 | - | $15,500 |
| SDCFPD Jacumba | $18,000 | $16,500 | $16,500 | - | $16,500 |
| SDCFPD Rural West | $450,000 | $375,000 | $375,000 | - | $375,000 |
| SDCFPD Yuima | $52,000 | $52,000 | $50,000 | -3.85% | $50,000 |
| SDCFPD Julian | $110,000 | $100,000 | $100,000 | - | $100,000 |
| SDCFPD Ramona Fire MED SRV ZN | $2,600,000 | $2,600,000 | $2,640,000 | 1.54% | $2,640,000 |
| CSA 135 Del Mar 800 MHZ Zone B | $43,495 | $43,495 | $44,100 | 1.39% | $43,495 |
| CSA 135 Poway 800 MHZ Zone F | $221,000 | $161,500 | $136,381 | -15.55% | $151,325 |
| CSA 135 Solana Beach 800 MHZ Zone H | $39,615 | $39,635 | $38,661 | -2.46% | $39,635 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| CSA 135 Borrego Springs FPD 800 MHZ Zn K | $8,550 | $8,550 | $9,525 | 11.40% | $9,525 |
| County Service Area 17 | $8,300,000 | $8,300,000 | $8,900,000 | 7.23% | $8,900,000 |
| County Service Area 69 | $250,000 | $250,000 | $6,000 | -97.60% | $6,000 |
| SDCFPD Ambulance Service Area | $23,174,593 | $23,606,133 | $25,310,048 | 7.22% | $25,310,048 |
| SHF Jail Stores Commissary Enterprise | $8,946,367 | $8,768,367 | $9,230,091 | 5.27% | $9,230,091 |
| Penalty Assessment | $3,128,950 | $3,128,950 | $3,128,950 | - | $3,128,950 |
| Criminal Justice Facility | $850,000 | $1,700,000 | $1,650,000 | -2.94% | - |
| Courthouse Construction | $1,624,150 | $562,975 | - | -100.00% | - |
| SDCFPD CFD 04-01 Special Tax A | $5,000 | $5,000 | $22,000 | 340.00% | $22,000 |
| SDCFPD EOM CFD 09-01 Special Tax B | $2,465,000 | $2,100,000 | $2,200,000 | 4.76% | $2,200,000 |
| SDCFPD Borrego | - | $244,000 | $244,000 | - | $244,000 |
| SDCFPD Ramona EDU Delinquent | - | $1,320,000 | - | -100.00% | - |
| **Total Expenditures** | **$2,761,833,543** | **$2,924,168,923** | **$3,021,164,958** | **3.32%** | **$2,975,373,961** |

# Appendix B: Budget Summary and Changes in Fund Balance

## Appropriations by Group and Fund

**Health and Human Services Agency**

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund | $3,421,159,454 | $3,477,473,591 | $2,204,299,642 | -36.61% | $2,178,094,147 |
| Co Successor Housing Agy Gillespie Housing | $25,000 | $25,000 | $25,000 | - | $25,000 |
| Co Successor Housing Agy USDRIP Housing | $3,500 | $3,500 | $3,500 | - | $3,500 |
| Tobacco Securitization Special Revenue | $25,514,624 | $35,514,624 | $34,435,748 | -3.04% | $24,435,748 |
| **Total Expenditures** | **$3,446,702,578** | **$3,513,016,715** | **$2,238,763,890** | **-36.27%** | **$2,202,558,395** |

# Appendix B: Budget Summary and Changes in Fund Balance

## Appropriations by Group and Fund

**Land Use and Environment Group**

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund | $331,741,834 | $288,400,525 | $302,170,866 | 4.77% | $293,035,678 |
| Road Fund | $259,161,266 | $258,478,042 | $270,771,436 | 4.76% | $206,496,659 |
| San Diego County Lighting Maintenance District 1 | $2,994,231 | $2,708,947 | $2,710,461 | 0.06% | $2,805,135 |
| County Library | $66,556,577 | $69,133,109 | $71,558,592 | 3.51% | $71,709,976 |
| Inactive Waste Site Management | $7,216 | $1,640,000 | $3,431,752 | 109.25% | $3,231,752 |
| Waste Planning and Recycling | $6,695,808 | $7,011,530 | $7,919,134 | 12.94% | $9,105,332 |
| Duck Pond Landfill Cleanup | $14,669 | $14,669 | $20,000 | 36.34% | $20,000 |
| Parkland Ded Area 4 Lincoln Acres | $2,014,200 | $2,014,200 | $300 | -99.99% | $300 |
| Parkland Ded Area 15 Sweetwater | $2,000 | $2,000 | - | -100.00% | - |
| Parkland Ded Area 19 Jamul | $300 | $300 | - | -100.00% | - |
| Parkland Ded Area 20 Spring Valley | $1,341,000 | $1,000 | $1,000 | - | $1,000 |
| Parkland Ded Area 25 Lakeside | $5,000 | $5,000 | - | -100.00% | - |
| Parkland Ded Area 26 Crest | $1,000 | $1,000 | $750 | -25.00% | $750 |
| Parkland Ded Area 27 Alpine | $4,000 | $4,000 | - | -100.00% | - |
| Parkland Ded Area 28 Ramona | $8,000 | $8,000 | $108,000 | 1,250.00% | $108,000 |
| Parkland Ded Area 29 Escondido | $1,000 | $1,000 | - | -100.00% | - |
| Parkland Ded Area 30 San Marcos | $2,000 | $2,000 | - | -100.00% | - |
| Parkland Ded Area 31 San Dieguito | $2,000 | $2,000 | $2,000 | - | $2,000 |
| Parkland Ded Area 32 Carlsbad | $2,000 | $2,000 | - | -100.00% | - |
| Parkland Ded Area 35 Fallbrook | $10,800 | $10,800 | - | -100.00% | - |
| Parkland Ded Area 36 Bonsall | $4,000 | $4,000 | $4,000 | - | $4,000 |
| Parkland Ded Area 37 Vista | $1,000 | $1,000 | - | -100.00% | - |
| Parkland Ded Area 38 Valley Center | $5,000 | $5,000 | $5,000 | - | $5,000 |
| Parkland Ded Area 39 Pauma Valley | $1,000 | $1,000 | $1,000 | - | $1,000 |
| Parkland Ded Area 40 Palomar Julian | $332,000 | $332,000 | $2,000 | -99.40% | $2,000 |
| Parkland Ded Area 41 Mountain Empire | $500 | $500 | $500 | - | $500 |
| Parkland Ded Area 42 Anza Borrego | $1,000 | $1,000 | $1,000 | - | $1,000 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Parkland Ded Area 43 Central Mountain | $300 | $300 | $300 | - | $300 |
| Parkland Ded Area 45 Valle de Oro | $500 | $500 | $300 | -40.00% | $300 |
| PLD Administrative Fee | $751,000 | $751,000 | $90,000 | -88.02% | $90,000 |
| PRD 6 Pauma Valley | $238,114 | $220,169 | $257,791 | 17.09% | $62,266 |
| CSA 26 Rancho San Diego | $394,744 | $304,870 | $303,870 | -0.33% | $303,870 |
| CSA 26 Cottonwood Village Zone A | $346,057 | $357,847 | $365,379 | 2.10% | $370,182 |
| CSA 26 Monte Vista Zone B | $227,577 | $227,526 | $230,217 | 1.18% | $224,205 |
| SD Landscape Maintenance Zone 1 | $193,173 | $188,970 | $190,500 | 0.81% | $190,500 |
| Landscape Maintenance Dist Zone 2 - Julian | $109,441 | $109,441 | $109,444 | - | $109,444 |
| CSA 81 Fallbrook Local Park | $686,411 | $811,622 | $809,248 | -0.29% | $809,248 |
| CSA 83 San Dieguito Local Park | $1,040,570 | $1,036,490 | $1,063,804 | 2.64% | $1,063,804 |
| CSA 83A Zone A4S Ranch Park 95155 | $1,261,027 | $1,063,000 | $1,155,423 | 8.69% | $1,155,423 |
| CSA 122 Otay Mesa East | $7,152 | $7,864 | $7,864 | - | $7,864 |
| CSA 128 San Miguel Park Dist | $1,502,376 | $1,595,576 | $1,691,663 | 6.02% | $1,911,611 |
| CSA 136 Sundance Detention Basin | $23,500 | $23,500 | $24,700 | 5.11% | $24,700 |
| CSA 138 Valley Center Park | $348,000 | $404,500 | $405,365 | 0.21% | $405,365 |
| San Diego County Flood Control District | $8,280,836 | $12,683,911 | $27,188,770 | 114.36% | $13,730,073 |
| Blackwolf Stormwater Maint ZN 349781 | $11,500 | $41,500 | $18,137 | -56.30% | $18,137 |
| Lake Rancho Viejo Stormwater Maint ZN 442493 | $158,800 | $203,594 | $143,994 | -29.27% | $125,494 |
| Ponderosa Estates Maint ZN 351421 | $12,000 | $28,000 | $18,632 | -33.46% | $18,632 |
| Survey Monument Preservation Fund | $175,000 | $175,000 | $125,000 | -28.57% | $100,000 |
| Special Aviation | $50,000 | $40,000 | $40,000 | - | $40,000 |
| County Fish and Game Propogation | $46,000 | $46,000 | $46,000 | - | $46,000 |
| Airport Enterprise Fund | $27,699,027 | $28,370,058 | $38,483,296 | 35.65% | $58,344,113 |
| Liquid Waste Enterprise Fund | $12,633,100 | $10,732,633 | $10,433,103 | -2.79% | $12,411,733 |
| CWSMD-Zone B (Campo Hills Water) | $507,500 | $990,500 | $362,200 | -63.43% | $498,285 |
| Campo WSMD-Zone A (Rancho Del Campo Water) | $409,278 | $884,278 | $484,278 | -45.23% | $384,278 |
| LIVE OAK SPRINGS WTR SYS CSA 137 | $933,925 | $846,311 | $827,625 | -2.21% | $743,100 |
| San Diego County Sanitation District | $38,078,782 | $45,351,679 | $44,399,128 | -2.10% | $46,122,360 |
| DPW Equipment Internal Service Fund | $7,641,000 | $11,453,891 | $9,111,563 | -20.45% | $7,908,005 |
| DPW ISF Equipment Acquisition Road Fund | $8,463,873 | $14,750,000 | $6,728,135 | -54.39% | $5,100,000 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| DPW ISF Equipment Acquisition Inactive Waste | $248,000 | $513,000 | $2,075,600 | 304.60% | $275,600 |
| DPW ISF Equipment Acqusition Airport Enterprise | $393,000 | $1,058,000 | $966,600 | -8.64% | $401,600 |
| DPW ISF Equipment Acquistion General Fund | $76,520 | $252,500 | $223,000 | -11.68% | $183,000 |
| DPW ISF Equipment Acquisition Liquid Waste | $645,000 | $4,732,000 | $3,274,000 | -30.81% | $1,274,000 |
| PRD 8 Magee Road Pala | $129,430 | $120,738 | $156,331 | 29.48% | $48,707 |
| PRD 9 Santa Fe Zone B | $247,397 | $271,119 | $244,179 | -9.94% | $30,175 |
| PRD 10 Davis Drive | $48,224 | $57,675 | $63,348 | 9.84% | $12,353 |
| PRD 11 Bernardo Road Zone A | $104,823 | $67,852 | $73,805 | 8.77% | $20,563 |
| PRD 11 Bernardo Road Zone C | $11,644 | $12,921 | $13,467 | 4.23% | $4,205 |
| PRD 11 Bernardo Road Zone D | $46,969 | $14,494 | $13,889 | -4.17% | $8,097 |
| PRD 12 Lomair | $139,750 | $164,332 | $191,549 | 16.56% | $27,387 |
| PRD 13 Pala Mesa Zone A | $519,691 | $270,822 | $330,299 | 21.96% | $148,048 |
| PRD 13 Stewart Canyon Zone B | $81,973 | $103,193 | $128,671 | 24.69% | $32,514 |
| PRD 16 Wynola | $163,406 | $188,462 | $207,046 | 9.86% | $33,034 |
| PRD 18 Harrison Park | $93,585 | $144,181 | $161,091 | 11.73% | $57,527 |
| PRD 20 Daily Road | $269,114 | $230,037 | $248,277 | 7.93% | $141,642 |
| PRD 21 Pauma Heights | $648,089 | $627,852 | $337,089 | -46.31% | $85,136 |
| PRD 22 West Dougherty St | $5,974 | $6,350 | $6,777 | 6.72% | $2,646 |
| PRD 23 Rock Terrace Road | $24,397 | $25,877 | $29,799 | 15.16% | $8,020 |
| PRD 24 Mt Whitney Road | $98,178 | $107,781 | $115,397 | 7.07% | $11,276 |
| PRD 30 Royal Oaks Carroll | $63,120 | $68,555 | $51,490 | -24.89% | $10,228 |
| PRD 38 Gay Rio Terrace | $81,687 | $92,430 | $38,100 | -58.78% | $13,494 |
| PRD 45 Rincon Springs Rd | $35,672 | $44,947 | $23,312 | -48.13% | $12,089 |
| PRD 46 Rocoso Road | $241,246 | $296,718 | $342,975 | 15.59% | $57,933 |
| PRD 49 Sunset Knolls Road | $73,113 | $75,817 | $13,389 | -82.34% | $7,175 |
| PRD 50 Knoll Park Lane | $58,806 | $68,881 | $81,300 | 18.03% | $11,643 |
| PRD 53 Knoll Park Lane Extension | $201,794 | $232,065 | $154,618 | -33.37% | $23,495 |
| PRD 54 Mount Helix | $134,189 | $150,769 | $166,440 | 10.39% | $19,146 |
| PRD 55 Rainbow Crest Rd | $99,127 | $138,857 | $125,541 | -9.59% | $67,017 |
| PRD 60 River Drive | $113,974 | $141,425 | $174,803 | 23.60% | $24,750 |
| PRD 61 Green Meadow Way | $231,514 | $119,367 | $158,126 | 32.47% | $17,148 |
| PRD 63 Hillview Road | $436,331 | $302,540 | $352,599 | 16.55% | $48,846 |
| PRD 70 El Camino Corto | $40,119 | $49,435 | $24,595 | -50.25% | $11,063 |
| PRD 75 Gay Rio Dr Zone A | $108,115 | $134,614 | $161,053 | 19.64% | $25,882 |
| PRD 75 Gay Rio Dr Zone B | $56,638 | $84,582 | $116,352 | 37.56% | $34,434 |
| PRD 76 Kingsford Court | $48,151 | $63,453 | $73,858 | 16.40% | $13,646 |
| PRD 77 Montiel Truck Trail | $221,868 | $90,327 | $107,963 | 19.52% | $29,106 |
| PRD 78 Gardena Way | $111,410 | $79,006 | $94,025 | 19.01% | $14,824 |
| PRD 80 Harris Truck Trail | $301,289 | $103,761 | $132,923 | 28.10% | $25,813 |
| PRD 88 East Fifth St | $47,466 | $52,306 | $60,446 | 15.56% | $9,403 |
| PRD 90 South Cordoba | $63,679 | $71,993 | $80,936 | 12.42% | $11,008 |
| PRD 94 Roble Grande Road | $248,293 | $314,732 | $371,738 | 18.11% | $45,842 |
| PRD 95 Valle Del Sol | $428,718 | $226,398 | $265,942 | 17.47% | $41,372 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| PRD 99 Via Allondra Via Del Corvo | $116,985 | $139,122 | $160,355 | 15.26% | $24,360 |
| PRD 101 Johnson Lake Rd | $131,931 | $155,212 | $173,143 | 11.55% | $28,220 |
| PRD 101 Hi Ridge Rd Zone A | $218,734 | $232,075 | $58,938 | -74.60% | $35,200 |
| PRD 102 Mountain Meadow | $222,674 | $177,235 | $212,534 | 19.92% | $63,000 |
| PRD 103 Alto Drive | $176,224 | $192,218 | $210,178 | 9.34% | $17,700 |
| PRD 104 Artesian Rd | $27,120 | $287,280 | $420,289 | 46.30% | $152,575 |
| PRD 105 Alta Loma Dr | $113,487 | $28,454 | $61,438 | 115.92% | $19,100 |
| PRD 105 Alta Loma Dr Zone A | $117,945 | $22,315 | $25,083 | 12.40% | $17,800 |
| PRD 106 Garrison Way Et Al | $98,795 | $38,908 | $94,112 | 141.88% | $51,500 |
| PRD 117 Legend Rock | $460,538 | $322,091 | $476,385 | 47.90% | $187,675 |
| PRD 123 Mizpah Lane | $67,194 | $74,588 | $81,259 | 8.94% | $10,440 |
| PRD 125 Wrightwood Road | $51,091 | $57,983 | $53,269 | -8.13% | $10,400 |
| PRD 126 Sandhurst Way | $19,127 | $20,295 | $20,670 | 1.85% | $4,680 |
| PRD 127 Singing Trails Drive | $58,381 | $53,706 | $53,004 | -1.31% | $17,550 |
| PRD 130 Wilkes Road | $91,036 | $118,665 | $137,826 | 16.15% | $29,160 |
| PRD 133 Ranch Creek Road | $235,442 | $130,807 | $180,993 | 38.37% | $53,929 |
| PRD 134 Kenora Lane | $38,781 | $46,143 | $54,177 | 17.41% | $12,000 |
| Other Services - Harmony Grove Fund | $408,705 | $403,979 | $412,577 | 2.13% | $416,482 |
| Flood Control - Harmony Grove Fund | $390,000 | $390,000 | $390,000 | - | $86,658 |
| Fire Protection - Harmony Grove Fund | $514,148 | $534,158 | $534,158 | - | $534,158 |
| Horse Crk Rdg CFD 13-01 Interim Maint | $426,770 | $426,770 | - | -100.00% | - |
| Horse Crk Rdg CFD 13-01 A-Special Tax | $516,100 | $529,803 | $561,729 | 6.03% | $561,729 |
| Horse Crk Rdg CFD 13-01 B-Special Tax | $221,823 | $226,201 | $226,201 | - | $226,201 |
| Horse Crk Rdg CFD 13-01 C-Special Tax | $153,010 | $172,000 | $172,000 | - | $172,000 |
| Meadowood Prk CFD 19-01 A-Special Tax | $272,000 | $280,787 | $437,963 | 55.98% | $437,963 |
| Meadowood FCD CFD 19-01 B-Special Tax | $137,000 | $139,700 | $270,653 | 93.74% | $270,653 |
| Meadowood Fire CFD 19-01 C-Special Tax | $102,000 | $118,000 | $202,651 | 71.74% | $202,651 |
| Hillside Meadows Maint CFD 17-01 | $115,780 | $118,096 | - | -100.00% | - |
| Sweetwtr Pl Maint CFD 19-02 Special Tax | $135,640 | $139,659 | $147,897 | 5.90% | $147,897 |
| Park Cir Maint CFD 10-03 Special Tax | $216,771 | $223,619 | $318,182 | 42.29% | $318,182 |
| PIPER OTAY CFD 22-01 TAX A | $20,400 | $20,808 | $24,405 | 17.29% | $24,405 |
| PIPER OTAY CFD 22-01 TAX B | $16,000 | $16,320 | $16,320 | - | $16,320 |
| PRD 1005 Eden Valley Lane | $114,957 | $121,145 | $127,741 | 5.44% | $9,096 |
| PRD 1008 Canter | $20,248 | $21,995 | $23,657 | 7.56% | $6,000 |
| PRD 1010 Alpine High | $150,340 | $192,143 | $197,694 | 2.89% | $47,685 |
| PRD 1011 La Cuesta | $110,648 | $120,804 | $129,487 | 7.19% | $10,600 |
| PRD 1012 Millar Road | $99,069 | $104,801 | $90,905 | -13.26% | $10,120 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| PRD 1013 Singing Trails | $83,256 | $85,160 | $20,418 | -76.02% | $13,650 |
| PRD 1014 Lavender Point Lane | $36,063 | $41,558 | $44,619 | 7.37% | $6,650 |
| PRD 1015 Landavo Drive | $94,037 | $106,989 | $118,764 | 11.01% | $15,096 |
| PRD 1016 El Sereno Way | $89,369 | $9,000 | $9,000 | - | $9,000 |
| PRD 1017 Kalbaugh-Haley-Toub St | $61,415 | $82,283 | $84,707 | 2.95% | $37,182 |
| **Total Expenditures** | **$797,332,481** | **$782,180,191** | **$822,891,639** | **5.20%** | **$746,545,928** |

# Appendix B: Budget Summary and Changes in Fund Balance

## Appropriations by Group and Fund

**Finance and General Government Group**

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund | $372,553,486 | $392,702,678 | $397,566,137 | 1.24% | $394,084,225 |
| Co Successor Agy Redev Obligation Ret Fund | $2,406,790 | $2,471,942 | $2,191,116 | -11.36% | $786,872 |
| Co Successor Agy Gillespie Fld Debt Srv | $1,619,918 | $1,685,070 | $1,404,244 | -16.67% | - |
| Co Successor Agy Gillespie Fld Interest Acct | $224,918 | $145,070 | $39,244 | -72.95% | - |
| Co Successor Agy Gillespie Fld Principal Acct | $715,000 | $755,000 | $450,000 | -40.40% | - |
| Co Successor Agy Gillespie Fld Debt Srv Reserve | $30,000 | $150,000 | $715,000 | 376.67% | - |
| Co Successor Agy Gillespie Fld Turbo Redemption | $680,000 | $785,000 | $915,000 | 16.56% | - |
| Co Successor Agy USDRIP | $550,000 | $550,000 | $550,000 | - | $550,000 |
| Co Successor Agy Gillespie Fld Spec Revenue Fund | $1,619,918 | $1,685,070 | $1,404,244 | -16.67% | - |
| Co Successor Agy Gillespie Fld Admin | $216,872 | $216,872 | $216,872 | - | $216,872 |
| Information Technology Internal Service Fund | $219,844,412 | $209,512,055 | $237,233,789 | 13.23% | $230,233,789 |
| Purchasing Internal Service Fund | $22,277,392 | $21,047,372 | $21,826,558 | 3.70% | $22,139,875 |
| Fleet Services Internal Service Fund | $13,044,262 | $13,742,270 | $14,210,997 | 3.41% | $14,462,533 |
| Fleet ISF Equipment Acquisition General | $37,480,424 | $47,254,264 | $52,393,248 | 10.88% | $52,424,257 |
| Fleet ISF Materials Supply Inventory | $25,738,198 | $32,098,951 | $31,067,515 | -3.21% | $31,363,370 |
| Fleet ISF Accident Repair | $1,731,608 | $2,235,802 | $2,237,311 | 0.07% | $2,237,311 |
| Facilities Management Internal Service Fund | $207,606,738 | $231,251,802 | $238,165,813 | 2.99% | $239,108,322 |
| Major Maintenance Internal Service Fund | $29,079,000 | $29,038,400 | $34,556,250 | 19.00% | $34,556,250 |
| **Total Expenditures** | **$937,418,936** | **$987,327,618** | **$1,037,143,338** | **5.05%** | **$1,022,163,676** |

# Appendix B: Appropriation by Group and Fund

## Appropriations by Group and Fund

**Behavioral Health Services**

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund | - | - | $1,397,945,464 | - | $1,418,990,912 |
| **Total Expenditures** | **-** | **-** | **$1,397,945,464** | **-** | **$1,418,990,912** |

# Appendix B: Budget Summary and Changes in Fund Balance

## Appropriations by Group and Fund

**Capital Program**

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Capital Outlay Fund | $58,460,000 | - | $7,320,000 | - | - |
| Major Maint Capital Outlay Fund | $59,980,000 | $26,450,000 | $55,618,939 | 110.28% | - |
| Capital MSCP Acquisition Fund | $3,200,000 | - | - | - | - |
| County Health Complex Capital Outlay Fund | - | $6,920,000 | $12,700,000 | 83.53% | - |
| Justice Facility Construction Capital Outlay Fnd | $5,900,000 | $5,200,000 | $37,300,000 | 617.31% | - |
| Edgemoor Development Fund | $8,606,965 | $7,269,505 | $7,296,260 | 0.37% | $7,293,760 |
| **Total Expenditures** | **$136,146,965** | **$45,839,505** | **$120,235,199** | **162.30%** | **$7,293,760** |

# Appendix B: Budget Summary and Changes in Fund Balance

## Appropriations by Group and Fund

**Finance Other**

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund | $223,592,623 | $132,172,847 | $282,644,998 | 113.84% | $109,444,458 |
| Employee Benefits Internal Service Fund | $62,681,926 | $66,350,744 | $66,290,916 | -0.09% | $66,290,916 |
| Insurance Internal Service Fund | $10,380,721 | $14,958,934 | $15,872,809 | 6.11% | $15,872,809 |
| Public Liabilty Internal Service Fund | $72,839,019 | $86,998,080 | $83,092,355 | -4.49% | $83,092,355 |
| Pension Obligation Bonds | $81,500,054 | $81,495,400 | $67,193,947 | -17.55% | - |
| **Total Expenditures** | **$450,994,343** | **$381,976,005** | **$515,095,025** | **34.85%** | **$274,700,538** |


COUNTY OF SAN DIEGO

# Appendix C: General Fund Budget Summary

## Appropriations by Group and Fund

### Public Safety Group

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Public Safety Executive Office | $86,783,793 | $92,046,199 | $89,904,771 | -2.33% | $89,959,721 |
| Office of Emergency Services | $11,958,230 | $12,347,196 | $10,750,641 | -12.93% | $10,901,432 |
| San Diego County Fire | $87,121,425 | $97,336,694 | $106,205,053 | 9.11% | $103,898,429 |
| District Attorney | $278,633,265 | $287,941,552 | $305,469,237 | 6.09% | $316,329,173 |
| Child Support Services | $57,218,788 | $56,545,679 | $57,582,376 | 1.83% | $57,582,376 |
| Public Defender | $137,237,189 | $153,483,905 | $173,019,355 | 12.73% | $170,925,408 |
| Sheriff | $1,265,808,197 | $1,351,029,316 | $1,408,669,602 | 4.27% | $1,357,358,801 |
| Probation | $321,393,911 | $344,831,572 | $335,809,684 | -2.62% | $339,219,883 |
| Medical Examiner | $21,190,505 | $24,061,058 | $23,080,168 | -4.08% | $23,650,894 |
| Animal Services | $11,291,522 | $11,165,616 | $12,220,347 | 9.45% | $12,029,002 |
| **Total Revenues** | **$2,278,636,825** | **$2,430,788,787** | **$2,522,711,234** | **3.78%** | **$2,481,855,119** |

# Appendix C: General Fund Budget Summary

## Appropriations by Group and Fund

### Health and Human Services Agency

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Administrative Support | $173,412,124 | $175,225,591 | $184,606,305 | 5.35% | $123,869,589 |
| Public Health Services | $236,791,482 | $267,270,215 | $235,571,918 | -11.86% | $233,760,850 |
| Behavioral Health Services | $1,156,628,861 | $1,257,218,598 | - | -100.00% | - |
| Aging & Independence Services | $304,806,525 | $312,186,589 | $337,068,367 | 7.97% | $355,332,624 |
| Child and Family Well-Being | $479,010,650 | $489,079,178 | $501,949,109 | 2.63% | $505,783,865 |
| Medical Care Services Department | $55,000,096 | - | - | - | - |
| Self-Sufficiency Services | $812,153,773 | $843,524,725 | $851,985,886 | 1.00% | $869,735,887 |
| Housing & Community Development Services | $90,918,035 | $132,968,695 | $93,118,057 | -29.97% | $89,611,332 |
| Homeless Solutions and Equitable Communities | $112,437,908 | - | - | - | - |
| **Total Expenditures** | **$3,421,159,454** | **$3,477,473,591** | **$2,204,299,642** | **-36.61%** | **$2,178,094,147** |

# Appendix C: General Fund Budget Summary

## Appropriations by Group and Fund

### Land Use and Environment Group

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Land Use and Environment Executive Office | $15,139,422 | $11,866,496 | $11,535,193 | -2.79% | $11,976,311 |
| Department of Environmental Health and Quality | $67,543,548 | $69,119,701 | $69,846,328 | 1.05% | $70,858,062 |
| Agriculture, Weights and Measures | $32,144,967 | $33,177,456 | $34,779,410 | 4.83% | $35,283,076 |
| Planning and Development Services | $57,989,755 | $65,408,417 | $67,415,661 | 3.07% | $65,461,522 |
| Public Works | $94,150,329 | $41,260,701 | $44,418,473 | 7.65% | $41,869,391 |
| Parks and Recreation | $64,773,813 | $67,567,754 | $74,175,801 | 9.78% | $67,587,316 |
| **Total Expenditures** | **$331,741,834** | **$288,400,525** | **$302,170,866** | **4.77%** | **$293,035,678** |

# Appendix C: General Fund Budget Summary

## Appropriations by Group and Fund

### Finance and General Government Group

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Board of Supervisors | $17,499,288 | $18,647,833 | $18,776,634 | 0.69% | $18,537,476 |
| Clerk of the Board of Supervisors | $5,582,936 | $5,809,637 | $5,694,699 | -1.98% | $5,800,853 |
| Chief Administrative Office | $9,861,046 | $18,190,890 | $22,804,803 | 25.36% | $21,871,413 |
| Auditor and Controller | $45,008,589 | $46,903,662 | $46,159,848 | -1.59% | $47,057,992 |
| County Counsel | $48,627,799 | $51,142,840 | $52,378,907 | 2.42% | $52,928,390 |
| Grand Jury | $789,302 | $797,072 | $800,854 | 0.47% | $800,854 |
| County Communications Office | $4,793,175 | $4,885,684 | $4,840,776 | -0.92% | $4,762,934 |
| Civil Service Commission | $679,181 | $694,517 | $682,792 | -1.69% | $689,234 |
| Human Resources | $37,079,761 | $35,554,679 | $35,208,674 | -0.97% | $35,788,948 |
| County Technology Office | $10,576,486 | $13,453,526 | $11,222,092 | -16.59% | $11,495,985 |
| General Services | $2,550,000 | $2,550,000 | $1,604,357 | -37.08% | $1,350,000 |
| Citizens' Law Enforcement Review Board | $2,021,071 | $2,198,159 | $2,934,814 | 33.51% | $2,962,592 |
| Finance & General Government Executive Office | $34,217,245 | $32,210,021 | $35,354,824 | 9.76% | $35,705,862 |
| Assessor / Recorder / County Clerk | $86,736,559 | $93,524,913 | $92,281,811 | -1.33% | $88,143,309 |
| Treasurer - Tax Collector | $25,834,479 | $27,097,721 | $27,478,025 | 1.40% | $27,725,971 |
| Registrar of Voters | $40,696,569 | $39,041,524 | $39,295,878 | 0.65% | $38,462,412 |
| Purchasing and Contracting | - | - | $46,349 | - | - |
| **Total Expenditures** | **$372,553,486** | **$392,702,678** | **$397,566,137** | **1.24%** | **$394,084,225** |

# Appendix C: General Fund Budget Summary

## Appropriations by Group and Fund

### Behavioral Health Services

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Behavioral Health Services | - | - | $1,397,945,464 | - | $1,418,990,912 |
| **Total Expenditures** | **-** | **-** | **$1,397,945,464** | **-** | **$1,418,990,912** |

# Appendix C: General Fund Budget Summary

## Appropriations by Group and Fund

**Finance Other**

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Community Enhancement | $5,265,490 | $6,348,269 | $8,000,000 | 26.02% | $8,000,000 |
| Neighborhood Reinvestment Program | $10,000,000 | $10,000,000 | $10,000,000 | - | - |
| Contributions to Capital Program | $52,120,000 | $3,000,000 | $370,000 | -87.67% | - |
| Lease Payments-Bonds | $25,657,309 | $23,459,537 | $28,877,574 | 23.10% | $37,345,515 |
| Local Agency Formation Commission Administration | $617,716 | $682,716 | $749,716 | 9.81% | $749,716 |
| Countywide General Expense | $129,932,108 | $85,982,325 | $234,647,708 | 172.90% | $63,349,227 |
| Cash Borrowing Program | - | $2,700,000 | - | -100.00% | - |
| **Total Expenditures** | **$223,592,623** | **$132,172,847** | **$282,644,998** | **113.84%** | **$109,444,458** |

# Appendix C: General Fund Budget Summary

## Total All Group/Agency

| | Fiscal Year2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| **Total** | **$ 6,627,684,222** | **$ 6,721,538,428** | **$ 7,107,338,341** | **5.74%** | **$ 6,875,504,539** |

# Appendix C: General Fund Budget Summary

## Financing Sources

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Taxes Current Property | $ 976,097,858 | $ 1,026,068,890 | $ 1,065,928,479 | 3.88% | $ 1,110,042,792 |
| Taxes Other Than Current Secured | 706,299,767 | 754,302,253 | 793,586,661 | 5.21% | 824,853,252 |
| Licenses Permits & Franchises | 57,769,276 | 60,572,789 | 60,426,633 | -0.24% | 61,344,986 |
| Fines, Forfeitures & Penalties | 40,803,303 | 46,061,350 | 48,517,677 | 5.33% | 42,465,569 |
| Revenue From Use of Money & Property | 65,829,252 | 57,929,734 | 57,637,652 | -0.50% | 49,929,181 |
| Intergovernmental Revenues | 3,567,779,609 | 3,654,213,604 | 3,766,397,602 | 3.07% | 3,727,153,311 |
| Charges For Current Services | 476,005,473 | 493,850,840 | 512,074,301 | 3.69% | 513,053,677 |
| Miscellaneous Revenues | 94,467,237 | 60,690,230 | 81,066,056 | 33.57% | 86,197,275 |
| Other Financing Sources | 448,444,053 | 514,467,190 | 562,429,722 | 9.32% | 459,964,496 |
| **Total Revenues** | **$6,433,495,828** | **$6,668,156,880** | **$6,948,064,783** | **4.20%** | **$6,875,004,539** |
| Fund Balance Component Decreases | 68,330,135 | 53,381,548 | 37,631,153 | -29.51% | 500,000 |
| Use of Fund Balance | 125,858,259 | - | 121,642,405 | - | - |
| **Total Financing Sources** | **$6,627,684,222** | **$6,721,538,428** | **$7,107,338,341** | **5.74%** | **$6,875,504,539** |

# Appendix D: Operational Plan Acronyms and Abbreviations

**AB:** Assembly Bill
**A&C:** Auditor and Controller
**ACAO:** Assistant Chief Administrative Officer
**ADA:** Americans with Disabilities Act AIS: Aging & Independence Services
**AOT:** Assisted Outpatient Treatment
**APS:** Adult Protective Services
**ARC:** Approved Relative Caregiver
**ARCC:** Assessor/Recorder/County Clerk
**ARCSS:** Adult Reintegration and Community Supervision Services
**ARI:** Advanced Recovery Initiative
**ARPA:** American Rescue Plan Act
**ARRA:** American Recovery and Reinvestment Act of 2009
**AWM:** Agriculture, Weights and Measures
**BEA:** Bureau of Economic Analysis
**BHS:** Behavioral Health Services
**BIPOC:** Black, Indigenous and People of Color
**BPR:** Business Process Reengineering
**CAC:** County Administration Center
**CAL FIRE:** California Department of Forestry and Fire Protection
**CAO:** Chief Administrative Officer
**CAP:** Climate Action Plan, Community Action Partnership
**CARE:** Community Assistance, Recovery and Empowerment (CARE) Act
**CCO:** County Communications Office
**CDBG:** Community Development Block Grant
**CDC:** Centers for Disease Control and Prevention
**CDPH:** California Department of Public Health
**CDFI:** Community Development Financial Institutions
**CEC:** California Energy Commission
**CEQA:** California Environmental Quality Act
**CERS:** California Electronic Reporting System
**CERT:** Community Emergency Response Team
**CFM:** Certified Farmers Market
**CHIP:** Community Health Improvement Plans, Community Health and Injury Prevention
**CHVP:** California Home Visiting Program
**CINA:** Capital Improvement Needs Assessment
**CIP:** Capital Improvement Program
**CLERB:** Citizens' Law Enforcement Review Board



**CMS:** Centers for Medicare and Medicaid
**CNC TV:** County News Center Television
**CoC:** Continuum of Care
**COC:** County Operations Center
**COF:** Capital Outlay Fund
**COPs:** Certificates of Participation
**COTS:** Commercial Off-the-Shelf Software
**COVID:** Corona Virus Disease
**CPI:** Consumer Price Index
**CPI-U:** Consumer Price Index for All Urban Consumers
**CSA:** County Service Area
**CSAC:** California State Association of Counties
**CSU:** Crisis Stabilization Unit
**CTO:** County Technology Office
**CUPA:** Certified Unified Program Agency
**CFWB:** Child and Family Well-Being
**CUF:** Commercially Useful Function
**D&I:** Diversity & Inclusion
**D&I EC:** Diversity & Inclusion Executive Council
**DA:** District Attorney
**DAS:** Department of Animal Services
DBE: Disadvantaged Business Enterprise
**DCAO:** Deputy Chief Administrative Officer
**DCSS:** Department of Child Support Services
**DEHQ:** Department of Environmental Health and Quality
**DGS:** Department of General Services

**DHR:** Department of Human Resources
**DMV:** Department of Motor Vehicles
**DO:** Department Objective
**DPC:** Department of Purchasing and Contracting DPR: Department of Parks and Recreation **DPW:** Department of Public Works
**DTT:** Documentary Transfer Taxes
**DVB:** Disable Veteran Business
**EDGA:** Office of Economic Development and Government Affairs
**EDI:** Equity, Diversity & Inclusion
**EDPP:** Enterprise Document Processing Platform
**EFC:** Extended Foster Care
**EIR:** Environmental Impact Report EMS: Emergency Medical Services
**EOC:** Emergency Operations Center
**EPP:** Environmentally Preferable Procurement
**ERAF:** Educational Revenue Augmentation Fund
**ERG:** Employee Resource Groups ERP: Enterprise Resource Planning
**ESG:** Emergency Solutions Grant
**EUI:** Energy Use Intensity
**EWG:** Enterprisewide Goal
**EV:** Electric Vehicle
**FEMA:** Federal Emergency Management Agency
**FF&E:** Furniture, fixtures and equipment
**FGG:** Finance and General Government Group
**FPB:** Facilities Planning Board
**FSP:** Full Service Partnerships
**FTE:** Full-time equivalent
**FY:** Fiscal Year
**GAAP:** Generally Accepted Accounting Principles
**GASB:** Governmental Accounting Standards Board
**GDP:** Gross Domestic Product
**GFOA:** Government Finance Officers Association
**GHG:** Greenhouse gas
**GIS:** Geographic Information System
**GM:** General Manager
**GMS:** General Management System
**GO:** General Obligation (bonds)
**GPR:** General Purpose Revenue
**GWOW:** Government Without Walls
**HACSD:** Housing Authority of the County of San Diego
**HAVA:** Help America Vote Act
**HCDS:** Housing and Community Development Services
**HCV:** Hepatitis C virus, Housing Choice Voucher
**HEART:** Helpfulness, Expertise, Attentiveness, Respect, and Timeliness
**HHSA:** Health and Human Services Agency
**HOME:** Home Investment and Partnership Grant
**HOPTR:** Homeowner's Property Tax Relief
**HOPWA:** Housing Opportunities for Persons with Aids
**HPI:** Healthy Places Index
**HRC:** Human Relations Commission
**HUD:** U.S. Department of Housing and Urban Development
**IHOT:** In-Home Outreach Team
**IHSS:** In-Home Supportive Services
**IPTS:** Integrated Property Tax System
**ISF:** Internal Service Fund
**IT:** Information Technology
**IT ISF:** Information Technology Internal Service Fund
**JEDI:** Justice, Equity, Diversity & Inclusion
**JELS:** Justice Electronic Library System
**JPA:** Joint Powers Agreement
**LEED:** Leadership in Energy and Environmental Design
**LMI:** Low-Moderate Income
**LMS:** Learning Management LRBs: Lease Revenue Bonds
**LTC:** Long-Term Care
**LUEG:** Land Use and Environment Group
**LWSD:** Live Well San Diego
**M:** million
**MAA:** Medi-Cal Administrative Activities
**MASLs:** Minimum Acceptable Service Levels
**MCRT:** Mobile Crisis Response Teams
**MCS:** Medical Care Service
**MECAP:** Medical Examiners and Coroners Alert Project
**MMCOF:** Major Maintenance Capital Outlay Fund
**MMIP:** Major Maintenance Improvement Plan
**MSCP:** Multiple Species Conservation Program

**NACo:** National Association of Counties
**NMTC:** New Market Tax Credits
**OAAS:** Office of Audits and Advisory Services
**OECLS:** Office of Ethics, Compliance & Labor Standards
**OERJ:** Office of Equity and Racial Justice
**OES:** Office of Emergency Services
**OFP:** Office of Financial Planning
**OLSE:** Office of Labor Standards and Enforcement
**OMVA:** Office of Military and Veteran Affairs
**O&M:** Operations and Maintenance
**ORR:** Office of Revenue and Recovery
**OSEJ:** Office of Sustainability and Environmental Justice
**PACE:** Purchase of Agricultural Conservation Easement PB: Performance Budgeting System
**PCC:** Polinsky Children's Center
**PCE:** Personal Consumption of Expenditures
**PDS:** Planning & Development Services
**PEI:** Prevention and Early Intervention
**PERT:** Psychiatric Emergency Response Team
**PHS:** Public Health Services
**PLDO:** Parkland Dedication Ordinance
**POB:** Pension Obligation Bond
**PROP:** Proposition
**PSG:** Public Safety Group
**PV:** Photovoltaic
**QA:** Quality Assurance
**RCFE:** Residential Care Facilities for the Elderly
**RCS:** Regional Communications System
**RFB:** Request for Bids
**RFP:** Request for Proposal
**RFSQ:** Request for Statement of Qualification
**RLA:** Resident Leadership Academies
**ROV:** Registrar of Voters
**S&S:** Services & Supplies
**SANCAL:** San Diego County Capital Asset Leasing Corporation
**SANDAG:** San Diego Association of Governments
**SanGIS:** San Diego Geographic Information Source
**SB:** Senate Bill
**SDAIM:** San Diego Advancing and Innovating Medi-Cal
**SDCERA:** San Diego County Employees' Retirement Association
**SDCFA:** San Diego County Fire Authority
**SDCL:** San Diego County Library
**SDCPH:** San Diego County Psychiatric Hospital
**SDG&E:** San Diego Gas and Electric
**SEE:** Social Equity Enterprise
**SLBP:** Small-Local Business Policy
**SME:** Subject Matter Expert
**SNF:** Skilled Nursing Facilities
**SSA:** Source Selection Authority
**SSC:** Souce Selection Committee
**SSS:** Self-Sufficiency Services
**TABs:** Tax Allocation Bonds
**TB:** Tuberculosis
**TIF:** Transportation Impact Fee
**TISI**: Trauma-Informed System Initiative
**TLCC**: Translation, Language and Culture Connection
**TMDL:** Total Maximum Daily Load
**TOT:** Transient Occupancy Tax
**TRANs:** Tax and Revenue Anticipation Notes
**TRC:** Teen Recovery Centers
**UAAL:** Unfunded Actuarial Accrued Liability
**UASI:** Urban Areas Security Initiative Grant
**UCLA:** University of California, Los Angeles
**UCCE:** University of California Cooperative Extension
**UDC:** Unified Disaster Council
**USDRIP:** Upper San Diego River Improvement Project
**UST:** Underground Storage Tanks
**VASH:** Veterans Affairs Supportive Housing program
**VLF:** Vehicle License Fees
**VMT**: Vehicle Miles Traveled
**VOB:** Veteran Owned Business
**WCIRB:** Workers' Compensation Insurance Rating Bureau
**YDCSS:** Youth Development and Community Support Services
**ZNE**: Zero Net Energy


COUNTY OF SAN DIEGO

# Glossary

**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.

**Access:** One of the core values of the County’s General Management System (GMS). The County is dedicated to: “Build trust with the residents we serve through transparent communication and neighborhood engagement that is accessible in the languages, facilities and methods that meet their needs.”

**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.

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



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

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

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

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

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

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

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

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

**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. One of the core values of the County's GMS. The County is dedicated to: "Foster a sense of belonging, not just inclusion, for the people we serve and for the employees of the County who provide those services on a daily basis."

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

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

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

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

**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; 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), and 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.

**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 Engagement**: At the core of the GMS is Community Engagement, based on the principle that all that we do should be for, and created in partnership with, the people we serve.

**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.

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

**Continuous Collaboration**: The component of the County GMS that ensures that all are working together across County departments to serve the community with the most effective, efficient, and accessible service. This allows the County to pursue goals, solve problems, share information and leverage resources as an enterprise.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Department Objectives (DO)**: Drive an outcome; the outcome may be mandated by State or federal regulations or set by the department rather than from the Enterprisewide 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, Land Use and Environment, Health and Human Services Agency, and Finance and General Government Group. See General Manager.

**Documentary Transfer Tax (DTT)**: A tax assessed on property when ownership is transferred.

**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.

**Employee Investment and Engagement**: The final component of the County GMS that ensures employees are engaged and committed to excellence across the organization.

**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.

**Enterprisewide Goals (EWG)**: A set of focused goals for departments to collaborate on for the greatest positive impact to the community. Each Enterprisewide Goal supports at least one of the five Strategic Initiatives, 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 thatmeet the criteria specified by federal or State laws may receive the benefit.

**Equity**: One of the core values of the County's GMS. The County is dedicated to: "Apply an equity lens to appropriately design programs and services so that underserved communities have equitable opportunities. Using data-driven metrics, lived experiences and the voices of our community we weave equity through all policies and programs."

**Estimated Revenue**: The amount of revenue expected to accrue or to be collected during a fiscal year. Evaluation and Accountability: The component of the County
GMS that requires the County to track, report, analyze and adjust, as necessary, the operations under way to ensure services are delivered and goals are accomplished as planned.

**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.

**Excellence**: One of the core values of the County's GMS. The County is dedicated to: "Ensure exceptional service delivery to our customers by practicing fiscal prudence, encouraging innovation and leveraging best practices that promote continuous improvement to build strong, vibrant communities."

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

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

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

**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.

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

**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**: One of the core values of the County's GMS. The County is dedicated to: "Earn the public's trust through honest and fair behavior, exhibiting the courage to do the right thing for the right reason, and dedicating ourselves to the highest standards of ethical conduct."

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

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

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

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

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

**Liability**: As referenced in the section on Measurement Focus and Basis of Accounting, a liability is a legal obligation of an entity to transfer assets or provide services to another entity in the future as a result of past transactions or events. Licenses, Permits & Franchises: Revenue accounts that include revenue from animal licenses, business licenses, permits and franchises.

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

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

**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: Strengthen our communities with innovative, inclusive, and data-driven services through a skilled and supported workforce.

**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.

**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 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.

**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 & Benefits costs are based on the number of staff years required to provide a service.

**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 Groups and Departments support the five Strategic Initiatives: Equity, Sustainability, Community, Empower, and Justice.

**Strategic Initiatives**: Provide the framework for the County to set measurable goals. The County's five Strategic Initiatives are Equity, Sustainability, Community, Empower and Justice and can be found in the Strategic Plan.

**Strategic Plan**: A document that explains the County's five strategic initiatives, in addition to its vision, mission and values. The five strategic initiatives focus on how the County achieves its vision of just, sustainable, and resilient future for all.

**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 GMS.

**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.

**Sustainability**: One of the core values of the County's GMS. The County is dedicated to: "Secure the future of our region, by placing sustainability at the forefront of our operations deeply embedded into our culture. Dedicate ourselves to meeting our residents' current resource needs without compromising our ability to meet the needs of generations to come."

**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 healthcarebased 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, Equity, Excellence, Sustainability, Access and Belonging.

**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 just, sustainable, and resilient future for all." 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 F: Unlocked Reserves

On September 9, 2025, the Board of Supervisors adopted changes to the San Diego County Code of Administrative Ordinances Sec. 113.1, *General Fund Balances and Reserves* that modified the County's General Fund Reserve Policy, as noted in the General Fund Reserves and Resources section.

Analysis of the revised General Fund Balances and Reserve policy showed that the Unrestricted General Fund balance, which counts both the Assigned and Unassigned portions of the General Fund fund balance, exceeded the General Fund Reserve minimum requirements. This excess amount is referred to as Unlocked Reserves. Appropriation of the Unlocked Reserves requires at least one of the following criteria to be met: (a) A reduction in total federal or total state revenue allocations to the County from the prior fiscal year, (b) Mitigation of local impacts of a recession as recognized by either: (i) two consecutive quarters of negative national gross domestic product growth as reported by the U.S. Bureau of Economic Analysis or, (ii) a determination of a national recession by the National Bureau of Economic Research, (c) Funding for time-sensitive operational expenditures as recommended by the CAO through the budget process in alignment with the County's Strategic Plan, (d) Funding for additional reserve minimum requirements as needed and as recommended by the CAO.

The Administrative Code limits how much of the Unlocked Reserves can be used in a single fiscal year to 25% of the total amount determined at the time the Unlocked Reserves was established, which was $381.6 million. For Fiscal Year 2026-27, 25% of the total amount of Unlocked Reserves is $95.4 million. Unlocked Reserves are recommended to be set aside in several areas for use during Fiscal Year 2026-27 to address future costs of implementing significant federal and State policy changes that have been announced but the details of which were unknown at the time of the Board's budget adoption of changes to the Code of Administrative Ordinances Section 113.1. The utilization of Unlocked Reserves is for time-sensitive operational expenditures as recommended by the CAO, based on guidance of the Ad Hoc Subcommittee on Sustainable Fiscal Planning, and through the budget process in alignment with the County's Strategic Plan. This consists of emergent needs that support and strengthen the County's safety net, including the following specific areas and amounts budgeted in Fiscal year 2026-27 along with their link to the County Strategic Plan:

## Fiscal Year 2026-27 Unlocked Reserves

| Recommended Use | Link to Strategic Plan | | Fiscal Year 2026-27 Appropriations |
|---|---|---|---|
| Safety Net Services | Equity/Health | $ | 44,700,000 |
| H.R. 1 Stabilization | Equity/Health | | 23,700,000 |
| Tijuana River Valley | Sustainability | | 20,000,000 |
| Affordable Housing Development with the Partnership for the Advancement of New Americans | Housing | | 5,000,000 |
| Supplemental Security Income (SSI) Advocacy | Equity/Health | | 2,000,000 |
| | **Unlocked Reserves Total** | **$** | **95,400,000** |


COUNTY OF SAN DIEGO