



COUNTY OF SAN DIEGO

AGENDA ITEM

BOARD OF SUPERVISORS

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First District

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Second District

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Third District

MONICA MONTGOMERY STEPPE
Fourth District

JIM DESMOND
Fifth District

DATE: December 9, 2025

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TO: Board of Supervisors

SUBJECT

**FISCAL YEAR 2025-26 FIRST QUARTER OPERATIONAL PLAN STATUS REPORT
AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)**

OVERVIEW

This report summarizes the status of the County's Fiscal Year 2025-26 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 negative \$19.2 million (or -0.2% of the General Fund budget), driven by projections in the Public Safety Group that are being reviewed for solutions. The projected balance for all other funds combined is \$11.9 million (0.4% of the other funds combined budget). For all budgetary funds combined, the projected balance is negative \$7.3 million (or -0.1% of the overall budget). The projected fund balance anticipates an overall positive expenditure variance and an overall negative revenue variance from the Fiscal Year 2025-26 Amended Budget. The projection assumes General Purpose Revenue will perform slightly better than estimated, and business groups will produce operating balances, except for Public Safety Group. Staff are developing strategies to resolve the projected negative variance. Once potential strategies are identified, those will be brought forward to the Board of Supervisors in future quarterly updates.

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

In the Public Safety Group (PSG), recommendations include appropriation adjustments to remove triple bunks from all detention facilities to address an inspection finding by the Board of State and Community Corrections, support efforts for the Opioid Enforcement Program to help fight the fentanyl overdose epidemic, and for debt service payment for the Hall of Justice.

In the Land Use and Environment Group (LUEG), recommendations include appropriation adjustments for security and landscaping services, for grant funds received for the Hazardous Materials Business Plan and Disaster efforts, to fund the Calavo Park capital project, and to fund repairs at Don Dussault Park.

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In the Finance and General Government Group (FGG), recommendations include appropriation adjustments for one-time expenses, for the November 2025 Special Election, for the Children's Crisis Residential Care Facility capital project, and for returned grant funds from the Community Enhancement Program and Neighborhood Reinvestment Program to be allocated to new projects.

Today's recommendations seek authority to establish and transfer appropriations in order to ensure efficient use of County resources and to maintain a structurally balanced budget. Several recommendations transfer appropriation capacity from within the Health and Human Services Agency (HHS) based on operational savings that are intended to be funding swaps from one County department to others for various purposes with no impact to services.

**RECOMMENDATION(S)
CHIEF ADMINISTRATIVE OFFICER**

1. Accept the Fiscal Year 2025-26 First Quarter Report on projected year-end results.

**Increases to the Overall Budget and/or Transfers Between Budgetary Funds
(Recommendations 2 through 14):**

2. Increase in the Sheriff's Office budget by \$3,500,000 to remove triple bunks from all detention facilities to address an inspection finding by the Board of State and Community Corrections.
 - Establish appropriations of \$3,500,000 in the Sheriff's Office, Services & Supplies, for the removal of triple bunks at Sheriff's detention facilities in accordance with Board of State and Community Corrections regulations, based on Local Revenue Fund 2011, Community Corrections Subaccount. **(4 VOTES)**
3. Increase the Sheriff's Office budget by \$500,000 to support efforts for the Opioid Enforcement Program to help fight the fentanyl overdose epidemic. This was a Board priority during Fiscal Years (FY) 2025-27 Change Letter for which Public Safety and the Sheriff's Office had to identify a funding source.
 - Establish appropriations of \$500,000 in the Sheriff's Office, Salaries & Benefits and Services & Supplies for the fentanyl overdose epidemic based on General Purpose Revenue (GPR) made available from the Medicated Assisted Treatment (MAT) program, originally funded with GPR and will now be funded with Opioid Settlement Funds (OSF). **(4 VOTES)**
4. Increase the Courthouse Construction Special Revenue Fund budget by \$184,286 for debt service payment based on available fund balance from the prior year from fines, forfeitures and penalties.
 - Establish appropriations of \$184,286 in the Courthouse Construction Special Revenue Fund, Operating Transfers Out, for debt service payment based on available prior year

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Courthouse Construction Fund fund balance; *and* establish appropriations of \$184,286 in Finance Other, Lease Payments Org, Services & Supplies, for the final debt service payment for the Hall of Justice, based on Operating Transfers In from Courthouse Construction Special Revenue Fund. **(4 VOTES)**

5. Align the budget by \$710,000 in the Department of General Services Facilities Management to reflect a transfer from DPW Airport Enterprise Fund, to pay for security and landscaping services.
 - Transfer appropriations of \$710,000 within DPW Airport Enterprise Fund, Services & Supplies, to Operating Transfer Out; *and* establish appropriations of \$710,000 in the Department of General Services Facilities Management ISF Services & Supplies, for security and landscaping services, based on Operating Transfer In from Airport Enterprise Fund. **(4 VOTES)**
6. Increase the budget by \$39,986 in the Department of Environmental Health and Quality for grant funds received for the Hazardous Materials Business Plan and Disaster efforts.
 - Establish appropriations of \$39,986 in the Department of Environmental Health and Quality, Services & Supplies, for expenditures related to strengthening the County of San Diego's Hazardous Materials Business Plan information and Disaster Recovery, based on unanticipated revenue from Environmental Public Health and Emergency Response grant funds for the project period of September 1, 2025, through August 31, 2026. **(4 VOTES)**
7. Cancel appropriation in the Spring Valley In Lieu Fees and establish appropriation in Spring Valley Improvement Fees for Calavo Park capital project.
 - Cancel appropriations of \$35,000 in Parkland Dedication Ordinance (PLDO) Spring Valley In Lieu Fees; *and* establish appropriations of \$35,000 in PLDO Spring Valley Improvement Impact Fees, Operating Transfer Out, based on available prior year PLDO Spring Valley Improvement Impact Fees Fund fund balance. Funding for Capital Project 1022858 Calavo Park is included in Fiscal Year 2025-26 Operational Plan. **(4 VOTES)**
8. Increase the budget by \$50,000 in the CSA 81 Fallbrook Local Park Fund to fund repairs at Don Dussault Park.
 - Establish appropriations of \$50,000 in Community Service Area (CSA) 81 Fallbrook Local Park Fund, Services & Supplies, based on available prior year CSA 81 Fallbrook Local Park Fund fund balance to complete an unanticipated maintenance project at Don Dussault Park to replace a damaged electrical pole. **(4 VOTES)**

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9. Increase the Board of Supervisors District offices budget for one-time expenses based on unanticipated over-realized General Purpose Revenue from Property Tax Current Unsecured.
 - Establish appropriations of \$783,765 in Board of Supervisors, including District 1 (\$200,000), District 2 (\$61,182), District 3 (\$122,583), District 4 (\$200,000), and District 5 (\$200,000), Services & Supplies, for one-time expenses based on unanticipated over-realized General Purpose Revenue from Property Tax Current Unsecured. **(4 VOTES)**
10. Increase the Registrar of Voters' budget by \$19,000,000 for the November 2025 Special Election based on unanticipated revenue from Senate Bill 280.
 - Establish appropriations of \$19,000,000 in the Registrar of Voters, Salaries & Benefits (\$10,000,000) and Services & Supplies (\$9,000,000) based on unanticipated State revenue from Senate Bill 280: Elections to conduct a special election relating to redistricting. **(4 VOTES)**
11. Increase Capital Project 1027588, Children's Crisis Residential Care Facility by \$3,408,856 from various funding sources to fully fund the project.
 - Establish appropriations of \$3,408,856 in the County Health Complex Fund for Capital Project 1027588, Children's Crisis Residential Care Facility based on Children's Crisis Continuum Pilot Program funds (\$1,687,226), Behavioral Health Continuum Infrastructure Program funds (\$871,630) and an Operating Transfer In from the General Fund (\$850,000); *and* cancel appropriations of \$850,000 in the Major Maintenance Capital Outlay Fund (MMCOF) for Project 1026221 Polinsky Repairs Phase 2; *and* transfer appropriations of \$850,000 from the Health and Human Services, Operating Transfer Out, to the Contributions to the Capital Outlay Fund, Operating Transfer Out. **(4 VOTES)**
12. Allow returned grant funds of \$18,177 from the Community Enhancement Program to be allocated to new projects by establishing appropriations in the respective grant programs budgets in the current fiscal year.
 - Establish appropriations of \$18,177 in the Community Enhancement Program budget Org 12900 (\$666 for District 1, \$7,608 for District 2, \$7,425 for District 3, \$595 for District 4, and \$1,883 for District 5), Contribution to Other Agencies, based on unused portions of prior year allocations so the funds can be allocated to other projects. **(4 VOTES)**
13. Allow returned grant funds of \$58,788 from the Neighborhood Reinvestment Program to be allocated to new projects by establishing appropriations in the respective grant programs budgets in the current fiscal year.

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- Establish appropriations of \$58,788 in the Neighborhood Reinvestment Program budget (\$15,066 for District 1 in Org 15650, \$7 for District 2 in Org 15655, \$5,527 for District 3 in Org 15660, \$33,307 for District 4 in Org 15665, and \$4,881 for District 5 in Org 15670) based on unused portions of prior year allocations so the funds can be allocated to other projects. **(4 VOTES)**

14. This recommendation is a technical adjustment that reclassifies departmental maintenance and capital spending plans based on capitalization thresholds. The result is a net increase of budget in the MMCOF of \$3,202,903 which includes a transfer of savings from a Capital Outlay Fund project to a HHSA MMCOF project and reclassification of major maintenance projects which are supported by existing department budgets.

- Transfer appropriations within departments between Services & Supplies and Operating Transfers Out, as noted in Appendix C, in the net amount of \$2,202,903 for major maintenance projects listed in Appendix C that were subsequently reclassified, based on capitalization thresholds, for financial reporting purposes; *and* establish, transfer and cancel appropriations, as noted in Appendix C for a net increase of \$3,202,903 which includes \$1,000,000 in bond funding, 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)**

**Transfers Within Budgetary Funds and/or Cancellation of Appropriations
(Recommendations 15 through 20):**

15. Transfer \$2,000,000 from the San Luis Rey River Park Rio Prado Acquisition and Improvement project to the San Luis Rey River Park Acquisition and Improvement at Moosa Active Recreation Node Project to fund an equestrian staging area.

- Transfer appropriations of \$2,000,000 within Capital Outlay Fund and related Operating Transfers In from the General Fund, to provide funding for Capital Project 1021895 SLRRP Acquisition and Improvement at Moosa Active Recreation Node, based on the transfer from Capital Project SLRRP 1025567 SLRRP Prado Acquisition and Improvement.

16. This recommendation will swap funding sources between Capital Project 1024604 County Public Health Laboratory (General Fund to bond proceeds) and Capital Project 1021162 County Administration Center Major Systems Renovation Project (bond proceeds to General Fund) for compliance with financial reporting requirements.

- Transfer appropriations of \$119,912 in Contributions to Capital Outlay, Operating Transfers Out, from Capital Project 1024604, County Public Health Laboratory to Capital Project 1021162, County Administration Center Major Systems Renovation Project (CAC MSRP). This will enable a swap in revenue of \$119,912 from proceeds

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from the 2023 Public Health Laboratory and Capital Improvements Certificates of Participation to General Fund fund balance for the County Administration Center Major Systems Renovation Project.

17. Transfer \$10,000 from the Neighborhood Reinvestment Program to the Office of Labor Standards and Enforcement for the printing of “Know Your Rights” materials.
 - Transfer appropriations of \$10,000 from the Neighborhood Reinvestment Program (District 3 Org 15660), Services & Supplies, to the Chief Administrative Office, Office of Labor Standards and Enforcement (Org 11795), Services & Supplies, for the printing of “Know Your Rights” materials.
18. Transfer \$100,000 from the Neighborhood Reinvestment Program to the Sheriff’s Office, Vista Patrol Station to assist with renovation costs for the Vista County Complex gym project.
 - Transfer appropriations of \$100,000 from the Neighborhood Reinvestment Program (District 5 Org 15670), Services & Supplies, to the Sheriff’s Office, Vista Patrol Station (Org 39560), Services & Supplies, to assist with renovation costs for the Vista County Complex gym project, including the purchase and installation of equipment, flooring, mirrors, paint and lighting.
19. This recommendation will transfer appropriation capacity from HHSA Behavioral Health Services to the Groups and their corresponding departments for one-time lump sum payments to the General employees.
 - Transfer appropriations of \$14,248,297 from HHSA, Behavioral Health Services, to Public Safety Group (\$4,757,000), Health and Human Services Agency (\$6,488,297), Land Use and Environment Group (\$1,332,000) and Finance and General Government Group (\$1,671,000), for one-time lump sum payments to the General employees as listed in Appendix D, based on previously allocated federal and State funding to be replaced with Unlocked Reserves. This transfer of appropriations is based on BHS operational savings and has no impact to services or the General Fund. The use of Unlocked Reserves is recommended based on San Diego County Administrative Code Section 113.1 for these time-sensitive operational expenditures.
20. Direct the Chief Administrative Officer (CAO) to continue to pursue funding in the Office of Emergency Services for the procurement to map, catalogue, and database the unincorporated area’s most vulnerable infrastructure and report back to the Board if funding is identified.

EQUITY IMPACT STATEMENT

After the Board of Supervisors adopts the Operational Plan, it is monitored by the departments, Groups, and the Board. Departments are expected to work within their respective budgets. Budgets may, however, be modified during the year as circumstances warrant. In conjunction with the fund

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balance projection process, the Chief Administrative Officer meets with each Group to review accomplishments, emergent issues, and budget status. Department heads are required to communicate any potential problems or errors to the appropriate authority. Groups complete fund balance projections quarterly providing explanations of significant variances of their budget. The recommended actions are intended to provide resources to address inequities in County services and to identify disparities, develop meaningful outcomes, and create a County government culture of equity, belonging, and racial justice.

SUSTAINABILITY IMPACT STATEMENT

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

FISCAL IMPACT

Funds associated with today's recommendations are partially included in the Fiscal Year 2025-26 Operational Plan. If approved, in the General Fund these actions will result in an increase to the overall budget of \$24,085,002, transfers between budgetary funds of \$2,202,903, transfers within budgetary funds of \$15,328,209 and no cancellation of appropriations. The funding sources for the increases are unanticipated State revenue from Senate Bill 280: Elections (\$19,000,000), Local Revenue Fund 2011 (\$3,500,000), over realized General Purpose Revenue from Property Tax Current Unsecured (\$783,765), Opioid Settlement Funds (\$500,000), Operating Transfers In from Courthouse Construction Special Revenue Fund (\$184,286), unused portions of prior year allocations for Neighborhood Reinvestment Program (\$58,788), unanticipated revenue from Environmental Public Health and Emergency Response grant funds (\$39,986), and unused portions of prior year allocations for Community Enhancement Program (\$18,177). The transfer of appropriations (\$14,248,297) from HHSA (Behavioral Health Services – BHS) to PSG, HHSA, LUEG, and FGG as noted in Appendix D for one-time lump sum payments is based on operational savings in BHS and the one-time use of Unlocked Reserves. Based on San Diego County Administrative Code Section 113.1 no more than 25% can be used in one fiscal year which equates to \$95.4 million, leaving a remaining balance for Fiscal Year 2025-26 of \$81.2 million.

In all other funds combined, these actions will result in a net increase to the overall budget of \$6,706,045, transfers between budgetary funds of \$1,500,000, transfers within budgetary funds of \$2,710,000, and cancellation of appropriations of \$885,000. The funding sources for the increases are Operating Transfer in from the General Fund and Other Non-General Funds for MMCOF projects (\$2,202,903), Children's Crisis Continuum Pilot Program funds (\$1,687,226), bond funding for MMCOF project (\$1,000,000), Behavioral Health Continuum Infrastructure Program funds (\$871,630), Operating Transfer In from the General Fund (\$850,000), Operating Transfer In from Airport Enterprise Fund (\$710,000), available prior year Courthouse Construction Fund fund balance (\$184,286), available prior year CSA 81 Fallbrook Local Park Fund fund balance (\$50,000), and available prior year PLDO fund balance (\$35,000).

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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 negative \$19.2 million is based on the estimate that expenditures will be approximately \$102.3 million less than the Fiscal Year 2025-26 Amended Budget and revenues will be a net \$121.5 million less than the Fiscal Year 2025-26 Amended Budget. The Amended Budget consists of the Adopted Budget plus encumbrances carried over from the prior year, plus approved year-to-date changes. The projected balance for all other funds combined is a net of \$11.9 million.

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

GENERAL FUND EXPENDITURE VARIANCES

The first quarter expenditure variances in the General Fund of \$102.3 million are primarily due to higher than budgeted projections in Salaries & Benefits (\$7.3 million), Other Charges (\$5.7 million), and Expenditure Transfer & Reimbursements (\$3.5 million) offset by lower than budgeted projections in Services & Supplies (\$116.6 million), Capital Assets Equipment (\$0.9 million), and Operating Transfers Out (\$1.3 million). Expenditure variances are described in detail in the Notes to the General Fund Variances.

GENERAL FUND REVENUE VARIANCES

The first quarter revenue variances in the General Fund of \$121.5 million are primarily due to \$7.0 million in over-realized revenue offset by \$128.5 million in under-realized revenue. The over realized revenue is primarily due to Taxes Other Than Current Secured (\$4.9 million), Taxes Current Property (\$1.5 million) and in Licenses Permits & Franchises (\$0.6 million). The under-realized revenue is primarily due to lower Intergovernmental Revenues (\$113.1 million); lower Charges For Current Services (\$13.9 million); Miscellaneous Revenues (\$0.9 million); lower Revenue From Use of Money & Property (\$0.4 million); and lower Fines, Forfeitures & Penalties (\$0.2 million). Revenue variances are described in detail in the Notes to the General Fund Variances.

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County staff actively monitor all revenue sources, including federal sources which the County may have incurred to manage past emergency response efforts. A summary of these past response costs are described in the Notes to the General Fund Variances.

Adjustments to the Fiscal Year 2025-26 Amended Budget

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

The recommendations for budget adjustments are explained as follows:

**Increases to the Overall Budget and/or Transfers Between Budgetary Funds
(Recommendations 2 through 14):**

Recommendation 2

This recommendation will establish appropriations of \$3,500,000 in the Sheriff's Office, Services & Supplies to remove triple bunks at George Bailey Detention Facility, Vista Detention Facility, San Diego Central Jail and South Bay Detention Facility to address and comply with a Board of State and Community Corrections inspection finding. The funding source is the Local Revenue Fund 2011, Community Corrections Subaccount.

Recommendation 3

This recommendation will establish \$500,000 in the Sheriff's Office, Salaries & Benefits (\$100,000) and Services & Supplies (\$400,000) to support the Opioid Enforcement Program. This recommendation will add Opioid Settlement Funds revenue within Sheriff's Office to fund counseling services and reentry planning coordination to Medicated Assisted Treatment (MAT) clients in the MAT Module (Intensive Housing Treatment) as well as for identified MAT clients in the general detention population and make General Purpose Revenue available to help fight fentanyl overdose epidemic.

Recommendation 4

This recommendation will establish appropriations of \$184,286 in the Courthouse Construction Special Revenue Fund based on available fund balance from the prior year to provide partial funding for the final debt service payment for the Hall of Justice. According to Government Code section 70402(a), these funds can only be used for the Hall of Justice debt service, and any remaining funds must be transferred to the State.

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Recommendation 5

This recommendation will transfer appropriations of \$710,000 within Department of Public Works (DPW), Airport Enterprise Fund, to fund contracted facilities services in the Department of General Services (DGS), Facility Management ISF. During the development of Fiscal Year 2025-27 Operational Plan, DPW included security and landscaping services. DGS is coordinating with Department of Purchasing & Contracting to amend the countywide security services contract and procure a new countywide landscaping services contract to include services for DPW Airports with planned implementation in January 2026. The funding source is an Operating Transfer from Airport Enterprise Fund.

Recommendation 6

On June 24, 2020 (12), the Board of Supervisors adopted resolutions authorizing LUEG Department Directors and/or their designee(s) to submit, negotiate, accept and execute all documents necessary to secure grant funding from non-profits, local, state and federal agencies through Fiscal Year 2024-25. On August 25, 2020, the Department of Environmental Health and Quality (DEHQ) received a Notice of Award for an Environmental Public Health and Emergency Response grant from the US Department of Health and Human Services, Centers for Disease Control and Prevention (CDC) Office of Financial Resources. The project awarded will work toward strengthening the County of San Diego's areas in the Temporary Event Food Program, Hazardous Materials Business Plan information, Recreational Water Programs, and Disaster Recovery. This is a multi-year, non-competitive grant and future year funding will be subject to satisfactory programmatic progress and the availability of funds for the original project period of September 1, 2020, through August 31, 2025. DEHQ has been awarded a total of \$205,103 for 5 years (\$39,824 for Year-1, \$39,972 for Year-2, \$38,363 for Year-3, \$46,972 for Year-4 and \$39,972 for Year-5). On Aug 29, 2025, CDC awarded remaining grant funds of \$39,986 as a Year-5 supplement to DEHQ. This is a request to establish appropriations of \$39,986 in DEHQ in Services & Supplies for expenditures related to Strengthening the County of San Diego's Hazardous Materials Business Plan information and Disaster Recovery projects, based on unanticipated revenue from Environmental Public Health and Emergency Response grant funds for the project period of September 1, 2025 through August 31, 2026.

Recommendation 7

This recommendation transfers appropriations of \$35,000 to swap revenue sources for Capital Project 1022858 Calavo Park due to insufficient funding in the PLDO Spring Valley In Lieu Fees account. Funding will instead come from the PLDO Spring Valley Improvement Impact Fees account. Funding for Capital Project 1022858 Calavo Park is included in Fiscal Year 2025-26 Operational Plan. There is no change to the project's total budget. Funding source is available prior year PLDO Spring Valley Improvement Impact Fees Fund fund balance.

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Recommendation 8

This recommendation will establish appropriations of \$50,000 based on existing fund balance in CSA 81 Fallbrook Local Park Fund to provide funding for an unanticipated maintenance project at Don Dussault Park to replace a damaged electrical pole.

The initial build-out of the park included installation a wooden electrical pole, meter box, and electrical conduit lines in a landscaped planter bed. These electrical components power the park irrigation controller and site security lighting system. Due to years of landscape irrigation, the wooden electrical pole is rotted below grade and leaning, putting tension on the electrical lines. Due to the condition of this electrical pole, it must be replaced.

Recommendation 9

This recommendation will establish appropriations of \$783,765 based on unanticipated over-realized General Purpose Revenue from Property Tax Current Unsecured to provide funding for one-time needs in the Board of Supervisors' offices for various Services & Supplies costs.

Unsecured property taxes are ad-valorem taxes assessed on personal property that is not attached to real estate, such as boats, aircraft, business fixtures, and business personal property. Current unsecured property tax revenues were based on the assumption that there would be no growth in the current unsecured roll. Current projections now indicate that revenues are anticipated to be higher than budget.

Recommendation 10

On August 21, 2025, Governor Newsom signed Senate Bill 280 calling for a Statewide special election on November 4, 2025 relating to redistricting. On September 5, 2025, the California Department of Finance Director subsequently requested the State Controller to remit payment to County election officials for costs related to the Statewide special election totaling \$251,300,000. San Diego County's allocation is \$19,000,000. This recommendation establishes appropriations in the Registrar of Voters to accept the County's allocation of State funds and pay for costs related to the special election.

Recommendation 11

On June 24, 2025 (6), the Board approved Capital Project 1027588, Children's Crisis Residential Care Facility (CCRCF) for \$6,920,000 in appropriations. This project will renovate 10,000 square feet of Polinsky Building A into a 15-bed facility with an optional 16th bed to be used as needed. The project will offer intensive, wrap-around support services to help manage a psychiatric crisis and offer diversion from higher levels of care. The project provides short term crisis residential treatment to both foster and non-foster care youth ages 12-18 recovering from a psychiatric crisis. The design includes communal areas, behavioral health service spaces (therapy rooms, individual and group activity rooms), facility management offices, and back-of-house/service rooms. The project is in the design and procurement phase with an estimated completion date of Summer 2027.

If approved, today's recommendation will increase the CCRCF project budget by \$3,408,856 based on Children's Crisis Continuum Pilot Program grant funds (\$1,687,226), Behavioral Health

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Continuum Infrastructure Program grant funds (\$871,630) and a transfer from MMCOF Project 1026221 Polinsky Repairs Phase 2 (\$850,000) which is available due to the discovery of overlapping work between the two projects. The new total project budget will be \$10,328,856.

Recommendation 12

This recommendation establishes appropriations of \$18,177 in the Community Enhancement Program budget Org 12900 (\$666 for District 1, \$7,608 for District 2, \$7,425 for District 3, \$595 for District 4, and \$1,883 for District 5) based on unused portions of prior year allocations that were returned by grantees in the current fiscal year. This will allow the recently returned funds to be allocated to other projects.

Recommendation 13

This recommendation establishes appropriations of \$15,066 in the Neighborhood Reinvestment Program budget (District 1 Org 15650), \$7 in the Neighborhood Reinvestment Program budget (District 2 Org 15655), \$5,527 in the Neighborhood Reinvestment Program budget (District 3 Org 15660), \$33,307 in the Neighborhood Reinvestment Program budget (District 4 Org 15665) and \$4,881 in the Neighborhood Reinvestment Program budget (District 5 Org 15670) based on unused portions of prior year allocations that were returned by grantees in the current fiscal year. This will allow the recently returned funds to be allocated to other projects.

Recommendation 14

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 Chief Financial Officer shall make required adjustments to departmental operating budgets and within the Major Maintenance Capital Outlay Fund (MMCOF) or the Major Maintenance Internal Service Fund (MMISF). Due to the emergent nature of some major maintenance projects, some of these adjustments may require ratification by the Board. These recommendations will allow for the accurate financial reporting of major maintenance projects, which are listed in Appendix C along with the related required adjustments.

This recommendation will result in a net increase of appropriation in the MMCOF of \$3,202,903, which includes a transfer of savings from a Capital Outlay Fund project to a HHSA MMCOF project and reclassification of major maintenance projects which are supported by existing department budgets.

**Transfers Within Budgetary Funds and/or Cancellation of Appropriations
(Recommendations 15 through 20):**

Recommendation 15

This recommendation will transfer appropriations of \$2,000,000 from Capital Project 1025567 SLRRP Prado Acquisition and Improvement to Capital Project 1021895 SLRRP Acquisition and Improvement at Moosa Active Recreation Node, to provide funding for an equestrian staging area.

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The Bonsall community has identified equestrian facilities as a priority consideration in facility and amenity planning. The equestrian staging area project will connect existing and future trails and is part of the San Luis Ray River Park Master Plan.

Recommendation 16

This recommendation will complete a swap of funding sources between Capital Project 1024604, County Public Health Laboratory (PHL) and Capital Project 1021162, County Administration Center Major Systems Renovation Project (CAC MSRP) to ensure accurate financial reporting of the use of debt issuance proceeds from the 2023 Public Health Laboratory and Capital Improvements Certificates of Participation (2023 COPs). A total of \$119,912 of existing proceeds from the 2023 COPs will be moved to the PHL project and \$119,912 of General Fund fund balance will be moved to the CAC MSRP project. There will be no change to either project's total budget.

The completed PHL includes a 52,000 square foot laboratory and a parking structure. The new laboratory features service expansion, including whole genome sequencing, molecular surge, Covid-19 testing services, tuberculosis testing services, and a robust Biosafety Level 3 (BSL-3) program. This structure allows the PHL to provide laboratory services regionwide, serve the unique needs of a border region, and serve as a potential partnering hub for the California Department of Public Health, Centers for Disease Control and Prevention (CDC), and nearby jurisdictions. The PHL construction was completed in Spring 2025 and the parking structure was completed in Fall 2024. Construction for the CAC MSRP is in progress and is estimated to be completed in Fall 2026.

Recommendation 17

The mission of the Office of Labor Standards and Enforcement is to advance labor standards through community and business engagement, strategic enforcement, innovation, research, and policy development with a commitment to workplace justice.

On July 22, 2025 (10), the Board directed the Chief Administrative Officer to develop and implement a Small Business Know Your Rights training program for employers—integrated into the County's labor standards education efforts—to help employers train their staff and respond appropriately to federal immigration enforcement actions. The allocation of funds is in the public interest as these materials will help employers train staff and respond appropriately should federal enforcement agencies enter their businesses or take action. This transfer of \$10,000 in Neighborhood Reinvestment Program funds, is a new District 3 (Org 15660) award for Fiscal Year 2025-26.

Recommendation 18

The Sheriff's Office provides public safety services to 4,200 square miles of unincorporated San Diego County, nine contract cities, and eighteen Indian Reservations. They manage the County jails and provide security to the courthouses. The Vista Patrol Station has been the hub for law enforcement services in the City of Vista and the surrounding unincorporated areas for more than 50 years.

**SUBJECT: FISCAL YEAR 2025-26 FIRST QUARTER OPERATIONAL PLAN
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS:
ALL)**

The Vista County Complex gym project is more than a decade past due, and each piece of workout equipment is beyond its service life. Benefits of updated gym equipment include providing better safety features and improved workout performance and reducing the risk of injuries, which is crucial for officer safety and job readiness. Enhancing physical fitness enables officers to perform their duties effectively and safely. The facility, located at 325 S. Melrose Dr., Vista, CA 92081, is shared by the Vista Patrol Station, Detention Facility and Court Services Bureau – which includes nearly 300 sworn members of the Sheriff's Office. This transfer of \$100,000 in Neighborhood Reinvestment Program funds, is a new District 5 (Org 15670) award for Fiscal Year 2025-26.

Recommendation 19

On June 24, 2025 (3), July 22, 2025 (3) and on August 26, 2025 (16), the Compensation Ordinance was updated, based on negotiated labor agreements previously approved by the Board for General employees. The changes included one-time lump sum payments of \$1,000 (one thousand dollars) in fiscal year 2025-26, \$500 (five hundred dollars) in fiscal year 2026-27, and \$250 (two hundred fifty dollars) in fiscal year 2027-28 to be paid to eligible employees' contingent upon a change to the County's Reserve Policy which provides additional one-time funds. The compensation ordinance requires that the first payment be made within two pay periods after the effective date of the Board of Supervisors changed reserve policy. Appendix D is the requested appropriation by departments for the current year lump sum payments.

The current Fiscal Year 2025-26 Operational Plan does not include funding to support these one-time lump sum payments. On September 9, 2025 (23), the Board of Supervisors (Board) adopted changes to the Administrative Code relating to General Fund Balances and Reserves that became effective on October 9, 2025 and staff would return at a future date with additional recommendations needed to support lump-sum payments in the current year using unassigned General Fund balance from "Unlocked Reserves" for the Board's consideration and approval.

This recommendation will transfer appropriation capacity of \$14,248,297 from HHSA Behavioral Health Services (BHS) to the Groups and their corresponding departments for one-time lump sum payments to the General employees, based on previously allocated federal and State funding to be replaced with Unlocked Reserves. The use of Unlocked Reserves is recommended based on San Diego County Administrative Code Section 113.1 as time-sensitive operational expenditures in the current fiscal year. This transfer of appropriations is based on BHS operational savings and has no impact to services or the General Fund.

Recommendation 20

On October 21, 2025 (20), the Board of Supervisors directed the CAO to identify funding for a procurement to map, catalog, and database the unincorporated area's most vulnerable infrastructure. This recommendation will direct the CAO to continue to pursue funding for these procurement efforts in the Office of Emergency Services and report back to the Board if funding is identified.

**SUBJECT: FISCAL YEAR 2025-26 FIRST QUARTER OPERATIONAL PLAN
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS:
ALL)**

LINKAGE TO THE COUNTY OF SAN DIEGO STRATEGIC PLAN

Today's proposed actions support the Strategic Initiatives of Sustainability, Equity, Empower, Community and Justice in the County of San Diego's 2025-2030 Strategic Plan by fully committing to use County resources to meet the highest priority needs of residents.

Respectfully submitted,



EBONY N. SHELTON
Chief Administrative Officer

ATTACHMENT(S)

Schedules A and B

Notes to Schedules A and B

Notes to the General Fund Variances

Appendix C: MMCOF Adjustments

Appendix D: Lump Sum One Time Payments

**FY 2025-26 1st Quarter
Projected Year-End Results
(in thousands)**

Schedule A

COUNTY SUMMARY

General Fund

	Expenditure Variance	Revenue Variance	1st Quarter FY25-26 Projected Fund Balance	% of Proj FB to Budget
	Favorable/(Unfavorable)			
Public Safety	\$ (18,397)	\$ (11,595)	\$ (29,992)	-1.1%
Health & Human Services Agency	106,652	(104,428)	2,225	0.1%
Land Use & Environment	11,174	(9,525)	1,649	0.4%
Finance & General Government	2,846	(2,123)	723	0.2%
Total Agency/Group	102,276	(127,671)	(25,395)	-0.3%
General Purpose Revenue	0	5,600	5,600	0.3%
Finance Other	(0)	618	618	0.1%
Total General Fund	\$ 102,276	\$ (121,453)	\$ (19,177)	-0.2%

Non-General Funds:

Special Revenue Funds

Public Safety	\$ 437	\$ 338	\$ 775	0.2%
Health & Human Services Agency	0	0	0	0.0%
Land Use & Environment	4,985	832	5,817	1.0%
Total Special Revenue Funds	\$ 5,422	\$ 1,170	\$ 6,592	0.6%

Capital Program

Finance Other	\$ (18)	\$ 560	\$ 542	0.1%
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Internal Service Funds Departments

Land Use & Environment	\$ 0	\$ 0	\$ 0	0.0%
Finance & General Government	(0)	0	0	0.0%
Finance Other	1,806	(1,113)	693	0.4%
Total Internal Service Funds	\$ 1,806	\$ (1,113)	\$ 693	0.1%

Enterprise Fund Departments

Public Safety Group	\$ 0	\$ 0	\$ 0	0.0%
Land Use & Environment	728	(728)	0	0.0%
Total Enterprise Funds	\$ 728	\$ (728)	\$ 0	0.0%

Special District Funds Departments

Public Safety Group	\$ (0)	\$ 847	\$ 847	1.5%
Land Use & Environment	2,926	304	3,229	2.3%
Total Special District Funds	\$ 2,926	\$ 1,150	\$ 4,076	2.1%

Other County Funds Departments

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

Debt Service - Pension Obligation Bonds	\$ 0	\$ 0	\$ 0	0.0%
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Total Non-General Fund	\$ 10,863	\$ 1,039	\$ 11,902	0.4%
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Total County Year-End Operating Balance	\$ 113,139	\$ (120,414)	\$ (7,275)	-0.1%
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**FY 2025-26 1st Quarter
Projected Year-End Results
(in thousands)**

Schedule A

PUBLIC SAFETY GROUP

Expenditure Variance	Revenue Variance	1st Quarter FY25-26 Projected Fund Balance	% of Proj FB to Budget
Favorable/(Unfavorable)			

General Fund Departments

Animal Services	\$ (0)	\$ 60	\$ 60	0.5%
Child Support	171	(45)	126	0.2%
District Attorney	-	0	-	0.0%
Emergency Services	100	(50)	50	0.2%
Medical Examiner	458	(271)	187	0.7%
Probation	38	6	43	0.0%
Public Defender	2,020	(1,931)	89	0.1%
Public Safety Executive Office	3,381	(3,137)	244	0.2%
San Diego County Fire	74	8	81	0.1%
Sheriff	(24,638)	(6,235)	(30,873)	-2.1%
Total General Fund	\$ (18,397)	\$ (11,595)	\$ (29,992)	-1.1%

Special Revenue Funds Departments

District Attorney (Asset Forfeiture - State & Federal)	\$ 0	\$ 0	\$ 0	0.0%
Probation - Asset Forfeiture	0	0	0	0.0%
Probation - Incarcerated Peoples' Welfare Program	0	0	0	0.0%
Sheriff - Asset Forfeiture	(0)	338	338	4.8%
Sheriff - Incarcerated Peoples' Welfare Program	437	0	437	5.0%
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)	0	(0)	0.0%
Total Special Revenue Funds	\$ 437	\$ 338	\$ 775	0.2%

Enterprise Funds

Jail Commissary Enterprise Fund	\$ 0	\$ 0	\$ 0	0.0%
Total Enterprise Funds	\$ 0	\$ 0	\$ 0	0.0%

Special District Funds

Sheriff (Regional 800 MHz)	\$ 0	\$ 0	\$ 0	0.0%
County Service Areas	(0)	847	847	4.0%
Community Facilities Districts	-	-	-	0.0%
County Service Areas 17 & 69	(0)	-	(0)	0.0%
Total Special District Funds	\$ (0)	\$ 847	\$ 847	1.5%

Total Public Safety Group

\$ (17,960)	\$ (10,411)	\$ (28,370)	-0.9%
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**FY 2025-26 1st Quarter
Projected Year-End Results
(in thousands)**

Schedule A

HEALTH & HUMAN SERVICES AGENCY

Expenditure Variance	Revenue Variance	1st Quarter FY25-26 Projected Fund Balance	% of Proj FB to Budget
Favorable/(Unfavorable)			

General Fund Programs

Administrative Support	\$ 0	\$ 0	\$ 0	0.0%
Aging & Independence Services	0	(1,718)	(1,718)	-0.5%
Behavioral Health Services	74,056	(74,056)	(0)	0.0%
Child and Family Well-Being	0	(0)	0	0.0%
Public Health Services	22,121	(22,121)	0	0.0%
Regional Operations	-	0	-	—
Self-Sufficiency Services	(0)	3,197	3,197	0.4%
Medical Care Services	-	0	-	—
Housing & Community Development Services	10,475	(9,729)	746	0.3%
Homeless Solutions and Equitable Communities	-	0	-	—
Total General Fund	\$ 106,652	\$ (104,428)	\$ 2,225	0.1%

Special Revenue Funds

Tobacco Securitization Fund	\$ 0	\$ 0	\$ 0	0.0%
Total Special Revenue Funds	\$ 0	\$ 0	\$ 0	0.0%

Other County Funds Departments

Housing & Community Development	\$ 0	\$ 0	\$ 0	0.0%
Total Other County Funds Departments	\$ 0	\$ 0	\$ 0	0.0%

Total Health & Human Services Agency	\$ 106,652	\$ (104,428)	\$ 2,225	0.1%
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**FY 2025-26 1st Quarter
Projected Year-End Results
(in thousands)**

Schedule A

LAND USE & ENVIRONMENT GROUP

General Fund Departments

	Expenditure Variance	Revenue Variance	1st Quarter FY25-26 Projected Fund Balance	% of Proj FB to Budget
	Favorable/(Unfavorable)			
Agriculture, Weights & Measures	\$ 1,242	\$ (995)	\$ 246	0.6%
Department of Environmental Health and Quality	1,612	(214)	1,397	1.9%
Land Use & Environment Group Exec Office	(0)	0	0	0.0%
Parks & Recreation	(0)	0	(0)	0.0%
Planning & Development Services	7,489	(7,484)	5	0.0%
Public Works	831	(831)	0	0.0%
Total General Fund	\$ 11,174	\$ (9,525)	\$ 1,649	0.4%

Special Revenue Funds/Departments

Parks & Recreation (Grazing and Fish & Game Commission)	\$ 0	\$ 0	\$ 0	0.0%
Parks & Recreation - PLDO	0	0	0	0.0%
DPW - Aviation Funds	0	0	0	0.0%
DPW - Road Fund	4,856	(1,967)	2,889	0.6%
DPW - Survey Monument Preservation	0	0	0	0.0%
DPW - Inactive Waste	12	(12)	0	0.0%
DPW - Waste Planning and Recycling	117	29	146	1.9%
Library Services	0	2,782	2,782	3.7%
Total Special Revenue Funds	\$ 4,985	\$ 832	\$ 5,817	1.0%

Internal Service Funds

Public Works - DPW Equip. ISF Prg. (35525-35700)	\$ 0	\$ 0	\$ 0	0.0%
Total Internal Service Funds	\$ 0	\$ 0	\$ 0	0.0%

Enterprise Funds

Airport Enterprise Fund	\$ 0	\$ 0	\$ 0	0.0%
Wastewater Management Enterprise Fund	728	(728)	0	0.0%
Total Enterprise Funds:	\$ 728	\$ (728)	\$ 0	0.0%

Special District Funds/Departments

Parks and Recreation	\$ 0	\$ 13	\$ 13	0.2%
Parks - Community Facilities Districts	(0)	2	2	0.1%
DPW - SD County Sanitation Districts	2,926	288	3,214	3.3%
DPW - CSAs	0	-	0	0.0%
DPW - PRDs	0	-	0	0.0%
DPW - Community Facilities Districts	(0)	-	(0)	0.0%
DPW - Flood Control	0	(0)	0	0.0%
DPW - Street Lighting District	-	-	0	0.0%
Total Special Districts Funds:	\$ 2,926	\$ 304	\$ 3,229	2.3%

Total Land Use & Environment Group

\$ 19,812	\$ (9,117)	\$ 10,695	0.9%
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**FY 2025-26 1st Quarter
Projected Year-End Results
(in thousands)**

Schedule A

**FINANCE & GENERAL GOVERNMENT
GROUP**

Expenditure Variance	Revenue Variance	1st Quarter FY25-26 Projected Fund Balance	% of Proj FB to Budget
Favorable/(Unfavorable)			

General Fund Departments

Law Enforcement Review Board	\$ 20	\$ 7	\$ 27	1.2%
Assessor/Recorder/County Clerk	656	(656)	(0)	0.0%
Auditor & Controller	311	28	339	0.6%
Board of Supervisors	4	0	4	0.0%
Chief Administrative Office	180	(50)	130	0.7%
Civil Service Commission	2	0	2	0.2%
Clerk of the Board of Supervisors	306	70	376	6.1%
County Communications Office	82	0	82	1.5%
County Counsel	369	(78)	292	0.6%
County Technology Office	26	0	26	0.2%
Finance & GG Exec Office	90	(90)	(0)	0.0%
General Services	0	0	0	0.0%
Grand Jury	35	0	35	4.4%
Human Resources	182	(914)	(731)	-2.0%
Purchasing & Contracting	0	0	0	—
Registrar of Voters	122	8	129	0.3%
Treasurer-Tax Collector	460	-447.8	12	0.0%
Total General Fund	\$ 2,846	\$ (2,123)	\$ 723	0.2%

Internal Service Funds Departments

CTO - Information Technology	\$ 0	\$ 0	\$ 0	0.0%
Facilities Management	0	(0)	0	0.0%
Major Maintenance ISF	0	0	0	0.0%
Fleet Management	0	0	(0)	0.0%
Purchasing & Contracting	0	0	(0)	0.0%
Total Internal Service Funds	\$ (0)	\$ 0	\$ 0	0.0%

Other County Funds Departments

Red. Agency/Redevelopment Successor /	\$ 0	\$ 0	\$ 0	0.0%
Total Other County Funds Departments	\$ 0	\$ 0	\$ 0	0.0%

**Total Finance & General
Government Group**

\$ 2,846	\$ (2,123)	\$ 723	0.1%
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FY 2025-26 1st Quarter
Projected Year-End Results
(in thousands)

Schedule A

**GENERAL PURPOSE REVENUE &
FINANCE OTHER**

Expenditure Variance	Revenue Variance	1st Quarter FY25-26 Projected Fund Balance	% of Proj FB to Budget
Favorable/(Unfavorable)			

General Fund

General Purpose Revenue:

All Current Property Taxes	\$ 0	\$ 1,516	\$ 1,516	0.1%
All Other Taxes-Local	0	4,941	4,941	0.7%
Licenses, Permits & Franchises	0	0	0	0.0%
Fines, Forfeitures & Penalties	0	0	0	0.0%
Revenue for Use of Money & Property	0	(857)	(857)	-1.6%
Intergovernmental Revenue	0	0	0	0.0%
Charges for Current Services	0	0	0	0.0%
Miscellaneous Revenue	0	0	0	0.0%

Total General Purpose Revenue

\$ 0	\$ 5,600	\$ 5,600	0.3%
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General County Expenses:

Cash Borrowing Program	\$ 0	\$ 0	\$ 0	0.0%
Community Enhancement	0	0	0	0.0%
Contribution to County Library	0	0	0	—
Contributions to the Capital Outlay Fund	(0)	0	(0)	0.0%
Lease Payments - Bonds	0	0	0	0.0%
Local Agency Formation Comm Admin	0	0	0	0.0%
Neighborhood Reinvestment Program	0	0	0	0.0%
Appropriation for Contingencies	0	0	0	—
Countywide Expenses	(0)	618	618	0.3%

Total Finance Other Expenses

(0)	618	618	0.1%
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Total General Fund

\$ (0)	\$ 6,217	\$ 6,217	1.2%
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Capital Program Funds

Capital Program	\$ (18)	\$ 560	\$ 542	0.1%
Total Capital Program Funds	\$ (18)	\$ 560	\$ 542	0.1%

Internal Service Funds Departments

Workers Compensation	\$ 1,617	\$ (1,122)	\$ 495	0.8%
Unemployment Insurance	0	0	0	0.0%
Insurance ISF	189	0	189	1.3%
Public Liability	0	9	9	0.0%
Total ISF Funds	\$ 1,806	\$ (1,113)	\$ 693	0.4%

Debt Service Funds Departments

Pension Obligation Bonds	\$ 0	\$ 0	\$ 0	0.0%
Total Debt Service Funds	\$ 0	\$ 0	\$ 0	0.0%

**Total General Purpose Revenue & Finance
Other**

\$ 1,788	\$ 5,664	\$ 7,452	0.5%
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**FY 2025-26 1st Quarter
Projected Year-End Results
(in thousands)**

Schedule B

Category	Projected Appropriation for Contingencies	Projected Operating Balances	1st Quarter FY25-26 Projected Fund Balance
	Favorable/(Unfavorable)		
General Fund			
Public Safety	\$ 0	\$ (29,992)	\$ (29,992)
Health and Human Services Agency	0	2,225	2,225
Land Use and Environment	0	1,649	1,649
Finance & General Government	0	723	723
Agency/Group Totals	\$ 0	\$ (25,395)	\$ (25,395)
General Purpose Revenue	\$ 0	\$ 5,600	\$ 5,600
General County Expenses	0	618	618
Appropriation for Contingencies	0	0	0
Total General Purpose Revenue & General County Expense	\$ 0	\$ 6,217	\$ 6,217
Total General Fund	\$ 0	\$ (19,177)	\$ (19,177)

Numbers may not total due to rounding.

COUNTY OF SAN DIEGO
NOTES TO SCHEDULES A and B
Fiscal Year 2025-26 1st Quarter

GENERAL NOTES

Projected Fund Balance

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

Management Reserves

Besides the General Fund Reserve, which is comprised of unassigned General Fund fund balance, County business groups may establish Management Reserves. Management Reserves are appropriations that are established at the group or department level for unanticipated needs or planned future one-time expenses. Schedule B shows a summary of the General Fund's projected fund balance by group/agency that distinguishes between projected management reserve balances and operating balances. No Management Reserves were budgeted in Fiscal Year 2025-26.

Variance Reporting

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

1st Quarter Operational Fund Balance for Fiscal Year 2025-26

Schedule A summarizes the County's Fiscal Year 2025-26 operational results, measured by fund balance from current year operations, excluding anticipated designation of fund balance (restricted, committed, assigned) or final adjustments to take place in the annual comprehensive financial report (ACFR). Projected fund balance for the General Fund is negative \$19.2 million, and for all budgetary funds combined the balance is projected to be negative \$7.3 million. In the General Fund, all business groups are projected to produce operating balances except for Public Safety Group: Health and Human Services Agency (\$2.2 million), Land Use and Environment Group (\$1.7 million), Finance and General Government Group (\$0.7 million) and Finance Other (\$6.2 million); offset by negative fund balance in Public Safety Group (\$30.0 million).

The balance for all other funds combined is projected to be \$11.9 million and consists of positive fund balance in Special Revenue Funds (\$6.6 million), Special District Funds

(\$4.1 million), Internal Service Funds (\$0.7 million), and Capital Program – Finance Other (\$0.5 million).

PUBLIC SAFETY GROUP

The Public Safety Group is projecting a negative overall variance of \$28.4 million, of which \$30.0 million is tied to negative variance in the General Fund and \$1.6 million is tied to positive variances in all other funds combined. The details of these variances are noted below.

General Fund

Child Support

A positive variance of \$0.1 million is projected for the Department of Child Support Services.

A positive expenditure variance of \$0.2 million is projected. A positive variance of \$0.1 million in Salaries & Benefits is due to vacant and modified positions, \$0.8 million in Services & Supplies due to lower expenses related to information technology and contracted services, offset by a negative variance of \$0.7 million in Expenditure Transfer & Reimbursements due to lower than anticipated expenditures in the Bureau of Public Assistance Investigations for cost of staffing and services reimbursed by Health and Human Services Agency.

A negative revenue variance of \$0.1 million is projected in Intergovernmental Revenues due to lower than anticipated State and federal reimbursement revenue related to expenditure savings mentioned above.

Public Defender

A positive variance of \$0.1 million is projected for the Public Defender.

A positive expenditure variance of \$2.0 million is projected. A positive variance of \$0.7 million in Salaries & Benefits primarily due to modified and vacant positions. A positive variance of \$0.9 million in Services & Supplies primarily due to the deferred implementation of the Digital Evidence Management System (DEMS). A positive variance of \$0.4 million in Expenditure Transfer & Reimbursements due to the extension of the Memorandum of Understanding for services provided and reimbursed by Health and Human Services Agency.

A negative revenue variance of \$1.9 million is projected in Intergovernmental Revenues due to lower reimbursements for eligible expenditures related to Community Assistance, Recovery, and Empowerment (CARE) Court (\$1.0 million), and Edward Byrne Memorial Justice Assistance Grant (JAG) (\$0.7 million), and Public Defender Pilot Program (\$0.2 million).

Public Safety Executive Office/Contribution for Trial Courts

A positive variance of \$0.3 million is projected for the Public Safety Group Executive Office including Contribution for Trial Courts.

Public Safety Executive Office

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

A positive expenditure variance of \$3.2 million is projected in Services & Supplies primarily due to procurement delays related to the resource and reentry hub.

A negative revenue variance of \$3.1 million is projected in Intergovernmental Revenues primarily due to lower than anticipated expenditures mentioned above funded by the Community Corrections Subaccount.

Contribution for Trial Courts

A positive variance of \$0.2 million is projected for Contribution for Trial Courts.

A positive expenditure variance of \$0.2 million is projected in Other Charges due to lower than anticipated Enhanced Collection costs.

No revenue variance is projected.

Sheriff

A negative variance of \$30.8 million is projected for the Sheriff's Office.

A negative expenditure variance of \$24.6 million is projected. A negative variance of \$16.2 million in Salaries & Benefits is projected primarily tied to salary adjustments which reduced appropriations for budgeted positions to reallocate General Purpose Revenue to other PSG departments and the County, and exacerbated by increased costs necessary to house an average daily jail population which has increased by approximately 500 incarcerated persons, as a result of Prop 36 implementation. The Sheriff's Office will continue to closely monitor payroll expenditures and develop a mitigation strategy with the PSG Executive Office and the Office of Financial Planning. A positive variance of \$1.2 million is projected in Services & Supplies due to lower costs in various accounts including uniform allowance, professional & specialized services and contracted services with a portion associated with the Cal-ID program. These are offset by higher than anticipated costs in food associated with increased contract costs. A negative variance of \$9.6 million is projected in Other Charges due to higher than anticipated costs for medical and mental health services contracts for the incarcerated population. Of the \$9.6M overage, \$8.3M is related to prior year offsite hospital costs the medical provider, NaphCare, is billing the Sheriff's Office this fiscal year.

A negative revenue variance of \$6.2 million is projected. Projected negative variances of \$5.4 million in Intergovernmental Revenues is due to lower than anticipated costs for Community Corrections Subaccount offset by revenue for State mandates, \$0.5 million in Charges for Current Services from lower reimbursement for law enforcement services due to vacancies, \$0.2 million in Miscellaneous Revenues due to lower than anticipated costs for the Regional Communications System program, and \$0.1 million projected in Fines, Forfeitures & Penalties due to lower than anticipated costs for the Cal-ID program.

Special District Funds

San Diego County Fire Protection District

A positive variance of \$0.9 million is projected for San Diego County Fire Protection District.

No expenditure variance is projected.

A positive revenue variance of \$0.9 million is projected in Charges for Current Services due to wildfire incident response reimbursements received through Assistance-by-Hire agreements.

HEALTH AND HUMAN SERVICES AGENCY (HHSA)

The Health and Human Services Agency is projecting a positive overall variance of \$2.2 million, tied to a positive variance in the General Fund. The details of these variances are noted below.

General Fund

Administrative Support

A zero overall variance projected for Administrative Support.

A zero expenditure variance is projected and consists of a positive variance of \$2.6 million in Salaries and Benefits tied to vacant positions and attrition, offset by \$2.6 million in Services and Supplies due to higher than anticipated operating costs associated with Facilities Internal Service Fund (ISF), including utilities, mailing and other facility-related costs.

A zero revenue variance is projected.

Aging & Independence Services

An overall negative variance of \$1.7 million is projected for Aging & Independence Services (AIS).

A zero expenditure variance is projected and includes a negative variance of \$1.8 million in Salaries & Benefits due to a lower vacancy rate than budgeted and positive variances of \$1.5 million in Services & Supplies and \$0.3 million in Operating Transfers Out due to reduced funding needs for the In-Home Support Services (IHSS) Public Authority related to anticipated operational needs in the program with no impact to services. The positive variance of \$1.5 million in Services & Supplies is primarily tied to positive variances of \$1.7 million that reflects the alignment of projections with the completion of one-time, multi-year funding and carryover encumbrances from prior years that are no longer needed, \$0.2 million tied to lesser use of contracted services in California Department of Aging (CDA) programs by utilizing internal County staffing and non-contracted expenditures, and \$0.1 million due to lower participation than anticipated in the Multi Senior Services Program (MSSP), partially offset by negative variances of \$0.8 million tied to increase in allocations for participants in the San Diego Veterans Independence Service at Any Age (SD-VISA) program and \$0.1 million tied to program operational needs. A positive variance of \$1.1 million would have been projected in Services & Supplies but \$0.4 million is now projected in Housing and Community Development Services (HCDS) to utilize available appropriation capacity and maintain a zero overall expenditure variance for AIS, pending the transfer of appropriation to AIS.

A negative revenue variance of \$1.7 million is projected and includes a negative variance of \$2.6 million in Intergovernmental Revenues and positive variances of \$0.8 million in Miscellaneous Revenues mainly tied to the SD-VISA program and \$0.1 million in Revenue from Use of Money & Property due to unanticipated revenue for Public Administrator and Public Guardian interest earned through the Treasury Office investment pool. The negative variance of \$2.6 million in Intergovernmental Revenues consists of negative variances of \$1.3 million to align budget with the completion of one-time, multi-year funding and carryover encumbrances from prior years that are no longer needed as mentioned above, \$1.0 million tied to lower participation than anticipated in the MSSP program \$0.4 million in anticipated reduction in allocations mainly tied to annual mid-year adjustments across various CDA programs, and \$0.4 million associated with pending appropriation adjustments from HCDS to mitigate appropriation impacts, partially offset by a positive variance of \$0.5 million in social services administrative revenues to align with allocations and projected spending.

Behavioral Health Services

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

A zero overall variance is projected for BHS.

A positive expenditure variance of \$74.0 million is projected and includes a positive variance of \$1.7 million in Salaries & Benefits attributed to longer timeframes to hire staff, hard to recruit classifications, and vacancies due to attrition, a positive variance of \$75.1 million in Services & Supplies, offset by \$2.8 million in Expenditure Transfer & Reimbursements due to Public Safety Group agreement has ended and efforts are being redirected to support the Department of Health Care Services mandated services under the Next Move Program which provides outpatient treatment services. The positive variance of \$75.1 million in Services & Supplies is driven by in operating costs primarily for contracted services associated with a range of mental health and substance use disorder programs to align with anticipated spending which adjusts for contractor staffing vacancies, projected utilization in residential bed days, and updated procurement timeframes, offset by negative variances in one-time IT resource needs and temporary staffing costs at the SDCPH.

A negative revenue variance of \$74.0 million is projected and includes negative variances of \$69.8 million in Intergovernmental Revenues, \$3.1 million in Charges for Current Services tied to a decrease in Intergovernmental Transfer (IGT) revenue primarily due to decrease in census enrollment days for Medi-Cal, and \$1.1 million in Miscellaneous Revenues due to the recoupment of payments in contracted services from prior year adjustments. The \$69.8 million negative variances in Intergovernmental Revenues includes \$56.3 million to align federal and State funding to anticipated billable service units and aligning grant funding with overall anticipated expenditures and \$13.5 million in realignment revenue to align with spending.

Child and Family Well Being

A zero overall variance projected for Child and Family Well-Being (CFWB).

A zero expenditure variance is projected and includes a negative variance of \$6.1 million in Salaries & Benefits tied to a lower vacancy rate than budgeted as well as overtime costs and positive variances of \$5.1 million in Services and Supplies mainly due to lower than anticipated operating costs associated with travel, transportation and utilities ISFs, and temporary staffing costs and \$1.0 million in Other Charges mainly to align with the revised projected caseloads in assistance programs. A positive variance of \$1.7 million would have been projected in Services & Supplies but \$3.4 million is now projected in Housing & Community Development Services (HCDS) to utilize available appropriation capacity and maintain a zero overall expenditure variance for CFWB, pending the transfer of appropriation to CFWB.

A zero revenue variance is projected and includes a positive variance of \$0.3 million in Revenue from Use of Money and Property tied to unanticipated GASB 87 lease revenue and negative variances of \$0.2 million in Intergovernmental Revenues and \$0.1 million in Miscellaneous Revenues primarily to align with collections of prior year adjustments from contractors. The negative variance of \$0.2 million in Intergovernmental Revenues consists of negative variances of \$3.4 million associated with pending appropriation adjustments from HCDS to mitigate appropriation impacts, partially offset by positive variances of \$2.4 million in social services administrative revenues to align with anticipated federal and state funding and projected expenditures mentioned above and \$0.8 million in State assistance payment revenues associated with revised caseload projections.

Housing & Community Development Services

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

An overall positive variance of \$0.7 million is projected for HCDS.

A positive expenditure variance of \$10.4 million is projected and includes a positive variance of \$1.5 million in Salaries & Benefits due to attrition and vacant positions, a positive variance of \$9.7 million in Services & Supplies and a negative variance of \$0.8 million in Other Charges primarily due to HOPWA Tenant Based Rental Assistance (TBRA) with higher than anticipated expenditures due to program growth and rent increase in the region. The positive variance of \$9.7 million in Services & Supplies consists of \$15.3 million in No Place Like Home (NPLH) due to the grant being fully utilized and no further projects planned and \$5.0 million associated with the fully grant-funded carry forward prior year encumbrances that are no longer needed after aligning the expenditure with the current funding allocation, with no impact to service or to local funds, offset by negative variances of \$0.6 million mainly associated with operational costs, and \$0.2 million in temporary contract help to provide clerical support as the department transitions to a new case management system. The operating variance is partially offset by \$9.8 million for projected expenditures tied to Aging and Independence Services (AIS), Child and Family Well-Being (CFWB) and Self Sufficiency Services (SSS) to mitigate appropriation impacts which will be resolved with a budget transfer.

A negative revenue variance of \$9.7 million in Intergovernmental Revenue is projected due to unobligated NPLH projects, and prior year encumbrances, offset by increased revenues associated with HOPWA TBRA expenditures mentioned above and \$9.8 million in funding associated with pending appropriations adjustments for AIS, CFWB and SSS, as noted above.

Public Health Services

A zero overall variance projected for Public Health Services (PHS).

A positive expenditure variance of \$22.1 million is projected and includes a positive variance of \$8.3 million in Salaries & Benefits due to vacancies, attrition and a reduced hiring activity in response to reductions in federal and State funding across multiple programs, a positive variance of \$12.8 million in Services & Supplies, and a positive variance of \$1.0 million in Capital Assets Equipment associated with aligning projections to anticipated spending and termination of the mobile health laboratory contract. The positive variance of \$12.8 million in Services & Supplies consists of \$3.7 million due to procurement delays due to delayed funding notifications, \$3.2 million due to loss of CalFresh Healthy Living funding that will not be renewed by the federal grantor this fiscal year, \$3.0 million for the Immunizations program to align projections with the grant resources and workplan as a result of significant reduction in federal funding, \$0.9 million in California Children's Services contracts and IT projects to align with revised funding allocations, and \$2.0 million less projected for the Epidemiology program to align projections with anticipated spending due to the demobilization of COVID-19 associated activities. Epidemiology & Laboratory Capacity Enhancing Detection and Epidemiology & Laboratory Capacity Enhancing Detection Expansion, and Epidemiology & Laboratory Capacity Infection Prevention Control grants were terminated early by the US Health & Human Services Agency. In FY 24/25, a Temporary Restraining Order was subsequently issued by the U.S. District Court for the District of Rhode Island that affected all grant recipients nationwide, reinstating the original funding pending a final court ruling. In FY 25/26, the U.S. Department of Health and Human Services voluntarily withdrew its appeal of the preliminary injunction over the termination of this funding. First Quarter projections assume continuity of these federal funds. Additionally, future projections will include approximately \$0.3 million in Services & Supplies to support the initial exposure characterization component for the overall Tijuana River Valley study.

A negative revenue variance of \$22.1 million is projected and includes negative variances of \$21.8 million in Intergovernmental Revenues and \$0.7 million in Charges for Current Services primarily to align projected reimbursements and fees in Vital Records, offset by a positive variance of \$0.4 million in Miscellaneous Revenues based on unanticipated grant allocation to support the development of Public Health professionals. The negative variance of \$21.8 million in Intergovernmental Revenues is primarily tied to negative variances of \$5.8 million in Immunization Action Plan grant to align with workplan, \$5.0 million in realignment to align with spending, \$4.6 million in various PHS grants to align with revised grant awards and anticipated spending level in S&B and S&S, as noted above, \$2.8 million in COVID-19 Expanding Laboratory Capacity, \$2.4 million due to ending of the CalFresh Healthy Living grant, \$0.9 million in California Children's Services (CCS) tied to projection based on actual State allocation, and \$0.3 million in Medi-Cal Administrative Activities and Targeted Case Management revenues based on estimated receipts.

Self-Sufficiency Services

An overall positive variance of \$3.2 million is projected for Self-Sufficiency Services (SSS).

A zero expenditure variance is projected and includes a negative variance of \$7.0 million in Salaries & Benefits primarily attributed to estimated salaries & benefit costs that exceeds the projected appropriation capacity available to absorb the impacts of the new labor agreements, this variance will be mitigated through appropriation transfer to SSS, and positive variances of \$3.5 million in Services & Supplies and \$3.5 million in Other Charges based on a projected decrease in the General Relief Program due to lower than budgeted caseload levels. The positive variance of \$3.5 million in Services & Supplies includes positive variances of \$1.8 million in projected operational cost savings based on current spending trends offset by a negative variance of \$4.3 million primarily tied to increases in contracted services based on revised allocations for CalWORKs Housing Support Program associated with California Department of Social Services redistribution of unspent prior year funding. In addition, a total of \$6.0 million was projected in HCDS to utilize available capacity and mitigate a negative variance in SSS total expenditures, which is offset in Services & Supplies.

A positive revenue variance of \$3.2 million is projected and consists of positive variances of \$2.9 million in Intergovernmental Revenues, \$0.2 million in Miscellaneous Revenues tied to contractor overpayments from Fiscal Year 2024-25, and \$0.1 million in Revenue from Use of Money and Property tied to unanticipated GASB 87 lease revenue. The positive variance of \$2.9 million in Intergovernmental Revenues consists of a positive variance of \$8.9 million to align social services administrative revenues to allocations and expenditures offset by a negative variance of \$6.0 million associated with pending appropriation adjustments from HCDS to mitigate appropriation impacts.

LAND USE AND ENVIRONMENT GROUP

The Land Use and Environment Group is projecting a positive overall variance of \$10.7 million, of which \$1.7 million is tied to a positive variance in the General Fund and \$9.0 million is tied to positive variances in all other funds combined. The details of these variances are noted below.

General Fund

Agriculture, Weights and Measures (AWM)

An overall positive variance of \$0.2 million is projected for the Department of Agriculture, Weights and Measures.

A positive expenditure variance of \$1.2 million is projected. A positive variance of \$1.2 million in Salaries & Benefits is due to vacancies, retirements, and under-filled positions. A negative variance of \$1.0 million in Services & Supplies reflects the reclassification of budget for a major maintenance improvement project that was previously in Operating Transfers Out. A positive variance of \$1.0 million in Operating Transfers Out reflects the reclassification of budget from a major maintenance capital project to a major maintenance improvement project as mentioned above.

A negative revenue variance of \$1.0 million is projected. A negative variance of \$1.1 million in Intergovernmental Revenues is due to less than anticipated state supplemental funding disbursement; partially offset by a positive variance of \$0.1 million due to unanticipated settlements from civil cases and reimbursements for outreach activities.

Environmental Health and Quality

An overall positive variance of \$1.4 million is projected for the Department of Environmental Health and Quality.

A positive expenditure variance of \$1.6 million is projected. A positive variance of \$1.5 million in Salaries & Benefits is due to vacancies and under-filled positions. A positive variance of \$0.1 million Expenditure Transfer & Reimbursements due to increased services performed for other County departments.

A negative revenue variance of \$0.2 million is projected. A negative variance of \$0.7 million in Charges for Current Services due to less than anticipated services requested by customers; partially offset by a positive variance of \$0.5 million in Licenses Permits & Franchises due to increased permit renewals for Hazardous Materials and Food programs.

Planning and Development Services (PDS)

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

A positive expenditure variance of \$7.5 million is projected. A positive variance of \$2.5 million in Salaries & Benefits is projected due to vacancies and under-filled positions. A positive variance of \$5.0 million in Services & Supplies is projected primarily due to delays in multi-year information technology projects. A negative variance of \$0.1 million in Expenditure Transfer & Reimbursements is due to a decrease in services rendered to other General Fund departments.

A negative revenue variance of \$7.5 million is projected. A negative variance of \$7.3 million is projected in Charges for Current Services due to a decline in billable activities for land development, project planning, and building projects due to staff vacancies mentioned above. A negative variance of \$0.2 million is projected in Intergovernmental Revenue due to delays in grant-related projects.

Department of Public Works (DPW)

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

A positive expenditure variance of \$0.8 million is projected. A positive variance of \$0.8 million in Salaries & Benefits is due to vacancies and under-filled positions.

A negative revenue variance of \$0.8 million is projected. A negative variance of \$0.7 million in Charges for Current Services is due to reduced labor charges for land development projects resulting from staff vacancies. A negative variance of \$0.1 million in Miscellaneous Revenues is due to less than anticipated reimbursement from the Environmental Trust Fund resulting from reduced spending on landfills road material.

Special Revenue Funds

Department of Public Works – Road Fund

A positive variance of \$2.9 million is projected for the Public Works Road Fund.

A positive expenditure variance of \$4.9 million is projected. A positive variance of \$4.9 million in Salaries & Benefits is due to staff vacancies and under-filled positions.

A negative revenue variance of \$2.0 million is projected. A negative variance of \$0.9 million in Intergovernmental Revenues is due to reduced staff charges for State and Federal grant funded capital projects resulting from staff vacancies. A negative variance of \$0.7 million in Charges for Current Services is due to reduced staff charges for Regional Transportation Congestion Improvement Program (\$0.3 million) funded capital projects because of staff vacancies and less than anticipated work for other County

departments (\$0.4 million). A negative variance of \$0.4 million in Taxes Other Than Current Secured due to reduced staff charges for TransNet funded capital project resulting from staff vacancies.

San Diego County Library

A positive variance of \$2.8 million is projected for the San Diego County Library.

No expenditure variance is projected.

A positive revenue variance of \$2.8 million is projected. A positive variance of \$2.8 million in Taxes Current Property is due to an increase in ad-valorem taxes.

Special District Fund

Department of Public Works -Sanitation Districts

A positive variance of \$3.2 million is projected for the Sanitation Districts fund.

A positive expenditure variance of \$2.9 million is projected. A positive variance of \$1.2 million in Services & Supplies is due to savings in maintenance of equipment and routine maintenance of structures resulting from fewer repairs than anticipated. A positive variance of \$1.7 million in Operating Transfers Out is due to one-time vehicle purchases originally planned but no longer required for the current fiscal year.

A positive revenue variance of \$0.3 million is projected. A positive variance of \$0.3 million in Other Financing Sources is due to a fund transfer from General Fund for the Sewer Replacement San Diego River Basin capital project.

Enterprise Funds

Department of Public Works – Wastewater Management Enterprise Fund

No variance is projected for Wastewater Management Enterprise Fund.

A positive expenditure variance of \$0.7 million is projected. A positive variance of \$0.6 million in Salaries & Benefits is due to staff vacancies. A positive variance of \$0.1 million in Operating Transfers Out is due to one-time vehicle purchases originally planned but no longer required for the current fiscal year.

A negative revenue variance of \$0.7 million is projected. A negative variance of \$0.7 million in Charges for Current Services is due to reduced billable activities from San Diego Sanitation District support resulting from staff vacancies.

FINANCE AND GENERAL GOVERNMENT GROUP

The Finance and General Government Group is projecting a positive overall variance of \$0.7 million, of which \$0.7 million is tied to a positive variance in the General Fund and no variances in all other funds combined. The details of these variances are noted below.

General Fund

Assessor/Recorder/County Clerk

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

A positive expenditure variance of \$0.7 million is due to variances of \$0.6 million in Salaries & Benefits due to vacancies and attrition and \$0.1 million in Services & Supplies related to the delay of the Archives Collection Management System partially offset by increased software costs associated with the mainframe roadmap project and maintenance of the Assessor's legacy system.

A negative revenue variance of \$0.7 million is primarily in Charges for Current Services including \$1.1 million in Micrographics Fee due to delay of the Archives Collection Management System and a legislative change limiting the use of these funds for the County Recorder Archives and trusted systems, \$0.4 million in E-Recording fees due to less than anticipated contracted services, and \$0.3 million in SSN Truncation due to shift of funding to Modernization fees. These negative variances are partially offset by a positive variance of \$1.1 million in Recorder Fee Modernization due to the impact of the legislative change and shift of SSN Truncation projects to Modernization.

Finance and General Government Group

There is no overall variance projected for the Finance and General Government Group.

A positive expenditure variance of \$0.1 million is primarily due to \$0.1 million lower than anticipated IT costs for network data center services and \$0.1 million for outside legal counsel services related to the supervisorial district maps adopted by the San Diego County Independent Redistricting Commission (IRC), which is no longer needed as the IRC legal matter is now closed. The \$0.1 million for IRC outside legal services will be redirected to a contract for federal advocacy services focused on the Tijuana River Valley based on Board direction from September 9, 2025 (17). This will replace the original proposed funding source of holding a position designated to the Arts and Culture program vacant, as requested by the Board during the meeting.

A negative revenue variance of \$0.1 million is primarily due to lower than anticipated parking garage revenue collected from the Cedar-Kettner Parking Garage due to changing demand for after hours parking in the area.

County Counsel

An overall positive variance of \$0.3 million is projected for the Office of County Counsel.

A positive expenditure variance of \$0.4 million is projected and includes positive variances of \$0.6 million in Salaries & Benefits due to staff attrition and departmental vacancies and \$0.1 million in Services & Supplies due to the delay of facilities-related and technology-related projects, offset by a negative \$0.3 million in Expenditure Transfer & Reimbursements due to less than anticipated staff cost reimbursements in the health services area.

A negative revenue variance of \$0.1 million is projected in Charges for Current Services primarily due to a decrease in legal services provided for air pollution control.

Department of Human Resources

An overall negative variance of \$0.7 million is projected for the Department of Human Resources.

A positive expenditure variance of \$0.2 million is projected primarily in Services & Supplies due to lower than anticipated costs for workers' compensation and contracted services.

A negative revenue variance of \$0.9 million includes a positive variance of \$0.4 million in Charges for Current Services due to increased services to customers, offset by a negative variance of \$1.3 million in Miscellaneous Revenues due to lower than anticipated contracted services and administration costs charged to the Employee Benefits ISF.

Internal Service Funds (ISF)

Employee Benefits ISF

A positive variance of \$0.5 million is projected for the Employee Benefits ISF.

A positive expenditure variance of \$1.6 million is projected in Services & Supplies due to savings of \$0.3 million in workers compensation excess insurance premium and lower than anticipated costs for workers compensation of \$1.3 million.

A negative revenue variance of \$1.1 million is projected in Charges for Current Services due to lower than anticipated costs for workers compensation.

Public Liability ISF

There is no overall variance currently projected for the Public Liability ISF.

However, due to the volatile nature of this fund, the Office of County Counsel continually monitors the fund's obligations and expenditures. An adjustment may be needed later in the year and would be brought forward by staff in a future quarterly status report for Board consideration and approval.

GENERAL PURPOSE REVENUE & GENERAL COUNTY EXPENSES

A positive variance of \$5.6 million is projected in General Purpose Revenue (GPR) primarily in:

- \$3.1 million – Sales & Use Tax
- \$1.7 million – Teeter Tax Reserve Excess
- \$1.0 million – Current Secured Property Taxes
- \$0.7 million – Transit Occupancy Tax
- \$0.5 million – Current Unsecured Property Taxes
- \$0.1 million – Cannabis Tax
- (\$0.2 million) – Teeter Tax Prior Year
- (\$0.4 million) – Property In-Lieu of Vehicle License Fees
- (\$0.9 million) – Interest on Deposit & Investment

A positive variance of \$0.6 million is projected in General County Expenses primarily in:

- \$0.6 million – Countywide General Expenses

General Purpose Revenue

The County's General Purpose Revenue is directly influenced by the economy. For Fiscal Year 2025-26, the economic indicators and trends used for projection are summarized below followed by a discussion on significant revenue account variances from budget:

- San Diego's monthly unemployment preliminary rate of 5.0% in August 2025, up from 4.9% the year-ago. In comparison, this is below the unemployment rate of 5.8% for California and 4.5% for the nation during the same period.
- Taxable sales based on consumer spending will increase significantly in the unincorporated area boosted mainly by a state audit correction made to recover previously misallocated revenues. During the 1st Quarter of 2025-26, unadjusted local point of sales tax revenue increased by 3.31% in the unincorporated area and 2.26% in the San Diego regional level but decreased by 0.12% in the Southern California Region and 0.21% in the statewide level, compared to the same time period last year.
- There are positive and negative indicators in the housing market in the County.
 - Median housing prices for Single Family Homes (up 3.5%) and for Existing Attached Homes (down 3.7%) for July-August 2025 average compared to the same time period last year.
 - Notices of Default higher by 18% in January-September 2025 compared to the same period in 2024.
 - Foreclosure activity lower by 10% in January-September 2025 compared to the same period in 2024.

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 \$1.5 million.

- *Property Taxes Current Secured*

Current Secured Property Taxes are projected to be \$1.0 million higher than budget primarily due to factoring in anticipated assessed value (AV) growth once the roll was closed.

The current secured property taxes had an actual assessed value (AV) growth of 4.89% (gross less regular exemptions). (Note: The 4.89% increase represents the change in the assessed value for only the secured roll. This is lower than the countywide overall increase published by the Assessor/Recorder/County Clerk of 4.95%, which includes all assessed value components, secured and unsecured.)

- *Property Taxes - Current Unsecured*

Current Unsecured Property Taxes are projected to be \$1.3 million higher than budget due to projected higher revenue based on prior year receipts. However, \$0.8 million will be appropriated to provide funding for one-time needs, which will result in an adjusted projection of \$0.5 million. 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 \$4.9 million above budget.

- *Sales & Use Taxes*

Sales & Use Taxes are projected to be \$3.1 million higher than budget. This projection assumes steady allocation from business-industry fulfillment centers and modest growth from countywide use tax pools largely due to continued strength in online sales.

- *Transient Occupancy Tax*

Transient Occupancy Tax is projected to be \$0.7 million higher than budget. This is based on prior year receipts and continued growth in the hotel industry and tourism as a whole.

- *Property Tax in Lieu of Vehicle License Fees*

Property Tax in Lieu of Vehicle License Fees (VLF) are projected to be \$0.4 million lower than budget due to lower than budgeted growth in assessed valuation.

- *Teeter Tax Reserve Excess*

Teeter Tax Reserve Excess is projected to be \$1.7 million higher than budget. This is based on returned excess Teeter Tax Reserve requirement, current penalty and interest collections and available data on the outstanding receivables and projections through the end of the fiscal year.

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

Teeter Property Tax Prior Year and Cumulative Prior Years are projected to be \$0.2 million lower than budget. The decrease is based on a lower collection of receivables from prior fiscal year.

Revenue from Use of Money & Property

Revenue from Use of Money & Property are projected to be \$0.9 million lower than budget. The decrease is due to a lower projected average daily cash balance than what was budgeted which was used to calculate the interest revenue.

General County Expenses

Countywide General Expense

A positive variance of \$0.6 million is projected in Countywide General Expense.

No significant expenditure variance is projected.

A positive revenue variance of \$0.6 million is projected in Miscellaneous Revenues due to reimbursement from the Small Business Loan Program and various miscellaneous revenues.

Capital Program Funds

Edgemoor Development Fund

A positive variance of \$0.5 million is projected in the Edgemoor Development Fund.

No significant expenditure variance is projected.

A positive revenue variance of \$0.5 million is projected. This includes a positive variance of \$0.6 million in Other Financing Sources based on the latest revenue projection related to sale of fixed assets, offset by lower than anticipated revenue of \$0.1 million in Intergovernmental Revenue tied to Senate Bill 1128 Medi-Cal based on the latest FY22-23 audit report data.

**COUNTY OF SAN DIEGO
GENERAL FUND VARIANCES
Fiscal Year 2025-26 1st Quarter**

GENERAL FUND EXPENDITURE VARIANCES

The projected lower than budgeted expenditures generating an overall positive expenditure variance of \$102.3 million in the General Fund are primarily attributable to the following:

Salaries & Benefits

\$7.3 million in projected overall negative Salaries & Benefits appropriation variance. As of October 1, 2025, the vacancy rate (including newly added positions) was 6.0% (1,209 of 20,284 positions).

Public Safety Group

In PSG, the projected overall negative expenditure variance is \$14.9 million. A negative variance is primarily tied to salary adjustments which reduced appropriations for budgeted positions to reallocate General Purpose Revenue to other PSG departments and the County, and exacerbated by increased costs necessary to house an average daily jail population which has increased by approximately 500 incarcerated persons, as a result of Prop 36 implementation. The Sheriff's Office will continue to closely monitor payroll expenditures and develop a mitigation strategy with the PSG Executive Office and the Office of Financial Planning.

Health and Human Services Agency

In HHSA, the projected overall negative expenditure variance of \$0.7 million is attributed primarily to vacancy rates that were lower than anticipated in the budget.

Land Use and Environment Group

In LUEG, the projected overall positive expenditure variance of \$6.1 million is primarily due to vacancies and under-filled positions.

Finance and General Government Group

In FGG, the projected overall positive expenditure variance of \$2.2 million is primarily due to unanticipated vacancies and staff attrition.

Services & Supplies

\$116.6 million in projected positive appropriation variance in Services & Supplies across the County.

Public Safety Group

In PSG, projected overall positive expenditure variance of \$6.3 million in the Public Safety Executive Office is primarily due to procurement delays related to the resource and reentry hub, in the Sheriff's Office is due to lower costs in various accounts including uniform allowance, professional & specialized services and contracted services with a portion associated with the Cal-ID program offset by higher than anticipated costs in food associated with increased contract costs, in Public Defender is primarily due to the deferred implementation of the Digital Evidence Management System (DEMS), and in Child Support is due to lower expenses related to information technology and contracted services.

Health and Human Services Agency

In HHSA, projected overall positive variance of \$105.2 million is in various departments. This consists of positive variances in:

- Behavioral Health Services (BHS) is driven by operating costs for contracted services associated with a range of mental health and substance use disorder programs to align with anticipated spending which adjusts for contractor staffing vacancies and projected utilization in residential bed days, offset by negative variances in one-time IT resource needs and temporary staffing costs at the San Diego County Psychiatric Hospital (SDCPH).
- Public Health Services (PHS) primarily due to procurement delays resulting from delayed funding notifications, loss of CalFresh Healthy Living funding that will not be renewed by the federal grantor this fiscal year, Immunizations program to align projections with the grant resources and workplan as a result of significant reduction in federal funding, California Children's Services contracts and IT projects to align with revised funding allocations, and in the Epidemiology program to align projections with anticipated spending due to the demobilization of COVID-19 associated activities.
- Housing & Community Development Services due to No Place Like Home (NPLH) grant funds that have been fully utilized with no further projects anticipated and carry forward from prior year encumbrances that are no longer needed after aligning expenditures with current funding allocations, offset by operational costs and temporary contract help to provide clerical support as the department transitions to a new case management system.
- Child and Family Well Being (CFWB) mainly due to lower than anticipated operating costs associated with travel, transportation and utilities ISFs, and temporary staffing costs.
- Self-Sufficiency Services due to projected operational cost savings based on current spending trends offset by increases in contracted services based on revised allocations for CalWORKs Housing Support Program associated with

California Department of Social Services redistribution of unspent prior year funding.

- Aging & Independence Services (AIS) tied to the alignment of projections with the completion of one-time, multi-year funding and carryover encumbrances from prior years that are no longer needed, lesser use of contracted services in California Department of Aging (CDA) programs by utilizing internal County staffing and non-contracted expenditures, and lower participation than anticipated in the Multi Senior Services Program (MSSP), partially offset by an increase in allocations for participants in the San Diego Veterans Independence Service at Any Age (SD-VISA) program and program operational needs.

These are offset by negative variance in Administrative Support due to higher than anticipated operating costs associated with Facilities ISF, including utilities, mailing and other facility-related costs.

Land Use and Environment Group

In LUEG, projected overall positive variance of \$4.1 million primarily in Planning and Development Services is primarily due to delays in multi-year information technology projects and in Agriculture, Weights and Measures (AWM) due to the reclassification of budget for a major maintenance improvement project that was previously in Operating Transfers Out.

Finance and General Government Group

In FGG, projected overall positive variance of \$1.0 million is primarily in Department of Human Resources (DHR) due to lower than anticipated costs for workers compensation and contracted services and in Assessor/Recorder/County Clerk (ARCC) related to the delay of the Archives Collection Management System partially offset by increased software costs associated with the mainframe roadmap project and maintenance of the Assessor's legacy system.

Other Charges

A projected negative appropriation variance of \$5.7 million in Other Charges is primarily in the Sheriff's Office due to higher than anticipated costs for medical and mental health services contracts for the incarcerated population offset by HHSA Self-Sufficiency Services due to a projected decrease in the General Relief Program due to lower than budgeted caseload levels.

Capital Assets Equipment

A projected positive appropriation variance of \$0.9 million in Capital Assets Equipment is in HHSA primarily in PHS associated with aligning projections to anticipated spending and termination of the mobile health laboratory contract.

Expenditure Transfer & Reimbursements

A projected negative appropriation variance of \$3.5 million in Expenditure Transfer & Reimbursements in PSG is primarily in Child Support due to lower than anticipated expenditures in the Bureau of Public Assistance Investigations and in HHSA primarily Behavioral Health Services due to efforts that are being redirected to support the Department of Health Care Services mandated services under the Next Move Program which provides outpatient treatment services.

Operating Transfers Out

A projected positive appropriation variance of \$1.3 million in Operating Transfers Out in HHSA is primarily in Aging & Independence Services due to reduced funding needs for the In-Home Support Services (IHSS) Public Authority related to anticipated operational needs in the program with no impact to services and in LUEG primarily in Agriculture, Weights and Measures due to reclassification of a capital project to a major maintenance improvement project.

GENERAL FUND REVENUE VARIANCES

The projected under-realized revenue of \$121.5 million includes positive variances totaling \$7.0 million and negative variances of \$128.5 million. In many instances, the negative revenue variances are directly associated with the positive expenditure variances described above, that is, the County does not receive the supporting revenue when a cost is not incurred.

*The projected **positive revenue variance** of \$7.0 million is primarily attributable to the following categories:*

Taxes Other Than Current Secured

Taxes Other Than Current Secured are anticipated to be \$4.9 million above budget.

The revenue variances in Taxes Other Than Current Secured are mainly in Sales and Use Taxes mostly boosted by a state audit correction made to recover previously misallocated revenues as well as significant increase in business-industry related revenue, in Property Tax in Lieu of Vehicle License Fees (VLF) due to higher than budgeted growth in assessed valuation, in Teeter Taxes based on a higher collection of receivables from prior fiscal year and projected returned excess Teeter Tax Reserve requirement, and in Transient Occupancy Tax due to the continued growth in the hotel industry and tourism as a whole.

Taxes Current Property

Taxes Current Property (\$1.5 million) variance is primarily in Current Secured Property Taxes due to greater than anticipated assessed value growth and in Current Unsecured Property Taxes due to projected higher revenue based on prior year receipts. However, \$0.8 million will be appropriated to provide funding for one-time needs, which will result in an adjusted projection of \$0.5 million. 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.

Licenses, Permits & Franchises

Licenses, Permits & Franchises (\$0.6 million) variance is primarily due to increased permit renewals for Hazardous Materials and Food programs.

*The projected **negative revenue variance** of \$128.5 million is primarily attributed to:*

Intergovernmental Revenues

\$113.1 million in projected negative revenue variance in Intergovernmental Revenues across the County.

Public Safety Group

In PSG (\$10.7 million), the variance is primarily due to lower than anticipated costs for Community Corrections Subaccount offset by revenue for State mandates, lower than anticipated expenditures related to the resource and reentry hub funded by the Community Corrections Subaccount, and lower reimbursements for eligible expenditures related to Community Assistance, Recovery, and Empowerment (CARE) Court, Edward Byrne Memorial Justice Assistance Grant (JAG), and Public Defender Pilot Program.

Health and Human Services Agency

In HHSA (\$101.2 million), the variance is primarily tied to align federal and State funding to anticipated billable service units and aligning grant funding with overall anticipated expenditures and in realignment revenue to align with spending.

Land Use and Environment Group

In LUEG (\$1.3 million), the variance is primarily due to less than anticipated State supplemental funding disbursement; partially offset by unanticipated settlements from civil cases and reimbursements for outreach activities and delays in grant-related projects.

Charges for Current Services

Charges for Current Services (\$13.9 million) is due primarily in a decline in billable activities for land development, project planning, and building projects due to staff vacancies and a decrease in Intergovernmental Transfer (IGT) revenue primarily due to decrease in census enrollment days for Medi-Cal.

Miscellaneous Revenues

Miscellaneous Revenues (\$0.9 million) variance is primarily due to lower than anticipated contracted services and administration costs charged to the Employee Benefits Internal Service Fund, recoupment of payments in contracted services from prior year adjustments, SD-VISA program, and due to lower than anticipated costs for the Regional Communications System program.

Revenue from Use of Money & Property

Revenue from Use of Money & Property (\$0.4 million) is primarily due to a lower projected average daily cash balance than what was budgeted which was used to calculate the interest revenue.

Fines, Forfeitures & Penalties

Fines, Forfeitures & Penalties (\$0.1 million) variance is primarily due to due to lower than anticipated costs for the Cal-ID program.

GENERAL FUND PROJECTION NOTES

The General Fund year-end fund balance projection includes receipt of additional Federal Emergency Management Agency (FEMA) revenue to cover costs incurred. Total FEMA costs are currently estimated at \$438.3 million. This includes \$438.3 million of costs incurred from the beginning of the pandemic through May 11, 2023, when FEMA eligibility ended, and \$2.4 million for Fiscal Year 2024-25 for allowable administrative costs to manage the grant beyond the FEMA eligibility date. To date, a total of \$323.5 million in FEMA reimbursement payments have been received and projections anticipate receiving an additional \$3.3 million by December 31, 2025, for prior year efforts. The remaining balance of \$114.9 million, which includes the 10% withhold amount as part of the FEMA close out process, is anticipated to be received in future fiscal years. County staff continue to actively monitor federal actions and legislation, which may impact FEMA reimbursements or other federal revenues, and evaluating the potential impacts of these actions.

Appendix C: Major Maintenance Capital Outlay Fund (MMCOF) Adjustments for Fiscal Year 2025-2026 (1ST QUARTER)

GROUP	DEPT.	PROJECT NUMBER	PROJECT NAME	FUNDING SOURCE			NOTES	DEPARTMENTS (Acct - 56321 Opt Transfer Out)	(Acct - 5XXXX Services & Supplies) or (Acct - 56311 Opt Trx Out)	MMCOF (Acct - 54202 Fixed Asset)	COF (Acct - 54202 Fixed Asset)	RATIFICATION	Description
				FUND	ORG	ACCOUNT	1 thru 11	Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)	Yes/No	
Increase (Decrease) of Appropriation													
HHS	HHS	1027888	MMCOF7A65D Lemon Grove FRC Security System Upgrade	10100	46441	52708	2	200,000	(200,000)	200,000	-	No	New Walk-In Project
FGG	FGG	1026089	MMCOF7931 CAC Waterfront Park Lighted Bollards Replacement	10100	32156	56321	3	50,000	(50,000)	50,000	-	No	Spending plan amendment
HHS	HHS	1026953	MMCOF7A41 SDCPH Pharmacy Relocation	10100	45005	45575/46678	3	1,500,000	(1,500,000)	1,500,000	(1,500,000)	No	Spending plan amendment; Transferred from COHC CP 1025925
HHS	HHS	1025840	MMCOF7916 HHS VOASW Behavioral Health Services Improvements	10100/26005	45290/7865D	52396/54202	3, 11	2,000,000	(2,000,000)	3,000,000	-	No	Spending plan amendment; Transferred from CP 1025437 (\$1M)
			Subtotal General Fund					3,750,000.00	(3,750,000.00)	4,750,000.00	(1,500,000.00)		
PSG	SHF	1026872	MMCOF7A40 Las Colinas Detention and Reentry Facility ADA Upgrade	26005	7A40D	54202	3	N/A	N/A	1,000,000	-	No	Spending plan amendment (Bond Funding)
PSG	SHF	1026061	MMCOF7925 Vista Detention Facility Cell Intercom System	26005	7A33D	54202	3	N/A	N/A	14,000,000	-	No	Spending plan amendment; Transferred from CP 1026860
PSG	SHF	1026860	MMCOF7A33 NCRC Vista CCTV Upgrade and Improvements	26005	7A33D	54202	4	N/A	N/A	(14,000,000)	-	No	Spending plan amendment; Transferred to CP 1026061
HHS	HHS	1025437	MMCOF7865 North Central MHC Workspace Reconfiguration	26005	7865D	54202	11	N/A	N/A	(1,000,000)	-	No	Spending plan amendment; Transferred to CP 1025840
LUG	DPR	1026849	MMCOF7A23 4S Ranch Sports Park Photovoltaic System and Led Lighting	26005	7A22D/7A24D	54202	11	N/A	N/A	250,975	-	No	Spending plan amendment; Transferred from CP 1026848 (\$144K) & 1026850 (\$107K)
LUG	DPR	1026850	MMCOF7A24 4S Ranch Patriot Park Playground Replacement	26005	7A24D	54202	11	N/A	N/A	(107,000)	-	No	Spending plan amendment; Transferred to CP 1026849
LUG	DPR	1023699	MMCOF7771 Potrero Park Backup Generators Installation	26005	7819D	54202	11	N/A	N/A	93,115	-	No	Spending plan amendment; Transferred from CP 1024612
LUG	DPR	1024612	MMCOF7819 Vallecitos Park Generator	26005	7819D	54202	11	N/A	N/A	(93,115)	-	No	Spending plan amendment; Transferred to CP 1023699
PSG	SHF	1026862	MMCOF7A35 Valley Center Substation Improvements	26005	7A31D	54202	11	N/A	N/A	15,000	-	No	Spending plan amendment; Transferred from CP 1026858
PSG	SHF	1026858	MMCOF7A31 Fallbrook Substation Improvements	26005	7A31D	54202	11	N/A	N/A	(15,000)	-	No	Spending plan amendment; Transferred to CP 1026862
PSG	SHF	1024627	MMCOF7829 GBDF Rock Sally Port Gates	26005	7642D	54202	11	N/A	N/A	900,000	-	No	Spending plan amendment; Transferred from CP 1022041
PSG	SHF	1022041	MMCOF7642 GBDF Replace Security Controls and Cameras	26005	7642D	54202	11	N/A	N/A	(900,000)	-	No	Spending plan amendment; Transferred to CP 1024627
FGG	FGG	1026824	MMCOF7998 Energy Measures Implementation at Various RMS Facilities	11100	53465	52374	12	94,106	(94,106)	-	-	No	Funding Swap from GSM to DPW (DPW)
FGG	FGG	1026824	MMCOF7998 Energy Measures Implementation at Various RMS Facilities	37600	87875	52737	12	(94,106)	94,106	-	-	No	Funding Swap from GSM to DPW (GSM)
			Subtotal Other Funds					-	-	143,975.32	-		
FGG	GSM	1026090	MMCOF7932 Bonita Museum Ac Unit Replacement	37600	87905	52304	5	(15,992)	15,992	(15,992)	-	No	Project is complete and can be closed
LUG	LIB	1025447	MMCOF7876 Rancho Santa Fe Staff Workroom Installation	12200	57330	52737	5	(19,954)	19,954	(19,954)	-	No	Project is complete and can be closed
LUG	LIB	1026097	MMCOF7939 Bonita Sunnyside Library Patio Fence and UPS Unit HVAC Unit Replacements	12200	57330	52737	5	(119,804)	119,804	(119,804)	-	No	Project is complete and can be closed
PSG	OES	1025458	MMCOF7887 Jamul Fire Station 36 Parking Repavement, Exterior Gym, Security Fencing	10100	30231	52737	5	(26,605)	26,605	(26,605)	-	No	Project is complete and can be closed
LUG	AWM	1025443	MMCOF7871 Hazard Way Security Enhancements and Awning, Tables, Benches	10100	48600	52737	8	(1,014,742)	1,014,742	(1,014,742)	-	No	Project is cancelled
DGS	GSM	1027594	MMCOF7A57 COC Common Area Training Rooms AV Equipment Upgrade	37600	87810	52737	8	(350,000)	350,000	(350,000)	-	No	Project is cancelled
LUG	DPR	1026848	MMCOF7A22 4S Ranch Park Improvements	26005	7A22D	54202	11	N/A	N/A	(143,975)	-	No	Project is cancelled; Transferred to CP 1026849
			Subtotal Completed/Cancelled Projects					(1,547,096.51)	1,547,096.51	(1,691,071.83)	-		
Total Increase (Decrease) of Appropriation								2,202,903	(2,202,903)	3,202,903	(1,500,000)		
Board Letter Recommendation								REC #14		REC #14			

NOTES:

- 1

MMCOF Project identified as MMISF (maintenance/not capital)
- 2

MMISF Project identified as MMCOF
- 3

MMCOF Spending plan increased
- 4

MMCOF Spending plan decreased
- 5

MMCOF Project complete and remaining funds are transferred to Dept. Services & Supplies
- 6

MMCOF Project complete and remaining funds are transferred to an existing MMCOF project

- 7

MMCOF Project complete and remaining funds are transferred to a new MMCOF walk-in project
- 8

MMCOF Project cancelled and funding source returned to Services & Supplies for department's operation
- 9

MMCOF Project cancelled and funding transferred to an existing MMCOF project
- 10

MMCOF Project cancelled and funding transferred to a new MMCOF walk-in project
- 11

Completed MMCOF to MMCOF transfers that have already been processed
- 12

Change in revenue source

Appendix D (Rec #19)
One-Time Lump Sum Payment
Summary by Group and Business Unit
Fiscal Year 2025-26

Group Description	Business Unit Description	Lump Sum Payment
Public Safety	Animal Services	53,000
Public Safety	Dept of Child Support	469,000
Public Safety	District Attorney	1,088,000
Public Safety	Medical Examiner, County	80,000
Public Safety	Office of Emergency Services	43,000
Public Safety	Office of Emergency Services/Fire	71,000
Public Safety	Probation Department	342,000
Public Safety	Public Defender	611,000
Public Safety	Public Safety Group	29,000
Public Safety	Sheriff	1,971,000
Public Safety Group Total		4,757,000
Health & Human Services	Administrative Support	443,496
Health & Human Services	Aging & Independence Services	464,128
Health & Human Services	Behavioral Health Services	688,560
Health & Human Services	Child and Family Well-Being	1,276,035
Health & Human Services	Public Health Services	882,907
Health & Human Services	Self-Sufficiency Services	2,464,171
Health & Human Services	Housing & Community Development Services	269,000
Health & Human Services Agency Total		6,488,297
Land Use & Environment	Agriculture, Wghts & Meas	208,000
Land Use & Environment	Environmental Health & Quality	362,000
Land Use & Environment	Land Use & Env Group	38,000
Land Use & Environment	Parks & Recreation Dept	319,000
Land Use & Environment	Planning & Development Srvc	305,000
Land Use & Environment	Public Works, Dept of (Gen)	100,000
Land Use & Environment Group Total		1,332,000
Finance & General Government	Assessor/Recorder/Cty Clk	507,000
Finance & General Government	Auditor & Controller	285,000
Finance & General Government	Board of Supervisors	3,000
Finance & General Government	Board/Supervisors Dist 1	1,000
Finance & General Government	Board/Supervisors Dist 2	13,000
Finance & General Government	Board/Supervisors Dist 3	10,000
Finance & General Government	Board/Supervisors Dist 4	13,000
Finance & General Government	Board/Supervisors Dist 5	13,000
Finance & General Government	Chief Admin Officer	76,000
Finance & General Government	Civil Service Commission	5,000
Finance & General Government	Clerk Board/Supervisors	35,000
Finance & General Government	County Communications Office	29,000
Finance & General Government	County Counsel	225,000
Finance & General Government	County Technology Office	25,000
Finance & General Government	Finance & General Gov't Group	44,000
Finance & General Government	Human Resources, Dept of	160,000
Finance & General Government	Law Enforcement Review Bd	9,000
Finance & General Government	Registrar of Voters	80,000
Finance & General Government	Treasurer-Tax Collector	138,000
Finance & General Government Group Total		1,671,000
Grand Total - One-Time Lump Sum Payment		14,248,297