



# COUNTY OF SAN DIEGO

## AGENDA ITEM

### BOARD OF SUPERVISORS

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First District

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Third District

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**DATE:** December 7, 2021

**26**

**TO:** Board of Supervisors

### **SUBJECT**

**FISCAL YEAR 2021-22 FIRST QUARTER OPERATIONAL PLAN STATUS REPORT  
AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)**

### **OVERVIEW**

This report summarizes the status of the County's Fiscal Year 2021-22 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 \$107.1 million (or 1.5% of the General Fund budget), and \$147.6 million (or 1.6% of the Overall budget) for all budgetary funds combined. The projected fund balance anticipates an overall positive expenditure variance and an overall positive revenue variance from the Fiscal Year 2021-22 Amended Budget. The projection assumes General Purpose Revenue will perform better than estimated, and all business groups will produce operating balances. The General Fund year-end fund balance projection includes the assumption that the County will continue to incur COVID-19 costs and anticipates receipt of additional federal and State emergency response funding including American Rescue Plan Act (ARPA) funds to continue response efforts through the end of the fiscal year. The projected balance for all other funds combined is \$40.5 million (or 1.7 % of the other funds combined budget).

Transfers and revisions to the adopted 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 to facilitate transfers between budgetary funds require 4 votes even if the overall budget is not increased.

In the Public Safety Group (PSG), recommendations include appropriation adjustments for toxicology testing, to increase driving under the influence enforcement and for the High Intensity Drug Trafficking Areas (HIDTA) program activities.

In the Health and Human Services Agency (HHSA), recommendations include appropriation adjustments for legal services, housing counseling, and outreach prevention, for Security Deposit Assistance Program (SDAP), for Rental Assistance for Small Landlord (RASL) and Food Assistance programs.

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In the Land Use and Environment Group (LUEG), recommendations include appropriation adjustments for resurfacing of the Waterfront Park Playground, for construction of a sidewalk and retaining wall in San Luis Rey River Park Moosa Active Recreation Node (Bonsall Community Park), for expenditures related to strengthening the County of San Diego's areas in Temporary Event Food Program, Hazardous Materials Business Plan information, Recreational Water Programs, and Disaster Recovery, for construction of improvements to pedestrian sidewalks within the unincorporated region, for construction of traffic signals, and for construction of pedestrian safety improvements at four intersections in the unincorporated San Diego county.

In the Finance and General Government Group (FGG), recommendations include appropriation adjustments for one-time needs in the Board of Supervisors' offices, for the San Diego Fire Training Center project, for major maintenance costs, for Tri-City Healthcare District Psychiatric Health Facility project, for the Youth Transition Campus project and for an independent analysis of in-custody death data.

**RECOMMENDATION(S)  
CHIEF ADMINISTRATIVE OFFICER**

1. Accept the Fiscal Year 2021-22 first quarter report on projected year-end results.

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

2. Establish appropriations of \$505,723 in the Sheriff's Department, Salaries & Benefits (\$411,446), and Services & Supplies (\$94,277), for toxicology testing based on unanticipated revenue from the National Highway Traffic Safety Administration passed through the California Office of Traffic Safety 2022 Drug-Impaired Driving grant. **(4 VOTES)**
3. Establish appropriations of \$440,000 in the Sheriff's Department, Salaries & Benefits (\$424,398) and Services & Supplies (\$15,602), to increase driving under the influence enforcement based on unanticipated revenue from the National Highway Traffic Safety Administration passed through the California Office of Traffic Safety for the Selective Traffic Enforcement Program grant. **(4 VOTES)**
4. Establish appropriations of \$80,000 in the Sheriff's Department, Salaries & Benefits (\$30,000) and Services & Supplies (\$50,000), for the High Intensity Drug Trafficking Areas (HIDTA) program activities based on unanticipated HIDTA revenue from the San Diego/Imperial Valley Southwest Border HIDTA. **(4 VOTES)**
5. Establish appropriations of \$400,000 in the Department of Parks and Recreation, Services & Supplies, for resurfacing of the Waterfront Park Playground, based on available Waterfront Park Trust Fund fund balance. **(4 VOTES)**
6. Transfer appropriations of \$325,581 from the Department of Public Works General Fund, Services & Supplies, to the Contribution to Capital Outlay Fund, Operating Transfer Out, for

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Capital Project 1021895 San Luis Rey River Park Moosa Downs Active Recreation Node (Bonsall Community Park); *and* establish appropriations of \$325,581 in Capital Outlay Fund for Capital Project 1021895 San Luis Rey River Park Moosa Downs Active Recreation Node (Bonsall Community Park) for construction of a sidewalk and retaining wall based on an Operating Transfer In from the Department of Public Works General Fund. **(4 VOTES)**

7. Establish appropriations of \$39,972 in the Department of Environmental Health and Quality, Services & Supplies, for expenditures related to strengthening the County of San Diego's areas in Temporary Event Food Program, Hazardous Materials Business Plan information, Recreational Water Programs, and Disaster Recovery, based on unanticipated revenue from Environmental Public Health and Emergency Response grant funds for the project period of September 1, 2021 through August 31, 2022. **(4 VOTES)**
8. Authorize the Auditor and Controller to increase the Department of Environmental Health and Quality Fund Balance Commitment within the General Fund by \$2,240,256 based on available prior year General Fund fund balance for future year fee-related expenses in the Department of Environmental Health and Quality. **(4 VOTES)**
9. Establish appropriations of \$1,899,959 in the Department of Public Works Road Fund, Services & Supplies, for construction of improvements to pedestrian sidewalks within the unincorporated region, based on federal funding through a Community Development Block Grant. **(4 VOTES)**
10. Establish appropriations of \$4,819,104 in the Department of Public Works Road Fund, Services & Supplies, for construction of traffic signals, based on available prior year Road Fund fund balance. **(4 VOTES)**
11. Establish appropriations of \$580,800 in the Department of Public Works Road Fund, Services & Supplies, for construction of pedestrian safety improvements at four intersections in unincorporated San Diego county, based on revenue from the State of California the Highway Safety Improvement Program. **(4 VOTES)**
12. Transfer appropriations of \$493,499.76 in the Capital Outlay Fund and related Operating Transfers In from the General Fund for Capital Project 1006952 Stowe Trail Acquisition, to Multiple Species Conservation Program Acquisition Fund to fund future acquisitions. **(4 VOTES)**
13. Transfer appropriations of \$191,365.65 in the Capital Outlay Fund and related Operating Transfers In from the General Fund for Capital Project 1000040 Volcan Mountain West Acquisition, to Multiple Species Conservation Program Acquisition Fund to fund future acquisitions. **(4 VOTES)**
14. Transfer appropriations of \$650,000 from San Diego County Fire, Services & Supplies, to the Contributions to Capital Outlay Fund, Operating Transfers Out, for Capital Project 1022911 San Diego Fire Training Center; *and* establish appropriations of \$650,000 in the Capital Outlay

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Fund for Capital Project 1022911, San Diego Fire Training Center, based on an Operating Transfer In from the General Fund. **(4 VOTES)**

15. Amend the Fiscal Year 2021-22 Department of General Services Major Maintenance Internal Service Fund (ISF) by \$1,328,803 to accurately classify major maintenance costs for financial reporting purposes for Capital Projects APCD San Ysidro Site Modular Building (\$301,813) and APCD Scripps Ranch Roof AC Units and Variable Air Volume Controllers (\$1,026,990). **(4 VOTES)**
16. Establish appropriations of \$3,200,000 in the County Health Complex Fund for Capital Project 1023557, Tri-City Healthcare District Psychiatric Health Facility, based on Realignment and Intergovernmental Transfer revenues. **(4 VOTES)**
17. Establish appropriations of \$5,000,000 in the Justice Facility Construction Fund for Capital Project 1021131, Youth Transition Campus Phase 1, based on Local Revenue Fund Community Corrections Subaccount; *and* transfer appropriations and related funding sources of \$75,400,000 within the Justice Facility Construction Fund from Capital Project 1023885, Youth Transition Campus Phase 2 to Capital Project 1021131, Youth Transition Campus Phase 1. The funding sources are Operating Transfer In from the General Fund (\$400,000), Local Revenue Fund Community Corrections Subaccount (\$15,000,000), and Reimbursement from SANCAL (Bond Proceeds) (\$60,000,000). **(4 VOTES)**
18. Transfer appropriations within departments between Services & Supplies and Operating Transfers Out, as noted in Appendix C, in the net amount of \$2,187,932 for major maintenance projects listed in Appendix C that were subsequently reclassified, based on capitalization thresholds, for financial reporting purposes; *and* establish and cancel appropriations, as noted in Appendix C for a net increase of \$2,187,932 in the Major Maintenance Capital Outlay Fund and adjust related funding sources as noted to accurately classify major maintenance projects for financial reporting purposes. **(4 VOTES)**
19. Cancel appropriations of \$10,000,000 in Capital Outlay Fund for Capital Project 1023723, East Otay Mesa Fire Station #38 based on Contributions from Property Owners; *and* transfer appropriations of \$10,000,000 from Sheriff, Salaries & Benefits, to the Contributions to Capital Outlay Fund, Operating Transfers Out; *and* establish appropriations of \$10,000,000 in the Capital Outlay Fund for Capital Project 1023723, East Otay Mesa Fire Station #38, based on an Operating Transfer In from the General Fund. **(4 VOTES)**

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

20. Transfer appropriations and related ARPA revenues of \$31,000,000 from Finance Other, General Miscellaneous Expense, Other Charges, to Health and Human Services Agency, Salaries & Benefits, Services & Supplies and Other Charges, in Housing & Community Development Services for legal services, housing counseling, and outreach prevention (\$10,000,000), for Security Deposit Assistance Program (SDAP) (\$4,000,000), for Rental

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Assistance for Small Landlord (RASL) (\$5,000,000), and in Aging & Independence Services and Self-Sufficiency Services for the expansion of the ¡Más Fresco! More Fresh Nutrition Incentive Program and Nutrition Incentives Beyond the Supplemental Nutrition Assistance Program (SNAP, also known as CalFresh) and food distribution programs (\$12,000,000).

21. Transfer appropriation of \$5,000,000 from Finance Other, Services & Supplies, to HCDS, Services & Supplies, for additional innovative and sustainable affordable housing policy research, affordable housing policy development, and implementation and evaluation of affordable housing pilot programs that advance equity, sustainability, and affordability per Board of Supervisor's direction on August 31, 2021 (06) based on unassigned General Fund fund balance; and cancel appropriations in Services & Supplies, and related Miscellaneous Revenues of \$5,000,000 in HCDS since this amount will not be transferred to the Innovative Housing Trust Fund and the purpose has changed per Board of Supervisor's direction on August 31, 2021 (06).
22. Cancel appropriations of \$63,891.43 and related Operating Transfer In from the General Fund in the Multiple Species Conservation Program Acquisition Fund to properly record related non-capital pre-acquisition expenses; *and* transfer appropriations of \$63,891.43 from the Contribution to Capital Outlay Fund, Operating Transfers Out to the Department of Parks and Recreation, Services & Supplies, to properly record related non-capital pre-acquisition expenses.
23. Transfer appropriations of \$149,400 from the Finance and General Government Executive Office, Services & Supplies, to the Citizens' Law Enforcement Review Board, Services & Supplies, to fund an independent analysis of in-custody death data based on available prior year General Fund fund balance.
24. Transfer appropriations of \$855,241 from Finance Other, Services & Supplies, to Board of Supervisors District 1 (\$200,000), District 2 (\$200,000), District 3 (\$200,000), District 4 (\$200,000), District 5 (\$55,241), Salaries & Benefits and Services & Supplies, for one-time expenses.

**EQUITY IMPACT STATEMENT**

After the Board of Supervisors adopted 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, developing meaningful outcomes, and creating a County government culture of equity, belonging, and racial justice.

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**FISCAL IMPACT**

Funds associated with today's recommendations are partially included in the Fiscal Year 2021-22 Operational Plan. If approved, in the General Fund these actions will result in a decrease to the overall budget of \$3,534,305, transfers within budgetary funds of \$49,835,907 and cancellation of appropriations of \$5,000,000. This will also increase Department of Environmental Health and Quality Fund Balance Commitment of \$2,240,256 which will reduce unassigned General Fund fund balance, with no net impact to overall appropriations. The funding sources for the net decrease is Innovative Housing Trust Funds (\$5,000,000), which are partially offset by increases in Program Revenues (\$1,065,695) and Waterfront Trust Fund (\$400,000).

In all other funds combined, these actions will result in a net increase to the overall budget of \$19,928,288, transfer between budgetary funds of \$684,865, transfers within budgetary funds of \$75,796,138, and cancellation of appropriations of \$925,545. The funding sources for the net increase are Operating Transfers In from the General Fund (\$5,903,484), Local Revenue Fund Community Correction Subaccount (\$5,000,000), available prior year Road Fund fund balance (\$4,819,104), Program Revenue (\$3,809,562) and Operating Transfers In from Purchasing ISF (\$400,000), which are partially offset by a decrease in Operating Transfers In from Library Fund (\$3,862).

**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 \$107.1 million is based on the estimate that expenditures will be approximately \$123.3 million less than the Fiscal Year 2021-22 Amended Budget and revenues will be a net \$16.2 million less than the Fiscal Year 2021-22 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 General Fund year-end fund balance projection includes the assumption that the County will continue to incur COVID-19 costs and anticipates receipt of additional federal and State emergency response funding including American Rescue Plan Act (ARPA) funds to continue response efforts through the end of the fiscal year. The projected balance for all other funds combined is \$40.5 million.

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.

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**GENERAL FUND EXPENDITURE VARIANCES**

The projected lower than budgeted expenditures generating an overall positive expenditure variance of \$123.3 million in the General Fund are primarily attributable to the following:

- \$43.3 million in positive salary and benefit appropriation variance in all groups due to staff turnover and department management of vacancies.
- \$59.4 million in positive appropriation variance in Services & Supplies across the County.
  - In PSG, projected overall positive expenditure variance of \$8.2 million primarily in Probation due to lower than anticipated use of contracted services resulting from programs slowly returning to pre-pandemic levels; in Child Support Services due to lower than anticipated expenses in various accounts supporting operations, such as information technology services; in Sheriff's Department primarily for one-time Regional Communication System (RCS) site relocation/development costs due to project timeline changes and lower than anticipated costs in Food and Household Expense offset by higher than anticipated costs for fuel and materials and supplies related to the COVID-19 pandemic.
  - In HHSA, projected overall positive variance of \$50.6 million primarily driven by lower than anticipated utilization of contracted services associated with COVID-19 response activities in Public Health Services; in Behavioral Health Services primarily in contracted services associated with various mental health and alcohol and drug treatment programs to align with updated procurement timeframes and projected service level trends offset by a negative variance in temporary staffing costs largely due to increased need at the San Diego County Psychiatric Hospital; and in Housing & Community Development Services mainly tied to savings in programs addressing homelessness in the unincorporated area due to a longer than anticipated timeline to get clients housing ready and in Multi-Year projects due to implementation overlap across fiscal years.
  - In LUEG, projected positive variance of \$0.3 million primarily in Planning & Development Services projected due to savings in one-time information technology projects and in the Department of Environmental Health and Quality related to cancelled major maintenance projects.
  - In FGG, projected positive variance of \$0.3 million primarily in Chief Administrative Office and in County Communications Office due to lower than anticipated expenses in various accounts supporting operations.
- A projected net positive appropriation variance of \$19.9 million in Other Charges reflects variances primarily in HHSA tied to the California Work Opportunity and Responsibility to Kids (CalWORKs) program, the General Relief program, the foster care assistance and adoption assistance programs based on revised estimates of caseload levels.
- A projected negative appropriation variance of \$1.8 million in Expenditure Transfer & Reimbursements in PSG in Child Support Services due to lower than anticipated expenditures in the Bureau of Public Assistance Investigations for services reimbursed by Health and Human Services Agency; this is offset by positive appropriation variances in HHSA associated with costs provided through various Memorandums of Understanding (MOU) with the Probation Department.

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- A projected positive appropriation variance of \$2.5 million in Operating Transfers Out primarily in HHSA due to reduced funding needs for In-Home Support Services (IHSS) Public Authority related to anticipated operational savings in the program with no impact to services.

**GENERAL FUND REVENUE VARIANCES**

The projected under-realized revenue of \$16.2 million includes positive variances totaling \$27.1 million and negative variances of \$43.3 million. In many instances, the negative revenue variances are directly associated with the positive expenditure variances described above.

The projected positive revenue variance of \$27.1 million is primarily attributable to the following categories: Taxes Current Property (\$12.7 million) primarily due to higher than anticipated assessed value (AV) growth; Taxes Other Than Current Secured (\$12.4 million) mainly due to higher than anticipated local secured assessed value growth and higher than budget in Sales and Use Taxes as well as in Teeter Tax Reserve Excess revenues; and Licenses, Permits & Franchises (\$1.9 million) primarily due to a higher than anticipated number of building permit applications.

The projected negative variance of \$43.3 million is in the Intergovernmental Revenues (\$28.0 million) primarily to align COVID-19 emergency response funding with projected costs, payment revenue tied to updated caseload projections for CalWORKs, foster care and adoptions assistance programs, decreased federal stimulus funds to align with projected hazard pay costs and to align with anticipated federal funds for non-congregate shelter costs, federal and State reimbursements related to placement services due to decrease in the number of youth under supervision, offset by positive variances due to pass-through distributions, and residual balance estimates in Aid from Redevelopment Successor Agencies and due to over-realized revenue for reimbursement from the California Department of Corrections and Rehabilitation for inmate housing costs during a pause in jail intake at State facilities in response to the COVID-19 pandemic, and over-realized revenue for reimbursement of costs to provide a jail-based competency program; Charges for Current Services (\$13.3 million) primarily tied to Intergovernmental Transfer (IGT) revenue to align with anticipated spending in Public Health Services, due to a decline in billable activities for land development projects, and due to lower than anticipated revenue from jail bed leasing and booking fees; in Miscellaneous Revenues (\$0.9 million) primarily due to RCS site relocation/development project timeline changes; in Other Financing Sources (\$0.5 million) primarily due to a decrease in transfers from the Jail Commissary Enterprise Fund associated with vacant positions in Sheriff's Department; Fines, Forfeitures & Penalties (\$0.3 million) primarily due to lower than anticipated costs for the Cal-ID program; and in Revenue from Use of Money & Property (\$0.3 million) to align revenue collection trends for the use of the San Pasqual Academy property.

**Adjustments to the Fiscal Year 2021-22 Adopted Budget**

Transfers and revisions to the adopted 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 to



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facilitate transfers between budgetary funds, referred to as operating transfers, require 4 votes even if the overall budget is not increased.

The recommendations for budget adjustments are explained as follows:

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

**Recommendation 2**

On January 26, 2021 (4), the Board of Supervisors authorized the Sheriff's Department to apply for and accept Office of Traffic Safety grant funds in subsequent years provided there are no material changes to the grant terms or funding levels. On June 30, 2021, the Sheriff's Department was awarded \$505,723 for the Fiscal Year 2022 Office of Traffic Safety Drug-Impaired Driving grant program for the project period October 1, 2021 through September 30, 2022. These funds will be used to support two Criminalist II positions in the San Diego County Regional Crime Laboratory toxicology program and contractual services to improve in-house toxicology testing.

**Recommendation 3**

On April 3, 2012 (5), the Board of Supervisors authorized the Sheriff to apply for and accept grant funding from the California Office of Traffic Safety (CA OTS), and to review and execute all required grant documents, including grant-related agreements, in subsequent years if there are no material changes to the grant terms and funding levels. In January 2021, the Sheriff's Department applied to the CA OTS under the Federal Fiscal Year 2021 Selective Traffic Enforcement Program (STEP) grant. In August 2021, the Sheriff's Department received a notice of award in the amount of \$440,000 for the project period October 1, 2021 through September 30, 2022. Funds will be used to provide increased driving under the influence (DUI) enforcement on an overtime basis to reduce the number of persons killed and injured in crashes involving alcohol and other primary collision factors by using best practice strategies. The strategies include, but are not limited to DUI checkpoints, DUI saturation patrols, and warrant service detail operations.

**Recommendation 4**

On June 20, 2006 (3), the Board of Supervisors authorized the Sheriff's Department to serve as the fiscal agent for High Intensity Drug Trafficking Areas (HIDTA) funding along the Southwest Border of the United States. In May 2021, the San Diego/Imperial Valley Southwest Border HIDTA Executive Board approved additional funding for overtime (\$30,000) and investigative expenses (\$50,000) and notified the Sheriff's Department in late June after the Operational Plan development. This request will establish appropriations of \$80,000 in the Sheriff's Department based on unanticipated HIDTA revenue.

**Recommendation 5**

This recommendation will establish appropriations of \$400,000 in the Department of Parks and Recreation, Services & Supplies, for resurfacing of the Waterfront Park Playground, based on available Waterfront Park Trust Fund fund balance. The playground surface has been worn down

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by use and has deteriorated over time. While the surface has been patched where possible, a full resurfacing would restore the playground surface in its entirety. The total project cost is \$400,000, with construction anticipated to begin in spring 2022, and an estimated completion date of fall 2022.

**Recommendation 6**

On June 26, 2018 (12), the Board of Supervisors approved establishing appropriations of \$1,050,000 in the Capital Outlay Fund for Capital Project 1021895 San Luis Rey River Park Moosa Active Recreation Node (Bonsall Community Park). This funding went towards design of the project. This recommendation will establish additional appropriations of \$325,581 to construct a sidewalk and retaining wall in collaboration with Department of Public Works. This project will enhance pedestrian safety and access along the park frontage with Camino Del Rey. The estimated total cost of the project is \$25,000,000, with an estimated completion by winter 2023. The funding source is a transfer from Department of Public Works General Fund.

**Recommendation 7**

On June 24, 2020 (12), the Board of Supervisors adopted resolutions authorizing Land Use and Environment Group Department Directors and/or their designee(s) to submit, negotiate, accept and execute all documents necessary to secure grant funding from non-profits, local, state and federal agencies through Fiscal Year 2024-25. On July 1, 2021, the Department of Environmental Health and Quality (DEHQ) received a Notice of Award for year two of a multi-year Environmental Public Health and Emergency Response grant from the US Department of Health and Human Services, Centers for Disease Control and Prevention (CDC) Office of Financial Resources. This recommendation will establish appropriations of \$39,972 in DEHQ, Services & Supplies, for expenditures related to strengthening the County of San Diego's areas in Temporary Event Food Program, Hazardous Materials Business Plan information, Recreational Water Programs, and Disaster Recovery project, based on revenue from Environmental Public Health and Emergency Response grant funds for the project period of September 1, 2021 through August 31, 2022.

**Recommendation 8**

On February 24, 2004 (23), the Fund Balance Commitment for DEHQ was established within the General Fund. This Commitment ensures that revenue received from fees and permits that exceeds costs paid by Environmental Health and Quality customers in any fiscal year is used only to fund fee-related expenses in DEHQ in future years when costs may exceed revenue. For Fiscal Year 2020-21, this excess revenue totaled \$2,240,256. This action authorizes the Auditor and Controller to increase the General Fund Commitment for DEHQ in Fiscal Year 2021-22 by \$2,240,256 based on available prior year General Fund fund balance and does not move funds into DEHQ. This action will also increase the total amount in the DEHQ Fund Balance Commitment to \$5,471,981. Consistent with Board direction on April 25, 2018 (1), DEHQ is working to rebuild its committed fund balance over the next several years to respond to uncertainty of future regulatory changes in environmental health programs, public or environmental health emergency response needs, and/or changes in economic conditions that influence permit volumes. Also, the proposed increase to the Fund Balance Commitment is to comply with Proposition 26, which requires DEHQ to align fees to the services, provided to fee payers in each fee category.

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**Recommendation 9**

On December 9, 2020 (12), the Board of Supervisors authorized the Director of Purchasing and Contracting to advertise and award the construction contract for improvements to pedestrian sidewalks and to establish appropriations of \$1,984,500 in the Department of Public Works Road Fund, Services & Supplies, based on 2020 Community Development Block Grants (CDBG). This funding was included in the Fiscal Year 2020-21 Operational Plan, but did not get carried forward into the current budget. The sidewalks improvements will be at Wilma Street, D Street, Birch Street, Lakeshore Drive, Ammunition Road, West Aviation Road and West Alvarado Street. If approved, this recommendation will establish the remaining unspent appropriations of \$1,899,959. The funding source is 2020 CDBG. The total estimated cost of the project is \$1,984,500 including contingency. Construction began in Summer 2021 and is anticipated to be completed by Fall 2022.

**Recommendation 10**

This recommendation will establish appropriations of \$4,819,104 in the Department of Public Works Road Fund, Services & Supplies, for the construction of six traffic signals throughout unincorporated San Diego county, based on available prior year Road Fund fund balance. This funding was included in the Fiscal Year 2020-21 Operational Plan, but did not get carried forward into the current budget. Construction for all six traffic signals is anticipated to be completed by Spring 2023. The total cost including design, environmental review and construction, including contingency, is \$6,200,000. The traffic signal improvements will be at the following locations:

- Old Highway 395/Rainbow Glen Rd in Rainbow (D5)
- S. Mission Rd/Green Canyon Rd in Fallbrook (D5)
- Camino San Bernardo/Deer Ridge Rd in 4S Ranch (D3)
- Fury Ln/Calle Verde in Casa de Oro (D2)
- Hillsdale Rd/Vista Grande Rd in Valle de Oro (D2)
- Valley Center Rd/Ridge Ranch Rd in Valley Center (D5)

**Recommendation 11**

This recommendation will establish appropriations of \$580,800 in the Department of Public Works Road Fund, Services & Supplies, based on State funding through the State Funding Highway Safety Improvement Program, for construction of pedestrian safety improvements at four intersections in unincorporated San Diego county including Jamacha Road at Elkelton Boulevard; South Mission Road at Alvarado Street; South Mission Road at Clemmens Lane and Sweetwater Road at Troy Street; Edgeline Installations on West Lilac Road (between Lilac Road and Camino del Rey) and Wildcat Canyon Road (between San Vicente Road and Willow Road) and Pedestrian Crossing Enhancements at 17 intersections within the unincorporated San Diego county. These projects will improve the safety on these public roads. Construction anticipated to be completed by Summer 2025. The funding source is the State grant for Highway Safety Improvement Program. This funding was included in the Fiscal Year 2020-21 Operational Plan but did not get carried forward into the current budget.

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**Recommendation 12**

On May 17, 2005 (1), the Board established \$365,000 in the Capital Outlay Fund for Capital Project 1006952 Stowe Trail, for acquisitions in the area. Since the project was established, the County completed several acquisitions in the area, funded by the Multiple Species Conservation Program Acquisition Fund. This recommendation will transfer remaining appropriations of \$493,499.76 and the related Operating Transfer In from the General Fund for Capital Project 1006952 Stowe Trail to the Multiple Species Conservation Program Acquisition Fund, Operating Transfer In to fund future acquisitions.

**Recommendation 13**

On March 11, 2003 (17), the Board established \$2,000,000 in the Capital Outlay Fund for Capital Project 1000040 Volcan Mountain West Acquisition, for acquisitions in the area. Since the project was established, the County completed several acquisitions in the area, funded by the Multiple Species Conservation Program Acquisition Fund. This recommendation will transfer existing appropriations of \$191,365.65 and the related Operating Transfer In from the General Fund Capital Project 1000040 Volcan Mountain to the Multiple Species Conservation Program Acquisition Fund, Operating Transfer In to fund future acquisitions.

**Recommendation 14**

On June 25, 2019 (17), the Board established Capital Project 1022911 San Diego Fire Training Center. The current project budget is \$2,000,000 and the funding source is available prior year General Fund fund balance. Today's recommendation if approved will establish \$650,000 in Capital Project 1022911 to provide slabs and shade structures to house emergency vehicles based on an Operating Transfer In from the General Fund. The funding source is Operating Transfer In from the General Fund. Total estimated project costs are \$2,650,000. Construction of the vehicle shades will begin February 2022 and be completed by August 2022.

**Recommendation 15**

Board Policy B-37, Use of Capital Program Funds, notes that on occasion, due to the nature of major maintenance projects, the projects may be reclassified as an operating or capital expense based on financial reporting requirements. On May 18, 2021 (13), appropriations of \$1,328,803 in the Major Maintenance Capital Outlay Fund for Air Pollution and Control District (APCD) San Ysidro Site Modular Building (\$301,813) and APCD Scripps Ranch Roof AC Units and Variable Air Volume Controllers (\$1,026,990) were cancelled due to the change in APCD financial structure to comply with AB 423. Today's recommendation if approved will amend the Fiscal Year 2021-22 Department of General Services Major Maintenance Internal Service Fund (ISF) by \$1,328,803 to align with these adjustments.

**Recommendation 16**

On January 14, 2020 (11), the Board established Capital Project 1023557, Tri-City Healthcare District Psychiatric Health Facility. The current project budget is \$17,400,000 and the funding source is available prior year General Fund fund balance. Today's recommendation if approved will establish \$3,200,000 in Capital Project 1023557 to fund increased costs of construction related to current market conditions and other unforeseen conditions including requirements from the Office of Statewide Health Planning and Development (OSHDP) and City of Oceanside based on

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an Operating Transfer In from the General Fund. The funding source is Realignment and Intergovernmental Transfer revenues. Total estimated project costs are \$20,600,000. Construction of the project will begin May 2022, to be completed by December 2023.

**Recommendation 17**

On August 1, 2017 (4), the Board established Capital Project 1021131, San Diego Juvenile Justice Campus, renamed Youth Transition Campus Phase 1 per Board action on March 16, 2021 (3). The current project cost is \$130,180,000; funding sources are General Fund Balance Committed to Capital Project Funding (\$57,331,000), available prior year Criminal Justice Facility Construction Fund fund balance (\$21,000,000), available prior year General Fund fund balance (\$10,233,269), General Purpose Revenue (\$21,615,731), and available prior year Public Safety General Fund fund balance (\$20,000,000). Phase 1 of construction is anticipated to be completed December 2021.

On May 18, 2021 (01), the Board of Supervisors authorized the execution of a change order for design-build contract (#561250) to construct Phases 2 & 3 of the Youth Transition Campus based on qualification as a single source procurement under Board Policy A-87. To manage increased costs, simplify procurement and improve overall cohesiveness, appropriations related to Capital Project 1023885, Youth Transition Campus Phase 2 will be transferred to Capital Project 1021131, Youth Transition Campus Phase 1. In addition to combining Phase 1 & Phase 2, \$5,000,000 of additional appropriations will be added to the project to cover higher than normal escalation due to substantial supply chain issues. The project will be further referred to as Youth Transition Campus Project in alignment with March 16, 2021 (3) Board action approving the renaming of San Diego Juvenile Justice Campus to Youth Transition Campus.

If approved, today's recommendations will establish \$5,000,000 in Capital Project 1021131, Youth Transition Campus Project based on Local Revenue Fund Community Correction Subaccount, and transfer \$75,400,000 and all related expenditures and encumbrances from Capital Project 1023885, Youth Transition Campus Phase 2, based on Local Revenue Fund Community Corrections Subaccount (\$15,000,000), Reimbursement from SANCAL (Bond Proceeds) (\$60,000,000) and Unassigned General Fund fund balance (\$400,000) to Capital Project 1021131, Youth Transition Campus Project. Total estimated project costs for the entire Youth Transition Campus Project are \$210,580,000. Completion of this project is anticipated to be Winter 2024.

**Recommendation 18**

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

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This recommendation will result in a net increase of appropriations in the MMCOF of \$2,187,932 and reclassification of major maintenance projects which are supported by existing department budgets.

**Recommendation 19**

The Rural Fire Protection District (District) established the Community Facilities District (CFD) and adopted the Rate and Method of Apportionment (RMA), as modified and adopted on September 22, 2009. The County of San Diego assumed the CFD and RMA upon the District's dissolution on July 1, 2016. Upon commencing activities to move forward with the debt financing, the County's consultants discovered various irregularities in the RMA, which presented obstacles that make debt issuance under the CFD structure non-viable at this time. As additional background, on August 25, 2020 (2), the Board established \$200,000 in General Purpose Revenue for the design of Capital Project 1023723, East Otay Mesa Fire Station #38. On December 8, 2020 (14) \$2,000,000 was established for design and pre-construction costs based on CSA 135 Fire Mitigation Fee Fund. FY2021-22 Operational Plan established appropriations of \$18,100,000 for construction costs based on General Fund Contributions (\$8,100,000) and Contributions from Property Owners (\$10,000,000) anticipated to be generated through the CFD bond issuance. The current project budget is \$20,300,000 for the construction of an approximate 14,000 square foot fire station in East Otay Mesa. Today's recommendation will cancel \$10,000,000 in Contributions from Property Owners and establish \$10,000,000 in additional General Fund Contributions based on a transfer of appropriations from the Sheriff's department available due to lower than anticipated Salaries & Benefit costs. Construction of the project is estimated to begin April 2022 and will be completed by July 2023.

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

**Recommendation 20**

On June 8, 2021 (3), the San Diego County Board of Supervisors (Board) took critical action in advancing support to San Diego residents by approving the framework for the use of American Rescue Plan Act (ARPA) funding. The Board approve the recommended ARPA funding framework and its components totaling \$653.5 million and established appropriations for the framework items. Certain components were appropriated centrally in the budget under Finance Other, with funding to be transferred as needed upon operationalizing the programs. This recommendation will transfer already established ARPA funds appropriations (\$31,000,000) from Finance Other, General Miscellaneous Expense, Other Charges to HHSA, Salaries & Benefits (\$500,000), Services & Supplies (\$22,200,000) and Other Charges (\$8,300,000), to align with anticipated spending tied to the Small Business and Non-Profit Stimulus Payments (\$9,000,000), Legal Services (\$10,000,000) and Food Assistance (\$12,000,000) components of the approved framework.

For the Small Business and Non-profit stimulus payment component, in an effort to minimize the negative economic impact caused by COVID-19, it is necessary to distribute rental assistance promptly. The Security Deposit Assistance Program (SDAP) and Rental Assistance for Small Landlords (RASL) assistance were delivered to the community to ensure renters financially

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impacted during the pandemic are stably housed and landlords continue to receive income from rental properties. HHSa currently provides the substantial specialized knowledge in housing programs and services and provides an established organizational infrastructure to operationalize these programs.

On July 13, 2021 (07), the Board approved the spending plan for the Legal Services component and authorized to amend and increase the contract with Legal Aid Society of San Diego for legal services, housing counseling, and outreach and prevention. The funding for this program is \$10 million over 3 years. On November 2, 2021 (10), the Board authorized the procurement for the expansion of ¡Más Fresco! More Fresh Nutrition Incentive Program and Nutrition Incentives Beyond the Supplemental Nutrition Assistance Program (SNAP, also known as CalFresh) to Medi-Cal recipients and others affected by COVID-19, expand Food Banks food distribution programs and amend existing contracts to expand home-delivered and take home meal services to seniors affected by COVID-19.

**Recommendation 21**

On August 31, 2021 (06), the Board directed to place \$20,000,000 of the funding previously allocated to support affordable housing into the Innovative Housing Trust Fund, which may be used to support affordable housing development and preservation, and to utilize \$5,000,000 already appropriated to affordable housing purposes for additional innovative and sustainable affordable housing policy research, affordable housing policy development, and implementation and evaluation of affordable housing pilot programs that advance equity, sustainability, and affordability. These recommendations, if approved, will transfer appropriations of \$5,000,000 from Finance Other to HCDS, and this will also cancel appropriation and related revenue of \$5,000,000 in HCDS that were previously allocated to support affordable housing from the Innovative Housing Trust Fund. Since the \$5,000,000 will not be transferred to the Innovative Housing Trust Fund and the purpose has changed per Board of Supervisor's direction on August 31, 2021 (6) as stated above. This technical adjustment will align the budget with anticipated actuals and will result in no changes to spending levels previously authorized by the board.

**Recommendation 22**

This recommendation will cancel appropriations of \$63,891.43 and the related Operating Transfer In from the General Fund in the Multiple Species Conservation Program (MSCP) Acquisition Fund and transfer these appropriations to the Department of Parks and Recreation to properly incur non-capital expenditures for pre-acquisition costs of due diligence activities related to property that was not acquired in Capital Projects 1022531 Ramona Gildred, 1023761 Ramona Grassland-Weir, 1024205 Cumming Ranch, 1024206 Warner Springs Ranch, and 1024207 Alpine Japatul Acquisitions. These expenditures do not meet the criteria for capitalization pursuant to County of San Diego Administrative Manual policy 0050-02-01, Control of Capital Assets and Minor Equipment.

**Recommendation 23**

This recommendation will transfer appropriations of \$149,400 from the Finance and General Government Group Executive Office, Service & Supplies, to the Citizens' Law Enforcement Review Board, Services & Supplies, for one-time need to conduct an independent analysis of in-

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custody death data specific to the Sheriff's Department and provide comparative analysis of the data to similar data of other California County Sheriff departments. Funding is based on available prior year General Fund fund balance.

**Recommendation 24**

This recommendation will transfer appropriations of \$855,241 from Finance Other to provide funding for one-time needs in the Board of Supervisors' offices for various Salaries & Benefits and Services & Supplies costs. Funding is based on projected operational savings in Finance Other.

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

Today's proposed actions support the Strategic Initiatives of Building Better Health, Living Safely, Sustainable Environments/Thriving and Operational Excellence in the County of San Diego's 2021-2026 Strategic Plan by fully committing to use County resources to meet the highest priority needs of residents.

Respectfully submitted,



HELEN N. ROBBINS-MEYER  
Chief Administrative Officer

**ATTACHMENT(S)**

Schedule A

Schedule B

Notes to Schedules A and B

Appendix C



**COUNTY OF SAN DIEGO  
NOTES TO SCHEDULES A and B  
Fiscal Year 2021-22 1st Quarter**

**GENERAL NOTES**

*Projected Fund Balance*

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

*Management Reserves*

Besides the General Fund Reserve, which is comprised of unassigned General Fund fund balance, County business groups may establish Management Reserves. Management Reserves are appropriations that are established at the group or department level for unanticipated needs or planned future one-time expenses. Schedule B shows a summary of the General Fund's projected fund balance by group/agency that distinguishes between projected management reserve balances and operating balances.

*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 \$1.4 million is projected for the Department of Child Support Services.

A positive expenditure variance of \$0.6 million is projected. A positive variance of \$0.5 million in Salaries & Benefits is due to vacant and modified positions, \$2.9 million in Services & Supplies primarily due to lower than anticipated expenses in various accounts supporting operations, such as information technology services, offset by a negative variance of \$2.8 million in Expenditure Transfer & Reimbursements due to lower than anticipated expenditures in the Bureau of Public Assistance Investigations for services reimbursed by Health and Human Services Agency.

A positive revenue variance of \$0.8 million is projected. A positive variance \$0.8 million in Intergovernmental Revenues is due to higher than anticipated State and federal revenue for child support programs.

### *District Attorney*

A positive variance of \$3.0 million is projected for the District Attorney's Office.

A positive expenditure variance of \$3.0 million is projected in Salaries & Benefits due to normal attrition, vacant and modified positions.

No revenue variance is projected.

### *Probation*

A positive variance of \$1.0 million is projected for the Probation Department.

A positive expenditure variance of \$4.4 million is projected. A positive variance of \$0.9 million is projected in Salaries & Benefits primarily due to vacant positions. A positive variance of \$3.5 million is projected in Services & Supplies due to lower than anticipated use of contracted services resulting from programs slowly returning to pre-pandemic levels.

A negative revenue variance of \$3.4 million is projected. A negative variance of \$3.4 million is projected in Intergovernmental Revenues primarily for federal and State reimbursements related to placement services due to decrease in the number of youth under supervision.

### *Sheriff*

A positive variance of \$15.9 million is projected for the Sheriff's Department.

A positive expenditure variance of \$13.5 million is projected. A positive variance of \$12.0 million in Salaries & Benefits is projected due to vacancies, attrition, and under-filled positions. The Salaries & Benefits projection already takes into account the transfer of funding for County Fire Capital Project 1023723 East Otay Fire Station (\$10.0 million). A positive variance of \$1.5 million is projected in Services & Supplies primarily for one-time Regional Communication System (RCS) site relocation/development costs due to project timeline changes and lower than anticipated costs in Food and Household Expense offset by higher than anticipated costs for fuel and materials and supplies related to the COVID-19 pandemic.

A positive revenue variance of \$2.4 million is projected. A positive variance of \$6.5 million in Intergovernmental Revenues is due to over-realized revenue for reimbursement from the California Department of Corrections and Rehabilitation for inmate housing costs during a pause in jail intake at State facilities in response to the COVID-19 pandemic, and over-realized revenue for reimbursement of costs to provide a jail-based competency program. A negative variance of \$1.8 million is projected in Charges For Current Services primarily due to lower than anticipated revenue from jail bed leasing and booking fees. A negative variance of \$1.6 million is projected in Miscellaneous Revenues primarily due to RCS site relocation/development project timeline changes. A negative variance of \$0.5 million is projected in Fines, Forfeitures & Penalties due to lower than anticipated costs for the Cal-ID program. A negative variance of \$0.2 million is projected in Other Financing

Sources due to a decrease in transfers from the Jail Commissary Enterprise Fund associated with vacant positions.

## **Special Revenue Funds**

### *Sheriff's Inmate Welfare Fund*

A positive variance of \$1.5 million is projected for the Inmate Welfare Fund.

A positive expenditure variance of \$2.4 million is projected in Services & Supplies primarily due to the impact of the COVID-19 pandemic in professional and specialized services associated with contracts for educational services resulting from cancelled classes, and lower than anticipated expenditure needs associated with suspended activities and programs.

A negative revenue variance of \$0.9 million is projected. The negative variance of \$1.1 million in Other Financing Sources is due to a decrease in the operating transfers from the Sheriff's Jail Commissary Enterprise Fund for proceeds generated by Commissary sales partially offset by \$0.2 million in over-realized revenue in Revenue From Use of Money & Property.

### *Proposition 172*

A positive variance of \$44.1 million is projected in Proposition 172 (Prop 172) Special Revenue Fund.

No expenditure variance is projected.

A positive revenue variance of \$44.1 million is projected in Intergovernmental Revenues due to higher sales tax receipts in the current fiscal year and under-accrual in the prior fiscal year.

Prop 172 was approved by California voters in 1993 to create a permanent one-half cent sales tax for public safety purposes and was intended to provide funding sources to qualifying public safety programs.

### *Sheriff's Asset Forfeiture Program*

A positive variance of \$1.0 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 \$1.0 million is projected in Intergovernmental Revenues (\$0.9 million) due to increased asset forfeiture from US Department of Justice and US Treasury Department seizures and in Fines, Forfeitures & Penalties (\$0.1 million) based on increased asset forfeiture from State seizures.

## **Enterprise Fund**

### *Sheriff's Jail Commissary Enterprise Fund*

There is no overall variance projected for the Sheriff's Jail Commissary Enterprise Fund.

A positive expenditure variance of \$1.7 million is projected. A positive variance of \$0.3 million in Services & Supplies is primarily due to savings in purchase of commissary items from a pause in commissary operations due to the impact of COVID-19 pandemic. A positive variance of \$1.4 million in Operating Transfers Out to the Inmate Welfare fund due to a decrease in the transfer of commissary proceeds from lower-than-expected revenues, and lower amounts transferred to the General Fund due to vacant positions.

A negative revenue variance of \$1.7 million is projected in Miscellaneous Revenues due to decreases in projected commissary sales resulting from a decreased population due to the continuation of a revised bail schedule in response to the pandemic and pause in commissary operations.

## **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 Military & Veterans Affairs.

An overall negative variance of \$0.7 million is projected for Administrative Support.

A positive expenditure variance of \$1.0 million is projected in Salaries & Benefits primarily due to lower than anticipated cost associated with the Board approved one-time hazard pay.

A negative revenue variance of \$1.7 million is projected and includes \$2.1 million in Intergovernmental Revenues primarily due to decreased federal stimulus funds to align with projected hazard pay costs referenced above and to align with anticipated federal funds for non-congregate shelter costs, partially offset by \$0.4 million in Charges for Current Services tied to additional funding for indirect costs from First 5 San Diego.

#### *Aging & Independence Services*

An overall positive variance of \$1.6 million is projected for Aging & Independence Services.

A positive expenditure variance of \$2.6 million is projected and includes a positive variance of \$0.1 million in Services & Supplies and \$2.5 million in Operating Transfers Out due to reduced funding needs for the In-Home Supportive Services (IHSS) Public Authority related to anticipated operational savings in the program with no impact to services. The \$0.1 million positive variance in Services & Supplies is due to \$1.1 million savings in various operating costs including reductions in IT costs, travel, and security guard services, offset by a \$1.0 million increase for home delivered meals.

A negative revenue variance of \$1.0 million is projected in Intergovernmental Revenues consisting of a \$3.2 million decrease primarily to align with reduced expenditures in the IHSS Public Authority program offset by \$2.2 million increase primarily tied to Older Americans Act (OAA) revenues to align to updated program allocations.

#### *Behavioral Health Services*

Behavioral Health Services 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.

An overall positive variance of \$30.2 million is projected for Behavioral Health Services (BHS). In the Adopted Budget, \$29.5 million of one-time fund balance was budgeted to bridge mental health and alcohol and drug program services for a year while realignment revenues recovered, which is no longer anticipated to be needed.

A positive expenditure variance of \$28.4 million is projected and includes \$7.6 million in Salaries & Benefits due to attrition and vacant positions, \$19.3 million in Services & Supplies and \$1.5 million in Expense Transfers & Reimbursements mainly associated with costs provided through various Memorandums of Understanding (MOU) to the Probation Department. The positive variance of \$19.3 million in Services & Supplies includes \$22.6 million primarily in contracted services associated with various mental health and alcohol and drug treatment programs to align with updated procurement timeframes and projected service level trends offset by a negative variance of \$3.3 million in temporary staffing costs largely due to increased need at the SDCPH.

A positive revenue variance of \$1.8 million is projected and includes \$2.2 million in Intergovernmental Revenue partially offset by a negative variance of \$0.4 million in Charges for Current Services primarily tied to services at Edgemoor. The \$2.2 million positive variance in Intergovernmental Revenue is mainly due to higher than anticipated State funding for behavioral health programs.

#### *County Child Welfare Services*

An overall positive variance of \$0.4 million is projected for County Child Welfare Services (CWS).

A positive expenditure variance of \$9.1 million is projected and includes a positive variance of \$3.1 million in Salaries & Benefits due to attrition and vacant positions, a negative variance of \$0.1 million in Services & Supplies, and a positive variance of \$6.1 million in Other Charges to align with projected caseloads in foster care assistance and adoption assistance programs. The negative variance of \$0.1 million in Services & Supplies is driven by increased temporary staff to meet needs at Polinsky Children's Center for high acuity youth with medical needs and to meet Community Care Licensing (CCL) requirements offset by contracted savings primarily tied to transitional housing programs due to the temporary moratorium on youth aging out of foster care during the pandemic.

A negative revenue variance of \$8.7 million is projected and includes negative variances of \$7.8 million in Intergovernmental Revenues, \$0.5 million in Charges for Current Services to align with anticipated reimbursement from birth certificate fees and adoption fees, \$0.3 million in Revenue From Use of Money and Property to align revenue collection trends for the use of the San Pasqual Academy property, and \$0.1 million in Miscellaneous Revenues primarily to align with collections of prior year adjustments from contractors. The negative variance of \$7.8 million in Intergovernmental Revenues consists of a negative variance of \$6.0 million in federal assistance payment revenue primarily tied to updated caseload projections for foster care and adoptions assistance

and \$1.8 million in social services administrative revenues to align with anticipated federal and State funding.

#### *Housing & Community Development Services*

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

No overall variance is projected for Housing & Community Development Services (HCDS).

A positive expenditure variance of \$1.1 million is projected and includes a negative variance of \$0.5 million in Salaries & Benefits due to a lower vacancy rate than budgeted, a positive variance of \$1.8 million in Services & Supplies, a positive variance of \$0.4 million in Other Charges primarily tied to multi-year projects due to a revised funding allocation for the HOME and HOPWA Homeless Tenant Based Rental Assistance (TBRA) programs, and a negative variance of \$0.6 million in Expenditure Transfer & Reimbursements primarily due to lower than anticipated contracted costs to administer the County's Hotel/Motel Voucher program. The positive variance of \$1.8 million in Services & Supplies consists of \$1.3 million mainly tied to savings in programs addressing homelessness in the unincorporated area due to a longer than anticipated timeline to get clients housing ready and \$0.5 million in multi-year projects due to implementation overlap across fiscal years.

A negative revenue variance of \$1.1 million is projected in Intergovernmental Revenues associated with federal and State revenue to align with anticipated spending noted above.

#### *Public Health Services*

An overall positive variance of \$6.5 million is projected for Public Health Services (PHS).

A positive expenditure variance of \$37.5 million is projected and includes a positive variance of \$4.5 million in Salaries & Benefits due to attrition and vacant positions and a positive variance of \$33.0 million in Services & Supplies driven by lower than anticipated utilization of contracted services associated with COVID-19 response activities.

A negative revenue variance of \$31.0 million is projected and includes negative variances of \$24.7 million in Intergovernmental Revenue, \$6.7 million in Charges for Current Services are partially offset by a positive variance of \$0.4 million in Miscellaneous Revenues based on an anticipated grant allocation to support COVID-19 surveillance. The negative variance of \$24.7 million in Intergovernmental Revenue is primarily to align federal funding to projected costs associated with COVID-19 emergency response efforts. The negative variance of \$6.7 million in Charges for Current Services is primarily tied to Intergovernmental Transfer Agreement (IGT) revenue to align with anticipated spending noted above.

### *Self-Sufficiency Services*

An overall positive variance of \$4.8 million is projected for Self-Sufficiency Services (SSS).

A positive expenditure variance of \$12.9 million is projected and includes a positive variance of \$3.6 million in Salaries & Benefits due to staff vacancies and attrition, a negative variance of \$3.7 million in Services & Supplies is primarily driven by increased housing support efforts associated with an anticipated increase in funding offset with a positive variance of \$13.0 million in Other Charges. The positive variance of \$13.0 million in Other Charges includes \$8.8 million in the California Work Opportunity and Responsibility to Kids (CalWORKs) program and \$4.2 million in the General Relief program based on revised estimates of caseload levels.

A negative revenue variance of \$8.1 million is projected and consists of \$8.3 million in Intergovernmental Revenue mainly tied with projected CalWORKs costs noted above, partially offset by a positive variance of \$0.2 million in Miscellaneous Revenue due to the recoupment of payments in contracted services from prior year adjustments.

### *Homeless Solutions and Equitable Communities*

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

An overall positive variance of \$0.6 million is projected for Homeless Solutions and Equitable Communities (HSEC).

A positive expenditure variance of \$1.8 million is projected and includes variances of \$1.6 million in Salaries & Benefits due to attrition and vacant positions and \$0.2 million in Services & Supplies. The positive variance of \$0.2 million in Services & Supplies includes \$1.2 million in the Whole Person Wellness (WPW) pilot program due to lower than expected program participants offset by an increase of \$1.0 million primarily due to the expansion of various Community Action Partnership program contracts associated with increased funding.

A negative revenue variance of \$1.2 million is projected and includes \$0.7 million in Charges for Current Services primarily tied to Intergovernmental Transfer Agreement (IGT) revenue for savings in the WPW program noted above, \$0.4 million in Intergovernmental Revenue and \$0.1 million in Licenses Permits & Franchises revenues to align with projected marriage license fees. The negative revenue variance of \$0.4 million in Intergovernmental Revenue consists of \$1.4 million in Realignment revenue associated with savings in Salaries & Benefits and the WPW program noted above offset by \$1.0 million in State and federal funding to align with projected expenditure.



## **LAND USE AND ENVIRONMENT GROUP**

### **General Fund**

#### *Environmental Health and Quality*

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

A positive expenditure variance of \$0.9 million is projected. A positive variance of \$0.8 million in Salaries & Benefits is due to staff vacancies and under-filled positions. A positive variance of \$0.1 million in Services & Supplies is related to cancelled major maintenance projects.

A negative revenue variance of \$0.2 million is projected in Fines, Forfeitures & Penalties due to postponement of late fee charges.

#### *Planning & Development Services*

No significant variance is projected for Planning & Development Services.

A positive expenditure variance of \$1.3 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 of \$0.2 million in Services & Supplies is projected primarily due to savings in one time information technology projects.

A negative revenue variance of \$1.3 million is projected. A negative variance of \$3.4 million in Charges For Current Services is due to a decline in billable activities for land development projects, which is partially offset by a positive variance of \$2.1 million in Licenses Permits & Franchises due to higher than anticipated building permit applications.

#### *Public Works – General Fund*

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

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

A negative revenue variance of \$0.6 million is projected in Charges For Current Services due to staff vacancies noted above.

## **SPECIAL REVENUE FUNDS**

#### *Public Works - Road Fund*

A positive variance of \$3.5 million is projected for the Department of Public Works Road Fund.

A positive expenditure variance of \$4.6 million is projected in Salaries & Benefits due to staff vacancies and under-filled positions.

A negative revenue variance of \$1.1 million is projected. This includes a negative variance of \$0.9 million in Charges For Current Services due to schedule revisions for Sanitation District projects (\$0.2 million) and Watershed Protection Program projects (\$0.2 million), reduced funding for Airports projects (\$0.2 million), and reduced interdepartmental revenue due to staff vacancies (\$0.3 million), \$0.1 million in Taxes Other Than Current Secured is due to TransNet project schedule revisions, and \$0.1 million in Intergovernmental Revenues due to Community Development Block Grant project schedule revisions.

*Public Works – Inactive Waste Site Management Fund*

No variance is projected for Inactive Waste Site Management Fund.

A positive expenditures variance of \$1.2 million is projected in Services & Supplies mostly due to the delay of San Pasqual burnsite clean closure projects.

A net negative revenue variance \$1.2 million is projected. A negative variance of \$1.5 million in Charges For Current Services is mostly due to the delay of the San Pasqual burnsite clean closure projects and is partially offset by a positive variance of \$0.3 million in Intergovernmental Revenues due to prior year claims being paid this fiscal year.

*Parks and Recreation – Park Land Dedication Ordinance*

A positive variance of \$0.6 million is projected for the Park Land Dedication Ordinance.

No significant expenditure variance is projected.

A positive revenue variance of \$0.6 million is projected in Licenses Permits & Franchises due to unanticipated increased levels of land development activity resulting in additional revenue from Park Land Dedication fees.

*San Diego County Library*

A positive net variance of \$1.2 million is projected for the San Diego County Library.

A positive expenditure variance of \$1.3 million is projected. A positive variance of \$0.9 million is projected in Salaries & Benefits due to staff vacancies. A positive variance of \$0.4 million in Services & Supplies is due to savings in information technology related costs (\$0.3 million), and utilities costs (\$0.1 million).

A negative revenue variance of \$0.1 million is projected in Charges For Current Services due to less than expected demand for public printing and other library services.

## **SPECIAL DISTRICT FUNDS**

### *Public Works - San Diego County Sanitation District*

A positive variance of \$1.1 million is projected.

A positive expenditure variance of \$1.1 million in Services & Supplies is projected due to staff vacancies, under-filled positions, and associated support costs in the Wastewater Management Enterprise Fund, which provides support and staffing to Sanitation District.

No significant revenue variance is projected.

## **INTERNAL SERVICE FUNDS**

### *Public Works – Equipment Internal Service Funds*

A positive variance of \$0.7 million is projected in the Department of Public Works Internal Service Funds.

A positive expenditure variance of \$0.6 million is projected in Capital Assets Equipment due to the capitalization of assets.

A positive revenue variance of \$0.1 million is projected in Revenue From Use of Money and Property due to higher interest on deposits.

## **ENTERPRISE FUNDS**

### *Public Works - Airport Enterprise Fund*

A positive variance of \$0.5 million is projected in the Airport Enterprise Fund.

A positive expenditure variance of \$0.7 million is projected. A positive variance of \$0.5 million is projected in Salaries & Benefits due to staff vacancies and \$0.2 million in Capital Assets/Land Acquisition due to prior year completion of Cajon Air Center Drainage project at Gillespie Airport.

A negative variance of \$0.2 million is projected in Intergovernmental Revenues due to revenues from State Aid for Aviation already realized during prior year for completed Cajon Air Center Drainage project.

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

No variance is projected for Wastewater Management Enterprise Fund.

A positive expenditure variance of \$0.5 million is projected in Salaries & Benefits due to staff vacancies and under filled positions.

A negative revenue variance of \$0.5 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**

#### *Auditor & Controller*

A positive variance of \$0.8 million is projected for the Auditor & Controller.

A positive expenditure variance of \$1.0 million is projected primarily in Salaries & Benefits due to vacant and modified positions.

A negative revenue variance of \$0.2 million is projected primarily in Intergovernmental Revenues as a result of staffing vacancies associated with American Rescue Plan Act (ARPA) funded positions.

#### *Department of Human Resources*

An overall positive variance of \$1.3 million is projected for the Department of Human Resources.

A positive expenditure variance of \$0.1 million is projected. Anticipated positive variance include \$0.1 million in Salaries & Benefits primarily due to normal attrition of staff and departmental vacancies.

A positive revenue variance of \$1.2 million is projected. Anticipated positive variance includes \$1.2 million in Intergovernmental Revenues due to unanticipated ARPA revenue for reimbursement of operational expenses related to the COVID-19 pandemic response.

#### *Office of Evaluation, Performance and Analytics*

No significant variance is projected for the Office of Evaluation, Performance and Analytics.

In the event that departmental appropriations remain unspent at year-end, ARPA funds allocated for this department will be available for the subsequent fiscal year's operations.

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

#### *Public Liability ISF*

A negative variance of \$15.8 million is projected for the Public Liability ISF.

A negative variance of \$15.8 million is projected primarily in Other Charges due to matters resolved at amounts greater than anticipated and additional unanticipated settlements reached in the current fiscal year.

No significant revenue variance is projected.

Staff will monitor the Public Liability ISF and return to the Board with future recommendations if needed.

*Purchasing and Contracting ISF*

A positive variance of \$1.4 million is projected for the Purchasing and Contracting ISF.

A positive expenditure variance of \$0.3 million is in Salaries & Benefits attributed to departmental vacancies.

A positive revenue variance of \$1.1 million is projected primarily in Charges for Current Services due to higher than anticipated County spending on goods and services procured through the Department of Purchasing & Contracting.

*Facilities Management ISF*

An overall positive variance of \$0.8 million is projected for the Facilities Management ISF.

A positive expenditure variance of \$8.4 million is projected. Anticipated positive variance of \$1.1 million in Salaries & Benefits due to normal attrition of staff and departmental vacancies, \$7.2 million in Services & Supplies primarily due to lower than anticipated pass-through expenses related to maintenance and contracted services, and \$0.1 million in Other Charges due to lower than anticipated depreciation charges.

A negative revenue variance of \$7.6 million is projected and includes a negative variance of \$7.8 million in Charges for Current Services due to lower than anticipated reimbursement for project management and maintenance services related to the expenditure savings mentioned above, partially offset by a positive variance of \$0.2 million in Other Financing Sources due to an increase in operating transfers in from the Major Maintenance ISF related to higher than anticipated maintenance services.

*Fleet Management ISF*

An overall negative variance of \$1.0 million is projected for the Fleet Management ISF.

A positive expenditure variance of \$2.7 million is projected. Anticipated positive variances include \$1.2 million in Salaries & Benefits due to normal attrition of staff and departmental vacancies, \$0.1 million in Services & Supplies due to projected savings in garage operations and support, and \$1.4 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 \$3.7 million is projected in Charges for Current Services due to lower than anticipated reimbursement associated with vacant positions,

decreased revenue related to lower utilization of fleet services provided to client departments, and decreased expenditures for depreciation.

The anticipated mitigation plan for the projected negative revenue variance is to withhold the overhead transfer from the Fleet Maintenance and Support ISF to reimburse the Facilities Management ISF. Any balance in excess will be covered by sufficient available prior year Fleet Maintenance and Support ISF fund balance.

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

A positive variance of \$36.6 million is projected in General Purpose Revenue (GPR) primarily due to higher than anticipated assessed value (AV) growth (\$19.3 million), higher pass-through distributions and residual balance estimates from Redevelopment Successor Agencies (\$10.4 million) and other various GPR revenues (\$6.9 million). A positive variance of \$0.2 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 Construction, Trade, Transportation & Utilities, Information, Professional & Business Services, Educational & Health Services, Leisure & Hospitality, Other Services and Government; while Manufacturing, and Financial Activities showed employment losses; overall employment showed a positive gain from September 2020 to September 2021. 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 higher by 17.2% and for Existing Attached Homes by 17.8% in the first quarter of Fiscal Year 2021-22 compared to the same quarter last Fiscal Year. Per the Kiplinger Economic Forecasts (October 26, 2021), Gross Domestic Product (GDP) is expected to grow by 6% or more this year and by 5.5% next year. A lower-than-expected September jobs gain of 194,000 shows that there are still high COVID-19 infections and labor shortages. The Federal Reserve signaled that it is ready to start tapering its purchases of Treasuries and mortgage securities after its next meeting on November 3, 2022. Given that the Fed will not raise rates while it is tapering, it is possible that it could begin to raise interest rates at the end of next year if it feels that inflation is running too high. Higher inflation could get the Federal Reserve to start raising short-term interest rates in late 2022, instead of waiting to 2023, as originally planned. Prices of new cars, trucks, appliances and computers continued their upward march because of a shortage of needed semiconductors. This shortage will likely last well into 2022. Rising wages for workers amid a labor shortage are likely behind the steady increase in restaurant menu prices. Shipping capacity constraints will also find their way into price increases as businesses pass on cost increases to consumers. Drivers continue to see the highest gasoline prices in about seven years, with little relief ahead. New-home sales are still going up as lack of inventory in the existing-home market is pushing some prospective buyers to the new-home market. Existing-home sales is slightly down due to supply of relatively affordable homes is particularly tight, despite elevated prices and lean

inventories, demand is still robust and homes that do hit the market continue to sell very quickly. House prices continue to reach new records. Retail sales should continue doing better as the Delta surge wanes. While a still-high infection rate continued to slow restaurant traffic in September, clothing and sporting goods sales, grocery, department and general merchandise stores rebounded.

The County's GPR related to property tax revenues improved, supported by the increase in assessed values. For Fiscal Year 2021-22, 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 fell to 5.6% in September 2021, down from 9.6% in September 2020. In comparison, this is below the state's rate of 6.4% in September 2021 and 10.5% in September 2020.
- Consumer spending, as measured by taxable sales, will increase mainly due to increase in consumer online spending. During the 1<sup>st</sup> Quarter of 2021-22, unadjusted local point of sale tax revenue increased by 25.40% in the unincorporated area, in the Southern California Region by 35.16%, in the statewide level by 32.08% and in the San Diego regional level by 31.12% compared to the same time period last year.
- The positive indicators in the housing market continue in the County.
  - Increase in median housing prices for Single Family Homes (up 17.2%) and for Existing Attached Homes (up 17.8%) for the first quarter of Fiscal Year 2021-22 compared to the same time period last year.
  - Notices of Default for January-September 2021 were down 30% compared to the same period in 2020.
  - Foreclosure activity decreased 53% in January-September 2021 compared to the same period in 2020.

#### *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 \$12.7 million.

- *Property Taxes Current Secured*

Current Secured Property Taxes are projected to be \$11.4 million higher than budget due primarily to higher than anticipated assessed value (AV) growth (\$7.0 million) and increase to prior year base revenue due to better than expected collection/lower delinquency rate (\$4.4 million).

The budgeted current secured property taxes assumed a local secured assessed value increase of 3.00%, but the actual assessed value (AV) increased by 4.02% (gross less regular exemptions). (Note: The 4.02% 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 06,

2021 of 3.72%, which includes all assessed value components, secured and unsecured).

- *Property Taxes - Current Unsecured*  
Current Unsecured Property Taxes are projected to be \$1.3 million above budget due to higher than budgeted growth in assessed valuation, primarily driven by the increase in the Consumer Price Index at 2.0%. At the time the budget was prepared, current unsecured property tax revenues were based on the assumption that there would be no growth in the current unsecured roll. Unlike the secured roll, the unsecured roll does not build on a prior year base.
- *Property Taxes Current Supplemental*  
No projected variance in Property Taxes Current Supplemental.

#### *Taxes Other Than Current Secured*

Taxes Other Than Current Secured are anticipated to be \$12.4 million above budget.

- *Property Tax Prior Secured Supplemental*  
No significant variance projected in Property Tax Prior Secured Supplemental.
- *Real Property Transfer Taxes*  
No projected variance in Real Property Transfer Taxes.
- *Teeter Tax Reserve Excess*  
Teeter Tax Reserve Excess is projected to be \$0.5 million higher than budget. This is based on 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 \$3.1 million higher than budget. This is mostly due to the rebound of the economy faster than expected. Since the lock down from COVID-19 has been lifted, Sales & Use Tax growth is staying strong and will continue throughout the year.
- *Other Tax Aircraft*  
Other Tax Aircraft is projected to be \$0.6 million higher than budget based on prior year actual revenues received.
- *Property Tax in Lieu of Vehicle License Fees*  
Property Tax in Lieu of Vehicle License Fees (VLF) is projected to be \$7.4 million higher than budget due to higher than budgeted growth in assessed valuation (\$4.5 million) and increase to prior year base revenue due to better than expected collection/lower delinquency rate (\$2.9 million).
- *Teeter Property Tax Prior Year and Cumulative Prior Years*



Teeter Property Tax Prior Year and Cumulative Prior Years are projected to be \$0.8 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 \$0.1 million lower than budget due to lower-than-expected payments from Franchise Fees.

*Revenue from Use of Money & Property*

No projected variance in Revenue from Use of Money & Property.

*Fines, Forfeitures and Penalties*

Fines, Forfeitures and Penalties are projected to be \$0.4 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 \$10.6 million higher than budget due to pass-through distributions (\$1.0 million), and residual balance estimates (\$9.4 million) in Aid from Redevelopment Successor Agencies. The pass-through distributions continue to increase due to continued growth in the project areas. In addition, residual balance estimates tied to Redevelopment Successor Agencies continue to increase.

*Charges for Current Services*

Charges for Current Services are projected to be \$0.6 million higher than budget due to higher-than-expected revenues received in A-87 Cost Allocation Plan.

*Miscellaneous Revenue*

No projected variance in Miscellaneous Revenue.

**General County Expenses**

*Lease Payments – Bonds*

A positive variance of \$0.2 million is projected for the Lease Payments – Bonds Fund.

A positive expenditure variance of \$0.4 million is projected in Other Charges due to lower than anticipated principal and interest payments. The annual lease payments from the County are budgeted and paid for from this fund in an amount sufficient to satisfy the principal and interest payments due to the bondholders of the County's outstanding Certificates of Participation and Lease Revenue Bonds. Amounts are invested in these interest-bearing trust accounts generate additional funds which can be used to offset payments to bondholders. The interest recognized is related to the outstanding debt for the County Operations Center, Series 2016A and the Edgemoor Refunding, Series 2014A.

A negative revenue variance of \$0.2 million is projected in Other Financing Sources. The annual principal and interest payments for all outstanding County debt obligations are paid for from the General Fund on July 5<sup>th</sup> of every fiscal year. The revenue recognized in this account is received from the Edgemoor Capital Fund to reimburse the General Fund for its portion of the principal and interest payments due for the outstanding Edgemoor Refunding, Series 2014A. Since interest was generated in the interest-bearing trust funds and used to offset a portion of this fiscal year's principal and interest payments, the transfer to reimburse the General Fund must also be reduced.

## **Capital Program Funds**

### *Edgemoor Development Fund*

A positive variance of \$0.1 million is projected for the Edgemoor Development Fund.

A positive expenditure variance of \$0.3 million is projected and includes a positive variance of \$0.2 million in Services & Supplies due to lower than anticipated Internal Service Fund and major maintenance expenditures and a positive variance of \$0.1 million in Operating Transfers Out due to lower than anticipated principal and interest payments. A portion of the cost of replacing Edgemoor Skilled Nursing Facility was funded by Certificates of Participation (COPs) in January 2005. These COPs are outstanding and the monies used to fund the outstanding principal, interest and reserve requirement are deposited in interest-bearing trust accounts. The interest that is collected in these various accounts are used to offset payments to bondholders.

A negative revenue variance of \$0.2 million is projected. A negative variance of \$0.1 million is related to lower than anticipated interest earnings which are based on the average daily cash balances and a negative variance of \$0.1 million for Federal Other revenue related to medical assistance program.

**FY 2021-2022 1st Quarter  
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**COUNTY SUMMARY**

**General Fund**

	<b>Expenditure Variance</b>	<b>Revenue Variance</b>	<b>1st Quarter FY21-22 Projected Fund Balance</b>	<b>% of Proj FB to Budget</b>
	<b>Favorable/(Unfavorable)</b>			
Public Safety	\$ 22,702	\$ (539)	\$ 22,163	1.1%
Health & Human Services Agency	94,271	(50,836)	43,435	1.3%
Land Use & Environment	3,274	(2,084)	1,190	0.4%
Finance & General Government	2,721	775	3,496	0.9%
Total Agency/Group	122,968	(52,684)	70,284	1.2%
General Purpose Revenue	0	36,644	36,644	2.4%
Finance Other	320	(162)	159	0.0%
<b>Total General Fund</b>	<b>\$ 123,288</b>	<b>\$ (16,202)</b>	<b>\$ 107,086</b>	<b>1.5%</b>

**Special Revenue Funds**

Public Safety	\$ 2,419	\$ 44,209	\$ 46,627	11.7%
Health & Human Services Agency	0	0	0	0.0%
Land Use & Environment	7,249	(1,796)	5,453	1.4%
<b>Total Special Revenue Funds</b>	<b>\$ 9,667</b>	<b>\$ 42,412</b>	<b>\$ 52,080</b>	<b>6.5%</b>

**Capital Program**

Finance Other	\$ 333	\$ (227)	\$ 106	0.0%
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**Internal Service Funds Departments**

Land Use & Environment	\$ 591	\$ 71	\$ 662	2.6%
Finance & General Government	11,447	(10,300)	1,147	0.2%
Finance Other	(15,800)	1	(15,800)	-18.2%
<b>Total Internal Service Funds</b>	<b>\$ (3,762)</b>	<b>\$ (10,229)</b>	<b>\$ (13,991)</b>	<b>-2.2%</b>

**Enterprise Fund Departments**

Public Safety Group	\$ 1,705	\$ (1,705)	\$ 0	0.0%
Land Use & Environment	1,224	(688)	537	1.2%
<b>Total Enterprise Funds</b>	<b>\$ 2,929</b>	<b>\$ (2,393)</b>	<b>\$ 537</b>	<b>1.0%</b>

**Special District Funds Departments**

Public Safety Group	\$ 67	\$ 256	\$ 322	5.9%
Health & Human Services Agency	0	0	0	0.0%
Land Use & Environment	1,463	9	1,472	1.1%
<b>Total Special District Funds</b>	<b>\$ 1,530</b>	<b>\$ 265</b>	<b>\$ 1,794</b>	<b>1.3%</b>

**Other County Funds Departments**

HHSA - Red./Redev. Successor Agency	\$ 0	\$ 0	\$ 0	0.0%
HHSA - Housing & Community Development	0	0	0	0.0%
<b>Total Other County Funds</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>

Debt Service - Pension Obligation Bonds

\$ 0	\$ 0	\$ 0	0.0%
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**Total County Year-End Operating Balance**

<b>\$ 133,986</b>	<b>\$ 13,627</b>	<b>\$ 147,612</b>	<b>1.6%</b>
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**FY 2021-2022 1st Quarter  
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(in thousands)

**PUBLIC SAFETY GROUP**

Expenditure Variance	Revenue Variance	1st Quarter FY21-22 Projected Fund Balance	% of Proj FB to Budget
Favorable/(Unfavorable)			

**General Fund Departments**

Animal Services	\$ 351	\$ 0	\$ 351	3.6%
Child Support	582	798	1,380	2.9%
District Attorney	3,006	0	3,006	1.3%
Emergency Services	10	6	16	0.2%
Medical Examiner	0	0	0	0.0%
Probation	4,451	(3,433)	1,019	0.4%
Public Defender	0	0	0	0.0%
Public Safety Executive Office	499	(123)	376	0.4%
San Diego County Fire	215	(146)	69	0.1%
Sheriff	13,589	2,359	15,948	1.4%
<b>Total General Fund</b>	<b>\$ 22,702</b>	<b>\$ (539)</b>	<b>\$ 22,163</b>	<b>1.1%</b>

**Special Revenue Funds Departments**

District Attorney (Asset Forfeiture - State & Federal)	\$ 0	\$ 0	\$ 0	0.0%
Probation - Asset Forfeiture	0	0	0	0.0%
Probation - Inmate Welfare Program	0	10	10	477.6%
Sheriff - Asset Forfeiture	0	1,045	1,045	43.5%
Sheriff - Inmate Welfare Program	2,419	(904)	1,515	26.0%
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	44,057	44,057	12.7%
<b>Total Special Revenue Funds</b>	<b>\$ 2,419</b>	<b>\$ 44,209</b>	<b>\$ 46,627</b>	<b>11.7%</b>

**Enterprise Funds**

Sheriff - Jail Stores	\$ 1,705	\$ (1,705)	\$ 0	0.0%
<b>Total Enterprise Funds</b>	<b>\$ 1,705</b>	<b>\$ (1,705)</b>	<b>\$ 0</b>	<b>0.0%</b>

**Special District Funds**

Sheriff (Regional 800 MHz)	\$ 8	\$ 0	\$ 8	2.7%
County Service Areas	59	256	314	7.2%
Community Facilities Districts	0	0	0	0.0%
Ambulance Districts (SDCF)	0	0	0	0.0%
<b>Total Special District Funds</b>	<b>\$ 67</b>	<b>\$ 256</b>	<b>\$ 322</b>	<b>5.9%</b>

**Total Public Safety Group**

<b>\$ 26,892</b>	<b>\$ 42,220</b>	<b>\$ 69,112</b>	<b>2.8%</b>
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**FY 2021-2022 1st Quarter  
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(in thousands)

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**HEALTH & HUMAN SERVICES AGENCY**

Expenditure Variance	Revenue	Variance	1st Quarter FY21- 22 Projected Fund Balance	% of Proj FB to Budget
Favorable/(Unfavorable)				

**General Fund Programs**

Administrative Support	\$ 951	\$ (1,680)	\$ (729)	-0.3%
Aging & Independence Services	2,561	(997)	1,564	0.6%
Behavioral Health Services	28,448	1,792	30,241	3.6%
Child Welfare Services	9,066	(8,651)	416	0.1%
Public Health Services	37,461	(30,947)	6,514	1.2%
Self-Sufficiency Services	12,897	(8,116)	4,781	0.8%
Housing & Community Development Services	1,084	(1,084)	0	0.0%
Homeless Solutions and Equitable Communities	1,803	(1,154)	649	1.1%
<b>Total General Fund</b>	<b>\$ 94,271</b>	<b>\$ (50,836)</b>	<b>\$ 43,435</b>	<b>1.3%</b>

**Special Revenue Funds**

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>

**Special District Funds Departments**

Ambulance Districts	\$ 0	\$ 0	\$ 0	0.0%
<b>Total Special District Funds</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>

**Other County Funds Departments**

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>\$ 94,271</b>	<b>\$ (50,836)</b>	<b>\$ 43,435</b>	<b>1.3%</b>
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**FY 2021-2022 1st Quarter**  
**Projected Year-End Results**  
(in thousands)

**LAND USE & ENVIRONMENT GROUP**

**General Fund Departments**

	Expenditure Variance	Revenue Variance	1st Quarter FY21-22 Projected Fund Balance	% of Proj FB to Budget
	Favorable/(Unfavorable)			
Agriculture, Weights & Measures	\$ 249	\$ (1)	\$ 247	0.7%
Department of Environmental Health and Quality	921	(193)	728	1.3%
Land Use & Environment Group Exec Office	136	0	136	1.1%
Parks & Recreation	0	0	0	0.0%
Planning & Development Services	1,296	(1,270)	27	0.0%
Public Works	672	(620)	51	0.1%
<b>Total General Fund</b>	<b>\$ 3,274</b>	<b>\$ (2,084)</b>	<b>\$ 1,190</b>	<b>0.4%</b>

**Special Revenue Funds/Departments**

A, W & M (Grazing and Fish & Game Commission)	\$ 0	\$ 0	\$ 0	0.0%
Parks & Recreation - PLDO	0	603	603	7.7%
DPW - Aviation Funds	0	0	0	0.0%
DPW - Road Fund	4,630	(1,128)	3,502	1.1%
DPW - Survey Monument Preservation	0	0	0	0.0%
DPW - Inactive Waste	1,186	(1,186)	0	0.0%
DPW - Waste Planning and Recycling	116	11	127	2.9%
Library Services	1,317	(96)	1,221	2.0%
<b>Total Special Revenue Funds</b>	<b>\$ 7,249</b>	<b>\$ (1,796)</b>	<b>\$ 5,453</b>	<b>1.4%</b>

**Internal Service Funds**

Public Works - DPW Equip. ISF Prg. (35525-35700)	\$ 591	\$ 71	\$ 662	2.6%
<b>Total Internal Service Funds</b>	<b>\$ 591</b>	<b>\$ 71</b>	<b>\$ 662</b>	<b>2.6%</b>

**Enterprise Funds**

Airport Enterprise Fund	\$ 687	\$ (150)	\$ 537	1.6%
Wastewater Management Enterprise Fund	538	(538)	0	0.0%
<b>Total Enterprise Funds:</b>	<b>\$ 1,224</b>	<b>\$ (688)</b>	<b>\$ 537</b>	<b>1.2%</b>

**Special District Funds/Departments**

Parks and Recreation	0	0	0	0.0%
Parks - Community Facilities Districts	0	0	0	0.0%
DPW - SD County Sanitation District	1,146	0	1,146	1.7%
DPW - Campo WSMD-Zone A (Rancho Del Campo Water)	0	0	0	0.0%
DPW - CWSMD-Zone B (Campo Hills Water)	0	0	0	0.0%
DPW - Live Oak Springs Water	0	0	0	0.0%
DPW - CSAs	10	(2)	8	1.7%
DPW - PRDs	221	0	221	2.5%
DPW - Community Facilities Districts	2	11	14	0.1%
DPW - Flood Control	0	0	0	0.0%
DPW - Street Lighting District	83	0	83	2.5%
<b>Total Special Districts Funds:</b>	<b>\$ 1,463</b>	<b>\$ 9</b>	<b>\$ 1,472</b>	<b>1.1%</b>

**Total Land Use & Environment Group**

<b>\$ 13,801</b>	<b>\$ (4,488)</b>	<b>\$ 9,313</b>	<b>1.0%</b>
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(in thousands)

**FINANCE & GENERAL GOVERNMENT  
GROUP**

Expenditure Variance	Revenue Variance	1st Quarter FY21-22 Projected Fund Balance	% of Proj FB to Budget
Favorable/(Unfavorable)			

**General Fund Departments**

Law Enforcement Review Board	\$ 24	\$ 0	\$ 24	1.5%
Assessor/Recorder/County Clerk	0	0	0	0.0%
Auditor & Controller	1,024	(214)	811	1.7%
Board of Supervisors	462	0	462	3.4%
Chief Administrative Office	169	1	170	1.8%
Civil Service Commission	9	0	9	1.5%
Clerk of the Board of Supervisors	47	50	97	2.2%
County Communications Office	157	0	157	3.7%
County Counsel	258	101	359	1.1%
County Technology Office	0	0	0	0.0%
Finance & GG Exec Office	0	0	0	0.0%
Evaluation, Performance and Analytics	0	0	0	0.0%
General Services	0	0	0	0.0%
Grand Jury	68	0	68	8.8%
Human Resources	72	1,267	1,339	3.9%
Purchasing & Contracting	0	0	0	0.0%
Registrar of Voters	0	0	0	0.0%
Treasurer-Tax Collector	431	(431)	0	0.0%
<b>Total General Fund</b>	<b>\$ 2,721</b>	<b>\$ 775</b>	<b>\$ 3,496</b>	<b>0.9%</b>

**Internal Service Funds Departments**

CTO - Information Technology	\$ 0	\$ 0	\$ 0	0.0%
Facilities Management	8,407	(7,632)	775	0.5%
Major Maintenance ISF	0	0	0	0.0%
Fleet Management	2,698	(3,739)	(1,041)	-1.5%
Purchasing & Contracting	342	1,071	1,413	8.9%
<b>Total Internal Service Funds</b>	<b>\$ 11,447</b>	<b>\$ (10,300)</b>	<b>\$ 1,147</b>	<b>0.2%</b>

**Total Finance & General  
Government Group**

<b>\$ 14,169</b>	<b>\$ (9,526)</b>	<b>\$ 4,643</b>	<b>0.5%</b>
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**FY 2021-2022 1st Quarter**  
**Projected Year-End Results**  
(in thousands)

Schedule A  
Page 6

**GENERAL PURPOSE REVENUE &  
FINANCE OTHER**

Expenditure Variance	Revenue Variance	1st Quarter FY21-22 Projected Fund Balance	% of Proj FB to Budget
Favorable/(Unfavorable)			

**General Fund**

General Purpose Revenue:

All Current Property Taxes	\$ 0	\$ 12,737	\$ 12,737	1.6%
All Other Taxes-Local	0	12,439	12,439	2.2%
Licenses, Permits & Franchises	0	(81)	(81)	-1.7%
Fines, Forfeitures & Penalties	0	411	411	2.4%
Revenue for Use of Money & Property	0	0	0	0.0%
Intergovernmental Revenue	0	10,567	10,567	7.3%
Charges for Current Services	0	570	570	27.2%
Miscellaneous Revenue	0	0	0	
<b>Total General Purpose Revenue</b>	<b>\$ 0</b>	<b>\$ 36,644</b>	<b>\$ 36,644</b>	<b>2.4%</b>

General County Expenses:

Cash Borrowing Program	\$ 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	0	0	0	0.0%
Lease Payments - Bonds	320	(162)	159	0.6%
Local Agency Formation Comm Admin	0	0	0	0.0%
Neighborhood Reinvestment Program	0	0	0	0.0%
Countywide Expenses	0	0	0	0.0%
Total Finance Other Expenses	320	(162)	159	0.0%
<b>Total General Fund</b>	<b>\$ 320</b>	<b>\$ 36,482</b>	<b>\$ 36,802</b>	<b>3.8%</b>

**Capital Program Funds**

Capital Program	\$ 333	\$ (227)	\$ 106	0.0%
<b>Total Capital Program Funds</b>	<b>\$ 333</b>	<b>\$ (227)</b>	<b>\$ 106</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	(15,800)	1	(15,800)	-46.7%
<b>Total ISF Funds</b>	<b>\$ (15,800)</b>	<b>\$ 1</b>	<b>\$ (15,800)</b>	<b>-18.2%</b>

**Debt Service Funds Departments**

Pension Obligation Bonds	\$ 0	\$ 0	\$ 0	0.0%
<b>Total Debt Service Funds</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>

**Total General Purpose Revenue & Finance  
Other**

<b>\$ (15,147)</b>	<b>\$ 36,256</b>	<b>\$ 21,109</b>	<b>1.1%</b>
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**FY 2021-2022 1st Quarter**  
**Projected Year-End Results**  
(in thousands)

Schedule B

Category	Projected Management Reserves	Projected Operating Balances	1st Quarter FY21-22 Projected Fund Balance
	Favorable/(Unfavorable)		
General Fund			
Public Safety	\$ 0	\$ 22,163	\$ 22,163
Health and Human Services Agency	0	43,435	43,435
Land Use and Environment	0	1,190	1,190
Finance & General Government	0	3,496	3,496
Agency/Group Totals	\$ 0	\$ 70,284	\$ 70,284
General Purpose Revenue	\$ 0	\$ 36,644	\$ 36,644
General County Expenses	0	159	159
Total General Purpose Revenue & General County Expense	\$ 0	\$ 36,802	\$ 36,802
Total General Fund	\$ 0	\$ 107,086	\$ 107,086

## Appendix C: Major Maintenance Capital Outlay Fund (MMCOF) Adjustments for Fiscal Year 2021-2022 (1ST QUARTER)

GROUP	DEPT.	PROJECT NUMBER	PROJECT NAME	FUNDING SOURCE			NOTES	DEPARTMENTS (Acct - 56321 Opt Transfer Out)	DEPARTMENTS (Acct - 52XXX Services & Supplies)	MMCOF (Acct -54202 Fixed Asset)	RATIFICATION	Description
				FUND	ORG	ACCOUNT		Inc (Dec)	Inc (Dec)	Inc (Dec)	Yes/No	
<b>Increase (Decrease) of Appropriation</b>												
PSG	OES	1023626	MMCOF7752 San Pasqual Fire Station Emergency Generator	10100	30230	52370	3	400,000	(400,000)	400,000	No	Spending plan amendment
PSG	SHF	1022046	MMCOF7648 CCA Renovation Rock Mountain Detention Facility	10100	39884	52737	3	261,586	(261,586)	261,586	No	Spending plan amendment
PSG	DAO	1025244	MMCOF7852 El Cajon City Hall 6th Floor Renovation	10100	37450	52396	5	1,863,000	(1,863,000)	1,863,000	No	New MMCOF Walk-in Project
PSG	PRO	1025245	MMCOF7853 EMJDF Anti-Climb Fence	10100	42077	52737	5	125,000	(125,000)	125,000	No	New MMCOF Walk-in Project
			<b>Subtotal General Fund</b>					<b>2,649,586</b>	<b>(2,649,586)</b>	<b>2,649,586</b>		
FGG	DGS	1025247	MMCOF7854 Parking Equipment Upgrade at CAC and Cedar-Kettner Garages	37600	88050	52370	5	400,000	(400,000)	400,000	No	New MMCOF Walk-in Project
			<b>Subtotal Other Funds</b>					<b>400,000</b>	<b>(400,000)</b>	<b>400,000</b>		
LUEG	PKS	1023697	MMCOF7769 Simon Preserve Shade Structure Replacement	10100	52811	52737	2	(53,000)	53,000	(53,000)	No	Project has been cancelled
LUEG	PKS	1022950	MMCOF7700 Spring Valley Gym and Teen Center CCTV, Alarm System Window Safe Room	10100	52811	52737	7	(6,924)	6,924	(6,924)	No	Project is complete and can be closed
LUEG	PKS	1022947	MMCOF7697 Fallbrook Community Center Security Enhancements	10100	52811	52737	7	(5,054)	5,054	(5,054)	No	Project is complete and can be closed
LUEG	PKS	1022948	MMCOF7698 Lakeside Community Center and Teen Center CCTV Alarm PA System Window Safe Room	10100	52811	52737	7	(13,353)	13,353	(13,353)	No	Project is complete and can be closed
LUEG	LIB	1022059	MMCOF7662 Encinitas 24/7 Library To Go Kiosk	12200	57320	52737	7	(3,862)	3,862	(3,862)	No	Project is complete and can be closed
PSG	SHF	1022066	MMCOF7656 Madge Bradley Renovations	10100	14000	52737	7	(78,544)	78,544	(78,544)	No	Project is complete and can be closed
PSG	SHF	1021954	MMCOF7618 East Mesa Reentry Facility Various Projects	10100	39884	52708	7	(11,683)	11,683	(11,683)	No	Project is complete and can be closed
PSG	SHF	1022954	MMCOF7704 Lemon Grove Sheriff Station Security Upgrade Fencing and Cameras	10100	39884	52708	7	(10,379)	10,379	(10,379)	No	Project is complete and can be closed
PSG	SHF	1022955	MMCOF7705 Ranchita Warner Springs Sheriff Substation Security Fencing and Gate Access	10100	39884	52708	7	(5,639)	5,639	(5,639)	No	Project is complete and can be closed
PSG	SHF	1022045	MMCOF7646 Sheriff Kitchen Equipment at Two Sites	10100	39884	52708	7	(673,218)	673,218	(673,218)	No	Project is complete and can be closed
			<b>Subtotal Completed/Cancelled Projects</b>					<b>(861,654)</b>	<b>861,654</b>	<b>(861,654)</b>		
<b>Total Increase (Decrease) of Appropriation</b>								<b>2,187,932</b>	<b>(2,187,932)</b>	<b>2,187,932</b>		
<b>Board Letter Recommendation</b>								<b>REC #18</b>		<b>REC #18</b>		

### NOTES:

- 1 MMCOF Project identified as MMISF (maintenance/not capital)
- 2 MMCOF Project cancelled and funding source returned to Services & Supplies for department's operation
- 3 MMCOF Spending plan increased
- 4 MMCOF Spending plan decreased
- 5 MMISF Project identified as MMCOF
- 6 MMCOF Project complete and remaining funds are transferred to an existing MMCOF project
- 7 MMCOF Project complete and remaining funds are transferred to Dept. Services & Supplies
- 8 MMCOF Project complete and remaining funds are transferred to a new MMCOF walk-in project
- 9 MMCOF Project cancelled and funding source returned to Fund Balance
- 10 MMCOF Project cancelled and funding source transferred to an existing MMCOF project