



# 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:** May 23, 2023

# 35

**TO:** Board of Supervisors

### **SUBJECT**

**FISCAL YEAR 2022-23 THIRD QUARTER OPERATIONAL PLAN STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)**

### **OVERVIEW**

This report summarizes the status of the County's Fiscal Year 2022-23 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 \$17.8 million (or 0.2% of the General Fund budget), and \$115.9 million (or 1.2% 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 2022-23 Amended Budget. The projection assumes General Purpose Revenue will perform better than estimated, and all business groups will produce operating balances except for the Health and Human Services Agency due to the contribution to Innovative Housing Trust Fund and deferral of payments from Federal Emergency Management Agency (FEMA) revenue which will be covered by overall variance in County General Fund and all business groups staying within the legal appropriation limit. The General Fund projections for 3<sup>rd</sup> Quarter have changed from a projected fund balance amount of \$73.5 million in the 2<sup>nd</sup> quarter to the projected amount of \$17.8 million in the 3<sup>rd</sup> Quarter. The primary change is due to the additional deferral of payments from FEMA. Anticipated amounts of \$86.0 million from FEMA originally anticipated to be received by December 31, 2023 are now anticipated to be received in calendar year 2024. The projected balance for all other funds combined is \$98.1 million (3.4% 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 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), the recommendation includes appropriation adjustments to purchase four ambulances and equipment to support fire and emergency medical services, align funding for debt service payment, to purchase items in Jails Commissary Enterprise Fund; and in

**SUBJECT: FISCAL YEAR 2022-23 THIRD QUARTER OPERATIONAL PLAN  
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS:  
ALL)**

the Medical Examiner's Office for unanticipated decedent transportation costs and supplemental contracted toxicology support.

In the Health and Human Services Agency (HHS), recommendations include an appropriation adjustment for the County Public Health Laboratory project.

In the Land Use and Environment Group (LUEG), recommendations include appropriation adjustments for the Ramona Airport Tower Transient Apron Rehabilitation Project, for Joint Exercise of Powers Agreement Improvements at Joan MacQueen Middle School, to support construction of the Calavo Park Project, for the Smuggler's Gulch Improvement Project and to support additional Geotech and design requests of the Otay Lakes Park Sewer System Project, and to support increased costs of construction for Sweetwater Summit Regional Park Campground Expansion Phase 2.

In the Finance and General Government Group (FGG), recommendations include appropriation adjustments to support increased fuel costs and for anticipated legal settlements.

In the Capital Program, recommendations include appropriation adjustments for projects that are anticipated to be completed and closed at the end of the fiscal year.

**RECOMMENDATION(S)**

**CHIEF ADMINISTRATIVE OFFICER**

1. Accept the Fiscal Year 2022-23 third quarter report on projected year-end results.

**Increases to the Overall Budget and/or Transfers Between Budgetary Funds**

**(Recommendations 2 through 12):**

2. Establish appropriations of \$3,965,000 in San Diego County Fire, Services & Supplies (\$1,850,000), for contracted services, equipment and supplies to provide additional ambulance services, and Capital Assets Equipment (\$2,115,000), to purchase four ambulances and equipment to support fire and emergency medical services in the San Diego County Fire Protection District based on Operating Transfer In from San Diego County Fire Protection District (SDCFPD). **(4 VOTES)**
3. Cancel appropriations of \$150,000 in Criminal Justice Facility Construction Fund, Operating Transfers Out, based on revenue from fines, forfeitures and penalties; *and* establish appropriations of \$150,000 in the Courthouse Construction Special Revenue Fund, Operating Transfers Out, for debt service payment based on unanticipated revenue from fines, forfeitures and penalties. **(4 VOTES)**
4. Establish appropriations of \$650,000 in the Jail Commissary Enterprise Fund, Services & Supplies, for commissary items based on anticipated receipts. **(4 VOTES)**
5. Establish appropriations of \$2,200,000 in DPW Airport Enterprise Fund (AEF), Fixed Assets, to provide funds for the Ramona Airport Tower Transient Apron Rehabilitation Project based

**SUBJECT: FISCAL YEAR 2022-23 THIRD QUARTER OPERATIONAL PLAN  
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS:  
ALL)**

on unanticipated revenue from the Federal Aviation Administration (\$1,980,000) and available prior year Airport Enterprise Fund fund balance (\$220,000). **(4 VOTES)**

6. Establish appropriations of \$185,000 in Park Land Dedication Ordinance (PLDO) Area 27 Alpine Fund, Services & Supplies, to finalize payment for the outstanding invoice to Alpine Union School District for improvements at Joan MacQueen Middle School based on available prior year PLDO Area 27 Alpine Fund fund balance. **(4 VOTES)**
7. Establish appropriations of \$2,000,000 in Park Land Dedication Ordinance (PLDO) Area 20 Spring Valley (\$735,210), Spring Valley Improvement Impact Fee (\$1,161,640), and Spring Valley In Lieu Fee (\$103,150), Operating Transfers Out, based on available prior year PLDO Area 20 Spring Valley, Spring Valley Improvement Impact Fee, and Spring Valley In Lieu Fee Fund fund balance; *and* establish appropriations of \$2,000,000 in the Capital Outlay Fund for Capital Project 1022858 Calavo Park, to support construction of the project, based on Operating Transfer In from Parkland Dedication Fund. **(4 VOTES)**
8. Establish appropriations of \$3,250,000 in Capital Outlay Fund to provide funding for Capital Project 1025467 Smuggler's Gulch Improvement Project at Tijuana River Valley Regional Park based on grant funding awarded by the State Water Resources Control Board. **(4 VOTES)**
9. Establish appropriations of \$3,000,000 in the Department of General Services Fleet Internal Service Fund (ISF) Parts and Fuel, Services & Supplies, to support increased fuel costs based on unanticipated revenue from client departments. **(4 VOTES)**
10. Establish appropriations of \$6,756,850 in the County Health Complex Fund for Capital Project 1024604, County Public Health Laboratory, based on Epidemiology and Laboratory Capacity Enhancing Detection Expansion Grant Funding (\$4,900,000) and Advanced Molecular Detention Program Grant Funding (\$1,856,850). **(4 VOTES)**
11. Establish appropriations of \$12,000,000 in the Public Liability ISF, Services & Supplies for several major unanticipated legal settlements based on available Public Liability ISF fund balance. **(4 VOTES)**
12. Transfer appropriations within departments between Services & Supplies and Operating Transfers Out, as noted in Appendix D, in the net amount of \$29,322,277 for major maintenance projects listed in Appendix D that were subsequently reclassified, based on capitalization thresholds, for financial reporting purposes; *and* establish and cancel appropriations, as noted in Appendix D for a net increase of \$29,322,277 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)**

**SUBJECT: FISCAL YEAR 2022-23 THIRD QUARTER OPERATIONAL PLAN  
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS:  
ALL)**

**Transfers Within Budgetary Funds and/or Cancellation of Appropriations  
(Recommendations 13 through 16):**

13. Transfer appropriations of \$600,000 from the Public Safety Group, Services & Supplies to Medical Examiner, Services & Supplies, for unanticipated decedent transportation costs (\$315,000) and supplemental contracted toxicology support (\$285,000).
14. Transfer appropriations of \$161,892 within the Capital Outlay Fund and related Operating Transfer In from the General Fund to provide funding for Capital Project 1021152 Otay Lakes Park Sewer System to support additional Geotech and design requests based on transfer from Capital Project 1022650 Otay Lakes County Park Recreation Amenities (\$33,361) and 1021894 Otay Valley Regional Park Bike Skills Course (\$128,531).
15. Transfer appropriations of \$116,520.77 within the Capital Outlay Fund and related Operating Transfer In from the General Fund to provide funding for Capital Project 1023065 Sweetwater Summit Regional Park Campground Expansion Phase 2 to support increased costs for construction of the project based on transfer from Capital Project 1022612 Lincoln Acres Park Acquisition and Expansion.
16. Cancel appropriations and related revenue of up to \$4,103,390.20 as noted in Schedule C for Capital Projects that will be completed and closed by the end of Fiscal Year 2022-23. This is composed of \$1,962,958.40 in the Capital Outlay Fund, and \$2,140,431.80 in the Justice Facility Construction Fund.

**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.

**SUBJECT: FISCAL YEAR 2022-23 THIRD QUARTER OPERATIONAL PLAN  
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS:  
ALL)**

**FISCAL IMPACT**

Funds associated with today's recommendations are partially included in the Fiscal Year 2022-23 Operational Plan. If approved, in the General Fund these actions will result in an increase to the overall budget of \$3,965,000, transfers within budgetary funds of \$28,281,678 and no cancellation of appropriations. The funding sources for the increase is Operating Transfers In from San Diego County Fire Protection District.

In all other funds combined, these actions will result in a net increase to the overall budget of \$57,260,736, transfers within budgetary funds of \$1,919,012, and cancellation of appropriations of \$6,758,543. The funding sources for the net increase are Operating Transfers In from the General Fund (\$23,507,276), available Public Liability Internal Service Fund (ISF) fund balance (\$12,000,000), Epidemiology and Laboratory Capacity Enhancing Detection Expansion Grant (\$4,900,000), State Water Resources Control Board (\$3,250,000), revenue from client departments (\$3,000,000), available prior year Park Land Dedication Ordinance fund balance (\$2,185,000), Operating Transfers In from Parkland Dedication Fund (\$2,000,000), Federal Aviation Administration (\$1,980,000), Advanced Molecular Detention Program Grant (\$1,856,850), Operating Transfers In from various non-General Fund (\$1,719,199), Miscellaneous Revenues (\$650,000) and available prior year Airport Enterprise Fund fund balance (\$220,000). These are offset by a decrease in Community Development Block Grant (\$7,589).

**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 \$17.8 million is based on the estimate that expenditures will be approximately \$137.3 million less than the Fiscal Year 2022-23 Amended Budget and revenues will be a net \$119.5 million less than the Fiscal Year 2022-23 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 \$98.1 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 \$423 million with the assumption that FEMA eligibility will end by May 11, 2023. The \$423 million includes \$404 million of costs incurred for Fiscal Year 2020-21 and Fiscal Year 2021-22 and the estimated remaining balance of \$19 million is for this Fiscal Year 2022-23. To date, a total of \$187 million in FEMA reimbursement payments have been received and projections anticipate receiving an additional \$46 million by December 31, 2023, for prior year efforts. The remaining balance of \$190 million, which includes the 10% withhold amount as part of the FEMA close out process, is anticipated to be received in future fiscal years.

**SUBJECT: FISCAL YEAR 2022-23 THIRD QUARTER OPERATIONAL PLAN  
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS:  
ALL)**

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 \$137.3 million in the General Fund are primarily attributable to the following:

- \$87.1 million in projected positive Salary & Benefits appropriation variance in all groups. As of March 31, 2023, the vacancy rate (including newly added positions) was 10.3% (2,052 of 19,899 positions).
  - In PSG, the projected overall expenditure variance of \$19.5 million is primarily due to vacancies, attrition, and under-filled. Other potential projected variances from budget will offset costs related to the transition of the new comprehensive healthcare contract for incarcerated persons and to close out final invoices from previous contracts, the absorption of costs related to premium pay and increases in ongoing compensation associated with recruitment and retention, which were included in the amendments to the compensation ordinance on August 16, 2022 (16) and August 30, 2022 (11)), and for higher than anticipated expenditures in information technology and facilities maintenance projects.
  - In HHSA, the projected overall expenditure variance of \$45.1 million is primarily due to attrition, and staff vacancies. These are offset by increased overtime costs to manage workload as well as temporary staffing.
  - In LUEG, the projected overall expenditure variance of \$13.1 million primarily due to vacancies and under-filled positions. Other potential projected variances from budget were redirected to fund costs related to new park facilities, initial stewardship and Public Access Plan for Rancho Lilac Preserve, the advancement of sustainability initiatives in support of the Regional Decarbonization Framework and Climate Action Plan update and increases for ongoing compensation associated with approved labor agreements, Implement Safety Element of the General Plan, Streamlining renewable energy projects, Code Compliance Public Nuisance Abatements, contract staff for Code Compliance backlog, and start-up costs for new park facilities - Lindo Lake Phase 1, Sycuan Sloan Canyon Trail, Waterfront Active Recreation, Sweetwater Loop, Fallbrook Local/Skate Park, Calavo Park, Trails crews and Star Ranch Preserve.
  - In FGG, the projected overall expenditure variance of \$10.0 million is primarily due to staff attrition and departmental vacancies. Other potential projected variances from budget were used to fund data and analytics infrastructure in the Office of Evaluation, Performance and Analytics, unanticipated CAC maintenance/property services costs, and for a document management system.
- \$6.3 million in projected negative appropriation variance in Services & Supplies across the County.

**SUBJECT: FISCAL YEAR 2022-23 THIRD QUARTER OPERATIONAL PLAN  
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS:  
ALL)**

- In PSG, projected overall positive expenditure variance of \$33.2 million primarily in Probation Department due to lower than anticipated use of contracted services due to lower number of youth in placement services and the timing of procurement execution for pretrial services; in Sheriff's Department due to lower than anticipated expenditures associated with the Board of State and Community Corrections (BSCC) Coronavirus Emergency Supplemental Funds (CESF), one-time Regional Communication System (RCS) tower/generator equipment and site relocations that will be rebudgeted in the Fiscal Year 2023-24 CAO Recommended Operational Plan, lower than anticipated expenditures associated with the Cal-ID program due to vacancies in partner agencies, and expenditures in various accounts supporting operations such as food, household expense, utilities and special departmental expense offset by higher than anticipated costs for fuel, temporary medical staffing, and advertising for recruitment; in Public Defender due to lower than anticipated contracted services for panel attorneys and ancillary services as Public Defender staff and justice partners are at capacity and unable to adjudicate cases to higher than pre-pandemic levels; in Child Support Services due to lower than anticipated expenses in overall operational costs, primarily information technology (IT) services; in PSG Executive Office due to lower than anticipated facility maintenance costs; and in San Diego County Fire due to lower than anticipated base hospital consultant costs and COVID-19 ambulance transport costs.
- In HHSA, projected overall negative variance of \$53.6 million in various departments. This consists of negative variances in Housing & Community Development Services (HCDS) tied to the expansion of the Innovative Housing Trust Fund (IHTF) to fund additional affordable housing developments, the utilization of unanticipated CDBG program income for the acquisition of a site that will be a future affordable housing development, the Kettner Crossing affordable housing development for low-income seniors, and the use of the IHTF interest that allowed HCDS to fund additional affordable housing developments; in Self-Sufficiency Services primarily due to an increase in contracted services for Employment Services contracts due to revised funding allocations; in Child Welfare Services primarily driven by costs for San Pasqual Academy (SPA) to support building a continuum of placement options for youth and an increase in temporary staff to meet needs at Polinsky Children's Center for high acuity youth with medical needs; in Medical Care Services for cost related to temporary staffing to support the Public Health Workforce grant, to align with Providing Access and Transforming Health (PATH) funding to support planning, staffing, and infrastructure to enhance the pre-release Medi-Cal enrollment for justice involved individuals, for automated patient dispensing machines to help streamline the medication dispensing workflow, and for an increase in Information Technology (IT) project cost for the Academic Detail by Zip Code Database; and in Homeless Solutions and Equitable Communities consists of cost in contracted services associated with the Afghan Refugee Support Services aligning with new federal dollars, costs associated with the Rosecrans Shelter, and in Alternative Dispute Resolution services. These are offset by positive variances in Aging &

**SUBJECT: FISCAL YEAR 2022-23 THIRD QUARTER OPERATIONAL PLAN  
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS:  
ALL)**

Independence Services mainly in contracted services due to delays in California Department of Aging (CDA) programs tied to procurement timeframes and program development; and in Public Health Services tied to associated activities related to ELC grants such as ongoing IT projects, delayed procurement of specimen collection and testing contractors, and a reduction in purchases of lab supplies due to limited capacity resulting from the closure of the Health Services Complex.

- In LUEG, projected overall positive variance of \$2.7 million primarily in the Department of Environmental Health and Quality due to decreases in supply purchases, Vector Habitat Remediation Program payments, number of aerials conducted, less than anticipated consultant contract expense and delayed IT projects; in Agriculture, Weights & Measures due to less than anticipated expenditures in Contracted Services related to as-needed tree trimming contract; and in Department of Public Works due to less than anticipated services from other County departments.
- In FGG, projected overall positive variance of \$10.4 million primarily in Assessor/Recorder/County Clerk due to a delay in replacing the Recorder/Clerk Integrated IT System that supports Recorder/Clerk cashing and services, delay of Micrographics and e-Recording projects, and the cancellation of a major maintenance project at the East County Office and Archives; in Department of Human Resources due to a delayed IT project and fewer than anticipated costs for workers compensation and unemployment insurance services; in Treasurer-Tax Collector due to delays in IT projects and projected underspend on contracts; and in County Communications Office due to translation services being included in department budgets and therefore less than anticipated need for centralized resources for translation support.
- In FO, projected overall positive variance of \$1.0 million due to lower than anticipated costs in Shared Major Maintenance.
- A projected net positive appropriation variance of \$28.0 million in Other Charges primarily in HHSA in Housing & Community Development Services consists of aligning costs with updated estimates of federal reallocation funds for the Emergency Rental Assistance Program (ERAP) and tied to lower referrals to the HOME Tenant Based Rental Assistance (TBRA) program mainly due to utilization of alternative CWS housing programs; and in Child Welfare Services mainly to align with the revised projected caseloads in foster care and adoption assistance programs. This is offset by a negative variance in Self-Sufficiency Services based on General Relief program tied to both increased caseloads and grant amounts.
- A projected net positive appropriation variance of \$0.8 million in Capital Assets/Land Acquisition primarily in FO due to lower-than-expected needs for unanticipated projects.
- A projected net positive appropriation variance of \$26.8 million in Capital Assets Equipment in HHSA primarily in Public Health Services driven by the timing of procurements for the new Public Health Lab associated with Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases (ELC) grants; and in PSG primarily in Child Support Services due to delayed vehicle purchases and in Sheriff's



**SUBJECT: FISCAL YEAR 2022-23 THIRD QUARTER OPERATIONAL PLAN  
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS:  
ALL)**

Department due to lower than anticipated expenditures for the Cal-ID program partner agencies.

- A projected net negative appropriation variance of \$6.4 million in Expenditure Transfer & Reimbursements in PSG primarily in Child Support Services due to lower than anticipated expenditures in the Bureau of Public Assistance Investigations for services reimbursed by HHSA, in PSG Executive Office due to lower facility costs that will not be transferred to Finance Other and in Public Defender due to lower than anticipated eligible reimbursable costs; and in HHSA primarily in Behavioral Health Services associated with the delay in implementation of the Youth Development Academy (YDA) memorandum of understanding (MOU) in Juvenile Forensic.
- A projected net positive appropriation variance of \$6.7 million in Operating Transfers Out in FO primarily in Contributions to Capital related to capital projects that are closed or being cancelled by the end of Fiscal Year 2022-23 and in HHSA primarily in Aging & Independence Services tied to reduced funding needs for the In-Home Supportive Services (IHSS) Public Authority primarily related to a revised estimate in Individual Provider health benefit costs which are tied to the number of provider hours worked, with no impact to services.

**GENERAL FUND REVENUE VARIANCES**

The projected under-realized revenue of \$119.5 million includes positive variances totaling \$98.9 million and negative variances of \$218.4 million. In many instances, the negative revenue variances are directly associated with the positive expenditure variances described above.

The projected positive revenue variance of \$98.9 million is primarily attributable to the following categories:

- Taxes Other Than Current Secured (\$42.5 million) mainly in Sales and Use Taxes due to the continued growth activities in the Unincorporated Area, in Vehicle License Fees (VLF) due to higher than budget growth in assessed valuation, in Property Tax Prior Secured Supplemental due to the increase in supplemental billings, in Documentary Transfer Taxes due to home prices remaining high so the transfer fee remains higher even with the number of sales going down, in Transient Occupancy Tax due to continued growth in the hotel industry and tourism, in Teeter Tax Reserve Excess based on returned excess Teeter Tax Reserve requirement, current penalty and interest collections, and in Teeter Property Tax Prior Year and Cumulative Prior Years based on a higher collection of receivables from prior fiscal year.
- Revenue from Use of Money & Property (\$32.2 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 (\$16.3 million) primarily due to higher than anticipated assessed value growth, higher than budget in revenue on prior year receipts and due to the increase in supplemental billings.
- Miscellaneous Revenues (\$6.6 million) primarily due to the closure of Flex Forfeitures Trust Funds, reimbursement from the Small Business Loan Program, various departmental escheatment and Cedar & Kettner lease payment, amounts tied to IHTF interest to align with the anticipated loan disbursement, and an anticipated grant allocation to support

**SUBJECT: FISCAL YEAR 2022-23 THIRD QUARTER OPERATIONAL PLAN  
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS:  
ALL)**

COVID-19 surveillance, offset by lower than anticipated revenue for reimbursement of costs associated with the Unsheltered Feeding Program and Regional Communication System (RCS) projects and due to a delayed IT project and fewer than anticipated administration costs charged to the Employee Benefit Internal Service Fund.

- Fines, Forfeitures & Penalties (\$1.3 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 and lower reimbursement from the Warrant Automation Trust Fund.

The projected negative revenue variance of \$218.4 million is primarily attributed to:

- Intergovernmental Revenues (\$190.9 million) tied to Federal Emergency Management Agency (FEMA) revenue deferrals anticipated to be received after December 2023, projected ELC grant revenues based on anticipated expenditures, adjusting recognition of Realignment revenue to align with projected expenditures in Salaries & Benefits, and anticipated funding for COVID-19 emergency response efforts projected in Charges for Current Services, due to lower than anticipated expenditures related to Pretrial Services, Juvenile Justice Realignment Block Grant, Juvenile Justice Crime Prevention Act, Foster Care, and Community Corrections Subaccount funded programs, in social services administrative revenues to align with anticipated federal and State funding and projected expenditures, and in federal and State assistance payment revenues associated with revised caseload projections for the assistance program, in Emergency Rental Assistance Program (ERAP) funding to align with updated estimates of federal reallocation of funds, due to lower than anticipated State and federal reimbursement for the child support program, in the IHSS Public Authority program to align with reduced expenditures with no impact to service level, and in Older Americans Act (OAA) revenues tied to delays and reduced funding needs for CDA programs, tied to aligning federal Short Doyle funding to anticipated billable service units and aligning block grant funding and Realignment funding with overall anticipated expenditures, due to lower than anticipated reimbursements for grant related activities and ongoing projects, and due to lower than anticipated expenditures funded by the California Governor's Office of Emergency Services, Victims of Crime Act for the victim services program and Community Corrections Subaccount. These are offset by positive variances in social services administrative revenues tied to revised allocations, higher than budget due to unanticipated State Motor Vehicle revenue, as well as pass-through distributions and residual balance estimates in Aid from Redevelopment Successor Agencies, due to higher than anticipated revenue from the federal government for the State Criminal Alien Assistance Program, Detection and Mitigation of COVID-19 in Confinement Facilities funding, as well as backfill for criminal administrative fees, due to unanticipated State backfill for loss of revenue from *AB 177, Public Safety*, for Fiscal Years 2021-22 and 2022-23, to align COVID-19 response funding with projected costs, additional Public Health Workforce grant funding to offset the additional temporary staffing costs, PATH funding for capacity building planning to support justice involved individuals, and Maternal Child & Adolescent Health Title 19 revenue to align with anticipated claiming, and tied to the

**SUBJECT: FISCAL YEAR 2022-23 THIRD QUARTER OPERATIONAL PLAN  
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS:  
ALL)**

supplemental allocation for Afghan Refugee Support services and additional federal grant funding to offset temporary community health worker costs.

- Charges for Current Services (\$25.5 million) primarily in Recording Document revenue due to less than anticipated number of recorded documents impacted by high interest rates, in Recorder Modernization revenue as a result of the cost of replacing the current Recorder/Clerk Integrated System not being incurred due to project delays, in various Recorder Trust Fund revenue as a result of the costs of Micrographics and e-Recording projects not being incurred due to project delays to the next fiscal year, decline in billable activities for land development projects due to staff vacancies, from the over accrual in Trial Court Security Subaccount from prior year and lower than anticipated jail bed leasing, civil service process and lower reimbursement for law enforcement services due to vacancies, decrease in reimbursements associated with the staff vacancies tied to public liability staff costs and decrease in legal services provided within the air pollution and land development areas, due to reduced Trust Fund reimbursement for the Vector Control Program due to expenditure and salary variances from budget mentioned above, and reduced services requested by customers, continued decrease in collections of revenues that support the statutory payments in Contribution for Trial Courts, and decrease in billable activities for work on other County funds and land development projects due to the staff vacancies. These are offset by positive variances tied to higher reimbursement rates at Edgemoor and an increase in invoice trend for the Forensic Evaluation Unit, in response to quick turnaround of evaluation, and the Care Coordination program and tied to reimbursement from third party health plans for COVID-19 testing and vaccination.
- Licenses, Permits & Franchises (\$1.3 million) primarily due to less than anticipated permit payments received and lower-than-expected payments from Franchise Fees.
- Other Financing Sources (\$0.7 million) due to a decrease in the transfers from the Incarcerated Peoples' Welfare Fund and the Jail Stores Enterprise Fund associated with vacant positions.

**Adjustments to the Fiscal Year 2022-23 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 12):**

**Recommendation 2**

After the adoption of the FY 2022-23 Operational Plan, the transfer of fire, emergency medical services and ambulance services from Ramona MWD to County Fire occurred. To support the

**SUBJECT: FISCAL YEAR 2022-23 THIRD QUARTER OPERATIONAL PLAN  
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS:  
ALL)**

current ambulance service needs in Ramona as well as in Potrero, Pine Valley and other San Diego County Fire Protection areas, the purchase of four ambulances and equipment and increased costs for services are needed. This request will establish appropriations of \$3,965,000 in San Diego County Fire to fund contracted services and purchase ambulances and other emergency medical services equipment based on an Operating Transfer In from San Diego County Fire Protection District.

**Recommendation 3**

During budget development, funds from the Criminal Justice Facility Construction Fund were budgeted to cover the cost of debt service payments. This recommendation swaps out the original funding source and will cancel appropriations of \$150,000 in the Criminal Justice Facility Construction Fund and establish appropriations of \$150,000 in the Courthouse Construction Special Revenue Fund, Operating Transfer Out, to pay for a portion of debt service payment, based on unanticipated revenue from fines, forfeitures and penalties.

**Recommendation 4**

This request will establish appropriations of \$650,000 in the Jail Commissary Enterprise Fund, Services & Supplies, to purchase items based on anticipated receipts.

**Recommendation 5**

This recommendation will establish appropriations of \$2,200,000 in DPW Airport Enterprise Fund (AEF), for the Ramona Airport Tower Transient Apron Rehabilitation Project, based on unanticipated revenue from the Federal Aviation Administration (\$1,980,000) and available fund balance from the prior year AEF (\$220,000). Previous Board actions on June 29, 2021 (07) and February 09, 2022 (02) appropriated \$2,700,000 in the AEF for preparation of the project design, environmental processing, and construction. Today's request will provide additional funds for construction due to an estimated increase of 20% in labor and materials costs based on the most recent engineering estimate. Total project cost is estimated at \$4,900,000. Construction is anticipated to begin in Summer 2023 and be completed by Summer 2024.

**Recommendation 6**

This recommendation will establish appropriations of \$185,000 in Park Land Dedication Ordinance (PLDO) Area 27 Alpine Fund, Services & Supplies, based on available prior year PLDO Area 27 Alpine Fund fund balance to finalize payment for the outstanding invoice to Alpine Union School District for Joint Exercise of Powers Agreement Improvements at Joan MacQueen Middle School approved on November 17, 2021 (01). This portion of the project was not anticipated to be completed until next fiscal year.

**Recommendation 7**

This recommendation will establish appropriations of \$2,000,000 in Park Land Dedication Ordinance (PLDO) Area 20 Spring Valley (\$735,210), Spring Valley Improvement Impact Fee (\$1,161,640), and Spring Valley In Lieu Fee (\$103,150), Operating Transfers Out, based on available prior year PLDO Area 20 Spring Valley, Spring Valley Improvement Impact Fee, and Spring Valley In Lieu Fee Fund fund balance and establish appropriations of \$2,000,000 in the Capital Outlay Fund for Capital Project 1022858 Calavo Park, to support an estimated 20%

**SUBJECT: FISCAL YEAR 2022-23 THIRD QUARTER OPERATIONAL PLAN  
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS:  
ALL)**

increase in construction costs of the project due to inflation of raw materials. The total project cost is estimated at \$18,750,000 and is anticipated to be complete in Spring 2024.

**Recommendation 8**

This recommendation will establish appropriations of \$3,250,000 in Capital Outlay Fund to provide funding for Capital Project 1025467 Smuggler's Gulch Improvement Project at Tijuana River Valley Regional Park based on grant funding awarded by State Water Resources Control Board on January 25, 2023. Originally this grant only funded the scoping of the project, but additional funding was awarded for construction and completion. The total project cost is estimated at \$4,250,000 and is anticipated to be complete in Winter 2024.

**Recommendation 9**

Countywide Fiscal Year 2022-23 appropriations for the purchase of fuel were budgeted at \$10,500,000 based on a five-year fuel expenditure average. Fuel costs increased unexpectedly in late Spring 2022 which was not included in current year appropriations. This recommendation will establish appropriations of \$3,000,000, an estimated 29% increase within the Department of General Services Fleet Internal Service Fund (ISF) Parts and Fuel to align appropriations with anticipated expenditures reflecting a continued increase of fuel costs in the current year based on economic projections. The funding source is charges to client departments.

**Recommendation 10**

This recommendation will establish appropriations of \$6,756,850 in the County Health Complex Fund for Capital Project 1024604, County Public Health Laboratory, based on unanticipated Epidemiology and Laboratory Capacity Enhancing Detection Expansion Grant Funding (\$4,900,000) and Advanced Molecular Detection Program Grant Funding (\$1,856,850), which was not available at the time of budget adoption.

If approved, the total amount funded for the project to date will be \$17,256,850, including General Purpose Revenue (\$500,000), Epidemiology and Laboratory Capacity Enhancing Detection Expansion Grant Funding (\$14,900,000), and Advanced Molecular Detection Program Grant Funding (\$1,856,850). Estimated total project costs including a parking garage are \$127,100,000, remaining funding for which is anticipated to be bond proceeds and will be included in future Operational Plans.

The Health and Human Services Agency envisions a new, estimated 52,000 square foot, permanent Public Health Laboratory (PHL). The new laboratory will include service expansion, such as whole genome sequencing, molecular surge, COVID-19 testing services, tuberculosis testing services, and a robust Biosafety Level 3 (BSL-3) program. This structure will allow the PHL to provide regional laboratory services, serve the unique needs of a border region, and serve as a potential partnering hub for the California Department of Public Health, Centers for Disease Control and Prevention, and nearby jurisdictions. The project is currently under design and construction is estimated to begin Fall 2023 with completion anticipated in Spring 2025.

**Recommendation 11**

The Public Liability ISF was established in Fiscal Year 1994-95 for the purpose of financial tracking, reporting and expenditures for public risk management activities. Each year, County

**SUBJECT: FISCAL YEAR 2022-23 THIRD QUARTER OPERATIONAL PLAN  
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS:  
ALL)**

Counsel works with an independent actuarial firm to determine the financial risks of potential legal actions against the County, and proposes a budget to address those risks. A significant portion of the Public Liability ISF budget is determined by potential legal settlement and judgment costs. Several major unanticipated issues have reached settlement during Fiscal Year 2022-23, with payments estimated to exceed budgeted appropriations in this fund. Today's recommendation will establish appropriations of \$12,000,000 in the Public Liability ISF Services & Supplies for the purpose of paying these unanticipated settlements based on available Public Liability ISF fund balance. Staff will continue to monitor this fund and will return to the Board if additional action is required.

**Recommendation 12**

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 D along with the related required adjustments.

This recommendation will result in a net increase of appropriations in the MMCOF of \$29,322,277 and reclassification of major maintenance projects which are supported by existing department budgets.

**Transfers Within Budgetary Funds and/or Cancellation of Appropriations  
(Recommendations 13 through 16):**

**Recommendation 13**

The Medical Examiner continues to experience an increase in caseload, including an increase in accidental overdose deaths, resulting in higher costs. This recommendation will transfer appropriations of \$600,000 from the Public Safety Group to the Medical Examiner to fund ongoing decedent transportation services (\$315,000) and supplemental contracted toxicology support services based on increased caseload including accidental overdose death cases (\$285,000).

**Recommendation 14**

This recommendation will transfer appropriations of \$161,892 within Capital Outlay Fund and related Operating Transfer In from the General Fund to provide funding for Capital Project 1021152 Otay Lakes Park Sewer System based on transfer from Capital Project 1022650 Otay Lakes County Park Recreation Amenities (\$33,361) and 1021894 Otay Valley Regional Park Bike Skills Course (\$128,531) to support additional Geotech and design requests. The total project cost is estimated at \$3,911,892 and is anticipated to be complete in Winter 2024.

**SUBJECT: FISCAL YEAR 2022-23 THIRD QUARTER OPERATIONAL PLAN  
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS:  
ALL)**

**Recommendation 15**

This recommendation will transfer appropriations of \$123,701 within the Capital Outlay Fund and related Operating Transfer In from the General Fund to provide funding for Capital Project 1023065 Sweetwater Summit Regional Park Campground Expansion Phase 2 based on transfer from Capital Project 1022612 Lincoln Acres Park Acquisition and Expansion to support an estimated 20% increase in costs for construction of the project due to inflation of raw materials costs. The total project cost is estimated at \$6,374,396 and is anticipated to be complete in Fall 2023.

**Recommendation 16**

By the end of Fiscal Year 2022-23, a total of 17 capital projects are anticipated to be completed, closed and capitalized. These projects are listed in Schedule C. Appropriations of up to \$4,103,390.20 related to these projects will be cancelled, of which \$1,962,958.40 is in the Capital Outlay Fund, and \$2,140,431.80 in the Justice Facility Construction Fund. At the end of the fiscal year, remaining appropriations will be cancelled along with the revenue related to the respective appropriations and returned in accordance with Board Policy B-37, *Use of the Capital Outlay Funds*, to the original funding sources which include the General Fund, Library Fund, Recorder Modernization & Property Tax Admin Trust Funds, Parkland Dedication Fund, and Community Development Block Grants.

**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
- Schedule C
- Appendix D

**COUNTY OF SAN DIEGO  
NOTES TO SCHEDULES A and B  
Fiscal Year 2022-23 3rd 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 2022-23.

*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 Services*

A positive variance of \$1.1 million is projected for the Department of Child Support Services.

A positive expenditure variance of \$9.6 million is projected. A positive variance of \$9.9 million in Salaries & Benefits is due to vacant and modified positions, \$1.8 million in Services & Supplies is due to lower than anticipated expenses in various accounts supporting operations, primarily information technology services, \$0.5 million in Other Charges is due to reclassification of lease interest, \$0.8 million in Capital Assets Equipment is due to delayed vehicle purchases, offset by a negative variance of \$0.2



million in Capital Assets/Land Acquisition is due to unanticipated leasehold improvements and \$3.2 million in Expenditure Transfer & Reimbursements is due to lower than anticipated expenditures in the Bureau of Public Assistance Investigations for cost of staffing and services reimbursed by Health and Human Services Agency.

A negative revenue variance of \$8.5 million is projected. A negative variance \$9.0 million in Intergovernmental Revenues is due primarily to lower than anticipated State and federal reimbursement for the child support program, offset by a positive variance of \$0.5 million in Charges for Current Services is due to higher incentive payments from the California Department of Child Support Services.

#### *District Attorney*

A positive variance of \$0.1 million is projected for the District Attorney's Office.

A positive expenditure variance of \$1.1 million is projected in Salaries & Benefits is due to attrition, vacant and modified positions. This projection reflects the transfer of appropriations for higher than anticipated expenditures in information technology and facilities maintenance projects.

A negative revenue variance of \$1.0 million is projected in Intergovernmental Revenues is due to lower than anticipated expenditures funded by the California Governor's Office of Emergency Services, Victims of Crime Act for the victim services program (\$0.4 million) and Community Corrections Subaccount (\$0.6 million).

#### *Probation*

A positive variance of \$0.6 million is projected for the Probation Department.

A positive expenditure variance of \$27.8 million is projected. A positive variance of \$4.1 million is projected in Salaries & Benefits is primarily due to attrition, vacant, and modified positions. A positive variance of \$23.3 million is projected in Services & Supplies is due to lower than anticipated use of contracted services due to a slow return to pre-pandemic service levels, placement services and a lower than anticipated activity related to the implementation of new Pretrial Services program. A positive variance of \$0.4 million is projected in Expenditure Transfer & Reimbursements related to higher than anticipated reimbursements for Health and Human Services Agency's Independent Living Skills and Wellness contracts.

A negative revenue variance of \$27.2 million is projected. A negative variance of \$27.4 million is projected in Intergovernmental Revenues is due to lower than anticipated expenditures stated above related to Pretrial Services, Juvenile Justice Realignment Block Grant, Juvenile Justice Crime Prevention Act, Foster Care, and Community Corrections Subaccount funded programs, offset by unanticipated revenue from the State Juvenile Facilities Modernization Grant for juvenile facilities softening renovation. A

positive variance of \$0.2 million is projected in Charges for Current Services is due to unanticipated revenues for the Work Furlough program.

#### *Public Defender*

There is no overall variance projected for the Public Defender.

A positive expenditure variance of \$2.7 million is projected. A positive variance of \$0.8 million in Salaries & Benefits is due to modified positions, and \$2.6 million in Services & Supplies is mainly due to lower than anticipated expenditures for the Office of Assigned Counsel panel attorneys, investigative services, and lease payments, offset by a negative variance of \$0.7 million in Expenditure Transfer and Reimbursements is due to lower than anticipated eligible reimbursable costs.

A negative revenue variance of \$2.7 million is projected. A negative variance of \$1.9 million in Intergovernmental Revenues is due to lower than anticipated reimbursements for grant related activities and \$0.8 million in Miscellaneous Revenues is due to lower than anticipated funds transferred from the Indigent Defense Trust Fund.

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

A positive variance of \$1.1 million is projected for the Public Safety Group Executive Office including Contributions to Trial Court.

#### *Public Safety Group Executive Office*

A positive variance of \$0.1 million is projected for the Public Safety Group Executive Office.

A positive expenditure variance of \$0.1 million is projected. A positive variance of \$0.1 million is projected in Salaries & Benefits is due to lower than anticipated temporary staffing, \$1.0 million in Services & Supplies is due to lower than anticipated facility maintenance costs, offset by a negative variance of \$1.0 million in Expenditure Transfer & Reimbursements is due to lower facility costs that will not be transferred to Finance Other.

No revenue variance is projected.

#### *Contribution for Trial Courts*

A positive variance of \$1.0 million is projected for Contribution for Trial Courts.

No expenditure variance is projected.

A positive revenue variance of \$1.0 million is projected. A positive variance of \$2.6 million in Intergovernmental Revenues is due to unanticipated State backfill for loss of revenue

from *AB 177, Public Safety*, for Fiscal Years 2021-22 and 2022-23, offset by a negative variance of \$1.6 million in Charges for Current Services is due to continued decreasing collections. These revenues support the statutory payments in Contribution for Trial Courts.

### *San Diego County Fire*

A positive variance of \$0.2 million is projected for the San Diego County Fire.

A positive expenditure variance of \$1.5 million is projected. A positive variance of \$0.9 million in Salaries & Benefits is due to vacant positions and \$0.6 million in Services & Supplies is due to lower than anticipated base hospital consultant costs and COVID-19 ambulance transport costs.

A negative revenue variance of \$1.3 million is projected. A negative variance of \$0.8 million in Fines, Forfeitures & Penalties is due to lower than anticipated Maddy Trust Fund revenues related to traffic violations and \$0.5 million in Intergovernmental Revenues is due to lower American Rescue Plan Act reimbursement for staffing support and COVID-19 ambulance transport.

### *Sheriff*

There is no overall variance projected for the Sheriff's Department.

A positive expenditure variance of \$6.5 million is projected. A positive variance of \$2.4 million in Salaries & Benefits is projected due to vacancies, attrition, and under-filled positions. The Salaries & Benefits projection takes into account the transfer of funds related to the transition of the new comprehensive healthcare contract for incarcerated persons and to close out final invoices from previous contracts, Major Maintenance Improvement Plan projects, and the absorption of costs related to premium pay and increases in ongoing compensation associated with recruitment and retention, which were included in the amendments to the compensation ordinance on August 16, 2022 (16) and August 30, 2022 (11). A positive variance of \$3.9 million is projected in Services & Supplies is due to lower than anticipated expenditures associated with the Board of State and Community Corrections (BSCC) Coronavirus Emergency Supplemental Funds (CESF), one-time Regional Communication System (RCS) tower/generator equipment and site relocations that will be rebudgeted in the Fiscal Year 2023-24 CAO Recommended Operational Plan, lower than anticipated expenditures associated with the Cal-ID program is due to vacancies in partner agencies, and expenditures in various accounts supporting operations such as food, household expense, utilities and special departmental expense offset by higher than anticipated costs for fuel, temporary medical staffing, and advertising for recruitment. A positive variance of \$0.4 million is projected in Capital Asset Equipment is primarily due to lower than anticipated expenditures for the Cal-ID program partner agencies. A negative variance of \$0.2 million is projected in Expenditure Transfer & Reimbursements is due to lower than anticipated reimbursements for law enforcement services due to vacancies.

A negative revenue variance of \$6.5 million is projected. A negative variance of \$5.8 million is projected in Charges for Current Services primarily from the over accrual in Trial Court Security Subaccount from prior year and lower than anticipated jail bed leasing, civil service process and lower reimbursement for law enforcement services due to vacancies. A negative variance of \$1.3 million is projected in Miscellaneous Revenues is due to RCS projects that will be rebudgeted and lower than anticipated revenue for reimbursement of costs associated with the Unsheltered Feeding Program. A negative variance of \$1.4 million is projected in Fines, Forfeitures & Penalties is due to lower than anticipated costs for the Cal-ID program and lower reimbursement from the Warrant Automation Trust Fund. A negative variance of \$0.7 million is projected in Other Financing Sources is due to a decrease in the transfers from the Incarcerated Peoples' Welfare Fund and the Jail Stores Enterprise Fund associated with vacant positions. These negative variances are partially offset by a net positive variance of \$2.6 million in Intergovernmental Revenues is due to higher than anticipated revenue from the federal government for the State Criminal Alien Assistance Program and from the California Department of Public Health for the Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases, Detection and Mitigation of COVID-19 in Confinement Facilities funding, as well as backfill for criminal administrative fees, partially offset by a negative variance for lower than anticipated revenue from the BSCC CESF. A positive variance of \$0.1 million in Licenses, Permits & Franchises is due to higher collections from license fees.

### **Special Revenue Funds**

#### *Proposition 172*

A positive variance of \$16.2 million is projected for Proposition 172 (Prop 172) Special Revenue Fund.

No expenditure variance is projected.

A positive revenue variance of \$16.2 million is projected in Intergovernmental Revenues is due to higher expected sales tax receipts in the current fiscal year (\$12.8 million) and under-accrual in the prior year (\$3.4 million).

#### *Sheriff's Asset Forfeiture Program*

A positive variance of \$1.7 million is projected in the Sheriff's Asset Forfeiture Program (US Department of Justice, US Treasury Department and State).

No expenditure variance is projected.

A positive revenue variance of \$1.7 million is projected. A \$1.3 million positive variance in Intergovernmental Revenues is due to increased asset forfeiture from US Department of Justice and US Treasury Department seizures, \$0.3 million in Fines, Forfeitures &

Penalties based on increased asset forfeiture from State seizures and \$0.1 million in Revenue from Use of Money & Property related to interest on deposits.

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

A positive variance of \$2.1 million is projected for the Incarcerated Peoples' Welfare Funds.

A positive expenditure variance of \$1.7 million is projected. A positive variance of \$1.3 million is projected in Services & Supplies, primarily for professional and specialized services associated with contracts for educational and psychosocial services resulting from lower than anticipated expenditure needs due to reduced programming capacity along with ongoing staffing challenges. A positive variance of \$0.4 million is projected in Operating Transfers Out associated with vacant positions in the General Fund.

A positive revenue variance of \$0.4 million is projected primarily in Other Financing Sources is due to an increase in the operating transfers from the Sheriff's Jail Commissary Enterprise Fund for proceeds generated by Commissary sales.

### **Special District Funds**

#### *County Service Areas (CSA) 17 & 69*

A positive variance of \$0.7 million is projected for CSA 17 & CSA 69.

A positive expenditure variance of \$0.1 million is projected in Services & Supplies is due to lower than anticipated operational costs.

A positive revenue variance of \$0.6 million is projected. A positive variance of \$0.3 million in Intergovernmental Revenues is due to higher than anticipated resident ambulance transport fees and \$0.3 million Charges for Current Services is due to higher than anticipated non-resident ambulance transport fees.

## **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, First Five Commission, and Office of Strategy and Innovation.

An overall positive variance of \$0.6 million is projected for Administrative Support.

There is no expenditure variance projected.

A positive revenue variance of \$0.6 million is projected and includes positive variances of \$0.4 million in Intergovernmental Revenues primarily tied to increase in social services administrative revenues and \$0.2 million in Miscellaneous Revenues tied to a restitution payment.

#### *Aging & Independence Services*

An overall positive variance of \$2.6 million is projected for Aging & Independence Services (AIS).

A positive expenditure variance of \$7.5 million is projected and includes a positive variance of \$2.7 million in Salaries & Benefits tied to a higher vacancy rate than budgeted, a positive variance of \$2.2 million in Services & Supplies primarily in contracted services mainly due to delays in the California Department of Aging (CDA) programs tied to procurement timeframes and program development, and a positive variance of \$2.6 million in Operating Transfers Out due to reduced funding needs for the In-Home Supportive Services (IHSS) Public Authority primarily related to a revised estimate in individual provider health benefit costs, which are tied to the number of provider hours worked, with no impact to services.

A negative revenue variance of \$4.9 million is projected mainly in Intergovernmental Revenues which includes negative variances of \$3.4 million in Realignment revenues to align with overall anticipated expenditures, \$2.3 million in the IHSS Public Authority program to align with reduced expenditures, and \$1.0 million in Older Americans Act (OAA) revenues tied to delays and reduced funding needs for CDA programs as noted above, partially offset by a positive variance of \$1.8 million primarily in federal social services administrative revenues to align with anticipated claiming and additional allocation increases.

### *Behavioral Health Services*

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

There is no overall variance projected for BHS.

A positive expenditure variance of \$3.7 million is projected and includes a positive variance of \$5.1 million in Salaries & Benefits attributed to vacancies due to attrition, a positive variance of \$0.3 million in Services & Supplies, and a negative variance of \$1.7 million in Expenditure Transfer & Reimbursements associated with the delay in implementation of the Youth Development Academy (YDA) memorandum of understanding (MOU) in Juvenile Forensic. The positive variance of \$0.3 million in Services and Supplies includes a positive variance of \$7.1 million primarily in contracted services for a range of mental health programs to align with anticipated spending, which adjusts for contractor staffing vacancies and projected utilization in outpatient services, partially offset by negative variances of \$3.4 million in facilities management and maintenance costs, \$2.7 million in temporary staffing costs primarily at the SDCPH, \$0.4 million in medical supplies for inpatient services and \$0.3 million in travel-related costs.

A negative revenue variance of \$3.7 million is projected and includes negative variances of \$4.7 million in Intergovernmental Revenues and \$0.4 million in Miscellaneous Revenues due to the recoupment of payments in contracted services from prior year adjustments, partially offset by a positive variance of \$1.4 million in Charges for Current Services. The \$4.7 million negative variance in Intergovernmental Revenues is tied to aligning federal Short Doyle funding to anticipated billable service units and aligning block grant funding and Realignment funding with overall anticipated expenditures. The \$1.4 million positive variance in Charges for Current Services is tied to higher reimbursement rates at Edgemoor and an increase in invoice trend for the Forensic Evaluation Unit, in response to quick turnaround of evaluation, and the Care Coordination program.

### *Child Welfare Services*

There is no overall variance projected for Child Welfare Services (CWS).

A positive expenditure variance of \$22.8 million is projected and includes a positive variance of \$19.9 million in Salaries & Benefits due to staff vacancies offset by increased overtime costs to manage the workload as positions are filled, a negative variance of \$5.4 million in Services & Supplies, and a positive variance of \$8.3 million in Other Charges mainly to align with the revised projected caseloads in foster care and adoption assistance programs. The negative variance of \$5.4 million in Services and Supplies is primarily driven by costs for the San Pasqual Academy (SPA) to support building a continuum of placement options for youth, and an increase in temporary staff to meet the needs at the Polinsky Children's Center for high acuity youth with medical needs. This is

partially offset by a variance from budget in contracted services mainly tied to transitional housing programs due to challenges in the rental market after the ending of the temporary moratorium on youth aging out of foster care during the pandemic.

A negative revenue variance of \$22.8 million is projected and includes negative variances of \$22.2 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 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 \$22.2 million in Intergovernmental Revenues consists of \$10.7 million in Realignment revenues primarily associated with Salaries & Benefits variance from budget, \$5.6 million primarily in social services administrative revenues to align with anticipated federal and State funding and projected expenditures mentioned above, and \$5.9 million in federal and State assistance payment revenues associated with revised caseload projections for the assistance program.

### *Homeless Solutions and Equitable Communities*

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

An overall positive variance of \$1.0 million is projected for HSEC.

A negative expenditure variance of \$0.7 million is projected and includes a positive variance of \$0.8 million in Salaries & Benefits due to attrition and vacant positions, and a negative variance of \$1.5 million in Services & Supplies. The negative variance of \$1.5 million in Services & Supplies consists of \$1.2 million in contracted services associated with the Afghan Refugee Support Services aligning with new federal dollars, \$0.2 million in costs associated with the Rosecrans Shelter, and \$0.1 million in Alternative Dispute Resolution services.

A positive revenue variance of \$1.7 million is projected and includes positive variances of \$1.3 million in Intergovernmental Revenues, \$0.3 million in Taxes Other Than Current Secured tied to State Prop 10 tobacco tax in support of First 5 Refugee Family Support (RFS) services program, and \$0.1 million in Charges for Current Services due to revised estimate for dispute resolution fees to align with projected spending on contracted mediation services. The positive variance of \$1.3 million in Intergovernmental Revenues is primarily tied to the supplemental allocation for Afghan Refugee Support services and additional federal grant funding to offset temporary community health worker costs.

### *Housing & Community Development Services*

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



An overall negative variance of \$27.5 million is projected for HCDS.

A negative expenditure variance of \$10.2 million is projected and includes a positive variance of \$1.1 million in Salaries & Benefits due to attrition and vacant positions, a negative variance of \$34.9 million in Services & Supplies, and a positive variance of \$23.6 million in Other Charges which consists of \$23.0 million to align with updated estimates of federal reallocation funds for the Emergency Rental Assistance Program (ERAP) and \$0.6 million tied to lower referrals to the HOME Tenant Based Rental Assistance (TBRA) program mainly due to utilization of alternative CWS housing programs. The negative variance of \$34.9 million in Services & Supplies consists of \$25.0 million tied to the expansion of the Innovative Housing Trust Fund (IHTF) to fund additional affordable housing developments funded with available Countywide General Fund due to the operating results in the third quarter, \$4.6 million primarily tied to the utilization of unanticipated CDBG program income for the acquisition of a site that will be a future affordable housing development, \$3.3 million for the Kettner Crossing affordable housing development for low-income seniors, and \$2.7 million tied to the use of the IHTF interest that allowed HCDS to fund additional affordable housing developments, partially offset by a positive variance of \$0.7 million mainly tied to programs addressing homelessness in the unincorporated area due to the challenges in the rental market.

A negative revenue variance of \$17.3 million includes a negative variance of \$20.0 million in Intergovernmental Revenues primarily tied to ERAP funding partially offset by COVID-19 related revenue through the augmentation of the Emergency Solutions grant funding and CDBG affordable housing development as noted above, and a positive variance of \$2.7 million in Miscellaneous Revenues primarily tied to the IHTF interest to align with the anticipated loan disbursement.

### *Medical Care Services*

There is no overall variance projected for Medical Care Services.

A negative expenditure variance of \$2.4 million is projected and includes a negative variance of \$0.8 million in Salaries & Benefits tied to additional temporary staffing and overtime for emergency response costs, and a negative variance of \$1.6 million in Services & Supplies. The negative variance of \$1.6 million in Services & Supplies includes \$0.7 million in temporary staffing to support the Public Health Workforce grant, \$0.4 million to align with Providing Access and Transforming Health (PATH) funding for capacity building planning to support justice involved individuals, \$0.3 million for automated patient dispensing machines to help streamline the medication dispensing workflow, and \$0.2 million tied to increase in information technology project cost for the Academic Detail by Zip Code Database.

A positive revenue variance of \$2.4 million is projected and includes positive variances of \$2.3 million in Intergovernmental Revenues and \$0.1 million in Charges for Current Services tied to the medication dispensing fee revenue. The positive variance of \$2.3

million in Intergovernmental Revenues is primarily associated with \$1.1 million to align COVID-19 response funding with projected costs, \$0.8 million associated with the additional Public Health Workforce grant funding to offset the additional temporary staffing costs, \$0.3 million in PATH funding for capacity building planning to support justice involved individuals, and \$0.1 million in Maternal Child & Adolescent Health Title 19 revenue to align with anticipated claiming.

### *Public Health Services*

An overall negative variance of \$82.3 million is projected for Public Health Services (PHS).

A positive expenditure variance of \$36.2 million is projected and includes a positive variance of \$9.4 million in Salaries & Benefits due to attrition offset by increased overtime costs, \$1.3 million in Services & Supplies, \$0.1 million in Other Charges based on anticipated cost for temporary lodging for populations in need of a temporary housing to isolate in during the infectious period, and \$25.4 million in Capital Assets Equipment driven by the timing of procurements for the new Public Health Lab associated with Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases (ELC) grants. The positive variance of \$1.3 million in Services & Supplies is mainly tied to associated activities related to ELC grants such as ongoing IT projects, delayed procurement of specimen collection and testing contractors, and a reduction in purchases of lab supplies due to limited capacity resulting from the closure of the Health Services Complex. The variances from budget tied to the ELC grant were rebudgeted in the Fiscal Year 2023-24 CAO Recommended Operational Plan and will be available for use next fiscal year.

A negative revenue variance of \$118.5 million is projected and includes a negative variance of \$120.8 million in Intergovernmental Revenues, partially offset by positive variances of \$1.2 million in Miscellaneous Revenues based on an anticipated grant allocation to support COVID-19 surveillance and \$1.1 million in Charges for Current Services mainly tied to reimbursement from third party health plans for COVID-19 testing and vaccination. The negative variance of \$120.8 million in Intergovernmental Revenues is primarily tied to reflect Federal Emergency Management Agency (FEMA) revenue deferrals anticipated to be received after December 2023, projected ELC grant revenues based on anticipated expenditures as noted above, adjusting recognition of Realignment revenue to align with projected expenditures in Salaries & Benefits, and anticipated funding for COVID-19 emergency response efforts projected in Charges for Current Services. The remaining balance of the ELC grants are projected to be obligated by Fiscal Year 2023-24.

### *Self-Sufficiency Services*

An Overall negative variance of \$2.1 million is projected for Self-Sufficiency Services (SSS).

A negative expenditure variance of \$11.7 million is projected and consists of a positive variance of \$6.9 million in Salaries and Benefits primarily due to staff vacancies and attrition, a negative variance of \$14.0 million in Services & Supplies, and a negative variance of \$4.6 million in Other Charges. The negative variance of \$14.0 million in Services & Supplies is primarily due to an increase in contracted services for Employment Services contracts due to revised funding allocations. The negative variance of \$4.6 million in Other Charges is based on General Relief program tied to both increased caseloads and grant amounts.

A positive revenue variance of \$9.6 million is projected and includes positive variances of \$10.2 million in Intergovernmental Revenues and \$0.1 million in Revenue from Use of Money & Property due to unanticipated base lease revenue, partially offset by a negative variance of \$0.7 million in Fines, Forfeitures and Penalties primarily to align to the Emergency Medical Services Physicians Service revenue collection trends. The positive revenue variance of \$10.2 million in Intergovernmental Revenues is primarily in social services administrative revenues tied to revised allocations.

## **LAND USE AND ENVIRONMENT GROUP**

### **General Fund**

#### *Agriculture, Weights & Measures*

No significant variance is projected for the Department of Agriculture, Weights & Measures.

A positive expenditure variance of \$0.7 million is projected. A positive variance of \$0.3 million in Salaries & Benefits is due to vacancies and under-filled positions. A positive variance of \$0.4 million in Services & Supplies is due to less than anticipated expenditures in Contracted Services related to as-needed tree trimming contract.

A negative revenue variance of \$0.7 million is projected. A negative variance of \$0.7 million in Intergovernmental Revenues is projected due to less than anticipated State contract reimbursements.

#### *Environmental Health and Quality*

A positive variance of \$2.2 million is projected for the Department of Environmental Health and Quality.

A positive expenditure variance of \$5.4 million is projected. A positive variance of \$3.3 million in Salaries & Benefits is due to vacancies and under-filled positions. A positive variance of \$2.1 million in Service & Supplies is projected due to decreases in supply purchases, Vector Habitat Remediation Program payments, number of aerals conducted, less than anticipated consultant contract expense and delayed Information Technology (IT) projects.

A negative revenue variance of \$3.2 million is projected. A negative variance of \$1.7 million is projected in Charges for Current Services due to reduced Trust Fund reimbursement for the Vector Control Program due to expenditure and salary variances from budget mentioned above, and reduced services requested by customers. A negative variance of \$1.3 million is projected in Licenses Permits & Franchises due to less than anticipated permit payments received. A negative variance of \$0.3 million is projected in Intergovernmental Revenues due to disallowed ARPA reimbursement and fewer services for contracts and grants. These negative variances are partially offset by a positive variance of \$0.1 million in Miscellaneous Revenues due to unanticipated emergency response reimbursement.

#### *Planning & Development Services*

No significant variance is projected for the Planning and Development Services.

A positive expenditure variance of \$7.7 million is projected. A positive variance of \$8.0 million in Salaries & Benefits is projected due to vacancies and under-filled positions. This is partially offset by a negative variance of \$0.2 million in Services & Supplies primarily due to increased consultant contract spending; and a negative variance of \$0.1 million in Expenditure Transfer & Reimbursements due to a decrease in services rendered to other General Fund departments.

A negative revenue variance of \$7.7 million is projected. A negative variance of \$6.4 million is projected in Charges for Current Services due to a decline in billable activities for land development projects due to staff vacancies and \$1.4 million negative variance is projected in Intergovernmental Revenues due to lower than anticipated grant reimbursements for ongoing projects, this is partially offset by a positive variance of \$0.1 million in Fines, Forfeitures & Penalties due to higher than anticipated payment of Code Compliance fines.

#### *Public Works – General Fund*

No significant variance is projected for the Department of Public Works General Fund.

A positive expenditure variance of \$1.4 million is projected. A positive variance of \$1.1 million in Salaries & Benefits is projected due to staff vacancies and under-filled positions. A positive variance \$0.3 million is projected in Services & Supplies due to less than anticipated services from other County departments.

A negative revenue variance of \$1.4 million is projected in Charges for Current Services mainly due to a decrease in billable activities for work on other County funds and land development projects due to the staff vacancies.

#### **Special Revenue Funds**

##### *Public Works - Road Fund*

A positive variance of \$23.9 million is projected for the Road Fund.

A positive expenditure variance of \$48.4 million is projected. A positive variance of \$7.3 million in Salaries & Benefits is due to staff vacancies and under-filled positions. A positive variance of \$39.6 million in Services & Supplies is mainly due to one-time capital project schedule changes that will be rebudgeted in the Fiscal Year 2023-24 CAO Recommended Operation Plan. A positive variance of \$1.4 million in Other Charges is due to delays in right-of-way acquisition and a positive variance of \$0.1 million in Operating Transfers Out due to cancellation of vehicle acquisition.

A negative revenue variance of \$24.5 million is projected. A negative variance of \$14.2 million in Intergovernmental Revenues is projected due to lower than anticipated allocation of State's Gas Tax (\$4.8 million), federally funded (\$7.8 million) and State funded (\$2.5 million) project schedule revisions; offset by a positive variance of \$0.9

million due to projects funded by Aid from Other Cities. A negative variance of \$8.9 million in Taxes Other than Current Secured is projected due to TransNet project schedule revisions. A negative variance of \$2.3 million in Charges for Current Services is due to project schedule revisions for Airports projects (\$1.0 million), Other Services to Government (\$0.9 million), green infrastructure projects (\$0.8 million), Internal Service Funds (\$0.1 million) and Sanitation District projects (\$0.1 million); offset by anticipated over-realized revenue of \$0.6 million from projects for Closed Landfills and DPW's Special Districts. A negative variance of \$0.5 million is projected in Miscellaneous Revenues due to project schedule changes for Tribal funded projects. A positive variance of \$1.4 million is projected in Revenue from Use of Money & Property due to higher than anticipated interest on deposits.

#### *Public Works – County Waste Management and Recycling*

A positive variance of \$1.5 million is projected for the Department of Public Works County Waste Management and Recycling.

A positive variance of \$1.2 million is projected for the County Waste Management and Recycling Fund.

A positive expenditure variance of \$0.3 million is projected. A positive variance of \$0.1 million in Salaries & Benefits is due to vacancies. A positive variance of \$0.2 million in Services & Supplies is due to less than anticipated consultant contract expenses.

A positive revenue variance of \$0.9 million is projected. A positive variance of \$0.8 million in Intergovernmental Revenues is due to unanticipated grant funding for Senate Bill 1383 for the implementation of organics waste collection. A positive variance of \$0.1 million in Charges for Current Services is due to ARPA community food production grant.

#### *Public Works – Inactive Waste Site Management*

A negative variance of \$3.4 million is projected for the Inactive Waste Site Management Fund.

A positive expenditure variance of \$0.1 million is projected. A positive variance of \$0.1 million in Salaries and Benefits is due to staff vacancies.

A negative revenue variance of \$3.5 million is projected. A negative variance of \$3.6 million in Charges for Current Services is due to less than anticipated revenue transfers from the Environmental Trust Fund due to insufficient prior year Inactive Waste Site Fund fund balance. This is partially offset by a positive revenue variance of \$0.1 million in Revenue from Use of Money & Property due to over-realized revenue from rent and concessions, royalties, and program support from other County funds.

#### *Park Land Dedication Ordinance*

A positive variance of \$2.8 million is projected for the Park Land Dedication Ordinance.

No expenditure variance is projected.

A positive revenue variance of \$2.8 million is projected. A positive variance of \$2.5 million in Licenses Permits & Franchises due to unanticipated increased levels of land development activity resulting in additional revenue from Park Land Dedication fees. A positive variance of \$0.3 million in Revenue from Use of Money & Property due to greater than anticipated interest from additional deposits.

### *San Diego County Library*

A positive variance of \$9.5 million is projected for the San Diego County Library.

A positive expenditure variance of \$3.6 million is projected. A positive variance of \$1.8 million in Salaries & Benefits is due to staff vacancies. A positive variance of \$1.4 million in Services & Supplies is due to positive variances from budget in IT costs (\$1.3 million) and Special Departmental Expense (\$0.7 million); partially offset with negative variances in Utilities Charges by the ISF (\$0.4 million), Minor Equipment (\$0.1 million), and costs related to maintenance of structures, grounds and improvements (\$0.1 million). A positive variance of \$0.4 million in Capital Assets Equipment is due to delayed procurement of laptop kiosks and automated materials handlers.

A positive revenue variance of \$5.9 million is projected. A positive revenue variance of \$4.0 million in Taxes Current Property is due to assessed value growth from property taxes. A positive variance of \$0.6 million is due to higher than expected revenue in Taxes Other Than Current Secured. A positive variance of \$1.4 million in Intergovernmental Revenues is due to over-realized revenue in Aid from Redevelopment Successor Agencies. A negative variance of \$0.1 million in Miscellaneous Revenues is due to lower than anticipated donation revenue.

### **Special District Funds**

#### *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 \$6.8 million is projected. A positive variance of \$6.8 million in Services & Supplies is mainly due to lower than anticipated contracted services for emergency work.

A positive revenue variance of \$0.2 million is projected. A positive variance of \$0.1 million in Charges for Current Services is due to increase rate on tax bills. A positive variance of \$0.1 million in Revenue from Use of Money & Property is due to higher than anticipated interest on deposits.

### *San Diego County Sanitation District*

A positive variance of \$7.8 million is projected for the San Diego County Sanitation District.

A positive expenditure variance of \$8.2 million is projected. A positive variance of \$6.7 million in Services & Supplies is due to \$3.7 million reduction in labor costs due to vacancies in Wastewater Management and \$3.0 million credit in contracted services due to a refund from the City of San Diego - Metropolitan Sewerage System. A positive variance of \$1.5 million is projected in Capital Assets/Land Acquisition due to the completion of Spring Valley Meter Diversion Abandonment and La Presa and Pine Valley capital projects.

A negative revenue variance of \$0.4 million is projected. A negative variance of \$0.9 million in Other Financing Sources is projected due to reduction in operating transfer from Wastewater Management (WWM) Fund. This is partially offset by a positive variance of \$0.4 million in Revenue from Use of Money & Property due to higher than anticipated interest on deposits and positive variance of \$0.1 million in Charges for Current Services due to changes from manual billing to assessing sewer fees through the property tax roll.

### *Public Works – Flood Control District*

A positive variance of \$8.0 million is projected for the Flood Control District.

A positive expenditure variance of \$7.2 million is projected. Positive variances of \$7.1 million in Services & Supplies and \$0.1 million in Operating Transfers Out are primarily due to multi-year projects that will continue in a future fiscal year.

A positive revenue variance of \$0.8 million is projected. A positive variance of \$0.5 million is projected in Taxes Current Property due to higher than anticipated property tax collections. A positive variance of \$0.2 million in Intergovernmental Revenues is due to increased revenue from an agreement with City of Chula Vista and National City for increased encampment clean-up along the Sweetwater River channel. A positive variance of \$0.1 million in Revenue from Use of Money & Property due to greater than anticipated interest on deposits.

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

#### *Public Works – Internal Services Funds*

A positive variance of \$5.9 million is projected for the Department of Public Works Internal Service Funds (ISF).

A positive expenditure variance of \$0.3 million is projected in Services & Supplies due to staff vacancies in fleet operations and maintenance.



A positive revenue variance of \$5.6 million is projected. A positive variance of \$5.3 million is projected in Revenue from Use of Money & Property due to over-realized ISF revenue generated from DPW Funds for fleet usage in prior fiscal years (\$5.1 million) and greater than anticipated interest on deposits (\$0.2 million). A positive variance of \$0.3 million in Other Financing Sources is due to unanticipated gain on sale of fixed assets.

## **Enterprise Funds**

### *Public Works - Airport Enterprise Fund*

A positive variance of \$4.9 million is projected for the Airport Enterprise Fund.

A positive expenditure variance of \$7.6 million is projected. A positive variance of \$0.9 million in Salaries & Benefits is due to staff vacancies. A positive variance of \$2.7 million in Services & Supplies is due to \$1.0 million for one-time major maintenance projects that will be rebudgeted in the Fiscal Year 2023-24 CAO Recommended Operational Plan, and \$1.7 million in contracted services and support cost from other County departments. A positive variance of \$3.4 million in Capital Assets/Land Acquisition is primarily due to the cancellation of CalFire Median project. A positive variance of \$0.6 million in Capital Assets Equipment due to delays in fixed asset procurements

A negative revenue variance of \$2.7 million is projected. A negative variance of \$3.6 million in Intergovernmental Revenues is primarily due to the cancellation of CalFire Median project. This amount is partially offset by a positive variance of \$0.4 million in Revenue from Use of Money & Property due to unanticipated increases in rent payments, a positive variance of \$0.3 million in Charges for Current Services due to increased custom services fees collection for international travel, and a positive variance of \$0.2 million in Miscellaneous Revenues due to increase in fuel sales.

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

An overall positive net variance of \$0.1 million is projected for the Wastewater Management Enterprise Fund.

A positive expenditure variance of \$3.0 million is projected. A positive variance of \$2.2 million in Salaries & Benefits is due to vacancies. A positive variance of \$0.8 million in Operating Transfers Out is due to lower than anticipated fund transfer to San Diego County Sanitation District to offset increases in DPW ISF cost for prior year fleet usage and revenue shortfalls due to staff vacancies.

A negative revenue variance of \$2.9 million is projected in Charges for Current Services due to reduced work for maintenance in the San Diego County Sanitation District related to staff vacancies identified above.

## **FINANCE AND GENERAL GOVERNMENT GROUP**

### **General Fund**

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

Assessor/Recorder/County Clerk (ARCC) is projecting no overall variance.

A positive expenditure variance of \$9.3 million is due to positive variances of \$3.6 million in Salaries & Benefits due to vacancies and retirements, and \$5.7 million in Services & Supplies primarily due to a delay in replacing the Recorder/Clerk Integrated IT System that supports Recorder/Clerk cashiering and services, delay of Micrographics and e-Recording projects, and the cancellation of a major maintenance project at the East County Office and Archives.

A negative revenue variance of \$9.3 million is projected due to the following:

- Negative variance of \$10.1 million in Charges for Current Services which includes:
  - Negative variance of \$6.8 million in Recording Document revenue due to less than anticipated number of recorded documents impacted by high interest rates,
  - Negative variance of \$4.8 million in Recorder Modernization revenue as a result of the cost of replacing the current Recorder/Clerk Integrated System not being incurred due to project delays,
  - Negative variance of \$1.0 million in various Recorder Trust Fund revenue as a result of the costs of Micrographics and e-Recording projects not being incurred due to project delays to the next fiscal year,
  - Negative variance of \$0.3 million in Duplicating & Filing Documents revenue due to fewer than anticipated filings impacted by high interest rates,
  - Negative variance of \$0.1 million in Micrographics Fee revenue as a result of the costs of a cancelled major maintenance project not being incurred,
  - Positive variance of \$2.3 million in AB2890 Recovered Costs due to higher than anticipated supplemental property tax revenues,
  - Positive variance of \$0.4 million in Marriage Ceremonies due to higher than anticipated number of marriage ceremonies performed, and
  - Positive variance of \$0.2 million in Recording Fees due to higher than anticipated number of vital certificates issued.
- Positive variance of \$0.8 million in Licenses and Permits & Franchises due to higher than anticipated number of marriage licenses issued.

#### *Auditor & Controller*

An overall positive variance of \$1.1 million is projected for the Auditor & Controller.

A positive expenditure variance of \$1.4 million is projected. This variance is due to \$1.4 million in Salaries & Benefits resulting from vacant and modified positions.

A negative revenue variance of \$0.3 million is projected. A negative variance of \$0.5 million in Intergovernmental Revenues is primarily due to American Rescue Plan Act of 2021 (ARPA) related costs not being incurred, which has resulted in revenue not being realized. The negative revenue variance is offset by anticipated over-realized revenue of \$0.2 million in Charges for Current Services associated with property tax administration.

#### *Chief Administrative Office*

A positive variance of \$0.6 million is projected for the Chief Administrative Office.

A positive expenditure variance of \$0.5 million is projected. A positive variance of \$0.2 million is projected in Salaries & Benefits due to vacancies and \$0.3 million in Services & Supplies, primarily due to fewer initial expenditures than anticipated associated with newly created offices within the department, including Office of Labor Standards & Enforcement and the Office of Equity & Racial Justice.

A positive revenue variance of \$0.1 million is projected. This variance is due to unanticipated revenue associated with a Cannabis Equity Grant received from the State of California.

#### *County Communications Office*

A positive variance of \$0.8 million is projected for the County Communications Office.

A positive expenditure variance of \$0.8 million is projected. This variance is anticipated due to a \$0.2 million positive variance in Salaries & Benefits resulting from vacant positions and a positive variance of \$0.6 million in Services & Supplies primarily due to unrealized expenses associated with countywide translation support.

No revenue variance is projected.

#### *County Counsel*

A positive variance of \$1.4 million is projected for the Office of County Counsel.

A positive expenditure variance of \$3.1 million is projected which includes \$2.7 million in Salaries & Benefits due to staff attrition and departmental vacancies, \$0.3 million in Services & Supplies due to the cancellation of an office construction project, and \$0.1 million in Expenditure Transfer & Reimbursements due to higher than anticipated staff cost reimbursements in the health services area.

A negative revenue variance of \$1.7 million is projected, primarily in Charges for Current Services due to an anticipated decrease in reimbursements associated with the staff vacancies noted above tied to public liability staff costs, and a decrease in legal services provided within the air pollution and land development areas.

## *Department of Human Resources*

No overall variance is projected for the Department of Human Resources.

A positive expenditure variance of \$1.8 million in Services & Supplies is projected due to a delayed information technology project and fewer than anticipated costs for workers compensation and unemployment insurance services.

A negative revenue variance of \$1.8 million includes a negative variance of \$0.2 million in Intergovernmental Revenues from due to reduced services for the COVID-19 pandemic response and a negative variance of \$1.6 million in Miscellaneous Revenue due to a delayed information technology project and fewer than anticipated administration costs charged to the Employee Benefit Internal Service Fund.

## *Treasurer-Tax Collector*

An overall positive variance of \$1.7 million is projected for the Treasurer-Tax Collector.

A positive expenditure variance of \$2.3 million includes \$1.0 million in Salaries & Benefits due to attrition of staff and vacant positions, and \$1.3 million in Services & Supplies primarily due to delays in IT projects and projected underspend on contracts.

A negative revenue variance of \$0.6 million is projected. This is due to a net negative variance of \$0.7 million in Charges for Current Services, which includes \$1.4 million under-realized Banking Pool revenue due to staff vacancies and contract spending less than planned and \$0.7 million under-realized revenues for various tax collection fees, which is offset by \$1.4 million over-realized AB 2890 revenue related to a greater number of supplemental real estate assessments than anticipated. This is offset by a positive variance of \$0.1 million in Miscellaneous Revenues related to reimbursements for deferred compensation support.

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

### *Facilities Management ISF*

An overall positive variance of \$3.4 million is projected for the Facilities Management ISF.

A positive expenditure variance of \$8.4 million is projected. Anticipated positive variances include \$3.9 million in Salaries & Benefits due to attrition of staff and departmental vacancies, \$4.1 million in Services & Supplies primarily due to lower than anticipated pass-through expenses related to maintenance and mail services, and \$0.4 million in Other Charges due to lower than anticipated depreciation charges.

A negative revenue variance of \$5.0 million is projected. Anticipated negative variances include \$3.0 million in Charges for Current Services due to lower than anticipated

reimbursement related to the expenditure variance from budget mentioned above, \$1.6 million in Other Financing Sources due to a decrease in Operating Transfers In from the Major Maintenance ISF related to lower than anticipated maintenance services, and \$0.4 million reduction in Intergovernmental Revenues for payments related to facilities occupied by State courts.

#### *Fleet Management ISF*

An overall positive variance of \$0.9 million is projected for the Fleet Management ISF.

A positive expenditure variance of \$2.5 million is projected. Anticipated positive variances include \$0.4 million in Salaries & Benefits due to attrition of staff and departmental vacancies, \$0.4 million in Services & Supplies primarily in garage operations and support, and \$1.7 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 \$1.6 million is projected. Anticipated negative variances include \$1.8 million in Charges for Current Services due to lower than anticipated reimbursement related to the expenditure variance from budget mentioned above and \$0.1 million in Other Financing Sources due to lower than anticipated vehicle auction proceeds, partially offset by positive variances of \$0.2 million in Revenue from Use of Money & Property due to higher than expected interest earnings and \$0.1 million in Miscellaneous Revenues due to higher than projected Third Party recoveries related to accident repairs.

#### *Public Liability ISF*

An overall positive variance of \$0.8 million is projected.

No expenditure variance is projected.

A positive revenue variance of \$0.8 million is due to higher than anticipated revenue from interest rate growth in Interest on Deposits & Investments.

#### *Purchasing & Contracting ISF*

A positive variance of \$2.0 million is projected for the Purchasing and Contracting ISF.

A positive expenditure variance of \$1.0 million includes \$0.9 million in Salaries & Benefits attributed to managed vacancies, and \$0.1 million in Other Charges for unexpended depreciation associated with delayed implementation of the Sourcing IT project which will replace BuyNet, the online procurement tool for suppliers interested in doing business with the County of San Diego.

A net positive revenue variance of \$1.0 million is attributed to \$1.2 million in over-realized ISF revenue in Charges for Current Services due to greater than anticipated spending on

goods and services Countywide, which is offset by \$0.2 million of under-realized proceeds from usage rebates in Miscellaneous Revenues.

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

A positive variance of \$103.7 million is projected in General Purpose Revenue (GPR) primarily due to higher than anticipated assessed value (AV) growth (\$17.6 million), interest revenue (\$32.3 million), Sales & Use Tax (\$15.2 million), Property Tax current year and prior year supplemental revenue (\$14.6 million), higher pass-through distributions and residual balance estimates from Redevelopment Successor Agencies (\$3.1 million) and other various GPR revenues (\$20.9 million). A positive variance of \$8.7 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 gains in all industries except Financial Activities; overall employment showed a positive gain from February 2022 to February 2023. The region has continued to fare better than other California metros in terms of unemployment rate. Median home prices in San Diego for Single Family Homes were lower by 2.4% and for Existing Attached Homes by 0.5% comparing January to February of 2022 to January to February of 2023. Per Beacon Economics (Spring 2023), San Diego County labor market experienced a much quicker recovery than both the nation and the state – and continues to see payrolls increase at a steady rate. Despite headwinds and a bearish news cycle, Beacon Economics is maintaining its slow growth/no recession outlook, both nationally and locally. Sales tax receipts data from HdL Companies shows that business and consumer spending continue trending above pre-pandemic levels. Travel to San Diego has also been limited, as indicated by total passenger throughput in SAN (San Diego International Airport). However, this hasn't slowed down discretionary spending for residents and visitors alike, with sales tax receipts for Restaurants and Hotels increasing by 33% since the first quarter of 2020. Beacon Economics is forecasting San Diego employment levels will continue expanding throughout 2023, with projection of unemployment to likely hover around the 4% range for the remainder of 2023. The housing market continues to show signs of weakness with rising interest rates taking a toll on the market, making mortgages more expensive and sidelining would-be homeowners. As a result, home price growth has decelerated. Beacon Economics is forecasting further, albeit moderate, year-over-year price declines in San Diego's housing market in 2023.

The County's GPR related to property tax revenues improved, supported by the increase in assessed values. For Fiscal Year 2022-23, 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 rate was 3.7% in February 2023, unchanged from a revised 3.7% in January 2023, down from 4.1% a year-ago. In comparison, this is below the 4.8% state's rate and 3.9% for the nation during the same period.
- Consumer spending, as measured by taxable sales, will increase mainly due to increase in consumer online spending. During the 3rd Quarter of 2022-23, unadjusted local point of sale tax revenue increased by 3.16% in the Southern California Region, in the statewide level by 3.21%, in the San Diego regional level by 4.90%, and in the unincorporated area by 49.32% compared to the same time period last year.
- There are positive and negative indicators in the housing market in the County.
  - Decrease in median housing prices for Single Family Homes (down 2.4%) and for Existing Attached Homes (down 0.5%) for January to February average compared to the same time period last year.
  - Notices of Default increased 39% in January-March 2023 compared to the same period in 2022.
  - Foreclosure activity increased 38% in January-March 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 \$16.3 million.

- *Property Taxes Current Secured*

Current Secured Property Taxes are projected to be \$7.2 million higher than budget due primarily to higher than anticipated assessed value (AV) growth. Per Administrative Code Section 113.5(b), \$3.6 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 6.00%, but the actual assessed value (AV) increased by 7.96% (gross less regular exemptions). (Note: The 7.96% increase represents the change in the assessed value for only the secured roll. This is higher than the countywide overall increase published by the Assessor/Recorder/County Clerk on July 14, 2022 of 8.27%, which includes all assessed value components, secured and unsecured).

- *Property Taxes - Current Unsecured*

Current Unsecured Property Taxes are projected to be \$2.4 million higher than budget based on year-to-date current year actuals going higher than expected. 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*

Property Taxes Current Supplemental are projected to be \$6.7 million higher than budget due to the increase in supplemental billings in Fiscal Year 2022-23 compared to prior year.

### *Taxes Other Than Current Secured*

Taxes Other Than Current Secured are anticipated to be \$42.2 million above budget.

- *Property Tax Prior Secured Supplemental*

Property Tax Prior Secured Supplemental are projected to be \$7.9 million higher than budget due to the increase in supplemental billings in Fiscal Year 2022-23 compared to prior year.

- *Property Tax Prior Secured*

Property Tax Prior Secured are projected to be \$0.1 million higher than budget based on year-to-date current year actuals going higher than expected.

- *Property Tax Prior Year Unsecured Supplemental*

Property Tax Prior Year Unsecured Supplemental are projected to be \$0.2 million higher than budget based on year-to-date current year actuals going higher than expected.

- *Documentary Transfer Taxes*

Documentary Transfer Taxes are projected to be \$2.1 million higher than budget due to home prices remaining high so even with the number of sales going down, the transfer fee is still high.

- *Teeter Tax Reserve Excess*

Teeter Tax Reserve Excess is projected to be \$1.8 million higher than budget. This is based on returned excess Teeter Tax Reserve requirement, current penalty and interest collections and available data on the outstanding receivables and projections through the end of the fiscal year.

- *Sales & Use Taxes*



Sales & Use Taxes are projected to be \$15.2 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.

- *Transient Occupancy Tax*

Transient Occupancy Tax is projected to be \$2.1 million higher than budget. This is based on prior year receipts and continued growth in the hotel industry and tourism as a whole.

- *Other Tax Aircraft*

Other Tax Aircraft is projected to be \$0.9 million higher than budget based on year-to-date current year actuals going higher than expected.

- *Property Tax in Lieu of Vehicle License Fees*

Property Tax in Lieu of Vehicle License Fees (VLF) is projected to be \$10.3 million higher than budget due to higher than budgeted growth in assessed valuation. Per Administrative Code Section 113.5(b), \$5.2 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.

- *Teeter Property Tax Prior Year and Cumulative Prior Years*

Teeter Property Tax Prior Year and Cumulative Prior Years are projected to be \$1.6 million higher than budget. The increase is based on a higher collection of receivables from prior fiscal year.

### *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 \$32.3 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 based on the recent rise in market rates.

### *Fines, Forfeitures and Penalties*

Fines, Forfeitures and Penalties are projected to be \$4.0 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 \$5.6 million higher than budget due to unanticipated State Motor Vehicle revenue (\$2.8 million), as well as pass-through distributions (\$1.5 million) and residual balance estimates (\$1.6 million) in Aid from Redevelopment Successor Agencies offset by a projected \$0.3 million lower than budget in State Aid for Homeowners Property Tax Relief (HOPTR) based on year-to-date current year actuals. The pass-through distributions and residual balance estimates tied to Redevelopment Successor Agencies continue to increase due to continued growth in the project areas.

### *Charges for Current Services*

Charges for Current Services are projected to be \$0.1 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 \$3.9 million higher than budget due to the closure of Flex Forfeitures Trust Funds.

## **General County Expenses**

### *Countywide General Expense*

A positive variance of \$4.5 million is projected in Countywide General Expense.

A positive expenditure variance of \$1.9 million is projected. A positive variance of \$0.9 million is projected in Services & Supplies due to lower than anticipated costs in Shared Major Maintenance. A positive variance of \$1.0 million is projected in Capital Assets/Land Acquisition due to lower-than-expected needs for unanticipated projects.

A positive revenue variance of \$2.6 million is projected primarily in Miscellaneous Revenues due to reimbursement from the Small Business Loan Program, various departmental escheatment, and Cedar & Kettner lease payment.

### *Lease Payments – Bonds*

There is no significant variance projected for Lease Payments – Bonds.

### *Contributions to Capital*

A positive variance of \$4.1 million is projected in Contributions to Capital.

A positive expenditure variance of \$4.1 million is projected. This includes a positive variance of \$4.1 million in Operating Transfers Out due to lower than anticipated expenses related to capital projects that are closed or being cancelled by the end of Fiscal Year 2022-23. The following capital projects will be closed or canceled (including the amount of related appropriations canceled)

- TRVRP Campground and Nature Education Center (\$59,810)
- Guajome Sewer Improvements (\$2,320)
- Estrella Park Development (\$7,830)
- El Monte Park Volunteer Pads (\$24,662)
- Don Dussault Park Phase II Imp (\$363)
- Lincoln Acres Park Acquisition and Expansion (\$7,180)
- Lamar County Park Fitness Loop Connection (\$47)
- San Marcos Road Maintenance Station and Fleet Garage (\$1,860,747)
- Incarcerated People's Transfer Tunnel (\$2,130,577)
- East Mesa Juvenile Detention Facility Ballfield (\$9,855)

## **Capital Program Funds**

### *Capital Outlay Fund*

There is a zero variance projected for the Capital Outlay Fund.

A positive expenditure variance of \$2.0 million is projected. A projected positive variance in Capital Assets/Land Acquisition is due to lower than anticipated expenses related to the following capital projects that will be closed or cancelled and are listed on Schedule C: TRVRP Campground and Nature Education Center; Guajome Sewer Improvements; Estrella Park Development; El Monte Park Volunteer Pads; Don Dussault Park Phase II Imp; Lincoln Acres Park Acquisition and Expansion; Lamar County Park Fitness Loop Connection; and the San Marcos Road Maintenance Station and Fleet Garage.

A negative revenue variance of \$2.0 million is projected. A negative variance in Other Financing Sources is due to the closure or cancellation of the capital projects listed above.

### *Justice Facility Construction Capital Outlay Fund*

There is a zero variance projected for the Justice Facility Construction Capital Outlay Fund.

A positive expenditure variance of \$2.1 million is projected. A projected positive variance in Capital Assets/Land Acquisition is due to lower than anticipated expenses related to the following capital projects that are closed or cancelled: Incarcerated People's Transfer Tunnel and East Mesa Juvenile Detention Facility Ballfield.

A negative variance of \$2.1 million is projected. A negative variance in Other Financing Sources is due to the closure or cancellation of the capital projects listed above.

## **Debt Service Funds**

### *Pension Obligation Bonds (POBs)*

A positive variance of \$0.6 million is projected in the Pension Obligation Bonds.

No significant expenditure variance is projected.

A positive revenue variance of \$0.6 million is projected. This includes a positive variance of \$0.2 million in higher than anticipated interest earnings and \$0.4 million in Charges for Current Services due to greater than anticipated revenue resulting from charges to departments for the annual taxable pension obligation bond payment.

**FY 2022-2023 3rd Quarter  
Projected Year-End Results**  
(in thousands)

**COUNTY SUMMARY**

	Expenditure Variance	Revenue Variance	3rd Quarter FY22-23 Projected Fund Balance	% of Proj FB to Budget
	Favorable/(Unfavorable)			
<b>General Fund</b>				
Public Safety	\$ 49,617	\$ (46,371)	\$ 3,246	0.1%
Health & Human Services Agency	45,278	(152,877)	(107,599)	-3.3%
Land Use & Environment	15,617	(12,925)	2,692	0.8%
Finance & General Government	20,729	(13,652)	7,078	1.7%
Total Agency/Group	131,241	(225,825)	(94,584)	-1.5%
General Purpose Revenue	0	103,683	103,683	6.2%
Finance Other	6,035	2,619	8,654	1.0%
<b>Total General Fund</b>	<b>\$ 137,276</b>	<b>\$ (119,523)</b>	<b>\$ 17,753</b>	<b>0.2%</b>
<b>Non-General Funds:</b>				
<b>Special Revenue Funds</b>				
Public Safety	\$ 1,689	\$ 18,312	\$ 20,001	4.1%
Health & Human Services Agency	0	0	0	0.0%
Land Use & Environment	52,552	(18,469)	34,083	7.8%
<b>Total Special Revenue Funds</b>	<b>\$ 54,240</b>	<b>\$ (156)</b>	<b>\$ 54,084</b>	<b>5.8%</b>
<b>Capital Program</b>				
Finance Other	\$ 4,192	\$ (3,961)	\$ 231	0.0%
<b>Internal Service Funds Departments</b>				
Land Use & Environment	\$ 340	\$ 5,559	\$ 5,899	23.9%
Finance & General Government	11,959	(5,565)	6,394	1.0%
Finance Other	0	834	834	0.7%
<b>Total Internal Service Funds</b>	<b>\$ 12,299</b>	<b>\$ 828</b>	<b>\$ 13,127</b>	<b>1.7%</b>
<b>Enterprise Fund Departments</b>				
Public Safety Group	\$ 0	\$ 0	\$ 0	0.0%
Land Use & Environment	10,667	(5,555)	5,112	8.6%
<b>Total Enterprise Funds</b>	<b>\$ 10,667</b>	<b>\$ (5,555)</b>	<b>\$ 5,112</b>	<b>7.8%</b>
<b>Special District Funds Departments</b>				
Public Safety Group	\$ 444	\$ 683	\$ 1,127	2.4%
Land Use & Environment	22,682	1,080	23,762	16.7%
<b>Total Special District Funds</b>	<b>\$ 23,126</b>	<b>\$ 1,763</b>	<b>\$ 24,889</b>	<b>13.2%</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	\$ 65	\$ 602	\$ 667	0.8%
<b>Total Non-General Fund</b>	<b>\$ 104,589</b>	<b>\$ (6,478)</b>	<b>\$ 98,111</b>	<b>3.4%</b>
<b>Total County Year-End Operating Balance</b>	<b>\$ 241,865</b>	<b>\$ (126,001)</b>	<b>\$ 115,864</b>	<b>1.2%</b>

**FY 2022-2023 3rd Quarter  
Projected Year-End Results**

(in thousands)

**PUBLIC SAFETY GROUP**

	<b>Expenditure Variance</b>	<b>Revenue Variance</b>	<b>3rd Quarter FY22-23 Projected Fund Balance</b>	<b>% of Proj FB to Budget</b>
	<b>Favorable/(Unfavorable)</b>			
<b>General Fund Departments</b>				
Animal Services	\$ 6	\$ (4)	\$ 3	0.0%
Child Support	9,577	(8,465)	1,112	2.1%
District Attorney	1,160	(1,034)	125	0.0%
Emergency Services	233	(104)	129	1.1%
Medical Examiner	0	17	17	0.1%
Probation	27,844	(27,272)	572	0.2%
Public Defender	2,670	(2,655)	15	0.0%
Public Safety Executive Office	111	955	1,066	1.2%
San Diego County Fire	1,506	(1,347)	160	0.2%
Sheriff	6,508	(6,462)	46	0.0%
<b>Total General Fund</b>	<b>\$ 49,617</b>	<b>\$ (46,371)</b>	<b>\$ 3,246</b>	<b>0.1%</b>
<b>Special Revenue Funds Departments</b>				
District Attorney (Asset Forfeiture - State & Federal)	\$ 0	\$ 0	\$ 0	0.0%
Probation - Asset Forfeiture	0	0	0	0.0%
Probation - Incarcerated Peoples' Welfare Program	0	0	0	0.0%
Sheriff - Asset Forfeiture	0	1,669	1,669	83.2%
Sheriff - Incarcerated Peoples' Welfare Program	1,689	444	2,133	41.0%
Criminal Justice Facility	0	0	0	0.0%
Courthouse	0	0	0	0.0%
Penalty Assessment	0	0	0	0.0%
Public Safety - Proposition 172	0	16,199	16,199	3.7%
<b>Total Special Revenue Funds</b>	<b>\$ 1,689</b>	<b>\$ 18,312</b>	<b>\$ 20,001</b>	<b>4.1%</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	\$ 2	\$ 2	0.7%
County Service Areas	223	175	398	2.5%
Community Facilities Districts	159	(86)	74	2.4%
County Service Areas 17 & 69	62	592	654	2.4%
<b>Total Special District Funds</b>	<b>\$ 444</b>	<b>\$ 683</b>	<b>\$ 1,127</b>	<b>2.4%</b>
<b>Total Public Safety Group</b>	<b>\$ 51,749</b>	<b>\$ (27,376)</b>	<b>\$ 24,374</b>	<b>0.9%</b>

**FY 2022-2023 3rd Quarter  
Projected Year-End Results**  
(in thousands)

**HEALTH & HUMAN SERVICES AGENCY**

	Expenditure Variance	Revenue	Variance	3rd Quarter FY22-23 Projected Fund Balance	% of Proj FB to Budget
	Favorable/(Unfavorable)				
<b>General Fund Programs</b>					
Administrative Support	\$ 44	\$ 605		\$ 649	0.3%
Aging & Independence Services	7,454	(4,861)		2,593	1.1%
Behavioral Health Services	3,722	(3,722)		0	0.0%
Child Welfare Services	22,830	(22,830)		0	0.0%
Public Health Services	36,178	(118,496)		(82,318)	-25.0%
Self-Sufficiency Services	(11,646)	9,592		(2,054)	-0.3%
Medical Care Services	(2,369)	2,369		0	0.0%
Housing & Community Development Services	(10,209)	(17,291)		(27,500)	-11.2%
Homeless Solutions and Equitable Communities	(726)	1,757		1,031	0.8%
<b>Total General Fund</b>	<b>\$ 45,278</b>	<b>\$ (152,877)</b>		<b>\$ (107,599)</b>	<b>-3.3%</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>\$ 45,278</b>	<b>\$ (152,877)</b>		<b>\$ (107,599)</b>	<b>-3.2%</b>

**FY 2022-2023 3rd Quarter**  
**Projected Year-End Results**  
(in thousands)

**LAND USE & ENVIRONMENT GROUP**

	Expenditure Variance	Revenue Variance	3rd Quarter FY22-23 Projected Fund Balance	% of Proj FB to Budget
	Favorable/(Unfavorable)			
<b>General Fund Departments</b>				
Agriculture, Weights & Measures	\$ 703	\$ (667)	\$ 35	0.1%
Department of Environmental Health and Quality	5,482	(3,225)	2,258	3.6%
Land Use & Environment Group Exec Office	338	0	338	2.0%
Parks & Recreation	0	0	0	0.0%
Planning & Development Services	7,711	(7,663)	48	0.1%
Public Works	1,383	(1,369)	13	0.0%
<b>Total General Fund</b>	<b>\$ 15,617</b>	<b>\$ (12,925)</b>	<b>\$ 2,692</b>	<b>0.8%</b>
<b>Special Revenue Funds/Departments</b>				
A,W & M (Grazing and Fish & Game Commission)	\$ 0	\$ 0	\$ 0	0.0%
Parks & Recreation - PLDO	0	2,806	2,806	21.2%
DPW - Aviation Funds	0	0	0	0.0%
DPW - Road Fund	48,401	(24,514)	23,887	7.0%
DPW - Survey Monument Preservation	69	(69)	0	0.0%
DPW - Inactive Waste	74	(3,430)	(3,356)	-34.3%
DPW - Waste Planning and Recycling	379	847	1,226	28.2%
Library Services	3,629	5,891	9,520	14.4%
<b>Total Special Revenue Funds</b>	<b>\$ 52,552</b>	<b>\$ (18,469)</b>	<b>\$ 34,083</b>	<b>7.8%</b>
<b>Internal Service Funds</b>				
Public Works - DPW Equip. ISF Prg. (35525-35700)	\$ 340	\$ 5,559	\$ 5,899	23.9%
<b>Total Internal Service Funds</b>	<b>\$ 340</b>	<b>\$ 5,559</b>	<b>\$ 5,899</b>	<b>23.9%</b>
<b>Enterprise Funds</b>				
Airport Enterprise Fund	\$ 7,622	\$ (2,662)	\$ 4,960	10.6%
Wastewater Management Enterprise Fund	3,045	(2,893)	151	1.2%
<b>Total Enterprise Funds:</b>	<b>\$ 10,667</b>	<b>\$ (5,555)</b>	<b>\$ 5,112</b>	<b>8.6%</b>
<b>Special District Funds/Departments</b>				
Parks and Recreation	\$ 0	\$ 73	\$ 73	1.3%
Parks - Community Facilities Districts	0	74	74	4.7%
DPW - SD County Sanitation District	8,193	(356)	7,837	10.1%
DPW - Campo WSMD-Zone A (Rancho Del Campo Water)	12	18	30	1.6%
DPW - CWSMD-Zone B (Campo Hills Water)	1	(1)	0	0.0%
DPW - Live Oak Springs Water	72	26	98	1.9%
DPW - CSAs	31	7	38	8.0%
DPW - PRDs	6,832	182	7,014	73.6%
DPW - Community Facilities Districts	285	155	440	3.4%
DPW - Flood Control	7,155	850	8,005	32.7%
DPW - Street Lighting District	102	51	153	6.0%
<b>Total Special Districts Funds:</b>	<b>\$ 22,682</b>	<b>\$ 1,080</b>	<b>\$ 23,762</b>	<b>16.7%</b>
<b>Total Land Use &amp; Environment Group</b>	<b>\$ 101,857</b>	<b>\$ (30,309)</b>	<b>\$ 71,548</b>	<b>7.1%</b>



**FY 2022-2023 3rd Quarter  
Projected Year-End Results**

(in thousands)

**FINANCE & GENERAL GOVERNMENT  
GROUP**

Expenditure Variance	Revenue Variance	3rd Quarter FY22-23 Projected Fund Balance	% of Proj FB to Budget
Favorable/(Unfavorable)			

**General Fund Departments**

Law Enforcement Review Board	\$ 141	\$ 0	\$ 141	7.8%
Assessor/Recorder/County Clerk	9,299	(9,299)	0	0.0%
Auditor & Controller	1,446	(301)	1,146	2.4%
Board of Supervisors	339	0	339	2.0%
Chief Administrative Office	509	75	584	4.9%
Civil Service Commission	25	0	25	4.1%
Clerk of the Board of Supervisors	186	68	254	5.0%
County Communications Office	760	0	760	13.1%
County Counsel	3,165	(1,714)	1,451	3.6%
County Technology Office	170	0	170	1.2%
Finance & GG Exec Office	419	(117)	302	0.5%
Evaluation, Performance and Analytics	0	0	0	0.0%
General Services	0	0	0	0.0%
Grand Jury	0	0	0	0.0%
Human Resources	1,800	(1,760)	39	0.1%
Purchasing & Contracting			0	0.0%
Registrar of Voters	200	0	200	0.5%
Treasurer-Tax Collector	2,270	(603)	1,667	6.6%
<b>Total General Fund</b>	<b>\$ 20,729</b>	<b>\$ (13,652)</b>	<b>\$ 7,078</b>	<b>1.7%</b>

**Internal Service Funds Departments**

CTO - Information Technology	\$ 0	\$ 0	\$ 0	0.0%
Facilities Management	8,413	(4,980)	3,434	2.0%
Major Maintenance ISF	0	0	0	0.0%
Fleet Management	2,537	(1,601)	936	1.1%
Purchasing & Contracting	1,009	1,016	2,024	10.8%
<b>Total Internal Service Funds</b>	<b>\$ 11,959</b>	<b>\$ (5,565)</b>	<b>\$ 6,394</b>	<b>1.0%</b>

**Total Finance & General  
Government Group**

<b>Total Finance &amp; General Government Group</b>	<b>\$ 32,688</b>	<b>\$ (19,217)</b>	<b>\$ 13,472</b>	<b>1.3%</b>
---	------------------	--------------------	------------------	-------------

**FY 2022-2023 3rd Quarter  
Projected Year-End Results**

(in thousands)

**GENERAL PURPOSE REVENUE &  
FINANCE OTHER**

Expenditure Variance	Revenue Variance	3rd Quarter FY22 23 Projected Fund Balance	% of Proj FB to Budget
Favorable/(Unfavorable)			

**General Fund**

General Purpose Revenue:

All Current Property Taxes	\$ 0	\$ 16,323	\$ 16,323	1.9%
All Other Taxes-Local	0	42,166	42,166	6.9%
Licenses, Permits & Franchises	0	(732)	(732)	-15.4%
Fines, Forfeitures & Penalties	0	3,967	3,967	22.0%
Revenue for Use of Money & Property	0	32,309	32,309	399.6%
Intergovernmental Revenue	0	5,637	5,637	3.4%
Charges for Current Services	0	96	96	4.6%
Miscellaneous Revenue	0	3,918	3,918	
<b>Total General Purpose Revenue</b>	<b>\$ 0</b>	<b>\$ 103,683</b>	<b>\$ 103,683</b>	<b>6.2%</b>

General County Expenses:

Cash Borrowing Program	\$ 0	\$ 0	\$ 0	0.0%
Community Enhancement	0	0	0	0.0%
Contribution to County Library	0	0	0	0.0%
Contributions to the Capital Outlay Fund	4,096	0	4,096	0.9%
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	1,940	2,619	4,559	1.4%
Total Finance Other Expenses	6,035	2,619	8,654	1.0%
<b>Total General Fund</b>	<b>\$ 6,035</b>	<b>\$ 106,302</b>	<b>\$ 112,338</b>	<b>13.0%</b>

**Capital Program Funds**

Capital Program	\$ 4,192	\$ (3,961)	\$ 231	0.0%
<b>Total Capital Program Funds</b>	<b>\$ 4,192</b>	<b>\$ (3,961)</b>	<b>\$ 231</b>	<b>0.0%</b>

**Internal Service Funds Departments**

Workers Compensation	\$ 0	\$ 0	\$ 0	0.0%
Unemployment Insurance	0	0	0	0.0%
Public Liability	0	834	834	1.4%
<b>Total ISF Funds</b>	<b>\$ 0</b>	<b>\$ 834</b>	<b>\$ 834</b>	<b>0.7%</b>

**Debt Service Funds Departments**

Pension Obligation Bonds	\$ 65	\$ 602	\$ 667	0.8%
<b>Total Debt Service Funds</b>	<b>\$ 65</b>	<b>\$ 602</b>	<b>\$ 667</b>	<b>0.8%</b>

**Total General Purpose Revenue & Finance  
Other**

<b>Total General Purpose Revenue &amp; Finance Other</b>	<b>\$ 10,292</b>	<b>\$ 103,778</b>	<b>\$ 114,070</b>	<b>6.1%</b>
--	------------------	-------------------	-------------------	-------------

**FY 2022-2023 3rd Quarter  
Projected Year-End Results**  
(in thousands)

Schedule B

Category	Projected Management Reserves	Projected Operating Balances	3rd Quarter FY22-23 Projected Fund Balance
	Favorable/(Unfavorable)		
<b>General Fund</b>			
Public Safety	\$ 0	\$ 3,246	\$ 3,246
Health and Human Services Agency	0	\$ (107,599)	\$ (107,599)
Land Use and Environment	0	\$ 2,692	\$ 2,692
Finance & General Government	0	\$ 7,078	\$ 7,078
<b>Agency/Group Totals</b>	<b>\$ 0</b>	<b>\$ (94,584)</b>	<b>\$ (94,584)</b>
General Purpose Revenue	\$ 0	\$ 103,683	\$ 103,683
General County Expenses	0	\$ 8,654	\$ 8,654
<b>Total General Purpose Revenue &amp; General County Expense</b>	<b>\$ 0</b>	<b>\$ 112,338</b>	<b>\$ 112,338</b>
<b>Total General Fund</b>	<b>\$ 0</b>	<b>\$ 17,753</b>	<b>\$ 17,753</b>

**SCHEDULE C**  
**Fiscal Year 2022-23 3rd Quarter**  
**Capital Projects Anticipated for Completion/Cancellation**

Oracle Project Number	Account	Project Name	Completed OR Cancelled	Total Budget if approved on 05/23/23	Total Expenditures as of 04/25/23	Amount Capitalized as of 04/25/23	Minor Equipment & FA	Amount Cancelled
<b>** Capital Outlay Fund (Fund 26000 ) **</b>								
1021103	54202	TJRVRP Campground and Nature Education Center	1	14,330,363.00	14,270,552.91	14,270,552.91	-	59,810.09
1021153	54202	Guajome Sewer Improvements	1	1,803,913.12	1,801,593.57	1,801,593.57	-	2,319.55
1021276	54202	Felicita Park Outdoor Exercise and Shade Structure	1	614,685.38	614,685.38	518,847.57	-	-
1021778	54202	Estrella Park Development	1	1,445,000.00	1,437,169.93	1,437,169.93	-	7,830.07
1021912	54202	Boulder Oaks Volunteer Pads	2					-
1021913	54202	El Monte Park Volunteer Pads	1	150,000.00	125,338.07	125,338.07	-	24,661.93
1022585	54202	Don Dussault Park Phase II Imp	1	285,000.00	284,637.50	284,637.50	-	362.50
1022612	54202	Lincoln Acres Park Acquisition and Expansion	1	3,806,554.23	3,799,374.23	3,275,926.48		7,180.00
1022920	54202	Fallbrook Skatepark	2					-
1023731	54202	Lamar County Park Fitness Loop Connection	1	177,000.00	176,953.03	176,953.03		46.97
1022650	54202	Otay Lakes County Park Rec	1	216,638.95	216,638.95	214,853.95		-
1021894	54202	Otay Valley Regional Park Bike Skills Course	1	917,826.95	917,826.95	917,003.15		-
1024599	54202	South County Zipline	2					-
1021159	54202	Garage	1	7,500,000.00	5,639,252.71	5,524,284.26	114,130.97	1,860,747.29
<b>TOTAL</b>			<b>14</b>	<b>31,246,981.63</b>	<b>29,284,023.23</b>	<b>28,547,160.42</b>	<b>114,130.97</b>	<b>1,962,958.40</b>
<b>** County Health Complex Fund (Fund 26025) **</b>								
<b>TOTAL</b>					-	-	-	-
<b>** Justice Facility Construction Fund (Fund 26050) **</b>								
1024946	54202	I-15/76 Sheriff Station Phase 1 Land Acquisition	1	3,214,000.00	3,214,000.00	3,214,000.00	-	-
1021891	54202	Incarcerated People's Tranfer Tunnel	1	9,753,345.00	7,622,768.31	6,736,185.18		2,130,576.69
1024101	54202	East Mesa Juvenile Detention Facility Ballfield	1	1,600,000.00	1,590,144.89	1,585,764.73		9,855.11
<b>TOTAL</b>			<b>3</b>	<b>14,567,345.00</b>	<b>12,426,913.20</b>	<b>11,535,949.91</b>	<b>-</b>	<b>2,140,431.80</b>
<b>** Library Projects Capital Outlay Fund (Fund 26075) **</b>								
<b>TOTAL</b>				-	-	-	-	-
<b>TOTAL FOR CAPITAL PROJECTS</b>				<b>45,814,326.63</b>	<b>41,710,936.43</b>	<b>40,083,110.33</b>	<b>114,130.97</b>	<b>4,103,390.20</b>

**Note:**

- 1 Completed Project**
- 2 Cancelled Project**

DPR Projects  
DGS Projects

**Appendix D: Major Maintenance Capital Outlay Fund (MMCOF) Adjustments for Fiscal Year 2022-2023 (3RD 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)		
<b>Increase (Decrease) of Appropriation</b>												
PSG	SHF	1026118	MMCOF7960 Alpine Sheriff Station HVAC Replacement	10100	39884	52737	2	100,000	(100,000)	100,000	No	New Walk-In Project
PSG	SHF	1026119	MMCOF7961 East Otay Mesa Regional Firearms Training Center HVAC Replacement	10100	39884	52737	2	100,000	(100,000)	100,000	No	New Walk-In Project
PSG	SHF	1026120	MMCOF7962 Julian Sheriff Substation Lobby Hardening and Display Reconditioning	10100	39884	52737	2	205,000	(205,000)	205,000	No	New Walk-In Project
PSG	SHF	1026121	MMCOF7963 Santee Sheriff SAR Vehicle Storage Security Camera System Replacement	10100	39884	52737	2	100,000	(100,000)	100,000	No	New Walk-In Project
PSG	SHF	1026122	MMCOF7964 Pine Valley Sheriff Substation Lobby Hardening and Display Reconditioning	10100	39884	52737	2	205,000	(205,000)	205,000	No	New Walk-In Project
PSG	SHF	1026123	MMCOF7965 Astrea Sheriff Aviation HVAC Unit Replacements	10100	39884	52737	2	80,000	(80,000)	80,000	No	New Walk-In Project
PSG	OES	1026240	MMCOF7973 County Fire Stations Vehicle Exhaust Collection System	10100	30231	52396/52670	2	300,000	(300,000)	300,000	No	New Walk-In Project
HHS	HHS	1026217	MMCOF7982 Bancroft Senior Shelter	10100	46501	52396	2	7,157,809	(7,157,809)	7,157,809	No	New Walk-In Project
PSG	SHF	1023708	MMCOF7780 Ridgehaven New Generator Pad and ATS Switch	10100	39884	52737	3	515,000	(515,000)	515,000	No	Spending plan amendment
PSG	SHF	1025533	MMCOF7897 NCRC Vista Detention Facility Site Improvements	10100	39884	52708	3	194,916	(194,916)	194,916	No	Spending plan amendment
LUG	PKS	1023693	MMCOF7765 Sweetwater Regional Park Road Repair	10100	52811	52737	3	20,176	(20,176)	20,176	No	Spending plan amendment
PSG	PRO	1024538	MMCOF7808 EMJDF Generator Replacement	10100	42180	53284	3	1,700,000	(1,700,000)	1,700,000	No	Spending plan amendment
PSG	PRO	1025463	MMCOF7892 EMJDF Privacy Screens, IBR Vehicle Intake Gate Replacement	10100	42180	53284	3	200,000	(200,000)	200,000	No	Spending plan amendment
PSG	PRO	1025461	MMCOF7890 EMJDF Exterior Paint, Water Heater, Air Duct Repair, Window Replacements	10100	42180	53284	3	200,000	(200,000)	200,000	No	Spending plan amendment
PSG	PRO	1025960	MMCOF7922 EMJDF Intercom System Replacement and Upgrade	10100	42016-42180	53284/52500	3	3,000,000	(3,000,000)	3,000,000	No	Spending plan amendment
HHS	HHS	1025897	MMCOF7917 Edgemoor Dishwasher	10100	45280	52010	3	775,000	(775,000)	775,000	No	Spending plan amendment
HHS	HHS	1025840	MMCOF7916 HHS VOASW Behavioral Health Services Improvements	10100	45290	52396	3	8,892,230	(8,892,230)	8,892,230	No	Spending plan amendment
HHS	HHS	1024692	MMCOF7846 South Region Family Resource Center Lobby and Office Reconfiguration	10100	45290	52396	3	4,698,440	(4,698,440)	4,698,440	No	Spending plan amendment
HHS	HHS	1024617	MMCOF7835 South Region LWC National City Lobby Reconfiguration	10100	45005	52737	3	12,286	(12,286)	638,691	No	Spending plan amendment; Transferred from CP's 1025440 (\$57k), 1023630 (\$281k), and 1025432 (\$300k)
PSG	OES	1022032	MMCOF7668 Sunshine Summit Fire Station Structural Improvements	10100	30231	52737	4	(335,000)	335,000	(335,000)	No	Spending plan amendment; Transferred to COFD CP 1021136
<b>Subtotal General Fund</b>								<b>28,120,857</b>	<b>(28,120,857)</b>	<b>28,747,262</b>		
LUG	LIB	1026241	MMCOF7974 Bonita Library Roof Extension	12200	57330	52737	2	80,000	(80,000)	80,000	No	New Walk-In Project
FGG	DGS	1026242	MMCOF7975 NCRC Electric Vehicle Charging Stations	37600	87875	48106	2	300,000	(300,000)	300,000	No	New Walk-In Project
FGG	DGS	1026243	MMCOF7976 AWM Hazard Way Electric Vehicle Charging Stations	37600	87875	48106	2	400,000	(400,000)	400,000	No	New Walk-In Project
FGG	DGS	1026244	MMCOF7977 HOJ Electric Vehicle Charging Stations	37600	87875	48106	2	240,000	(240,000)	240,000	No	New Walk-In Project
FGG	DGS	1026245	MMCOF7978 EMDF Electric Vehicle Charging Stations	37600	87875	48106	2	400,000	(400,000)	400,000	No	New Walk-In Project
FGG	DGS	1026246	MMCOF7979 San Marcos Offices Electric Vehicle Charging Stations	37600	87875	48106	2	120,000	(120,000)	120,000	No	New Walk-In Project
FGG	DGS	1026248	MMCOF7980 South Lot Line COC Electric Vehicle Charging Stations	37600	87875	48106	2	300,000	(300,000)	557,847	No	New Walk-In Project; Transferred from CP's 1025429 (\$110k) & 1023687 (\$147k)
HHS	HHS	1026247	MMCOF7981 CRASH Golden Hill House Renovation	26005	7864D	54202	2	N/A	N/A	400,000	No	New Walk-In Project; Transferred from CP 1025436
LUG	LIB	1024595	MMCOF7814 Vista Library Bathroom Remodel and Staff Workroom Tile Replacement	12200	57330	52737	3	33,201	(33,201)	33,201	No	Spending plan amendment
PSG	OES	1025458	MMCOF7887 Jamul Fire Station 36 Parking Repavement, Exterior Gym, Security Fencing	26005	7885D	54202	3	N/A	N/A	100,000	No	Spending plan amendment; Transferred from CP 1025456
PSG	OES	1025459	MMCOF7888 Shelter Valley Fire Station 53 Heaters, Air Conditioners, Hose Drying Racks, Retaining Wall	26005	7885D	54202	3	N/A	N/A	70,000	No	Spending plan amendment; Transferred from CP 1025456
PSG	OES	1025454	MMCOF7883 Julian Fire Station 56 Dumpster and Propane Relocation	26005	7781D/7885D/7886D/7889D	54202	3	N/A	N/A	45,000	No	Spending plan amendment; Transferred from CP's 1025456 (\$6k), 1025460 (\$26k), 1023709 (\$9.6k), and 1025457 (\$3.2k)
HHS	HHS	1024614	MMCOF7831 Mental Health Services Site Remodel	26005	7868D	54202	3	N/A	N/A	52,828	No	Spending plan amendment; Transferred from CP 1025440
HHS	HHS	1025441	MMCOF7869 Fallbrook FRC Security Window Film and Barriers	26005	7868D/7864D	54202	3	N/A	N/A	306,290	No	Spending plan amendment; Transferred from CP's 1025440 (\$4.5k) and 1025436 (\$301k)
HHS	HHS	1025898	MMCOF7918 HHS PHPR Warehouse Tenant Improvement	26005	7868D	54202	3	N/A	N/A	85,000	No	Spending plan amendment; Transferred from CP 1025440
FGG	DGS	1025429	MMCOF7857 COC EV Charging Stations Phase 2	26005	7857D	54202	4	N/A	N/A	(110,000)	No	Spending plan amendment; Transferred to CP 1026248
<b>Subtotal Other Funds</b>								<b>1,873,201</b>	<b>(1,873,201)</b>	<b>3,080,167</b>		

**Appendix D: Major Maintenance Capital Outlay Fund (MMCOF) Adjustments for Fiscal Year 2022-2023 (3RD QUARTER)**

GROUP	DEPT.	PROJECT NUMBER	PROJECT NAME	FUNDING SOURCE			NOTES	DEPARTMENTS	DEPARTMENTS	MMCOF	RATIFICATION	Description
				(Acct - 56321 Opt Transfer Out)	(Acct - 52XXX Services & Supplies)	(Acct - 54202 Fixed Asset)		1 thru 11	Inc (Dec)	Inc (Dec)		
<b>Increase (Decrease) of Appropriation</b>												
Shared	Shared	1022959	MMCOF7735 Hall of Justice Air Handling Unit Coils, Damper, Actuators, and HVAC	10100	14000	52737	5	(273,637)	273,637	(273,637)	No	Project is complete and can be closed
LUG	LIB	1024594	MMCOF7813 Jacumba Library Friends of the Library Storage Shed	12200	57330	52737	5	(16,160)	16,160	(16,160)	No	Project is complete and can be closed
LUG	LIB	1023691	MMCOF7763 Valley Center Library HVAC Replacements	12200/37600	57330/87875	52737/52432	5	(216,442)	216,442	(216,442)	No	Project is complete and can be closed
PSG	PRO	1025245	MMCOF7853 EMJDF Anti-Climb Fence	10100	42077	52708	5	(5,547)	5,547	(5,547)	No	Project is complete and can be closed
FGG	DGS	1023687	MMCOF7759 COC EV Charging Stations and Infrastructure Installation	26005	7759D	54202	6	N/A	N/A	(147,847)	No	Project is complete and can be closed; Transferred to CP 1026248
PSG	OES	1023710	MMCOF7782 Julian Fire Station 56 Health and Safety Upgrades	26005	7782D	54202	6	-	-	-	No	Project is complete and can be closed; Transferred to CP 1025455 in DEC-22
HHS	HHS	1023630	MMCOF7756 Balboa Security Enhancements	26005	7756D	54202	6	N/A	N/A	(268,763)	No	Project is complete and can be closed; Transferred to CP 1024617
PSG	OES	1025457	MMCOF7886 Intermountain Fire Station 85 Perimeter Fence	10100	30231	52737	8	(11,755)	11,755	(15,000)	No	Project has been cancelled; Transferred to CP 1025454 (\$3.2k)
PSG	OES	1023709	MMCOF7781 Solar Panels Installation at Multiple Fire Stations	26005	7781D	54202	9	N/A	N/A	(9,670)	No	Project has been cancelled; Transferred to CP 1025454
PSG	OES	1025456	MMCOF7885 Lake Morena Fire Station 42 Fuel Containment Vault	26005	7885D	54202	9	N/A	N/A	(176,000)	No	Project has been cancelled; Transferred to CP 1025458 (\$100k), 1025459 (\$70k), and 1025454 (\$6k)
PSG	OES	1025460	MMCOF7889 Ranchita Fire Station 58 Heater Installation In Apparatus Bay	26005	7889D	54202	9	N/A	N/A	(26,085)	No	Project has been cancelled; Transferred to CP 1025454
HHS	HHS	1025436	MMCOF7864 HHS North Magnolia Street Office Reconfiguration and Public Health Clinic Remodel	10100	45005	52737	8,9	(148,240)	148,240	(850,000)	No	Project has been cancelled; Transferred to CP 1026247 (\$400k) and CP 1025441 (\$301K)
HHS	HHS	1025440	MMCOF7868 HHS Children Services ERP Office Reconfiguration	26005	7868D	54202	9	N/A	N/A	(200,000)	No	Project has been cancelled; Transferred to CP's 1024617 (\$57K), 1024614 (\$52K), 1025441 (\$4.5K), and 1025898 (\$85K)
HHS	HHS	1025432	MMCOF7860 Child Welfare Services Workspace Reconfiguration	26005	7860D	54202	9	N/A	N/A	(300,000)	No	Project has been cancelled; Transferred to CP 1024617
<b>Subtotal Completed/Cancelled Projects</b>								<b>(671,782)</b>	<b>671,782</b>	<b>(2,505,152)</b>		
<b>Total Increase (Decrease) of Appropriation</b>								<b>29,322,277</b>	<b>(29,322,277)</b>	<b>29,322,277</b>		
<b>Board Letter Recommendation</b>								<b>REC #12</b>		<b>REC #12</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



# San Diego County Fire Protection District

## GOVERNING BODY

NORA VARGAS  
First District

JOEL ANDERSON  
Second District

TERRA LAWSON-REMER  
Third District

VACANT  
Fourth District

JIM DESMOND  
Fifth District

## AGENDA ITEM

**DATE:** May 23, 2023

# FP02

**TO:** Board of Directors, San Diego County Fire Protection District

### SUBJECT

**FISCAL YEAR 2022-23 THIRD QUARTER OPERATIONAL PLAN STATUS REPORT  
AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)**

### OVERVIEW

This item recommends budget adjustment in the San Diego County Fire Protection District as part of the Fiscal Year 2022-23 Third Quarter Operational Plan budget adjustments.

### RECOMMENDATION(S)

#### CHIEF ADMINISTRATIVE OFFICER

Establish appropriations of \$3,965,000 in the San Diego County Fire Protection District (SDCFPD), Operating Transfers Out, to support additional ambulance services and to purchase ambulances and equipment based on the available prior year fund balances in the SDCFPD (\$2,950,000), SDCFPD Yuima (\$250,000), SDCFPD Julian (\$600,000), and SDCFPD Palomar (\$165,000). **(4 VOTES)**

### EQUITY IMPACT STATEMENT

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.

### FISCAL IMPACT

Funds associated with today's recommendations are not included in the Fiscal Year 2022-23 Operational Plan in the San Diego County Fire Protection District (SDCFPD). If approved, this action will result in cost of \$3,965,000 to support additional emergency medical services, and to maintain/augment existing fire and emergency medical services. The funding source is available prior year fund balances in the SDCFPD, SDCFPD Yuima, SDCFPD Palomar Mountain. There will be no change in net General Fund cost and no additional staff years.

**SUBJECT: FISCAL YEAR 2022-23 THIRD QUARTER OPERATIONAL PLAN  
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS:  
ALL)**

**BUSINESS IMPACT STATEMENT**

N/A

**ADVISORY BOARD STATEMENT**

N/A

**BACKGROUND**

This request will establish appropriations of \$3,965,000 in the San Diego County Fire Protection District (SDCFPD), to support additional emergency medical services, and to maintain/augment existing fire and emergency medical services based on available prior year fund balances in the SDCFPD, SDCFPD Yuima, SDCFPD Palomar Mountain and SDCFPD Julian.

**ENVIRONMENTAL STATEMENT**

N/A

**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)**

N/A