locations throughout San Diego County. These services are designed to reduce emergency department utilization and law enforcement involvement when clinically appropriate. While not all inclusive, a selection of programs are highlighted below

- **Access and Crisis Line**—provides crisis intervention and referrals using licensed clinical staff, answering more than 96,500calls.
- **Crisis Stabilization Units (CSUs)**—provide~~s~~ short-term (less than 24 hours) services for more than 18,000 youth and adults experiencing a behavioral health crisis (including re-admissions). Five CSUs serve adults, one serves children and youth, and in 2026, two additional adult CSUs in the East Region and South Region are anticipated to be operational.
- **Mobile Crisis Response Teams (MCRTs)**—provide~~s~~ over 8,600 community-based crisis interventions to individuals of all ages to reduce law enforcement interventions when clinically appropriate.
- **Psychiatric Emergency Response Teams (PERT)**—pair~~s~~ a clinician with a law enforcement officer to respond to 911 calls in which individuals are experiencing a behavioral health crisis to facilitate connection to behavioral health care, which included almost 8,470 crisis intervention incidents.

**Acute Care** programs provide the highest level of care in a secured, hospital-like setting for people who are Medi-Cal eligible with serious mental health conditions requiring 24-hour intensive treatment. While not all inclusive, a selection of programs are highlighted below.

- **San Diego County Psychiatric Hospital**— provides 60 beds that serve over 5,600 adults through psychiatric evaluations and nearly 1,080 inpatient services. Over 13,800 bed days were provided in Fiscal Year 2024-25 for patients.
- **Psychiatric Health Facility**—opened in December 2025, this new 16-bed facility provides 24/7 short-term inpatient care for adults experiencing a mental health crisis with the goal of stabilization and connection to appropriate community-based care.
- **Contracted providers**—offer~~s~~ 542 licensed inpatient beds for adults, 16 beds for children and youth, and out-of-county in-patient hospital services for patients. In Fiscal Year 2024-25, almost 94,000 bed days were provided for adults and children.

**Residential and Long-Term Care programs** provide 24-hour support within residential treatment and community-based care settings.

- **Short-Term Residential Therapeutic Programs (STRTPs)**—offers a therapeutic environment for approximately 280 children and youth annually placed in a congregate care setting through a placing agency.
- **Mental Health Residential Treatment Facilities**—provide~~s~~ community-based specialty licensed mental health services through 82 short-term crisis residential treatment beds and 14 transitional residential treatment beds as an alternative to acute psychiatric hospitalization and institutional care.
- **Substance Use Residential Withdrawal Management** — services for medical and psychological care of nearly 22,250 individuals experiencing withdrawal symptoms resulting from ceasing or reducing the use of their drug dependence.
- **Skilled Nursing and Care in a Secured Setting (Subacute Care)** — provides 299 beds in Mental Health Rehabilitation Centers and 130 Skilled Nursing Facilities (SNFs)/Special Treatment Programs, with an additional 57 SNF beds with County SNF patches for psychiatric acuity.
- **Edgemoor Distinct Part Skilled Nursing Facility**—provides 24-hour, long-term skilled nursing care for individuals with complex medical needs who require specialized interventions from highly trained staff with a licensed maximum bed capacity of 192, of which 160 beds are available due to construction.
- **Licensed Board and Care Slots** —are provided through the augmented services program. BHS funds 582 dedicated slots that provide care, supervision, and additional rehabilitative services and support in a facility or home-like setting to adults with behavioral health conditions to prevent unnecessary use of higher-level resources.

**Housing Interventions** offer a continuum of short-term, transitional, and permanent supportive housing options for people who are eligible or enrolled in Medi-Cal who are living with serious mental health and substance use conditions. As of July 1, 2026, the **Behavioral Health Services Act (BHSA)** will include a new Housing Interventions component that directs 30% of BHSA funding to housing supports.

- **Permanent Supportive Housing (PSH)** — is affordable housing paired with supportive services to help people at risk of or experiencing homelessness stay stably housed. BHS has funded more than $53 million for 350 PSH units. In 2018, Proposition 2 further added approximately $2.0 billion for the No Place Like Home (NPLH) program with San Diego County receiving approximately $127.8 million to expand housing opportunities. As of April 2026, 16 new developments added 375 new units, with five additional developments underway.
- **Homekey/Homekey+** — is a partnership between BHS and the San Diego Housing Commission (SDHC) that creates new permanent housing units paired with supportive services, through the conversion of existing buildings, for people experiencing or at risk of

homelessness. As of September 2025, a total of 568 Homekey units across five sites received behavioral health supportive services. BHS is working with San Diego Housing Commission to operationalize a Homekey+ PSH development in the City of San Diego.

- **Recovery Residences** — are privately-owned homes or living situations that provide housing to nearly 3,360 unique individuals with open admission to substance use outpatient services or recovery services.
- **Flexible Housing Pool** — is part of the new Transitional Rent benefit under **BH-CONNECT** that will provide short-term rent or temporary housing. The Medical Managed Care Plans (MCPs) are responsible for the Transitional Rent benefit to eligible members for up to six months. BHS will fund up to six additional months of rent for people with serious mental illness or substance use conditions through the flexible housing pool using BHSA Housing Intervention funds.

**Other Behavioral Health Services**

BHS also provides necessary services in alignment with State mandates and initiatives and our statutory role as a Mental Health Plan. These programs include:

- **Community Assistance, Recovery & Empowerment (CARE) Act**—provides outreach and engagement, clinical evaluation, service coordination, and behavioral health treatment services, which may include treatment, housing, medication, and other social supports for individuals with serious mental illness who meet eligibility criteria and have a court-ordered CARE plan under Senate Bill 1338. As of April 2026, BHS has received 544 petitions with 192 total CARE agreements, 351 dismissals and 36 active cases. Since the implementation of the CARE program in October 2023, San Diego County has celebrated 34 graduations.
- **Public Conservator**—investigates over 500 referrals annually for LPS conservatorships to arrange placement and mental health treatment for adults who are gravely disabled due to a mental health condition and are incapable of accepting voluntary treatment and whose family or others are not able and willing to meet these personal needs. Referrals are received from various types of hospitals, jails, state hospitals, and the court, and approximately 1,400 individuals have been placed in Conservatorship.

**Infrastructure Development and Grants**

BHS has prioritized extensive pre-planning and groundwork to enhance service delivery through system development with infrastructure needs complemented by grant seeking funding opportunities. As a result of these efforts, BHS was awarded over $100.0 million in new grant funds in Fiscal Year 2025-26.

- **Children's Crisis Residential Care Facility (CCRCF)** – this project will renovate 10,000 square feet of Polinsky Building A into a 15-bed facility with an estimated completion date of summer 2027. The facility will offer intensive, wraparound support services to help manage a psychiatric crisis and offer diversion from higher levels of care. It will provide short-term crisis residential treatment to foster and non-foster care youth ages 12-18 recovering from a psychiatric crisis. BHS was awarded $7.9M in BHCIP Round 1 grant funds to construct this facility.
- **East Region Crisis Stabilization Unit** – this facility expands access to urgent behavioral health care in the East Region, providing short-term psychiatric stabilization services and connections to care. The facility provides crisis intervention to avoid unnecessary emergency department visits by offering timely, appropriate intervention. As an LPS-designated site, it functions as a rapid drop-off point for first responders, allowing them to quickly return to the field. The total capital investment for this project is $28.7 million.
- **Edgemoor Acute Psychiatric Unit** – the construction of a 13,500 square-foot, 12-bed Acute Psychiatric Hospital at Edgemoor Distinct Part Skilled Nursing Facility (DPSNF) broke ground in March 2026. The $28.1 million capital project consists of renovating one of the skilled nursing neighborhoods in the existing DPSNF to meet the strict standards and safety measures required to care for patients at this level and includes an inpatient pharmacy. The project is supported by $16.8 million in state Behavioral Health Continuum Infrastructure Program grant funding.
- **Psychiatric Health Facility (PHF)** – this 16-bed facility on the Tri-City Medical Center campus is supported by a $27.6 million investment and became operational in December 2025. Expanding inpatient psychiatric care in North County, the PHF provides short-term stabilization and reduces reliance on emergency departments.
- **Substance Use Residential and Treatment Services** – this County-owned facility is being renovated to a 22,000 square-foot building and a 6,000 square-foot annex. This project will upgrade the existing facility to establish 16 recuperative care beds and 73 substance use disorder residential treatment beds. For this project,$21.9M of BHCIP Round 1 grant funds were awarded to support capital improvements along with $1.2M in BHBH grant funds.

- **Behavioral Health Wellness Campus –** this project received an award of $99.5M Bond Behavioral Health Continuum Infrastructure Program (BHCIP) grant funds, the largest award in the State. These funds will support design and development of an integrated site in a single location that will provide a full continuum of mental health and substance use treatment services, including a CSU, Mental Health Rehabilitation Center, Social Rehabilitation Program, Substance Use Residential Treatment program, and Community Mental Health Outpatient Clinic.
- **Incompetent to Stand Trial (IST) infrastructure grant funds** – $21.3 million was awarded to the County by the Department of State Hospitals for the redesign of services within the San Diego Psychiatric Hospital to better align with the needs of patients being served. This includes shifting inpatient capacity to long-term care beds aligned with patient acuity and treatment needs.
- **Proposition 36 Infrastructure Grant funds** – $3.1 million was awarded to BHS to build infrastructure for assessments, court coordination, and treatment services aimed at reducing incarceration and improving treatment outcomes for people with substance use disorders.
- **Flexible Housing Subsidy Pool or "Flex Pool"** – $125,000 was awarded to BHS to bring together subject matter experts and other key organizations including Regional Taskforce on Homelessness, Managed Care Plans, and other HHSA departments such as, Housing and Community Development Services, Medical Care Services along with BHS to design, modify, and launch a regional Flex Pool.

To deliver these critical services, BHS has 1,368.5 staff years, including medical professionals, and a budget of $1.4 billion that includes payments made to care providers.

# 2025-26 Anticipated Accomplishments

### Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Ensured 90% (1,170 of 1,300) of individuals admitted to the San Diego Psychiatric Hospital were not readmitted within 30 days of discharge, demonstrating accountability and commitment to outstanding patient care.
    - Ensured 75% (1,950 of 2,600) of FSP/ACT program participants did not utilize emergency services while enrolled in the program. FSP/ACT services are the highest levels of outpatient care serving those experiencing or at risk of homelessness with a "whatever it takes, 24/7" approach to treatment, including housing and employment services.
    - Ensured 80% (2,160 of 2,700) of individuals who complete crisis residential treatment will not be readmitted to a crisis residential program or hospital within 30 days of discharge, supporting an individual's successful integration into the community.

### Sustainability

- Resiliency: Ensure the capability to respond and recover to immediate needs for individuals, families, and the region.
    - Diverted 80% (3,360 of 4,200) of MCRT interactions with individuals experiencing a behavioral health crisis from more intensive care settings such as emergency departments and hospital admissions. This is achieved by providing crisis intervention services in the community and linking individuals with treatment services when needed. MCRTs provide non-law enforcement, community-based crisis response designed to engage individuals in behavioral health services and reduce law enforcement interventions when clinically appropriate.

### Community

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
    - Diverted 50% (6,000 of 12,000) of individuals of all ages from psychiatric hospitalization through crisis intervention services provided by PERT by connecting individuals to appropriate behavioral health services. The PERT model pairs a clinician with law enforcement to ensure an appropriate response to an individual experiencing a behavioral health crisis.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Answered within 60 seconds, 95% (68,400 of 72,000) of calls to the Access and Crisis Line to provide timely access for individuals seeking behavioral health services.
    - Edgemoor Distinct Part Skilled Nursing Facility maintained five out of five stars on the Centers for Medicare and Medicaid Services (CMS) Rating System. The CMS Five-Star Quality Rating System is a tool to help consumers select and compare skilled nursing care centers using standards that push the difficulty of achieving top-tier performance. Maintaining five stars ensures Edgemoor remains in California's top ten percent of skilled nursing facilities.
    - Achieved organizational excellence by ensuring a workplace of belonging and inclusion for all County employees as they delivered services to the public. This was achieved by implementing the BHS Employee Engagement Action Plan. Efforts included assessing the BHS Staff Advisory Board's focus and participants to provide recommendations for Employee Experience-focused committees, creating InService videos to share best practices, and implementing a revised Employee Engagement and Reorganization SharePoint pages and newsletter.
    - Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and/or activities to continue a workplace centered belonging.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Issued the Customer Experience survey to all BHS customers and achieved a minimum average satisfaction rating of four (one to five scale). Developed and implemented an improvement plan in areas with a rating lower than four.

### Justice

- Safety: Focus efforts to reduce disparities and disproportionality across the justice system.
    - Ensured 50% (1,100 of 2,200) of justice-referred beneficiaries discharged from a substance use treatment program with a referral are connected to another level of care within 30 days to ensure ongoing support and treatment.
    - Completed 95% (428 of 450) of initial assessment for grave disability within ten business days by the Public Conservators Office.
    - Ensured 90% (180 of 200) of CARE petitions referred will submit an initial Investigation Report, as ordered by the court, within 14 court days.

## 2026-28 Objectives

### Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Ensure 90% of individuals admitted to the San Diego Psychiatric Hospital are not readmitted within 30 days of discharge, demonstrating accountability and commitment to outstanding patient care.
    - Ensure 75% (1,950 of 2,600) of FSP/ACT program participants do not utilize emergency services while enrolled in the program. FSP/ACT services are the highest levels of outpatient care, serving those experiencing or at risk of homelessness with a "whatever it takes, 24/7" approach to treatment, including housing and employment services.
    - Ensure 80% (2,560 of 3,200) of individuals who complete crisis residential treatment will not be readmitted to a crisis residential program or hospital within 30 days of discharge, supporting an individual's successful integration into the community.

### Sustainability

- Resiliency: Ensure the capability to respond and recover to immediate needs for individuals, families, and the region.
    - Divert 80% (5,600 of 7,000) of Mobile Crisis Response Team (MCRT) interactions with individuals experiencing a behavioral health crisis from more intensive care settings such as emergency departments and hospital admissions. This is achieved by providing crisis intervention services in the community and linking individuals with treatment services when needed. MCRTs provide non-law

enforcement, community-based crisis response designed to engage individuals in behavioral health services and reduce law enforcement interventions when clinically appropriate.

Community

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
    - Divert 65% (5,980 of 9,200) of individuals of all ages from psychiatric hospitalization through crisis intervention services provided by PERT by connecting individuals to appropriate behavioral health services. The PERT model pairs a clinician with law enforcement to ensure an appropriate response to an individual experiencing a behavioral health crisis.

Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Answer within 60 seconds 95% of calls to the Access and Crisis Line to provide timely access for individuals seeking behavioral health services.
    - Edgemoor Distinct Part Skilled Nursing Facility will maintain five out of five stars on the Centers for Medicare and Medicaid Services (CMS) Rating System. The CMS Five-Star Quality Rating System is a tool to help consumers select and compare skilled nursing care centers using standards that push the difficulty of achieving top-tier performance. Maintaining five stars ensures Edgemoor remains in California's top ten percent of skilled nursing facilities.
    - Achieve organizational excellence by ensuring a workplace of belonging and inclusion for all County employees as they deliver services to the public. This will be achieved by implementing the BHS Employee Engagement Action Plan. Efforts include assessing the BHS Staff Advisory Board’s focus and participants to provide recommendations for Employee Experience-focused committees, creating InService videos to share best practices, and implementing a revised Employee Engagement and Reorganization SharePoint pages and newsletter.
    - Raise awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and/or activities to continue a workplace centered belonging.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Issue the Customer Experience survey to all BHS customers and achieve a minimum average satisfaction rating of four (one to five scale). Develop and implement an improvement plan in areas with a rating lower than four.

Justice

- Safety: Focus efforts to reduce disparities and disproportionality across the justice system.
    - Ensure 50% (1,575 of 3,150) of justice-referred beneficiaries discharged from a substance use treatment program with a referral are connected to another level of care within 30 days to ensure ongoing support and treatment.
    - Complete 95% of the initial assessment for grave disability within ten business days by the Public Conservators Office.
    - Ensure 90% (135 of 150) of CARE petitions referred will submit an initial Investigation Report, as ordered by the court, within 14 court days.

# Related Links

- For additional information on the programs offered by Behavioral Health Services, go to: https://www.sandiegocounty.gov/hhsa/programs/bhs/
- For more information about Transitional Rent and additional housing supports offered through BHS, go to: https://www.sandiegocounty.gov/content/sdc/hhsa/programs/bhs/housing/

| Performance Measures[1] | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Equity** | SDCPH patients not readmitted within 30 days[2] | 93% of 1,057 | 90% of 1,300 | 90% of 1,300 | 90% | 90% |
| | FSP/ACT participants who decreased use of emergency service [3] | 76% of 3,187 | 75% of 2,600 | 75% of 2,600 | 75% of 2,600 | 75% of 2,600 |
| | Individuals not readmitted to a crisis residential program and/or hospital within 30 days[4] | 78% of 3,180 | 80% of 2,700 | 80% of 2,700 | 80% of 3,200 | 80% of 3,600 |
| **Sustainability** | Mobile Crisis Response Team Diversions from a higher level of care[5] | 85% of 8,642 | 80% of 4,200 | 80% of 4,200 | 80% of 7,000 | 80% of 7,000 |
| **Community** | Community members receiving suicide prevention training [6] | 24,685 | N/A | N/A | N/A | N/A |
| | PERT Interventions not resulting in hospitalization or incarceration[7] | 68% of 8,470 | 50% of 12,000 | 50% of 12,000 | 65% of 9,200 | 65% of 10,000 |
| **Empower** | Calls to Access and Crisis Line answered within an average of 60 seconds[8] | 98% of 66,237 | 95% of 72,000 | 95% of 72,000 | 95% | 95% |
| | Edgemoor CMS Rating System | 5 | 5 | 5 | 5 | 5 |
| | Customer Experience | 4 | 4 | 4 | 4 | 4 |
| **Justice** | Justice referred beneficiaries transferred to another level of care within 30 days of SUD discharge[9] | 50% of 3,073 | 50% of 2,200 | 50% of 2,200 | 50% of 3,150 | 50% of 3,150 |
| | PC initial assessments completed within 10 days | 95% of 450 | 95% of 450 | 95% of 450 | 95% | 95% |
| | Timely CARE Investigative Reports[10] | 97% of 176 | 90% of 200 | 90% of 200 | 90% | 90% |

*Table Notes*

[1] Effective July 1, 2026, these performance measures were transferred from HHSA for improved alignment of County services and efficiency in delivering these services. Prior year data for these efforts can be found in the BHS narrative within HHSA.

[2] In Fiscal year 2024-25, the number of SDCPH patients not readmitted was lower due to an increase in daily inpatient census and length of stay.

[3] In Fiscal Year 2024–25, the baseline target number of clients served was exceeded due to the completed implementation of the Single Point of Access (SPOA) and the addition of CARE Court ACT slots resulted in increased client enrollment and improved access to ACT services.

[4] In Fiscal Year 2024–25, the number of individuals diverted from a higher level of crisis intervention exceeded initial projections as a result of the clinician's ability to successfully assess and connect people to behavioral health resources as appropriate.

[5] In Fiscal Year 2024–25, the number of individuals diverted from a higher level of crisis intervention exceeded initial projections due to enhanced outreach and public messaging, increased community awareness of the program, and the start of MCRT response to TK-12 school districts and various colleges/universities.

[6] In Fiscal year 2024-25, prevention trainings were impacted due to contractor reach expanding to smaller school campuses with lower enrollment. In Fiscal Year 2025–26, this performance measure was retired as a part of ongoing efforts to maximize resources.

[7] In Fiscal Year 2024–25, the number of individuals diverted from a higher level of crisis intervention exceeded initial projections as a result of the clinician's ability to successfully assess and connect people to behavioral health resources as appropriate.

[8] BHS provides services to San Diego County residents based on need and can only estimate the number expected to be served due to the inability to project the exact demand for services each year.

[9] In Fiscal Year 2024–25, the number of justice-involved individuals with referrals was higher than expected due to many factors including the implementation of Proposition 36 (Health and Safety Code 11395), increased outreach, new substance use disorder programs and services, and improvements in tracking justice-involved clients.

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

## Staffing

Net increase of 36.00 staff years. While the staffing table reflects a change of 1,368.50 staff years, this is because, effective July 1, 2026, BHS was established as a standalone department, transitioning out of HHSA, to better align County behavioral health services and enhance operational efficiency. The original number for the department, when part of HHSA, was 1,332.50 staff years. The actual net increase of 36.00 staff years reflects additional staffing transfers necessary to support the transition of BHS into a standalone department.

- Increase of 36.00 staff years from Health and Human Services Agency's Administrative Support to Behavioral Health Services to support BHS billing and ~~i~~fiscal operations as part of the department's structural transition and to manage operational needs.
- Additionally, staff were transferred among related programs within Behavioral Health Services to support operational needs.

## Expenditure

Net increase of $140.7 million

- Salaries & Benefits—net increase of $10.0 million primarily due to the negotiated labor agreements and the addition of 36.00 staff years , partially offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities and salary adjustments to reflect normal staff turnover.
- Services & Supplies—net increase of $154.5 million.
    - Total increase of $47.3 million following the implementation of the Behavioral Health Community-Based Organized Networks of Equitable Care and Treatment (BH-CONNECT) initiative. This strategic adoption enhances service quality and expands Medi-Cal benefits through five primary investments. The increase is primarily driven by new BH CONNECT benefits that expand provider capacity through updated bundled rates and modernized service models.
        - $37.3 million in Assertive Community Treatment (ACT).
        - $6.9 million in Clubhouse services

        - $2.0 million in Coordinated Specialty Care for First Episode Psychosis (CSC-FEP)
        - $0.8 million in Forensic ACT
        - $0.3 million to integrate Multisystemic Therapy within service delivery.
    - Increase of $29.5 million in Information Technology to meet the California Data Exchange Framework (DxF) mandates and BH-CONNECT reporting requirements supporting data integration, archiving, interoperability and statewide compliance.
    - Increase of $27.0 million associated with rate increases for mental health, substance use disorder (SUD) programs and opioid treatment programs (OTP) under Medi-Cal Transformation to ensure sustainable reimbursement.
    - Increase of $20.6 million in Intensive Case Management (ICM) to improve long-term care coordination by transitioning Strengths-based Case Management (SBCM) into Full-Service Partnership (FSP) ICM.
    - Increase of $17.8 million to expand capacity and enhance service delivery across SUD residential programs, recovery and treatment services, OTP, and mental health outpatient services. This also includes establishing a new Chemical Dependency Recovery Program to broaden treatment access for individuals with SUD.
    - Increase of $9.6 million to enhance Crisis Residential Treatment Program (CRTP) capacity and improve step-down and diversion services.
    - Increase of $9.0 million for supported employment and support services across the behavioral health continuum.
    - Increase of $6.2 million in professional and specialized services to support Behavioral Health Workforce and Retention Program, as well as training and technical assistance for community-based organizations.
    - Increase of $6.0 million to support implementation of the Flexible Housing Pool (FHP) pilot. The FHP aims to pair housing assistance with behavioral health supports to improve long-term housing stability. This investment readies the County for Community Supports: Transitional Rent, administered by Managed Care Plans.
    - Increase of $3.9 million for rent, lease obligations, and facilities management fees, reflecting updated cost projections provided by the Department of General Services
    - Increase of $3.5 million in capital infrastructure expansion including Children's Crisis Residential Care (CCRC) and Substance Use Recovery Treatment Services (SURTS) and Incompetent to Stand Trial (IST) funded by Behavioral Health Continuum Infrastructure Program grant and Prop 47.
    - Increase of $3.3 million in narcotic treatment program (NTP) and opioid treatment program funded by Drug Medi-Cal and realignment.
    - Increase of $2.5 million to expand Adult Drug Court programming, increasing diversion and treatment access within the justice system.
    - Increase of $2.0 million to expand children and youth services, focusing on early intervention and crisis stabilization.
    - Increase of $1.8 million in Department of State Hospitals (DSH) Felony Incompetent to Stand Trial (IST) Growth Cap Penalty resulting from State assessed penalties for exceeding the allowable number of cases.
    - Increase of $1.4 million for the San Diego County Psychiatric Hospital, mainly in temporary contracted services to provide physician staffing, including coverage of clinical and administrative physician functions funded by Short Doyle Medi-Cal.
    - Increase of $1.1 million mainly in in-home outreach teams (IHOT) to provide countywide in-home outreach and engagement services to individuals with Serious Mental Illness (SMI) who are reluctant to seek outpatient mental health services.
    - Increase of $0.6 million primarily tied to contracted ambulance services due to higher utilization and discontinued County vehicle transport.
    - Increase of $0.3 million due to adjustments in the Mental Health Services Authority fees, which support statewide mental health training, certification, and program administration utilized by County.
    - Decrease of $27.2 million reflects the transition from the Mental Health Services Act (MHSA) to the Behavioral Health Services Act (BHSA), shifting prevention programming at the county level to a statewide model administered by the California Department of Public Health.
    - Decrease of $9.2 million is tied primarily to one-time Evergreen commitments for SB43, as the program is being transferred to align with Medi-Cal billable services.
    - Decrease of $2.5 million tied to one-time MHSA Prevention and Early Intervention (PEI) program from the prior fiscal year.
- Expenditure Transfer & Reimbursement - net increase of $23.8 million mainly associated with a reduction of $26.6 million in Tobacco Securitization funding due to a technical adjustment reflecting the shift of funding from HHSA to the new standalone BHS department. This is an administrative reclassification, not a service reduction. This is partially offset by a $2.8 million decrease due to the ending of the partnership for the Youth Development Academy and Youth Offenders Unit by Probation Department. Since this is a transfer of expenditures, it has a net effect of a $23.8 million decrease in total expenditures.

## Revenues

Net increase of $140.7 million

- Intergovernmental Revenue—increase of $177.2 million.
    - Net increase of $471.0 million in federal and State mental health services funding driven by expended services and payment reform.
        - Increase of $294.3 million with the implementation of Behavioral Health Services Act replacing MHSA. Overall increase of $3.0 million over previous funding to support community engagement, crisis diversion and housing supports.

        - Increase of $141.7 million tied to increased revenue in Short Doyle Medi-Cal and Drug Medi-Cal aligning with projected billable units of services and rate increases due to payment reform.
        - Increase of $27.5 million in Patient Care Revenue primarily for crisis residential treatment programs, children and youth residential care, information technology services and long-term residential services.
        - Increase of $2.3 million in Prop 47 funding for housing support and services which includes the Behavioral Health Court and SANDAG led initiatives.
        - Increase of $2.2 million in Realignment revenue due to base adjustments and prior-year reconciliation.
        - Increase of $1.8 million in State DSH IST Growth Cap for Penalty Payments for the Growth Cap Program.
        - Increase of $1.2 million in Behavioral Health Continuum Infrastructure Program grant for CCRC and SURTS.
    - Net decrease of $293.9 million primarily due to the transition from MHSA to BHSA funding mentioned above, along with expiring one-time grants and programs.
- Other Financing Sources—net decrease of $27.7 million in Tobacco Securitization fund.
    - $26.5 million reduction due to a technical adjustment due to the separation of Behavioral Health Services from HHSA and will not impact services. It is now reflected as an Expenditure Transfer & Reimbursement as shown above.
    - $0.9 million decrease due to the sunsetting of the Recovery Bridge Center.
    - $0.3 million decrease related to recovery residence programs now funded through the Behavioral Health Services Act.
- Fund Balance Component Decreases—net decrease of $8.8 million due to $9.2 million one-time funding for the SB 43 program, partially offset by $0.4 million increase for pension stabilization.

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

No significant changes other than projected completion of various projects supported with one-time funds.

## Staffing by Department

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

## Staffing by Program

| | Fiscal Year 2024-25 Adopted | Fiscal Year 2025-26 Adopted | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Alcohol and Other Drug Services | 32.00 | 32.00 | 33.00 | 3.1 | 33.00 |
| Behavioral Health Svcs Administration | - | - | 394.00 | 10.1 | 394.00 |
| Inpatient Health Services | 618.00 | 618.00 | 616.00 | (0.3) | 616.00 |
| Mental Health Services | 322.50 | 324.50 | 325.50 | 0.3 | 325.50 |
| **Total** | **972.50** | **974.50** | **1,368.50** | **2.7** | **1,368.50** |

### Expenditures by Fund Name

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund | - | - | $1,397,945,464 | - | $1,418,990,912 |
| **Total Expenditures** | **-** | **-** | **$1,397,945,464** | **-** | **$1,418,990,912** |

### Expenditures by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Inpatient Health Services | - | - | $157,282,552 | - | $158,104,920 |
| Behavioral Health Svcs Administration | - | - | $102,372,577 | - | $93,875,404 |
| Mental Health Services | - | - | $819,275,115 | - | $842,696,693 |
| Alcohol and Other Drug Services | - | - | $319,015,220 | - | $324,313,895 |
| **Total Expenditures** | **-** | **-** | **$1,397,945,464** | **-** | **$1,418,990,912** |

### Expenditures by Object Summary

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | - | - | $228,023,143 | - | $234,747,893 |
| Services & Supplies | - | - | $1,207,995,932 | - | $1,222,024,630 |
| Other Charges | - | - | $1,488,000 | - | $1,480,000 |
| Capital Assets Equipment | - | - | $186,500 | - | $486,500 |
| Expenditure Transfer & Reimbursements | - | - | -$39,748,111 | - | -$39,748,111 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| **Total Expenditures** | **-** | **-** | **$1,397,945,464** | **-** | **$1,418,990,912** |

# Revenues by Program - P

### Revenues by Program - P

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Inpatient Health Services | - | - | $133,932,773 | - | $134,752,541 |
| Behavioral Health Svcs Administration | - | - | $33,773,229 | - | $33,259,508 |
| Mental Health Services | - | - | $895,723,155 | - | $911,325,998 |
| Alcohol and Other Drug Services | - | - | $334,516,307 | - | $339,652,865 |
| **Total Revenues** | **-** | **-** | **$1,397,945,464** | **-** | **$1,418,990,912** |

### Revenues by Object Summary

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | - | - | $383,647 | - | - |
| Intergovernmental Revenues | - | - | $1,281,414,899 | - | $1,302,114,100 |
| Charges for Current Services | - | - | $74,855,516 | - | $75,537,814 |
| Miscellaneous Revenues | - | - | $8,712,938 | - | $8,760,534 |
| General Purpose Revenue Allocation | - | - | $32,578,464 | - | $32,578,464 |
| **Total Revenues** | **-** | **-** | **$1,397,945,464** | **-** | **$1,418,990,912** |

# LAND USE AND ENVIRONMENT GROUP

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# Land Use and Environment Group Summary & Executive Office

## Mission Statement

*The Land Use and Environment Group protects the health and safety of residents and visitors and preserves and enhances the natural and built environment by unifying the County's efforts in land use, environmental protection and preservation, agriculture, recreation and infrastructure development and maintenance.*

## Group Description

The Land Use and Environment Group (LUEG) promotes an equitable, healthy environment for the residents and visitors of San Diego County. Services range from food safety inspections and consumer protection to environmental stewardship and infrastructure. For land use decisions, stormwater management, and roads, our services focus on the unincorporated communities of the County.

Operating through a unified One County approach, LUEG Departments collaborate across the enterprise and with constituents; community and environmental organizations; and economic, labor, workforce, and industry partners. Through these collaborative efforts, Departments work to improve water quality, support sustainable development that fosters viable and livable communities, and ensure that under-resourced and environmental justice communities have a meaningful voice in planning and decision-making. LUEG also preserves and enhances natural and agricultural resources, constructs and maintains critical public infrastructure—including parks and libraries—and upholds local, state, and federal laws that protect the public's health, safety, and quality of life for current and future generations.

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

*To ensure these critical services are provided, the Land Use and Environment Group has 2,135.75 staff years and a budget of $822.9 million.*

## LUEG Departments

- Agriculture, Weights and Measures (AWM)
- County Library (SDCL)
- Environmental Health and Quality (DEHQ)
- Parks and Recreation (DPR)
- Planning & Development Services (PDS)
- Public Works (DPW)

  LUEG's services are delivered through six departments and the Office of Sustainability and Environmental Justice (OSEJ). Although it is organizationally situated within LUEG and supported through the Executive Office budget, OSEJ's work is separate and distinct, guiding regional and organization-wide strategies that transcend departmental lines. OSEJ intentionally works alongside communities to repair systemic inequities and environmental burdens, safeguard the health of people and natural systems as we collectively strive to achieve zero carbon emissions.

## Strategic Framework and Alignment

*LUEG programs and services align with the County's Strategic Framework and its Strategic Initiatives: Sustainability, Equity, Empower, Community and Justice. These initiatives guide how services are planned, delivered, and evaluated; how resources are allocated to the*

*highest needs; and how Departments partner across the enterprise and with communities to advance outcomes that are equitable, data-driven, and resilient.*

# Land Use and Environment Group Priorities

LUEG maintains a community-focused, data-driven approach to service delivery. Priorities align with the Strategic Framework and ensure the continued provision of core and mandated services while maintaining infrastructure in the unincorporated area. LUEG prioritizes:

- Infrastructure and Stormwater – Maintaining critical infrastructure; delivering capital projects; and advancing stormwater improvements in the unincorporated area.
- Cross-Border Environmental Protection – Addressing pollution and environmental impacts in the Tijuana River Valley (TJRV) through collaboration and strategic investments.
- Regulatory Program Delivery – Providing mandated services and ensuring compliance with environmental and public health laws.
- Housing for All – Supporting safe, affordable, and resilient housing aligned with state law and sustainability objectives, especially near transit and job centers.
- Community Services – Investing in Libraries and Parks that provide education, recreation, and social connections, and activities that propagate community-informed climate solutions.
- Technology and Customer Access – Expanding digital tools to make services available 24/7 and reduce the need for in-person visits.
- Tribal Relationships – Fostering a mindful approach to cross-governmental relationships and a mutual awareness of opportunities for the health and well-being, quality of life, and sustainability of Tribes throughout the region.
- Equity and Engagement – Centering justice, equity, diversity, inclusion, and belonging (JEDI-B) across planning, implementation, communication, and outreach.

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

- Service Level Reduction
    - Freeze vacant positions, reallocate funding from General Purpose Revenue to Program Revenue, and reduce funding for contracts and temporary help. Community-facing impacts are generally minimal with these reduced service level adjustments.
        - These adjustments reduce internal capacity and specialized support expertise but are not expected to create direct community impacts. They may limit our ability to launch new initiatives or may extend timelines. Essential services for the community, including core program outreach and mandated activities, will continue to be delivered.
- Consolidate/ Restructure & Streamline Operations
    - These adjustments streamline operations by reducing underutilized vehicles and shifting non-mandated positions to strengthen fiscal controls, improve operational efficiency, through organizational restructuring, while ensuring the size and scope of programs are aligned with the needs of the community.
- Suspend New Requests
    - Pause new bike lane and sidewalk projects that have not yet entered construction, funded projects already underway will continue.
- Maximize Alternative Funding
    - Pursuing state and federal grants, partnerships and other external funding sources.
    - Leverage all available resources, including identifying new funding sources and maximizing the use of program revenue by shifting portions of GPR-funded programs to fee-based models and program revenue.
    - Implement strategic funding realignments and operational refinements to enhance fiscal sustainability while minimizing impacts on communities and service levels. Key mitigations include actively pursuing state and federal grants, strengthening partnerships, and expanding the use of external funding sources to reduce reliance on General Purpose Revenue (GPR). These funding shifts have no effect on workload or community services and result only in minor adjustments for fee payers.

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

## Sustainability

Sustainability is core to the County's philosophy and a primary focus for all LUEG programs. This commitment is reflected in services delivered region-wide and integrated into internal operations. From individual departmental sustainability plans and the 2024 Climate Action Plan that work to reduce our carbon footprint and resource demands, to the innovative Regional Decarbonization Framework that guides our region toward zero carbon emissions, LUEG tangibly contributes to climate action through comprehensive and data-driven solutions that create a safe and resilient environment for current and future generations.

To support sustainability throughout the organization, OSEJ facilitates departmental sustainability commitments, which is one way the County is leading by example in the transition to a clean, greenhouse gas-free economy that protects health, well-being, water, ecosystems, habitats, and biodiversity, while also reducing pollution and waste.

## Equity

Protecting and promoting health and safety is a central LUEG pillar. Departments prevent and mitigate harmful environmental exposures—from water pollution to vector-borne disease—while emphasizing support for underserved communities. LUEG collaborates closely with the Health and Human Services Agency to identify and respond to emerging public health risks and to provide education, resources, and opportunities for residents to proactively protect their health and well-being.

The region faces a housing crisis while balancing climate impacts. LUEG Departments worked collaboratively across the enterprise to deliver over 100 actions that advance Housing for All and support the Board's adopted 5 P Goals:

1. Promote Equity, Inclusion, and Sustainability
2. Produce Housing for All
3. Preserve Vulnerable Housing
4. Protect Tenants
5. Prevent Displacement.

LUEG incentivizes new housing opportunities in areas supported by transit or near jobs, shopping and recreation—reducing the need for long car trips and enhances sustainability. These strategies comply with state law and reflect collaboration with community and industry partners to increase the supply of safe and affordable housing within the unincorporated areas.

## Community

LUEG strives to ensure that residents and stakeholders have the information and access needed to engage with programs and services that affect their communities. The engagement approach is grounded in respect, acknowledgment, and genuine partnership; it is based on transparency and includes informing, involving, and collaborating with residents and stakeholders to empower equitable participation in the decision-making process.

Technology is used to provide broader access to LUEG services, so the public can conduct business with the County 24/7—including scheduling inspections; submitting building permit applications; submitting insect samples to the agricultural lab; checking water quality for ocean recreating; requesting trail permits; and downloading books from the e-library. LUEG continues to identify efficiencies and innovations to make our systems more customer focused, expanding opportunities for online permits, plan reviews, and service requests, and reducing the need to travel to the Permit Center.

## Empower

LUEG is committed to ensuring its data-driven programs and services reflect and advance justice, equity, diversity, inclusion, and belonging (JEDI-B). These values also guide the approach to internal operations: LUEG prioritizes JEDI-B throughout the workforce—supporting staff growth, recognition, value, and contribution—so LUEG departments can honor team members while delivering the highest level of service the region's diverse communities. LUEG organizes formal and informal safe and respectful settings for information-sharing, interdepartmental collaboration and mentorship, and continued learning. For example, OSEJ, oversees the Tribal Community of Practice, which includes participation from representatives across approximately 30 departments to improve cultural humility and shared understandings while streamlining process to support Tribes in the region.

Justice

LUEG Departments lead regional efforts to advance environmental and climate justice. OSEJ's work is centered on communities that have been disproportionately and negatively impacted by past and current practices, programs, and policies. One example of this is through the Food Justice Community Action Plan (FJCAP), a multi-departmental effort to improve food access and reduce food insecurity in the San Diego region through near-term County-led actions. All actions in the FJCAP grew from community-identified priorities and recommendations. The Environmental Justice Workgroup is an advisory body facilitated by OSEJ that helps shape local governments' and regional agencies' policies, programs, and services with a social equity focus and sustainability metrics, such as: decarbonization; air quality; extreme heat, floods, and wildfires; food security; and affordable housing. The desired outcome is for communities systemically impacted by environmental injustices to have shared power in advancing regional climate efforts that directly affect their lives. LUEG also prioritizes Tribal partnerships, fostering cross-governmental relationships that support mutual awareness on matters and opportunities for the health and well-being, quality of life, and sustainability of Tribes throughout the region.

Another example of LUEG's environmental justice efforts includes the County's ongoing work to address environmental and public health impacts in the Tijuana River Valley (TJRV). County departments, in coordination with regional, state, and federal partners, are working to respond to cross-border pollution and environmental conditions that affect nearby communities. This work includes supporting monitoring and assessment efforts of other agencies, coordinating infrastructure and watershed improvements, and advancing strategies that protect natural resources, public health, and water quality in the TJRV. Through this collaborative and multi-departmental approach, LUEG continues to support long-term solutions that improve environmental conditions and quality of life for impacted communities.

## Related Links

For additional information about the Land Use and Environment Group, refer to the website at:

- www.sandiegocounty.gov/lueg

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

## Staffing

Decrease of 12.00 staff years.

- Decrease of 12.00 staff years due to alignment of resources and centralization with priorities and support mitigations to make resources available for core County services. This reduction will have no impact on existing services.
    - The reduction of 10.00 staff years is due to the centralization of core functions to better align staffing and create efficiencies.
    - The reduction of 2.00 staff years supports mitigations to make resources available for core County services.

## Expenditures

Net decrease of $0.3 million.

- Salaries & Benefits—decrease of $2.4 million due to a reduction in Countywide retirement contribution rates from the payoff of liabilities and reduction of 12.00 staff years due to County's centralization efforts for support functions and a decrease in group support staff, with no anticipated community impact but less capacity to assist LUEG departments.
- Services & Supplies—net increase of $2.1 million primarily due to an increase in consultant contracts and a shifting of costs between the Land Use and Environment Group and Centralized Departments as a result of the centralization noted above; offset by a decrease to the overall operating budget used for departmental needs such as new Board directives and unplanned operational items, with no anticipated community impact but less capacity to assist departments with any unfunded mid-year needs.

## Revenues

Net decrease of $0.3 million.

- Charges For Current Services—increase of $0.4 million primarily associated with the Cost Allocation Plan for reimbursement of services provided to other County departments. The cost of doing business has increased, and those increases are reflected in the cost allocation plan.

- Miscellaneous Revenues—increase of $0.1 million due to additional revenue received from the San Diego Regional Energy Network for energy-efficient programs.
- General Purpose Revenue Allocation—decrease of $0.8 million related to budget mitigations to make resources available for core County services. This includes moving funding from GPR to San Diego Regional Energy Network (SDREN) grant funding, which shifts the focus to regional energy supply work with no anticipated impact on ongoing initiatives. Additionally, it reduces operating funds for contracts and services in the Office of Sustainability & Environmental Justice operations related to sustainability and environmental justice initiatives, which may impact future directives and the ability to obtain contracted services if needed.

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

No significant changes.

# Staffing

## Staffing by Program

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

## Expenditures by Fund Name

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund | $331,741,834 | $288,400,525 | $302,170,866 | 4.77% | $293,035,678 |
| Road Fund | $259,161,266 | $258,478,042 | $270,771,436 | 4.76% | $206,496,659 |
| San Diego County Lighting Maintenance District 1 | $2,994,231 | $2,708,947 | $2,710,461 | 0.06% | $2,805,135 |
| County Library | $66,556,577 | $69,133,109 | $71,558,592 | 3.51% | $71,709,976 |
| Inactive Waste Site Management | $7,216 | $1,640,000 | $3,431,752 | 109.25% | $3,231,752 |
| Waste Planning and Recycling | $6,695,808 | $7,011,530 | $7,919,134 | 12.94% | $9,105,332 |
| Duck Pond Landfill Cleanup | $14,669 | $14,669 | $20,000 | 36.34% | $20,000 |
| Parkland Ded Area 4 Lincoln Acres | $2,014,200 | $2,014,200 | $300 | -99.99% | $300 |
| Parkland Ded Area 15 Sweetwater | $2,000 | $2,000 | - | -100.00% | - |
| Parkland Ded Area 19 Jamul | $300 | $300 | - | -100.00% | - |
| Parkland Ded Area 20 Spring Valley | $1,341,000 | $1,000 | $1,000 | - | $1,000 |
| Parkland Ded Area 25 Lakeside | $5,000 | $5,000 | - | -100.00% | - |
| Parkland Ded Area 26 Crest | $1,000 | $1,000 | $750 | -25.00% | $750 |
| Parkland Ded Area 27 Alpine | $4,000 | $4,000 | - | -100.00% | - |
| Parkland Ded Area 28 Ramona | $8,000 | $8,000 | $108,000 | 1,250.00% | $108,000 |
| Parkland Ded Area 29 Escondido | $1,000 | $1,000 | - | -100.00% | - |
| Parkland Ded Area 30 San Marcos | $2,000 | $2,000 | - | -100.00% | - |
| Parkland Ded Area 31 San Dieguito | $2,000 | $2,000 | $2,000 | - | $2,000 |
| Parkland Ded Area 32 Carlsbad | $2,000 | $2,000 | - | -100.00% | - |
| Parkland Ded Area 35 Fallbrook | $10,800 | $10,800 | - | -100.00% | - |
| Parkland Ded Area 36 Bonsall | $4,000 | $4,000 | $4,000 | - | $4,000 |
| Parkland Ded Area 37 Vista | $1,000 | $1,000 | - | -100.00% | - |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Parkland Ded Area 38 Valley Center | $5,000 | $5,000 | $5,000 | - | $5,000 |
| Parkland Ded Area 39 Pauma Valley | $1,000 | $1,000 | $1,000 | - | $1,000 |
| Parkland Ded Area 40 Palomar Julian | $332,000 | $332,000 | $2,000 | -99.40% | $2,000 |
| Parkland Ded Area 41 Mountain Empire | $500 | $500 | $500 | - | $500 |
| Parkland Ded Area 42 Anza Borrego | $1,000 | $1,000 | $1,000 | - | $1,000 |
| Parkland Ded Area 43 Central Mountain | $300 | $300 | $300 | - | $300 |
| Parkland Ded Area 45 Valle de Oro | $500 | $500 | $300 | -40.00% | $300 |
| PLD Administrative Fee | $751,000 | $751,000 | $90,000 | -88.02% | $90,000 |
| PRD 6 Pauma Valley | $238,114 | $220,169 | $257,791 | 17.09% | $62,266 |
| CSA 26 Rancho San Diego | $394,744 | $304,870 | $303,870 | -0.33% | $303,870 |
| CSA 26 Cottonwood Village Zone A | $346,057 | $357,847 | $365,379 | 2.10% | $370,182 |
| CSA 26 Monte Vista Zone B | $227,577 | $227,526 | $230,217 | 1.18% | $224,205 |
| SD Landscape Maintenance Zone 1 | $193,173 | $188,970 | $190,500 | 0.81% | $190,500 |
| Landscape Maintenance Dist Zone 2 - Julian | $109,441 | $109,441 | $109,444 | - | $109,444 |
| CSA 81 Fallbrook Local Park | $686,411 | $811,622 | $809,248 | -0.29% | $809,248 |
| CSA 83 San Dieguito Local Park | $1,040,570 | $1,036,490 | $1,063,804 | 2.64% | $1,063,804 |
| CSA 83A Zone A4S Ranch Park 95155 | $1,261,027 | $1,063,000 | $1,155,423 | 8.69% | $1,155,423 |
| CSA 122 Otay Mesa East | $7,152 | $7,864 | $7,864 | - | $7,864 |
| CSA 128 San Miguel Park Dist | $1,502,376 | $1,595,576 | $1,691,663 | 6.02% | $1,911,611 |
| CSA 136 Sundance Detention Basin | $23,500 | $23,500 | $24,700 | 5.11% | $24,700 |
| CSA 138 Valley Center Park | $348,000 | $404,500 | $405,365 | 0.21% | $405,365 |
| San Diego County Flood Control District | $8,280,836 | $12,683,911 | $27,188,770 | 114.36% | $13,730,073 |
| Blackwolf Stormwater Maint ZN 349781 | $11,500 | $41,500 | $18,137 | -56.30% | $18,137 |
| Lake Rancho Viejo Stormwater Maint ZN 442493 | $158,800 | $203,594 | $143,994 | -29.27% | $125,494 |
| Ponderosa Estates Maint ZN 351421 | $12,000 | $28,000 | $18,632 | -33.46% | $18,632 |
| Survey Monument Preservation Fund | $175,000 | $175,000 | $125,000 | -28.57% | $100,000 |
| Special Aviation | $50,000 | $40,000 | $40,000 | - | $40,000 |
| County Fish and Game Propogation | $46,000 | $46,000 | $46,000 | - | $46,000 |
| Airport Enterprise Fund | $27,699,027 | $28,370,058 | $38,483,296 | 35.65% | $58,344,113 |
| Liquid Waste Enterprise Fund | $12,633,100 | $10,732,633 | $10,433,103 | -2.79% | $12,411,733 |
| CWSMD-Zone B (Campo Hills Water) | $507,500 | $990,500 | $362,200 | -63.43% | $498,285 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Campo WSMD-Zone A (Rancho Del Campo Water) | $409,278 | $884,278 | $484,278 | -45.23% | $384,278 |
| LIVE OAK SPRINGS WTR SYS CSA 137 | $933,925 | $846,311 | $827,625 | -2.21% | $743,100 |
| San Diego County Sanitation District | $38,078,782 | $45,351,679 | $44,399,128 | -2.10% | $46,122,360 |
| DPW Equipment Internal Service Fund | $7,641,000 | $11,453,891 | $9,111,563 | -20.45% | $7,908,005 |
| DPW ISF Equipment Acquisition Road Fund | $8,463,873 | $14,750,000 | $6,728,135 | -54.39% | $5,100,000 |
| DPW ISF Equipment Acquisition Inactive Waste | $248,000 | $513,000 | $2,075,600 | 304.60% | $275,600 |
| DPW ISF Equipment Acqusition Airport Enterprise | $393,000 | $1,058,000 | $966,600 | -8.64% | $401,600 |
| DPW ISF Equipment Acquistion General Fund | $76,520 | $252,500 | $223,000 | -11.68% | $183,000 |
| DPW ISF Equipment Acquisition Liquid Waste | $645,000 | $4,732,000 | $3,274,000 | -30.81% | $1,274,000 |
| PRD 8 Magee Road Pala | $129,430 | $120,738 | $156,331 | 29.48% | $48,707 |
| PRD 9 Santa Fe Zone B | $247,397 | $271,119 | $244,179 | -9.94% | $30,175 |
| PRD 10 Davis Drive | $48,224 | $57,675 | $63,348 | 9.84% | $12,353 |
| PRD 11 Bernardo Road Zone A | $104,823 | $67,852 | $73,805 | 8.77% | $20,563 |
| PRD 11 Bernardo Road Zone C | $11,644 | $12,921 | $13,467 | 4.23% | $4,205 |
| PRD 11 Bernardo Road Zone D | $46,969 | $14,494 | $13,889 | -4.17% | $8,097 |
| PRD 12 Lomair | $139,750 | $164,332 | $191,549 | 16.56% | $27,387 |
| PRD 13 Pala Mesa Zone A | $519,691 | $270,822 | $330,299 | 21.96% | $148,048 |
| PRD 13 Stewart Canyon Zone B | $81,973 | $103,193 | $128,671 | 24.69% | $32,514 |
| PRD 16 Wynola | $163,406 | $188,462 | $207,046 | 9.86% | $33,034 |
| PRD 18 Harrison Park | $93,585 | $144,181 | $161,091 | 11.73% | $57,527 |
| PRD 20 Daily Road | $269,114 | $230,037 | $248,277 | 7.93% | $141,642 |
| PRD 21 Pauma Heights | $648,089 | $627,852 | $337,089 | -46.31% | $85,136 |
| PRD 22 West Dougherty St | $5,974 | $6,350 | $6,777 | 6.72% | $2,646 |
| PRD 23 Rock Terrace Road | $24,397 | $25,877 | $29,799 | 15.16% | $8,020 |
| PRD 24 Mt Whitney Road | $98,178 | $107,781 | $115,397 | 7.07% | $11,276 |
| PRD 30 Royal Oaks Carroll | $63,120 | $68,555 | $51,490 | -24.89% | $10,228 |
| PRD 38 Gay Rio Terrace | $81,687 | $92,430 | $38,100 | -58.78% | $13,494 |
| PRD 45 Rincon Springs Rd | $35,672 | $44,947 | $23,312 | -48.13% | $12,089 |
| PRD 46 Rocoso Road | $241,246 | $296,718 | $342,975 | 15.59% | $57,933 |
| PRD 49 Sunset Knolls Road | $73,113 | $75,817 | $13,389 | -82.34% | $7,175 |
| PRD 50 Knoll Park Lane | $58,806 | $68,881 | $81,300 | 18.03% | $11,643 |
| PRD 53 Knoll Park Lane Extension | $201,794 | $232,065 | $154,618 | -33.37% | $23,495 |
| PRD 54 Mount Helix | $134,189 | $150,769 | $166,440 | 10.39% | $19,146 |
| PRD 55 Rainbow Crest Rd | $99,127 | $138,857 | $125,541 | -9.59% | $67,017 |
| PRD 60 River Drive | $113,974 | $141,425 | $174,803 | 23.60% | $24,750 |
| PRD 61 Green Meadow Way | $231,514 | $119,367 | $158,126 | 32.47% | $17,148 |
| PRD 63 Hillview Road | $436,331 | $302,540 | $352,599 | 16.55% | $48,846 |
| PRD 70 El Camino Corto | $40,119 | $49,435 | $24,595 | -50.25% | $11,063 |
| PRD 75 Gay Rio Dr Zone A | $108,115 | $134,614 | $161,053 | 19.64% | $25,882 |
| PRD 75 Gay Rio Dr Zone B | $56,638 | $84,582 | $116,352 | 37.56% | $34,434 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| PRD 76 Kingsford Court | $48,151 | $63,453 | $73,858 | 16.40% | $13,646 |
| PRD 77 Montiel Truck Trail | $221,868 | $90,327 | $107,963 | 19.52% | $29,106 |
| PRD 78 Gardena Way | $111,410 | $79,006 | $94,025 | 19.01% | $14,824 |
| PRD 80 Harris Truck Trail | $301,289 | $103,761 | $132,923 | 28.10% | $25,813 |
| PRD 88 East Fifth St | $47,466 | $52,306 | $60,446 | 15.56% | $9,403 |
| PRD 90 South Cordoba | $63,679 | $71,993 | $80,936 | 12.42% | $11,008 |
| PRD 94 Roble Grande Road | $248,293 | $314,732 | $371,738 | 18.11% | $45,842 |
| PRD 95 Valle Del Sol | $428,718 | $226,398 | $265,942 | 17.47% | $41,372 |
| PRD 99 Via Allondra Via Del Corvo | $116,985 | $139,122 | $160,355 | 15.26% | $24,360 |
| PRD 101 Johnson Lake Rd | $131,931 | $155,212 | $173,143 | 11.55% | $28,220 |
| PRD 101 Hi Ridge Rd Zone A | $218,734 | $232,075 | $58,938 | -74.60% | $35,200 |
| PRD 102 Mountain Meadow | $222,674 | $177,235 | $212,534 | 19.92% | $63,000 |
| PRD 103 Alto Drive | $176,224 | $192,218 | $210,178 | 9.34% | $17,700 |
| PRD 104 Artesian Rd | $27,120 | $287,280 | $420,289 | 46.30% | $152,575 |
| PRD 105 Alta Loma Dr | $113,487 | $28,454 | $61,438 | 115.92% | $19,100 |
| PRD 105 Alta Loma Dr Zone A | $117,945 | $22,315 | $25,083 | 12.40% | $17,800 |
| PRD 106 Garrison Way Et Al | $98,795 | $38,908 | $94,112 | 141.88% | $51,500 |
| PRD 117 Legend Rock | $460,538 | $322,091 | $476,385 | 47.90% | $187,675 |
| PRD 123 Mizpah Lane | $67,194 | $74,588 | $81,259 | 8.94% | $10,440 |
| PRD 125 Wrightwood Road | $51,091 | $57,983 | $53,269 | -8.13% | $10,400 |
| PRD 126 Sandhurst Way | $19,127 | $20,295 | $20,670 | 1.85% | $4,680 |
| PRD 127 Singing Trails Drive | $58,381 | $53,706 | $53,004 | -1.31% | $17,550 |
| PRD 130 Wilkes Road | $91,036 | $118,665 | $137,826 | 16.15% | $29,160 |
| PRD 133 Ranch Creek Road | $235,442 | $130,807 | $180,993 | 38.37% | $53,929 |
| PRD 134 Kenora Lane | $38,781 | $46,143 | $54,177 | 17.41% | $12,000 |
| Other Services - Harmony Grove Fund | $408,705 | $403,979 | $412,577 | 2.13% | $416,482 |
| Flood Control - Harmony Grove Fund | $390,000 | $390,000 | $390,000 | - | $86,658 |
| Fire Protection - Harmony Grove Fund | $514,148 | $534,158 | $534,158 | - | $534,158 |
| Horse Crk Rdg CFD 13-01 Interim Maint | $426,770 | $426,770 | - | -100.00% | - |
| Horse Crk Rdg CFD 13-01 A-Special Tax | $516,100 | $529,803 | $561,729 | 6.03% | $561,729 |
| Horse Crk Rdg CFD 13-01 B-Special Tax | $221,823 | $226,201 | $226,201 | - | $226,201 |
| Horse Crk Rdg CFD 13-01 C-Special Tax | $153,010 | $172,000 | $172,000 | - | $172,000 |
| Meadowood Prk CFD 19-01 A-Special Tax | $272,000 | $280,787 | $437,963 | 55.98% | $437,963 |
| Meadowood FCD CFD 19-01 B-Special Tax | $137,000 | $139,700 | $270,653 | 93.74% | $270,653 |
| Meadowood Fire CFD 19-01 C-Special Tax | $102,000 | $118,000 | $202,651 | 71.74% | $202,651 |
| Hillside Meadows Maint CFD 17-01 | $115,780 | $118,096 | - | -100.00% | - |
| Sweetwtr Pl Maint CFD 19-02 Special Tax | $135,640 | $139,659 | $147,897 | 5.90% | $147,897 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Park Cir Maint CFD 10-03 Special Tax | $216,771 | $223,619 | $318,182 | 42.29% | $318,182 |
| PIPER OTAY CFD 22-01 TAX A | $20,400 | $20,808 | $24,405 | 17.29% | $24,405 |
| PIPER OTAY CFD 22-01 TAX B | $16,000 | $16,320 | $16,320 | - | $16,320 |
| PRD 1005 Eden Valley Lane | $114,957 | $121,145 | $127,741 | 5.44% | $9,096 |
| PRD 1008 Canter | $20,248 | $21,995 | $23,657 | 7.56% | $6,000 |
| PRD 1010 Alpine High | $150,340 | $192,143 | $197,694 | 2.89% | $47,685 |
| PRD 1011 La Cuesta | $110,648 | $120,804 | $129,487 | 7.19% | $10,600 |
| PRD 1012 Millar Road | $99,069 | $104,801 | $90,905 | -13.26% | $10,120 |
| PRD 1013 Singing Trails | $83,256 | $85,160 | $20,418 | -76.02% | $13,650 |
| PRD 1014 Lavender Point Lane | $36,063 | $41,558 | $44,619 | 7.37% | $6,650 |
| PRD 1015 Landavo Drive | $94,037 | $106,989 | $118,764 | 11.01% | $15,096 |
| PRD 1016 El Sereno Way | $89,369 | $9,000 | $9,000 | - | $9,000 |
| PRD 1017 Kalbaugh-Haley-Toub St | $61,415 | $82,283 | $84,707 | 2.95% | $37,182 |
| **Total Expenditures** | **$797,332,481** | **$782,180,191** | **$822,891,639** | **5.20%** | **$746,545,928** |

## Group Expenditures by Department

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Land Use and Environment Executive Office | $15,139,422 | $11,866,496 | $11,535,193 | -2.79% | $11,976,311 |
| Department of Environmental Health and Quality | $67,543,548 | $69,119,701 | $69,846,328 | 1.05% | $70,858,062 |
| Agriculture, Weights and Measures | $32,144,967 | $33,177,456 | $34,779,410 | 4.83% | $35,283,076 |
| Planning and Development Services | $57,989,755 | $65,408,417 | $67,415,661 | 3.07% | $65,461,522 |
| Public Works | $480,779,763 | $454,785,426 | $485,211,186 | 6.69% | $415,080,249 |
| Parks and Recreation | $77,178,449 | $78,689,586 | $82,545,269 | 4.90% | $76,176,732 |
| County Library | $66,556,577 | $69,133,109 | $71,558,592 | 3.51% | $71,709,976 |
| **Total Expenditures** | **$797,332,481** | **$782,180,191** | **$822,891,639** | **5.20%** | **$746,545,928** |

## Expenditures by Object Summary

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $323,975,250 | $338,509,942 | $339,700,688 | 0.35% | $350,857,611 |
| Services & Supplies | $436,976,426 | $397,183,227 | $430,750,032 | 8.45% | $337,990,812 |
| Other Charges | $17,213,645 | $16,032,418 | $18,865,692 | 17.67% | $18,621,425 |
| Capital Assets/Land Acquisition | $8,621,000 | $3,740,113 | $13,559,033 | 262.53% | $30,688,000 |
| Capital Assets Equipment | $6,624,893 | $17,061,100 | $8,030,135 | -52.93% | $1,967,000 |
| Expenditure Transfer & Reimbursements | -$29,376,799 | -$1,766,393 | -$1,287,666 | -27.10% | -$1,287,666 |
| Operating Transfers Out | $33,298,066 | $11,419,784 | $13,273,725 | 16.23% | $7,708,746 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| **Total Expenditures** | **$797,332,481** | **$782,180,191** | **$822,891,639** | **5.20%** | **$746,545,928** |

## Group Revenues by Department

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Land Use and Environment Executive Office | $15,139,422 | $11,866,496 | $11,535,193 | -2.79% | $11,976,311 |
| Department of Environmental Health and Quality | $67,543,548 | $69,119,701 | $69,846,328 | 1.05% | $70,858,062 |
| Agriculture, Weights and Measures | $32,144,967 | $33,177,456 | $34,779,410 | 4.83% | $35,283,076 |
| Planning and Development Services | $57,989,755 | $65,408,417 | $67,415,661 | 3.07% | $65,461,522 |
| Public Works | $480,779,763 | $454,785,426 | $485,211,186 | 6.69% | $415,080,249 |
| Parks and Recreation | $77,178,449 | $78,689,586 | $82,545,269 | 4.90% | $76,176,732 |
| County Library | $66,556,577 | $69,133,109 | $71,558,592 | 3.51% | $71,709,976 |
| **Total Revenues** | **$797,332,481** | **$782,180,191** | **$822,891,639** | **5.20%** | **$746,545,928** |

## Revenues by Object Summary

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $2,088,189 | $2,019,480 | $1,951,805 | -3.35% | $500,000 |
| Use of Fund Balance | $132,974,758 | $75,783,587 | $103,773,316 | 36.93% | $35,460,981 |
| Taxes - Current Property | $62,186,870 | $65,040,849 | $70,674,937 | 8.66% | $73,153,532 |
| Taxes - Other Than Current Secured | $33,339,073 | $28,055,986 | $19,581,809 | -30.20% | $19,612,327 |
| License Permits & Franchises | $61,228,288 | $65,014,275 | $62,213,544 | -4.31% | $63,759,584 |
| Fines, Forfeitures & Penalties | $614,587 | $860,584 | $1,055,473 | 22.65% | $1,055,473 |
| Revenue From Use of Money & Property | $33,294,693 | $42,460,977 | $45,369,617 | 6.85% | $46,583,496 |
| Intergovernmental Revenues | $181,131,964 | $183,832,828 | $193,928,860 | 5.49% | $207,452,543 |
| Charges for Current Services | $130,448,258 | $144,572,160 | $146,313,713 | 1.20% | $145,976,919 |
| Miscellaneous Revenues | $6,420,377 | $7,698,545 | $8,290,298 | 7.69% | $8,388,986 |
| General Purpose Revenue Allocation | $128,527,358 | $133,271,136 | $140,214,542 | 5.21% | $136,893,341 |
| Other Financing Sources | $25,078,066 | $33,569,784 | $29,523,725 | -12.05% | $7,708,746 |
| **Total Revenues** | **$797,332,481** | **$782,180,191** | **$822,891,639** | **5.20%** | **$746,545,928** |

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Rcommended Budget |
|---|---|---|---|---|---|
| Land Use and Environment Executive Office | 21.00 | 20.00 | 8.00 | (60.0) | 8.00 |
| Office of Sustainability and Environmental Justice | 12.00 | 12.00 | 12.00 | - | 12.00 |
| **Total** | **33.00** | **32.00** | **20.00** | **(37.5)** | **20.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Land Use and Environment Executive Office | $11,373,646 | $8,537,582 | $8,374,366 | -1.91% | $8,798,899 |
| Office of Sustainability and Environmental Justice | $3,765,776 | $3,328,914 | $3,160,827 | -5.05% | $3,177,412 |
| **Total Expenditures** | **$15,139,422** | **$11,866,496** | **$11,535,193** | **-2.79%** | **$11,976,311** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $7,969,822 | $7,376,200 | $4,978,145 | -32.51% | $5,001,114 |
| Services & Supplies | $10,077,448 | $4,490,296 | $6,557,048 | 46.03% | $6,975,197 |
| Expenditure Transfer & Reimbursements | -$3,677,848 | - | - | - | - |
| Operating Transfers Out | $770,000 | - | - | - | - |
| **Total Expenditures** | **$15,139,422** | **$11,866,496** | **$11,535,193** | **-2.79%** | **$11,976,311** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $75,244 | $75,244 | $63,100 | -16.14% | - |
| Use of Fund Balance | $2,500,000 | - | - | - | - |
| Charges for Current Services | $2,291,784 | $2,195,938 | $2,578,267 | 17.41% | $2,578,267 |
| Miscellaneous Revenues | - | $100,000 | $200,000 | 100.00% | $210,000 |
| General Purpose Revenue Allocation | $10,272,394 | $9,495,314 | $8,693,826 | -8.44% | $9,188,044 |
| **Total Revenues** | **$15,139,422** | **$11,866,496** | **$11,535,193** | **-2.79%** | **$11,976,311** |

# Agriculture, Weights & Measures

## Mission Statement

*Serve the community by justly upholding laws and regulations and advancing agricultural trade, consumer confidence, and a sustainable environment.*

## Department Description

*Agriculture, Weights and Measures (AWM) protects human health and the food supply, supports the region's $1.67 billion agricultural economy, ensures an equitable marketplace, and fosters a sustainable environment. AWM conducts around 350,000 inspections annually in addition to outreach, education, and investigations to ensure the 12,000 registered and regulated businesses in our region comply with federal, state, and local laws and regulations.*

*With both environmental and fiscal sustainability in mind, AWM performs regulatory activities through an equitable lens and implements programs and projects that enhance the community's quality of life. AWM continues to be committed to a workforce vital to achieving these outcomes by providing opportunities for engagement, training, development, and professional growth. AWM also leverages the University of California Cooperative Extension's (UCCE) expertise and research to benefit the community.*

*UCCE in San Diego is an invaluable resource for the County of San Diego, delivering research-based solutions and measurable benefits that strengthen agriculture, protect natural resources, improve community health, and combine cutting-edge research with community-based solutions. UCCE hosts 12 academics and 20 staff for a diversity of programs spanning above and beyond sustainable farming, environmental stewardship, water conservation, organic material management, pest management, and generally climate action. By leveraging an experienced team, strategic planning, and volunteer power, UCCE ensures San Diego County remains a leader in agricultural health, sustainability, economic vitality, and community well-being.*

*AWM has 193.00 staff years and a budget of $34.8 million to ensure these critical services are provided.*

## 2025–26 Anticipated Accomplishments

Equity

To ensure equitable service, we assessed community needs when it comes to pesticide regulation, education/direct marketing, and price accuracy programs that safeguard public health and safety, food security, and price accuracy. We compared demographic, environmental, and economic data of the communities that we serve to that of our programs to enhance and innovate community engagement, outreach, and language translation and improve service delivery. In accordance with the County's strategic initiative on equity, AWM accomplished:

- Health: Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - AWM worked to strengthen the local food system and supported the availability of healthy foods by increasing nutritional benefits program acceptance at Certified Farmers Markets (CFM) and Community Supported Agriculture (CSA) operations.
        - Engaged with 4,000 underserved and low-income and low-access community members using outreach flyers in threshold languages to enhance awareness of the availability to purchase fresh fruits and vegetables using nutritional benefits at local CFMs and CSAs. This will assist in the increase in nutritional benefits used at CFMs and CSAs.
- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
    - Completed outreach and education about our Price Verification program to the underserved communities of Rolando, City Heights, and El Cajon, locations identified in needs assessment as benefiting from increased compliance assistance, by visiting at least 60%

(84 of 140) businesses in these areas. Inspector visits provided program information, addressed questions, and distributed resources to promote equitable access and ensure business compliance.

- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
  - Supported the region's $1.3 billion ornamental nursery industry's capacity for agricultural export by mitigating economic and environmental impacts from invasive agricultural pests and increasing public awareness about these pests. Ensured that exports are pest-free enhanced economic activities for California's farmers and decreased the need for pesticide use.
    - Inspected 100% of actual shipments (750 of 750) originating from San Diego County and headed to Northern California for the Glassy-winged Sharpshooter insect (GWSS). GWSS can spread a bacterial plant disease in vineyards, costing the California grape industry upwards of $104 million a year.
    - Ensured 100% (8,350 of 8,350) accuracy of export certificates to avoid any delays in plant shipments from San Diego to international destinations. AWM certifies all plant shipments that are leaving the region. Any errors in certificates can cost the California agriculture industry time and money in shipment delays, returns, or destruction.

## Sustainability

Sustainability is at the forefront of AWM's operations and regulatory program implementation. AWM is dedicated to meeting current and future resident and customer resource needs. Operations have been modified to strengthen sustainable, resilient, and community-focused program service delivery while still protecting public health and safety, supporting continuity in the agricultural industry, and promoting consumer confidence. In accordance with the County's strategic initiative on sustainability, AWM accomplished:

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
  - Monitored grant and funding opportunities to enhance department services to the community, boost sustainable initiatives with added resources, and maximize the impact of department investments. Two proposals were submitted to the California Invasive Species Advisory Council to enhance efforts to contain the invasive pest South American Palm Weevil and the invasive weed Volutaria. Notification of these awards is expected to come later in 2026 and can be used in upcoming fiscal years.
  - Ensured that adequate resources were available to meet the evolving needs of our community programs. This included continual review of our internal practices to gain efficiency, and creating an operational plan and budget for the department that is transparent and responsive to the community, including a special focus on historically underserved communities.
- Economy: Create policies to reduce and eliminate poverty, promoting economic sustainability for all.
  - Protected community members and businesses from overcharges and unfair business competition, which can disproportionately impact those without the resources to address unfair hidden costs.
    - Completed 100% of mandated annual inspections of registered commercial weighing and measuring devices. This includes about 30,000 devices, including retail gas pumps, taximeters, retail water dispensers, computing scales, and counter scales.
    - Increased access to Weights & Measures (W&M) Device Registration information, such as compliance information, online registration and payment, and language services, by adding outreach material with annual registration reminders to customers.
  - Beverage container recycling offers income for low-income community members and promotes public interest in recycling. AWM reduced shortages in the pay-outs recyclers receive by improving recycling centers' compliance with consumer protection laws by 2% (from 79% to 81% for 55 locations).
    - Surpassed state mandates by conducting undercover inspections, where inspectors posing as members of the public use pre-weighed recycling to validate the recycling center's payment accuracy, at each recycling center in the region (55 recycling locations).
    - Completed 100% (143 of 143) of mandated inspections of scales used by all 54 registered recycling locations to ensure they are accurate. Ensured scales have visible seals to promote public confidence and fair business practices. Inspections reinforced state requirements by adding a tare weight training to ensure people are getting paid out correctly for the items they bring to recycle. The increase of scales are a result of reminding businesses that all scales that can be used in commercial transactions should be registered and certified.

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Moved toward more sustainable internal operations that contributed to enterprise-wide sustainability goals, greenhouse gas reductions, and regional decarbonization by implementing strategies and commitments from the Department Sustainability Plan. These supported efforts to reduce greenhouse gas emissions and supported initiatives in the Climate Action Plan and Regional Decarbonization Framework.
        - Department Sustainability Plan short-term goals for Fiscal Year 2025–26:
            - Short-Term:
                - Reduced GHG emissions from AWM fleet vehicles by limiting the amount that staff idle in their vehicles to 5 minutes per 1-hour. Training and education were provided for staff to mitigate the need for idling vehicles.
                - Saved paper by developing QR code-accessible virtual outreach documents that were provided as default at outreach events, reserving paper outreach documents only where needed to ensure accessibility.
                - Promoted energy-saving techniques by conducting an internal Power Down campaign. Staff received training on unplugging devices not in use, using smart power strips, and using power-saving features on electronics to reduce phantom power drain. Monthly monitoring compared progress among all divisions to encourage energy-saving behavior. Continued to investigate and identify resources to implement mid- and long-term commitments:
            - Long-Term
                - Reduced GHG emissions by converting at least 37% (44 of 118) of the department's fleet to hybrid or electric vehicles by Fiscal Year 2027–28. Fleet conversion will include mostly mid-sized SUVs and trucks and will be coordinated with the County Department of General Services to ensure plans are in place for an electric vehicle charging infrastructure.
- Environment: Protect and promote our natural and agricultural resources, diverse habitats, and sensitive species.
    - Detected invasive agricultural pests before they spread, minimizing the cost, resources, and pesticides used to eradicate them. To detect them, AWM maintained 6,600 invasive fruit fly traps throughout the region and inspected them weekly. 100% (34 of 34) of AWM field staff were rated proficient at identifying invasive fruit flies.
    - Supported beekeepers in raising healthy bees by providing hands-on training to eight small-scale beekeepers (i.e., less than 10 colonies) regarding techniques to monitor varroa mite, a common and highly damaging pest of honeybees. The impact of varroa mite can be mitigated with proper management; however, many small-scale beekeepers were not aware of the need to regularly monitor their hives for this pest. Improved awareness and monitoring efforts helped control varroa mite levels in our region, promoting the overall success of the beekeeping industry and its critical role in supporting our food system.
    - Mitigated invasive pests that increase the cost of food and goods, and cost California more than $3.0 billion annually to control.
        - AWM's Detector Dog Teams are trained to find packages that contain plants, fruits, and vegetables. The Detector Dog Teams search thousands of packages at local postal sort facilities with the goal of finding invasive pests and diseases.
        - The Detector Dog Teams conducted 25 United States Post Office inspections and checked 1,000 packages containing plants, fruit, or vegetables to stop hitchhiking pests from entering the County through the mail.
    - Evaluated emerging vegetation management practices and organic alternatives through research and professional development and monitoring innovation. Identified, trialed, and evaluated one alternative vegetation management practice for feasibility and potential implementation.
    - Partnered with UCCE to lead educational programs and applied research that helps protect agricultural and natural resources. UCCE:
        - Identified problems and potential solutions to challenges caused by endemic and invasive pests such as insects, diseases, and weeds impacting San Diego production agriculture, natural resources, and urban environments and spread this knowledge through a minimum of three outreach activities.
- Environment: Cultivate a natural environment for residents, visitors, and future generations to enjoy.

- Collaborated with the volunteer Master Gardener program to provide research-based information in requested languages about home gardening, community gardening, landscaping, water conservation and pest management to community members through a minimum of 3,400 total consultations, educational exhibits, and workshops.
- Resiliency: Ensure the capability to respond and recover to immediate needs of individuals, families, and the region.
  - Continued to expand participation in "Team LUEG" to leverage interdepartmental efforts on workforce development; communication and outreach; and customer and stakeholder focus. Team LUEG is comprised of all LUEG departments and seeks to provide a "service before self" organization that works across departments to meet varying customer needs and ensure a positive customer experience.

### Community

AWM enhances quality of life for all community members in the region by implementing regulatory programs that protect public health, safety, and the environment. AWM enhances community outreach by working with trusted partners within the communities we serve and offering virtual and in-person engagement and outreach events in requested languages. AWM also leverages technology to improve program operations and service delivery to the community. In accordance with the County's strategic initiative on community, AWM accomplished:

- Engagement: Inspire civic engagement by providing information, programs, public forums, or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
  - Participated in four outreach events, providing information to the public and industry on pests of concern in the area and how AWM prevents the spread/establishment of these pests to protect the region's agriculture, food supply, and the environment. AWM's Plant Pest Diagnostics Lab also presented to the UCCE Master Gardener Program biannually to update them on developing pest issues and potential pests of concern. This informed them of what pests to be on the lookout for when fielding calls/identifications from residents.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
  - Expanded the department's commitment to Justice, Equity, Diversity, Inclusion, and Belonging (JEDIB)and identified program and process changes to provide the highest level of service for diverse community members; used community assessments to identify community needs; increased translated materials; and increased staff training on Equity, Diversity, and Inclusion principles.
  - Leveraged UCCE's unique relationship with the community to engage the public in programs that can inspire change. UCCE accomplished:
    - Enabled youth and families to become healthy, happy, thriving people who make a positive difference in their communities. Provide nutrition education for 150 low-income families and 1,100 youths, emphasizing healthful nutrition practices, meal planning, shopping strategies, food selection and preparation strategies, and food safety practices.
    - Extended UC research-based information on topics like sustainable landscaping and leadership skills to improve the lives of community members. Provide coordination, assistance, and training for 4-H, Master Gardener, and other volunteer programs using 550 volunteers that will contribute 110,000 volunteer hours and over 3,400 interactions with the community.
  - Provided support and technical assistance to increase local agricultural producers' participation in Countywide food contract and advance the value categories of Board Policy B-75: *County of San Diego Sustainable, Equitable, and Local Food Sourcing* and enhance the resiliency of the local food system.
- Communications: Create proactive communication that is accessible and transparent.
  - Increased accessibility of AWM programs and services by boosting the use of plain language in public-facing text such as the department website, outreach materials, and stakeholder engagement materials.
  - Safeguarded the health and safety of fieldworkers and ensure a sustainable food supply. Conduct six fieldworker safety training courses with language access for agricultural employees that work in pesticide-treated fields.
    - Increased fieldworker regulatory awareness and understanding of pesticide safety requirements as measured by pre- and post-training test results.
- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.

- Improved local nursery industry's economic opportunities and protect the environment by providing outreach on pest management to 455 production nurseries when conducting nursery inspections.
    - Mitigated potential pest infestations in nurseries by inspecting 5,500 acres of nurseries in the County.

## Empower

AWM is committed to engaging with staff to create a thriving team that provides excellent customer service and in turn empowers the local community and industry. AWM will continue to provide opportunities and platforms for staff engagement and professional development where they can be innovative and creative during transformative change. AWM will also focus on meaningful employee engagement as part of everyday operations, listening to team members, and having open and honest conversations. These engagement activities will foster new ideas, thoughts on best practices, and innovations for operational excellence and improve interactions with stakeholders. In accordance with the County's strategic initiative on empower, AWM accomplished:

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Ensured a workplace of belonging and inclusion for all County employees as they deliver the County's services to the public. AWM will continue to support and implement the County Workforce Board Initiatives Plan that are centered on Employee Engagement, Neurodivergent Excellence, and Veterans Retention.
    - Increased employee engagement by fostering a collaborative environment where employees feel involved and aware of operational goals, department decision-making, and upcoming initiatives.
        - Program managers and divisional supervisors worked with their staff during monthly or quarterly development meetings to present department updates, implement desired trainings and mentorship, and provide communication that enhanced their success. Outcomes included more efficient services, engaging staff by incorporating their feedback into future projects, stronger partnerships with the community, and staff empowered to deliver excellent service.
        - Provided regular updates and communication through divisional staff meetings and various other communication platforms, such as AWM's internal quarterly newsletter to provide information on Board of Supervisor and departmental priorities that impacted department operations.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Helped empower the community in shaping the programs and services that affect them by offering meaningful ways to engage with County government through the distribution of timely and diverse communications, while ensuring documents are relatable, translatable, and accessible.
    - Continued to implement and evolve the Departmental Sustainability Plan, collaborating with OSEJ to advance mid-term and long-term commitments that reduce the carbon footprint of County operations and programs, bolster environmental justice, and create positive ripple effects for our communities, residents, and businesses.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Continued to implement our 5-year strategic plans, with short-term objectives that continued to focus on preparedness for invasive agricultural pests, making department communications more accessible by using plain language, and ensured strategic analysis of emerging state and local policies and continue planning and strategizing for mid- and long-term objectives for future years to be able to ensure that we provide excellent service to communities and align our operations to department priorities.

## Justice

AWM implements our programs in a fair and equitable manner in all communities throughout the region. AWM focuses on enhanced outreach with language access to regulated businesses, promotes regulatory awareness, and conducts inspections and investigations in an objective manner. AWM focuses on community engagement to support equal protection of residents and the environment. In accordance with the County's strategic initiative on justice, AWM accomplished:

- Environmental: Advance equal protection and meaningful involvement of all people regardless of race, color, national origin, or income, with respect to the development, implementation, and enforcement of environmental laws, regulations, and policies, with an urgent focus

on communities of color and low-income communities recognizing they historically lacked the same degree of protection from environmental and health hazards.

- Worked with the Office of Sustainability and Environmental Justice, increased meaningful involvement and the advancement of equal protection centered on communities that have been disproportionately impacted by systemic and environmental burdens.
- Supported the County of San Diego Food System Initiative and actions identified in the Food Justice Community Action Plan to enhance access to healthy and locally grown produce and grow the resiliency of local food systems.
- Ensured human health and safety by protecting structural fumigation employees and homeowners from pesticide exposure. Monitor structural fumigations for termite control and conduct outreach, compliance monitoring, and enforcement.
    - Continued to maintain a compliance rate of 98% (321 passing inspections out of 328 total inspections) by conducting undercover surveillance inspections, unannounced field inspections and employee safety and business records inspections of all companies headquartered in the region. AWM trained new staff and invested resources into these types of inspections that allowed the team to exceed the goal.

# 2026–28 Objectives

## Equity

To ensure equitable service, we assess community needs when it comes to pesticide regulation, education/direct marketing, and price accuracy programs that safeguard public health and safety, food security, and price accuracy. We compare demographic, environmental, and economic data of the communities that we serve to those of our programs' to enhance and innovate community engagement, outreach, and language translation and improve service delivery. In accordance with the County's strategic initiative on equity, AWM will:

- Health: Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Aid in strengthening local food systems and supporting the availability of healthy foods by engaging in the County Food Justice Community Action Plan (FJCAP) initiatives, specifically increasing nutritional benefits program acceptance at Certified Farmers Markets (CFM)s and Community Supported Agriculture (CSA) operations.
- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
    - Conduct focused outreach at Point of Sale (POS) locations in two underserved communities in Escondido and El Cajon where overcharges have been cited by the Weights and Measures Division. Inspector visits will provide program information, address questions, and distribute resources to promote equitable access and ensure business compliance.
- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
    - Support the region's $1.1 billion ornamental nursery industry's capacity for agricultural export by mitigating economic and environmental impacts from invasive agricultural pests and increasing public awareness about these pests. Ensuring that exports are pest-free will enhance economic activities for California's farmers and decrease the need for pesticide use.
        - Inspect 100% of shipments (750 of 750) originating from San Diego County and headed to Northern California for the Glassy-winged Sharpshooter insect (GWSS). GWSS can spread a bacterial plant disease in vineyards, costing the California grape industry upwards of $104 million a year.
        - Ensure 100% accuracy of export certificates to avoid any delays in plant shipments from San Diego to international destinations. AWM certifies approximately 8,350 shipments per year. Any errors in certificates can cost the California agriculture industry time and money in shipment delays, returns, or destruction.

## Sustainability

Sustainability is at the forefront of AWM's operations and regulatory program implementation. AWM is dedicated to meeting current and future resident and customer resource needs. Operations have been modified to strengthen sustainable, resilient, and community-focused service

delivery of programs while still protecting public health and safety, supporting continuity in the agricultural industry, and promoting consumer confidence. In accordance with the County's strategic initiative on sustainability, AWM will:

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Ensure that adequate resources are available to meet the evolving needs of our community programs. This includes continual review of our practices to gain efficiency and creating an operational plan and budget for the department that is transparent and responsive to the community, including a special focus on historically underserved communities.
        - Enhance efficiency by streamlining the complaint submission process and combining weighmaster and scale inspections, creating efficiencies, reducing staff time, duplicate efforts, and improving customer service to the public.
        - Create a digitized Daily Trapping Summary form for Pest Detection trappers to use on their iPads, yielding more efficient data entry, reporting, and internal recordkeeping that will create staff time savings and accelerate data availability for early detection activities associated with a pest find.
        - Realign structural pest and invasive weed management services regionally based on office locations to reduce travel time, maximize onsite work, and lower costs for other County departments.
        - Pursue opportunities to encourage industry operators so that they utilize existing databases to submit their own state reports directly through a case management system, reducing departmental workload and accelerating data availability.
        - Working to fully integrate all programs and their activities into the Business Case Management System (Accela) to better plan and schedule inspections, services, and realize staff time savings.
        - Adopt a revised internal practice for check payments, resulting in $6,300 in cost savings.
    - Monitor grant and funding opportunities monthly to enhance department services to the community, boost sustainable initiatives with added resources, and maximize the impact of department investments. Once grants are identified, we will vet the opportunity and share relevant grants within AWM or County partners such as UCCE.
- Economy: Create policies to reduce and eliminate poverty, promoting economic sustainability for all.
    - Protect community members and businesses from overcharges and unfair business competition, which can disproportionately impact those with fewer resources to address unfair hidden costs.
        - Complete 100% of mandated annual inspections of registered commercial weighing and measuring devices. This includes about 30,000 devices, such as retail gas pumps, taximeters, retail water dispensers, computing scales, and counter scales.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Move toward more sustainable internal operations to contribute to enterprise-wide sustainability goals, greenhouse gas reductions, and regional decarbonization by implementing strategies and commitments from the Countywide Departmental Sustainability Plans. These will support efforts to reduce greenhouse gas emissions and support initiatives in the Climate Action Plan and Regional Decarbonization Framework.
        - Department Sustainability Plan commitments for Fiscal Year 2026–27:
            - Short-Term:
                - Communicate with employees about sustainability program updates, successes, and/or opportunities for improvement at least once a quarter. Examples include the AWM newsletter, quarterly divisional staff meetings, Climate Action Plan newsletter and social media.
                - Increase the use of reusable and recyclable materials in our facilities, especially in break rooms and for special events, like All Staff Meeting. Utilize compostable or recyclable cutlery, food containers and beverage containers. Work with vendors to ensure the use of compostable/recyclable materials as well.
            - Long-Term:
                - Reduce GHG emissions by converting at least 37% (44 of 118) of the department's fleet to hybrid or electric vehicles by Fiscal Year 2027–28. Fleet conversion will include mostly mid-sized SUVs and trucks and will be coordinated with the County Department of General Services to ensure plans are in place for an electric vehicle charging infrastructure.

        - Align internal department practices to support zero-waste principles by Fiscal Year 2027–28. Develop and implement staff training on zero-waste practices.
- Environment: Protect and promote our natural and agricultural resources, diverse habitats, and sensitive species.
    - Detect invasive agricultural pests before they spread, minimizing the cost, resources, and pesticides used to eradicate them. To detect these harmful invasive pests, AWM will maintain 6,600 invasive fruit fly traps throughout the region and coordinate with the California Department of Food and Agriculture and the United States Department of Agriculture to mitigate the economic and environmental risk when any invasive pests are detected in the region and prompts an agricultural quarantine. 100% (33 of 33) of AWM field staff will be rated proficient at identifying invasive fruit flies.
    - Support raising healthy bees by providing hands-on training to eight small-scale beekeepers (i.e., less than ten colonies) regarding techniques to monitor for varroa mite, a common and highly damaging honeybee pest that can be mitigated. Training to provide awareness and monitoring efforts will help control varroa mite in our region, promoting the overall success of the beekeeping industry and its critical role in supporting our food system.
    - Mitigate invasive pests that increase the cost of food and goods and cost California more than $3 billion annually to control.
        - The Detector Dog Teams, trained to find packages that contain plants, fruits, and vegetables, will conduct 25 United States Post Office inspections and check 1,000 packages containing plants, fruit, or vegetables to stop hitchhiking pests from entering the County through terminal facilities.
    - Provide outreach to retail nurseries regarding recent invasive pests of concern and ways to mitigate them before they spread to the local environment.
    - Evaluate alternative pest management practices through research and professional development. Identify, trial, and evaluate at least one alternative pest management practice for feasibility and potential implementation.
    - Partner with UCCE to lead educational programs and applied research that helps protect agricultural and natural resources. UCCE will:
        - Identify and address challenges caused by endemic and invasive pests—including insects, diseases, and weeds—that impact San Diego's agriculture, natural resources, and urban environments. Share practical solutions through outreach activities such as workshops, field demonstrations, and publications to increase pest management knowledge and adoption of integrated pest management practices through 12 outreach and education events.
        - Promote sustainable resource management strategies to reduce water and pesticide use, improve soil health, conserve water, and control invasive species. Aim for outcomes such as reduced resource use, enhanced environmental stewardship, and cost savings through education and implementation of best practices at 15 different outreach and education events.
        - Characterize gaps and potential solutions to land use challenges for underserved communities using outreach flyers, workbooks, and events and showcasing resources to encourage economic development and network opportunities toward agricultural operational growth.
- Environment: Cultivate a natural environment for residents, visitors, and future generations to enjoy.
    - Collaborate with the volunteer Master Gardener program to provide research-based information in requested languages about home gardening, community gardening, landscaping, water conservation and pest management to community members through consultations, educational exhibits, and workshops.
    - Engage with UCCE and the San Diego County Irrigated Lands Group in the implementation of the Fertilizer Research and Education Program grant. Assist in the development and implementation of annual outreach events that focus on real life practices to reduce the potential for pollutants leaving farming operations.
- Resiliency: Ensure the capability to respond and recover to immediate needs of individuals, families, and the region.
    - Build an inclusive, supportive, and growth-focused workplace by improving communication, trust, and access to professional development resources.

### Community

AWM enhances quality of life for all community members in the region by implementing regulatory programs that protect public health, safety, and the environment. AWM enhances community outreach by working with trusted partners within the communities we serve and offering

virtual and in-person engagement and outreach events in requested languages. AWM also leverages technology to improve program operations and service delivery to the community. In accordance with the County's strategic initiative on community, AWM will:

- Engagement: Inspire civic engagement by providing information, programs, public forums, or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Participate in four outreach events, providing information to the public and industry on pests of concern in the area and how AWM prevents the spread/establishment of these pests to protect the region's agriculture, food supply, and the environment. AWM's Plant Pest Diagnostics Lab will also present to the UCCE Master Gardener Program biannually to update them on developing pest issues and potential pests of concern. This will inform them of what pests to be on the lookout for when fielding calls/identifications from residents.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - Expand the department's commitment to Justice, Equity, Diversity, Inclusion, and Belonging (JEDIB) by identifying program and process changes to provide the highest level of service for diverse community members; use community assessments to identify community needs; increase translated materials; and increase staff training on EDI principles.
    - Leverage UCCE's unique relationship with the community to engage the public in programs that can inspire change. UCCE will:
        - The UC 4-H youth Development and UC Expanded Food and Nutrition Programs that supported youth to become healthy, happy, thriving people who make positive differences in their community. These programs will engage with over 1,800 youth and provide nutrition, leadership, and civic engagement education.
        - Extend UC research-based information on topics like sustainable landscaping and leadership skills to improve the lives of community members. Provide coordination, assistance, and training for 4-H, Master Gardener, and other volunteer programs using 550 volunteers that will contribute 110,000 volunteer hours.
- Communications: Create proactive communication that is accessible and transparent.
    - Increase accessibility of AWM programs and services by boosting the use of plain language in public-facing text such as the department website, outreach materials, and stakeholder engagement materials.
        - Increase the use of social media to inform the public about department and County services and programs.
        - Continue to commit to webpages meeting Web Content Accessibility Guidelines (WACG) 2.1 and online content written for the broadest possible audience with a score of 60 or above on the Flesch-Kincaid Reading Ease scale.
    - Safeguard the health and safety of fieldworkers and ensure a sustainable food supply. Conduct six fieldworker safety trainings with language access for agricultural employees that work in pesticide-treated fields.
        - Increase fieldworker regulatory awareness and understanding of pesticide safety requirements as measured by pre- and post-training test results.
- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.
    - Improve the local nursery industry's economic opportunities and protect the environment by providing outreach on pest management to 400 production nurseries when conducting nursery inspections.
        - Mitigate potential pest infestations in nurseries by inspecting 8,700 acres of nurseries in the County.

### Empower

AWM is committed to engaging with staff to create a thriving team that provides excellent customer service and in turn empowers the local community and industry. AWM will continue to provide opportunities and platforms for staff engagement and professional development where they can be innovative and creative during transformative change. AWM will also focus on meaningful employee engagement as part of everyday operations, listening to team members, and having open and honest conversations. These engagement activities will foster new ideas, thoughts on best practices, and innovations for operational excellence and improve interactions with stakeholders. In accordance with the County's strategic initiative on Empower, AWM will:

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Raise awareness of and opportunities for employees to learn and participate in ERGs, events and activities to continue a workplace centered around belonging.
    - Ensure a workplace of belonging and inclusion for all County employees as they deliver the County's services to the public. AWM will continue to implement action plans to improve engagement and foster an empowered workforce that are based on the 2024 biennial employee engagement survey results.
    - Engage in communications to keep department employees better connected by highlighting AWM's efforts with equity, community outreach, noteworthy projects, and shared resources in the LUEG Team Talk quarterly newsletter. The newsletter helps spotlight essential work in a Group-wide space to allow for collaboration and shared ideas.
    - Increase employee engagement by fostering a collaborative environment where employees feel involved and aware of operational goals, department decision-making, and upcoming initiatives.
        - Program managers and divisional supervisors will work with their staff during regular development meetings to present department updates, implement desired training and mentorship, and provide communication that will enhance their success.
        - Provide regular updates and communication through divisional staff meetings and various other communication platforms, such as AWM's internal quarterly newsletter to provide information on Board of Supervisor and departmental priorities that may impact department operations.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Help empower the community in shaping the programs and services that affect them by offering meaningful ways to engage with County government through the distribution of timely and diverse communications, while ensuring documents are relatable, translatable, and accessible.
    - Continue to implement and evolve the Departmental Sustainability Plan, collaborating with OSEJ to advance mid-term and long-term commitments that reduce the carbon footprint of County operations and programs, bolster environmental justice, and create positive ripple effects for our communities, residents, and businesses.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Continue to implement our 5-year strategic plan, with short-term objectives that continue to focus on preparedness for invasive agricultural pests, making department communications more accessible by using plain language, and ensuring strategic analysis of emerging state and local policies and continue planning and strategizing for mid- and long-term objectives for future years to be able to ensure that we provide excellent service to communities and align our operations to department priorities.

## Justice

AWM implements our programs in a fair and equitable manner in all communities throughout the region. AWM focuses on enhanced outreach with language access to regulated businesses, promotes regulatory awareness, and conducts inspections and investigations in an objective manner. AWM focuses on community engagement to support equal protection of residents and the environment. In accordance with the County's strategic initiative on justice, AWM will:

- Environmental: Advance equal protection and meaningful involvement of all people regardless of race, color, national origin, or income, with respect to the development, implementation, and enforcement of environmental laws, regulations, and policies, with an urgent focus on communities of color and low-income communities recognizing they historically lacked the same degree of protection from environmental and health hazard1s.
    - Work with the Office of Sustainability and Environmental Justice, to increase meaningful involvement and the advancement of equal protection centered on communities that have been disproportionately impacted by systemic and environmental burdens.
    - Support the County of San Diego Food System Initiative and actions identified in the Food Justice Community Action Plan to enhance access to healthy and locally grown produce and grow the resiliency of local food systems.
    - Ensure human health and safety by protecting structural fumigation employees and homeowners from pesticide exposure. Monitor structural fumigations for termite control and conduct outreach, compliance monitoring, and enforcement.

- Continue to maintain a compliance rate of 98% (338 passing inspection out of 345 total inspections) by conducting undercover surveillance inspections, unannounced field inspections and employee safety and business records inspections of all companies headquartered in the region.

## Related Links

For additional information about Agriculture, Weights & Measures, refer to:

- https://www.sandiegocounty.gov/awm/
- https://cesandiego.ucanr.edu/

| Performance Measures | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Equity** | Sales at Certified Farmers Markets using Public Benefits[1] | $12,300 | N/A | N/A | N/A | N/A |
| | Plant Shipments certified by the Pierce's Disease Control Program that arrive at destination with no viable life stages of the glassy-winged sharpshooter[2] | 100% of 930 shipments | 100% of 1,000 shipments | 100% of 750 shipments | 100% of 750 shipments | 100% of 750 shipments |
| | Plant Shipments certified by the Agricultural Export Program that arrive at destination without delays due to certification errors caused by AWM. | 100% of 10,618 shipments | 100% of 8,350 shipments | 100% of 8,350 shipments | 100% of 8,350 shipments | 100% of 8,350 shipments |
| **Sustainability** | Undercover recyclable beverage container test sales at CRV recyclers[3] | 100% of 53 | 100% of 53 | 100% of 54 | N/A | N/A |
| | Protect individuals and businesses from price overcharges and unfair business competition: | | | | | |
| | Fuel Meter Accuracy[1] | 98.5% | N/A | N/A | N/A | N/A |
| | Annual number of initial and new install inspections for these registered retail devices: | | | | | |
| | Fuel meters | 100% of 21,151 | 100% of 21,151 | 100% of 21,171 | 100% of 21,171 | 100% of 21,171 |
| | Taximeters | 100% of 703 | 100% of 703 | 100% of 769 | 100% of 769 | 100% of 769 |
| | Water dispensers | 100% of 1,253 | 100% of 1,253 | 100% of 1,229 | 100% of 1,229 | 100% of 1,229 |
| | Computing scales | 100% of 5,679 | 100% of 5,679 | 100% of 5,691 | 100% of 5,691 | 100% of 5,691 |
| | Counter scales | 100% of 909 | 100% of 909 | 100% of 925 | 100% of 925 | 100% of 925 |

| | | | | | | |
|---|---|---|---|---|---|---|
| | Jewelers Scales[1] | 97.7% of 222 | N/A | N/A | N/A | N/A |
| | UCCE will address pest challenges and promote integrated pest management[4] | N/A | N/A | N/A | 12 | 12 |
| | UCCE will promote resource management in pesticide use, water use, and land management[5] | N/A | N/A | N/A | 15 | 15 |
| **Community** | UC 4-H youth Development and UC Expanded Food and Nutrition Programs support youth to become healthy, happy, thriving people who make positive differences in their community[6] | N/A | N/A | N/A | 1,800 youth | 1,800 youth |
| | UCCE provides nutrition education for low-income families with children, emphasizing healthful nutrition practices, food resource management and food safety[3] | 78 families/ 1,338 Youth | 150 families/ 1,100 Youth | 150 families/ 1,100 Youth | N/A | N/A |
| | UCCE staff provide coordination, assistance, and training for 4-H, Master Gardener and other related volunteer programs (# volunteers/ volunteer hours) | 760vol/ 111,955 hours | 800 vol/ 200,00 hours | 550 vol/ 110,000 hours | 550 vol/ 110,000 hours | 550 vol/ 110,000 hours |
| | Safeguard the health of agricultural fieldworkers and ensure a sustained food supply by conducting fieldworker safety trainings with language access for employees that work in pesticide-treated fields | 7 | 6 | 6 | 6 | 6 |
| **Justice** | Structural Fumigation Inspections Compliance Rate for Passing Inspections[7]: | N/A | N/A | N/A | 98.5% (338 out 345) | 98.5% (338 out 345) |
| | Structural Fumigation Undercover Inspections[3] | 44 | 44 | 44 | N/A | N/A |
| | Unannounced Structural Fumigation Field Inspections[3] | 328 | 284 | 284 | N/A | N/A |

*Table Notes*

[1] This goal was discontinued after Fiscal Year 2024–25.

[2] The decrease in the number of Pierce's Disease Control Program Certificates for Fiscal Year 2025–26 and Fiscal Year 2026–27 reflects an anticipated decrease in shipments of nursery plants to other parts of California.

[3] This goal will be discontinued after Fiscal Year 2025–26

[4] New goal focusing on UCCE addressing pest challenges and integrated pest management.

[5] New goal focusing on UCCE addressing sustainable resource management.

[6] New goal focusing youth UCCE youth nutrition, engagement, development and education.

[7] New goal focusing on compliance with state laws and regulations that pertain to fumigations of structures in the region.

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

## Staffing

Decrease of 2.00 staff years.

- Decrease of 2.00 staff years in administration and Environmental Services Land Use Issues to recalibrate spending as needed, aligning resources with County priorities.

## Expenditures

Net increase of $1.6 million.

- Salaries & Benefits—net decrease of $0.4 million primarily due to a reduction in Countywide retirement contribution rates from the payoff of liabilities and decrease of 2.00 staff years mentioned above, partially offset by an increase due to the negotiated labor agreements.
- Services & Supplies—increase of $1.4 million due to higher information technology costs related to Accela upgrade, new major maintenance improvement projects, and increase in grant reimbursable outreach activities.
- Other Charges—increase of $0.6 million due to scheduled replacement of fully depreciated vehicles.

## Revenues

Net increase of $1.6 million.

- Licenses, Permits & Franchises—increase of $0.2 million in revenue related to cost recovery proposals, which includes reviewing costs in fee-based programs to leverage all available resources by shifting portions of GPR-funded services to fee-based models and program revenue where appropriate.
- Intergovernmental Revenues—increase of $1.8 million due to higher distributions from state supplemental funding.
- Miscellaneous Revenues—increase of $0.2 million due to increased reimbursement of outreach activities
- General Purpose Revenue Allocation—net decrease of $0.6 million due to reduction of two staff years in discretionary programs and maximizing intergovernmental revenues; this includes a partial offset of $0.2 million increase to partially fund two staff years in Pesticide Regulation in compliance with new state mandates.

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

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Agriculture, Weights and Measures | 199.00 | 195.00 | 193.00 | (1.0) | 193.00 |
| **Total** | **199.00** | **195.00** | **193.00** | **(1.0)** | **193.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Agriculture, Weights and Measures | $32,144,967 | $33,177,456 | $34,779,410 | 4.83% | $35,283,076 |
| **Total Expenditures** | **$32,144,967** | **$33,177,456** | **$34,779,410** | **4.83%** | **$35,283,076** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $26,181,463 | $27,066,285 | $26,714,331 | -1.30% | $27,515,991 |
| Services & Supplies | $6,278,504 | $6,426,171 | $7,789,693 | 21.22% | $7,471,765 |
| Other Charges | $18,000 | $18,000 | $605,386 | 3,263.26% | $625,320 |
| Expenditure Transfer & Reimbursements | -$333,000 | -$333,000 | -$330,000 | -0.90% | -$330,000 |
| **Total Expenditures** | **$32,144,967** | **$33,177,456** | **$34,779,410** | **4.83%** | **$35,283,076** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $252,158 | $252,158 | $211,460 | -16.14% | - |
| License Permits & Franchises | $5,186,200 | $5,338,953 | $5,535,389 | 3.68% | $5,583,877 |
| Fines, Forfeitures & Penalties | $70,717 | $95,717 | $95,717 | - | $95,717 |
| Intergovernmental Revenues | $14,278,584 | $14,328,780 | $16,184,946 | 12.95% | $15,666,895 |
| Charges for Current Services | $840,000 | $860,000 | $860,000 | - | $860,000 |
| Miscellaneous Revenues | $12,259 | $12,259 | $242,259 | 1,876.17% | $242,259 |
| General Purpose Revenue Allocation | $11,505,049 | $12,289,589 | $11,649,639 | -5.21% | $12,834,328 |
| **Total Revenues** | **$32,144,967** | **$33,177,456** | **$34,779,410** | **4.83%** | **$35,283,076** |

# County Library

## Mission Statement

*We celebrate our communities and dedicate our passion and expertise to help our customers create their own story. To learn, energize, read, and create are the building blocks we offer in support of the County's strategic initiatives of Sustainability, Community, Justice, Equity, and Empower. Library programs are designed based on providing compassionate service. We seek to recognize and advocate for the unique needs of our communities. We provide each library user with the tools for individual success.*

## Department Description

*As a trusted community partner, the San Diego County Library (Library) supports learning, engagement, literacy, and inspiration through its 33 branch libraries, four Library Outreach Vehicles (formally Mobile Libraries), five MySDCL Library kiosks, 100 Little Free Libraries, and the second-largest digital library in California. Library services include providing information in print, multimedia, and online formats for lifelong learning, with an emphasis on the County's threshold languages; promoting reading and literacy skills; offering instruction and access to the Internet and other online services; providing diverse programs in multiple languages, to inform and enlighten customers of all ages; and providing homework resources for students of all ages.*

*To ensure these critical services are provided, the Library has 301.75 staff years and a budget of $71.6 million.*

## 2025–26 Anticipated Accomplishments

### Equity

The Library promotes the discovery of information that allows people to explore different sides of a question, cause, or movement, even when controversial, by reflecting the diversity of our population and the wide range of ideas within it. This allows our customers and communities to explore a range of beliefs, perspectives and experiences. Our services value people's right to privacy and information seeking without judgment in a safe space, where they can find community resources, and access a variety of library programs to further their education and awareness.

- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
    - Assisted people to read, learn, and enjoy materials in languages that reflect their communities and/or support their knowledge and understanding of the languages they are learning. The Library's print and digital collection includes items in 73 different languages, with an active acquisition program for the threshold languages. Materials were promoted by curating lists for each threshold language and culture on sdcl.org and via Libby, an e-book app, which highlighted the books and resources available to readers. Non-English language materials are promoted via curated book lists and blog entries in our e-collection and/or website a minimum of twice a month.
        - Measured library customer interest in borrowing materials. Combined with digital library downloads, it allowed the Library to see how circulation is moving between physical and digital items. The annual circulation determines if library materials are current and relevant to the needs and interests of a dynamic community. The Library circulated a total of 11.5 million library material items, successfully meeting the goal of 11.5 million, with 6.75 million exceeding the goal of 6.0 million in circulation for digital items in Fiscal Year 2025–26. Using the Sora software application which filters for age-appropriate materials, students in most San Diego County school districts were able to take advantage of the digital collection, checking out 120,000 e-books, audiobooks and magazines.

- Delivered information to the Homeless Outreach unit at the Office of Homeless Solutions via the Homeless Solutions App regarding customers experiencing homelessness for a direct referral of services and support. The information provided allowed the Program Specialist to respond to the customer within 48 hours and connected them with resources based on their specific needs.

- Partnered with County agencies such as HHSA (*Live Well* San Diego), Office of Military and Veterans Affairs, First Five, CalFire, and others to deliver their services along with library services through our Community Engagement and Outreach team and our Library Outreach Vehicles.

- Strengthened the library's engagement and participation in professional advocacy groups such as the American Library Association's Public Policy & Advocacy and the Schools, Health & Libraries Broadband Coalition, by identifying opportunities for policy advocacy and reform at both the State and National levels to coordinate with Economic Development & Government Affairs (EDGA).

- Library was actively involved in identifying and applying for federal and state grants that supported digital inclusion and computer skills classes for County residents who are 60 years of age or older, incarcerated individuals, veterans, persons with disabilities, members of a racial or ethnic minority group, rural residents, individuals with a language barrier, including those who are English learners or have low literacy levels, and individuals living in households with incomes not exceeding 150 percent of the poverty level. However, due to Federal cuts, this could not be accomplished.

- Partnered in Fiscal Year 2025–2026, with Jewish Family Service (JFS) to provide citizenship classes to 387 lawful permanent residents exceeding the goal of 50 at 13 library sites. Thirteen dedicated volunteers supported the program. To date, 75 participants have become U.S. citizens, including 32 who received assistance from JFS Immigration Legal Services during the naturalization process through expert-led instruction, study materials, interview preparation and community outreach. San Diego County Library made this possible by hosting both classroom instruction and tutoring sessions, providing residents across the County with accessible pathways to pursue citizenship and deepen their civic engagement.

- Supported the continuation and expansion of the Universal Services Fund, which supports E-Rate funding for high-speed broadband in libraries. Engaged with the American Library Association, the Schools, Health and Libraries Broadband Coalition, and Corporation for Education Network's Initiative in California (CENIC) to influence policy at state and federal levels.
- Utilized E-Rate funds to maintain the high-speed broadband connection for Library customers using public PCs and Wi-Fi to the California Research and Education Network (CalREN), update hardware, and provide 2,000 lending hotspots with unlimited data to support off-site internet access for those in need. Using these funds, Library saved 80% of its $215,700 annual connection cost.

- Continued to offer an accredited high school diploma program to County residents who are 19 and older. Students complete their high school educational requirements in an online program, available at LibraryHighSchool.org, and graduate with a high school diploma and career certificate in one of ten career areas: Child Care and Education, Commercial Driving, Food and Hospitality, General Career Preparation, Home Care Professional, Hospitality and Leisure, Office Management, Manufacturing, Retail Customer Service, and Security Professional. In Fiscal Year 2025–26, SDCL enrolled 186 students and celebrated 50 graduates, which exceeded the goal of 25.

- Explored and identified new Library Automation and IT technologies, such as Artificial Intelligence (AI), so customers can become knowledgeable about and comfortable with the use of new technologies. Library replaced 3D printers at all 33 branches and a select group of Library staff participated in the Copilot pilot in Summer 2025. Exposure to new technologies strengthens the Library's role as an innovation hub, providing the community with easy access to tools for learning, creating, and exploring. Also, replaced two Automated Materials Handlers and replaced 12 self-checkouts with a cloud-based version.

Sustainability

The Regional Decarbonization Framework and the County's Climate Action Plan update provide technical and policy pathways to decarbonization in regional, County, and city governments. Building off the framework's technical pathways, the County Library's role is to adopt and demonstrate sustainability practices, such as: generating renewable energy, adopting electrification of its facilities and fleet, and reducing the production of greenhouse gas emissions. The Library will create educational opportunities for our communities to learn about the sustainability practices that will help us with 'Getting to Zero.'

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Pursued state and federal grant funding that improved and enhanced the capacity of the County Library to provide services and access to programs. The services and programs support literacy, reading and education programs, and the acquisition of additional materials for the library collection. These programs support the strategic goals of the County of San Diego and the mission of the County Library. Funding from the California State Library was used to support the Summer Meals and Summer Learning programs by purchasing grocery bags for pantries, giveaway books, and summer program performances.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction, building maintenance, and hazard mitigation

Short-term commitments for Fiscal Year 2025–26

- Continued to monitor and test a temperature standards project that investigated standardizing and formalizing the temperature settings of interior library spaces to improve the process of energy management, in keeping with the County's initiative to proactively manage and reduce energy use in County-owned buildings.

Mid-term commitments for Fiscal Year 2025–26

- Converted 53% (8 of 15) of the fleet to electric vehicles toward the goal of reaching 65% (11 of 17) of the fleet to electric vehicles by Fiscal Year 2029–30, while actively monitoring the market for long-range electric options that align with operational requirements to achieve 100% (17 of 17) conversion. While the initial target was 56% (9 of 16) by Fiscal Year 2025–26, the approach was refined to maximize return on investment by aligning additional vehicle conversions with replacement value expiration timelines. This adjustment preserves fiscal efficiency and positions the department to achieve a higher conversion rate sooner than originally projected.

Long-term commitments for Fiscal Year 2025–26

- Advanced the design and construction of the new Casa de Oro Library to achieve LEED Gold standards, providing a model of sustainable design that promotes community engagement and education. Construction is on track for completion by Fiscal Year 2026–27.

- Resiliency: Ensure the capability to respond and recover to the immediate needs of individuals, families, and the region.
    - Continued to expand departmental participation in "Team LUEG" to leverage interdepartmental efforts in the areas of workforce development; communication and outreach; customer and stakeholder and grants focus. Team LUEG comprises all LUEG departments and seeks to provide a "service before self" organization that works seamlessly across departments to meet varying customer needs and ensure a positive customer experience.
    - Allocated 200 mobile hotspots with unlimited data plans to assist Community Based Organizations and County departments in providing service to the community during emergency situations, such as a Local Assistance Center.
    - Continued partnering with the Office of Emergency Services (OES), the Community Emergency Response Team (CERT), and CalFire to provide emergency preparedness training to the public—especially in rural areas—to ensure robust support for urgent and emerging needs within communities, and strengthen community readiness during natural disasters. This year, OES also presented to all library staff to expand their knowledge of emergency services and disaster preparedness, enabling staff to better support the public before, during, and after emergencies.
    - Established partnerships and continued to expand our collaboration with partnering emergency service providers (Food Banks, FEMA, SDGE) to function as emergency resource locations for the County.

- Continued to build flexibility in library operations, staffing, and facility planning so we can respond quickly to sudden and urgent community needs like Local Assistance Center operations, distribution points, etc. In September 2025, OES hosted a modified Local Assistance Center at the Lakeside Library in response to the Las Coches Fire.

## Community

As the epicenter for many San Diego communities, the Library is a trusted space for people to gather, learn, and find verified resources and support. We are a place where residents can learn new skills, build community, and experience art and culture in a space that belongs to everyone. In addition, Library customers can find and enjoy materials in their preferred language in our buildings and online. The Library continues to monitor and work with vendors to address the inequities in the availability of content throughout the publishing industry.

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
  - Fostered community engagement by using a variety of tools to ensure continuous dialogue and input in shaping library programs and services. Trained staff in the processes and techniques for Outreach and Community Engagement to ensure they have the necessary skills to include community voices in decision-making.
  - Utilized assessment tools alongside SDCL Strategic Plan and consistently evaluated each library branch every 1–2 years, incorporating staff input and experiences, community demographics, and community feedback. This approach enables data-driven decision-making and strengthens community-centered programming, outreach, and services. As part of this work, all branches completed a community assessment and mapping process, resulting in tailored outreach plans designed to better meet local needs.
  - Provided meeting and presentation space for 600 community organizations, County departments, and community sponsors and planning groups to promote community information and civic engagement. Continued to update and/or install audio/visual systems in conference and community rooms to support community events.
  - Captured and shared the Library's stories by highlighting major branch events through publicity, media coverage, and photography in all threshold languages. Participated in the California State Library campaign, Every Story Counts, which aims to capture stories from around the State about library use.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
  - Continued to offer programs and services in non-English languages. Branches continued to request immediate over-the-phone interpretation services for transactions and reference-based questions for planned programs including American Sign Language (ASL) interpretation.
  - Continued to offer a variety of library programs for all ages at all library branches, including storytimes, adult learning opportunities, cultural celebrations, and so much more. SDCL offered 11,000 library programs and was unable to meet the goal of 15,000 due to extended construction-related closures at three of the busier branches at El Cajon, Fallbrook, and Ramona.
  - Celebrated the rich cultures found in the County at all branches through art exhibits, musical performances, storytelling, lectures, book events, and community festivals. Examples of celebrations included Karamu at Spring Valley, Diwali at 4S Ranch, and Filipino American History Month at Poway.
  - Enhanced early literacy and learning by providing the Kindergarten Gear Up program to 200 participants, meeting goal of 200, offering engaging storytimes, and implementing tailored reading programs. These efforts collectively aimed to cultivate a love for reading and equip young learners with fundamental literacy skills.
  - Provided a Summer Learning Program at all 33 branch locations for 27,637 participants, exceeding the goal of 17,000, designed to support literacy and combine learning opportunities with entertainment and community engagement. Summer learning programs lessen the effects of "Summer Slide" learning loss during the summer break and are designed to encourage reading for all ages, especially for kids and teens.
  - Offered 5,000 free adult learning classes exceeding the goal of 300 at all library branches serving 60,000 attendees. Programs included English as a Second Language, citizenship, crafting and art, computer instruction, and more, through partners, vendors, and volunteers.

- Engaged with the community while offering library services such as 1,000 outreach events, exceeding the goal of 300 across the region. Library staff connected with the community at resource fairs, cultural celebrations, collaborative meetings, conferences, book fairs, and County-sponsored events.
- Assisted with the renovation of the Polinsky Children's Center library. The renovation included 1,300 new books which focused on popular, diverse, and trauma-informed titles. In addition, the Library worked with Polinsky staff to select new furniture and the space, resulting in a brighter, more welcoming space for children housed in the Center.

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

  - Supported voting and civic engagement through the continued strong partnership with the Registrar of Voters (ROV) to promote election messaging and voter registration. In Fiscal Year 2025-26, the Library participated in the November Special Election and the June Primary Election. Branches hosted 13 ROV 2-week training sessions at 8 branches, 13 Vote Centers at 8 branches, and 3 Dispatch and Return Teams (DART) at 2 locations, in addition to 34 Ballot Drop Boxes during each election.
  - Encouraged branch staff to actively engage in community groups and meetings, fostering their capabilities and skills to empower meaningful participation in local community development. Staff at all 11 municipal branch libraries attended and presented to their respective city councils.
  - Continued partnerships with local schools, to offer educational opportunities that support the professional development and personal success of our communities. Created a Partner Portal on the sdcl.org website to provide library resources to current partners and encourage potential partners to reach out to Library staff.
  - Partnered with the San Diego County Department of Parks and Recreation (DPR) to provide programs and services that created interest in the environment and sustainability while cultivating curiosity for learning. The Library hosted 20 programs with DPR at libraries or parks and shared monthly DPR promotions. In addition, the Library continued to partner with DPR on the Story Trails program, providing stories that line trails at 15 parks to celebrate Dia de los Ninos and Green Friday.
  - Facilitated 600 school visits, where branch staff engaged with students in their classrooms or hosted class field trips to the library. These visits provided valuable learning experiences, introducing students to library resources. Library staff continued collaboration with local schools to enhance educational opportunities, supporting both professional development and personal success within the community.

### Empower

The Library is committed to providing services that focus on Justice, Equity, Diversity, Inclusion and Belonging for both our customers and our staff. We invest in our workforce and operations through training and professional development to ensure that library staff feel comfortable in their work and can provide reliable and compassionate service to the public.

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

  - Raised awareness of and opportunities for employees to learn and participate in ERGs, events and activities to continue a workplace centered around belonging.
  - Implemented training to build communication skills into employee performance appraisals and goals reflective of the results of the County Engagement survey.
  - Continued to expand our collaboration with other County departments. Partnerships included work on projects, County initiatives, and finding ways to leverage library communication to amplify County messages.
  - Worked with advocacy groups such as Readers First, Digital Public Library of America and others seeking better licensing terms for eBooks from the publishing industry.
  - Scheduled yearly preparedness drills for all library staff focused on teleworking and changing service models.
  - Continued to build the Library's digital archive collection by continuing to digitize and make available online the Department of Public Works Aerial Inventory and digitization of photograph collection that was completed in June 2026. Identified a second project from a community partner, to begin the planning and acquisition process of digitizing their collection.
  - Within the first year of their employment, 100% (20 of 20) of all new permanent, full-time Library employees were trained to respond to emergencies, either within their classification's scope of responsibilities or as disaster services workers, such as shelter

workers or managers, to assist in emergencies. The training expanded employee engagement in providing residents with services if called upon.

- Implemented and integrated new performance measurement tools, including new foot traffic counters, business analytics, and enhanced circulation reports to aid in creating and measuring progress towards goals outlined in the Library's roadmap. Real-time and aggregated data is available via a dashboard supported by evidence-based decision-making.
- Expanded inclusive adult learning programs designed specifically to support adults with disabilities, focusing on accessible instruction, skill-building, and community connection through partnerships and targeted programming. In Fiscal Year 2025-26, the Library hosted 35 programs for adults with disabilities.

- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
  - Continued to innovate the curation of the digital library by taking advantage of 'unlimited download' licenses when available and prioritized increased investment in our eBook collection.
  - Enhanced an individual's library experience with customized recommendations for library programs, books, and events.
  - Built and maintained for staff an always available course catalog of professional library skills available to all staff asynchronously.
  - Developed procedures for evaluating copyright and ownership of collections the library seeks to digitize.
  - Continued to update the Library's website to maximize customer usability and access to library resources. For example, created efficiencies for customers and staff by relocating the Renew my Account option on the website, which reduced customer support emails for library card renewals by over 70% (48 of 68 per month).
  - Continued to offer free public Wi-Fi, 24/7, to residents with no library card required. The Library measures the cumulative use of all the library branches' Wi-Fi, inside and outside (via interior and exterior wireless access points). A session is each time a library customer connects to the Library's Wi-Fi network, whether on their personal laptop, a library-use-only laptop, or any other internet-capable device. Customers used 742,800 out of 750,000 free Wi-Fi sessions in Fiscal Year 2025–26. Due to high-impact maintenance construction activities which required short-term closures at our San Marcos, Vista, and Valley Center branches, Library was unable to meet its goal of 750,000 sessions.
  - Continued to offer the use of desktop PCs during open business hours for up to four hours per day, subject to demand. Customers can extend their sessions, if needed. A session is measured each time a public internet desktop PC is used. Library customers used 160,800 out of 200,000 Public-Use Computer Access sessions. Due to high-impact maintenance construction activities which required short-term closures at our San Marcos, Vista, and Valley Center branches, Library was unable to meet its goal of 200,000 sessions.
  - Continued to offer laptops for in-branch use via self-service kiosks. This service promotes privacy, as individuals can easily check out and use laptops without staff interaction while addressing mobility and comfort, enabling users to access technology in a flexible and user-friendly manner, whether for work, study, or personal use. Installed two new kiosks at Vista and Valley Center branch libraries.
  - The Library hosted over 3,000,000 out of 3,300,000 visitors in its branches in Fiscal Year 2025–26, who enjoyed various services, events, and materials. To enhance the visitor experience, the Library introduced a new 3D sensor-based occupancy management solution. This technology provided more accurate visitor data and helped library branches adjust staffing desk schedules accordingly.

### Justice

Our libraries provide safe space and resources for all residents. The Library strives to be an inclusive place where those experiencing adversities can find inclusive opportunities to learn and grow.

- Restorative: Contribute to a system of restorative justice that strives to repair harm to victims and to the community at large, as well as provide inclusive opportunities for justice-involved individuals to contribute to the region.
  - Partnered with the Health and Human Services Agency's Behavioral Health Services to host a social worker to offer support to the local community where there are individuals experiencing and seeking resources related to issues including, but not limited to, homelessness, mental illness, substance abuse, and domestic violence.

- Hosted 5 Safe Destination Nights programs in partnership with DPR at San Diego County Library branches, serving 300 youth with healthy, safe activities in all regions of San Diego County.
- Worked with County Detention Centers to provide books for incarcerated individuals for pleasure reading and to read to their children during in-person and virtual visits. Library staff hosted monthly literacy programs for caregivers, “Raising A Reader”, that teaches early literacy skills to new parents.
- The Library continued to work with County Detention Centers to provide library cards and information to ease the transition of individuals as they reenter their community, including books for incarcerated individuals for pleasure reading and to read to their children during in-person and virtual visits, including providing donated books to support the opening of the East Mesa Reentry Facility’s first library. Library staff hosted literacy programs twice a month for 100 caregivers, “Raising A Reader,” which teaches parents how to raise successful and confident readers. In addition, the Santee Library offers a reentry library service where individuals are given the opportunity to receive a library card and information about the services that the library provides. This program issued 200 cards across all six county incarceration facilities in the last year.
- Assisted the Manzanita Tribe with updating their tribal library. Library staff shared best practices in collection management, shelving, display of materials and recommendations on where to find potential new grant funding.

- Environmental: Advance equal protection and meaningful involvement of all people regardless of race, color, national origin, or income with respect to the development, implementation, and enforcement of environmental laws, regulations, and policies with an urgent focus on communities of color and low-income communities, recognizing they historically lacked the same degree of protection from environmental and health hazards.
    - Grew access to healthy, nutritious food by collaborating with Feeding San Diego to offer mobile food pantries, healthy meals, and snacks at 16 library branches in underserved and rural communities. Partners distributed 75,000 meals and 460,000 lbs. of food at 500 programs serving 50,000 people. Partnered with HHSA and the *Live Well one Wheels (WoW)* bus to provide information about County-backed food assistance programs at all branches with food programs.
    - Built awareness of disaster and emergency preparedness across all communities in partnership with the Community Emergency Response Team (CERT) and the Office of Emergency Services (OES) by promoting National Preparedness Month in September. Distributed copies of OES’s Personal Disaster Plan in the branches as well as through our library catalog and website. OES delivered a presentation to all library staff on County emergency resources and the internal Ready Disaster Service Worker program, enhancing both staff readiness and community resilience. San Diego Cal Fire Community Emergency Response Team (SDCF CERT) presented a total of 10 emergency preparedness activities, events, or training sessions at County libraries, with a total of 300 unincorporated area residents.
    - Advanced public health campaigns in underserved communities by sharing information and services at library branches. Collaborated with local health agencies to offer health education and services such as blood pressure screenings, flu shots, and vaccination clinics.
    - Partnered with Aging & Independence Services within HHSA to provide access to Cool Zones at all libraries during extreme weather events at designated locations.
- Environmental: Ensuring equal access to decision-making processes that create healthy environments in which to live, learn and work.
    - Refined community assessment tools and trainings to build staff knowledge of environmental justice and the impacts of racism as a public health crisis.
    - Engaged the Casa de Oro community in selecting artwork for the new Casa de Oro branch through a community meeting, website, and online survey. In addition, branch staff incorporated feedback from earlier engagement meetings, events, and surveys to develop the branch’s programming and outreach plan, ensuring the community helps shape the experiences offered and establish the library as a true community hub.

# 2026–28 Objectives

### Equity

The Library promotes the discovery of information that allows people to explore different sides of a question, cause, or movement, even when controversial, by reflecting the diversity of our population and the wide range of ideas within it. This allows readers to explore a range of beliefs,

perspectives and experiences. Our services value people's right to privacy and information seeking without judgment in a safe space, where they can find community resources, and access a variety of library programs to further their education and awareness.

- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
    - Assist people to read, learn, and enjoy materials in languages that reflect their communities and/or support their knowledge and understanding of the languages they are learning. The Library's current print and digital collection includes items in 73 different languages, with an active acquisition program for the threshold languages. Materials will be promoted by curating lists for each threshold language and culture on sdcl.org and via Libby, an e-book app, which will highlight the books and resources available to readers. Non-English language materials will be promoted via curated book lists and blog entries in our e-collection and/or website a minimum of twice a month.
    - Measure library customer interest in borrowing materials. Combined with digital library downloads, it allows the Library to see how circulation is moving between physical and digital items. The annual circulation determines if library materials are current and relevant to the needs and interests of a dynamic community. The Library anticipates circulating a total of 11.5 million, with 6.5 million in circulation for digital items in Fiscal Year 2026–27.
    - Conduct regular data-driven evaluations by completing annual KPI and strategic goal analyses, and assessing library branches every 1–2 years using staff input, community demographics, and feedback. This process supports evidence-based decision-making through real-time and aggregated dashboard data, integration of new performance tools (e.g., foot traffic counters, enhanced circulation reports, business analytics), and enables refinement of goals and strategies.
    - Work collaboratively with County agencies—including HHSA (*Live Well* San Diego), the Office of Military and Veterans Affairs, First Five, CalFire, and others—to expand access to their services in tandem with library resources through focused community engagement and outreach efforts.
    - Partner with Jewish Family Service to provide accessible citizenship classes for 250 students at the library, supporting lawful permanent residents in their naturalization process through expert-led instruction, study materials, interview preparation, and community outreach.
    - Continue to use- E-Rate funds to maintain high-speed broadband to public PCs and Wi-Fi via the California Research and Education Network.
    - Continue to offer an accredited high school diploma program to County residents who are 19 and older. Students complete their high school educational requirements in an online program, available at LibraryHighSchool.org, and graduate with a high school diploma and career certificate in one of ten career areas: Child Care and Education, Commercial Driving, Food and Hospitality, General Career Preparation, Home Care Professional, Hospitality and Leisure, Office Management, Manufacturing, Retail Customer Service, and Security Professional. SDCL expects to have 25 graduates per year.
    - Explore, identify and update Library automation and new IT technologies. Exposure to new technologies strengthens the Library's role as an innovation hub, providing the community with easy access to tools for learning, creating, and exploring.

### Sustainability

The Regional Decarbonization Framework and the County's Climate Action Plan update provide technical and policy pathways for decarbonization in regional, County, and city governments. As the Framework progresses to its implementation phase, the County Library's role is to adopt and demonstrate sustainability practices, such as: generating renewable energy, adopting electrification of its facilities and fleet, and reducing the production of greenhouse gas emissions. The Library will create educational opportunities for our communities to learn about the sustainability practices that will help us with 'Getting to Zero'.

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Pursue state and federal grant funding that will improve and enhance the capacity of the County Library to provide services and access to programs. The services and programs support literacy, reading and education programs, and the acquisition of additional materials for the library collection. These programs support the strategic goals of the County of San Diego and the mission of the County Library.

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

**As part of the Departmental Sustainability plan:**

Short-term commitments for Fiscal Years 2026–28

- Pursue Green Business Council Building Certification to benchmark and validate library sustainability performance using globally recognized standards, supporting operational efficiency and County sustainability priorities, with a target of certifying two to three facilities annually.

Mid-term commitments for Fiscal Years 2026–28

- Convert 67% (10 of 15) of the fleet to electric vehicles by Fiscal Year 2028–29, while actively monitoring the market for long-range electric options that align with operational requirements and support an eventual 100% (17 of 17) conversion.

Long-term commitments for Fiscal Years 2026–28

- Design and construct the new Casa de Oro Library to LEED Gold standards, providing a model of sustainable design that promotes community engagement and education.  Construction is anticipated to finish by Fiscal Year 2026–27.
- Resiliency: Ensure the capability to respond and recover to immediate needs of individuals, families, and the region.
    - Continue to allocate 200 mobile hotspots with unlimited data plans to assist Community Based Organizations and County departments in providing service to the community during emergency situations, such as a Local Assistance Center.
    - Continue to partner with the Office of Emergency Services (OES), Community Emergency Response Team (CERT), and CalFire to provide emergency preparedness training to the public, with a specific focus on rural areas, to ensure robust support for urgent and emergency needs within communities, especially during natural disasters, at library facilities.
    - Establish partnerships and continue to expand our collaboration with partnering emergency service providers (Food Banks, FEMA, SDGE) to function as emergency resource locations for the County.
    - Continue to build flexibility in library operations, staffing, and facility planning so we can respond quickly to sudden and urgent community needs like Local Assistance Center operations, distribution points, cool zones, etc.
    - Build an inclusive, supportive, and growth-focused workplace by improving communication, trust, and access to professional development resources.

## Community

As the epicenter for many San Diego communities, the Library is a trusted space for people to gather, learn and find verified resources and support. We are a place where people can learn new skills, build community, and experience art and culture in a space that belongs to everyone. In addition, Library customers can find and enjoy materials in their preferred language in our buildings and online. The Library continues to monitor and work with vendors to address the inequities in the availability of content throughout the publishing industry.

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Foster community engagement by using a variety of tools to ensure continuous dialogue and input in shaping library programs and services. Branches will implement their outreach plans to develop and strengthen relationships with their communities.
    - Utilize assessment tools alongside SDCL Strategic Plan to consistently evaluate library branches every 1–2 years based on staff experiences, community demographics, and community feedback. This approach enables data-driven decisions, emphasizing community-centered programming, outreach, and services.
    - Provide meeting and presentation space for community organizations, County departments, and community sponsors and planning groups to promote community information and civic engagement. Continue to update and/or install audio/visual systems in conference and community rooms to support community events.

- Capture and tell the Library's stories by highlighting major branch events in all threshold languages through publicity, media coverage, and photography.

- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - Continue to offer programs and services in non-English languages. Branches continue to request immediate over-the-phone interpretation services for transactions and reference-based questions for planned programs including American Sign Language (ASL) interpretation.
    - Continue to offer a variety of library programs for all ages at all library branches, including storytimes, adult learning opportunities, cultural celebrations, and so much more. SDCL expects to offer 15,000 in Fiscal Year 2026–27.
    - Celebrate the rich cultures found in the County at all branches through art exhibits, musical performances, storytelling, lectures, book events, and community festivals.
    - Enhance early literacy and learning by providing the Kindergarten Gear Up program to 200 participants, offering engaging storytimes, and implementing tailored reading programs. These efforts collectively aim to cultivate a love for reading and equip young learners with fundamental literacy skills.
    - Provide a Summer Learning Program at all 33 branch locations for 17,000 participants, designed to support literacy and combine learning opportunities with entertainment and community engagement. Summer learning programs lessen the effects of "Summer Slide" learning loss during the summer break and are designed to encourage reading for all ages, especially for kids and teens.
    - Offer 300 free adult learning classes at all library branches, including English as a Second Language, citizenship, crafting and art, computer instruction, and more, through partners, vendors, and volunteers.
    - Provide English as a Second Language (ESL) instruction to approximately 500 enrolled students through partnerships with local adult schools and community colleges, expanding access to educational opportunities.
    - Engage with the community while offering library services at 300 outreach events across the region. Library staff connect with the community at resource fairs, cultural celebrations, collaborative meetings, conferences, book fairs, and County-sponsored events.
- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.
    - Support voting and civic engagement through the continued strong partnership with the Registrar of Voters (ROV) to promote election messaging and voter registration.
    - Encourage branch staff to actively engage in community groups and meetings, fostering their capabilities and skills to empower meaningful participation in local community development.
    - Continue partnerships with local schools, to offer educational opportunities that support the professional development and personal success of our communities.
    - Partner with the San Diego County Department of Parks and Recreation (DPR) to provide programs and services that create interest in the environment and sustainability while cultivating curiosity for learning. The Library will host programs with DPR at libraries or parks and will share monthly DPR promotions.

### Empower

The Library is committed to providing services that focus on Justice, Equity, Diversity, Inclusion, and Belonging for both our customers and our staff. We invest in our workforce and operations through training and professional development to ensure that library staff feel comfortable in their work and can provide reliable and compassionate service to the public.

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Raise awareness of and opportunities for employees to learn and participate in ERGs, events and activities to continue a workplace centered around belonging.
    - Continue to expand our collaboration with other County departments. Partnerships include work on projects, County initiatives, and finding ways to leverage library communication to amplify County messages.
    - Work with advocacy groups such as Readers First, Digital Public Library of America and others seeking better licensing terms for eBooks from the publishing industry.

- Schedule yearly preparedness drills for all library staff focused on teleworking and changing service models.
- Continue to build the Library's digital archive collection and make the Department of Public Works Aerial Photograph collection available online. Explore user-friendly ways to make the imagery available for public use.
- Within the first year of their employment, 100% (20 of 20) of all new permanent, full-time Library employees will be trained to respond to emergencies, either within their classification's scope of responsibilities or as disaster services workers, such as shelter workers or managers, to assist in emergencies. The training expands employee engagement in providing communities with services if called upon.
- Build on the County's Guiding Principles for Be Kind, Be Bold, Be Curious and Do the Right Things by working with the National Conflict Resolution Center to improve team readiness for managing conflict through effective communication.

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

  - Continue to innovate the curation of the digital library by taking advantage of 'unlimited download' licenses when available and prioritize increased investment in our eBook collection.
  - Enhance an individual's library experience with customized recommendations for library programs, books, and events.
  - Build and maintain for staff, an always available course catalog of professional library skills available to all staff asynchronously.
  - Continue to update the Library's website to maximize customer usability and access to library resources.
  - Continue to offer free public Wi-Fi, 24/7, to residents with no library card required. The Library measures the cumulative use of all the library branches' Wi-Fi, inside and outside (via interior and exterior wireless access points). A session is each time a library customer connects to the Library's Wi-Fi network, whether on their personal laptop, a library-use-only laptop, or any other internet-capable device. The Library anticipates customers using 750,000 free Wi-Fi sessions in Fiscal Year 2026–27.
  - Continue to offer the use of desktop PCs during open business hours for up to four hours per day, subject to demand. Customers can extend their sessions, if needed. A session is measured each time a public internet desktop PC is used. The Library anticipates customers using 175,000 Public-Use Computer Access sessions.
  - Continue to offer laptops for in-branch use via self-service kiosks. This service promotes privacy, as individuals can easily check out and use laptops without staff interaction while addressing mobility and comfort, enabling users to access technology in a flexible and user-friendly manner, whether for work, study, or personal use.
  - The Library expects over 3,300,000 visitors to its branches in Fiscal Year 2026-27, who will enjoy various services, events, and materials.

### Justice

Our libraries provide safe space and resources. The Library strives to be an inclusive place where those experiencing adversities can find inclusive opportunities to learn and grow.

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

  - Host Safe Destination Nights programs in partnership with DPR at San Diego County Library branches, serving youth with healthy, safe activities in all regions of San Diego County.
  - Work with County Detention Centers to provide books for incarcerated individuals for pleasure reading and to read to their children during in-person and virtual visits. Library staff hosts monthly literacy programs for caregivers, "Raising A Reader", that teaches early literacy skills to new parents.
  - Work with detention centers to provide library cards and information to ease the transition of individuals as they reenter their community.
- Environmental: Advance equal protection and meaningful involvement of all people regardless of race, color, national origin, or income with respect to the development, implementation, and enforcement of environmental laws, regulations, and policies, with an urgent focus on communities of color and low-income communities recognizing they historically lacked the same degree of protection from environmental and health hazards.

- Grow access to healthy, nutritious food by collaborating with Feeding San Diego to offer mobile food pantries, healthy meals, and snacks at 16 library branches in underserved and rural communities.
- Build awareness of disaster and emergency preparedness across all communities in partnership with the Community Emergency Response Team (CERT) and the Office of Emergency Services (OES) by promoting National Preparedness Month in September. Distribute copies of OES's Personal Disaster Plan in the branches as well as through our library catalog and website.
- Advance public health campaigns in underserved communities by sharing information and services at library branches. Collaborate with local health agencies to offer health education and services such as blood pressure screenings, flu shots, and vaccination clinics.
- Partner with Aging & Independence Services within HHSA to provide access to Cool Zones at all libraries during extreme weather events at designated locations.

- Environmental: Ensuring equal access to decision-making processes that create healthy environments in which to live, learn and work.
  - Engage local partners to understand current collaborations with the library and explore opportunities to enhance and develop partnerships to better serve the community.

## Related Links

For additional information about SDCL, refer to the website at:

- www.sdcl.org

Follow SDCL on Facebook at:

- https://www.facebook.com/sdcountylibrary

| Performance Measures | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Equity** | Library High School graduates[1] | 71 | 25 | 50 | 25 | 25 |
| | Citizenship Classes participants[2] | 387 | 50 | 387 | 250 | 250 |
| | Digital Library downloads[3] | 6,121,733 | 6,000,000 | 6,750,000 | 6,500,000 | 6,500,000 |
| | Annual circulation of all library items[4] | 11,789,315 | 11,500,000 | 11,500,000 | 11,500,000 | 11,500,000 |
| **Community** | Adult literacy tutorings[5] | 1,109 | 300 | 5,000 | n/a | n/a |
| | English as a Second Language (ESL) Students5 | n/a | n/a | n/a | 500 | 500 |
| | Annual SDCL programs[6] | 14,907 | 15,000 | 11,000 | 15,000 | 15,000 |
| | Summer Learning participants[7] | 23,682 | 17,000 | 27,637 | 17,000 | 17,000 |

| | | | | | | |
|---|---|---|---|---|---|---|
| | Kindergarten Gear Up participants[8] | 426 | 200 | 200 | 200 | 200 |
| | Community Outreach Events[9] | 989 | 300 | 1,000 | 300 | 300 |
| **Empower** | Annual visits to the Library [10] | 2,765,399 | 3,300,000 | 3,000,000 | 3,300,000 | 3,300,000 |
| | Free Wi-Fi sessions[11] | 719,317 | 750,000 | 742,800 | 750,000 | 750,000 |
| | Public-use Computer access[12] | 157,540 | 200,000 | 160,800 | 175,000 | 200,000 |

*Table Notes*

[1] Library High School offers an accredited High School diploma program to qualifying adults aged 19 and older. Students will complete their High School educational requirements in the online program available at LibraryHighSchool.org. The Fiscal Year 2025–26 Actual number of graduates is higher than the Fiscal Year 2025–26 Adopted level due to an increase in interest as well as increased outreach efforts.

[2] The library works with community partners to expand citizenship class offerings in underserved communities, using data to identify where the service is most needed. The Fiscal Year 2025–26 Actual number of Citizenship programs is higher than the Fiscal Year 2025–26 Adopted level due to higher than expected participation and an increase in community outreach efforts.

[3] Measures the use of eBooks, eAudio and eMagazine downloads by library customers. Usage of digital library resources is contained within the Annual Circulation of All Library Items, and illustrates the portion of annual circulation that is represented by digital usage. The Fiscal Year 2025–26 Actual digital downloads increased from Fiscal Year 2025–26 Adopted by 13% due to an increase in customers using the service and an increase in marketing and outreach efforts.

[4] Annual Circulation of All Library Items measures library customer interest in borrowing materials. Combined with Digital Library Downloads, it allows SDCL to see how circulation is moving between physical and digital items and see if use ultimately stays the same, albeit in a different format. The Fiscal Year 2025–26 Actual circulation is the same as the Fiscal Year 2025–26 Adopted level.

[5] SDCL will sunset the Adult Literacy Tutorings Performance Measure and replace it with English as a Second Language (ESL) Students. This more accurately represents the program and encompasses multiple ESL providers. Adult Literacy Tutorings was an old measurement that used to be required by the State. SDCL will provide ESL classes to adult residents in San Diego County. The Fiscal Year 2025–26 Actual number of literacy tutorings is higher than the Fiscal Year 2025– 26 Adopted level due to the success of the Adult ESL Literacy partnership with Laubach Literacy. This performance measure will be discontinued in Fiscal Year 2026-27.

[6] SDCL programs offer customers of all ages the chance to learn, create, and connect through free events held at library branches and during outreach visits. From storytimes and after-school activities to health and wellness workshops, digital literacy classes, summer reading, and special events—our diverse programs are designed to meet the interests and needs of the entire community. The Fiscal Year 2025–26 Actual number of programs is lower than the Fiscal Year 2025-26 Adopted number due to extended construction-related closures at three of the busier branches (El Cajon, Fallbrook, and Ramona).

[7] Every summer, students – particularly those from low-opportunity communities – face a decline in reading and academic skills called the "summer slide" and SDCL offers a Summer Learning/Reading program meant to minimize this long-term negative impact. The Library also offers this program in rural areas that offer little to no other learning opportunities, as well as offering the content in multiple languages. The Fiscal Year 2025–26 Actual number of Summer Learning participants is higher than the Fiscal Year 2025–26 Adopted level because of increased interest and a new Summer Learning software system.

[8] The first five years are critical for children's development, with school readiness programs directly linked to higher academic success and college admission; however, 38.7% of children in California eligible for preschool are not enrolled. This program seeks to balance this inequity both in high-need and rural communities where residents may have little access to school readiness programs. The Fiscal Year 2025–26 Actual number of Kindergarten Gear Up participants is the same as the Fiscal Year 2025–26 Adopted level.

[9] Community Outreach Events measures the number of events attended by library staff outside the library, including school visits, tabling events, and presentations for community groups. The Fiscal Year 2025–26 Actual number of Community Outreach Events is higher than the Fiscal Year 2025–26 Adopted Level due to an increase in branch outreach efforts as well as the addition of the new Library Outreach Vans.

[10] The number of persons using the library is a critical measure of the success of SDCL. This measure is taken from laser-based, manual "people counters" that are installed at the entrance of each branch library. Any increase shows the growth in the use of physical library services. The Fiscal Year 2025–26 Actual number of visitors is lower than the Fiscal Year 2025–26 Adopted level due to extended construction-related closures at three of the busier branches (El Cajon, Fallbrook, and Ramona).

[11] The Library offers free public Wi-Fi,24/7, to residents with no library card required. Measures the cumulative use of all the library branches' Wi-Fi, inside and outside (via interior and exterior wireless access points). A session is each time a library customer connects to the Library's Wi-Fi network, whether on their personal laptop, a library-use-only laptop, or any other internet-capable device. The Fiscal Year 2025–26 Actual number of Wi-Fi sessions is slightly lower than the Fiscal Year 2025–26 Adopted Level due to extended construction-related closures at three of the busier branches (El Cajon, Fallbrook, and Ramona).

[12] The Library offers the use of desktop PCs during open business hours for up to 4 hours per day, subject to demand. Customers are able to extend their sessions, if needed. A session is measured each time a public internet desktop PC is used. The Fiscal Year 2025–26 Actual number of programs is slightly lower than the Fiscal Year 2025-26 Adopted number due to extended construction-related closures at three of the busier branches (El Cajon, Fallbrook, and Ramona).

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

## Staffing

No change in staff years

## Expenditures

Net increase of $2.4 million

- Salaries & Benefits–net increase of $2.5 million due to negotiated labor agreements, increases in temporary help and overtime for outreach events, partially offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities.
- Services & Supplies–net decrease of $0.4 million
    - Decrease of $0.6 million for books and library materials in Printed Books, Ebooks, and completion of one-time purchase for branch opening.
    - Decrease of $0.5 million for IT ISF costs in Network Services and Data Center Services for resource units no longer needed
    - Decrease of $0.1 million for Property and Cyber Liability Insurance ISF costs

    - Decrease of $0.1 million for Mifi service cost for a one-time project
    - Decrease of $0.1 million for minor equipment and furniture at library facilities
    - Decrease of $0.1 million for lease payments at the old Casa de Oro Library
    - Increase of $1.1 million for DGS ISF costs for utilities, vehicle maintenance/leases, and facilities management
- Operating Transfers Out–increase of $0.3 million
    - Increase of $0.3 million due to additional maintenance projects at library branches

### Revenues

Net increase of $2.4 million

- Taxes Current Property—increase of $3.9 million in revenue from property taxes
- Taxes Other Than Current Secured—increase of $0.2 million in revenue from property taxes
- Revenue From Use of Money & Property—increase of $0.4 million in revenue from bank interest
- Intergovernmental Revenues–increase of $0.7 million from Aid from Redevelopment Successor Agencies revenues
- Use of Fund Balance–decrease of $2.8 million for a total of $5.7 million in County Library Fund balance for one-time projects:
    - $2.6 million for the purchase of books and library materials
    - $1.6 million to support major maintenance projects at library branches
    - $0.7 million to procure furniture, fixtures and equipment at library facilities
    - $0.3 million to procure automated book sorters for Poway and Santee libraries
    - $0.3 million to provide matching funds for public donations for library materials
    - $0.1 million for costs associated with a social worker at the El Cajon Library
    - $0.1 million to procure self-check kiosks and a laptop kiosk for Fallbrook Library

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

No significant changes other than projected completion of various projects supported with one-time funds.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Library Operations and Administration | 21.75 | 21.75 | 21.75 | - | 21.75 |
| Library Professional & Technical Support Service | 48.50 | 49.50 | 49.50 | - | 49.50 |
| Library Branch Operations | 231.50 | 230.50 | 230.50 | - | 230.50 |
| **Total** | **301.75** | **301.75** | **301.75** | **-** | **301.75** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Library Operations and Administration | $8,103,883 | $8,707,149 | $10,214,877 | 17.32% | $10,113,437 |
| Library Professional & Technical Support Service | $23,605,404 | $25,514,024 | $25,756,154 | 0.95% | $25,067,016 |
| Library Branch Operations | $34,847,290 | $34,911,936 | $35,587,561 | 1.94% | $36,529,523 |
| **Total Expenditures** | **$66,556,577** | **$69,133,109** | **$71,558,592** | **3.51%** | **$71,709,976** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $37,830,154 | $39,305,921 | $41,812,143 | 6.38% | $42,843,527 |
| Services & Supplies | $26,746,385 | $29,239,861 | $28,785,676 | -1.55% | $28,505,676 |
| Other Charges | $5,038 | $17,327 | $35,773 | 106.46% | $35,773 |
| Capital Assets Equipment | $395,000 | $320,000 | $325,000 | 1.56% | $325,000 |
| Operating Transfers Out | $1,580,000 | $250,000 | $600,000 | 140.00% | - |
| **Total Expenditures** | **$66,556,577** | **$69,133,109** | **$71,558,592** | **3.51%** | **$71,709,976** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Use of Fund Balance | $8,308,848 | $8,482,797 | $5,672,630 | -33.13% | $3,341,666 |
| Taxes - Current Property | $47,882,107 | $50,276,213 | $54,227,321 | 7.86% | $56,667,551 |
| Taxes - Other Than Current Secured | $713,332 | $748,999 | $935,943 | 24.96% | $978,061 |
| Revenue From Use of Money & Property | $105,000 | $105,000 | $455,000 | 333.33% | $455,000 |
| Intergovernmental Revenues | $8,245,357 | $8,988,167 | $9,735,765 | 8.32% | $9,735,765 |
| Charges for Current Services | $238,112 | $238,112 | $238,112 | - | $238,112 |
| Miscellaneous Revenues | $293,821 | $293,821 | $293,821 | - | $293,821 |
| Other Financing Sources | $770,000 | - | - | - | - |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| **Total Revenues** | **$66,556,577** | **$69,133,109** | **$71,558,592** | **3.51%** | **$71,709,976** |

# Department of Environmental Health and Quality

## Mission Statement

*Protecting the environment and enhancing public health by preventing disease, promoting environmental responsibility and, when necessary, enforcing environmental and public health laws.*

## Department Description

*To advance public health, environmental justice, environmental protection, and overall quality of life for residents and visitors, the Department of Environmental Health and Quality (DEHQ) implements more than 40 distinct environmental and public health regulatory programs. For example, DEHQ conducts inspections of food facilities to prevent foodborne illnesses, aiming to mitigate risks associated with diseases. DEHQ prevents the potential spread of mosquito-borne diseases by surveying mosquito breeding sites, implementing control measures, and educating the community on prevention actions they can take. DEHQ inspects businesses and provides educational support to ensure proper management of hazardous materials and waste. To ensure the water is safe for public recreation, water samples are collected at beaches and bays to measure bacteria levels and sample results are shared with the public so that beachgoers can make informed decisions on recreating in the water.*

*DEHQ places a strong emphasis on both environmental and fiscal sustainability, with a commitment to environmental justice in underserved communities. The department actively engages in providing guidance, outreach, and education on its programs and services to increase illness prevention and regulatory compliance and safeguard the environment. In addition to its focus on community well-being, DEHQ is dedicated to its workforce, recognizing their vital role in achieving organizational goals. The department empowers staff through opportunities for engagement, training, development, and professional growth.*

DEHQ has 346.00 staff years and a budget of $69.8 million, to enhance public health, prevent disease, and safeguard the environment.

## 2025–26 Anticipated Accomplishments

Equity

DEHQ prioritized equity in service delivery and program design, to increase opportunities for underserved communities. DEHQ conducted needs assessments, improved service accessibility, and identified ways to enhance community engagement, outreach, education, and language translation efforts in the County's threshold languages. In accordance with the County's strategic initiative on equity, DEHQ accomplished:

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Prevented foodborne illness by proactively educating food operators on food safety violations through outreach and during inspections, including providing translation services in the top languages spoken by food facility staff, and reducing occurrences of food-borne illnesses that can cause sickness and death by responding to 99.1% (216 of 219) complaints at food facilities and restaurants within 3 business days., Two complaints were not responded to within 3 days due to other conflicting workload priorities required to meet other program mandates..
    - Provided timely response to complaints or requests for service to prevent vector-borne diseases and investigated 100% (25 of 25) of confirmed vector-borne disease referrals from County Public Health Services within one business day.
    - Investigated 100 % (40 of 40) of all childhood lead poisoning cases referred by County Public Health Services within required timelines per State guidelines (from 24 hours to 2 weeks depending on blood lead levels).
    - Prevented injury and illness at hotels/motels and rental apartment homes through inspections and timely complaint investigations in the unincorporated county, and the cities of Carlsbad, Coronado, Del Mar, Encinitas, La Mesa, Lemon Grove, Poway, San Marcos, Santee, Solana Beach, and Vista, by responding to 100% (140 of 140) housing complaints within five business days.

- Health: Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Protected beachgoers by informing them of recreational water contamination through sampling ocean and bay water along 70 miles of the San Diego County coastline, using the digital droplet Polymerase Chain Reaction (ddPCR) water quality testing method. The ddPCR testing method provides same-day and most precise test results to verify compliance with State laws for bacteria thresholds.
    - Conducted annual benchmarking and analysis of best practices for program evaluation to improve service delivery and ensure an equitable implementation of all programs.
    - Continued to partner with the County of San Diego Department of Planning and Development Services (PDS) to develop ways to remove barriers to DEHQ and PDS housing initiatives, including offering guaranteed review times for specified housing projects and exploring ways to streamline the DEHQ-managed septic program, which issues permits for onsite wastewater treatment systems.

- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.

    - Continued collaborative work between the Planning & Development Services (PDS) and the Department of Public Works (DPW) on Removing Barriers to Housing actions, including technology enhancements and streamlining efforts, to save time and increase certainty for housing development to facilitate the production of housing in the unincorporated area.
    - Ensured that 100% (2 of 2) of public notices for outreach events were translated to all threshold languages. Continued to collect information from regulated businesses and permit holders on preferred languages and translated materials based on that feedback.

### Sustainability

DEHQ prioritized sustainability in the implementation of its operations and regulatory programs. DEHQ efforts highlight its commitment to meeting the current needs of residents and customers while also considering how to sustainably meet the needs of future generations to come. DEHQ focused on sustainability by protecting public health from the impacts of the effects of climate change while ensuring fiscal stability. In accordance with the County's strategic initiative on sustainability, DEHQ accomplished:

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.

    - Continually reviewed our fiscal practices to increase efficiency and created an operational plan and budget for the department that was transparent and responsive to the community, including a special focus on those areas historically underserved. Remained committed to ensuring that adequate resources were available to meet the evolving needs of our community programs.
    - Being good stewards of public funds is the responsibility of all County staff. DEHQ supervisors and fiscal staff were trained in financial literacy so that they were provided with an understanding of their individual and collective contribution to the County's fiscal stability.
    - Proper contractual management was critical for reducing compliance, security, and financial risks. DEHQ ensured each of the department's seven designated Contracting Officer's Representatives (CORs) received the appropriate level of training and support for the contracts they manage.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.

    - Continued to implement and evolve the Departmental Sustainability Plan, collaborating with the Office of Sustainability and Environmental Justice (OSEJ) to advance mid-term and long-term commitments that reduced the carbon footprint of County operations and programs, bolstered environmental justice, and created impacts for our communities, residents and businesses.
    - DEHQ has replaced six gas vehicles with hybrid electric vehicles in Fiscal Year 2025-26.
- Environment: Cultivate a natural environment for residents, visitors, and future generations to enjoy.

    - Mitigated potential occurrences of recreational water illnesses by collecting 4,100 ocean and bay water samples for the 70 miles of the San Diego County coastline, notifying the public within 24 hours when ocean water has bacteria levels above health standards established in State law and may cause illness. DEHQ used multiple notification tools, including a hotline, interactive website, social media, press releases, beach signage, and when necessary, public notification of water contact advisories, warnings, or closures.
- Resiliency: Ensure the capability to respond and recover to the immediate needs for individuals, families, and the region

- Team LUEG is comprised of all LUEG departments and seeks to provide a “service before self” organization that works seamlessly across departments to meet varying customer needs and ensure a positive customer experience. DEHQ continued to expand departmental participation in “Team LUEG” to leverage interdepartmental efforts in the areas of workforce development; communication and outreach; and customer and stakeholder focus.
- Ensured strong collaboration with other LUEG departments and used a comprehensive approach to resolve large, complex compliance issues that might threaten the health and safety of the community.
- Collaboration between County departments ensured consistency and the best results were achieved in implementing our enterprise-wide sustainability goals. DEHQ participated with County departments on committees such as the Water committee and the California Environmental Quality Act committee to ensure the County remains in alignment with the Climate Action Plan update and Regional Decarbonization Framework.
- Continued implementation of our 5-year strategic plans, with short-term objectives that started in Fiscal Year 2024–25 operational plan and planned for mid- and long-term objectives for future years to be able to improve DEHQ’s program and service delivery, benefiting all communities. Completed a community needs assessment for our Mobilehome park and Vector Control Program. Continued to update DEHQ website to improve accessibility and clarity of information on programs and enhanced social media posts to increase information sharing with stakeholders and the greater community.
- Ensured staff were trained and retained to provide a knowledgeable and empowered workforce that was agile and could respond to emergency needs of the region

- Mid- and long-term commitments that could be implemented upon further investigation, cross-departmental collaboration, and identification of possible additional resources:
  - Mid-term: Conducted an evaluation of department waste streams to collect data and identified opportunities to reduce waste impacts, such as improved diversion, prevented waste generation, and increased recycling. Began identification to inventory unique waste streams, such as those in the Vector Control and Hazardous Incident Response Team laboratories.
  - Long-term: Evaluated options to convert all of DEHQ’s medium and heavy-duty fleet vehicles (4.5% of DEHQ’s total of 89 vehicles) to electric vehicle (EV) within 8 to 9 years of market availability whenever feasible. Continued to evaluate any EV inventory challenges, including whether there was sufficient charging infrastructure that was developed to support vehicle equipment loads, usage, and range.

### Community

DEHQ enhanced the quality of life for San Diego residents and visitors by implementing regulatory programs to safeguard public health, safety, and the environment. DEHQ provided community meetings with live translation in the County’s threshold languages for program changes and actively sought community feedback. Educational resources are available on the DEHQ website, with language interpretation provided as needed for business operators. Through collaboration and meaningful dialogue, DEHQ incorporated community input to enhance program delivery. DEHQ increased community safety through emergency response training and disaster preparedness assessments. In accordance with the County’s strategic initiative on community, DEHQ accomplished:

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
  - Within the first year of their employment, 100% (4 of 4) of all new permanent, full-time DEHQ employees were trained to respond to emergency situations, either within their classification’s scope of responsibilities or as disaster service workers, such as shelter workers or managers, to assist in emergency situations.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
  - Promoted opportunities for charitable feeding in communities through safe food donation in the region by providing outreach to current and prospective charitable feeding operations. DEHQ also continued to register and permit 133 charitable feeding organizations to promote safe food donation and improve food security in the region for those who need it, which was an increase from 118 registered or permitted organizations in 2021 when the program began.
  - Proactively performed comprehensive vector-borne disease surveillance to monitor and detect vector disease risks to public health through routine placement of traps and testing of vectors, including testing 50,000 mosquitoes, 100 dead birds, 300 rodents, and

1,500 ticks. Over 3,000 Polymerase Chain Reaction (PCR) or serological diagnostic tests were performed on these vectors to monitor for vector-borne diseases that can impact public health. These vector disease risks include, but are not limited to, West Nile virus (WNV), Zika virus, hantavirus, and tularemia.
    - Ensured that the annual incidence of locally acquired WNV mosquito-borne disease remained below 1 WNV case per 100,000 persons per calendar year to protect public health, with 0 reported cases in 2025, using a comprehensive integrated vector management strategy which includes outreach, community engagement, monitoring, disease diagnostics, source reduction and source treatment.
    - Initiated investigation of 98% (295 of 300) of all complaint-based green swimming pools within 3 business days to reduce or eliminate mosquito breeding sources.
    - Monitored mosquito populations through biweekly trappings of mosquitos at 100 locations of known breeding sources to prevent increased health risk from mosquito-borne diseases.
    - Regularly monitored and treated, as needed, 99% (1,549 of 1,552) known mosquito breeding sites to reduce mosquito populations.
    - Protected public health and the environment by regulating about 15,000 facilities, an increase from last year due to permit growth from focused compliance efforts that handled hazardous materials, generated hazardous waste, and/or generated medical waste to ensure these materials were properly managed, stored, and disposed. The increase is due to permit growth driven by targeted compliance initiatives. Proactively communicated with facilities that had outstanding violations to ensure corrective actions were implemented, in order to promote safer communities throughout the region.
    - Notified 100% (9,992 out of 9,992) of facilities to submit/certify hazardous material business plans and reviewed the plans in a timely manner to ensure firefighters and other emergency responders had access to up-to-date information about the types of hazardous materials stored at a facility, and to support the public's right to know about chemicals present in their communities.
- Communications: Create proactive communication that is accessible and transparent.
    - Increased accessibility of services by enhancing the use of plain language in public-facing text such as the department website, outreach materials, and stakeholder engagement materials.
    - Ensured that 100% of public notices for County-initiated projects and programs were translated into the threshold languages to ensure the ability for all individuals to participate in and comment on projects and programs occurring in or affecting their community, regardless of preferred language. Facilitated meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.
    - Offered interpreters for community meetings or translations of information to ensure residents had every opportunity to make informed decisions while listening to, participating in, or using DEHQ services or programs.
    - Reduced foodborne illness risk through compliance with state retail food law, utilized preferred language information to make data-driven decisions to prioritize translation of educational documents, as well as provided translation services and education in preferred languages at food facilities that had higher rates of foodborne illness risk factor violations.
    - Promoted public health and environmental protection by providing education about the spread of infectious disease and environmental hazards. To ensure these messages reached as many residents as possible, DEHQ posted weekly to social media pages, and sent monthly, customer-focused messages via an email subscription service, which included messages translated into threshold languages.
- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.
    - Established and maintained open, two-way communication with communities throughout the region in support of community needs assessment work. Worked with Mobilehome park communities to obtain information and data to support the completion of the community needs assessment.
    - Established and maintained open, two-way communication with regulated industries and businesses to strengthen service delivery and improve compliance. Facilitated events to directly engage with regulated facilities and to provide them with guidance on how to comply with State regulations related to the handling of hazardous materials.
    - Identified two new partnership opportunities in the septic and pool programs through evaluation of extensive stakeholder lists and partnerships within DEHQ and enterprise-wide.
    - Continued to maintain and forge relationships with public agencies, regulated industry, and organizations that are resilient.

### Empower

DEHQ continues to be dedicated to empowering its workforce through creating a thriving team that has the training, skills and meaningful opportunities to grow, and provide excellent customer service. Fostering and inspiring an environment for our team members to be innovative and creative are key to transformative change. DEHQ collaborates with regulated businesses, stakeholder industry groups, community partners,

staff, and other environmental/public health agencies in the State to foster new ideas and implement best practices for operational excellence. Additionally, team members were provided opportunities to collaborate internally with other divisions and departments to further meet departmental goals and support professional career growth. In accordance with the County's strategic initiative on empower, DEHQ accomplished:

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Raised awareness of and opportunities for employees to learn and participate in employee resource groups, events and/or activities to continue a workplace centered around belonging.
    - Employees felt valued when they were provided training that prepared them for career advancement opportunities. DEHQ continued to promote Justice, Equity, Diversity, Inclusion, and Belonging through regular discussions about the importance of these values, offering training to enhance education and awareness, sustaining a workforce development team that was open to every employee, and supporting staff participation in Employee Resource Groups, activities and events.
    - Engaged in LUEG-wide communication efforts to keep the departments better connected by contributing to LUEG Team Talk, a quarterly newsletter that highlighted DEHQ efforts in equity/diversity, noteworthy projects, and shared resources. The newsletter helped bring DEHQ's essential work into a common space that could benefit other departments.
    - Continued to foster an environment where teleworking and alternate work schedules were embraced and implemented to ensure customer service remained a priority while supporting employee well-being and our sustainability goals.
    - Engaged in LUEG-wide Workforce Development programs to invest in staff and retain a workforce that has the skills, talent, and commitment to achieve organizational excellence.
    - Continued to develop the management team by providing training, skill-set building and ongoing coaching that enhanced leadership skills and further supports the workforce.
    - Supervisors continued to work with their staff during regular team meetings to identify and provide desired training and mentorship that enhanced their professional growth and success in their roles.
    - Provided ongoing training and development for technical staff to implement core programs and obtain Registered Environmental Health Specialist (REHS) certification. Six team members received their REHS certification during Fiscal Year 2025-2026, bringing DEHQ's total REHS staff to 100.
    - Enhanced efforts to inspire and attract the talent of future environmental health professionals in the field by involvement in college career fairs, guest speaker opportunities, participating in academic advisory boards, engaging in university online recruitment forums, and offering internship/student worker opportunities. Attended two career fairs, interacting with a total of 188 students to discuss potential career opportunities.
    - Identified a plan to create a formalized mentorship program that includes expanded opportunities for employees to shadow roles as part of career pathways development. Efforts to create a department level mentorship program are paused and DEHQ staff are participating in the county-wide pilot mentorship program. DEHQ continued its practice of employee cross-training and providing shadowing opportunities for staff who are in the process of obtaining their professional Registered Environmental Health Specialist certification from the State.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Received and analyzed employee engagement feedback regularly based on employee engagement surveys and implemented action plans with strategies for continuous improvement. Provided ongoing support and trainings to leadership, including expanding leadership development programs, offering coaching and shadowing opportunities and developing supervisor resources.
    - Empowered the community in shaping the programs and services that affect them by offering meaningful ways to engage with County government through the distribution of timely and diverse communications, while ensuring documents are relatable, translatable, and accessible.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Implemented the DEHQ strategic plan that included short, mid- and long-term objectives, goals and implementing strategies, providing a roadmap for the protection of public health and the environment. Engaged and empowered all programs and staff to utilize the roadmap as a guide for planning, innovation, and service delivery.
    - Provided opportunities for staff to work in specific communities that could directly engage residents and operators in the communities from an educational perspective, not regulatory, to act as the liaison between the community and DEHQ, helping to

elevate the specific community voice.
- Analyzed employee engagement data regularly obtained from focus groups, listening sessions and the 2024 employee engagement enterprise-wide survey results and implemented strategies to address feedback.
- Used data trends, predictive modeling, and analysis tools to forecast disease cycles and minimize risk to public and environmental health. Incorporated into decision-making to inform actions and help protect the public from mosquito-borne illnesses, such as dengue and West Nile virus. Additionally, continued efforts to explore predictive modeling to help predict the risk of local dengue disease transmission.

### Justice

DEHQ implements public and environmental health programs in a fair and equitable manner, in all communities throughout the region. DEHQ enforces environmental laws and regulations consistently and justly. DEHQ focused on enhanced outreach and community engagement in underserved areas to identify potentially unpermitted businesses and assisted them with gaining compliance with regulations, ensuring an equitable and just protection of public health and the environment.

- Environmental: Advance equal protection and meaningful involvement of all people regardless of race, color, national origin, or income with respect to the development, implementation, and enforcement of environmental laws, regulations, and policies, with an urgent focus on communities of color and low-income communities, recognizing they historically lacked the same degree of protection from environmental and health hazards.
    - Worked with the Office of Sustainability and Environmental Justice (OSEJ) to increase meaningful involvement and advancement of equal protection centered on communities that had been disproportionately impacted by systemic and environmental burdens through work on the Food Justice Community Action Plan, to provide regulatory guidance on food safety for charitable feeding operations.
    - To further protect the public health of the community disproportionately impacted by the cross-border pollution, DEHQ continued implementing the South County Enhance Beach Water Monitoring Program. As part of this program, DEHQ conducted beach water quality sampling at all South County beaches daily and performed 100% (365 of 365) daily review of the Tijuana River Slough area through remote data monitoring and/or field investigation. Ensured that daily communication with local jurisdictions, lifeguards, and beach managers occurred to collaborate on beach management actions and efforts to address the regional issue. Additionally, the public was consistently notified within 24 hours of any water contact advisories, warnings, or closures. Brought forward to the Board of Supervisors for their consideration and approval to renew the proclamation for local emergency on an environmental basis eight times this year for the cross-border pollution crisis in the Tijuana River Valley.
    - DEHQ guided hazardous materials and/or waste facilities towards compliance by bringing them under permit to ensure safe communities, a safe environment, and consistent regulation of all facilities. DEHQ evaluated, analyzed, and identified 134 of 120 potential unpermitted facilities with hazardous materials, hazardous waste, and medical waste within underserved communities to decrease the risk of hazardous materials releases and mismanagement of hazardous waste.

## 2026–28 Objectives

### Equity

DEHQ prioritizes equity in service delivery and program design, to increase opportunities for underserved communities. DEHQ conducts assessments, improves service accessibility, and identifies ways to enhance community engagement, outreach, education, and language translation efforts in the County's threshold languages. In accordance with the County's strategic initiative on equity, DEHQ will:

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Prevent foodborne illness by proactively educating food operators on food safety violations through outreach and during inspections, including providing translation services in the top languages spoken by food facility staff, and reducing occurrences of food-borne illnesses that can cause sickness and death by responding to complaints at food facilities and restaurants within three business days.

  - Provide timely response to complaints or requests for service to prevent vector-borne diseases and investigate 100% of confirmed vector-borne disease referrals from County Public Health Services within one business day.
  - Investigate 100% of all childhood lead poisoning cases referred by County Public Health Services within required timelines per State guidelines (from 24 hours to 2 weeks depending on blood lead levels).
  - Prevent injury and illness at hotels/motels and rental apartment homes through inspections and timely complaint investigations in the unincorporated county, and the cities of Carlsbad, Coronado, Del Mar, Encinitas, La Mesa, Lemon Grove, Poway, San Marcos, Santee, Solana Beach, and Vista, responding to housing complaints within five business days.
- Health: Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
  - Protect beachgoers by informing them of recreational water contamination through sampling ocean and bay water along 70 miles of the San Diego County coastline, using the digital droplet Polymerase Chain Reaction (ddPCR) water quality testing method. The ddPCR testing method provides same-day and most precise test results to verify compliance with State laws for bacteria thresholds.
  - Conduct annual benchmarking and analysis of best practices for program evaluation to improve service delivery and ensure an equitable implementation of all programs.
- Housing: Utilize policies, facilities, infrastructure, and finance to provide housing opportunities that meet the needs of the community.
  - Continue collaborative work with Department of Planning and Development Services (PDS) and enterprise offices on Removing Barriers to Housing actions to save time and increase certainty for housing development to facilitate the production of housing in the unincorporated area.
- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
  - Continue technology enhancements and streamlining efforts, to save time and increase efficiency for housing development projects to facilitate the production of housing in the unincorporated area.
  - Ensure that 100% of public notices for outreach events are translated to all threshold languages, where appropriate.

### Sustainability

DEHQ prioritizes sustainability in the implementation of its operations and regulatory programs. DEHQ efforts highlight the commitment to meeting the current needs of residents and customers while also considering how to sustainably meet the needs of future generations to come, focusing on sustainability by protecting public health from the impacts of effects of climate change while ensuring fiscal stability. In accordance with the County's strategic initiative on sustainability, DEHQ will:

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
  - Continually review department fiscal practices to increase efficiencies and create an operational plan and budget for the department that is transparent and responsive to the community, including a special focus on those areas historically underserved. Remain committed to ensuring that adequate resources are available to meet the evolving needs of our community programs.
  - Being good stewards of public funds is the responsibility of all County staff. DEHQ supervisors and fiscal staff will continue to be trained in financial literacy so that they can be provided with an understanding of their individual and collective contribution to the County's fiscal stability.
  - Proper contractual management is critical for reducing compliance, security, and financial risks. DEHQ will continue to ensure each of the department's designated Contracting Officer's Representatives (CORs), receive the appropriate level of training and support for the contracts they manage.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
  - Continue to implement and evolve the Departmental Sustainability Plan, collaborating with the Office of Sustainability and Environmental Justice (OSEJ) to advance commitments that reduce the carbon footprint of County operations and programs, bolster environmental justice and create impacts for our communities, residents and business.
- Environment: Cultivate a natural environment for residents, visitors and future generations to enjoy.
  - To mitigate potential occurrences of recreational water illnesses, DEHQ collects ocean and bay water samples for the 70 miles of San Diego County coastline. DEHQ will notify the public within 24 hours if ocean water has bacteria levels above health standards

established in State law and may cause illness. DEHQ will use multiple notification tools, including a hotline, website, social media, press releases, beach signage, and when necessary, public notification of water contact advisories, warnings, or closures.

- Resiliency: Ensure the capability to respond and recover to the immediate needs for individuals, families, and the region.
    - Collaboration between County departments ensures consistency and best results will be achieved in implementing our enterprise-wide sustainability goals. DEHQ will participate with County departments on committees, such as the Water committee and the California Environmental Quality Act (CEQA) committee, to ensure the County remains in alignment with the Climate Action Plan update and Regional Decarbonization Framework.
    - Continue implementation of our 5-year strategic plan that started in Fiscal Year 2025–26 operational plan and planning for mid- and long-term objectives for future years to be able to improve DEHQ's program and service delivery, benefiting all communities.
    - Ensure staff are trained and retained to provide a knowledgeable and empowered workforce that is agile and can respond to emergency needs of the region.
    - Build an inclusive, supportive, and growth-focused workplace by improving communication, trust, and access to professional development resources.
    - Strengthen alignment with Board of Supervisors' strategic priorities by establishing regular, structured communication and coordination across departments.
    - Continue to evaluate the implementation plan to convert all departmental medium and heavy-duty fleet conversions to EV within eight to nine years of market availability whenever feasible. Continue to evaluate any EV inventory challenges, including if there is sufficient charging infrastructure that will be developed to support vehicle equipment loads, usage, and range.

### Community

DEHQ enhances quality of life for San Diego residents and visitors by implementing regulatory programs to safeguard public health, safety, and the environment. DEHQ provides community meetings with live translation in County threshold languages for program changes and actively seeks community feedback. Educational resources are available on the DEHQ website, with language interpretation provided as needed for business operators. Through collaboration and meaningful dialogue, DEHQ incorporates community input to enhance program delivery. DEHQ increases community safety through emergency response training and disaster preparedness assessments. In accordance with the County's strategic initiative on community, DEHQ will:

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
    - Within the first year of their employment, 100% of all new permanent, full-time DEHQ employees will be trained to respond to emergency situations, either within their classification's scope of responsibilities or as disaster service workers, such as shelter workers or managers, to assist in emergency situations.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - Promote opportunities for charitable feeding in communities through safe food donation in the region, to support charitable feeding organizations by providing outreach to current and prospective operations and continue to register and permit charitable feeding operations.
    - Proactively perform comprehensive vector-borne disease surveillance to monitor and detect vector disease risks to public health through routine placement of traps and testing of vectors, including mosquitoes, rodents, and ticks. These vector disease risks include but are not limited to West Nile virus (WNV), Zika virus, hantavirus, and tularemia.
    - Ensure that the annual incidence of locally acquired WNV mosquito-borne disease remains below 1 WNV case per 100,000 persons per calendar year to protect public health using a comprehensive integrated vector management strategy which includes outreach, community engagement, monitoring, disease diagnostics, source reduction and source treatment.
    - Initiate a complaint-based investigation of all green swimming pools within three business days to reduce or eliminate mosquito breeding sources.
    - Monitor mosquito populations through biweekly trappings for at least 100 locations of known breeding sources to prevent increased health risk from mosquito-borne diseases.
    - Regularly monitor and treat, as needed, 100% of known mosquito breeding sites to reduce mosquito populations.

- Protect public health and the environment by regulating over 14,000 facilities that handle hazardous materials, generate hazardous waste, and/or generate medical waste to ensure these materials are properly managed, stored, and disposed. Proactively communicate with facilities that have outstanding violations to ensure corrective actions are implemented, in order to promote safer communities throughout the region.
- Notify 100% of facilities to submit/certify hazardous material business plans and review the plans in a timely manner to ensure firefighters and other emergency responders have access to up-to-date information about the types of hazardous materials stored at a facility, and to support the public's right to know about chemicals present in their communities.

- Communications: Create proactive communication that is accessible and transparent.
  - Increase accessibility of services by enhancing the use of plain language and readability in public-facing text such as the department website, outreach materials, and stakeholder engagement materials.
  - Ensure that 100% of public notices for DEHQ projects and programs are translated into the threshold languages to ensure the ability for all individuals to participate in and comment on projects and programs occurring in or affecting their community, regardless of preferred language.
  - Offer translations of information to ensure residents have every opportunity to make informed decisions while listening to, participating in, or using DEHQ services or programs. Respond to requests for language interpretation needs.
  - Promoting public health and environmental protection provides education about the spread of infectious disease and environmental hazards. To ensure these messages reach as many residents as possible, DEHQ will post to social media pages, and will periodically send customer-targeted messages via an email subscription service, which will include messages translated in threshold languages.
- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.
  - Establish and maintain open, two-way communication with regulated industries and businesses to strengthen service delivery and improve compliance.
  - Continue to maintain and forge relationships with public agencies, regulated industry, and organizations that are resilient.

### Empower

DEHQ is dedicated to empowering its workforce through creating a thriving team that has the training, skills and meaningful opportunities to grow, innovate, and provide excellent customer service. DEHQ collaborates with regulated businesses, stakeholder industry groups, community partners, staff, and other environmental/public health agencies in the State to foster new ideas and implement best practices for operational excellence. Fostering and inspiring an environment for our team members to be innovative and creative is key to transformative change. Additionally, team members are provided with opportunities to collaborate internally with other divisions and departments to further meet departmental goals and support professional career growth. DEHQ strives to make meaningful improvement and focus on employee engagement, so it is a part of our everyday operations, listening to our team members, having open and honest conversations and having activities they can participate in to increase engagement. In accordance with the County's strategic initiative on empower, DEHQ will:

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - Raise awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERG), events and/or activities to continue a workplace centered around belonging.
  - Employees are more engaged when they feel valued and are provided training that prepares them for career advancement opportunities. DEHQ will continue to promote Justice, Equity, Diversity, Inclusion, and Belonging through regular discussions about the importance of these values, offering training to enhance education and awareness, sustaining a workforce development team that is open to every employee, and supporting staff participation in Employee Resource Groups, activities and events.
  - Continue to foster an environment where teleworking and alternate work schedules are embraced and implemented to ensure customer service remains a priority while supporting employee well-being and our sustainability goals
  - DEHQ leadership team will focus on ongoing mentoring and coaching for managers and supervisors to enhance leadership skill development, succession planning, and training to support a resilient workforce into the future.
  - Supervisors will continue to work with their staff during regular team and one-on-one meetings to identify and provide desired technical training and mentorship that will enhance their professional growth and success in their roles.
  - Provide ongoing training and development for technical staff to implement core programs and obtain Registered Environmental Health Specialist (REHS) certification.

  - Enhance efforts to inspire and attract the talent of future environmental health professionals in the field by involvement in opportunities such as guest speaker engagements, participating in academic advisory boards, and engaging in university online recruitment forums.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
  - Receive and analyze employee engagement feedback based on employee engagement surveys and implement actions with strategies for continuous improvement.
  - Empower the community in shaping the programs and services that affect them by offering meaningful ways to engage with County government through the distribution of timely and diverse communications, while ensuring documents are relatable, translatable, and accessible.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
  - Provide opportunities for staff to work in specific communities that can directly engage residents and operators from an educational, rather than regulatory, perspective.
  - Use data and analysis to create tools, such as dashboards, that will support assessment of program operations, create operational efficiencies or enhance service to customers.

### Justice

DEHQ implements public and environmental health programs in a fair and equitable manner, in all communities throughout the region. DEHQ enforces environmental laws and regulations consistently and justly. DEHQ focuses on enhanced outreach and community engagement in underserved areas to identify potentially unpermitted businesses and assists them with meeting compliance, further ensuring an equitable and just protection of public health and the environment.

- Environmental: Advance equal protection and meaningful involvement of all people regardless of race, color, national origin, or income with respect to the development, implementation, and enforcement of environmental laws, regulations, and policies, with an urgent focus on communities of color and low-income communities, recognizing they historically lacked the same degree of protection from environmental and health hazards.
  - To further protect the public health of the community disproportionately impacted by cross-border pollution, DEHQ will continue implementing the South County Enhance Beach Water Monitoring Program. As part of this program, DEHQ conducts beach water quality sampling at all South County beaches daily and performs a daily review of the Tijuana River Slough area through remote data monitoring and/or field investigation. It will ensure daily communication with local jurisdictions, lifeguards and beach managers occurs to collaborate on beach management actions and efforts to address the regional issue. The public will continue to be notified within 24 hours of any water contact advisories, warnings or closures.
  - Ensure the fair, consistent, and equitable application of environmental regulations across all communities in the region by prioritizing education, guidance, and support to help regulated facilities understand and meet regulatory requirements. When necessary, apply appropriate compliance measures in a transparent and just manner to protect public health and the environment.

## Related Links

For additional information about the Department of Environmental Health and Quality, refer to the website and Facebook page at:

- www.sandiegocounty.gov/deh
- www.facebook.com/sdenvirohealth

| Performance Measures | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Equity** | | | | | | |
| | Reduce occurrences of foodborne illnesses that can cause sickness and death by responding to complaints at food facilities and restaurants within 3 business days.[1] | 97% | 100% | 99.1% | 100% | 100% |
| | Prevent injury and illness at rental apartment homes in the unincorporated area and contracted cities, by responding to tenant reported substandard housing complaints within 5 business days.[2] | 5 | 5 | 5 | 5 | 5 |
| **Community** | Reduce the number of people with probable or confirmed cases of locally acquired mosquito-borne diseases to a level of less than 1 per 100,000 people[3] | <1.0 cases per 100,000 for Calendar Year 2024 | <1.0 cases per 100,000 for Calendar Year 2025 | <1.0 cases per 100,000 for Calendar Year 2025 | <1.0 cases per 100,000 for Calendar Year 2026 | <1.0 cases per 100,000 for Calendar Year 2027 |
| | Notify 100% of facilities to annually submit/certify hazardous material business plans to ensure emergency responders have access to information about hazardous materials stored at a facility, and to make information available to the public about chemicals in their communities. | 100% | 100% | 100% | 100% | 100% |
| **Justice** | Contact at least 120 potential unpermitted facilities with education on how to be in compliance with hazardous waste, medical waste, and hazardous materials requirements to allow the CUPA to identify local concerns and prioritize compliance to protect the environment and public health throughout underserved communities.[4] | 298 | 120 | 134 | N/A | N/A |

| | | | | | |
|---|---|---|---|---|---|
| Notify the public within 24 hours when ocean water has bacteria levels above health standards established in State law and may cause illness, using multiple notification tools, including a hot line, interactive website, social media, press releases, beach signage and, when necessary, public notification of water contact advisories or closures. | within 24 hours when ocean water sampling results exceed bacteria levels above health standards established in State law | within 24 hours when ocean water sampling results exceed bacteria levels above health standards established in State law | within 24 hours when ocean water sampling results exceed bacteria levels above health standards established in State law | within 24 hours when ocean water sampling results exceed bacteria levels above health standards established in State law | within 24 hours when ocean water sampling results exceed bacteria levels above health standards established in State law |

*Table Notes*

[1] Goal revised starting Fiscal Year 2024–25.

[2] Starting Fiscal Year 2024–25, the goal to respond to housing complaints will be 5 business days.

[3] The State reports the disease levels on a calendar year frequency.

[4] Goal discontinued after Fiscal Year 2025-26

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

## Staffing

No change in staff years.

## Expenditures

Net increase of $0.7 million

- Salaries & Benefits—net decrease of $0.8 million primarily due to a reduction in Countywide retirement contribution rates from the payoff of liabilities, reduction of temporary help, and overtime and additional salary adjustments to reflect normal staff turnover. The decrease is partially offset by an increase due to negotiated labor agreements.
- Services & Supplies—increase of $1.4 million.
    - Increase of $0.8 million in various IT accounts due to Business Case Management System Accela upgrade and migration projects
    - Increase of $0.3 million in major maintenance for department-funded office space projects
    - Increase of $0.3 million in miscellaneous expenditures due to increases in online banking services, Beach and Bay water testing and one-time Vector project.
- Capital Assets Equipment–increase of $0.1 million due to fixed asset purchase funded by a Homeland Security grant.

## Revenues

Net increase of $0.7 million

- Licenses, Permits & Franchises—net decrease of $0.3 million in permit revenues due to tank permit workload decreases, partially offset by proposed fee increases which includes reviewing costs in fee-based programs to leverage all available resources by shifting portions of GPR-funded services to fee-based models and program revenue where appropriate.
- Charges for Current Services–net decrease of $0.7 million.

    - Decrease of $1.0 million due to the shift in enterprise Occupational Health Work Safe Stay Healthy (WSSH) program funding from the Internal Service Fund (ISF) to General Purpose Revenue (GPR).
    - Decrease of $0.4 million due to the Voluntary Assistance Program (VAP) transfer to the State to provide guidance and expert review to support safe, efficient, and cost-effective hazardous material cleanup.
    - Increase of $0.5 million in the restricted Vector Trust Fund usage to support increased services.
    - Increase of $0.2 million for the Solid Waste Permit Facility Fee revenue in alignment with the department's Fiscal Year 2026-27 Cost Recovery Proposal.
- Fund Balance Component Decrease—increase of $0.2 million due to increased use of DEHQ restricted reserves in the General Fund.
- General Purpose Revenue Allocation—net increase of $1.5 million, including reallocating GPR funding for one vacant position to the Beach and Bay program for mandated beach notification signage, with no operational impact from repurposing the position.
    - Increase of $1.0 million due to enterprise Occupational Health Work Safe Stay Healthy (WSSH) program funding shift from the ISF to GPR.
    - Increase of $0.3 million due to increased funding for Tijuana River Valley emergency responses.
    - Increase of $0.3 million one-time funding due to increased funding for one-time emergency responses.
    - Increase of $0.3 million for Beach and Bay water testing.
    - Increase of $0.1 million for increases in the Hazardous Incident Response Team (HIRT) costs
    - Decrease of $0.5 million due to revenue stabilization strategies, GPR funding being replaced by other departmental revenues.

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

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Department of Environmental Health and Quality | 346.00 | 346.00 | 346.00 | - | 346.00 |
| **Total** | **346.00** | **346.00** | **346.00** | **-** | **346.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Department of Environmental Health and Quality | $67,543,548 | $69,119,701 | $69,846,328 | 1.05% | $70,858,062 |
| **Total Expenditures** | **$67,543,548** | **$69,119,701** | **$69,846,328** | **1.05%** | **$70,858,062** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $51,740,573 | $53,901,981 | $53,067,074 | -1.55% | $55,045,379 |
| Services & Supplies | $14,645,197 | $14,747,492 | $16,121,865 | 9.32% | $15,117,760 |
| Other Charges | $756,606 | $222,456 | $276,717 | 24.39% | $344,251 |
| Capital Assets Equipment | $713,000 | $527,100 | $605,000 | 14.78% | $575,000 |
| Expenditure Transfer & Reimbursements | -$311,828 | -$279,328 | -$224,328 | -19.69% | -$224,328 |
| **Total Expenditures** | **$67,543,548** | **$69,119,701** | **$69,846,328** | **1.05%** | **$70,858,062** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $528,121 | $459,412 | $643,531 | 40.08% | $500,000 |
| License Permits & Franchises | $36,459,069 | $38,118,300 | $37,861,623 | -0.67% | $38,771,085 |
| Fines, Forfeitures & Penalties | $257,000 | $254,000 | $261,000 | 2.76% | $261,000 |
| Intergovernmental Revenues | $4,731,577 | $4,493,940 | $4,461,591 | -0.72% | $4,461,591 |
| Charges for Current Services | $21,354,098 | $21,982,992 | $21,315,775 | -3.04% | $21,534,963 |
| General Purpose Revenue Allocation | $4,213,683 | $3,811,057 | $5,302,808 | 39.14% | $5,329,423 |
| **Total Revenues** | **$67,543,548** | **$69,119,701** | **$69,846,328** | **1.05%** | **$70,858,062** |

# Parks and Recreation

## Mission Statement

*The Department of Parks and Recreation enhances the quality of life in the region by providing exceptional parks and recreation experiences and preserving natural resources.*

## Department Description

*Accessible, high-quality parks and diverse recreational opportunities improve the lives of residents and visitors in the region. The Department of Parks and Recreation (DPR) builds better health for individuals and families, enhances safety in communities, and preserves the environment so that people can enjoy clean air and water, rich biodiversity, and access to open space. DPR implements the Multiple Species Conservation Program that acquires hundreds of acres for conservation annually, protecting species and habitat in the region. The County continues to expand its award-winning parks system, which features 159 facilities including local and regional parks, campgrounds, historic sites, fishing lakes, ecological preserves and a botanic garden. DPR operates and manages more than 60,000 acres of parkland and more than 390 miles of trails that foster an appreciation of nature and history. DPR is the first county parks department in California to receive accreditation by the National Recreation and Park Association for achieving high standards of operational excellence. DPR is committed to its workforce and recognizes how vital they are to achieving these goals. We empower staff by creating opportunities for engagement, training and development, and professional growth.*

*To ensure exceptional customer service is provided to millions of patrons each year, DPR has 306.00 staff, a budget of $82.5 million and a robust volunteer program with a value of almost $3.0 million.*

## 2025–26 Anticipated Accomplishments

### Equity

DPR is a champion for change when it comes to providing equitable and accessible health opportunities and park experiences to all residents and visitors. Needs assessment surveys, public meetings and day-to-day customer interactions identify gaps in service based on barriers like language, culture, geographic location and mobility. This information guides future park programming. Efforts to reach more people, more often, in their preferred places and manner have changed the way DPR serves our community and will continue to transform outreach, offerings, and communications.

- Health: Focus on policy, systems, and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Finalized enhancements to DPR's trail prioritization tool to rank new trail project requests and ensure future trail projects are initiated equitably to meet the needs of County communities. Equity considerations include factors identified in the prior trail-related community needs assessment, such as how many people will be served by new trails, if new trails will serve underserved communities, if new trails will provide connections to other facilities or safe routes for pedestrian travel, etc.
    - Finalized and promoted an interactive trail mapping application that will allow members of the community to accurately and easily find open County trails. This will help to ensure that the community has accurate information about open trails that are part of the County's trail system.
    - Advanced the Mira Mesa Epicentre during Fiscal Year 2025–26 and the project remains on track for completion in Fall 2026. Once completed, the facility will serve as the headquarters for DPR's SD Nights program. The SD Nights program is designed to provide teenagers with a safe, enriching space during critical after-school hours and helps reduce potential gang and criminal activity among youth.
    - Partnered with HHSA and County Library, and offered programming opportunities for people with disabilities and provided more inclusionary social activities and programs at recreational facilities. This included activities such as intergenerational pickleball at recreation facilities. DPR will also host a Kinship Camping Program in partnership with Grandparents Raising Grand Children at Dos Picos County Park in the Spring of 2026.

- Conducted the 2025 Community Needs Assessment Survey. A total of 3,093 responses were received from across the county, providing valuable insights into residents' awareness of park programs, access needs, and use of park spaces, as well as identifying opportunities for new parks, facilities, and service offerings. The high-level results are shared with the public on Engage San Diego County website.
- Completed the 2025 Parks Master Plan, using needs-assessment surveys to identify service gaps related to language, culture, location, and mobility. These findings will guide future programming and enhance DPR's ability to deliver more effective, inclusive outreach and communication.

### Sustainability

DPR is committed to balancing recreation opportunities with efforts to protect and preserve our region's land, vegetation, wildlife and natural resources. Efforts to recycle, reduce, reuse and reform processes are underway at all DPR-managed parks, preserves and facilities. This is in line with the County's Climate Action Plan, the Regional Decarbonization Framework, state and federal requirements, and partner agency initiatives to sustain local wildlife. Programs designed to educate residents and boost volunteerism support these efforts while expanding the number of residents that can experience DPR's parks and programs.

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
  - DPR continued to implement a habitat restoration plan to eradicate invasive plants in the Tijuana River Valley Regional Park (TRVRP) as part of a $2.35 million U.S. Navy funding. This project enhanced habitat for native species and improved hydrology by removing invasive plants that have invaded areas and altered the natural hydrology.
  - Digitized processes to streamline workflows, improve accuracy, curb waste and reduce paper.
  - In addition, in Fiscal Year 2025-26, DPR was awarded an additional $1.0 million from the Readiness and Environmental Protection Integration (REPI) restoration program to further expand habitat restoration efforts in the TRVRP. This work focuses on removing dilapidated structures, debris, and invasive plants that degrade riparian habitat and disrupt natural hydrology. In total, the $3.35 million in grant funding will fund restoration of 39 acres of habitat, which will enhance the TRVRP for special status species and as a resource for the community.
  - Leveraged volunteer participation to assist with fuel modification zones, tree planting activities, and park beautification/park maintenance projects. These events included a clean-up and recycling project at Los Penasquitos Canyon Preserve in partnership with the National Parks and Recreation Association. It also expanded its partnership with Saint Augustine High School, hosting beautification projects at 13 park properties that included tree plantings park, landscaping enhancements, and vegetation management projects.

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
  - Through the Comprehensive Tree Program, expanded to include community planting programs, including DPR's Adopt a Tree Program, to preserve and grow our tree canopy, which will help lower temperatures and reduce greenhouse gases for county residents, DPR planted new trees each month. Partnered with Planning and Development Services to host community tree distributions as a part of the Equity Driven Tree Program to preserve and grow our tree canopy, which will help lower temperatures and reduce greenhouse gases for County residents. DPR will also have planted 2,000 trees throughout the County by June 2026.
  - Continued to expand the use of electric bicycles at parks and preserves to help minimize noise pollution and reduce greenhouse gas emissions during patrols by two additional workgroups.
  - Continued to increase the use of EV in the Parks Fleet to decrease greenhouse gases in the environment where EV alternatives are available. Achieved goal of 21 of 25 planned EV replacements by the end of Fiscal Year 2025-26 due to EV models not meeting operational needs.

- Mid-and long-term commitments that can be implemented upon further investigation, cross-departmental collaboration, and identification of possible additional resources:
  - Participated in educational events such as Earth Day, lighting fairs, water conservation events, facility/energy conferences, and zero-waste-related events. This included partnering with the Solana Beach Eco Rotary Club to administer and coordinate a Zero-Waste Special Event at San Dieguito County Park to create a cleaner environment, raise public awareness about sustainability, model responsible consumption (reduce, reuse, recycle, compost), and foster community pride.
  - Continued to expand gasoline-powered tool conversions throughout the DPR park system, replacing gas-powered tools with electric tools as equipment becomes available and as gas-powered tools reach the end of their useful life. Over 50% of DPR's tool inventory has transitioned to electric models.
  - Strategically managed facilities and infrastructure to include preventative maintenance and upgrades in order to extend service life. This includes the upgrade of the restrooms at Dos Picos, and electrical and sewer infrastructure upgrades at the Sweetwater Campground.
- Environment: Protect and promote our natural and agricultural resources, diverse habitats and sensitive species.

- Increased conserved land by 600 acres in Fiscal Year 2025-26 through property acquisitions in all areas of the County that provide the most conservation value for sensitive species and habitats, recreational opportunities, while reducing greenhouse gas emissions. The amount of DPR parkland acres owned and managed reached 60,026 acres in Fiscal Year 2025-26 and 60,526 by the end of Fiscal Year 2026-27.
- Continued efforts to increase ongoing special-status species monitoring efforts through DPR's Targeted Monitoring Program to add another 10 preserves by the end of Fiscal Year 2027–28. This will increase the number of preserves covered by the Targeted Monitoring Program from 30 preserves to 40 preserves. Continued working with regional partners to share and analyze monitoring data, as this information provides valuable insight into the ecological health of our region and can be utilized to prioritize management activities and gauge the success of regional conservation efforts.
- Continued to expand the use of organic compost and mulch materials in plantings, erosion control, and landscaping in parks to contribute to the reduction of GHG emissions and support the County in reaching State of California Senate Bill 1383. Since July 2025, DPR Operations has procured and installed 616 cubic yards of SB 1383 compliant organic compost and mulch. In addition, all new park development projects and major renovations now include organic compost and mulch in their landscape specifications. Recent projects integrating these sustainable practices include Village View Park in Fallbrook, the Heritage Park Garden Enhancement in Old Town San Diego, and the TJ River Valley Spooner's Mesa Culvert Stormwater Improvement project in the Tijuana River Valley.
- Partnered with neighboring public agencies and non-profit organizations to plant trees in park preserves and schools, proximal to DPR facilities. This fiscal year, with the acquisition of Mountain Meadows Preserve, the DPR partnered with the Escondido Creek Conservancy to plant trees on preserve land adjacent to DPR property.

## Community

DPR builds community every day by attracting diverse individuals and groups to a portfolio of over 150 park properties. Programs engage, entertain, and inspire while providing opportunities for residents to connect. Public meetings and surveys provide outlets for community conversation, with virtual options for those who can't participate in person. Recreation opportunities have been re-envisioned to be more inclusive of underserved youths and other underrepresented populations. DPR actively seeks new ways to equitably distribute health and safety resources while exposing more people to the physical, social and emotional benefits that parks provide.

- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - DPR's multi-use trail network connects trail users to nature while enhancing recreation and transportation opportunities. To expand these benefits, DPR added four miles of trail to the public trail network by the end of Fiscal Year 2025–26 to increase connectivity and will develop and manage a total of 399 miles by the end of Fiscal Year 2026-27.
    - Explored projects and opportunities where the "Volunteer Vacation" model can be used to encourage experience for all. One new volunteer vacation event was conducted at Vallecito County Park in December 2025.
    - Included community garden amenities, so more residents had access to space so they can grow their own healthy fruits and vegetables as part of park upgrades to existing facilities and/or as part of new park construction. DPR completed new community gardens at Collier Park funded at $400,000, and Calavo Park funded at $250,000, using American Rescue Plan Act (ARPA) funds, providing additional opportunities for local families to engage in sustainable, healthy living. Calavo Park Community Garden will be open to the public when the construction of the entire park is complete.
    - Continued to maintain firebreaks and defensible spaces and removed invasive plants to mitigate potential fire hazards. Also, continued partnering with organizations and agencies to conduct fire fuel reduction efforts across the region. For example, in partnership with Cal Fire, DPR hosted the La Cima Conservation Camp to perform maintenance of firebreaks and defensible spaces to reduce the risk of potential fire hazards at William Heise County Park.
        - In addition, and in coordination with San Diego County Fire, DPR supported a grant application for the Cal Fire Hazard Mitigation Grant, which will support vegetation management and fire fuel reduction efforts at 15 DPR properties.
    - Continued to enhance the community's health benefits of connecting with the natural environment by encouraging reservations of our camping systems to expand public visitation to our campgrounds. To date, over 110,000 camping nights have been booked.
    - Continued to encourage connection to the outdoors through the use of our Trail System. The network of 35 trail counters will measure trail users in Fiscal Year 2025-26, which we hope will exceed 1.2 million trail users. To date, trail counters have counted 550,000 trail users.
    - Completed 28 capital and maintenance projects totaling $31.5 million, enhancing parks, gardens, stormwater systems, and facilities countywide. Major capital improvement projects included Village View Park, Heritage Park Garden Enhancements, and Tijuana River Valley Spooner's Mesa Culvert Stormwater Improvement. Additionally, two private development parks, Harvest Park and Willow Grove Park, were formally turned over to DPR, expanding recreational opportunities for the community.

    - Enhanced drowning prevention and swim lesson programs as part of the Drowning Prevention Program.
- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.
    - Partnered with local community resource groups to host FixIt Clinics at DPR community centers, where skilled volunteers or resource agencies can assist the community in repairs of small kitchen appliances, lamps, clothing, electronics, and other household items. DPR hosted three clinics in 2025, with an additional six planned for 2026.
    - Continued to conserve financial resources by coordinating with volunteers to support parks and facilities, resulting in an annual cost avoidance of over $2.55 million.
    - Partnered with the Department of Public Works with the Compost and Mulch Giveaways and added additional DPR facilities to increase organic matter content in the soil, which leads to healthier food, decreases run-off, prevents erosion, and boosts soil microbial health. DPR hosted a minimum of six giveaway events in Fiscal Year 2025-26.
    - Creatively partnered with schools by weaving together items like park videos and Science, Technology, Engineering, Arts, and Mathematics (STEAM) curriculum, including continued implementation of the DPR Math Maps Program in partnership with Social Media Content Creator Travelling Miss T and the San Diego County Parks Society.
    - One of the key achievements was DPR's partnership with the Miracle League to raise $850,000 for the replacement of the artificial surfacing at the San Dieguito Miracle Field, a facility that provides children with disabilities with a safe and inclusive place to play baseball. The Miracle League secured $600,000 from multiple sources, including $310,000 in contributions, a $250,000 sponsorship from the San Diego Padres Foundation, and $40,000 from District 3's Neighborhood Reinvestment Program.

### Empower

DPR views staff as its greatest resource and has prioritized recruiting, providing support for, and maintaining a well-rounded staff team. DPR's team are educated, informed, and empowered to be leaders and subject-matter experts, as well as innovators. DPR works to provide this team with a curriculum to highlight diversity, identify individual talents and fine-tune skill sets to supplement certification requirements, and additional workshops to ensure all staff are ready to serve in an emergency, which is key to supporting regional safety efforts.

- Workforce: Invested in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Raised awareness of and opportunities for employees to learn and participate in ERGs, events and activities to continue a workplace centered around belonging, including posting three awareness and opportunities events on our departmental Teams channel by the end of June 2026.
    - Achieved organizational excellence by delivering quarterly professional development training to help achieve the goals of the County through optimum use of human resources; assist employees in gaining knowledge, skills, and abilities for greater satisfaction; improve quality of work life and raise morale; improve County employees' performance within their position classifications by increasing their knowledge and skills; provide other knowledge and skills so that the employee may have an opportunity for greater or alternative job responsibilities or for promotion.
    - Key accomplishments this fiscal year included participating in the LUEG Workforce Retention & Development Plan, hosting four Professional Development Training series offerings, and two Recreation Academy. DPR also developed multiple training offerings tailored to DPR's mission and operational needs, including:
        - Community-Based Organizations (CBOs) Community Engagement and Language Services
        - Construction Labor Compliance Training
        - Quarterly Grant Training
        - Engage Website Training
        - Procurement Process Improvements
        - Tribal Land Acknowledgments
        - Cultural Monitoring Overview
        - DPR Virtual Public Meeting Practice
        - SimpleBid Management
        - Culture-Con: two-day training for new employees
        - Ranger Academy
        - DPR also participated in the countywide Annual Construction Site Stormwater Compliance Training.
    - Implemented a departmentwide chainsaw training curriculum that provides DPR employees with a basic understanding of chainsaw operation and promotes safe practices while using chainsaws. DPR has two training offerings scheduled for the second half of Fiscal Year 2025–26.

    - Provided opportunities at our recreation centers that focus on youth volunteerism as a first step to gaining expertise in the Parks and Recreation industry, so DPR can be an employer of choice for their future careers. This included a Counselor in Training program at Fallbrook Community Center and teen center volunteerism events such as the Back-to-School Jam at the Lakeside Teen Center.
- Transparency and Accountability: Maintained program and fiscal integrity through reports, disclosures, and audits.
    - Helped empower the community in shaping the programs and services that affect them by offering meaningful ways to engage with County government through the distribution of timely and diverse communications in threshold languages, while ensuring documents are relatable, translatable, and accessible. This included public engagement communication for events at Butterfield Ranch, Mira Mesa Epicentre, Village View County Park and Heritage County Park.
    - Increased the accessibility of programs and services by boosting the use of plain language in public-facing text such as the department website, outreach materials, and stakeholder engagement materials.
    - Accessible social media helps everyone enjoy and engage with our parks. Simple steps, such as adding alt text to photos and captions to videos, help make content more accessible and easier to understand for individuals of all abilities. By fostering a more inclusive online experience, DPR can ensure that all individuals have the opportunity to connect with the parks, programs, and stories being shared.
    - Maintained strong program and fiscal integrity through timely reports, disclosures, and audits, while strengthening internal controls by revising procedures, tightening safeguards, and implementing improved oversight mechanisms.

### Justice

Transparency is key to creating open, honest and fair conversations with the people DPR serves. Clear communication and equal access to the information DPR shares helps people make informed decisions as residents and as participants in recreational programs. DPR will continue to streamline communication processes while holding staff accountable for these efforts to expand community conversation and investment in park programs and properties.

- Environmental: Advance equal protection and meaningful involvement of all people regardless of race, color, national origin, or income with respect to the development, implementation, and enforcement of environmental laws, regulations, and policies with an urgent focus on communities of color and low-income communities recognizing they historically lacked degree of protection from environmental and health hazards.
    - Connected with youth workforce organizations in San Diego County (California Conservation Corps Urban Corps, San Diego Educational Cultural Complex) by participating in resources fairs such as the Cardinals Interact Program to provide an overview of how youth can gain meaningful paid work experience that can give them skills to eventually pursue a full-time career in Parks & Recreation.
    - Increased participation in park projects and programs by using a multi-faceted approach to information gathering, outreach, and promotion and hosting public meetings with diverse communication languages and open access via in-person and virtual options, including engagement activities at Butterfield Ranch and communication for the DPR Need Assessment survey.
    - Partnered with the Navy and the City of San Diego to complete a Feasibility Study to analyze infrastructure options that would eliminate turbulence where the Tijuana River crosses Saturn Boulevard, which will mitigate aerosolization of hydrogen sulfide and other potentially harmful compounds. This study helps to address an ongoing public health crisis that disproportionately affects residents of the South Bay Area.

## 2026-28 Objectives

### Equity

DPR is a champion for change when it comes to providing equitable and accessible wellness opportunities and park experiences to all residents and visitors. Needs assessment surveys, public meetings and day-to-day customer interactions help identify gaps in our services based on barriers like language, culture, geographic location and mobility. This information guides future park programming. Efforts to reach more people, more often, in their preferred places and manner have changed the way DPR serves our community and will continue to transform outreach, offerings and communications.

- Health: Focus on policy, systems, and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Finalize an interactive trail mapping application for the DPR website that will allow members of the community to accurately and easily find open County trails. This will help to ensure that the community has accurate information about open trails that are part of the County's trail system.

- Prioritize maintenance tasks and capital projects based on the most critical facility and infrastructure needs, ensuring available funds are used judiciously and strategically to address the highest-risk issues first amid aging infrastructure and insufficient funding.
- Complete the refurbishment of the Mira Mesa Epicentre and open it to the public as a headquarters for DPR's SD Nights program. The SD Nights program is designed to provide teenagers with a safe space for enrichment during critical after-school hours and to reduce potential gang and criminal activity among youths.
- Expand current program offerings that support health, wellness, and/or nutrition education for people of all ages, leveraging existing and new partnerships.
- Continue to commit to webpages meeting Web Content Accessibility Guidelines (WCAG) 2.1 and online content written for the broadest possible audience with a score 60 or above on the Flesch-Kincaid Reading Ease scale.

### Sustainability

DPR is committed to balancing recreation opportunities with efforts to protect and preserve our region's land, vegetation, wildlife and natural resources. Efforts to recycle, reduce, reuse and reform processes are in play at all DPR-managed parks, preserves and facilities. This is in line with the County's Climate Action Plan, the Regional Decarbonization Framework, state and federal requirements, and partner agency initiatives to sustain local wildlife. Programs designed to educate residents and boost volunteerism support these efforts while expanding the number of residents that can experience DPR's parks and programs.

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency
  - Continue to implement a habitat restoration plan to eradicate invasive plants in the Tijuana River Valley Regional Park as part of an anticipated $3.35 million grant from the U.S. Navy. The current $2.35 million grant is anticipated to increase by $1.00 million due to additional funding from the U.S. Navy. This project enhances habitat for native species and improves hydrology by removing dilapidated structures, debris, and invasive plants that have invaded riparian areas and altered the natural hydrology.
  - Align DPR project, services and programs with the County's available resources to maintain fiscal stability and ensure long-term solvency.
  - Apply creative, cost-efficient maintenance and repair strategies that reduce contractor dependence by leveraging internal resources, community partnerships, and volunteers to extend facility life, address budget limits, and advance sustainability.
  - Leverage volunteer participation to assist with tree-planting activities, and park beautification/park maintenance projects.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
  - Through our Comprehensive Tree Program, continue community planting programs to preserve and grow our tree canopy, which will help lower temperatures and reduce greenhouse gases for County residents.
  - As part of the Departmental Sustainability Plan, continue to expand gasoline-powered tool conversions throughout DPR by replacing gas-powered tools with electric tools as they reach the end of their useful life. In addition, acquire new and/or rent battery-powered tools and equipment whenever possible.
  - Strategically manage facilities and infrastructure to include preventative maintenance and upgrades in order to extend service life.
- Environment: Protect and promote our natural and agricultural resources, diverse habitats and sensitive species.
  - Increase conserved land by 500 acres annually, through property acquisitions in all areas of the County that provide the most conservation value for sensitive species and habitats, recreational opportunities, while reducing greenhouse gas emissions. The amount of DPR parkland acres owned and managed will reach 60,526 by the end of Fiscal Year 2026–27 and 61,026 by the end of Fiscal Year 2027–28.
  - Continue efforts to increase ongoing special-status species monitoring efforts through DPR's Targeted Monitoring Program to add another 10 preserves by the end of Fiscal Year 2027–28. This will increase the number of preserves covered by the Targeted Monitoring Program from 30 preserves to 40 preserves. Continue working with regional partners to share and analyze monitoring data, as this information provides valuable insight into the ecological health of our region and can be utilized to prioritize management activities and gauge the success of regional conservation efforts.
  - Continue to expand the use of organic compost and mulch materials in plantings, erosion control, and landscaping in parks to contribute to the reduction of GHG emissions and support the County in reaching State of California Senate Bill 1383 goals.
  - Continue partnering with the East Mesa Detention Center Facility to propagate oak trees for future planning in county parks.

### Community

DPR builds community every day by attracting diverse individuals and groups to a portfolio of over 150 park properties. Programs engage, entertain, and inspire while providing opportunities for residents to connect. Public meetings and surveys provide outlets for community conversation, with virtual options for those who can't participate in person. Recreation opportunities have been re-envisioned to be more

inclusive of underserved youths and other underrepresented populations. DPR actively seeks new ways to equitably distribute health and safety resources while exposing more people to the physical, social and emotional benefits that parks provide.

- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - DPR's multi-use trail network connects trail users to nature while enhancing recreation and transportation opportunities. To expand these benefits, DPR will build one mile of trails by the end of Fiscal Year 2026–27 to increase connectivity and will develop and manage a total of 399 miles by the end of Fiscal Year 2026–27.
    - Funding will support the installation of Automated External Defibrillators (AEDs) at eight DPR sports facilities, expanding access to this lifesaving resource for youth sports participants. In addition, the funding will assist youth sports organizations across San Diego County through a voucher program that enables them to obtain AEDs at little to no cost and comply with Assembly Bill (AB) 310.
    - Expand seasonal day camp opportunities by hosting two additional day camps to give youth access to activities for social, emotional and physical engagement with peers during out of school time.
    - Expand the Volunteer Vacations program to include additional projects based on the success of the initial project that saw two events at Vallecito County Park.
    - Include community garden amenities, so more residents have access to space where they can grow their own healthy fruit and vegetables, as part of future upgrades to existing facilities and/or as part of new park construction. Partner with the Master Gardener Association of San Diego County or other similar organizations to host garden educational programs at existing DPR community gardens.
    - Advance equitable park development by completing the construction of Bonsall Park and initiating restoration of the west basin at Lindo Lake County Park. If construction funding becomes available, begin the Heritage Park Historic Building Renovation to create affordable overnight accommodations in the heart of Old Town San Diego, enhancing access to cultural and community experiences.
    - DPR's monthly newsletter and program guides inform the community about County Park news and events that enhance the well-being of our residents and visitors. To increase awareness of these activities, DPR will increase newsletter subscribers (24,194) and visits to the program guides page (16,213) by 5%.
    - Continue to enhance the community's health benefits of connecting with the natural environment by encouraging reservations of our camping systems to expand public visitation to our campgrounds.
    - Continue to encourage connection to the outdoors through the use of our Trail System. The network of 35 trail counters will measure trail users in Fiscal Year 2026-27, which we hope will exceed 1.2 million trail users.
- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.
    - Cultivate meaningful partnerships with community groups and nonprofit organizations to maximize shared resources, expand programming, and pursue joint grant and fundraising opportunities. Through these collaborations, increase funding capacity to support park facility needs, repair and upgrade amenities, and augment acquisition and capital project budgets for the benefit of the region.
    - Strengthen community engagement by collaborating with schools, county agencies, and local organizations to enhance parks, expand educational and intergenerational programming, and enrich cultural and historical resources across DPR facilities.
    - Continue to conserve financial resources by coordinating with volunteers to support parks and facilities, resulting in annual cost avoidance of $2.55 million.

### Empower

DPR views staff as its greatest resource and has prioritized recruiting, providing support for, and maintaining a well-rounded staff team. DPR's team are educated, informed, and empowered to be leaders and subject-matter experts, as well as innovators. DPR works to provide this team with a curriculum to highlight diversity, identify individual talents and fine-tune skill sets to supplement certification requirements, and additional workshops to ensure all staff are ready to serve in an emergency, which is key to supporting regional safety efforts.

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Continue to raise awareness of and opportunities for employees to learn and participate in ERGs, events and activities by actively using our Teams channel as a central hub to foster a workplace centered around belonging.
    - Achieve organizational excellence by offering quarterly professional development that expands skillsets , boosts morale, strengthens job performance, and supports advancement aligned with County goals.
    - Improve operational efficiency by systematically updating asset data in DPR's asset management system, ensuring information is readily accessible to facilitate prompt responses to urgent maintenance, facility enhancements, and broader organizational initiatives.

- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Empower DPR staff to continue to actively engage community members through diverse and evolving engagement channels and the distribution of timely and diverse communications in threshold languages, providing opportunities for residents to give feedback, help shape project visions, receive updates, and participate in ongoing collaboration. Increase the accessibility of programs and services by boosting the use of plain language in public-facing text such as the department website, outreach materials, and stakeholder engagement materials.
    - Strengthen community engagement and awareness through the use of social media for real-time community updates and feedback.
    - Promote transparency by sharing success stories, project milestones, and community impact and news through blogs, email newsletters, and social media channels, highlighting how community feedback has shaped program decisions and outcomes, where possible.

Justice

Transparency is key to holding open, honest and fair conversations with the people DPR serves. Clear communication and equal access to the information DPR shares helps people make informed decisions as residents and as participants in recreational programs. DPR will continue to streamline communication processes while holding staff accountable for these efforts to expand community conversation and investment in park programs and properties.

- Environmental: Advance equal protection and meaningful involvement of all people regardless of race, color, national origin, or income with respect to the development, implementation, and enforcement of environmental laws, regulations, and policies with an urgent focus on communities of color and low-income communities recognizing they historically lacked degree of protection from environmental and health hazards.
    - Increase participation in park projects and programs by using a multi-faceted approach to information gathering, outreach, and promotion and hosting public meetings with diverse communication languages and open access via in-person and virtual options.
    - Partner with law enforcement agencies to create meaningful experiences that foster positive relationships and build trust through recreational programs such as SD Nights and other events including National Night Out.

## Related Links

For additional information about the Department of Parks and Recreation, refer to the website at:

- https://www.sdparks.org

Follow us on Facebook, Twitter and Instagram at:

- www.facebook.com/CountyofSanDiegoParksandRecreation
- www.twitter.com/sandiegoparks
- www.instagram.com/sandiegoparks

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Sustainability** | Protect and preserve the region's natural resources through the number of parkland acres owned and effectively managed | 59,456 | 59,956 | 60,026 | 60,526 | 61,026 |
| | Plant additional trees to decrease greenhouse gases in the environment.[1] | 4,657 | 2,000 | 2,000 | 1,000 | 0 |

| | | | | | | |
|---|---|---|---|---|---|---|
| | Increase the use of EV in Parks Fleet to decrease greenhouse gases in the environment where EV alternatives are available[4] | 33 | 25 | 21 | 21 | 21 |
| **Community** | Maintain responsible stewardship of the number of miles of trails managed in the County Trails Program[2] | 393 | 394 | 398 | 399 | 400 |
| | Conserve financial resources through the use of volunteers, resulting in annual cost avoidance (in millions) | $3.50 | $2.55 | $2.55 | $2.55 | $2.55 |
| | Encourage reservations of our camping system and the number of nights booked for reservation | 137,870 | 110,000 | 110,000 | 110,000 | 110,000 |
| | Encourage connection to outdoors through use of our Trail System.[3] | 1,280,261 | 1,200,000 | 1,280,261 | 1,200,000 | 1,200,000 |

*Table Notes*

[1] Due to aligning available funding with priorities and increases in County costs, reductions in the Comprehensive Tree Program had to be made, resulting in a reduction in the number of additional trees planted in future fiscal years.

[2] Starting Fiscal Year 2024–25, goal will be reported under Community initiative instead of Sustainability initiative.

[3] Starting Fiscal Year 2024–25, revised goal to show under Community instead of Empower initiative.

[4] Starting Fiscal Year 2026-27, this goal will be discontinued.

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

## Staffing

Increase of 4.00 staff years.

- Increase of 3.00 staff years to support the SLR Bonsall Community Park opening
- Increase of 1.00 staff year to support critical vegetation management by the North County Inland Patrol.

## Expenditures

Net increase of $3.9 million.

- Salaries & Benefits– net increase of $0.5 million primarily due to the negotiated labor agreements, addition of 4.00 staff years and the Automated External Defibrillator (AED) program, partially offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities.
- Services & Supplies– increase of $3.5 million due to increases in public liability costs and the Automated External Defibrillator (AED) program.
- Other Charges—decrease of $0.2 million due to a reduction in fleet vehicle purchases as a mitigation strategy.

- Expenditure Transfer & Reimbursements—decrease of $0.3 million due to the completion of a one-time project. Since this is a transfer of expenditures, it has a net effect of a $0.3 million increase in expenditures. The central funding is supported by resources from Countywide Finance Other.
- Operating Transfers Out—decrease of $0.2 million due to reduced salary costs for special district support.

### Revenues

Net increase of $3.9 million

- Taxes Current Property–increase of $0.4 million due to projected growth in property tax collections
- Licenses Permits & Franchises–decrease of $2.7 million due to lower projected revenue from developer-paid Park Land Dedication Fees as a result of less major projects planned.
- Revenue from Use of Money & Property–decrease of $0.2 million due to lower deposit revenue associated with Park Land Ordinance fees
- Intergovernmental Revenue–increase of $1.2 million due to higher federal grant revenue
- Charges for Current Services–increase of $0.4 million due to an anticipated growth in camping activity and park and recreation fee revenue
- Miscellaneous Revenues–decrease of $0.8 million due to lower anticipated donations in the upcoming fiscal year
- Other Financing Sources–decrease of $0.2 million due to decreases in support costs noted above for Special Districts.
- Fund Balance Component Decreases—decrease of $0.1 million due to a decline in the pension obligation bond.
- Use of Fund Balance—increase of $0.1 million due to increased operation and maintenance costs of special districts. A total of $0.5 million is budgeted.
    - $0.5 million to support County Service Areas (CSA) for operations and maintenance costs
- General Purpose Revenue Allocation–increase of $5.8 million
    - $1.4 million for salary and benefit increases and new facility opening costs
    - $2.9 million one-time funding for legal costs
    - $0.7 million one-time funding for the Automated External Defibrillator (AED) program
    - $0.5 million one-time funding for the Comprehensive Tree Program
    - $0.3 million to continue funding for the SDNights program to support youth

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

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Parks and Recreation | 304.00 | 302.00 | 306.00 | 1.3 | 306.00 |
| **Total** | **304.00** | **302.00** | **306.00** | **1.3** | **306.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Parks and Recreation | $64,773,813 | $67,567,754 | $74,175,801 | 9.78% | $67,587,316 |
| Fish and Wildlife Fund | $46,000 | $46,000 | $46,000 | - | $46,000 |
| Park Special Districts | $5,535,742 | $5,514,469 | $5,729,317 | 3.90% | $5,949,265 |
| Parks Community Facilities Districts | $2,333,294 | $2,411,763 | $2,378,001 | -1.40% | $2,378,001 |
| Park Land Dedication | $4,489,600 | $3,149,600 | $216,150 | -93.14% | $216,150 |
| **Total Expenditures** | **$77,178,449** | **$78,689,586** | **$82,545,269** | **4.90%** | **$76,176,732** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $41,515,454 | $44,178,566 | $44,728,480 | 1.24% | $46,010,823 |
| Services & Supplies | $32,184,427 | $30,446,341 | $33,973,244 | 11.58% | $26,114,041 |
| Other Charges | $443,900 | $443,900 | $185,500 | -58.21% | $163,500 |
| Expenditure Transfer & Reimbursements | -$7,359,000 | -$267,586 | - | -100.00% | - |
| Operating Transfers Out | $10,393,668 | $3,888,365 | $3,658,045 | -5.92% | $3,888,368 |
| **Total Expenditures** | **$77,178,449** | **$78,689,586** | **$82,545,269** | **4.90%** | **$76,176,732** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $582,753 | $582,753 | $488,697 | -16.14% | - |
| Use of Fund Balance | $2,414,161 | $314,357 | $452,659 | 44.00% | $672,707 |
| Taxes - Current Property | $4,613,964 | $4,905,052 | $5,362,978 | 9.34% | $5,362,978 |
| Taxes - Other Than Current Secured | $22,850 | $32,701 | $32,900 | 0.61% | $32,800 |
| License Permits & Franchises | $2,500,000 | $2,849,600 | $80,000 | -97.19% | $80,000 |
| Fines, Forfeitures & Penalties | $26,250 | $26,250 | $26,250 | - | $26,250 |
| Revenue From Use of Money & Property | $1,574,600 | $1,654,281 | $1,495,857 | -9.58% | $1,495,857 |
| Intergovernmental Revenues | $3,135,342 | $3,148,352 | $4,354,822 | 38.32% | $483,132 |
| Charges for Current Services | $9,514,339 | $9,588,109 | $9,976,438 | 4.05% | $9,976,438 |
| Miscellaneous Revenues | $1,223,396 | $1,223,396 | $380,000 | -68.94% | $580,003 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Purpose Revenue Allocation | $47,817,126 | $50,476,370 | $56,236,623 | 11.41% | $53,578,199 |
| Other Financing Sources | $3,753,668 | $3,888,365 | $3,658,045 | -5.92% | $3,888,368 |
| **Total Revenues** | **$77,178,449** | **$78,689,586** | **$82,545,269** | **4.90%** | **$76,176,732** |

# Planning & Development Services

## Mission Statement

*Through operational excellence and attention to customer service, we strive to balance community, economic and environmental interests to ensure the highest quality of life for the public in the unincorporated region of San Diego County.*

## Department Description

*Planning & Development Services (PDS) sets the vision for a sustainable, equitable future for the unincorporated area. We create and implement balanced land use plans, such as the General Plan, that protect natural resources and provide opportunities for housing for all. We engage with a wide variety of stakeholders to ensure that housing and economic development, the environment, and equity are at the forefront of everything we do, and that our work is tailored to the needs of our communities. The PDS team protects our communities by making sure that new development and buildings are engineered and constructed in a way that is safe and resilient in our changing world. PDS is in the field every day, working hand in hand with residents to help them meet the standards that keep our neighborhoods and natural areas healthy and beautiful.*

*PDS has 310.00 team members (staff years) and a budget of $67.4 million dedicated to serving the public and making this vision a reality.*

## 2025–26 Anticipated Accomplishments

Equity

Equity is integrated throughout all PDS programs and services. The department has increased projects and programs specifically geared toward improving equity in communities and among populations disproportionately impacted by social, political, and/or economic systems. PDS will expand commitment and align more programs to improve equitable opportunities and economic vitality for the public. This work includes proposing policy and ordinance updates that remove barriers to economic growth by individuals and businesses, continuing efforts to increase the number of homes built at various affordability levels, promote thriving communities, and improving public health and safety through policy updates.

- Housing: Utilize policies, facilities, infrastructure, and finance to provide housing opportunities that meet the needs of the community.
  - Continued efforts to modernize the County Grading, Clearing and Watercourses Ordinance by streamlining regulations related to grading for affordable housing and clearing for establishment of agriculture while protecting the environment and ensuring public safety. Changes will balance environmental protection and stewardship while facilitating efficient review and processing of proposed projects.
  - Continued collaborative work with other departments and enterprise offices on Removing Barriers to Housing actions to save time and increase certainty for housing development to facilitate the production of housing in the unincorporated area. Mid- and long-term actions include technology enhancements and streamlining efforts. Implemented Year 2 actions including:
    - Provided pre-approved home plans for single-family homes that are in addition to the pre-approved home plans already available for Accessory Dwelling Units (ADUs).
    - Allowed Tiny Homes on Wheels (THOWs) to be permitted as dwellings. Once built to established standards, THOWs may be used as either a primary residence or as a detached ADU on a property with an existing home.
    - Continued to develop a Programmatic Environmental Impact Report (PEIR) in key areas and Grading Ordinance updates as directed.
    - Engaged with stakeholders on an ongoing basis throughout implementation, including periodic updates on key items of interest during regular stakeholder meetings, and outreach to the community.

- Continued engagement with stakeholders on approaches and mechanisms to guide the development of a proposed Sustainable Land Use Framework for the Board of Supervisors' consideration to encourage development in areas with less environmental impacts while ensuring established communities remain thriving and resilient. The Sustainable Land Use Framework is also intended to facilitate a variety of housing types at various affordability levels close to transit, services, and infrastructure to support economic development opportunities.
    - Advanced foundational work aligning land use, housing, climate, and mobility into a cohesive Countywide strategy as part of the Sustainable Land Use Framework.
- Continued to increase opportunities for additional new housing to be constructed by streamlining the development process and reducing costs through policy changes that regulate development.
    - In addition to the ongoing and regular Zoning Ordinance updates, PDS launched a Zoning Ordinance amendment suggestion form to gather feedback from the public regarding suggested changes to improve the Zoning Ordinance.
- Continued to identify ways to provide affordable housing to very low-, low-, and moderate-income households through programs, such as through an Inclusionary Housing Ordinance. This ordinance can help increase affordable housing units for families of lower and moderate incomes (0%-120% of the area median income). The program includes incentives to reduce overall housing costs and facilitate the development of affordable housing.
- Implemented the Opportunities for Affordability and Attainable Housing Program to facilitate the development of senior and assisted living housing, small lot subdivisions and development on sites envisioned for affordable housing (Regional Housing Needs Allocation (RHNA) sites). This project also includes exploring the feasibility of the separate sale of Accessory Dwelling Units (ADU) in line with recent changes in state law.
    - An ADU Ordinance that was adopted by the Board of Supervisors in March 2026 allowing for the separate sale of ADUs to create new pathways for homeownership by increasing the supply of smaller, attainable units available for sale within existing neighborhoods.
    - Kicked off community engagement for the Senior Housing & Starter Homes project, the Board of Supervisors directed item to streamline and expand opportunities for senior housing development and small lot subdivisions to increase middle-income homeownership opportunities.
- Continued to implement the adopted and State-certified General Plan Housing Element’s over 60 programs to increase housing production and equitable access to housing.
- Led the County’s Housing Workshop with the Board of Supervisors, to discuss historical and current housing trends and barriers and to present strategies to address housing needs moving forward.
    - Completed and presented during the Housing Workshop on the Development Feasibility Analysis which identified barriers and opportunities for future housing capacity.
- Conducted the 2025 General Plan and Housing Element Annual Progress Report (APR) Board of Supervisors hearing, which presented updates on housing progress.
- Completed a Comprehensive Housing Cost Study and Green Affordable Housing Study to help inform the development policies and recommendations to address high housing costs while encouraging more environmentally friendly construction.

- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low-income.
    - Collaborated across the enterprise, such as with the Office of Equity and Racial Justice (OERJ), to facilitate social equity through public engagement in the development of a Socially Equitable Cannabis Program to address the adverse impacts that cannabis criminalization has had on people and their communities. Ongoing efforts include continued stakeholder engagement, environmental analysis, and implementation of a license and permitting system for the Board of Supervisors to consider in Summer 2026.
        - Options were presented to the Board of Supervisors in January 2026, and the Board of Supervisors selected regulations and implementation options for the team to bring back for adoption.
- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
    - In collaboration with the Office of Economic Development and Government Affairs (EDGA), explored opportunities for economic development within unincorporated communities and worked collaboratively with other departments, such as the Department of

Public Works (DPW) and Housing and Community Development Services (HCDS), to support housing development, revitalization efforts, and create prosperous and resilient places.
- Improved economic conditions for workers by requiring a prevailing wage on work done under right-of-way permits as directed by the Board of Supervisors. In addition, continued to require unpaid labor judgments to be resolved before occupancy is granted on select building permits.
- Supported wineries by developing options to allow boutique wineries in agricultural zones to host live, amplified music on their premises. These changes were adopted by the Board of Supervisors in February 2026.

### Sustainability

PDS continues to build upon existing sustainability and climate action initiatives through programs in the department. Projects in this topic area are generally prepared and managed by the Sustainability Division but are implemented by County departments throughout the enterprise. The goals of these initiatives are to reduce the rate at which County operations and unincorporated area communities produce greenhouse gas (GHG) emissions, which contribute to climate change, and to improve community resiliency to the effects of climate change, such as extreme heat, drought, wildfire, and flooding. These goals are achieved through a range of programs that ensure new and existing development is constructed sustainably, the diversity of native habitats and animals is protected, and critical resources, such as local groundwater and agricultural lands are preserved. PDS serves as one of the focal points for regional leadership in sustainability and collaboration with OSEJ, local, state, and federal agencies, sovereign tribal nations, universities, and other think tanks committed to climate action.

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
  - Continued to commit to ensuring that adequate resources are available to meet the evolving needs of our community programs. This includes continually reviewing our practices to gain efficiencies and creating an operational plan and budget that is transparent and responsive to the community, with special focus on areas that have been historically underserved.
  - Continued to pursue federal and state funding to support programming, such as for transportation-related and environmental sustainability and conservation programming, as well as exploring regional partnerships and cost-sharing opportunities for mutually beneficial initiatives, such as to facilitate housing in the unincorporated area.
    - PDS was awarded $1.1 million in grant funds to support first-last mile programs, a Buena Creek Specific Plan, and a greenhouse gas emissions inventory.
  - Continued to implement the five-year strategic plan, including work on mid-and long-term objectives to be able to ensure departmental sustainability, effectiveness, and resiliency for years to come include:
  - Continued to expand and enhance equitable and meaningful community engagement and build stronger community relationships and partnerships.
    - Enhanced collaboration with the County Health and Human Services Agency (HHSA) as a LiveWell partner to further develop partnerships with community organizations, academic partners, and enhance collaboration across the enterprise.
    - Developed content and engaged with the Environmental Justice Workgroup established by the Office of Sustainability and Environmental Justice (OSEJ). The group advises the County and other jurisdictions on a range of sustainability, resilience, and climate action themes, such as decarbonization; air quality; extreme heat, floods, and wildfires; food security; and affordable housing.
  - Continued to improve systems, processes and procedures, and tools to support innovation and enhance responsiveness to the communities that we serve.
  - Continued to cultivate a team culture of inclusion and belonging, and facilitate a growth mindset to enhance professional development to support staff and adapt to shifting workplace needs.
    - Launched a Supervisors' Roundtable meeting series for all supervisors to create a place to train and develop managers and support growth and development.
- Climate: Actively alleviate climate change through innovative and proven policies, green jobs, sustainable facility construction or maintenance, and hazard mitigation.
  - Continued to implement the adopted Climate Action Plan to address climate change to meet a goal of net-zero carbon emissions by 2045 and develop and implement innovative policies, programs, and projects that reduce greenhouse gas emissions. This will include

a focus on equity, job growth, and preservation of the natural environment.

    - Released an annual monitoring report to show an estimated total of 274,050 metric tons of emissions reduced in 2025 through the implementation of the 2024 Climate Action Plan's (2024 CAP) 21 greenhouse gas reduction measures. This is equivalent to taking over 63,000 gasoline-powered passenger vehicles off the road for one year.
- Supported the General Plan through the implementation of Community Planning and Sponsor Group policies, particularly through Community Plans and other neighborhood-level planning efforts.
    - Delivered a long-term, multimodal plan improving safety and rural mobility in Valley Center.
    - Obtained a grant for the Buena Creek Specific Plan.
- Continued to help residents and businesses adapt to the effects of climate change (e.g., increased extreme heat events, drought, wildfire, and extreme precipitation events) by seeking grant funding and regional partnerships to improve community safety and resiliency.
- The Regional Decarbonization Framework supports the achievement of a regional zero carbon goal by mid-century and provides examples of efforts that can be used by others in the region. The following actions support its implementation within the unincorporated area and advance the climate action planning goals of the County.
- Sustainable Operations Land Stewardship (SOILS) Program (i.e., carbon farming): Continued to support the agricultural industry by implementing a carbon farming program to encourage the adoption of carbon farming practices that account for greenhouse gas emissions reductions and the promotion of soil health.
    - Continued to implement $1,732,298 in grant funds for SOILS, which supports the agricultural industry by implementing a carbon farming program encouraging the adoption of climate-smart farming practices that account for greenhouse gas emissions reductions and promotion of soil health.
- Equity-Based Tree Planting Program: Continued expansion of tree planning efforts beyond open-space preserves and parks by implementing a program that promotes tree planting in urban environments and within underserved communities.
    - PDS provided 1,000 free trees to private property owners in the unincorporated area, prioritizing the program in regions with the greatest need for trees.
- Developed a program to incentivize publicly available electric vehicle charging stations on private property. This supports climate action planning and Electric Vehicle Roadmap implementation.
- Continued to reduce dependence on fossil fuels by approving the installation of 25,306kW of 60,000 kW of residential renewable energy from solar photovoltaic permits. Changes in federal and state policies and regulations increased the cost of solar panels and the associated installation, which impacted this goal.
- Continued to host the County's Electric Vehicle Consumer Guide to provide information on rebates and incentives available to residents to purchase electric vehicles and install charging infrastructure.
- Updated the Green Building Incentive Program, which reduces permit fees and expedites plan reviews for projects that incorporate sustainability features that reduce energy and water use in buildings.
- Launched the "Do-It Yourself" Sustainability Toolkit Pilot Program. This program loans toolkits at no cost to unincorporated residents to help save energy and water.
- Launched the San Diego Solar Equity Program to provide qualifying homeowners with financial assistance to install solar photovoltaic systems on homes to reduce utility bills and increase the use of renewable energy.
- Launched the Equitable Building Decarbonization program to expand access to energy efficiency and electrification upgrades in underserved communities to reduce greenhouse gas emissions from homes.
- Continued developing options for a potential Vehicle Miles Traveled (VMT) mitigation program and future Board of Supervisors actions that may include environmental analysis to balance the needs of congestion management, reduction of greenhouse gas emissions, infill development, and improving public health through more active transportation, such as walking and biking.
- Continued to partner with other jurisdictions to develop a regional Vehicle Miles Traveled (VMT) mitigation program to unlock some housing opportunities in the unincorporated County by establishing a program to implement VMT-reducing infrastructure in the region, such as transit, bike, pedestrian facilities, and trails.
- Completed community outreach for Community Based Transportation (CBT), an effort that guides local communities on how to evaluate their transportation infrastructure and identify mobility solutions for community needs and equitable access to

transportation.

- Environment: Protect and promote our natural and agricultural resources, diverse habitats, and sensitive species.
  - Continued Sustainable Groundwater Management Act (SGMA) implementation to prepare for prolonged drought and safeguard vital groundwater basins in San Diego County to ensure the availability of water for future generations.
  - Continued Multiple Species Conservation Program (MSCP) implementation to protect biodiversity and address climate change while supporting development through the implementation and expansion of the MSCP.
  - Continued to implement the South County MSCP Subarea Plan (South County MSCP) to permanently protect 98,379 acres of conservation land.
  - Further developed the North County MSCP to further expand the program and provide it to the Board of Supervisors for consideration in Fiscal Year 2025–26.
    - The project schedule was adjusted to move for the Board of Supervisors' consideration to 2027 due to impacts from federal furloughs, increased coordination with U.S. Fish and Wildlife Services and California Department of Fish and Wildlife, and the increased need for technical analysis and stakeholder engagement.
  - Continued to progress the Regional Butterflies Habitat Conservation Plan development to protect, restore, and enhance habitat for sensitive butterfly species for Board of Supervisors consideration in the Summer of 2026. This plan will also support landowners, agricultural operators, businesses, and residents by simplifying the regulatory process for sensitive butterfly species impacted.
    - The project schedule for this project is being adjusted. A new butterfly was added to the California Endangered Species Act in August 2025. PDS is discussing project changes with the U.S. Fish and Wildlife Services and California Department of Fish and Wildlife.
  - Continued PACE program implementation to promote the long-term preservation of agricultural resources and to address climate change by preserving at least 443 acres of agricultural land. Under PACE, willing agricultural property owners are compensated for placing a perpetual easement on their property that limits future uses for agriculture.
    - The County acquired a total of 94 acres of conservation easements on four properties this fiscal year. Overall, 3,491 acres of agricultural easements have been permanently preserved, which were acquired on 56 properties since the inception of the PACE program in 2012. Additionally, there are over 500 acres currently being processed that will add to this total.
  - Continued to preserve and expand native habitat through the Native Plant Landscape program, including providing guidance, education, and incentives to encourage the use of native plants in landscaped areas.
    - PDS started the development of the Native Plan Landscaping Design Manual to help provide guidance on how to incorporate native plants into landscaping.
  - PDS continued to lead the internal California Environmental Quality Act (CEQA) Roundtable in support of training, sharing best practices, and consistency across the departments that prepare CEQA documents. PDS continued to participate in the Land Acquisitions Roundtable to update and ensure departmental coordination to better support sustainability, regional decarbonization, and greenhouse gas reductions to achieve organizational excellence.
    - PDS supported the Department of Parks and Recreation (DPR) in updating acquisition criteria to ensure the County achieves the best results with respect to the 2024 CAP and the Regional Decarbonization Framework.
  - Continued to implement and evolve the PDS Departmental Sustainability Plan, collaborating with OSEJ to advance mid-term and long-term commitments that reduce the carbon footprint of County operations and programs, bolster environmental justice, and create positive ripple effects for our communities, residents, and businesses.

Short-term commitments that are ongoing:

  - Continued incorporating information on sustainability policies, plans, and practices into presentations for all new employees, contractors, vendors, and consultants working in the facility.
  - Continued communication with employees about sustainability program updates, successes, and/or opportunities for improvement at least once a quarter. Examples include department articles, quarterly PDS “All Hands” staff meetings, Climate Action Plan newsletter and social media, PDS Departmental Sustainability Plan Committee outreach, as well as other division- and team-level meetings.
  - Continued collecting written and verbal suggestions and feedback from all employees on sustainability initiatives or programs through an “online suggestion box” on the departmental SharePoint site, in person through “Coffee with the Director” events, and

PDS Departmental Sustainability Plan Committee outreach. Increase employee engagement and participation in sustainability initiatives. Track participation numbers to demonstrate progress from previous years.

- Sent all three staff members in charge of purchasing to an Environmentally Preferable Purchasing (EPP) training.

Mid- and long-term commitments that could be implemented upon further investigation, cross-departmental collaboration, and identification of possible additional resources:

- Mid-term: Continued to analyze ways to encourage staff, contractors, and grantees to conform to the County's paper policy. PDS is actively recording departmental printing practices and needs and providing contractors with recommended guidance on reducing paper.
    - PDS evaluated printing practices and needs of all divisions to identify opportunities for reducing paper use, and when applicable, adopted electronic binders for staff use during public hearings in place of printed materials. Additionally, PDS developed language and policies for inclusion in consultant, contractor and grantee contracts/task orders.
- Long-term: Continued to align internal department practices to support zero-waste principles by Fiscal Year 2027–28. Developed and implemented staff training on zero-waste practices.
    - Hosted a "Lunch & Learn: Mastering Recycling Best Practices" seminar focused on improving PDS staff waste disposal habits and understanding recycling best practices.
- Long-term: Continued to implement a five-year plan to reduce greenhouse gases by increasing the department's fleet to hybrid/electrified vehicles to 71% (25 of 35) by Fiscal Year 2027–28. Fleet conversion will include mostly mid-sized SUVs and sedans.
    - 61% (22 of 36) of the PDS fleet consists of hybrid or electrified vehicles, including one battery electric vehicle (BEV), 11 plug-in hybrid electric vehicles (PHEVs), and 10 hybrid vehicles.
- Collaborated with ranchers, farmers, environmental stakeholders, and fire management experts to identify opportunities to support sustainable grazing as an ecosystem support strategy within unincorporated areas and reported back to the Board of Supervisors on options to promote and expand sustainable cattle grazing in unincorporated areas.

- Resiliency: Ensure the capability to respond to and support recovery for the immediate needs of individuals, families, and the region.
    - Continued to expand departmental participation in "Team LUEG" to leverage interdepartmental efforts on workforce development, communication and outreach, and customer and stakeholder focus. Team LUEG is comprised of all LUEG departments and seeks to provide a "service before self" organization that works seamlessly across departments to meet varying customer needs and ensure a positive customer experience.
    - Ensured strong collaboration through participation in the LUEG Compliance Team. This multidisciplinary team brings together staff from several LUEG departments to develop and implement comprehensive approaches to resolve large, complex compliance issues that may threaten the health and safety of the community. During Fiscal Year 2025–26, staff from PDS Code Compliance, Department of Public Works (DPW) Watershed Protection Program, and DPW Flood Control have been building on the initial LUEG Compliance Team collaboration to address a series of grading and flooding concerns within the unincorporated County of San Diego. These collaborative efforts are ongoing, with each participating department addressing concerns within its purview and then coordinating comprehensive updates back to the community through each community planning group.

## Community

PDS is committed to improving the quality of life for residents and visitors. PDS plays a vital role in the future of housing and development for unincorporated communities, setting the direction for where future development should occur, while also efficiently reviewing plans of privately initiated land development projects to ensure health, safety, and sustainability in future development. The department is actively engaged in talking with community members through a variety of formats to ensure engagement and participation helps drive program development and delivery, and allows for feedback loops to adjust programs in the future.

- Engagement: Inspire civic engagement by providing information, programs, and public forums, or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Continued to share information and resources with community partners and stakeholders on ways to participate in the state legislative process and to provide details on recently enacted housing bills and their impacts to enhance awareness and

understanding.

        - Published the County's "Housing Laws in Action" webpage, which provides interactive maps highlighting where housing can be built using state streamlining and ministerial approval laws.
    - Continued to expand and tailor approaches to support equitable and meaningful public engagement and participation from diverse community members and stakeholders in ways that “meet people where they are,” such as by working with trusted organizations within the community to help spread the word to community members about engagement and participation opportunities, like public meetings, workshops, and public comment periods for specific project draft documents.
        - Working closely with the OSEJ Tribal Liaison, PDS established a Tribal Cultural Bearers Working Group to meaningfully engage with tribal representatives.
        - Identified and cultivated relationships with diverse cultural and ethnic groups through the Tribal Delegates working group.
    - Continued to solicit community input to shape policy, by engaging with customers, community members, and stakeholders using engagement tools, such as webpages and documents with engagement features.
        - Moved the Zoning Ordinance electronic location to a more accessible and usable platform which enhanced opportunities for public feedback through the Zoning Ordinance amendments suggestion form.
        - Offered additional stakeholder engagements in all threshold languages and used simultaneous language translations in workshops and discussions with community members.
    - Continued to improve accessibility through the review of privately initiated land development projects that obtained building permits by applying the California Building Code, which ensures new commercial buildings are fully compliant with the Americans with Disabilities Act (ADA).
    - Continued providing enhanced access for non-native English-speaking residents by implementing County threshold languages into the existing automated telephone information system that interacts with a caller through fixed voice menus and real-time data used for information gathering and building inspection scheduling.
    - Provided automated information and inspection scheduling abilities in multiple threshold languages to reduce language barriers for customers, make information more accessible, and create a means for effective communication.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - Worked towards completing first round plan checks for Site Plans, Boundary Adjustments, and Major Use Permits (for cell sites) within 20 working days. Staff vacancies have limited the ability to meet this goal.
        - Site Plan first round plan checks are being completed in 30 days.
        - Boundary adjustment first round plan checks are completed within 30 days.
        - Major Use Permits (for cell sites) are completed within 30 days.
    - Collaborated with property owners to ensure new homes and developments are designed and constructed with living conditions that promote health, safety, and sustainability.
        - Worked to provide plan check and construction inspection for 1,200 new homes.
            - Provided plan check and construction inspection for 876 of 1,200 new homes. This objective was not met due to broader factors beyond the County’s purview that may impact housing development within the unincorporated County.
        - Worked to complete first round plan checks for residential building permits within 15 working days. Completed first round plan checks for residential building permits within an average of 20 working days. This is an improvement from previous years, but staff vacancies have limited the ability to meet this goal.
        - Conducted 36,452 of 40,000 construction inspections to ensure structures are built in accordance with approved building plans.
        - Reviewed 8,195 of 15,000 proposed building plans to ensure structures are properly and safely designed.
    - Worked to resolve 70% of debris and waste complaints within six months of initial notice to the property owner. Resolved 67% (156 out of 233) complaints this fiscal year.
    - Worked to inspect code compliance complaints within five business days 80% of the time. Investigated cases within five days 76% (1,735 out of 2,263) of the time.

- Completed reviews of 100% affordable housing projects, housing projects in VMT Efficient and Infill areas and workforce housing projects within guaranteed review times.
- Supported vulnerable populations, including seniors, by collaborating with project applicants during the land development process as they work to establish new group care facilities, senior housing, supportive housing, and other facilities that provide opportunities for increased well-being for residents.
- Increased visibility, accessibility, and use of the Tell Us Now application for requests from unincorporated area residents. PDS continues to participate in LUEG-wide efforts to improve the Tell Us Now application to enhance capabilities for users, including the ability to receive updates and track progress on issues they have reported.
- Responded to initial code complaints within 24 hours 97% (5,516 out of 5,668) of the time.
- Reached 89% voluntary compliance (2,704 out of 3,030) in code compliance cases.
- Continued to work with property owners and stakeholders to develop proposed long-range policies and permit development projects that create new, local job centers, including commercial and industrial projects, to support the regional economy.

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
  - Worked to complete Phase 3 of the County's Fire Safety Guidelines to ensure safe and livable communities. The updated guidelines establish new requirements for projects located in high and very high fire risk areas and develop enhanced evacuation standards that will be used to ensure safe and livable communities.
  - Continued to increase the accessibility of programs and services by boosting the use of plain language in public-facing text, such as the department website, outreach materials, and stakeholder engagement materials.
  - Collaborated with local and statewide enforcement agencies to ensure unpermitted construction of cannabis facilities was corrected in a timely manner. This helped prevent negative impacts on public safety due to illicit cannabis activities.
  - Removed abandoned and inoperable vehicles to prevent health and safety hazards.
  - Trained employees within the first year of their employment, 100% (34 of 34) of all new permanent full-time PDS employees, to respond to emergency situations either within their classification's scope of responsibilities or as disaster service workers, such as shelter workers or managers, to assist in emergency situations.

### Empower

PDS is focused on empowering its workforce and operations by providing opportunities for staff growth, training, and development, as well as ensuring excellence in customer service, and securing continuity in operations. PDS maintains program and fiscal integrity, transparency and accountability through reports, disclosures, and audits, including sharing data with the public, such as building permits issued, discretionary applications received, inspections reports, and land use property information. Internally, PDS engages employees by holding multiple engagement meetings where information, ideas, and perspectives are shared, such as departmental and divisional all staff meetings, and bi-weekly supervisor/employee one-on-one sessions.

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - Continued to raise awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and activities to continue a workplace centered around belonging.
  - Worked to achieve organizational excellence by ensuring a workplace of belonging and inclusion for all employees as they deliver services to the public. Using information from the 2024 biennial Employee Engagement survey, continue to work with employees and collaborate with employee representative groups to develop action plans to further improve engagement, support, and continue to foster and develop an engaged and empowered workforce.
  - Improved staff engagement and development through the expansion of mentorship opportunities within the department with the second round of the PDS Mentorship Program.
  - Promoted Justice, Equity, Diversity, Inclusion and Belonging (JEDIB) of staff by regularly discussing the importance of these values in staff meetings at all levels of the department. PDS also offers training on JEDIB to enhance education and awareness, sustaining a workforce development team that is open to every employee (and those who are encouraged to participate).

- PDS also strongly supports staff participation in the departmental Diversity & Inclusion (D&I) committee, including participation in activities, like Conversation Cafés and the D&I Encouragement meeting.
- Continued to engage in LUEG-wide communication efforts to keep the departments better connected by contributing to LUEG *Team Talk* quarterly newsletters that highlight PDS' efforts in equity and diversity, noteworthy projects, and shared resources. The newsletter helps bring PDS essential work into a common space that can benefit other departments.
- Continued to foster an environment where teleworking and alternate work schedules are embraced and implemented, when possible, to ensure customer service remains a priority while supporting employee well-being and our sustainability goals.

- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
  - Continued to help empower the community in shaping the programs and services that affect them by offering meaningful ways to engage with County government through the distribution of timely and diverse communications, while ensuring documents are relatable, translatable to threshold languages, and accessible. Improve program information on public websites to maintain transparency and accountability.
  - Maintained documents and participated in record retention audits from the Auditor and Controller.

Innovation: Inspire and foster an environment for our team members where they can be innovative, and creative during transformative change.

- Worked towards completing the first round Land Development grading plan and final map reviews in 20 business days or less.
- Final Maps are being reviewed for an average of 12 days. Grading Plans are being reviewed on a 31-day average. This is due to several large-scale projects being submitted within the same time period, which caused operational impacts.
- Worked towards maintaining an average Permit Center counter wait time of 20 minutes or less. This objective was not achieved due to staffing vacancies.
- Maintained an average Permit Center counter wait time of 24 minutes or less.
- Worked towards increasing customer access to permits and services, while decreasing costs, through expansion of online services including electronic plan review of permit applications processed through PDS, which is still in progress.
- Continued to inspire and foster an environment for our team members where they can innovate to help facilitate transformative change.
- Formed the Housing Catalyst teams, a group of County employees across departments and divisions, to identify new innovative ideas to push the housing conversation forward. The Housing Catalyst teams' effort supports the Housing Blueprint, Housing for All, and Board of Supervisors goals to address the housing needs in the San Diego County region.
- In coordination with other divisions and departments, published the Housing for All Hub, a publicly available online information source to find County-wide resources related to housing, including information about rent and homebuyer assistance, data on County housing and homeless efforts, and housing policies that facilitate market-rate, affordable, and attainable housing development.

### Justice

PDS implements land use programs in a fair and equitable manner in all communities throughout the unincorporated areas. PDS implements environmental justice policies consistently and justly. The department is focusing on enhanced outreach and community level engagement in underserved communities to ensure policy decisions are being made to address the needs of the communities and ensure equitable protection for all.

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

- Continued to expand services and programs to historically underserved communities. Supported environmental justice efforts to facilitate relationship building and establishing trust with communities that have been historically disenfranchised and burdened by social, environmental, and economic inequities. Conducted stakeholder engagement to identify and assess existing and additional social, environmental, and health data to support services, programs, and opportunities to uplift those who have historically been disenfranchised.
    - Continued to uplift underserved communities through the removal of graffiti at no cost to property owners, reducing blight and gang presence through the new graffiti abatement program. This program removed unwanted graffiti at 100 locations, in which over 80% of the communities served by this program are underserved communities.
    - Restored communities by facilitating the removal of violations through self or County-effectuated abatement. By working with our stakeholders to understand the importance of complying with Health and Safety standards and the impact on their community, we have helped to encourage self-abatement. When circumstances don't allow for self-abatement, the County effectuates an abatement to ensure those impacts are mitigated.
- Continued implementation of the General Plan and Environmental Justice Element strategies and policies that improve public participation to reduce pollution exposure and promote public facilities, food access, safe and sanitary homes, and physical activities in underserved communities. The Environmental Justice criteria for ensuring that services, programs, and opportunities are provided equitably and uplift those who have historically been disenfranchised will be revisited as part of specific General Plan element updates before 2029. Environmental Justice efforts facilitate relationship building and the restoration of trust with communities that have been historically disenfranchised and have been the most burdened by social, environmental, and economic inequities.
    - Worked with the OSEJ and OERJ to increase meaningful involvement and advancement of equal protection centered on communities that have been disproportionately impacted by systemic and environmental burdens.

# 2026–28 Objectives

### Equity

Equity is integrated throughout all PDS programs and services. The department has increased projects and programs specifically geared toward improving equity in communities and among populations disproportionately impacted by social, political, and/or economic systems. PDS will expand commitment and align more programs to improve equitable opportunities and economic vitality for the public. This work includes proposing policy and ordinance updates that remove barriers to economic growth by individuals and businesses, continuing efforts to facilitate home construction at various affordability levels, promote thriving communities, and improving public health and safety through policy updates.

- Housing: Utilize policies, facilities, infrastructure, and finance to provide housing opportunities that meet the needs of the community.
    - Continue efforts to modernize the County Grading, Clearing and Watercourses Ordinance by streamlining regulations relating to grading for housing and clearing for the establishment of agriculture while protecting the environment and ensuring public safety. Changes will balance environmental protection and stewardship while facilitating efficient review and processing of proposed projects.
    - Continue collaborative work with other departments and enterprise offices on Removing Barriers to Housing actions to save time and increase certainty for housing development to facilitate the production of housing in the unincorporated area.
    - Continue development of a proposed Sustainable Land Use Framework for the Board of Supervisors consideration to encourage development in areas with less environmental impacts while ensuring established communities remain thriving and resilient. The Sustainable Land Use Framework is also intended to facilitate a variety of housing types at various affordability levels close to transit, services, and infrastructure to support economic development opportunities.
    - Continue to increase opportunities for additional housing to be constructed by streamlining the development process and reducing costs through policy changes that regulate development.

- Assist applicants and developers by providing guidance on State laws that streamline environmental review and ministerial housing development approvals.
- Identify ways to provide affordable housing to very low-, low-, and moderate-income households through programs, such as through an Inclusionary Housing Ordinance. This ordinance can help increase affordable housing units for families of lower and moderate incomes (0%-120% of the area median income). The program includes incentives to reduce overall housing costs and facilitate the development of affordable housing.
- Continue development of the Senior & Starter Home project to present to the Board of Supervisors for consideration. This project would provide streamlining for senior housing developments, including assisted living facilities and aging in place, and for smaller lot subdivisions, which would provide smaller, starter homes at more affordable and attainable price levels for San Diegans.
- Evaluate modifications to the Separate Sale of Accessory Dwelling Units (ADU) ordinance to promote first-time home buyers and homeownership by focusing on the right of first refusal by tenants and owner occupancy requirements. Present modifications to the Board of Supervisors.
- Continue to implement the adopted and State-certified General Plan Housing Element's over 60 programs to increase housing production and equitable access to housing, and provide updates to the Board of Supervisors on an annual basis.
- Advance the Housing Unlocked project in two phases to reduce regulatory barriers and expand housing opportunities. By the end of 2026, present phase one zoning updates to the Board of Supervisors that will align the Zoning Ordinance development regulations with the General Plan policies. This will help make it easier to provide housing within the unincorporated area.
- Conduct the General Plan and Housing Element Annual Progress Report (APR) Board hearing, which will present updates on 2026 housing progress.

- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
  - Collaborate across the enterprise, such as with the Office of Equity and Racial Justice (OERJ), to facilitate social equity through public engagement in the development of a Socially Equitable Cannabis Program to address the adverse impacts that cannabis criminalization has had on people and their communities. Ongoing efforts include continued stakeholder engagement, environmental analysis, and implementation of a license and permitting system.
- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
  - In collaboration with the Office of Economic Development and Government Affairs (EDGA), explore opportunities for economic development within unincorporated communities and worked collaboratively with other departments, such as the Department of Public Works (DPW) and Housing and Community Development Services (HCDS), to support housing development, revitalization efforts, and create prosperous and resilient places.
  - Support wineries by developing options for Board of Supervisors consideration for wineries to expand into Rural Residential zones of the unincorporated area. This expansion can increase economic opportunities.

### Sustainability

PDS continues to build upon existing sustainability and climate action initiatives through programs in the department and through collaboration across the enterprise. Goals include reducing greenhouse gas (GHG) emissions from County operations and in unincorporated area communities, and improving community resiliency to the effects of climate change, such as extreme heat, drought, wildfires, and flooding. These goals drive a broad range of programs and projects, including ensuring new and existing development is constructed sustainably, the diversity of native habitats and animals is protected, and critical resources, such as local groundwater and agricultural lands, are preserved.

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
  - Commit to ensuring that adequate resources are available to meet the evolving needs of our community programs. This includes continually reviewing our practices to improve efficiency, and creating an operational plan and budget that is transparent and responsive to the community, with special focus on areas that have been historically underserved.
  - Continue to pursue federal and state funding to support programming, such as for transportation-related and environmental sustainability and conservation programming, as well as exploring regional partnerships and cost-sharing opportunities for mutually beneficial initiatives such as facilitating housing in the unincorporated area.

- Continue implementing our five-year strategic plan to be able to ensure departmental sustainability, effectiveness, and resiliency for years to come, including:
  - Continue to expand and enhance equitable and meaningful community engagement and build stronger community relationships and partnerships.
  - Continue to improve systems, processes and procedures, and tools to support innovation and enhance responsiveness to the communities that we serve.
  - Continue to cultivate a team culture of inclusion and belonging, and facilitate a growth mindset to enhance professional development to support staff and adapt to shifting workplace needs.
- Update billable rates of cost recovery staff through annual fee ordinance updates. This will ensure rates reflect the current cost of work and will maintain transparency and consistency with customers.

- Climate: Actively alleviate climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
  - Implement the adopted 2024 CAP to address climate change to meet a goal of net-zero carbon emissions by 2045 and develop and implement innovative policies, programs, and projects that reduce greenhouse gas emissions. This will include a focus on equity, job growth, and preservation of the natural environment.
    - Support the implementation of the Regional Decarbonization Framework through the implementation of sustainability programs in the unincorporated area, such as the 2024 CAP. The Regional Decarbonization Framework supports the achievement of a regional zero carbon goal by mid-century and provides examples of efforts that can be used by others in the region.
  - Support the General Plan through the implementation of neighborhood-level planning efforts.
    - Continue work on the Buena Creek Specific Plan, using grant funding, to assess transportation and infrastructure needs and identify housing opportunities that align with transportation opportunities and infrastructure improvements.
  - Help residents and businesses adapt to the effects of climate change (e.g., increased extreme heat events, drought, wildfire, and extreme precipitation events) by seeking grant funding and regional partnerships to improve community safety and resiliency.
  - Implement that Sustainable Operations Land Stewardship (SOILS) Program (i.e., carbon farming) to support the agricultural industry by implementing a carbon farming program to encourage the adoption of climate smart land practices that account for greenhouse gas emissions reductions and the promotion of soil health.
  - Implement the Equity-Driven Tree Planting Program. This program expands tree planting efforts beyond open-space preserves and parks by implementing a program that promotes tree planting in urban environments and within underserved communities.
  - Implement the Public Electric Vehicle (EV) Charging Incentive Program to incentivize publicly available electric vehicle charging stations on private property to support greenhouse gas emissions reductions.
  - Implement the "Do-It-Yourself" Sustainability Toolkits Program to provide residents with tools and materials to gain hands-on knowledge on energy and water use in homes and businesses to reduce greenhouse gas emissions through energy and water savings.
  - Implement the San Diego Solar Equity Program to provide qualifying homeowners with financial assistance to install solar photovoltaic systems on homes to reduce utility bills and increase the use of renewable energy.
  - Implement the Equitable Building Decarbonization program to expand access to energy efficiency and electrification upgrades in underserved communities to reduce greenhouse gas emissions generated from home energy use.
  - Reduce the dependence on fossil fuels by ensuring 100% of residential renewable energy solar photovoltaic plan checks, permitting, and inspections are streamlined.
  - Host the County's Electric Vehicle Consumer Guide to provide information on rebates and incentives available to residents to purchase electric vehicles and install charging infrastructure.
  - Develop options for a potential Vehicle Miles Traveled (VMT) mitigation program Board of Supervisor's consideration that includes environmental analysis to balance the needs of congestion management, reduction of greenhouse gas emissions, infill development, and improving public health through more active transportation, such as walking and biking.
  - Partner with other jurisdictions to develop a regional Vehicle Miles Traveled (VMT) mitigation program to unlock some housing opportunities in the unincorporated County by establishing a program to implement VMT-reducing infrastructure in the region,

such as transit, bike, pedestrian facilities, and trails.

- Environment: Protect and promote our natural and agricultural resources, diverse habitats, and sensitive species.
    - Continue Sustainable Groundwater Management Act (SGMA) implementation to prepare for prolonged drought and safeguard vital groundwater basins in San Diego County to ensure the availability of water for future generations.
    - Continue Multiple Species Conservation Program (MSCP) implementation to protect biodiversity and address climate change while supporting development through the implementation and expansion of the MSCP.
    - Continue to implement the MSCP South County Subarea Plan to permanently protect 98,379 acres of conservation land.
    - Continue to develop the MSCP North County Plan to further expand the program and provide it to the Board of Supervisors for consideration in 2027.
    - Continue to progress the Regional Butterflies Habitat Conservation Plan development to protect, restore, and enhance habitat for sensitive butterfly species for future Board of Supervisors consideration. This plan will also support landowners, agricultural operators, businesses, and residents by simplifying the regulatory process for sensitive butterfly species impacted, including a new butterfly that was added as a candidate under the California Endangered Species Act. The schedule for the plan is still under development and will be established through discussions with the U.S. Fish and Wildlife Services and California Department of Fish and Wildlife.
    - Continue PACE program implementation to promote the long-term preservation of agricultural resources and to address climate change by preserving at least 6,058 acres of agricultural land by 2030. Under PACE, willing agricultural property owners are compensated for placing a perpetual easement on their property that limits future uses for agriculture.
    - Preserve and expand native habitat through the Native Plant Landscape program by providing guidance, education, and incentives to encourage the use of native plants in landscaped areas.
    - Continue to implement and evolve the PDS Departmental Sustainability Plan, collaborating with OSEJ to advance commitments that reduce the carbon footprint of County operations and programs, bolster environmental justice, and create positive ripple effects for our communities, residents, and businesses.

Short-term commitments that are ongoing:

- Continue incorporating information on sustainability policies, plans, and practices into presentations for all new employees, contractors, vendors, and consultants working in the facility.
- Continue communication with employees about sustainability program updates, successes, and/or opportunities for improvement at least once a quarter. Examples include featured articles on the departmental Sharepoint site, quarterly PDS “All Staff” meetings, Climate Action Plan newsletter, PDS Departmental Sustainability Plan Committee outreach, as well as other division- and team-level meetings.
- Continue collecting written and verbal suggestions and feedback from all employees on sustainability initiatives or programs through an “online suggestion box” on the departmental SharePoint site, in person through “Coffee with the Director” events, and PDS Departmental Sustainability Plan Committee outreach. Increase employee engagement and participation in sustainability initiatives. Track participation numbers to demonstrate progress from previous years.
- Send all staff in charge of purchasing to an Environmentally Preferable Purchasing (EPP) training.

Mid- and long-term commitments that can be implemented upon further investigation, cross-departmental collaboration, and identification of possible additional resources:

- Mid-term: Continue to analyze ways to encourage staff, contractors, and grantees to conform to the County’s paper policy. PDS is actively recording departmental printing practices and needs and providing contractors with recommended guidance on reducing paper.
- Long-term: Align internal department practices to support zero-waste principles by Fiscal Year 2027–28. Develop and implement staff training on zero-waste practices.
- Long-term: Implement a five-year plan to reduce GHGs by maintaining the department’s fleet of hybrid/electrified vehicles to 71% (25 of 35) by Fiscal Year 2027–28. Fleet conversion will include mostly mid-sized SUVs and sedans.

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

- Enhance the accuracy, transparency, and efficiency of IT cost allocation by transitioning from manual billing processes to standardized enterprise systems.
- Strengthen alignment with the Board of Supervisors' strategic priorities by bolstering and establishing regular, structured communication and coordination across departments.
- Ensure strong collaboration through participation in the LUEG Compliance Team. This multidisciplinary team uses a comprehensive approach to resolve large, complex compliance issues that may threaten the health and safety of the community.

## Community

PDS is committed to improving the quality of life for residents and visitors. PDS plays a vital role in the future of housing and development for unincorporated communities, implementing the direction for where future development should occur, while also efficiently reviewing plans of privately initiated land development projects to ensure health, safety, and sustainability in future development. The department is actively engaged with community members through a variety of formats to ensure engagement and participation helps drive program development and delivery, and allows for feedback loops to adjust programs in the future.

- Engagement: Inspire civic engagement by providing information, programs, and public forums, or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Continue to share information and resources with community partners and stakeholders on recently enacted housing and other key bills and impacts to enhance awareness, understanding, and facilitate regional collaboration on housing to support Housing for All.
    - Continue to expand and tailor approaches to support equitable and meaningful public engagement and participation from diverse community members and stakeholders in ways that "meet people where they are," such as by working with trusted organizations within the community to help spread the word to community members about engagement and participation opportunities, like public meetings, workshops, and public comment periods for specific project draft documents.
    - Present and obtain feedback from the Environmental Justice Workgroup for at least one PDS project. This group advises the County and other jurisdictions on a range of sustainability, resilience, and climate action themes, such as decarbonization; air quality; extreme heat, floods, and wildfires; food security; and affordable housing.
    - Continue to convene the Tribal Cultural Bearers Working Group to meaningfully engage with tribal representatives.
    - Continue providing enhanced access for non-native English-speaking residents by implementing County threshold languages into the existing automated telephone information system that interacts with a caller through fixed voice menus and real-time data used for information gathering and building inspection scheduling.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - Complete first round plan checks for Site Plans, Boundary Adjustments, and Major Use Permits (for cell sites), within 20 working days.
    - Complete the Land Development Grading Plan and Final Map reviews in 20 business days or less.
    - Collaborate with property owners to ensure new homes and developments are designed and constructed with living conditions that promote health, safety, and sustainability.
        - Provide plan check and construction inspection for 1,200 new homes.
        - Complete first round plan checks for residential building permits within 15 working days.
        - Conduct 40,000 construction inspections to ensure structures are built in accordance with approved building plans.
        - Review 15,000 proposed building plans to ensure structures are properly and safely designed.
    - Resolve 70% of debris and waste complaints within six months of initial notice to the property owner.
        - Inspect code compliance complaints within five business days 80% of the time.
    - Complete reviews of 100% affordable housing projects, housing projects in VMT Efficient and Infill areas and workforce housing projects within guaranteed review times.

    - Support vulnerable populations, including seniors, by collaborating with project applicants during the land development process as they work to establish new group care facilities, senior housing, supportive housing, and other facilities that provide opportunities for increased well-being for residents.

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
    - Complete Phase 3 of the County's Fire Safety Guidelines to establish new requirements for projects located in high and very high fire risk areas and develop enhanced evacuation standards that will be used to ensure safe and livable communities.
    - Increase the accessibility of programs and services by boosting the use of plain language in public-facing text, such as the department website, outreach materials, and stakeholder engagement presentations.

### Empower

The PDS workforce is the most important part of the programs and policies that increase the quality of life for unincorporated residents. PDS empowers its workforce by providing opportunities for staff growth, training, and development. PDS cultivates leadership, stability, and diversity within its workforce and tailors development programs based upon feedback from the team members through various different communication channels.

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Raise awareness of and opportunities for employees to learn and participate in Employee Resource Groups, events, and activities to continue a workplace centered around belonging.
    - Support organizational excellence by ensuring a workplace of belonging and inclusion for all employees as they deliver services to the public. Continue to work with employees and collaborate with employee representative groups to develop action plans to further improve engagement, support, and continue to foster and develop an engaged and empowered workforce.
    - Improve staff engagement and development through the expansion of mentorship opportunities within the department with an additional round of the PDS Mentorship Program.
    - Supports staff participation in the departmental Diversity & Inclusion (D&I) committee, including participation in activities, like Conversation Cafés and the D&I Encouragement meeting.
    - Foster an environment where teleworking and alternate work schedules are embraced and implemented, when possible, to ensure customer service remains a priority while supporting employee well-being and our sustainability goals.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Help empower the community in shaping the programs and services that affect them by offering meaningful ways to engage with County government through the distribution of timely and diverse communications, while ensuring documents are relatable, translatable to threshold languages, and accessible. Improve information on public websites to maintain transparency and accountability.
    - Maintain documents and participate in record retention audits from the Auditor and Controller.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Begin website redesign to improve user experience and ensure information is clear and accessible.
    - Continue to commit to web-pages meeting Web Content Accessibility Guidelines (WCAG) 2.1 and online content written for the broadest possible audience with a score of 60 or above on the Flesch-Kincaid Reading Ease scale.
    - Maintain an average Permit Center counter wait time of 20 minutes or less.

### Justice

PDS implements land use programs in a fair and equitable manner in all communities throughout the unincorporated area. PDS implements environmental justice policies consistently and justly. The department is focusing on enhanced outreach and engagement in underserved communities to ensure policy decisions are being made to address the needs of the communities and ensure equitable protection for all.

- Restorative: Contribute to a system of restorative justice that strives to repair harm to victims and the community at large, as well as provide inclusive opportunities for justice-involved individuals to contribute to the region.
    - Expand services and programs to historically underserved communities. Support environmental justice efforts to facilitate relationship building and establishing trust with communities that have been historically disenfranchised and burdened by social, environmental, and economic inequities. Conduct stakeholder engagement to identify and assess existing and additional social, environmental, and health data to support services, programs, and opportunities to uplift those who have historically been disenfranchised.
    - Continue implementation of the General Plan and Environmental Justice Element strategies and policies that improve public participation to reduce pollution exposure and promote public facilities, food access, safe and sanitary homes, and physical activities in underserved communities. The Environmental Justice criteria for ensuring that services, programs, and opportunities are provided equitably and uplift those who have historically been disenfranchised will be revisited as part of specific General Plan element updates before 2029. Environmental Justice efforts facilitate relationship building and the restoration of trust with communities that have been historically disenfranchised and have been the most burdened by social, environmental, and economic inequities.
    - Initiate student-led Capstone projects to support two joint Environmental Justice and Housing Element actions focused on place-based strategies and mitigating the negative effects of land use. The Capstone projects will inform research and program design.
    - Uplift underserved communities through the removal of graffiti at no cost to property owners, reducing blight and gang presence through the new graffiti abatement program.

## Related Links

For additional information about Planning & Development Services, refer to the website at:

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

| Performance Measures | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Sustainability** | Reduce the dependence on fossil fuels by approving the installation of 60,000 kW of residential renewable energy from solar photovoltaic permits.[1] | 25,306 | 60,000 | 25,306 | 60,000 | 60,000 |
| | Preserve agricultural acres under the Purchase of Agricultural Conservation Easements (PACE) Program | 443 | 443 | 443 | 443 | 443 |
| **Community** | Increase the production of housing by increasing the number of homes built in the unincorporated County | 876 | 1,200 | 876 | 1,200 | 1,200 |
| | Review proposed building plans to ensure structures are properly and safely designed[2] | 100% of 8,195 plans | 100% of 15,000 plans | 100% of 8,195 plans | 100% of 15,000 plans | 100% of 15,000 plans |

| | | | | | | |
|---|---|---|---|---|---|---|
| | Conduct building inspections during construction to ensure structures are built in accordance with approved building plans[2] | 100% of 36,452 inspections | 100% of 40,000 inspections | 100% of 36,452 inspections | 100% of 40,000 inspections | 100% of 40,000 inspections |
| | Resolve debris and waste complaints within 6 months of initial notices to the property owner[3] | 67% | 70% | 67% | 70% | 70% |
| | Inspect complaints within 5 business days 50% of the time[3] | 76% | 80% | 76% | 80% | 80% |
| | Average turnaround time for first review of residential building plans (in business days)[4] | 30 | 15 | 30 | 15 | 15 |
| **Empower** | Average Permit Center counter wait time (in minutes)[5] | 24 | 20 | 24 | 20 | 20 |

*Table Notes*

[1] The Fiscal Year 2025-26 estimated actual was lower than originally anticipated due to a shift in incentive programs.
[2] The Fiscal Year 2025-26 estimated actual was lower than originally anticipated due to the complexity of cases received.
[3] The Fiscal Year 2025-26 estimated actual was slightly lower than originally anticipated due to broader factors that may be associated with development trends.
[4] The Fiscal Year 2025-26 estimated actual was exceeded due to a higher than baseline number of plan reviews, training, and staff vacancies.
[5]The Fiscal Year 2025–26 estimated actual was exceeded due to staff vacancies.

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

## Staffing

Net decrease of 7.00 staff years

- Decrease of 4.00 staff years for vacant positions that previously supported long-range planning efforts and may limit capacity for new initiatives but will have minimal impact to customers.
- Decrease of 3.00 staff years for vacant positions in administration and GIS that supported planning and infrastructure projects as well as policy, outreach, and data analysis with minimal impact to customers.

## Expenditures

Net increase of $2.0 million

- Salaries & Benefits–net decrease of $0.3 million primarily due to a reduction in Countywide retirement contribution rates from the payoff of liabilities, reductions to temporary staff, and a decrease of 7.00 staff years noted above, partially offset by an increase due to negotiated labor agreements.
- Services & Supplies– net increase of $2.1 million
    - Increase of $1.6 million in various IT-related accounts to align available funding with priorities and increases in County costs.
    - Increase of $1.5 million in contracted services associated with one-time projects for the Climate Action Plan.
    - Increase of $0.6 million in various facility-related accounts to align available funding with priorities for facility maintenance and increases in County costs.
    - Decrease of $1.0 million in public liability insurance premiums due to lower litigation costs.

    - Decrease of $0.5 million in contracted services associated with the completion of projects related to the Energy Efficiency Conservation Block Grant.
    - Decrease of $0.1 million for reductions to travel costs that have minimal impact on staff and their professional development opportunities.
- Expenditure Transfer & Reimbursement–decrease of $0.2 million due to the completion of one-time projects. Since this is a transfer of expenditures, it has a net effect of a $0.2 million increase in expenditures. The central funding is supported by resources from Countywide Finance Other.

### Revenues

Net increase of $2.0 million

- Fines, Forfeitures, & Penalties–increase of $0.2 million to align with current year fiscal projections, which includes shifting review costs in fee-based programs to leverage all available resources by shifting portions of GPR-funded services to fee-based models and program revenue where appropriate.
- Intergovernmental Revenues–decrease of $0.5 million due to completion of projects related to the Energy Efficiency Conservation Block Grant.
- Charges for Current Services–decrease of $0.5 million to align with current year fiscal projections and projected fee updates.
- Fund Balance Component Decreases—decrease of $0.1 million to support a portion of departmental costs of the County's existing pension obligation bond (POB) debt.
- General Purpose Revenue–net increase of $2.9 million
    - Increase of $1.6 million to support one-time Greenhouse Gas Reduction projects (GHG) that further the Climate Action Plan (CAP).
    - Increase of $3.0 million for one-time legal costs
    - Increase of $0.1 million for one-time negotiated labor agreements
    - Decrease of $1.8 million to support mitigation to make resources available for core County services

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

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Administration | 37.00 | 36.00 | 31.00 | (13.9) | 31.00 |
| Long Range and Sustainability Planning | 62.00 | 47.00 | 44.00 | (6.4) | 44.00 |
| Project Planning | 58.00 | 57.00 | 58.00 | 1.8 | 58.00 |
| Land Development | 30.00 | 30.00 | 30.00 | - | 30.00 |
| Building Services | 80.00 | 82.00 | 84.00 | 2.4 | 84.00 |
| Code Compliance | 38.00 | 38.00 | 38.00 | - | 38.00 |
| LUEG GIS | 9.00 | 9.00 | 8.00 | (11.1) | 8.00 |
| SanGIS COSD | 4.00 | 4.00 | 4.00 | - | 4.00 |
| Housing | - | 14.00 | 13.00 | (7.1) | 13.00 |
| **Total** | **318.00** | **317.00** | **310.00** | **(2.2)** | **310.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Administration | $7,339,491 | $12,330,435 | $12,013,289 | -2.57% | $11,077,253 |
| Long Range and Sustainability Planning | $10,883,134 | $10,704,661 | $11,566,149 | 8.05% | $10,072,184 |
| Project Planning | $9,239,823 | $9,320,384 | $9,657,633 | 3.62% | $9,816,802 |
| Land Development | $7,112,215 | $6,368,023 | $6,890,704 | 8.21% | $6,831,954 |
| Building Services | $14,166,033 | $15,162,991 | $15,498,526 | 2.21% | $15,666,640 |
| Code Compliance | $6,188,047 | $6,349,123 | $6,508,541 | 2.51% | $6,782,607 |
| LUEG GIS | $1,804,419 | $1,566,005 | $1,398,907 | -10.67% | $1,434,352 |
| SanGIS COSD | $1,256,593 | $1,347,793 | $1,542,073 | 14.41% | $1,364,901 |
| Housing | - | $2,259,002 | $2,339,839 | 3.58% | $2,414,829 |
| **Total Expenditures** | **$57,989,755** | **$65,408,417** | **$67,415,661** | **3.07%** | **$65,461,522** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $50,290,902 | $52,974,364 | $52,691,208 | -0.53% | $53,599,835 |
| Services & Supplies | $23,893,976 | $13,320,532 | $15,457,791 | 16.04% | $12,595,025 |
| Expenditure Transfer & Reimbursements | -$16,195,123 | -$886,479 | -$733,338 | -17.28% | -$733,338 |
| **Total Expenditures** | **$57,989,755** | **$65,408,417** | **$67,415,661** | **3.07%** | **$65,461,522** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $422,070 | $422,070 | $353,948 | -16.14% | - |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| License Permits & Franchises | $7,073,019 | $8,657,422 | $8,657,422 | - | $8,957,422 |
| Fines, Forfeitures & Penalties | $239,886 | $403,748 | $591,637 | 46.54% | $591,637 |
| Revenue From Use of Money & Property | $10,000 | $10,000 | $10,000 | - | $10,000 |
| Intergovernmental Revenues | $885,350 | $3,263,394 | $2,736,644 | -16.14% | $2,736,644 |
| Charges for Current Services | $18,300,461 | $21,152,184 | $20,711,375 | -2.08% | $21,856,919 |
| General Purpose Revenue Allocation | $31,058,969 | $31,499,599 | $34,354,635 | 9.06% | $31,308,900 |
| **Total Revenues** | **$57,989,755** | **$65,408,417** | **$67,415,661** | **3.07%** | **$65,461,522** |

# Public Works

## Mission Statement

*We plan, build, and maintain safe, reliable, and sustainable infrastructure and deliver services to connect communities, improve lives, and protect our environment.*

## Vision Statement

*We envision sustainable, thriving unincorporated communities created through collaboration, resilient infrastructure, environmental stewardship, and bold ideas.*

## Department Description

*The Department of Public Works (DPW) is responsible for providing reliable infrastructure within our unincorporated communities, which includes County-maintained roads, traffic safety devices, flood control, County airports, and water/wastewater pipelines and facilities. In addition, DPW programs include traffic engineering; land development; design engineering and construction management; land surveying and map processing; cartographic services; watershed management and flood protection; environmental services; solid waste planning and diversion; closed landfills; wastewater and water systems management; and special district administration.*

*DPW has 659.00 staff years and a budget of $485.2 million to ensure critical infrastructure and sustainability services are provided.*

## 2025–26 Anticipated Accomplishments

Equity

DPW applies an equitable lens to service delivery and program design to provide critical infrastructure for underserved communities. In accordance with the County's strategic initiative on equity, DPW completed the following:

- Health: Focus on policy, systems, and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Upgraded pedestrian push buttons to meet Americans with Disabilities Act (ADA) standards at 6 existing signalized intersections to promote safe crossing.
    - Upgraded traffic signal equipment and traffic signal timing along three corridors to enhance pedestrian safety. Improved equipment and traffic signal timing at 12 intersections — Fallbrook (4), Spring Valley (4), Bonsall (1), Lakeside (1), and Alpine (2) along three road corridors and two stand-alone intersections to enhance pedestrian safety.
    - Completed Preliminary Engineering Reports (PER) for two road segments on Campo Road in Casa de Oro and on Proctor Valley Road in Bonita, identifying pedestrian and bicycle safety improvements for underserved communities.
- Housing: Utilize policies, facilities, infrastructure, and finance to provide housing opportunities that meet the needs of the community.
    - Continued to support Housing and Community Development Services by completing timely environmental reviews of grants and affordable housing development loans that benefit low-income communities and households. It includes community services, sidewalk improvements, ADA enhancements at neighborhood parks, and affordable housing developments. On average, DPW reviewed more than 130 of these project types annually. The majority were funded by federal Housing and Urban Development (HUD) programs including Community Development Block Grant (CDBG), HOME Investment Partnerships (HOME), Emergency Solutions Grant (ESG), Housing Opportunities for Persons with AIDS (HOPWA), and Project Based Vouchers (PBV). Additionally, some projects relied on State funding programs such as No Place Like Home and Permanent Local Housing Allocation.
    - Identified and prioritized opportunities for public improvements in Vehicle Miles Traveled (VMT) — efficient and infill areas and make efforts to implement the built environment element of the adopted Climate Action Plan (CAP) to promote public-private

partnerships and incentivize future development of various housing types, including affordable housing and options more accessible to middle-income earners.
    - Collaborated with partners, Planning & Development Services (PDS) and the Department of Environmental Health and Quality (DEHQ), to remove barriers to housing through implemented technology enhancements and streamlined efforts to save time and increase certainty for housing development in the unincorporated area.
        - Reviewed over 112 plans and provided comments within the guaranteed timelines to prevent project delays.
        - Developed a new online Right-of-Way application for encroachment permits, which was launched in January 2025. This initiative significantly improved customer experience by saving time and providing guaranteed timelines for completing public improvements, thereby enhancing certainty for housing development.
- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially for communities of color and low income.
    - Reduced costs for future private property land surveys, prioritizing areas in VMT-efficient and infill development zones where possible, by retracing historical land division lines and replacing missing boundary markers. Researched two candidate projects in Fiscal Year 2025-26 to be completed in Fiscal Year 2026-27. By replacing missing boundary markers, subsequent private land surveys will be less complex and less costly. Research did not identify any retracing or boundary marker replacement that have not already been addressed, confirming that future land survey costs will not be impacted by missing land survey data.
- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
    - Increased focus on developing and delivering priority projects that align with the County's overall vision and values. The prioritized system for public improvement projects has incorporated the recently adopted Climate Action Plan (CAP) built-environment requirements, Local Roadway Safety Plan (LRSP) and the Board adopted Active Transportation Plan that includes Pedestrian Gap Analysis, and the bicycle element.
    - Improved how projects are prioritized to ensure local community needs are addressed within historically underserved communities by implementing an infrastructure project prioritization process to assess technical merits, safety, liability, regulatory compliance, and needs while expanding DPW's commitment to facilitating a dialogue with the public about community members' infrastructure needs and priorities through workshops and meetings offering language interpretation.
    - Collaborated with PDS to utilize SANDAG Housing Acceleration Program (HAP) grant for the design of Phase 1 of the Campo Road Corridor Revitalization Specific Plan. Design of Phase 1 is anticipated to be completed in Summer 2026. The completion of the design will assist with planning new infrastructure along the corridor and identifying future project funds for construction.

### Sustainability

DPW programs undertake actions to protect the environment and ecosystems, reduce pollution in waterways, reduce the need for new landfills, and lower greenhouse gas (GHG) emissions. In accordance with the County's strategic initiative on sustainability, DPW achieved the following:

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - The County utilized special districts as a funding mechanism to provide services, including private road maintenance and landscape services to a diverse group of over 7,700 property owners across 70 special districts, improving transparency, accountability, and community engagement by improving online information in the County's established threshold languages, and finalizing long-range maintenance plans for all private road and landscape maintenance districts in Fiscal Year 2025-26.
        - Continued targeted outreach in special district communities with two public meetings.
    - Continued to implement the DPW 5-year Strategic Plan and Roadmap, to advance short-term, mid-term, and long-term strategies to ensure the department's solvency and resiliency for years to come.
    - Applied grant application efforts utilizing the Safe Streets and Road for all, the Highway Safety Improvement Plan, and other similar opportunities and bring in additional funding to support DPW infrastructure projects that protect the environment, enhance communities, and maintain aging systems to increase longevity and safety.
        - Applied for the Active Transportation Program, Highway Safety Improvement Plan, and Safe Streets and Roads for All (SS4A) grant funding sources. Successfully obtained $0.8 million of SS4A funding to develop a pilot project in Spring Valley to

enhance pedestrian and bicycle safety at the intersection of Sweetwater Road and Jamacha Road. This project is currently in progress with the project estimated to be completed in 2027.
    - Obtained a $1.0 million grant to implement an Active Transportation plan in Casa de Oro to promote safe walking and biking. Due to federal cuts, the goal was not accomplished, as the funding was rescinded from the US Department of Transportation.
    - Supported the Office of Economic Development and Governmental Affairs (EDGA) in their successful inclusion of 'stormwater' and 'water quality' in the $10.0 billion Prop 4 Climate Bond. These efforts helped ensure that up to $1.9 billion in stormwater-specific funding would be available across California.
    - Evaluated over 80 grant and funding opportunities, five (5) had eligibility criteria that fit our projects and resulted in competitive applications. At this time, no contracts have been awarded, but Flood Control has been invited to submit a sub-application for one. Lastly, Flood Control submitted a FEMA Hazard Mitigation Grant Program grant application in September 2025 for $1.2 million to update two Special Drainage Area studies.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Improved roadway infrastructure to support the County's greenhouse gas (GHG) measures and enhance safety, accessibility, and walkability on County-maintained roads, focusing on underserved communities in the unincorporated area by implementing the adopted Local Road Safety Plan (LRSP).
        - Began the design and construction of elements of the Local Road Safety Plan (LRSP) in Spring Valley and Casa de Oro.
        - Completed road resurfacing projects include replacing culverts and upgrading existing curb ramps to meet ADA compliance. These improvements will provide safe crossing opportunities and help enhance road safety.
        - Retimed and optimized traffic signals on four road corridors in Fallbrook, Lakeside, and in the Spring Valley areas to reduce delays and dwell time at existing traffic signals.
        - Completed the construction of three traffic signals at the intersections of Valley Center Road at Ridge Ranch Road, Discovery Street at San Pablo Drive, and Brabham Street at Hillsdale Middle School. Currently designing three (3) additional traffic signals in Lakeside, Fallbrook, and in Buena Creek areas. These projects are anticipated to be constructed in Fiscal Year 2025–26.
        - Implemented the adopted LRSP by upgrading curb ramps through the multi-year road resurfacing projects and upgrading pedestrian indications at signalized intersections to promote safe crossings.
        - Installed bicycle lanes on three corridors in Fallbrook, Ramona, and Spring Valley to improve safety for cyclists and to reduce vehicular speeds. These bicycle lanes were documented with higher-than-expected collisions.
    - Implemented the Airport Sustainability Management Plan for the County's seven airports, such as EV charging stations at Palomar, Ramona, and Borrego Springs Airports to reduce resource consumption, environmental impacts, and GHG emissions while promoting social responsibility. Various elements of the Management Plan are being implemented by leaseholders to further promote social responsibility. During Fiscal Year 2025-26, the state-owned airfield at Agua Caliente closed; therefore, the County's previous agreement to assist in operating this facility ended.
    - Continued to implement and evolve the DPW Departmental Sustainability Plan, collaborating with the Office of Sustainability, Equity, & Justice (OSEJ) to advance mid-term and long-term commitments that reduce the carbon footprint of County operations and programs, bolster environmental justice, and create positive ripple effects for our communities, residents, and businesses.
- Short-term Sustainability Commitment Accomplishments for Fiscal Year 2025–26:
    - DPW worked with Department of General Services (DGS) Energy and Sustainability (E&S) to determine the order of implementation, funding, and construction schedules for the top projects. DGS E&S and DPW prioritized HVAC, lighting, and insulation upgrades at eight road stations; planning and contracting were completed in Fiscal Year 2025–26, with construction at four stations and the remaining work scheduled for Fiscal Year 2026–27.
        - Continued efforts to begin the planning and design stages for the implementation of selected upgrades. This is a continuation of a prior accomplishment.
    - Completed Phase I installation in 2024 and the installation of permanent EV charging equipment at the road stations in San Marcos and Ramona will be at the final design stage and ready for construction, with an estimated completion date of December 31, 2025. Phase II installation of permanent EV charging equipment at the road stations in San Marcos and Ramona was estimated to be complete in Fiscal Year 2025-26; however, there were delays due to contracting and supply issues. Phase II planning is 60%

complete with the new construction completion date in Fiscal Year 2026-27. SDG&E has experienced delays in its plan review and design.

- Participated in relevant task forces, frameworks, and training opportunities to stay informed about the latest sustainability trends, best practices and regulatory changes. Completed fall 2025 trainings on permeable pavements, culverts, and resilient street design, regularly participated in the County Sustainability Task Force, and attended the Zero Waste Symposium in February 2026.

- Mid- and long-term Sustainability Commitment Accomplishments for Fiscal Year 2025–26:
  - Mid-term: Continued to implement a 5-year plan to reduce GHG by increasing the department's fleet to hybrid/electrified vehicles to 37% (140 of 375) by Fiscal Year 2026-27. The five-year goal was not met due to a number of unforeseeable constraints, including contracting challenges, rising costs, supply reduction of available EV fleet vehicles, like flatbed trucks and construction equipment, and Ford ceased manufacturing the F-150 Lightning truck in December 2025. DPW was able to accomplish conversion of an additional 19 fleet and construction vehicles.
    - Mid-term: Converted 21% of fleet vehicles to bring approximately 80 of 375 total fleet vehicles to electric/hybrid by the end of Fiscal Year 2025-26. This is a continuation of the prior accomplishment with the annual milestone for the mid-term goal.
  - Long-term: Development of the new North County Mitigation Site to offset wetland and habitat impacts from DPW projects is ongoing. The goal is to have all approvals in place by Fiscal Year 2027–28 to allow the project to move forward with implementation of the mitigation site the following year. In Fiscal Year 2025-26, DPW made progress on design, environmental, and permitting stages of the project, keeping on schedule to have all approvals in place by Fiscal Year 2027-28.
  - To reduce greenhouse gas emissions, conserve limited landfill capacity, meet state recycling mandates, and promote sustainable resource management, DPW implemented measures to achieve an 80% (estimated 1,014,592 tons of diverted of 1,268,240 tons of generated) waste diversion goal by 2030 in alignment with the Climate Action Plan.
    - Completed annual scorecards for 100% (8 of 8) of haulers to ensure effective implementation of franchise agreement waste diversion performance standards.
    - Completed 500 technical assistance/ inspection site visits and/or contacts to assist and ensure generators' compliance with state and local recycling regulations.
    - Increased knowledge and encouraged participation in recycling and organic material diversion programs, provided informational flyers in the County's established threshold languages to businesses and residents in the unincorporated area with updated educational materials, expanded outreach at community events, and provided feedback to residents about potential contamination in recycling and waste carts. Waste audit data regarding cart contamination informed communities targeted for greater outreach.
    - DPW continued the process to update the 2017 Strategic Plan to Reduce Waste, in collaboration with feedback from the community and industry stakeholders.
    - Completed 250 waste reduction and recycling related educational presentations to at least 18,000 attendees in the County's established threshold languages.
    - Provided 140 stormwater presentations in English and Spanish to over 6,000 students. In addition to storm water topics, presentations also included a focus on reducing litter, encouraging recycling and proper disposal of household hazardous waste.
    - Met our goal and completed 500 technical assistance inspection site visits and generators' compliance with state and local recycling regulations.
- Environment: Protect and promote our natural and agricultural resources, diverse habitats, and sensitive species.
  - Maintained closed solid waste disposal facilities (landfills and burn sites) to protect public health and the environment through monitoring and maintenance plans to comply with federal, state, and local requirements with 100% compliance.
  - Performed essential nesting bird surveys allowing DPW field crews to conduct critical vegetation maintenance activities on time and in compliance with the Migratory Bird Treaty Act.
- Environment: Cultivate a natural environment for residents, visitors, and future generations to enjoy.
  - Improved water quality in local streams, rivers, and bays, managed stormwater and urban runoff from the County storm drain system.

        - Reduced human sources of bacteria that pose a threat to public health and implemented a Human Source Identification Workplan for the San Diego River Watershed, in alignment with State mandated requirements.
        - Ensured that at least 85% of outfalls exhibit non-persistent flows during dry weather conditions.
        - Installed one additional trash capture device contributing to the 20% of capturing (1,634 of 8,030) gallons of trash per year needed to meet the 2030 State Trash Amendments mandate. Goal was not met because several projects originally assumed to deliver trash capture benefits are no longer viable, have been delayed, or were found infeasible for trash capture retrofits upon further evaluation.
    - Removed pollution from runoff as well as deliver stormwater capital projects and programs to enhance water quality while simultaneously introducing community benefits.
        - Moved forward with 38 stormwater Capital Improvement Projects through various stages of planning, design and construction. These projects aim to remove pollution from runoff, enhance water quality, and provide additional community benefits, demonstrating a comprehensive approach to environmental protection and community well-being.
        - Constructed four new green infrastructure projects in the communities of Rainbow, Fallbrook, and 4S Ranch to increase community benefits (e.g., active transportation, stormwater capture and reuse, trees and green spaces.
        - Donated compost and mulch to residents, school and community gardens to encourage community food production, improve soils and enhance water quality in unincorporated communities, including Spring Valley, Fallbrook, Julian, Potrero and Borrego Springs, Santa Ysabel, and others.
        - Began projects on public and private property to capture or treat stormwater runoff from an additional 250 acres in the unincorporated area.
        - Completed four green infrastructure projects, collectively treating 468.1 acres of stormwater runoff in the unincorporated area.
            • Completed Rainbow Water Quality Project, which treated 325 acres.
            • Completed the Goldentop Modular Wetland and Trash Capture, which treated 120 acres. Completed Mission Road North Project 1, which treated 22 acres. Completed the 4S Ranch, which treated 1.1 acre of impervious area
    - Decreased the amount of imported water used by distributing 200 rain barrels and removing 150,000 square feet of water-intensive turfgrass, meeting our original goal of 200 rain barrels and exceeding our goal of 50,000 square feet of turfgrass.
    - Protected public and environmental health by reducing the threat to water quality and ensured 100% stormwater compliance with applicable federal, State, and local stormwater standards for public works infrastructure and private development projects.
        - Coordinated with 21 jurisdictions to streamline stormwater standards for private development.

## Community

DPW enhances the quality of life in the unincorporated area by implementing programs that encourage participation and protect the safety of residents and the sustainability of communities. DPW compares infrastructure locations to underserved communities to identify opportunities for enhanced community engagement, outreach, education, and language translation in these communities. Through collaboration, partnership, and meaningful conversations, DPW incorporates input and feedback to improve program and service delivery. DPW also supports safety in all communities by practicing emergency response and preparedness, reviewing disaster response and recovery procedures, and training for multiple types of disasters. In alignment with the County's strategic initiative on community, DPW achieved the following:

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Expanded stakeholder engagement across all programs, including, but not limited to, coordination with Community Planning and Sponsor Groups, advisory groups, and the public during project planning, prioritization, and implementation.
        - Enhanced transparency and public access to information on planned and ongoing capital improvements through the Capital Improvement Plan (CIP) Engage website that allows users to view current and future projects and provide input to help determine infrastructure priorities in their communities.
        - Coordinated with 22 Community Planning Groups (CPG) to schedule and co-develop CIP meetings in each unincorporated communities, bringing an overview of the plan and details of the projects specific to each area. DPW facilitated (7 of 22) meetings, fostering greater transparency and rapport with our constituents by providing various points of contact, multiple options to engage, and clear and concise information.

        - Improved transparency, accountability, and community engagement by expanding online information in the County's established threshold languages, and finalizing long-term maintenance plans and funding needs for all private road and landscape maintenance districts in Fiscal Year 2024–25.
    - Leveraged Geographic Information System (GIS) capabilities through the use of community profiles to support staff understanding of communities' demographics and needs when planning projects or conducting outreach.
- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
    - Delivered a reliable and effective flood control program to protect lives and property.
        - Conducted baseline video recording of underground infrastructure in the flood control system (multi-year effort) after procuring a contractor. Request for Proposal (RFP) was posted on BuyNet and the contract award is expected in the spring of 2026. Videoing will begin after the contract award.
        - Maintained flood control infrastructure by completing 100% of scheduled planned inspections for the flood control system, including 2,079 storm drain inlets, 56.6 miles of linear municipal separate storm sewer, and 4.5 miles of open channel, to ensure it can perform properly during storm events.
        - Coordinated with the International Boundary and Water Commission to restore functionality of the Binational ALERT Flood Warning stations in the Tijuana River Valley Watershed in the U.S. and Mexico.
        - Flood Control secured a $0.6 million State Streamgage Improvement Program grant to add six new stream gages to the countywide ALERT Network. The grant was tentatively awarded in December 2024 and contracted in June 2025. Procurement will finish by spring 2026, with installation completed before October 2026.
    - Coordinated with the Department of Environmental Health and Quality (DEHQ) and the City of San Diego to post 24 Tijuana River Valley (TJRV) hazard warning signs – a general public safety and environmental hazard communication effort - along multiple trail locations and Saturn Blvd.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - Ensured public infrastructure delivered by private developers met applicable standards and regulations through regular inspections of private development projects.
        - Conducted regular field inspection of private development projects.
    - Collaborated with OSEJ in the formation of their Food Justice Community Action Plan, which included elements to increase food recovery education and outreach.
    - Increased awareness and support for County initiatives related to water resources and collaborated with unincorporated communities on water quality and water supply issues.
        - Hosted and encouraged community participation in 30 watershed cleanup events.
        - Provided educational campaigns and enhanced messaging related to water conservation in the County's established threshold languages.
        - Conducted outreach strategies for stormwater capture and water-saving incentives programs in unincorporated communities, identifying gaps and exploring funding mechanisms for new pilot programs in Spring Valley and Lakeside.
        - Worked with contractors to collect 240,000 lbs. of HHW from unincorporated residents through a permanent collection facility in Ramona and agreements with jurisdictions that operate similar facilities.
        - Protected our watersheds and public health, and prevented improper disposal of household hazardous waste (HHW) such as paints, batteries, sharps, oils, pesticides, etc.
    - Achieved 100% of map reviews and comments within 20 working days (10-days for re-submittals) for professional submittals of Records of Survey and Corner Records in accordance with State law.
        - Consist of (513 of 2,243) Corner Records submitted for review.
    - Delivered a safe and reliable operating environment for airport users by proactively maintaining airfield infrastructure.
        - Sustained an efficient inspection and maintenance program that achieved at least a 98% (closed 1,215 of 57,056 hours during planned capital projects) runway availability rate at the County's five largest airports, exceeding our original goal (98% of 95%)

that supports emergency responders, local, regional, and international businesses, and aviators.
    - Awarded a Federal Aviation Administration (FAA) grant of $2.9 million for design and construction on 18/36 Runway Rehabilitation at Fallbrook Airpark. Project completed by March 2026.
  - Operated public sewer infrastructure in unincorporated communities to minimize sewer spills into lakes, rivers, and other surface waters, maintaining a target of zero spills.
    - Eight (8) unincorporated communities: Spring Valley, Lakeside, Winter Gardens, Alpine, East Otay Mesa, Campo, Pine Valley, and Julian.
    - Maintained a target of zero spills over 1,000 gallons or reaching surface water was achieved this fiscal year, down from one last year.
    - Continued to maintain small diameter sewer lines and conducted closed-circuit television (CCTV) inspections to ensure system reliability.
    - Cleaned 166 miles (44%) of small-diameter sewer lines (≤15 inches), surpassing the annual goal of 125 miles (33%)
    - Completed 3 miles of CCTV inspections of small-diameter sewer lines (13 miles goal) to prevent overflows and identify defects. Inspections follow a seven-year cycle. Goal was not met due to staff vacancies, and the County plans to utilize contractors for supplemental inspections to meet operational needs.
  - Maintained safe and reliable drinking water supplies for underserved communities.
    - Ensured the Live Oak Springs Water System provided safe and reliable drinking water for approximately 300 residents in the Boulevard community.
    - Supported the Campo Water Maintenance District by planning and implementing improvements to enhance the safety, reliability, and sustainability of the community water system, and completed a financial study to support the water customers of the Camp Locket Redevelopment Plan.
    - Completed the design of the electrical upgrades to the water treatment facility at Rancho Del Campo.
    - Initiated the procurement of replacement of the uranium removal system at the water treatment facility at Rancho Del Campo. It ensures continued protection of public health by addressing naturally occurring uranium found in the local groundwater. The old system is dilapidated and needs to be replaced. The procurement process is underway, and the new system has been ordered and is expected to be delivered imminently.
  - Operate a resilient water system for underserved communities in Campo and Boulevard (Live Oak Springs) by completing the construction of new potable water wells, water reservoir tanks, booster pump stations, electrical improvements, and water distribution pipeline by 2029.
    - Initiated the design of the replacement of the water reservoir tanks.
  - Maintained County roadway infrastructure in good condition to reduce impacts on pedestrians, bicyclists, and vehicles, enhance road safety, improve accessibility to transportation facilities, and promote multi-modal transportation activities.
    - Met or exceed year-to-date for miles of roads swept (14,785.46 of 21,320.90) and storm drain inspections (10,349 of 19,253).
    - Ensured roads are opened within 24 hours after the end of an emergency 100% (86 of 86) of the time by implementing an immediate response to inclement weather, roadway hazards and natural disasters, such as flooding, snow removal, downed trees, or vehicle accidents.
    - Continued to improve the County's average Pavement Condition Index (PCI) to 70, with a goal of achieving an average PCI of 70 by the end of Fiscal Year 2025-26. Achieved the goal.
  - Increased visibility, accessibility, and use of the Tell Us Now application for DPW-related requests from unincorporated areas residents. DPW continues to participate in Land Use and Environmental Group (LUEG) wide efforts to improve the Tell Us Now application to enhance capabilities for users, including the ability to receive updates and track progress on issues they have reported.
  - Updated the Local Road Safety Plan (LRSP) for alignment with the CalEnviroScreen and Healthy Places Index and collision metrics to prioritize publicly funded pedestrian and bicycle infrastructure projects in underserved communities. The LRSP is updated biannually.
- Communications: Offer interpreters for community meetings or translations of information to ensure residents have every opportunity to make informed decisions while listening to, participating in or using County services or programs.

- Ensured 100% (82 of 82) of public notices for County-initiated projects are translated into the County's established threshold languages to provide the ability for all individuals to participate in and comment on projects and programs occurring in or affecting their community, regardless of preferred language.
- Ensured that 100% of stormwater outreach materials are available in the threshold languages.

- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.
  - Participated in the East County Advance Water Purification Program, Solid Waste Technical Advisory Committee, and Building Better Roads working group.
  - Successfully negotiated and finalized the Second Amended and Restated Agreement (SARA) for the metropolitan sewer system, securing its terms through 2065
  - Participated in the East County Advance Water Purification Program and Metro Sewer System.
  - Partnered with the San Diego Region Stormwater Co-permittees, including Orange County and Riverside Flood Control District, and California Department of Transportation (Caltrans), Camp Pendleton, and other Phase 2 permittees, on opportunities to streamline and provide consistent messaging in support of productive interactions with the Regional and State Water Boards for updates to current and new regulations.
  - Together with the City of San Diego and the San Diego County Water Authority, continued to support Integrated Regional Water Management (IRWM) with resourcing and leadership time. IRWM helps connect underserved communities to State resources for multi-benefit water projects.
  - Collaborated with incorporated cities, the Port of San Diego and the San Diego Airport Authority, the San Diego Region Stormwater Co-permittees, including Orange County and Riverside Flood Control District on action in support of the re-issuance of the regional stormwater permit through the formation of focused working technical teams to address specific provisions pertinent to each agency.
  - Collaborated with Office of Sustainability, Equity, & Justice (OSEJ) in the formation of their Food Justice Community Action Plan, which included elements to increase food recovery education and outreach.

### Empower

DPW empowers its workforce and operations by providing opportunities for staff development and securing continuity of operations for critical road, drainage, sewer, and water infrastructure. DPW cultivates a culture that fosters new ideas, implements best practices, and pursues innovation through collaboration with stakeholders, community partners, staff, and other public works agencies. DPW engages employees by holding meetings where information, ideas, and perspectives are shared, such as annual meetings with the director, departmental and divisional "all hands" meetings, and regular supervisor and staff meetings. DPW inspires and fosters an environment for our team members where they can be innovative and creative to support transformative changes. In accordance with the County's strategic initiative on Empower, DPW completed the following:

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - Raise awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERG), events and activities to continue a workplace centered around belonging.
    - The Public Works Human Resource (HR) team created monthly trainings focused on creating a culture of belonging, this included training related to diversity and inclusion. They also provide support and guidance to the DPW team by providing resources to support neurodivergent individuals participating in interviews as well as other accommodations, part of a multi-year effort to support neurodivergent employees.
  - Continued to manage both a complaint hotline and a Best Management Practice (BMP) hotline, accessible via phone and email, to provide direct support for stormwater-related inquiries and issues. By maintaining these dedicated channels, customers could quickly and efficiently seek assistance, demonstrating the department's commitment to delivering excellent customer service.
  - Continued using information provided in the 2024 biennial employee engagement survey, worked with employees and collaborated with the employee resource groups to develop action plans that further improved engagement.

    - Expanded opportunities for team members to share ideas and thoughts with DPW leadership by hosting opportunities for "Coffee with the Director".
    - Hosted departmental All-Hands and divisional meetings for staff to connect, interact, and build stronger relationships.
    - Expanded employee engagement plans that recognize the daily work of field crew and in-office staff members.
- Promoted Justice, Equity, Diversity, Inclusion, and Belonging of staff as high priorities by regularly discussing the importance of these values in staff meetings at all levels of the department, including "all hands" staff meetings; offered training to enhance education and awareness; sustained a workforce development team that is open to every employee and who are encouraged to participate and strongly supported staff participation in Employee Resource Groups, activities, and events. These opportunities were aimed at helping employees feel valued, engaged, and better prepared for career advancement opportunities. Additionally, staff became better prepared to maintain exceptional service levels for DPW's diverse customers.
- Continued to maintain diversity and inclusion of staff. Implemented and sustained the goals of the Diversity & Inclusion Strategic Plan by providing educational and training opportunities for staff and continually creating a more inclusive and accessible climate in the workplace and implementing actions that support the County Department of Human Resource (DHR) Neurodivergence Work Plan goals.
    - Since the inception of the County's Neurodivergence Work Plan in June 2022, Public Works has participated in creating a more inclusive recruitment process and equitable work environment for neurodivergent staff by achieving annual DHR-defined goals.
    - Increased inclusive practices by creating an internal resource folder with educational neurodivergent resources for staff and created a 6-month neurodivergent email campaign to educate staff on neurodivergent experiences. Ensured leadership and all staff completed their required annual neurodivergence training modules.
    - Enhanced outreach and recruitment practices by staying updated on current trends and best practices in neurodivergence inclusion, attending neurodiversity-focused events, and connecting with community organizations that support neurodivergent individuals.
- Made meaningful improvements and focused on employee engagement as part of everyday operations, listening to team members, having open and honest conversations, and having activities they can participate in to increase engagement.
    - Engaged in LUEG-wide communication efforts to keep the departments better connected by contributing to LUEG Team Talk quarterly newsletter that highlighted DPW's efforts in equity/diversity, noteworthy projects, and shared resources. The newsletter helps to bring DPW's essential work into a common space that benefits other departments.
- Continued to engage in LUEG-wide Workforce Development programs to attract, cultivate, and retain a workforce that has the skills, talent, and commitment to public service.
    - Implemented a new stormwater construction training program, educating 179 staff across 13 departments on best practices in stormwater management.
    - Engaged management during leadership meetings through exposure to various topics that enhances management skills.
    - Supervisors continued to work with their staff during regular development meetings to implement desired training and mentorship to enhance their development and success.
    - Participated in LUEG-wide departmental meetings to encourage an adaptive management approach, reduce duplication of efforts, and reduce project review times.
- Promoted employee professional development, technical competence, and leadership effectiveness through a training and safety program that ensures 100% (608 of 608) of annual mandatory training is completed.
    - Supported staff development by providing opportunities to attend preparatory training for required licenses and certifications.
    - Within the first year of their employment, 100% (45 of 45) of all new permanent, full-time employees were trained to respond to emergencies, either within their classification scope of responsibilities or as disaster service workers, such as shelter workers or managers, to assist in emergencies.
- Increased efforts to deepen connections with other County compliance groups, leading to increased engagement, project collaboration, and process improvements across LUEG teams.
    - Regular meetings were established with other departments to share ideas and resources, and a significant number of educational materials developed by the Watershed program were shared with other departments for increased distribution to

the public.

- Fostered an environment where teleworking and alternate work schedules are embraced and implemented to ensure customer service remains a priority while supporting employee well-being and our sustainability goals.

- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
  - Improved program information on public websites to maintain transparency and accountability, including reviewing of DPW's program websites to analyze readability and translated technical language into simpler terms as needed.
  - Maintained targeted reserve levels for the Environmental Trust Fund to ensure long-term fiscal sustainability and adequate funds for financial assurances related to closure, post-closure and corrective actions for the San Marcos Landfill.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
  - Participated in internal roundtables to implement best practices and achieve organizational excellence for fleet, water quality projects, and environmental review in accordance with the California Environmental Quality Act (CEQA).
    - Continued participation in the CEQA Roundtable and CEQA Practitioners meetings in support of training, sharing best practices, and consistency across the departments.
    - Continued to participate in the Land Acquisitions Roundtable, supporting DPR in updating acquisition criteria to ensure the County achieves the best results with respect to the Climate Action Plan Update and the Regional Decarbonization Framework.
    - Chaired the internal Roundtable Forum for Water Sustainability and developed a 'One Water' strategy and corresponding video that emphasized the interconnectivity of various water-related programs and identifies opportunities to enhance program performance. The video highlighted opportunities to enhance program performance and was shared on social media, as well as posted on DPW's webpage.
    - Implemented PM Web enterprise project management system to monitor the progress of the portfolio capital infrastructure projects and provide consistent reporting of project conditions. Provided streamlining, operational and resource efficiencies, improved workflows, transparency for program operations and reduced project risks and conflicts.
  - Expanded department commitment to Justice, Equity, Diversity, Inclusion, and Belonging by identifying programs and processes that require changes to provide the highest level of service for DPW's customers; utilizing community assessment methods to identify the community needs, and training staff on Justice, Equity, Diversity, Inclusion and Belonging to increase awareness and inclusivity when serving DPW's diverse customers.

### Justice

DPW supports the County's commitment to create a more sustainable community for residents and visitors by undertaking actions to protect the environment and ecosystems, reduce pollution in waterways, reduce the need for new landfills, and combat climate change. In accordance with the County's strategic initiative on justice, DPW completed the following:

- Environmental: Advance equal protection and meaningful involvement of all people, regardless of race, color, national origin, or income with respect to the development, implementation, and enforcement of environmental laws, regulations, and policies with an urgent focus on communities of color and low-income communities recognizing they historically lacked the same degree of protection from environmental and health hazards.
  - Supported the Office of Sustainability and Environmental Justice (OSEJ) on completion of the Final Water Ways Report by providing meaningful input and identifying project opportunities to advance water rights for clean water in disadvantaged communities.
    - DPW provided funding, consultant support, and technical review, participated in meetings, and shared the draft report with co-permittees for input.

## 2026–28 Objectives

### Equity

DPW applies an equitable lens in service delivery and program design to provide critical infrastructure for underserved communities. In accordance with the County's strategic initiative on equity, DPW will be implementing the following:

- Health: Focus on policy, systems, and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Upgrade pedestrian push buttons to meet Americans with Disabilities Act (ADA) standards at six existing signalized intersections to promote safe crossing.
    - Upgrading and modernizing traffic signal equipment and traffic signal timing throughout the County traffic network to improve road corridors and to enhance pedestrian safety.
- Housing: Utilize policies, facilities, infrastructure, and finance to provide housing opportunities that meet the needs of the community.
    - Continue collaborative work with other departments and enterprise offices on Removing Barriers to Housing actions to save time and increase certainty for housing development to facilitate the production of housing in the unincorporated area.
    - Continue to support Housing and Community Development Services by completing timely environmental review of grants and affordable housing development loans that benefit low-income communities and households.
    - Identify and prioritize opportunities for public improvements in Vehicle Miles Traveled (VMT) — efficient and infill areas and make efforts to implement the built-environment element of the adopted Climate Action Plan (CAP) to promote public-private partnerships and incentivize future development of various housing types, including affordable housing and options more accessible to middle-income earners.
- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
    - Increase focus on developing and delivering priority projects that align with the County's overall vision and values. The prioritized system for public improvement projects has incorporated the recently adopted CAP built-environment requirements, Local Roadway Safety Plan (LRSP) and the Board adopted Active Transportation Plan that includes Pedestrian Gap Analysis, and the bicycle element.

### Sustainability

DPW programs will undertake actions to protect the environment, reduce pollution, minimize landfill needs, and combat climate change. In accordance with the County's strategic initiative on sustainability, DPW will:

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Apply grant application efforts utilizing the Safe Streets and Roads for All (SS4A), the Highway Safety Improvement Plan, and other similar opportunities and bring in additional funding to support DPW infrastructure projects that protect the environment, enhance communities, and maintain aging systems to increase longevity and safety.
- Climate: Actively combat climate change through innovative and proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Improve roadway infrastructure to support the County's greenhouse gas (GHG) measures and enhance safety, accessibility, and walkability on County-maintained roads, focusing on underserved communities in the unincorporated area by implementing the adopted Local Roadway Safety Plan (LRSP).
        - Begin the design and construction of elements of the LRSP in Spring Valley and Casa de Oro.
- Short-term Sustainability Commitments for Fiscal Year 2026-27:
    - Work with DGS Energy and Sustainability (E&S) to complete implementation and installation of all upgrades identified at DPW road stations by the end of Fiscal Year 2026-27. The improvements include upgrades to HVAC, lighting, and insulation at eight DPW road stations.
    - Complete Phase II installation of EV charging equipment at DPW road stations in collaboration with DGS. By June 2027 there will be a total of 6 Direct Current (DC) fast chargers and 30 level 2 ports installed.
    - Develop a guide to support the DPW program and help asset owners consider sustainability and equity-related components during project development. The document will help identify opportunities to include project components such as tree planting and

shading, active transportation infrastructure, and investments in underserved communities that can support County goals outlined in the Climate Action Plan, Active Transportation Plan, Equity-Based Tree Planting Program, and other County Initiatives.

- Mid- and long-term Sustainability Commitments for Fiscal Year 2026-27:
    - Mid-term: Continue to implement a 5-year plan to reduce GHG by increasing the department's fleet to hybrid/electrified vehicles. Fleet conversion includes mostly mid-sized Sports Utility Vehicle (SUVs) and trucks and some construction equipment, like forklifts, and is dependent on availability. Due to unforeseeable constraints, including contracting challenges, rising costs, supply reduction of available EV fleet vehicles, like flatbed trucks and construction equipment, Ford ceased manufacturing the F-150 Lightning truck in December 2025, the original goal of 37% (148 of401) by Fiscal Year 2026–27 is no longer achievable. At the end of Fiscal Year 2025-26, 80 total fleet vehicles had been converted to EV. The new goal is a 37% conversion by the end of Fiscal Year 2027–28.
    - Long-term: Develop the new North County Mitigation Site to offset wetland and habitat impacts from DPW projects. The goal is to have all approvals in place by Fiscal Year 2027-28 to allow the project to move forward with implementation of the mitigation site the following year. In Fiscal Year 2026-27, DPW anticipates completion of the design, environmental, and permitting stages of the project, keeping on schedule to have all approvals in place by Fiscal Year 2027-28.
        - Continue to complete annual scorecards for 100% of haulers (8 of 8) to ensure they are effectively implementing franchise agreement waste diversion performance standards.
        - Complete 500 technical assistance/ inspection site visits and/or contacts to assist and ensure generators' compliance with state and local recycling regulations.
        - To increase knowledge and encourage participation in recycling and organic material diversion programs, provide informational flyers in the County's established threshold languages to businesses and residents in the unincorporated area with updated educational materials, expand outreach at community events, and provide feedback to residents about potential contamination in recycling and waste carts. Waste audit data regarding cart contamination will inform communities targeted for greater outreach.
        - Continue to incorporate effective programs and priorities to achieve the Climate Action Plan's goal of 80% (estimated to be 1,014,592 tons diverted of 1,268,240 tons generated) waste diversion by 2030, DPW will continue the process to update the 2017 Strategic Plan to Reduce Waste, in collaboration with feedback from the community and industry stakeholders.
        - Complete waste reduction and recycling related educational presentations to at least 18,000 attendees in the County's established threshold languages.
- Environment: Protect and promote our natural and agricultural resources, diverse habitats, and sensitive species.
    - Complete all activities in the funded maintenance program for closed landfills by fiscal year-end, prioritizing high-risk sites and ensuring compliance with environmental standards.
- Environment: Cultivate a natural environment for residents, visitors, and future generations to enjoy.
    - Advance community health and environmental sustainability by reducing pollutants in stormwater runoff and unpermitted flows into local waterways. This will be achieved through green infrastructure, pollution prevention, source control, and water quality monitoring — ensuring compliance with state and federal regulations while supporting resilient, cleaner neighborhoods.

### Community

DPW enhances the quality of life in the unincorporated area by implementing programs that encourage participation and protect the safety of residents and the sustainability of communities. DPW compares infrastructure locations to underserved communities to identify opportunities for enhanced community engagement, outreach, education, and language translation in these communities. Through collaboration, partnership, and meaningful conversations, DPW incorporates input and feedback to improve program and service delivery. DPW also supports safety in all communities by practicing emergency response and preparedness, reviewing disaster response and recovery procedures, and training for multiple types of disasters. In accordance with the County's strategic initiative on community, DPW will complete the following:

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Expand stakeholder engagement across all programs, including, but not limited to, coordination with Community Planning and Sponsor Groups, advisory groups, and the public during project planning, prioritization, and implementation.

        - Continue to enhance transparency and public access to information on planned and ongoing capital improvements through a website that allows users to view current and future projects and provide input to help determine infrastructure priorities in their communities.
        - Flood Control will provide two community trainings on flood awareness and preparedness to San Diego County Fire's Community Emergency Response Team (CERT) members in April and October. This will be the first time Flood Control has engaged this organization. The second training, which will coincide with California's Flood Preparedness Week, will include municipal CERT members as well as a trainer from the California Department of Water Resources, who will provide a 4-hour training on flood fighting and the correct way to fill sandbags for effective flood protection.
    - Continue to leverage Geographic Information System (GIS) capabilities through the use of community profiles to support staff understanding of communities' demographics and needs when planning for projects or conducting outreach.
- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
    - Deliver a reliable and effective flood control program to protect lives and property.
        - Will conduct baseline video recording of underground infrastructure in the flood control system (multi-year effort) after procuring a contractor.
        - Maintain flood control infrastructure by completing 100% of scheduled planned inspections for the flood control system, including 2,079 storm drain inlets, 56.6 miles of linear municipal separate storm sewer, and 4.5 miles of open channel, to ensure it can perform properly during storm events.
        - Complete installation of six stream gages supported by the California Stream Gage Improvement Program grant by October 2026.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - DPW will ensure public infrastructure delivered by private developers meets applicable standards and regulations through regular inspections of private development projects.
        - Conduct regular field inspections of private development projects.
    - Foster inclusive community partnerships to promote stormwater awareness, education, and participation in water-saving and pollution prevention programs. Prioritize outreach in underserved areas, ensure materials are accessible in threshold languages, and expand access to incentives and multi-benefit projects that improve water quality and community resilience.
        - Work with contractors to collect 240,000 lbs. of household hazardous waste (HHW) from unincorporated residents through operation of battery and sharps collection sites, a permanent collection facility in Ramona, one-day events, and agreements with jurisdictions operating similar facilities.
    - Continue to achieve 100% of map reviews and comments within 20 working days (10 days for re-submittals) for professional submittals of Records of Survey and Corner Records in accordance with State law.
    - Deliver a safe and reliable operating environment for airport users by proactively maintaining airfield infrastructure.
        - Continue to sustain an efficient inspection and maintenance program to maintain at least a 95% runway availability rate.
        - At the five largest airports, supporting emergency responders and local businesses.
    - Operate public sewer infrastructure in unincorporated communities to minimize sewer spills into lakes, rivers, and other surface waters, maintaining a target of zero spills.
        - Maintain a target of zero spills over 1,000 gallons or reaching surface water.
        - Continue to maintain sewer lines and conduct closed-circuit television (CCTV) inspections to ensure system reliability.
    - Maintain safe and reliable drinking water supplies for underserved communities.
        - Continue to ensure the Live Oak Springs Water System provides safe and reliable drinking water for approximately 300 residents in the Boulevard community
        - Continue to support the Campo Water Maintenance District by planning and implementing improvements to enhance the safety, reliability, and sustainability of the community water system, and complete a financial study in support of water customers affected by the Camp Lockett Redevelopment Plan.

- Operate a resilient water system for underserved communities in Campo and Boulevard (Live Oak Springs) by completing the construction of new potable water wells, water reservoir tanks, booster pump stations, electrical improvements, and water distribution pipeline by 2029.
- Maintain County roadway infrastructure in good condition to reduce impacts on pedestrians, bicyclists, and vehicles, enhance road safety, improve accessibility to transportation facilities, and promote multi-modal transportation activities.
    - Meet or exceed year-to-date for miles of roads swept and storm drain inspections.
    - Ensure roads are opened within 24 hours after the end of an emergency 100% of the time by implementing an immediate response to inclement weather, roadway hazards and natural disasters, such as flooding, snow removal, downed trees, or vehicle accidents.
    - Continue to maintain the County's average 70 Pavement Condition Index (PCI).
    - Complete road resurfacing projects including replacing culverts and upgrading existing curb ramps to meet ADA compliance. These improvements will provide safe crossing opportunities and help enhance road safety.
    - Update existing road asset management system. Updating the asset management system and related processes will allow staff to more accurately verify and maintain asset inventories, including assessing asset conditions. With improved data, the County can reassess asset needs and evaluate maintenance programs more holistically. This will strengthen confidence in managing asset lifecycles, reduce liability, and ensure that assets and programs remain resilient and aligned with community needs.
- Communications: Offer interpreters for community meetings or translations of information to ensure residents have every opportunity to make informed decisions while listening to, participating in, or using County services or programs.
    - Ensure 100% of public notices for County-initiated projects and programs are translated into the County's established threshold languages to provide the ability for all individuals to participate in and comment on projects and programs occurring in or affecting their community, regardless of preferred language.

### Empower

DPW will empower its workforce and operations by providing opportunities for staff development and securing continuity of operations for critical road, drainage, sewer, and water infrastructure. DPW will foster new ideas, implement best practices, and pursue innovation through collaboration with stakeholders, community partners, staff, and other public works agencies. DPW will engage employees by holding meetings where information, ideas, and perspectives are shared, such as annual meetings with the director, departmental and divisional "all hands" meetings, and regular supervisor and staff meetings. DPW will foster an environment for our team members where they can be innovative and creative to support transformative change. In accordance with the County's strategic initiative on Empower, DPW will complete the following:

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Implement and sustain the goals of the ED&I Strategic Plan by providing educational opportunities to staff to continually create a more inclusive and accessible climate in the workplace.
    - Continue to engage in LUEG-wide Workforce Development programs to attract, cultivate, and retain a workforce that has the skills, talent, and commitment to public service.
    - Promote employee professional development, technical competence, and leadership effectiveness through a training and safety program that ensures 100% (659 of 659) of annual mandatory training is completed.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Continue to improve program information on public websites to maintain transparency and accountability, including reviewing DPW's program websites to analyze readability and translate technical language to simpler terms as needed.
    - Continue to maintain targeted reserve levels for the Environmental Trust Fund to ensure long-term fiscal sustainability and adequate funds for financial assurances related to closure, post-closure and corrective actions for the San Marcos Landfill.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Continue participation in the CEQA Practitioners meetings in support of training, sharing best practices, and consistency across the departments.

- Continue to participate in the Land Acquisitions Roundtable, supporting DPR in updating acquisition criteria to ensure the County achieves the best results with respect to the Climate Action Plan Update and the Regional Decarbonization Framework.

### Justice

DPW supports the County's commitment to create a more sustainable community for residents and visitors by undertaking actions to protect the environment and ecosystems, reduce pollution in waterways, reduce the need for new landfills, and combat climate change. In accordance with the County's strategic initiative on justice, DPW will complete the following:

- Environmental: Advance equal protection and meaningful involvement of all people regardless of race, color, national origin, or income with respect to the development, implementation, and enforcement of environmental laws, regulations, and policies with an urgent focus on communities of color and low-income communities recognizing they historically lacked the same degree of protection from environmental and health hazards.
  - Ensure all projects comply with CEQA/NEPA requirements, including providing mandated opportunities for public review and comment, and demonstrating how public input was meaningfully considered in project decisions.
  - Facilitate equitable public engagement by providing translated materials and interpreted presentations, where applicable, to support full participation by individuals with diverse language needs.

## Related Links

For additional information about DPW, refer to the website at:

- www.sandiegocounty.gov/dpw

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Sustainability** | Engage businesses, residents and County staff to promote clean water so that water quality will be improved by achieving a reduction in urban runoff (i.e., pollution) into County storm drains that continually flow during dry weather, indicating that the flow is not caused by rain, but by human activity (e.g., car washing, lawn watering, etc.)[1] | 86.5% | 85% | 85% | N/A | N/A |
| | Divert waste from landfills, meet State mandates, and promote sustainable management of resources by evaluating 100% of franchised waste haulers performance through the use of annual score cards. | 100% | 100% | 100% | 100% | 100% |
| | Maintain closed solid waste disposal facilities (landfills and burn sites) to protect public health and the environment through monitoring and maintenance plans to comply with federal, State, and local requirements with a goal of 100% compliance.[2] | 98% | 100% | 100% | 100% | 100% |
| **Community** | To prevent health risks to the public and protect the environment, operate the sanitary sewer system with zero Sanitary Sewer Overflows (SSO) that reach surface waters or exceed 1,000 gallons. | 1 | 0 | 0 | 0 | 0 |
| | Working with law enforcement and other agencies, road maintenance crews will ensure safe, open roads within 24 hours after the end of an emergency 100% of the time by implementing immediate responses to inclement weather, roadway hazards and natural disasters. | 100% | 100% | 100% | 100% | 100% |

| | | | | | | |
|---|---|---|---|---|---|---|
| | Sustain an efficient inspection and maintenance program that achieves a 95% runway availability rate at the County's five largest airports which support emergency responders, local, regional, and international businesses and aviators | 98% | 95% | 98% | 95% | 95% |
| | Maintain County roadway infrastructure in good condition to provide for reduced impact to vehicles, to enhance roadway safety, and provide for improved transportation facilities for customers. This will be accomplished by implementing a multi-year program to increase the PCI from 60 to 70 | 69 PCI | 70PCI | 70 PCI | 70 PCI | 70 PCI |
| | Reduce the cost of future private and public property land surveying by ensuring the accuracy of current surveys through mandated reviews by achieving 100% of map reviews and comments within 20 working days (10 days for re-submittals) for professional submittals of Records of Survey and Corner Records in accordance with State law. | 100% | 100% | 100% | 100% | 100% |
| | Proactively maintain flood control infrastructure by completing 100% of scheduled planned inspections and cleaning of the flood control system to ensure it can perform properly during storm events. | 100% | 100% | 100% | 100% | 100% |

*Table Notes*

[1] Goal is modified in Fiscal Year 2024–25 to account for the inspection and classification procedure that identifies storm drains with persistent dry weather discharges. This revised goal more accurately reflects current procedure and accomplishments based on field observations. Goal will be discontinued starting Fiscal Year 2026-27.

[2] Goal revised in Fiscal Year 2024–25 to state a goal of 100% compliance instead of zero new notices of non-compliance/violation.

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

## Staffing

No change in staff years

**Expenditures**

Net increase of $30.4 million

- Salaries & Benefits–net increase of $2.0 million primarily for planning purposes associated with anticipated salary and benefit increases and salary adjustments to reflect normal staff turnover.
- Services & Supplies–net increase of $23.6 million
    - $9.4 million increase in contracted services to support Flood Control District maintenance and capital projects
    - $4.1 million increase in costs related to utilities and facility management
    - $3.3 million increase in contracted services to support the Watershed Protection Program
    - $2.4 million increase in contracted road services and consultant contracted services due to one-time funding for capital projects within the Road Program
    - $2.3 million increase in interdepartmental support from other County departments for capital and major maintenance projects.
    - $1.9 million increase in contracted services to support the Waste Planning and Recycling Program
    - $2.3 million increase for routine major maintenance improvements, trash and landscaping services
    - $0.4 million increase in program support costs related to information technology, administrative services, and equipment, offset by reductions to travel costs which have minimal impact on staff and their professional development opportunities.
    - $0.3 million increase in contracted services to support Sanitation District
    - $0.2 million increase in vehicle maintenance and fuel cost, partially offset by a reduction in underutilized fleet vehicles
    - $2.2 million decrease in contracted services supporting airport operations due to shifting contracts to other County departments and staff performing services in lieu of contractors.
    - $0.8 million decrease in Public Liability Insurance Premium and other County Insurance
- Other Charges–increase of $2.4 million
    - Increase of $2.0 million due to depreciation costs in the DPW Equipment Internal Service Funds and Airports Program
    - Increase of $0.4 million due to an increase in right-of-way costs of Road Program projects
- Capital Assets/Land Acquisition–increase of $9.8 million
    - Increase of $6.7 million for capital projects in the Airports Program
    - Increase of $3.1 million for capital projects in the Sanitation District
- Capital Assets Equipment–decrease of $9.1 million
    - Decrease of $9.1 million due to completion of one-time purchase of vehicles and equipment
- Operating Transfer Out–net increase of $1.7 million
    - Increase of $4.0 million in Operating Transfer Out from the Road Fund and Flood Control programs, to the General Fund to support county mandated services.
    - Increase of $1.6 million due to one-time transfer to support Closed Landfills projects
    - Decrease of $3.9 million for the completion of one-time purchases of vehicles

**Revenues**

Net increase of $30.4 million

- Taxes Current Property–net increase of $1.2 million primarily due to projected taxes from property owners for Harmony Grove Village Community Facilities District, Flood Control District, Permanent Road Division and Street Lighting District
- Taxes Other Than Current Secured–net decrease of $8.7 million due to the reduction of TransNet-funded projects in the Road Fund
- Revenue from Use of Money & Property–increase of $2.7 million
    - $1.6 million increase in revenue from rents, leases and landing fees at County Airports
    - $0.9 million increase in revenue from interest on deposits to align the budget with historical actuals
    - $0.2 million increase in vehicle usage rental revenue in the Equipment ISF Program
- Intergovernmental Revenues–net increase of $6.8 million
    - $6.2 million increase in the anticipated gas tax receipts from the Highway User’s Tax Account and Road Repair Accountability Act of 2017
    - $6.0 million increase in federal grant funding for capital projects in the Airport Enterprise Fund

    - $0.4 million increase in state grant funding for capital projects in the Road Program
    - $0.3 million increase in state grant funding for Flood Control projects
    - $0.2 million increase in Watershed Protection Program stormwater permit costs
    - $6.1 million decrease in Federal Highway Planning and Construction revenue due to a decrease in Federal Highway Administration projects in the Road Fund
    - $0.2 million decrease in Federal Community Development Block Grant projects in the Road Fund
- Charges for Current Services–net increase of $2.1 million
    - $5.2 million increase for capital projects funded by the Transportation Impact Fee
    - $2.6 million increase in sewer service charges in the Sanitation District
    - $0.6 million increase for work funded by Airport Enterprise Fund
    - $0.3 million increase for work funded by the Inactive Waste Fund
    - $0.1 million increase for work funded by the Road Program
    - $4.0 million decrease for capital projects funded by the Regional Transportation Congestion Improvement Program
    - $1.1 million decrease for work funded by the General Fund
    - $1.3 million decrease for work funded by the Flood Control District and Sanitation District
    - $0.2 million decrease in Services to Property Owners due to land development activities
    - $0.1 million decrease in Survey Remonument Preservation Fund
- Miscellaneous Revenues–increase of $1.1 million
    - $1.1 million increase for Closed Landfill maintenance projects funded by the Environmental Trust Fund
- Other Financing Sources–net decrease of $3.8 million
    - $15.0 million decrease in Road Program due to completion of one-time General Fund transfers for Climate Action Plan capital projects and Stormwater capital projects
    - $3.4 million decrease in Equipment ISF Program due to completion of one-time vehicle purchases
    - $0.5 million decrease in one-time vehicle purchases for Sanitation District
    - $9.5 million increase in one-time transfers to Flood Control District for stormwater capital projects
    - $3.8 million increase for one-time transfer to Watershed Protection Program
    - $1.8 million increase for Closed Landfills facility maintenance projects
- Use of Fund Balance–net increase of $30.7 million mostly due to one-time capital projects. A total of $97.6 million is budgeted.
    - $59.2 million to support road, culvert maintenance, and capital projects in the Road Fund
    - $10.5 million for depreciation expense and major maintenance in the Airports Program
    - $7.1 million for the purchase of vehicles in the DPW Equipment Acquisition ISF
    - $6.7 million for road maintenance in the Permanent Road Divisions
    - $7.2 million for maintenance and capital projects in the Flood Control District
    - $3.4 million for capital improvement projects and depreciation expense in the San Diego County Sanitation District
    - $2.2 million for specialized services to implement the Strategic Plan to Reduce Waste in the Waste Planning and Recycling Program
    - $0.6 million for asset management improvements in the Street Lighting District
    - $0.3 million for maintenance costs in the Harmony Grove Community Facilities District
    - $0.2 million to support a portion of departmental costs of the County's existing pension obligation bond (POB) debt
    - $0.2 million for landscaping services in County Services Areas 26 for Cottonwood Village and Monte Vista
- General Purpose Revenue Allocation–net decrease of $1.7 million due to completion of one-time allocation for Public Liability Insurance, and reallocation of administration and IT support positions from General Fund to other DPW funds; this includes a partial offset of $0.3 million increase in funding to Closed Landfills

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

No significant changes other than projected completion of various projects supported by one-time funds.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund Activities Program | 101.00 | 100.00 | 98.00 | (2.0) | 98.00 |
| Road Program | 446.00 | 446.00 | 445.00 | (0.2) | 445.00 |
| Solid Waste Management Program | 15.00 | 15.00 | 15.00 | - | 15.00 |
| Airports Program | 45.00 | 45.00 | 49.00 | 8.9 | 49.00 |
| Wastewater Management Program | 53.00 | 53.00 | 52.00 | (1.9) | 52.00 |
| **Total** | **660.00** | **659.00** | **659.00** | **-** | **659.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund Activities Program | $94,150,329 | $41,260,701 | $44,418,473 | 7.65% | $41,869,391 |
| Road Program | $259,336,266 | $258,653,042 | $270,896,436 | 4.73% | $206,596,659 |
| Solid Waste Management Program | $6,717,693 | $8,666,199 | $11,370,886 | 31.21% | $12,357,084 |
| Airports Program | $27,749,027 | $28,410,058 | $38,523,296 | 35.60% | $58,384,113 |
| Community Facilities Districts | $1,312,853 | $1,328,137 | $1,336,735 | 0.65% | $1,037,298 |
| Wastewater Management Program | $12,633,100 | $10,732,633 | $10,433,103 | -2.79% | $12,411,733 |
| Permanent Road Divisions | $9,421,964 | $8,619,808 | $9,071,974 | 5.25% | $2,209,321 |
| County Service Areas | $580,786 | $593,237 | $603,460 | 1.72% | $602,251 |
| Flood Control | $8,486,636 | $12,980,505 | $27,394,233 | 111.04% | $13,917,036 |
| Street Lighting District | $2,994,231 | $2,708,947 | $2,710,461 | 0.06% | $2,805,135 |
| Equipment ISF Program | $17,467,393 | $32,759,391 | $22,378,898 | -31.69% | $15,142,205 |
| Sanitation Districts | $39,929,485 | $48,072,768 | $46,073,231 | -4.16% | $47,748,023 |
| **Total Expenditures** | **$480,779,763** | **$454,785,426** | **$485,211,186** | **6.69%** | **$415,080,249** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $108,446,882 | $113,706,625 | $115,709,307 | 1.76% | $120,840,942 |
| Services & Supplies | $323,150,489 | $298,512,534 | $322,064,715 | 7.89% | $241,211,348 |
| Other Charges | $15,990,101 | $15,330,735 | $17,762,316 | 15.86% | $17,452,581 |
| Capital Assets/Land Acquisition | $8,621,000 | $3,740,113 | $13,559,033 | 262.53% | $30,688,000 |
| Capital Assets Equipment | $5,516,893 | $16,214,000 | $7,100,135 | -56.21% | $1,067,000 |
| Expenditure Transfer & Reimbursements | -$1,500,000 | - | - | - | - |
| Operating Transfers Out | $20,554,398 | $7,281,419 | $9,015,680 | 23.82% | $3,820,378 |
| **Total Expenditures** | **$480,779,763** | **$454,785,426** | **$485,211,186** | **6.69%** | **$415,080,249** |

## Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $227,843 | $227,843 | $191,069 | -16.14% | - |
| Use of Fund Balance | $119,751,749 | $66,986,433 | $97,648,027 | 45.77% | $31,446,608 |
| Taxes - Current Property | $9,690,799 | $9,859,584 | $11,084,638 | 12.43% | $11,123,003 |
| Taxes - Other Than Current Secured | $32,602,891 | $27,274,286 | $18,612,966 | -31.76% | $18,601,466 |
| License Permits & Franchises | $10,010,000 | $10,050,000 | $10,079,110 | 0.29% | $10,367,200 |
| Fines, Forfeitures & Penalties | $20,734 | $80,869 | $80,869 | - | $80,869 |
| Revenue From Use of Money & Property | $31,605,093 | $40,691,696 | $43,408,760 | 6.68% | $44,622,639 |
| Intergovernmental Revenues | $149,855,754 | $149,610,195 | $156,455,092 | 4.58% | $174,368,516 |
| Charges for Current Services | $77,909,464 | $88,554,825 | $90,633,746 | 2.35% | $88,932,220 |
| Miscellaneous Revenues | $4,890,901 | $6,069,069 | $7,174,218 | 18.21% | $7,062,903 |
| General Purpose Revenue Allocation | $23,660,137 | $25,699,207 | $23,977,011 | -6.70% | $24,654,447 |
| Other Financing Sources | $20,554,398 | $29,681,419 | $25,865,680 | -12.86% | $3,820,378 |
| **Total Revenues** | **$480,779,763** | **$454,785,426** | **$485,211,186** | **6.69%** | **$415,080,249** |

# FINANCE AND GENERAL GOVERNMENT GROUP

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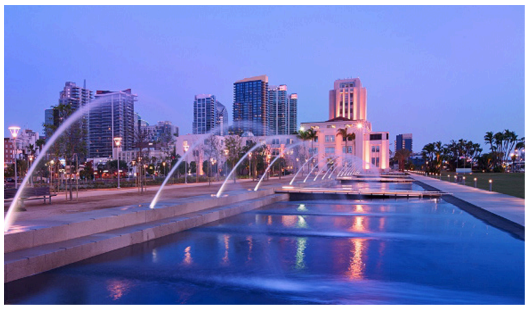
# Finance and General Government Group Summary & Executive Office

## Mission Statement

*To provide timely, accurate, efficient and effective financial, legislative and general government services to residents, local public agencies, County departments and individual County employees that are consistent with federal, State and local requirements.*



## Group Description

*The Finance and General Government Group (FGG) and enterprise support departments provide critical infrastructure, essential support services, and public services that impact all San Diego County communities and residents. These public services include voter registration and elections, passport applications, vital records, marriage licenses, regional economic development coordination, and the dissemination of accurate and timely information about County issues and programs to the public.*

*FGG is responsible for the financial and operational backbone of the County and provides enterprise human resources services, information technology infrastructure, data analytics and performance management, legal counsel, communications and media relations, legislative program, compliance, facilities and fleet management, major maintenance and capital improvement projects, procurement and contracting, and financial reporting and management. FGG also leads programs that ensure government accountability and transparency, which include the activities of the Office of Ethics and Compliance, Grand Jury, Civil Service Commission, and the Citizens' Law Enforcement Review Board.*

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

*To ensure these critical services are provided, the Finance and General Government Group has 2,022 staff years and a budget of $1.0 billion.*

## FGG Departments

- General Services
- Purchasing and Contracting
- Registrar of Voters

## Enterprise Departments

- Assessor/Recorder/County Clerk
- Treasurer-Tax Collector
- Chief Administrative Office
- Auditor and Controller
- Citizens' Law Enforcement Review Board
- Civil Service Commission
- Clerk of the Board of Supervisors
- County Communications Office
- County Technology Office
- County Counsel

- Grand Jury
- Human Resources
- County Successor Agency

# Finance and General Government Group Priorities

FGG provides services to internal and external customers based on the following principles that align with the County's Strategic Initiatives of Equity, Sustainability, Community, Empower, and Justice:

- Promote a culture of ethical leadership and decision-making across the enterprise by enhancing transparency.
- Align services to available resources to maintain fiscal stability. Provide modern infrastructure and innovative technology to maximize efficient use of resources and ensure superior service delivery to our customers.
- Provide specialized data and analytic services and integrate evidence-building capabilities to inform policy, budget and operational decisions.
- Strengthen our community engagement efforts to inspire civic engagement and ensure an inclusive and positive customer experience.
- Develop, maintain and attract a skilled, adaptable and diverse workforce by implementing inclusive recruitment strategies and providing opportunities for our employees to feel valued, engaged and trusted.
- Model the use of an equity and belonging lens in the design, decision-making, and implementation of all that we do by prioritizing racial justice, health equity, economic opportunity, environmental protection, community-centered criminal justice, government transparency, and fundamental changes to County operations.
- Embed sustainability as part of the County culture and support departments in footprint reduction efforts.
- Advance regional economic development and inclusive growth by dismantling barriers to opportunities in traditionally underserved communities and underutilized businesses.

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

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

## Equity

FGG leads the County's efforts to address structural and systemic racism and eliminate longstanding disparities in our communities through the Office of Equity and Racial Justice (OERJ). In 2023, OERJ launched the Equity Impact Grant program to address the challenges that small grassroots minority-led organizations face when applying for government contracts and philanthropic funding. This program successfully

concluded in December 2025 with 90% of participants reporting increased confidence in fundraising and fund development. Since completing the program, six participants have reported attracting new grants and funding. This year, OERJ was also selected to participate in the inaugural Jurisdiction Evaluation Learning Exchange (JELE), a national initiative led by the Government Alliance on Race and Equity (GARE) to build local government for evaluating racial equity initiatives and supporting continuous learning, improvement, and accountability. A key outcome was the development of the first-ever GARE Jurisdiction Racial Equity Evaluation Framework (J-REEF), which offers a flexible, high-level approach for assessing racial equity progress. Another key initiative included the development and implementation of Equity and Sustainability in Contracting Guidelines, recognizing the intersections between environmental justice and equity. Since September 2025, more than 500 County staff have been trained on incorporating equity and sustainability considerations into their contracts. Looking forward to next year, OERJ will strengthen transparency and community engagement by expanding access to data, building organizational understanding and use of indicators, improving demographic data collection and representation, and establishing a framework for evaluating equity outcomes.

Data shows that a disproportionate number of Black, Indigenous and People of Color (BIPOC) individuals are incarcerated for the criminalization of cannabis across the country and in San Diego County. Specifically, BIPOC individuals were arrested at higher rates from 2012 to 2017 for cannabis-related incidents. As cannabis is legalized and permitted in San Diego County, the Socially Equitable Cannabis Program will help guide the County's approach to this new market and paradigm shift for how cannabis is perceived and regulated. This program helps establish safe access to cannabis, address the unlicensed cannabis market, and provide an equitable path to cannabis business ownership. OERJ's Social Equity Entrepreneur Program will continue providing program participants ongoing assistance through workshops, mentoring, one-on-one coaching, and workforce development, including support through the cannabis licensing process once established.

FGG is enhancing the County's procurement and contracting processes to ensure that our procurement spend helps further economic opportunity in the San Diego region by addressing barriers to increase equity and sustainability, furthering innovation in service delivery and program design, and enhancing engagement, open communication, and accountability to the local business community. The Office Economic Development and Government Affairs (EDGA) launched the Business Engagement & Strategic Training (BEST) Initiative, a suite of small business and nonprofit assistance programs that provide technical assistance; administration, bookkeeping and labor compliance support; and bonding and insurance support, and complete the pilot trial of two new programs, Compliance Operations and Readiness Education (CORE) and Bonding and Underwriting Insurance for Local Development (BUILD). Together, these programs and services will contribute towards the County's goal of 25% of annual spend going to local small businesses.

The County is equally committed to worker protection. As the host of hundreds of events annually, including large-scale concerts, festivals, and fundraisers, the County takes seriously its responsibility to ensure the safety of entertainment workers. These workers often come from diverse backgrounds, and in their temporary and subcontracted roles, can more frequently face wage theft, unsafe conditions, and fewer workplace protections. In response to these concerns, the Improving Safety and Labor Standards in County Parks Program was established under the Office of Labor Standards and Enforcement (OLSE). With additional staffing resources planned for Fiscal Year 2026-27, OLSE will have the capacity to investigate violations, administer penalties, and facilitate remedies for affected workers.

### Sustainability

It is well documented that the Tijuana River Valley (TJRV) and surrounding South Bay communities continue to experience impacts from untreated sewage, industrial waste, and urban runoff, which have resulted in public health, environmental, and economic impacts in the region. An Incident Command Structure was established to organize the County response to the ongoing local emergency. Further, a new executive-level Pollution Crisis Chief position will be appointed to lead the emergency response, focusing on interagency coordination, environmental protection, infrastructure mitigation, public health monitoring, and advocacy. The County has also dedicated millions in resources, including the use of Unlocked Reserves, for TJRV efforts. Most recently, these allocations included funding for a temporary pipe extension at Saturn Boulevard, long-term and retrospective health studies, and additional air purifiers for impacted households.

Financial sustainability is also a high priority for the group. FGG and enterprise departments continue to support the efforts of the Fiscal Transparency and Accountability and Sustainable Fiscal Planning Ad Hoc Subcommittees. The group is also the steward of enterprise financial planning and develops long-term forecasting models to inform strategic decision-making. Behind the scenes, the group is responsible for maintaining seven major internal service funds ranging from information technology to public liability. This year, General Services led a department-wide restructuring effort to consolidate and streamline project management teams across capital, major maintenance and energy program areas. This led to increased flexibility among the teams to handle different types of projects to meet the County's operational demand,

while also lowering overhead costs. Each year, the group continues to streamline and identify areas to reduce administrative and operational costs wherever possible.

### Community

It continues to be a busy time for elections in San Diego County, which drive civic engagement and participation. In this past year alone, the Registrar of Voters (ROV) successfully conducted the July 1, 2025 Special General Election to fill the Board of Supervisors District 1 vacancy and the unanticipated November 4, 2025 Statewide Special Election. Before Fiscal Year 2025-26 ends, the ROV will have completed a third election for the June 2, 2026 Gubernatorial Primary Election. In the upcoming year, the group looks forward to the next Gubernatorial General Election scheduled for November 3, 2026.

Arts and culture continue to be an enterprise priority under EDGA. San Diego County recently attracted the filming of Academy Award-winning movie "One Battle After Another" and partnered with the Prebys Foundation on an artist grant program. Going forward, the County will look to establish an updated and streamlined filming permit system and will work with the Arts & Culture Commission on district-specific events to highlight art, community and creative spaces.

### Empower

As the County's contracting volume and complexity continue to grow, so do the regulatory and compliance expectations tied to procurement. Staffing resources will be added to establish a centralized compliance function across the procurement lifecycle to ensure integration of compliance requirements during solicitation development, consistent application of Board Policies, enhanced enforcement capabilities, including fraud detection and investigation, and prevention of labor standards violations by County contractors, including wage theft and workplace safety standards.

FGG also continues to invest in the modernization of the County's technology infrastructure to ensure smooth service delivery and continuity of operations. In October 2025, the new Integrated Property Tax System (IPTS) went live. Improvements and benefits of IPTS include improved system resiliency, reducing the likelihood and impact of system outages, less time needed to complete routine tasks, more efficient processing, improved accuracy, and reduced paper usage. The County's Enterprise Resource Planning (ERP) environment, comprised of Oracle Financials, PeopleSoft Human Resources, Kronos Timekeeping, and NeoGov Recruiting applications, which support critical business operations, are approaching end-of-life and must transition to modern cloud-based Software-as-a-Service (SaaS) platforms to ensure continued support. In Fiscal Year 2026-27, the County Technology Office (CTO) will begin implementation of a new ERP system replacement that remains financially sustainable for the County to address these requirements.

The County's five-year capital plan is captured in the Capital Improvement Needs Assessment (CINA). This plan captures critical infrastructure needs and includes $81.6 million of investment in Fiscal Year 2026-27, which includes funding for the Tijuana River Valley Saturn Boulevard Hotspot Short-Term Solution, Descanso Fire Station #45, Behavioral Health Wellness Campus, Heritage Park Improvements, and planning funds for the Vista Detention Center Modernization project, among others. The implementation of the CINA and its facilities repair and maintenance counterpart, the Major Maintenance Improvement Plan (MMIP), is led by General Services in collaboration with other County departments.

### Justice

On September 30, 2025, the Board of Supervisors expanded the jurisdiction of the Citizens' Law Enforcement Review Board (CLERB) related to in-custody death investigations to include Sheriff's Office and Probation employees and contractors, including health care providers. This closes a gap where previously CLERB only had authority to investigate the actions of sworn peace officers and not healthcare providers working in County jails. Additional resources are being added to CLERB to implement the expanded jurisdiction and carry out its important function of protecting San Diegans and increasing transparency and accessibility in civilian law enforcement oversight. In addition to investigations and policy analysis and development capacity, CLERB has also expanded its outreach and communications capabilities to help inform the public on CLERB functions, provide transparency and accountability, and support all stakeholders, including communities alienated by geography, low-income populations, Black Indigenous and People of Color (BIPOC), LGBTQIA+, people with disabilities, youth, older adults, immigrants, and refugees.

A new Consumer Fairness and Public Protection (CFPP) Unit will be established under the Office of County Counsel in Fiscal Year 2026-27. This team will strengthen the County's ability to pursue proactive consumer protection, civil enforcement, and affirmative litigation against corporations and entities that harm residents through illegal, deceptive or predatory practices. The CFPP will focus on high-impact areas where unlawful practices are driving up costs and harming residents, including environmental pollution affecting the Tijuana River Valley, deceptive and bad-faith health insurance practices, predatory lending and debt collection schemes, PFAS and other toxic contamination, dangerous or defective consumer products sold in violation of safety and consumer protection laws, and housing- and tenant-related fraud.

# Related Links

For more information on the Finance and General Government Group, refer to the website at:

- www.sandiegocounty.gov/fg3

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

## Staffing

Net decrease of 28.00 staff years

- Decrease of 13.00 staff years due to the centralization of finance staff in the Office of Financial Planning to the Chief Financial Office.
- Decrease of 7.00 staff years due to the move of OERJ to the Chief Administrative Office to improve alignment with related County operations.
- Decrease of 6.00 staff years due to the centralization of staff in the FGG Executive Office to the Chief Administrative Office, Chief Financial Office, County Technology Office, and Human Resources.
- Decrease of 2.00 staff years associated with the centralization of countywide services. This reduction will result in efficiencies with better staffing alignment and a focus on core functions.

## Expenditures

Net increase of $3.1 million

- Salaries & Benefits—net decrease of $7.1 million
    - Decrease of $3.5 million due to the centralization of finance staff in the Office of Financial Planning as noted above.
    - Decrease of $1.5 million due to the move Office of Equity and Racial Justice (OERJ) to the Chief Administrative Office noted above.
    - Decrease of $1.5 million due to the centralization of staff in the FGG Executive Office as noted above.
    - Decrease of $0.4 million associated with the reduction of 2.00 staff years noted above.
    - Decrease of $0.2 million primarily due to a reduction in Countywide retirement contribution rates from the payoff of liabilities.
- Services & Supplies—net increase of $9.8 million
    - Increase of $5.5 million for Integrated Property Tax System (IPTS) maintenance and operations.
    - Increase of $5.0 million in expenditure transfers due to the centralization of staff as noted above.
    - Increase of $1.6 million to support the Enterprise Resource Planning (ERP) Replatform project.
    - Increase of $0.1 million to implement a debt portfolio management and tracking system.
    - Decrease of $1.4 million due to lower internal service fund and allocated costs, including maintenance and operations for the County Administration Center, insurance, public liability, and allocated data center costs.
    - Decrease of $1.0 million due to the move of OERJ to the Chief Administrative Office as noted above.
- Operating Transfers Out—increase of $0.4 million due to planned capital major maintenance projects at the County Administration Center and Cedar-Kettner Parking Structure.

## Revenues

Net increase of $3.1 million

- Charges for Current Services—increase of $1.7 million due to a $0.2 million increase in indirect costs distributed through the County's Cost Allocation Plan and a $1.5 million increase in Property Tax Administration revenue to support IPTS costs noted above.
- Miscellaneous Revenue—increase of $0.1 million due to the use of Investor Relations Trust Fund revenue to fund implementation of a debt portfolio management and tracking system.
- Fund Balance Component Decreases—decrease of $0.1 million for a total budget of $0.1 million to support departmental costs of the County's existing pension obligation bond (POB) debt. Appropriations in this category are based on the use of restricted General Fund fund balance for POB costs through Fiscal Year 2026-27.
- General Purpose Revenue—net increase of $1.4 million primarily due to increased information technology costs noted above.

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

No significant changes.

## Group Staffing by Department

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Board of Supervisors | 83.00 | 83.00 | 83.00 | - | 83.00 |
| Clerk of the Board of Supervisors | 30.00 | 30.00 | 29.00 | (3.3) | 29.00 |
| Chief Administrative Office | 53.00 | 64.00 | 106.00 | 65.6 | 106.00 |
| Auditor and Controller | 236.50 | 236.50 | 231.50 | (2.1) | 231.50 |
| County Counsel | 197.00 | 197.00 | 206.00 | 4.6 | 206.00 |
| County Communications Office | 23.00 | 23.00 | 29.00 | 26.1 | 29.00 |
| Civil Service Commission | 3.00 | 3.00 | 3.00 | - | 3.00 |
| Human Resources | 137.00 | 137.00 | 141.00 | 2.9 | 141.00 |
| County Technology Office | 18.00 | 20.00 | 24.00 | 20.0 | 24.00 |
| General Services | 430.00 | 430.00 | 423.00 | (1.6) | 423.00 |
| Citizens' Law Enforcement Review Board | 10.00 | 10.00 | 13.00 | 30.0 | 13.00 |
| Finance & General Government Executive Office | 43.00 | 32.00 | 4.00 | (87.5) | 4.00 |
| Assessor/Recorder/County Clerk | 448.50 | 448.50 | 448.50 | - | 448.50 |
| Treasurer-Tax Collector | 125.00 | 125.00 | 130.00 | 4.0 | 130.00 |
| Registrar of Voters | 75.00 | 75.00 | 75.00 | - | 75.00 |
| Purchasing and Contracting | 77.00 | 77.00 | 76.00 | (1.3) | 76.00 |
| **Total** | **1,989.00** | **1,991.00** | **2,022.00** | **1.6** | **2,022.00** |

### Expenditures by Fund Name

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund | $372,553,486 | $392,702,678 | $397,566,137 | 1.24% | $394,084,225 |
| Co Successor Agy Redev Obligation Ret Fund | $2,406,790 | $2,471,942 | $2,191,116 | -11.36% | $786,872 |
| Co Successor Agy Gillespie Fld Debt Srv | $1,619,918 | $1,685,070 | $1,404,244 | -16.67% | - |
| Co Successor Agy Gillespie Fld Interest Acct | $224,918 | $145,070 | $39,244 | -72.95% | - |
| Co Successor Agy Gillespie Fld Principal Acct | $715,000 | $755,000 | $450,000 | -40.40% | - |
| Co Successor Agy Gillespie Fld Debt Srv Reserve | $30,000 | $150,000 | $715,000 | 376.67% | - |
| Co Successor Agy Gillespie Fld Turbo Redemption | $680,000 | $785,000 | $915,000 | 16.56% | - |
| Co Successor Agy USDRIP | $550,000 | $550,000 | $550,000 | - | $550,000 |
| Co Successor Agy Gillespie Fld Spec Revenue Fund | $1,619,918 | $1,685,070 | $1,404,244 | -16.67% | - |
| Co Successor Agy Gillespie Fld Admin | $216,872 | $216,872 | $216,872 | - | $216,872 |
| Information Technology Internal Service Fund | $219,844,412 | $209,512,055 | $237,233,789 | 13.23% | $230,233,789 |
| Purchasing Internal Service Fund | $22,277,392 | $21,047,372 | $21,826,558 | 3.70% | $22,139,875 |
| Fleet Services Internal Service Fund | $13,044,262 | $13,742,270 | $14,210,997 | 3.41% | $14,462,533 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fleet ISF Equipment Acquisition General | $37,480,424 | $47,254,264 | $52,393,248 | 10.88% | $52,424,257 |
| Fleet ISF Materials Supply Inventory | $25,738,198 | $32,098,951 | $31,067,515 | -3.21% | $31,363,370 |
| Fleet ISF Accident Repair | $1,731,608 | $2,235,802 | $2,237,311 | 0.07% | $2,237,311 |
| Facilities Management Internal Service Fund | $207,606,738 | $231,251,802 | $238,165,813 | 2.99% | $239,108,322 |
| Major Maintenance Internal Service Fund | $29,079,000 | $29,038,400 | $34,556,250 | 19.00% | $34,556,250 |
| **Total Expenditures** | **$937,418,936** | **$987,327,618** | **$1,037,143,338** | **5.05%** | **$1,022,163,676** |

## Group Expenditures by Department

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Board of Supervisors | $17,499,288 | $18,647,833 | $18,776,634 | 0.69% | $18,537,476 |
| Clerk of the Board of Supervisors | $5,582,936 | $5,809,637 | $5,694,699 | -1.98% | $5,800,853 |
| Chief Administrative Office | $9,861,046 | $18,190,890 | $22,804,803 | 25.36% | $21,871,413 |
| Auditor and Controller | $45,008,589 | $46,903,662 | $46,159,848 | -1.59% | $47,057,992 |
| County Counsel | $48,627,799 | $51,142,840 | $52,378,907 | 2.42% | $52,928,390 |
| Grand Jury | $789,302 | $797,072 | $800,854 | 0.47% | $800,854 |
| County Communications Office | $4,793,175 | $4,885,684 | $4,840,776 | -0.92% | $4,762,934 |
| Civil Service Commission | $679,181 | $694,517 | $682,792 | -1.69% | $689,234 |
| Human Resources | $37,079,761 | $35,554,679 | $35,208,674 | -0.97% | $35,788,948 |
| County Technology Office | $230,420,898 | $222,965,581 | $248,455,881 | 11.43% | $241,729,774 |
| General Services | $317,230,230 | $358,171,489 | $374,235,491 | 4.49% | $375,502,043 |
| Citizens' Law Enforcement Review Board | $2,021,071 | $2,198,159 | $2,934,814 | 33.51% | $2,962,592 |
| Finance & General Government Executive Office | $34,217,245 | $32,210,021 | $35,354,824 | 9.76% | $35,705,862 |
| Assessor / Recorder / County Clerk | $86,736,559 | $93,524,913 | $92,281,811 | -1.33% | $88,143,309 |
| Treasurer - Tax Collector | $25,834,479 | $27,097,721 | $27,478,025 | 1.40% | $27,725,971 |
| Registrar of Voters | $40,696,569 | $39,041,524 | $39,295,878 | 0.65% | $38,462,412 |
| Purchasing and Contracting | $22,277,392 | $21,047,372 | $21,872,907 | 3.92% | $22,139,875 |
| County Successor Agency | $8,063,416 | $8,444,024 | $7,885,720 | -6.61% | $1,553,744 |
| **Total Expenditures** | **$937,418,936** | **$987,327,618** | **$1,037,143,338** | **5.05%** | **$1,022,163,676** |

## Expenditures by Object Summary

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $337,874,066 | $360,669,656 | $363,734,973 | 0.85% | $370,849,393 |
| Services & Supplies | $568,439,575 | $568,152,225 | $691,201,045 | 21.66% | $610,854,253 |
| Other Charges | $19,145,347 | $18,529,540 | $23,042,391 | 24.35% | $20,445,013 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Capital Assets/Land Acquisition | - | $180,000 | - | -100.00% | - |
| Capital Assets Equipment | $23,404,630 | $32,375,947 | $31,020,000 | -4.19% | $31,012,000 |
| Expenditure Transfer & Reimbursements | -$26,000,461 | -$5,418,849 | -$83,867,398 | 1,447.70% | -$17,380,872 |
| Operating Transfers Out | $14,555,779 | $12,839,099 | $12,012,327 | -6.44% | $6,383,889 |
| **Total Expenditures** | **$937,418,936** | **$987,327,618** | **$1,037,143,338** | **5.05%** | **$1,022,163,676** |

## Revenues by Department - U

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Board of Supervisors | $17,499,288 | $18,647,833 | $18,776,634 | 0.69% | $18,537,476 |
| Clerk of the Board of Supervisors | $5,582,936 | $5,809,637 | $5,694,699 | -1.98% | $5,800,853 |
| Chief Administrative Office | $9,861,046 | $18,190,890 | $22,804,803 | 25.36% | $21,871,413 |
| Auditor and Controller | $45,008,589 | $46,903,662 | $46,159,848 | -1.59% | $47,057,992 |
| County Counsel | $48,627,799 | $51,142,840 | $52,378,907 | 2.42% | $52,928,390 |
| County Communications Office | $4,793,175 | $4,885,684 | $4,840,776 | -0.92% | $4,762,934 |
| Civil Service Commission | $679,181 | $694,517 | $682,792 | -1.69% | $689,234 |
| Human Resources | $37,079,761 | $35,554,679 | $35,208,674 | -0.97% | $35,788,948 |
| County Technology Office | $230,420,898 | $222,965,581 | $248,455,881 | 11.43% | $241,729,774 |
| General Services | $317,230,230 | $358,171,489 | $374,235,491 | 4.49% | $375,502,043 |
| Citizens' Law Enforcement Review Board | $2,021,071 | $2,198,159 | $2,934,814 | 33.51% | $2,962,592 |
| Finance & General Government Executive Office | $34,217,245 | $32,210,021 | $35,354,824 | 9.76% | $35,705,862 |
| Assessor / Recorder / County Clerk | $86,736,559 | $93,524,913 | $92,281,811 | -1.33% | $88,143,309 |
| Treasurer - Tax Collector | $25,834,479 | $27,097,721 | $27,478,025 | 1.40% | $27,725,971 |
| Registrar of Voters | $40,696,569 | $39,041,524 | $39,295,878 | 0.65% | $38,462,412 |
| Purchasing and Contracting | $22,277,392 | $21,047,372 | $21,872,907 | 3.92% | $22,139,875 |
| County Successor Agency | $8,063,416 | $8,444,024 | $7,885,720 | -6.61% | $1,553,744 |
| Grand Jury | $789,302 | $797,072 | $800,854 | 0.47% | $800,854 |
| **Total Revenues** | **$937,418,936** | **$987,327,618** | **$1,037,143,338** | **5.05%** | **$1,022,163,676** |

## Revenues by Object Summary

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $5,265,292 | $5,265,290 | $4,409,326 | -16.26% | - |
| Use of Fund Balance | $24,877,223 | $30,815,000 | $29,871,000 | -3.06% | $27,700,000 |
| Taxes - Other Than Current Secured | $2,406,790 | $2,471,942 | $2,191,116 | -11.36% | $786,872 |
| License Permits & Franchises | $3,147,228 | $2,745,528 | $2,794,245 | 1.77% | $2,628,760 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fines, Forfeitures & Penalties | $644,150 | $700,000 | $700,000 | - | $700,000 |
| Revenue From Use of Money & Property | $2,107,262 | $3,142,262 | $3,102,262 | -1.27% | $3,102,262 |
| Intergovernmental Revenues | $11,867,282 | $13,251,064 | $12,144,198 | -8.35% | $11,451,064 |
| Charges for Current Services | $612,651,766 | $640,330,670 | $706,500,917 | 10.33% | $697,579,655 |
| Miscellaneous Revenues | $16,048,596 | $16,400,825 | $18,126,176 | 10.52% | $18,498,026 |
| General Purpose Revenue Allocation | $231,862,938 | $246,966,180 | $243,391,771 | -1.45% | $251,033,148 |
| Other Financing Sources | $26,040,409 | $24,738,857 | $13,412,327 | -45.78% | $8,183,889 |
| Residual Equity Transfers In | $500,000 | $500,000 | $500,000 | - | $500,000 |
| **Total Revenues** | **$937,418,936** | **$987,327,618** | **$1,037,143,338** | **5.05%** | **$1,022,163,676** |

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Office of Equity and Racial Justice | - | 7.00 | - | (100.0) | - |
| Economic Development & Government Affairs | 17.00 | - | - | - | - |
| Finance & General Government Executive Office | 13.00 | 12.00 | 4.00 | (66.7) | 4.00 |
| Office of Financial Planning | 13.00 | 13.00 | - | (100.0) | - |
| **Total** | **43.00** | **32.00** | **4.00** | **(87.5)** | **4.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Office of Equity and Racial Justice | - | $2,632,593 | - | -100.00% | - |
| Finance & General Government Executive Office | $25,333,187 | $24,655,639 | $33,865,215 | 37.35% | $34,216,253 |
| Office of Financial Planning | $4,649,508 | $4,921,789 | $1,489,609 | -69.73% | $1,489,609 |
| Economic Development & Government Affairs | $4,234,550 | - | - | - | - |
| **Total Expenditures** | **$34,217,245** | **$32,210,021** | **$35,354,824** | **9.76%** | **$35,705,862** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $9,607,220 | $8,477,292 | $1,356,759 | -84.00% | $1,358,238 |
| Services & Supplies | $32,317,001 | $23,732,729 | $33,598,065 | 41.57% | $34,347,624 |
| Expenditure Transfer & Reimbursements | -$7,706,976 | - | - | - | - |
| Operating Transfers Out | - | - | $400,000 | - | - |
| **Total Expenditures** | **$34,217,245** | **$32,210,021** | **$35,354,824** | **9.76%** | **$35,705,862** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $206,307 | $193,044 | $73,234 | -62.06% | - |
| Revenue From Use of Money & Property | $650,000 | $650,000 | $650,000 | - | $650,000 |
| Intergovernmental Revenues | $201,671 | - | - | - | - |
| Charges for Current Services | $2,342,927 | $3,259,347 | $5,046,555 | 54.83% | $5,046,554 |
| Miscellaneous Revenues | $80,000 | $80,000 | $160,000 | 100.00% | $160,000 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Purpose Revenue Allocation | $30,736,340 | $28,027,630 | $29,425,035 | 4.99% | $29,849,308 |
| **Total Revenues** | **$34,217,245** | **$32,210,021** | **$35,354,824** | **9.76%** | **$35,705,862** |

# Board of Supervisors

## Department Description

*The County is governed by a five-member Board of Supervisors elected to four-year terms. Each Board member represents a specific geographic area (Supervisorial District) of the County.*

## District 1

Supervisor Paloma Aguirre was sworn in on July 22, 2025, and currently serves as Chair Pro Tem of the San Diego County Board of Supervisors. Proud to represent the vibrant, binational San Diego County First District, she serves a diverse population of approximately 641,400 residents.

District 1 stretches from the Pacific Ocean on the west to the Otay and San Miguel Mountains on the east, and from Barrio Logan in the north to the U.S.–Mexico border in the south. It includes the cities of Chula Vista, Imperial Beach, National City, plus numerous San Diego neighborhoods—San Ysidro, Barrio Logan, Logan Heights, East Village, South Park, Golden Hill, Grant Hill, Lincoln Park, Memorial, Mount Hope, Mountain View, Nestor, Sherman Heights, Southcrest, Stockton—and unincorporated areas such as Bonita, Sunnyside, Lincoln Acres, East Otay Mesa, La Presa, and parts of Spring Valley.

A longtime environmentalist, Supervisor Aguirre built her career battling cross-border pollution—from her years at WILDCOAST to her time as Imperial Beach mayor. As Supervisor, she pledged urgent action to resolve the longstanding sewage crisis, calling it a public health and environmental emergency.

Supervisor Aguirre has championed stronger tenant rights and supports a countywide tenant protection ordinance to shield renters from eviction. She is a proven advocate for working families, home care and childcare providers, and fair housing.

As a first-generation Mexican American, Aguirre brings lived experience to her leadership. She spoke of her immigrant family roots during her inauguration, declaring her seat is not her own—it belongs to the people.

Supervisor Aguirre has expressed a bold agenda centered on:

- Ending cross-border wastewater pollution affecting the South Bay communities.
- Expanding affordable housing and public investment for underserved neighborhoods.
- Protecting working families through fair housing laws, union jobs, and equitable budget decisions.
- Advocating against federal funding cuts and ensuring South County gets its fair share of public services.

Learn more about Supervisor Aguirre's initiatives and updates on the official District 1 page: www.supervisorpalomaaguirre.com.

## District 2

Supervisor Joel Anderson is honored to represent the residents of San Diego County's Second Supervisorial District, encompassing the majority of East County and fifteen communities in the City of San Diego. The second largest of the County's five districts, the Second District features approximately 1,500 square miles of dynamic landscape including stunning chaparral, bustling downtowns, quiet forest and breathtaking desert. The U.S./Mexico Border is the southern boundary of the district, stretching to the mountains of the greater Julian area in its northern reaches and extending to the Imperial County line in the east. Home to more than 620,000 residents, including more than 200,000 individuals who live in unincorporated communities, the Second District has forty percent of San Diego's unincorporated area residents – more than any other district. For this reason, many citizens depend on County government for nearly all local public services and have more contact with their County Supervisor than in more urban districts.

Supervisor Anderson is laser-focused on developing solutions to priority issues, including:

- Bringing Jobs and Economic Prosperity to East County
- Securing Funding for Public Safety and Fire Prevention
- Leveraging County Resources to Address Homelessness in East County
- Implementing Behavioral and Mental Health Strategies
- Building More and Attainable Housing
- Being Responsive to Every Resident Who Contacts His Office

He serves the public by promoting transparent County practices and a government that seeks the input of our informed and engaged citizenry. Supervisor Anderson is building on his experience in the State Legislature by continuing to work closely with the elected and civic leaders of the communities in the Second District. This action includes strengthening public safety, improving wildfire prevention, investing in our behavioral health system, and enhancing emergency preparedness and response measures. Supervisor Anderson is helping to deliver important community projects, such as parks, ballfields and recreational opportunities, community centers and libraries, and road and infrastructure improvements to enhance the quality of life for his constituents in a fiscally responsible manner.

The Second District includes the unincorporated communities of 4S Ranch, Alpine, Barrett, Blossom Valley, Bostonia, Boulevard, Campo, Crest, Cuyamaca, Dehesa, Del Dios, Descanso, Dulzura, Eucalyptus Hills, Fernbrook, Flinn Springs, Granite Hills, Guatay, Harbison Canyon, Jacumba, Jamul, Johnstown, Julian, Lake Hodges, Lake Morena, Lakeside, Morena Village, Mount Laguna, Pine Hills, Pine Valley, Potrero, Ramona, San Diego Country Estates, San Pasqual, Santa Fe Valley, Tecate, Tierra del Sol, Winter Gardens and Wynola, as well as the Tribal Governments of Barona, Campo, Capitan Grande, Ewiiaapaayp, Inaja/Cosmit, Jamul, La Posta, Manzanita, Sycuan and Viejas. The Second District also includes the cities of El Cajon, Poway and Santee and the City of San Diego communities of Allied Gardens, Carmel Mountain Ranch, Del Cerro, Grantville, Kearny Mesa, MCAS Miramar, Miramar Ranch, Rancho Bernardo, Sabre Springs, San Carlos, San Pasqual Valley, Scripps Ranch, Serra Mesa, Stonebridge and Tierrasanta.

Learn more by visiting www.SupervisorJoelAnderson.com.

## District 3

Supervisor Terra Lawson-Remer is Chair of the County Board of Supervisors. She proudly represents San Diego County's Third District, which spans from Carlsbad to Coronado. The district consists of an economically, ethnically, and generationally diverse group of nearly 700,000 residents.

District 3 includes six incorporated cities, including 13 distinct neighborhoods within the City of San Diego, along with unincorporated areas. The southwest boundary includes bustling San Diego landmarks in Coronado and Little Italy. Along the western edge, 38 of San Diego County's 45 beautiful beaches and coastal landscapes are located in District 3 communities such as Carlsbad, Encinitas, Solana Beach, Del Mar, La Jolla, Pacific Beach, Mission Beach, Ocean Beach, and Point Loma. The inland parts of the district feature mountains, hillsides, canyons, and open spaces in communities such as Rancho Santa Fe, Sorrento Valley, Carmel Valley, University City, Pacific Highlands, Torrey Highlands, Elfin Forest, Harmony Grove, University City, Mira Mesa, and Rancho Peñasquitos.

San Diego's beautiful coastlines are part of what makes this district such a special place. Keeping our beaches clean starts with keeping pollution out of the water. Since 2021, Supervisor Lawson-Remer's first year in office, $200 million has been invested in stormwater infrastructure improvements and nearly 19,000 beach water samples have been tested for ocean pollution. She also advocated for the State and federal government to increase funding to support and resolve the Tijuana Sewage Emergency Environmental Crisis.

As a parent, Supervisor Lawson-Remer is focused on protecting our children and communities from gun violence by getting dangerous, illegal guns off the streets. Since 2021, 200 ghost gun cases involving murder, attempted murder and assault have been prosecuted, and three times more ghost guns were taken off the streets than the three years prior. She's also passed several measures to make unprecedented investments in firefighting equipment for land and air.

Helping the homeless has been one of Supervisor Lawson-Remer's top priorities for District 3. Four years ago, the County had no shelter beds or safe parking areas it was supporting for those experiencing homelessness, and the County now has about 900. With the passage of the Senior

Shallow Rent Subsidy Program she championed, nearly 400 seniors at risk of becoming homeless remain in homes. The demand for this program was very high, and the County is working to grow it and has partnered with MIT to measure its effectiveness.

Delivering support for working families has also been a focus of the District 3 Supervisor. She worked to establish the Office of Labor Standards and Enforcement to provide worker protections, uphold regulations and laws to protect against wage theft, and ensure workers are empowered with the County's Workforce Justice Fund when worker wages are unfairly withheld. Supervisor Lawson-Remer was also instrumental in passing a Contracting Standards Policy to hold County contractors accountable.

Mental health services and addiction treatment lacked sufficient investment for decades. Since 2021, the County has increased the number of full-time County Behavioral Health employees by 77 percent and activated 37 Mobile Crisis Response Teams that address urgent behavioral health cases in the community. This means more of our neighbors in District 3 and countywide are getting the treatment they need by calling our new hotline at 9-8-8. Plus, Supervisor Lawson-Remer and her colleagues secured $100 million in opioid manufacturer lawsuit settlement money to fight the fentanyl and opioid crises.

Even though great progress has been made, there is still a long way to go, and by continuing to work together Supervisor Lawson-Remer believes we will make San Diego a more just, equitable, sustainable and livable community for everyone.

Learn more by visiting www.SupervisorTerraLawsonRemer.com.

# District 4

Supervisor Monica Montgomery Steppe proudly represents the Fourth District—a diverse region that includes the unincorporated communities of Spring Valley, Casa de Oro, Mt. Helix, and Rancho San Diego; the Cities of Lemon Grove and La Mesa; and numerous neighborhoods within the City of San Diego, including Clairemont Mesa, Hillcrest, Balboa Park, North Park, Bankers Hill, Old Town, Mission Hills, University Heights, Oak Park, Ridgeview/Webster, Broadway Heights, Valencia Park, Emerald Hills, Encanto, O'Farrell, Bay Terraces, Paradise Hills, Skyline, Jamacha, Lomita, Lincoln Park, Chollas View, Kearny Mesa, Linda Vista, Mission Valley, Birdland, City Heights, Normal Heights, Rolando Park, Rolando Village, Redwood Village, Kensington-Talmadge, and the College Area.

She advances human-centered and equity-driven policies that support people of all socioeconomic backgrounds. Her Pillars of Governance focus on addressing housing and homelessness, ensuring clean and healthy communities, expanding economic opportunity, and reimagining public safety.

To safeguard essential services from potential cuts under H.R. 1, the Supervisor is championing a Safety Net Bridge Program to ensure continuity of care. This includes exploring funding to sustain volunteer-driven medical services, including telehealth services, and expand access to fresh food.

She also facilitated the creation of an Office of Inspector General (OIG) to provide independent oversight of the Sheriff’s Department and strengthen accountability, transparency, and public trust. The OIG would have the authority to audit, investigate, monitor, and recommend disciplinary or policy changes proactively, helping prevent issues before they escalate.

Additionally, to address the rising costs of an increasing jail population, the Supervisor is advocating for Alternatives to Incarceration, including diversion programs, restorative justice and rehabilitation programs, and reentry support. She believes that reducing pressure on the jail system is not only a matter of sound policy and public health, but also essential to stabilizing long-term public safety costs.

As the daughter of small business owners and a former business owner herself, Supervisor Montgomery Steppe has been a steadfast advocate for broadening economic opportunity. She champions policies that promote job creation, support small businesses and local nonprofits, and ensure fair wages that uplift communities and help close persistent economic gaps.

Throughout her service, Supervisor Montgomery Steppe’s approach to governance has remained consistent, steadfast, and courageous in uplifting historically underserved communities. She envisions deeper regional collaboration with the County of San Diego, among unincorporated areas, incorporated cities, and community-based organizations, drawing on her professional and personal experiences to strengthen the integration and delivery of high-quality public services.

Learn more by visiting www.SupervisorMonicaMontgomerySteppe.com.

## District 5

Supervisor Jim Desmond proudly represents the Fifth District, the largest of San Diego County's five supervisorial districts, spanning nearly 2,100 square miles. This diverse region stretches from the scenic shores of Oceanside to the pine-covered peaks of the Palomar Mountain Range and the vast Anza-Borrego Desert.

The Fifth District is home to stunning natural landscapes, thriving industries, top-tier educational institutions, renowned resorts, premier golf courses, exceptional dining, and a rich agricultural heritage. Supervisor Desmond and his dedicated team serve approximately 630,000 residents who call this district home.

Agriculture remains a cornerstone of the Fifth District, with rolling hills dotted by avocado and citrus groves, alongside vibrant fields of strawberries and tomatoes. Each spring, wildflowers transform the Anza-Borrego Desert into a breathtaking spectacle. Beyond agriculture, the district continues to be a hub for biotechnology, innovation, tourism, and specialized manufacturing—industries that provide thousands of high-paying jobs and drive economic opportunity throughout North County.

Supervisor Desmond remains focused on public safety, with strong support for law enforcement, fire protection, wildfire preparedness, and emergency response. He continues to advocate for critical infrastructure improvements, traffic relief, and enhanced freeway connectivity to better serve residents and commuters. Addressing homelessness with accountability, expanding behavioral health and crisis response services, supporting seniors, caregivers, veterans, and their families, revitalizing the San Luis Rey River corridor, and ensuring responsible fiscal stewardship remain central priorities of his leadership.

As a U.S. Navy veteran, Supervisor Desmond understands the importance of supporting San Diego County's extensive military community, including active-duty service members, veterans, and their families. He works closely with County departments, local jurisdictions, and community partners to strengthen support networks, protect quality of life, and foster a resilient local economy.

The Fifth District is one of two supervisorial districts with a significant unincorporated population, encompassing approximately 230,000 residents in these communities. Supervisor Desmond is committed to ensuring equitable access to County services, investing in local infrastructure, and addressing the unique needs of rural and unincorporated areas. As a board member of the North County Transit District, and S.O.N.G.S. (San Onofre Nuclear Generating Station), he remains actively engaged in shaping the region's long-term future.

The district includes the cities of Escondido, Oceanside, Vista, and San Marcos, as well as Marine Corps Base Camp Pendleton. It also encompasses numerous unincorporated communities, including Agua Caliente, Bear Valley, Birch Hill, Bonsall, Borrego Springs, Buena, De Luz, Eagles Nest, Elfin Forest, Fallbrook, Gopher Canyon, Harmony Grove, Hidden Meadows, Jesmond Dene, La Jolla Amago, Lake Henshaw, Lake San Marcos, Lake Wohlford, Lilac, Morettis, Oak Grove, Ocotillo Wells, Pala, Palomar Mountain, Pauma Valley, Rainbow, Ranchita, San Felipe, San Ignacio, San Luis Rey, Sunshine Summit, Twin Oaks Valley, Valley Center, and Warner Springs. The district is also home to several tribal reservations, including La Jolla, Los Coyotes, Mesa Grande, Pala, Pauma/Yuima, Rincon, Santa Ysabel, and San Pasqual, as well as expansive National Forest and State Park lands.

To learn more about Supervisor Jim Desmond's initiatives and ongoing work on behalf of North County, visit www.SupervisorJimDesmond.com.

**Related Links**

For additional information about the Board of Supervisors, refer to the website at:

www.sandiegocounty.gov/general/bos.html

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Board of Supervisors District 1 | 16.00 | 16.00 | 16.00 | - | 16.00 |
| Board of Supervisors District 2 | 16.00 | 16.00 | 16.00 | - | 16.00 |
| Board of Supervisors District 3 | 16.00 | 16.00 | 16.00 | - | 16.00 |
| Board of Supervisors District 4 | 16.00 | 16.00 | 16.00 | - | 16.00 |
| Board of Supervisors District 5 | 16.00 | 16.00 | 16.00 | - | 16.00 |
| Board of Supervisors General Offices | 3.00 | 3.00 | 3.00 | - | 3.00 |
| **Total** | **83.00** | **83.00** | **83.00** | **-** | **83.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Board of Supervisors District 1 | $3,375,850 | $3,596,783 | $3,596,783 | - | $3,547,627 |
| Board of Supervisors District 2 | $3,375,850 | $3,596,783 | $3,596,783 | - | $3,547,627 |
| Board of Supervisors District 3 | $3,375,850 | $3,596,783 | $3,596,783 | - | $3,547,627 |
| Board of Supervisors District 4 | $3,375,850 | $3,596,783 | $3,596,783 | - | $3,547,627 |
| Board of Supervisors District 5 | $3,375,850 | $3,596,783 | $3,596,783 | - | $3,547,627 |
| Board of Supervisors General Offices | $620,038 | $663,918 | $792,719 | 19.40% | $799,341 |
| **Total Expenditures** | **$17,499,288** | **$18,647,833** | **$18,776,634** | **0.69%** | **$18,537,476** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $15,259,799 | $16,364,174 | $16,393,547 | 0.18% | $16,154,390 |
| Services & Supplies | $2,239,489 | $2,283,659 | $2,383,087 | 4.35% | $2,383,086 |
| **Total Expenditures** | **$17,499,288** | **$18,647,833** | **$18,776,634** | **0.69%** | **$18,537,476** |

## Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $287,680 | $295,291 | $249,840 | -15.39% | - |
| General Purpose Revenue Allocation | $17,211,608 | $18,352,542 | $18,526,794 | 0.95% | $18,537,476 |
| **Total Revenues** | **$17,499,288** | **$18,647,833** | **$18,776,634** | **0.69%** | **$18,537,476** |

# Assessor/Recorder/County Clerk

## Mission Statement

*The Assessor/Recorder/County Clerk (ARCC) is an inclusive team of knowledgeable partners, skilled professionals, and trusted experts dedicated to serving our community, our customers, and one another. Guided by collaboration, grace, innovation, and operational excellence, we work together to deliver reliable, accessible, and high-quality public service to the people of San Diego County.*

*ARCC serves as a trusted resource and primary advocate for property tax savings programs that help San Diego County property owners succeed and thrive. We put people first with great customer service and by supporting residents during life's most important moments—getting married, buying a home, welcoming a new baby, starting a business, and more.*

## Department Description

*The Assessor/Recorder/County Clerk (ARCC) department serves as one of San Diego County's primary public-facing service organizations, supporting residents through important financial, legal, and personal milestones. From property ownership and business registration to vital records and marriage services, ARCC delivers essential government functions residents rely on every day. We put people first by providing great customer service with professionalism, empathy, and respect, recognizing that many services occur during meaningful or time-sensitive moments in our customers' lives. Guided by our core values of grace, innovation, operational excellence, and collaboration, ARCC is committed to delivering accessible, efficient, and responsive services to the diverse communities we serve.*

*The Assessor is constitutionally required by the State of California to locate, identify, and fairly value all taxable property within the County of San Diego to ensure property taxes are applied equitably. This includes vacant land, residential and commercial property, business equipment, and certain manufactured homes, boats, and aircraft. The Assessor also administers exemptions that help eligible property owners reduce their tax burden while maintaining accurate ownership records, addresses, and parcel maps that support transparency and public trust.*

*The Recorder safeguards and maintains many of the County's most important public records. The office reviews, records, indexes, and permanently preserves documents such as deeds, mortgages, and liens, helping individuals and businesses establish ownership and protect legal rights. The Recorder also provides public access to recorded documents and issues certified copies of birth, death, and public marriage certificates needed for legal, employment, travel, and personal purposes.*

*The County Clerk supports both economic activity and life's meaningful milestones by overseeing fictitious business name registrations and serving as Commissioner of Civil Marriages, issuing marriage licenses and performing civil ceremonies. The office also files and publishes California Environmental Quality Act (CEQA) notices to promote environmental transparency and administers Notary Public Oaths of Office and professional registrations, including swearing in Humane Officers who protect animal welfare across San Diego County.*

*Together, ARCC plays a vital role in residents' everyday lives—from buying a home or starting a business to obtaining vital records or getting married. By preserving critical records, ensuring fair property assessments, and delivering services with professionalism and care, ARCC strengthens public trust and helps residents confidently navigate important legal and life-changing events.*

*To ensure these critical services are provided, ARCC has 448.50 staff years and a budget of $92.3 million.*

## 2025–26 Anticipated Accomplishments

### Equity

- Economic Opportunity: Dismantle barriers to expand opportunities in traditionally underserved communities and businesses, especially communities of color and low income.

- Continued to develop community educational partners and community advisors by attending over 100 community events and presenting our outreach and property tax savings programs for traditionally underserved populations that transact business with the ARCC.
- Participated in the Junior Achievement Student Intern Program by hosting and providing high school students with valuable workplace experience. It aims to help students develop foundational workplace skills through office tasks while assisting the public, exposing them to different aspects of ARCC.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
  - Due to shifting priorities and resource constraints, the department-wide zero waste plan supported sustainability by installing "sharps" waste disposal containers in the branches with proper collection schedules. While a full waste assessment was not conducted, this initiative filled a critical gap in medical waste management, reducing contamination risks, enhancing safety, and aligning with the County's goals for responsible waste diversion.
  - Shared the America Recycles Day message, received from the Office of Sustainability, with all ARCC employees. This initiative highlights the importance of recycling, promotes sustainable practices, and encourages employees to take meaningful action both at work and at home. By participating, staff help reduce waste, conserve valuable resources, and create a healthier environment for future generations.
  - Supported procurement commitment by utilizing services from green local companies that divert materials from landfills through donation, recycling, and repurposing, with emphasis on environmentally responsible practices through proper e-waste handling.
  - Provided opportunities for employees to engage in sustainability and conservation efforts by installing water refilling stations and refrigerators with built-in water dispensers, so employees may bring reusable bottles to refill at work and ultimately reduce plastic waste. Estimated eliminated waste is nearly 150,000 disposable water bottles across ARCC offices.
  - Reviewed and updated proper recycling protocols through active recycling of printer and copier toners, batteries, and e-waste, supported by having designated areas. Constant reminders to staff through internal communications helped ensure that recycling and protocols are followed.
  - Regularly reviewed purchasing data across programs to identify opportunities for cost savings and sustainable practices. Introduced the procurement of printing paper that supports cost-effectiveness and identified records that can be maintained electronically, resulting in reduced paper consumption and minimizing filing space.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
  - Delivered great customer service with collaboration, grace, innovation and operational excellence. Our team was rewarded with over 99% positive customer service feedback ratings from over 3,700 customers.
  - Utilized modern technology to create high-quality digital images of maps, ensuring improved accessibility for individuals to meet their informational requirements. Successfully completed the digitization of 40% of Mylar maps. Completion of the digitization project is set to continue into Fiscal Year 2026-27.
  - Implemented electronic filing of Fictitious Business Name applications from the ARCC website, giving customers the ability to complete, electronically sign, file, and pay online.
  - Hosted our "2nd Annual Disabled Veterans Resource Fair," welcoming more than 1,000 attendees and directly connecting eligible veterans and surviving spouses with exemption resources and support. This resource expanded their property tax savings opportunities and provided additional resources from partner agencies who assisted them with educational grants, job opportunities, and benefits.
  - Actively participated in veteran meetings and coalition gatherings to increase awareness of the Disabled Veterans' Exemption, and shared clear guidance on qualification requirements. These strategic outreach efforts continue to strengthen our engagement with the veteran community and support progress toward expanding exemption participation and tax savings.

  - Increased our outreach by partnering with public/private sectors like GOVX, who sends the Disabled Veterans Exemption application to its San Diego County membership via its platform.
- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
  - Owner Alert is a free real estate fraud notice service that sends an immediate notification to subscribed property owners anytime a document is recorded with ARCC transferring title to owner's property. Increased Owner Alert subscriptions by 30% to over 90,000 as a result of prioritizing this initiative and promoting it at community events.
- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.
  - Increased community partnerships with qualified institutions, such as schools, non-profits, museums, and religious organizations, for property tax exemptions by hosting our inaugural "Institutional Exemption Empowerment Summit," welcoming more than 200 organizations in maximizing their property-tax savings. This free, half-day summit featured participation from the California State Board of Equalization, Franchise Tax Board, California Department of Tax and Fee Administration, and numerous partner agencies providing direct guidance and resources. The summit strengthened coordination across agencies and meaningfully supported nonprofit community partners in accessing available exemption and compliance programs.
  - Increased the number of qualified disabled veterans and their surviving spouses for the Disabled Veterans' Exemption to over 20,900, resulting in a total annual savings exceeding $36 million in property taxes.
  - Developed a comprehensive communication and outreach calendar that helped organize key community events and engagement opportunities, which ensured timely, coordinated messaging across programs and audiences. We continued adding new opportunities as they arise to strengthen public awareness and access to our services.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - Raised awareness of opportunities for employees to learn and participate in Employee Resource Groups, events and/or activities to continue a workplace centered around belonging by conducting quarterly ARCC Human Resources branch visits.
  - Examined and processed 97% (291,000 of 300,000) of documents submitted for eRecording within three hours of receipt to provide customers a more efficient and secure recording and document return process.
  - Completed the Assessor Continuity of Operations processes for the Assessor Division to expand on crisis management plan and encompass Disaster Recovery initiatives to ensure our ability to respond to the communities in the region in the event of an emergency.
  - Enhanced customer service by implementing a single-visit comprehensive service option for individuals seeking a marriage license and certificate, facilitating a streamlined process that benefits our constituents and supports their applications for necessary benefits and resources. Same-day services are offered daily at the County Administration Center (CAC) and on Saturday Marriages at the East County Office. Since implementation, 4,600 married couples have elected to receive a certified marriage certificate the same day as their ceremony at the CAC. Same-day services are offered at the CAC daily and on East County Office Marriage Saturdays.
  - Implemented teleworking procedures adopted across ARCC to ensure maximized work productivity while still maintaining a collaborative and inclusive work environment.
  - Provided professional education opportunities that will foster an environment of growth, curiosity, and innovation. Advanced the ARCC Supervisor Leadership Academy, a multi-year professional development initiative designed to strengthen supervisory leadership across the organization. Utilized a hybrid delivery model and a mix of external vendors and ARCC-led instruction to support consistent, organization-wide access and application.
  - Organized cross-functional events that encouraged cross-knowledge across ARCC to allow for collaboration and encourage dialogue through presentations conducted by the Assessor team to ARCC leadership, and implemented the new employee orientation for all newly hired and promoted employees.
  - Developed administrative policies and procedures that allowed for consistent management of tools, resources, and personnel management. Developed key administrative Standard Operating Procedures (SOPs), including areas such as payroll processing, HR

mailbox management, performance review cycles, telework agreements, organizational chart maintenance, and change-of-assignment documentation. Finalized trainings and SOPs to ensure consistent application of County procedures and refined administrative SOPs for accuracy and alignment. Phased rollout and staff training will continue through Fiscal Year 2026–27.
    - Invested in our leadership team by implementing a dedicated and comprehensive program that enhanced skills in workforce management and operational efficiency at the All Team Event and throughout the year.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Conducted a department-wide process improvement review to deliver greater efficiency in processing administrative services and property tax-saving programs. Several process improvement initiatives have been completed resulting in improved service levels and significant reductions in the backlog for various Assessor teams, including change in ownership, homeowners, disabled veterans, and Institutional exemptions.
    - Inventoried and created processes to maintain and update Assessor forms and correspondence.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Re-designed and implemented the department's intranet, ARCC HUB, by using the County's latest technology, SharePoint Online (SPOL), by transforming it into a secure, centralized digital workplace that improves communication, collaboration, and access to information. This will empower staff with modern tools while advancing innovation, efficiency, and transparency for both ARCC and the County.
    - Completed a review of existing processes and identified indexing of recorded documents as an area where assistive technologies can improve efficiency, research technologies, and develop recommendations for assistive technologies or automation tools. Development and collaboration with the vendor will continue into Fiscal Year 2026-27.
    - A digital copy of the Assessor Procedures Manual used by appraisal staff for best practices, valuation procedures, and training purposes has been uploaded and stored in SharePoint. By eliminating the outdated paper version and updating the procedures, applications, and forms in use to current standards, valuation staff will be empowered to incorporate the correct methods, and standards and updates will be easily communicated and disseminated. All future revisions will be completed in digital format, and staff will be notified of any updates accordingly. The digitization and update of the manual remain on hold pending implementation of the new Assessor system. In the interim, strategic updates will be made as necessary, with all revisions conducted electronically to eliminate the need for printed copies.
    - Implementation of the artificial intelligence valuation remodeling project to innovate, streamline and speed up the process of residential property valuation, delivering faster property valuations, and cutting down the overall processing time of property transfers is placed on hold due to system limitations.
    - Continued the conversion of non-GIS maps to GIS format to provide appraisal and other staff pertinent parcel information in a geographic format, to combine data, analytics, and map visualization by June 30, 2027.

# 2026–28 Objectives

### Equity

- Economic Opportunity: Dismantle barriers to expand opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
    - Continue to develop community educational partners and community advisors for traditionally underrepresented populations that transact business with the ARCC.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Review commonly purchased office supplies and identify one product category where a sustainable alternative can be adopted. This will help reduce waste and support the reuse of materials within the facility.
    - Develop and distribute a standardized sustainability practices guide for all staff, outlining waste-sorting procedures, energy-saving actions, water conservation practices, and green procurement standards by Fiscal Year 2027-28.

- Develop and implement a comprehensive waste-stream improvement plan, including standardized recycling signage, contamination-reduction practices, and expanded recycling and composting locations. Full deployment at all ARCC facilities will be completed and annual audits scheduled by Fiscal Year 2027-28.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
  - Provide the public with services that are of value to them in a competent and professional manner by achieving a customer service rating of 95%.
  - Continue to utilize modern technology to create high-quality digital images of maps, ensuring improved accessibility for individuals to meet their informational requirements by completing 100% of Phase 2 of the map digitization project.
  - Plan and host the annual Disabled Veteran Resource Fair to directly connect eligible veterans and surviving spouses with exemption resources and support. This resource will expand their property tax savings opportunities and provide additional resources from partner agencies who can assist them with educational grants, job opportunities, and benefits.
- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
  - Increase Owner Alert subscriptions by 10%. Owner Alert is a free real estate fraud notice service that sends an immediate notification to subscribed property owners anytime a document is recorded with ARCC transferring title to owner's property.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
  - Acquire and deploy a fully equipped mobile outreach unit to issue vital records and expand ARCC services to underserved and remote communities, and reduce barriers for residents who cannot visit an ARCC office.
- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.
  - Increase community partnerships with qualified institutions, such as schools, nonprofits, museums, and religious organizations, for property tax exemptions through additional outreach and education of the community.
  - Implement a communication calendar that will enhance educational and outreach opportunities for the public.
  - Increase the number of qualified disabled veterans and their surviving spouses for the Disabled Veterans' Exemption to 21,500, resulting in a total annual savings exceeding $38 million in property taxes.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - Examine and process 96% of documents submitted for eRecording within three hours of receipt to provide customers a more efficient and secure recording and document return process.
  - Conduct a table-top exercise with the Assessor team to walk through possible scenarios in preparation for a potential disaster recovery situation.
  - Continue to provide professional education opportunities that will foster an environment of growth, curiosity, and innovation.
  - Implement the developed key administrative Standard Operating Procedures (SOPs), including areas such as payroll processing, HR mailbox management, performance review cycles, telework agreements, organizational chart maintenance, and change-of-assignment documentation. Complete phased rollout and staff training to ensure consistent application of County procedures and continued refinement of administrative SOPs for accuracy and alignment.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
  - Update the highest volume correspondence to use plain language and be more accessible to the taxpayers.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.

- Implement the ARCC TechConnect program to deliver practical, easy-to-apply technology training that helps staff confidently use modern workplace tools. The program will empower staff to work more efficiently, collaborate more effectively, and continuously build their digital skills in support of the department's mission.
- Continue to collaborate to identify and implement assistive technologies for automated indexing of recorded documents to improve efficiency, research technologies, and develop automation tools.
- Implement a secure electronic certification service on the ARCC website that allows customers to request, purchase, and receive electronically certified copies of official records (recorded land documents), eliminating the need for in-person visits.
- Implement process improvement through Lean Six Sigma training and methodologies.
- Initiate Request for Proposal for a new Assessor Replacement System that is sustainable, safeguards the assessor functions, and streamlines business practices.
- Continue the conversion of non-GIS maps to GIS format to provide appraisal and other staff pertinent parcel information in a geographic format, to combine data, analytics, and map visualization.

## Related Links

For more information on the Assessor/Recorder/County Clerk, refer to the website at:

- www.sdarcc.gov

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Community** | Satisfactory customer service rating[1] | 99% | 95% | 99% | 95% | 95% |
| | Qualified disabled veterans and their surviving spouses for the Disabled Veterans' Exemption[2] | 19,981 | 19,500 | 20,900 | 21,500 | 22,000 |
| | Owner Alert subscriptions[3] | N/A | 10% | 30% | 10% | 10% |
| **Empower** | Examine and process all documents submitted for eRecording within three hours of receipt[4] | 92.1% of 281,653 | 96% | 97% of 300,000 | 96% | 96% |
| | Processed 90% of all claims for property tax exemptions for reassessment exclusions within 90 days of application receipt.[5] | 90.0% of 13,856 | N/A | N/A | N/A | N/A |

*Table Notes*

[1] Measures how individuals perceive the department's ability to provide services of value to them. This rating reflects the percentage of survey questions in which customers indicated at least a satisfactory rating.

[2] Measures the number of disabled veterans and their surviving spouses that qualified for the Disabled Veterans' Exemption resulting in property tax savings.

[3] Measures the increase in Owner Alert subscriptions, which is a free real estate fraud notice service that sends an immediate notification to subscribed property owners anytime a document is recorded with ARCC transferring title to owner's property. This is a new measure effective July 1, 2025. In Fiscal Year 2025-26, subscriptions increased by 30% to over 90,000 as a result of prioritizing this initiative and promoting it at community events.

[4] Measures the timely manner in which the public can access ownership information to facilitate the buying, selling, and financing of property.

[5] Measures the timely processing of claims for property tax exemptions or reassessment exclusions. Effective July 1, 2025, this will no longer be measured due to the goal being met or exceeded.

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

## Staffing

No change in staffing.

## Expenditures

Net decrease of $1.2 million

- Salaries & Benefits—net decrease of $1.3 million primarily due to a reduction in Countywide retirement contribution rates from the payoff of liabilities partially offset by an increase due to the negotiated labor agreements.
- Services & Supplies—net increase of $2.3 million
    - Increase of $3.3 million in application services and software costs associated with mainframe roadmap projects and maintenance of the Assessor's legacy system.
    - Decrease of $0.9 million for the removal of prior year projects related to the digitization of Recorder maps and microfilm.
    - Decrease of $0.1 million in various operational expenses to align with operational needs.
- Capital Assets Equipment—net decrease of $2.2 million due to the completion of the purchase of the Vitals Mobile vehicle for the Recorder and removal of prior costs for a fire suppression system for the East County Archives.

## Revenues

Net decrease of $1.2 million

- Charges For Current Services—net increase of $1.7 million
    - Increase of $2.8 million in property tax administration fee to align with anticipated property tax revenue.
    - Increase of $0.3 million in Recording Document, Duplicating and Filing and Recording Fees due to higher recording and filing documents and vital records to align with anticipated recording revenues.
    - Decrease of $0.9 million in Recorder trust fund revenues due to completion of Recorder projects, including digitization of Recorder maps and microfilm.
    - Decrease of $0.5 million in AB 2890 supplemental property tax revenue to align with anticipated supplement assessment revenues.
- Fund Balance Component Decreases—decrease of $0.2 million for a total budget of $1.0 million to support a portion of departmental costs of the County's existing pension obligation bond (POB) debt. Appropriations in this category are based on the use of restricted General Fund fund balance for POB costs through Fiscal Year 2026-27.
- General Purpose Revenue—decrease of $2.7 million primarily due to a reduction in Countywide retirement contribution rates from the payoff of liabilities and the removal of prior year one-time amounts associated with the Assessor's legacy system, offset by increases in application services and software costs as noted above.

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

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Management Support | 35.00 | 39.00 | 41.00 | 5.1 | 41.00 |
| Property Valuation ID | 279.75 | 280.75 | 278.75 | (0.7) | 278.75 |
| Recorder/County Clerk | 133.75 | 128.75 | 128.75 | - | 128.75 |
| **Total** | **448.50** | **448.50** | **448.50** | **-** | **448.50** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Management Support | $9,513,431 | $10,689,052 | $12,726,682 | 19.06% | $12,854,150 |
| Property Valuation ID | $48,111,176 | $53,518,851 | $56,060,267 | 4.75% | $53,932,764 |
| Recorder / County Clerk | $29,111,952 | $29,317,010 | $23,494,862 | -19.86% | $21,356,395 |
| **Total Expenditures** | **$86,736,559** | **$93,524,913** | **$92,281,811** | **-1.33%** | **$88,143,309** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $62,892,878 | $65,734,111 | $64,469,816 | -1.92% | $66,100,407 |
| Services & Supplies | $21,593,681 | $25,540,802 | $27,811,995 | 8.89% | $22,042,902 |
| Capital Assets Equipment | $2,250,000 | $2,250,000 | - | -100.00% | - |
| **Total Expenditures** | **$86,736,559** | **$93,524,913** | **$92,281,811** | **-1.33%** | **$88,143,309** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $1,315,213 | $1,271,035 | $1,044,436 | -17.83% | - |
| License Permits & Franchises | $2,576,228 | $2,576,228 | $2,576,228 | - | $2,576,228 |
| Charges for Current Services | $49,791,188 | $51,890,555 | $53,611,659 | 3.32% | $48,467,384 |
| General Purpose Revenue Allocation | $33,053,930 | $37,787,095 | $35,049,488 | -7.24% | $37,099,697 |
| **Total Revenues** | **$86,736,559** | **$93,524,913** | **$92,281,811** | **-1.33%** | **$88,143,309** |

# Treasurer-Tax Collector

## Mission Statement

*To provide the residents, agencies, and employees of San Diego County with excellent financial services in terms of quality, timeliness, efficiency, and value while maintaining the highest levels of customer service and satisfaction.*

## Department Description

*The Treasurer-Tax Collector is an elected County official whose duties are mandated by state law and the County Charter. These duties include banking, investment, disbursement, and accountability for up to $18.9 billion in public funds invested in the County investment pool; the billing and collection of $9.1 billion in secured and over $300 million in unsecured property taxes for all local governments. The Treasurer-Tax Collector also administers the County's Deferred Compensation Program. In addition, as the only elected fiscal officer of the County, the Treasurer-Tax Collector holds the only ex-officio seat on the San Diego County Employees Retirement Association (SDCERA) Board.*

*To ensure these critical services are provided, the Treasurer-Tax Collector has 130.00 staff years and a budget of $27.5 million.*

## 2025–26 Anticipated Accomplishments

Equity

- Economic Opportunity: Advance opportunities for economic growth and development for all individuals and the community.
    - Safeguarded the investment of public funds for over 200 public agencies and the County and efficiently managed the provision of banking services for local schools and County departments. Provided accurate record-keeping of funds on deposit and facilitated daily reconciliation of funds.
    - Originally scheduled to provide learning opportunities that address government finance issues by facilitating symposiums for local agencies (including Summer and Fall Symposiums). The unexpected retirement of the former Treasurer-Tax Collector unexpectedly paused this effort until Fall 2026 or 2027.
    - Continued to provide tax payment options free of charge and online, making it easier for everyone to pay, regardless of location, transportation, or physical constraints.
    - Continued to provide a variety of communication pieces via different platforms, to reach all audiences regardless of station, including traditional mail, electronic communication, social media outreach, media coverage, and more.
    - Continued to recruit and hire through the San Diego Treasurer-Tax Collector (SDTTC) Student Worker Program. The program provides opportunities for full-time college students interested in finance, business administration, or public administration to gain experience working in a government office environment.

Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Continued to fund the delivery of public services, invested public monies held in the Treasury and maximized interest earnings in collaboration with the objectives of safety and liquidity.
    - Achieved a collection rate of 99.0% of the $9.1 billion billed for secured taxes, and a collection rate for unsecured taxes of 97.0% of $329.0 million billed.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.

- Continued to support teleworking and footprint reduction opportunities to increase productivity, reduce Vehicle Miles Traveled (VMT) for employees and community members, reduce energy use, and decrease office space.
- Continued to communicate and educate staff on SDTTC sustainability goals.
- Reduced paper use by continuing to implement the following actions:
  - Increasing e-billing and e-check payments.
  - Encouraging digital transactions and digital signatures.
  - Offering and conducting virtual transactions.
  - Utilizing shared printers.
  - Adhering to electronic file document management best practices.
    - Limiting paper use when updating policies.
    - Disseminating fliers, financial reports, and brochures via social media and sdttc.com website.
    - Reducing daily paper reports from the mainframe system when the Integrated Property Tax System (IPTS) is implemented. Converting paper files to electronic files, including digital signatures.
- Continued zero-waste efforts via the following actions:
  - Continued to meet targets for reduction, reuse, recycling, composting and more, including:
    - Keeping bottle and can recycling receptacles, as well as food composting receptacles, in break rooms.
    - Adding monthly "green tips" in TTC's annual desktop calendar that goes to all 125 employees.
    - Developing a plan and timeline to meet targets within the zero-waste goal.

### Community

- Communications: Create proactive communication that is accessible and transparent.
  - Continued to foster feedback from the public. Achieved a customer satisfaction rating of 4.8 on a 5.0 scale, based on customer satisfaction survey results.
  - Engaged more users through increased social media communication and educational content and videos.
  - Continued to monitor all social media platforms for constituent comments and achieve our goal of responding to comments the same day.
  - Continued to engage with professional peers via civic engagements, community events, and educational programs. Provided and monitored attendee satisfaction surveys, with the goal of continually improving services to public employees.
  - Increased electronic outreach and services by continuing to grow our e-billing, launched in early 2025, enabling property owners to sign up to receive their property tax bills by email and pay online.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - Raised awareness of and opportunities for employees to learn and participate in ERGs, events and/or activities to continue a workplace centered around belonging.
  - Continued to seek the next generation of talent by recruiting and hiring through the SDTTC's Student Worker Program.
  - Broadened the Countywide base of employees who are planning for financial security during retirement.
  - Met the daily liquidity needs of Investment Pool participants, ensuring payroll and other operational and capital needs are covered.
  - Continued to work towards goal of achieving enrollment in the Deferred Compensation 457 Plan of 51.5% of eligible County employees through June 30, 2026, and maintaining rate of 51.5% through June 30, 2027. The enrollment rate is currently at 48.6%. New employees enroll in the 401(a) plan at a rate of two to one compared to the 457 plan and the combined 457 and 401(a) plan enrollment is around 74.2%.
    - Achieved an average participant contribution in the Deferred Compensation 457 Plan above $260 per pay period by June 30, 2026 (at $268 as of 3/6/26).

        - Continued to educate employees on the Deferred Compensation Plan by presenting two Investment & Retirement Symposiums each fiscal year.
        - Continued to increase employee awareness and understanding of the Deferred Compensation Plan by conducting educational workshops and redesigning promotional materials and presentations to increase the knowledge base. Well over a dozen outreach and educational efforts were conducted monthly. We presented at New Employee Orientations, Probation Services Fairs, HHSA Universal Trainings/Financial Wellness Fairs, New Employee Orientation Courts/Emergency Dispatch/General, Probation Family Wellness Fairs, SDCERA: Tapping into Deferred Comp Workshop, Approaching Retirement & Payout Options Workshop, Sheriffs Programs, and more.
    - Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
        - In coordination with the Auditor & Controller and the County Technology Office, completed the development and testing, and launched the IPTS, which is aimed at improving tax collection and apportionment activities in the County.

# 2026–28 Objectives

### Equity

- Economic Opportunity: Advance opportunities for economic growth and development for all individuals and the community.
    - Safeguard the investment of public funds for over 200 public agencies and the County and efficiently manage the provision of banking services for local schools and County departments. Provide accurate record-keeping of funds on deposit and facilitate daily reconciliation of funds.
    - Provide learning opportunities that address government finance issues by facilitating symposiums for local agencies, including Summer and Fall Symposiums.
    - Continue to provide tax payment options free of charge and online, making it easier for everyone to pay, regardless of location, transportation, or physical constraints.
    - Continue to recruit and hire through the SDTTC's Student Worker Program. The program provides opportunities for full-time college students interested in finance, business administration or public administration to gain experience working in a government office environment.

### Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Fund the delivery of public services, invest public monies held in the Treasury and maximize interest earnings in collaboration with the objectives of safety and liquidity.
    - Achieve a collection rate of 99% for secured taxes and 97% for unsecured taxes by preparing and mailing property tax bills/notices and processing tax payments in a timely manner to ensure timely revenue collection on behalf of San Diego County's taxpayers.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Support teleworking and footprint reduction opportunities to increase productivity, reduce VMT for employees and community members, reduce energy use, and decrease office space.
    - Continue to communicate and educate staff on SDTTC sustainability goals.
    - Reduce paper use by continuing to implement the following actions:
        - Increase e-billing and e-check payments.
        - Encourage digital transactions and digital signatures.
        - Offer and conduct virtual transactions.
        - Utilize shared printers.
        - Adhere to electronic file document management best practices.
            - Limit paper use when updating policies.

        - Disseminate fliers, financial reports, and brochures via social media and sdttc.com website.
        - Reduce daily paper reports and convert paper files to electronic files, including digital signatures.
    - Continue zero-waste efforts via the following actions:
        - Continue to meet targets for reduction, reuse, recycling, composting and more, including:
            - Keeping bottle and can recycling receptacles in break rooms.
            - Continuing to service food composting receptacles in break rooms.
            - Adhering to, and updating as necessary, the plan and timeline to meet targets within the zero-waste goal.

Community

- Communications: Create proactive communication that is accessible and transparent.
    - Continue to foster feedback from the public. Achieve a customer satisfaction rating of 4.7 on a 5.0 scale, based on customer satisfaction survey results.
    - Continue to grow social media communication, and monitor all social media platforms for user comments and respond in a timely manner (same-day response time goal).
    - Continue to grow electronic communication, specifically with the launch and production of the twice-monthly TTC Newsletter.
    - Continue to engage with professional peers via civic engagements, community events, and educational programs. Provide and monitor attendee satisfaction surveys, with the goal of continually improving services to public employees.
    - Continue to communicate about and promote e-billing, which enables property owners to sign up to receive their property tax bills by email and pay online.

Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Seek the next generation of talent by recruiting and hiring through SDTTC's Student Worker Program.
    - Broaden Countywide base of employees who are planning for financial security during retirement.
    - Meet the daily liquidity needs of Investment Pool participants, ensuring payroll and other operational and capital needs are covered.
    - Continue to work towards goal of achieving enrollment in the Deferred Compensation 457 Plan of 51.5% of eligible County employees through June 30, 2027, and maintaining rate of 51.5% through June 30, 2028.
        - Achieve an average participant contribution in the Deferred Compensation 457 Plan above $270 per pay period by June 30, 2027, and maintain the participant contribution of $270 through June 30, 2028.
        - Continue to increase employee awareness and understanding of the Deferred Compensation Plan by conducting educational workshops and redesigning promotional materials and presentations to increase the knowledge base of all employees by June 30, 2027.

# Related Links

For more information about the Treasurer-Tax Collector, refer to the website and social media accounts at:

- www.sdttc.com
- https://www.linkedin.com/company/sdttc/
- https://www.instagram.com/sd_tax/
- https://www.facebook.com/sdcttc/

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Sustainability** | Secured Taxes Collected (% of total)[1] | 99.0% of $9.1 billion | 99.0% | 99.0% of $9.1 billion | 99.0% | 99.0% |
| | Unsecured Taxes Collected (% of total)[1] | 97.0% of $329.0 million | 97.0% | 97.0% of $329.0 million | 97.0% | 97.0% |
| **Community** | Customer Satisfaction Ratings (Scale of 1-5, 5 being highest)[2] | 4.7 | 4.7 | 4.8 | 4.7 | 4.7 |
| **Empower** | The Investment Pool met the liquidity needs of participants (Y/N)[3] | YES | YES | YES | YES | YES |
| | Percentage of eligible County employees participating in the 457 Deferred Compensation Plan | 47.4% | 51.5% | 48.6% | 51.5% | 51.5% |
| | 457 Deferred Compensation Plan average deferral amount per employee per pay period | $250 | $260 | $268 | $270 | $270 |

*Table Notes*

[1] With a county the size of San Diego, it is anticipated that a small percentage of taxpayers will not pay their taxes.

[2] The Treasurer-Tax Collector mails more than one million tax bills per year. The public reaction to property taxes is strongly affected by economic conditions. This reaction is reflected on the Customer Satisfaction Surveys. Excellent ratings are earned for having questions answered and the level of courtesy experienced; however, the overall experience rating is slightly less than exceptional because some individuals believe the taxes are too high.

[3] The purpose of the investment pool is to safeguard principal, meet the liquidity needs of the participants and achieve investment returns within the parameters of prudent risk management. Meeting the daily liquidity needs of participants is necessary to ensure payroll and other operational and capital needs are covered.

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

### Staffing

Increase of 5.00 staff years to support and increase the efficiency of Tax Collection operations.

### Expenditures

Net increase of $0.4 million

- Salaries & Benefits—increase of $0.3 million primarily for the addition of 5.00 staff years as noted above and negotiated labor agreements, partially offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities.

- Services & Supplies—net increase of $0.3 million
    - Increase of $0.3 million, which includes $0.2 million for professional services contract work for public outreach and $0.1 million in IT expenses.
- Capital Assets/Land Acquisition—decrease of $0.2 million due to a prior year completion of the lease space build out for payment processing equipment and personnel.

### Revenues

Net increase of $0.4 million

- Charges for Current Services—net increase of $1.1 million primarily due to an increase of $1.3 million in Property Tax System Administration Fee due to increased costs associated with property tax collection. This is offset by a decrease of $0.1 million in AB 2890 supplementary property tax revenue to align with anticipated supplemental assessment revenues, and a decrease of $0.1 million in tax collection fees primarily due to more timely payments of property taxes.
- Miscellaneous Revenues—increase of $0.1 million to continue administration of the deferred compensation plan.
- Fund Balance Component—decrease of $0.1 million for a total budget of $0.1 million to support departmental costs of the County's existing pension obligation bond (POB) debt. Appropriations in this category are based on the use of restricted General Fund fund balance for POB costs through Fiscal Year 2026-27.
- General Purpose Revenue—decrease of $0.7 million primarily due to the decommissioning of applications in the legacy Mainframe system and lower Countywide retirement contribution rates noted above.

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

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Administration - Treasurer/Tax Collector | 16.00 | 16.00 | 17.00 | 6.3 | 17.00 |
| Deferred Compensation | 4.00 | 4.00 | 4.00 | - | 4.00 |
| Treasury | 21.00 | 21.00 | 21.00 | 4.8 | 21.00 |
| Tax Collection | 84.00 | 84.00 | 88.00 | - | 88.00 |
| **Total** | **125.00** | **125.00** | **130.00** | **4.0** | **130.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Administration - Treasurer / Tax Collector | $4,373,632 | $5,001,810 | $5,528,790 | 10.54% | $5,254,679 |
| Deferred Compensation | $805,744 | $849,744 | $807,537 | -4.97% | $833,064 |
| Treasury | $6,101,289 | $6,352,174 | $5,950,370 | -6.33% | $6,074,228 |
| Tax Collection | $14,553,814 | $14,893,993 | $15,191,328 | 2.00% | $15,564,000 |
| **Total Expenditures** | **$25,834,479** | **$27,097,721** | **$27,478,025** | **1.40%** | **$27,725,971** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $17,678,264 | $18,428,096 | $18,724,559 | 1.61% | $19,248,016 |
| Services & Supplies | $8,156,215 | $8,489,625 | $8,753,466 | 3.11% | $8,477,955 |
| Capital Assets/Land Acquisition | - | $180,000 | - | -100.00% | - |
| **Total Expenditures** | **$25,834,479** | **$27,097,721** | **$27,478,025** | **1.40%** | **$27,725,971** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $392,282 | $386,573 | $306,016 | -20.84% | - |
| Fines, Forfeitures & Penalties | $644,150 | $700,000 | $700,000 | - | $700,000 |
| Charges for Current Services | $15,275,976 | $16,505,652 | $17,632,620 | 6.83% | $17,703,162 |
| Miscellaneous Revenues | $610,000 | $685,000 | $747,785 | 9.17% | $771,596 |
| General Purpose Revenue Allocation | $8,912,071 | $8,820,496 | $8,091,604 | -8.26% | $8,551,213 |
| **Total Revenues** | **$25,834,479** | **$27,097,721** | **$27,478,025** | **1.40%** | **$27,725,971** |

# Chief Administrative Office

## Mission Statement

*Work with the Board of Supervisors, public and County employees to create a County government that is customer-focused and responsive to residents' needs and priorities, effectively implementing the policy direction of the Board of Supervisors, efficiently managing the day-to-day operations and functions of County government and preparing the organization to meet the needs and address the issues that will emerge in the future.*

## Department Description

*The Chief Administrative Office (CAO) oversees the operations of the County of San Diego by ensuring our workforce is supported in their day-to-day roles, facilitating the implementation of the policy directives of the Board of Supervisors, and working with external partners and stakeholders with the objective of achieving the County's overall mission, vision, and strategic initiatives. Operationally, the CAO works through the County's business groups and departments and offices that report to the CAO.*

*The Chief Administrative Office is comprised of six units: the CAO Executive Office; the Chief Financial Office (CFO); the Office of Economic Development and Government Affairs (EDGA); the Office of Evaluation, Performance and Analytics (OEPA); the Office of Equity and Racial Justice (OERJ); and the Office of Ethics, Compliance and Labor Standards.*

*Effective February 20, 2026, the Chief Administrative Office continues to lead the County's enterprise initiative to create efficiencies by centralizing core functions, including the addition of the Chief Financial Office to centralize Finance functions. As responsibilities transition from other areas of the County to a central service model, the Chief Administrative Office is working to standardize processes, strengthen internal controls, and deliver consistent, high-quality administrative support. These efforts enhance organizational efficiency and enable the County to focus more directly on core program delivery; it also aligns certain staff from other departments to the Chief Administrative Office.*

*To ensure these critical services are provided, the Chief Administrative Office has 106.00 staff years and a budget of $22.8 million.*

## 2025–26 Anticipated Accomplishments

### Equity

- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities of color and low income.
    - The Office of Evaluation, Performance, and Analytics provided a preliminary analysis of the Shallow Rent Subsidy Program for Older Adults, which provides monthly rent subsidies of $500 to over 380 senior households at risk of homelessness.
    - The Office of Evaluation, Performance, and Analytics conducted a baseline analysis on disparities in access to mortgage loans in the County, focusing specifically on loan denial rates by demographic characteristics and location.
- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
    - The Office of Economic Development & Government Affairs enhanced its ability to support small businesses by expanding its Small Business Unit, and launching the Business Engagement & Strategic Training (BEST) Initiative, which includes the technical assistance Support, Training, and Education for Procurement (STEP) Program, and the pilot programs Compliance, Operations, and Readiness Education (CORE) and Bonding and Underwriting Insurance for Local Development (BUILD), all designed to reduce barriers to government contracting, expand access to critical financial and compliance resources, and promote long-term business growth. The CORE Program, in partnership with the Office Labor Standards and Enforcement, provides no cost bookkeeping assistance and training on administration and labor compliance to support all small business owners, including those who are immigrants, Black, indigenous, or persons of color. The BUILD Program provides no cost resources and funding to support Small businesses, non-profits, and community-based organizations with bonding and insurance to meet County procurement requirements.

- The Office of Evaluation, Performance, and Analytics, in partnership with the Office of Equity and Racial Justice, developed an Equity Evaluation Framework through their participation in the year-long Government Alliance on Race and Equity (GARE) learning collaborative with other local governments. The framework helps the County systematically assess programs and policies to identify disparities, center community needs, and support more equitable, data-informed decision-making. This learning exchange established the first ever national equity evaluation framework which is featured on GARE's website.
- Reported final results of the evaluation of the Recovery Action Fund for Tomorrow Program, which provided a one-time cash transfer of $4,000 to 2,243 low-income households.

### Sustainability

- Economy: Create policies to reduce and eliminate poverty, promoting economic sustainability for all.
    - The Office of Labor Standards and Enforcement enhanced the Good Faith Restaurant Owners Program in partnership with the California Labor Commissioner’s Office (LCO) to strengthen proactive labor standards compliance within the restaurant industry. Through this program, OLSE works with restaurants facing wage theft violations to resolve outstanding labor issues, come into compliance with labor laws, and avoid regulatory consequences such as permit suspensions when possible. By combining education, compliance assistance, and coordination with state enforcement partners, the program helps businesses address violations before judgments are issued while promoting fair labor practices and protecting workers’ rights across the region.
    - The Office of Labor Standards and Enforcement supported the adoption of new labor standards for entertainment industries with events held at County-owned or leased parks, including the Waterfront Park, through a Board-approved ordinance designed to raise minimum wage requirements for entertainment workers and establish clear workplace safety expectations. This policy strengthens protections for workers employed by these entertainment event vendors , many of whom rely on hourly or seasonal employment, by promoting fair compensation and safer working conditions. By establishing baseline labor standards and reinforcing accountability within the industry, the initiative helps reduce economic vulnerability for workers while supporting broader County efforts to promote economic stability, fair labor practices, and pathways out of poverty.
    - In collaboration with the Department of Procurement and Contracting, Public Health Services, and several other departments, the Office of Evaluation, Performance, and Analytics developed goals and intermediate milestones for Board Policy B-75, County of San Diego Sustainable, Equitable, and Local Food Sourcing Policy, six value categories that track County progress on improving our food systems with the Countywide Food Contract.
    - The Office of Equity and Racial Justice and the Office of Sustainability and Environmental Justice partnered to expand Equity in Contracting Checklist to include Sustainability and Small Local Business considerations and provided trainings to contracting staff in consultation with the Department of Purchasing and Contracting.
    - The Office of Equity and Racial Justice in partnership with the Office of Sustainability and Environmental Justice designed collaborative engagement strategies and co-hosted a Countywide convening that advanced racial and environmental justice with Justice, Equity, Diversity & Inclusion (JEDI) and Sustainability leaders.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Collaborated with Planning and Development Services and academic partners to develop an analysis plan for at least one evaluation related to the County's Climate Action Plan.
- Resiliency: Ensure the capability to respond and recover to immediate needs for individuals, families, and the region.
    - Strengthened worker protection and economic resiliency across San Diego County by expanding the Office of Labor Standards and Enforcement’s enforcement and compliance initiatives, including the Good Faith Restaurant Program, the Workplace Justice Fund, and the Worker Enforcement Grant Program. These programs collectively support wage recovery, employer compliance, and coordinated enforcement of labor standards. The Good Faith Restaurant Program works with restaurants that have outstanding wage theft judgments to bring businesses into compliance while maintaining their food retail permits, resulting in $21,552 in wages recovered in 2025. Through the Workplace Justice Fund, workers who have secured court-awarded judgments but are unable to locate or collect from non-compliant employers can assign their judgment to the County for recovery efforts, resulting in $39,845 recovered and distributed to impacted workers in 2025. Additionally, OLSE implemented the Worker Enforcement Grant Program, funded through the California Labor Commissioner’s Office and administered in collaboration with the County District Attorney’s Office and County Counsel, to locally investigate and pursue wage theft violations under expanded enforcement authority,

recovering $39,572 in unpaid wages in 2025. Collectively, these enforcement initiatives recovered over $100,000 in wages for workers in 2025, while strengthening employer accountability, advancing labor standards compliance, and reinforcing the County's commitment to protecting workers and supporting economic stability across the region.

## Community

- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.
    - Implemented the Labor Commissioner's Office Worker Enforcement Grant Program, establishing a collaborative enforcement model with the California Labor Commissioner's Office, the County District Attorney's Office, and County Counsel to investigate wage theft and pursue recovery of unpaid wages for impacted workers. The program strengthened the County's ability to locally enforce key labor protections under AB 594. In recognition of successful program implementation and interagency collaboration, the County was awarded second-year grant funding to expand enforcement capacity and continue protecting workers across the region.
    - The Office of Economic Development and Government Affairs and the Office of Labor Standards and Enforcement partnered to develop and launch CORE program to expand small business labor compliance education and support. Through this collaboration, EDGA and OLSE strengthened outreach and technical assistance for small business owners, particularly immigrant-owned and historically underserved businesses, by providing guidance on local labor standards, employer responsibilities, and pathways to come into compliance. By integrating labor standards education with the County's CORE Program, OLSE helped promote responsible business practices, improve compliance with labor regulations, and support economic opportunity across San Diego County.
- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - The Office of Economic Development and Government Affairs conducted 66 engagement and outreach activities to advance the Economic Prosperity through Innovating Contracting (EPIC) initiative.
    - In partnership with the Office of Sustainability and Environmental Justice, the Office of Evaluation, Performance, and Analytics created a framework for understanding how the Environmental Justice Workgroup, an external advisory group, is informing climate initiatives across the region.
    - The Office of Labor Standards and Enforcement strengthened civic engagement and community participation through its 2025 Week of Action, a multi-day initiative focused on worker empowerment, public awareness, and access to employment opportunities. The week included a Second Chance Job Fair and community resource event at the Southeast Live Well Center, which welcomed more than 350 attendees and featured over 30 employers conducting on-the-spot job interviews, and expanding employment pathways for justice-involved individuals and underserved residents. The Week of Action also convened a press conference and community breakfast with elected officials, the California Labor Commissioner's Office, and regional partners, highlighting the County's coordinated approach to combating wage theft and strengthening labor standards enforcement. The event demonstrated strong cross-agency collaboration with the District Attorney's Office and state labor officials, reinforcing public awareness of worker protections while encouraging community members to engage with County resources, report violations, and participate in shaping fair workplace practices across the region.
    - The Office of Labor Standards and Enforcement developed and launched a Board-directed public education initiative providing multilingual guidance and resources to help community members understand how to navigate federal immigration enforcement encounters. The initiative includes a public-facing website and training curriculum with translated videos outlining what to do before, during, and after interactions with federal immigration enforcement agents, along with connections to trusted legal and community resources. By expanding access to accurate information and culturally responsive materials, the program helps strengthen community awareness of available protections and supports residents in accessing appropriate resources when needed.
- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to disaster.
    - Transitioned the development of a measurement and evaluation framework for the County's Gun Violence Prevention Initiative to the Public Safety Group.

## Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Raised awareness of and opportunities for employees to learn and participate in ERGs, events and/or activities to continue a workplace centered around belonging.
    - The Office of Equity and Racial Justice enhanced inclusive co-creation practice with the internal JEDI equity initiative by integrating JEDI leads into strategic planning efforts, strengthening collaboration, and supporting the implementation and improvement of key equity tools and practices, including the Budget Equity Questionnaire and the Equity and Sustainability in Contracting Guidelines.
    - The Office of Equity and Racial Justice completed the Intersectional Baseline Gender Equity Analysis as part of the local implementation of the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) Ordinance.
    - The Office of Economic Development and Government Affairs launched pilot programs to strengthen local businesses by reducing barriers to government contracting and offering free technical assistance to stabilize business operations, with the goal of job creation and retention for small businesses across the County.
    - The Office of Economic Development and Government Affairs led the development of the Economic Prosperity through Government Contracting (EPIC) Thematic Goal, and the corresponding EPIC Taskforce, a cross-departmental and enterprisewide initiative to support the County's goal of 25 percent of local spend going to small local businesses. This effort is a three-pronged approach, including external engagement, data tracking, and internal training and development, to assist internal departments in their development of upcoming procurement projects.
    - The Office of Evaluation, Performance, and Analytics conducted and hosted two trainings for around 50 participants on program evaluation designed to strengthen the County of San Diego's evaluation capacity and promote a shared understanding of evidence-based decision-making.
    - Developed and implemented a training curriculum to increase the County's capacity to use performance measurement for continuous improvement.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Began using the Countywide Program Inventory to support the prioritization of program evaluations and other decisions by County leaders.
    - In collaboration with multiple County departments, the Office of Evaluation, Performance, and Analytics launched the County Strategic Key Performance Indicators to gauge how well the County of San Diego supports our team, provides timely public services, and responds to the needs of our communities.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - The Office of Evaluation, Performance, and Analytics updated the Annual Strategic Research Plan, which guides the County's efforts around supporting Evidence-Based Decision-Making, to reflect changes in policy or programmatic priorities for the County.
    - The Office of Evaluation, Performance, and Analytics conducted an analysis of the Family Income for Empowerment (FIEP) program implementation, providing recommendations for improving program delivery.
    - Developed a Labor Standards procurement dashboard that will be a data pipeline for the County to house all wage theft judgments, Occupational Safety and Health Administration (OSHA) violations, along with other statistical information which can be used to help support the Department of Purchasing and Contracting in implementing labor standards compliance in the procurement to ensure the County is creating a culture of labor standards compliance.
    - Developed protocols to optimize the value of data available in the Enterprise Integrated Data Platform for data analysis projects including data science, performance measurement, and program evaluation.
    - Enhanced the Conflict Resolution Program and strengthened Sexual Harassment Training for both line staff and management. These programs will provide employees with the tools to effectively address workplace conflicts and foster a respectful, inclusive work environment. By focusing on practical strategies and legal compliance, the training will ensure that all staff are equipped to handle workplace challenges professionally and proactively.

### Justice

- Restorative: Contribute to a system of restorative justice that strives to repair harm to victims and to the community at large, as well as provide inclusive opportunities for justice involved individuals to contribute to the region.
    - The Office of Equity and Racial Justice continued the implementation of the County's Social Equity Program for Commercial Cannabis, including expungement clinics, workforce development, financial literacy workshops, leadership development, and one-

on-one mentoring and coaching. Distributed over $1.1 million in grant funding to 23 social equity applicants (each receiving $50,000) in May 2026 to support cannabis business start-up activities.

- Safety: Focus efforts to reduce disparities and disproportionality across the justice system.
    - In collaboration with the Public Safety Group and multiple departments, the Office of Evaluation, Performance, and Analytics launched interactive performance metrics and data stories for the Alternatives to Incarceration initiative to better connect external audiences to data and make metrics more meaningful for the public.

# 2026–28 Objectives

### Equity

- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
    - The Office of Evaluation, Performance, and Analytics will report final results of the evaluation of the Family Income for Empowerment program, which provided monthly payments of $500 for two years to families at risk of future foster care involvement.
    - The Office of Evaluation, Performance, and Analytics will report final results of the evaluation of the Shallow Rent Subsidy Program for Older Adults, which provides monthly rent subsidies of $500 to over 380 senior households at risk of homelessness.
    - Strengthen equitable access to County contracting by developing and implementing a Labor Standards Compliance Framework that integrates worker protections, fair labor practices, and equity considerations into County purchasing systems. This initiative will help ensure vendors seeking to do business with the County meet baseline labor standards, while promoting responsible contracting practices that support fair wages, safe working conditions, and greater opportunities for compliant businesses to participate in public procurement.
    - The Office of Economic Development & Government Affairs will report back to the board on the efforts to achieve the goal of at least 25 percent of County spending going to local small businesses. This will result in the support and uplifting of local small businesses, many of which are from underserved communities and populations.
    - The Office of Economic Development and Government Affairs will report back on the outcomes of its CORE and BUILD pilot programs, designed to stabilize, support, and provide financial assistance to small local companies in order to promote economic growth in all communities.

### Sustainability

- Economy: Create policies to reduce and eliminate poverty, promoting economic sustainability for all.
    - Report annually on the trends, gaps, and opportunities to increase worker protections from unscrupulous employers, based on data and review of existing policies. This includes the development of a Wage Collection Program which works to help workers recover unpaid wages from employers who failed to meet their legal obligations. This initiative provides employees with resources, guidance, and legal support to ensure they receive the compensation they rightfully earned. By enforcing labor laws and holding employers accountable, the program aims to promote fair pay practices and protect workers from wage theft.
    - The Office of Evaluation, Performance, and Analytics will report on the sustainability of low carbon meals and equitability of small businesses producing local food to improve the six value categories established to track goals of the Board's Policy B-75: Sustainable, Equitable, and Local Food Sourcing.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - The Office of Evaluation, Performance, and Analytics will support Planning and Development Services and researchers from the University of California in San Diego in reporting results of an evaluation of the Public Electric Vehicle Charger Incentive Pilot Program, which incentivizes the installation of EV Charging stations in unincorporated areas as part of the County's Climate Action Plan.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - In collaboration with multiple County departments, the Office of Evaluation, Performance, and Analytics will continue to update the County Strategic Key Performance Indicators to gauge how well the County of San Diego supports our team, provides timely public services, and responds to the needs of our communities.
    - Expand outreach and multilingual compliance education for small business owners, restaurant operators, and impacted workers to increase awareness of labor standards requirements and available protections. This initiative will focus on providing accessible training, educational materials, and community-based engagement to help employers understand their obligations while ensuring workers are informed of their rights and available resources.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - The Office of Evaluation, Performance, and Analytics will support the Department of Parks and Recreation to enhance the accuracy and comprehensiveness of trail utilization data to monitor foot traffic and usage patterns of trails within County parks. Enhanced data will be used to plan maintenance, understand environmental impacts, and plan future development and mitigation efforts.
    - The Office of Economic Development and Government Affairs, in its role as liaison with the County's Arts & Culture Commission, will utilize funding from the California Arts Council's State Local Partners grant program to provide programmatic activities uplifting artists, art communities, and the regional creative economy.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - The Office of Evaluation, Performance, and Analytics will develop and conduct trainings on Performance Measurement and the County Strategic Key Performance Indicators for staff across the County.
    - The Office of Economic Development and Government Affairs, through the EPIC Taskforce, will provide supportive training and guidance to County departments on ways to structure forthcoming contracting opportunities to achieve the County's goal of 25 percent of annual spending to go to small local businesses.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - The Office of Equity and Racial Justice will strengthen transparency and community engagement by expanding access to data, building organizational understanding and use of equity indicators, improving demographic data collection and representation, and establishing a framework for evaluating equity outcomes.
    - The Office of Equity and Racial Justice will advance equity-centered systems change by embedding consistent use of organizational equity tools, policies, and practices such as the Budget Equity Tool, Equity and Sustainability in Contracting Considerations Worksheet, through countywide training, guidance, and collaboration with JEDI teams.
- Innovation: Foster new ideas and implementation of proven best practices to achieve organizational excellence.
    - The Office of Evaluation, Performance, and Analytics will update the Annual Strategic Research Plan to reflect changes in policy or programmatic priorities for the County.
    - The Office of Economic Development and Government Affairs will act as a regional convener to encourage and promote the growth of new technology economic sectors, leveraging local assets to spur job creation and economic growth.
    - Strengthen the County's culture of professionalism, respect, and accountability by enhancing the Conflict Resolution Program and expanding Sexual Harassment Prevention Training for both line staff and management. These programs equip employees with practical tools to address workplace conflicts early, promote respectful communication, and reinforce expectations for professional conduct across all County departments. By emphasizing prevention, legal compliance, and shared responsibility, the training supports a workplace culture where employees feel safe, valued, and empowered to contribute to a respectful and inclusive County government.

### Justice

- Safety: Focus efforts to reduce disparities and disproportionality across the justice system.
    - In collaboration with the Public Safety Group and multiple departments, the Office of Evaluation, Performance, and Analytics will continue to update and enhance the interactive performance metrics and data stories for the Alternatives to Incarceration initiative to better connect external audiences to data and make metrics more meaningful for the public.
    - The Office of Evaluation, Performance, and Analytics will report results of a series of evaluations (specific programs to be determined) that will assess how the Alternative to Incarceration initiative could more effectively deliver on its desired outcomes. Evaluations will look at how program design could be improved; challenges and strengths related to the implementation of the initiative; as well as equity-related outcomes.
    - The Office of Equity and Racial Justice, as part of the Social Equity Program (SEP) will develop and implement a Community Equity Contribution Program that enables cannabis businesses to invest in community priorities and local initiatives in the areas where they operate.
    - Continue strengthening labor standards enforcement systems to protect workers and promote fair workplace practices, with a focus on addressing wage theft and labor violations that disproportionately impact high-risk or historically harmed communities. This effort will support the development of enhanced enforcement strategies, improved coordination with enforcement partners, and expanded tools to identify patterns of noncompliance, helping ensure workers receive the wages and protections guaranteed under the law.
    - The Office of Economic Development and Government Affairs, in consultation with a contractor, will report on the economic impact of the Tijuana River Valley pollution crisis, including the impacts on businesses, schools, and residents to better inform policy discussion, strengthen funding requests, and support long term mitigation efforts across all levels of government.

## Related Links

For additional information about the Chief Administrative Office, refer to the website at:

- www.sandiegocounty.gov/cao

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

### Staffing

Net increase of 42.00 staff years

- Increase of 23.00 staff years due to the transfer of positions from the Office of the Financial Planning, Group Executive Offices, Clerk of the Board, and the Health and Human Services Agency to the Chief Financial Office. This transfer is tied to consolidation efforts, which will result in efficiencies with better staffing alignment and focus on core financial functions.
- Increase of 10.00 staff years due to the transfer of positions from Group Executive Offices and other departments to the CAO Executive Office. This transfer is tied to consolidation efforts, which will result in efficiencies with better staffing alignment and focus on core functions.
- Increase of 7.00 staff years in the Office of Equity & Racial Justice due to the realignment of the office from the Finance and General Government Group to the CAO.
- Increase of 5.00 staff years
    - Increase of 2.00 staff years in the Office of Ethics, Compliance and Labor Standards to support Parks events labor standards and enterprise-wide contract compliance and monitoring.
    - Increase of 2.00 staff years in the CAO Executive Office for a County Pollution Crisis Chief to coordinate emergency response efforts such as the Tijuana River Valley crisis and in the Chief Financial Office for administrative support.
    - Increase of 1.00 staff year for a transfer of a position from Purchasing and Contracting to the Office of Economic Development and Government Affairs (EDGA) to support small-local business programs.
- Decrease of 2.00 staff years in the Office of Evaluation, Performance, and Analytics due to alignment of resources with funding streams within discretionary programs. This reduction will result in a reduction in program evaluation and analytics support capacity.
- Decrease of 1.00 staff year due to the transfer of position from the CAO Executive Office to the Department of Human Resources (DHR). This transfer is tied to consolidation efforts, which will result in efficiencies with better staffing alignment and focus on core human resources functions in DHR.

### Expenditures

Net increase of $4.6 million

- Salaries & Benefits—increase of $9.9 million primarily due to the addition of 41 staff years and negotiated labor agreements, partially offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities.
- Services & Supplies—increase of $1.2 million tied to the transfer of Office of Equity and Racial Justice and various positions as noted above to the CAO.
- Other Charges—increase of $1.2 million due to the grant funding for the Governor's Office of Business and Economic Development Cannabis Equity Grants Program for Local Jurisdictions.
- Expenditure Transfer & Reimbursements—decrease of $7.7 million due to transfer of positions tied to consolidation efforts. Because this is a transfer of expenditures, it results in a decrease to the expenditures.

### Revenues

Net increase of $4.6 million

- Intergovernmental Revenues—net increase of $1.1 million associated with the $1.2 million Governor's Office of Business and Economic Development Cannabis Equity Grants Program for Local Jurisdictions as noted above, offset by a decrease of $0.1 million in prior year Community Corrections grant funding not continuing in the current year.
- Charges For Current Services—increase of $0.2 million associated with the Cost Allocation Plan for reimbursement of services provided to other County departments.
- Fund Balance Component Decreases—increase of $0.1 million for a total budget of $0.1 million to support departmental costs of the County's existing pension obligation bond (POB) debt. Appropriations in this category are based on the use of restricted General Fund fund balance for POB costs through Fiscal Year 2026-27.
- General Purpose Revenue—increase of $3.2 million  primarily for the anticipated departmental changes and salary and benefit increases noted above.

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

Decrease of $0.9 million is primarily due to the completion of one-time grant funding for the Governor's Office of Business and Economic Development Cannabis Equity Grants Program for Local Jurisdictions.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Executive Office | 8.00 | 11.00 | 19.00 | 72.7 | 19.00 |
| Office of Ethics & Compliance | 12.00 | 12.00 | 13.00 | 8.3 | 13.00 |
| Office of Equity and Racial Justice | 8.00 | - | 7.00 | - | 7.00 |
| Office of Labor Standards and Enforcement | 5.00 | 5.00 | 6.00 | 20.0 | 6.00 |
| Economic Development & Government Affairs | - | 18.00 | 19.00 | 5.6 | 19.00 |
| Office of Evaluation, Performance and Analytics | 20.00 | 18.00 | 16.00 | (11.1) | 16.00 |
| Chief Financial Office | - | - | 26.00 | - | 26.00 |
| **Total** | **53.00** | **64.00** | **106.00** | **65.6** | **106.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Executive Office | $2,759,821 | $4,054,785 | $3,464,840 | -14.55% | $3,452,003 |
| Office of Ethics & Compliance | $2,146,571 | $2,452,356 | $2,523,728 | 2.91% | $2,564,587 |
| Office of Equity and Racial Justice | $2,572,932 | - | $3,625,824 | - | $2,457,158 |
| Office of Labor Standards and Enforcement | $1,257,578 | $1,299,626 | $1,423,635 | 9.54% | $1,443,323 |
| County Memberships and Audit | $764,144 | $482,078 | $482,078 | - | $482,078 |
| Economic Development & Government Affairs | - | $5,054,809 | $5,136,800 | 1.62% | $5,209,673 |
| Office of Evaluation, Performance and Analytics | $360,000 | $4,847,236 | $4,348,006 | -10.30% | $4,433,158 |
| Chief Financial Office | - | - | $1,799,892 | - | $1,829,433 |
| **Total Expenditures** | **$9,861,046** | **$18,190,890** | **$22,804,803** | **25.36%** | **$21,871,413** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $11,226,573 | $14,883,869 | $24,813,911 | 66.72% | $25,073,655 |
| Services & Supplies | $3,884,473 | $3,307,021 | $4,540,621 | 37.30% | $4,540,621 |
| Other Charges | - | - | $1,193,134 | - | - |
| Expenditure Transfer & Reimbursements | -$5,250,000 | - | -$7,742,863 | - | -$7,742,863 |
| **Total Expenditures** | **$9,861,046** | **$18,190,890** | **$22,804,803** | **25.36%** | **$21,871,413** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $221,694 | $296,775 | $356,522 | 20.13% | - |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Intergovernmental Revenues | $50,000 | $50,000 | $1,193,134 | 2,286.27% | - |
| Charges for Current Services | $312,318 | $774,832 | $1,002,648 | 29.40% | $1,002,648 |
| General Purpose Revenue Allocation | $9,277,034 | $17,069,283 | $20,252,499 | 18.65% | $20,868,765 |
| **Total Revenues** | **$9,861,046** | **$18,190,890** | **$22,804,803** | **25.36%** | **$21,871,413** |

# Auditor and Controller

## Mission Statement

*To provide superior financial services for the County of San Diego that ensure financial integrity, promote accountability in government and maintain the public trust.*

## Department Description

*Governed by the overriding principles of fiscal integrity, customer satisfaction, continuous improvement and innovation, the Auditor and Controller (A&C) has four primary responsibilities. First, in accordance with the County Charter and generally accepted accounting principles, the department maintains accounts for the financial transactions of all departments and of those agencies or special districts whose funds are kept in the County Treasury and provides the reports necessary to manage County operations. The department furnishes customer-focused financial decision-making support to the Board of Supervisors and the Chief Administrative Officer and advances the goals and visions of the Board using the General Management System and County's Strategic Plan. Additionally, the department performs independent, objective and cost-effective audit services. Finally, the department provides cost-effective and efficient professional collections and accounts receivable management services to maximize the recovery of monies due to the County and to victims of crime. The department is the leading financial management resource of the County and its long-term objective is to continue to broaden its role of controller into a provider of value-added financial services.*

*To ensure these critical services are provided, the A&C has 231.50 staff years and a budget of $46.1 million.*

## 2025–26 Anticipated Accomplishments

Sustainability

- Environment: Protect and promote our natural and agricultural resources, diverse habitats and sensitive species.
    - Reviewed and updated department protocols for recycling copier toner, cartridges, batteries and e-waste. To ensure continuity of the program, documentation regarding the proper recycling of ink cartridges/toner, reusable batteries and e-waste was updated.
    - A&C converted 25% (40 of 160) of eligible office phones (cell & desk) to virtual Teams phones. This conversion reduces ongoing expenses and information technology inventory, which also minimizes the need for future e-waste recycling.
    - A&C has updated the process for mass corrections for fixed charge funds in the property tax division. Agencies that have mass corrections can now submit a CSV (Comma-Separated Values) file containing the parcel number, fund number and corrected charge amount. The CSV file provided by the agency reduces staff time spent on data entry, as well as reducing data entry errors.
    - Reviewed the department's supply purchases and identified office paper products that can be replaced with durable/re-usable items. Provided training to staff on the use of computer programs to be used for note-taking and calendaring, which will reduce the purchase of paper notebooks and physical calendars.
    - Completed an electronic version of the Deferred Retirement Option Program (DROP) form, which was made available for use by employees and departments. This change eliminated the need for the forms to be printed and allows for the electronic submission to Central Payroll Administration directly from departments.
- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Earned the State Controller's Award for Counties Financial Transactions Report for the Fiscal Year ending June 30, 2024, the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report and the Award for Outstanding Achievement in Popular Annual Financial Reporting for the Fiscal Year ending June 30, 2025. These awards demonstrate the County's regional leadership in preparing accurate and timely reports and contribute to the County's credit worthiness and maintaining an AAA rating from the three major rating agencies.

Empower

- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Processed 100% (of 293,112) of County invoices within five business days after receipt from departments. The prompt payment of invoices ensures that the County captures any discounts that are available for early invoice payment.
    - Submitted 100% (of 1,478) of federal, State and local financial reports and annual financial statements that comply with regulations and reporting standards for county departments, outside government agencies, investors and taxpayers by their due dates to ensure accountability and transparency of financial transactions.
    - Continued development and implementation of policies, procedures, and processes for the new financial reporting improvements as required by Governmental Accounting Standards Board (GASB) Statement No. 103, *Financial Reporting Model Improvements;* the new capital asset disclosures as required by GASB Statement No. 104, *Disclosure of Certain Capital Assets;* and processes to ensure proper recognition, measurement, and disclosure of compensated absence liabilities in accordance with GASB Statement No. 101, including the evaluation of leave accumulation policies and calculation methodologies.
    - Successfully completed the planning phase for upgrading the A&C's Office of Revenue and Recovery (ORR) collection management system from the Revenue Plus Collector System (RPCS) to RevQ. Delivered a comprehensive project plan and timeline by reviewing contracts to define scope, validating RevQ modules, and identifying migration requirements, which established a solid foundation for improved operational efficiency and enhanced revenue recovery capabilities.
    - Completed business requirements and initiated development phase of the cloud contact center upgrade to enhance ORR's customer experience through improved accessibility across voice and messaging channels, and provide advanced tools for efficient and effective communication.
    - Achieved an Actual Recovery Rate Percentage (total dollars collected/total available accounts receivable) of 6.87%, which was above the goal of 6.25%. This measure represents the effectiveness of collection activities. ORR provides cost-effective and efficient accounts receivable management services and is responsible for achieving a fair and equitable balance between citizens who pay for obligations/services received and taxpayers who fund those that are unpaid.
    - Timely submission of the County's Cost Allocation Plan to California State Controller's Office (SCO) and Single Audit Report to Federal Audit Clearinghouse and SCO.
    - Fiscal management and reporting of Countywide Federal assistance programs, namely American Rescue Plan Act (ARPA) Coronavirus State and Local Recovery Fund (CSLFRF), the County's Capital Program and Capital Assets.
- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - In coordination with the Treasurer-Tax Collector and County Technology Office, A&C completed development and testing and implementation of the Integrated Property Tax System Taxes module (IPTS Taxes), and decommissioned the Taxes module in Mainframe.
    - Provided ongoing guidance, support, and training to Countywide Departmental Human Resources and Payroll staff on payroll-related updates and changes to ensure accuracy, compliance with federal and State regulations, and timely processing of payments to employees.
    - Worked collaboratively with the Department of Human Resources, Labor Relations, Benefits, and Countywide Departmental Human Resources and Payroll staff to ensure compliance with the County's Compensation Ordinance, Admin Code, DHR Policy and Procedures, and federal and State Regulations.
    - Raised awareness of and provided opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events, and/or activities to continue a workplace centered around belonging. This was achieved by offering an A&C mentorship program, town hall meetings, various workshops, County Employees Charitable Organization (CECO), and the A&C quarterly newsletter.
    - Validated 100% (of 105) of audit recommendations reported as implemented within 10 business days. The Office of Audits and Advisory Services (OAAS) issues audit reports that include recommendations for the improvement of County operations. County departments are required to provide a corrective action plan that includes a completion date for the implementation of recommendations.
    - Administered the Ethics Hotline in coordination with the Office of Ethics and Compliance. Monitored and/or investigated 100% (of 22) of Fraud, Waste and Abuse allegations reported through the Ethics Hotline.
    - Provided eight customer service trainings to all A&C staff to enhance customer service skills and techniques.
    - Continued to support financial literacy in the County by developing A&C Academy curriculum and conducting 22 trainings that focused on core competencies of employees in accounting and finance functions.

- Continued development and implementation of a department-wide succession planning initiative. We identified key positions and developed potential succession plans.
- In coordination with the Department of Purchasing and Contracting and Clerk of the Board, A&C completed the selection of a vendor associated with the business process re-engineering (BPR) effort of the County's travel planning and payment processes to increase timely processing and improve user experience.
- In coordination with the County Technology Office, successfully supported the Enterprise Resource Planning (ERP) re-platform procurement efforts through active partnership in planning, coordinating, and advancing the initiative. Provided subject matter expertise to define business, functional, technical, and security requirements; participated in market research and vendor evaluations; and contributed to the development of solicitation documents, including Request for Procurement (RFP) scope, evaluation criteria, and implementation expectations. Assisted with vendor demonstrations, proposal scoring, due diligence reviews, and contract negotiations.

# 2026–28 Objectives

### Sustainability

- Environment: Protect and promote our natural and agricultural resources, diverse habitats and sensitive species.
    - Reduce phantom/vampire energy usage by conducting monthly and unscheduled checkups aimed at preventing equipment failure or decline, with the goal of increasing efficiency, reliability, and safety while ensuring that unused power strips and monitors are off.
    - Convert 25% of eligible A&C cellular and desk phones to virtual Teams lines.
    - Incorporate information on sustainability policies, plans, and practices into new hire orientations for all employees.
    - Communicate with employees about sustainability program updates, successes, and/or opportunities for improvement at a minimum of once a quarter through town halls and the newsletters.
    - Implement centralized redistribution of surplus property (unwanted office supplies, materials, equipment, and/or furniture) for reuse.
- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Earn the State Controller's Award for Counties Financial Transactions Report for the Fiscal Year ending June 30, 2025, the GFOA Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report and the Award for Outstanding Achievement in Popular Annual Financial Reporting for the Fiscal Year ending June 30, 2026. These awards demonstrate the County's regional leadership in preparing accurate and timely reports and contribute to the County's credit worthiness and maintaining an AAA rating from the three major rating agencies.

### Empower

- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Complete the upgrade of the A&C's Office of Revenue and Recovery collection management system, transitioning from the Revenue Plus Collector System (RPCS) to RevQ due to an approaching end-of-support by the vendor. The upgraded platform will support accurate account management, enhanced customer service delivery, improved operational outcomes and increased fiscal transparency.
    - Complete the implementation of a cloud-based telephony system that modernizes organizational communication, delivers advanced reporting and analytics for performance monitoring, and provides robust system management and administrative tools. This solution will streamline operations, improve responsiveness, enhance customer interactions, and drive overall engagement and satisfaction.
    - Implementation of an enterprise payroll and timekeeping solution that consolidates multiple systems into a single, integrated platform, modernizing payroll and timekeeping operations, strengthening compliance controls, and improving processing efficiency and employee experience.
    - Meet or exceed an Actual Recovery Rate Percentage (total dollars collected/total available accounts receivable) of 6.25%. This measure represents the effectiveness of collection activities performed by the Office of Revenue and Recovery. ORR provides cost-

effective and efficient accounts receivable management services and is responsible for achieving a fair and equitable balance between citizens who pay for obligations/services received and taxpayers who fund those that are unpaid.
  - Process 100% of County invoices within five business days after receipt from departments. The prompt payment of invoices ensures that the County captures any discounts that are available for early invoice payment.
  - Submit 100% of federal, State and local financial reports and annual financial statements that comply with regulations and reporting standards for County departments, outside government agencies, investors and taxpayers by their due dates to ensure accountability and transparency of financial transactions.
  - Develop and implement policies, procedures, and processes for the new GASB Statements.
- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - Have at least 2 Employee Resource Groups (ERGs) speak at A&C town hall events to provide information to employees and continue a workplace centered around belonging.
  - Provide ongoing guidance, support, and training to Countywide Departmental Human Resources and Payroll staff on payroll-related updates and changes to ensure accuracy, compliance with federal and State regulations, and timely processing of payments to employees.
  - Work collaboratively with DHR, Labor Relations, Benefits, and Countywide Departmental Human Resources and Payroll staff in compliance with the County's Compensation Ordinance, Admin Code, DHR Policy and Procedures, and federal and State Regulations.
  - Validate 100% of audit recommendations reported as implemented within 10 business days. OAAS issues audit reports that include recommendations for the improvement of County operations. County departments are required to provide a corrective action plan that includes a completion date for the implementation of recommendations.
  - Administer the Ethics Hotline in coordination with the Office of Ethics and Compliance. Monitor and/or investigate 100% of fraud, waste and abuse allegations reported through the Ethics Hotline.
  - In coordination with the Treasurer-Tax Collector, and County Technology Office, continue testing and refining annual processes, and resolve identified issues in IPTS Taxes.
  - Provide customer service trainings to all A&C staff to enhance customer service skills and techniques.
  - Continue to support financial literacy in the County by developing A&C curriculum and conducting at least 20 trainings that focus on core competencies of employees in accounting functions.
  - Continue the development and implementation of a department-wide succession planning initiative.
  - Complete implementation of the County’s travel planning and payment processes BPR to increase timely processing and improve user experience.
  - In coordination with the County Technology Office, continue to support the Enterprise Resource Planning (ERP) re-platform procurement efforts.

## Related Links

For additional information about the Auditor and Controller, refer to the website at:

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

| Performance Measures | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Empower** | County invoices processed within five days of receipt from departments | 100% of 293,112 | 100% | 100% of 293,112 | 100% | 100% |
| | Financial reports/disclosures prepared by the Auditor and Controller that are submitted on or before their respective due date | 100% of 1,481 | 100% | 100% of 1,478 | 100% | 100% |

| | | | | | |
|---|---|---|---|---|---|
| | Audit recommendations contained in internal audit reports issued by the Office of Audits and Advisory Services that are reported as implemented are validated within ten business days[1] | 100% of 70 | 100% of 50 | 100% of 105 | 100% | 100% |
| | Meet or exceed Actual Recovery Rate Percentage (total dollars collected/total available accounts receivable)[2] | 6.91% | 6.25% | 6.87% | 6.25% | 6.25% |
| | Trainings conducted that focus on core competencies for employees in accounting function. | 20 | 20 | 22 | 20 | 20 |

*Table Notes*

[1] This measure reflects that audit recommendations seek to improve and strengthen County operations in areas of risk management, control, and governance processes. The validation of implementation percentage quantifies the impact and quality of OAAS audit recommendations towards improving County operations in accordance with the objectives of the General Management System. For FY2026-27, the target number of audit recommendations was removed, as this number is not known until the audits are completed.

[2] This measure represents the effectiveness of collection activities performed by the Office of Revenue and Recovery. ORR is responsible for the management, collections, and accounting of receivables owed to the County of San Diego for a variety of programs and services, excluding child support and property taxes.

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

**Staffing**

Net decrease of 5.00 staff years

- Decrease of 4.00 staff years related to the winding down of the administration of American Rescue Plan Act of 2021 (ARPA) funds.
- Decrease of 1.00 staff year in the Controller Division due to alignment of resources with funding streams. This reduction will not have an immediate impact to existing services by freezing a vacant position but reduces general financial oversight capacity.

## Expenditures

Net decrease of $0.7 million

- Salaries & Benefits—net increase of $0.7 million primarily due additional labor costs for the ERP re-platform program and increases from negotiated labor agreements, partially offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities and decrease of 5.00 staff years.
- Services & Supplies—net increase of $0.1 million is mainly tied to increases in IT costs, partially offset by a decrease in public liability costs.
- Expenditure Transfer & Reimbursement—increase of $1.5 million due to reimbursements of costs for the ERP re-platform project. Since this is a transfer of expenditures, it has the effect of $1.5 million decrease in expenditures.

## Revenues

Net decrease of $0.7 million

- Intergovernmental Revenues—decrease of $0.8 million primarily due to a decrease of revenue associated with the administration and monitoring of ARPA funds as noted above.

- Charges For Current Services—increase of $0.9 million primarily associated with the Cost Allocation Plan for reimbursement of services provided to other County departments.
- Fund Balance Component Decreases—decrease of $0.1 million for a total budget of $0.6 million to support a portion of departmental costs of the County's existing pension obligation bond (POB) debt. Appropriations in this category are based on the use of restricted General Fund fund balance for POB costs through Fiscal Year 2026-27.
- General Purpose Revenue—decrease of $0.7 million primarily due to the staffing changes noted above.

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

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Audits | 23.00 | 23.00 | 19.00 | (17.4) | 19.00 |
| Administration | 17.00 | 17.00 | 17.00 | - | 17.00 |
| Controller Division | 103.50 | 103.50 | 102.50 | (1.0) | 102.50 |
| Information Technology Mgmt Services | 11.00 | 11.00 | 11.00 | - | 11.00 |
| Revenue and Recovery | 82.00 | 82.00 | 82.00 | - | 82.00 |
| **Total** | **236.50** | **236.50** | **231.50** | **(2.1)** | **231.50** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Audits | $4,693,494 | $4,790,216 | $4,121,734 | -13.96% | $4,206,242 |
| Administration | $4,345,491 | $4,977,991 | $5,916,542 | 18.85% | $5,846,184 |
| Controller Division | $16,715,333 | $17,615,636 | $16,745,277 | -4.94% | $17,260,140 |
| Information Technology Mgmt Services | $7,950,182 | $7,641,508 | $7,500,149 | -1.85% | $7,538,035 |
| Revenue and Recovery | $11,304,089 | $11,878,311 | $11,876,146 | -0.02% | $12,207,391 |
| **Total Expenditures** | **$45,008,589** | **$46,903,662** | **$46,159,848** | **-1.59%** | **$47,057,992** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $32,969,376 | $35,187,217 | $35,917,184 | 2.07% | $35,338,934 |
| Services & Supplies | $12,203,971 | $11,881,203 | $11,907,422 | 0.22% | $11,883,816 |
| Other Charges | $50,000 | $50,000 | $50,000 | - | $50,000 |
| Expenditure Transfer & Reimbursements | -$214,758 | -$214,758 | -$1,714,758 | 698.46% | -$214,758 |
| **Total Expenditures** | **$45,008,589** | **$46,903,662** | **$46,159,848** | **-1.59%** | **$47,057,992** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $729,838 | $730,519 | $597,747 | -18.18% | - |
| Intergovernmental Revenues | $1,050,000 | $1,100,000 | $250,000 | -77.27% | $250,000 |
| Charges for Current Services | $6,963,429 | $7,389,125 | $8,259,003 | 11.77% | $8,263,911 |
| Miscellaneous Revenues | $195,000 | $220,000 | $220,000 | - | $220,000 |
| General Purpose Revenue Allocation | $36,070,322 | $37,464,018 | $36,833,098 | -1.68% | $38,324,081 |
| **Total Revenues** | **$45,008,589** | **$46,903,662** | **$46,159,848** | **-1.59%** | **$47,057,992** |

# Citizens' Law Enforcement Review Board

## Mission Statement

*CLERB's mission is to increase public confidence in and accountability of any peace officer, custodial officer, employee, or contractor, including any contract health care provider, working under the direction of the Sheriff's Office or Probation Department, by conducting independent, thorough, timely, and impartial reviews of Complaints of misconduct and deaths.*

## Department Description

*The Citizens' Law Enforcement Review Board (CLERB) receives and investigates complaints of misconduct concerning sworn Sheriff's Deputies and Probation Officers. CLERB also investigates, without a complaint, the death of any person arising out of, or in connection with, the activities of these sworn officers, employees, custodial officers, and employee and contracted Health Care Providers employed by the Sheriff's Office or the Probation Department, the discharge of firearms by these sworn officers, the use of force resulting in great bodily injury by these sworn officers, and the use of force at protests or First Amendment protected events by these sworn officers. In addition, CLERB has the authority to conduct annual inspections of County adult detention facilities. CLERB issues an annual report, monthly workload reports, and summaries of decisions on completed investigations.*

*To ensure these critical services are provided, the Citizens' Law Enforcement Review Board has 13.00 staff years and a budget of $2.9 million.*

## 2025–26 Anticipated Accomplishments

### Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Analyzed overall trends related to deaths in custody, to determine whether trends suggest disparate and disproportionate treatment, as they pertain to demographics.
    - Analyzed overall trends pertaining to discrimination allegations.
    - Analyzed overall trends pertaining to the treatment of transgender persons in the custody of the Sheriff's Office and Probation Department to determine whether trends suggest deficiencies in Sheriff's Office and Probation Department policies and procedures.
- Health: Focus on policy, systems, and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Analyzed overall trends related to deaths in custody, to determine whether trends suggest deficiencies in Sheriff's Office and Probation Department policies and procedures.
    - Analyzed overall trends pertaining to discrimination allegations, to determine whether trends suggest deficiencies in Sheriff's Office and Probation Department policies and procedures.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance, and hazard mitigation.
    - Provided training to CLERB employees about sustainability topics, including recycling and power usage. Due to leadership transition and staff shortage, CLERB did not have the capacity to provide the training quarterly.
    - Transitioned to a paperless board meeting by providing a QR code for the meeting materials.
    - Assessed department's purchasing trends and identified areas to improve selections for greater sustainability.
    - Continued hybrid CLERB meetings to reduce vehicle miles traveled by the public who will not have to travel to in-person meetings. Continued hybrid CLERB staff work schedules to reduce vehicle miles traveled by staff.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Conducted 10 community outreach activities through Board meetings to increase awareness of CLERB.
    - Participated in multiple events and conferences, fostering collaboration and public awareness.
    - Adopted the County's initiative to provide the information in the threshold language. The instructions on how to request the information in the threshold language are available on the CLERB's website. This will bridge the communication gap ensuringall residents have equal opportunity and reducing language barriers.
    - Enhanced communities' awareness of CLERB by using the CLERB's social media presence on Facebook and Twitter. In addition, maximized the County tools usage to communicate CLERB Board Meetings information.
    - Utilized the County's Engagement Center and Engage San Diego County platforms.

### Empower

- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Maintained a transparent and independent citizen complaint process, to the extent allowed by law, which provides relevant feedback and recommendations to the Sheriff and Chief Probation Officer.
    - Provided redacted case synopses that include relevant information for the public, while respecting peace officer confidentiality rights.
    - Started the data dashboard project to share case information, on CLERB's website, within the law permissible.
- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Raised awareness of opportunities for employees to learn and participate in ERGs, monthly trainings, events, and/or activities to continue a workplace centered around belonging.

### Justice

- Safety: Ensure a fair and equitable justice system in the defense and prosecution of crimes, investigations of abuse and neglect, and support and services for victims.
    - Completed 100% of complaint investigations within one year of receipt of filed complaint, unless delayed by executive order exemptions or Public Safety Officers Procedural Bill of Rights exemptions as detailed in Government Code Section 3304(d)(2).
    - Completed 100% of death investigations within one year of receiving all investigatory materials, unless delayed by executive order exemptions or Public Safety Officers Procedural Bill of Rights exemptions as detailed in Government Code Section 3304(d)(2).
    - Completed 100% of investigations into other specified incidents within one year of notification of the incident, unless delayed by executive order exemptions or Public Safety Officers Procedural Bill of Rights exemptions as detailed in Government Code Section 3304(d)(2).
    - Processed 100% of new complaints promptly; maintained a complaint turnaround time of two working days or less, measured from when the complaint was received to when case documents were completed and returned to the complainant for signature.
    - Presented 5 policy and procedure recommendations to the Sheriff's Office and/or Probation Department.
    - Provided 10 monthly "early warning" reports to the Sheriff's Office and Probation Department regarding the nature of complaints filed and the identity and assignment of the employees, when known, thereby enabling corrective action when necessary.

## 2026–28 Objectives

### Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.

- Analyze overall trends related to deaths in-custody, to determine whether trends suggest disparate and disproportionate treatment, as they pertain to demographics.
- Review and track overall trends pertaining to discrimination allegations.
- Review and track overall trends pertaining to medical services related to in-custody death.

- Health: Focus on policy, systems, and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
  - Review and track trends pertaining to misconduct allegations, to determine whether trends suggest deficiencies in the Sheriff's Office and Probation Department policies and procedures.
  - Review and evaluate medical services in in-custody death cases to assess standards of care and systemic gaps.
  - Collaborate with independent health care experts to review medical records and provide transparent, first-in-the-nation oversight of care standards.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance, and hazard mitigation.
  - Provide training to CLERB employees about sustainability topics, including recycling and power usage.
  - Assess department purchasing trends and identify areas to improve selections for greater sustainability.
  - Continue paperless Board meetings.
  - Continue hybrid CLERB meetings to reduce vehicle miles traveled by the public who will not have to travel to in-person meetings. Continue hybrid CLERB staff work schedules to reduce vehicle miles traveled by staff.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
  - Conduct or attend 10 community outreach activities through Board meetings to increase awareness of CLERB.
  - Develop and implement a 2026 Communication and Community Engagement Plan to increase public knowledge of CLERB's mission and services.
  - Adopt the County's initiative to provide the information in the threshold language. The instructions on how to request the information in the threshold language are available on the CLERB's website. This will bridge the communication gap ensuring all residents have equal opportunity and reducing language barriers.
  - Enhance communities' awareness of CLERB by using the CLERB's social media presence on Facebook and Twitter. In addition, maximize the County tools usage to communicate CLERB Board Meetings information.
  - Clarify the misconception of what CLERB can do and what not by conducting community workshops and stakeholder events.
  - Enhance website accessibility, publish FAQs, and utilize County engagement platforms and social media.
  - Utilize the County's Engagement Center and Engage San Diego County platforms.

### Empower

- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
  - Maintain a transparent and independent citizen complaint process, to the extent allowed by law, which provides relevant feedback and recommendations to the Sheriff and Chief Probation Officer.
  - Provide redacted case synopses that include relevant information for the public, while respecting peace officer confidentiality rights.
  - Implement a case management system to create real-time dashboards and eliminate manual workload reporting.
  - Create a data dashboard on CLERB's website to share case information within the law permissible.
- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.

- Identify and implement at least one operational efficiency improvement that enhances service delivery and/or results in measurable cost avoidance or savings.
- Foster professional development and employee engagement to sustain high performance and continuity of operations.

Justice

- Safety: Ensure a fair and equitable justice system in the defense and prosecution of crimes, investigations of abuse and neglect, and support and services for victims.
  - Complete 100% of complaint investigations within one year of receipt of filed complaint, unless delayed by executive order exemptions or Public Safety Officers Procedural Bill of Rights exemptions as detailed in Government Code Section 3304(d)(2).
  - Complete 100% of death investigations within one year of receiving all investigatory materials, unless delayed by executive order exemptions or Public Safety Officers Procedural Bill of Rights exemptions as detailed in Government Code Section 3304(d)(2).
  - Complete 100% of investigations into other specified incidents within one year of notification of the incident, unless delayed by executive order exemptions or Public Safety Officers Procedural Bill of Rights exemptions as detailed in Government Code Section 3304(d)(2).
  - Process 100% of new complaints promptly; maintain a complaint turnaround time of two working days or less, measured from when the complaint was received to when case documents were completed and returned to the complainant for signature.
  - Present policy and procedure recommendations to the Sheriff's Office and/or Probation Department as it fits.
  - Present policy and procedure recommendations to the Health Care Providers involved in death cases.
  - Provide 10 monthly "early warning" reports to the Sheriff's Office and Probation Department regarding the nature of complaints filed and the identity and assignment of the employees, when known, thereby enabling corrective action when necessary.

## Related Links

For additional information about the Citizens' Law Enforcement Review Board, refer to the website at:

- www.sandiegocounty.gov/clerb

| Performance Measures | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Community** | Conduct or attend community outreach activities through Board meetings[1] | 12 | 12 | 10 | 10 | 10 |
| **Justice** | Mail complaint documents for complainant signature within two working days of initial contact | 100% of 195 | 100% | 100% of 158 | 100% | 100% |
| | Complete complaint investigations within one year of receipt of filed complaint, excluding applicable tolling exemptions | 100% of 116 | 100% | 100% of 180 | 100% | 100% |
| | Complete death investigations within one year of notification of death, excluding applicable tolling exemptions | 100% of 25 | 100% | 100% of 15 | 100% | 100% |
| | Complete investigation into other specified incidents within one year of notification of the incident, excluding applicable tolling exemptions | 100% of 23 | 100% | 100% of 64 | 100% | 100% |

| | | | | | |
|---|---|---|---|---|---|
| | Present policy and procedure recommendations to the Sheriff's Office and/or Probation Department and the medical staff involved in death cases[2] | 1 | 15 | 5 | 3 | 3 |
| | Provide monthly early warning reports to the Sheriff's Office and Probation Department | 12 | 12 | 10 | 10 | 10 |

*Table Notes*

[1] We initially planned for 12 meetings; however, only 10 were held. This adjustment was intentional to allow for periodic recesses, providing both staff and Board members with necessary time for rest, workload management, and preparation. This approach supports overall efficiency and helps maintain the quality and effectiveness of each meeting.

[2] The estimated actuals for Fiscal Year 2026–27 are less than the adopted target due to a request by the Sheriff's Office to reduce the number of new policy recommendations to allow time to address recommendations from prior years.

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

## Staffing

Increase of 3.00 staff years

- Increase of 3.00 staff years to support CLERB's jurisdiction expansion to include Sheriff and Probation employees and contractors, and to support additional community education and outreach.

## Expenditures

Net increase of $0.7 million

- Salaries & Benefits—net increase of $0.3 million primarily due to the negotiated labor agreements and the addition of 3.00 staff years partially offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities.
- Services & Supplies—net increase of $0.4 million primarily due to medical consulting services, Case Management System annual license, and general office expense to support the increase in staff years noted above.

## Revenues

Increase of $0.7 million

- General Purpose Revenue—increase of $0.7 million primarily for the increase in staff years tied to jurisdiction expansion and changes in Services & Supplies as noted above.

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

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2026-27 Recommended Budget |
|---|---|---|---|---|---|
| Law Enforcement Review Board | 10.00 | 10.00 | 13.00 | 30.0 | 13.00 |
| **Total** | **10.00** | **10.00** | **13.00** | **30.0** | **13.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Law Enforcement Review Board | $2,021,071 | $2,198,159 | $2,934,814 | 33.51% | $2,962,592 |
| **Total Expenditures** | **$2,021,071** | **$2,198,159** | **$2,934,814** | **33.51%** | **$2,962,592** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $1,811,956 | $1,962,167 | $2,304,938 | 17.47% | $2,336,620 |
| Services & Supplies | $209,115 | $235,992 | $629,876 | 166.91% | $625,972 |
| **Total Expenditures** | **$2,021,071** | **$2,198,159** | **$2,934,814** | **33.51%** | **$2,962,592** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $34,488 | $37,916 | $38,025 | 0.29% | - |
| General Purpose Revenue Allocation | $1,986,583 | $2,160,243 | $2,896,789 | 34.10% | $2,962,592 |
| **Total Revenues** | **$2,021,071** | **$2,198,159** | **$2,934,814** | **33.51%** | **$2,962,592** |

# Civil Service Commission

## Mission Statement

*To protect the merit basis of the personnel system through the exercise of the Commission's Charter-mandated appellate and investigative authority*

## Department Description

*The Civil Service Commission is designated by the County Charter as the administrative appeals body for the County in personnel matters. The Commission comprises five citizens appointed by the Board of Supervisors.*

*To ensure these critical services are provided, the Civil Service Commission has 3.00 staff years and a budget of $0.7 million.*

## 2025–26 Anticipated Accomplishments

Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Resolved 47% (15 of 32) of personnel disputes without the need for a full evidentiary hearing, resulting in time and cost savings. Full evidentiary hearings can result in extensive staff time and legal and administrative costs.
    - Maintained and updated desk book manuals on Commission proceedings and an easily-searchable electronic database of Commission case law and precedents, counsel advice, key issues and other relevant information to increase staff efficiency, sound decision-making and operational consistency.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Routinely communicated with employees about sustainability program updates, successes, and/or opportunities for improvement at a minimum of once a month.
    - Reduced the use of paper by relying on electronic (PDF) documents and double-sided printing. When paper purchases are made, select only 100% recycled paper.
    - Aligned department purchases with the County's sustainability goals.
    - Continued looking for ways to expand opportunities to deliver virtual customer service to reduce vehicle miles traveled by employees, customers, and the public.

Community

- Communications: Create proactive communication that is accessible and transparent.
    - Distributed 100% (of 18) of Commission decisions within 48 hours of Commission approval in order to provide timely notification of outcomes to parties and the public. Ensured direct access to information through proper referral of inquiries from departments, employees, employee representatives and organizations and the public, related to human resources matters.
- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
    - Provided staff (1 of 3 – 33%) who could assume response and recovery roles during a disaster such as a wildfire (Local Assistance Centers, 211 operators).

Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERG), events and/or activities to continue a workplace centered around belonging.
    - Participated in ongoing training in the areas of sustainability, human resources, technology, workplace safety, finance, and pertinent legal updates to increase staff's knowledge in order to provide superior customer service.
    - Provided training to County departmental human resources officers, employee unions, and other groups on the Commission's role in the County's human resources system as well as procedures for handling appeals and complaints under the Commission's jurisdiction. This training increases customers' knowledge of the Commission's authority and current processes and procedures.
    - Achieved a positive customer satisfaction rating of 95%. Customer satisfaction surveys focus primarily on responsiveness, courtesy, and knowledge of staff.
    - Achieved organizational excellence by continuing to ensure the Commission has a workplace of belonging and inclusion for all County employees while delivering services to customers. Continued working with employees to improve engagement in the department and continue to foster and develop an engaged and empowered workforce.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Provided customers with hearings that were fair, impartial, and efficient in order to achieve legally sound decisions.
    - Provided a safe, neutral environment that facilitated open discussion of issues for departments, employees, and employee representatives, resulting in fair and unbiased outcomes.
    - Ensured all decisions made by the Commission took into consideration fairness, due process, and compliance with the law. The decisions were thoroughly reviewed by Commissioners, staff, and counsel.
    - Reviewed and updated Commission policies and practices to improve them to assist customers and increase efficiency.

## 2026–28 Objectives

### Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Resolve 55% of personnel disputes without the need for a full evidentiary hearing, resulting in time and cost savings. Full evidentiary hearings can result in extensive staff time and legal and administrative costs.
    - Maintain and update desk book manuals on Commission proceedings and an easily-searchable electronic database of Commission case law and precedents, counsel advice, key issues and other relevant information to increase staff efficiency, sound decision-making and operational consistency.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Routinely communicate with employees about sustainability program updates, successes, and/or opportunities for improvement at a minimum of once a month.
    - Reduce the use of paper by relying on electronic (PDF) documents and double-sided printing. When paper purchases are made, select only 100% recycled paper.
    - Align department purchases with the County's sustainability goals.
    - Continue looking for ways to expand opportunities to deliver virtual customer service to reduce vehicle miles traveled by employees, customers, and the public.

### Community

- Communications: Create proactive communication that is accessible and transparent.
    - Distribute at least 95% of Commission decisions within 48 hours of Commission approval in order to provide timely notification of outcomes to parties and the public.

- Ensure direct access to information through proper referral of inquiries from departments, employees, employee representatives and organizations and the public, related to human resources matters.
- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
  - Provide staff (1 of 3 – 33%) who will assume response and recovery roles during a disaster such as a wildfire (Local Assistance Centers, 211 operators).

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - Participate in ongoing training in the areas of sustainability, human resources, technology, workplace safety, finance, and pertinent legal updates to increase staff's knowledge in order to provide superior customer service.
  - Provide training to County departmental human resources officers, employee unions, and other groups on the Commission's role in the County's human resources system as well as procedures for handling appeals and complaints under the Commission's jurisdiction. This training increases customers' knowledge of the Commission's authority and current processes and procedures.
  - Achieve a positive customer satisfaction rating of 95% or above. Customer satisfaction surveys focus primarily on responsiveness, courtesy, and knowledge of staff.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
  - Provide customers with hearings that are fair, impartial, and efficient in order to achieve legally sound decisions.
  - Provide a safe, neutral environment that facilitates open discussion of issues for departments, employees, and employee representatives, resulting in fair and unbiased outcomes.
  - Ensure all decisions made by the Commission will take into consideration fairness, due process, and compliance with the law. The decisions will be thoroughly reviewed by Commissioners, staff, and counsel.

## Related Links

For additional information about the Civil Service Commission, refer to the website at:

- www.sandiegocounty.gov/civilservice

| Performance Measures | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Sustainability** | Personnel disputes resolved without need of an evidentiary hearing[1] | 62% of 22 | 55% | 47% of 32 | 55% | 55% |
| **Community** | Commission decisions distributed within 48 hours of Commission approval | 100% of 13 | 95% | 100% of 18 | 95% | 95% |
| **Empower** | Positive customer satisfaction rating[2] | 99% | 95% | 95% | 95% | 95% |

*Table Notes*

[1] Full evidentiary hearings can result in extensive staff time and legal and administrative costs. This year, more personnel disputes required a full evidentiary hearing to resolve.

[2] Customer satisfaction is measured by a survey that focuses on ratings in the areas of responsiveness, courtesy, and knowledge of staff.

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

## Staffing

No change in staffing.

## Expenditures

No significant changes.

## Revenues

No significant changes.

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

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Civil Service Commission | 3.00 | 3.00 | 3.00 | - | 3.00 |
| **Total** | **3.00** | **3.00** | **3.00** | **-** | **3.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Civil Service Commission | $679,181 | $694,517 | $682,792 | -1.69% | $689,234 |
| **Total Expenditures** | **$679,181** | **$694,517** | **$682,792** | **-1.69%** | **$689,234** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $574,465 | $588,946 | $578,061 | -1.85% | $584,503 |
| Services & Supplies | $104,716 | $105,571 | $104,731 | -0.80% | $104,731 |
| **Total Expenditures** | **$679,181** | **$694,517** | **$682,792** | **-1.69%** | **$689,234** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $12,280 | $11,980 | $9,640 | -19.53% | - |
| Charges for Current Services | $49,793 | $54,994 | $59,603 | 8.38% | $59,603 |
| General Purpose Revenue Allocation | $617,108 | $627,543 | $613,549 | -2.23% | $629,631 |
| **Total Revenues** | **$679,181** | **$694,517** | **$682,792** | **-1.69%** | **$689,234** |

# Clerk of the Board of Supervisors

## Mission Statement

*To promote integrity in government administration through transparency, equitable access, and exceptional customer service.*

## Department Description

*The Clerk of the Board of Supervisors is committed to government transparency and public access to records. As the official repository of Board of Supervisors records, the department provides online access to agendas, Statements of Proceedings, and Minute Orders dating back to the late 1800s.*

*The department supports the Board of Supervisors, Property Tax Assessment Appeals Boards, County Hearing Officers, Special Districts, and the City Selection Committee, while also overseeing the administration of the Labor Relations Ordinance. All functions are guided by California statutes, County ordinances, and Board policies.*

*In addition to maintaining official records, the department provides essential public services, including passport application and photo services, notary public services, and public records requests. The Public Records Act unit coordinates responses to requests through the County's web-based Public Records Request Center, streamlining access to public information.*

*The department operates through three main budget divisions: Executive Office, Legislative Services, and Public Services. The Clerk of the Board of Supervisors also serves as the Executive Officer of the Board General Office, the filing officer for financial disclosures, and the clerk for various special districts and committees, including the County's Independent Redistricting Commission.*

*To ensure these critical services are provided, the Clerk of the Board of Supervisors has 29.00 staff years and a budget of $5.7 million.*

## 2025–26 Anticipated Accomplishments

### Equity

- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
    - Ensured the efficiency and transparency of the Property Tax Assessment Appeals process by entering 99.8% (5,629 of 5,640) of Appeal Applications within seven days of receipt.
    - Redesigned the Property Tax Assessment Appeals online resources and educational materials to enhance access and equity in the appeals process.
    - Underwent a process-improvement effort to streamline the Property Tax Assessment Appeals case management process and partnered with the Assessor/Recorder/County Clerk to educate the public about the Assessment Appeals process through a focused workshop with Tax Agents.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Participated in educational events such as Earth Day, lighting fairs, water conservation events, facility/energy conferences, and zero-waste-related events.
    - Provided opportunities for employees to learn and access information about energy, sustainability, and water conservation efforts they can implement in their own homes.
    - Incorporated information on sustainability (and environmental justice) policies, plans, and practices into departmental New Employee Orientation presentations for all employees, contractors, vendors, and consultants working in the facility.

- Reviewed all materials/purchasing records for opportunities to redesign practices to minimize waste. Established regular reviews of data to identify wasteful activities and strategies for mitigation. Based on these reviews, no mitigation strategies have been identified at this time; however, continued monitoring and periodic analysis will continue.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
  - Led the onboarding of a new District 1 Supervisor and Board Office staff, ensuring a successful transition.
  - Worked with the Chief Administrative Office and gathered community input to improve the Board of Supervisors agenda format, making it easier for the public to find and understand agenda items.
  - Collaborated with County Counsel and the County Technology Office to develop and implement an online training for County staff that supports boards, commissions, and committees, ensuring a seamless transition and continuity of support when staff changes occur.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
  - Met the department's benchmark of accepting a passport application in an average of 10 minutes.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and/or activities to continue a workplace centered around belonging.
  - Received customer survey cards from 70% of the customers served in Fiscal Year 2025-26, with an average rating of 4.93 out of 5.0 in all six categories.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
  - Ensured that 97.5% (3,871of 3,970) of Statements of Economic Interest (Form 700) were filed electronically, thereby reducing filing errors.
  - Collaborated with the City of San Diego and the Fair Political Practices Commission (FPPC) to simplify and streamline the Form 700 filing process for those required to file with multiple agencies by developing a connection between the City's and County's filing systems.

### Justice

- Environmental: Ensuring equal access to decision-making processes that create healthy environments in which to live, learn and work.
  - Provided access to the Board of Supervisors' actions by making 100% (60 of 60 regular and special district meetings) of the draft Statements of Proceedings of all Board of Supervisors meetings available online within three days of the related meeting.
  - Partnered with the County's IT vendor to pilot the use of AI technology for Board of Supervisors' online records, making it easier to search meeting records and improving transparency and accessibility.

## 2026–28 Objectives

### Equity

- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
  - Ensure the efficiency and transparency of the Property Tax Assessment Appeals process by entering 98% of Appeal Applications within seven days of receipt.

- Modernize the Property Tax Assessment Appeals system through the implementation of a new case management platform to streamline processing and improve user experience.
- Improve accessibility and convenience for applicants by introducing an electronic confirmation and check-in process for Assessment Appeals hearings.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Review all materials/purchasing records for opportunities to redesign practices to minimize waste. Conduct regular reviews of data to identify wasteful activities and implement strategies for mitigation.
    - Proactively monitor use of paper forms and documents to identify opportunities to transition to electronic formats that allow online submission and retention.
    - Establish system to collect written or verbal suggestions from all employees on departmental sustainability opportunities. Create a program that both recognizes outstanding contributions to reducing waste and provides feedback on implemented ideas to encourage ongoing participation.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Facilitate a smooth transition for the incoming Supervisor through a comprehensive onboarding process that promotes effective governance and community engagement.
    - Research and develop a modern system for managing board, commission, and committee appointments to enhance transparency and public participation.
    - Expand language accessibility by providing translated versions of commonly used passport forms in all threshold languages, ensuring equitable access to services.
    - Successfully implement California Senate Bill 707 to modernize public meeting practices, accessibility accommodations, and language equity, to strengthen transparency, public trust, and broader community participation.
    - In partnership with the County Technology Office and the IT vendor, implement a new Agenda Management System for Board of Supervisors meetings that enhances public access to meeting information and improves internal processes for efficiency, transparency, and ease of use.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - Exceed the department's benchmark of accepting a passport application in an average of 10 minutes.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Develop and implement task aids that embed best practices into departmental procedures, promoting consistency, efficiency, and operational excellence.
    - Receive customer survey cards from 50% of the customers served in Fiscal Year 2026-27, with an average rating of 4.9 out of 5.0 in all six categories.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Ensure that over 90% of Statements of Economic Interest (Form 700) are filed electronically, thereby reducing filing errors.
    - Successfully implement the Countywide transition to centralized Form 700 submissions for County staff filers in January 2027, ensuring all filers are informed, prepared, and supported through clear guidance, training, and streamlined processes that promote

compliance and transparency.

- Develop and implement a standardized format for state-mandated Conflicts of Interest Codes to ensure consistency, clarity, and compliance across all agencies, supporting the County's commitment to transparency and accountability through accurate disclosures and audits.

Justice

- Environmental: Ensuring equal access to decision-making processes that create healthy environments in which to live, learn and work.
    - Provide access to the Board of Supervisors' actions by making 100% of the draft Statements of Proceedings of all Board of Supervisors meetings available online within three days of the related meeting.

## Related Links

For additional information about the Clerk of the Board of Supervisors, refer to the websites:

- www.sandiegocounty.gov/cob
- www.sandiegocob.com
- www.sdpassports.com

| Performance Measures | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Equity** | Property Tax Assessment Appeal applications reviewed for quality and entered into the computer system within seven days of receipt during the filing period to increase efficiency of the appeal process[1] | 99.4% of 6,077 | 98% | 99.8% of 5,640 | 98% | 98% |
| **Community** | Average transaction time for processing passport applications | 10 minutes | 10 minutes | 10 minutes | 10 minutes | 10 minutes |
| **Empower** | Statements of Economic Interests (Form 700s) filed electronically[2] | 97.5% of 5,215 | 90% | 97.5% of 3,970 | 90% | 90% |
| | Average score on internal customer surveys of 4.9 out of 5.0 in all six categories[3] | 4.92 | 4.90 | 4.93 | 4.90 | 4.90 |
| **Justice** | Statement of Proceedings of Board of Supervisors meetings added to Clerk of the Board Internet site within three days of the related meeting | 100% of 54 meetings | 100% | 100% of 60 meetings | 100% | 100% |

*Table Notes*

[1] During Fiscal Year 2025-26, total applications received were 5,640. Target varies with volume: 1-5,000 received = 98%, 5,001-10,000 received = 95%, 10,001 or more received = 85%.

[2] Percentage of 2025 Annual Form 700 Filings that were filed electronically.

[3] Scale of 1-5, with 5 being "excellent".

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

### Staffing

Decrease of 1.00 staff year to transfer a position to the Chief Financial Office for consolidation efforts.

### Expenditures

Net decrease of $0.1 million

- Salaries & Benefits—net decrease of $0.2 million primarily due to the decrease of 1.00 staff year noted above and reduction in Countywide retirement contribution rates from the payoff of liabilities, partially offset by an increase due to negotiated labor agreements.
- Services & Supplies—net increase of $0.1 million primarily due to annual licensing and maintenance for a new Property Tax Assessment Appeal Application system.

### Revenues

Net decrease of $0.1 million

- Charges for Current Services—increase of $0.1 million primarily due to an increase in the Property Tax Services Administrative Fee.
- General Purpose Revenue—decrease of $0.2 million primarily for the anticipated salary and benefit and decreases noted above.

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

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Legislative Services | 8.00 | 8.00 | 8.00 | - | 8.00 |
| Public Services | 18.00 | 18.00 | 18.00 | - | 18.00 |
| Executive Office | 4.00 | 4.00 | 3.00 | (25.0) | 3.00 |
| **Total** | **30.00** | **30.00** | **29.00** | **(3.3)** | **29.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Legislative Services | $1,795,847 | $1,901,843 | $1,922,777 | 1.10% | $1,906,954 |
| Assessment Appeals | $85,000 | $85,000 | $85,000 | - | $85,000 |
| Public Services | $2,652,815 | $2,656,161 | $2,731,241 | 2.83% | $2,844,775 |
| Executive Office | $1,049,274 | $1,166,633 | $955,681 | -18.08% | $964,124 |
| **Total Expenditures** | **$5,582,936** | **$5,809,637** | **$5,694,699** | **-1.98%** | **$5,800,853** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $4,306,940 | $4,445,931 | $4,301,231 | -3.25% | $4,412,502 |
| Services & Supplies | $1,275,996 | $1,363,706 | $1,393,468 | 2.18% | $1,388,351 |
| **Total Expenditures** | **$5,582,936** | **$5,809,637** | **$5,694,699** | **-1.98%** | **$5,800,853** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $97,463 | $84,468 | $75,336 | -10.81% | - |
| Charges for Current Services | $643,007 | $715,507 | $794,507 | 11.04% | $789,917 |
| Miscellaneous Revenues | $12,050 | $16,371 | $17,050 | 4.15% | $15,285 |
| General Purpose Revenue Allocation | $4,830,416 | $4,993,291 | $4,807,806 | -3.71% | $4,995,651 |
| **Total Revenues** | **$5,582,936** | **$5,809,637** | **$5,694,699** | **-1.98%** | **$5,800,853** |

# County Communications Office

## Mission Statement

*To support every County department and all those in the communities the County serves by providing clear, accessible communications and meaningful engagement opportunities that help them understand County services, share their voices and fully participate in building a healthier, stronger and more resilient region.*

## Department Description

*The County Communications Office (CCO) was created by the Board of Supervisors in 1997 to ensure the public, news organizations and County employees receive timely, accurate, transparent and actionable information about County programs, services, resources and decisions. The department leads the County's communications, community engagement and language services work. This includes media relations, social media, the County News Center website, internal and external communications, marketing, translation/interpretation and public outreach. The office also manages emergency communications to help keep people safe during disasters by providing critical updates and real-time information. In addition, CCO operates the County's government access channel, County News Center Television (CNC TV), which broadcasts Board of Supervisors meetings and monitors video service providers in the County's unincorporated areas.*

*Effective February 20, 2026, the County Communications Office continues to lead the County's enterprise initiative to create efficiencies by centralizing Communications functions. As responsibilities transition from other areas of the County to a central service model, the County Communications Office is working to standardize processes, strengthen internal controls, and deliver consistent, high-quality administrative support. These efforts enhance organizational efficiency and enable the County to focus more directly on core program delivery; it also aligns certain staff from other departments to the County Communications Office.*

*To ensure these critical services are provided, CCO has 29.00 staff years and a budget of $4.8 million.*

## 2025–26 Anticipated Accomplishments

### Equity

- Health: Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Conducted 100,000 translations and interpretations across the enterprise.
    - Recruited employees who speak the County's eight threshold languages to be translators during emergencies.
    - Developed, implemented and evaluated a one-year pilot program working with non-profit and community-based organizations to provide language access and community engagement on behalf of the County.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Shared clear and accessible information about County and community sustainability efforts to encourage active involvement in efforts to combat climate change and protect and enjoy the natural environment.
    - Extended department hybrid teleworking schedule through Fiscal Year 2025-26 to reduce vehicle miles traveled, with each employee working from home one day per week.
    - Implemented energy conservation and waste reduction practices by turning computers and printers off, setting sleep mode policies, and printing double-sided.

- Provided department training by County recycling program staff or partner agency about residential recycling guidelines and best practices.
- Purchased an electric production vehicle to contribute to the reduction of greenhouse gases.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Continued efforts to use the community engagement assessment findings to create a community engagement strategy to establish guidelines for a comprehensive and consistent approach to community engagement across the enterprise. The Plan will include the necessary elements to grow a culture of community engagement through a comprehensive and consistent approach.
    - Expanded resources to support staff efforts to gather input from partners and the public, particularly underrepresented communities, to play meaningful roles in discussions and decision-making, building trust and catalyzing meaningful change.
    - Elevated the profile of the County's digital engagement platform, "Engage San Diego County", to facilitate multi-pronged engagement programs, increase access to engagement opportunities, and expand opportunities for residents to engage with projects that mean most to them.
    - Solidified the County's engagement information hub, "Engagement Center", as the one central location where residents can find all County engagement opportunities by transitioning it into a location on the Engage San Diego County platform, aggregating all County engagement opportunities.
- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
    - Organized two meetings per fiscal year of regional Public Information Officers from various sectors, such as education, healthcare and government, to review disaster preparedness and response. Meetings built critical relationships needed during regional emergencies and provide a forum for sharing ideas and resources.
- Communications: Offered interpreters for community meetings or translations of information to ensure residents have every opportunity to make informed decisions while listening to, participating in or using County services or programs.
    - Provided timely and relevant information to the public about County and community programs and services through content posted on County News Center. The department posted at least one content item (article, video or graphic) per day for a total of 388 items.
    - Provided County and partner information as well as opportunities for engagement through social media. Increased number of followers on Facebook, Instagram and Twitter by 6% (18,852 over 318,256 base).
    - Conducted annual review and update of the equitable and inclusive language plan led by the Communications Office and informed by departments, community input, best practices and data to provide expanded access to County programs, services and information.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and/or activities to continue a workplace centered around belonging.
    - Achieved organizational excellence by ensuring a workplace of belonging and inclusion for all County employees as they deliver the County’s services to the public. Using information provided in the 2024 biennial employee engagement survey, worked with employees and collaborated with the employee representative groups, to develop action plans that will further improve engagement in the department and continue to foster and develop an engaged and empowered workforce.
    - Invested in our workforce and operations by providing resources and information on the County’s intranet site, posting 428 content items, such as articles, videos and trainings.
    - Launched newly developed enterprisewide training for employees to raise awareness about language access efforts and resources. Informed by best practices and staff input, training helps departments provide translation and interpretation services consistently across the organization.

- Participated in at least two drills in the fiscal year to prepare for and respond to major natural or human-made disasters impacting the San Diego County region.
- Worked with the Department of Purchasing and Contracting to issue a Request for Proposals (RFP) for suppliers of translation and interpretation services to replace the existing contracts that will expire in 2026.
- Expanded community engagement training, bringing the latest in community engagement best practices to the County's efforts by increasing the number of staff who participate in County-coordinated certificate programs and enterprisewide offerings through the Learning Management System.

### Justice

- Restorative: Contribute to a system of restorative justice that strives to repair harm to victims and to the community at large, as well as provide inclusive opportunities for justice involved individuals to contribute to the region.
    - Shared clear and accessible information about regional efforts to reduce disparities and disproportionality across the justice system as well as promote opportunities for restorative and environmental justice to build trust and promote transparency.

## 2026–28 Objectives

### Equity

- Health: Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Provide 100,000 translations and interpretations across the enterprise.
    - Recruit employees who speak the County's eight threshold languages to be translators during emergencies.
    - Further leverage the nonprofit and community-based organizations to provide language access and community engagement on behalf of the County by completing the evaluation of the Community Based Organization pilot program and advancing its findings and recommendations.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Continue sharing clear and accessible information about County and community sustainability efforts to encourage active involvement in efforts to combat climate change and protect and enjoy the natural environment.
    - Further explore options for department hybrid teleworking schedule for efficiency and opportunities for expansion through Fiscal Year 2026-27 to reduce vehicle miles traveled.
    - Increase energy conservation and waste-reduction practices by turning computers and printers off, setting sleep mode policies, and printing double-sided.
    - Provide updated department training by County expert or partner agency about recycling best practices.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Continue developing a countywide community engagement strategy based on community, employee and other feedback, along with best practices.
    - Expand tools and support for staff to gather input from partners and the public, particularly underrepresented communities, to play meaningful roles in discussions and decision-making, building trust and catalyzing meaningful change.
    - Grow the reach and impact of the County's digital engagement platform, "Engage San Diego County," to connect more residents with County projects and decisions.

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
    - Host two regional Public Information Officers meetings each year to strengthen disaster/emergency communications networks and cooperation.
- Communications: Offer interpreters for community meetings or translations of information to ensure residents have every opportunity to make informed decisions while listening to, participating in or using County services or programs.
    - Publish at least one County News Center story, video or graphic each day.
    - Increase social media reach by 3%.
    - Conduct annual review and update of the equitable and inclusive language plan led by the Communications Office to improve access to County information.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Expand awareness and participation in Employee Resource Groups.
    - Use enterprise employee engagement results to inform Communications Office led employee engagement strategies, including internal communications.
    - Publish 200 intranet items to support employee learning and connection.
    - Work with Purchasing and Contracting on a new RFP for translation and interpretation services to replace the existing contracts that will expire in 2026.
    - Participate in at least two regional disaster drills.
    - Expand community engagement training opportunities for staff, increasing the number of staff who participate in County-coordinated certificate programs and enterprisewide offerings through the Learning Management System.

### Justice

- Restorative: Contribute to a system of restorative justice that strives to repair harm to victims and to the community at large, as well provide inclusive opportunities for justice involved individuals to contribute to the region.
    - Continue sharing accessible information about regional efforts to reduce disparities in the justice system and support restorative and environmental justice.

## Related Links

For additional information about the County Communications Office, please visit:

- www.countynewscenter.com

| Performance Measures | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Equity** | Increase number of translations and interpretations by 10%[1] | 10% (7,146 over 71,466 base) | N/A | N/A | N/A | N/A |

| | | | | | | |
|---|---|---|---|---|---|---|
| | Provide 100,000 translations and interpretations across the enterprise.[1] | N/A | 100,000 | 100,000 | 100,000 | 100,000 |
| **Community** | Coordinate regional Public Information Officers meetings per fiscal year | 2 | 2 | 2 | 2 | 2 |
| | News items (article or video) posted on County News Center[2] | 365 | 365 | 388 | 365 | 365 |
| | Increase in followers of County social media sites | 3% (9,855 over 308,088 base) | 3% | 6% (18,852 over 318,256) | 3% | 3% |
| **Empower** | Articles, videos and information posted on department's intranet site[3] | 318 | 200 | 428 | 200 | 200 |
| | Participate in two emergency preparedness drills to test readiness | 2 | 2 | 2 | 2 | 2 |

*Table Notes*

[1] The objectives for Fiscal Year 2024–25 were measured using percentages. Beginning in FY 25–26, they have been revised to specific numeric goals.

[2] While it is the department's goal to provide at least one new item for the public on County News Center each business day, news events such as disasters and public health concerns can significantly impact the number of items produced.

[3] The actuals for FY 2025–26 were higher than the historical benchmark due to an increase in available intranet content. The 200-item benchmark reflects historical practice, and the actual number of intranet posts can shift significantly from year to year based on departmental priorities, employee-focused initiatives, and the volume of content available to support staff engagement.

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

## Staffing

Net increase of 6.00 staff years

- Increase of 6.00 staff years due to the transfer of positions tied to the County's enterprise initiative to create efficiencies by centralizing Communications functions in the County Communications Office.

## Expenditures

No significant net change

- Salaries & Benefits—net increase of $1.2 million primarily due to the negotiated labor agreements and the addition of 6.00 staff years partially offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities.
- Services & Supplies—net increase of $0.2 million primarily due to the addition of one-time minor equipment expenditures for County Network Channel (CNC) TV Studio.
- Capital Assets Equipment—decrease of $0.1 million due to removal of prior year one-time capital expenditures for the CNC TV Studio.
- Expenditure Transfer & Reimbursements—increase of $1.3 million associated with the centralizing of Communications functions as noted above. Since this is a transfer of expenditures, it has a net effect of a $1.3 million decrease in expenditures.

## Revenues

Net significant net change

- Licenses, Permits, and Franchises—net increase of $0.1 million in Public Educational Government (PEG) Access Fee revenue, due to the addition of one-time expenditures for the CNC TV Studio.
- General Purpose Revenue—net decrease of $0.1 million primarily due to the decrease in retirement contributions rates noted above.

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

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| County Communications Office | 23.00 | 23.00 | 29.00 | 26.1 | 29.00 |
| **Total** | **23.00** | **23.00** | **29.00** | **26.1** | **29.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| County Communications Office | $4,793,175 | $4,885,684 | $4,840,776 | -0.92% | $4,762,934 |
| **Total Expenditures** | **$4,793,175** | **$4,885,684** | **$4,840,776** | **-0.92%** | **$4,762,934** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $3,997,019 | $4,115,019 | $5,329,267 | 29.51% | $5,378,289 |
| Services & Supplies | $926,156 | $644,718 | $839,140 | 30.16% | $720,276 |
| Capital Assets Equipment | $520,000 | $125,947 | $20,000 | -84.12% | $12,000 |
| Expenditure Transfer & Reimbursements | -$650,000 | - | -$1,347,631 | - | -$1,347,631 |
| **Total Expenditures** | **$4,793,175** | **$4,885,684** | **$4,840,776** | **-0.92%** | **$4,762,934** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $92,268 | $83,092 | $68,816 | -17.18% | - |
| License Permits & Franchises | $571,000 | $169,300 | $218,017 | 28.78% | $52,532 |
| General Purpose Revenue Allocation | $4,129,907 | $4,633,292 | $4,553,943 | -1.71% | $4,710,402 |
| **Total Revenues** | **$4,793,175** | **$4,885,684** | **$4,840,776** | **-0.92%** | **$4,762,934** |

# County Counsel

## Mission Statement

*To deliver the highest quality legal services to our clients as efficiently and economically as possible in order to facilitate the achievement of the goal of the County to better serve the residents of San Diego County.*

## Department Description

*The San Diego County Charter provides that County Counsel serves as the civil legal advisor for the County and represents the County in all civil actions by and against the County, its officers, boards, commissions and employees. County Counsel serves as the attorney for the County through the Board of Supervisors, County officers, employees, departments, boards and commissions. County Counsel maintains proactive participation in all phases of governmental decision-making and a very active and successful litigation program. County Counsel also provides representation of the County's Health and Human Services Agency in juvenile dependency matters and provides legal services on a fee basis to several special districts. County Counsel oversees the County's Claims Division, which administers claims filed against the County by members of the public, as well as employee lost property claims.*

*To ensure these critical services are provided, the County Counsel has 206.00 staff years and a budget of $52.4 million.*

## 2025–26 Anticipated Accomplishments

Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Strengthened the local behavioral health continuum of care and support creation of an integrated system of behavioral health hubs (integrated care environments), networks (a broad array of outpatient services and housing opportunities) and bridge planning strategies (services to ensure individuals are placed in the most appropriate levels of care during and after a psychiatric crisis) by providing timely advice on implementation, program design and regulatory compliance. Community Health and Social Services Advisory team (CHSS) assisted BHS with:
        - Applying for state bond funding of up to $200 million for the Behavioral Health Wellness Campus, which will include five facility types (Crisis Stabilization Unit, Mental Health Rehabilitation Center, Social Rehabilitation Facility, Adult Residential Substance Use Disorder Treatment Facility, and Outpatient Community Mental Health Clinic), adding 125 treatment beds and 51 outpatient treatment slots enabling care for more than 8,715 individuals annually (October 2025),
        - Securing grant funding of $21.9 million for a new substance use residential treatment facility (November 2025), and
        - Securing grant funding of $7.9 million for a new children's crisis residential care facility (December 2025).
- Health: Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Supported implementation of the County's behavioral health continuum of care by providing direct advice on licensing and other legal issues, negotiating and drafting the leases and agreements necessary to establish the hubs and network facilities, and providing legal support to the bridge planning strategies. The CHSS Advisory team assisted BHS and the Health and Human Services Agency (HHSA) Medical Care Services with the implementation of a flexible housing pool pilot to centralize administration of diverse funding streams for rental and housing subsidies and enhance coordination of the Medi-Cal Transitional Rent benefit and Behavioral Health Services Act (BHSA) Housing Interventions among Medi-Cal Managed Care Plans, BHS, and community partners. The flexible housing pool will coordinate rental assistance payments through braided funding streams, such as federal, State, and private funding, to subsidize rent for eligible County residents and maximize the impact of the various funding streams.

        - With the opening of the Tri-City Psychiatric Health Facility (PHF) in November 2025, we added much needed psychiatric in-patient beds to North County (D5). During Fiscal Year 2025-26, the CHSS Advisory team worked with BHS to (i) identify and contract with Exodus Recovery for PHF services (contract effective 7/1/25) after Tri-City Medical Center indicated it did not have capacity to operate the PHF itself, (ii) get the PHF up and running, and (iii) address maintenance and repair needs identified by Exodus Recovery and the responsibility of Tri-City Medical Center (February 2026).
        - Members of the CHSS Advisory team visited the San Diego County Psychiatric Hospital (SDCPH) in September 2025 (9/19/25), met with SDCPH leadership to address legal questions, and were provided a tour of the hospital. Also during Fiscal Year 2025-26, the CHSS team assisted with SDCPH's transition in leadership, including reviewing SDCPH's medical staff bylaws (August 2025) and psychotropic medication informed consent policy (August 2025) and developed a patient transfer agreement between SDCPH and the new Tri-City Psychiatric Health Facility (July 2025).
    - Advised on Senate Bill 43 continuum of care reform implemented on January 1, 2025. The CHSS Advisory team conducted multiple trainings for the Court and client on the expanded criteria for grave disability.

### Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Conducted 24 meetings with Land Use &Environment Group (LUEG) departments to understand legal needs and services and conducted 4 meetings within County Counsel for LUEG advisory and litigation attorneys to evaluate projects and help County decisions survive potential challenge.
    - Completed 100% (47 of 47) of all advisory assignments for the Board of Supervisors and Chief Administrative Officer by their due dates.
    - Completed 100% (2,105 of 2,105) of all advisory assignments for County departments by the agreed upon due dates.
    - Prevailed in 98% (520 of 531) of Juvenile Dependency petitions contested in Superior Court.
    - Prevailed in 96% (210 of 219) of Juvenile Dependency appeals and writs filed.
    - Prevailed in 90% (106 of 118) of court decisions in all lawsuits filed against the County.
    - County Counsel did not resolve any affirmative litigation lawsuits where the County was a plaintiff. While the department anticipated reaching 95% of this goal, it did not meet the target in Fiscal Year 2025–26 because there were no such affirmative litigation matters.
    - Achieved 96% (11.5 of 12) success rate in code enforcement administrative cases where the County is the plaintiff by obtaining favorable administrative orders or financial settlements.
    - Handled 95% (122 of 128) of the defense of all resolved lawsuits filed in California against the County, unless a conflict of interest requires outside counsel to handle a case, thereby reducing outside counsel costs to the County and taxpayers.
    - Gathered department's business requirements to identify one or more robust electronic document management systems to implement as long-term business resources. The Office of County Counsel has completed the business requirements phase and has issued a Request for Proposal. The Selection Source Committee has concluded the initial evaluation of vendor proposals and is now advancing to the demonstration phase with the top vendors. The process continues to advance as planned, moving the initiative steadily toward final selection, contract award, and implementation.
    - Gathered department's business requirements to identify an electronic discovery system for the litigation services area. IT collaborated with Peraton and our eDiscovery vendor, OpenText Axcelerate, to enhance the workflow process and develop a comprehensive Knowledge Base. As a result of these efforts, we have seen significant improvements in the timeliness of request processing. An additional benefit is the Knowledge Base itself, which provides staff with a clear, step-by-step guide on how to submit requests through ServiceNow, improving both efficiency and consistency. As a result of these enhancements, the Office of County Counsel has decided not to pursue a replacement for the OpenText Axcelerate.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Conducted 52 weekly meetings with LUEG departments to evaluate County environmental regulations and implementation.
    - Conducted 52 weekly meetings with LUEG departments to evaluate private applicants for compliance with environmental regulations.
    - Completed 100% (3 of 3) of all draft Environmental Impact Report reviews in 40 days or less.

### Community

- Communications: Create proactive communication that is accessible and transparent.
    - Evaluated Civil Grand Jury inquiries regarding County matters of civil concern.
    - Provided ongoing legal advice and guidance to the multi-disciplinary group implementing storm recovery measures related to the January 2024 floods to address long-term community needs for storm recovery.

### Empower

- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Conducted 75 meetings with the Department of Purchasing and Contracting, Department of General Services and/or Land Use and Environment Group staff to continue to provide efficient, legally sound, and effective contracting practices.
    - Developed an electronic work request system for advisory assignments and ensured coordination of County Counsel responsibilities with respect to new projects that require County approval by early involvement of County Counsel staff with other departmental partners and maintained consistent communication among County Counsel staff on all aspects of required review.
    - Provided 40 specialized risk mitigation sessions, such as risk roundtables, case evaluation committee discussions, mock trials and post-litigation debriefings to address risk issues, helping to promote risk management and decrease future legal liability.
- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and or activities to continue a workplace centered around belonging.
    - Continued to develop and implement a five-year succession plan to train and prepare future Office leaders. Implemented needs-based, focused training programs, developed legal resource databases for common issues, strengthened team support structures, and kept current with changing legal technology.
    - Developed cross-functional team relations and leverage strengths to promote operational continuity through ongoing organizational restructuring.
    - Increased use of Microsoft Teams Channels and Groups to allow for better communication and workflow by teams, including Executive Management, General Litigation, LCM System, Claims, COOP, County Supervisors (Levine Act), and other County departments. The office established over 30+ Teams channels, significantly enhancing collaboration across the office. These channels improved document sharing, streamlined calendar management, facilitated task assignments, and strengthened overall communication and coordination not only within the Office of County Counsel but with other County departments as well.
    - Periodically reviewed realignment of litigation practice groups to provide consistent litigation management and trial practice more efficiently.
    - Achieved organizational excellence by ensuring a workplace of belonging and inclusion for all County employees as they deliver the County's services to the public. Using information provided in the 2024 biennial employee engagement survey, work with employees and collaborate with the employee representative groups, to develop action plans that will further improve engagement in the department and continue to foster and develop an engaged and empowered workforce.
    - Established nine in-house trainings for new and current employees.
    - Established an internal County Counsel wellness program for all staff.

### Justice

- Environmental: Ensuring equal access to decision-making processes that create healthy environments in which to live, learn and work.
    - Conducted ten meetings between County Counsel's Office and the Sheriff's Office and visited two Sheriff's Office facilities to improve communication to provide greater efficiency during the litigation discovery process.
    - Assisted departments in creating policies that improve environmental and community support factors that comply with applicable laws.

## 2026–28 Objectives

## Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Strengthen the local behavioral health continuum of care and support creation of an integrated system of behavioral health hubs (integrated care environments), networks (a broad array of outpatient services and housing opportunities) and bridge planning strategies (services to ensure individuals are placed in the most appropriate levels of care during and after a psychiatric crisis) by providing timely advice on implementation, program design and regulatory compliance.
- Health: Focus on policy, systems and environmental approaches that ensure equal opportunity for health and well-being through partnerships and innovation.
    - Support implementation of the County's behavioral health continuum of care by providing direct advice on licensing and other legal issues, negotiating and drafting the leases and agreements necessary to establish the hubs and network facilities, and providing legal support to the bridge planning strategies.
    - Advise on Senate Bill 43 continuum of care reform implemented on January 1, 2025.
    - Advise on implementation of Senate Bill 27, strengthening the Community Assistance, Revovery, and Empowerment (CARE) Act and expanding access to behavioral health services.

## Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Conduct at least 24 meetings with LUEG departments to understand legal needs and services and conduct at least 4 meetings within County Counsel for LUEG advisory and litigation attorneys to evaluate projects and help County decisions survive potential challenge.
    - Complete 100% of all advisory assignments for the Board of Supervisors and Chief Administrative Officer by their due dates.
    - Complete 100% of all advisory assignments for County departments by the agreed upon due dates.
    - Prevail in 98% of Juvenile Dependency petitions contested in Superior Court.
    - Prevail in 96% of Juvenile Dependency appeals and writs filed.
    - Prevail in 90% of court decisions in all lawsuits filed against the County.
    - Achieve 95% success rate in resolved lawsuits including affirmative litigation lawsuits where the County is the plaintiff by winning in court or obtaining favorable financial settlements.
    - Achieve 95% success rate in code enforcement administrative cases where the County is the plaintiff by obtaining favorable administrative orders or financial settlements.
    - Handle 95% of the defense of all resolved lawsuits filed in California against the County, unless a conflict of interest requires outside counsel to handle a case, thereby reducing outside counsel costs to the County and taxpayers.
    - County Counsel's Source Selection Committee to complete Final Report to recommend to Source Selection Authority for intent to award. Complete and fully execute contract with vendor and implement new electronic case & document management system to target identified Go-Live date.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Conduct weekly meetings with LUEG departments to evaluate County environmental regulations and implementation.
    - Conduct weekly meetings with LUEG departments to evaluate private applicants for compliance with environmental regulations.
    - Complete 100% of all draft Environmental Impact Report reviews in 40 days or less.

## Community

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

- Support the Sheriff's Office and the Departments of General Services and Purchasing and Contracting in the replacement of the Vista Detention Facility.

- Communications: Create proactive communication that is accessible and transparent.
  - Evaluate Civil Grand Jury inquiries regarding County matters of civil concern.
  - Represent and defend the County in litigation filed by hundreds of plaintiffs asserting claims of property damage stemming from the January 2024 storm flooding.

Empower

- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
  - Conduct at least 40 meetings with the Department of Purchasing and Contracting, Department of General Services and/or Land Use and Environment Group staff to continue to provide efficient, legally sound, and effective contracting practices.
  - Provide at least 40 specialized risk mitigation sessions, such as risk roundtables, case evaluation committee discussions, mock trials and post-litigation debriefings to address risk issues, helping to promote risk management and decrease future legal liability.
  - Support the County Technology Office and Department of Purchasing and Contracting in the procurement of the next IT outsourcing agreement.
- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - County Counsel will appoint a designated staff member to raise awareness of and promote opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and/or activities to continue a workplace centered around belonging.
  - Develop cross-functional team relations and leverage strengths to promote operational continuity through ongoing organizational restructuring.
  - Periodically review realignment of litigation practice groups to provide consistent litigation management and trial practice more efficiently.
  - County Counsel will appoint a designated staff member to further efforts in achieving organizational excellence by ensuring a workplace of belonging and inclusion for all County employees as they deliver the County's services to the public.
  - Establish at least six in-house trainings for new and current employees.

Justice

- Environmental: Ensuring equal access to decision-making processes that create healthy environments in which to live, learn and work.
  - Conduct at least ten meetings between County Counsel's Office and the Sheriff's Office and visit at least two Sheriff's Office facilities to improve communication to provide greater efficiency during the litigation discovery process.
  - Assist departments in creating policies that improve environmental and community.

## Related Links

For additional information about County Counsel, refer to the website at:

- www.sandiegocounty.gov/CountyCounsel

| Performance Measures | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Sustainability** | Draft Environmental Impact Report reviews completed in 40 days or less | 100% (3 of 3) | 100% | 100% (3 of 3) | 100% | 100% |

| | | | | | | |
|---|---|---|---|---|---|---|
| | Success rate in Juvenile Dependency petitions contested in Superior Court | 99% (506 of 509) | 98% | 98% (520 of 531) | 98% | 98% |
| | Success rate in Juvenile Dependency appeals and writs filed | 98% (183 of 186) | 96% | 96% (210 of 219) | 96% | 96% |
| | Advisory assignments for Board of Supervisors and Chief Administrative Officer completed by the due date | 100 (51 of 51) | 100% | 100% (47 of 47) | 100% | 100% |
| | Advisory assignments for all County departments completed by the due date | 100% (2,350 of 2,350) | 100% | 100% (2,105 of 2,105) | 100% | 100% |
| | Resolved court cases filed against the County in which County will prevail (County success rate) | 99% (96 of 97) | 90% | 90% (106 of 118) | 90% | 90% |
| | Resolved non-conflict cases against the County handled by County Counsel | 100% (120 of 120) | 95% | 95% (122 of 128) | 95% | 95% |
| | Success rate in resolved lawsuits or affirmative litigation lawsuits against other parties[1] | 100% (2 of 2) | 95% | N/A (0 of 0) | 95% | 95% |
| | Success rate in County code enforcement administrative matters against other parties | 100% (2 of 2) | 95% | 96% (11.5 of 12) | 95% | 95% |
| **Empower** | Number of meetings with LUEG departments and internal meetings to evaluate new and ongoing LUEG projects | 28 | 28 | 28 | 28 | 28 |
| | Number of meetings with Department of Purchasing and Contracting, Department of General Services and/or Land Use and Environmental Group staff to facilitate more efficient, legally sound, and effective contracting services[2] | 50 | 40 | 75 | 40 | 40 |
| | Number of risk mitigation education sessions provided by County Counsel | 71 | 40 | 40 | 40 | 40 |
| | Number of in-house trainings for new and current employees[3] | 16 | 5 | 9 | 6 | 6 |

| | | | | | | |
|---|---|---|---|---|---|---|
| **Justice** | Number of meetings with the Sheriff's Office, and site visits to their facilities to improve communication to provide greater efficiency during the litigation discovery process[4] | 12 | 5 | 12 | 10 | 10 |

*Table Notes*

[1] County Counsel did not resolve any affirmative litigation lawsuits where the County was a plaintiff; thus, this goal was not applicable for this Fiscal Year.

[2] This performance measure was exceeded due to a higher number of projects and contracts that necessitated increased coordination with the Department of Purchasing and Contracting, the Department of General Services and the Land Use and Environmental Group.

[3] This performance measure was exceeded. As the financial exposure and legal complexity of our cases have increased, County Counsel has increased its focus on sharing information among the litigation attorneys, improving communication, and preparing attorneys for trial. This focus will improve the County's legal position in these cases and lead to better outcomes.

[4] This performance measure was exceeded. County Counsel has prioritized improving communications between County Counsel and the Sheriff's Office, especially in the wake of numerous new lawsuits alleging the wrongful death of incarcerated persons. Both offices have benefited from additional communications, which will lead to better outcomes in the County's efforts to defend the lawsuits.

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

## Staffing

Increase of 9.00 staff years to support program services of the Consumer Fairness and Public Protection Unit and support functions.

## Expenditures

Net increase of $1.2 million

- Salaries & Benefits—net decrease of $0.2 million
  - Decrease of $1.7 million primarily due to a reduction in Countywide retirement contribution rates from the payoff of liabilities, partially offset by an increase due to negotiated labor agreements.
  - Decrease of $0.3 million associated with temporary staff positions due to alignment of resources to fund enterprise priorities. This reduction reduces legal advisory support capacity for county programs.
  - Increase of $1.8 million due to staffing changes noted above.
- Services & Supplies—net increase of $1.6 million
  - Increase of $0.8 million to upgrade various technology systems and resources.
  - Increase of $0.8 million to support the initial operations of the Consumer Fairness and Public Protection Unit.
- Expenditure Transfer & Reimbursements—increase of $0.2 million due to an increase in costs for coordinated program services in the health and human services areas. Since this is a transfer of expenditures, it has the effect of a $0.2 million decrease in expenditures.

## Revenues

Net increase of $1.0 million

- Charges for Current Services—increase of $0.3 million primarily due to an anticipated increase in reimbursable staff costs for public liability and workers' compensation legal services.

- Miscellaneous Revenues—increase of $2.4 million due to funding of the Consumer Fairness and Public Protection Unit using settlement funds held in the Consumer Fraud Trust Fund.
- Fund Balance Component Decrease—decrease of $0.1 million. A total of $0.9 million is budgeted to support a portion of departmental costs of the County's existing pension obligation bond (POB) debt. Appropriations in this category are based on the use of restricted General Fund fund balance for POB costs through Fiscal Year 2026-27.
- General Purpose Revenue—net decrease of $1.4 million primarily due to anticipated retirement contribution decreases noted above.

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

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| County Counsel | 197.00 | 197.00 | 206.00 | 4.6 | 206.00 |
| **Total** | **197.00** | **197.00** | **206.00** | **4.6** | **206.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| County Counsel | $48,627,799 | $51,142,840 | $52,378,907 | 2.42% | $52,928,390 |
| **Total Expenditures** | **$48,627,799** | **$51,142,840** | **$52,378,907** | **2.42%** | **$52,928,390** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $48,489,727 | $51,283,296 | $51,045,923 | -0.46% | $53,595,406 |
| Services & Supplies | $5,130,581 | $4,773,635 | $6,401,424 | 34.10% | $4,401,424 |
| Expenditure Transfer & Reimbursements | -$4,992,509 | -$4,914,091 | -$5,068,440 | 3.14% | -$5,068,440 |
| **Total Expenditures** | **$48,627,799** | **$51,142,840** | **$52,378,907** | **2.42%** | **$52,928,390** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $994,235 | $1,000,000 | $877,173 | -12.28% | - |
| Charges for Current Services | $24,104,713 | $25,287,085 | $25,609,739 | 1.28% | $26,088,984 |
| Miscellaneous Revenues | $1,000 | $1,000 | $2,401,000 | 240,000.00% | $2,483,288 |
| General Purpose Revenue Allocation | $23,527,851 | $24,854,755 | $23,490,995 | -5.49% | $24,356,118 |
| **Total Revenues** | **$48,627,799** | **$51,142,840** | **$52,378,907** | **2.42%** | **$52,928,390** |

# County Technology Office

## Mission Statement

*We will guide the enterprise toward solutions that meet the diverse needs of our County customers through continuous improvement, thought leadership and operational excellence.*

## Department Description

*The County Technology Office (CTO) ensures that the departments within the enterprise have the required information technology (IT) infrastructure, tools, and resources to meet their respective missions. The CTO provides leadership and guidance for the optimal management of IT.*

*Effective February 20, 2026, the County Technology Office continues to lead the County's enterprise initiative to create efficiencies by centralizing Information Technology functions. As responsibilities transition from other areas of the County to a central service model, the County Technology Office is working to standardize processes, strengthen internal controls, and deliver consistent, high-quality administrative support. These efforts enhance organizational efficiency and enable the County to focus more directly on core program delivery; it also aligns certain staff from other departments to the County Technology Office.*

*To ensure these critical services are provided, the CTO has 24.00 staff years, an operating budget of $11.2 million and an IT internal service fund of $237.2 million.*

## 2025–26 Anticipated Accomplishments

### Equity

- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community
    - Provided one individual a 6-month part-time internship through the Jay's Program. Jay's Program is a paid internship program that exists to help those with intellectual and developmental disabilities improve their job skills and increase opportunities for future employment.

### Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Continued to reduce the County's footprint in the IT Outsourcer's physical data center and eliminate costs associated with hardware refresh and any potential transition costs.
        - Continued to migrate the Enterprise Document Processing Platform (EDPP) components to the cloud. This is a multiyear effort with migration of the Adobe Enterprise Manager (AEM) Forms and AEM Rights Management anticipated to be completed in Fiscal Year 2026–27.
        - Migration of JELS to the cloud is on hold until funding is secured.
        - Completed migration of shared drive content to the cloud. Project was completed in September 2025.
        - Continued to provide technical coordination and oversight for the ERP re-platform procurement effort. Project is currently in the request for proposal (RFP) stage with system implementation targeted to be completed in December 2028.
    - Continued to effectively manage the performance of the County's IT Outsourcing Provider to ensure timeliness and value of IT services.
        - IT Outsourcing Provider is anticipated to achieve 99% overall performance rating across all Service Levels.

        - IT Outsourcing Provider is anticipated to achieve 100% overall performance rating for Service Levels related to IT project performance budget and schedule.
    - Migration of IDAM platform to the cloud was canceled February 2026 because Oracle Corporation decided to cease supporting Oracle Identity Manager (OIM) in the cloud. IDAM will be removed from the environment with ERP re-platform system implementation.
    - Continued to deploy a data-driven, sustainable process with supporting systems and resources to help County users with application investments and decision-making, including consolidation decisions for applications which provide the same or similar business capabilities. This process will decrease technical obsolescence, create operational efficiencies for applications users providing business services and increase technical subject matter expertise and supportability. This phase of the effort aims to achieve the following objectives: eliminate risk by creating plans to address end-of-life applications, lower IT operating costs by getting rid of redundant and obsolete applications, align business applications to business capabilities, and create roadmaps to anticipate and support future business strategies. This is a multi-phased and multiyear effort.
    - Upgraded ITrack, the County's IT billing system for services provided by IT Outsourcing Provider, to remain on a highly available and vendor-supported solution. Project was completed in December 2025.
    - Implemented the Technology Purchasing Alignment (TPA) process in December 2025. The TPA process ensures technology purchases outside the IT outsourcing contract are aligned with enterprise requirements, standards, and strategy. TPA also provides strategic advice and may identify existing solutions or alternatives to a purchase. TPA streamlines the IT review process by combining Cloud Review Committee (CRC) and IT Procurement Consultation.
    - Per Board direction, completed the Request for Information (RFI) for Information Technology And Telecommunications Services to inform the County on how it may consider structuring, modernizing, and delivering its future IT services.
    - Completed six IT initiatives intended to enhance technology and plan for future technology needs.
        - Deployed Copilot Chat to the enterprise
        - Deployed AI Framework to the enterprise
        - Upgraded ITrack
        - Implemented TPA Process
        - Completed migration of shared drive content to the cloud.
        - Completed RFI for Information Technology And Telecommunications Services

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Continued to develop a Digital Signature resource guide and Digital Forms Standard to assist enterprise with transition from paper to electronic forms. This effort is in the research and discovery phase, which includes generating an inventory of digital form tools and evaluation of digital signature solutions.
    - Continued to transition the County's server infrastructure to the cloud, AWS or Software as a Service, where energy usage is net-zero.
    - Conducted analysis of suppliers and third parties to determine a baseline for post-consumer recycled materials in County electronics purchased via IT Outsourcing Provider. This information will be used to set future electronic purchasing goals.

### Community

- Communications: Create proactive communication that is accessible and transparent.
    - Launched "beta" preview of new County website and offered several channels for community feedback. Included content from five departments meeting Digital Experience standards including readability, accessibility and search discovery.
    - Continued to prepare additional departments for migration of their services to the redesigned Digital Experience Platform.
    - Held multiple accessibility-related trainings, including: 257 employees attended a webinar on PDF remediation; 64 at webinar on PDF alternatives; 120 attended the half-day Digital Accessibility Fair.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups, events and/or activities to continue a workplace centered around belonging.
    - Effectively managed the performance of the County's IT Outsourcing Provider to ensure end-user satisfaction.
        - IT Outsourcing Provider is anticipated to achieve 93% overall rating from Service Desk users for delivery of IT services based on the average customer satisfaction rating for the period July 2025 - January 2026. This is less than the goal of 98%; however, the 93% overall rating is above 90% which is considered excellent in a controlled environment such as the County's where the customer based is defined and there is higher than average transactional interaction levels.
        - County is anticipated to achieve a Best-in-Class rating using Gartner Inc.'s Best in Class score for IT Customer Satisfaction as a benchmark. Best in Class is defined as the top 10% of scores obtained from the 219 organizations who have participated in Gartner's IT Customer Satisfaction survey.
    - Provided onsite and in-person technical support for County employees with Tech Bar services at the County Operations Center. A total of 1,012 customer interactions have been recorded at the Tech Bar for period July 2025 through January 2026.
    - Continued to deliver and expand IT Academy program to increase County departments' ability to achieve their business goals.
        - 23 employees completed IT Academy. This 3-day academy provides an overview of County IT and aims to level set the knowledge base for IT staff working with the County's IT Outsourcing Provider. A total of 125 employees, including 96% of employees in in-scope IT classifications, have completed the IT Academy since its inception.
        - 30 employees completed Project Management through IT Outsourcer training. This 1-day training provides project management fundamentals and aims to level set the knowledge base for non-IT staff who are engaged in projects conducted through the County's IT Outsourcing Provider.
        - 27 employees completed County IT 101 for Business Stakeholders training. This 1-day training provides an overview of County IT and aims to level set the knowledge base for non-IT staff who are working with the County's IT Outsourcing Provider.
        - 54 employees completed Basics of Web Content training. This training is geared toward employees who update materials for County websites.
    - Continued to support Digital Experience Champions program to help build, grow, and sustain the County's digital transformation efforts. Grew membership to 80 employees. Held 12 meetings with topics including user research, data-informed design, and accessibility.
    - Established a Community of Practice (CoP) for Enterprise Integrated Data Platform (Data Lake) supporting 50 members. Held 12 demonstration sessions highlighting features and projects to facilitate Data Lake awareness and adoption.
    - Deployed Copilot Chat countywide. Copilot Chat is an Artificial Intelligence (AI) powered assistant that can assist employees with a wide range of tasks, including finding information, drafting communications, generating ideas, automating routine work, and providing quick answers to everyday questions.
        - Delivered introductory training to 3,000+ employees, building awareness and foundational skills.
        - Established a strong adoption framework to support subsequent rounds of advanced training and feature deployment.
    - Published AI Success Center as the central communication hub for AI. The success center provides staff guidance, policy references, guiding principles, Copilot Chat resources, training, FAQs, and approved AI inventory.

- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Hosted Innovation Day 2025 to highlight emerging technologies that can be leveraged by departments. The event had over 332 attendees that included vendor presentations, as well as interactive demonstrations and proofs-of-concept illustrating practical application of technologies and potential for increased productivity.
        - Generative AI for intelligent assistance and automation to better serve the public when performing searches on County web content.
        - Enterprise AI powered assistance to increase employee workforce productivity.
        - Secure AI transcription for enhanced summarization and transcription on sensitive documents and artifacts.

        - Community-focused interactive GIS mapping enabled to share improved visualization, story mapping, notifications of road conditions and emergency events, and web mapping to County resources.
    - Funded 9 new proofs-of-concepts for feasibility in areas such as sentiment survey analysis, security/threat tooling, case management intelligence, Large Language Model (LLM) processing, and workforce chat products.
    - Supported CAO Thematic Goal on Foster A Culture of Innovation with formation of Innovation Champions and introduction of five pilot initiatives embedded in the County's core principles to make innovation, collaboration, and continuous improvement part of daily operations across the County.
    - Supported CAO Thematic Goal of AI Adoption with creation of an AI playbook, using multiple projects as a lens to identify and address knowledge gaps and execution gaps related to adoption and address them through clear governance, roles and responsibilities, active communications, training, and capacity building.
    - Explored with key stakeholders the expansion of Data Lake (Enterprise Information Data Platform) capabilities with additional analytic tools, support for other data formats, AI, and automation capabilities.
    - Explored Agents in M365 CoPilot with a focused user group to understand utility and assess risks.

### Justice

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

    - Completed development of interface between Justice Electronic Library System (JELS) and the new Court Odyssey system, for adult criminal cases only. This automates Court Minute Order receipt by the County, including the Sheriff's Office, resulting in faster release of individuals held in the County jail system.
    - Completed expansion of JELS Minute Order Project to North County and Central Courts. This eliminates paper document deliveries to District Attorney (DA), Probation, Public Defender (PD), and Office of Revenue and Recovery (ORR) in North County and Central Courts.
    - Discontinued development of interface between JELS and the Child Welfare Services (CWS) Electronic Records Management System (ERMS). This is being replaced by development of archive solution for historical CWS documents. This effort is in the planning stages with an anticipated completion date of December 2027.
    - Effort to establish an Electronic Media Center for Juvenile Delinquency justice partners is on hold pending DA storage solution being identified.
    - Continued to establish an External Portal so that County contractors participating in Juvenile Delinquency and Dependency cases can provide documents electronically and securely. This will allow County and Court staff quick and complete access to those reports/documents critical to the management of juveniles in court and dependency systems. Project is in the planning stages with an anticipated completion date of December 2027.
    - Completed enhancements to JELS CARE Court to support the growing San Diego CARE Court caseload.
    - Continued to expand the number of external agencies (i.e., law enforcement and schools) using JELS to securely send confidential information to County departments for both juvenile delinquency and juvenile dependency cases, which further reduces the reliance on paper reports.
    - Developed interface with DA's Case Management System (CMSA) for more timely receipt of information. The effort to develop an interface with NICE system was discontinued as it was determined that it was no longer needed.
    - Continued to develop archive system for County Counsel's JELS documents for closed dependency cases. This effort is in the planning stages with an anticipated completion date of June 2027.
    - Effort to develop interface with Court's Odyssey system as JURIS, Juvenile Case Management System (JCMS), and Juvenile Dependency System (JDEP) migrate to Odyssey system is on hold pending Court implementation of Odyssey for Juvenile Dependency.
    - Implemented Electronic Hearing Board to promote efficient hearing proceedings for Court, Probation and DA.
    - Implemented Deferred Entry Of Judgement minute order and treatment recommendation routing for Court, Behavioral Health Services, DA, PD and Alternate Public Defender (APD). This eliminates paper document deliveries across these agencies.
    - Implemented Statement of Case data transfer from DA case management system so that Deputy DAs can view documents during court hearing.

# 2026–28 Objectives

## Equity

- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community
    - Provide one individual a 6-month part-time internship through Jay's Program. Jay's Program is a paid internship program that exists to help those with intellectual and developmental disabilities improve their job skills and increase opportunities for future employment.

## Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Continue to reduce the County's footprint in the IT Outsourcer's physical data center and eliminate costs associated with hardware refresh and any potential transition costs.
        - Continue to migrate EDPP components to the cloud. This is a multiyear effort with the migration of AEM Forms and AEM Rights Management anticipated to be completed in Fiscal Year 2026-27.
        - Migrate JELS to the cloud.
    - Continue to effectively manage the performance of the County's IT Outsourcing Provider to ensure timeliness and value of IT services.
        - IT Outsourcing Provider will achieve 99% overall performance rating across all Service Levels.
        - IT Outsourcing Provider will achieve 100% overall performance rating for Service Levels related to IT project performance budget and schedule.
    - Continue to provide technical coordination and oversight for the ERP re-platform procurement efforts.
    - Continue to deploy a data-driven, sustainable process with supporting systems and resources to help County users with application investments and decision-making, including consolidation decisions for applications which provide the same or similar business capabilities. This process will decrease technical obsolescence, create operational efficiencies for applications users providing business services and increase technical subject matter expertise and supportability. This phase of the effort aims to achieve the following objectives: eliminate risk by creating plans to address end-of-life applications, lower IT operating costs by getting rid of redundant and obsolete applications, align business applications to business capabilities, and create roadmaps to anticipate and support future business strategies. This is a multiphased and multiyear effort.
    - Implement JELS Vault access for the Public Authority, allowing for timely research and background information on caregiver applicants.
    - Prepare for and conduct a Request for Proposal (RFP) for the recompete of the County's IT Outsourcing Agreement, which ends December 31, 2028.
    - Complete five IT initiatives intended to enhance technology and plan for future technology needs.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Continue to develop a Digital Signature resource guide and Digital Forms Standard to assist enterprise with the transition from paper to electronic forms. This effort is in the research and discovery phase, which includes generating an inventory of digital form tools and evaluation of digital signature solutions.
    - Continue to transition the County's server infrastructure to the cloud, AWS or Software as a Service, where energy usage is net-zero.

## Community

- Communications: Create proactive communication that is accessible and transparent.
    - Continue to prepare additional departments for migration of their services to the redesigned Digital Experience Platform.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Effectively manage the performance of the County's IT Outsourcing Provider to ensure end-user satisfaction.
        - IT Outsourcing Provider will achieve 98% overall rating for customer satisfaction for delivery of IT services.
        - County will achieve a Best-in-Class rating using Gartner Inc.'s Best in Class score for IT Customer Satisfaction as a benchmark. Best in Class is defined as the top 10% of scores obtained from the 219 organizations who have participated in Gartner's IT Customer Satisfaction survey.
    - Provide onsite and in-person technical support for County employees with Tech Bar services at the County Operations Center.
    - Continue to deliver and expand the IT Academy program to increase County departments' ability to achieve their business goals.
    - Continue to support the Digital Experience Champions program to help build, grow, and sustain the County's digital transformation efforts.
    - Continue to support Data Lake's Community of Practice (CoP) to help build, grow, and sustain the County's Data Lake awareness and adoption.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Host an Innovation Day to highlight emerging technologies that can be leveraged by departments.
    - Continue to advance innovation initiatives through the use of existing innovation toolkits and resources, and collaboration with stakeholders to support responsible AI adoption and improvements to workforce productivity.

### Justice

- Safety: Ensure a fair and equitable justice system in the defense and prosecution of crimes, investigations of abuse and neglect, and support and services for victims
    - Implement Single Sign On and Multifactor Authentication for all JELS participants, totaling over 4000 individuals, to ensure secure access to both public and confidential criminal justice and juvenile delinquency and dependency court reports and data.
    - Implement JELS interface with the Court Odyssey System for Juvenile Dependency and Juvenile Delinquency cases, ensuring continued and timely data and report distribution to County Counsel, Child Family Well Being (CFWB), Voices for Children, DA, PD, APD, and Probation.
    - Implement data transfer from Law Enforcement Records Management System(s) to JELS Delinquency applications for automatic data updates in DA and Probation systems, including auto case opening in the CMSA – Juvenile Delinquency. This will eliminate data entry, reduce potential errors, and provide more timely access to important arrest information and case disposition.
    - Implement archive solution for County Counsel Dependency and CFWB Dependency court documents for faster research and appeal determination.
    - Expand the use of electronic Document Exchange between schools and DA, CFWB, Probation and PD on Juvenile Delinquency and Dependency cases by implementing distribution of reports. This will further reduce exchange of paper documents between more schools and DA, CFWB, Probation and PD on Juvenile Delinquency and Dependency cases.

## Related Links

For additional information about the CTO, refer to the website at:

- www.sandiegocounty.gov/cto

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Sustainability** | IT initiatives resulting from CTO-driven advanced planning[1] | 9 | 5 | 6 | 5 | 5 |
| | Outsourcing Provider IT Service Levels performance[2] | 99% | 99% | 99% | 99% | 99% |
| | Outsourcing Provider IT project performance to budget and schedule[3] | 100% | 100% | 100% | 100% | 100% |
| **Empower** | County's IT Customer Satisfaction score is in the Gartner's "Best in Class" category[4] | 100% | 100% | 100% | 100% | 100% |
| | Outsourcing Provider IT customer satisfaction survey results[5] | 93% | 98% | 93% | 98% | 98% |

*Table Notes*

[1] Every year, the CTO intends on completing IT initiatives intended to enhance technology and plan for future technology needs. In Fiscal Year 2025-26, CTO is anticipated to complete 6 initiatives, exceeding the goal of 5.

[2] The percentage reported reflects the average rating across all Service Levels (formerly "Minimum Acceptable Service Levels (MASLs)") achieved by the IT Outsourcing Provider. Service Levels are defined in the IT Outsourcing Agreement.

[3] The percentage reported reflects the average Service Level rating achieved by the IT Outsourcing Provider for IT project performance as it relates to budget and schedule. Service Levels are defined in the IT Outsourcing Agreement.

[4] The percentage reported reflects the County's achievement of a "Best in Class" score for the annual IT customer satisfaction survey. The "Best in Class" score is a Gartner benchmark and defined as the top 10% of scores obtained from organizations (219) that participated in Gartner's IT Customer Satisfaction survey.

[5] The percentage reported reflects the average Service Level rating achieved by the IT Outsourcing Provider for customer satisfaction for delivery of IT services. Service Levels are defined in the IT Outsourcing Agreement.

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

### Staffing

Increase of 4.00 staff years

- Increase of 4.00 staff years due to a transfer of positions tied to consolidation efforts to support centralizing Information Technology functions.

### Expenditures

Net decrease of $2.2 million

- Salaries & Benefits—net increase of $0.6 million primarily due to the increase of 4.00 staff years noted above and negotiated labor agreements, offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities.

- Services & Supplies—net increase of $63.3 million mainly due to one-times costs of $65.0 million for the ERP re-platform project and $0.1 million in allocated IT costs, slightly offset by the removal of a prior year $1.6 million one-time cost related to the IT Outsourcing Agreement re-compete and a decrease of $0.2 million in contracted services.
- Expenditure Transfer & Reimbursement—increase of $66.1 million due to reimbursements of $65.0 million for the ERP re-platform project and $1.1 million for the transfer of positions tied to centralization efforts. Since this is a transfer of expenditures, it has the effect of $66.1 million decrease in expenditures.

### Revenues

Net decrease of $2.2 million

- Charges for Current Services—increase of $0.1 million associated with the cost of services provided to other departments allocated through the Cost Allocation Plan.
- General Purpose Revenue—net decrease of $2.3 million due to the removal of prior year one-time funding for activities related to the IT Outsourcing Agreement re-compete and decreases in retirement contribution and contracted services as noted above.

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

There is no significant change overall; however, there is a $65.0 million decrease in Services & Supplies which is fully offset by a corresponding $65.0 million decrease in Expenditure Transfer & Reimbursement for the ERP re-platform project as noted above.

## Information Technology Internal Service Fund Budget Changes and Operational Impact: 2025–26 to 2026–27

### Expenditures

Increase of $27.7 million

- Services & Supplies—increase of $27.7 million in the Information Technology Internal Service Fund is based on one-time and ongoing IT expenditures projected by departments using the IT Outsourcing contract.

### Revenues

Net increase of $27.7 million

- Charges For Current Services—net increase of $38.1 million due to the transfer of cost reimbursements for enterprise-wide license costs from Other Financing Sources, and increases in departmental IT operation, maintenance, and one-time costs.
- Other Financing Sources—decrease of $10.4 million due to the transfer of enterprise-wide license cost reimbursements in Charges for Current Services.

## Information Technology Internal Service Fund Budget Changes and Operational Impact: 2026–27 to 2027–28

Decrease of $7.0 million due to one-time costs for the ERP re-platform project.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| County Technology Office | 18.00 | 20.00 | 24.00 | 20.0 | 24.00 |
| **Total** | **18.00** | **20.00** | **24.00** | **20.0** | **24.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| CTO Office | $10,576,486 | $13,453,526 | $11,222,092 | -16.59% | $11,495,985 |
| Information Technology Internal Service Fund | $219,844,412 | $209,512,055 | $237,233,789 | 13.23% | $230,233,789 |
| **Total Expenditures** | **$230,420,898** | **$222,965,581** | **$248,455,881** | **11.43%** | **$241,729,774** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $4,963,498 | $5,847,356 | $6,486,997 | 10.94% | $6,560,890 |
| Services & Supplies | $227,957,400 | $217,118,225 | $308,097,564 | 41.90% | $236,297,564 |
| Expenditure Transfer & Reimbursements | -$2,500,000 | - | -$66,128,680 | - | -$1,128,680 |
| **Total Expenditures** | **$230,420,898** | **$222,965,581** | **$248,455,881** | **11.43%** | **$241,729,774** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $101,800 | $117,716 | $87,436 | -25.72% | - |
| Charges for Current Services | $210,181,208 | $199,614,285 | $237,797,047 | 19.13% | $230,797,047 |
| Miscellaneous Revenues | $100,000 | $100,000 | $100,000 | - | $100,000 |
| General Purpose Revenue Allocation | $9,537,890 | $12,264,334 | $9,971,398 | -18.70% | $10,332,727 |
| Other Financing Sources | $10,500,000 | $10,869,246 | $500,000 | -95.40% | $500,000 |
| **Total Revenues** | **$230,420,898** | **$222,965,581** | **$248,455,881** | **11.43%** | **$241,729,774** |

# General Services

## Mission Statement

*Semper Salus: Always Safe. Delivering our best, so you can deliver your best.*

## Department Description

*The Department of General Services (DGS) is an internal service department within the County of San Diego. DGS ensures that other County departments have the necessary workspaces, services and vehicles to accomplish their own business objectives. These services range from real estate leasing and acquisition support to capital improvement and architectural planning; from facility maintenance and repair services to security management; from vehicle acquisition and maintenance to refueling services.*

*To ensure these critical services are provided, DGS has 423.00 staff years and a budget of $374.2 million.*

## 2025–26 Anticipated Accomplishments

Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Assisted Behavioral Health Services with the establishment of regionally distributed and community-located behavioral healthcare hubs that will include a focus on crisis stabilization, long-term residential care and prevention activities.
    - Completed construction of the East County Crisis Stabilization Unit and Sobering Center in March 2026.
    - Continued construction of the Edgemoor Psychiatric Unit with completion estimated in Fiscal Year 2026–27.
    - Began design and infrastructure upgrade of the San Diego Psychiatric Hospital.
- Housing: Utilize policies, facilities, infrastructure, and finance to provide housing opportunities that meet the needs of the community.
    - Supported the implementation of the County Housing Blueprint and facilitated the development of affordable housing units in collaboration with the Health and Human Services Agency (HHSA).
        - Delivered five affordable housing communities on County-owned land, including four separate phases totaling 404 units at Mt Etna (formerly the County's Crime Laboratory) and one at Cedar & Kettner downtown totaling 64 units, increasing the availability of affordable homes and advancing the County Housing Blueprint in partnership with HHSA.
    - Supported HHSA in the establishment of solutions for persons experiencing homelessness by completing construction of the Magnolia safe parking project in August 2025 and began construction of the Troy Street sleeping cabins with completion estimated in Fiscal Year 2026-27.
    - Supported the Lucky Duck Shelter for more than three years, maximizing an underutilized asset.
- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
    - Enhanced the Strategic Facilities Planning Framework to assess and evaluate equitable service distribution across the region, facilitate departmental evaluation of metrics for existing facility conditions and program requirements, and managed gap analysis with recommendations for replacement schedule, renovation delivery method and location(s).
    - Partnered with the Department of Purchasing and Contracting to increase Local, Small and Disadvantaged participation and tracking in our construction, maintenance and housing contracts.

Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Completed capital projects with less than 5% construction budget growth.
    - Completed 99% (of 60) of Major Maintenance Implementation Plan and capital projects within estimated budget.
    - Assembled a Rates Learning Group to review and analyze Internal Service Fund costs and completed a department redesign, leveraging efficiencies and improving responsiveness.
    - Optimized enterprise vehicle usage by not buying new vehicles, repurposing underutilized vehicles and sharing/pooling vehicles to right-size the fleet and save enterprise costs.
- Economy: Create policies to reduce and eliminate poverty, promoting economic sustainability for all.
    - Continued to support the Department of Purchasing and Contracting in economic equity activities.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Reduced natural gas use by completing electrification projects in existing buildings.
    - Continued to expand electric vehicle (EV) infrastructure and electrify the fleet. A total of 135 County ports were installed this fiscal year, bringing our total to 675.
    - Prepared greenhouse gas (GHG) inventories of County operations for calendar year 2025. Achieved a 1% reduction in total GHG emissions compared to the prior calendar year.
    - Reduced under-utilized vehicles used less than 10,000 miles annually (including vehicles used less than 3,000 miles annually) by 11% (44 of 414).
    - Converted 29% (76 of 258) of replacement eligible light-duty vehicles to zero-emission vehicles (ZEV).
    - Continue to work with client departments to reach second EV Roadmap goal of converting 501 vehicles to EV by the end of 2027. Achieved 79% of goal (395 of 501).
    - Achieved platinum Leadership in Energy and Environmental Design (LEED) certification for the newly opened Public Health Lab.

### Community

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
    - Completed design in December 2025 and on track to complete construction of the Jacumba Fire Station in Fiscal Year 2027-28.
    - Implemented a Memorandum of Agreement (MOA) with County Fire for a dedicated vehicle maintenance program.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - Supported the Department of Parks and Recreation's effort to acquire 4 properties for 590 acres of active and passive park development.
    - Supported the Department of Planning and Development Services effort to acquire Agricultural Conservation Easements over 4 properties, conserving nearly 245 acres for agricultural use.
    - Supported the implementation of the Food Justice Community Action Plan led by the Office of Sustainability and Environmental Justice.
    - Ensured that County-owned properties selected for affordable housing development consider walkability, access to public transit and proximity to supporting services.
    - Continued construction of the Casa de Oro Library with completion estimated in Summer 2026.
    - Continued construction of the San Diego County Animal Shelter in Santee with completion estimated in September 2026.
    - Continued to partner with departments and develop opportunities for community engagement in the capital project planning process in alignment with Board Policy G-16, *Capital Facilities Planning* by encouraging community engagement at a public meeting for the Ramona Sheriff Station and Vista Detention Facility Projects in partnership with the Sheriff's Department.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Coordinated with departments to consolidate, reduce and collaborate on space and vehicle requirements for the Government Without Walls/Footprint Reduction Initiative.
    - Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and/or activities to continue a workplace centered around belonging.
    - Partnered with the Chief People Officer and Human Resources to hold an Executive Edge Seminar on Belonging for new hires, executives, veterans and a Supervisor-Employee Neurodiversity Partnership Agreement.
    - Revamped the new employee orientation program into an in-person New Employee Open House (NEOH), showcasing all department divisions.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Increased the number of vehicles equipped with telematics by 32% (204 of 635) to inform maintenance, vehicle acquisition, and EV transition phases.
    - Continued to conduct research to begin development of a smartphone application for fleet services.
    - Ensured efficient facility management by monitoring maintenance actions metrics tracked in the Facilities Operations Center.
    - Participated in the Promoting Innovation / Performance Enhancement Review (PIPER) session on the County's infrastructure.

### Justice

- Restorative: Contribute to a system of restorative justice that strives to repair harm to victims and to the community at large, as well as provide inclusive opportunities for justice involved individuals to contribute to the region.
    - Completed construction at the Hall of Justice and completion of George Bailey Detention Facility construction estimated in Fiscal Year 2026-27.
    - Began design of Las Colinas ADA Upgrades with construction estimated to begin December 2026.

## 2026–28 Objectives

### Equity

- Health: Reduce disparities and disproportionality and ensure access for all through a fully optimized health and social service delivery system and upstream strategies.
    - Assist Behavioral Health Services with the establishment of regionally distributed and community-located behavioral healthcare hubs that will include a focus on crisis stabilization, long-term residential care and prevention activities.
    - Continue construction of the Edgemoor Psychiatric Unit with completion estimated in Fiscal Year 2026–27.
    - Demolish existing Health Services Complex and continue infrastructure upgrades at the San Diego Psychiatric Hospital.
    - Begin and complete construction of the Children's Crisis Residential Care Facility at the Polinsky Behavioral Health Center.
- Housing: Utilize policies, facilities, infrastructure, and finance to provide housing opportunities that meet the needs of the community.
    - Support the implementation of the County Housing Blueprint and facilitate the development of affordable and Missing Middle housing units in collaboration with HHSA and PDS.
    - Support HHSA in the establishment of solutions for persons experiencing homelessness by completing construction of the Troy Street sleeping cabins.
- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
    - Enhance the Strategic Facilities Planning Framework to assess and evaluate equitable service distribution across the region, facilitate departmental evaluation of metrics for existing facility conditions and program requirements, and manage gap analysis with recommendations for replacement schedule, renovation delivery method and location(s).
    - Partner with the Department of Purchasing and Contracting to increase Local, Small and Disadvantaged participation and tracking in our construction, maintenance, real estate and housing contracts.

### Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency.
    - Complete capital projects with less than 5% construction budget growth.
    - Complete 99% of Major Maintenance Implementation Plan and capital projects within estimated budget.
    - Optimize enterprise vehicle usage by not buying new vehicles, repurposing underutilized vehicles and sharing/pooling vehicles to right-size the fleet and save enterprise costs.
    - Continue to support enterprise efforts to optimize leased and owned space.
- Economy: Create policies to reduce and eliminate poverty, promoting economic sustainability for all.
    - Continue to support the Department of Purchasing and Contracting in economic equity activities.
- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Reduce natural gas use by completing electrification projects in existing buildings.
    - Continue to expand EV infrastructure and electrify the fleet.
    - Prepare GHG inventories of County operations for calendar years 2026 and 2027. Achieve a 1% reduction in total greenhouse gas emissions each year compared to the prior calendar year.
    - Reduce under-utilized vehicles using less than 3,000 miles annually by 10%.
    - Convert 25% of replacement eligible light-duty vehicles to ZEV.
    - Reach second EV Roadmap goal of converting 501 vehicles to EV by the end of 2027.
    - Continue to support enterprise sustainability priorities in real estate contracts.

### Community

- Safety: Support safety for all communities, including protection from crime, availability of emergency medical services and fire response, community preparedness and regional readiness to respond to a disaster.
    - Complete construction of the Jacumba Fire Station in 2027.
    - Complete design and begin construction of the Ramona Sheriff Station with estimated completion in Fiscal Year 2027-28.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - Support the Department of Parks and Recreation's effort to acquire property for active and passive park development.
    - Support the Department of Planning and Development Services effort to acquire Agricultural Conservation Easements to conserve land for agricultural use.
    - Support the implementation of the Food Justice Community Action Plan led by the Office of Sustainability and Environmental Justice.
    - Ensure that County-owned properties selected for affordable housing development consider walkability, access to public transit and proximity to supporting services.
    - Complete construction of the Casa de Oro Library in Summer 2026.
    - Complete construction of the San Diego County Animal Shelter in Santee in September 2026.
    - Continue to partner with departments and develop opportunities for community engagement in the capital project planning process in alignment with Board Policy G-16, *Capital Facilities Planning,* encouraging engagement at a public meeting for the Vista Detention Center Project in partnership with the Sheriff's Department; multiple meetings will occur for this project.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Coordinate with departments to consolidate, reduce and collaborate on space and vehicle requirements for the Government Without Walls/Footprint Reduction Initiative.

- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Increase the number of vehicles equipped with telematics by 25% to inform maintenance, vehicle acquisition, and EV transition phases.
    - Pilot tablet-based Fleet Management Information System software to increase Fleet Services productivity/efficiency.
    - Ensure efficient facility management by monitoring maintenance actions metrics tracked in the Facilities Operations Center.

Justice

- Restorative: Contribute to a system of restorative justice that strives to repair harm to victims and to the community at large, as well as provide inclusive opportunities for justice involved individuals to contribute to the region.
    - Complete construction at George Bailey Detention Facility.
    - Continue construction of Las Colinas ADA Upgrades with completion estimated in Fiscal Year 2027-28.
    - Continue the California Environmental Quality Act (CEQA) planning phase for the Vista Detention and Re-Entry Facility.

## Related Links

For additional information about the Department of General Services, refer to the website at:

- www.sandiegocounty.gov/general_services

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Sustainability** | Major Maintenance Implementation Plan and capital projects completed within estimated budget | 99% of 70 | 97% of 50 | 99% of 60 | 99% of 60 | 99% of 60 |
| | County operations greenhouse gas (GHG) emissions reduction[1] | 1% | 1% | 1% | 1% | 1% |
| | Underutilized vehicles used under 3,000 miles annually reduction[2] | 10% | 10% | 11% | 10% | 10% |
| | Conversion to zero-emission light-duty vehicles[3] | 21% | 20% | 29% | 20% | 20% |

*Table Notes*

[1] Data on GHG emissions is tracked annually by calendar year and verified by a third party every three years.

[2] This measure reports the reduction of underutilized vehicles used less than 3,000 miles annually. In FY2025-26, results were better than anticipated as reductions included under-utilized vehicles using 10,000 miles or less annually.

[3] This measure is tied to the Sustainability goal related to combating climate change and reports the percentage of replacement eligible light-duty vehicles converted to zero-emission vehicles (ZEV). The overall plan spans five years with an anticipated 100% conversion of light-duty vehicles by 2028, barring any manufacturing, procurement, or other contractual delay.

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

**Staffing**

Net decrease of 7.00 staff years

- Decrease of 9.00 staff years to reduce positions tied to consolidation efforts within the department. This reduction will result in efficiencies with better staffing alignment and a focus on core functions.
- Increase of 2.00 staff years to provide additional staffing in support of the Memorandum of Agreement with County Fire for dedicated vehicle maintenance.

## Expenditures

Net increase of $16.0 million

- Salaries & Benefits—net decrease of $2.4 million due to the reduction of 9.00 staff years mentioned above and a reduction in Countywide retirement contribution rates from the payoff of liabilities, partially offset by the increase of 2.00 staff years to support County Fire and increase due to negotiated labor agreements.
- Services & Supplies—net increase of $14.6 million
    - Increase of $8.7 million to align with projected spending for contracted services and maintenance at County facilities.
    - Increase of $5.2 million due to an increase in one-time expenditures for projects categorized as non-capital major maintenance.
    - Increase of $1.4 million to align with projected spending for postage.
    - Increase of $0.3 million for increased costs associated with the Cost Allocation Plan.
    - Decrease of $1.0 million due to the transfer of expenditures for vehicle outfitting costs to Capital Assets Equipment.
- Other Charges—net increase of $3.8 million to align with projected depreciation charges.
- Capital Assets Equipment—increase of $1.0 million to incorporate vehicle outfitting costs in the initial contract for the replacement of vehicles and equipment.
- Operating Transfers Out—net decrease of $1.0 million
    - Net decrease of $1.0 million due to a $1.2 million reduction in General Purpose Revenue (GPR) by enhancing collection activities through established Internal Service Fund rates which will allow for the shift in GPR resources for other enterprise requirements, offset by an increase of $0.2 million for negotiated lump sum payments.
    - Net decrease of $0.3 million in transfers to the Major Maintenance Capital Outlay Fund and Major Maintenance Internal Service Funds.
    - Increase of $0.3 million to fund Salaries & Benefits costs resulting from negotiated labor agreements related to the lump sum payments.

## Revenues

Net increase of $16.0 million

- Charges for Current Services—increase of $16.3 million associated with the cost of services provided to client departments.
- Other Financing Sources—net decrease of $0.7 million
    - Net decrease of $1.0 million due to the GPR reduction mentioned above.
    - Increase of $0.3 million associated with the transfer from the Major Maintenance Internal Service Fund.
- Use of Fund Balance—increase of $1.4 million for a total budget of $29.1 million as follows:
    - $28.7 million to fund the Fleet Management Internal Service Fund countywide replacement acquisition program.
    - $0.4 million to fund the planned one-time major maintenance project at the Campo Staff Housing site to replace the roof, carport, and windows.
- General Purpose Revenue—net decrease of $1.0 million related to the GPR reduction mentioned above.

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

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fleet Management Internal Service Fund | 67.00 | 67.00 | 68.00 | 1.5 | 68.00 |
| Facilities Management Internal Service Fund | 363.00 | 363.00 | 355.00 | (2.2) | 355.00 |
| **Total** | **430.00** | **430.00** | **423.00** | **(1.6)** | **423.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund Contribution to GS ISF's | $2,550,000 | $2,550,000 | $1,604,357 | -37.08% | $1,350,000 |
| Fleet Management Internal Service Fund | $77,994,492 | $95,331,287 | $99,909,071 | 4.80% | $100,487,471 |
| Facilities Management Internal Service Fund | $236,685,738 | $260,290,202 | $272,722,063 | 4.78% | $273,664,572 |
| **Total Expenditures** | **$317,230,230** | **$358,171,489** | **$374,235,491** | **4.49%** | **$375,502,043** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $69,662,282 | $75,578,135 | $73,199,421 | -3.15% | $74,775,459 |
| Services & Supplies | $203,527,831 | $230,210,003 | $244,813,362 | 6.34% | $244,758,233 |
| Other Charges | $15,506,334 | $15,516,334 | $19,351,334 | 24.72% | $19,351,334 |
| Capital Assets Equipment | $20,634,630 | $30,000,000 | $31,000,000 | 3.33% | $31,000,000 |
| Expenditure Transfer & Reimbursements | -$1,000,000 | - | - | - | - |
| Operating Transfers Out | $8,899,153 | $6,867,017 | $5,871,374 | -14.50% | $5,617,017 |
| **Total Expenditures** | **$317,230,230** | **$358,171,489** | **$374,235,491** | **4.49%** | **$375,502,043** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Use of Fund Balance | $18,475,000 | $27,700,000 | $29,100,000 | 5.05% | $27,700,000 |
| Revenue From Use of Money & Property | $1,277,262 | $2,252,262 | $2,252,262 | - | $2,252,262 |
| Intergovernmental Revenues | $4,401,728 | $4,737,181 | $4,737,181 | - | $4,737,181 |
| Charges for Current Services | $279,307,457 | $311,759,517 | $328,095,317 | 5.24% | $331,270,583 |
| Miscellaneous Revenues | $835,000 | $775,000 | $775,000 | - | $775,000 |
| General Purpose Revenue Allocation | $2,550,000 | $2,550,000 | $1,604,357 | -37.08% | $1,350,000 |
| Other Financing Sources | $9,883,783 | $7,897,529 | $7,171,374 | -9.19% | $6,917,017 |
| Residual Equity Transfers In | $500,000 | $500,000 | $500,000 | - | $500,000 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| **Total Revenues** | **$317,230,230** | **$358,171,489** | **$374,235,491** | **4.49%** | **$375,502,043** |

# Grand Jury

## Mission Statement

*Represent the citizens of San Diego County by investigating, evaluating and reporting on the actions of local governments and special districts.*

## Department Description

*The Grand Jury is a body of 19 citizens who are charged and sworn to investigate County matters of civil concern as well as inquire into public offenses committed or triable within the County. Grand Jury duties, powers, responsibilities, qualifications and selection processes are outlined in the California Penal Code §888 et seq. The Grand Jury reviews and evaluates procedures, methods and systems used by government to determine whether they can be made more efficient and effective. It may examine any aspect of County and city government, including special legislative districts and joint powers agencies, to ensure that the best interests of San Diego County citizens are being served. Also, the Grand Jury may inquire into written complaints brought to it by the public. Additionally, Penal Code §904.6 authorizes the empanelment of a second Grand Jury to issue criminal indictments. Civil grand jurors are selected from a pool of applicants nominated by Superior Court Judges. Grand jurors serve in office for one year. Jurors impaneled to review and issue criminal indictments are drawn from the petit (regular trial) jury pool, as needed, at the request of the District Attorney.*

*To ensure these critical services are provided, the Grand Jury has a budget of $0.8 million.*

## 2025–26 Anticipated Accomplishments

### Sustainability

- Environment: Protect and promote our natural and agricultural resources, diverse habitats and sensitive species.
    - Conducted 48% (46 of 96) of Grand Jury interviews via teleconference. This was short of the target of 75%. However, teleconference participation is offered at every request, with many individuals preferring the opportunity to attend in person.
    - Installed a new teleconferencing system to enhance the quality and efficiency of virtual meetings which significantly decreased the need for in-person gatherings, printed materials, and travel. By expanding our electronic and digital capabilities, it strengthened the department's ability to collaborate remotely while lowering our environmental footprint.
    - Continued our goal of becoming a zero-waste department; the Grand Jury made all requests and documents available electronically, utilized digital storage solutions with secure access to documents, material management, and promoted recycling. Paper copies were provided only upon request.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Reviewed and investigated 100% (of 10) of citizens' complaints, issues and other County matters of civil concern brought before the Grand Jury by assembling a well-qualified and widely representative civil panel to ensure that city and County government entities are operating as efficiently as possible.

### Justice

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

- Returned 100% (of 3) criminal indictments and prepared other reports and declarations as mandated by law (Penal Code §904.6, et seq.).

# 2026–28 Objectives

Sustainability

- Environment: Protect and promote our natural and agricultural resources, diverse habitats and sensitive species.
  - Conduct 75% or more Grand Jury Interviews via teleconference to promote efficiency and convenience.
  - Communicate with employees/jurors about sustainability program updates, successes, and/or opportunities for improvement at a minimum of once per quarter.
  - Become a zero-waste department. This goal will be accomplished through a comprehensive approach, including resource reduction, reuse, recycling, composting and other activities.

Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
  - Review and investigate 100% of citizens' complaints, issues and other County matters of civil concern brought before the Grand Jury by assembling a well-qualified and widely representative civil panel to ensure that city and County government entities are operating as efficiently as possible.

Justice

- Safety: Ensure a fair and equitable justice system in the defense and prosecution of crimes, investigations of abuse and neglect, and support and services for victims.
  - Support the District Attorney with hearings on criminal matters in accordance with Penal Code §904.6.

# Related Links

For additional information about the Grand Jury, refer to the website at:

- www.sandiegocounty.gov/grandjury

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

## Staffing

No change in staffing.

## Expenditures

No significant changes.

## Revenues

No significant changes.

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

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Grand Jury | 0.00 | 0.00 | 0.00 | - | 0.00 |
| **Total** | **0.00** | **0.00** | **0.00** | **-** | **0.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Grand Jury | $789,302 | $797,072 | $800,854 | 0.47% | $800,854 |
| **Total Expenditures** | **$789,302** | **$797,072** | **$800,854** | **0.47%** | **$800,854** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Services & Supplies | $789,302 | $797,072 | $800,854 | 0.47% | $800,854 |
| **Total Expenditures** | **$789,302** | **$797,072** | **$800,854** | **0.47%** | **$800,854** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Purpose Revenue Allocation | $789,302 | $797,072 | $800,854 | 0.47% | $800,854 |
| **Total Revenues** | **$789,302** | **$797,072** | **$800,854** | **0.47%** | **$800,854** |

# Human Resources

## Mission Statement

*We are committed to provide and retain a skilled, adaptable, and diverse workforce for County departments so they may deliver superior services to the residents and visitors of the County of San Diego.*

## Department Description

*The Department of Human Resources (DHR) is responsible for all aspects of labor relations and human resources management for the County of San Diego. DHR serves as the in-house human resources consultant to the Chief Administrative Officer, executive staff and County departments. Responsibilities include risk management, classification, compensation, recruitment, labor relations, workforce information management, and administration of employee benefits, training programs, and equity, diversity, and inclusion lead for County employees.*

*Effective February 20, 2026, the Department of Human Resources continues to lead the County's enterprise initiative to create efficiencies by centralizing Human Resources functions. As responsibilities transition from other areas of the County to a central service model, DHR is working to standardize processes, strengthen internal controls, and deliver consistent, high-quality administrative support. These efforts enhance organizational efficiency and enable the County to focus more directly on core program delivery; it also aligns certain staff from other departments to DHR.*

*To ensure these critical services are provided, the Department of Human Resources has 141.00 staff years and a budget of $35.2 million.*

## 2025–26 Anticipated Accomplishments

### Equity

- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
    - Enhanced neurodivergent excellence in our workforce through strategic departmental work plans, annual neurodiversity training, and County career events.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Continued to identify vendors to shift to paying from paper warrants to Automatic Clearing House or Electronic Funds Transfer.
    - Continued to explore the feasibility of implementing an electronic filing system for programs and work products to reduce paper and waste in accordance with the County's retention policy.
    - Reviewed and updated protocols on proper recycling of printer and copier toner, cartridges, batteries, light bulbs, and e-waste for DHR staff.
    - Continued to explore the feasibility of implementing electronic filing system for programs and work products to reduce paper and waste in accordance with County's retention policy.

### Community

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

- Reduced number of days to hire employees in all County departments by coordinating 11 same-day hiring events.
- Attended 34 outreach events to promote County job opportunities to recruit and attract a diverse workforce.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - Successfully procured and implemented Spending Accounts and Employee Assistance Program contracts for the 2026 Benefits Plan Year.
  - Negotiated fair and economically responsible successor Memoranda of Agreement (MOA) with Deputy Sheriff's Association, Deputy District Attorney Investigators' Association, Deputy Probation Officers' Association, and Supervising Deputy Probation Officers' Association.
  - In coordination with the County Technology Office, continued to support the Enterprise Resource Planning (ERP) re-platform procurement efforts.
  - In support of the development of County employees, consulted, collaborated, or assisted with 25 departmental training requests.
  - Raised awareness of and opportunities for employees to learn and participate in ERGs, events and/or activities to continue a workplace centered around belonging.
    - Shared information about Employee Resource Groups (ERGs) at new employee orientation and employee onboarding.
    - Highlighted ERGs and their events with DHR staff through various communication channels.
  - Offered four Mental Wellbeing Roundtable forums and four Resiliency Reboot programs to support employees' mental wellbeing.

## 2026–28 Objectives

### Equity

- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
  - Continue to enhance neurodivergent excellence in our workforce through strategic departmental work plans, annual neurodiversity training, and County career events.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
  - Continue to identify vendors to shift to paying from paper warrants to Automatic Clearing House or Electronic Funds Transfer.
  - By June 30, 2027, develop and share quarterly resources for DHR employees that provide practical tips and information on energy efficiency, sustainability, and water conservation actions to implement.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
  - Attend 12 outreach events to promote County job opportunities to recruit and attract a diverse workforce.

### Empower

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

- Provide effective support and contribute to project milestones for the successful implementation of a new ERP system, ensuring departmental readiness, stakeholder engagement, and adoption.
- In support of the development of County employees, consult, collaborate, or assist with 25 departmental training requests.
- Conduct at least three countywide trainings that enhance staff understanding of workplace safety awareness and reporting procedures, supporting a confident, informed, and prepared workforce.
- Increase professional development offerings in the Learning Management System by adding 20 new learning opportunities in Fiscal Years 2026-27 and 2027-28 to further support employee career growth.
- Offer at least 8 benefits information sessions to support employee participation in the 2027 open enrollment period.

## Related Links

For additional information about the Department of Human Resources, refer to the website at:

- www.sandiegocounty.gov/hr

| Performance Measures | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Community** | Outreach events to promote County job opportunities and recruit a diverse workforce[1] | 92 | 12 | 34 | 12 | 12 |
| | Advertise for executive and external recruitments[2] | 100% of 475 | N/A | N/A | N/A | N/A |
| **Empower** | Same-Day Hiring events[3] | 43 | 10 | 11 | N/A | N/A |
| | Reduce vacancy rate to target rate[2] | 6% | N/A | N/A | N/A | N/A |
| | Trainings to departmental human resources staff to teach and expand knowledge in HR Services procedures[4] | 6 | N/A | N/A | N/A | N/A |
| | Consult, collaborate, assist with departmental trainings | N/A | 25 | 25 | 25 | 25 |
| | Trainings for workplace safety awareness[5] | N/A | N/A | N/A | 3 | 3 |
| | New learning opportunities in LMS[5] | N/A | N/A | N/A | 20 | 20 |
| | Benefits information sessions[5] | N/A | N/A | N/A | 8 | 8 |

*Table Notes*

[1] Goal was exceeded due to increase in job fairs, hiring halls, and same-day hiring events. Goal will remain as FY2025-26 due to additional realignment of resources.

[2] This performance measure was removed beginning FY2025-26, due to realignment of resources.

[3] This performance measure will be removed beginning FY2026-27, due to realignment of resources.

[4] This performance measure will be removed beginning FY2025-26, due to completion of the training series and objectives.

[5] In Fiscal Year 2026-27, this is a new performance measure that brings safety and learning opportunities to County employees.

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

## Staffing

- Net increase of 4.00 staff years.
  - Increase of 7.00 staff years due to a transfer of positions tied to consolidation efforts, which will result in efficiencies with better staffing alignment and a focus on core functions.
  - Decrease of 3.00 staff years due to alignment of resources with funding streams within discretionary programs. This will result in service level reductions in recruitment outreach and training.

## Expenditures

Net decrease of $0.3 million

- Salaries & Benefits—net increase of $1.8 million primarily due to the negotiated labor agreements and addition of 4.00 staff years partially offset by a reduction in Countywide retirement contribution rates from the payoff of liabilities.
- Services & Supplies—net decrease of $0.6 million
  - Decrease of $0.7 million due to reduced costs related to pre-employment medical screenings.
  - Increase of $0.1 million due to miscellaneous costs primarily related to information technology costs.
- Other Charges—increase of $0.1 due to reclassification of information technology costs.
- Expenditure Transfer & Reimbursements—net increase of $1.6 million primarily due to transfer of positions tied to consolidation efforts. Since this is a transfer of expenditures, it has the effect of a $1.6 million decrease in expenditures.

## Revenues

Net decrease of $0.3 million

- Charges for Current Services—net increase of $0.3 million in Cost Allocation Plan amounts for reimbursement of administrative services provided to other County departments.
- Miscellaneous Revenues—decrease of $0.8 million due to reimbursements from the Employee Benefits Internal Service Fund for its portions of the Workers' Compensation and Unemployment divisions.
- Fund Balance Component Decreases—decrease of $0.1 million for a total of $0.4 million to support a portion of departmental costs of the County's existing pension obligation bond (POB) debt. Appropriations in this category are based on the use of committed General Fund fund balance for POB costs through Fiscal Year 2026-27.
- General Purpose Revenue Allocation—increase of $0.3 million primarily due to transfer of positions.

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

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Department of Human Resources | 137.00 | 137.00 | 141.00 | 2.9 | 141.00 |
| **Total** | **137.00** | **137.00** | **141.00** | **2.9** | **141.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Department of Human Resources | $37,079,761 | $35,554,679 | $35,208,674 | -0.97% | $35,788,948 |
| **Total Expenditures** | **$37,079,761** | **$35,554,679** | **$35,208,674** | **-0.97%** | **$35,788,948** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $23,867,295 | $25,938,158 | $27,736,319 | 6.93% | $28,251,485 |
| Services & Supplies | $15,398,684 | $9,906,521 | $9,300,574 | -6.12% | $9,379,156 |
| Other Charges | - | - | $36,807 | - | $36,807 |
| Expenditure Transfer & Reimbursements | -$2,186,218 | -$290,000 | -$1,865,026 | 543.11% | -$1,878,500 |
| **Total Expenditures** | **$37,079,761** | **$35,554,679** | **$35,208,674** | **-0.97%** | **$35,788,948** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $554,080 | $541,476 | $444,425 | -17.92% | - |
| Charges for Current Services | $2,089,581 | $2,692,399 | $2,924,987 | 8.64% | $2,924,987 |
| Miscellaneous Revenues | $13,445,546 | $13,753,454 | $12,965,341 | -5.73% | $13,232,857 |
| General Purpose Revenue Allocation | $20,990,554 | $18,567,350 | $18,873,921 | 1.65% | $19,631,104 |
| **Total Revenues** | **$37,079,761** | **$35,554,679** | **$35,208,674** | **-0.97%** | **$35,788,948** |

# Purchasing and Contracting

## Mission Statement

*To provide efficient and effective mission-focused procurement services, implementing inclusive and transparent practices that further the County's strategic initiatives and uplift the community.*

## Department Description

*The Department of Purchasing and Contracting (DPC) procures goods and services for the County of San Diego, as provided for in the County Charter, Code of Administrative Ordinances, and Board of Supervisors Policies; conducting procurement and support services with the highest standards of ethics, integrity, and compliance with applicable laws and regulations. Purchasing and Contracting strives to align our procurement practices with the County's strategic plan and strategic initiatives, particularly equity, sustainability, and community. DPC implements efficient procurement processes to provide outstanding customer service, maintain a transparent business environment, and delivers best-value goods and services. Additionally, DPC has prioritized engaging with the community and suppliers to uplift small-local businesses and community-based organizations, and to also inform our efforts to appropriately consider and reflect community needs, cultural competency, and lived experiences during our procurements.*

*The County of San Diego has a portfolio of over 3,300 contracts valued at over $18.0 billion, with an annual procurement spend of $2.3 billion. The Department is also responsible for the re-use and disposal of surplus property and the administration of the countywide records management program.*

*DPC operates as an internal service fund (ISF) by directly billing customer departments at established rates for the cost of procurement services. The department allocates the records management program's operational cost to user departments.*

*To ensure these critical services are provided, DPC has 76.00 staff years and a budget of $21.8 million.*

## 2025–26 Anticipated Accomplishments

### Equity

- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
    - Participated in or hosted 20 community engagement activities that focused on minority and small businesses. Continued collaboration with local business associations, community organizations and public agencies.
    - Continued to advance opportunities for economic growth and development to all businesses within the community to offer goods and services that the County needs by partnering with the Small Business Development Center (SBDC), the San Diego Orange Imperial APEX Accelerator (formerly PTAC – Procurement Technical Assistance Center), and the Council for Supplier Diversity. In addition, DPC collaborated with the Office of Economic Development and Government Affairs (EDGA) on community engagement activities to broaden the County's reach in the business community.
    - Achieved 18% of new contract awards to Small Business enterprises (181 of 1,008), slightly below the goal of 20%. To improve upon this measure, the Department posted a procurement forecast of upcoming solicitations; increased the small-local preference by requiring small local subcontracting in contracts exceeding $1M annually; and implemented a simplified procurement method where awards of up to $1M annually can be reserved for small-local businesses. Additionally, the Department continues working with the Office of Economic Development and Government Affairs (EDGA) to expand community engagement efforts that encourage small-local business participation. This goal and future efforts will be aligned to the County's new goal of 25% of spend with Small-Local Businesses.

- Increased the business community's knowledge of how to do business with the County of San Diego by working with the Office of Economic Development and Government Affairs (EDGA) to develop resources to navigate the procurement process and expand technical assistance by enhancing the "Doing Business with the County" presentations with live demos and content customized to the audience.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
  - Continued assessment of countywide agreements and engagement with vendors to identify opportunities to increase sustainability.
    - Added sustainability evaluation language to all new Request for Proposals (RFP).
    - Conducted meetings with contractors to collaborate on how to access and order sustainable items (e.g., industrial supplies, copiers, printing, office supplies).
  - Engaged with County departments to include sustainability requirements in their future solicitations and contracts, consistent with the County's sustainability goals and framework.
    - Added standard contractual language supporting sustainability goals to agreement templates.
    - Continued to procure, socialize, and establish benchmarks for existing and new contracts that support the County's sustainability requirements.
  - Worked alongside the Office of Sustainability and Environmental Justice (OSEJ) and the Office of Equity and Racial Justice (OERJ) to incorporate sustainability considerations into the Equity Considerations in Contracting checklist. This included incorporating OSEJ in the Contracting Officer Representative (COR) training, and working with OSEJ on DPC Office Hours.
  - Continued to promote sustainability by working with County departments to reuse, reposition, or repurpose surplus properly.
    - Collaborated with County departments to identify and donate surplus property, such as furniture and computer technology equipment.
    - Updated training content for County staff, including the current process of handling surplus property, and offered monthly training sessions aimed to reduce landfill waste through property reutilization.
    - Worked with local non-profits and other organizations to register as community partners with the County.

### Community

- Communications: Create proactive communication that is accessible and transparent.
  - Collaborated with departments across the County enterprise to ensure community service providers and organizations have access to procurement information and contracting opportunities by continuing to participate in community engagement activities, hosting BuyNet labs, and publishing a forecast of upcoming solicitations.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - Provided regular DPC staff training and collaboration. Provided opportunities for staff to attend professional workshop sessions as those offered by the California Association of Public Procurement Officials (CAPPO) and with the National Procurement Institute (NPI) to learn about current industry practices and resources.
  - Provided procurement and contracting knowledge by offering 17 COR training sessions, 38 other procurement and contracting classes, 22 sessions for procurement card (P-Card), and three travel training sessions co-hosted with the Auditor and Controller.
  - Achieved organizational excellence by ensuring a workplace of belonging and inclusion for all County employees as they deliver the County's services to the public.
    - Mentored a worker from the JAY's program, supporting workforce development for underrepresented groups and building empowerment and engagement through the mentoring opportunity.

        - Raised awareness of how socio-cultural, heritage, and experiential backgrounds influence communication styles through a communications session with all staff.
    - Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and/or activities to continue a workplace centered around belonging.
        - Invited ERG representatives to share at one of the All-Hands meetings to increase visibility of ERGs' missions and contributions.
        - Promoted ERG-sponsored events in the Department's monthly newsletters to foster an inclusive and engaged workforce, and supported the ERG VALOR booth during the Craft-O-Ween Countywide event through staff participation and other resources, ensuring visibility and encouraging participation.
        - Demonstrated leadership commitment to advancing equity and engagement through participation in the ERG Summit on November 14, 2025.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
    - Maintained percentage of competitively awarded contracts and depth of response to solicitations.
        - Competitively awarded 76% of contracts ($1.6 billion of $2.1 billion), measured as the percentage of the value of contracts eligible for competition that are competitively procured. Lower-than-anticipated percentage results from a few high-dollar contracts awarded for behavioral health services under non-competitive authority.
        - Achieved 60% of solicitations that received at least three vendor responses (234 of 390), with a higher number of responses suggesting increased market research efforts and a more competitive environment, which can lead to better outcomes for the County.
    - Achieved Procurement Action Lead Time (PALT) timeline for 71% of RFPs within 180 days (35 of 49). Processing times were impacted by extensive requests for clarifications, additional market research, protests received, offeror audits, and longer-than-expected negotiations.
    - Completed a business process re-engineering effort for the County's travel planning and payment processes to increase timely processing and improve user experience. As a result, DPC initiated a public solicitation for a new travel system.
    - Participated in a project that tested the application of artificial intelligence to develop a centralized search repository of relevant contracting-related documents.

## 2026–28 Objectives

### Equity

- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
    - Participate in or host at least 20 community engagement activities that focus on minority and small businesses. Continue collaboration with the local business associations, community organizations and public agencies.
    - Achieve 20% of spend from small-local businesses, working toward the 25% goal, reflecting the County's commitment to community engagement and small business participation in providing goods and services.
    - Identify innovative ways to increase the business community's knowledge of how to do business with the County of San Diego.

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Continue assessment of countywide agreements and engagement with vendors to identify opportunities to increase sustainability.
    - Engage with County departments to include sustainability requirements in their future solicitations and contracts, consistent with the County's sustainability goals and framework.
    - Support the reduction of greenhouse gas by collaborating with County food service operations and the Countywide food contractor to implement processes that incorporate Board Policy B-75, *County of San Diego Sustainable, Equitable, and Local Food Sourcing*

*Policy*, aligned products into menus; and onboard vendors whose practices support B-75 values, including measures that reduce emissions across food production, packaging, processing, transportation, preparation, and waste.
- Continue to promote sustainability by working with County departments to reuse, reposition, or repurpose surplus properly.

Community

- Communications: Create proactive communication that is accessible and transparent.
  - Collaborate with departments across the County enterprise to ensure community service providers and organizations have access to procurement information and contracting opportunities.

Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
  - Provide procurement and contracting knowledge by offering at least quarterly COR trainings and other procurement and contracting classes.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
  - Maintain percentages of competitively awarded contracts and depth of response to solicitations.
    - Competitively award 90% of contracts (measured as the percentage of value of contracts eligible for competition that are competitively procured).
    - Achieve 60% of solicitations receiving at least three vendor responses.
  - Achieve Procurement Action Lead Time (PALT) timelines for Request for Proposal (RFPs) within 180 days for at least 90% of RFPs.
  - Continue to look for opportunities to use technology to increase efficiency and consistency in the procurement process.

## Related Links

For additional information about the Department of Purchasing and Contracting, refer to the website at:

- www.sandiegocounty.gov/purchasing

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Equity** | Participate/host community engagement activities.[1] | 39 | 20 | 20 | 20 | 20 |
| | Percent of new contract awards to Small Business enterprises[2] | 9% of 1,240 | 20% | 18% of 1,008 | N/A | N/A |
| | Percent of spend from small-local businesses, working toward 25%[2]. | N/A | N/A | N/A | 20% | 20% |
| **Empower** | Percentage of total contract value competitively awarded (for those eligible)[3] | 82% of $3.4 billion | 90% | 76% of $2.1 billion | 90% | 90% |
| | Percentage of competitive solicitations receiving at least 3 vendor responses[4] | 54% of 515 | 60% | 60% of 390 | 60% | 60% |

| | | | | | |
|---|---|---|---|---|---|
| Percentage of Requests for Proposal (RFP) completed within 180 days[5] | 83% of 104 | 90% | 71% of 49 | 90% | 90% |

*Table Notes*

[1] This equity measure reflects the County's strategic efforts to inform and educate small-local businesses in areas where concentrated minority groups or people of color live or operate their businesses. These outreach events and educational workshops have the intent of minimizing gaps caused by economic or racial inequalities, providing local businesses the opportunity to respond with proposals for goods and services to the County of San Diego. The vendor outreach events include in-person events where DPC attends and has direct interaction with the community and virtual educational webinars for the community.

[2] Starting in FY2026-27, the Department will measure the participation of small-local businesses in County business by the percentage of procurement spend. The initial goal is set at 20%, progressively working toward 25%.

[3] This measure reflects the percentage of the value of contracts competitively awarded. As a benchmark, the last reported federal government competition rate was just below a two-thirds percentage, for the federal year of 2017, as reported in the Contracting Data Analysis by the U.S. Government Accountability Office. In Fiscal Year 2025-26, the lower-than-anticipated percentage resulted from a few high-dollar contracts awarded for behavioral health services under non-competitive authority.

[4] This measure demonstrates the efficiency of the solicitation process, with a higher number of responses suggesting increased market research efforts and reduced barriers to participation, which can lead to better outcomes for the County and the community.

[5] This measure is based on Procurement Action Lead Time (PALT) standards commonly used in the field of government procurement. It is intended to measure the time required for DPC to award a contract through the Request for Proposal solicitation process. In Fiscal Year 2025-26, processing times were impacted by extensive requests for clarifications, additional market research, protests received, offeror audits, and longer-than-expected negotiations.

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

## Staffing

Decrease of 1.00 staff year

- Decrease of 1.00 staff year associated with the transfer of a position to the Office of Economic Development and Government Affairs (EDGA) tied to small-local business support programs.

**Expenditures**

Net increase of $0.8 million

- Salaries & Benefits—Decrease of $0.3 million primarily due to the transfer of one staff year to EDGA as noted above and the reduction in Countywide retirement contribution rates from the payoff of liabilities, partially offset by an increase due to negotiated labor agreements.
- Services & Supplies—Increase of $1.4 million is due to:
    - Increase of $0.5 million due to the transfer of one staff year to EDGA as noted above and the addition of one staff year in the Office of Ethics and Compliance to support enterprise-wide contract compliance and monitoring.
    - Increase of $0.5 million due to an increase in internal legal services and for risk management advisory.
    - Increase of $0.4 million due to an increase in various Information Technology costs.
- Other Charges—Decrease of $0.3 million due to the full depreciation of the Contract Lifecycle Management System (CLMS).

## Revenues

Net increase of $0.8 million

- Charges for Current Services—Increase of $3.1 million in internal service fund revenue due to an increase in ongoing operating costs and to offset the decrease in the Use of Fund Balance to stabilize the procurement internal service fund (ISF) rate.
- Use of Fund Balance—Decrease of $2.3 million to stabilize the procurement ISF rate.

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

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Purchasing ISF | 75.00 | 76.00 | 75.00 | (1.3) | 75.00 |
| Content/Records Services | 2.00 | 1.00 | 1.00 | - | 1.00 |
| **Total** | **77.00** | **77.00** | **76.00** | **(1.3)** | **76.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Purchasing ISF | $19,424,795 | $19,814,789 | $20,777,421 | 4.86% | $21,085,500 |
| Content/Records Services | $2,852,597 | $1,232,583 | $1,049,137 | -14.88% | $1,054,375 |
| General Fund Contribution | - | - | $46,349 | - | - |
| **Total Expenditures** | **$22,277,392** | **$21,047,372** | **$21,872,907** | **3.92%** | **$22,139,875** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $13,293,529 | $13,815,696 | $13,538,617 | -2.01% | $13,851,934 |
| Services & Supplies | $7,781,640 | $6,720,412 | $8,087,941 | 20.35% | $8,087,941 |
| Other Charges | $1,202,223 | $511,264 | $200,000 | -60.88% | $200,000 |
| Operating Transfers Out | - | - | $46,349 | - | - |
| **Total Expenditures** | **$22,277,392** | **$21,047,372** | **$21,872,907** | **3.92%** | **$22,139,875** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Use of Fund Balance | $6,402,223 | $3,115,000 | $771,000 | -75.25% | - |
| Revenue From Use of Money & Property | $180,000 | $240,000 | $200,000 | -16.67% | $200,000 |
| Charges for Current Services | $14,965,169 | $16,962,372 | $20,109,209 | 18.55% | $21,239,875 |
| Miscellaneous Revenues | $730,000 | $730,000 | $700,000 | -4.11% | $700,000 |
| General Purpose Revenue Allocation | - | - | $46,349 | - | - |
| Other Financing Sources | - | - | $46,349 | - | - |
| **Total Revenues** | **$22,277,392** | **$21,047,372** | **$21,872,907** | **3.92%** | **$22,139,875** |

# Registrar of Voters

## Mission Statement

*Conduct voter registration and voting processes with the highest level of professional election standards, including accountability, security and integrity, thereby earning and maintaining public confidence in the electoral process.*

## Department Description

*The Registrar of Voters (ROV) is entrusted with providing the means for all eligible citizens of San Diego County to exercise their right to actively participate in the democratic process. With a current registered voter population over 2.0 million, the department works to ensure equitable, widespread, and ongoing opportunities to register and vote in fair, transparent, and accurate elections for all federal, state and local offices and measures. The ROV is also responsible for providing access to the information needed for citizens to engage in the initiative, referendum, and recall petition processes.*

*To ensure these critical services are provided, the ROV has 75.00 staff years and a budget of $39.3 million.*

## 2025–26 Anticipated Accomplishments

Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Encouraged registered voters to sign up to receive their voter information pamphlet electronically.
    - Offered virtual meetings for outreach and community events to reduce carbon footprint.
    - Provided staff with the opportunity to telecommute, when feasible, to reduce vehicle miles traveled.

Community

- Engagement: Inspire civic engagement by providing information, programs, public forums, or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Planned to ensure that 100% (of 15,000) of the valid voter registrations received by the close of registration (15 days prior to the June 2, 2026 Gubernatorial Primary Election) are processed by the seventh day before Election Day to facilitate seamless access to the democratic process.
    - Provided continuous outreach and communications to encourage San Diego County registered voters to serve as poll workers for the June 2, 2026 Gubernatorial Primary Election, sufficient to fill 100% (of 220 sites) of board positions at all vote centers, including bilingual poll workers.
    - Expected to process 100% (of 2,800) Technical Inspector poll worker applications received 29 days before election day in seven days or less to ensure timely poll worker assignments and fully staffed vote centers.
    - Collaborated with the San Diego County Sheriff's Office to provide voting opportunities to justice-involved individuals that are detained during the June 2, 2026 Gubernatorial Primary Election.
    - Successfully conducted a well-managed July 1, 2025 Special General Election to fill the Board of Supervisors, District 1 vacancy; and successfully conducted the unscheduled November 4, 2025 Statewide Special Election, both of which were unanticipated and off-cycle elections.
        - Provided oversight and support to ensure the success of ballots and voter information pamphlets were distributed to over 370,000 voters, voter education workshops for limited-English communities and other hard to reach communities, 29 ballot drop box locations open 24-hours for 29 days, 13 vote centers open for in-person voting (seven of which were open for 11

days), over 100 poll workers recruited and trained; accurate tallying of over 78,000 voted ballots, and timely posting of election results for the July 1, 2025 Special General Election.
    - Mailed over 2.0 million voter information pamphlets and ballots to voters, set up 144 ballot drop box locations, opened 68 vote centers for in-person voting (thirty-four of which were open for 11 days), recruited and trained almost 600 poll workers, tallied accurately over 1.0 million voted ballots, and posted timely election results for the November 4, 2025 Statewide Special Election.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
    - Partnered with local hospitals to participate in emergency mail ballot application program to enable registered voters confined to local hospital facilities to vote in the June 2, 2026 Gubernatorial Primary Election. The goal is to recruit a minimum of 35 local hospitals to participate in this program through partnerships and innovation.
- Communications: Offer interpreters for community meetings or translations of information to ensure residents have every opportunity to make informed decisions while listening to, participating in or using County services or programs.
    - Managed all updates for the June 2, 2026 Gubernatorial Primary Election to ensure that all federally covered language translations of voter information pamphlets, official ballots, Registrar's websites, and election information mailers are completed to facilitate civic engagement through increased access for communities to use their voice, their vote, and their experience to impact change.

### Empower

- Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
    - Raised awareness of and opportunities for employees to learn and participate in Employee Resource Groups (ERGs), events and/or activities to continue a workplace centered around belonging.
- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
    - Anticipated to report 90% (of 825,000) of eligible mail ballots (those received by the Registrar's office by the Sunday before Election Day) in the first Election Night Results Bulletin released shortly after 8:00 pm for the June 2, 2026 Gubernatorial Primary Election.
    - Anticipated to report 94% (of 1,200,000) of mail ballots received through Election Night are tallied by the Monday after Election Day to ensure timely processing, and updated results reporting are available to the public for the June 2, 2026 Gubernatorial Primary Election.

## 2026–28 Objectives

### Sustainability

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
    - Encourage registered voters to sign up to receive their voter information pamphlet electronically.
    - Offer virtual meetings for outreach and community events to reduce carbon footprint.
    - Provide staff with the opportunity to telecommute, when feasible, to reduce vehicle miles traveled.

### Community

- Engagement: Inspire civic engagement by providing information, programs, public forums, or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
    - Ensure that 100% of the valid voter registrations received by the close of registration (15 days prior to the November 3, 2026 Gubernatorial General Election and March 7, 2028 Presidential Primary Election) are processed by the seventh day before Election Day to facilitate seamless access to the democratic process.

  - Provide continuous outreach and communications to encourage San Diego County registered voters to serve as poll workers for the November 3, 2026 Gubernatorial General Election and March 7, 2028 Presidential Primary Election, sufficient to fill 100% of board positions at all vote centers, including bilingual poll workers.
  - Process Technical Inspector poll worker applications received 29 days before election day in seven days or less to ensure timely poll worker assignments and fully staffed vote centers.
  - Collaborate with the San Diego County Sheriff's Office to provide voting opportunities to justice-involved individuals that are detained during the November 3, 2026 Gubernatorial General Election and March 7, 2028 Presidential Primary Election.
- Quality of Life: Provide programs and services that enhance the community through increasing the well-being of our residents and our environments.
  - Partner with local hospitals to participate in emergency mail ballot application program to enable registered voters confined to local hospital facilities to vote in the November 3, 2026 Gubernatorial General Election and March 7, 2028 Presidential Primary Election. The goal is to recruit a minimum of 35 local hospitals to participate in this program through partnerships and innovation.
- Communications: Offer interpreters for community meetings or translations of information to ensure residents have every opportunity to make informed decisions while listening to, participating in or using County services or programs.
  - Manage all updates for the November 3, 2026 Gubernatorial General Election and March 7, 2028 Presidential Primary Election to ensure that all federally covered language translations of voter information pamphlets, official ballots, Registrar's websites, and election information mailers are completed to facilitate civic engagement through increased access for communities to use their voice, their vote, and their experience to impact change.

Empower

- Transparency and Accountability: Maintain program and fiscal integrity through reports, disclosures, and audits.
  - Report 90% of eligible mail ballots (those received by the Registrar's office by the Sunday before Election Day) in the first Election Night Results Bulletin released shortly after 8:00 pm for the November 3, 2026 Gubernatorial General Election and March 7, 2028 Presidential Primary Election.
  - Report 80% of mail ballots received through Election Night are tallied by the Monday after Election Day to ensure timely processing, and updated results reporting are available to the public for the November 3, 2026 Gubernatorial General Election and March 7, 2028 Presidential Primary Election.

## Related Links

For additional information about the Registrar of Voters, refer to the website at:

- www.sdvote.com

## Performance Measures

| | | 2024-25 Actuals | 2025-26 Adopted | 2025-26 Estimated Actuals | 2026-27 Recommended | 2027-28 Recommended |
|---|---|---|---|---|---|---|
| **Community** | Valid voter registrations received at close of registration (15 days prior to Election Day) will be processed by the 7th day before Election Day to facilitate seamless access to the democratic process[1] | 100% of 13,131 | 100% | 100% of 15,000 | 100% | 100% |

| | | | | | | |
|---|---|---|---|---|---|---|
| | Provide continuous outreach and communications to encourage San Diego County registered voters to serve as poll workers, sufficient to fill 100% of board positions at all vote centers, including bilingual poll workers[2] | 100% of 234 sites | 100% | 100% of 220 sites | 100% of 225 sites | 100% of 225 sites |
| | Technical Inspectors poll worker applications received 29 days before election day will be processed in 7 days or less to ensure timely poll worker assignments and fully staffed vote centers[3] | 100% of 2,624 applications | 100% | 100% of 2,800 applications | 100% | 100% |
| | Partner with local hospitals to participate in emergency mail ballot application program to enable registered voters confined to local hospital facilities to vote in the election | 35 of 35 hospital facilities | 35 | 35 of 35 hospital facilities | 35 | 35 |
| **Empower** | Report 90% of eligible mail ballots received by the Registrar's office by the Sunday before Election Day in the first Election Night Results Bulletin released after 8:00pm[4] | 95% of 833,115 | 90% | 90% of 825,000 | 90% | 90% |
| | Mail ballots received through Election Night are tallied by the Monday after Election Day to ensure timely processing, and updated results reporting available to the public[5] | 94% of 1,248,140 | 80% | 80% of 1,200,000 | 80% | 80% |

*Table Notes*

[1] This measure tracks the number of valid registrations that are received on or before the 15-day close of registration that are processed by the seventh day before Election Day to ensure eligible registrants are printed in the official roster of voters.

[2] These measures track the timely recruitment of poll workers prior to statewide elections, including Precinct Inspectors, Assistant Inspectors and poll workers with targeted language skills. The more days before the election that poll workers are recruited, the improved likelihood of sufficient staffing at Vote Centers on Election Day. The goal of assigning bilingual poll workers was not met. There were not enough in-person bilingual poll workers available to meet the allocations for every Vote Center; however, the United Language Group call center capability was implemented instead, and any bilingual needs were supplemented through the use of this vendor.

[3] This measure reports the percent of Technical Inspector poll worker applications received 29 days before election day that will be processed in 7 days or less, before Poll Worker training starts to ensure timely poll worker assignments and fully staffed vote centers. Recruitment is expected to receive applications, source them to the proper regions/recruiters, make initial contact, call the applicant to determine eligibility to serve, and discuss preferred Vote Center placement location.

[4] This measure tracks the number of vote-by-mail ballots returned to the ROV by the Sunday before Election Day and eligible ballots (those that are not challenged) counted by 8:00 pm on Election Night. The purpose of this objective is to measure the increase in the number of returned vote-by-mail ballots that are processed, verified and counted by the Sunday before Election Day. This will allow staff to process, verify and count 100% of eligible vote-by-mail ballots that are returned to the polls on Election Day by the Monday after Election Day.

[5] This measure focuses on the number of eligible (those that are not challenged) vote-by-mail ballots still available on Election Night to be counted and the process to verify and count each of these ballots by the Monday after Election Day. Processing both vote-by-mail ballots simultaneously with provisional ballots is a labor intensive process that requires additional review and verification. The ROV will continue to encourage voters to return their vote-by-mail ballots before Election Day to be included as part of the count on Election Night.

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

## Staffing

No change in staffing.

## Expenditures

Net increase of $0.2 million

- Salaries & Benefits—net decrease of $0.5 million due to a $0.6 million reduction in Countywide retirement contribution rates from the payoff of liabilities, partially offset by an increase of $0.1 million due to negotiated labor agreements.
- Services & Supplies—net increase of $0.7 million is primarily due to $0.9 million in new contracts for the printing of the voter information guide and translation services, higher postage costs, and printing a 2-card ballot, offset by a decrease of $0.2 million to align available funding with priorities. The decrease in County funding sources will result in a reduction in expenses associated with voter engagement activities as outlined in the County of San Diego Election Administration Plan.

## Revenues

Net increase of $0.2 million

- Intergovernmental Revenues—net decrease of $1.4 million is due to the use of State funding for reimbursable costs tied to the unscheduled November 2025 Special Statewide Election.
- Charges For Current Services—net increase of $2.1 million is due to an increase in the number of billable jurisdictions that will participate in the November 2026 Gubernatorial General Election compared to the prior year's Gubernatorial Primary Election.
- Fund Balance Component —decrease of $0.1 million for a total budget of $0.2 million to support a portion of departmental costs of the County's existing pension obligation bond (POB) debt. Appropriations in this category are based on the use of restricted General Fund fund balance for POB costs through Fiscal Year 2026-27.
- General Purpose Revenue—decrease of $0.4 million primarily due to anticipated retirement contribution decreases noted above.

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

No significant changes.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Registrar of Voters | 75.00 | 75.00 | 75.00 | - | 75.00 |
| **Total** | **75.00** | **75.00** | **75.00** | **-** | **75.00** |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Registrar of Voters | $40,696,569 | $39,041,524 | $39,295,878 | 0.65% | $38,462,412 |
| **Total Expenditures** | **$40,696,569** | **$39,041,524** | **$39,295,878** | **0.65%** | **$38,462,412** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $17,273,245 | $18,020,193 | $17,538,423 | -2.67% | $17,828,665 |
| Services & Supplies | $24,923,324 | $21,021,331 | $21,717,455 | 3.31% | $20,593,747 |
| Other Charges | - | - | $40,000 | - | $40,000 |
| Expenditure Transfer & Reimbursements | -$1,500,000 | - | - | - | - |
| **Total Expenditures** | **$40,696,569** | **$39,041,524** | **$39,295,878** | **0.65%** | **$38,462,412** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $225,664 | $215,405 | $180,680 | -16.12% | - |
| Intergovernmental Revenues | $6,163,883 | $7,363,883 | $5,963,883 | -19.01% | $6,463,883 |
| Charges for Current Services | $6,625,000 | $3,425,000 | $5,558,023 | 62.28% | $3,925,000 |
| Miscellaneous Revenues | $40,000 | $40,000 | $40,000 | - | $40,000 |
| General Purpose Revenue Allocation | $27,642,022 | $27,997,236 | $27,553,292 | -1.59% | $28,033,529 |
| **Total Revenues** | **$40,696,569** | **$39,041,524** | **$39,295,878** | **0.65%** | **$38,462,412** |

# County Successor Agency

## Mission Statement

*Expeditiously wind down the affairs of the former County Redevelopment Agency, maintaining compliance with all laws.*

## Department Description

*The County of San Diego Redevelopment Agency included two project areas, the Upper San Diego River Improvement Project (USDRIP) Area and the Gillespie Field Project Area, which promoted private sector investment and development. The USDRIP Area is a redevelopment project covering approximately 532 acres located along both sides of the San Diego River and along Highway 67 in the unincorporated community of Lakeside. USDRIP goals included recreational and environmental protection and improvements. The Gillespie Field Redevelopment Project Area is approximately 746 acres located at Gillespie Field Airport in the City of El Cajon, adjacent to the unincorporated area.*

*Effective February 1, 2012, all redevelopment agencies in the State of California were dissolved by Assembly Bill (AB) X1 26, Community Redevelopment (RDA) Dissolution and subsequent court decision. AB 1484 was passed in June 2012 and made substantial changes to the dissolution process. Successor agencies and oversight boards were authorized to manage assets, repay debts, and fulfill other redevelopment agency obligations to expeditiously wind down former redevelopment agencies and return funding to affected taxing entities. Successor housing agencies were created and authorized to assume the transfer of housing assets and programs.*

*The County of San Diego was designated as a Successor Agency and Housing Successor. All assets, liabilities and obligations of the former Redevelopment Agency were transferred to the County of San Diego as Successor Agency on February 1, 2012. Appropriations for the Housing Successor are included in Housing & Community Development Services. All activities of the Successor Agency, including budgetary authority, are subject to approval by an Oversight Board.*

*Under Health & Safety Code (HSC) Section 34179, one consolidated seven-member successor agency oversight board became effective on July 1, 2018, to perform the functions of all other existing San Diego County area oversight boards. The County of San Diego acts as the administrator of the consolidated oversight board. HSC Section 34179 permits the County to recover startup and administrative costs from the Redevelopment Property Tax Trust Fund.*

*To ensure these required services are provided, the County Successor Agency has a budget of $7.9 million.*

## 2025–26 Anticipated Accomplishments

Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency
    - Continued to expeditiously wind down the affairs of the former County Redevelopment Agency, maintaining compliance with all laws and with the approval of the Countywide Redevelopment Successor Agency Oversight Board.
    - Conducted five Countywide Redevelopment Successor Agency Oversight Board meetings for approval of agenda items requested by 17 San Diego County-area successor agencies, and submitted required materials to the California State Department of Finance in a timely fashion.

## 2026–28 Objectives

Sustainability

- Economy: Align the County's available resources with services to maintain fiscal stability and ensure long-term solvency

- Continue to expeditiously wind down the affairs of the former County Redevelopment Agency, maintaining compliance with all laws and with the approval of the Countywide Redevelopment Successor Agency Oversight Board.
- Conduct Countywide Redevelopment Successor Agency Oversight Board meetings for approval of agenda items requested by 17 San Diego County-area successor agencies, and submit required materials to the California State Department of Finance in a timely fashion.

# Related Links

For additional information about the County Successor Agency, refer to the website at:

- www.sandiegocounty.gov/content/sdc/community/san-diego-county-oversight-board.html

For additional information about Gillespie Field, refer to:

- www.sandiegocounty.gov/content/sdc/dpw/airports/gillespie.html

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

## Staffing

No change in staffing.

## Expenditures

Decrease of $0.6 million

- Other Charges—decrease of $0.3 million reflects principal payments for the coming year, including projected “turbo” payment for accelerated bond redemption.
- Operating Transfers Out—decrease of $0.3 million for operating transfers required to properly account for principal and interest payments in separate funds.

## Revenues

Decrease of $0.6 million

- Taxes Other Than Current Secured—decrease of $0.3 million for payment of enforceable obligations approved by California Department of Finance.
- Other Financing Sources—decrease of $0.3 million for operating transfers to account for principal and interest payments in separate funds.

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

Decrease of $6.3 million due to the completion of payment for the Gillespie Field 2005 Bond debt service in the prior fiscal year.

## Staffing by Program

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| County Successor Agency | 0.00 | 0.00 | 0.00 | - | 0.00 |
| **Total** | 0.00 | 0.00 | 0.00 | - | 0.00 |

### Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| County Successor Agency | $8,063,416 | $8,444,024 | $7,885,720 | -6.61% | $1,553,744 |
| **Total Expenditures** | **$8,063,416** | **$8,444,024** | **$7,885,720** | **-6.61%** | **$1,553,744** |

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Services & Supplies | $20,000 | $20,000 | $20,000 | - | $20,000 |
| Other Charges | $2,386,790 | $2,451,942 | $2,171,116 | -11.45% | $766,872 |
| Operating Transfers Out | $5,656,626 | $5,972,082 | $5,694,604 | -4.65% | $766,872 |
| **Total Expenditures** | **$8,063,416** | **$8,444,024** | **$7,885,720** | **-6.61%** | **$1,553,744** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Taxes - Other Than Current Secured | $2,406,790 | $2,471,942 | $2,191,116 | -11.36% | $786,872 |
| Other Financing Sources | $5,656,626 | $5,972,082 | $5,694,604 | -4.65% | $766,872 |
| **Total Revenues** | **$8,063,416** | **$8,444,024** | **$7,885,720** | **-6.61%** | **$1,553,744** |

# CAPITAL PROGRAM

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# Capital Program

## Capital Program Introduction

The County has a centralized, comprehensive capital facilities and space planning program Capital Improvement Needs Assessment (CINA) that is guided by Board Policy G-16, *Capital Facilities Planning*, which is described in more detail below. The CINA maintains a forward-looking perspective on the County's current capital facilities and the anticipated capital needs in the near- and long-term. To provide a formal groundwork for budgeting and accounting of capital assets that result from the CINA the Board of Supervisors adopted Policy B-37, *Use of the Capital Program Funds*. This policy establishes administration and control, and allowable uses of the Capital Program Funds (defined below). The CINA and Capital Program funds do not include appropriations for recurring capital expenses appropriated in departmental operating budgets nor recurring appropriations for capital projects that are managed and accounted for in the enterprise funds or special revenue funds (i.e. roads/airports). See the departmental Operational Plan narratives for amounts appropriated for recurring capital expenses.

The Chief Administrative Officer (CAO) established the County of San Diego CAO Administrative Manual, Policy 0030-23, *Use of the Capital Program Funds, Capital Project Development and Budget Procedures*, to set forth procedures for developing the scope of capital projects, monitoring the expenditure of funds for capital projects, timely capitalization of assets, and the closure of capital projects within the Capital Program Funds.

The Capital Program Funds are composed of the following major funds:

**Capital Outlay Fund**

The Capital Outlay Fund provides centralized budgeting and accounting for the County's capital projects, and currently is used to account for the funding of land acquisitions and capital projects that do not fall within the scope of any of the other Capital Program Funds (listed below). Capital projects that are funded through the Capital Outlay Fund include the purchase or construction of buildings for the delivery of County services and the acquisition and development of open space and parkland, outside of the Multiple Species Conservation Program (MSCP) (see description below).

**Major Maintenance Capital Outlay Fund**

This fund was implemented for financial reporting purposes. This fund enables the County to capitalize those projects that meet the capitalization requirement per accounting rules. Such projects which are considered routine maintenance but require capitalization and are funded through the originating departmental operating budget.

**County Health Complex Fund**

The County Health Complex Fund provides centralized budgeting and accounting for capital projects related to the Rosecrans Health Complex and other County health facilities, excluding the recognition of the financial resources used for the reconstruction of the Edgemoor Skilled Nursing Facility. These transactions are accounted for in the Edgemoor Development Fund described below.

**Justice Facility Construction Fund**

The Justice Facility Construction Fund provides centralized budgeting and accounting for capital projects and capital improvements related to the County's justice and public safety, including detention facilities, Sheriff's stations, and other criminal justice facilities.

**Library Projects Fund**

The Library Projects Fund provides centralized budgeting and accounting for the acquisition and construction of County library facilities.

**Multiple Species Conservation Program Fund**

This fund provides centralized budgeting and accounting for the acquisition and improvement of land related to the Multiple Species Conservation Program (MSCP). The MSCP seeks to preserve San Diego's natural areas, native plants and animals, thereby conserving the quality of life for current and future generations.

**Edgemoor Development Fund**

Board of Supervisors Policy F-38, *Edgemoor Property Development*, provides guidelines for the use, development and disposition of County property located within the City of Santee, known as the Edgemoor property. The Edgemoor Development Fund was established pursuant to this policy and all of its revenues, mainly produced by the Edgemoor property itself and the lease and sale of land, are to fund the reconstruction of the Edgemoor Skilled Nursing Facility. As a fund established to account for the financial resources to be used for the acquisition or construction of a major capital facility, it is included in the Capital Program. A portion of the cost of replacing the Edgemoor Skilled Nursing Facility was funded by Certificates of Participation (COPs) executed and delivered in January 2005 and December 2006, both of which were refunded in 2014, then refunded again in 2024. The Edgemoor Development Fund provides funding for the repayment of the COPs.

**Capital Program Funds are used for:**

- The acquisition and construction of new public improvements, including buildings, initial furnishings and equipment.
- Land and permanent on-site and off-site improvements necessary for the completion of a capital project.
- The replacement or reconstruction of permanent public improvements which will extend the useful life of a structure, including changes in the use of a facility.

The following restrictions apply, and the following expenses are not to be funded from the Capital Program Funds:

- Roads, bridges, or other similar infrastructure projects that are provided for through special revenue funds, such as the Road Fund or enterprise funds.
- Expenditures which do not extend the useful life of a structure or will only bring the facility to a sound condition. These are considered maintenance expenses that do not meet the capitalization requirement per accounting rules, which are budgeted within departments.
- Feasibility studies, facility master plans or other analytical or research activities that do not relate directly to the implementation of a capital project.
- Furnishings or equipment not considered a permanent component of the facility, or other short-lived general fixed assets.

The Board of Supervisors may appropriate funding from any legal source to the Capital Program Funds for present or future capital projects. The Board of Supervisors has jurisdiction over the acquisition, use and disposal of County-owned real property and County-leased property under the authority of Government Code §23004. All proceeds from the sale of fixed assets (land and structures) are allocated to the Capital Program Funds unless otherwise specifically directed by the Board of Supervisors. Administrative policies and procedures have been established to provide appropriate controls on the scope of projects and expenditure of funds.

The County's capital improvements planning process is outlined in Board of Supervisors' Policy G-16, *Capital Facilities Planning*. The process reflects the goals of the County's Five Year Strategic Plan and identifies General Services (GS) as steward for the management and planning of the County's capital facilities. GS coordinates the implementation of Board Policy G-16 by setting a schedule, designing a process and creating evaluation criteria for establishing the Capital Improvement Needs Assessment (CINA).

Once funding is identified, projects are included in the two-year Operational Plan, usually in the year they are to be initiated. In some instances, resources may be accumulated over time and the project is started only after all the funding has been identified. Each organizational group is responsible for identifying funding sources for its projects. Any long-term financial obligations required for implementation of the CINA must first be approved by the Debt Advisory Committee and then by the Board of Supervisors, as required by Board of Supervisors' Policy B-65, *Financial Management and Long-Term Obligation Policy*.

The Board of Supervisors or the CAO also may recommend mid-year adjustments to the budget as circumstances warrant to meet emergent requirements or to benefit from unique development or purchase opportunities. A budget adjustment may be made if the project request meets at least one of the following criteria:

- Public or employee health/safety is threatened by existing or imminent conditions.
- The County will face financial harm (property damage, loss of revenue, litigation, etc.) if prompt action is not taken.
- The Board of Supervisors has approved a new program or program change which specifically includes additional space and funding for space-related costs.
- The Board of Supervisors or the Chief Administrative Officer recommends mid-year adjustments to the CINA to benefit from unusual development or purchase opportunities.
- The Department has secured funding and obtains Board approval to proceed.

Appropriations remaining for any given capital project at the end of the fiscal year will automatically carry forward into the next fiscal year along with any related encumbrances, until the project is completed.

**Outstanding Capital Projects by Fund**

The Outstanding Capital Projects by Fund report provides information for the County's current outstanding capital projects. This report is available at: https://www.sandiegocounty.gov/content/sdc/general_services/Facility_Planning_Design_Construction.html.

# Existing Capital Projects

For reference, here is a listing of outstanding capital projects.

- 4S Ranch Library Expansion
- Alpine Local Park Acquisition
- Borrego Springs Shadeway
- Boulder Oaks Preserve Trails and Improvements
- Butterfield Ranch Acquisition
- Calavo Park
- Casa De Oro Library
- Casa De Oro Library Park Amenities
- Central Region Community-Based Care Facility
- Childrens Crisis Residential
- Collier Park Community Garden
- County Administration Center (CAC) Renovations
- County EV Fast Charging Network Project
- County Public Health Laboratory
- Descanso Fire Station 45 Apparatus Bay Replacement
- Dictionary Hills
- Dos Picos Park Playground Equipment
- Dos Picos Park Small Playground Equipment Replacement
- East Region Community Based Care Facility
- East Region Crisis Stabilization Unit (CSU) and Recovery Bridge Center
- Edgemoor Psychiatric Unit
- El Cajon Library
- Emergency Operations Center/Sheriff Communication Center Major Systems Replacement Project
- Encinitas Landfill Park Conversion
- Eucalyptus County Park New Playground Shade Structure
- Felicita County Park Electrical and Sewer
- Flinn Springs Playground Shade Structure
- Four Gee Park*
- Goodland Acres Park New Playground Shade Structure
- Guajome County Park Camping Cabins
- Hall of Justice MSRP
- Heise Park Playground Equipment

- Heritage Park Building
- Hidden Meadows Park Acquisition
- Hilton Head Playground Shade Structure
- Jacumba Fire Station #43 Land Acquisition
- Jess Martin County Park Basketball Half-Court Project
- Jess Martin Park Water Conservation
- Julian Library Community Room
- Kumeyaay Valley Park
- Lakeside Baseball Field Pk Synthetic Turf Replacement and Energy Upgrades
- Lakeside Equestrian Facility
- Lakeside Soccer Fields
- Lamar Park Parking Lot Improvements
- Lamar Playground Shade Structure
- Liberty Park Playground Shade Structure
- Lindo Lake County Park Playground Equipment Replacement
- Lindo Lake Improvements
- Lindo Lake Improvements Phase 2
- Lindo Lake Park Photovoltaic Panels at Parking Areas
- Lonny Brewer Leash Free Area
- Los Peñasquitos Canyon Preserve Outdoor Classroom
- Mira Mesa Epicentre Youth and Community Center
- Mount Woodson Acquisition and Parking Lot
- Multiple Species Conservation Plan Acquisition
- North County Regional Center Major Systems Replacement Project
- Old Ironside Volunteer Pads
- Otay Lakes County Park Electrical Upgrade
- Otay Lakes Park Sewer
- Otay Lakes Park Youth Campground
- Otay Valley Regional Park Community Garden
- Otay Valley Regional Park Heritage Staging Area Zone A
- Palomar Mountain Fire Station*
- Parks Playground Equipment
- Patriot Park Playground Shade Structure
- Pine Valley County Park New Playground Shade Structure
- Potts Trail
- Probations Youth Less Restrictive Placement Facility
- Ramona Fire Station
- Ramona Grasslands Phase I
- Ramona Intergenerational Community Campus HHS Family Resource Live Well Center, Phase 2
- Ramona Sheriff Station
- Regional Communications System Upgrade
- Sage Hill Staging Area and Trail System Improvements
- San Diego Botanic Gardens Master Plan
- San Diego County Animal Shelter
- San Diego County Fire Training Tower
- San Diego County Psychiatric Hospital Facility
- San Dieguito Local Park
- San Dieguito Playground Shade Structure
- San Luis Rey Land Improvement
- San Luis Rey River Park Duline Road Active Recreation Node
- San Luis Rey River Park Moosa Downs Active Recreation Node

- San Luis Rey River Park Rio Prado Acquisition and Improvement
- Santa Maria Creek Greenway
- Santa Ysabel East West Trail Cauzza
- Santa Ysabel Nature Center
- South Lane Park
- Southeast San Diego Live Well Center
- State Route 76 Middle Project Row Trail
- State Route 94 Safe Passage
- Steele Canyon Park New Playground Shade Structure
- Steele Canyon Park Playground Equipment Replacement
- Steele Canyon Playground Shade Structure
- Stelzer Park Ranger Station and Visitor Center
- Stowe Trail Acquisition
- Sweetwater Bike Skills Park Restroom
- Sweetwater Lane County Park Energy Upgrade
- Sweetwater Loop Trail Acquisition and Construction
- Sweetwater Regional Park Community Garden Construction
- Sweetwater Summit Regional Park Campground Expansion Phase 2
- Sycamore Canyon Trails Acquisition
- Sycuan Kumeyaay Village Dehesa Rd Sloan Canyon Rd Trail
- Tijuana River Valley Rehabilitation
- Tijuana River Valley Repi Habitat Restoration Plan
- Tijuana River Valley Smugglers Gulch Basin
- Tijuana River Valley Spooners Mesa Stormwater Improvements
- Tijuana River Valley Regional Park Active Recreation and Community Park
- Tri-City Healthcare District Psychiatric Health Facility
- Twin Oaks Local Park
- Valley Center Park Improvements*
- Village View Park Formerly Fallbrook
- Vista Detention Facility Modernization
- Waterfront Park Active Recreation
- Youth Transition Campus Phase 1*

The Finance Other section of the Operational Plan contains detailed information regarding lease payments that are used to repay long-term financing of capital projects.

* Project closed as of June 30, 2026, and will no longer be displayed in future Operational Plans.

# 2026–27 Recommended Budget at a Glance: Capital Program

The Fiscal Years 2026–28 CAO Recommended Operational Plan Program totals $120.2 million which includes $57.3 million in new appropriations for various capital projects, $55.6 million for Major Maintenance projects required to be capitalized for financial reporting purposes and $7.3 million in the Edgemoor Development Fund to support the costs associated with the Edgemoor Skilled Nursing Facility, including the lease payments related to long-term financings executed to help fund construction. The following table provides a list of capital appropriations in Fiscal Year 2026–27.

## Capital Program Appropriations Summary

| Project | | Fiscal Year 2026-27 Appropriations |
|---|---|---|
| Heritage Park Building | $ | 5,500,000 |
| Lamar Park Playground and Shade Structure | | 370,000 |
| East County Road Maintenance Station and Fleet Garage | | 1,000,000 |
| Descanso Fire Station 45 | | 450,000 |
| **Capital Outlay Fund Total** | **$** | **7,320,000** |
| Behavioral Health Wellness Campus | $ | 12,700,000 |
| **County Health Complex Fund Total** | **$** | **12,700,000** |
| Ramona Sheriff Station | $ | 34,300,000 |
| Vista Detention Facility Modernization | | 3,000,000 |
| **Justice Total** | **$** | **37,300,000** |
| Remaining Major Maintenance Capital Outlay Fund Projects | | 55,618,939 |
| **Major Maintenance Capital Outlay Fund Total** | **$** | **55,618,939** |
| Edgemoor Development Fund | $ | 7,296,260 |
| **Edgemoor Development Fund Total** | **$** | **7,296,260** |
| **Total Capital Program** | **$** | **120,235,199** |

# Capital Appropriations: Fiscal Year 2026–27

The Fiscal Years 2026–28 CAO Recommended Operational Plan includes $57.3 million in new appropriations for various capital projects in the Capital Program for Fiscal Year 2026–27. This amount excludes $55.6 million appropriated in Fiscal Year 2026–27 Major Maintenance Capital Outlay Fund to support costs associated with Major Maintenance projects that are centrally funded in Finance Other and funded by departmental operating budgets and required to be capitalized for financial reporting purposes. This amount also excludes $7.3 million appropriated in Fiscal Year 2026–27 in the Edgemoor Development Fund to support the costs associated with the Edgemoor Skilled Nursing Facility, including the lease payments related to the long-term financings executed to help fund construction. The following section briefly describes the anticipated cost and purpose of each capital project.

More information on the County's Major Maintenance Improvement Plan (MMIP) can be found under the Finance Other section. A full list of planned Fiscal Year 2026-27 major maintenance projects can be found at: https://www.sandiegocounty.gov/content/sdc/general_services/Facility_Planning_Design_Construction.html.

## Behavioral Health Wellness Campus

**Fiscal Year 2026-27 Appropriations:** $12,700,000

**Project Number:** 1028094

**Estimated Total Project Cost:** $193,216,800

**Funding Source(s):** Behavioral Health Continuum Infrastructure Program (BHCIP) Bond, Round 2 (anticipate award in Spring 2026) and Opioid Settlement Funding.

**Scope:** The campus is envisioned to be an integrated campus located on County-owned property in the Midway District within the City of San Diego, previously home to the Health Services Complex. The campus will offer a comprehensive continuum of co-located mental health and substance use treatment and support services, including 1) Crisis Stabilization Unit, 2) Mental Health Rehabilitation Center, 3) Social Rehabilitation Facility, 4) Adult Residential Substance Use Disorder Treatment Facility, and 5) Outpatient Community Mental Health Clinic.

**Current Status:** Planning

**Anticipated Project Completion:** June 2031

## Descanso Fire Station 45

**Fiscal Year 2026-27 Appropriations:** $450,000

**Project Number:** 1028090

**Estimated Total Project Cost:** $28,030,000

**Funding Source(s):** Fire Mitigation Fees $450,000

**Scope:** Potential land acquisition, design and construction of a new fire station in Descanso.

**Current Status:** Planning

**Anticipated Project Completion:** Winter 2030

## Heritage Park Building

**Fiscal Year 2026-27 Appropriations:** $5,500,000

**Project Number:** 1023725

**Estimated Total Project Cost:** $19,176,865

**Funding Source(s):** Debt Financing $5,500,000

**Scope:** Design, environmental, and construction of the Heritage Park improvements to include historic buildings to serve as overnight guest accommodations in the four Victorian-era structures that are not currently open to the public, and improving the existing park office in Senlis Cottage.

**Current Status:** Construction

**Anticipated Project Completion:** Winter 2028

## Ramona Sheriff Station

**Fiscal Year 2026-27 Appropriations:** $34,300,000

**Project Number:** 1026160

**Estimated Total Project Cost:** $44,300,000

**Funding Source(s):** Debt Financing $34,300,000

**Scope:** Design, environmental and construction of a new Sheriff station on existing site in Ramona, CA.  Project includes demolition of existing facility.

**Current Status:** Construction

**Anticipated Project Completion:** February 2028

## East County Road Maintenance Station and Fleet Garage

**Fiscal Year 2026-27 Appropriations:** $1,000,000

**Project Number:** 1028091

**Estimated Total Project Cost:** $11,000,000

**Funding Source(s):** Debt Financing $1,000,000

**Scope:** Rehabilitation of fleet garage to provide the necessary infrastructure to maintain county vehicles which are geographically
located in this area. The renovation will allow for colocation with the County's Facilities Operations team serving the area.

**Current Status:** Pre-Construction

**Anticipated Project Completion:** Fiscal Year 2030-31

## Vista Detention Facility Modernization

**Fiscal Year 2026-27 Appropriations:** $3,000,000

**Project Number:** 1026161

**Estimated Total Project Cost:** $949,000,000

**Funding Source(s):** 2011 Public Safety Realignment $3,000,000

**Scope:** Planning, environmental, design and construction of a modern Vista Detention Facility. Phase I entails a full-service detention/re-entry facility with housing of 912 beds and comprehensive support functions: intake/release, medical, mental health, re-entry and rehabilitation program spaces. Phase 2 includes additional of 436 beds and medical/mental health and re-entry support. Funding for Phase 2 will be identified and requested in year 7-10.

**Current Status:** Planning

**Anticipated Project Completion:** TBD

# Capital Program: All Funds Summary

## Budget by Fund

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Capital Outlay Fund | $58,460,000 | - | $7,320,000 | - | - |
| Major Maint Capital Outlay Fund | $59,980,000 | $26,450,000 | $55,618,939 | 110.28% | - |
| Capital MSCP Acquisition Fund | $3,200,000 | - | - | - | - |
| County Health Complex Capital Outlay Fund | - | $6,920,000 | $12,700,000 | 83.53% | - |
| Justice Facility Construction Capital Outlay Fnd | $5,900,000 | $5,200,000 | $37,300,000 | 617.31% | - |
| Edgemoor Development Fund | $8,606,965 | $7,269,505 | $7,296,260 | 0.37% | $7,293,760 |
| **Total Expenditures** | **$136,146,965** | **$45,839,505** | **$120,235,199** | **162.30%** | **$7,293,760** |

## Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Services & Supplies | $265,775 | $227,380 | $257,010 | 13.03% | $257,010 |
| Other Charges | - | $3,000 | $3,000 | - | $3,000 |
| Capital Assets/Land Acquisition | $127,540,000 | $38,570,000 | $112,938,939 | 192.82% | - |
| Operating Transfers Out | $8,341,190 | $7,039,125 | $7,036,250 | -0.04% | $7,033,750 |
| **Total Expenditures** | **$136,146,965** | **$45,839,505** | **$120,235,199** | **162.30%** | **$7,293,760** |

## Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Use of Fund Balance | - | $684,809 | - | -100.00% | - |
| Revenue From Use of Money & Property | $422,175 | $1,001,201 | $651,201 | -34.96% | $473,759 |
| Intergovernmental Revenues | $12,763,427 | $7,503,495 | $8,400,203 | 11.95% | $200,132 |
| Miscellaneous Revenues | $48,000 | - | $7,500,000 | - | - |
| Other Financing Sources | $122,913,363 | $36,650,000 | $103,683,795 | 182.90% | $6,619,869 |
| **Total Revenues** | **$136,146,965** | **$45,839,505** | **$120,235,199** | **162.30%** | **$7,293,760** |

## Revenue Detail

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| FED HHS 93.778 Medical Assistance Program | $691,427 | $583,495 | $200,203 | -65.70% | $200,132 |
| Fund Balance - All Other Funds | - | $684,809 | - | -100.00% | - |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Interest On Deposits & Investments | $83,383 | $672,277 | $322,277 | -79.92% | $134,967 |
| Base Lease Revenue GASB 87 | $338,792 | $328,924 | $328,924 | 3.00% | $338,792 |
| State Aid Other | - | - | $5,200,000 | - | - |
| St. Aid - Other State Grants | - | $6,920,000 | - | -100.00% | - |
| St. Aid - Community Corrections | - | - | $3,000,000 | - | - |
| Other Intergovernmental Revenue | $12,072,000 | - | - | - | - |
| Settlement Funds | - | - | $7,500,000 | - | - |
| Miscellaneous Revenue Other | $48,000 | - | - | - | - |
| Operating Transfer From General Fund | $112,100,000 | $6,350,000 | $23,268,939 | -100.00% | - |
| Operating Transfer From Internal Svc. Funds | - | $350,000 | - | -100.00% | - |
| Operating Transfer From Other / Spec. Dist. | $900,000 | $2,200,000 | $450,000 | -100.00% | - |
| Operating Transfer From Library Fund | $1,080,000 | $250,000 | $600,000 | -100.00% | - |
| Reimb. From SANCAL (Bond Proceeds) | - | $22,500,000 | $72,920,000 | -100.00% | - |
| Sale Of Fixed Assets | $7,493,363 | $5,000,000 | $6,444,856 | 32.40% | $6,619,869 |
| Operating Transfer From Parkland Dedication | $1,340,000 | - | - | - | - |
| **Total Revenues** | **$136,146,965** | **$45,839,505** | **$120,235,199** | **-84.09%** | **$7,293,760** |

# Capital Program: All Funds Detail

## Capital Outlay Fund

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Capital Assets/Land Acquisition | $58,460,000 | - | $7,320,000 | - | - |
| **Total Expenditures** | **$58,460,000** | **-** | **$7,320,000** | **-** | **-** |

### Revenues by Object Summary

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Intergovernmental Revenues | $12,072,000 | - | - | - | - |
| Miscellaneous Revenues | $48,000 | - | - | - | - |
| Other Financing Sources | $46,340,000 | - | $7,320,000 | - | - |
| **Total Revenues** | **$58,460,000** | **-** | **$7,320,000** | **-** | **-** |

# Major Maintenance Capital Outlay Fund

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Capital Assets/Land Acquisition | $59,980,000 | $26,450,000 | $55,618,939 | 110.28% | - |
| **Total Expenditures** | **$59,980,000** | **$26,450,000** | **$55,618,939** | **110.28%** | **-** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Other Financing Sources | $59,980,000 | $26,450,000 | $55,618,939 | 110.28% | - |
| **Total Revenues** | **$59,980,000** | **$26,450,000** | **$55,618,939** | **110.28%** | **-** |

# County Health Complex Fund

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Capital Assets/Land Acquisition | - | $6,920,000 | $12,700,000 | 83.53% | - |
| **Total Expenditures** | **-** | **$6,920,000** | **$12,700,000** | **83.53%** | **-** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Intergovernmental Revenues | - | $6,920,000 | $5,200,000 | -24.86% | - |
| Miscellaneous Revenues | - | - | $7,500,000 | - | - |
| **Total Revenues** | **-** | **$6,920,000** | **$12,700,000** | **83.53%** | **-** |

# Justice Facility Construction Fund

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Capital Assets/Land Acquisition | $5,900,000 | $5,200,000 | $37,300,000 | 617.31% | - |
| **Total Expenditures** | **$5,900,000** | **$5,200,000** | **$37,300,000** | **617.31%** | **-** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Intergovernmental Revenues | - | - | $3,000,000 | - | - |
| Other Financing Sources | $5,900,000 | $5,200,000 | $34,300,000 | 559.62% | - |
| **Total Revenues** | **$5,900,000** | **$5,200,000** | **$37,300,000** | **617.31%** | **-** |

# Multiple Species Acquisition Program Fund

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Capital Assets/Land Acquisition | $3,200,000 | - | - | - | - |
| **Total Expenditures** | **$3,200,000** | **-** | **-** | **-** | **-** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Other Financing Sources | $3,200,000 | - | - | - | - |
| **Total Revenues** | **$3,200,000** | **-** | **-** | **-** | **-** |

# Edgemoor Development Fund

### Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Services & Supplies | $265,775 | $227,380 | $257,010 | 13.03% | $257,010 |
| Other Charges | - | $3,000 | $3,000 | - | $3,000 |
| Operating Transfers Out | $8,341,190 | $7,039,125 | $7,036,250 | -0.04% | $7,033,750 |
| **Total Expenditures** | **$8,606,965** | **$7,269,505** | **$7,296,260** | **0.37%** | **$7,293,760** |

### Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Use of Fund Balance | - | $684,809 | - | -100.00% | - |
| Revenue From Use of Money & Property | $422,175 | $1,001,201 | $651,201 | -34.96% | $473,759 |
| Intergovernmental Revenues | $691,427 | $583,495 | $200,203 | -65.69% | $200,132 |
| Other Financing Sources | $7,493,363 | $5,000,000 | $6,444,856 | 28.90% | $6,619,869 |
| **Total Revenues** | **$8,606,965** | **$7,269,505** | **$7,296,260** | **0.37%** | **$7,293,760** |

# Capital Improvement Needs Assessment: Fiscal Years 2026–31

The County's capital improvement planning process is guided by Board of Supervisors Policy G-16, *Capital Facilities Planning*. The process is designed to align capital projects planning with the County of San Diego's strategic initiatives and the County's Five Year Strategic Plan. Policy G-16, identifies General Services (GS) as steward for the management and planning of the County's capital facilities. The policy establishes a strategy for GS to manage and plan for current and long-term capital needs that results in the development of the Capital Improvement Needs Assessment (CINA), a planning document that includes a comprehensive list of capital projects over a five year period that require funding.

In accordance with Board Policy G-16, the CINA is prepared and presented annually to the Board of Supervisors to guide the development and funding of both immediate and long-term capital projects. Capital projects include new County buildings, new infrastructure, land acquisitions, and major systems renovations that directly support existing County services and programs for our residents.

The development of the CINA involves the following annual process:

| Annual Capital Improvement Needs Assessment Process | |
|---|---|
| August | Call for Projects - departments submit capital priorities based on programmatic and operational needs, community feedback, and Board of Supervisor initiatives to their respective Groups for review and evaluation. Project submittals must include objectives and description, estimated costs and level of available funding. |
| September | Groups will review and prioritize the capital priorities and forward to the Facilities Planning Board for consideration. The Facility Planning Board consists of the Director of the Office of Financial Planning, the Group Finance Directors, and the Director of GS. This review and prioritization will result in a Preliminary CINA which reflects the County's facility priorities using the below methodology:<br>• Promotes sustainability,<br>• Advances equity,<br>• Empowers the workforce and promotes transparency, accountability and innovation,<br>• Strengthen community engagement and quality of life, and<br>• Promotes justice |
| October | Preliminary CINA posted on GS website - Drafts of the CINA are posted publicly on an engagement website so stakeholders have an opportunity to review and comment at any time during the CINA development cycle. Additionally, an annual community workshop is hosted in October so departments can present their draft CINA plans, answer questions and engage with community stakeholders. |
| December | The draft CINA which incorporates public comment is provided to the Group General Managers, and Chief Financial Officer for review and comment before it is presented to the Chief Administrative Officer, and Board Offices. |
| January | The draft CINA is presented to the Chief Administrative Officer and Board Offices before presenting to the Board of Supervisors. |
| March | Final CINA is presented to the Board of Supervisors for approval and in turn refers it to the CAO for determining project timing and funding action as the Capital Improvement Plan. |

The County owns extensive land and facility assets throughout the region and employs a strategy to manage and plan for current and long-term capital and space needs. The Board, through its policies and commitment to capital investment and facility management, has shown that the County is a leader in managing its capital assets by replacing outdated and functionally obsolete buildings. The County is also committed to the Multiple Species Conservation Program (MSCP) land acquisition program, as well as maintaining and expanding its park facilities.

Over the mid- and long-term, the County will continue to take an active approach to maintain the physical environment, modernize and replace aging facilities, and maximize the public return on investments. Aging facilities, particularly those whose major systems are reaching life expectancy, are analyzed for program delivery efficiency and compliance with regulatory requirements, and ultimately recommended for revitalization, replacement or disposition. To the greatest practical extent, the County will improve the sustainability of its own operations by reducing, reusing, and recycling resources, and using environmentally friendly practices in maintenance and replacement of infrastructure. The County's capital program anticipates new facilities will attain Leadership in Energy and Environmental Design (LEED) certification and be Zero Net Energy (ZNE), include public electric vehicle charging infrastructure and avoid the use of equipment that requires natural gas. Although all or partial funding has been identified for some capital projects, others may be financed by non-County sources, such as Statewide bonds and State and federal grants.

The Facilities Planning Board is responsible for creating a Capital Improvement Needs Assessment (CINA) in conformance with the County of San Diego's General Management System and Board of Supervisors (Board) Policy G-16, Capital Facilities Planning. The CINA, a planning document that includes land acquisitions, new infrastructure, major systems renovations, and capital improvements over a five year period, is reviewed and revised annually. The total estimated cost of these priority projects for Fiscal Years 2026–27 thru 2030–31 is $2.52 billion, of which $382.4 million is funded (excludes Edgemoor Development Fund). Estimated Project Costs in the below table are the latest estimates based on preliminary scoping and are subject to change. Updated estimates will be required before progressing to the implementation/construction bid phase for each project. A description of Current Status in the below table is described at the end of the end of this section.

In an effort to revitalize the County building infrastructure and reduce ongoing maintenance and repair costs the County has implemented a process to identify aged facilities for major systems renovation or replacement. This process helps categorize and prioritize County-owned structures and infrastructure which are greater than 40 years old. Based on the results of a critical systems assessment, aged facilities are recommended for major systems renovation or complete replacement. Projects that involve consolidation of multiple facilities are identified as aged facilities if one or more of the buildings being consolidated is greater than 40 years old. The projects identified as aged facilities are listed in bold font for easier reference.

| Project Title | Current Status | Estimated Project Cost | Project Description |
|---|---|---|---|
| **East County Road Maintenance Station & Fleet Garage** | **Planning** | **$ 11,000,000.00** | **Rehabilitation of fleet garage to provide the necessary infrastructure to maintain county vehicles which are geographically located in this area. The renovation will allow for colocation with the County's Facilities Operations team serving the area.** |
| Behavioral Health Wellness Campus | Pre-Construction | 193,216,800 | Design and construction of an integrated wellness campus that will offer a comprehensive continuum of co-located mental health and substance use treatment and support services. Will be developed as a Public Private Partnership (P3). |
| San Diego County Psychiatric Hospital Major Systems Renovation Project and Health Services Complex Demolition | Pre-Construction | 32,720,000 | Major systems renovation and upgrades for existing facility. This project includes demolition of the adjacent building for construction of the future Behavioral Health Wellness Campus. |
| Central Community Based Care | Pre-Construction | 58,200,000 | Design, environmental, and construction of a residential facility located in the Central region of the County. Home-like environment providing an array of residential services for adults living with behavioral health conditions. Will be developed as a Public Private Partnership (P3). |
| Stormwater Program | Construction | 324,190,409 | Design and construct large-scale (regional) green infrastructure projects and other stormwater projects identified to meet statewide stormwater mandates. |

| | | | |
|---|---|---|---|
| Saturn Blvd Hotspot Short-Term Solution | Planning | 2,500,000 | The Tijuana River's flow shifted from the South Channel to the North Channel, where Saturn Boulevard crosses with culverts and an Arizona crossing. The proposed project will extend existing culverts with HDPE pipes discharging below the water surface into a downstream scour pond to reduce turbulence and erosion. This improvement is expected to minimize foam and pollutant transfer, benefiting the surrounding community and environment. |
| 4S Ranch Library Expansion | Pre-Construction | 22,928,420 | Design, environmental and expansion of the community room to allow for cultural events and educational programming. |
| Santee Library | Planning | 37,750,000 | Possible land acquisition, design, environmental, and construction of a new and larger facility library in Santee. |
| Multiple Species Conservation Program (MSCP) Land Acquisition (CAP) | Acquisition | 300,000,000 | Acquisition, design, environmental and construction of remaining acres projected for existing South County, proposed North County and future East County MSCP through at least 2041. The Multiple Species Conservation Program preserves San Diego's unique native habitats, supports climate action plan and sustainability initiatives. The County acquires natural lands for the preservation of wildlife and to provide appropriate public access and conservation programs for the enjoyment of future generations. |
| Heritage Park Improvements | Pre-Construction | 18,987,140 | Design, environmental, and construction of the Heritage Park improvements to include historic buildings to serve as overnight guest accommodations in the four Victorian-era structures that are not currently open to the public, and improving the existing park office in Senlis Cottage. |
| San Luis Rey River Park (SLRRP) Acquisition and Improvement | Pre-Construction | 67,567,483 | Acquisition, design, environmental analysis of development of planned 1600-acre San Luis Rey River Park (SLRRP). Project is phased. |
| Kumeyaay Valley Park | Pre-Construction | 11,345,400 | Design, environmental analysis, and construction of multipurpose trail through Kumeyaay Valley Park open space and improvements to existing ballfields, which includes replacing existing concession stand, installing restrooms, and upgrading ballfields and ADA access. |
| Sycuan Kumeyaay Village Dehesa Road/Sloane Canyon Road Trail | Pre-Construction | 16,150,000 | Design, environmental analysis and construction of an estimated 4.9 miles of trail Sycuan and KDLC property along Dehesa road and Sloane Canyon Road (a DPW maintained road). Proposed trail provides an important regional trail connection between Regional Sweetwater Loop Trail to Regional California Riding and Hiking Trail. Project is phased. |
| Santa Maria Creek Greenway | Pre-Construction | 8,800,000 | Acquisition, design, environmental analysis and construction of approximately 2.5 mile multi-use community pathway along the Santa Maria Creek from Wellfield Park to Ramona Grasslands. Connects to the RICC. |
| Ramona Intergenerational Community Campus (RICC) and Active Recreation | Planning | 38,500,000 | Design, environmental analysis and construction of a new recreation amenities at the Ramona Intergenerational Community Campus. Amenities include a skate park and active recreation. |
| Butterfield Ranch/Star Valley Development | Planning | 60,500,000 | Planning study to assess how anticipated amenities should be allocated at Butterfield Ranch and Star Valley. Both sites are considered for an |

| | | | |
|---|---|---|---|
| | | | Intergenerational Center. Site specific design and environmental analysis will be performed in subsequent years. |
| Ramona Grasslands Preserve Phase 1, 2 & 3 | Pre-Construction | 13,220,000 | Design, environmental analysis and construction of an additional 5.5-mile multi-use trail system connecting the three portions of the Preserve. The trail system will utilize existing ranch roads and trails, with some new trail construction and a crossing of Santa Maria Creek. |
| Otay Valley Regional Park (OVRP): Active Recreation Site 3, Area A, Area B, Area C | Pre-Construction | 69,543,230 | Design, environmental analysis and build out of Regional Park including land acquisition, trail construction, staging areas, and an active recreation area. Project is phased. |
| South Lane Park Improvements | Pre-Construction | 4,150,000 | Construction improvements to existing park. |
| Dictionary Hill Trails | Planning | 4,180,000 | Design, environmental analysis and construction for trails identified in the Public Access Plan, which is currently underway. |
| Sycamore Canyon/Goodan Trails | Pre-Construction | 13,500,000 | Implementation of public access plan, including construction of new trails, improvements to existing trails, construction of a new staging area, and erosion repairs. |
| **Descanso Fire Station 45** | **Planning** | **28,030,000** | **Potential Land Acquisition, design and construction of a new fire station in Descanso.** |
| Ramona Fire Station 80 Station Expansion | Planning | 5,250,000 | Design, environmental and construction of station expansion and remodel of Ramona Fire Station 80. |
| Emergency Operations Center/ Sheriff Communications Center | Pre-Construction | 60,000,000 | Major Systems Replacement Project (MSRP) at Emergency Operations Center (EOC) and Sheriff Communications Center. |
| Probation's Youth Less Restrictive Placement | Planning | 7,000,000 | Design, environmental, and construction of a new short-term or less restrictive facility to provide comprehensive support services to reintegrate juvenile offenders into the community while reducing recidivism rates. |
| Vista Detention Facility Modernization | Planning | 949,000,000 | Planning, environmental, design and construction of a modern Vista Detention Facility. Phase 1 entails a full-service detention/re-entry facility with housing of 912 beds and comprehensive support functions: intake/release, medical, mental health, re-entry and rehabilitation program spaces. Phase 2 includes addition of 436 beds and medical/mental health and re-entry support. Funding for Phase 2 will be identified and requested in year 7 - 10. |
| **Ramona Sheriff Station** | **Pre-Construction** | **44,300,000** | **Design, environmental and construction of new Sheriff Substation on existing site in Ramona, CA. Project includes demolition of existing facility.** |
| I-15 / SR 76 Sheriff Patrol Station | Planning | 113,000,000 | Design and development of a new station to serve the north San Diego County area. |
| | | **$ 2,515,528,882** | |

* Projects listed above in BOLD are County-owned structures identified as aged facilities.

The Capital Program section of this Operational Plan highlights major projects and provides project details on all outstanding capital projects. The Finance Other section includes information of lease-purchase payments related to previously debt-financed projects.

# Operating Impact of Capital Program: Fiscal Years 2026–28

The County of San Diego considers each capital project in terms of its potential impact on the operating budget. Typical areas of impact include: one-time furniture, fixtures and equipment (FF&E) costs, ongoing operations and maintenance (O&M) costs which include facility and staff impacts, and necessary additional staffing (staff years). The following major capital projects are currently in progress and are scheduled for completion during Fiscal Years 2026-28.

2026–27 Operating Impact of Capital Program

| Project Name | Description of Operating Impact | Estimated Total Project Cost | Estimated Completion Date | Estimated FF&E Costs | Estimated Ongoing Annual O&M Costs | Estimated Increase in Staff Years | Estimated Revenue for Ongoing Costs |
|---|---|---|---|---|---|---|---|
| Children's Crisis Residential Care Facility | Operating impact for this facility will include $0.5 million in FF&E costs and $0.03 million in operations, maintenance, contracted services and utility costs to operate the 10,000 square foot facility. | $10,328,856 | Jun 2027 | $520,000 | $27,671 | – | $27,671 |
| Edgemoor Acute Psychiatric Unit | Operating impact for this facility will include $0.2 million in FF&E costs and $0.07 million in operations, maintenance, contracted services and utility costs to operate the 13,500 square foot facility. | 28,063,699 | May 2027 | 200,000 | 68,972 | – | 68,972 |
| San Diego Animal Shelter | Operating impact for this facility will include $1.4 million in FF&E costs and $0.3 million in operations, maintenance, contracted services and utility costs to operate the 23,581 square foot facility. | 37,573,133 | September 2026 | 1,447,522 | 326,269 | – | 326,269 |
| | **2026-27 Total Operating Impact** | **$75,965,688** | | **$2,167,522** | **$ 422,912** | **0.00** | **$422,912** |

| 2027-28 Operating Impact of Capital Program | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Project Name** | **Description of Operating Impact** | **Estimated Total Project Cost** | **Estimated Completion Date** | **Estimated FF&E Costs** | **Estimated Ongoing Annual O&M Costs** | **Estimated I ncrease in Staff Years** | **Estimated Revenue for Ongoing Costs** |
| Jacumba Fire Station 43 | Operating impact for this facility will include $0.25 million in FF&E costs and $0.1 million in operations, maintenance, contracted services and utility costs to operate the 7,200 square foot facility. | 18,100,000 | October 2027 | 250,000 | 79,245 | – | 79,245 |
| Ramona Sheriff Station | Operating impact for this facility will include $1.2 million in FF&E costs and $0.2 million in operations, maintenance, contracted services and utility costs to operate the 18,000 square foot facility. | 44,300,000 | February 2028 | 1,200,000 | 171,698 | – | 171,698 |
| Troy St Sleeping Cabins | Operating impact for this facility will include $0.1 million in FF&E costs and $3.6 million in operations, maintenance, contracted services and utility costs to operate the 80,000 square foot area of 60 sleeping cabins. | $ 11,400,000 | July 2027 | $ 100,000 | $ 3,650,874 | – | $ 3,650,874 |
| **2027-28 Total Operating Impact** | | **$73,800,000** | | **$ 1,550,000** | **$ 3,901,817** | **–** | **$3,901,817** |

# FINANCE OTHER

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# Finance Other

## Description

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

*The funding levels for these programs are explained below and shown in the table that follows.*

## Cash Borrowing

These appropriations fund the cost of financing the County's short-term cash borrowing program. During the course of the fiscal year, the County could experience temporary shortfalls in available cash due to the timing of expenditures and receipt of revenues. To meet these cash flow needs, the County issues Tax and Revenue Anticipation Notes (TRANs) as needed. Typically, TRANs are issued at the beginning of the fiscal year and mature at the end of the fiscal year. See the section of this document on Debt Management Policies and Obligations for more information. No appropriations are recommended for Cash Borrowing in Fiscal Year 2026-27 as no TRANs are anticipated.

## Community Enhancement

The Community Enhancement program provides grant funding for cultural activities, museums, visitor and convention bureaus, economic development councils and other similar institutions that promote and generate tourism and/or economic development at the regional and community levels throughout San Diego County. Per Board of Supervisors Policy B-58, *Funding of the Community Enhancement Program*, the amount of funding available for the Community Enhancement program approximately equals the amount of Transient Occupancy Tax (TOT) revenues estimated to be collected each fiscal year. Recommendations for grant awards are made throughout the year by individual Board members by memorandum to the Office of Economic Development and Governmental Affairs (EDGA), and grant agreements must be approved by the individual Board offices, County Counsel and EDGA as outlined in Board Policy B-58. The funding level for Fiscal Year 2026-27 is recommended at $8.0 million, which reflects anticipated TOT revenues compared to $6.3 million in Fiscal Year 2025-26.

## Neighborhood Reinvestment Program

The Neighborhood Reinvestment Program is governed by Board of Supervisors Policy B-72, *Neighborhood Reinvestment Program*, and provides grant funds to County departments, public agencies, and nonprofit community organizations for one-time community, social, environmental, educational, cultural or recreational needs. Resources available for the program are subject to budget priorities as established by the Board of Supervisors. Recommendations for grant awards are made throughout the year by individual Board members by memorandum to the Office of Economic Development and Governmental Affairs (EDGA), and grant agreements must be approved by the individual Board offices, County Counsel and EDGA as outlined in Board Policy B-72. The funding level for Fiscal Year 2026-27 is recommended at $10.0 million which will be evenly divided among the five Districts.

## Contributions to Capital Program

These appropriations represent the General Fund cost for new or augmented capital development or land acquisition projects. For Fiscal Year 2026-27, $0.4 million is recommended in the Contributions to Capital program for Lamar Park. Other funding sources to support the Capital Program's $120.2 million budget can be found in the Capital section under Capital Program Summary.

No appropriations are recommended for the Contributions to Capital Program in Fiscal Year 2027-28.

## Lease Payments: Capital Projects

The appropriations for this program are for the annual lease payments due to the San Diego County Capital Asset Leasing Corporation and the San Diego Regional Building Authority on the County’s outstanding Certificates of Participation (COP) and Lease Revenue Bonds, the proceeds of which were used to finance various capital projects. The recommended budget of $28.9 million in Fiscal Year 2026-27, is a net increase of $5.4 million from the Fiscal Year 2025-26 Adopted Operational Plan mainly as a result of scheduled principal and interest lease payments for the new

2026 Series A COPs for various capital projects and a firefighting helicopter supported by County Fire, offset by the final debt payment for the 2019 Justice Facilities Refunding.

The Fiscal Year 2027-28 payments are estimated at $37.3 million which is a net increase of $8.5 million from the Fiscal Year 2026-27 Recommended Operational Plan primarily due to capitalized interest fully applied in the prior fiscal year for the 2023 Public Health Lab and Capital Improvements. Additional expenditure and revenue details are included in the Lease Payment table of this section.

# Countywide General Expenses

The primary objective of these appropriations is to fund Countywide projects and other Countywide needs. Recommended at $197.0 million, the major components of the Countywide General Expenses program in Fiscal Year 2026-27 include:

- $71.7 million for projects using Fiscal Year 2026-27 Unlocked Reserves for time-sensitive operational expenditures as recommended by the CAO, based on guidance of the Ad Hoc Subcommittee on Sustainable Fiscal Planning, and in alignment with the County's Strategic Plan. This consists of emergent needs that support and strengthen the County's safety net, including:
    - $44.7 million for safety net services (Equity/Health)
    - $20.0 million for the Tijuana River Valley (Sustainability)
    - $5.0 million for an affordable housing development by the Partnership for the Advancement of New Americans (PANA) - (Housing)
    - $2.0 million for Supplemental Security Income (SSI) Advocacy (Equity/Health)
- $65.0 million in one-time funds for the Enterprise Resource Planning (ERP) re-platform project.
- $20.1 million for Stormwater Capital projects.
- $14.9 million for contribution to the Information Technology (IT) Internal Service Fund to support the Countywide component of the IT outsourcing contract.
- $11.5 million in one-time funds to address capital, IT and emergency response or other efforts enterprisewide.
- $4.0 million in one-time funds for one-time operational needs in the Public Defender as they become more clearly defined, including items such as lease and tenant improvement facility costs, case management system procurement and implementation, and temporary staffing for pre-arraignment and community connections support.
- $2.75 million to support additional arts and culture program costs, including $0.5 million in one-time funds.
- $1.5 million in one-time funds to address potential workload and operational impacts related to Proposition 36 in the District Attorney.
- $2.0 million for retirement benefit payments to be paid by the County in accordance with Internal Revenue Code §415(m).
- $1.4 million for various contracts including actuaries to support the County in preparing retirement projections, for the Countywide Indirect Cost Allocation Plan and for Sales & Use Tax auditing, recovery, and consulting services.
- $1.0 million to establish the Office of Inspector General.
- $0.6 million in one-time funds for Tenant Legal Aid Services.
- $0.5 million to support the implementation of a film office.
- 
- $0.1 million for the Employee Benefits Internal Service Fund to support workers' compensation costs based on the transfer settlement between the County and the State for pre-calendar year 2000 workers' compensation cases for court employees.

The Fiscal Year 2027-28 appropriations are estimated at $61.3 million which includes unavoidable cost increases required to sustain service levels, anticipated increases in the County’s retirement contributions, and for future capital projects.

# Countywide Shared Major Maintenance

In Fiscal Year 2026-27, a total of $69.7 million is planned for centrally funded major maintenance projects. Of that total, $37.6 million is recommended to be centrally budgeted under Finance Other, including $15.1 million for operating major maintenance projects at County facilities and $22.5 million for Major Maintenance Capital Outlay Fund projects. Debt-financed Major Maintenance Capital Outlay Fund projects totaling $32.1 million are recommended directly under the Capital Program and more information can be found under the Capital Program section. Additional appropriations for major maintenance projects may be recommended by the department or group that directly benefits from the improvements. The funding level for Fiscal Year 2027-28 is recommended to be $2.0 million.

Examples of major maintenance projects planned for Fiscal Year 2026-27 include multiple critical repair and maintenance projects at the San Diego Central Jail, George Bailey East Mesa Reentry Facility camera system replacement, Rock Mountain Detention Facility water heater replacement and waterproofing, Emergency Operations Center HVAC and roof replacement, multiple critical repair and maintenance projects at the South Bay Regional Center, North County Regional Center hot water system, San Marcos Offices HVAC system repair, Electric Vehicle Roadmap charging station infrastructure, Edgemoor Skilled Nursing Facility HVAC controllers, North Coastal Live Well Center HVAC and mechanical system access project, and Wilderness Gardens Park well and water system.

A full list of planned Fiscal Year 2026-27 major maintenance projects can be found at: https://www.sandiegocounty.gov/content/sdc/general_services/Facility_Planning_Design_Construction.html.

# Employee Benefits Internal Service Fund

In Fiscal Year 1994–95, the County established an Employee Benefits Internal Service Fund (ISF) to report all of its employee risk management activities. The appropriations for this fund support claim payments and administrative costs of the County's self-insured workers' compensation program and unemployment insurance program expenses. As of June 30, 2025, the total reported liability for the fund was $235.4 million, with total assets of $243.6 million, resulting in a positive net position of $22.8 million.

Workers' compensation rates (premiums) are charged to individual departments based on that department's ten-year experience (claim history) and the department's risk factor based on its blend of occupational groups as established by the Workers' Compensation Insurance Rating Bureau (WCIRB) of California.

WCIRB has developed a classification system based on potential risk of injury. An annual actuarial assessment is prepared by an actuary to estimate the liability and capture the costs associated with all reported and unreported claims. The actuarial claims liability is anticipated to increase by $0.9 million as of June 30, 2026. Appropriations for Fiscal Year 2026–27 total $63.1 million for the Workers' Compensation Internal Service Fund. This reflects a $0.3 million decrease from the Fiscal Year 2025–26 Adopted Budget due to reductions based on operational adjustments and departmental support tied to pre-employment medical screenings, offset slightly by anticipated increases in Excess Workers' Compensation insurance and actual claims and trends.

The County is self-insured for unemployment benefit costs and therefore must reimburse the State for any unemployment benefit payments that are attributed to a claimant's previous employment with the County. County departments provide the funding source for these payments. Unemployment insurance rates (premiums) are charged to departments based on 80% of each department's ten-year claims experience and 20% on budgeted staffing levels. Recommended appropriations for Fiscal Year 2026–27 total $3.2 million, which reflects a 7.5% increase from the Fiscal Year 2025–26 Adopted Budget.

# Insurance Internal Service Fund

The Insurance Internal Service Fund (ISF) was established in Fiscal Year 2024-25 to report the County's insurance activities. This fund supports insurance premiums for Mexican Auto (non-emergency and emergency), Government Crime Bonds, Property, U.S. Custom Bonds, Cyber Liability, Aircraft, and Airport.

Mexican Auto (non-emergency and emergency) provides coverage for County vehicles that are driven into Mexico for departments that have official business in Mexico. Government Crime Bonds provides Countywide coverage for illegal acts committed by employees while on the job. Property insurance covers countywide real and personal property, boiler and machinery, flood, and earthquake. U.S. Custom Bonds provides coverage for the Palomar Airport. Cyber Liability provides countywide comprehensive electronic information and security liability. Aircraft provides coverage for Sheriff helicopters and Airport provides coverage for all aspects of airports and/or liability of aircraft.

Appropriations for Fiscal Year 2026-27 total $15.9 million.

# Local Agency Formation Commission Administration

These appropriations reflect the County's contribution to the San Diego Local Agency Formation Commission (LAFCo) in accordance with provisions in Government Code §56381. LAFCo is a State chartered regulatory agency with countywide authority. LAFCo performs studies and renders jurisdictional decisions affecting the boundaries and government structure of cities and special districts. Through Fiscal Year 2000–01, LAFCo was funded exclusively by the County and user fees. Beginning with Fiscal Year 2001–02, funding for LAFCo is shared by the County, the 18

cities, 61 independent special districts in San Diego County as well as user fees. Appropriations of $0.7 million are recommended for both Fiscal Year 2026-27 and Fiscal Year 2027-28.

## Public Liability Internal Service Fund

In Fiscal Year 1994–95, the County established the Public Liability Internal Service Fund (ISF) to report all of its public risk management activities. The County is self-insured through the ISF for premises liability at medical facilities, medical malpractice, errors and omissions, false arrest, forgery, automobile and general liability. In addition, as of July 1, 2023, the County now has general liability excess insurance with a self-insured retention of $5.0 million, respectively. The cost to General Fund departments, other funds and special districts is distributed based on a weighted risk factor: 90% allocated based on the last five years' loss experience and 10% based on staff hours of exposure. The County contracts with an actuary to annually assess the long-term liability of the fund to determine an adequate level of reserves. The fund's total reported liability as of June 30, 2025, was $113.6 million with current assets of $104.2 million resulting in a negative net position of $1.7 million. To address the unfunded actuarial liability that is driving the negative net position, $2.0 million was budgeted in Fiscal Year 2025–26. Collections of the unfunded liability are amortized over a ten-year period subject to annual review.

Appropriations for Fiscal Year 2026–27 total $83.1 million for the Public Liability Internal Service Fund, which reflects a $3.9 million decrease from the Fiscal Year 2025–26 Adopted Operational Plan primarily due to an anticipated decrease in settlements relating to liability payments.

## Pension Obligation Bonds

The appropriations for this debt service fund reflect the scheduled principal and interest payments and related administrative expenses for the 2004 and the 2008 taxable Pension Obligation Bonds (POBs). The remaining principal and interest payments are structured as level debt service in the amount of $67.5 million in Fiscal Year 2026-27 with no remaining payments starting in Fiscal Year 2027-28. See the Debt Management Policies and Obligations section of this document for more information on the POBs, including the history, outstanding principal and scheduled payments.

## Finance Other Appropriations/

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Cash Borrowing | $ - | $ 2,700,000 | $ - | -100.0% | $ - |
| Community Enhancement | 5,265,490 | 6,348,269 | 8,000,000 | 26.0% | 8,000,000 |
| Neighborhood Reinvestment Program | 10,000,000 | 10,000,000 | 10,000,000 | 0.0% | - |
| Contributions to Capital Program | 52,120,000 | 3,000,000 | 370,000 | -87.7% | - |
| Lease Payments: Capital Projects | 25,657,309 | 23,459,537 | 28,877,574 | 23.1% | 37,345,515 |
| Countywide General Expenses | 127,932,108 | 66,572,325 | 197,032,519 | 196.0% | 61,349,227 |
| Countywide Shared Major Maintenance | 2,000,000 | 19,410,000 | 37,615,189 | 93.8% | 2,000,000 |
| Employee Benefits Internal Service Funds (ISF) | | | | | |
| *Workers Compensation Employee Benefits ISF* | 58,735,552 | 63,400,684 | 63,120,980 | -0.4% | 63,120,980 |
| *Unemployment Insurance Employee Benefits ISF* | 3,946,374 | 2,950,060 | 3,169,936 | 7.5% | 3,169,936 |
| Insurance ISF | 10,380,721 | 14,958,934 | 15,872,809 | 6.1% | 15,872,809 |
| Local Agency Formation Commission Administration | 617,716 | 682,716 | 749,716 | 9.8% | 749,716 |
| Public Liability ISF | 72,839,019 | 86,998,080 | 83,092,355 | -4.5% | 83,092,355 |
| Pension Obligation Bonds | 81,500,054 | 81,495,400 | 67,193,947 | -17.5% | - |
| **Total** | **$ 450,994,343** | **$ 381,976,005** | **$ 515,095,025** | **34.9%** | **$ 274,700,538** |

## Budget by Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Lease Payments-Bonds | $25,657,309 | $23,459,537 | $28,877,574 | 23.10% | $37,345,515 |
| **Total Expenditures** | **$25,657,309** | **$23,459,537** | **$28,877,574** | **23.10%** | **$37,345,515** |

## Budget by Categories of Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Other Charges | $25,657,309 | $23,459,537 | $28,877,574 | 23.10% | $37,345,515 |
| **Total Expenditures** | **$25,657,309** | **$23,459,537** | **$28,877,574** | **23.10%** | **$37,345,515** |

## Budget by Categories of Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Miscellaneous Revenues | - | - | $2,597,325 | - | $2,597,770 |
| General Purpose Revenue Allocation | $15,691,969 | $15,857,437 | $19,243,999 | 21.36% | $27,713,995 |
| Other Financing Sources | $9,965,340 | $7,602,100 | $7,036,250 | -7.44% | $7,033,750 |
| **Total Revenues** | **$25,657,309** | **$23,459,537** | **$28,877,574** | **23.10%** | **$37,345,515** |

# APPENDICES

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# Appendix A: All Funds Budget Summary Countywide Totals

## Countywide Totals

### Staffing

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| **Total** | **20,471.25** | **20,280.25** | **20,388.25** | **0.5** | **20,388.25** |

### Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $3,357,360,246 | $3,527,096,711 | $3,574,322,911 | 1.34% | $3,675,022,668 |
| Services & Supplies | $3,521,167,564 | $3,484,128,693 | $3,984,343,971 | 14.36% | $3,556,780,591 |
| Other Charges | $907,319,456 | $945,731,117 | $941,519,097 | -0.45% | $874,161,470 |
| Capital Assets/Land Acquisition | $154,591,732 | $42,590,113 | $126,497,972 | 197.01% | $30,688,000 |
| Capital Assets Equipment | $58,631,850 | $81,392,334 | $64,490,084 | -20.77% | $36,469,702 |
| Capital Assets Software | $50,000 | $550,000 | $550,000 | - | - |
| Expenditure Transfer & Reimbursements | -$141,270,273 | -$42,709,621 | -$144,120,215 | 237.44% | -$77,574,344 |
| Operating Transfers Out | $672,578,271 | $595,729,610 | $605,635,693 | 1.66% | $552,079,083 |
| **Total Expenditures** | **$8,530,428,846** | **$8,634,508,957** | **$9,153,239,513** | **6.01%** | **$8,647,627,170** |

### Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $68,330,135 | $53,381,548 | $37,631,153 | -29.51% | $500,000 |
| Use of Fund Balance | $285,892,296 | $179,874,370 | $320,889,905 | 78.40% | $102,105,222 |
| Taxes - Current Property | $1,052,152,728 | $1,107,270,239 | $1,153,263,916 | 4.15% | $1,199,856,824 |
| Taxes - Other Than Current Secured | $744,797,185 | $787,551,736 | $818,121,141 | 3.88% | $848,014,006 |
| License Permits & Franchises | $70,279,276 | $73,472,389 | $70,585,743 | -3.93% | $71,792,186 |
| Fines, Forfeitures & Penalties | $45,089,237 | $49,957,865 | $52,230,596 | 4.55% | $45,165,488 |
| Revenue From Use of Money & Property | $110,387,261 | $116,431,932 | $119,172,688 | 2.35% | $112,414,654 |
| Intergovernmental Revenues | $4,128,439,909 | $4,217,698,036 | $4,346,961,590 | 3.06% | $4,328,865,925 |
| Charges for Current Services | $1,286,022,666 | $1,357,768,314 | $1,418,619,924 | 4.48% | $1,348,601,763 |
| Miscellaneous Revenues | $106,448,656 | $72,485,433 | $101,037,213 | 39.39% | $98,670,496 |
| Other Financing Sources | $632,089,497 | $618,117,095 | $714,225,644 | 15.55% | $491,140,606 |
| Residual Equity Transfers In | $500,000 | $500,000 | $500,000 | - | $500,000 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| **Total Revenues** | **$8,530,428,846** | **$8,634,508,957** | **$9,153,239,513** | **6.01%** | **$8,647,627,170** |

# Appendix A: All Funds Budget Summary - Public Safety Group

## Public Safety Group

**Staffing**

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| **Total** | **8,077.00** | **8,061.00** | **8,108.00** | **0.6** | **8,108.00** |

**Expenditures**

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

**Revenues**

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $33,605,940 | $33,605,940 | $29,281,941 | -12.87% | - |
| Use of Fund Balance | $65,238,132 | $34,324,286 | $45,327,499 | 32.06% | $9,998,215 |
| Taxes - Current Property | $13,868,000 | $16,160,500 | $16,660,500 | 3.09% | $16,660,500 |
| Taxes - Other Than Current Secured | $2,751,555 | $2,721,555 | $2,761,555 | 1.47% | $2,761,555 |
| License Permits & Franchises | $1,361,334 | $1,357,692 | $1,689,065 | 24.41% | $1,669,809 |
| Fines, Forfeitures & Penalties | $16,332,250 | $19,542,563 | $19,507,022 | -0.18% | $11,425,406 |
| Revenue From Use of Money & Property | $2,343,315 | $2,274,281 | $2,181,193 | -4.09% | $2,177,307 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Intergovernmental Revenues | $771,492,818 | $828,763,988 | $828,244,279 | -0.06% | $779,881,697 |
| Charges for Current Services | $221,448,013 | $229,624,506 | $242,916,153 | 5.79% | $248,360,897 |
| Miscellaneous Revenues | $25,770,582 | $23,087,157 | $36,183,019 | 56.72% | $41,089,512 |
| General Purpose Revenue Allocation | $1,184,925,649 | $1,301,165,207 | $1,362,138,163 | 4.69% | $1,424,049,689 |
| Other Financing Sources | $422,695,955 | $431,541,248 | $434,274,569 | 0.63% | $437,299,374 |
| **Total Revenues** | **$2,761,833,543** | **$2,924,168,923** | **$3,021,164,958** | **3.32%** | **$2,975,373,961** |

# Appendix A: All Funds Budget Summary - Health and Human Services Agency

## Health and Human Services Agency

**Staffing**

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | %Change | Fiscal Year2027-28 Recommended Budget |
|---|---|---|---|---|---|
| **Total** | **8,243.50** | **8,075.50** | **6,754.00** | **(16.4)** | **6,754.00** |

**Expenditures**

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $1,141,094,891 | $1,170,235,837 | $948,098,953 | -18.98% | $982,786,463 |
| Services & Supplies | $1,731,492,985 | $1,732,902,957 | $659,354,724 | -61.95% | $590,291,132 |
| Other Charges | $511,184,856 | $533,657,012 | $532,579,349 | -0.20% | $536,481,231 |
| Capital Assets Equipment | $13,876,232 | $1,922,000 | $645,736 | -66.40% | $131,000 |
| Expenditure Transfer & Reimbursements | -$29,430,947 | -$16,078,230 | -$225,525 | -98.60% | -$225,525 |
| Operating Transfers Out | $78,484,561 | $90,377,139 | $98,310,653 | 8.78% | $93,094,094 |
| **Total Expenditures** | **$3,446,702,578** | **$3,513,016,715** | **$2,238,763,890** | **-36.27%** | **$2,202,558,395** |

**Revenues**

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $27,370,714 | $12,470,714 | $1,604,434 | -87.13% | - |
| Use of Fund Balance | $34,906,688 | $33,616,688 | $56,237,812 | 67.29% | $22,535,748 |
| License Permits & Franchises | $791,772 | $791,772 | $791,772 | - | $791,772 |
| Fines, Forfeitures & Penalties | $3,260,721 | $3,460,721 | $3,573,946 | 3.27% | $3,573,946 |
| Revenue From Use of Money & Property | $2,919,407 | $2,919,407 | $3,319,407 | 13.70% | $3,319,407 |
| Intergovernmental Revenues | $2,954,366,024 | $2,973,857,561 | $1,786,680,617 | -39.92% | $1,779,094,212 |
| Charges for Current Services | $104,486,965 | $106,315,196 | $31,267,371 | -70.59% | $30,694,171 |
| Miscellaneous Revenues | $56,161,101 | $23,298,906 | $18,627,457 | -20.05% | $18,335,668 |
| General Purpose Revenue Allocation | $237,124,562 | $320,971,126 | $302,425,326 | -5.78% | $319,977,723 |
| Other Financing Sources | $25,314,624 | $35,314,624 | $34,235,748 | -3.06% | $24,235,748 |
| **Total Revenues** | **$3,446,702,578** | **$3,513,016,715** | **$2,238,763,890** | **-36.27%** | **$2,202,558,395** |

# Appendix A: All Funds Budget Summary - Behavioral Health Services

## Behavioral Health Services

### Staffing

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| **Total** | **-** | **-** | **1,368.50** | **-** | **1,368.50** |

### Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | - | - | $228,023,143 | - | $234,747,893 |
| Services & Supplies | - | - | $1,207,995,932 | - | $1,222,024,630 |
| Other Charges | - | - | $1,488,000 | - | $1,480,000 |
| Capital Assets Equipment | - | - | $186,500 | - | $486,500 |
| Expenditure Transfer & Reimbursements | - | - | -$39,748,111 | - | -$39,748,111 |
| **Total Expenditures** | **-** | **-** | **$1,397,945,464** | **-** | **$1,418,990,912** |

### Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | - | - | $383,647 | - | - |
| Intergovernmental Revenues | - | - | $1,281,414,899 | - | $1,302,114,100 |
| Charges for Current Services | - | - | $74,855,516 | - | $75,537,814 |
| Miscellaneous Revenues | - | - | $8,712,938 | - | $8,760,534 |
| General Purpose Revenue Allocation | - | - | $32,578,464 | - | $32,578,464 |
| **Total Revenues** | **-** | **-** | **$1,397,945,464** | **-** | **$1,418,990,912** |

# Appendix A: All Funds Budget Summary - Land Use and Environment Group

## Land Use and Environment Group

### Staffing

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| **Total** | **2,161.75** | **2,152.75** | **2,135.75** | **(0.8)** | **2,135.75** |

### Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $323,975,250 | $338,509,942 | $339,700,688 | 0.35% | $350,857,611 |
| Services & Supplies | $436,976,426 | $397,183,227 | $430,750,032 | 8.45% | $337,990,812 |
| Other Charges | $17,213,645 | $16,032,418 | $18,865,692 | 17.67% | $18,621,425 |
| Capital Assets/Land Acquisition | $8,621,000 | $3,740,113 | $13,559,033 | 262.53% | $30,688,000 |
| Capital Assets Equipment | $6,624,893 | $17,061,100 | $8,030,135 | -52.93% | $1,967,000 |
| Expenditure Transfer & Reimbursements | -$29,376,799 | -$1,766,393 | -$1,287,666 | -27.10% | -$1,287,666 |
| Operating Transfers Out | $33,298,066 | $11,419,784 | $13,273,725 | 16.23% | $7,708,746 |
| **Total Expenditures** | **$797,332,481** | **$782,180,191** | **$822,891,639** | **5.20%** | **$746,545,928** |

### Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $2,088,189 | $2,019,480 | $1,951,805 | -3.35% | $500,000 |
| Use of Fund Balance | $132,974,758 | $75,783,587 | $103,773,316 | 36.93% | $35,460,981 |
| Taxes - Current Property | $62,186,870 | $65,040,849 | $70,674,937 | 8.66% | $73,153,532 |
| Taxes - Other Than Current Secured | $33,339,073 | $28,055,986 | $19,581,809 | -30.20% | $19,612,327 |
| License Permits & Franchises | $61,228,288 | $65,014,275 | $62,213,544 | -4.31% | $63,759,584 |
| Fines, Forfeitures & Penalties | $614,587 | $860,584 | $1,055,473 | 22.65% | $1,055,473 |
| Revenue From Use of Money & Property | $33,294,693 | $42,460,977 | $45,369,617 | 6.85% | $46,583,496 |
| Intergovernmental Revenues | $181,131,964 | $183,832,828 | $193,928,860 | 5.49% | $207,452,543 |
| Charges for Current Services | $130,448,258 | $144,572,160 | $146,313,713 | 1.20% | $145,976,919 |
| Miscellaneous Revenues | $6,420,377 | $7,698,545 | $8,290,298 | 7.69% | $8,388,986 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Purpose Revenue Allocation | $128,527,358 | $133,271,136 | $140,214,542 | 5.21% | $136,893,341 |
| Other Financing Sources | $25,078,066 | $33,569,784 | $29,523,725 | -12.05% | $7,708,746 |
| **Total Revenues** | **$797,332,481** | **$782,180,191** | **$822,891,639** | **5.20%** | **$746,545,928** |

# Appendix A: All Funds Budget Summary - Finance and General Government Group

## Finance and General Government Group

### Staffing

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| **Total** | **1,989.00** | **1,991.00** | **2,022.00** | **1.6** | **2,022.00** |

### Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Salaries & Benefits | $337,874,066 | $360,669,656 | $363,734,973 | 0.85% | $370,849,393 |
| Services & Supplies | $568,439,575 | $568,152,225 | $691,201,045 | 21.66% | $610,854,253 |
| Other Charges | $19,145,347 | $18,529,540 | $23,042,391 | 24.35% | $20,445,013 |
| Capital Assets/Land Acquisition | - | $180,000 | - | -100.00% | - |
| Capital Assets Equipment | $23,404,630 | $32,375,947 | $31,020,000 | -4.19% | $31,012,000 |
| Expenditure Transfer & Reimbursements | -$26,000,461 | -$5,418,849 | -$83,867,398 | 1,447.70% | -$17,380,872 |
| Operating Transfers Out | $14,555,779 | $12,839,099 | $12,012,327 | -6.44% | $6,383,889 |
| **Total Expenditures** | **$937,418,936** | **$987,327,618** | **$1,037,143,338** | **5.05%** | **$1,022,163,676** |

### Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | $5,265,292 | $5,265,290 | $4,409,326 | -16.26% | - |
| Use of Fund Balance | $24,877,223 | $30,815,000 | $29,871,000 | -3.06% | $27,700,000 |
| Taxes - Other Than Current Secured | $2,406,790 | $2,471,942 | $2,191,116 | -11.36% | $786,872 |
| License Permits & Franchises | $3,147,228 | $2,745,528 | $2,794,245 | 1.77% | $2,628,760 |
| Fines, Forfeitures & Penalties | $644,150 | $700,000 | $700,000 | - | $700,000 |
| Revenue From Use of Money & Property | $2,107,262 | $3,142,262 | $3,102,262 | -1.27% | $3,102,262 |
| Intergovernmental Revenues | $11,867,282 | $13,251,064 | $12,144,198 | -8.35% | $11,451,064 |
| Charges for Current Services | $612,651,766 | $640,330,670 | $706,500,917 | 10.33% | $697,579,655 |
| Miscellaneous Revenues | $16,048,596 | $16,400,825 | $18,126,176 | 10.52% | $18,498,026 |
| General Purpose Revenue Allocation | $231,862,938 | $246,966,180 | $243,391,771 | -1.45% | $251,033,148 |
| Other Financing Sources | $26,040,409 | $24,738,857 | $13,412,327 | -45.78% | $8,183,889 |
| Residual Equity Transfers In | $500,000 | $500,000 | $500,000 | - | $500,000 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| **Total Revenues** | **$937,418,936** | **$987,327,618** | **$1,037,143,338** | **5.05%** | **$1,022,163,676** |

# Appendix A: All Funds Budget Summary - Capital Program

## Capital Program

### Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Services & Supplies | $265,775 | $227,380 | $257,010 | 13.03% | $257,010 |
| Other Charges | - | $3,000 | $3,000 | - | $3,000 |
| Capital Assets/Land Acquisition | $127,540,000 | $38,570,000 | $112,938,939 | 192.82% | - |
| Operating Transfers Out | $8,341,190 | $7,039,125 | $7,036,250 | -0.04% | $7,033,750 |
| **Total Expenditures** | **$136,146,965** | **$45,839,505** | **$120,235,199** | **162.30%** | **$7,293,760** |

### Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Use of Fund Balance | - | $684,809 | - | -100.00% | - |
| Revenue From Use of Money & Property | $422,175 | $1,001,201 | $651,201 | -34.96% | $473,759 |
| Intergovernmental Revenues | $12,763,427 | $7,503,495 | $8,400,203 | 11.95% | $200,132 |
| Miscellaneous Revenues | $48,000 | - | $7,500,000 | - | - |
| Other Financing Sources | $122,913,363 | $36,650,000 | $103,683,795 | 182.90% | $6,619,869 |
| **Total Revenues** | **$136,146,965** | **$45,839,505** | **$120,235,199** | **162.30%** | **$7,293,760** |

# Appendix A: All Funds Budget Summary

## Finance Other

### Expenditures

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Services & Supplies | $170,809,677 | $119,301,254 | $281,955,394 | 136.34% | $150,005,852 |
| Other Charges | $197,248,064 | $208,755,023 | $192,861,462 | -7.61% | $124,135,456 |
| Capital Assets/Land Acquisition | $18,330,732 | - | - | - | - |
| Capital Assets Equipment | - | $14,250,000 | - | -100.00% | - |
| Operating Transfers Out | $64,605,870 | $39,669,728 | $40,278,169 | 1.53% | $559,230 |
| **Total Expenditures** | **$450,994,343** | **$381,976,005** | **$515,095,025** | **34.85%** | **$274,700,538** |

### Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Fund Balance Component Decreases | - | $20,124 | - | -100.00% | - |
| Use of Fund Balance | $27,895,495 | $4,650,000 | $85,680,278 | 1,742.59% | $6,410,278 |
| Revenue From Use of Money & Property | $7,464,821 | $10,276,894 | $10,914,265 | 6.20% | $10,834,265 |
| Charges for Current Services | $214,887,664 | $234,825,782 | $214,266,254 | -8.76% | $147,952,307 |
| Miscellaneous Revenues | - | - | $2,597,325 | - | $2,597,770 |
| General Purpose Revenue Allocation | $190,699,283 | $75,900,623 | $102,541,423 | 35.10% | $99,812,938 |
| Other Financing Sources | $10,047,080 | $56,302,582 | $99,095,480 | 76.01% | $7,092,980 |
| **Total Revenues** | **$450,994,343** | **$381,976,005** | **$515,095,025** | **34.85%** | **$274,700,538** |

# Appendix A: All Funds Budget Summary - Total General Purpose Revenue

### General Purpose Revenues

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Taxes - Current Property | $976,097,858 | $1,026,068,890 | $1,065,928,479 | 3.88% | $1,110,042,792 |
| Taxes - Other Than Current Secured | $706,299,767 | $754,302,253 | $793,586,661 | 5.21% | $824,853,252 |
| License Permits & Franchises | $3,750,654 | $3,563,122 | $3,097,117 | -13.08% | $2,942,261 |
| Fines, Forfeitures & Penalties | $24,237,529 | $25,393,997 | $27,394,155 | 7.88% | $28,410,663 |
| Revenue From Use of Money & Property | $61,835,588 | $54,356,910 | $53,634,743 | -1.33% | $45,924,158 |
| Intergovernmental Revenues | $196,818,394 | $210,489,100 | $236,148,534 | 12.19% | $248,672,177 |
| Charges for Current Services | $2,100,000 | $2,100,000 | $2,500,000 | 19.05% | $2,500,000 |
| Miscellaneous Revenues | $2,000,000 | $2,000,000 | $1,000,000 | -50.00% | $1,000,000 |
| **Total Revenues** | **$1,973,139,790** | **$2,078,274,272** | **$2,183,289,689** | **5.05%** | **$2,264,345,303** |

# Appendix B: Budget Summary and Changes in Fund Balance

## Appropriations by Fund Type

### County Funds by Type

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund | $6,627,684,222 | $6,721,538,428 | $7,107,338,341 | 5.74% | $6,875,504,539 |
| Special Revenue Funds | $789,144,283 | $808,485,875 | $821,827,575 | 1.65% | $746,665,185 |
| Miscellaneous Local Agencies | $8,091,916 | $8,472,524 | $7,914,220 | -6.59% | $1,582,244 |
| Miscellaneous Special Districts | $13,308,070 | $18,387,041 | $31,754,097 | 72.70% | $18,323,134 |
| Permanent Road Divisions | $9,421,964 | $8,619,808 | $9,071,974 | 5.25% | $2,209,321 |
| County Service Areas | $51,486,856 | $55,354,674 | $60,095,347 | 8.56% | $57,379,399 |
| Community Facilities Districts | $6,116,147 | $5,844,900 | $5,936,736 | 1.57% | $5,637,299 |
| Debt Service County Family | $81,500,054 | $81,495,400 | $67,193,947 | -17.55% | - |
| Capital Project Funds | $136,146,965 | $45,839,505 | $120,235,199 | 162.30% | $7,293,760 |
| County Proprietary Enterprise Funds | $49,278,494 | $47,871,058 | $58,146,490 | 21.46% | $79,985,937 |
| Sanitation Districts | $38,078,782 | $45,351,679 | $44,399,128 | -2.10% | $46,122,360 |
| County Proprietary Internal Service Funds | $720,171,093 | $787,248,065 | $819,326,459 | 4.07% | $806,923,992 |
| **Total Expenditures** | **$8,530,428,846** | **$8,634,508,957** | **$9,153,239,513** | **6.01%** | **$8,647,627,170** |

# Appendix B: Budget Summary and Changes in Fund Balance

## Appropriations by Group and Fund

### Public Safety Group

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund | $2,278,636,825 | $2,430,788,787 | $2,522,711,234 | 3.78% | $2,481,855,119 |
| Sheriff's Asset Forfeiture Program | $3,200,000 | $2,100,000 | $2,600,000 | 23.81% | - |
| Sheriff's Asset Forfeiture - US Treasury | $2,200,000 | $2,000,000 | $2,000,000 | - | - |
| Sheriff's Asset Forfeiture - State | $1,100,000 | $2,400,000 | $2,400,000 | - | - |
| District Attorney Asset Forfeiture Program Fed | $2,000,000 | $2,000,000 | $2,000,000 | - | $2,000,000 |
| District Attorney Asset Forfeiture Program - US Treasury | $50,000 | $50,000 | $50,000 | - | $50,000 |
| District Attorney Asset Forfeiture State | $100,000 | $350,000 | $350,000 | - | $350,000 |
| Probation Asset Forfeiture Program | $100,000 | $100,000 | $100,000 | - | $100,000 |
| Sheriff's Incarcerated Peoples' Welfare | $7,387,709 | $8,216,957 | $8,471,156 | 3.09% | $8,033,612 |
| Probation Incarcerated Peoples' Welfare | $2,000 | $2,000 | $2,000 | - | $2,000 |
| Public Safety Prop 172 Special Revenue | $404,690,714 | $410,672,419 | $410,511,657 | -0.04% | $417,599,006 |
| SDCFPD Fire Mitigation | $400,000 | $1,500,000 | $2,950,000 | 96.67% | - |
| SD County Fire Protection Dist | $9,491,575 | $10,423,655 | $12,732,655 | 22.15% | $12,732,655 |
| SDCFPD Mt Laguna | $18,000 | $17,500 | $17,000 | -2.86% | $17,000 |
| SDCFPD Palomar | $73,000 | $73,000 | $75,500 | 3.42% | $75,500 |
| SDCFPD Descanso | $57,000 | $55,000 | $55,000 | - | $55,000 |
| SDCFPD Dulzura | $13,000 | $12,000 | $12,000 | - | $12,000 |
| SDCFPD Tecate | $11,000 | $10,000 | $10,000 | - | $10,000 |
| SDCFPD Potrero | $16,000 | $15,500 | $15,500 | - | $15,500 |
| SDCFPD Jacumba | $18,000 | $16,500 | $16,500 | - | $16,500 |
| SDCFPD Rural West | $450,000 | $375,000 | $375,000 | - | $375,000 |
| SDCFPD Yuima | $52,000 | $52,000 | $50,000 | -3.85% | $50,000 |
| SDCFPD Julian | $110,000 | $100,000 | $100,000 | - | $100,000 |
| SDCFPD Ramona Fire MED SRV ZN | $2,600,000 | $2,600,000 | $2,640,000 | 1.54% | $2,640,000 |
| CSA 135 Del Mar 800 MHZ Zone B | $43,495 | $43,495 | $44,100 | 1.39% | $43,495 |
| CSA 135 Poway 800 MHZ Zone F | $221,000 | $161,500 | $136,381 | -15.55% | $151,325 |
| CSA 135 Solana Beach 800 MHZ Zone H | $39,615 | $39,635 | $38,661 | -2.46% | $39,635 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| CSA 135 Borrego Springs FPD 800 MHZ Zn K | $8,550 | $8,550 | $9,525 | 11.40% | $9,525 |
| County Service Area 17 | $8,300,000 | $8,300,000 | $8,900,000 | 7.23% | $8,900,000 |
| County Service Area 69 | $250,000 | $250,000 | $6,000 | -97.60% | $6,000 |
| SDCFPD Ambulance Service Area | $23,174,593 | $23,606,133 | $25,310,048 | 7.22% | $25,310,048 |
| SHF Jail Stores Commissary Enterprise | $8,946,367 | $8,768,367 | $9,230,091 | 5.27% | $9,230,091 |
| Penalty Assessment | $3,128,950 | $3,128,950 | $3,128,950 | - | $3,128,950 |
| Criminal Justice Facility | $850,000 | $1,700,000 | $1,650,000 | -2.94% | - |
| Courthouse Construction | $1,624,150 | $562,975 | - | -100.00% | - |
| SDCFPD CFD 04-01 Special Tax A | $5,000 | $5,000 | $22,000 | 340.00% | $22,000 |
| SDCFPD EOM CFD 09-01 Special Tax B | $2,465,000 | $2,100,000 | $2,200,000 | 4.76% | $2,200,000 |
| SDCFPD Borrego | - | $244,000 | $244,000 | - | $244,000 |
| SDCFPD Ramona EDU Delinquent | - | $1,320,000 | - | -100.00% | - |
| **Total Expenditures** | **$2,761,833,543** | **$2,924,168,923** | **$3,021,164,958** | **3.32%** | **$2,975,373,961** |

# Appendix B: Budget Summary and Changes in Fund Balance

## Appropriations by Group and Fund

### Health and Human Services Agency

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund | $3,421,159,454 | $3,477,473,591 | $2,204,299,642 | -36.61% | $2,178,094,147 |
| Co Successor Housing Agy Gillespie Housing | $25,000 | $25,000 | $25,000 | - | $25,000 |
| Co Successor Housing Agy USDRIP Housing | $3,500 | $3,500 | $3,500 | - | $3,500 |
| Tobacco Securitization Special Revenue | $25,514,624 | $35,514,624 | $34,435,748 | -3.04% | $24,435,748 |
| **Total Expenditures** | **$3,446,702,578** | **$3,513,016,715** | **$2,238,763,890** | **-36.27%** | **$2,202,558,395** |

# Appendix B: Budget Summary and Changes in Fund Balance

## Appropriations by Group and Fund

### Land Use and Environment Group

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund | $331,741,834 | $288,400,525 | $302,170,866 | 4.77% | $293,035,678 |
| Road Fund | $259,161,266 | $258,478,042 | $270,771,436 | 4.76% | $206,496,659 |
| San Diego County Lighting Maintenance District 1 | $2,994,231 | $2,708,947 | $2,710,461 | 0.06% | $2,805,135 |
| County Library | $66,556,577 | $69,133,109 | $71,558,592 | 3.51% | $71,709,976 |
| Inactive Waste Site Management | $7,216 | $1,640,000 | $3,431,752 | 109.25% | $3,231,752 |
| Waste Planning and Recycling | $6,695,808 | $7,011,530 | $7,919,134 | 12.94% | $9,105,332 |
| Duck Pond Landfill Cleanup | $14,669 | $14,669 | $20,000 | 36.34% | $20,000 |
| Parkland Ded Area 4 Lincoln Acres | $2,014,200 | $2,014,200 | $300 | -99.99% | $300 |
| Parkland Ded Area 15 Sweetwater | $2,000 | $2,000 | - | -100.00% | - |
| Parkland Ded Area 19 Jamul | $300 | $300 | - | -100.00% | - |
| Parkland Ded Area 20 Spring Valley | $1,341,000 | $1,000 | $1,000 | - | $1,000 |
| Parkland Ded Area 25 Lakeside | $5,000 | $5,000 | - | -100.00% | - |
| Parkland Ded Area 26 Crest | $1,000 | $1,000 | $750 | -25.00% | $750 |
| Parkland Ded Area 27 Alpine | $4,000 | $4,000 | - | -100.00% | - |
| Parkland Ded Area 28 Ramona | $8,000 | $8,000 | $108,000 | 1,250.00% | $108,000 |
| Parkland Ded Area 29 Escondido | $1,000 | $1,000 | - | -100.00% | - |
| Parkland Ded Area 30 San Marcos | $2,000 | $2,000 | - | -100.00% | - |
| Parkland Ded Area 31 San Dieguito | $2,000 | $2,000 | $2,000 | - | $2,000 |
| Parkland Ded Area 32 Carlsbad | $2,000 | $2,000 | - | -100.00% | - |
| Parkland Ded Area 35 Fallbrook | $10,800 | $10,800 | - | -100.00% | - |
| Parkland Ded Area 36 Bonsall | $4,000 | $4,000 | $4,000 | - | $4,000 |
| Parkland Ded Area 37 Vista | $1,000 | $1,000 | - | -100.00% | - |
| Parkland Ded Area 38 Valley Center | $5,000 | $5,000 | $5,000 | - | $5,000 |
| Parkland Ded Area 39 Pauma Valley | $1,000 | $1,000 | $1,000 | - | $1,000 |
| Parkland Ded Area 40 Palomar Julian | $332,000 | $332,000 | $2,000 | -99.40% | $2,000 |
| Parkland Ded Area 41 Mountain Empire | $500 | $500 | $500 | - | $500 |
| Parkland Ded Area 42 Anza Borrego | $1,000 | $1,000 | $1,000 | - | $1,000 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Parkland Ded Area 43 Central Mountain | $300 | $300 | $300 | - | $300 |
| Parkland Ded Area 45 Valle de Oro | $500 | $500 | $300 | -40.00% | $300 |
| PLD Administrative Fee | $751,000 | $751,000 | $90,000 | -88.02% | $90,000 |
| PRD 6 Pauma Valley | $238,114 | $220,169 | $257,791 | 17.09% | $62,266 |
| CSA 26 Rancho San Diego | $394,744 | $304,870 | $303,870 | -0.33% | $303,870 |
| CSA 26 Cottonwood Village Zone A | $346,057 | $357,847 | $365,379 | 2.10% | $370,182 |
| CSA 26 Monte Vista Zone B | $227,577 | $227,526 | $230,217 | 1.18% | $224,205 |
| SD Landscape Maintenance Zone 1 | $193,173 | $188,970 | $190,500 | 0.81% | $190,500 |
| Landscape Maintenance Dist Zone 2 - Julian | $109,441 | $109,441 | $109,444 | - | $109,444 |
| CSA 81 Fallbrook Local Park | $686,411 | $811,622 | $809,248 | -0.29% | $809,248 |
| CSA 83 San Dieguito Local Park | $1,040,570 | $1,036,490 | $1,063,804 | 2.64% | $1,063,804 |
| CSA 83A Zone A4S Ranch Park 95155 | $1,261,027 | $1,063,000 | $1,155,423 | 8.69% | $1,155,423 |
| CSA 122 Otay Mesa East | $7,152 | $7,864 | $7,864 | - | $7,864 |
| CSA 128 San Miguel Park Dist | $1,502,376 | $1,595,576 | $1,691,663 | 6.02% | $1,911,611 |
| CSA 136 Sundance Detention Basin | $23,500 | $23,500 | $24,700 | 5.11% | $24,700 |
| CSA 138 Valley Center Park | $348,000 | $404,500 | $405,365 | 0.21% | $405,365 |
| San Diego County Flood Control District | $8,280,836 | $12,683,911 | $27,188,770 | 114.36% | $13,730,073 |
| Blackwolf Stormwater Maint ZN 349781 | $11,500 | $41,500 | $18,137 | -56.30% | $18,137 |
| Lake Rancho Viejo Stormwater Maint ZN 442493 | $158,800 | $203,594 | $143,994 | -29.27% | $125,494 |
| Ponderosa Estates Maint ZN 351421 | $12,000 | $28,000 | $18,632 | -33.46% | $18,632 |
| Survey Monument Preservation Fund | $175,000 | $175,000 | $125,000 | -28.57% | $100,000 |
| Special Aviation | $50,000 | $40,000 | $40,000 | - | $40,000 |
| County Fish and Game Propogation | $46,000 | $46,000 | $46,000 | - | $46,000 |
| Airport Enterprise Fund | $27,699,027 | $28,370,058 | $38,483,296 | 35.65% | $58,344,113 |
| Liquid Waste Enterprise Fund | $12,633,100 | $10,732,633 | $10,433,103 | -2.79% | $12,411,733 |
| CWSMD-Zone B (Campo Hills Water) | $507,500 | $990,500 | $362,200 | -63.43% | $498,285 |
| Campo WSMD-Zone A (Rancho Del Campo Water) | $409,278 | $884,278 | $484,278 | -45.23% | $384,278 |
| LIVE OAK SPRINGS WTR SYS CSA 137 | $933,925 | $846,311 | $827,625 | -2.21% | $743,100 |
| San Diego County Sanitation District | $38,078,782 | $45,351,679 | $44,399,128 | -2.10% | $46,122,360 |
| DPW Equipment Internal Service Fund | $7,641,000 | $11,453,891 | $9,111,563 | -20.45% | $7,908,005 |
| DPW ISF Equipment Acquisition Road Fund | $8,463,873 | $14,750,000 | $6,728,135 | -54.39% | $5,100,000 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| DPW ISF Equipment Acquisition Inactive Waste | $248,000 | $513,000 | $2,075,600 | 304.60% | $275,600 |
| DPW ISF Equipment Acqusition Airport Enterprise | $393,000 | $1,058,000 | $966,600 | -8.64% | $401,600 |
| DPW ISF Equipment Acquistion General Fund | $76,520 | $252,500 | $223,000 | -11.68% | $183,000 |
| DPW ISF Equipment Acquisition Liquid Waste | $645,000 | $4,732,000 | $3,274,000 | -30.81% | $1,274,000 |
| PRD 8 Magee Road Pala | $129,430 | $120,738 | $156,331 | 29.48% | $48,707 |
| PRD 9 Santa Fe Zone B | $247,397 | $271,119 | $244,179 | -9.94% | $30,175 |
| PRD 10 Davis Drive | $48,224 | $57,675 | $63,348 | 9.84% | $12,353 |
| PRD 11 Bernardo Road Zone A | $104,823 | $67,852 | $73,805 | 8.77% | $20,563 |
| PRD 11 Bernardo Road Zone C | $11,644 | $12,921 | $13,467 | 4.23% | $4,205 |
| PRD 11 Bernardo Road Zone D | $46,969 | $14,494 | $13,889 | -4.17% | $8,097 |
| PRD 12 Lomair | $139,750 | $164,332 | $191,549 | 16.56% | $27,387 |
| PRD 13 Pala Mesa Zone A | $519,691 | $270,822 | $330,299 | 21.96% | $148,048 |
| PRD 13 Stewart Canyon Zone B | $81,973 | $103,193 | $128,671 | 24.69% | $32,514 |
| PRD 16 Wynola | $163,406 | $188,462 | $207,046 | 9.86% | $33,034 |
| PRD 18 Harrison Park | $93,585 | $144,181 | $161,091 | 11.73% | $57,527 |
| PRD 20 Daily Road | $269,114 | $230,037 | $248,277 | 7.93% | $141,642 |
| PRD 21 Pauma Heights | $648,089 | $627,852 | $337,089 | -46.31% | $85,136 |
| PRD 22 West Dougherty St | $5,974 | $6,350 | $6,777 | 6.72% | $2,646 |
| PRD 23 Rock Terrace Road | $24,397 | $25,877 | $29,799 | 15.16% | $8,020 |
| PRD 24 Mt Whitney Road | $98,178 | $107,781 | $115,397 | 7.07% | $11,276 |
| PRD 30 Royal Oaks Carroll | $63,120 | $68,555 | $51,490 | -24.89% | $10,228 |
| PRD 38 Gay Rio Terrace | $81,687 | $92,430 | $38,100 | -58.78% | $13,494 |
| PRD 45 Rincon Springs Rd | $35,672 | $44,947 | $23,312 | -48.13% | $12,089 |
| PRD 46 Rocoso Road | $241,246 | $296,718 | $342,975 | 15.59% | $57,933 |
| PRD 49 Sunset Knolls Road | $73,113 | $75,817 | $13,389 | -82.34% | $7,175 |
| PRD 50 Knoll Park Lane | $58,806 | $68,881 | $81,300 | 18.03% | $11,643 |
| PRD 53 Knoll Park Lane Extension | $201,794 | $232,065 | $154,618 | -33.37% | $23,495 |
| PRD 54 Mount Helix | $134,189 | $150,769 | $166,440 | 10.39% | $19,146 |
| PRD 55 Rainbow Crest Rd | $99,127 | $138,857 | $125,541 | -9.59% | $67,017 |
| PRD 60 River Drive | $113,974 | $141,425 | $174,803 | 23.60% | $24,750 |
| PRD 61 Green Meadow Way | $231,514 | $119,367 | $158,126 | 32.47% | $17,148 |
| PRD 63 Hillview Road | $436,331 | $302,540 | $352,599 | 16.55% | $48,846 |
| PRD 70 El Camino Corto | $40,119 | $49,435 | $24,595 | -50.25% | $11,063 |
| PRD 75 Gay Rio Dr Zone A | $108,115 | $134,614 | $161,053 | 19.64% | $25,882 |
| PRD 75 Gay Rio Dr Zone B | $56,638 | $84,582 | $116,352 | 37.56% | $34,434 |
| PRD 76 Kingsford Court | $48,151 | $63,453 | $73,858 | 16.40% | $13,646 |
| PRD 77 Montiel Truck Trail | $221,868 | $90,327 | $107,963 | 19.52% | $29,106 |
| PRD 78 Gardena Way | $111,410 | $79,006 | $94,025 | 19.01% | $14,824 |
| PRD 80 Harris Truck Trail | $301,289 | $103,761 | $132,923 | 28.10% | $25,813 |
| PRD 88 East Fifth St | $47,466 | $52,306 | $60,446 | 15.56% | $9,403 |
| PRD 90 South Cordoba | $63,679 | $71,993 | $80,936 | 12.42% | $11,008 |
| PRD 94 Roble Grande Road | $248,293 | $314,732 | $371,738 | 18.11% | $45,842 |
| PRD 95 Valle Del Sol | $428,718 | $226,398 | $265,942 | 17.47% | $41,372 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| PRD 99 Via Allondra Via Del Corvo | $116,985 | $139,122 | $160,355 | 15.26% | $24,360 |
| PRD 101 Johnson Lake Rd | $131,931 | $155,212 | $173,143 | 11.55% | $28,220 |
| PRD 101 Hi Ridge Rd Zone A | $218,734 | $232,075 | $58,938 | -74.60% | $35,200 |
| PRD 102 Mountain Meadow | $222,674 | $177,235 | $212,534 | 19.92% | $63,000 |
| PRD 103 Alto Drive | $176,224 | $192,218 | $210,178 | 9.34% | $17,700 |
| PRD 104 Artesian Rd | $27,120 | $287,280 | $420,289 | 46.30% | $152,575 |
| PRD 105 Alta Loma Dr | $113,487 | $28,454 | $61,438 | 115.92% | $19,100 |
| PRD 105 Alta Loma Dr Zone A | $117,945 | $22,315 | $25,083 | 12.40% | $17,800 |
| PRD 106 Garrison Way Et Al | $98,795 | $38,908 | $94,112 | 141.88% | $51,500 |
| PRD 117 Legend Rock | $460,538 | $322,091 | $476,385 | 47.90% | $187,675 |
| PRD 123 Mizpah Lane | $67,194 | $74,588 | $81,259 | 8.94% | $10,440 |
| PRD 125 Wrightwood Road | $51,091 | $57,983 | $53,269 | -8.13% | $10,400 |
| PRD 126 Sandhurst Way | $19,127 | $20,295 | $20,670 | 1.85% | $4,680 |
| PRD 127 Singing Trails Drive | $58,381 | $53,706 | $53,004 | -1.31% | $17,550 |
| PRD 130 Wilkes Road | $91,036 | $118,665 | $137,826 | 16.15% | $29,160 |
| PRD 133 Ranch Creek Road | $235,442 | $130,807 | $180,993 | 38.37% | $53,929 |
| PRD 134 Kenora Lane | $38,781 | $46,143 | $54,177 | 17.41% | $12,000 |
| Other Services - Harmony Grove Fund | $408,705 | $403,979 | $412,577 | 2.13% | $416,482 |
| Flood Control - Harmony Grove Fund | $390,000 | $390,000 | $390,000 | - | $86,658 |
| Fire Protection - Harmony Grove Fund | $514,148 | $534,158 | $534,158 | - | $534,158 |
| Horse Crk Rdg CFD 13-01 Interim Maint | $426,770 | $426,770 | - | -100.00% | - |
| Horse Crk Rdg CFD 13-01 A-Special Tax | $516,100 | $529,803 | $561,729 | 6.03% | $561,729 |
| Horse Crk Rdg CFD 13-01 B-Special Tax | $221,823 | $226,201 | $226,201 | - | $226,201 |
| Horse Crk Rdg CFD 13-01 C-Special Tax | $153,010 | $172,000 | $172,000 | - | $172,000 |
| Meadowood Prk CFD 19-01 A-Special Tax | $272,000 | $280,787 | $437,963 | 55.98% | $437,963 |
| Meadowood FCD CFD 19-01 B-Special Tax | $137,000 | $139,700 | $270,653 | 93.74% | $270,653 |
| Meadowood Fire CFD 19-01 C-Special Tax | $102,000 | $118,000 | $202,651 | 71.74% | $202,651 |
| Hillside Meadows Maint CFD 17-01 | $115,780 | $118,096 | - | -100.00% | - |
| Sweetwtr Pl Maint CFD 19-02 Special Tax | $135,640 | $139,659 | $147,897 | 5.90% | $147,897 |
| Park Cir Maint CFD 10-03 Special Tax | $216,771 | $223,619 | $318,182 | 42.29% | $318,182 |
| PIPER OTAY CFD 22-01 TAX A | $20,400 | $20,808 | $24,405 | 17.29% | $24,405 |
| PIPER OTAY CFD 22-01 TAX B | $16,000 | $16,320 | $16,320 | - | $16,320 |
| PRD 1005 Eden Valley Lane | $114,957 | $121,145 | $127,741 | 5.44% | $9,096 |
| PRD 1008 Canter | $20,248 | $21,995 | $23,657 | 7.56% | $6,000 |
| PRD 1010 Alpine High | $150,340 | $192,143 | $197,694 | 2.89% | $47,685 |
| PRD 1011 La Cuesta | $110,648 | $120,804 | $129,487 | 7.19% | $10,600 |
| PRD 1012 Millar Road | $99,069 | $104,801 | $90,905 | -13.26% | $10,120 |

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| PRD 1013 Singing Trails | $83,256 | $85,160 | $20,418 | -76.02% | $13,650 |
| PRD 1014 Lavender Point Lane | $36,063 | $41,558 | $44,619 | 7.37% | $6,650 |
| PRD 1015 Landavo Drive | $94,037 | $106,989 | $118,764 | 11.01% | $15,096 |
| PRD 1016 El Sereno Way | $89,369 | $9,000 | $9,000 | - | $9,000 |
| PRD 1017 Kalbaugh-Haley-Toub St | $61,415 | $82,283 | $84,707 | 2.95% | $37,182 |
| **Total Expenditures** | **$797,332,481** | **$782,180,191** | **$822,891,639** | **5.20%** | **$746,545,928** |

# Appendix B: Budget Summary and Changes in Fund Balance

## Appropriations by Group and Fund

### Finance and General Government Group

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund | $372,553,486 | $392,702,678 | $397,566,137 | 1.24% | $394,084,225 |
| Co Successor Agy Redev Obligation Ret Fund | $2,406,790 | $2,471,942 | $2,191,116 | -11.36% | $786,872 |
| Co Successor Agy Gillespie Fld Debt Srv | $1,619,918 | $1,685,070 | $1,404,244 | -16.67% | - |
| Co Successor Agy Gillespie Fld Interest Acct | $224,918 | $145,070 | $39,244 | -72.95% | - |
| Co Successor Agy Gillespie Fld Principal Acct | $715,000 | $755,000 | $450,000 | -40.40% | - |
| Co Successor Agy Gillespie Fld Debt Srv Reserve | $30,000 | $150,000 | $715,000 | 376.67% | - |
| Co Successor Agy Gillespie Fld Turbo Redemption | $680,000 | $785,000 | $915,000 | 16.56% | - |
| Co Successor Agy USDRIP | $550,000 | $550,000 | $550,000 | - | $550,000 |
| Co Successor Agy Gillespie Fld Spec Revenue Fund | $1,619,918 | $1,685,070 | $1,404,244 | -16.67% | - |
| Co Successor Agy Gillespie Fld Admin | $216,872 | $216,872 | $216,872 | - | $216,872 |
| Information Technology Internal Service Fund | $219,844,412 | $209,512,055 | $237,233,789 | 13.23% | $230,233,789 |
| Purchasing Internal Service Fund | $22,277,392 | $21,047,372 | $21,826,558 | 3.70% | $22,139,875 |
| Fleet Services Internal Service Fund | $13,044,262 | $13,742,270 | $14,210,997 | 3.41% | $14,462,533 |
| Fleet ISF Equipment Acquisition General | $37,480,424 | $47,254,264 | $52,393,248 | 10.88% | $52,424,257 |
| Fleet ISF Materials Supply Inventory | $25,738,198 | $32,098,951 | $31,067,515 | -3.21% | $31,363,370 |
| Fleet ISF Accident Repair | $1,731,608 | $2,235,802 | $2,237,311 | 0.07% | $2,237,311 |
| Facilities Management Internal Service Fund | $207,606,738 | $231,251,802 | $238,165,813 | 2.99% | $239,108,322 |
| Major Maintenance Internal Service Fund | $29,079,000 | $29,038,400 | $34,556,250 | 19.00% | $34,556,250 |
| **Total Expenditures** | **$937,418,936** | **$987,327,618** | **$1,037,143,338** | **5.05%** | **$1,022,163,676** |

# Appendix B: Appropriation by Group and Fund

## Appropriations by Group and Fund

### Behavioral Health Services

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund | - | - | $1,397,945,464 | - | $1,418,990,912 |
| **Total Expenditures** | **-** | **-** | **$1,397,945,464** | **-** | **$1,418,990,912** |

# Appendix B: Budget Summary and Changes in Fund Balance

## Appropriations by Group and Fund

### Capital Program

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Capital Outlay Fund | $58,460,000 | - | $7,320,000 | - | - |
| Major Maint Capital Outlay Fund | $59,980,000 | $26,450,000 | $55,618,939 | 110.28% | - |
| Capital MSCP Acquisition Fund | $3,200,000 | - | - | - | - |
| County Health Complex Capital Outlay Fund | - | $6,920,000 | $12,700,000 | 83.53% | - |
| Justice Facility Construction Capital Outlay Fnd | $5,900,000 | $5,200,000 | $37,300,000 | 617.31% | - |
| Edgemoor Development Fund | $8,606,965 | $7,269,505 | $7,296,260 | 0.37% | $7,293,760 |
| **Total Expenditures** | **$136,146,965** | **$45,839,505** | **$120,235,199** | **162.30%** | **$7,293,760** |

# Appendix B: Budget Summary and Changes in Fund Balance

## Appropriations by Group and Fund

### Finance Other

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| General Fund | $223,592,623 | $132,172,847 | $282,644,998 | 113.84% | $109,444,458 |
| Employee Benefits Internal Service Fund | $62,681,926 | $66,350,744 | $66,290,916 | -0.09% | $66,290,916 |
| Insurance Internal Service Fund | $10,380,721 | $14,958,934 | $15,872,809 | 6.11% | $15,872,809 |
| Public Liabilty Internal Service Fund | $72,839,019 | $86,998,080 | $83,092,355 | -4.49% | $83,092,355 |
| Pension Obligation Bonds | $81,500,054 | $81,495,400 | $67,193,947 | -17.55% | - |
| **Total Expenditures** | **$450,994,343** | **$381,976,005** | **$515,095,025** | **34.85%** | **$274,700,538** |

# Appendix C: General Fund Budget Summary

## Appropriations by Group and Fund

### Public Safety Group

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Public Safety Executive Office | $86,783,793 | $92,046,199 | $89,904,771 | -2.33% | $89,959,721 |
| Office of Emergency Services | $11,958,230 | $12,347,196 | $10,750,641 | -12.93% | $10,901,432 |
| San Diego County Fire | $87,121,425 | $97,336,694 | $106,205,053 | 9.11% | $103,898,429 |
| District Attorney | $278,633,265 | $287,941,552 | $305,469,237 | 6.09% | $316,329,173 |
| Child Support Services | $57,218,788 | $56,545,679 | $57,582,376 | 1.83% | $57,582,376 |
| Public Defender | $137,237,189 | $153,483,905 | $173,019,355 | 12.73% | $170,925,408 |
| Sheriff | $1,265,808,197 | $1,351,029,316 | $1,408,669,602 | 4.27% | $1,357,358,801 |
| Probation | $321,393,911 | $344,831,572 | $335,809,684 | -2.62% | $339,219,883 |
| Medical Examiner | $21,190,505 | $24,061,058 | $23,080,168 | -4.08% | $23,650,894 |
| Animal Services | $11,291,522 | $11,165,616 | $12,220,347 | 9.45% | $12,029,002 |
| **Total Revenues** | **$2,278,636,825** | **$2,430,788,787** | **$2,522,711,234** | **3.78%** | **$2,481,855,119** |

# Appendix C: General Fund Budget Summary

## Appropriations by Group and Fund

### Health and Human Services Agency

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Administrative Support | $173,412,124 | $175,225,591 | $184,606,305 | 5.35% | $123,869,589 |
| Public Health Services | $236,791,482 | $267,270,215 | $235,571,918 | -11.86% | $233,760,850 |
| Behavioral Health Services | $1,156,628,861 | $1,257,218,598 | - | -100.00% | - |
| Aging & Independence Services | $304,806,525 | $312,186,589 | $337,068,367 | 7.97% | $355,332,624 |
| Child and Family Well-Being | $479,010,650 | $489,079,178 | $501,949,109 | 2.63% | $505,783,865 |
| Medical Care Services Department | $55,000,096 | - | - | - | - |
| Self-Sufficiency Services | $812,153,773 | $843,524,725 | $851,985,886 | 1.00% | $869,735,887 |
| Housing & Community Development Services | $90,918,035 | $132,968,695 | $93,118,057 | -29.97% | $89,611,332 |
| Homeless Solutions and Equitable Communities | $112,437,908 | - | - | - | - |
| **Total Expenditures** | **$3,421,159,454** | **$3,477,473,591** | **$2,204,299,642** | **-36.61%** | **$2,178,094,147** |

# Appendix C: General Fund Budget Summary

## Appropriations by Group and Fund

### Land Use and Environment Group

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Land Use and Environment Executive Office | $15,139,422 | $11,866,496 | $11,535,193 | -2.79% | $11,976,311 |
| Department of Environmental Health and Quality | $67,543,548 | $69,119,701 | $69,846,328 | 1.05% | $70,858,062 |
| Agriculture, Weights and Measures | $32,144,967 | $33,177,456 | $34,779,410 | 4.83% | $35,283,076 |
| Planning and Development Services | $57,989,755 | $65,408,417 | $67,415,661 | 3.07% | $65,461,522 |
| Public Works | $94,150,329 | $41,260,701 | $44,418,473 | 7.65% | $41,869,391 |
| Parks and Recreation | $64,773,813 | $67,567,754 | $74,175,801 | 9.78% | $67,587,316 |
| **Total Expenditures** | **$331,741,834** | **$288,400,525** | **$302,170,866** | **4.77%** | **$293,035,678** |

# Appendix C: General Fund Budget Summary

## Appropriations by Group and Fund

### Finance and General Government Group

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Board of Supervisors | $17,499,288 | $18,647,833 | $18,776,634 | 0.69% | $18,537,476 |
| Clerk of the Board of Supervisors | $5,582,936 | $5,809,637 | $5,694,699 | -1.98% | $5,800,853 |
| Chief Administrative Office | $9,861,046 | $18,190,890 | $22,804,803 | 25.36% | $21,871,413 |
| Auditor and Controller | $45,008,589 | $46,903,662 | $46,159,848 | -1.59% | $47,057,992 |
| County Counsel | $48,627,799 | $51,142,840 | $52,378,907 | 2.42% | $52,928,390 |
| Grand Jury | $789,302 | $797,072 | $800,854 | 0.47% | $800,854 |
| County Communications Office | $4,793,175 | $4,885,684 | $4,840,776 | -0.92% | $4,762,934 |
| Civil Service Commission | $679,181 | $694,517 | $682,792 | -1.69% | $689,234 |
| Human Resources | $37,079,761 | $35,554,679 | $35,208,674 | -0.97% | $35,788,948 |
| County Technology Office | $10,576,486 | $13,453,526 | $11,222,092 | -16.59% | $11,495,985 |
| General Services | $2,550,000 | $2,550,000 | $1,604,357 | -37.08% | $1,350,000 |
| Citizens' Law Enforcement Review Board | $2,021,071 | $2,198,159 | $2,934,814 | 33.51% | $2,962,592 |
| Finance & General Government Executive Office | $34,217,245 | $32,210,021 | $35,354,824 | 9.76% | $35,705,862 |
| Assessor / Recorder / County Clerk | $86,736,559 | $93,524,913 | $92,281,811 | -1.33% | $88,143,309 |
| Treasurer - Tax Collector | $25,834,479 | $27,097,721 | $27,478,025 | 1.40% | $27,725,971 |
| Registrar of Voters | $40,696,569 | $39,041,524 | $39,295,878 | 0.65% | $38,462,412 |
| Purchasing and Contracting | - | - | $46,349 | - | - |
| **Total Expenditures** | **$372,553,486** | **$392,702,678** | **$397,566,137** | **1.24%** | **$394,084,225** |

# Appendix C: General Fund Budget Summary

## Appropriations by Group and Fund

### Behavioral Health Services

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Behavioral Health Services | - | - | $1,397,945,464 | - | $1,418,990,912 |
| **Total Expenditures** | **-** | **-** | **$1,397,945,464** | **-** | **$1,418,990,912** |

# Appendix C: General Fund Budget Summary

## Appropriations by Group and Fund

### Finance Other

| Category | Fiscal Year 2024–25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Community Enhancement | $5,265,490 | $6,348,269 | $8,000,000 | 26.02% | $8,000,000 |
| Neighborhood Reinvestment Program | $10,000,000 | $10,000,000 | $10,000,000 | - | - |
| Contributions to Capital Program | $52,120,000 | $3,000,000 | $370,000 | -87.67% | - |
| Lease Payments-Bonds | $25,657,309 | $23,459,537 | $28,877,574 | 23.10% | $37,345,515 |
| Local Agency Formation Commission Administration | $617,716 | $682,716 | $749,716 | 9.81% | $749,716 |
| Countywide General Expense | $129,932,108 | $85,982,325 | $234,647,708 | 172.90% | $63,349,227 |
| Cash Borrowing Program | - | $2,700,000 | - | -100.00% | - |
| **Total Expenditures** | **$223,592,623** | **$132,172,847** | **$282,644,998** | **113.84%** | **$109,444,458** |

# Appendix C: General Fund Budget Summary

## Total All Group/Agency

| | Fiscal Year2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| **Total** | **$ 6,627,684,222** | **$ 6,721,538,428** | **$ 7,107,338,341** | **5.74%** | **$ 6,875,504,539** |

# Appendix C: General Fund Budget Summary

## Financing Sources

| | Fiscal Year 2024-25 Adopted Budget | Fiscal Year 2025-26 Adopted Budget | Fiscal Year 2026-27 Recommended Budget | % Change | Fiscal Year 2027-28 Recommended Budget |
|---|---|---|---|---|---|
| Taxes Current Property | $ 976,097,858 | $ 1,026,068,890 | $ 1,065,928,479 | 3.88% | $ 1,110,042,792 |
| Taxes Other Than Current Secured | 706,299,767 | 754,302,253 | 793,586,661 | 5.21% | 824,853,252 |
| Licenses Permits & Franchises | 57,769,276 | 60,572,789 | 60,426,633 | -0.24% | 61,344,986 |
| Fines, Forfeitures & Penalties | 40,803,303 | 46,061,350 | 48,517,677 | 5.33% | 42,465,569 |
| Revenue From Use of Money & Property | 65,829,252 | 57,929,734 | 57,637,652 | -0.50% | 49,929,181 |
| Intergovernmental Revenues | 3,567,779,609 | 3,654,213,604 | 3,766,397,602 | 3.07% | 3,727,153,311 |
| Charges For Current Services | 476,005,473 | 493,850,840 | 512,074,301 | 3.69% | 513,053,677 |
| Miscellaneous Revenues | 94,467,237 | 60,690,230 | 81,066,056 | 33.57% | 86,197,275 |
| Other Financing Sources | 448,444,053 | 514,467,190 | 562,429,722 | 9.32% | 459,964,496 |
| **Total Revenues** | **$ 6,433,495,828** | **$ 6,668,156,880** | **$ 6,948,064,783** | **4.20%** | **$ 6,875,004,539** |
| Fund Balance Component Decreases | 68,330,135 | 53,381,548 | 37,631,153 | -29.51% | 500,000 |
| Use of Fund Balance | 125,858,259 | - | 121,642,405 | - | - |
| **Total Financing Sources** | **$ 6,627,684,222** | **$ 6,721,538,428** | **$ 7,107,338,341** | **5.74%** | **$ 6,875,504,539** |

# Appendix D: Operational Plan Acronyms and Abbreviations

**AB:** Assembly Bill
**A&C:** Auditor and Controller
**ACAO:** Assistant Chief Administrative Officer
**ADA:** Americans with Disabilities Act AIS: Aging & Independence Services
**AOT:** Assisted Outpatient Treatment
**APS:** Adult Protective Services
**ARC:** Approved Relative Caregiver
**ARCC:** Assessor/Recorder/County Clerk
**ARCSS:** Adult Reintegration and Community Supervision Services
**ARI:** Advanced Recovery Initiative
**ARPA:** American Rescue Plan Act
**ARRA:** American Recovery and Reinvestment Act of 2009
**AWM:** Agriculture, Weights and Measures
**BEA:** Bureau of Economic Analysis
**BHS:** Behavioral Health Services
**BIPOC:** Black, Indigenous and People of Color
**BPR:** Business Process Reengineering
**CAC:** County Administration Center
**CAL FIRE:** California Department of Forestry and Fire Protection
**CAO:** Chief Administrative Officer
**CAP:** Climate Action Plan, Community Action Partnership
**CARE:** Community Assistance, Recovery and Empowerment (CARE) Act
**CCO:** County Communications Office
**CDBG:** Community Development Block Grant
**CDC:** Centers for Disease Control and Prevention
**CDPH:** California Department of Public Health
**CDFI:** Community Development Financial Institutions
**CEC:** California Energy Commission
**CEQA:** California Environmental Quality Act
**CERS:** California Electronic Reporting System
**CERT:** Community Emergency Response Team
**CFM:** Certified Farmers Market
**CHIP:** Community Health Improvement Plans, Community Health and Injury Prevention
**CHVP:** California Home Visiting Program
**CINA:** Capital Improvement Needs Assessment
**CIP:** Capital Improvement Program
**CLERB:** Citizens' Law Enforcement Review Board

**CMS:** Centers for Medicare and Medicaid
**CNC TV:** County News Center Television
**CoC:** Continuum of Care
**COC:** County Operations Center
**COF:** Capital Outlay Fund
**COPs:** Certificates of Participation
**COTS:** Commercial Off-the-Shelf Software
**COVID:** Corona Virus Disease
**CPI:** Consumer Price Index
**CPI-U:** Consumer Price Index for All Urban Consumers
**CSA:** County Service Area
**CSAC:** California State Association of Counties
**CSU:** Crisis Stabilization Unit
**CTO:** County Technology Office
**CUPA:** Certified Unified Program Agency
**CFWB:** Child and Family Well-Being
**CUF:** Commercially Useful Function
**D&I:** Diversity & Inclusion
**D&I EC:** Diversity & Inclusion Executive Council
**DA:** District Attorney
**DAS:** Department of Animal Services
DBE: Disadvantaged Business Enterprise
**DCAO:** Deputy Chief Administrative Officer
**DCSS:** Department of Child Support Services
**DEHQ:** Department of Environmental Health and Quality
**DGS:** Department of General Services

**DHR:** Department of Human Resources
**DMV:** Department of Motor Vehicles
**DO:** Department Objective
**DPC:** Department of Purchasing and Contracting DPR: Department of Parks and Recreation **DPW:** Department of Public Works
**DTT:** Documentary Transfer Taxes
**DVB:** Disable Veteran Business
**EDGA:** Office of Economic Development and Government Affairs
**EDI:** Equity, Diversity & Inclusion
**EDPP:** Enterprise Document Processing Platform
**EFC:** Extended Foster Care
**EIR:** Environmental Impact Report EMS: Emergency Medical Services
**EOC:** Emergency Operations Center
**EPP:** Environmentally Preferable Procurement
**ERAF:** Educational Revenue Augmentation Fund
**ERG:** Employee Resource Groups ERP: Enterprise Resource Planning
**ESG:** Emergency Solutions Grant
**EUI:** Energy Use Intensity
**EWG:** Enterprisewide Goal
**EV:** Electric Vehicle
**FEMA:** Federal Emergency Management Agency
**FF&E:** Furniture, fixtures and equipment
**FGG:** Finance and General Government Group
**FPB:** Facilities Planning Board
**FSP:** Full Service Partnerships
**FTE:** Full-time equivalent
**FY:** Fiscal Year
**GAAP:** Generally Accepted Accounting Principles
**GASB:** Governmental Accounting Standards Board
**GDP:** Gross Domestic Product
**GFOA:** Government Finance Officers Association
**GHG:** Greenhouse gas
**GIS:** Geographic Information System
**GM:** General Manager
**GMS:** General Management System
**GO:** General Obligation (bonds)
**GPR:** General Purpose Revenue
**GWOW:** Government Without Walls
**HACSD:** Housing Authority of the County of San Diego
**HAVA:** Help America Vote Act
**HCDS:** Housing and Community Development Services
**HCV:** Hepatitis C virus, Housing Choice Voucher
**HEART:** Helpfulness, Expertise, Attentiveness, Respect, and Timeliness
**HHSA:** Health and Human Services Agency
**HOME:** Home Investment and Partnership Grant
**HOPTR:** Homeowner's Property Tax Relief
**HOPWA:** Housing Opportunities for Persons with Aids
**HPI:** Healthy Places Index
**HRC:** Human Relations Commission
**HUD:** U.S. Department of Housing and Urban Development
**IHOT:** In-Home Outreach Team
**IHSS:** In-Home Supportive Services
**IPTS:** Integrated Property Tax System
**ISF:** Internal Service Fund
**IT:** Information Technology
**IT ISF:** Information Technology Internal Service Fund
**JEDI:** Justice, Equity, Diversity & Inclusion
**JELS:** Justice Electronic Library System
**JPA:** Joint Powers Agreement
**LEED:** Leadership in Energy and Environmental Design
**LMI:** Low-Moderate Income
**LMS:** Learning Management LRBs: Lease Revenue Bonds
**LTC:** Long-Term Care
**LUEG:** Land Use and Environment Group
**LWSD:** Live Well San Diego
**M:** million
**MAA:** Medi-Cal Administrative Activities
**MASLs:** Minimum Acceptable Service Levels
**MCRT:** Mobile Crisis Response Teams
**MCS:** Medical Care Service
**MECAP:** Medical Examiners and Coroners Alert Project
**MMCOF:** Major Maintenance Capital Outlay Fund
**MMIP:** Major Maintenance Improvement Plan
**MSCP:** Multiple Species Conservation Program

**NACo:** National Association of Counties
**NMTC:** New Market Tax Credits
**OAAS:** Office of Audits and Advisory Services
**OECLS:** Office of Ethics, Compliance & Labor Standards
**OERJ:** Office of Equity and Racial Justice
**OES:** Office of Emergency Services
**OFP:** Office of Financial Planning
**OLSE:** Office of Labor Standards and Enforcement
**OMVA:** Office of Military and Veteran Affairs
**O&M:** Operations and Maintenance
**ORR:** Office of Revenue and Recovery
**OSEJ:** Office of Sustainability and Environmental Justice
**PACE:** Purchase of Agricultural Conservation Easement PB: Performance Budgeting System
**PCC:** Polinsky Children's Center
**PCE:** Personal Consumption of Expenditures
**PDS:** Planning & Development Services
**PEI:** Prevention and Early Intervention
**PERT:** Psychiatric Emergency Response Team
**PHS:** Public Health Services
**PLDO:** Parkland Dedication Ordinance
**POB:** Pension Obligation Bond
**PROP:** Proposition
**PSG:** Public Safety Group
**PV:** Photovoltaic
**QA:** Quality Assurance
**RCFE:** Residential Care Facilities for the Elderly
**RCS:** Regional Communications System
**RFB:** Request for Bids
**RFP:** Request for Proposal
**RFSQ:** Request for Statement of Qualification
**RLA:** Resident Leadership Academies
**ROV:** Registrar of Voters
**S&S:** Services & Supplies
**SANCAL:** San Diego County Capital Asset Leasing Corporation
**SANDAG:** San Diego Association of Governments
**SanGIS:** San Diego Geographic Information Source
**SB:** Senate Bill
**SDAIM:** San Diego Advancing and Innovating Medi-Cal
**SDCERA:** San Diego County Employees' Retirement Association
**SDCFA:** San Diego County Fire Authority
**SDCL:** San Diego County Library
**SDCPH:** San Diego County Psychiatric Hospital
**SDG&E:** San Diego Gas and Electric
**SEE:** Social Equity Enterprise
**SLBP:** Small-Local Business Policy
**SME:** Subject Matter Expert
**SNF:** Skilled Nursing Facilities
**SSA:** Source Selection Authority
**SSC:** Souce Selection Committee
**SSS:** Self-Sufficiency Services
**TABs:** Tax Allocation Bonds
**TB:** Tuberculosis
**TIF:** Transportation Impact Fee
**TISI**: Trauma-Informed System Initiative
**TLCC**: Translation, Language and Culture Connection
**TMDL:** Total Maximum Daily Load
**TOT:** Transient Occupancy Tax
**TRANs:** Tax and Revenue Anticipation Notes
**TRC:** Teen Recovery Centers
**UAAL:** Unfunded Actuarial Accrued Liability
**UASI:** Urban Areas Security Initiative Grant
**UCLA:** University of California, Los Angeles
**UCCE:** University of California Cooperative Extension
**UDC:** Unified Disaster Council
**USDRIP:** Upper San Diego River Improvement Project
**UST:** Underground Storage Tanks
**VASH:** Veterans Affairs Supportive Housing program
**VLF:** Vehicle License Fees
**VMT**: Vehicle Miles Traveled
**VOB:** Veteran Owned Business
**WCIRB:** Workers' Compensation Insurance Rating Bureau
**YDCSS:** Youth Development and Community Support Services
**ZNE**: Zero Net Energy

# Glossary

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

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

**Access:** One of the core values of the County’s General Management System (GMS). The County is dedicated to: “Build trust with the residents we serve through transparent communication and neighborhood engagement that is accessible in the languages, facilities and methods that meet their needs.”

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Belonging**: Is having the right and opportunity to contribute a meaningful voice and participate in the design of social and cultural structures. It is the communal and dynamic process of constantly revisiting and identifying the elements of our common good to produce social cohesion. One of the core values of the County's GMS. The County is dedicated to: "Foster a sense of belonging, not just inclusion, for the people we serve and for the employees of the County who provide those services on a daily basis."

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Community Engagement**: At the core of the GMS is Community Engagement, based on the principle that all that we do should be for, and created in partnership with, the people we serve.

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

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

**Continuous Collaboration**: The component of the County GMS that ensures that all are working together across County departments to serve the community with the most effective, efficient, and accessible service. This allows the County to pursue goals, solve problems, share information and leverage resources as an enterprise.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Documentary Transfer Tax (DTT)**: A tax assessed on property when ownership is transferred.

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

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

**Employee Investment and Engagement**: The final component of the County GMS that ensures employees are engaged and committed to excellence across the organization.

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

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

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

**Enterprisewide Goals (EWG)**: A set of focused goals for departments to collaborate on for the greatest positive impact to the community. Each Enterprisewide Goal supports at least one of the five Strategic Initiatives, as laid out in the County's Strategic Plan.

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

**Equity**: One of the core values of the County's GMS. The County is dedicated to: "Apply an equity lens to appropriately design programs and services so that underserved communities have equitable opportunities. Using data-driven metrics, lived experiences and the voices of our community we weave equity through all policies and programs."

**Estimated Revenue**: The amount of revenue expected to accrue or to be collected during a fiscal year. Evaluation and Accountability: The component of the County
GMS that requires the County to track, report, analyze and adjust, as necessary, the operations under way to ensure services are delivered and goals are accomplished as planned.

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

**Excellence**: One of the core values of the County's GMS. The County is dedicated to: "Ensure exceptional service delivery to our customers by practicing fiscal prudence, encouraging innovation and leveraging best practices that promote continuous improvement to build strong, vibrant communities."

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Integrity**: One of the core values of the County's GMS. The County is dedicated to: "Earn the public's trust through honest and fair behavior, exhibiting the courage to do the right thing for the right reason, and dedicating ourselves to the highest standards of ethical conduct."

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

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

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

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

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

**Liability**: As referenced in the section on Measurement Focus and Basis of Accounting, a liability is a legal obligation of an entity to transfer assets or provide services to another entity in the future as a result of past transactions or events. Licenses, Permits & Franchises: Revenue accounts that include revenue from animal licenses, business licenses, permits and franchises.

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

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

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

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

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

**Management Reserves**: An expenditure category unique to the County of San Diego. Management Reserves are intended to be used for unforeseen expenses that arise during the budget year or as a means to set aside funds for a planned future year use.

The level of Management Reserves is generally dependent upon the amount of fund balance realized by a Group/Agency or department, but may be budgeted for General Fund departments based on ongoing General Purpose Revenue allocation or comparable revenue source in the case of special funds. No expenditures can be made from Management Reserves; instead appropriations must first be transferred to a sub-account under one of the other expenditures categories (e.g. Salaries & Benefits, Services & Supplies, etc.).

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

**Mission**: A statement of organizational purpose. The County's mission is: Strengthen our communities with innovative, inclusive, and data-driven services through a skilled and supported workforce.

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

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

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

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

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

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

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

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

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

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

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

**Other Financing Sources**: An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. Examples include sale of capital assets, operating transfers in and long-term debt proceeds. Parkland Dedication Ordinance (PLDO): The County ordinance that created a mechanism for funding local parks development and established the Parkland Dedication Fund.

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

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

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

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

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

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

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

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

**Proposed Budget**: See Recommended Budget.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Strategic Framework**: Shows how the Groups and Departments support the five Strategic Initiatives: Equity, Sustainability, Community, Empower, and Justice.

**Strategic Initiatives**: Provide the framework for the County to set measurable goals. The County's five Strategic Initiatives are Equity, Sustainability, Community, Empower and Justice and can be found in the Strategic Plan.

**Strategic Plan**: A document that explains the County's five strategic initiatives, in addition to its vision, mission and values. The five strategic initiatives focus on how the County achieves its vision of just, sustainable, and resilient future for all.

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

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

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

**Sustainability**: One of the core values of the County's GMS. The County is dedicated to: "Secure the future of our region, by placing sustainability at the forefront of our operations deeply embedded into our culture. Dedicate ourselves to meeting our residents' current resource needs without compromising our ability to meet the needs of generations to come."

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

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

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

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

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

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

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

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

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

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

**Values**: A shared culture of organizational behavior. The County's values are: Integrity, Equity, Excellence, Sustainability, Access and Belonging.

**Vision**: The image that an individual or organization has of itself or an end state. A picture of future desired outcomes. The County's vision is "A just, sustainable, and resilient future for all." World Class: Ranking among the world's best; outstanding. To be world class, the goals that the County of San Diego sets and the resources allocated must be consistent with the purpose of the organization and its continuous drive to create a higher level of excellence.

# Appendix F: Unlocked Reserves

On September 9, 2025, the Board of Supervisors adopted changes to the San Diego County Code of Administrative Ordinances Sec. 113.1, *General Fund Balances and Reserves* that modified the County's General Fund Reserve Policy, as noted in the General Fund Reserves and Resources section.

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

The Administrative Code limits how much of the Unlocked Reserves can be used in a single fiscal year to 25% of the total amount determined at the time the Unlocked Reserves was established, which was $381.6 million. For Fiscal Year 2026-27, 25% of the total amount of Unlocked Reserves is $95.4 million. Unlocked Reserves are recommended to be set aside in several areas for use during Fiscal Year 2026-27 to address future costs of implementing significant federal and State policy changes that have been announced but the details of which were unknown at the time of the Board's budget adoption of changes to the Code of Administrative Ordinances Section 113.1. The utilization of Unlocked Reserves is for time-sensitive operational expenditures as recommended by the CAO, based on guidance of the Ad Hoc Subcommittee on Sustainable Fiscal Planning, and through the budget process in alignment with the County's Strategic Plan. This consists of emergent needs that support and strengthen the County's safety net, including the following specific areas and amounts budgeted in Fiscal year 2026-27 along with their link to the County Strategic Plan:

## Fiscal Year 2026-27 Unlocked Reserves

| Recommended Use | Link to Strategic Plan | | Fiscal Year 2026-27 Appropriations |
|---|---|---|---|
| Safety Net Services | Equity/Health | $ | 44,700,000 |
| H.R. 1 Stabilization | Equity/Health | | 23,700,000 |
| Tijuana River Valley | Sustainability | | 20,000,000 |
| Affordable Housing Development with the Partnership for the Advancement of New Americans | Housing | | 5,000,000 |
| Supplemental Security Income (SSI) Advocacy | Equity/Health | | 2,000,000 |
| | **Unlocked Reserves Total** | **$** | **95,400,000** |