

County of San Diego

Finance Other

Finance Other Summary

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Finance Other Changes



Finance Other Summary

Total Appropriations

The Finance Other appropriations in the CAO Revised Recommended Operational Plan are \$459.7 million in Fiscal Year 2023–24, which includes appropriation for the special election to fill the vacancy of the Fourth District Supervisor along with the appropriation repurpose from the Board security services and leverage existing appropriations (\$1.0 million) to address pool safety and access in communities with a Healthy Places Index and equity focus; and \$360.7 million in Fiscal Year 2024–25. This is a decrease of \$0.04 million or 0.01% in Fiscal Year 2023–24 from the CAO Recommended Operational Plan, for a total increase of \$33.6 million or 7.9% from the Fiscal Year 2022–23 Adopted Budget. There are no staff years in Finance Other.

Fiscal Year 2023–24

Significant changes from the CAO Recommended Operational Plan include:

Expenditures

Net decrease of \$0.04 million

- ◆ Decrease of \$1.0 million in the Community Enhancement program due to the Board of Supervisors' direction on May 24, 2023 (12) to remove barriers to housing. The decrease will be a reduction in service in the Community Enhancement program to support the countywide efforts to address barriers to housing.
- ◆ Increase of \$0.7 million in the Neighborhood Reinvestment Program to rebudget the Fiscal Year 2022–23 unspent balances for District 4.
- ◆ Increase of \$0.26 million in the Community Enhancement program to rebudget the Fiscal Year 2022–23 unspent balances for District 4.

Revenues

Net decrease of \$0.04 million

- ◆ Decrease of \$1.0 million in General Purpose Revenue in the Community Enhancement program due to the Board of Supervisors' direction to remove barriers to housing noted above.
- ◆ Increase of \$0.7 million in Fund Balance Component Decreases to provide funding for the rebudget in the Neighborhood Reinvestment Program noted above.
- ◆ Increase of \$0.26 million in Fund Balance Component Decreases to provide funding for the rebudget in the Community Enhancement program noted above.

Fiscal Year 2024–25

Significant changes from the CAO Recommended Operational Plan include:

- ◆ Decrease of \$1.0 million in the Community Enhancement program due to the Board of Supervisors' direction on May 24, 2023 (12) to remove barriers to housing. The decrease will be a reduction in service in the Community Enhancement program to support the countywide efforts to address barriers to housing.





Lease Payments-Bonds

| Budget by Categories of Expenditures | | | | | | | |
|--------------------------------------|---|---|----------------------------------|---|---|----------------------------------|---|
| | Fiscal Year 2022-23 Adopted Budget | Fiscal Year 2023-24 Recommended Budget | Fiscal Year 2023-24 Change | Fiscal Year 2023-24 Revised Budget | Fiscal Year 2024-25 Recommended Budget | Fiscal Year 2024-25 Change | Fiscal Year 2024-25 Revised Budget |
| Services & Supplies | \$ 2,001 | \$ 2,000 | \$ 0 | \$ 2,000 | \$ 2,000 | \$ 0 | \$ 2,000 |
| Other Charges | 24,029,203 | 25,721,612 | 0 | 25,721,612 | 26,228,369 | 0 | 26,228,369 |
| Total | \$ 24,031,204 | \$ 25,723,612 | \$ 0 | \$ 25,723,612 | \$ 26,230,369 | \$ 0 | \$ 26,230,369 |

| Finance Other Appropriations/Expenditures | | | | | | | |
|---|---|---|----------------------------------|---|---|----------------------------------|---|
| | Fiscal Year 2022-23 Adopted Budget | Fiscal Year 2023-24 Recommended Budget | Fiscal Year 2023-24 Change | Fiscal Year 2023-24 Revised Budget | Fiscal Year 2024-25 Recommended Budget | Fiscal Year 2024-25 Change | Fiscal Year 2024-25 Revised Budget |
| Community Enhancement | \$ 5,390,086 | \$ 6,203,455 | \$ (744,214) | \$ 5,459,241 | \$ 6,265,490 | \$ (1,000,000) | \$ 5,265,490 |
| Neighborhood Reinvestment Program | 10,000,000 | 10,000,000 | 708,261 | 10,708,261 | 10,000,000 | 0 | 10,000,000 |
| Contributions to Capital Program | 84,160,000 | 45,868,000 | 0 | 45,868,000 | 0 | 0 | 0 |
| Lease Payments: Capital Projects | 24,031,204 | 25,723,612 | 0 | 25,723,612 | 26,230,369 | 0 | 26,230,369 |
| Countywide General Expenses | 124,366,769 | 130,648,757 | 0 | 130,648,757 | 100,719,108 | 0 | 100,719,108 |
| Countywide Shared Major Maintenance | 2,000,000 | 24,811,177 | 0 | 24,811,177 | 2,000,000 | 0 | 2,000,000 |
| Employee Benefits Internal Service Funds (ISF) | | | | | | | |
| <i>Workers Compensation Employee Benefits ISF</i> | 48,426,168 | 54,075,189 | 0 | 54,075,189 | 54,075,189 | 0 | 54,075,189 |
| <i>Unemployment Insurance Employee Benefits ISF</i> | 3,807,784 | 3,939,525 | 0 | 3,939,525 | 3,939,525 | 0 | 3,939,525 |
| Local Agency Formation Commission Administration | 514,281 | 582,443 | 0 | 582,443 | 599,916 | 0 | 599,916 |
| Public Liability ISF | 42,019,120 | 76,413,160 | 0 | 76,413,160 | 76,413,160 | 0 | 76,413,160 |
| Pension Obligation Bonds | 81,411,260 | 81,494,299 | 0 | 81,494,299 | 81,500,054 | 0 | 81,500,054 |
| Total | \$ 426,126,672 | \$ 459,759,617 | \$ (35,953) | \$ 459,723,664 | \$ 361,742,811 | \$ (1,000,000) | \$ 360,742,811 |

