

County of San Diego

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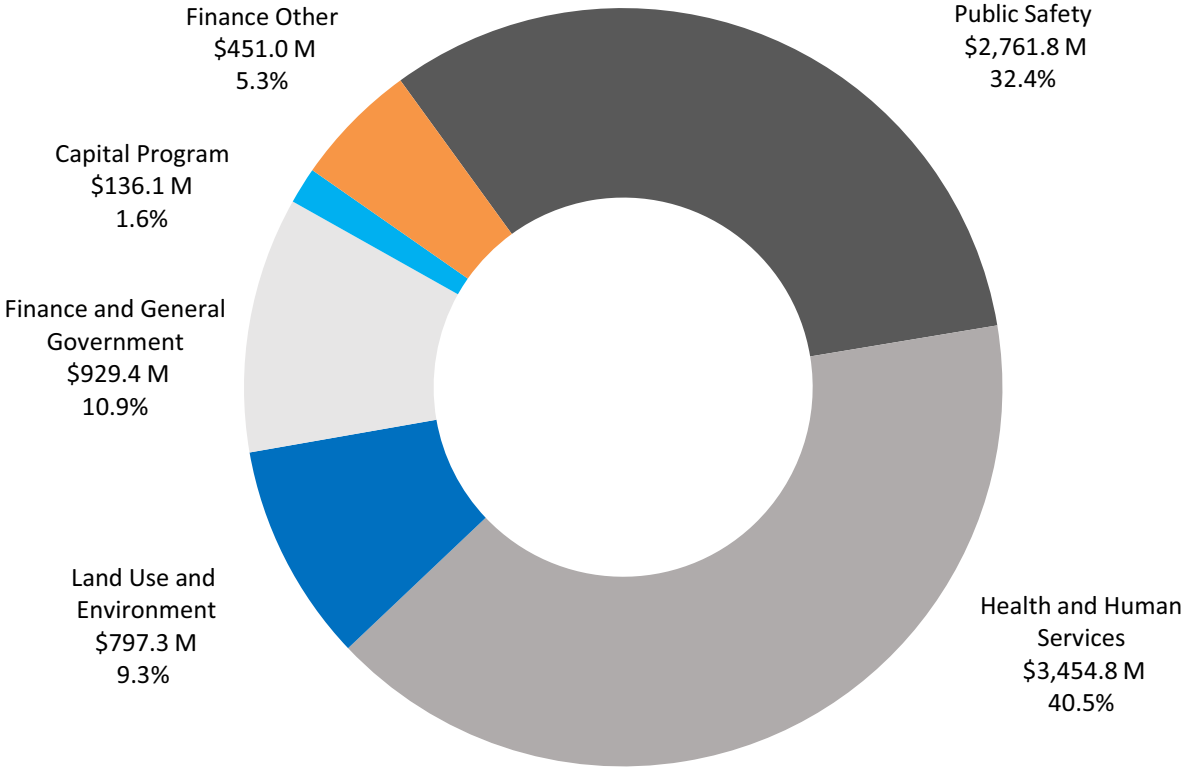
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Budget at a Glance

Revised Recommended Budget by Functional Area: All Funds

Total Revised Recommended Budget: \$8.53 billion



Revised Recommended Budget by Functional Area: All Funds (in millions)

	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	Fiscal Year 2024–25 Change	Fiscal Year 2024–25 Revised Budget	Fiscal Year 2025–26 Recommended Budget	Fiscal Year 2025–26 Change	Fiscal Year 2025–26 Revised Budget
Public Safety	\$ 2,683.4	\$ 2,739.0	\$ 22.8	\$ 2,761.8	\$ 2,717.1	\$ 21.0	\$ 2,738.1
Health and Human Services	3,197.9	3,441.1	13.7	3,454.8	3,336.3	6.7	3,343.0
Land Use and Environment	674.4	796.0	1.3	797.3	685.6	0.0	685.6
Finance and General Government	889.6	927.2	2.1	929.4	923.1	2.1	925.2
Capital Program	258.9	132.9	3.2	136.1	8.8	0.0	8.8
Finance Other	461.7	447.3	3.7	451.0	379.3	4.1	383.4
Total	\$ 8,165.9	\$ 8,483.6	\$ 46.9	\$ 8,530.4	\$ 8,050.3	\$ 33.9	\$ 8,084.2

Note: In the chart and table, the sum of individual amounts may not total due to rounding

Revised Recommended Budget by Functional Area: All Funds

Appropriations total \$8.53 billion in the CAO Revised Recommended Operational Plan for Fiscal Year 2024–25. This is a total increase of \$46.9 million or 0.6% for Fiscal Year 2024–25 from the CAO Recommended Operational Plan and an increase of \$364.5 million or 4.5% from the Fiscal Year 2023–24 Adopted Budget. Looking at the Operational Plan by Group/Agency, there are appropriation increases from the CAO Recommended Operational Plan in Public Safety, Health and Human Services, Land Use and Environment, Finance and General Government, Capital Program and Finance Other. The changes noted in the Revised Recommended Budget do not take into account impacts related to the California Governor's May Revise. At the time of release, the County was still evaluating direct impacts. Significant changes include the following increases.

Increases due to staffing changes:

- ◆ To restore funding in order to support current caseload and to address the impact of legislative changes in the District Attorney's Office (\$8.5 million).
- ◆ Increase of 10.00 staff years and \$2.1 million in the Office of County Counsel to provide support services for increased workload related to legislative changes and additional increase of \$2.1 million in the Public Liability Internal Service Fund to support this increased workload.
- ◆ Increase of 2.00 staff years and \$0.1 million to provide program services to the Office of Labor Standards and Enforcement, including a wage theft enforcement program through District Attorney's Workers' Rights Enforcement Grant program and in support of the Workplace Justice Fund.

Increases due to Infrastructure, justice reform, homelessness and housing, and public safety:

- ◆ To support one-time costs of \$13.1 million associated with the Migrant Transition Day Center based on Board of Supervisor's direction on May 21, 2024 (27) to provide essential services that support onward travel for asylum seekers recently released from the Department of Homeland Security (DHS) custody.
- ◆ There is a total of \$12.0 million for programs and services to clients and lease payments at the North and South County Family Justice Centers of \$6.0 million supported by transfers from Proposition 172 Fund, the *Local Public Safety Protection and Improvement Act of 1993*. This transfer also reflects an increase of \$6.0 million in the Proposition 172 Fund.
- ◆ To fund increased construction costs of \$7.5 million for the Calavo Park capital project in Spring Valley.
- ◆ For Medi-Cal Transformation Providing Access and Transforming Health (PATH) increase amount of \$5.0 million to support pre-release services and behavioral linkage implementation for adult justice involved population.
- ◆ To support costs of \$1.3 million associated with the Battery Energy Storage System in Planning & Development Services (\$1.0 million) and San Diego County Fire (\$0.3 million), with no net effect to total appropriations.
- ◆ For one-time costs of \$0.6 million for the Grantville Safe Parking site based on Board of Supervisor's direction on April 30, 2024 (32) supporting the Compassionate Emergency Solutions and Pathways to Housing (CESPH) to address the critical short-term needs of people experiencing or at risk of homelessness in the unincorporated area of San Diego County.

In addition, the increases below further augment the CAO Recommended Operational Plan:

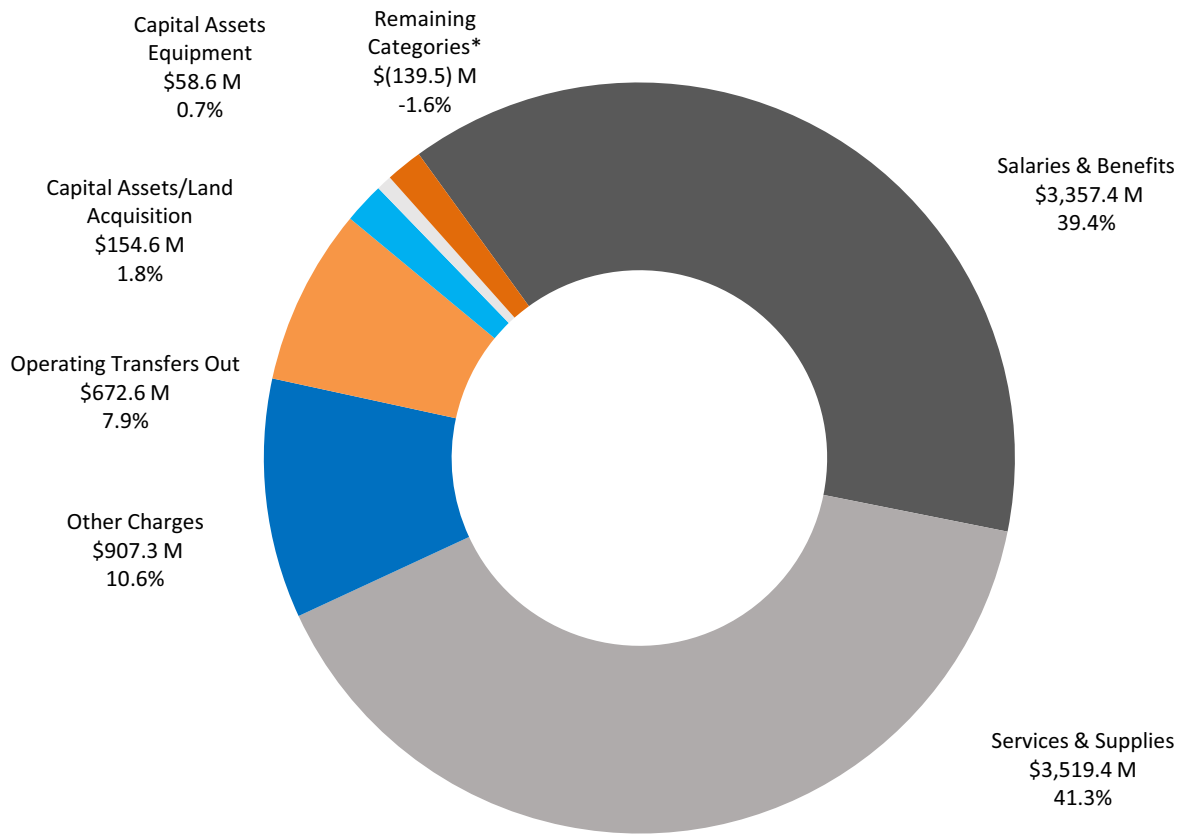
- ◆ For community programs to strengthen language access in the region (\$0.3 million),
- ◆ For one-time vehicle purchases (\$0.1 million),
- ◆ For law enforcement services requested by the City of Encinitas (\$0.7 million),
- ◆ For grant funded equipment to improve forensic testing (\$0.8 million), and
- ◆ For off-highway vehicle training and equipment (\$0.1 million) offset by various alignment of funding being received (\$4.4 million) in the Sheriff's Department.
- ◆ Specification of the use of \$3.25 million included in the CAO Recommended Operational Plan for enterprise costs. \$1.85 million remains to address capital, IT, emergency response or other efforts:
 - ◆ \$1.3 million in Planning & Development Services (\$1.0 million) and San Diego County Fire (\$0.3 million) for updates to battery storage system, as noted above;
 - ◆ \$0.5 million towards the Calavo Park capital project;
 - ◆ \$0.5 million to extend the iMas Fresco! Plus program;
 - ◆ \$0.25 million for the Workplace Justice Fund;
 - ◆ \$0.25 million for enhanced drowning prevention efforts;
 - ◆ \$0.25 million for no-cost transportation services for seniors;
 - ◆ \$0.15 million for a pilot archery project at County Park;
 - ◆ \$0.059 million to support Lake Hodges, Lake Sutherland and El Capitan reservoirs to remain open.





Revised Recommended Budget by Categories of Expenditures: All Funds

Total Revised Recommended Budget: \$8.53 billion



Revised Recommended Budget by Categories of Expenditures: All Funds (in millions)

	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	Fiscal Year 2024–25 Change	Fiscal Year 2024–25 Revised Budget	Fiscal Year 2025–26 Recommended Budget	Fiscal Year 2025–26 Change	Fiscal Year 2025–26 Revised Budget
Salaries & Benefits	\$ 3,182.9	\$ 3,344.2	\$ 13.1	\$ 3,357.4	\$ 3,493.6	\$ 11.2	\$ 3,504.8
Services & Supplies	3,268.8	3,495.6	23.8	3,519.4	3,078.1	15.1	3,093.2
Other Charges	888.2	907.3	0.0	907.3	903.9	0.0	903.9
Operating Transfers Out	642.3	663.3	9.3	672.6	529.2	6.0	535.2
Capital Assets/Land Acquisition	290.6	153.2	1.4	154.6	58.0	1.7	59.7
Capital Assets Equipment	53.3	58.1	0.5	58.6	44.6	0.0	44.6
Remaining Categories	(160.2)	(138.1)	(1.4)	(139.5)	(57.1)	(0.1)	(57.2)
Capital Assets Software	1.2	0.1	0.0	0.1	0.1	0.0	0.1
Expenditure Transfer & Reimbursements*	(161.5)	(138.1)	(1.4)	(139.5)	(57.1)	(0.1)	(57.3)
Total	\$ 8,165.9	\$ 8,483.6	\$ 46.9	\$ 8,530.4	\$ 8,050.3	\$ 33.9	\$ 8,084.2

Note: In the chart and table, the sum of individual amounts may not total due to rounding.

*Expenditure Transfer & Reimbursements do not reflect amounts in the Change Letter Addendum as noted below and throughout.

Revised Recommended Budget by Categories of Expenditures: All Funds

The CAO Revised Recommended Operational Plan overall increase is primarily due to increase in Services & Supplies of \$23.8 million due to one-time costs for the Migrant Transition Day Center that will provide essential services to support onward travel for asylum seekers recently released from the DHS custody; one-time costs for the Grantville Safe Parking site based on Board of Supervisor's direction on April 30, 2024 (32) supporting the Compassionate Emergency Solutions and Pathways to Housing (CESPH) to address the critical short-term needs of people experiencing or at risk of homelessness in the unincorporated area of San Diego County; lease payments for the North and South County Family Justice Centers; contracted services to support programs and services to clients at the North and South County Family Justice Centers; increased construction costs for Calavo Park in Spring Valley; legal services to the County's Office of Labor Standards and Enforcement in support of the District Attorney's Worker's Rights Enforcement Grant program; Medi-Cal Transformation Providing Access and Transforming Health (PATH) for adult justice involved population, support pre-release services and behavioral health linkage implementation; County Zoning Ordinance updates and associated environmental analysis related to Battery Energy Storage Systems; Byrne Discretionary Community Project Funding for equipment to improve forensic testing technology; equipment to support increase in law enforcement services requested by the City of Encinitas; and Public Liability Internal Service Fund to support increased workload related to legislative changes tied to staffing changes in County Counsel.

Salaries & Benefits increase by \$13.1 million to restore funding to support current caseload and to address the impact of legislative changes in the District Attorney's Office; additional staffing in County Counsel to provide coordinated program services to support increased workload related to legislative changes; to support operational needs in the Sheriff's department; and to support the Migrant Transition Day Center based on Board of Supervisor's direction on May 21, 2024 (27).

Operating Transfers Out increase by \$9.3 million related to Proposition 172, *the Local Public Safety Protection and Improvement Act of 1993*, to support programs and services as well as lease payments at North and South County Family Justice Centers; to support increased construction costs for Calavo Park in Spring Valley; and transfer to the Department of General Services Fleet Services ISF for the one-time purchase of vehicles in the Sheriff's department.

Capital Assets/Land Acquisition increase by \$1.4 million related to increase of \$3.2 million in the Capital Outlay Fund to support the Calavo Park improvements; partially offset by decrease of \$1.8 million in Finance Other to support costs associated with the Calavo Park project.

Capital Assets Equipment increase by \$0.5 million primarily for Byrne Discretionary Community Project Funding for equipment to improve forensic testing technology; State and homeland security initiatives; Off-Highway Motor Vehicle Recreation (OHMVR) Education and Safety grant program for off-highway vehicle training and equipment; and one-time vehicle purchase for the Sheriff's Department.

Finally, there is an increase of \$1.4 million in Expenditure Transfer & Reimbursements associated with a transfer of expenditures to departments. This includes in the District Attorney to support staffing changes in County Counsel to provide program services for the wage theft enforcement program; County Zoning Ordinance updates and associated environmental analysis related to Battery Energy Storage Systems; consultant services to perform after-action review and to develop policy recommendations based on multiple day fire due to the ignition of Battery Energy Storage System (BESS) facility in Otay Mesa. Since this is a transfer of expenditures, it has a net effect of a \$1.4 million decrease in expenditures.

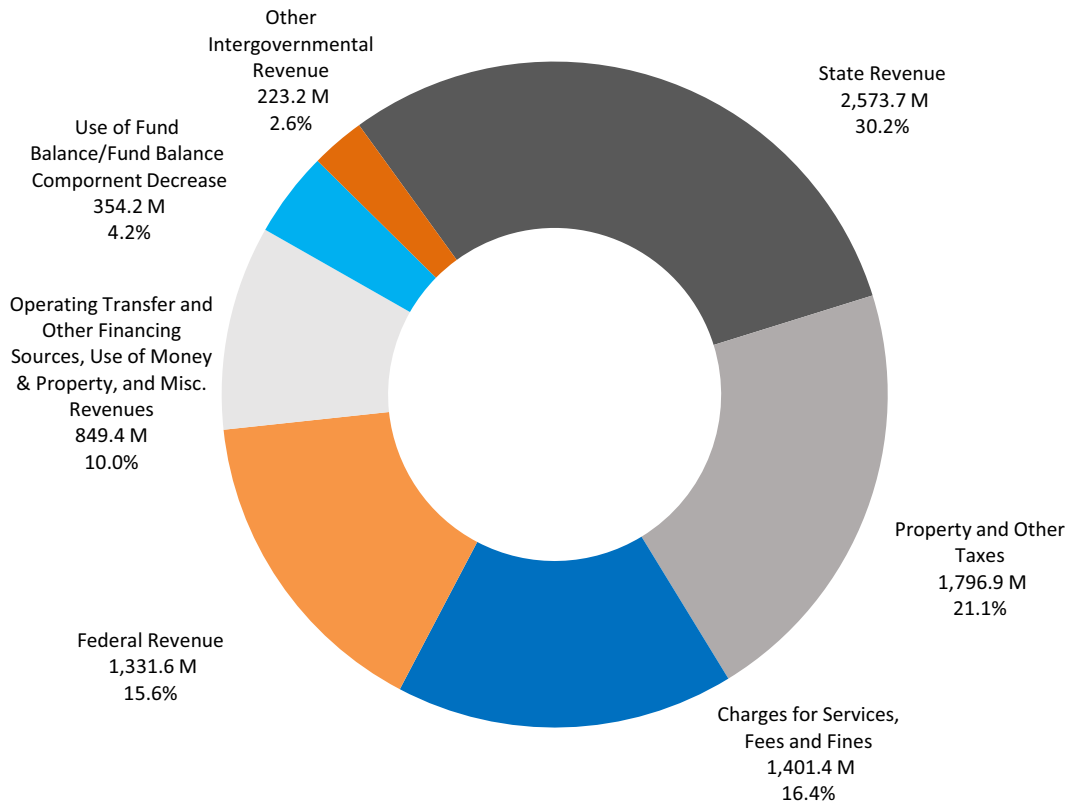
The CAO Recommended Operational Plan Change Letter Addendum is an attachment to the CAO Change Letter that reflects the specified uses for enterprise costs to address capital, IT, emergency response or other efforts. The CAO Change Letter Addendum describes the transfers of expenditures which have no net effect on total appropriations and are recommended as part of the Fiscal Year 2024–25 Revised Operational Plan.





Revised Recommended Budget by Categories of Revenues: All Funds

Total Revised Recommended Budget: \$8.53 billion



Revised Recommended Budget by Categories of Revenues: All Funds (in millions)

	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	Fiscal Year 2024–25 Change	Fiscal Year 2024–25 Revised Budget	Fiscal Year 2025–26 Recommended Budget	Fiscal Year 2025–26 Change	Fiscal Year 2025–26 Revised Budget
State Revenue	\$ 2,471.6	\$ 2,573.4	\$ 0.3	\$ 2,573.7	\$ 2,434.3	\$ 0.1	\$ 2,434.4
Property and Other Taxes	1,655.2	1,788.1	8.9	1,796.9	1,847.8	9.2	1,857.0
Charges for Services, Fees and Fines	1,354.5	1,398.5	2.9	1,401.4	1,403.8	2.8	1,406.5
Federal Revenue	1,260.1	1,316.3	15.3	1,331.6	1,274.5	6.7	1,281.2
Operating Transfers and Other Financing Sources, Use of Money & Property, and Misc. Revenues	981.4	840.1	9.3	849.4	684.2	6.0	690.2
Use of Fund Balance/Fund Balance Component Decreases	239.7	344.8	9.4	354.2	175.2	8.1	183.3
Other Intergovernmental Revenue	203.2	222.3	0.8	223.2	230.5	0.9	231.4
Total	\$ 8,165.9	\$ 8,483.6	\$ 46.9	\$ 8,530.4	\$ 8,050.3	\$ 33.9	\$ 8,084.2

Note: In the chart and table, the sum of individual amounts may not total due to rounding.

Revised Recommended Budget by Categories of Revenues: All Funds

For Fiscal Year 2024–25, the combination of State Revenue (\$2.6 billion), Federal Revenue (\$1.3 billion) and Other Intergovernmental Revenue (\$223.2 million) supplies 48.4% of the funding sources for the County's budget. Together, they increase by \$16.4 million from the CAO Recommended Operational Plan, which includes \$0.3 million in State, \$15.3 million in Federal and \$0.8 million in other intergovernmental revenues.

State revenues increase by \$0.3 million due to increases from the California Department of Parks and Recreation OHMVR Education and Safety grant program for off-highway vehicle training and equipment; and Workers' Rights Enforcement Grant program from the Department of Industrial Relations.

Federal revenues increase by \$15.3 million due to increases in the Federal Emergency Management Agency (FEMA) Shelter and Services Program-Allocated (SSP-A) to fund the Migrant Transition Day Center; Department of Housing and Urban Development to fund the Grantville Safe Parking; Department of Health Care Services Medi-Cal Transformation PATH for adult justice involved population pre-release services and behavioral health linkage implementation; U. S. Department of Justice, Office of Justice Programs Byrne Discretionary Community Project Funding for equipment to improve forensic testing technology; partially offset by decrease related to homeland security initiatives to align budget with actuals.

Other Intergovernmental Revenues increase by \$0.8 million primarily due to increase in assumed Assessed Value (AV) growth rate from 4.0% to 4.63% in Finance Other County General Revenues; partially offset by decrease in the Sheriff's department for decrease in services requested by the Vista Unified School District and Guajome Schools.

Property and Other Taxes increase by \$8.9 million due to increase in assumed Assessed Value (AV) growth rate from 4.0% to 4.63% in Finance Other County General Revenues.

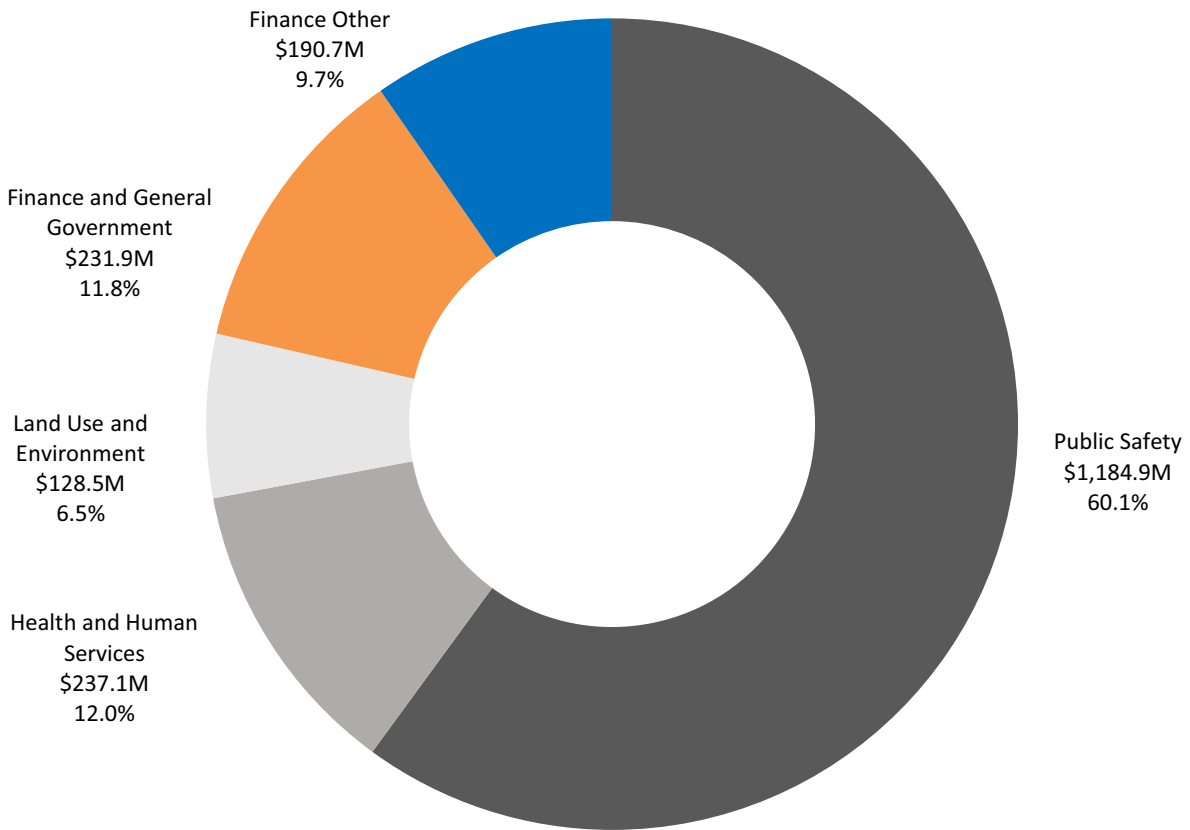
Use of Fund Balance/Fund Balance Component Decreases increase by \$9.4 million primarily due to increases in the use of Proposition 172, *the Local Public Safety Protection and Improvement Act of 1993*, to support programs and services as well as lease payments at North and South County Family Justice Centers; to support increased construction costs for Calavo Park in Spring Valley; and increase in Use of Fund Balance in the Public Liability Internal Service Fund to support increased workload tied to staffing changes in County Counsel.

Operating Transfers and Other Financing Sources, Use of Money & Property, and Miscellaneous Revenues increase by \$9.3 million primarily in the District Attorney's Office for one-time allocation of lease payments and to support client services for the North and South County Family Justice Centers; increase in use of Park Land Dedication Ordinance available fund balance and one-time General Purpose Revenue (GPR) to support Calavo Park improvements; and increase for one-time vehicle purchase in the Sheriff's department.

Charges for Current Services and Fees and Fines is an increase of \$2.9 million primarily due to anticipated increase in reimbursable public liability staff costs to support the coordinated program services related to legislative changes tied to staffing changes in County Counsel; and law enforcement services requested by the City of Encinitas from the Sheriff's Department.

Revised Recommended Budget: General Purpose Revenue

General Purpose Revenue Allocations by Group/Agency
Fiscal Year 2024-25: \$1,973.1 million



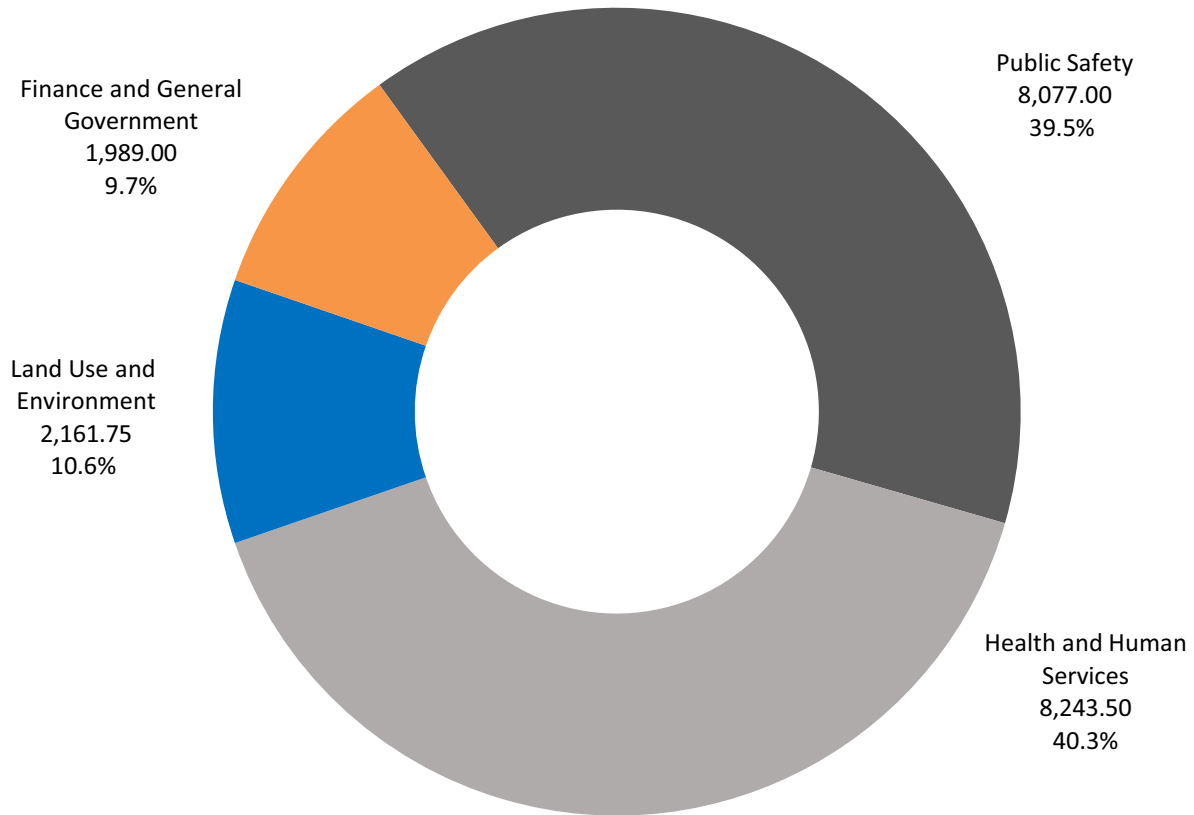
Revised Recommended Budget: General Purpose Revenue (in millions)							
	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	Fiscal Year 2024–25 Change	Fiscal Year 2024–25 Revised Budget	Fiscal Year 2025–26 Recommended Budget	Fiscal Year 2025–26 Change	Fiscal Year 2025–26 Revised Budget
Public Safety	\$ 1,062.8	\$ 1,176.4	\$ 8.5	\$ 1,184.9	\$ 1,252.6	\$ 8.5	\$ 1,261.1
Health and Human Services	205.1	237.1	0.0	237.1	252.6	0.0	252.6
Land Use and Environment	113.6	128.5	0.0	128.5	133.6	0.0	133.6
Finance and General Government	221.3	231.9	0.0	231.9	240.3	0.0	240.3
Finance Other	212.0	189.1	1.6	190.7	145.2	2.0	147.2
Total	\$ 1,814.8	\$ 1,963.0	\$ 10.1	\$ 1,973.1	\$ 2,024.2	\$ 10.5	\$ 2,034.7

Revised Recommended Budget: General Purpose Revenue

For Fiscal Year 2024–25, the \$1,973.1 million budgeted for GPR is an increase of \$10.1 million or 0.5% from the Fiscal Year 2024–25 CAO Recommended budget of \$1,963.0 million primarily due to an increase in projected Assessed Value (AV) growth rate from 4.0% to 4.63%. This increase in resources will be used to restore funding to support current caseload and to address impact of legislative changes in the District Attorney's Office (\$8.5 million), to support increased costs associated with the Calavo Park capital project (\$1.3 million) and community programs to strengthen language access in the region (\$0.3 million).

Revised Recommended Staffing by Group/Agency: All Funds

Total Revised Recommended Budget: 20,471.25



Revised Recommended Staffing by Group/Agency (staff years ¹)							
	Fiscal Year 2023–24 Adopted Budget	Fiscal Year 2024–25 Recommended Budget	Fiscal Year 2024–25 Change	Fiscal Year 2024–25 Revised Budget	Fiscal Year 2025–26 Recommended Budget	Fiscal Year 2025–26 Change	Fiscal Year 2025–26 Revised Budget
Public Safety	8,065.00	8,077.00	0.00	8,077.00	8,077.00	0.00	8,077.00
Health and Human Services	8,233.50	8,243.50	0.00	8,243.50	8,243.50	0.00	8,243.50
Land Use and Environment	2,117.75	2,161.75	0.00	2,161.75	2,161.75	0.00	2,161.75
Finance and General Government	1,971.00	1,977.00	12.00	1,989.00	1,977.00	12.00	1,989.00
Total	20,387.25	20,459.25	12.00	20,471.25	20,459.25	12.00	20,471.25

¹A staff year in the Operational Plan context equates to one permanent employee working full-time for one year.

Revised Recommended Staffing by Group/Agency: All Funds

Total staff years for Fiscal Year 2024–25 in the CAO Revised Recommended Operational Plan increase by 12.00 from the CAO Recommended Operational Plan, an increase of 0.1% to a total of 20,471.25 staff years.

The staffing increase is attributable to 12.00 staff years in the Office of County Counsel to provide coordinated program services to support increased workload related to legislative changes, to provide program services to the Office of Labor Standards and Enforcement, including support for a wage theft enforcement program and support of the Workplace Justice Fund.

