

*County of San Diego*

Finance Other

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## Finance Other Changes



### Finance Other Summary

#### Total Appropriations

The Finance Other appropriations in the CAO Revised Recommended Operational Plan are \$451.0 million in Fiscal Year 2024–25 and \$383.4 million in Fiscal Year 2025–26. This is an **increase of \$3.7 million or 0.8%** in Fiscal Year 2024–25 from the CAO Recommended Operational Plan, for a total decrease of \$10.7 million or 2.3% from the Fiscal Year 2023–24 Adopted Operational Plan. There are no staff years in Finance Other.

#### Fiscal Year 2024–25

Significant changes from the CAO Recommended Operational Plan include:

##### Expenditures

Net increase of \$3.7 million

- ◆ Increase of \$2.1 million in the Public Liability Internal Service Fund (PLISF) to support increased workload and new FTEs in County Counsel related to legislative changes funded by PLISF fund balance.
- ◆ Increase of \$1.3 million in funding tied to Calavo Park capital project based on one-time GPR from increase in assumed Assessed Value (AV) growth rate of 4.63%.
- ◆ Specification of the use of \$3.25 million that was included in the CAO Recommended Operational Plan for enterprise costs. \$1.85 million remains to address capital, IT, emergency response or other efforts:
  - ◆ \$1.3 million in Planning & Development Services (\$1.0 million) and San Diego County Fire (\$0.3 million) for battery storage system.
  - ◆ \$0.5 million for the Calavo Park capital project.
  - ◆ \$0.5 million to extend the iMas Fresco! Plus program.
  - ◆ \$0.25 million for the Workplace Justice Fund.
  - ◆ \$0.25 million for enhanced drowning prevention efforts.
  - ◆ \$0.25 million for no-cost transportation services for seniors.
  - ◆ \$0.15 million for a pilot archery project at County Park.
  - ◆ \$0.059 million to support Lake Hodges, Lake Sutherland and El Capitan reservoirs to remain open.
- ◆ Increase of \$0.3 million for community programs to strengthen language access in the region based on one-time GPR from increase in assumed AV growth rate of 4.63%.

##### Revenues

Net increase of \$3.7 million

## **FINANCE OTHER CHANGES**

- ◆ Increase of \$2.1 million in Use of Fund Balance in the Public Liability Internal Service Fund to support increased workload noted above.
- ◆ Increase of \$1.6 million in General Purpose Revenue based on an increase in projected Assessed Value (AV) growth rate from 4.0% to 4.63%.

### Fiscal Year 2025–26

No significant changes aside from Fiscal Year 2024–25 recommendations.



Lease Payments-Bonds

Budget by Categories of Expenditures							
	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	Fiscal Year 2024–25 Change	Fiscal Year 2024–25 Revised Budget	Fiscal Year 2025–26 Recommended Budget	Fiscal Year 2025–26 Change	Fiscal Year 2025–26 Revised Budget
Services & Supplies	\$ 2,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Charges	25,721,612	25,657,309	0	25,657,309	24,987,537	0	24,987,537
<b>Total</b>	<b>\$ 25,723,612</b>	<b>\$ 25,657,309</b>	<b>\$ 0</b>	<b>\$ 25,657,309</b>	<b>\$ 24,987,537</b>	<b>\$ 0</b>	<b>\$ 24,987,537</b>

Finance Other Appropriations/Expenditures							
	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	Fiscal Year 2024–25 Change	Fiscal Year 2024–25 Revised Budget	Fiscal Year 2025–26 Recommended Budget	Fiscal Year 2025–26 Change	Fiscal Year 2025–26 Revised Budget
Community Enhancement	\$ 5,459,241	\$ 5,265,490	\$ 0	\$ 5,265,490	\$ 5,328,145	\$ 0	\$ 5,328,145
Neighborhood Reinvestment Program	10,708,261	10,000,000	0	10,000,000	10,000,000	0	10,000,000
Contributions to Capital Program	45,868,000	50,308,000	1,812,000	52,120,000	0	0	0
Lease Payments: Capital Projects	25,723,612	25,657,309	0	25,657,309	24,987,537	0	24,987,537
Countywide General Expenses	132,648,757	128,146,545	(214,437)	127,932,108	111,085,425	1,985,210	113,070,635
Countywide Shared Major Maintenance	24,811,177	2,000,000	0	2,000,000	2,000,000	0	2,000,000
Employee Benefits Internal Service Funds (ISF)							
<i>Workers Compensation Employee Benefits ISF</i>	54,075,189	58,735,552	0	58,735,552	58,735,552	0	58,735,552
<i>Unemployment Insurance Employee Benefits ISF</i>	3,939,525	3,946,374	0	3,946,374	3,946,374	0	3,946,374
Insurance ISF	—	10,380,721	0	10,380,721	10,380,721	0	10,380,721
Local Agency Formation Commission Administration	582,443	617,716	0	617,716	617,716	0	617,716
Public Liability ISF	76,413,160	70,771,524	2,067,495	72,839,019	70,771,524	2,091,751	72,863,275
Pension Obligation Bonds	81,494,299	81,500,054	0	81,500,054	81,495,400	0	81,495,400
<b>Total</b>	<b>\$ 461,723,664</b>	<b>\$ 447,329,285</b>	<b>\$ 3,665,058</b>	<b>\$ 450,994,343</b>	<b>\$ 379,348,394</b>	<b>\$ 4,076,961</b>	<b>\$ 383,425,355</b>

