



# COUNTY OF SAN DIEGO

## AGENDA ITEM

### BOARD OF SUPERVISORS

NORA VARGAS  
First District

JOEL ANDERSON  
Second District

TERRA LAWSON-REMER  
Third District

VACANT  
Fourth District

JIM DESMOND  
Fifth District

**DATE:** December 5, 2023

# 34

**TO:** Board of Supervisors

### SUBJECT

**FISCAL YEAR 2023-24 FIRST QUARTER OPERATIONAL PLAN STATUS REPORT  
AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)**

### OVERVIEW

This report summarizes the status of the County's Fiscal Year 2023-24 Adopted Operational Plan, as measured by projected year-end fund balance from current year operations. The projected year-end balance for the General Fund is \$55.7 million (or 0.7% of the General Fund budget), and \$97.9 million (or 0.9% of the Overall budget) for all budgetary funds combined. The projected fund balance anticipates an overall positive expenditure variance and an overall negative revenue variance from the Fiscal Year 2023-24 Amended Budget. The projection assumes General Purpose Revenue will perform better than estimated, and Finance and General Government Group and the Land Use and Environment Group will produce operating balances while the Health and Human Services Agency and Public Safety Group are projecting negative operating balances due to projected slowing of sales tax receipts that support HHSA programs, increased costs for the General Relief Program, contributions to support the Ambulance Services Program through County Fire and an estimated payment for Incompetent to Stand Trial determinations with groups staying within legal appropriation limit by year-end. The General Fund year-end fund balance projection includes COVID-19 response costs primarily funded through American Rescue Plan Act (ARPA) funds and anticipates receipt of additional Federal Emergency Management Agency (FEMA) revenue to cover costs incurred. Total FEMA costs are currently estimated at \$437.0 million. This includes \$436.3 million of costs incurred from the beginning of the pandemic through May 11, 2023 when FEMA eligibility ended and \$0.7 million for Fiscal Year 2023-24 for allowable administrative costs to manage the grant beyond the FEMA eligibility date. To date, a total of \$254.3 million in FEMA reimbursement payments have been received and projections anticipate receiving an additional \$24.9 million by December 31, 2024, for prior year efforts. The remaining balance of \$157.8 million, which includes the 10% withhold amount as part of the FEMA close out process, is anticipated to be received in future fiscal years. The projected balance for all other funds combined is \$42.2 million (1.4% of the other funds combined budget).

Transfers and revisions to the amended budget can be made by formal action of the Board of Supervisors in accordance with the California County Budget Act, Government Code (GC) Section 29125. Increases to the overall budget require 4 votes. Transfers of appropriations between departments within the same budgetary fund that do not increase the overall budget, or the

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cancellation of appropriations require a majority vote. Transfers of appropriations to facilitate transfers between budgetary funds require 4 votes even if the overall budget is not increased.

In the Public Safety Group (PSG), recommendations includes appropriation adjustments to purchase commissary items, for the benefit, education, and welfare of the incarcerated persons confined within detention facilities, for the purchase of post warranty support for the Next Generation Regional Communication System, to purchase toxicology supplies and equipment to expand the surveillance of emerging drug trends, increased allocation from the Judicial Council of California for pretrial support services and provide additional funding for the Palomar Mountain Fire Station Project.

In the Land Use and Environment Group (LUEG), recommendations include appropriation adjustments to support the North County Fire Protection District, to repair or replace gym equipment at the Spring Valley Community Center, to close and secure a well at Fallbrook Park, for expenditures related to strengthening the County of San Diego's Hazardous Materials Business Plan information and Disaster Recovery, for distributing Fish and Game State Fines and Forfeitures monies to the public, to provide funds for the Ramona Airport 09-27 Runway Rehabilitation Project, and to provide funds for the Borrego Valley Airport Taxiway Alpha Rehabilitation Project.

In the Finance and General Government Group (FGG), recommendations include appropriation adjustments for Cannabis Equity Act Grant program, to appropriate recently returned funds in the Neighborhood Reinvestment Program and Community Enhancement program for allocation to other projects and for funding to pay for one-time expenses in the Board of Supervisors' offices.

There are no appropriation adjustments in the Health and Human Services Agency (HHS).

**RECOMMENDATION(S)  
CHIEF ADMINISTRATIVE OFFICER**

1. Accept the Fiscal Year 2023-24 first quarter report on projected year-end results.

**Increases to the Overall Budget and/or Transfers Between Budgetary Funds  
(Recommendations 2 through 19):**

2. Establish appropriations of \$3,619,632 in the Jail Commissary Enterprise Fund, Services & Supplies (\$913,000), for commissary items, and Operating Transfers Out (\$2,706,632), based on anticipated receipts (\$1,913,000) and available prior year fund balance (\$1,706,632); *and* establish appropriations of \$2,706,632 in the Incarcerated Peoples' Welfare Fund, Services & Supplies, to be used for the benefit, education, and welfare of the incarcerated persons housed within detention facilities, based on an Operating Transfer In from the Jail Commissary Enterprise Fund. **(4 VOTES)**
3. Establish appropriations of \$2,546,650 in the Sheriff's Department, Services & Supplies for the purchase of post warranty support for the Next Generation Regional Communications System (NextGen RCS) for Phase 2 sites, based on the RCS Trust Fund. **(4 VOTES)**

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4. Establish appropriations of \$2,000,000 in Medical Examiner for Salaries & Benefits (\$50,000), Services & Supplies (\$817,000), and Capital Assets – Laboratory Equipment & Instruments (\$1,133,000), to purchase toxicology supplies and equipment for expanded testing and to provide data on emerging drug trends based on revenue from the California Highway Patrol Fiscal Years 2023-25 Cannabis Tax Fund Grant Program, for the project period of July 1, 2023, to June 30, 2025. **(4 VOTES)**
5. Establish appropriations of \$140,000 in Medical Examiner for Salaries & Benefits (\$65,000) and Services & Supplies (\$75,000), for toxicology services to expand the surveillance of emerging drug trends, based on revenue from the Opioid Settlement Framework. **(4 VOTES)**
6. Establish appropriations of \$8,606,176 in Probation, Services & Supplies, for pretrial service programs, based on revenue from the Judicial Council of California; *and* establish appropriations of \$2,500,000 in the Public Defender, Services & Supplies, and corresponding Expenditure Transfer & Reimbursement from Probation (\$2,500,000), for pretrial service programs. **(4 VOTES)**
7. Establish appropriations of \$30,420 in Community Facilities District CFD No. 2013-01 Horse Creek Ridge Maintenance - Special Tax C fund, Services & Supplies, based on available prior year CFD No. 2013-01 Horse Creek Ridge Maintenance - Special Tax C fund balance to support costs incurred by the North County Fire Protection District. **(4 VOTES)**
8. Establish appropriations of \$120,000 in Community Service Area (CSA) 128 San Miguel Park District Fund, Services & Supplies, based on available prior year CSA 128 San Miguel Park District Fund fund balance to complete an unanticipated Major Maintenance project to repair or replace gym equipment at the Spring Valley Community Center. **(4 VOTES)**
9. Establish appropriations of \$100,000 in CSA 81 Fallbrook Local Park Fund, Services & Supplies, based on available prior year CSA 81 Fallbrook Local Park Fund fund balance to complete an unanticipated one-time Major Maintenance project to close and secure a well at Fallbrook Park. **(4 VOTES)**
10. Establish appropriations of \$46,972 in the Department of Environmental Health and Quality, Services & Supplies, for expenditures related to strengthening the County of San Diego's Hazardous Materials Business Plan information and Disaster Recovery, based on unanticipated revenue from Environmental Public Health and Emergency Response grant funds. **(4 VOTES)**
11. Establish appropriations of \$18,000 in the Fish and Game Propagation Fund, Other Charges, for distributing Fish and Game State Fines and Forfeitures monies to the public, based on available prior year Fish and Game Propagation Fund fund balance. **(4 VOTES)**
12. Establish appropriations of \$850,000 in Department of Public Works (DPW) Airport Enterprise Fund (AEF), Fixed Assets, to provide funds for the Ramona Airport 09-27 Runway Rehabilitation Project, based on unanticipated revenue from the Federal Aviation

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Administration (\$765,000) and available prior year Airport Enterprise Fund fund balance (\$85,000). **(4 VOTES)**

13. Establish appropriations of \$400,000 in DPW Airport Enterprise Fund (AEF), Fixed Assets, to provide funds for the Borrego Valley Airport Taxiway Alpha Rehabilitation Project, based on unanticipated revenue from the Federal Aviation Administration (\$360,000) and available prior year Airport Enterprise Fund fund balance (\$40,000). **(4 VOTES)**
14. Transfer appropriations of \$335,000 from San Diego County Fire, Services & Supplies, to Contributions to Capital Outlay Fund, Operating Transfers Out, to provide additional funding for the Palomar Mountain Fire Station Project; *and* establish appropriations of \$335,000 in the Capital Outlay Fund for Capital Project 1021136, Palomar Mountain Fire Station, based on an Operating Transfer In from the General Fund. **(4 VOTES)**
15. Establish appropriations of \$350,000 in the Chief Administrative Office (CAO), Office of Equity and Racial Justice (OERJ), Services & Supplies, for Cannabis Equity Act Grant programs based on grant funding from the Governor's Office of Business and Economic Development. **(4 VOTES)**
16. Establish appropriations of \$179,388 in the Neighborhood Reinvestment Program budget (\$150,060 in Org 15655; \$20,495 in Org 15660; \$8,205 in Org 15665; and \$628 in Org 15670) based on unused portions of prior year allocations that were returned in the current fiscal year so the funds can be allocated to other projects. **(4 VOTES)**
17. Establish appropriations of \$4,145 in the Community Enhancement Program budget (Org 12900) based on unused portions of prior year allocations that were returned in the current fiscal year so the funds can be allocated to other projects. **(4 VOTES)**
18. Transfer appropriations within departments between Services & Supplies and Operating Transfers Out, as noted in Appendix C, in the net amount of \$4,430,001 for major maintenance projects listed in Appendix C that were subsequently reclassified, based on capitalization thresholds, for financial reporting purposes; *and* establish and cancel appropriations, as noted in Appendix C for a net increase of \$4,430,001 in the Major Maintenance Capital Outlay Fund and adjust related funding sources as noted to accurately classify major maintenance projects for financial reporting purposes. **(4 VOTES)**
19. Establish appropriations of \$667,307 in Board of Supervisors District 1 (\$200,000), District 2 (\$50,968), District 3 (\$16,339), District 4 (\$200,000), and District 5 (\$200,000), Services & Supplies, for one-time expenses based on over-realized General Purpose Revenue. **(4 VOTES)**

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**Transfers Within Budgetary Funds and/or Cancellation of Appropriations  
(Recommendations 20 through 24):**

20. Transfer appropriations of \$124,732.28 within the Capital Outlay Fund and related Operating Transfer In from the General Fund, to provide funding for Capital Project 1025568 Sweetwater Bike Skills Park Restrooms to support the design and environmental analysis of additional parking and a restroom building, based on transfer from Capital Project 1021150 South County Bicycle Skills Course.
21. Transfer appropriations of \$271,237.96 within the Capital Outlay Fund and related Operating Transfer In from the General Fund, to provide funding for Capital Project 1025569 TJRVRP Active Recreation and Community Park from Capital Project 1010973 TJRV Sports Complex Concept Plan.
22. Transfer appropriations of \$2,653,624.63 within the Capital Outlay Fund and related Operating Transfer In from the General Fund, to provide funding for Capital Project 1021895 San Luis Rey River Park (Moosa), based on the transfer from Capital Project 1000036 San Luis Rey River Park.
23. Cancel appropriations of \$588,000 in the Capital Outlay Fund for Capital Project 1024598 San Diego Botanic Master Garden Project, to match the actual funds received from the San Diego Botanic Garden.
24. Transfer appropriations of \$946,800 from Countywide General Expense, Services & Supplies, to CAO, Services & Supplies, based on General Purpose Revenue to align contract costs associated with the Housing Blueprint with program management.

**EQUITY IMPACT STATEMENT**

After the Board of Supervisors adopts the Operational Plan, it is monitored by the departments, Groups, and the Board. Departments are expected to work within their respective budgets. Budgets may, however, be modified during the year as circumstances warrant. In conjunction with the fund balance projection process, the Chief Administrative Officer meets with each Group to review accomplishments, emergent issues, and budget status. Department heads are required to communicate any potential problems or errors to the appropriate authority. Groups complete fund balance projections quarterly providing explanations of significant variances of their budget. The recommended actions are intended to provide resources to address inequities in County services and to identify disparities, develop meaningful outcomes, and create a County government culture of equity, belonging, and racial justice.

**SUSTAINABILITY IMPACT STATEMENT**

Today's actions support the sustainability measures across the County considering the environment, economy, health/wellbeing, and/or social aspects of the community by aligning the County's available resources with services to maintain fiscal stability and ensure long-term solvency.

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**FISCAL IMPACT**

Funds associated with today's recommendations are partially included in the Fiscal Year 2023-24 Operational Plan. If approved, in the General Fund these actions will result in an increase to the overall budget of \$14,540,638, transfers within budgetary funds of \$4,944,486, transfers between budgetary funds of \$335,000 and no cancellation of appropriations. The funding sources for the increase are Judicial Council of California (\$8,606,176), RCS Trust Fund (\$2,546,650), California Highway Patrol Cannabis Tax Fund Grant (\$2,000,000), over-realized General Purpose Revenue (\$667,307), Governor's Office of Business and Economic Development grant (\$350,000), Opioid Settlement Framework (\$140,000), Environmental Public Health and Emergency Response grant (\$46,972) and Miscellaneous Revenues (\$183,533).

In all other funds combined, these actions will result in a net increase to the overall budget of \$12,021,686, transfers within budgetary funds of \$3,481,911, and cancellation of appropriations of \$9,385,561. The funding sources for the net increase are Operating Transfers In from the General Fund (\$4,332,686), Operating Transfers In from Jail Commissary Enterprise Fund (\$2,706,632), available prior year Jail Commissary Enterprise Fund fund balance (\$1,706,632), Federal Aviation Administration (\$1,125,000), Operating Transfers In from Internal Service Fund (\$520,101), available prior year Community Service Area fund balance (\$220,000), available prior year Airport Enterprise Fund fund balance (\$125,000), available prior year Community Facilities District fund balance (\$30,420), available prior year Fish and Game Propagation Fund fund balance (\$18,000) and Miscellaneous Revenues (\$1,325,000). These are offset by a decrease in Operating Transfers In from County Library Fund (\$87,785).

**BUSINESS IMPACT STATEMENT**

N/A

**ADVISORY BOARD STATEMENT**

N/A

**BACKGROUND**

As shown in Schedule A, the General Fund year-end fund balance projection of \$55.7 million is based on the estimate that expenditures will be approximately \$44.4 million less than the Fiscal Year 2023-24 Amended Budget and revenues will be a net \$11.3 million more than the Fiscal Year 2023-24 Amended Budget. The Amended Budget consists of the Adopted Budget plus encumbrances carried over from the prior year, plus year-to-date changes that have been either approved by your Board or the Deputy Chief Administrative Officer/Chief Financial Officer, when permitted. The projected balance for all other funds combined is a net of \$42.2 million.

The General Fund year-end fund balance projection includes COVID-19 response costs primarily funded through American Rescue Plan Act (ARPA) funds and anticipates receipt of additional Federal Emergency Management Agency (FEMA) revenue to cover costs incurred. Total FEMA costs are currently estimated at \$437.0 million. This includes \$436.3 million of costs incurred from the beginning of the pandemic through May 11, 2023 when FEMA eligibility ended and \$0.7

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million for Fiscal Year 2023-24 for allowable administrative costs to manage the grant beyond the FEMA eligibility date. To date, a total of \$254.3 million in FEMA reimbursement payments have been received and projections anticipate receiving an additional \$24.9 million by December 31, 2024, for prior year efforts. The remaining balance of \$157.8 million, which includes the 10% withhold amount as part of the FEMA close out process, is anticipated to be received in future fiscal years.

Attachments to this letter have been included to provide detail of these fund balance projections. Schedule A summarizes the fund balance projection by business group, department, and fund category. The Notes to Schedules A and B explain variances from budget by department, fund and for General Purpose Revenue. Schedule B shows the projected General Fund fund balance by business group split between operating and reserve balances.

**GENERAL FUND EXPENDITURE VARIANCES**

The projected lower than budgeted expenditures generating an overall positive expenditure variance of \$54.4 million in the General Fund are primarily attributable to the following:

- \$25.0 million in projected positive Salary & Benefits appropriation variance in all groups. As of September 30, 2023, the vacancy rate (including newly added positions) was 10.8% (2,200 of 20,419 positions).
  - In PSG, the projected overall expenditure variance of \$9.8 million is primarily due to vacancies, attrition, and modified positions. Other potential projected variances from budget will offset costs for a comprehensive healthcare contract and facility needs, and for increased shared major maintenance and facility costs.
  - In HHSA, the projected overall expenditure variance of \$4.5 million is attributed to longer timeframes to hire staff, including newly added positions, hard to recruit classifications and vacancies due to attrition.
  - In LUEG, the projected overall expenditure variance of \$3.8 million is primarily due to vacancies and under-filled positions.
  - In FGG, the projected overall expenditure variance of \$6.9 million is primarily due to newly created positions, staff attrition and departmental vacancies.
- \$20.4 million in projected positive appropriation variance in Services & Supplies across the County.
  - In PSG, projected overall negative expenditure variance of \$1.1 million primarily in Public Safety Group Executive Office due to Incompetent to Stand Trial penalty to the State. This is offset by positive variances in Department of Child Support Services due to lower than anticipated expenses in various accounts supporting operations, such as information technology services; in San Diego County Fire due to lower than anticipated Opioid Overdose Mapping and Application Program contract costs, and in Sheriff's Department due to lower than anticipated costs in Public Liability associated with medical malpractice insurance coverage and expenditures in various accounts supporting operations such as food and household expense offset by higher than anticipated costs for temporary medical staffing.
  - In HHSA, projected overall positive variance of \$10.3 million in various departments. This consists of positive variances in Behavioral Health Services (BHS) primarily due to contracted services associated with a range of mental health

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programs to align with anticipated spending which adjusts for contractor staffing vacancies and projected utilization in residential bed days; in Public Health Services (PHS) tied to lower than anticipated operating costs related to reduced contracting activities and limited Public Health Laboratory processing capacity; in Child and Family Well-Being (CFWB) primarily driven by a variance from budget in contracts mainly tied to transitional housing programs experiencing challenges in the rental market and in group home costs as the programs continue to transition into an eligible facility; in Aging & Independence Services (AIS) tied to contracted services for the California Department of Aging (CDA) Modernizing Older California Act (MOCA) rolling out over three versus two years and a variance from budget in various services and supplies tied to program operational needs and delays in new staff hiring. These are offset by a negative variance in Administrative Support primarily tied to additional product and dispenser purchases for the Free4ME pilot program funded through a grant.

- In LUEG, projected overall positive variance of \$5.0 million primarily in the Department of Planning & Development Services (PDS) due to schedule changes to one-time only information technology projects and reduced consultant contract spending.
- In FGG, projected overall positive variance of \$4.2 million primarily in Department of Human Resources due to lower than anticipated costs for workers compensation and unemployment insurance services and projected underspend in contracted services, travel, and office supplies; in Treasurer-Tax Collector due to lower than anticipated costs associated with the Banking Pool, including delays in IT projects and projected underspend on contracts; and in County Communications Office due to lower than anticipated Public, Educational and Governmental (PEG) funded Major Maintenance project costs.
- In Finance Other (FO), projected overall positive variance of \$2.0 million as additional funding no longer needed to support the Immigrant Rights Legal Defense Program in Public Defender's office.
- A projected positive appropriation variance of \$5.3 million in Other Charges primarily in (PSG) in Probation Department due to lower than anticipated use of placement services for foster youth; and in HHSA in CFWB mainly to align with the revised projected caseloads in foster care and adoption assistance programs, offset by negative variances in Self-Sufficiency Services tied to General Relief program and Child Care program based on revised estimated case costs and in Housing & Community Development Services (HCDS) tied to the Local Rental Subsidy Program (LRSP) due to longer than anticipated transition of clients to a more permanent housing setting partially.
- A projected positive appropriation variance of \$0.2 million in Capital Assets Equipment in FGG primarily in County Communications Office due to lower than anticipated PEG funded equipment purchases.
- A projected negative appropriation variance of \$0.5 million in Expenditure Transfer & Reimbursements in LUEG primarily in PDS due to a decrease in services rendered to other General Fund departments.



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- A projected negative appropriation variance of \$6.0 million in Operating Transfers Out in PSG primarily in San Diego County Fire for the San Diego County Fire Protection District ambulance services.

**GENERAL FUND REVENUE VARIANCES**

The projected under-realized revenue of \$11.3 million includes positive variances totaling \$38.6 million and negative variances of \$27.3 million. In many instances, the negative revenue variances are directly associated with the positive expenditure variances described above.

The projected positive revenue variance of \$38.6 million is primarily attributable to the following categories:

- Taxes Other Than Current Secured (\$15.7 million) mainly in Sales and Use Taxes mostly due to the continued growth activities in the Unincorporated Area which increases the County's share of the Pool going forward.
- Revenue from Use of Money & Property (\$13.6 million) primarily due to a higher projected average daily cash balance than what was budgeted which was used to calculate the interest revenue, and due to a higher interest rate due to the recent rise in market rates.
- Taxes Current Property (\$9.0 million) primarily due to projected higher revenue based on prior year receipts. At the time the budget was prepared, current unsecured property tax revenues were based on the assumption that there would be no growth in the current unsecured roll.
- Fines, Forfeitures & Penalties (\$0.3 million) primarily due to higher than budgeted growth in assessed valuation reflected on penalty for late current secured and unsecured property tax payments offset by lower than anticipated costs for the Cal-ID program.

The projected negative revenue variance of \$27.3 million is primarily attributed to:

- Charges for Current Services (\$12.1 million) primarily due to a decline in billable activities for land development, project planning, and building projects due to staff vacancies, due to fewer than anticipated fees for recorded documents related to higher interest rates, due to underrealized Banking Pool revenue associated with the lower projected costs, and due to reduced labor charges for land development projects due to staff vacancies.
- Other Financing Sources (\$7.9 million) due to decrease in transfers from Proposition 172 Special Revenue Fund resulting from lower than expected sales tax receipts.
- Intergovernmental Revenues (\$5.5 million) tied to aligning federal Mental Health Services Act funding, ARPA funding, Realignment, Drug Medi-Cal and Short Doyle funding to anticipated billable service units and aligning grant funding with overall anticipated expenditures, due to social services administrative revenues to align with anticipated federal and State funding and projected expenditures, tied to California Work Opportunity And Responsibility To Kids (CalWORKs) revenue associated with revised caseload projections, due to lower than anticipated State and federal reimbursements for the child support program

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- Licenses, Permits & Franchises (\$1.7 million) primarily due to lower than anticipated revenue from PEG funded project costs, and lower-than-expected payments from Franchise Fees.
- Miscellaneous Revenues (\$0.1 million) primarily due to less than anticipated administration costs charged to the Employee Benefit Internal Service Fund, offset by a positive variance due to the anticipated closure of Flex Forfeitures Trust Funds.

**Adjustments to the Fiscal Year 2023-24 Amended Budget**

Transfers and revisions to the amended budget can be made by formal action of the Board of Supervisors in accordance with the California County Budget Act, Government Code (GC) Section 29125. Increases to the overall budget require 4 votes while transfers of appropriations between departments within the same budgetary fund that do not increase the overall budget or the cancellation of appropriations require a majority vote. However, transfers of appropriations between budgetary funds, referred to as operating transfers, require 4 votes even if the overall budget is not increased.

The recommendations for budget adjustments are explained as follows:

**Increases to the Overall Budget and/or Transfers Between Budgetary Funds  
(Recommendations 2 through 19):**

**Recommendation 2**

These requests will establish appropriations of \$3,619,632 in the Jail Commissary Enterprise Fund, Services & Supplies (\$913,000) to purchase commissary items, and Operating Transfers Out (\$2,706,632) to transfer commissary sales revenue to the Sheriff's Incarcerated Peoples' Welfare Fund based on anticipated receipts (\$1,913,000) and available fund balance from the prior year (\$1,706,632).

These requests will also establish appropriations of \$2,706,632 in the Incarcerated People's Welfare Fund to transfer and utilize the Fiscal Year 2022-23 fund balance and the additional anticipated receipts from Fiscal Year 2023-24 from the Jail Commissary Enterprise Fund as mandated by California Penal Code 4025 (e): *(e) The money and property deposited in the inmate welfare fund shall be expended by the sheriff primarily for the benefit, education, and welfare of the inmates confined within the jail.*

**Recommendation 3**

On June 9, 2015 (1), the Board of Supervisors authorized the Director, Department of Purchasing and Contracting, to issue a request for proposal and award a contract or contracts for the procurement, implementation, support, and optional financing of a Next Generation Regional Communications System (NextGen RCS). On June 27, 2016, the County awarded the contract to Motorola Solutions, Inc. The NextGen RCS project is divided into three phases: Phase One provides for planning and system design; Phase Two implements contractor recommendations for the equipment, software, and services to upgrade the technology at existing RCS facilities; and Phase Three consists of any necessary development or construction of new RCS sites and facilities or expansion of existing facilities. Phase Two appropriations were included in the Fiscal Year 2023-

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24 Operational Plan for the Sheriff's Department. The Phase Two warranty period expires three years after the final system acceptance, which was on August 27, 2023.

This recommendation will establish appropriations of \$2,546,650 in the Sheriff's Department, Services & Supplies for the purchase of post warranty support for the NextGen RCS for Phase Two sites based on the RCS Trust Fund. On July 12, 2023, the RCS Board of Directors approved the use of funds from the RCS Trust Fund to purchase the optional post warranty support. Approval to use RCS Trust Fund funds was received after the Fiscal Year 2023-24 budget process.

**Recommendation 4**

On June 13, 2023 (3), the Board of Supervisors authorized the Medical Examiner to apply for and accept grant funds from the California Highway Patrol (CHP) Cannabis Tax Fund Grant Program. Medical Examiner was awarded \$2,000,000 from CHP Fiscal Years 2023-25 Cannabis Tax Fund Grant Program. This recommendation will establish appropriations of \$2,000,000 based on revenue from the CHP Fiscal years 2023-25 Cannabis Tax Fund Grant Program, for the project period of July 1, 2023, to June 30, 2025. Funds will be used to purchase toxicology supplies and equipment, which will allow the Medical Examiner's Toxicology Laboratory to expand its scope of testing and provide data on emerging drugs and drug trends.

**Recommendation 5**

On October 10, 2023 (13), the Board of Supervisors received and approved the updated Opioid Settlement Framework and authorized the addition of one (1) staff year in Medical Examiner for toxicology services to expand the surveillance of emerging drug trends. This recommendation will establish appropriations of \$140,000 based on revenue from the Opioid Settlement Framework.

**Recommendation 6**

On July 12, 2021, the State of California enacted the State Budget through Senate Bill (SB) 129. The Budget Act allocates funds to local courts for both one-time and ongoing resources to support pretrial services programs. On February 8, 2022 (12), the Board of Supervisors approved the pretrial implementation plan, authorized the Chief Probation Officer to execute a Memorandum of Agreement (MOA) with the San Diego Superior Court for the administration of a pretrial services programs, including the authority to extend and amend the MOA as needed. Funds for the program were included in the Fiscal Year 2022-23 Adopted Operational Plan for Probation.

Recently, the Judicial Council of California approved the use of unspent funds from Fiscal Years 2021-22 and 2022-23 and made available to allocate to counties. If approved, these recommendations will establish appropriations of \$8,606,176 in Probation, Services & Supplies, for pretrial support services, which includes transfer of costs for support services from the Public Defender. The funding source is the Judicial Council of California. In addition, it will establish appropriations of \$2,500,000 in the Public Defender, Services & Supplies, based on Expenditure Transfer & Reimbursement from Probation.

**Recommendation 7**

This recommendation will establish appropriations of \$30,420 in Community Facilities District (CFD) No. 2013-01 Horse Creek Ridge Maintenance - Special Tax C fund, Services & Supplies,

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based on available prior year CFD No. 2013-01 Horse Creek Ridge Maintenance - Special Tax C fund balance to support costs incurred by the North County Fire Protection District.

**Recommendation 8**

This recommendation will establish appropriations of \$120,000 in Community Service Area CSA 128 San Miguel Park District Fund, Operating Transfers Out, based on available prior year CSA 128 San Miguel Park District Fund fund balance to complete an unanticipated Major Maintenance project to repair or replace gym equipment at the Spring Valley Community Center.

**Recommendation 9**

This recommendation will establish appropriations of \$100,000 in CSA 81 Fallbrook Local Park Fund, Operating Transfers Out, based on available prior year CSA 81 Fallbrook Local Park Fund fund balance to complete an unanticipated one-time Major Maintenance project to close and secure a well at Fallbrook Park.

**Recommendation 10**

On June 24, 2020 (12), the Board of Supervisors adopted resolutions authorizing LUEG Department Directors and/or their designee(s) to submit, negotiate, accept and execute all documents necessary to secure grant funding from non-profits, local, state and federal agencies through Fiscal Year 2024-25. On August 25, 2020, the Department of Environmental Health and Quality (DEHQ) received a Notice of Award for an Environmental Public Health and Emergency Response grant from the US Department of Health and Human Services, Centers for Disease Control and Prevention (CDC) Office of Financial Resources. The project awarded will work toward strengthening the County of San Diego's areas in the Temporary Event Food Program, Hazardous Materials Business Plan information, Recreational Water Programs, and Disaster Recovery. This is a multi-year, non-competitive grant and DEHQ was awarded \$39,824 for Year 1, \$39,972 for Year 2 and \$38,363 for Year 3. Future year funding will be subject to satisfactory programmatic progress and the availability of funds for the project period of September 1, 2020, through August 31, 2025. This is a request to establish appropriations of \$46,972 in DEHQ in Services & Supplies for award in Year 4 for expenditures related to Strengthening the County of San Diego's Hazardous Materials Business Plan information and Disaster Recovery projects, based on unanticipated revenue from Environmental Public Health and Emergency Response grant funds for the project period of September 1, 2023 through August 31, 2024.

**Recommendation 11**

This request will establish appropriations of \$18,000 in the Fish and Game Propagation Fund, Other Charges, based on available prior year Fish and Game Propagation Fund fund balance generated by fines for violations of the State Fish and Game Code. These funds will be awarded to qualifying applicants meeting the guidelines for distribution of Fish and Game State Fines and Forfeitures monies to the public through a grant program supporting habitat improvement in the region.

**Recommendation 12**

This recommendation will establish appropriations of \$850,000 in DPW Airport Enterprise Fund (AEF), for the Ramona Airport 09-27 Runway Rehabilitation Project, based on unanticipated

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revenue from the Federal Aviation Administration (\$765,000) and available fund balance from the prior year AEF (\$85,000). Previous Board actions on March 14, 2023 (24) and June 27, 2023 (17) appropriated \$588,000 in the AEF for preparation of a geotechnical survey, the project design, and environmental processing. Today's request will provide additional funds for the project design and environmental processing based on the most recent engineering estimate. Completing the project design and environmental processing will position the project for a Federal Aviation Administration grant. Total project cost is estimated at \$9,400,000 and the project is anticipated to be complete Spring 2026. There is no increase in overall project cost. DPW will return to the Board at a later date for advertisement and award of a construction contract and to appropriate funds for project construction.

**Recommendation 13**

This recommendation will establish appropriations of \$400,000 in DPW Airport Enterprise Fund (AEF), for the Borrego Valley Airport Taxiway Alpha Rehabilitation Project, based on unanticipated revenue from the Federal Aviation Administration (\$360,000) and available fund balance from the prior year AEF (\$40,000). Previous Board action on June 27, 2023 (17) appropriated \$354,000 in the AEF for preparation of the project design and environmental processing. Today's request will provide additional funds for the project design and environmental processing based on the most recent engineering estimate. Completing the project design and environmental processing will position the project for a Federal Aviation Administration grant. Total project cost is estimated at \$4,400,000 and the project is anticipated to be complete Spring 2026. There is no increase in overall project cost. DPW will return to the Board at a later date for advertisement and award of a construction contract and to appropriate funds for project construction.

**Recommendation 14**

On August 1, 2017 (14), the Board established appropriations of \$1,000,000 for the renovation of the Palomar Mountain Fire Station and design and construction of approximately 2,000 square foot living quarters. An additional \$800,000 was appropriated March 27, 2018 (4) and \$2,800,000 was appropriated in the Fiscal Year 2020-21 Adopted Operational Plan. On December 8, 2020 (14), \$650,000 in appropriations was transferred to Capital Project 1021892, Mount Laguna Fire Station. Total project budget is currently \$3,950,000. The construction of the living quarters was completed March 2022. As part of the remodel, County Fire now needs an emergency water retention tank and a pumping system which will enable the quick filling of fire trucks. This recommendation will establish appropriations of \$335,000 based on an Operating Transfer In from the General Fund, budgeted in San Diego County Fire. If approved, today's request will result in total project budget of \$4,285,000, based on General Fund Fund Balance (\$1,500,000), 2003 Firestorm Trust Fund (\$300,000) and General Fund (\$2,485,000). Construction of the water tank is anticipated to be completed in December 2023.

**Recommendation 15**

On December 13, 2022 (34), the Board of Supervisors authorized OERJ to apply for and accept grant funding from the Governor's Office of Business and Economic Development (GO-Biz) to assist local commercial cannabis equity applicants and licensees through grant and/or loan programs. This recommendation will establish appropriations of \$350,000 in OERJ for this

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purpose based on State grant funds subsequently awarded to the County from the GO-Biz Cannabis Equity Grants Program for Local Jurisdictions.

**Recommendation 16**

This recommendation will establish appropriations totaling \$179,388 in the Neighborhood Reinvestment Program budget (\$150,060 in Org 15655 for District 2; \$20,495 in Org 15660 for District 3; \$8,205 in Org 15665 for District 4; and \$628 in Org 15670 for District 5) based on unused portions of prior year allocations that were returned in the current fiscal year. This will allow the recently returned funds to be allocated to other projects.

**Recommendation 17**

This recommendation establishes appropriations of \$4,145 in the Community Enhancement Program budget (Org 12900 for District 4) based on unused portions of prior year allocations that were returned in the current fiscal year. This will allow the recently returned funds to be allocated to other projects.

**Recommendation 18**

Board Policy B-37, *Use of Capital Program Funds*, notes that on occasion, due to the nature of major maintenance projects, these projects may be reclassified as an operating or capital expense based on financial reporting requirements. Pursuant to Board Policy B-37, to ensure accuracy in financial reporting, the Deputy Chief Administrative Officer/Chief Financial Officer shall make required adjustments to departmental operating budgets and within the Major Maintenance Capital Outlay Fund (MMCOF) or the Major Maintenance Internal Service Fund (MMISF). Due to the emergent nature of some major maintenance projects, some of these adjustments may require ratification by the Board. These recommendations will allow for the accurate financial reporting of major maintenance projects, which are listed in Appendix C along with the related required adjustments.

This recommendation will result in a net increase of appropriations in the MMCOF of \$4,430,001 and reclassification of major maintenance projects which are supported by existing department budgets.

**Recommendation 19**

This recommendation will establish appropriations of \$667,307 based on over-realized General Purpose Revenue to provide funding for one-time needs in the Board of Supervisors' offices for various Services & Supplies costs.

**Transfers Within Budgetary Funds and/or Cancellation of Appropriations  
(Recommendations 20 through 24):**

**Recommendation 20**

This recommendation will transfer appropriations of \$124,732.28 within the Capital Outlay Fund and related Operating Transfer In from the General Fund to provide funding for Capital Project 1025568 Sweetwater Bike Skills Park Restrooms to support the design and environmental analysis of additional parking and a restroom building based on transfer from Capital Project 1021150

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South County Bicycle Skills Course. The funding is available to be transferred out as a result of the project completion. Total project cost is estimated at \$2,125,000 (increase of 6.2% to total project cost) and the project is anticipated to be complete in April 2025.

**Recommendation 21**

This recommendation will transfer appropriations of \$271,237.96 within the Capital Outlay Fund and related Operating Transfer In from the General Fund to provide funding for Capital Project 1025569 TRVRP Active Recreation and Community Park from Capital Project 1010973 TJRV Sports Complex Concept Plan. The funding is available to be transferred out as a result of the project completion. Total project cost is estimated at \$2,271,000 (increase of 13.5% to total project cost) and the project is anticipated to be complete in June 2024.

**Recommendation 22**

This recommendation will transfer appropriations of \$2,653,624.63 within the Capital Outlay Fund and related Operating Transfer In from the General Fund to provide funding for Capital Project 1021895 San Luis Rey River Park (Moosa) based on the transfer from Capital Project 1000036 San Luis Rey River Park to support with construction of this park. The funding is available to be transferred out as a result of the project completion. Total project cost is estimated at \$29,960,000 (increase of 9.7% to total project cost). The construction for this project is anticipated to begin in 2024 and be complete in 2026.

**Recommendation 23**

This recommendation will cancel appropriations of \$588,000 in the Capital Outlay Fund and related Operating Transfer In from the General Fund for Capital Project 1024598 San Diego Botanic master Garden Project to match the actual funds received from the San Diego Botanic Garden. The original funding source of appropriation that are being cancelled were from the San Diego Botanical Garden.

**Recommendation 24**

On December 13, 2022 (30), the Board of Supervisors approved the initial County of San Diego Housing Blueprint and authorized procurement of consulting services to create an Office of Housing Strategy within the CAO and enhance the draft Housing Blueprint. A contract was entered into with Lesar Development Consultants for these services in the amount of \$946,800 on July 31, 2023. This recommendation will transfer existing appropriations for these contracted consultant services, based on General Purpose Revenue from Countywide General Expense to the CAO to align costs for the contract with management of the program.

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**LINKAGE TO THE COUNTY OF SAN DIEGO STRATEGIC PLAN**

Today's proposed actions support the Strategic Initiatives of Sustainability, Equity, Empower, Community and Justice in the County of San Diego's 2023-2028 Strategic Plan by fully committing to use County resources to meet the highest priority needs of residents.

Respectfully submitted,



**HELEN N. ROBBINS-MEYER**  
Interim Chief Administrative Officer

**ATTACHMENT(S)**

Schedule A

Schedule B

Notes to Schedules A and B

Appendix C



**FY 2023-2024 1st Quarter  
Projected Year-End Results**  
(in thousands)

**COUNTY SUMMARY**

	Expenditure Variance	Revenue Variance	1st Quarter FY23-24 Projected Fund Balance	% of Proj FB to Budget
	Favorable/(Unfavorable)			
<b>General Fund</b>				
Public Safety	\$ 7,829	\$ (9,048)	\$ (1,219)	0.0%
Health & Human Services Agency	15,056	(18,158)	(3,102)	-0.1%
Land Use & Environment	8,492	(7,590)	901	0.2%
Finance & General Government	11,044	(5,319)	5,725	1.3%
Total Agency/Group	42,421	(40,116)	2,305	0.0%
General Purpose Revenue	0	51,445	51,445	2.8%
Finance Other	2,000	0	2,000	0.2%
<b>Total General Fund</b>	<b>\$ 44,421</b>	<b>\$ 11,330</b>	<b>\$ 55,750</b>	<b>0.7%</b>
<b>Non-General Funds:</b>				
<b>Special Revenue Funds</b>				
Public Safety	\$ 10,868	\$ (7,706)	\$ 3,162	0.6%
Health & Human Services Agency	0	0	0	0.0%
Land Use & Environment	34,541	(7,571)	26,970	5.7%
<b>Total Special Revenue Funds</b>	<b>\$ 45,409</b>	<b>\$ (15,277)</b>	<b>\$ 30,132</b>	<b>2.9%</b>
<b>Capital Program</b>				
Finance Other	\$ 55	\$ (55)	\$ 0	0.0%
<b>Internal Service Funds Departments</b>				
Land Use & Environment	\$ 0	\$ 0	\$ 0	0.0%
Finance & General Government	3,514	755	4,268	0.7%
Finance Other	1,378	(1,378)	0	0.0%
<b>Total Internal Service Funds</b>	<b>\$ 4,891</b>	<b>\$ (623)</b>	<b>\$ 4,268</b>	<b>0.5%</b>
<b>Enterprise Fund Departments</b>				
Public Safety Group	\$ 0	\$ 0	\$ 0	0.0%
Land Use & Environment	1,023	(1,023)	0	0.0%
<b>Total Enterprise Funds</b>	<b>\$ 1,023</b>	<b>\$ (1,023)</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>Special District Funds Departments</b>				
Public Safety Group	\$ (5,945)	\$ 6,054	\$ 110	0.3%
Land Use & Environment	7,125	564	7,689	5.9%
<b>Total Special District Funds</b>	<b>\$ 1,180</b>	<b>\$ 6,618</b>	<b>\$ 7,798</b>	<b>4.8%</b>
<b>Other County Funds Departments</b>				
HHSA - Red./Redev. Successor Agency	\$ 0	\$ 0	\$ 0	0.0%
HHSA - Housing & Community Development	0	0	0	0.0%
<b>Total Other County Funds</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
Debt Service - Pension Obligation Bonds	\$ 0	\$ 0	\$ 0	0.0%
<b>Total Non-General Fund</b>	<b>\$ 52,558</b>	<b>\$ (10,360)</b>	<b>\$ 42,198</b>	<b>1.4%</b>
<b>Total County Year-End Operating Balance</b>	<b>\$ 96,979</b>	<b>\$ 970</b>	<b>\$ 97,948</b>	<b>0.9%</b>

**FY 2023-2024 1st Quarter  
Projected Year-End Results**

(in thousands)

**PUBLIC SAFETY GROUP**

	<b>Expenditure Variance</b>	<b>Revenue Variance</b>	<b>1st Quarter FY23-24 Projected Fund Balance</b>	<b>% of Proj FB to Budget</b>
	<b>Favorable/(Unfavorable)</b>			
<b>General Fund Departments</b>				
Animal Services	\$ 1	\$ 71	\$ 72	0.7%
Child Support	6,944	(5,512)	1,432	2.5%
District Attorney	2,151	(926)	1,225	0.4%
Emergency Services	162	(152)	9	0.1%
Medical Examiner	24	41	65	0.4%
Probation	4,962	(4,065)	897	0.3%
Public Defender	0	419	419	0.3%
Public Safety Executive Office	(2,657)	(111)	(2,768)	-2.8%
San Diego County Fire	(5,582)	(372)	(5,954)	-5.7%
Sheriff	1,823	1,561	3,384	0.2%
<b>Total General Fund</b>	<b>\$ 7,829</b>	<b>\$ (9,048)</b>	<b>\$ (1,219)</b>	<b>0.0%</b>
<b>Special Revenue Funds Departments</b>				
District Attorney (Asset Forfeiture - State & Federal)	\$ 0	\$ 0	\$ 0	0.0%
Probation - Asset Forfeiture	0	1	1	1.5%
Probation - Incarcerated Peoples' Welfare Program	0	0	0	0.0%
Sheriff - Asset Forfeiture	0	186	186	7.1%
Sheriff - Incarcerated Peoples' Welfare Program	2,975	0	2,975	41.4%
Criminal Justice Facility	0	0	0	0.0%
Courthouse			0	
Penalty Assessment	0	0	0	0.0%
Public Safety - Proposition 172	7,893	(7,893)	0	0.0%
<b>Total Special Revenue Funds</b>	<b>\$ 10,868</b>	<b>\$ (7,706)</b>	<b>\$ 3,162</b>	<b>0.6%</b>
<b>Enterprise Funds</b>				
Jail Commissary Enterprise Fund	\$ 0	\$ 0	\$ 0	0.0%
<b>Total Enterprise Funds</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>Special District Funds</b>				
Sheriff (Regional 800 MHz)	\$ 0	\$ 0	\$ 0	0.0%
County Service Areas	48	0	48	0.3%
Community Facilities Districts	7	0	7	0.2%
County Service Areas 17 & 69	(6,000)	6,054	54	0.6%
<b>Total Special District Funds</b>	<b>\$ (5,945)</b>	<b>\$ 6,054</b>	<b>\$ 110</b>	<b>0.3%</b>
<b>Total Public Safety Group</b>	<b>\$ 12,752</b>	<b>\$ (10,700)</b>	<b>\$ 2,053</b>	<b>0.1%</b>

**FY 2023-2024 1st Quarter  
Projected Year-End Results**  
(in thousands)

**HEALTH & HUMAN SERVICES AGENCY**

	Expenditure Variance		Revenue Variance		1st Quarter FY23-24 Projected Fund Balance	% of Proj FB to Budget	
	Favorable/(Unfavorable)						
<b>General Fund Programs</b>							
Administrative Support	\$	(377)	\$	2,324	\$	1,947	1.1%
Aging & Independence Services		1,775		(4,304)		(2,529)	-0.9%
Behavioral Health Services		7,352		(17,029)		(9,678)	-0.9%
Child Welfare Services		5,422		(12,415)		(6,993)	-1.5%
Public Health Services		3,351		14,092		17,443	5.7%
Self-Sufficiency Services		(1,657)		(4,659)		(6,316)	-0.8%
Medical Care Services		(53)		2,805		2,752	5.4%
Housing & Community Development Services		(1,092)		1,409		317	0.1%
Homeless Solutions and Equitable Communities		337		(381)		(44)	0.0%
<b>Total General Fund</b>	\$	<b>15,056</b>	\$	<b>(18,158)</b>	\$	<b>(3,102)</b>	<b>-0.1%</b>
<b>Special Revenue Funds</b>							
Tobacco Securitization Fund	\$	0	\$	0	\$	0	0.0%
<b>Total Special Revenue Funds</b>	\$	<b>0</b>	\$	<b>0</b>	\$	<b>0</b>	<b>0.0%</b>
<b>Other County Funds Departments</b>							
Housing & Community Development	\$	0	\$	0	\$	0	0.0%
Red. Agency/Redevelopment Successor Agency		0		0		0	0.0%
<b>Total Other County Funds Departments</b>	\$	<b>0</b>	\$	<b>0</b>	\$	<b>0</b>	<b>0.0%</b>
<b>Total Health &amp; Human Services Agency</b>	\$	<b>15,056</b>	\$	<b>(18,158)</b>	\$	<b>(3,102)</b>	<b>-0.1%</b>

**FY 2023-2024 1st Quarter**  
**Projected Year-End Results**  
(in thousands)

**LAND USE & ENVIRONMENT GROUP**

	Expenditure Variance	Revenue Variance	1st Quarter FY23-24 Projected Fund Balance	% of Proj FB to Budget
	Favorable/(Unfavorable)			
<b>General Fund Departments</b>				
Agriculture, Weights & Measures	\$ 194	\$ (190)	\$ 4	0.0%
Department of Environmental Health and Quality	681	0	681	1.0%
Land Use & Environment Group Exec Office	80	0	80	0.5%
Parks & Recreation	0	0	0	0.0%
Planning & Development Services	6,239	(6,228)	11	0.0%
Public Works	1,298	(1,172)	126	0.3%
<b>Total General Fund</b>	<b>\$ 8,492</b>	<b>\$ (7,590)</b>	<b>\$ 901</b>	<b>0.2%</b>
<b>Special Revenue Funds/Departments</b>				
A,W & M (Grazing and Fish & Game Commission)	\$ 0	\$ 0	\$ 0	0.0%
Parks & Recreation - PLDO	0	0	0	0.0%
DPW - Aviation Funds	0	0	0	0.0%
DPW - Road Fund	30,522	(7,481)	23,041	6.2%
DPW - Survey Monument Preservation	0	0	0	0.0%
DPW - Inactive Waste	144	(144)	0	0.0%
DPW - Waste Planning and Recycling	176	35	211	3.1%
Library Services	3,699	19	3,718	5.1%
<b>Total Special Revenue Funds</b>	<b>\$ 34,541</b>	<b>\$ (7,571)</b>	<b>\$ 26,970</b>	<b>5.7%</b>
<b>Internal Service Funds</b>				
Public Works - DPW Equip. ISF Prg. (35525-35700)	\$ 0	\$ 0	\$ 0	0.0%
<b>Total Internal Service Funds</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>Enterprise Funds</b>				
Airport Enterprise Fund	\$ 0	\$ 0	\$ 0	0.0%
Wastewater Management Enterprise Fund	1,023	(1,023)	0	0.0%
<b>Total Enterprise Funds:</b>	<b>\$ 1,023</b>	<b>\$ (1,023)</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>Special District Funds/Departments</b>				
Parks and Recreation	\$ 0	\$ 0	\$ 0	0.0%
Parks - Community Facilities Districts	0	2	2	0.1%
DPW - SD County Sanitation District	0	0	0	0.0%
DPW - Campo WSMD-Zone A (Rancho Del Campo Water)	0	0	0	0.0%
DPW - CWSMD-Zone B (Campo Hills Water)	0	0	0	0.0%
DPW - Live Oak Springs Water	0	0	0	0.0%
DPW - CSAs	63	26	89	17.3%
DPW - PRDs	6,729	273	7,001	67.4%
DPW - Community Facilities Districts	218	21	239	6.1%
DPW - Flood Control	0	0	0	0.0%
DPW - Street Lighting District	115	242	357	13.4%
<b>Total Special Districts Funds:</b>	<b>\$ 7,125</b>	<b>\$ 564</b>	<b>\$ 7,689</b>	<b>5.9%</b>
<b>Total Land Use &amp; Environment Group</b>	<b>\$ 51,180</b>	<b>\$ (15,620)</b>	<b>\$ 35,560</b>	<b>3.4%</b>

**FY 2023-2024 1st Quarter  
Projected Year-End Results**

(in thousands)

**FINANCE & GENERAL GOVERNMENT  
GROUP**

Expenditure Variance	Revenue Variance	1st Quarter FY23-24 Projected Fund Balance	% of Proj FB to Budget
Favorable/(Unfavorable)			

**General Fund Departments**

Law Enforcement Review Board	\$ 341	\$ 15	\$ 355	18.0%
Assessor/Recorder/County Clerk	1,336	(1,336)	0	0.0%
Auditor & Controller	285	1	286	0.6%
Board of Supervisors	1,063	31	1,093	6.3%
Chief Administrative Office	1,321	13	1,333	9.8%
Civil Service Commission	6	1	7	1.2%
Clerk of the Board of Supervisors	81	76	157	2.8%
County Communications Office	1,085	(1,036)	48	0.8%
County Counsel	2,046	(343)	1,704	3.8%
County Technology Office	0	10	10	0.1%
Finance & GG Exec Office	200	(110)	91	0.1%
Evaluation, Performance and Analytics	0	0	0	0.0%
General Services	0	0	(0)	0.0%
Grand Jury	135	0	135	17.3%
Human Resources	1,552	(1,047)	505	1.3%
Purchasing & Contracting			0	0.0%
Registrar of Voters	0	0	0	0.0%
Treasurer-Tax Collector	1,593	(1,593)	0	0.0%
<b>Total General Fund</b>	<b>\$ 11,044</b>	<b>\$ (5,319)</b>	<b>\$ 5,725</b>	<b>1.3%</b>

**Internal Service Funds Departments**

CTO - Information Technology	\$ 0	\$ 0	\$ 0	0.0%
Facilities Management	114	480	595	0.3%
Major Maintenance ISF	0	0	0	0.0%
Fleet Management	2,688	(725)	1,963	2.1%
Purchasing & Contracting	712	999	1,710	8.3%
<b>Total Internal Service Funds</b>	<b>\$ 3,514</b>	<b>\$ 755</b>	<b>\$ 4,268</b>	<b>0.7%</b>

**Total Finance & General  
Government Group**

<b>Total Finance &amp; General Government Group</b>	<b>\$ 14,557</b>	<b>\$ (4,565)</b>	<b>\$ 9,993</b>	<b>0.9%</b>
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**FY 2023-2024 1st Quarter  
Projected Year-End Results**

(in thousands)

**GENERAL PURPOSE REVENUE &  
FINANCE OTHER**

Expenditure Variance	Revenue Variance	1st Quarter FY23- 24 Projected Fund Balance	% of Proj FB to Budget
Favorable/(Unfavorable)			

**General Fund**

General Purpose Revenue:

All Current Property Taxes	\$ 0	\$ 8,993	\$ 8,993	1.0%
All Other Taxes-Local	0	15,832	15,832	2.4%
Licenses, Permits & Franchises	0	(749)	(749)	-15.9%
Fines, Forfeitures & Penalties	0	699	699	3.1%
Revenue for Use of Money & Property	0	13,832	13,832	30.0%
Intergovernmental Revenue	0	11,057	11,057	6.3%
Charges for Current Services	0	281	281	13.4%
Miscellaneous Revenue	0	1,500	1,500	300.0%

<b>Total General Purpose Revenue</b>	<b>\$ 0</b>	<b>\$ 51,445</b>	<b>\$ 51,445</b>	<b>2.8%</b>
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General County Expenses:

Cash Borrowing Program	\$ 0	\$ 0	\$ 0	0.0%
Community Enhancement	0	0	0	0.0%
Contribution to County Library			0	
Contributions to the Capital Outlay Fund	0	0	0	0.0%
Lease Payments - Bonds	0	0	0	0.0%
Local Agency Formation Comm Admin	0	0	0	0.0%
Neighborhood Reinvestment Program	0	0	0	0.0%
Countywide Expenses	2,000	0	2,000	0.5%
Total Finance Other Expenses	2,000	0	2,000	0.2%

<b>Total General Fund</b>	<b>\$ 2,000</b>	<b>\$ 51,445</b>	<b>\$ 53,445</b>	<b>6.2%</b>
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**Capital Program Funds**

Capital Program	\$ 55	\$ (55)	\$ 0	0.0%
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<b>Total Capital Program Funds</b>	<b>\$ 55</b>	<b>\$ (55)</b>	<b>\$ 0</b>	<b>0.0%</b>
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**Internal Service Funds Departments**

Workers Compensation	\$ 0	\$ 0	\$ 0	0.0%
Unemployment Insurance	0	0	0	0.0%
Public Liability	1,378	(1,378)	0	0.0%

<b>Total ISF Funds</b>	<b>\$ 1,378</b>	<b>\$ (1,378)</b>	<b>\$ 0</b>	<b>0.0%</b>
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**Debt Service Funds Departments**

Pension Obligation Bonds	\$ 0	\$ 0	\$ 0	0.0%
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<b>Total Debt Service Funds</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
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**Total General Purpose Revenue & Finance  
Other**

	<b>\$ 3,433</b>	<b>\$ 50,012</b>	<b>\$ 53,445</b>	<b>2.7%</b>
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**FY 2023-2024 1st Quarter  
Projected Year-End Results**  
(in thousands)

Schedule B

Category	Projected Management Reserves	Projected Operating Balances	1st Quarter FY23-24 Projected Fund Balance
	Favorable/(Unfavorable)		
<b>General Fund</b>			
Public Safety	\$ 0	\$ (1,219)	\$ (1,219)
Health and Human Services Agency	0	\$ (3,102)	\$ (3,102)
Land Use and Environment	0	\$ 901	\$ 901
Finance & General Government		\$ 5,725	\$ 5,725
<b>Agency/Group Totals</b>	<b>\$ 0</b>	<b>\$ 2,305</b>	<b>\$ 2,305</b>
General Purpose Revenue	\$ 0	\$ 51,445	\$ 51,445
General County Expenses	0	\$ 2,000	\$ 2,000
<b>Total General Purpose Revenue &amp; General County Expense</b>	<b>\$ 0</b>	<b>\$ 53,445</b>	<b>\$ 53,445</b>
<b>Total General Fund</b>	<b>\$ 0</b>	<b>\$ 55,750</b>	<b>\$ 55,750</b>

**COUNTY OF SAN DIEGO  
NOTES TO SCHEDULES A and B  
Fiscal Year 2023-24 1st Quarter**

**GENERAL NOTES**

*Projected Fund Balance*

Projected fund balance as presented in this report is defined as the projected excess of revenues over expenditures as a result of current fiscal year operations. Schedule A presents projections by business group and department by fund or fund type.

*Management Reserves*

Besides the General Fund Reserve, which is comprised of unassigned General Fund fund balance, County business groups may establish Management Reserves. Management Reserves are appropriations that are established at the group or department level for unanticipated needs or planned future one-time expenses. Schedule B shows a summary of the General Fund's projected fund balance by group/agency that distinguishes between projected management reserve balances and operating balances. No Management Reserves were budgeted in Fiscal Year 2023-24.

*Variance Reporting*

Departments project variances from the Operational Plan based either on revised expectations or on actual revenues/expenditures to date. The significant variances from plan (greater than \$500,000) in total expenditures, total revenue, net variance, or object variance are discussed below and categorized by fund.

**PUBLIC SAFETY GROUP**

**General Fund**

*Child Support*

A positive variance of \$1.4 million is projected for the Department of Child Support Services.

A positive expenditure variance of \$6.9 million is projected. A positive variance of \$5.9 million in Salaries & Benefits due to vacant and modified positions, \$1.0 million in Services & Supplies primarily due to lower than anticipated expenses in various accounts supporting operations, such as information technology services.



A negative revenue variance of \$5.5 million is projected. A negative variance \$5.5 million in Intergovernmental Revenues is due to lower than anticipated State and federal reimbursements for the child support program.

#### *District Attorney*

A positive variance of \$1.2 million is projected for the District Attorney's Office.

A positive expenditure variance of \$2.1 million is projected in Salaries & Benefits due to attrition, vacant and modified positions.

A negative revenue variance of \$0.9 million is projected. A positive revenue variance of \$0.7 million in Intergovernmental Revenues due to unanticipated revenue from ARPA for COVID-19 Supplemental Paid Sick Leave. A negative revenue variance of \$1.6 million in Other Financing Sources is due to decrease in transfers from Proposition 172 Special Revenue Fund resulting from lower than expected sales tax receipts.

#### *Probation*

A positive variance of \$0.9 million is projected for the Probation Department.

A positive expenditure variance of \$5.0 million is projected. A positive variance of \$5.0 million is projected in Other Charges due to lower than anticipated use of placement services for foster youth.

A negative revenue variance of \$4.1 million is projected. A negative variance of \$3.6 million is projected in Intergovernmental Revenues primarily due to lower than anticipated costs stated above related to foster care, and Community Corrections Subaccount, partially offset by unanticipated revenue from ARPA for COVID-19 Supplemental Paid Sick Leave and Caltrans. A positive variance of \$0.3 million in Charges For Current Services due to the Work Furlough program. A negative variance of \$0.8 million is projected in Other Financing Sources due to a decrease in transfers from Proposition 172 Special Revenue Fund resulting from lower than expected sales tax receipts.

#### *Public Safety Group Executive Office (including Contribution for Trial Courts)*

A negative variance of \$2.8 million is projected for the Public Safety Group Executive Office including Contribution for Trial Courts.

#### *Public Safety Group Executive Office*

A negative variance of \$2.9 million is projected for the Public Safety Group Executive Office.

A negative expenditure variance of \$2.8 million is projected. A positive variance of \$0.1 million in Salaries & Benefits is due to vacant positions, offset by a negative variance of

\$2.9 million in Services & Supplies primarily due to an estimated \$6.0 million Incompetent to Stand Trial (IST) penalty to the State, of which \$3.0 million is projected to be out of the Public Safety Group.

The Welfare & Institutions Code section 4336 establishes a growth cap for each county for felony Incompetent to Stand Trial determinations and includes a county penalty if a county exceeds a growth cap based on Fiscal Year 2021-22 data. The County's growth cap was exceeded in Fiscal Year 2022-32 and \$3.0 million for penalties related to the IST is to be paid to the DSH based on a formula. This penalty is for any county that exceeds its baseline IST determination count regardless of whether the county contracts with DSH for IST community-based restoration or IST diversion.

The total penalty is \$6.0 million of which \$3.0 million is with Health and Human Services Agency and \$3.0 million within the Public Safety Group.

A negative revenue variance of \$0.1 million is projected in Intergovernmental Revenues due to the vacant positions mentioned above.

Staff will monitor payment activity and return to the Board with future recommendations if needed.

#### *Contribution for Trial Courts*

A positive variance of \$0.1 million is projected for Contribution for Trial Courts.

A positive expenditure variance of \$0.1 million is projected in Other Charges due to lower anticipated costs related to enhanced collection activities on court-ordered debt.

No revenue variance is projected.

#### *San Diego County Fire*

A negative variance of \$6.0 million is projected for the San Diego County Fire.

A negative expenditure variance of \$5.6 million is projected. A positive variance of \$0.4 million in Services & Supplies due to lower than anticipated Opioid Overdose Mapping and Application Program contract costs, offset by a negative variance of \$6.0 million in Operating Transfers Out for the San Diego County Fire Protection District ambulance services.

A negative revenue variance of \$0.4 million is projected in Miscellaneous Revenues due to lower reimbursement from the Opioid Settlement Fund.

Staff will monitor the Ambulance Services Program and return to the Board with future recommendations as needed.

## *Sheriff*

A positive variance of \$3.4 million is projected for the Sheriff's Department.

A positive expenditure variance of \$1.8 million is projected. A positive variance of \$1.5 million in Salaries & Benefits is projected due to attrition, vacant and modified positions. A positive variance of \$0.3 million is projected in Services & Supplies due to lower than anticipated costs in Public Liability associated with medical malpractice insurance coverage and expenditures in various accounts supporting operations such as food and household expense offset by higher than anticipated costs for temporary medical staffing.

A positive revenue variance of \$1.6 million is projected. A positive variance of \$7.0 million is projected in Intergovernmental Revenues due to higher than anticipated revenue from the federal government for the State Criminal Alien Assistance Program, ARPA for COVID-19 Supplemental Paid Sick Leave reimbursement of prior year expenditures, and revenue for State mandates. A positive variance of \$0.4 million is projected in Charges For Current Services due to prior year under accrual in the Trial Court Security Subaccount, which offsets lower than anticipated revenue from civil service process and reimbursement for law enforcement services due to vacancies. These positive variances are partially offset by negative variances of \$5.5 million projected in Other Financing Sources due to decrease in transfers from Proposition 172 resulting from lower than expected sales tax receipts and \$0.3 million projected in Fines, Forfeitures & Penalties due to lower than anticipated costs for the Cal-ID program.

## **Special Revenue Funds**

### *Sheriff's Incarcerated Peoples' Welfare Funds*

A positive variance of \$3.0 million is projected for the Incarcerated Peoples' Welfare Funds.

A positive expenditure variance of \$3.0 million is projected in Services & Supplies due to lower operational costs. The expenditure projection takes into account the transfer of anticipated receipts and available prior year fund balance from the Jail Commissary Enterprise to be used for the benefit, education, and welfare of incarcerated persons confined within detention facilities as mandated by California Penal Code Section 4025.

No revenue variance is projected.

### *Proposition 172*

There is no overall variance projected for Proposition 172 (Prop 172) Special Revenue Fund.

A positive expenditure variance of \$7.9 million is projected in Operating Transfers Out due to lower amounts to be transferred to General Fund departments resulting from lower projected receipts.

A negative revenue variance of \$7.9 million is projected in Intergovernmental Revenues due to lower expected sales tax receipts in the current fiscal year (\$6.4 million) and over-accrual in the prior year (\$1.5 million).

### **Special District Funds**

#### *Fire Protection District – Ambulance Service Area*

There is no overall variance projected for Fire Protection District – Ambulance Service Area.

A negative expenditure variance of \$6.0 million is projected in Services & Supplies due to new ambulance services.

A positive revenue variance of \$6.0 million is projected in Other Financing Sources due to transfers from the General Fund for the expenditures noted above.

Staff will monitor the Ambulance Services Program and return to the Board with future recommendations to align the budget to services provided.

## **HEALTH AND HUMAN SERVICES AGENCY (HHSA)**

### **General Fund**

#### *Administrative Support*

Administrative Support consists of the following: Agency Executive Office, Agency Contract Support, Financial & Support Services Division, Human Resources, Management Information Support, and Office of Strategy and Innovation.

An overall positive variance of \$1.9 million is projected for Administrative Support.

A negative expenditure variance of \$0.4 million is projected and includes a positive variance of \$0.2 million in Salaries & Benefits tied to vacant positions and attrition and a negative variance of \$0.6 million in Services & Supplies primarily tied to additional product and dispenser purchases for the Free4ME pilot program funded through a grant.

A positive revenue variance of \$2.3 million is projected in Intergovernmental Revenues primarily tied to positive variances of \$3.0 million in Federal Emergency Management Agency (FEMA) revenue for prior year costs, \$0.8 million in COVID-19 Health Disparities Funding for the Free4ME pilot noted above, and \$0.3 million for over-realized American Rescue Plan Act (ARPA) funding to align with prior year Supplemental Paid Sick Leave (SPSL) costs, partially offset by negative variances of \$1.3 million in Realignment based on estimated receipts and \$0.3 million in Realignment to leverage use of ARPA noted above, and \$0.2 million in under-realized Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases (ELC).

#### *Aging & Independence Services*

An overall negative variance of \$2.5 million is projected for Aging & Independence Services.

A positive expenditure variance of \$1.8 million is projected and includes a positive variance of \$1.8 million in Services & Supplies primarily tied to contracted services for the California Department of Aging (CDA) Modernizing Older California Act (MOCA) rolling out over three versus two years and a variance from budget in various services and supplies tied to program operational needs and delays in new staff hiring, offset by increases in contracts associated with CDA nutrition and family caregiver programs.

A negative revenue variance of \$4.3 million is projected in Intergovernmental Revenues includes negative variances of \$3.2 million in Realignment revenue based on estimated receipts, \$1.1 million primarily in MOCA revenues to align with the spending rollout noted above, and \$0.3 million in Realignment to leverage use of ARPA to align with prior year SPSL costs, partially offset by \$0.3 million in over-realized ARPA funding as noted above.

### *Behavioral Health Services*

Behavioral Health Services (BHS) consists of the following: Mental Health Services, Alcohol and Drug Services, Public Conservator, and Inpatient Health Services comprised of the San Diego County Psychiatric Hospital (SDCPH) and Edgemoor Distinct Part Skilled Nursing Facility.

An overall negative variance of \$9.7 million is projected for BHS.

A positive expenditure variance of \$7.3 million is projected and includes a positive variance of \$4.1 million in Salaries & Benefits attributed to longer timeframes to hire staff, including newly added positions, hard to recruit classifications, and vacancies due to attrition, and a positive variance of \$3.2 million in Services & Supplies. The positive variance of \$3.2 million in Services & Supplies is driven by a net positive variance of \$6.2 million in operating costs for contracted services associated with a range of mental health programs to align with anticipated spending which adjusts for contractor staffing vacancies and projected utilization in residential bed days, offset by negative variances in one-time IT resource needs and temporary staffing costs at the SDCPH. Additionally, the positive operating variance of \$6.2 million is being offset by \$3.0 million for a penalty tied to Incompetent to Stand Trial (IST) determinations. The Welfare & Institutions Code section 4336 establishes a growth cap for each county for felony Incompetent to Stand Trial determinations and includes a county penalty if a county exceeds a growth cap based on Fiscal Year 2021-22 data. The County's growth cap was exceeded in Fiscal Year 2022-23 and \$6.0 million for penalties related to the IST is to be paid to the DSH based on a formula. This penalty is for any county that exceeds its baseline IST determination count regardless of whether the county contracts with DSH for IST community-based restoration or IST diversion. Of the total \$6.0 million estimated penalty, \$3.0 million is projected in HHS and \$3.0 million is projected within the Public Safety Group.

A negative revenue variance of \$17.0 million is projected and includes negative variances of \$16.2 million in Intergovernmental Revenues, \$0.5 million in Charges for Current Services tied to a decrease in Intergovernmental Transfer (IGT) revenue in order to leverage ARPA funding for prior year SPSL costs, and \$0.3 million in Miscellaneous Revenues due to the recoupment of payments in contracted services from prior year adjustments. The \$16.2 million negative variance includes \$9.4 million tied to aligning federal and State funding to anticipated billable service units and aligning grant funding with overall anticipated expenditures and \$6.8 million in Realignment based on estimated receipts.

### *Child and Family Well-Being*

An overall negative variance of \$7.0 million is projected for Child and Family Well-Being (CFWB).

A positive expenditure variance of \$5.4 million is projected and includes positive variances of \$2.5 million in Services & Supplies and \$2.9 million in Other Charges mainly to align with the revised projected caseloads in foster care and adoption assistance programs. The positive variance of \$2.5 million in Services and Supplies is primarily driven by a variance from budget in contracts mainly tied to transitional housing programs experiencing challenges in the rental market and in group home costs as the programs continue to transition into an eligible facility, partially offset by temporary staff costs to meet increased needs at Polinsky Children's Center which continues to face staffing challenges for caring for high acuity youth with medical needs and to meet Community Care Licensing (CCL) requirements.

A negative revenue variance of \$12.4 million is projected and includes negative variances of \$11.8 million in Intergovernmental Revenues, \$0.3 million in Revenue from Use of Money and Property to align revenue collection trends for the use of the San Pasqual Academy (SPA) property, \$0.2 million in Charges for Current Services due to a lower collection of adoption fees, and \$0.1 million in Miscellaneous Revenues primarily to align with collections of prior year adjustments from contractors. The negative variance of \$11.8 million in Intergovernmental Revenues consists of negative variances of \$7.2 million in Realignment based on estimated receipts, \$2.7 million in federal and State assistance payment revenues associated with revised caseload projections for the assistance programs, \$1.9 million in social services administrative revenues to align with anticipated federal and State funding and projected expenditures mentioned above, and \$0.9 million in Realignment to leverage use of ARPA to align with prior year SPSL costs, partially offset by a positive variance of \$0.9 million tied to over-realized ARPA funding to align with prior year SPSL costs noted above.

#### *Department of Homeless Solutions and Equitable Communities*

The Department of Homeless Solutions and Equitable Communities (HSEC) consists of the following: Office of Homeless Solutions (OHS), Office of Equitable Communities (OEqC), Office of Immigrant and Refugee Affairs (OIRA) and HSEC Administration (HSEC Admin).

There is no overall variance projected for HSEC.

A positive expenditure variance of \$0.4 million is projected in Services & Supplies and is primarily associated with updated timeframes for contracted Afghan Refugee Support Services.

A negative revenue variance of \$0.4 million is projected and includes negative variances of \$0.5 million in Intergovernmental Revenues and \$0.1 million in Taxes Other Than Current Secured tied to the First 5 Refugee Family Support (RFS) services program, offset by \$0.2 million in Charges for Current Services mainly due to revised estimates for dispute resolution fees to align with projected spending on contracted mediation services. The negative variance of \$0.5 million in Intergovernmental Revenues consists of negative variances of \$0.4 million mainly due to lower than anticipated Medi-Cal Administrative

Activities (MAA) revenues, \$0.1 million in Realignment based on estimated receipts, and \$0.1 million in Realignment to leverage use of ARPA to align with prior year SPSL costs, partially offset by \$0.1 million in over-realized ARPA funding to align with prior year SPSL costs.

### *Housing & Community Development Services*

Housing & Community Development Services (HCDS) consists of the following: HCDS Operations, Administration, and HCDS Multi-Year Projects.

An overall positive variance of \$0.3 million is projected for HCDS.

A negative expenditure variance of \$1.1 million is projected and includes a positive variance of \$0.1 million in Salaries & Benefits due to attrition and vacant positions, a negative variance of \$0.2 million in Services & Supplies primarily tied to the landlord incentive program to increase access to housing for our homeless clients in support of the County's effort to end homelessness for veterans, and a negative variance of \$1.0 million in Other Charges. The negative variance of \$1.0 million in Other Charges includes a negative variance of \$1.8 million in Local Rental Subsidy Program (LRSP) due to longer than anticipated transition of clients to a more permanent housing setting partially offset by a positive variance of \$0.8 million primarily tied to lower referrals for HOME Tenant Based Rental Assistance (TBRA) program mainly due to utilization of alternative Child and Family Well-Being housing programs.

A positive revenue variance of \$1.4 million is projected in Intergovernmental Revenues and includes \$1.1 million associated with federal and State revenue primarily to align with projected costs associated with the landlord incentive program, LRSP and HOME TBRA as noted above, and \$0.3 million for over-realized ARPA funding to align with prior year SPSL costs.

### *Medical Care Services*

An overall positive variance of \$2.8 million is projected for Medical Care Services (MCS).

There is no expenditure variance projected.

A positive revenue variance of \$2.8 million is projected and includes positive variances of \$2.7 million in Intergovernmental Revenues and \$0.1 million in Miscellaneous Revenues for the Grossmont Healthcare District Rural Health post discharge pilot program. The positive variance of \$2.7 million in Intergovernmental Revenues includes positive variances of \$3.1 million primarily in FEMA tied to prior year COVID-19 response costs, \$0.3 million in San Diego Advancing and Innovating Medi-Cal (SDAIM) Providing Access and Transforming Health (PATH) Justice Involved health initiatives, \$0.1 million in the Nursing Workforce grant, \$0.1 million for over-realized ARPA funding to align with prior year SPSL costs and \$0.1 million in the Hansen's Disease grant partially offset by negative variances of \$0.7 million in Realignment based on estimated receipts, \$0.2



million in targeted case management and medical administration reimbursements based on actual claims from Fiscal Year (FY) 2021-22 Quarter 1 through FY 2022-23 Quarter 1, and \$0.1 million in Realignment to leverage use of ARPA noted above.

### *Public Health Services*

An overall positive variance of \$17.4 million is projected for Public Health Services (PHS).

A positive expenditure variance of \$3.4 million is projected and includes a positive variance in Services & Supplies primarily tied to lower than anticipated operating costs related to reduced contracting activities and limited Public Health Laboratory processing capacity, partially offset by projected spending on temporary help in response to emergent disease responses.

A positive revenue variance of \$14.0 million is projected and includes a positive variance of \$14.4 million in Intergovernmental Revenues and \$0.3 million in Miscellaneous Revenues based on anticipated grant allocation to support COVID-19 surveillance, offset by a \$0.7 million negative variance in Charges for Current Services primarily due to administrative fees collected from Medi-Cal Administrative Activities and Targeted Case Management (MAA/TCM) participants projected in Intergovernmental Revenues. The \$14.4 million positive variance in Intergovernmental Revenues is primarily tied to positive variances of \$15.4 million mainly in FEMA for prior year expenditures associated with local health emergency response costs and \$0.7 million in over-realized ARPA funding to align with prior year SPSL costs, partially offset by negative variances of \$1.0 million in Realignment based on estimated receipts and \$0.7 million in Realignment to leverage use of ARPA as noted above.

### *Self-Sufficiency Services*

An overall negative variance of \$6.3 million is projected for Self-Sufficiency Services (SSS).

A negative expenditure variance of \$1.7 million is projected in Other Charges tied to negative variances of \$6.6 million in the General Relief program based on revised estimated case costs and partially offset by a positive variance \$4.9 million tied to a variance from budget in the California Work Opportunity and Responsibility to Kids (CalWORKs) program.

A negative revenue variance of \$4.6 million is projected and consists of a negative variance of \$4.7 million in Intergovernmental Revenues and a positive variance of \$0.1 million in Fines, Forfeitures & Penalties primarily to align to the Emergency Medical Services Physicians Service revenue collection trends. The negative variance of \$4.7 million in Intergovernmental Revenue consists of a negative variance of \$9.1 million in CalWORKs revenue associated with revised caseload projections, \$2.1 million in Realignment to align prior year SPSL costs, and \$0.8 million in Realignment based on estimated receipts, partially offset by positive variances of \$5.5 million primarily in social

services administrative revenues to align with revised allocation and \$1.8 million tied to over-realized ARPA funding primarily to align with prior year SPSL costs.

## **LAND USE AND ENVIRONMENT GROUP**

### **General Fund**

#### *Planning and Development Services (PDS)*

No significant variance projected for the Department of Planning & Development Services.

A positive expenditure variance of \$6.2 million is projected. A positive variance of \$1.7 million in Salaries & Benefits is projected due to vacancies and under-filled positions. A positive variance of \$4.8 million in Services & Supplies is projected primarily due to schedule changes to one-time only information technology projects and reduced consultant contract spending. There is a negative variance of \$0.3 million in Expenditure Transfer & Reimbursements due to a decrease in services rendered to other General Fund departments.

A negative revenue variance of \$6.2 million is projected. A negative variance of \$6.3 million is projected in Charges for Current Services due to a decline in billable activities for land development, project planning, and building projects due to staff vacancies which is partially offset by a projected positive variance of \$0.1 million in Intergovernmental Revenues due to higher than anticipated grant reimbursements for ongoing projects.

#### *Environmental Health and Quality*

A positive variance of \$0.7 million is projected for the Department of Environmental Health and Quality.

A positive expenditure variance of \$0.7 million is projected. A positive variance of \$0.7 million in Salaries & Benefits is due to vacancies and under-filled positions.

No significant revenue variance is projected.

#### *Department of Public Works – General Fund*

A positive variance of \$0.1 million is projected for the Department of Public Works General Fund.

A positive expenditure variance of \$1.3 million is projected in Salaries & Benefits due to staff vacancies and under-filled positions.

A negative revenue variance of \$1.2 million is projected in Charges for Current Services due to reduced labor charges for land development projects due to staff vacancies.

## **Special Revenue Funds**

### *San Diego County Library*

A positive net variance of \$3.7 million is projected for the San Diego County Library.

A positive expenditure variance of \$3.7 million is projected. A positive variance of \$3.3 million in Salaries & Benefits is due to staff vacancies. A positive variance of \$0.4 million in Service and Supplies is due to savings in utilities, automotive maintenance and fuel, and IT network services costs.

No significant revenue variance is projected.

### *Department of Public Works – Road Fund*

A positive variance of \$23.0 million is projected for the Department of Public Works Road Fund.

A positive expenditure variance of \$30.5 million is projected. A positive variance of \$2.4 million in Salaries & Benefits is due to staff vacancies and under-filled positions. A positive variance of \$28.1 million in Services & Supplies is due to scheduled project changes in Capital Improvement Program (CIP) Detailed Work Plan for one-time capital projects.

A negative revenue variance of \$7.5 million is projected. A negative variance of \$8.3 million in Taxes Other than Current Secured is due to TransNet project schedule changes. A positive variance of \$0.6 million in Intergovernmental Revenues is projected due to updated projections from California State Association of Counties for Highway User Tax Account (HUTA) gas tax allocation. A positive variance of \$0.2 million in Charges for Current Services is projected primarily due to \$0.5 million increase in revenue for SDG&E and Helix Water District funded capital projects which is partially offset by \$0.3 million decrease in one-time capital projects funded by other County funds due to schedule revisions.

### *Department of Public Works – Inactive Waste Site Management Fund*

No variance is projected for Inactive Waste Site Management Fund.

A positive expenditure variance of \$0.1 million is projected. A positive variance of \$0.4 million in Salaries & Benefits is due to staff vacancies. A negative variance of \$0.4 million in Services & Supplies is projected due to increase landfill maintenance cost; offset by a positive variance of \$0.1 million in Operating Transfers Out due to delays in purchasing vehicles.

A negative revenue variance of \$0.1 million is projected. A positive variance of \$0.2 million in Revenue from Use of Money & Property due increase in lease revenue. A negative variance of \$2.1 million in Charges for Current Services due to reduced revenue

reimbursements for operational cost and correction to account where revenue will be incurred; this is offset by positive variance of \$1.8 million in Miscellaneous Revenues due to Environmental Trust Fund revenue correction identified above for landfill operations & maintenance cost.

## **Special District Funds**

### *Department of Public Works – Permanent Roads Divisions*

A positive variance of \$7.0 million is projected for the Department of Public Works Permanent Road Divisions.

A positive expenditure variance of \$6.7 million is projected in Services & Supplies due to lower than anticipated expenses in Routine Maintenance of Structures budgeted for road maintenance work.

A positive revenue variance of \$0.3 million is projected. A positive revenue variance of \$0.1 million in Taxes Current Property due to assessed value growth from property taxes. A positive variance of \$0.1 million in Revenue from Use of Money & Property due to increase in interest earnings and \$0.1 million in Other Financing Sources due to unanticipated revenue from proceeds on Long Term Debt.

## **Enterprise Funds**

### *Department of Public Works – Wastewater Management Enterprise Fund*

No variance is projected for the Wastewater Management Enterprise Fund.

A positive expenditure variance of \$1.0 million is projected in Salaries & Benefits due to staff vacancies and under-filled positions.

A negative revenue variance of \$1.0 million is projected in Charges for Current Services due to reduced work for other County departments related to staff vacancies mentioned above.

## **FINANCE AND GENERAL GOVERNMENT GROUP**

### **General Fund**

#### *Assessor/Recorder/County Clerk*

No overall variance is projected for the Assessor/Recorder/County Clerk.

A positive expenditure variance of \$1.3 million is projected in Salaries & Benefits due to normal attrition and managed vacancies.

A negative revenue variance of \$1.3 million is projected due to the following:

- A net negative variance of \$2.0 million in Charges for Current Services, which includes:
  - A negative variance of \$3.2 million in Recording Document fees due to fewer than anticipated recorded documents related to higher interest rates,
  - A negative variance of \$0.3 million in Filing Documents fees due to fewer than anticipated recorded documents related to higher interest rates,
  - A negative variance of \$0.3 million in Recording Fees due to fewer than anticipated vital certificates issued,
  - A positive variance of \$1.7 million in AB 2890 Recovered Costs due to higher than anticipated supplemental property tax revenues, and
  - A positive variance of \$0.1 million in Marriage Ceremonies due to higher than anticipated number of marriage ceremonies performed.
- A net positive variance of \$0.7 million in Intergovernmental Revenue for American Rescue Plan Act (ARPA) revenue associated with reimbursement for the Supplemental Paid Sick Leave program.

#### *Board of Supervisors*

A positive variance of \$1.1 million is projected for the Board of Supervisors.

A positive expenditure variance of \$1.1 million includes \$1.0 million in Salaries & Benefits due to unanticipated staff vacancies and staff turnover and \$0.1 million in Services & Supplies due to lower than anticipated office expenses related to the staff vacancies mentioned above.

No significant revenue variance is projected.

#### *Chief Administrative Office*

A positive variance of \$1.3 million is projected for the Chief Administrative Office.

A positive expenditure variance of \$1.3 million is projected in Salaries & Benefits, primarily due to staffing vacancies associated with newly created positions in the Office of Ethics and Compliance and the Office of Evaluation, Performance and Analytics.

No significant revenue variance is projected.

#### *County Communications Office*

An overall positive variance of \$0.1 million is projected for the County Communications Office.

A positive expenditure variance of \$1.1 is projected, which includes \$0.9 million in Services & Supplies primarily due to lower than anticipated Public, Educational and Governmental (PEG) funded Major Maintenance project costs, and \$0.2 million in Capital Assets Equipment due to lower than anticipated PEG funded equipment purchases.

A negative revenue variance of \$1.0 million is anticipated due to PEG expenditures not being realized as described above.

#### *County Counsel*

A positive variance of \$1.7 million is projected for the Office of County Counsel.

A positive expenditure variance of \$2.1 million in Salaries & Benefits is due to newly created positions, staff attrition and departmental vacancies.

A negative revenue variance of \$0.4 million is primarily due to a \$0.5 million negative variance in Charges for Current Services due to an anticipated decrease in reimbursements tied to public liability staff costs. This is offset by a \$0.1 million positive variance in Intergovernmental Revenue due to unanticipated ARPA revenue for Supplemental Paid Sick Leave.

#### *Human Resources*

A positive variance of \$0.5 million is projected for the Department of Human Resources.

A positive expenditure variance of \$1.5 million in Services & Supplies is due to lower than anticipated costs for workers compensation and unemployment insurance services and projected underspend in contracted services, travel, and office supplies.

A negative revenue variance of \$1.0 million is projected primarily due to \$1.3 million in Miscellaneous Revenue due to less than anticipated administration costs charged to the Employee Benefit Internal Service Fund. This is offset by a projected positive variance of \$0.1 million in Intergovernmental Revenue due to ARPA revenue for Supplemental Paid Sick Leave and \$0.2 million for Charges for Current Services due to lower than anticipated revenue associated with the Cost Allocation Plan.

### *Treasurer-Tax Collector*

No overall variance is projected for the Treasurer-Tax Collector.

A positive expenditure variance of \$1.6 million includes \$0.6 million in Salaries & Benefits due to normal attrition of staff and departmental vacancies and \$1.0 million in Services & Supplies mainly due to lower than anticipated costs associated with the Banking Pool, including delays in IT projects and projected underspend on contracts.

A negative revenue variance of \$1.6 million is primarily due to a net negative variance of \$1.8 million in Charges for Current Services, which includes \$1.3 million due to unrealized Banking Pool revenue associated with the lower projected costs described above, \$0.2 million in Collection Fee Administration Cost due to lower than expected paying agent fees, \$0.1 million in Tax Sale Party of Interest fee due to lower than expected interest in the County Tax Sale Auction, \$0.1 million in Tax Sale County Auction Fee due to lower than expected interest in the County Tax Sale Auction, and \$0.1 million in Redemption Fee due to lower than expected redemptions of tax-defaulted parcels]. This is offset by a positive variance of \$0.1 million in Intergovernmental Revenue for ARPA revenue associated with the reimbursement of Supplemental Paid Sick Leave expenses, and a positive variance of \$0.1 million in Miscellaneous Revenues due to higher than anticipated deferred compensation plan offset revenue.

### **Internal Service Funds (ISF)**

#### *Facilities Management ISF*

An overall positive variance of \$0.6 million is projected for the Facilities Management ISF.

A positive expenditure variance of \$0.1 million is projected. Anticipated positive variances include \$0.05 million in Salaries & Benefits due to normal attrition of staff and departmental vacancies, and \$0.05 million in Other Charges due to lower than anticipated depreciation charges.

A positive revenue of variance of \$0.5 million is projected in Intergovernmental Revenues due to higher than anticipated reimbursement related to ARPA funds.

#### *Fleet Management ISF*

An overall positive variance of \$2.0 million is projected for the Fleet Management ISF.

A positive expenditure variance of \$2.7 million is projected. Anticipated positive variances include \$0.4 million in Salaries & Benefits due to normal attrition of staff and departmental vacancies, \$0.1 million in Services & Supplies primarily in garage operations and support, and \$2.2 million in Other Charges due to lower than anticipated depreciation charges based on actual timing and value of vehicle and equipment replacement.



A negative revenue variance of \$0.7 million is projected. Anticipated negative variances include \$1.6 million in Charges for Current Services due to lower than anticipated reimbursement related to the expenditure variance from budget mentioned above, offset by \$0.5 million in Other Financing Sources due to greater than anticipated vehicle auction proceeds, \$0.3 million in Miscellaneous Revenues due to higher than projected Third Party recoveries related to accident repairs, \$0.1 million in Revenue from Use of Money & Property and Intergovernmental Revenues due to higher than expected interest earnings and ARPA reimbursements, respectively.

#### *Public Liability ISF*

No overall variance is projected for the Public Liability ISF.

A positive expenditure variance of \$1.3 million is projected in Services & Supplies due to foregoing medical malpractice excess insurance.

A negative revenue variance of \$1.3 million is projected in Charges for Current Services in General Fund due to the non-collection of department rates for the medical malpractice excess insurance.

#### *Purchasing and Contracting ISF*

A positive variance of \$1.7 million is projected for the Purchasing and Contracting ISF.

A positive expenditure variance of \$0.7 million includes \$0.4 million in Salaries & Benefits due to normal attrition and managed vacancies and \$0.3 million in Services & Supplies primarily attributed to projected savings in the new auction warehouse contract.

A positive revenue variance of \$1.0 million is primarily due to over-realized ISF revenue in Charges for Current Services.

## **GENERAL PURPOSE REVENUE & COUNTYWIDE EXPENSES**

A positive variance of \$51.4 million is projected in General Purpose Revenue (GPR) primarily from Sales & Use Taxes due to the continued growth activities in the Unincorporated Area (\$16.0 million), higher interest revenues due to the rise in market rates (\$13.8 million), higher pass-through distributions and residual balance estimates from Redevelopment Successor Agencies (\$10.0 million), current unsecured property tax revenues (\$9.0 million) and other various GPR revenues (\$2.6 million). A positive variance of \$2.0 million is projected in General County Expenses.

### **General Purpose Revenue**

The County's General Purpose Revenue is directly influenced by the state of the economy. Employment showed an overall positive gain from September 2022 to September 2023, with majority of the increase in Leisure and Hospitality by 11,700, and Private Education and Health Services by 9,500, but decreased in Professional and Business Services by 4,400. Median home prices in San Diego for Single Family Homes were higher by 8.5% and for Existing Attached Homes by 5.6% based on the average from July - August 2023 compared to the same time period last year.

The County's GPR related to property tax revenues improved, supported by the increase in assessed values. For Fiscal Year 2023-24, the economic indicators discussed previously, and the trends summarized below, are followed by a discussion on significant revenue account variances from budget:

- San Diego's monthly unemployment preliminary rate of 4.0% in September 2023, up from 3.1% in September 2022. In comparison, this is below the state's unemployment rate of 4.9% in September 2023 and 3.7% in September 2022.
- Consumer spending, as measured by taxable sales, will increase mainly due to increase in consumer online spending. During the 1st Quarter of 2023-24, unadjusted local point of sale tax revenue increased by 30.22% in the unincorporated area, and 0.81% in the San Diego regional level, but decreased by 1.13% in the Southern California Region and 1.09% in the statewide level, compared to the same time period last year.
- There are positive and negative indicators in the housing market in the County.
  - Increase in median housing prices for Single Family Homes (up 8.5%) and for Existing Attached Homes (up 5.6%) for July-August 2023 average compared to the same time period last year.
  - Notices of Default higher by 10% in January-September 2023 compared to the same period in 2022.
  - Foreclosure activity lower by 5% in January-September 2023 compared to the same period in 2022.

### *Current Property Taxes All Categories*

The four categories of Current Property Taxes (i.e., Property Taxes Current Secured, Property Taxes Current Supplemental, Property Taxes Unsecured, and Property Taxes Current Unsecured Supplemental) combined are estimated to show a net positive variance to budget of \$9.0 million.

- *Property Taxes Current Secured*

No projected variance in Current Secured Property Taxes from the Amended budget. Per Administrative Code Section 113.5(b), \$19.6 million of projected one-time over realized revenue generated by greater than anticipated assessed value growth was used to reduce the pension fund's Unfunded Actuarial Accrued Liability.

The budgeted current secured property taxes assumed a local secured assessed value increase of 5.00%, but the actual assessed value (AV) increased by 6.86% (gross less regular exemptions). (Note: The 6.86% increase represents the change in the assessed value for only the secured roll. This is lower than the countywide overall increase published by the Assessor/Recorder/County Clerk on August 2, 2023, of 7.12%, which includes all assessed value components, secured and unsecured.)

- *Property Taxes - Current Unsecured*

Current Unsecured Property Taxes are projected to be \$9.0 million higher than budget due to projected higher revenue based on prior year receipts. At the time the budget was prepared, current unsecured property tax revenues were based on the assumption that there would be no growth in the current unsecured roll. Unlike the secured roll, the unsecured roll does not build on a prior year base.

- *Property Taxes Current Supplemental*

No projected variance in Property Taxes Current Supplemental.

### *Taxes Other Than Current Secured*

Taxes Other Than Current Secured are anticipated to be \$15.8 million above budget.

- *Property Tax Prior Unsecured*

Property Tax Prior Unsecured are projected to be \$0.2 million lower than budget due to lower-than expected current year actuals.

- *Sales & Use Taxes*

Sales & Use Taxes are projected to be \$16.0 million higher than budget. This is mostly due to the continued growth activities in the Unincorporated Area which increases the County's share of the Pool going forward.

- *Property Tax in Lieu of Vehicle License Fees*

No projected variance in Property Tax in Lieu of Vehicle License Fees (VLF) from the Amended budget. Per Administrative Code Section 113.5(b), \$11.5 million of projected one-time over realized revenue generated by greater than anticipated assessed value growth was used to reduce the pension fund's Unfunded Actuarial Accrued Liability.

### *Licenses, Permits, and Franchises*

Licenses, Permits and Franchises are projected to be \$0.7 million lower than budget due to lower-than-expected payments from Franchise Fees.

### *Revenue from Use of Money & Property*

Revenue from Use of Money & Property are projected to be \$13.8 million higher than budget. The increase is due to a higher projected average daily cash balance than what was budgeted which was used to calculate the interest revenue, and due to a higher interest rate due to the recent rise in market rates.

### *Fines, Forfeitures and Penalties*

Fines, Forfeitures and Penalties are projected to be \$0.7 million higher than budget due to higher than budgeted growth in assessed valuation. Revenues in this account reflect the 10% penalty that is assessed on late current secured and unsecured property tax payments.

### *Intergovernmental Revenues*

Intergovernmental Revenues are projected to be \$11.0 million higher than budget due to pass-through distributions (\$2.5 million), residual balance estimates (\$7.5 million) in Aid from Redevelopment Successor Agencies and unanticipated State Motor Vehicle revenue (\$1.0 million). The pass-through distributions continue to increase due to continued growth in the project areas. In addition, residual balance estimates tied to Redevelopment Successor Agencies continue to increase.

### *Charges for Current Services*

Charges for Current Services are projected to be \$0.3 million higher than budget due to higher-than-expected revenues received in A-87 Cost Allocation Plan.

### *Miscellaneous Revenue*

Miscellaneous Revenue is projected to be \$1.5 million higher than budget due to the anticipated closure of Flex Forfeitures Trust Funds.

### **General County Expenses**

#### *Countywide General Expense*

A positive variance of \$2.0 million is projected in Countywide General Expense.

A positive expenditure variance of \$2.0 million is projected. A positive variance of \$2.0 million is projected in Services & Supplies as additional funding is no longer anticipated to be needed in the current fiscal year to support the Immigrant Rights Legal Defense Program in the Department of the Public Defender since the department has the capacity to operate this program using existing appropriations. The Fiscal Year 2023-25 Adopted Operational Plan set aside \$2.0 million in Finance Other on a one-time basis should additional funding be needed to support the Immigration Rights Legal Defense Program.

No revenue variance is projected.

**Appendix C: Major Maintenance Capital Outlay Fund (MMCOF) Adjustments for Fiscal Year 2023-2024 (1ST QUARTER)**

GROUP	DEPT.	PROJECT NUMBER	PROJECT NAME	FUNDING SOURCE			NOTES	DEPARTMENTS (Acct - 56321 Opt Transfer Out)	DEPARTMENTS (Acct - 52XXX Services & Supplies)	MMCOF (Acct - 54202 Fixed Asset)	RATIFICATION	Description	
				FUND	ORG	ACCOUNT		1 thru 11	Inc (Dec)	Inc (Dec)			Inc (Dec)
<b>Increase (Decrease) of Appropriation</b>													
PSG	OES	1026220	MMCOF7986 Harbison Canyon FS 24 Exterior Workout Room and Storage Shed Addition	10100	30231	52737	2	110,000	(110,000)	110,000	No	New Walk-In Project	
HHS	HHS	1026221	MMCOF7987 Polinsky Repairs Phase 2	10100	45005	52737	2	5,293,964	(5,293,964)	5,293,964	No	New Walk-In Project	
HHS	HHS	1025437	MMCOF7865 North Central MHC Workspace Reconfiguration	10100	45005	52737	3	3,673,498	(3,673,498)	3,673,498	No	Spending plan amendment	
HHS	HHS	1026247	MMCOF7981 CRASH Golden Hill House Renovation	10100	45290	52396	3	3,100,000	(3,100,000)	3,100,000	No	Spending plan amendment	
HHS	HHS	1026064	MMCOF7927 Bancroft Safe Parking	10100	46501	52396	3	550,000	(550,000)	550,000	Yes	Spending plan amendment	
PSG	OES	1026110	MMCOF7952 Deerhorn Fire Station 37 Storage Shed Replacement and Exterior Workout Room Addit	10100	30231	52737	4	(20,000)	20,000	(20,000)	No	Spending plan amendment	
<b>Subtotal General Fund</b>								<b>12,707,462</b>	<b>(12,707,462)</b>	<b>12,707,462</b>			
PSG	SHF	1025534	MMCOF7898 Las Colinas Detention Facility Water Heater and Swamp Cooler Replacements	37600	87875	52370	3	20,101	(20,101)	20,101	No	Spending plan amendment (DGS Energy)	
LUG	LIB	1025446	MMCOF7874 Julian Library HVAC Interior Repaint	37600	87875	52370	3	100,000	(100,000)	100,000	No	Spending plan amendment (DGS Energy)	
PSG	PRO	1025461	MMCOF7890 EMJDF Exterior Paint, Water Heater, Air Duct Repair, Window Replacements	37600	87875	52370	3	400,000	(400,000)	400,000	No	Spending plan amendment (DGS Energy)	
HHS	HHS	1024692	MMCOF7846 South Region Family Resource Center Lobby and Office Reconfiguration	26005	7862D/7934D	54202	3	N/A	N/A	2,300,000	No	Spending plan amendment; Transferred from CP's 1025434 (\$300K) & 1026092 (\$2M)	
HHS	HHS	1025438	MMCOF7866 HHS Seville Plaza Office Reconfiguration and Security Window Film and Camera System	26005	7935D	54202	3	N/A	N/A	500,000	No	Spending plan amendment; Transferred from CP 1026093	
FGG	DGS	1026245	MMCOF7978 EMDF Electric Vehicle Charging Stations	26005	7977D	54202	3	N/A	N/A	240,000	No	Spending plan amendment; Transferred from CP 1026244	
FGG	DGS	1026065	MMCOF7928 Ramona Road Station EV Project	26005	7975D	54202	3	N/A	N/A	149,653	No	Spending plan amendment; Transferred from CP 1026242	
FGG	DGS	1026066	MMCOF7929 San Marcos Road Station EV Project	26005	7975D	54202	3	N/A	N/A	149,653	No	Spending plan amendment; Transferred from CP 1026242	
<b>Subtotal Other Funds</b>								<b>520,101</b>	<b>(520,101)</b>	<b>3,859,407</b>			
LUG	LIB	1022987	MMCOF7738 Library Security Enhancement	12200	57330	52737	5	(22,785)	22,785	(22,785)	No	Project is complete and can be closed	
LUG	LIB	1026096	MMCOF7938 Spring Valley Library Additional Ac Unit and Door Louver	12200	57330	52737	8	(65,000)	65,000	(65,000)	No	Project has been cancelled	
HHS	HHS	1026217	MMCOF7982 Bancroft Senior Shelter	10100	46501	52396	8	(7,144,776)	7,144,776	(7,144,776)	No	Project has been cancelled	
PSG	OES	1026109	MMCOF7951 Boulevard Fire Station 47 Exterior Workout Room Addition	10100	30231	52737	8	(110,000)	110,000	(110,000)	No	Project has been cancelled	
PSG	OES	1026114	MMCOF7956 Ranchita Fire Station 58 Retaining Wall Installation	10100	30231	52737	8	(70,000)	70,000	(70,000)	No	Project has been cancelled	
PSG	OES	1026115	MMCOF7957 Ranchita Fire Station 58 Station Lighting Installation	10100	30231	52737	8	(50,000)	50,000	(50,000)	No	Project has been cancelled	
LUG	DPR	1025451	MMCOF7880 Goodan Ranch Park Sycamore Canyon Road Restoration	10100	52811	52737	8	(400,000)	400,000	(400,000)	No	Project has been cancelled	
LUG	DPR	1026100	MMCOF7942 Santa Ysabel East Preserve Staging Area Fence Replacement	10100	52811	52737	8	(250,000)	250,000	(250,000)	No	Project has been cancelled	
LUG	DPR	1026103	MMCOF7945 4s Ranch Baseball Field Improvements	10100	52811	52737	8	(250,000)	250,000	(250,000)	No	Project has been cancelled	
LUG	DPR	1023695	MMCOF7767 Cactus Park Playground Replacement	10100	52811	52737	8	(100,000)	100,000	(100,000)	No	Project has been cancelled	
PSG	OES	1026218	MMCOF7984 Palomar Mt. Fire Station Pumping System	10100	30231	52737	8	(335,000)	335,000	(335,000)	No	Project has been cancelled; Transferred to COFD CP 1021136	
FGG	DGS	1026244	MMCOF7977 HOJ Electric Vehicle Charging Stations	26005	7977D	54202	9	N/A	N/A	(240,000)	No	Project has been cancelled; Transferred to CP 1026245	
FGG	DGS	1026242	MMCOF7975 NCRC Electric Vehicle Charging Stations	26005	7975D	54202	9	N/A	N/A	(299,307)	No	Project has been cancelled; Transferred to CP's 1026065 (\$149,653.27) & 1026066 (\$149,653.27)	
HHS	HHS	1025434	MMCOF7862 HHS Child Services Balboa Office Reconfiguration	26005	7862D	54202	9	N/A	N/A	(300,000)	No	Project has been cancelled; Transferred to CP 1024692	
HHS	HHS	1026092	MMCOF7934 North Central Behavioral Health Center Tenant Improvement Renovation	26005	7934D	54202	9	N/A	N/A	(2,000,000)	No	Project has been cancelled; Transferred to CP 1024692	
HHS	HHS	1026093	MMCOF7935 HHS Seville Plaza HR Conference Room Demountable Partitions	26005	7935D	54202	9	N/A	N/A	(500,000)	No	Project has been cancelled; Transferred to CP 1025438	
<b>Subtotal Completed/Cancelled Projects</b>								<b>(8,797,562)</b>	<b>8,797,562</b>	<b>(12,136,868)</b>			
<b>Total Increase (Decrease) of Appropriation</b>								<b>4,430,001</b>	<b>(4,430,001)</b>	<b>4,430,001</b>			
<b>Board Letter Recommendation</b>								<b>REC #18</b>		<b>REC #18</b>			

**NOTES:**

- 1 MMCOF Project identified as MMISF (maintenance/not capital)
- 2 MMISF Project identified as MMCOF
- 3 MMCOF Spending plan increased
- 4 MMCOF Spending plan decreased
- 5 MMCOF Project complete and remaining funds are transferred to Dept. Services & Supplies
- 6 MMCOF Project complete and remaining funds are transferred to an existing MMCOF project

- 7 MMCOF Project complete and remaining funds are transferred to a new MMCOF walk-in project
- 8 MMCOF Project cancelled and funding source returned to Services & Supplies for department's operation
- 9 MMCOF Project cancelled and funding transferred to an existing MMCOF project
- 10 MMCOF Project cancelled and funding transferred to a new MMCOF walk-in project
- 11 Change in revenue source