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

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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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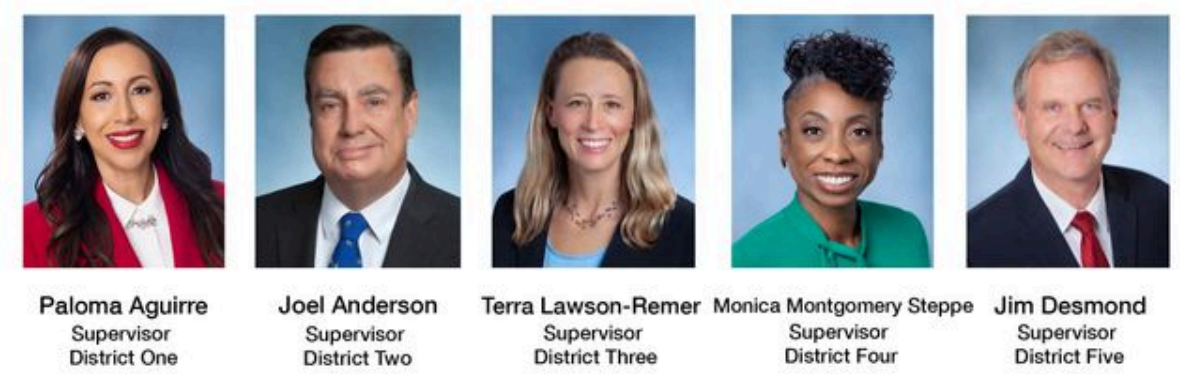
Board of Supervisors



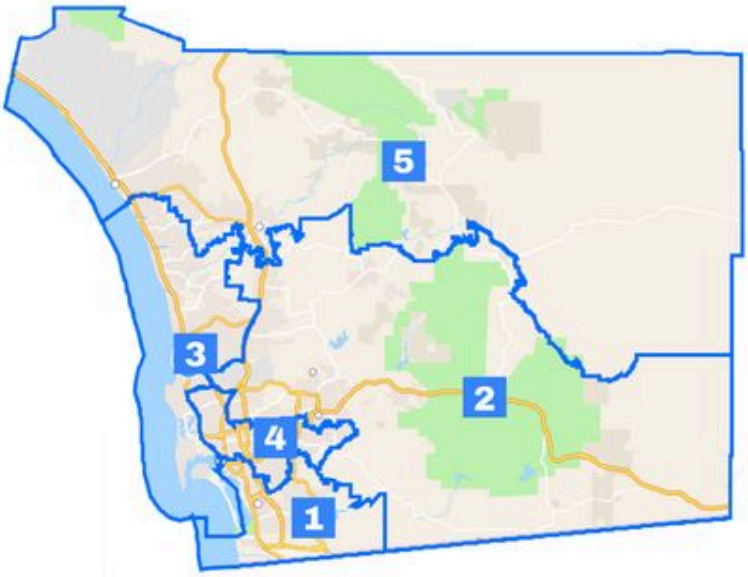
Paloma Aguirre
Supervisor
District One

Joel Anderson
Supervisor
District Two

Terra Lawson-Remer
Supervisor
District Three

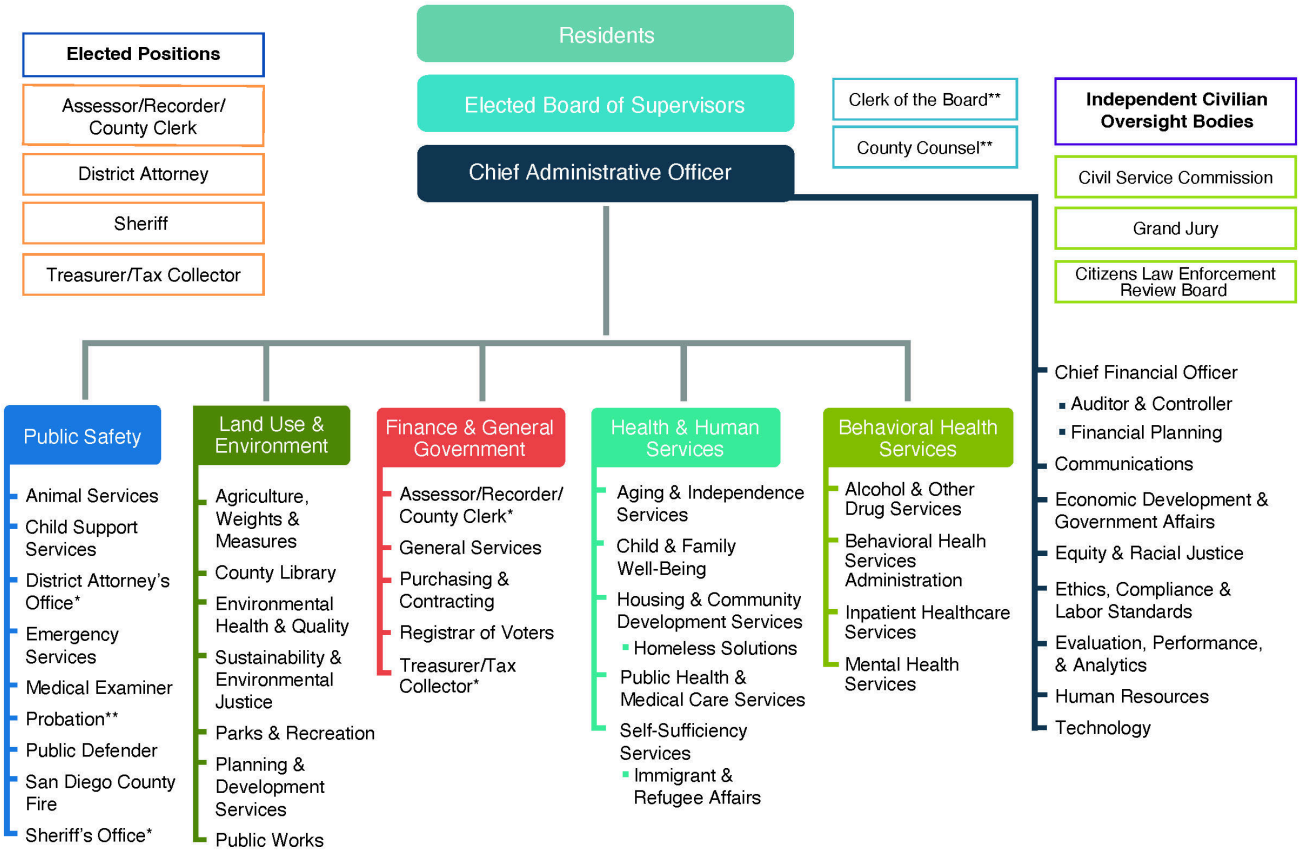
Monica Montgomery Steppe
Supervisor
District Four

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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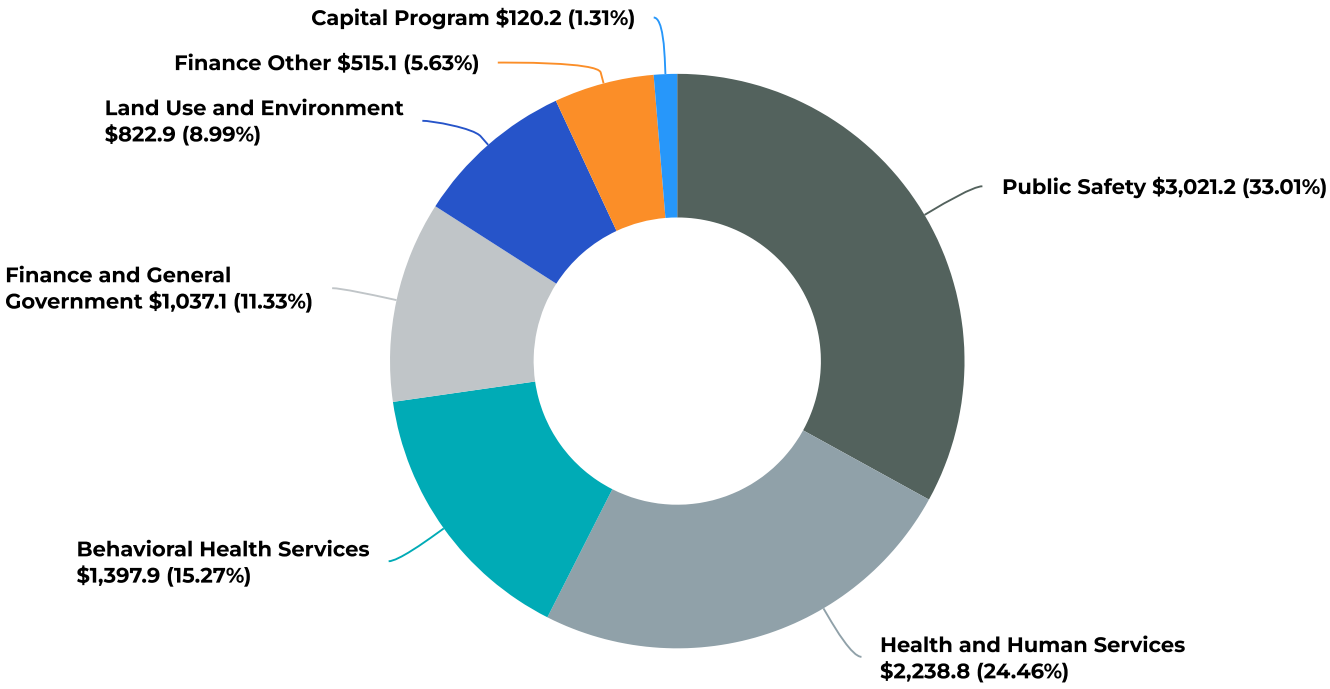
Recommended Budget by Group/Agency: All Funds



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)

Recommended Budget by Group/Agency: All Funds (in millions)				
	Fiscal Year 2025–26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	Change	% Change
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.

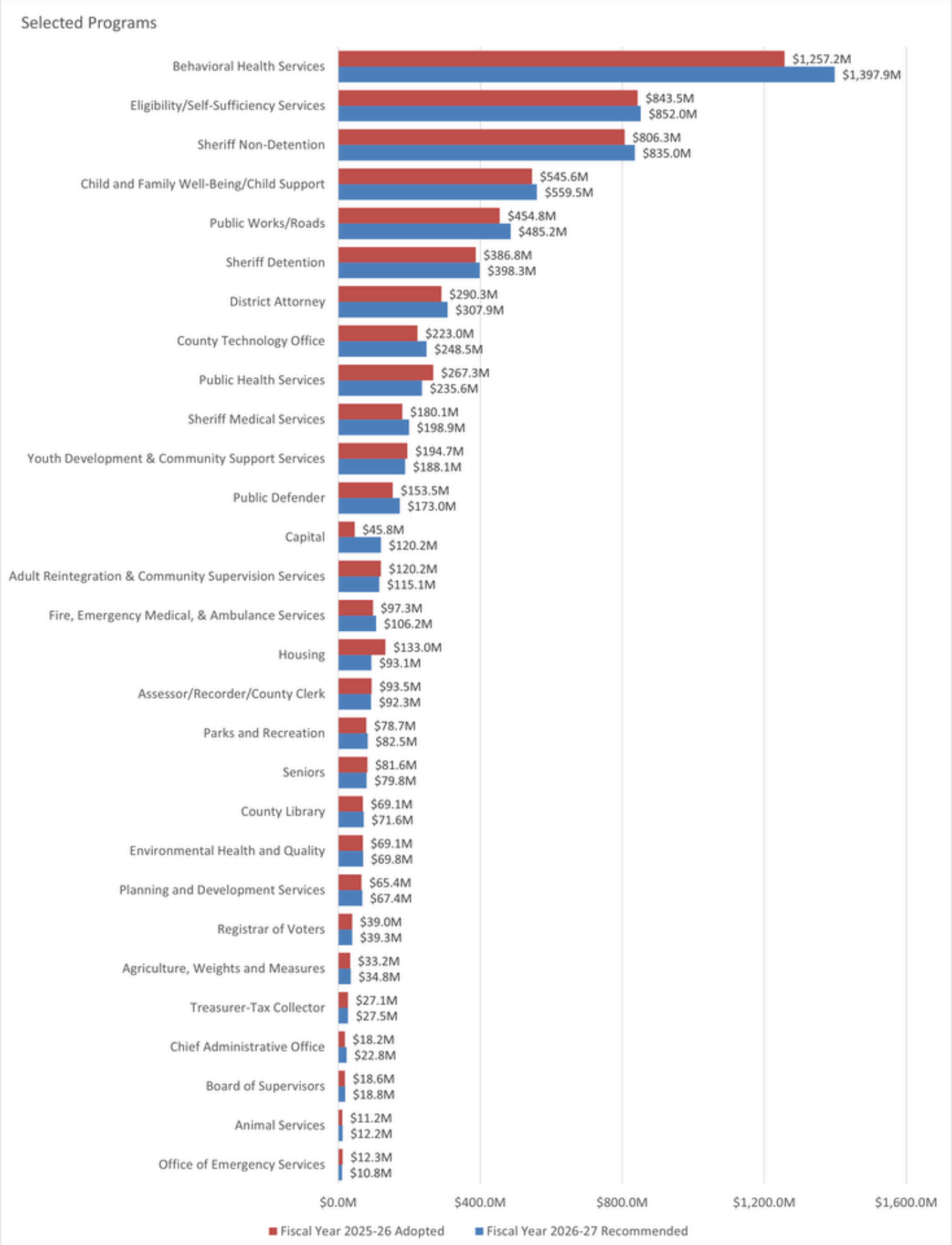
The **Finance and General Government Group (FGG) which includes departments listed under the Chief Administrative Officer has an overall increase of $49.8 million** primarily due to the net increase of 31.00 staff years from centralization of enterprise support functions, anticipated enterprise-wide 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.

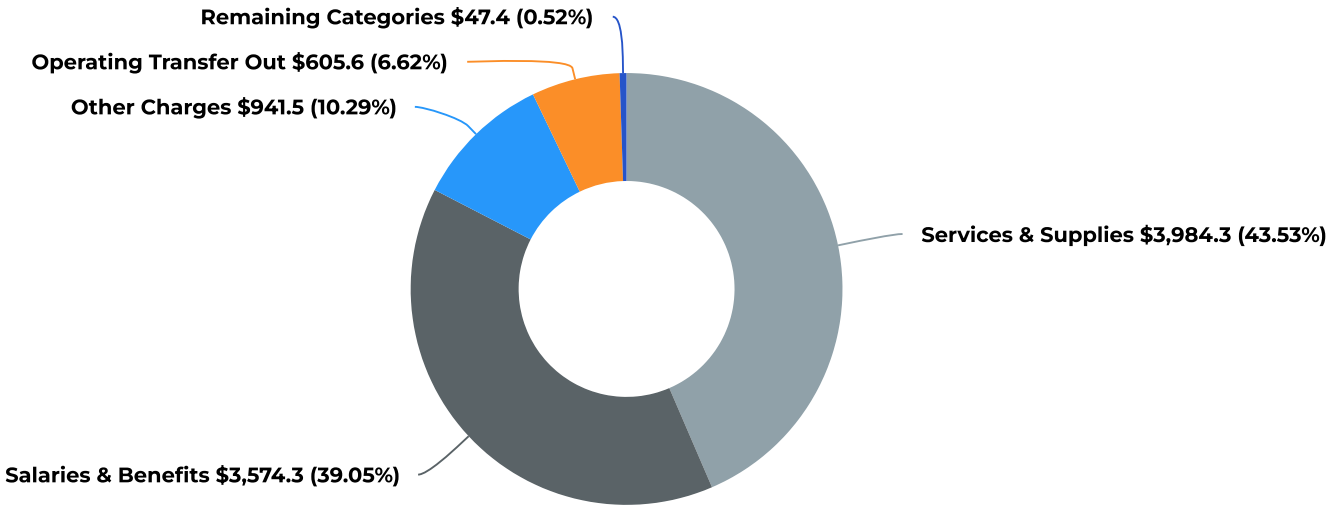

Selected Programs
Behavioral Health Services
$1,257.2M
$1,397.9M
Eligibility/Self-Sufficiency Services
$843.5M
$852.0M
Sheriff Non-Detention
$806.3M
$835.0M
Child and Family Well-Being/Child Support
$545.6M
$559.5M
Public Works/Roads
$454.8M
$485.2M
Sheriff Detention
$386.8M
$398.3M
District Attorney
$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.

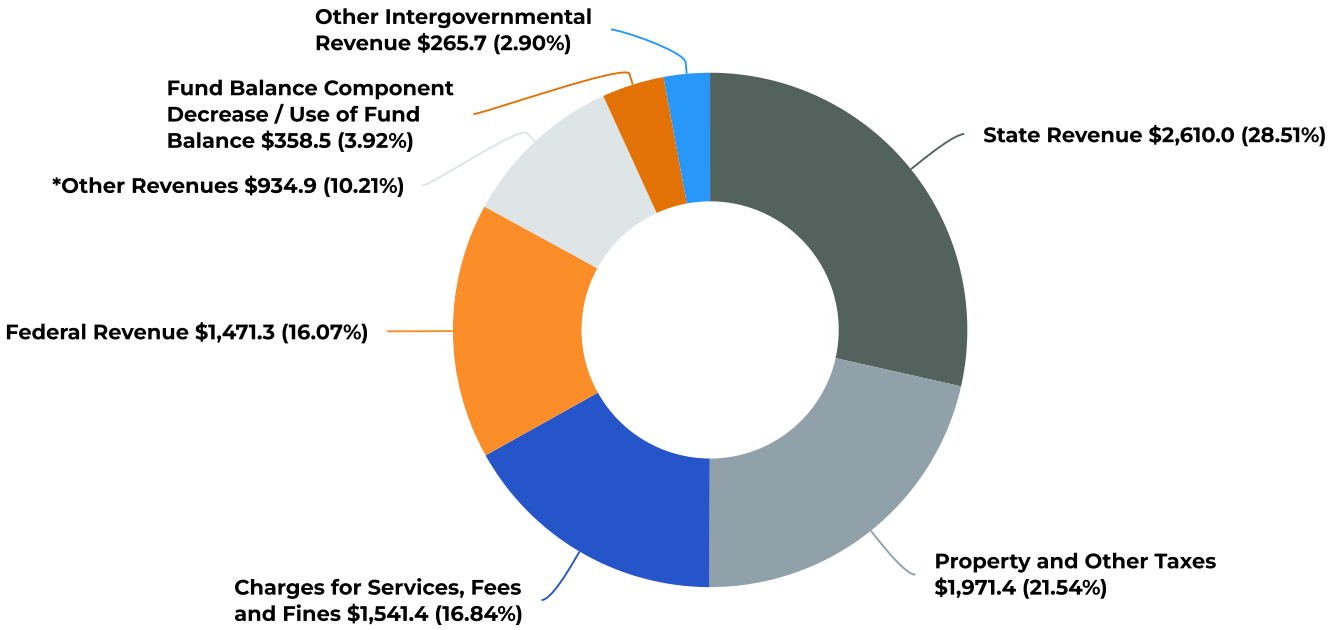
Finally, an overall **net decrease of $101.4 million in Expenditure Transfer & Reimbursements** is due to changes in one-time spending levels. These accounts record the movement of expenses between departments within the same fund so costs are assigned to the department that

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

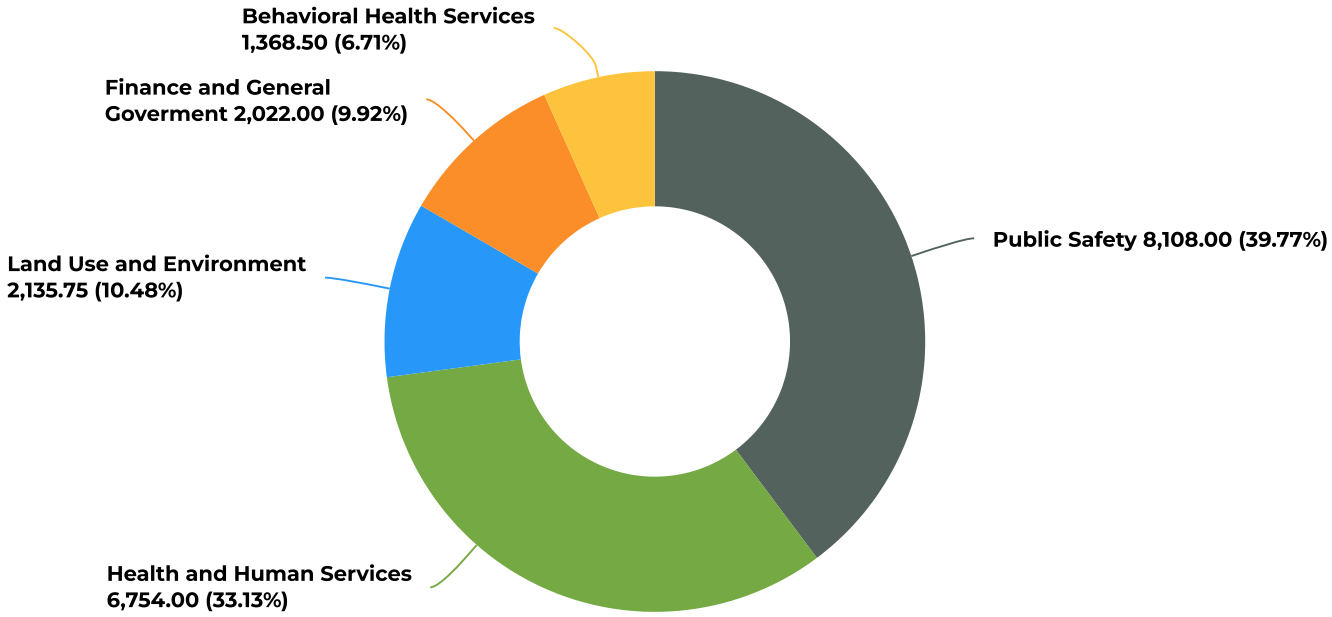
services and vulnerable communities, including safety net programs, Supplemental Security Income, Tijuana River Valley, and an affordable housing development by the Partnership for the Advancement of new Americans (PANA).

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

Total Recommended Staffing: 20,388.25 Staff Years



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 Recommende 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.

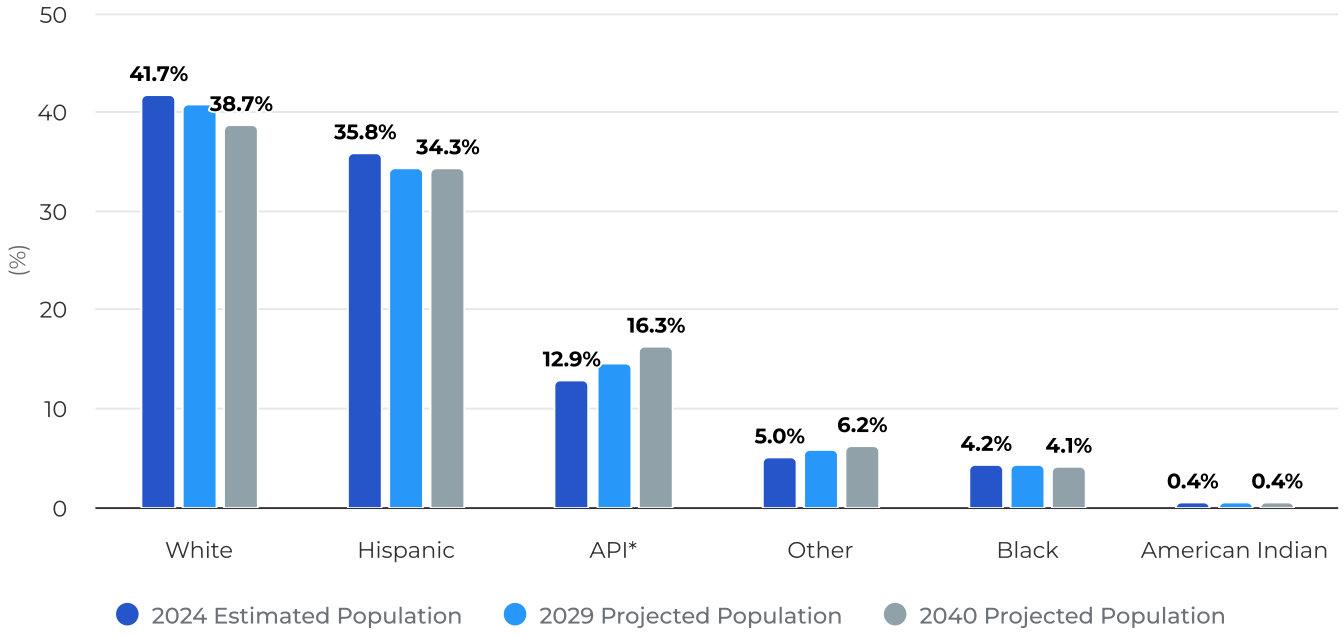
SAN DIEGO COUNTY POPULATION

	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

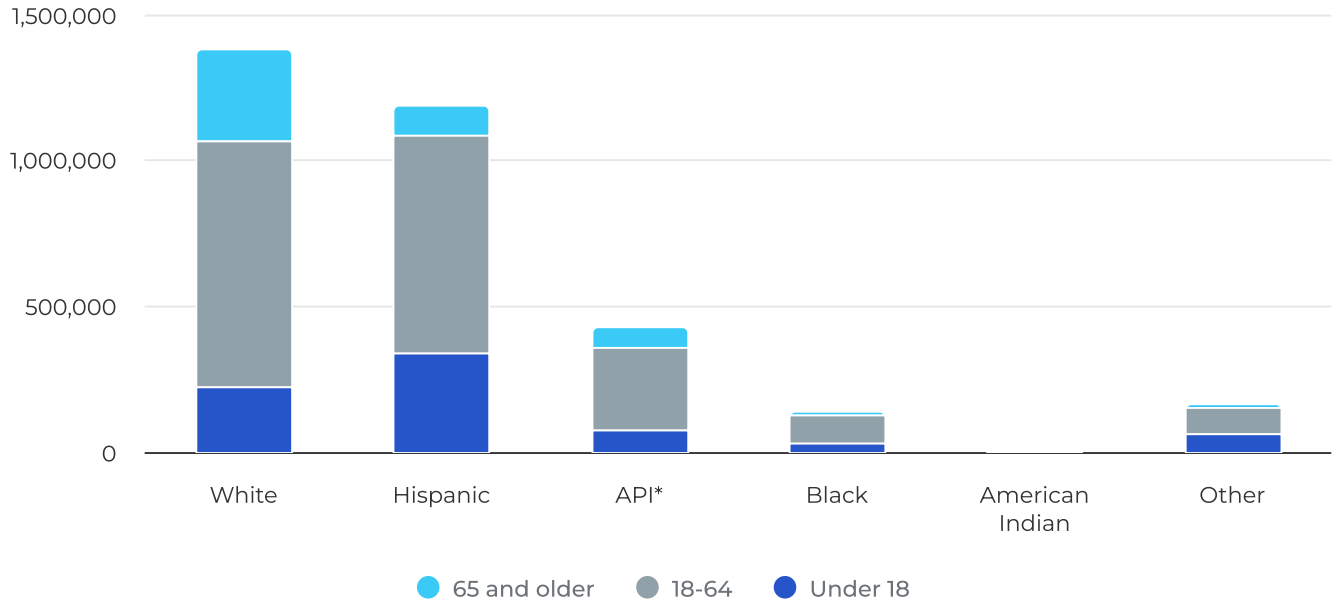


Note: Percentages represent the share of each group compared to the total population; the sum of individual percentages may not total 100% due to rounding.

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



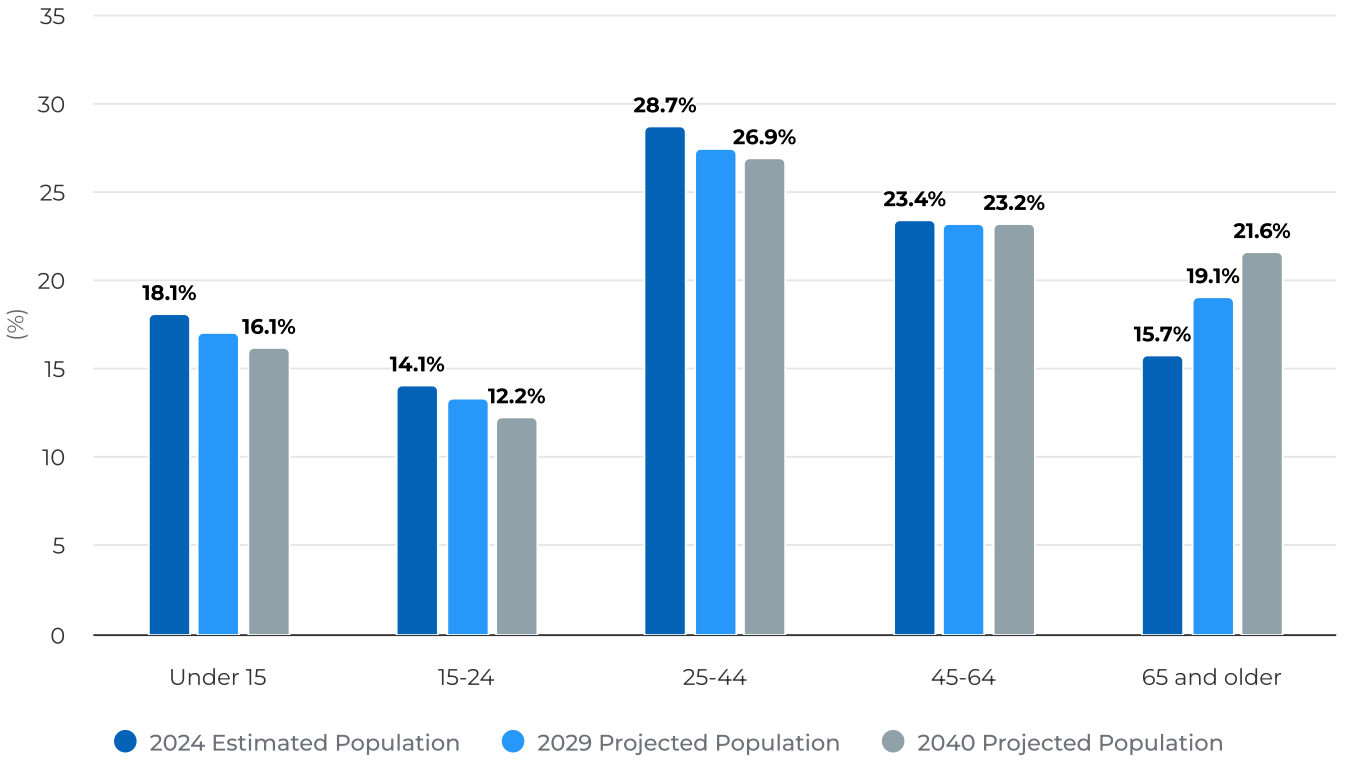
Source: SANDAG 2024 Demographic & Socio Economic Estimates, as of August 2025

***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

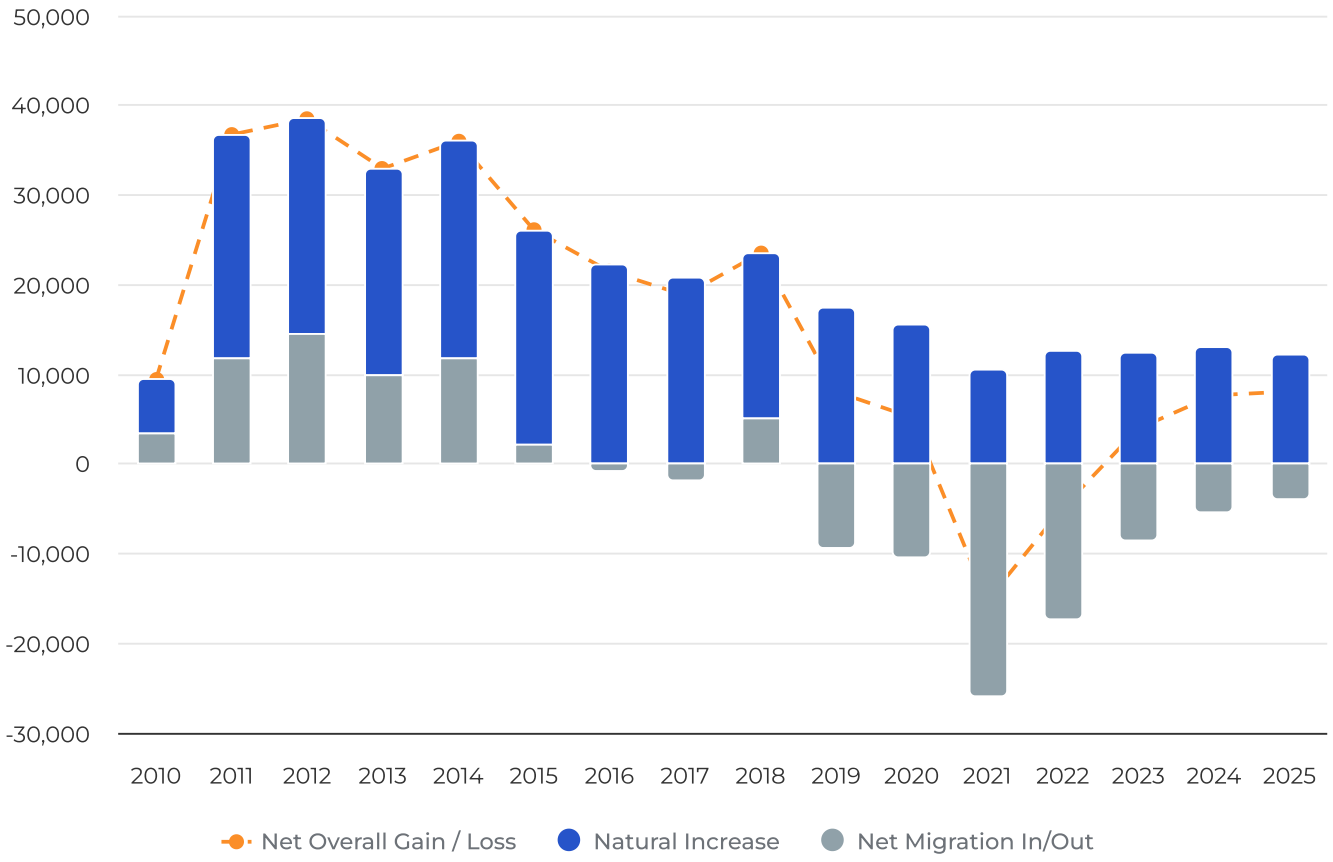


Note: Percentages represent the share of each group compared to the total population; sum of individual percentages may not total 100% due to rounding.

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

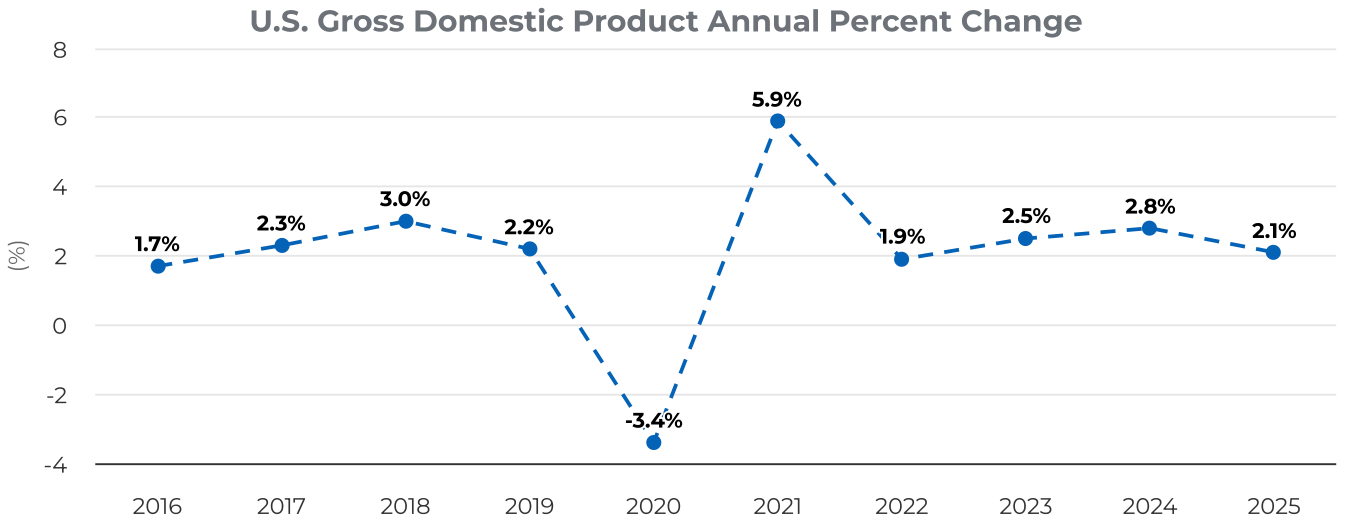
U.S. Economy

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.

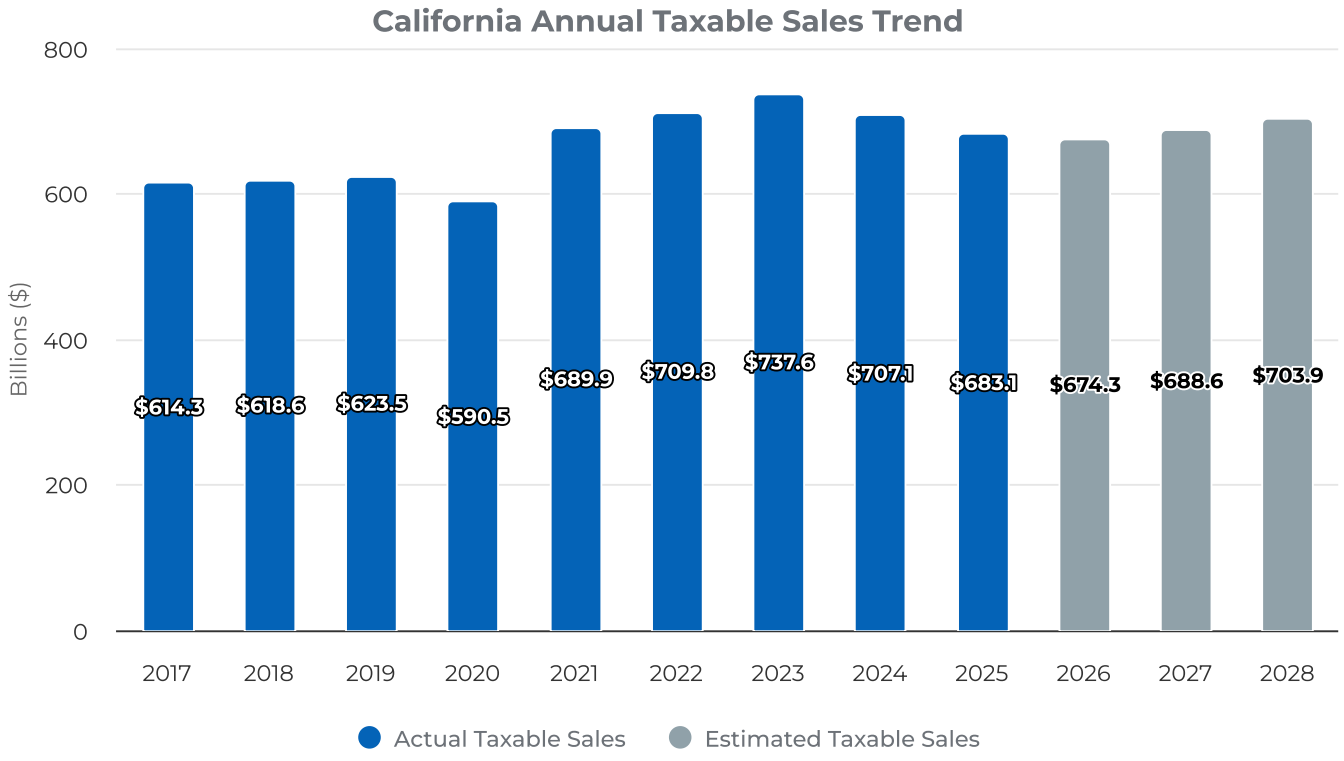
California's housing market continues to face structural challenges. Elevated construction costs, immigration-related labor constraints, and rising financing costs are slowing new homebuilding activity. UCLA Anderson projected relatively low residential permit activity in 2025 (around 101,000 units), 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.

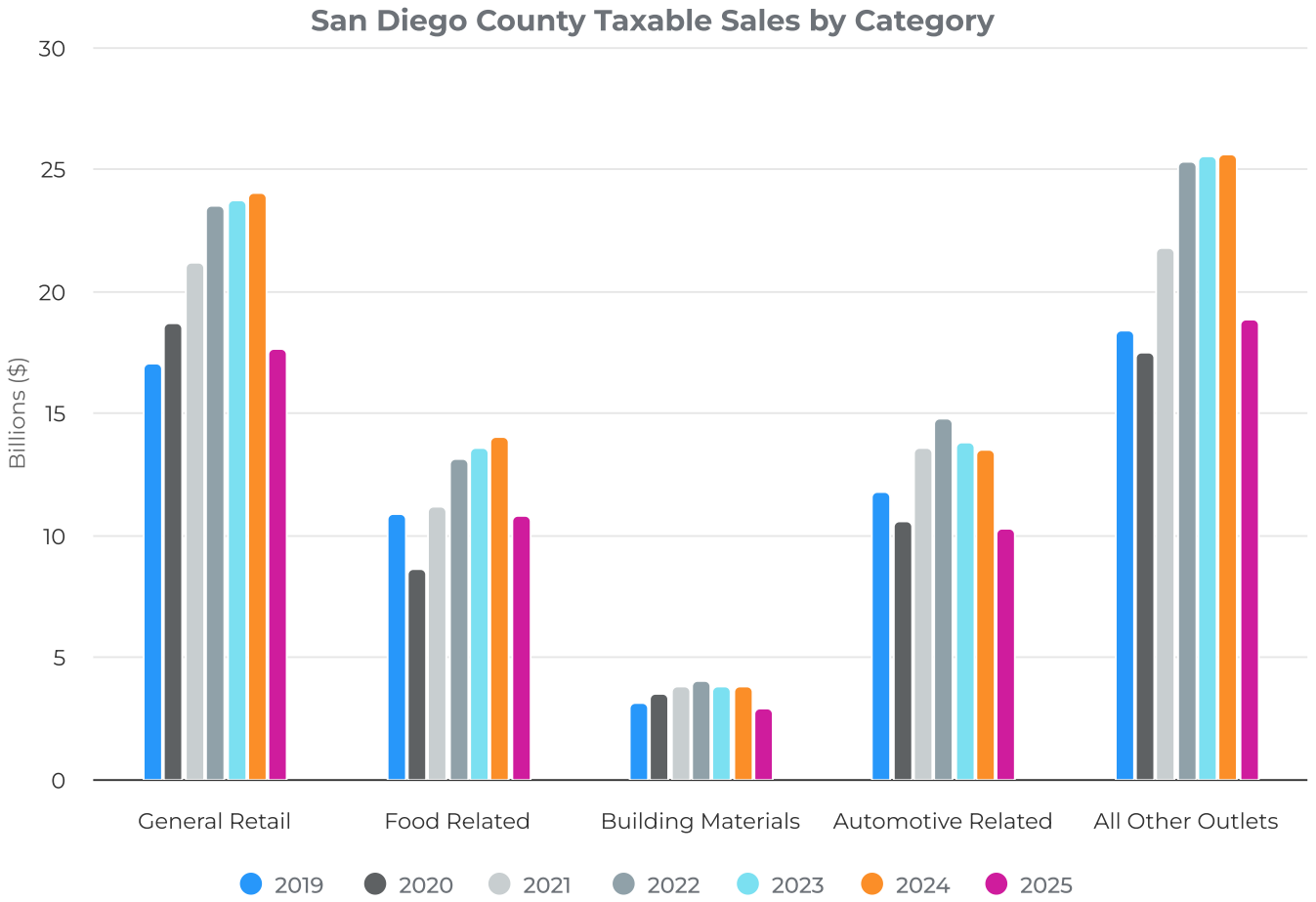
San Diego Economy

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.



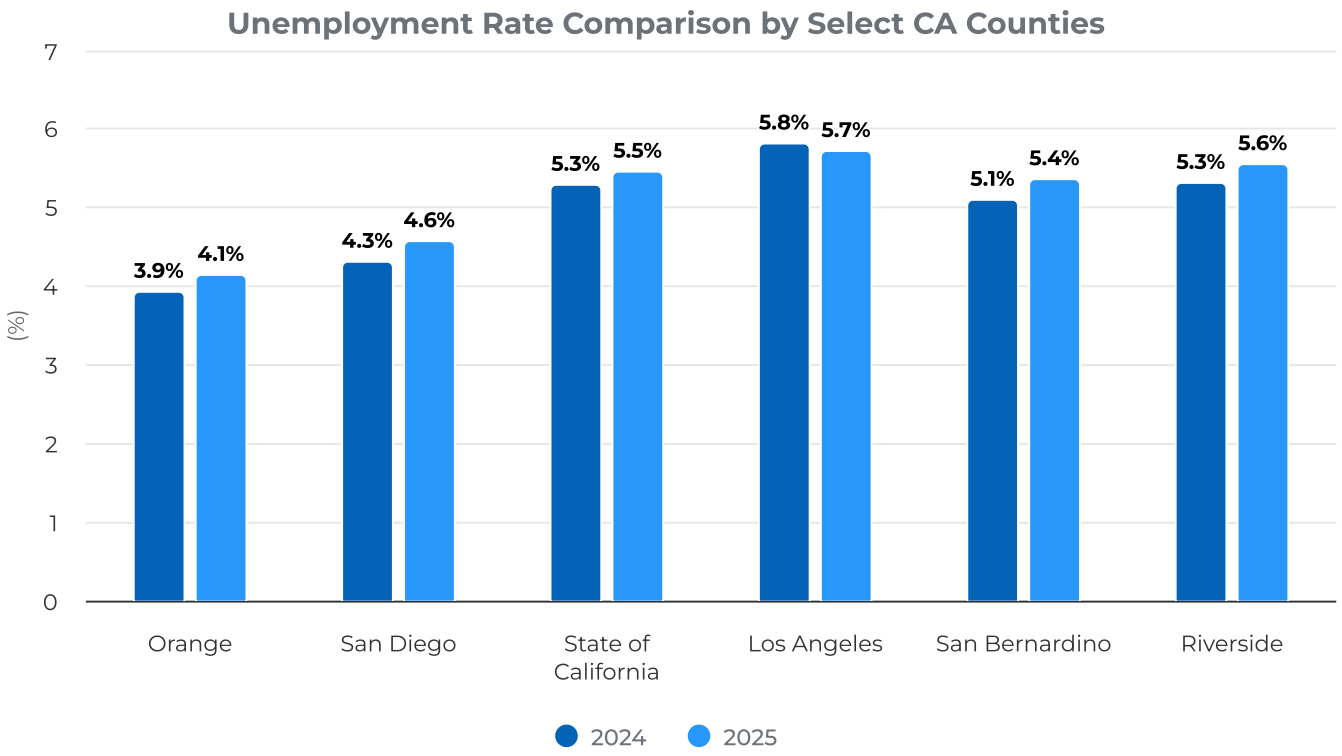
Note: Prior year data is restated. For 2025, only Quarter 1-3 data available.

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.

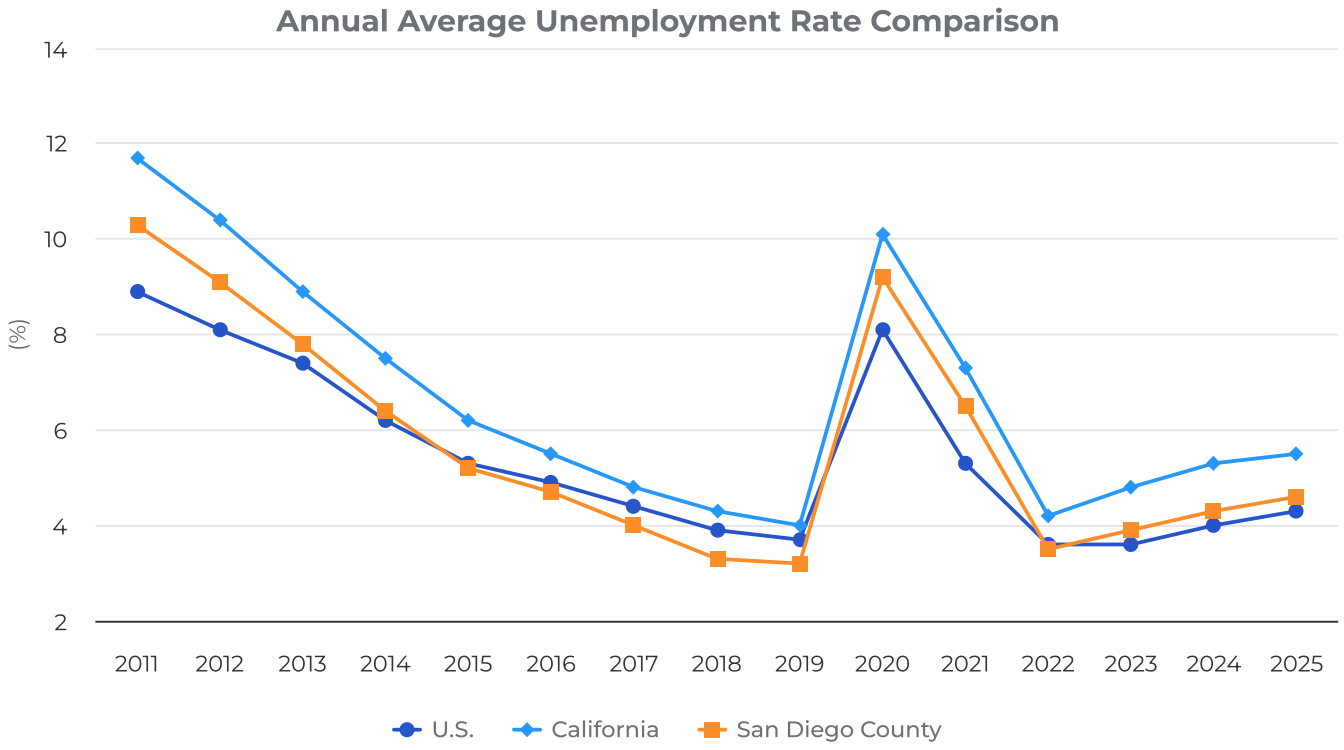
Labor market conditions entering 2026 reflect a mixed backdrop. San Diego County's unemployment rate stood at 4.6% in December 2025 (unadjusted), down from 4.7% in November but slightly above the 4.3% recorded a year earlier in the same month—tracking a modest softening in employment growth amid sectoral 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

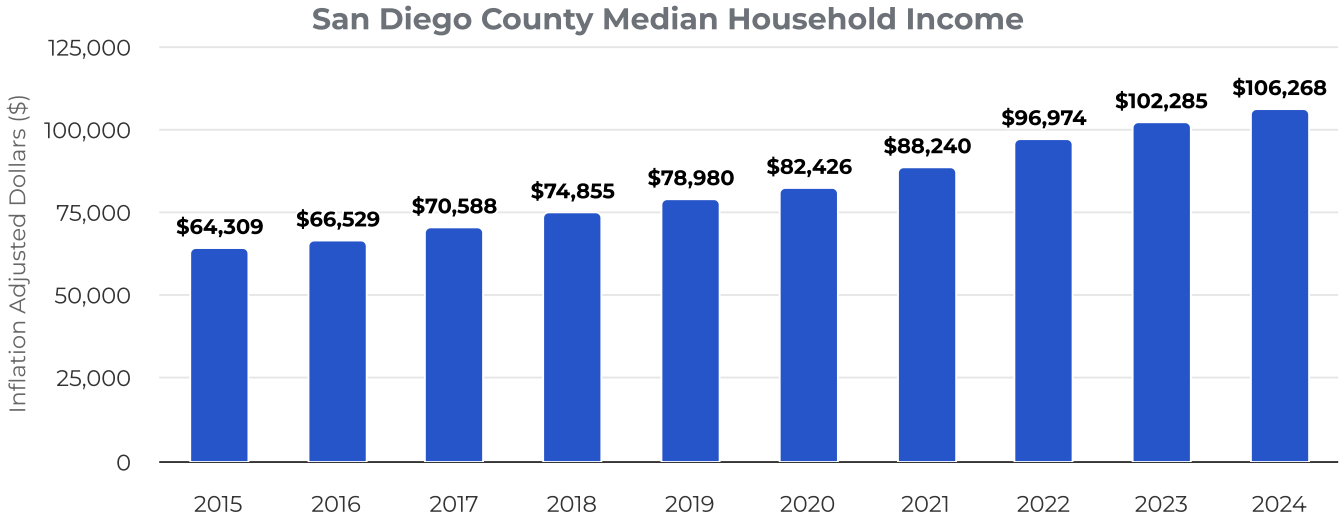
Note: Data not seasonally adjusted.



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.

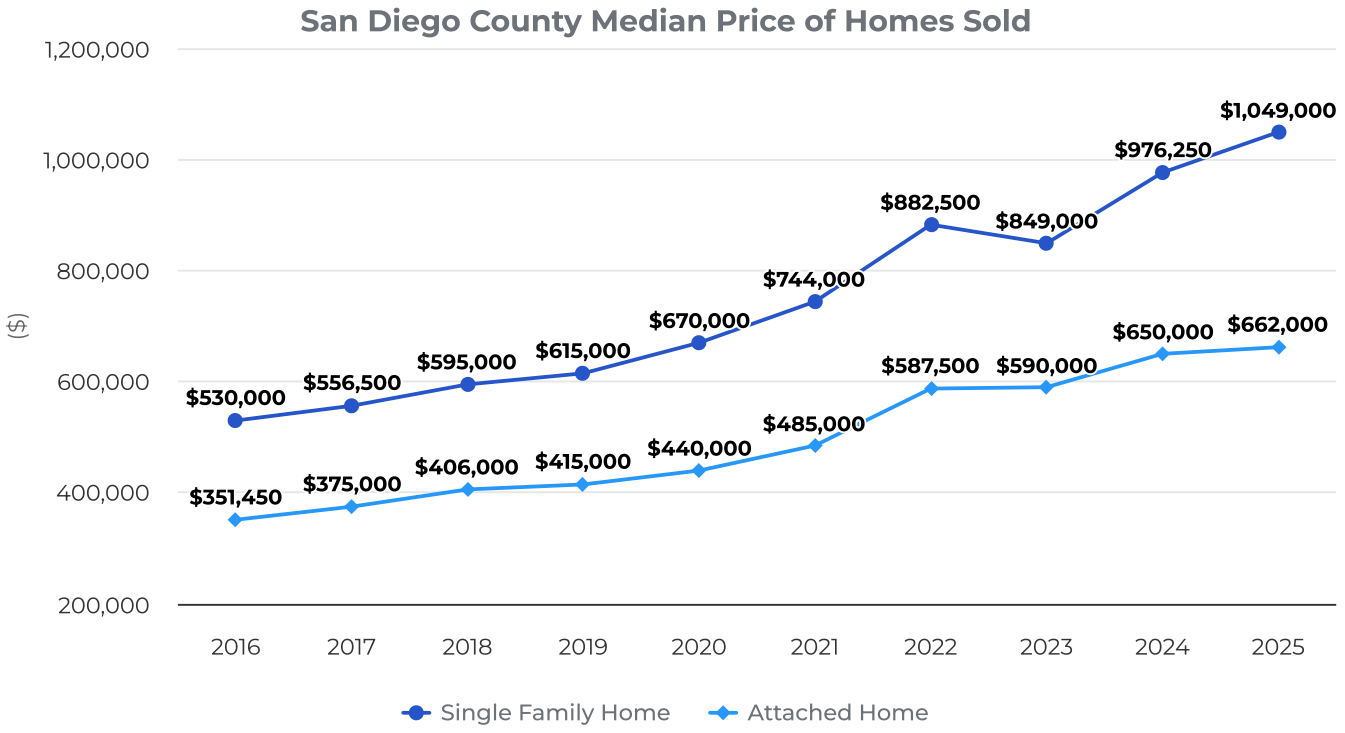


Note: Median Household Income is measured by calendar year and is presented in inflation adjusted dollars. Prior year data is restated.

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.

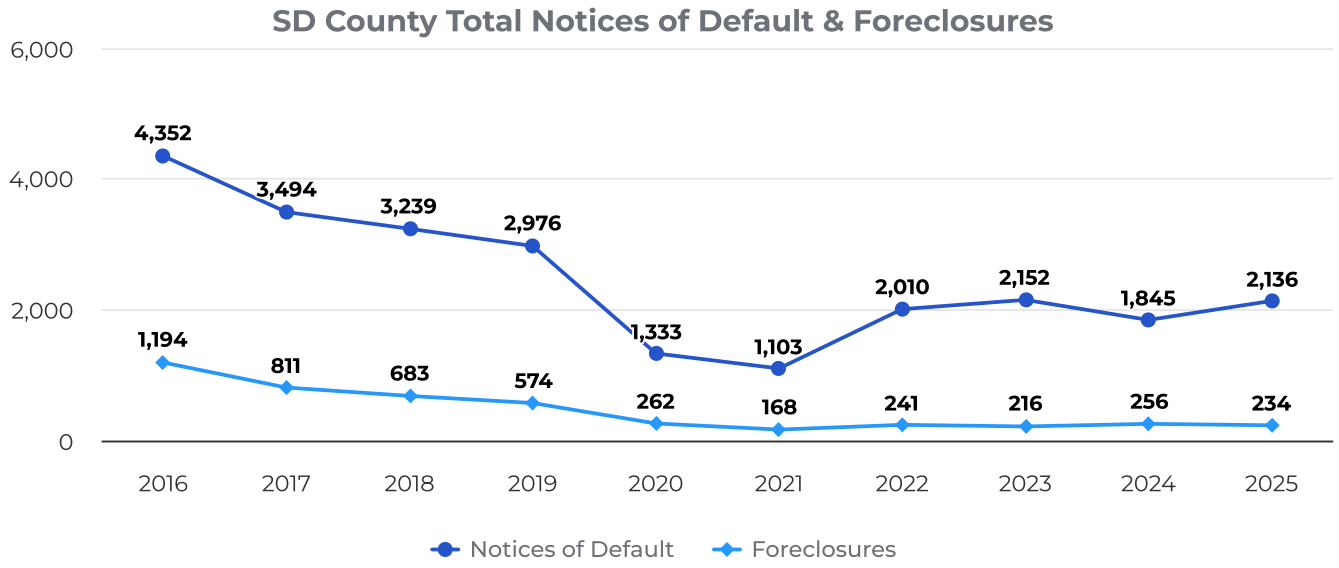


Note: Median price of all single family and attached homes as reported in January of each year. Prior year data is restated

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

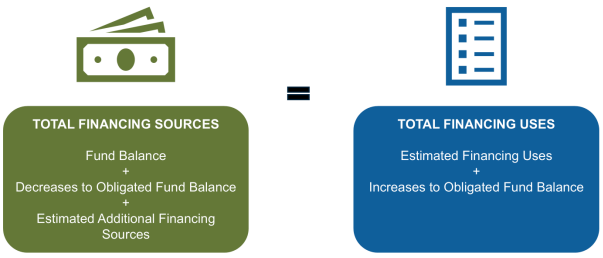
The County's long-term financial obligations are issued and administered according to San Diego County Administrative Code, Board Policy and other guidelines. For information on the County's long-term obligations, including debt management policies, credit ratings and debt service payments, refer to 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 Office of Financial Planning (OFP) issues Operational Plan instructions 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 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 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) Due date for Groups and Departments to submit all final Change Letter and financial narratives to OFP 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 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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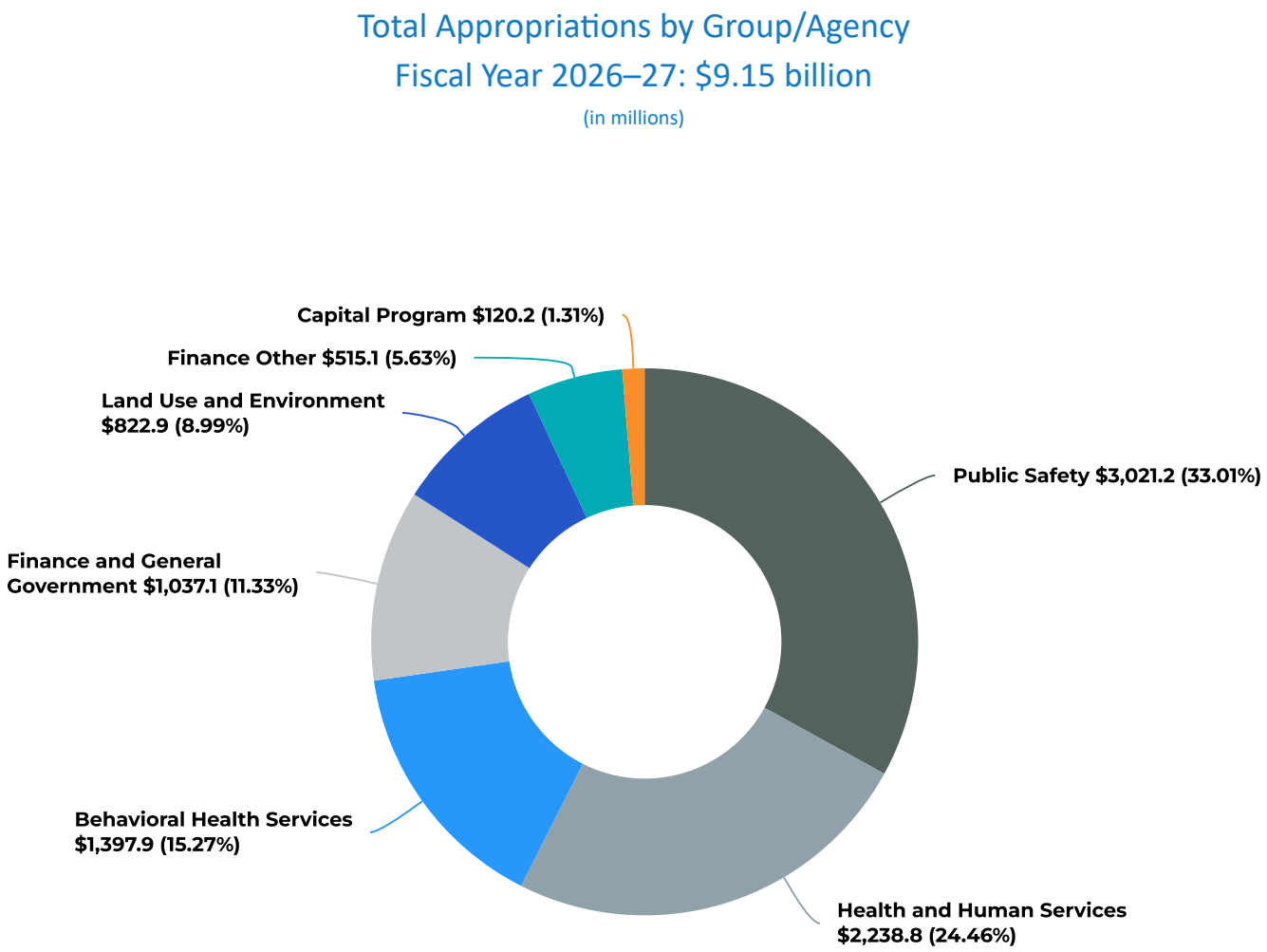
Total Appropriations by Group/Agency

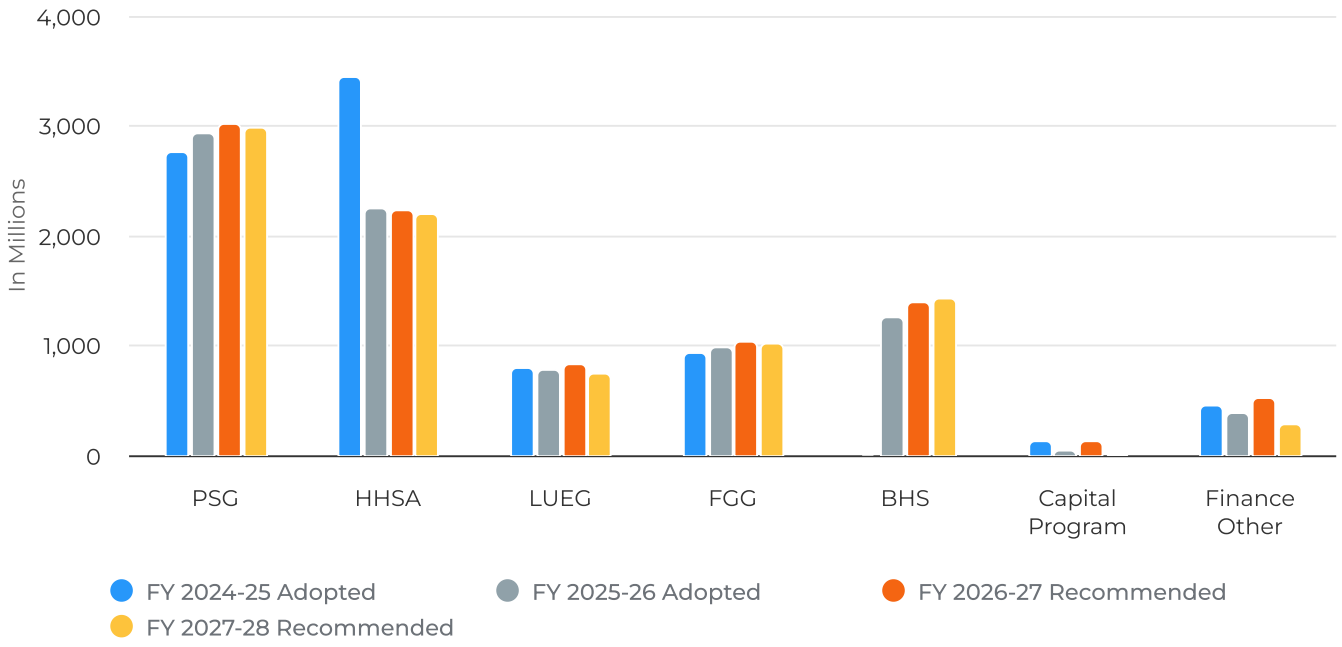
Appropriations total **$9.15 billion in the CAO Recommended Budget for Fiscal Year 2026–27** and $8.65 billion in the CAO Recommended Budget for Fiscal Year 2027–28. This is an increase of $518.7 million or 6.0% for Fiscal Year 2026–27 from the Fiscal Year 2025–26 Adopted Budget. Looking at the Operational 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

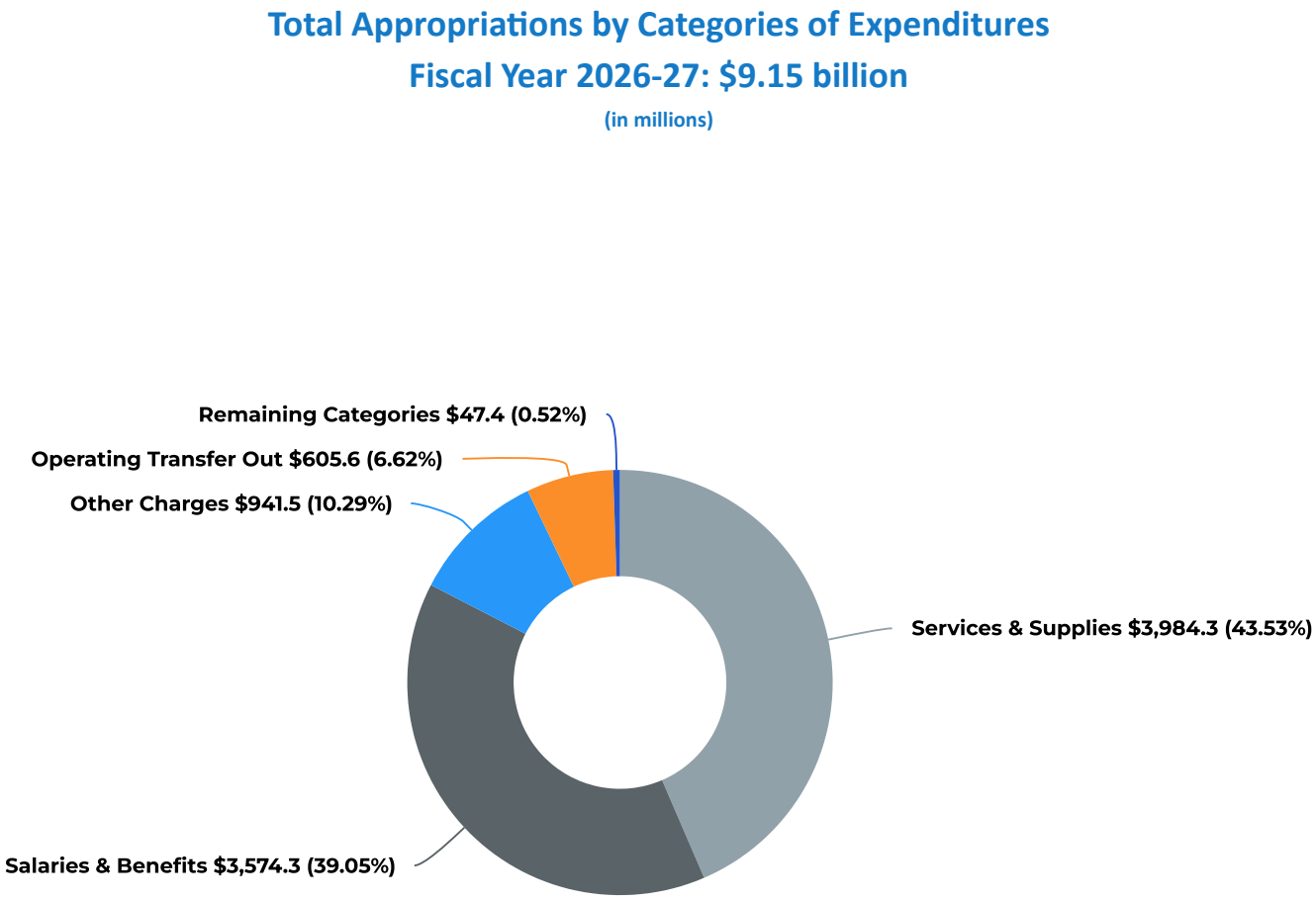
A net increase of $133.1 million or 34.9% from the Fiscal Year 2025–26 Adopted Budget. Many of the appropriations in this group vary little from year to year, but some are one-time and can fluctuate significantly.

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.

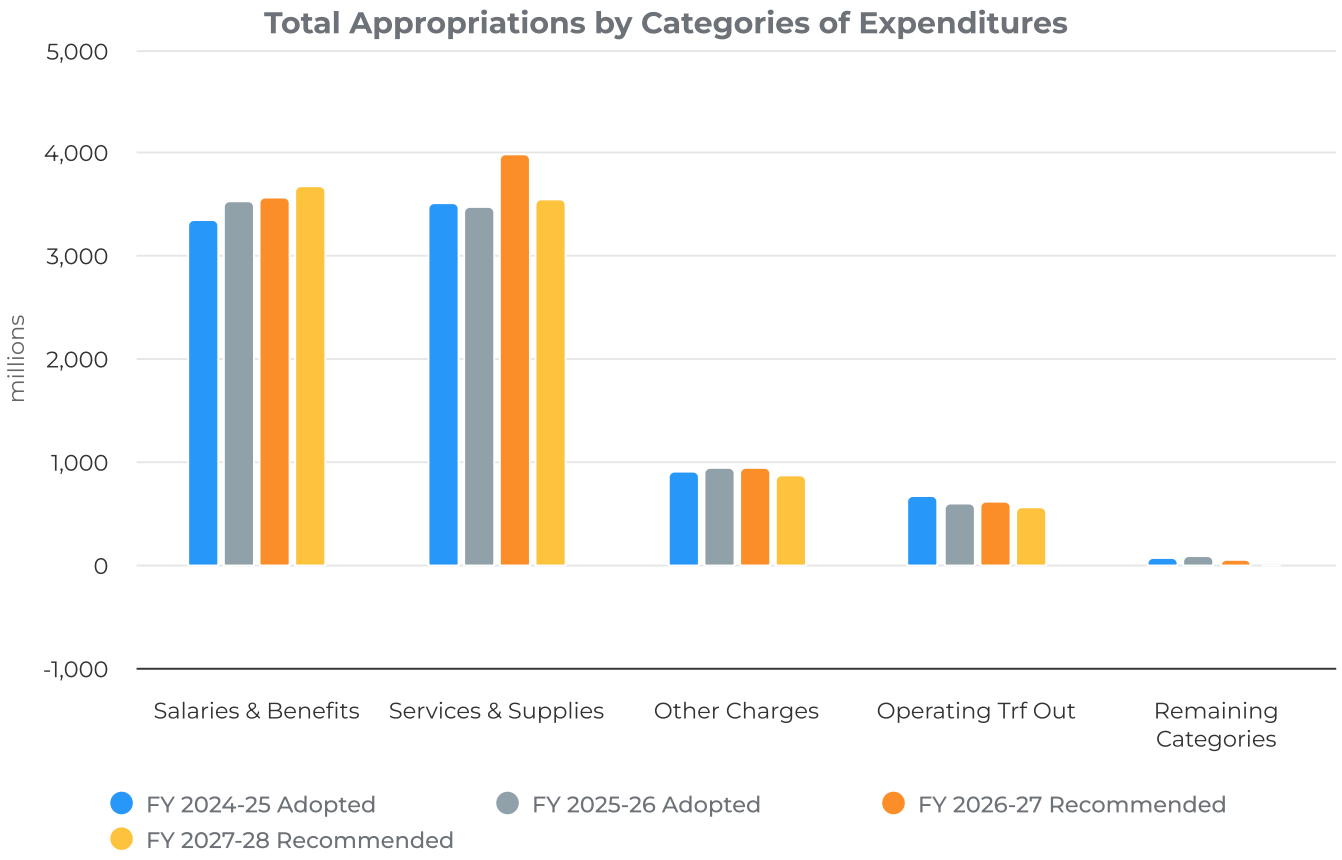


Note: In the chart and table, the sum of individual amounts may not total due to rounding. Remaining categories include Capital Assets/Land Acquisition, Capital Assets Software, Capital Assets Equipment, and Expenditure Transfer & Reimbursement.

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

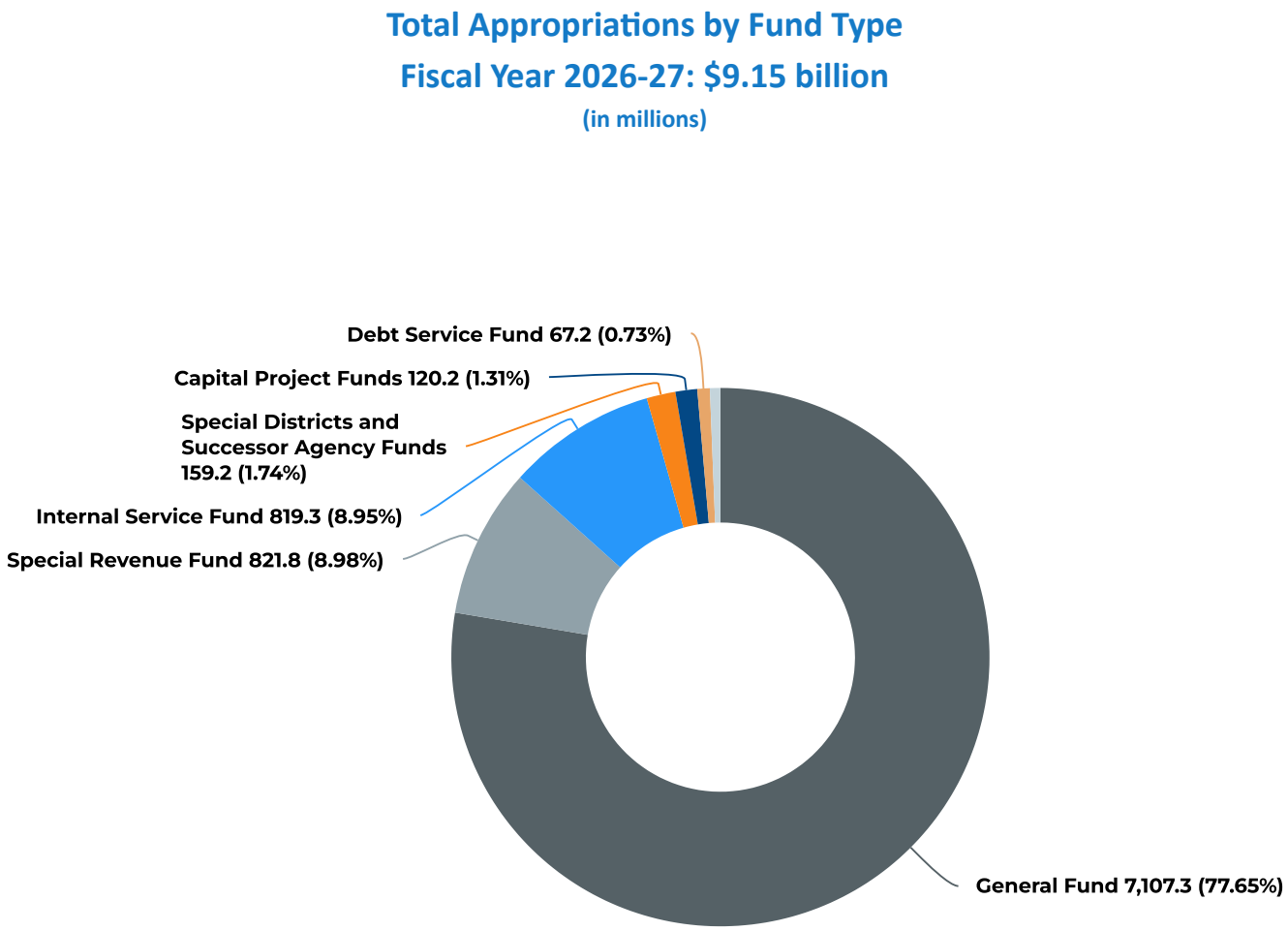
Expenditure Transfer & Reimbursements are **decreasing by $101.4 million or 237.4%** in Fiscal Year 2026–27. Activity in this account reflects the transfer of expenses for services provided to another department within the same fund. A transfer may occur because a department's funding source requires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

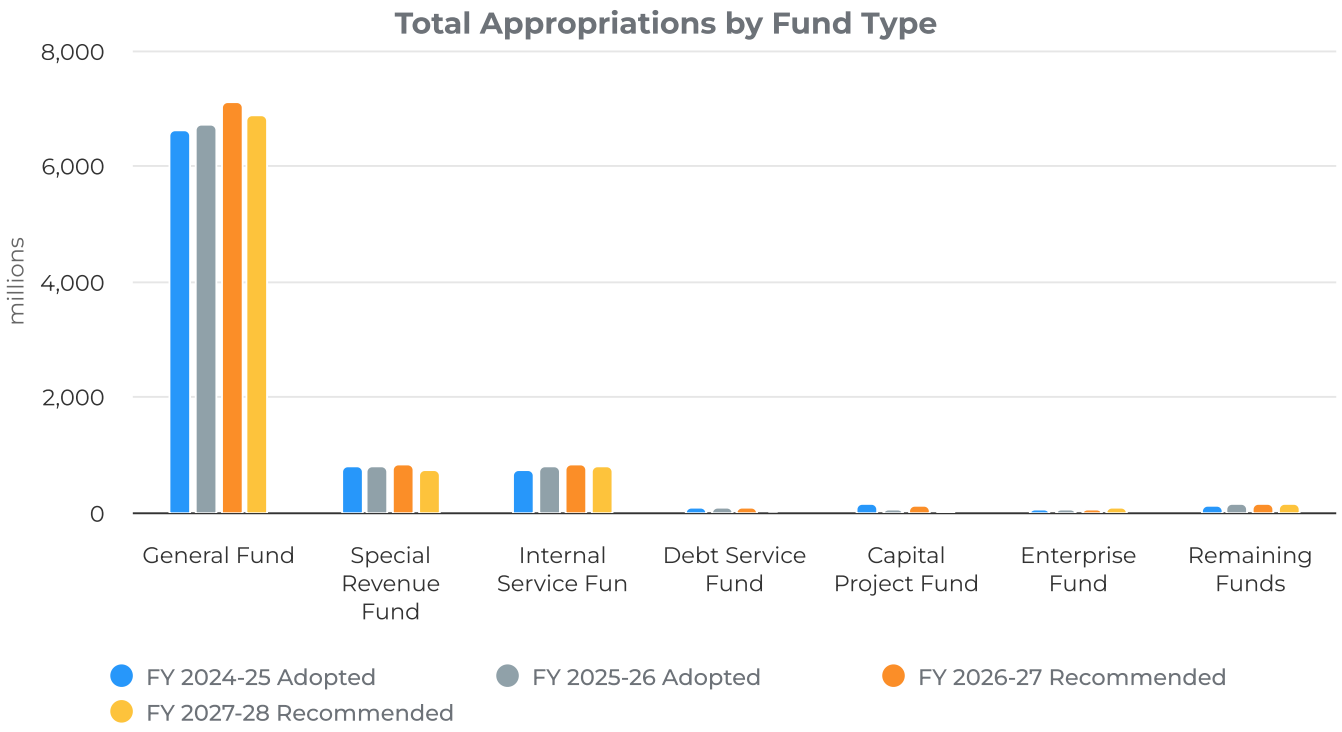


Note: In the chart and table, the sum of individual amounts may not total due to rounding.

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 Funds 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.

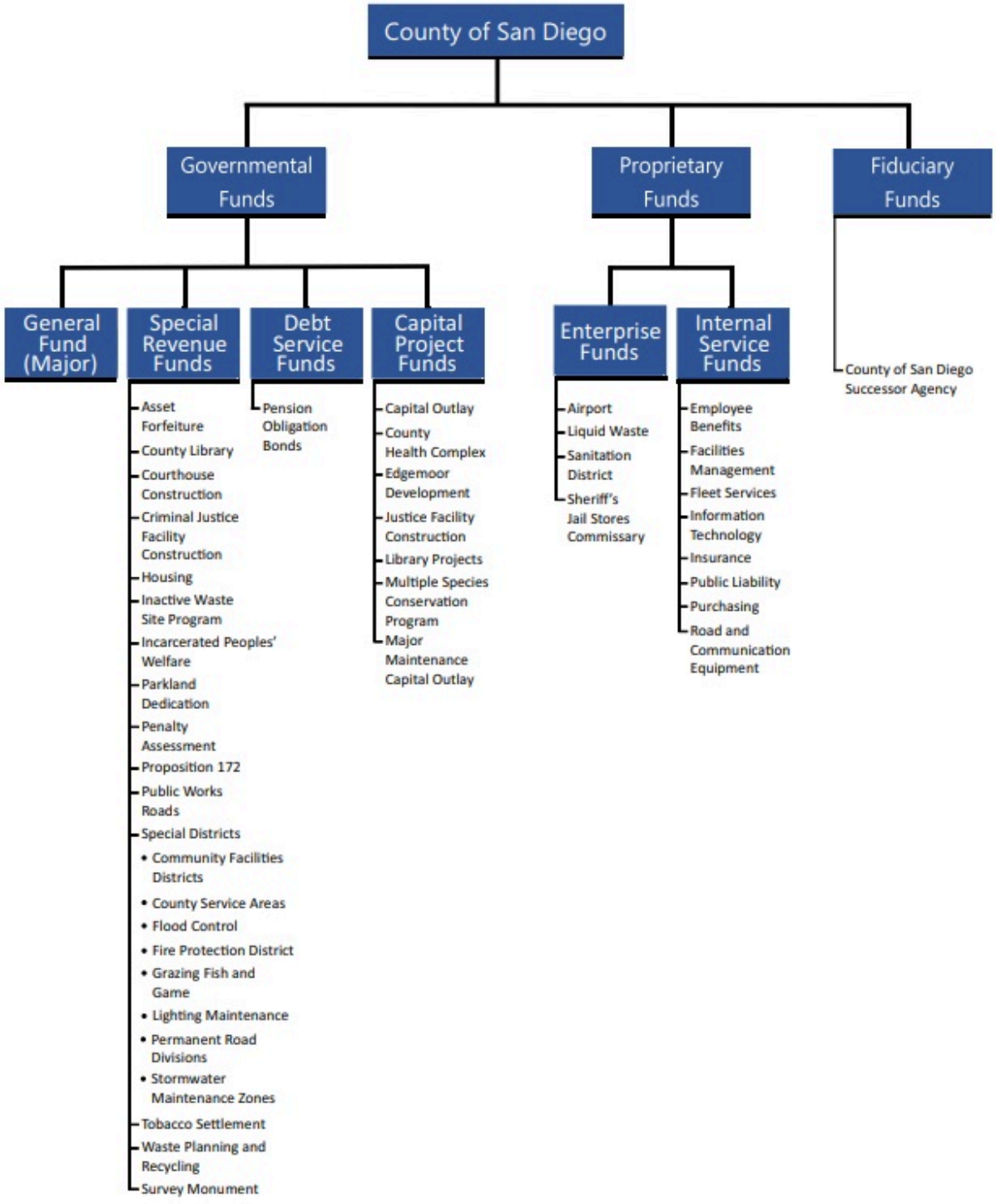
Examples include the Airport, Liquid Waste and Jail Commissary Funds.

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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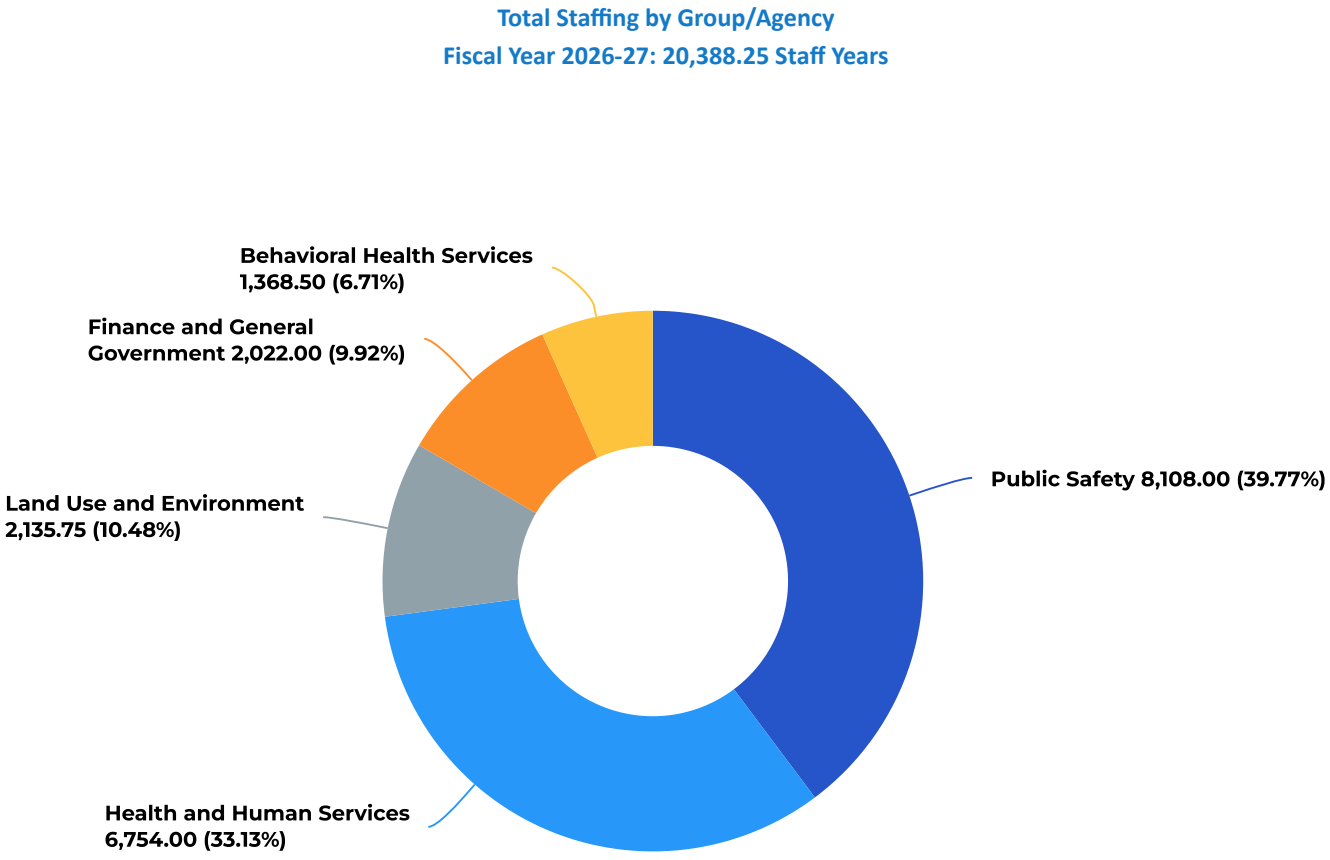
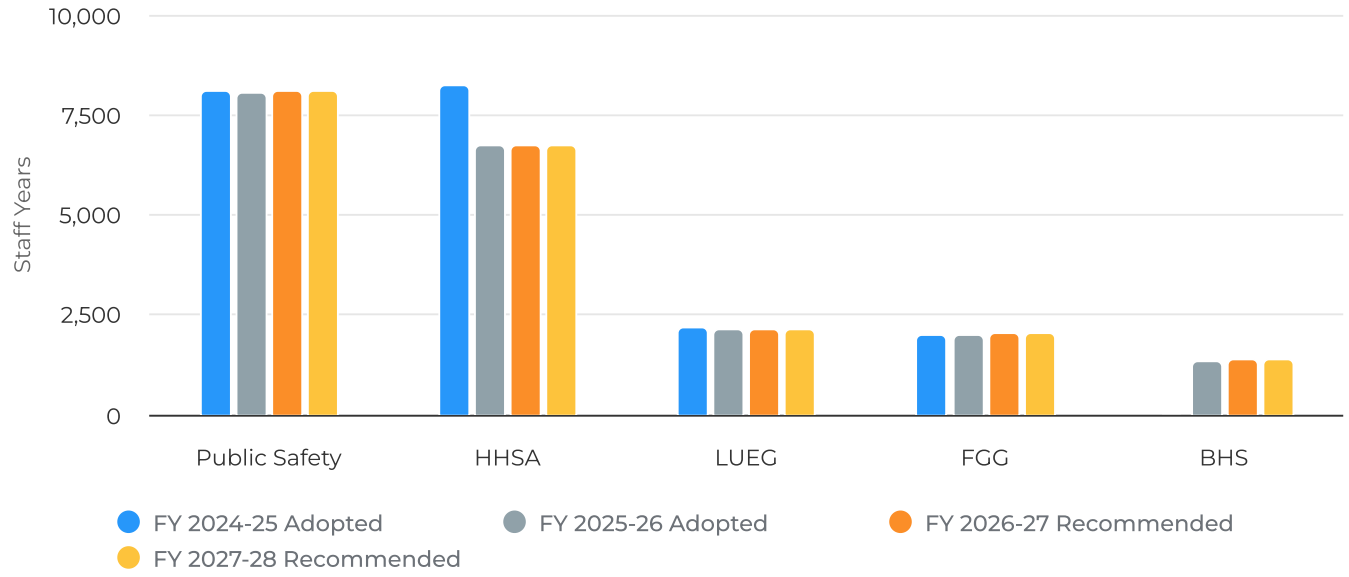
Total Staffing by Group/Agency

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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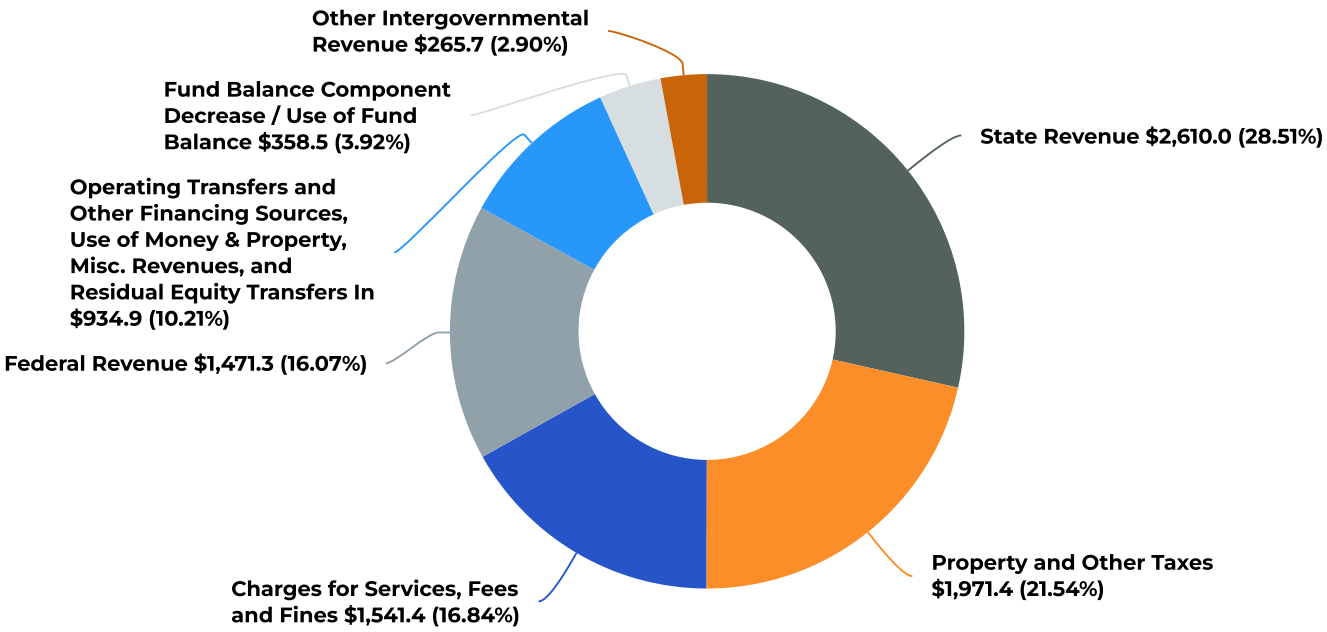
Total Funding by Source

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)

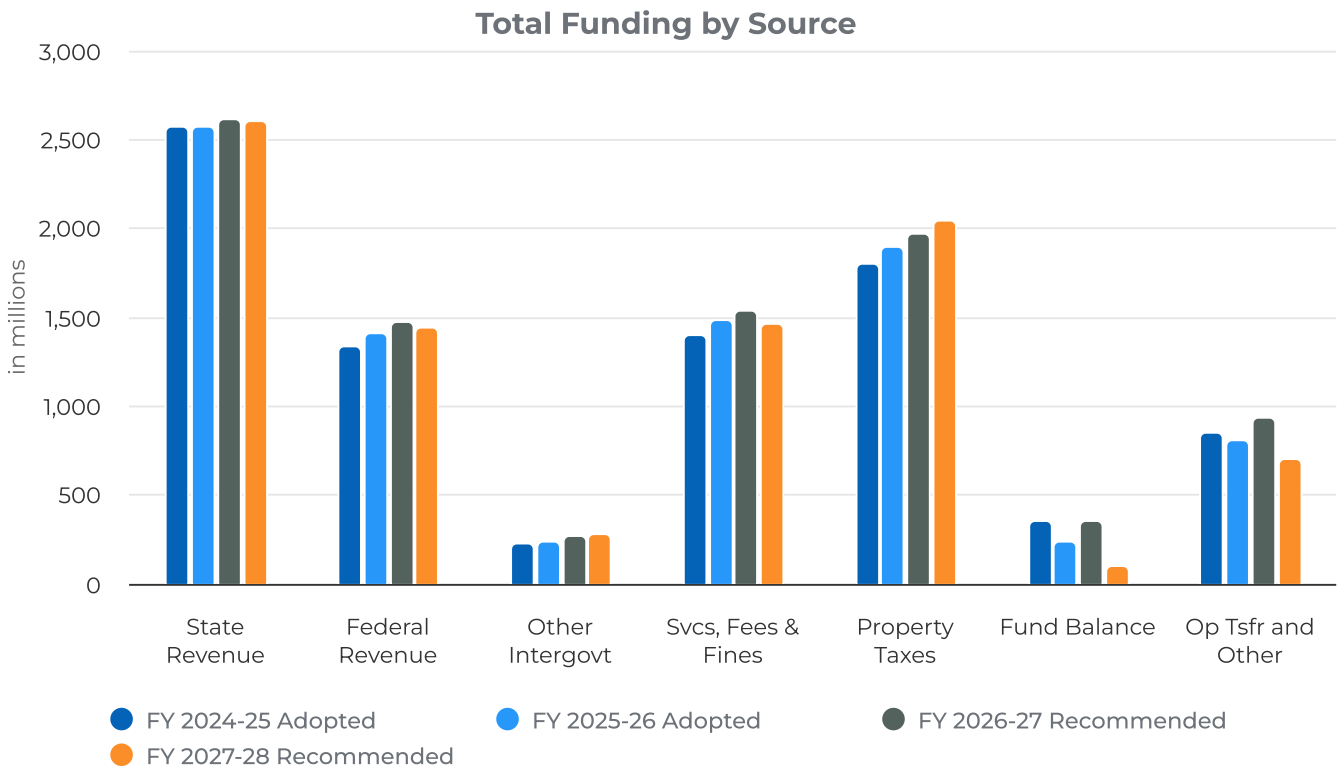


Note: In the chart and table, the sum of individual amounts may not total due to rounding

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

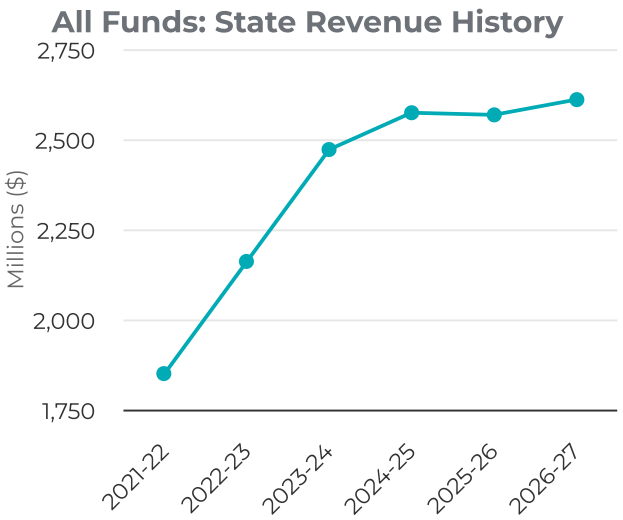
In the Total Funding by Source table, the $518.7 million increase in the Fiscal Year 2026-27 CAO Recommended shows increases in total funding sources. The General Fund section addresses significant revenue changes by source in the General Fund. Changes other than those in the General Fund are highlighted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

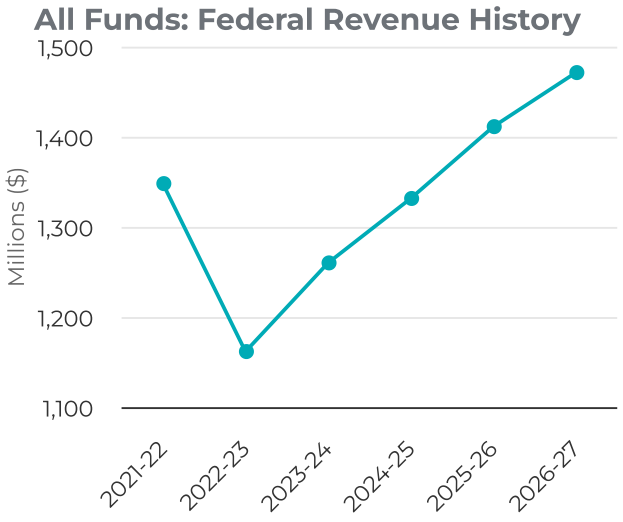
State revenue outside of the General Fund increases by a net of $16.5 million. The increase is mainly due to a $8.8 million increase in Public Safety Executive Office in Proposition 172, *the Local Public Safety Protection and Improvement Act of 1993*, which supports regional law enforcement services, 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.

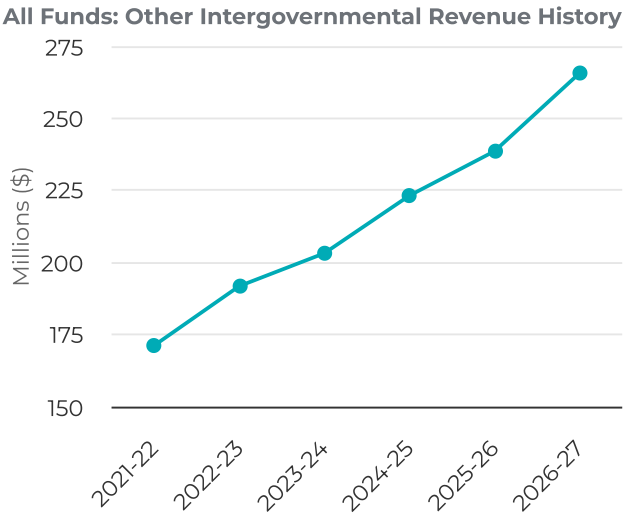
The overall decrease of $0.7 million outside of the General Fund includes net decreases of $0.4 million in the Capital Program due to the latest Fiscal Year 2023-24 Senate Bill 1128 Medi-Cal audited report and a $0.3 million decrease in federal revenue in the Department of Public Works due to a reduction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



Other Intergovernmental Revenue

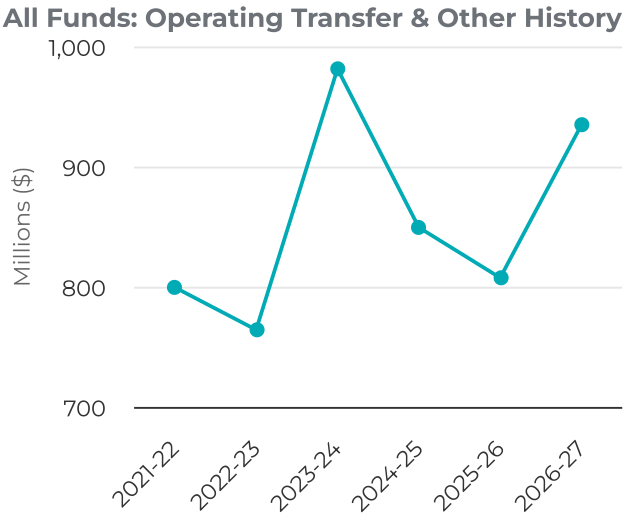
Other Intergovernmental Revenue **increases by a net of $27.1 million or 11.3%** overall in Fiscal Year 2026-27. Of the increases, $25.7 million are in the General Fund and is described in the next section.

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.

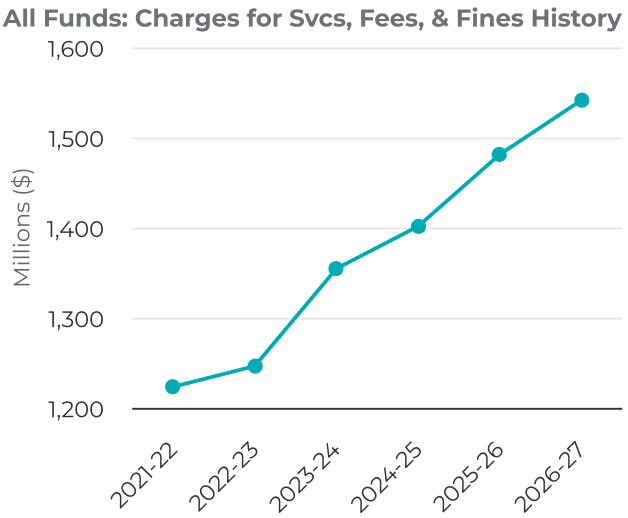
- Revenue from Use of Money & Property increases by $2.7 million or 2.4% in Fiscal Year 2026-27. The General Fund decreases by $0.3 million and is described in the next section. Outside of the General Fund, there is an overall increase of $3.0 million primarily tied to

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.

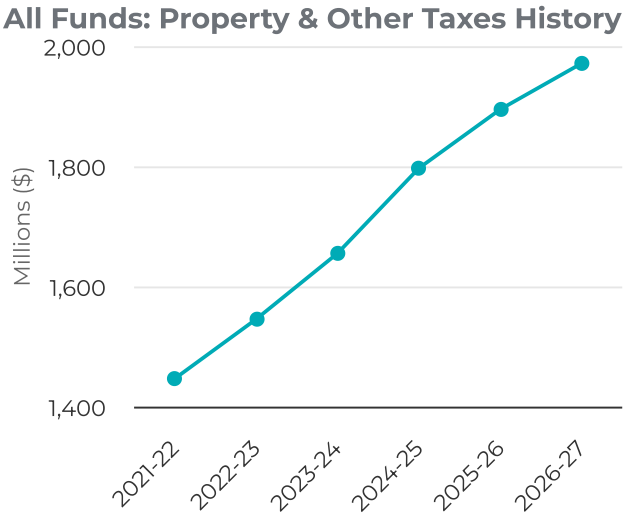


- Charges for Current Services increase by a net of $60.9 million or 4.5% in Fiscal Year 2026–27. There is an overall increase of $18.2 million in the General Fund and is described in the next section. Outside of the General Fund, the overall increase is $42.6 million. The increases comprise of the following: 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

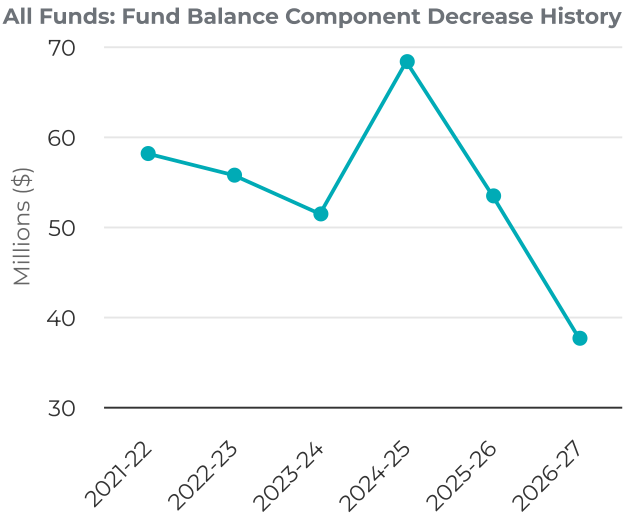
Property and Other Taxes **increase by $76.6 million or 4.0%** in Fiscal Year 2026–27.

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

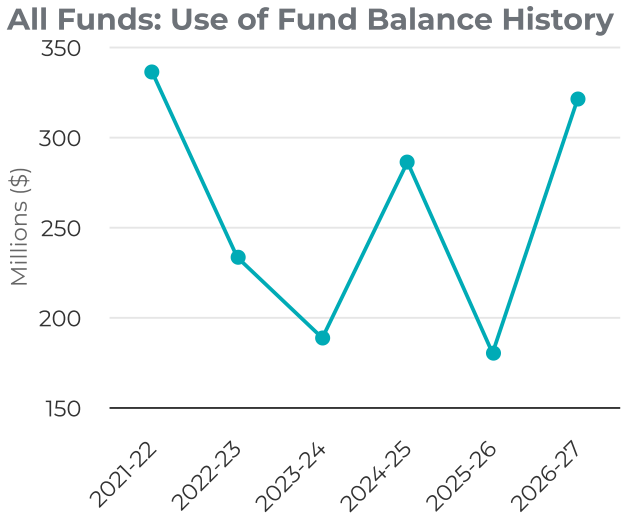
The Use of Fund Balance Component Decreases **decrease by $15.8 million or 29.5%** in Fiscal Year 2026–27. A total of $37.6 million is budgeted in the General Fund for existing Pension Obligation Bonds ($35.9 million), assigned to Public Defender Information Technology system ($1.1 million) and fund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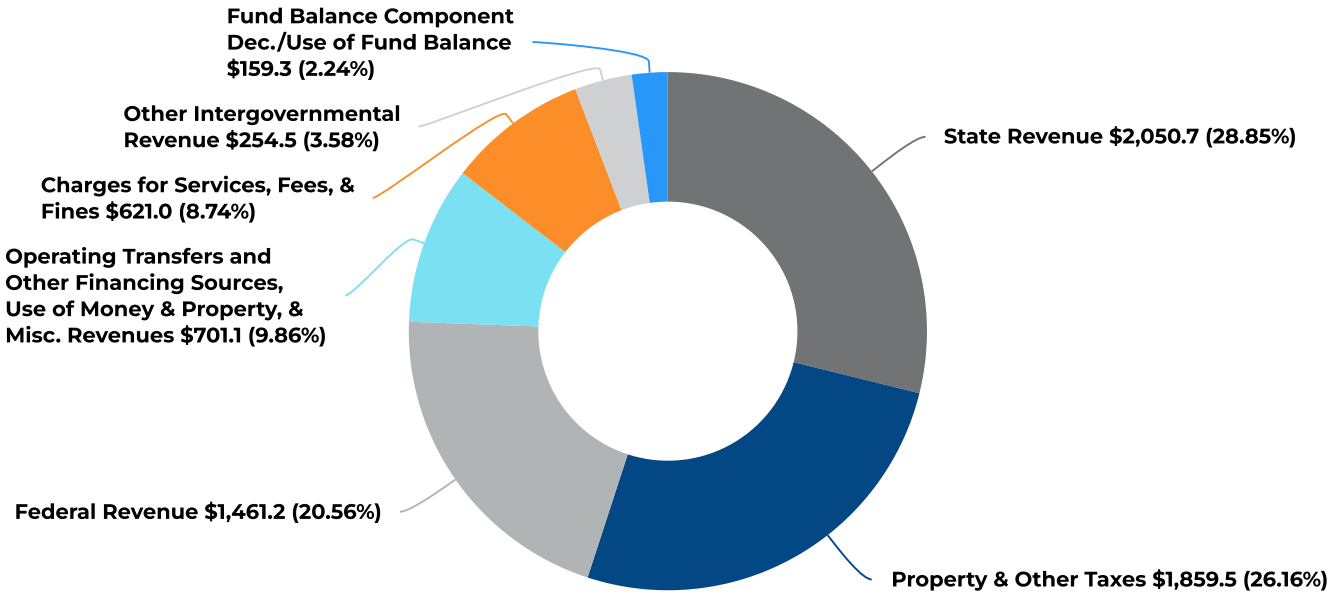
Overview of General Fund Financing Sources

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.

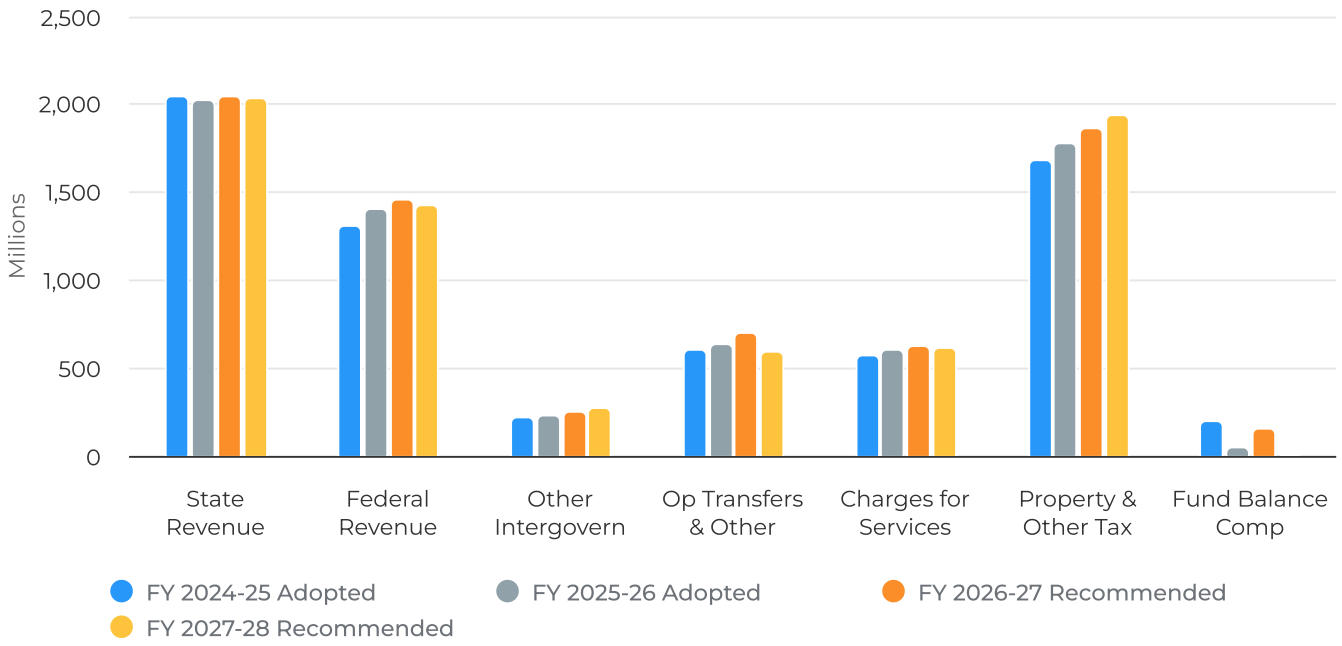
General Fund Financing Sources
Fiscal Year 2026–27: $7.11 billion



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.

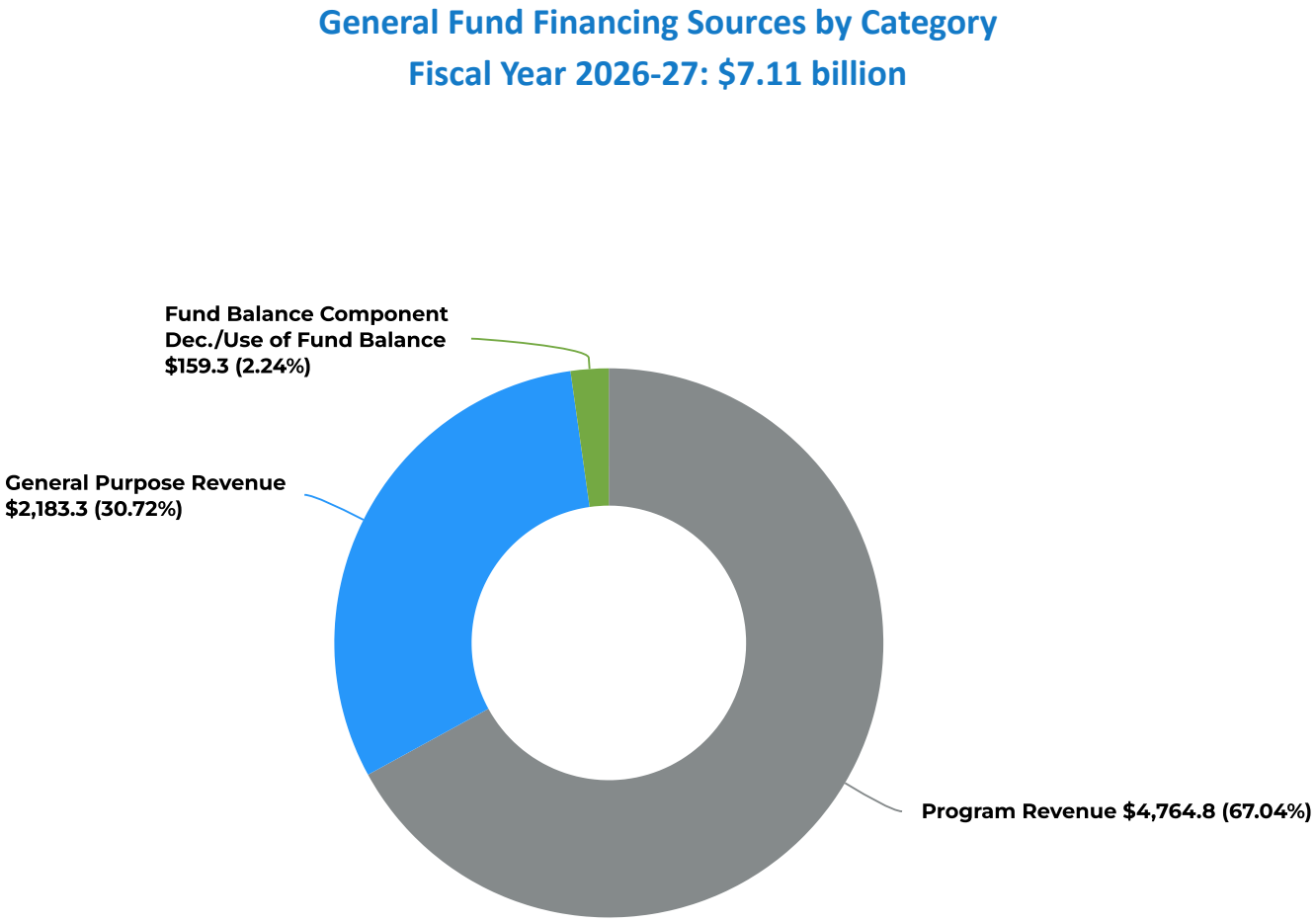
General Fund Financing Sources decrease by $231.8 million or 3.3% in Fiscal Year 2027-28 mostly due to non-recurrence of prior year one-time resources and for projected completion of various projects supported with one-time funds. Various mitigations include alignment of service levels that minimizes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

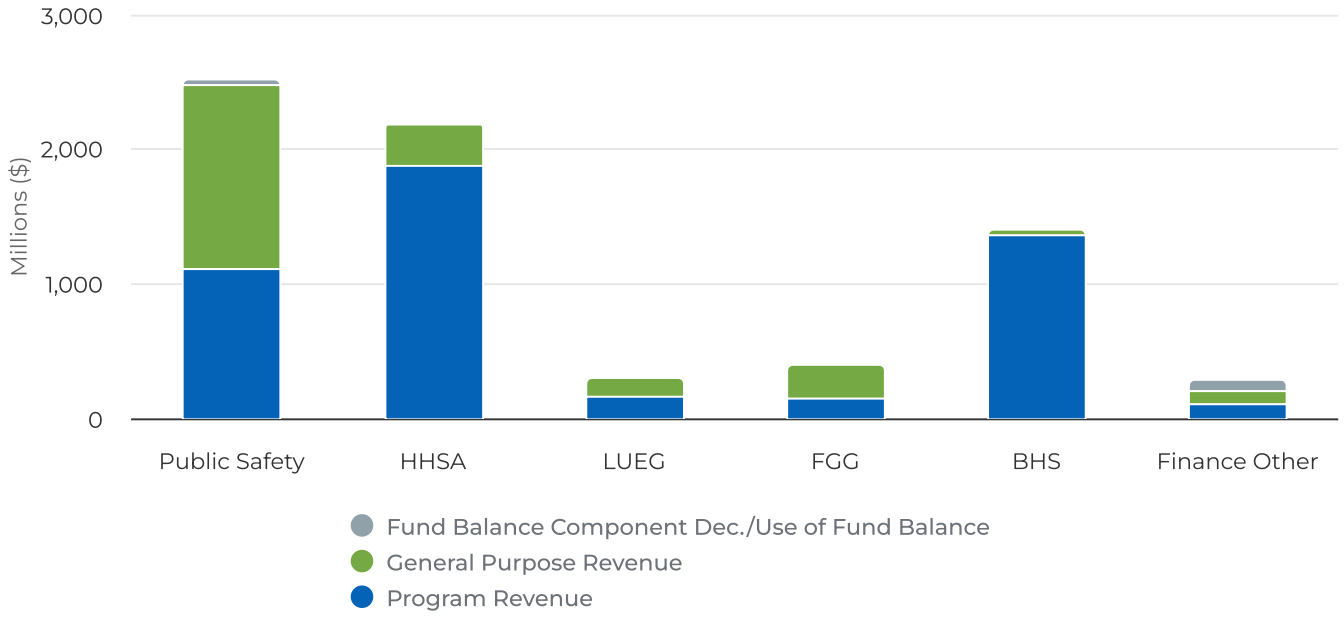
In Fiscal Year 2026-27, Program Revenue increases by $174.9 million or 3.8%, General Purpose Revenue (GPR) increases by $105.0 million or 5.1%, and the Use of Fund Balance increases by $105.9 million or 198.4% from the Fiscal Year 2025-26 Adopted Budget. In Fiscal Year 2027-28, Program Revenue decreases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

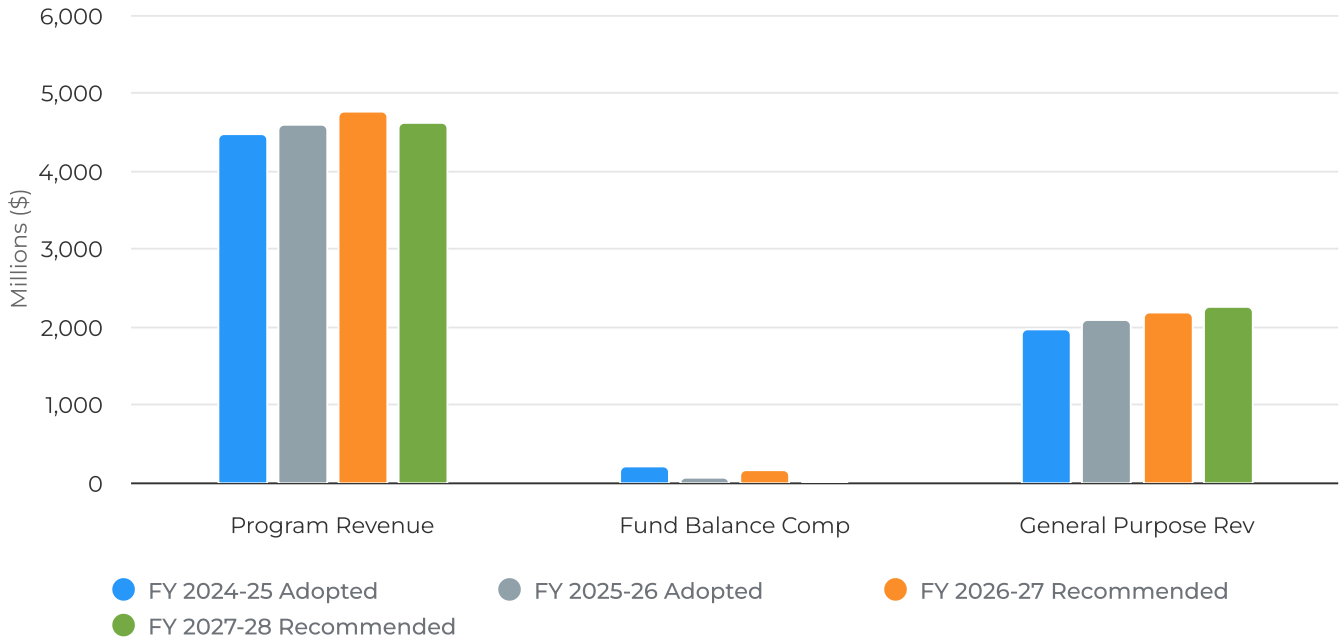
General Fund Financing by Group and Category

Fiscal Year 2026-27: $7.11 billion



General Fund Financing Sources by Category

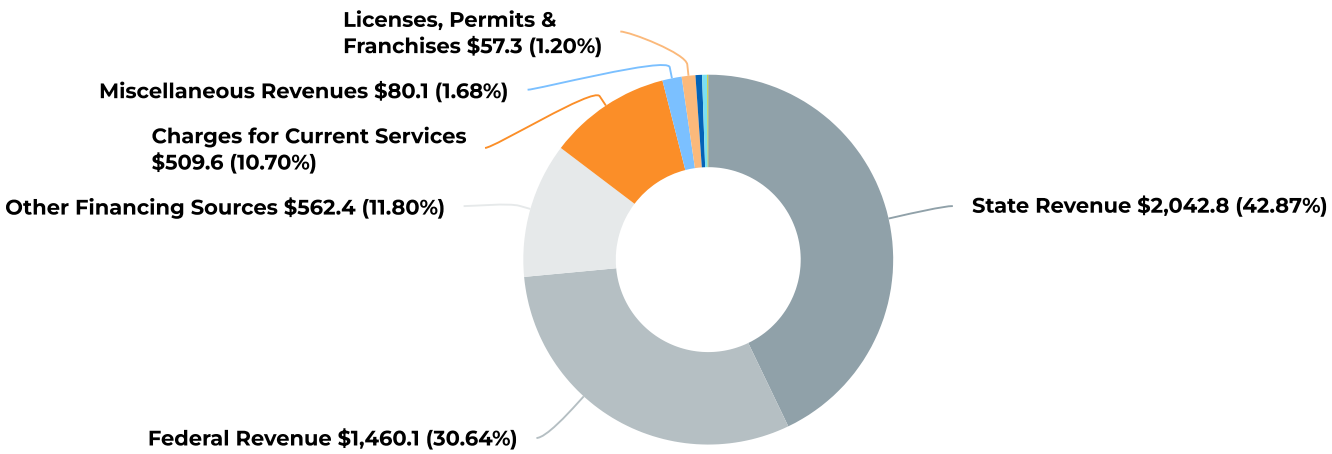
Fiscal Years 2024-25 through 2027-28



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.

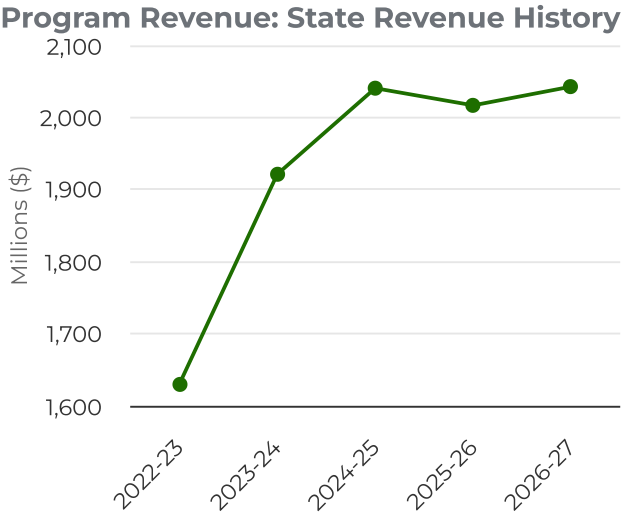
General Fund Change in Program Revenue by Source

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%.**

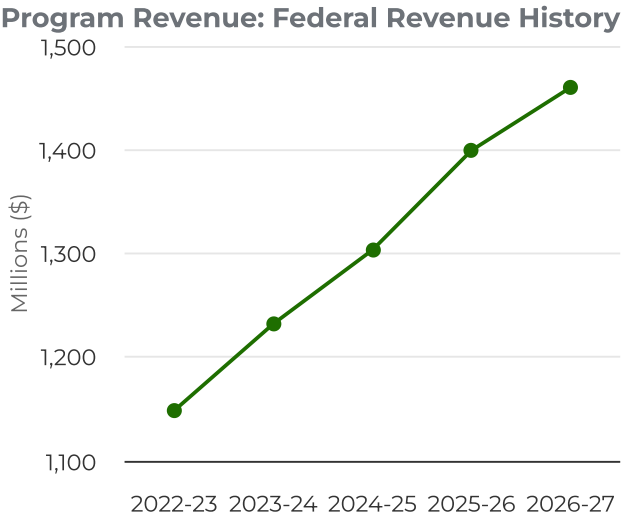
There is an increase of $136.4 million in BHS driven by expended services and payment reform.

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.

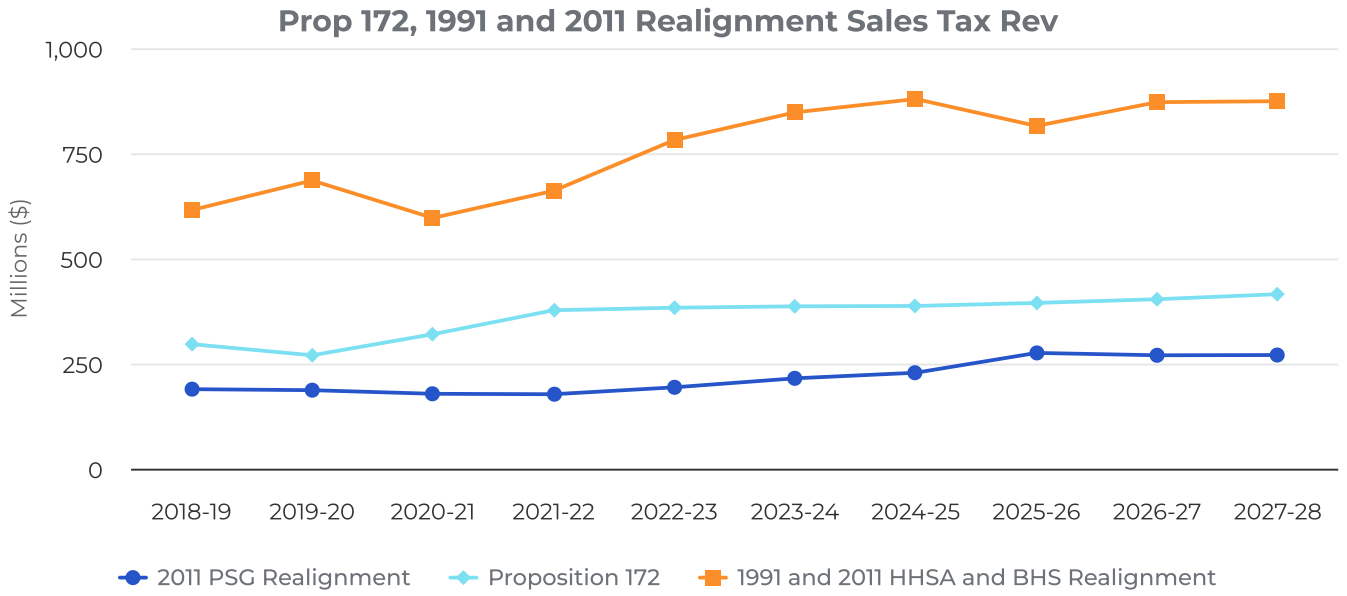
2011 Realignment for Public Safety includes the following subaccounts: Enhancing Law Enforcement Activities (various programs), Trial Court Security, Community Corrections, District Attorney and Public Defender Revocation activities and Juvenile Justice (Youthful Offender Block Grant and Juvenile Reentry).

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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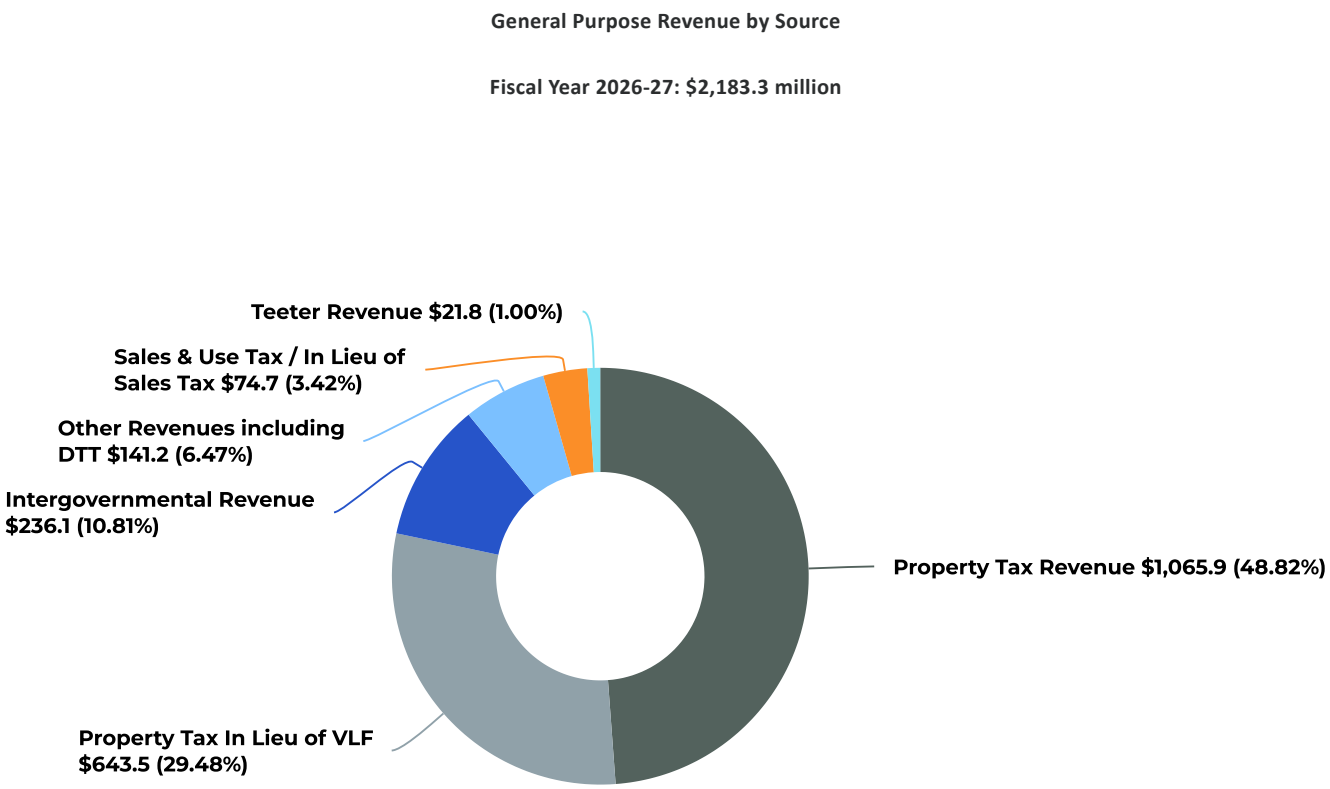
General Purpose Revenue by Source

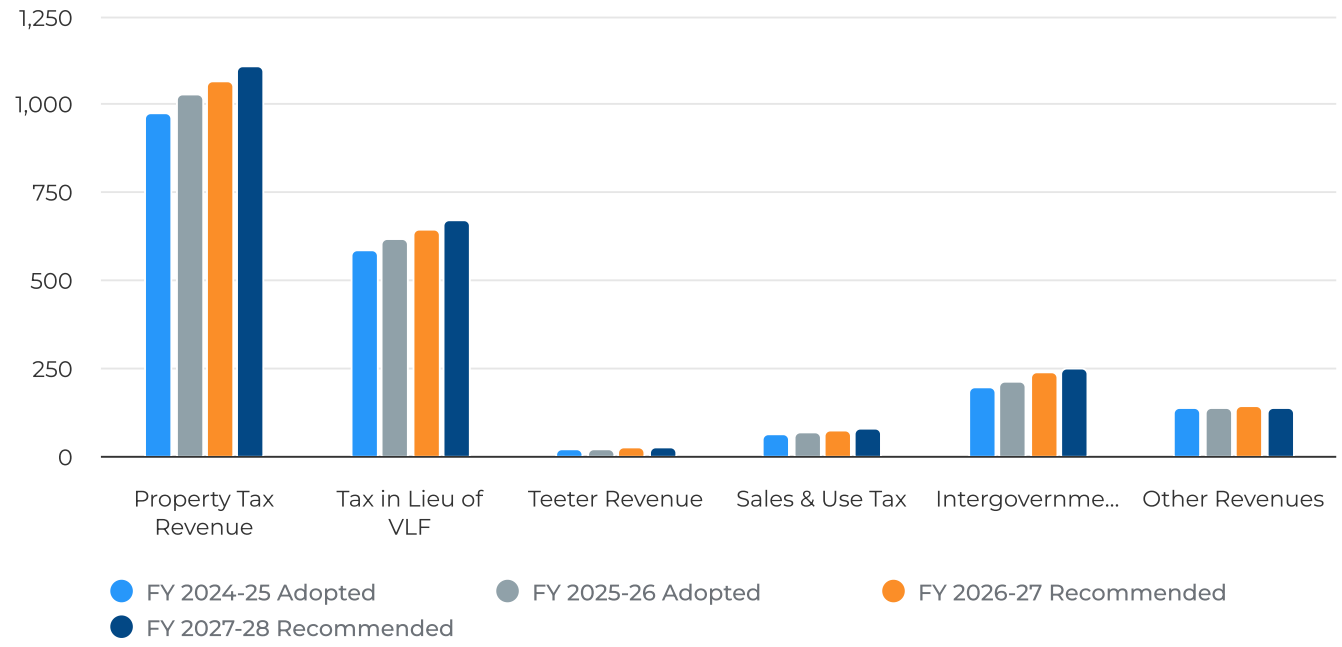
General Purpose Revenue (GPR) represents approximately 30.8% of the General Fund's financing sources. This revenue comes from property taxes, property tax in lieu of vehicle license fees (VLF), the Teeter program, sales & use tax, intergovernmental revenue and Other revenues including Documentary Transfer 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.

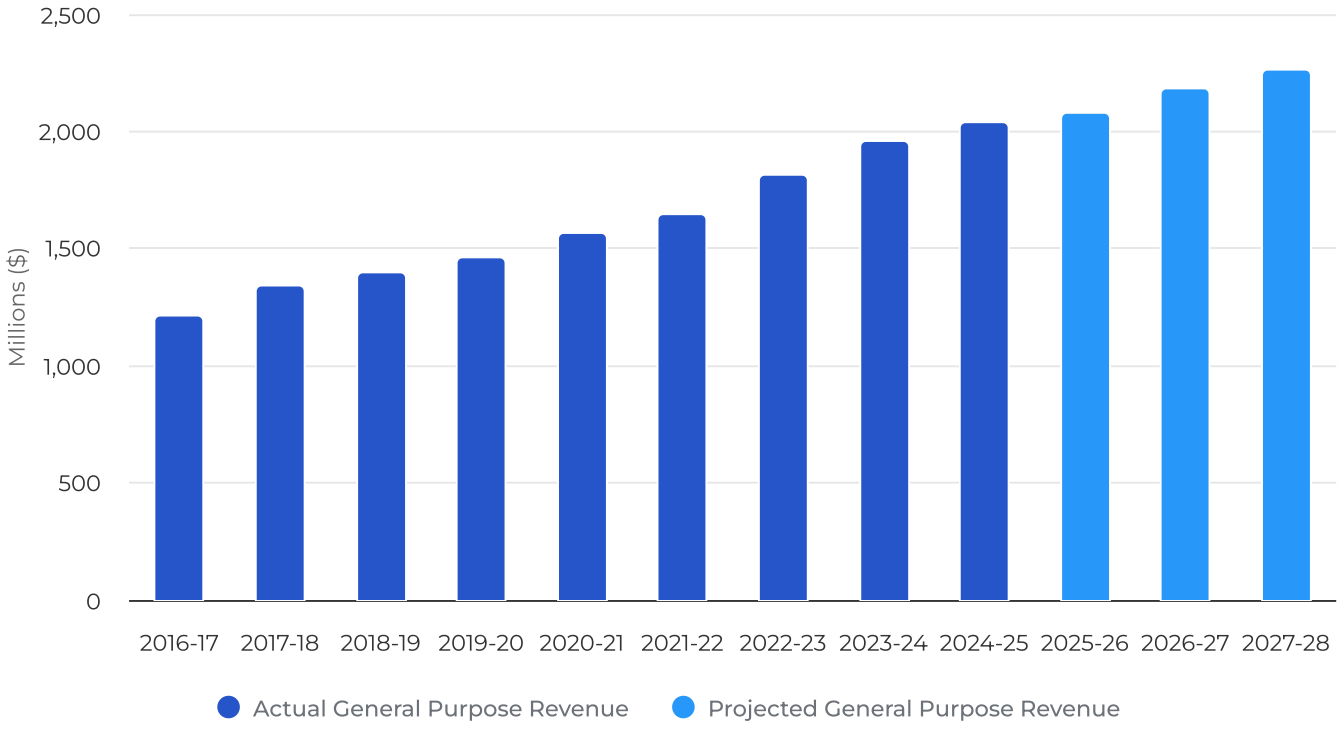
General Purpose Revenue by Source

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**

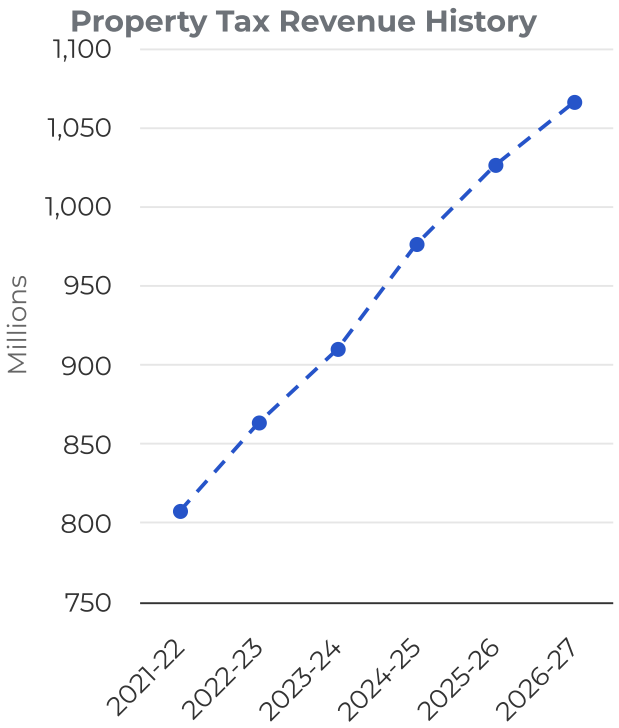
Property Tax Revenue

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.

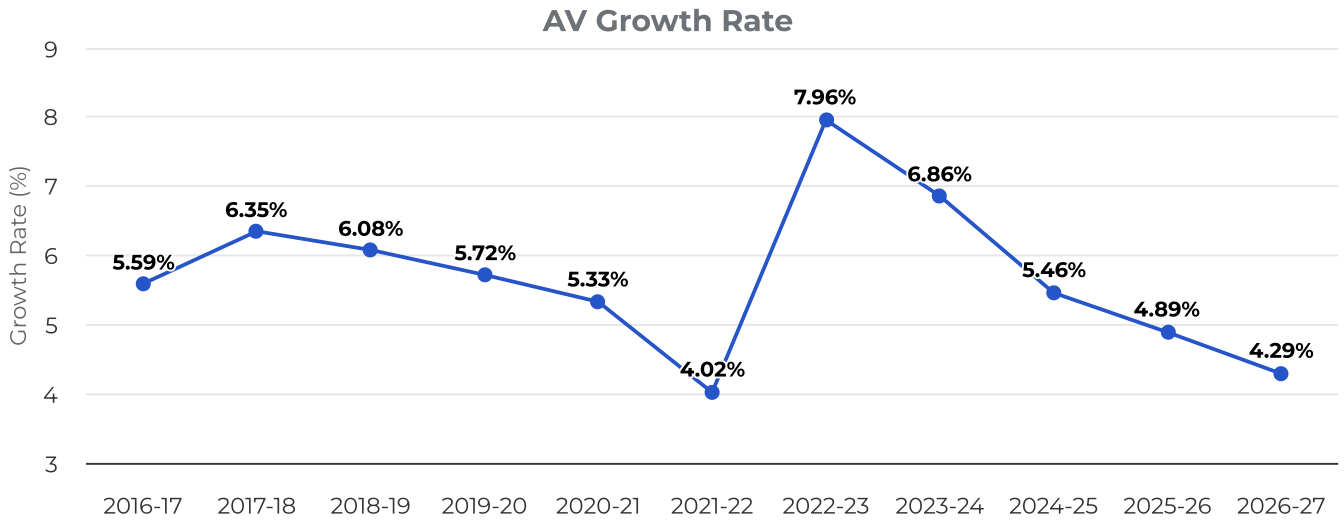
Property Tax Revenue in the State of California is a funding source for local governments and school districts and is based on ad valorem property taxation, whereby the amount due is calculated by applying a 1% tax rate to the assessed value of real property (land and improvements) and certain business 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.



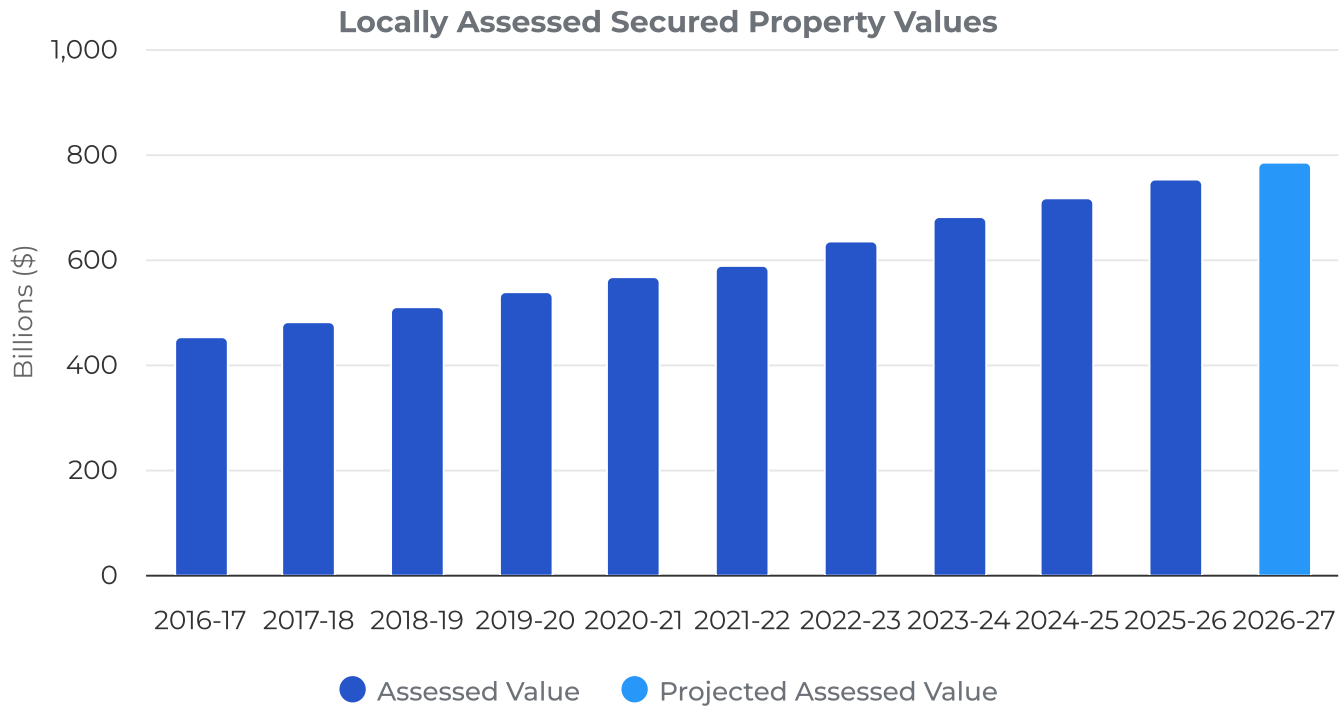
AV Growth Rate

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.

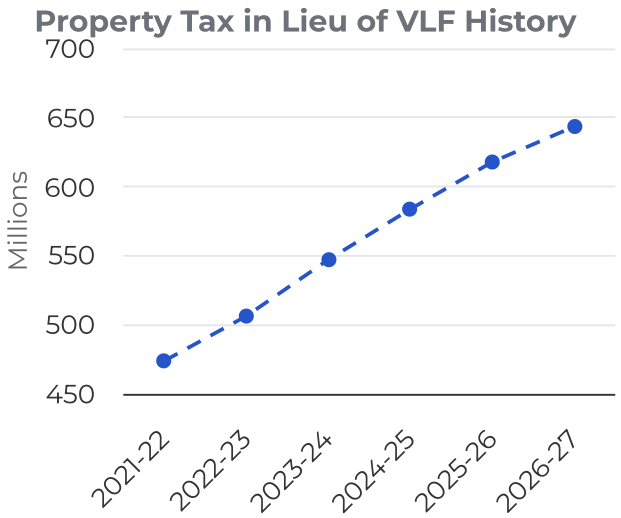
Current Unsecured Supplemental Property Tax Revenue

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.

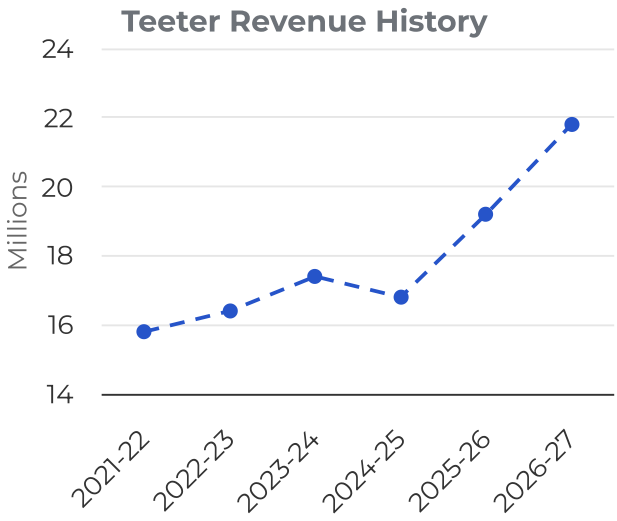
Property Tax in Lieu of Vehicle License Fees (VLF)

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.

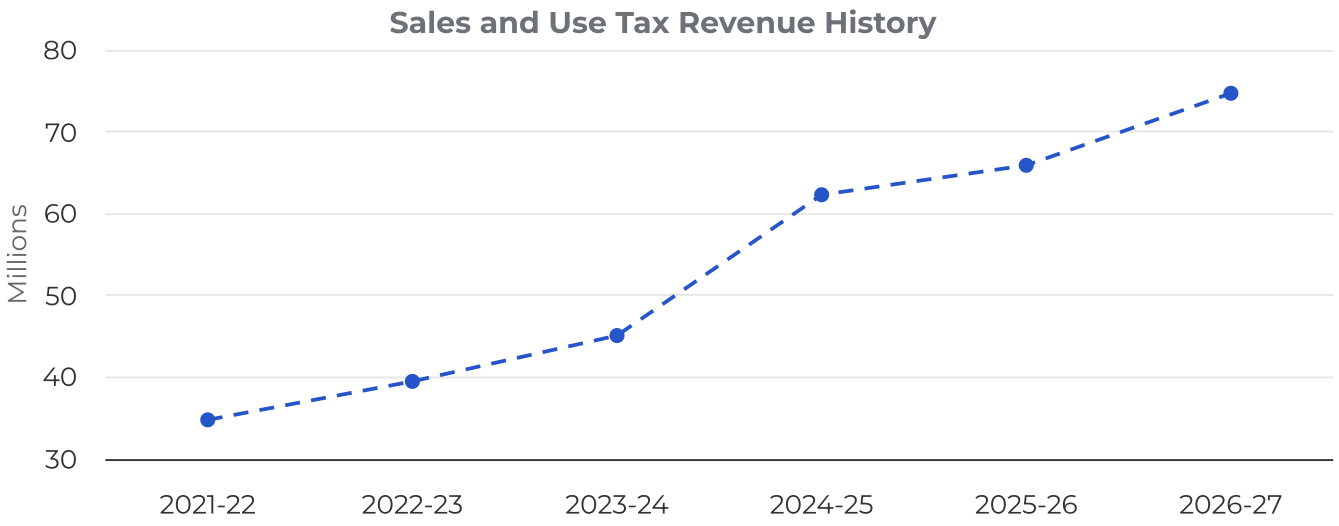
Sales & Use Tax Revenue

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.

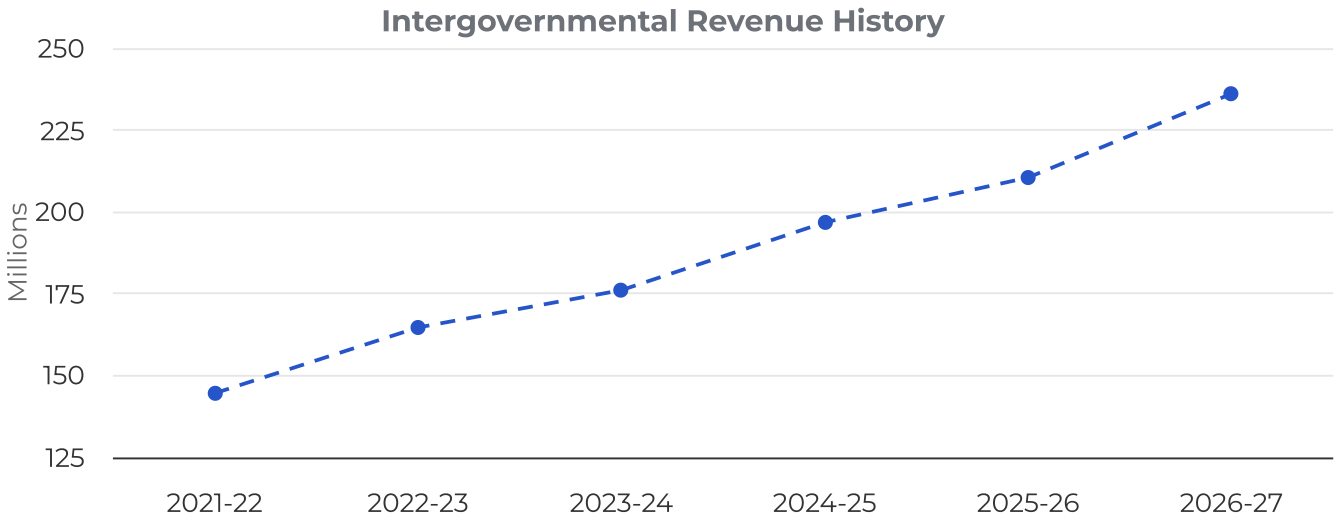
As noted in the prior section on the General Fund, the County also receives sales tax revenue dedicated for specific programs; see the General Fund section for more information. The sales tax discussed here and noted in the chart below is not tied to any specific programs.



Intergovernmental Revenue

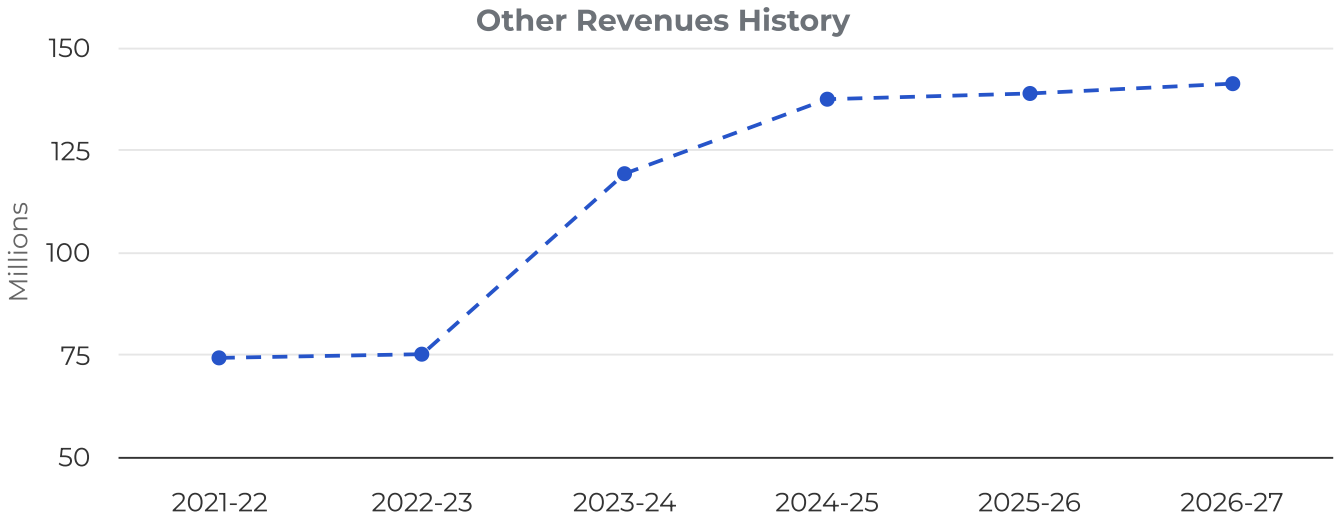
Intergovernmental Revenue ($236.1 million in Fiscal Year 2026-27 and $248.7 million in Fiscal Year 2027-28) comprises 10.8% of the General Purpose Revenue amount in Fiscal Year 2026-27 and 11.0% of the projected amount in Fiscal Year 2027-28. For Fiscal Year 2026-27, the amount budgeted is $25.7 million 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

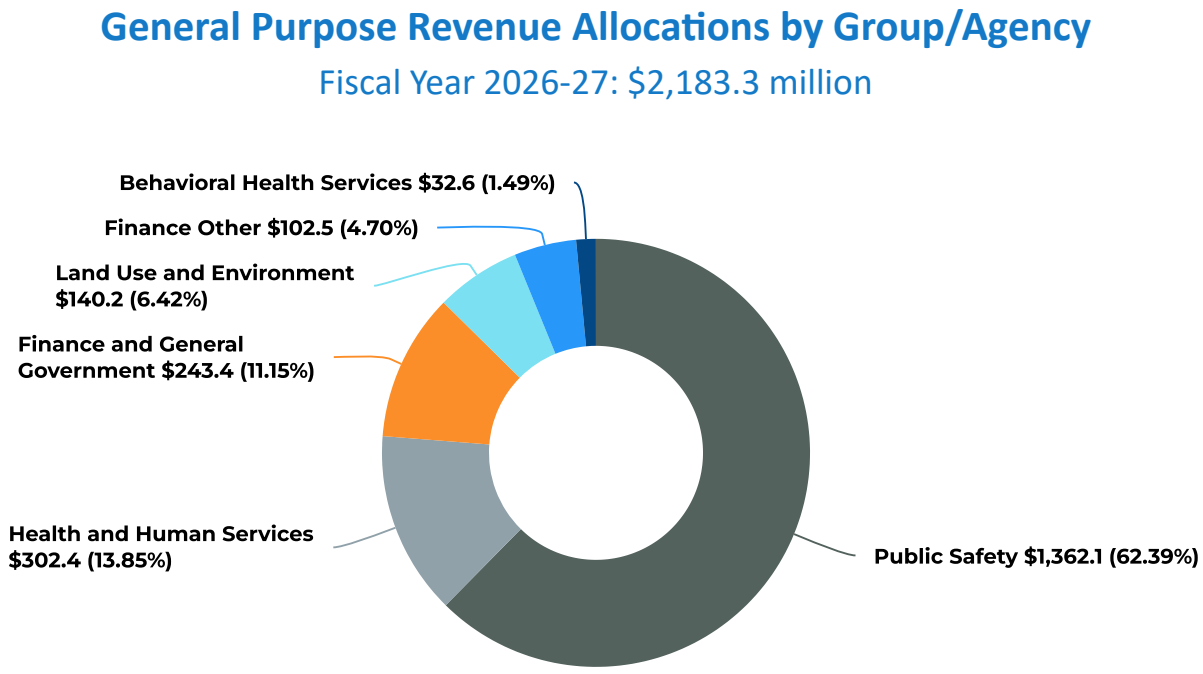
Other Miscellaneous Revenues are projected to be $34.7 million in Fiscal Year 2026-27 and $34.4 million in Fiscal Year 2027-26, which is an increase of $0.9 million or 2.5% from the Fiscal Year 2025-26 Adopted Operational Plan. This increase is primarily due to the anticipated higher Transient Occupancy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



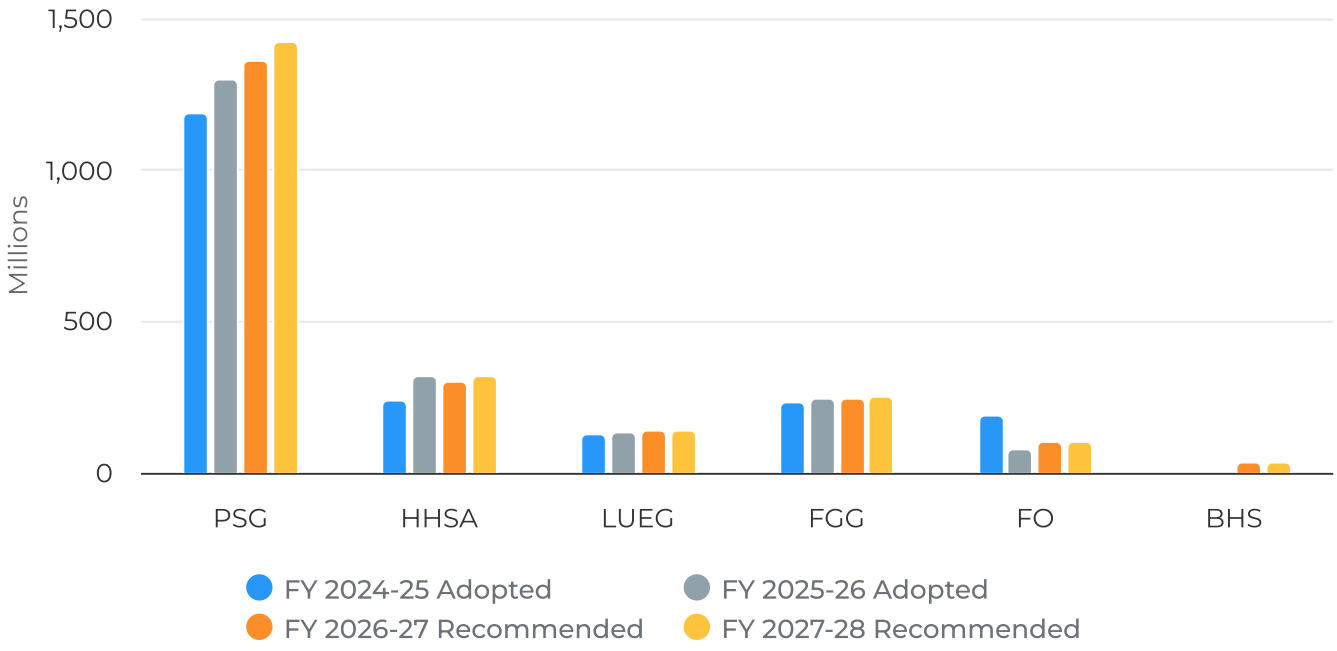
Note: In the chart and table, the sum of individual amounts may not total due to rounding.

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 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.
- 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.

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. Maximum Indebtedness: Government Code §29909 Short-Term TRANs: Government Code §53820 et seq. 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. 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

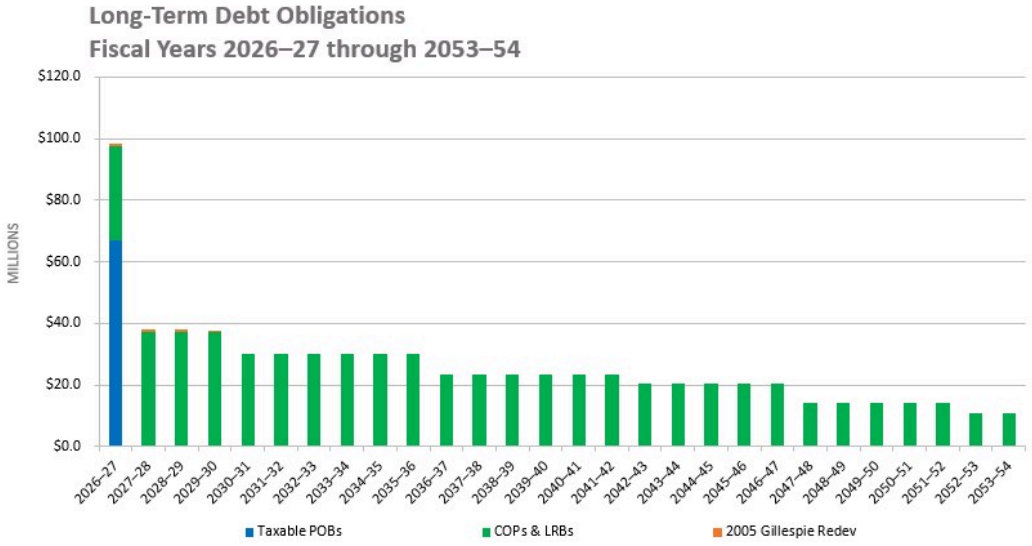
The total debt service reported in the Components of General Fund Debt Service Ratio table is composed of payments on the County's General Fund long-term financial obligations, which includes Certificates of Participation, Lease Revenue and Pension Obligation Bonds. They are described in the following 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

Outstanding Principal Bonded Debt (in millions)			
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

Outstanding County Financings (in thousands)			
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.

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.

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 10th 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 3rd 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

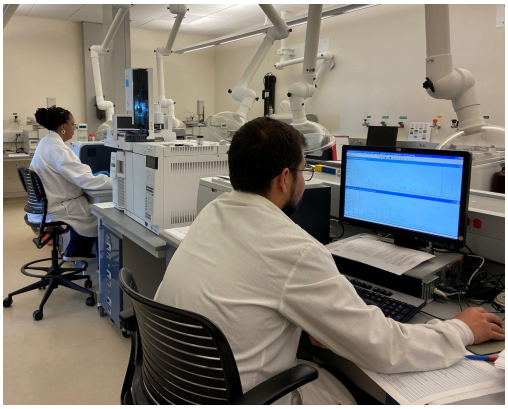
Category	Fiscal Year 2024–25 Adopted Budget	Fiscal Year 2025-26 Adopted Budget	Fiscal Year 2026-27 Recommended Budget	% Change	Fiscal Year 2027-28 Recommended Budget
Fund Balance Component Decreases	$134,941	$138,545	$118,251	-14.65%	-
Use of Fund Balance	$1,250,000	-	-	-	-
Intergovernmental Revenues	$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. [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. [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. [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. [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.

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.
    - 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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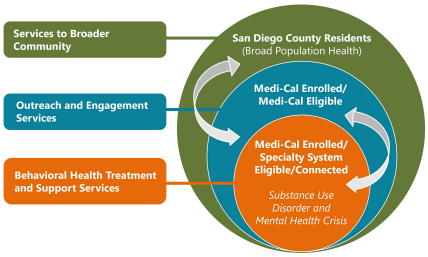
Behavioral Health Services

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