

**COUNTY OF SAN DIEGO  
BOARD OF SUPERVISORS  
TUESDAY, JUNE 24, 2025**

**MINUTE ORDER NO. 6**

**SUBJECT: COUNTY OF SAN DIEGO FISCAL YEAR 2025-26 ADOPTED BUDGET  
RESOLUTION FOR COUNTY FAMILY OF FUNDS, ENTERPRISE FUNDS  
AND INTERNAL SERVICE FUNDS, AND PRIOR YEAR ENCUMBRANCES  
(DISTRICTS: ALL)**

**OVERVIEW**

On June 12, 2025, the County of San Diego Board of Supervisors (Board) concluded budget hearings for the Fiscal Years 2025-26 and 2026-27 Operational Plan. At these hearings, the Board received public testimony and a presentation of the Chief Administrative Officer (CAO) Recommended Operational Plan. Pursuant to California Government Code Section 29088, a resolution is submitted for adoption of the budgets for Fiscal Year 2025-26 for the County Family of Funds, Enterprise Funds and Internal Service Funds. Also requested is authority to carry-forward prior year encumbrances and related funding. Today's actions request the Board to consider changes to the CAO Recommended Operational Plan and approve the resolutions adopting the budget.

**RECOMMENDATIONS**

**CHIEF ADMINISTRATIVE OFFICER**

1. Approve the CAO Recommended Operational Plan Change Letter to revise the CAO Recommended Operational Plan.
2. Consider any Operational Plan change requests submitted after the close of the budget hearing, if applicable. **(4 VOTES)**

*If additional time is needed to identify funding sources or otherwise balance the budget based on the Board's direction and recommendations above, this item may be continued to June 25, 2025, if necessary. If additional time is not needed, then take the following actions:*

3. Adopt a resolution entitled: ADOPTION OF THE BUDGET FOR THE COUNTY OF SAN DIEGO FOR THE FISCAL YEAR COMMENCING JULY 1, 2025.
4. Authorize the Auditor and Controller to carry-forward appropriations and applicable estimated revenue for prior year encumbrances in all County funds. **(4 VOTES)**

**EQUITY IMPACT STATEMENT**

The County of San Diego is committed to promoting a culture of equity, belonging, and racial justice. We serve all communities, including Black, Indigenous, people of Color, LGBTQIA+, people with disabilities, low-income individuals, the young, the elderly, immigrants, refugees, and those who have faced inequality.

The Chief Administrative Officer (CAO) Recommended Operational Plan aims to allocate resources to address inequities in County programs and services. This plan is based on community input, data analysis identifying disparities, and meaningful assessment of outcome indicators.

In 2021, the County introduced a Budget Equity Assessment Tool. This tool helps County departments prioritize services and allocate resources with equity in mind. Each year, departments must identify equity components to evaluate budget changes that impact their ability to deliver services and support their goals. The questions in this tool ensure that the County applies an equity lens when developing the budget.

## **SUSTAINABILITY IMPACT STATEMENT**

The County of San Diego is working towards a sustainable future for everyone. Our strategic plan guides our activities to ensure sustainability in the region's economy, climate, environment, and communities. We aim to strengthen communities by pursuing legislative policies and collaborating with stakeholders to enhance services that help residents become self-sufficient, increase economic sustainability, and reduce poverty.

County departments contribute by implementing their own sustainability plans, which reflect their priorities and inform financial planning and decision-making. This ongoing effort helps each department increase the overall sustainability of their operations. These collective efforts strengthen communities, ensure accountability, and protect public resources by aligning available resources through services and initiatives.

The proposed budgetary plans for the Fiscal Years 2025-27 in the CAO Recommended Operational Plan support the County's Strategic Initiative of Sustainability. This aligns resources with services while maintaining fiscal stability and ensuring long-term solvency.

## **FISCAL IMPACT**

Recommendation 1 includes increased total spending authority of \$18,037,659 totaling \$7,657,359,208 for the County Family of Funds (General Fund, Capital Outlay Funds, Debt Service Fund and Special Revenue Funds) which will result in ongoing expenditure requirements that will increase net General Fund cost, and will require allocation of ongoing resources beginning in Fiscal Year 2026-27. The recommendation also provides spending authority of \$47,871,058 for the Enterprise Funds and \$787,248,065 for the Internal Service Funds, which is unchanged from the CAO Recommended Operational Plan. The total spending authority for the County Family of Funds, Enterprise Funds and Internal Service Funds is \$8,492,478,331. This is a portion of the total revised recommended spending authority Countywide, which is \$8,634,508,957; the remaining amounts are reflected in additional Fiscal Year 2025-26 Budget Board Letters for consideration, including for the San Diego Sanitation District; County Service Areas, Community Facilities Districts, Certain Maintenance Districts and Permanent Road Divisions; San Diego County Fire Protection District; and County of San Diego Successor Agency to the County of San Diego Redevelopment Agency; and San Diego County Flood Control District.

Recommendation 3 provides spending authority of \$7,657,359,208 for the County Family of Funds for Fiscal Year 2025-26. The recommendation also provides spending authority of \$47,871,058 for the Enterprise Funds and \$787,248,065 for the Internal Service Funds.

Recommendation 4 authorizes the Auditor and Controller to carry over appropriations and any related revenues from the prior year. The exact amount of carry-forward budget is not known at this time and will not be finalized until the accounting cycle for Fiscal Year 2024-25 has been completed in August 2025.

The fiscal impact of Recommendation 2 will be determined prior to adoption of the budget if Operational Plan change requests are received after the close of budget hearings.

**BUSINESS IMPACT STATEMENT**

N/A

**ACTION:**

ON MOTION of Supervisor Anderson, seconded by Supervisor Lawson-Remer, the Board of Supervisors took action as recommended, adopting Resolution No. 25-047 entitled: ADOPTION OF THE BUDGET FOR THE COUNTY OF SAN DIEGO FOR THE FISCAL YEAR COMMENCING JULY 1, 2025.

AYES: Anderson, Lawson-Remer, Montgomery Steppe, Desmond

ABSENT: (District 1 Seat Vacant)

State of California)  
County of San Diego) §

I hereby certify that the foregoing is a full, true and correct copy of the Original entered in the Minutes of the Board of Supervisors.

ANDREW POTTER  
Clerk of the Board of Supervisors



**Signed**  
**by** Andrew Potter