



COUNTY OF SAN DIEGO

AGENDA ITEM

BOARD OF SUPERVISORS

GREG COX
First District

DIANNE JACOB
Second District

DAVE ROBERTS
Third District

RON ROBERTS
Fourth District

BILL HORN
Fifth District

DATE: May 6, 2014

XX

TO: Board of Supervisors

SUBJECT: FISCAL YEAR 2013-14 THIRD QUARTER OPERATIONAL PLAN STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)

Overview

This report summarizes the status of the County's Fiscal Year 2013-14 Operational Plan, as measured by projected year-end fund balance from current year operations. The projected balance for the General Fund is \$296.4 million, and for all budgetary funds combined is \$331.0 million. In the General Fund, positive balances are projected for all five business groups. The projected fund balance reflects the conservation of management and contingency reserves and projects that General Purpose Revenue will perform better than estimated in the Fiscal Year 2013-14 Adopted Operational Plan. This letter also recommends budget adjustments to make resource reallocations to fund one-time projects, mitigate anticipated revenue shortfalls and make various technical adjustments.

In the Public Safety Group (PSG), recommendations include: appropriations adjustments to mitigate anticipated reductions in Title IV-E Administration funding in Probation; establishing appropriations for overtime and various services and supplies for conducting narcotic investigations, safety equipment and an all-terrain vehicle for the Narcotics Task Force; a telecommunications software application, and repairs costs for the Regional Communications System Radio Tower; furniture, fixtures and equipment for the East Mesa Re-entry Facility; security system and radio upgrades and maintenance costs for the Pine Valley Substation; and additional construction costs in the Sheriff Lakeside Land Improvement project.

In the Land Use and Environment Group (LUEG), recommendations include: appropriations to fund unanticipated new stormwater permits and construction requirements for the Pine Valley Ballfield Improvement projects, consultant services to develop compliance programs required by the new 2013 State Municipal Stormwater permit requirements and Total Maximum Daily Loads (TMDL) and for Montezuma Valley road repairs.

In the Capital Program, recommendations include adjustments to cancel the remaining appropriations for projects that are anticipated to be completed and capitalized at the end of the fiscal year in the Capital Outlay Fund and the Justice Facility Construction Fund.

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REPORT AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)**

Recommendation(s)

CHIEF ADMINISTRATIVE OFFICER

1. Accept the Fiscal Year 2013-14 third quarter report on projected year-end results.
2. Cancel appropriations of \$887,352 in Services and Supplies, and related Fiscal Year 2013 Urban Areas Security Initiative grant revenue in the Sheriff's Department due to the reallocation of funds for regional use.
3. Re-establish appropriations of \$200,000 in the Sheriff's Department, Salaries and Benefits (\$160,000) and Services and Supplies (\$40,000), for the California Multi-Jurisdictional Methamphetamine Enforcement Team Program based on unanticipated revenue from the California Emergency Management Agency funded through the Local Revenue Fund 2011, Enhancing Law Enforcement Activities Subaccount. **(4 VOTES)**
4. Establish appropriations of \$58,000 in the Sheriff's Department, Services and Supplies (\$32,705) and Fixed Assets (\$25,295) for the High Intensity Drug Trafficking Areas (HIDTA) program based on unanticipated HIDTA revenue from the San Diego/Imperial Valley Southwest Border HIDTA. **(4 VOTES)**
5. Establish appropriations of \$40,000 in the Sheriff's Department, Services and Supplies, for the Organized Crime Drug Enforcement Task Force (OCDETF), based on unanticipated revenue from the Federal OCDETF passed through the Federal Bureau of Investigation. **(4 VOTES)**
6. Establish appropriations of \$295,729 in the Sheriff's Department, Services and Supplies, for the Regional Communications System (RCS) telecommunications software application based on unanticipated revenue from the City of Chula Vista. **(4 VOTES)**
7. Transfer appropriations of \$100,000 from the Sheriff's Department, Services and Supplies, to the Contributions to Capital Outlay Fund, Operating Transfer Out, to provide funds for Capital Project 1018664, Regional Communications System Radio Tower.
8. Establish appropriations of \$100,000 in the Justice Facility Construction Fund for Capital Project 1018664, Regional Communications System Radio Tower, based on an operating transfer from the General Fund. **(4 VOTES)**
9. Cancel appropriations of \$175,000 in Services and Supplies and related revenue from the Proposition 172 Special Revenue Fund in the Sheriff's Department due to delays in the purchase of a new radio communications tower at Monument Peak.
10. Cancel appropriations of \$175,000, Operating Transfer Out, and related revenue in the Proposition 172 Fund due to a deferred acquisition of a radio communications tower at Monument Peak in the Sheriff's Department.

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11. Amend the Fiscal Year 2013-14 Department of General Services Fleet Internal Service Fund (ISF) Spending Plan by cancelling appropriations of \$300,690 and related revenue due to decreased vehicle acquisition needs in the Sheriff's Department.
12. Transfer appropriations of \$300,690 from the General Fund Contributions to Fleet ISF, Operating Transfer Out, to the Sheriff's Department, Fixed Assets, due to a decrease in projected vehicle needs.
13. Transfer appropriations of \$782,269 from the Sheriff's Department, Services and Supplies, to the Contributions to Capital Outlay Fund, Operating Transfer Out, to provide funds for Capital Project 1016416, East Mesa Detention Re-Entry and Rehabilitation Facility.
14. Establish appropriations of \$782,269 in the Justice Facility Construction Fund for Capital Project 1016416, East Mesa Detention Re-Entry and Rehabilitation Facility based on an Operating Transfer from the General Fund. **(4 VOTES)**
15. Transfer appropriations of \$200,000 from the Sheriff's Department, Services and Supplies, to the Contributions to Capital Outlay Fund, Operating Transfer Out, to provide funds for Capital Project 1015198, Pine Valley Sub-station Buckman Springs Area.
16. Establish appropriations of \$200,000 in the Justice Facility Construction Fund for Capital Project 1015198, Pine Valley Sub-station Buckman Springs Area based on an Operating Transfer from the General Fund. **(4 VOTES)**
17. Transfer appropriations of \$145,000 from the Sheriff's Department, Services and Supplies, to the Contributions to Capital Outlay Fund, Operating Transfer Out, to provide funds for Capital Project 1018774, Sheriff Lakeside Land Improvement.
18. Establish appropriations of \$145,000 in the Justice Facility Construction Fund for Capital Project 1018774, Sheriff Lakeside Land Improvement based on an Operating Transfer from the General Fund. **(4 VOTES)**
19. Establish appropriations of \$15,510 in the Sheriff's Department, Services and Supplies, for ballistic shields for the Court Services Field Unit based on unanticipated revenue from the Sheriff's Civil Automation Trust Fund. **(4 VOTES)**
20. Amend the Fiscal Year 2013-14 Sheriff's Jail Stores Internal Service Fund Spending Plan by \$365,000, Services and Supplies, to provide funds for additional operational costs related to the new e-commerce site based on unanticipated revenue from e-commerce sales. **(4 VOTES)**
21. Cancel appropriations of \$2,000,000 in Salaries and Benefit and related Title IV-E

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revenue in the Probation Department due to the projected reduction in Title IV-E funds.

22. Transfer appropriations of \$2,000,000 within the Proposition 172 Special Revenue Fund, from Miscellaneous Expense to Operating Transfer Out, for transfer to the Probation Department to partially offset the projected reduction in Title IV-E funds.
23. Establish appropriations of \$2,000,000 in the Probation Department, Salaries and Benefits to mitigate the projected reduction in Title IV-E funds based on an Operating Transfer from the Proposition 172 Special Revenue Fund. **(4 VOTES)**
24. Cancel appropriations of \$307,071 in the Office of Emergency Services, Services and Supplies, and related revenue due to a technical adjustment associated with the Unified Disaster Council.
25. Cancel appropriations of \$32,446.96 and related Operating Transfer from the General Fund in the Capital Outlay Fund for Capital Project 1015172, Jess Martin Park Improvements, to provide funding for new stormwater permit and construction requirements for Pine Valley Ballfield Improvements.
26. Establish appropriations of \$32,446.96 in the Capital Outlay Fund for Capital Project 1006608, Pine Valley Ballfield Improvements, to fund new stormwater permit and construction requirements, based on an Operating Transfer from the General Fund. **(4 VOTES)**
27. Establish appropriations of \$410,944 in the Department of Public Works General Fund, Services and Supplies, for consultant services to develop compliance programs to reduce discharges from construction and new development as required by the new 2013 State Municipal Stormwater Permit requirements and Total Maximum Daily Loads (TMDL) for bacteria in county watersheds based on available prior year General Fund fund balance. **(4 VOTES)**
28. Transfer appropriations of \$410,694 from the Department of Public Works General Fund, from Services and Supplies to Operating Transfer Out for Montezuma Valley Road repairs.
29. Establish appropriations of \$410,694 in the Department of Public Works Road Fund,

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Services and Supplies, for Montezuma Valley Road repairs based on Operating Transfer from the General Fund. **(4 VOTES)**

30. Amend the Fiscal Year 2013-14 Major Maintenance Internal Service Fund Spending Plan by cancelling revenue of \$294,920 to correct budgeted revenue proposed to offset prior year encumbrances. **(4 VOTES)**
31. Cancel appropriations and related revenue of up to \$314,820 in the Capital Outlay Fund for projects completed during Fiscal Year 2013-14.
32. Cancel appropriations and related revenue of up to \$19,962 in the Justice Facility Construction Fund for projects completed during Fiscal Year 2013-14.

Fiscal Impact

Funds for a portion of these requests are not included in the Fiscal Year 2013-14 Operational Plan. If approved, this action will result in a net decrease in appropriations of \$349,240 in the General Fund. The funding sources include General Fund prior year fund balance, California Emergency Management Agency, San Diego/Imperial Valley Southwest Border High Intensity Drug Trafficking Areas, Federal Bureau of Investigation Organized Crime Drug Enforcement Task Force, City of Chula Vista, Sheriff Civil Automation Trust Fund and Proposition 172 Special Revenue Fund.

In all other funds combined, these actions will result in a net increase in appropriations of \$930,018. The funding sources are e-commerce sales in the Sheriff's Jail Stores ISF and Operating Transfers from the General Fund.

Business Impact Statement

N/A

Advisory Board Statement

N/A

Background

For the General Fund, the third quarter projection of year-end fund balance from current year operations is \$296.4 million. This projected one-time resource is a combination of anticipated year-end General Purpose Revenue (GPR) above budget by \$94.1 million along with a net positive variance of \$159.0 million from operations which includes one-time proceeds from the sale of the COC Annex (\$57.2 million) and a positive variance of \$43.3 million in unspent contingency and management reserves. The projected \$94.1 million in anticipated GPR is primarily due to one-time due diligence review reimbursements and residual distributions in Aid from Redevelopment Successor Agencies as well as better than expected property tax revenue resulting from an increase in assessed value (AV).

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The projected balance for all other funds combined is \$34.6 million. Schedule A summarizes the fund balance projection by business group and department. The Notes to Schedules A and B explain variances from budget by department. Schedule B shows the projected General Fund fund balance by business group split between operating and reserve balances.

As shown in Schedule A, the General Fund year-end fund balance projection of \$296.4 million is based on the estimate that expenditures will be approximately \$283.9 million less than the Fiscal Year 2013-14 Amended Budget and revenues will be a net \$12.5 million greater than the Fiscal Year 2013-14 Amended Budget. The Amended Budget consists of the Adopted Budget plus encumbrances carried over from the prior year, plus year-to-date changes that have been either approved by your Board or the Deputy Chief Administrative Officer/Auditor and Controller when permitted.

The projected lower than budgeted expenditures in the General Fund are primarily attributable to the following:

- \$52.8 million in net positive salary and benefit appropriation variance, in all groups from lower than budgeted salaries and employee benefits costs due to staff turnover and department management of vacancies.
- \$113.3 million in net positive appropriation variance in Services and Supplies across the County in all groups.
 - In Health and Human Services Agency (HHS), projected positive variance of \$64.5 million resulted from various contracted services in Administrative Support, Behavioral Health Services, County Child Welfare Services, Public Health Services and Regional Operations; lower than estimated growth in In-Home Supportive Services Individual Provider costs and in the Community Based Care Transitions Program; and savings in various other Services and Supplies.
 - In the Land Use and Environment Group (LUEG), positive variances of \$10.0 million are largely due to various one-time projects in Planning and Development Services and Department of Public Works; in the Department of Environmental Health related to delays in implementation of the Vector Habitat Remediation Program and careful management of expenditures to ensure costs do not exceed revenue; and in the LUEG Executive Office due to delays in information technology projects.
 - In the Public Safety Group (PSG), projected positive variance of \$9.0 million is due to a project delay for the tree removal grant program in San Diego County Fire Authority; underspending in Assembly Bill 109 contracted housing and supervision services in the Probation Department; and savings in various departments including the defense of special circumstances, facilities management, information technology, minor equipment, uniform allowance and efforts to reduce overall costs.
 - In the Community Services Group (CSG), projected positive variance is attributable largely to Housing and Community Development (HCD) due to savings in multi-year projects and various information technology costs.
 - In Finance and General Government (FGG), projected positive variances are mainly in the Auditor and Controller, Human Resources and County Technology Office due to lower than expected information technology expenditures, savings

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in employee benefit administration costs and positive claims experience associated with the County's insurance policies.

- In Finance Other, the positive appropriation variance is primarily due to countywide general expenses including pension stabilization funds.
- A net positive appropriation variance of \$68.0 million in Other Charges reflects variances in HHSA, Finance Other and in CSG offset by a negative variance in PSG. In HHSA, the positive variance of \$55.8 million is mainly the result of revised caseload levels in Regional Operations CalWORKs, in Child Welfare Services based on revised estimates of caseload levels and growth trends and in Behavioral Health Services resulting from a decrease in State Hospital costs. In Finance Other, the positive variance is due to lower than budgeted tax and revenue anticipation note (TRAN) borrowing costs and various lease payment savings. In CSG, a positive variance is projected in HCD due to lower than anticipated expenditures on multi-year projects. A net negative variance of \$2.0 million is projected in PSG mainly in the Sheriff's department (\$4.6 million) due to cost for medical support and care of persons in the detentions facilities offset by savings in Contributions for Trial Courts (\$1.8 million) to align expenditure level required to support the revenue sharing requirements related to Trial Court funding as well as in the Office of Emergency Services (\$0.8 million) due to spending delays.
- \$20.0 million in contingency reserves that are projected to be unspent at year-end.
- \$29.3 million in management reserves in HHSA (\$20.0 million), in FGG (\$6.0 million) and in CSG (\$3.3 million) that are projected to be unspent at year-end.

The projected over realized revenue of \$12.8 million includes positive variances totaling \$96.9 million and negative variances of \$84.1 million. The positive revenue variance of \$96.9 million is expected in the following categories: Other Financing Sources (\$60.2 million) mainly due to proceeds from the sale of the COC Annex; Taxes Current Property (\$24.0 million) and Taxes Other Than Current Secured (\$7.2 million) due to increase in assessed value; Licenses, Permits and Franchises (\$2.8 million); and Revenue From Use of Money and Property (\$2.6 million). The negative variance is largely in Intergovernmental Revenue (\$77.3 million) as a result of expenditure savings in caseload-driven programs, multi-year projects and contracted services as mentioned above, in Fines, Forfeitures and Penalties (\$5.7 million), in Miscellaneous Revenue (\$0.9 million) and in Charges For Current Services (\$0.2 million) due to reimbursements for Low Income Health Program cases.

See the Notes to Schedule A for a description of significant variances by department.

Fiscal Year 2013-14 Budget Adjustments

The recommendations for budget adjustments are explained as follows:

Recommendation 2

On October 22, 2013 (5), the County Board of Supervisors (the Board) approved the acceptance and appropriation of \$6,859,950 in Fiscal Year 2013 Urban Areas Security Initiative (UASI) grant funds for the procurement of equipment to upgrade the Regional Communications System (RCS) Microwave Transport Network. The Sheriff conducted a competitive procurement which resulted in a cost of \$5,972,598 for the equipment. The Sheriff's Department is required to

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return the remaining funds to the City of San Diego for reallocation. This is a request to cancel appropriations of \$887,352 and related Fiscal Year 2013 UASI grant revenue in the Sheriff's Department.

Recommendation 3

In Fiscal Year 2011-12, a request to establish appropriations was included in the 2nd Quarter Operational Plan Status Report and Budget Adjustments for the California Emergency Management Agency (Cal EMA) programs funded through the Local Revenue Fund 2011, Enhancing Law Enforcement Activities Subaccount. Since a portion of this was unspent, CalEMA reallocated the funds. This request will re-establish appropriations of \$200,000 in the Sheriff's Department which will be used to fund overtime and services and supplies associated with conducting narcotic investigations involving methamphetamine.

Recommendation 4

On June 20, 2006 (3), the Board authorized the Sheriff's Department to serve as the fiscal agent for High Intensity Drug Trafficking Areas (HIDTA) funding along the southwest border and to accept funding of \$9,000,000. On February 21, 2014 and March 19, 2014, the San Diego/Imperial Valley Southwest Border HIDTA Executive Board approved additional funding for the Sheriff's Department, which will be used for travel expenses (\$8,000), the purchase of safety equipment (\$24,705), and the purchase of an all-terrain vehicle (\$25,295) for the Narcotics Task Force. This request will establish appropriations of \$58,000 in the Sheriff's Department based on unanticipated HIDTA revenue from the San Diego/Imperial Valley Southwest Border HIDTA program.

Recommendation 5

On March 19, 2013 (1), the Board authorized the Sheriff's Department to accept Organized Crime Drug Enforcement Task Force (OCDETF) funding. In February 2014, the Sheriff's Department was notified of the approval to fund \$90,000 for investigations associated with the OCDETF Strike Force/Strategic Initiatives. Of the \$90,000 authorized, it is estimated that \$40,000 will be utilized in the current fiscal year. The remaining \$50,000 will be included in the CAO Recommended Operational Plan Fiscal Year 2014-16. This request will establish appropriations of \$40,000 in the Sheriff's Department based on unanticipated OCDETF revenue passed through the Federal Bureau of Investigation.

Recommendation 6

On March 7, 1995, the Board approved the Regional Communications System Participating Agency Agreement which established the Regional Communications System. As a participating agency of the RCS, the City of Chula Vista entered into an agreement with the County of San Diego to make annual payments that would be applied toward the annual lease payment on the 2002 Motorola Refunding System Certificates of Participation (COPS). The final payment on the COPS was February 1, 2011. The City of Chula Vista through its repayment agreement continued to make payments through January 1, 2014. This is a request to establish appropriations of \$295,729 in the Sheriff's Department based on revenue from the City of Chula Vista. The funds will be used to purchase a software application to track the maintenance schedule and modifications to telecommunications equipment. The software application will

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allow the Sheriff's Department to more efficiently manage the lifecycle of the County's approximately 10,000 pieces of fixed, mobile and portable radio equipment, in addition to 12,000 radios operating on County radio networks that are owned by other agencies.

Recommendations 7 & 8

On November 5, 2013 (14), the Board approved the appropriation of \$250,000 for the RCS Radio Tower based on an Operating Transfer from the General Fund. The funds were to be used for construction work to include the installation of a new 60-foot lattice tower and the relocation of existing Sheriff antennas from the Crown Castle tower to a County-constructed tower. This request will establish additional appropriations of \$100,000 in the Justice Facility Construction Fund for Capital Project 1018664, Regional Communications System Radio Tower based on an Operating Transfer from the General Fund, bringing total construction costs to \$350,000. Funds will be used for unforeseen work to include demolition and removal of an outcropping, repair and relocation of an underground electrical line, and the addition of a security fence required by the property owner.

Recommendations 9 & 10

These requests will cancel appropriations and related revenue of \$175,000 in the Sheriff's Department and Proposition 172 Special Revenue fund due to a delay in the acquisition of a new radio communications tower at Monument Peak. Funds will be rebudgeted in the CAO Recommended Operational Plan Fiscal Year 2014-16.

Recommendations 11 & 12

Funds for the purchase of new vehicles are reflected in the Contributions to Fleet Internal Service Fund (ISF) budget. On December 3, 2013 (31), the Board authorized the transfer of appropriations of \$1,073,746 from the Sheriff's Department to the Contributions to Fleet ISF and amended the Department of General Services Fleet ISF Spending Plan to purchase vehicles for the Sheriff's Department. The Sheriff's Department projected vehicle needs have decreased and these requests will transfer \$300,690 back to the Sheriff's Department.

Recommendations 13 & 14

On December 6, 2011 (1), the Board approved the establishment of appropriations of \$200,000 for Capital Project 1016416, East Mesa Detention Re-entry and Rehabilitation Facility based on Operating transfer from the General Fund, and on June 19, 2012 (1), the Board approved the establishment of appropriations of \$10,264,000 (Recommendation 4) and Referred to budget deliberations the establishment of appropriations of \$27,600,000 (Recommendation 9) for Capital Project 1016416, East Mesa Detention Re-entry and Rehabilitation Facility, based on an Operating Transfer from the General Fund. These requests will establish additional appropriations of \$782,269 in the Justice Facility Construction Fund for Capital Project 1016416, East Mesa Detention Re-Entry and Rehabilitation Facility for furniture, fixtures and equipment based on an Operating Transfer from the General Fund. These funds were originally budgeted in the Sheriff's Department; however, in order to accurately capitalize the facility and document the furniture, fixtures and equipment within the facility, the funds will be transferred into the capital project bringing total costs to \$38,846,269.

Recommendations 15 & 16

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On August 11, 1998 (3), the Board directed staff to work with the Sheriff's Department to find a suitable site for a new substation in the Pine Valley area. The Fiscal Year 1999-00 Operational Plan included \$700,000 for the Pine Valley Station Project and on May 16, 2000 (26), an additional \$500,000 was appropriated for the Pine Valley Station Project based on over-realized State Criminal Alien Assistance Program revenue. On April 3, 2012 (13), the Board authorized advertisement and award of a construction contract and approved the establishment of additional appropriations of \$2,100,000 for the Pine Valley Substation based on an Operating Transfer from the General Fund. On May 7, 2013 (8), the Board approved the establishment of appropriations of \$250,000 for the Pine Valley Substation based on an Operating Transfer from the General Fund. These requests will establish appropriations of \$200,000 in the Justice Facility Construction Fund for Capital Project 1015198, Pine Valley Substation based on an Operating Transfer from the General Fund, bringing total construction costs to \$3,750,000. Funds will be used for security system and radio upgrades and unforeseen construction costs to include utility line re-locations and adjustments, asbestos clean-up and various modifications due to regulatory agency and utility and service provider requirements.

Recommendations 17 & 18

On April 23, 2013 (7) and (6), the Board approved in principle, the acquisition of a property for a new Sheriff's substation in Lakeside and approved the County's 2013-2018 Capital Improvement Needs Assessment, which included a new substation in Lakeside. On February 25, 2014 (9), the Board approved the establishment of appropriations of \$1,285,000 for the Sheriff Lakeside Land Improvement, based on available prior year Public Safety Group fund balance. These requests will establish appropriations of \$145,000 in the Justice Facility Construction Fund for Capital Project 1018774, Sheriff Lakeside Land Improvement, based on an Operating Transfer from the General Fund, bringing total construction costs to \$1,430,000. Funds will be used for additional grading and stormwater requirements of the parking lot as well as additional construction costs.

Recommendation 19

Revenues received in the Sheriff's Civil Automation Trust Fund are based on assessments made pursuant to Government Code Section 26731 and are to be used to implement and maintain the civil automation system, auxiliary equipment and furnishings or other non-automated operational equipment and furnishings deemed necessary by the Sheriff's Civil Unit. The Court Services Field Unit is responsible for serving evictions and levies scheduled by the Sheriff's Civil Unit. Due to high-risk incidents occurring in the service of evictions in San Diego County as well as throughout the state, field deputies will now use ballistic shields, similar to their patrol counterparts. This request will establish appropriations of \$15,510 in the Sheriff's Department to purchase ballistic shields to provide protection for the deputies when they need to make a high-risk entry to an eviction property, based on available revenue from the Sheriff's Civil Automation Trust Fund.

Recommendation 20

This request will amend the Sheriff's Jail Stores Internal Service Fund Spending Plan by \$365,000 for increased costs to provide telephone debit time and commissary style goods, including food, snacks, stationary, and personal care items for inmates. In Fiscal Year 2009-10, a new e-commerce site was implemented which provided an opportunity for friends and families to order commissary gift packs for inmates via the internet. This action is necessary due to

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continued increased demand for these items through e-commerce.

Recommendations 21-23

These requests will cancel appropriations and related Title IV-E revenue of \$2,000,000 in the Probation Department and establish appropriations of \$2,000,000 in the Probation Department to mitigate a portion of the projected reduction in Title IV-E funds based on an operating transfer from the Proposition 172 Special Revenue Fund. In September 2013 the federal Department of Health and Human Services, Administration on Children and Families (ACF) conducted an information site visit with two counties and noticed deficiencies in the processes of those two counties. In November of 2013 the ACF directed that the State of California cease the statewide submission of probation claims for Title IV-E candidacy retroactive to October, 2013. On January 24, 2014, the ACF notified the State that a corrective action plan was accepted and claims may be submitted for allowable costs with specified documentation. The Probation Department is currently awaiting federal clarification and the California Department of Social Services All County Letter regarding eligible activities and supporting documentation needed to resume claiming. Federal Title IV-E funds support the following services provided by the San Diego County Probation Department: prevention, intervention, and supervision services for at-risk and delinquent youth.

Recommendation 24

This request will cancel appropriations and related revenue of \$307,071 in the Office of Emergency Services to align the budget with anticipated actuals. This is a technical adjustment to correct the budget.

Recommendations 25 & 26

On May 12, 2009 (17), appropriations of \$148,881.56 were established for Capital Project 1015172, Jess Martin Park Improvements. On June 16, 2009 (28), additional appropriations of \$200,000 were added to the project, and in the Fiscal Year 2009-10 Operation Plan appropriations of \$295,000 were added for a total of \$643,881.56 in appropriations. The project is now complete. Today's recommendation will cancel remaining appropriations of \$32,446.96 to provide additional funding for Capital Project 1006608, Pine Valley Ballfield Improvements for new unanticipated stormwater permit and construction requirements.

Recommendation 27

This recommendation establishes appropriations of \$410,944 for consultant services needed to assist the County to develop programs to reduce discharges from construction and new development to comply with new Stormwater Permit requirements. State law established the need for the Stormwater Permit as compliance under the authorization given to the State in enforcing the National Pollutant Discharge Eliminations System (NPDES) requirements under the Federal Clean Water Act. The County began operating under a new Municipal Stormwater Permit in May 2013. The new permit includes attainment of Total Daily Maximum Daily Loads (TMDL) for bacteria in six of the eight affected watersheds in the county, originally adopted in 2011. The additional appropriations are needed to develop Green Streets Guidance; updates to the Low Impact Development (LID) Handbook; create new major Stormwater Management Plans (SWMP); and conduct water quality equivalency analyses to compile a watershed structural project list.

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Recommendations 28 & 29

On February 25, 2014 (14), the Board approved establishing appropriations in the amount of \$410,694 in the Department of Public Works (DPW) General Fund based on prior year Land Use and Environment Group fund balance available for immediate post-storm costs and for the stabilization of slope areas adjacent to Montezuma Valley Road. Costs for Montezuma Valley Road are in the Road Fund. These recommendations transfer appropriations of \$410,694 from the DPW General Fund to DPW Road Fund for capital improvement costs related to the Montezuma Valley Road project.

Recommendation 30

This recommendation amends the Fiscal Year 2013-14 Major Maintenance Internal Service Fund Spending Plan by canceling revenue of \$294,919. As part of the fiscal year end closing process, encumbrances are carried forward from one fiscal year to the next. Since Internal Service Funds operate on revenue generated to recover its expenditures, the department processes a manual adjustment to match revenue with the carry forward amounts. After the manual adjustment was processed additional transactions occurred causing an imbalance. This is a technical adjustment to correct the budget.

Recommendations 31 & 32

A total of 19 capital projects are anticipated to be completed and capitalized by the close of Fiscal Year 2013-14. Remaining appropriations of up to \$334,782 will be cancelled, of which \$314,820 is in the Capital Outlay Fund and \$19,962 is in the Justice Facility Construction Fund. The related funding will be canceled or returned to the respective sources, which include the General Fund, Parkland Dedication funds, federal grants and other miscellaneous revenues. These projects are listed in Schedule C.

Linkage to the County of San Diego Strategic Plan

Today’s proposed actions support the Strategic Initiatives of Safe Communities, Sustainable Environments, and Healthy Families in the County of San Diego’s 2014-19 Strategic Plan by fully committing to use County resources to meet the highest priority needs of residents.

Respectfully submitted,

USE “INSERT PICTURE”
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SIGNATURE

HELEN N. ROBBINS-MEYER
Chief Administrative Officer

ATTACHMENT(S)

Schedule A

Schedule B

Notes to Schedules A and B

SUBJECT: FISCAL YEAR 2013-14 THIRD QUARTER OPERATIONAL PLAN STATUS
REPORT AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)

Schedule C

SUBJECT: FISCAL YEAR 2013-14 THIRD QUARTER OPERATIONAL PLAN STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)

AGENDA ITEM INFORMATION SHEET

REQUIRES FOUR VOTES: Yes No

WRITTEN DISCLOSURE PER COUNTY CHARTER SECTION 1000.1 REQUIRED
 Yes No

PREVIOUS RELEVANT BOARD ACTIONS:

February 25, 2014 (14), Fiscal Year 2013-14 Second Quarter Operational Plan Status Report and Budget Adjustments; December 3, 2013 (31), Fiscal Year 2013-14 First Quarter Operational Plan Status Report and Budget Adjustments; August 6, 2013 (16), County of San Diego Fiscal Year 2013-14 Adopted Budget Resolution for Family of Funds, Enterprise Funds and Internal Service Funds, Prior Year Encumbrances and Penalty Assessment Resolution

BOARD POLICIES APPLICABLE:

N/A

BOARD POLICY STATEMENTS:

N/A

MANDATORY COMPLIANCE:

N/A

ORACLE AWARD NUMBER(S) AND CONTRACT AND/OR REQUISITION NUMBER(S):

N/A

ORIGINATING DEPARTMENT: Finance & General Government Group

OTHER CONCURRENCES(S): N/A

CONTACT PERSON(S):

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**FY 2013-2014 3rd Quarter
Projected Year-End Results**

(in thousands)

COUNTY SUMMARY

	Expenditure Variance	Revenue Variance	3rd Quarter FY13-14 Projected Fund Balance
	Favorable/(Unfavorable)		
General Fund			
Public Safety	\$ 31,717	\$ (14,246)	\$ 17,471
Health & Human Services Agency	155,595	(113,095)	42,500
Land Use & Environment	16,352	(3,200)	13,152
Community Services	16,701	(9,363)	7,338
Finance & General Government	13,528	671	14,198
Total Agency/Group	233,893	(139,233)	94,660
General Purpose Revenue	0	94,068	94,068
Finance Other	49,974	57,682	107,656
Total General Fund	\$ 283,867	\$ 12,517	\$ 296,384
Special Revenue Funds			
Public Safety	\$ 2,413	\$ 8,484	\$ 10,897
Health & Human Services Agency	3,100	(3,100)	0
Land Use & Environment	3,646	2,423	6,069
Community Services	2,481	186	2,668
Total Special Revenue Funds	\$ 11,641	\$ 7,993	\$ 19,634
Capital Program			
Finance Other	\$ 335	\$ (335)	\$ (0)
Internal Service Funds Departments			
Public Safety Group	\$ (362)	\$ 503	\$ 141
Health & Human Services Agency	0	0	0
Land Use & Environment	2,474	(1,696)	778
Community Services	39,654	(37,279)	2,375
Finance & General Government	0	2	2
Finance Other	4,580	0	4,580
Total Internal Service Funds	\$ 46,345	\$ (38,470)	\$ 7,875
Enterprise Fund Departments			
Land Use & Environment	\$ 1,782	\$ (89)	\$ 1,693
Special District Funds Departments			
Public Safety Group	\$ 1	\$ 1	\$ 1
Health & Human Services Agency	111	633	743
Land Use & Environment	8,955	(4,345)	4,610
Total Special District Funds	\$ 9,066	\$ (3,711)	\$ 5,355
Other County Funds Departments			
Community Svcs. - Red./Redev. Successor Agency	27	0	27
Total Other County Funds	\$ 27	\$ -	\$ 27
Debt Service - Pension Obligation Bonds	\$ 5	\$ (5)	\$ (0)
Total County Projected Operating Balance	\$ 353,067	\$ (22,100)	\$ 330,967

**FY 2013-2014 3rd Quarter
Projected Year-End Results**

(in thousands)

PUBLIC SAFETY GROUP

Expenditure Variance	Revenue Variance	3rd Quarter FY13-14 Projected Fund Balance
Favorable/(Unfavorable)		

General Fund Departments

Child Support	\$ 4,011	\$ (1,223)	\$ 2,788
Contributions for Trial Courts	1,928	(3,876)	(1,948)
Defense Attorney Contract Admin.	0	0	\$ 0
District Attorney	6,943	0	\$ 6,943
Emergency Services	1,689	(1,438)	\$ 251
Law Enforcement Review Board	29	0	\$ 29
Medical Examiner	297	(83)	\$ 214
Probation	7,467	(7,452)	\$ 16
Public Defender	774	106	\$ 879
Public Safety Executive Office	577	2,753	\$ 3,329
San Diego County Fire Authority	2,925	(2,475)	\$ 450
Sheriff	5,078	(558)	\$ 4,520
Total General Fund	\$ 31,717	\$ (14,246)	\$ 17,471

Special Revenue Funds Departments

District Attorney (Asset Forfeiture - State & Federal)	\$ 0	\$ 0	\$ 0
Probation - Asset Forfeiture	1	64	\$ 64
Probation - Inmate Welfare Program	0	32	\$ 32
Sheriff - Asset Forfeiture	0	6	\$ 6
Sheriff - Inmate Welfare Program	222	410	\$ 632
Public Safety - Proposition 172	2,190	7,973	\$ 10,163
Total Special Revenue Funds	\$ 2,413	\$ 8,484	\$ 10,897

Internal Service Funds Departments

Probation	\$ 0	\$ 0	\$ 0
Sheriff(Jail Stores)	(362)	503	\$ 141
Total Internal Service Funds	\$ (362)	\$ 503	\$ 141

Special District Funds

Sheriff (Regional 800 MHz)	\$ 0	\$ 1	\$ 1
County Service Area	1	0	\$ 1
Total Public Safety Group	\$ 33,769	\$ (5,259)	\$ 28,510

**FY 2013-2014 3rd Quarter
Projected Year-End Results**

(in thousands)

HEALTH & HUMAN SERVICES AGENCY

Expenditure Variance	Revenue Variance	3rd Quarter FY13-14 Projected Fund Balance
Favorable/(Unfavorable)		

General Fund Programs

Administrative Support	\$ 36,714	\$ (7,083)	\$ 29,631
Aging & Independence Services	11,745	(10,241)	\$ 1,504
Behavioral Health Services	33,554	(33,554)	\$ 0
Child Welfare Services	22,145	(19,251)	\$ 2,894
Public Health Services	5,234	(3,318)	\$ 1,915
Regional Operations	46,204	(39,648)	\$ 6,556
Total General Fund	\$ 155,595	\$ (113,095)	\$ 42,500

Special Revenue Funds

Tobacco Securitization Fund	\$ 3,100	\$ (3,100)	\$ 0
Total Special Revenue Funds	\$ 3,100	\$ (3,100)	\$ 0

Internal Service Funds

DMI-Working Capital(Edgemoor Hospital)	\$ 0	\$ 0	\$ 0
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Special District Funds Departments

Ambulance Districts	111	633	\$ 743
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Total Health & Human Services Agency	\$ 158,806	\$ (115,562)	\$ 43,244
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FY 2013-14 3rd Quarter
Projected Year-End Results
(in thousands)

LAND USE & ENVIRONMENT GROUP

Expenditure Variance	Revenue Variance	3rd Quarter FY13-14 Projected Fund Balance
Favorable/(Unfavorable)		

General Fund Departments

Agriculture, Weights & Measures	\$ 917	\$ (645)	\$ 272
Environmental Health	5,384	(2,209)	3,175
Land Use & Environment Group Exec Office	2,600	0	2,600
Parks & Recreation	320	(143)	177
Planning & Development Services	5,946	708	6,654
Public Works	1,185	(911)	274
Total General Fund	\$ 16,352	\$ (3,200)	\$ 13,152

Special Revenue Funds Departments

A, W & M (Grazing and Fish & Game Commission)	\$ 0	\$ 0	\$ 0
Parks & Recreation - PLDO	\$ 292	\$ 875	\$ 1,167
DPW - Aviation Funds	\$ 0	\$ 0	\$ 0
DPW - Road Fund	\$ 3,307	\$ 1,560	\$ 4,867
DPW - Inactive Waste	\$ 47	\$ (13)	\$ 35
Total Special Revenue Funds	\$ 3,646	\$ 2,423	\$ 6,069

Internal Service Funds Departments

Public Works - DPW Equip. ISF Prg. (35525-35700)	\$ 2,474	\$ (1,696)	\$ 778
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Enterprise Funds Departments

Airport Enterprise Fund	\$ 394	\$ 617	\$ 1,011
Wastewater Management Enterprise Fund	\$ 1,388	\$ (706)	\$ 682
Total Enterprise Funds:	\$ 1,782	\$ (89)	\$ 1,693

Special District Funds Departments

Air Pollution Control District	\$ 2,116	\$ (217)	\$ 1,899
Parks and Recreation	\$ 193	\$ (50)	\$ 144
DPW - SD County Sanitation District	\$ 2,453	\$ (141)	\$ 2,312
DPW - Campo Water Sewer Maint District	\$ 54	\$ 8	\$ 62
DPW - CSAs	\$ 0	\$ 0	\$ 0
DPW - PRDs	\$ 0	\$ 0	\$ 0
DPW - Flood Control	\$ 4,000	\$ (3,999)	\$ 1
DPW - Street Lighting Districts	\$ 139	\$ 54	\$ 193
Total Special Districts Funds:	\$ 8,955	\$ (4,345)	\$ 4,610

Total Land Use & Environment Group

	\$ 33,208	\$ (6,906)	\$ 26,302
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**FY 2013-2014 3rd Quarter
Projected Year-End Results**

(in thousands)

COMMUNITY SERVICES GROUP

Expenditure Variance	Revenue Variance	3rd Quarter FY13-14 Projected Fund Balance
Favorable/(Unfavorable)		

General Fund Departments

Animal Services	\$ 527	\$ (107)	\$ 420
Community Services Group Exec Office	\$ 3,559	\$ 0	\$ 3,559
General Services	\$ 0	\$ 0	\$ 0
Housing & Community Development	\$ 10,925	\$ (10,768)	\$ 156
Purchasing & Contracting	\$ 0	\$ 0	\$ 0
Library Services	\$ 0	\$ 0	\$ 0
Registrar of Voters	\$ 1,690	\$ 1,513	\$ 3,203
Total General Fund	\$ 16,701	\$ (9,363)	\$ 7,338

Special Revenue Funds Departments

Library Services	\$ 2,481	\$ 186	\$ 2,668
Total Special Revenue Funds	2,481	186	\$ 2,668

Internal Service Funds Departments

Facilities Management	\$ 11,922	\$ (12,693)	\$ (771)
Major Maintenance ISF	21,301	(21,595)	(295)
Fleet Management	6,137	(3,435)	\$ 2,702
Purchasing & Contracting	294	444	\$ 738
Total Internal Service Funds	39,654	(37,279)	\$ 2,375

Other County Funds Departments

Red. Agency/Redevelopment Successor Agency	\$ 0	\$ 0	\$ 0
Housing & Community Development	27	0	\$ 27
Total Other County Funds Departments	27	0	\$ 27

Total Community Services Group

Total Community Services Group	\$ 58,863	\$ (46,456)	\$ 12,408
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**FY 2013-2014 3rd Quarter
Projected Year-End Results**

(in thousands)

**FINANCE & GENERAL GOVERNMENT
GROUP**

Expenditure Variance	Revenue Variance	3rd Quarter FY13-14 Projected Fund Balance
Favorable/(Unfavorable)		

General Fund Departments

Assessor/Recorder/County Clerk	\$ 953	\$ 144	\$ 1,097
Auditor & Controller	1,948	476	\$ 2,424
Board of Supervisors	269	0	\$ 269
Chief Administrative Office	257	(0)	\$ 257
Civil Service Commission	45	0	\$ 45
Clerk of the Board of Supervisors	74	0	\$ 74
County Communications Office	225	2	\$ 227
County Counsel	328	454	\$ 782
County Technology Office	898	4	\$ 902
Finance & GG Exec Office	6,024	16	\$ 6,040
Grand Jury	80	0	\$ 80
Human Resources	2,072	(706)	\$ 1,366
Treasurer-Tax Collector	354	281	\$ 635
Total General Fund	\$ 13,528	\$ 671	\$ 14,198

Internal Service Funds Departments

CTO - Information Technology	\$ 0	\$ 2	\$ 2
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**Total Finance & General
Government Group**

\$ 13,528	\$ 673	\$ 14,201
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**FY 2013-2014 3rd Quarter
Projected Year-End Results**

(in thousands)

**GENERAL PURPOSE REVENUE &
FINANCE OTHER**

Expenditure Variance	Revenue Variance	3rd Quarter FY13-14 Projected Fund Balance
Favorable/(Unfavorable)		

General Fund

General Purpose Revenue:

All Current Property Taxes	\$ 0	\$ 24,030	\$ 24,030
All Other Taxes-Local	\$ 0	\$ 7,232	\$ 7,232
Licenses, Permits & Franchises	\$ 0	\$ 51	\$ 51
Fines, Forfeitures & Penalties	\$ 0	\$ (2,265)	\$ (2,265)
Revenue for Use of Money & Property	\$ 0	\$ 0	\$ 0
Intergovernmental Revenue	\$ 0	\$ 65,012	\$ 65,012
Charges for Current Services	\$ 0	\$ 0	\$ 0
Miscellaneous Revenue	\$ 0	\$ 9	\$ 9

Total General Purpose Revenue

\$ 0 \$ 94,068 \$ 94,068

General County Expenses:

Cash Borrowing Program	\$ 6,346	\$ 0	\$ 6,346
Community Enhancement	\$ 0	\$ 0	\$ 0
Contingency Reserve	\$ 20,000	\$ 0	\$ 20,000
Contributions to the Capital Outlay Fund	\$ 865	\$ (170)	\$ 695
Local Agency Formation Comm Admin	\$ 0	\$ 0	\$ 0
Neighborhood Reinvestment Program	\$ 0	\$ 0	\$ 0
Countywide Expenses	\$ 22,763	\$ 57,852	\$ 80,616
Total Finance Other Expenses	\$ 49,974	\$ 57,682	\$ 107,656

Total General Fund

\$ 49,974 \$ 151,750 \$ 201,724

Capital Program Funds

Capital Program	\$ 335	\$ (335)	\$ (0)
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Total Capital Program Funds

\$ 335 \$ (335) \$ (0)

Internal Service Funds Departments

Workers Compensation	\$ 0	\$ 0	\$ 0
Unemployment Insurance	\$ 0	\$ 0	\$ 0
Public Liability	\$ 4,580	\$ 0	\$ 4,580
Total ISF Funds	\$ 4,580	\$ 0	\$ 4,580

Debt Service Funds Departments

Pension Obligation Bonds	\$ 5	\$ (5)	\$ (0)
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**Total General Purpose Revenue & Finance
Other**

\$ 54,894 \$ 151,410 \$ 206,304

**FY 2013-2014 3rd Quarter
Projected Year-End Results**
(in thousands)

Category	Projected Management & Contingency Reserves	Projected Operating Balances	3rd Quarter FY13-14 Projected Fund Balance
Favorable/(Unfavorable)			
General Fund			
Public Safety	\$ 0	\$ 17,471	\$ 17,471
Health and Human Services Agency	20,000	22,500	42,500
Land Use and Environment	0	13,152	13,152
Community Services	3,250	4,088	7,338
Finance & General Government	0	14,198	14,198
Agency/Group Totals	\$ 23,250	\$ 71,410	\$ 94,660
General Purpose Revenue	\$ 0	\$ 94,068	\$ 94,068
General County Expenses	0	87,656	87,656
Contingency Reserve	20,000	0	20,000
Total Gen'l. Purpose Rev. & Gen'l. County Exp.	\$ 20,000	\$ 181,724	\$ 201,724
Total General Fund	\$ 43,250	\$ 253,134	\$ 296,384

SCHEDULE C
Fiscal Year 2013-14 3rd Quarter
Capital Projects Anticipated for Completion

	Org	Project Number	Account	Project Name	Total Budget as of 2/28/14	Amount Capitalized as of 2/28/2014	Amount to Cancel
** Capital Outlay Fund (Fund 26000) **							
1	7421C	1015515	54202	Agua Caliente Park Cabins	525,916.76	518,739.10	7,177.66
2	7431C	1016224	54012	Boulevard Fire Land Acquisition	277,450.00	232,747.85	44,702.15
3	7418C	1015180	54202	Guajome Regional Volunteer Parking Pad	60,000.00	59,133.39	866.61
4	7367C	1015172	54202	Jess Martin Park Improvements	645,939.76	613,492.80	32,446.96
5	7412C	1014733	54202	Lincoln Acres Park Improvments	128,685.00	128,570.06	114.94
6	7412C	1015517	54202	Lincoln Acres Park Pavilion and Playground	110,000.00	99,538.39	10,461.61
7	7438C	1016992	54202	Mt. Empire Campo Playground Phase II	247,397.00	245,145.53	2,251.47
8	7381C	1014256	54873	Oak Country II Trail	533,297.54	529,379.92	3,917.62
9	7435C	1016742	54202	OVRP Palm Ave Multi-Use Trail Segment	96,594.00	87,286.87	9,307.13
10	7413C	1014734	54202	Rainbow Park Improvements	175,000.00	175,000.00	-
11	7406C	1014146	54202	San Dieguito Park Improvments	660,000.00	631,197.40	28,802.60
12	7420C	1015197	54202	San Dieguito Shade Structures	147,000.00	135,580.49	11,419.51
13	7393C	1014666	54846	San Pasqual Academy Water Well	450,000.00	341,337.60	108,662.40
14	7439C	1016993	54202	Spring Valley Park LED Lights and Landscaping	118,642.00	118,642.00	-
15	7422C	1015516	54202	Sweetwater Lane Park Exercise Path	250,000.00	248,305.17	1,694.83
16	73050	1000138	54665	Sweetwater Park State Route 125 Mitigation	410,000.00	357,423.95	52,576.05
17	73050	1000207	54532	Sweetwater Summit Campground and Local Park Improvements	13,520,987.67	13,520,569.84	417.83
CAPITAL FUND TOTAL					18,356,909.73	18,042,090.36	314,819.37
** Justice Facility Construction Fund (Fund 26050) **							
18	74150	1006566	54684	Medical Examiner and Forensic Center (KK5497 - 4497)	57,720,422.00	57,720,422.00	-
19	7411J	1014440	54012	Regional Communication System Harmony Hill Site Acquisition	203,500.00	183,538.37	19,961.63
CAPITAL FUND TOTAL					57,720,422.00	57,720,422.00	19,961.63
TOTAL FOR CAPITAL PROJECTS					76,077,331.73	75,762,512.36	334,781.00
<p>This attachment represents a listing of 19 capital projects that are anticipated to be completed and capitalized by the end of Fiscal Year 2013-14. See Recommendations 30-31 of the Fiscal Year 2013-14 3rd Quarter Status Report.</p>							

**COUNTY OF SAN DIEGO
NOTES TO SCHEDULES A and B
Fiscal Year 2013-14 3rd Quarter**

GENERAL NOTES

Projected Fund Balance

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

Contingency Reserve and Management Reserves

The County's General Fund budget contains a Contingency Reserve each year to be used in the event of unforeseen expenses or to offset revenue shortfalls. 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 contingency/management reserve balances and operating balances.

Variance Reporting

Departments project variances from the Operational Plan based either on revised expectations or on actual revenues/expenditures to date. The significant variances (greater than \$300,000) in total expenditures, total revenue, or net variances from plan are discussed below and categorized by fund.

PUBLIC SAFETY GROUP

General Fund

Department of Child Support Services

A positive variance of \$2.8 million is projected for the Department of Child Support Services.

A positive expenditure variance of \$4.0 million is projected due to \$2.7 million in Salaries and Benefits from vacant and modified positions, and \$1.3 million in Services and Supplies due to lower than expected operational expenses.

A negative revenue variance of \$1.2 million is projected due to the expenditure variance noted above.

Contributions for Trial Courts

A negative variance of \$1.9 million is projected in Contributions for Trial Courts.

A positive expenditure variance of \$1.9 million is projected in Other Charges to recognize the level of expenditures required to support the revenue sharing requirements of Government Code 77205, related to Trial Court funding.

A negative revenue variance of \$3.9 million is projected. This is comprised of a negative variance of \$2.8 million in Fines, Forfeitures and Penalties due to \$0.9 million in cities arrests fines, \$0.6 million in traffic school penalties and \$1.3 million in trial court fines, and a negative variance of \$1.1 million in Charges for Current Services due to traffic school fees to recognize the anticipated levels of revenues to be received. Overall economic conditions continue to impact revenues received by the County to support the statutory payments from Contributions for Trial Courts.

The negative variance of \$1.9 million will be mitigated by the use of fund balance; however, since there is no projected negative expenditure variance, no action is necessary at this time.

District Attorney

A positive variance of \$6.9 million is projected for the District Attorney's Office.

A positive expenditure variance of \$6.9 million is projected. This positive variance is primarily due to anticipated savings of \$8.0 million in Salaries and Benefits due to normal attrition, and vacant and modified positions. A negative expenditure variance of \$1.1 million is projected in Expenditure Transfers and Reimbursements due to normal attrition and delays in filling vacant positions in the Public Assistance Fraud Unit.

No revenue variance is projected.

Office of Emergency Services

A positive variance of \$0.3 million is projected for the Office of Emergency Services.

A positive expenditure variance of \$1.7 million is projected. Savings of \$0.3 million in Salaries and Benefits is due to vacant and modified positions. Savings of \$1.4 million associated with Homeland Security Grant Program expenditures consisting of a positive variance of \$0.6 million in Services and Supplies due to efforts to reduce overall expenditures and \$0.8 million in Other Charges associated with grant funding which is passed through to other agencies and will be rebudgeted in the CAO Recommended Operational Plan Fiscal Year 2014-16.

A negative revenue variance of \$1.4 million in Intergovernmental Revenues is projected due to the Homeland Security Grant Program expenditures noted above.

Probation

A zero variance is projected for the Probation Department.

A positive expenditure variance of \$7.2 million is projected. This is comprised of anticipated savings of \$4.3 million in Salaries and Benefits due to vacant positions,

including reductions related to the Youthful Offender Block Grant Program. A positive expenditure variance of \$2.5 million is projected in Services and Supplies primarily due to underspending in Assembly Bill 109 contracted housing services and efforts to reduce overall expenditures. A positive expenditure variance of \$0.3 million is projected in Expenditures Transfers and Reimbursements due to increased costs that are offset by related program revenue.

A negative revenue variance of \$7.2 million is projected. This is comprised of under-realized revenue of \$4.9 million due to projected underspending in Assembly Bill 109 contracted housing and supervision services; \$1.7 million in the Youthful Offender Block Grant Program due to a decrease in the State revenue allocation which is pursuant to a statewide formula that calculates the county's share of the statewide juvenile population and juvenile felony dispositions; \$1.4 million in revenues to reimburse the cost of supervision primarily due to economic conditions; and \$5.0 million in federal Title IV-E revenue in relation to the statewide cease claiming directed by the federal Department of Health and Human Services, Administration on Children and Families in November 2013 and in anticipation of the pending revised guidelines. These negative variances are partially offset by revenue of \$2.0 million from the Proposition 172 Special Revenue Fund which is included as a status adjustment, and over-realized revenue of \$2.0 million in Juvenile Probation and Camps Funding and \$1.8 million in additional Foster Care revenues due to projected increases in youth placements.

Public Defender

A positive variance of \$0.9 million is projected for the Public Defender.

A positive expenditure variance of \$0.8 million is projected. This is comprised of anticipated savings of \$0.2 million in Salaries and Benefits due to vacant and modified positions and \$0.6 million in Services and Supplies associated with the defense of special circumstances cases which will be rebudgeted in the CAO Recommended Operational Plan Fiscal Year 2014-16.

A positive revenue variance of \$0.1 million is projected due to over-realized revenue for the Fiscal Year 2011-12 Sexually Violent Predators state mandate reimbursement claim.

Public Safety Group Executive Office

A positive variance of \$3.3 million is projected for the Public Safety Group Executive Office.

A positive expenditure variance of \$0.6 million is projected. This positive variance is primarily due to savings of \$0.1 million in Salaries and Benefits and \$0.5 million in Services and Supplies associated with facilities management and information technology cost savings.

A positive revenue variance of \$2.8 million is primarily due to additional revenues in Rents and Concessions. These funds were not included in the budget as part of the

final year of a multi-year plan to reduce budgeted revenues which will no longer be received since these properties transferred to the State in December 2013.

San Diego County Fire Authority

A positive variance of \$0.4 million is projected for the San Diego County Fire Authority.

A positive expenditure variance of \$2.9 million is projected. This positive variance is due to anticipated savings of \$0.1 million in Salaries and Benefits due to vacant positions and \$2.8 million in Services and Supplies primarily due to a project delay for the tree removal grant program, as well as minor savings in contracted services.

A negative revenue variance of \$2.5 million in Intergovernmental Revenues is projected primarily due to delayed expenditures related to tree removal grant activities noted above.

Sheriff

A positive variance of \$4.5 million is projected for the Sheriff's Department.

A positive expenditure variance of \$5.1 million is projected. Salaries and Benefits are projected to be \$9.0 million under budget due to vacant positions and the rate adjustments to fixed benefit costs collected in the payroll process. A positive expenditure variance of \$0.6 million is projected in Services and Supplies primarily due to savings in Uniform Allowance due to vacant positions and in the vehicle lease Internal Service Fund charges due to delays in the new model of patrol vehicles being included in the Department of General Services billings, which are offset by increased expenditures in household expense and professional and specialized services. A positive expenditure variance of \$0.1 million is projected in Capital Assets Equipment due to expenditures being less than anticipated. Other Charges is projected to be \$4.6 million over budget due to the cost of medical support and care of persons in the detention facilities.

A negative revenue variance of \$0.6 million is projected. Negative variances are projected in Booking Fees (\$0.4 million) based on projected State allocations from 2011 Realignment; State Criminal Alien Assistance Program (\$0.3 million) due to reduced revenue from the State; Aid from Other Agencies (\$0.3 million) due to a shortfall in Network Operating Cost Fees and the San Diego Service Authority for Freeway Emergencies reimbursements; Civil Processing Fees (\$0.3 million) due to decreased demand for services; and projected budget shortfalls in a number of other miscellaneous revenue sources (\$0.7 million). This negative variance is partially offset by a positive variance of \$1.4 million due to over-realized revenue of \$0.3 million in state mandate reimbursement claims, \$0.5 million in Low Income Health Program reimbursements, \$0.3 million in Law Enforcement Services due to reimbursements from CAL FIRE for firefighting helicopter response on State land, and \$0.3 million in jail bed leasing revenue due to a decrease in the number of misdemeanor jail bookings by the City of San Diego.

Special Revenue Funds

Sheriff's Inmate Welfare Fund

A positive variance of \$0.6 million is projected for the Inmate Welfare Fund.

A positive revenue variance of \$0.6 million is primarily due to recovered expenditures from a reimbursement from the Grossmont Union High School District for contracted educational services.

Proposition 172

A positive variance of \$10.2 million is projected for the Proposition 172 Special Revenue Fund.

A positive expenditure variance of \$2.2 million is projected due to operational cost savings in Services and Supplies.

A positive revenue variance of \$8.0 million is projected. Current year revenues are projected to be \$8.0 million greater than budget due to the combination of Fiscal Year 2012-13 actual revenue receipts exceeding the budget estimate for the current fiscal year and present economic conditions supporting a continued positive outlook for sales tax revenue receipts.

Internal Service Funds

Sheriff's Jail Stores

A positive variance of \$0.1 million is projected for the Jail Store Commissary Fund.

A negative expenditure variance of \$0.4 million is projected in Services and Supplies to purchase items for resale at the commissary. The mitigation for the variance will be included in the status adjustment.

A positive revenue variance of \$0.5 million is projected based on an increase in commissary sales to inmates.

HEALTH AND HUMAN SERVICES AGENCY (HHSA)

General Fund

Administrative Support

Administrative Support consists of the following: Agency Executive Office, Agency Contract Support, Financial Services and Support Division, Human Resources, Management Information Support, First Five Commission, Office of Strategy and Innovation, and Community Action Partnership.

A positive variance of \$29.6 million is projected for Administrative Support.

The positive expenditure variance of \$36.7 million includes \$3.0 million in Salaries and Benefits due to vacant positions, \$13.7 million in Services and Supplies primarily in

contracted services that are not anticipated to be spent, and a projected year-end balance of \$20.0 million in Management Reserves which are held for operating contingencies during the year.

The negative revenue variance of \$7.1 million includes an increase of \$0.5 million in administrative revenue, primarily associated with the receipt of prior year realignment, and \$1.1 million in the sale of fixed assets offset by \$8.0 million of unsecuritized tobacco settlement revenue that is not projected to be recognized, and projected decreases of \$0.4 million in Charges in Other Funds/Special Districts, \$0.2 million in Community Services Block Grant and \$0.1 million in donations from private parties.

Aging and Independence Services

A positive variance of \$1.5 million is projected for Aging & Independence Services (AIS).

The positive expenditure variance of \$11.7 million includes savings of \$11.6 million in Services and Supplies and \$0.5 million in Operating Transfers Out, offset by a \$0.4 million increase in Salaries and Benefits due to the filling of vacancies in In-Home Supportive Services (IHSS). The \$11.6 million savings in Services and Supplies is primarily due to revised estimates of growth trends in IHSS Individual Provider costs, Community Based Care Transitions Program (CCTP), and reductions due to sequestration. The \$0.5 million in savings in Operating Transfers Out is related to less than anticipated salary and benefit costs for IHSS-Public Authority.

The negative revenue variance of \$10.2 million is mainly associated with lower projected expenditures in IHSS and CCTP as discussed above.

Behavioral Health Services

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

A zero variance is projected for Behavioral Health Services.

The positive expenditure variance of \$33.6 million includes savings of \$6.0 million in Salaries and Benefits throughout Behavioral Health Services due to vacant positions, \$26.9 million in Services and Supplies, \$0.5 million in Other Charges due to a decrease in utilization of State hospital beds, and \$0.2 million in Capital Assets Equipment. The \$26.9 million of savings in Services and Supplies includes \$6.3 million in un-awarded Mental Health Services Act (MHSA) contracts, \$6.7 million in other contracted services, \$3.5 million in Alcohol and Drug Services contracts for Substance Abuse Prevention and Treatment (SAPT), \$3.7 million decrease in utilization of psychiatric hospital services, \$2.6 million in Short Term Acute Residential Treatment Program, and \$4.1 million savings in various other services and supplies.

The negative revenue variance of \$33.6 million is primarily associated with savings in MHSA and SAPT contracts.

County Child Welfare Services

A positive variance of \$2.9 million is projected for County Child Welfare Services.

The positive expenditure variance of \$22.1 million includes savings of \$2.4 million in Salaries and Benefits due to attrition and vacant positions and \$19.7 million in Other Charges due to revised estimates of caseload levels and growth trends.

The negative revenue variance of \$19.2 million in under realized revenues is associated with attrition, staff vacancies, and expenditure savings due to revised caseload projections in assistance payments.

Public Health Services

A positive variance of \$1.9 million is projected for Public Health Services.

The positive expenditure variance of \$5.2 million includes savings of \$0.9 million in Salaries and Benefits due to vacant positions, \$4.4 million in Services and Supplies, \$0.1 million in Capital Assets Equipment offset by \$0.2 million in Expenditure Transfer and Reimbursements. The \$4.4 million savings in Services and Supplies includes \$2.5 million in the Office of AIDS Coordination due to sequestration reductions, \$0.8M savings in other contracts and \$1.1 million savings in various other services and supplies.

The negative revenue variance of \$3.3 million is associated with the projected expenditure savings as discussed above.

Regional Operations

Regional Operations consist of the following: Central, East, North Central, North Coastal, North Inland, and South regions, Regional Self-Sufficiency, Eligibility Operations Administration, Health Care Policy Administration and Regional Child Welfare Services.

A positive variance of \$6.6 million is projected for Regional Operations.

The positive expenditure variance of \$46.2 million includes savings of \$2.7 million in Salaries and Benefits, \$7.9 million in Services and Supplies, and \$35.6 million savings in Other Charges that is mainly the result of revised caseload levels in California Work Opportunity and Responsibility to Kids (CalWORKs) benefits. The \$7.9 million savings in Services and Supplies is comprised of \$9.8 million savings in Eligibility Operations in eligibility program contracts, \$2.7 million savings in various non-contract Services and Supplies. These savings are offset by \$4.6 million in increased expenses in the Low Income Health Program (LIHP).

The negative revenue variance of \$39.6 million is associated with the projected expenditure savings as discussed above.

Special Revenue Funds

Tobacco Securitization Fund

A zero variance is projected in the Securitized Tobacco Settlement Fund. This aligns projected expenditures to anticipated revenue.

Special Districts Funds

Ambulance Districts

A positive variance of \$0.7 million is projected for the ambulance district. This is the result of a \$0.1 million expenditure savings in contracts and \$0.6 million increase in ambulance transport revenue.

LAND USE AND ENVIRONMENT GROUP

General Fund

Land Use and Environment Group Executive Office (LUEG)

A positive variance of \$2.6 million is projected for the Land Use Executive Office.

A positive expenditure variance of \$2.6 million is projected. Savings of \$0.7 million is projected in Salaries and Benefits, mainly due to vacancies. Savings of \$1.9 million in Services and Supplies is primarily due to delays in information technology projects such as the enhancement of the Geographic Information System (GIS) infrastructure upgrade (\$0.05 million), Parcel Genealogy (\$0.04 million), Asset Management System (\$0.9 million), Business Case Management System User Acceptance and Reporting (\$0.2 million), Accela Citizen Access Mobile Application (\$0.2 million), and Business Process Reengineering projects throughout LUEG departments (\$0.5 million) which will be re-budgeted in the CAO Recommended Operational Plan Fiscal Year 2014-16.

Agriculture, Weights and Measures

A positive variance of \$0.3 million is projected for the Department of Agriculture, Weights and Measures.

A positive expenditure variance of \$0.9 million is projected. Savings of \$1.2 million in Salaries and Benefits is mainly due to maintaining vacancies in the Agricultural Water Quality (AWQ) program and under-filling positions to help mitigate the reduction of State and federal contract revenue. These savings are offset by a negative variance of \$0.3 million in Services and Supplies primarily due to projected Business Case Management System report development costs exceeding the budgeted amount.

A negative revenue variance of \$0.6 million is projected. This is due to a reduction of \$0.3 million in Pest Detection Asian Citrus Psyllid (ACP) and Sudden Oak Death contract revenue, \$0.4 million in AWQ due to implementation of the new MS4 water permit (stormwater) not impacting AWM's workload yet, \$0.4 million in Shipping Licenses and Permits and Miscellaneous Licenses and Permits coming in lower than budget, \$0.1 million from internal agreements for services provided to other County

departments and \$0.1 million in unrealized revenue from anticipated ACP citrus grove abatement activities. These reductions are offset by \$0.3 million of overrealized Unclaimed Gas Tax subvention, \$0.1 million in Pesticide Mill Assessment revenue, \$0.1 million in Petroleum and State Egg Quality contracts and \$0.2 million in Light Brown Apple Moth contracts.

Environmental Health

A positive variance of \$3.2 million is projected for the Department of Environmental Health.

A positive expenditure variance of \$5.4 million is projected. Savings of \$2.0 million in Salaries and Benefits is projected due to vacancies and under-filling positions. Projected savings of \$3.4 million in Services and Supplies includes \$3.1 million due to delays in implementation of the Vector Habitat Remediation Program and savings of \$0.3 million related to closely monitoring spending activities to ensure costs do not exceed revenue.

A negative revenue variance of \$2.2 million is projected. This variance consists of overrealized revenue of \$2.0 million in Licenses, Permits & Franchises associated with \$0.4 million in Hazardous Materials Permit fees, \$0.9 million in Food and Housing Permit fees and \$0.5 million in Septic Tank Construction Permit fees that was recorded in the proper revenue account and \$0.2 million spread over various fee accounts. A negative variance of \$4.0 million in Charges for Current Services consists of \$3.5 million in Vector Control Trust Fund revenue associated with salary and benefits and services and supplies savings in the Vector Control Program because revenue is only drawn from the Vector Control Trust Fund for actual costs incurred. In addition, a shortfall of \$0.5 million in Plan Check and Field Inspection fees is primarily due to the revenue being recorded in the correct account as mentioned above. The remaining shortfall of \$0.2 million is in Miscellaneous Revenue.

Parks and Recreation

A positive variance of \$0.2 million is projected for the Department of Parks and Recreation.

A positive expenditure variance of \$0.3 million is projected. Savings of \$0.7 million in Salaries and Benefits is due to vacant and under filled positions, offset by a negative expenditure variance of \$0.4 million in Services and Supplies due to additional Major Maintenance expenditures.

A negative revenue variance of \$0.1 million is projected. Positive variances of \$0.1 million in Revenue From Use of Money and Property is due to an increase in Rents and Leases, and \$0.1 million in Miscellaneous Revenue is due to unanticipated Caltrans revenue for project oversight. This is offset with a projected negative revenue variance of \$0.2 million in Charges for Current Services due to less than anticipated Charges in Capital Outlay Funds for projects, and a negative variance of \$0.1 million in Operating

Transfer In based on vacant and underfilled positions supporting the County Service Areas.

Planning and Development Services

A positive variance of \$6.7 million is projected for Planning and Development Services.

A positive expenditure variance of \$6.0 million is projected. Savings of \$1.7 million is projected in Salaries and Benefits, mainly due to vacancies. Savings of \$4.3 million in Services and Supplies is primarily for various contracted services related to one-time only funded projects including Culture Training (\$0.3 million), various IT projects (\$0.6 million), Zoning Ordinance Update (\$0.6 million), Property Specific Request General Plan Amendment (\$1.4 million), Comprehensive Renewable Energy Plan (\$0.3 million), Greenhouse Gas POD (\$0.3 million), PACE program (\$0.7 million), and Nuisance Abatements (\$0.1 million), all of which have been re-budgeted in the CAO Recommended Operational Plan Fiscal Year 2014-2016.

A positive revenue variance of \$0.7 million is projected due to \$1.0 million in over-realized revenue in Licenses, Permits & Franchises from increased building permit activity. This is offset by a shortfall of \$0.2 million in Fines, Forfeitures & Penalties and \$0.1 million in Charges for Current Services.

Public Works

A positive variance of \$0.3 million is projected for the Department of Public Works.

A positive expenditure variance of \$1.2 million is projected in Services and Supplies due to no activity for Firestorm 2007 projects (\$0.9 million) and to projects that will continue into Fiscal Year 2014-15 and will be re-budgeted in the CAO Recommended Operational Plan Fiscal Year 2014-16. These projects include the County's match for Integrated Regional Water Management's data management system (\$0.03 million), Proctor Valley Road Vacation and closure (\$0.2 million), SANDAG Quality of Life voter initiative for regional funding strategy to fund water quality projects and programs (\$0.06 million), various underground utility one-time projects, and purchase of off the shelf software to allow display and markup of design drawings of capital improvement projects for electronic review (\$0.03 million).

A positive revenue variance of \$0.9 million is projected in Miscellaneous Revenues and is due to no activity in Firestorm 2007 reimbursements from property owners as noted above.

Special Revenue Funds

Park Land Dedication Ordinance

A positive variance of \$1.2 million is projected for the Park Land Dedication Ordinance.

A positive expenditure variance of \$0.3 million is projected due to delays in construction of Park Land Dedication projects and related Park and Recreation staff support costs.

A positive revenue variance of \$0.9 million in Licenses, Permits and Franchises is projected due to unanticipated revenue from Park Land Dedication fees.

Road Fund

A \$4.9 million variance is projected for the Road Fund.

A positive expenditure variance of \$3.3 million is projected. Projected savings of \$1.3 million in Salaries and Benefits is due to under-filling of positions and partial year vacancies. Projected savings of \$2.0 million in Services and Supplies is due to a reduced need for construction consultant services for projects in the Detailed Work Program.

A positive revenue variance of \$1.6 million is projected. Over-realized revenue of \$3.2 million is projected in Intergovernmental Revenue due to \$4.0 million in unanticipated Highway User Tax Account revenue, offset by under-realized revenue of \$0.8 million in various federal and state revenue accounts due to completed projects in the Detailed Work Program. Under-realized revenue of \$1.1 million in Taxes Other Than Current Secured (TransNet) is due to schedule revisions in the Detailed Work Program. Under-realized revenue of \$1.0 million in Charges for Current Services is primarily due to a swap of gas tax for Transportation Impact Fee revenue funded improvement projects. Over-realized Miscellaneous Revenues of \$0.5 million is primarily due to unanticipated revenue from SDG&E for underground wiring at El Cajon Substation.

Internal Service Funds

Public Works

A positive variance of \$0.8 million is projected in the Department of Public Works Internal Service Funds (ISF).

A positive expenditure variance of \$2.5 million is projected. Savings of \$1.4 million in Services and Supplies is due primarily to a decrease in repairs needed on vehicles and reduced fuel consumption. Savings of \$0.7 million in Other Charges, depreciation expense in the ISF Acquisition Funds is due to the removal of vehicles from fixed asset inventory. Capital Assets Equipment savings of \$0.4 million is due to the cancellation of vehicle purchases.

A negative revenue variance of \$1.7 million is projected. Under-realized revenue of \$1.3 million in Equipment Rental Operating Fee is due to reduced collections related to reduction in fleet vehicles and cancelled acquisitions. Under-realized revenue of \$0.7 million in Equipment Rental Original Cost Replacement corresponds to the decrease in depreciation costs mentioned above. Over-realized revenue of \$0.3 million includes \$0.7 million from Gain on Sale of Fixed Assets of 50 vehicles sold at auction as part of department-wide fleet reduction, offset by \$0.4 million Loss on Sale of Fixed Assets due to corresponding retirement book value exceeding proceeds from auction.

Special Districts

Air Pollution Control District

A positive variance of \$1.9 million is projected for the Air Pollution Control District.

A positive expenditure variance of \$2.1 million is projected. Savings in Salaries and Benefits of \$1.5 million is projected due to staff turnovers, vacancies and under-filled positions. Savings in Operating Transfer Out of \$0.3 million and Other Charges of \$0.3 million is due to less than anticipated funding needed from the Air Quality Improvement Fund to fund the mobile incentive program.

A negative revenue variance of \$0.2 million is projected. A negative revenue variance of \$0.6 million in Operating Transfer In is a result of funding no longer required due to Salaries and Benefits savings. This is partially offset by a positive variance of \$0.4 million in increased fees due to better than anticipated fees and other minor increases.

San Diego County Sanitation District

A positive variance of \$2.4 million is projected in the San Diego County Sanitation District.

A positive expenditure variance of \$2.5 million is projected. Savings of \$1.5 million in Services and Supplies is primarily due to staff vacancies and under-filled positions in Wastewater Enterprise Fund which provides staffing for the operation and maintenance of the Sanitation Districts. Savings of \$0.6 million in capital assets is due to rescheduling of construction projects and lower than anticipated construction costs. Savings of \$0.4 million in Operating Transfers Out is due to the cancellation of a transfer to the Wastewater Enterprise Fund for a one time IT applications project.

A negative revenue variance of \$0.1 million is projected. Under-realized revenue of \$0.2 million is projected in Revenue from Use of Money due to lower than anticipated interest on deposits. This is offset by over-realized revenue of \$0.1 million in charges for Current Services primarily due to connection capacity fees from new customers.

Enterprise Funds

Airport Enterprise Fund

A positive variance of \$1.0 million is projected in the Airport Enterprise Fund.

A positive expenditure variance of \$0.4 million is projected. Salary and Benefits savings of \$0.2 million is due to under-filling of positions and partial year vacancies. Savings of \$0.2 million in Services and Supplies is due to less than anticipated use of contracted services.

A positive revenue variance of \$0.6 million is projected. Over-realized Rents and Concessions revenue of \$1.2 million is projected due to unanticipated mid-year rent increases and an easement payment. A negative revenue variance of \$0.6 million in

grant revenue from the Federal Aviation Administration due to less than anticipated grant funded project expenses.

Wastewater Enterprise

A positive variance of \$0.7 million is projected in the Wastewater Enterprise Fund.

A positive expenditure variance of \$1.4 million is projected. Savings of \$0.6 million is projected in Salaries and Benefits due to under-filled and partially vacant positions and a reduction in overtime. Savings of \$0.8 million in Services and Supplies is due to reduced vehicle rental costs due to the scheduled delay of a vehicle purchase, reduced services from other agencies and the deferral of an IT applications project.

A negative revenue variance of \$0.7 million is projected and is due primarily to reduced work and cost for maintenance in the San Diego County Sanitation District related to the reasons cited above.

COMMUNITY SERVICES GROUP

General Fund

Community Services Group Executive Office

A positive variance of \$3.6 million is projected for the Community Services Group Executive Office.

A positive expenditure variance of \$3.6 million is due to unspent appropriations for Services and Supplies for special departmental expense of \$0.3 million and unspent Management Reserves of \$3.3 million. Management Reserves are maintained in the Group Executive Office for departmental operating contingencies during the year.

There is no revenue variance projected.

Animal Services

A positive variance of \$0.4 million is projected for Animal Services.

A positive expenditure variance of \$0.5 million is due to \$0.4 million in Salaries and Benefits as a result of unanticipated vacant positions and \$0.1 million in Services and Supplies.

A negative revenue variance or \$0.1 million is projected, due to shortfalls in license and shelter fees.

Housing and Community Development Department

A positive variance of \$0.2 million is projected for the Housing and Community Development (HCD) Department. The department is composed of two major activities, Housing and Community Development, which contains staff and operations, and Housing and Community Development Multi-Year Projects, which are funded through

inter-governmental (mainly Federal) loans and grants for community development and affordable housing projects.

Housing and Community Development (Operations)

A positive variance of \$0.2 million is projected for Housing and Community Development.

A positive expenditure variance of \$1.1 million is projected. Projected savings of \$0.4 million in Salaries and Benefits is due to vacancies from employee turnover and positions held vacant to mitigate federal grant funding fluctuations, partially offset with negotiated one-time and ongoing salary and benefit increases. The projected \$0.7 million positive variance in Services and Supplies is due to the postponement of a communication equipment upgrade project (\$0.1 million), under-spending in annual IT application upgrade projects (\$0.2 million) anticipated to be completed next year, savings in ongoing IT costs (\$0.1 million), under spending in one-time special departmental expense (\$0.1 million) and savings in various operating accounts (\$0.2 million) as a result of managing discretionary expenses. Fund balance in the amount of \$0.1 million resulting from unspent one-time expenses for affordable housing contracts monitoring and other program transitional activities will be re-budgeted next year based on one-time revenue sources.

A negative revenue variance of \$0.9 million is projected and is related to the expenditure savings in Salaries and Benefits and various Services and Supplies as noted above, resulting in decreased costs recovered.

Housing and Community Development Multi-Year Projects (D7263)

No variance is projected for HCD Multi-Year Projects. The positive expenditure variance of \$9.8 million is offset by a projected negative revenue variance of \$9.8 million. Community Development projects eligible to receive funding are budgeted to facilitate the multi-year project cost expenditure request process. Revenues are projected to equal expenses as project costs are 100% revenue offset.

Registrar of Voters

A positive variance of \$3.2 million is projected for the Registrar of Voters.

A positive variance of \$1.7 million in Salaries and Benefits is due to lower than anticipated costs related to the November 19, 2013 City of San Diego Municipal Special and the February 11, 2014 Special Consolidated elections.

A positive revenue variance of \$1.5 million is due to over-realized revenue from the November 19, 2013 City of San Diego Municipal Special and the February 11, 2014 Special Consolidated elections.

Special Revenue Funds

San Diego County Library

A positive variance of \$2.7 million is projected for the San Diego County Library.

A positive expenditure variance of \$2.5 million is projected. This variance is a result of savings of \$1.1 million in Salaries and Benefits from anticipated vacated positions; and projected savings in Services and Supplies of \$0.4 million based on year-to-date spending in facilities management and rents & leases (\$0.4 million), information technology (\$0.3 million), and utilities (\$0.2 million). These projected savings are partially offset by increased expenditures in books & library materials (\$0.4 million) and interdepartmental expense (\$0.1 million). There is a projected savings of \$1.0 million in Management Reserves which are appropriated for operating contingencies.

A positive revenue variance of \$0.2 million is projected. This variance is due to projected over-realized revenue of \$0.5 million in property taxes and redevelopment revenue, offset by a shortfall of \$0.3 million in interest, public printing and other library services.

Internal Service Funds (ISFs)

Facilities Management ISF

A negative variance of \$0.8 million is projected for the Facilities Management ISF. The department will mitigate the projected variance with continued cost control measures and the use of fund balance.

A positive variance of \$11.9 million in expenditures is projected. The positive variance of \$1.7 million in Salaries and Benefits is due to savings from modified positions and staff vacancies, offset by negotiated salary and benefit increases. The projected savings in Services and Supplies of \$8.2 million is primarily due to \$4.3 million in contracted costs for security, custodial, and trash service agreements that were renegotiated for lower-than-anticipated amounts; \$2.1 million in utility charges due to energy-efficiency upgrades and lower-than-anticipated utility rates; \$1.5 million in project management costs; and \$0.3 million in mail services. The \$0.2 million savings in Capital Assets Equipment is due to delays in developing the building information modeling software, which will be rebudgeted for Fiscal Year 2014-15. A positive variance of \$1.8 million in Operating Transfers Out is due to fewer than anticipated qualified projects for On-Bill financing and California Energy Commission (CEC) financing, which will also result in lower than anticipated revenue.

A negative revenue variance of \$12.7 million is projected. This variance consists of under-realized revenue of \$7.6 million for Charges for Current Services due to lower than anticipated costs related to contracted services, utilities, and mail (which are reimbursed on a pass-through basis by client departments); a shortfall of \$4.7 million in Other Financing Sources due to a \$1.2 million one-time technical adjustment required to record the liability associated with the On-Bill financing, which is used to finance County-wide energy efficiency projects and \$1.8 million due to fewer projects being implemented as stated above, for a total variance of \$3.0 million in Loans Issued, and a reduction of \$1.7 million in Operating Transfers In to reimburse for services provided to

the Major Maintenance Internal Service Fund); a projected shortfall of \$0.3 million in rents and concessions due primarily to the loss of lease revenue related to current construction projects including the previously leased Hillcrest Receiving Home; and \$0.1 million in Miscellaneous Revenues.

Major Maintenance ISF

A negative variance of \$0.3 million is projected in the Major Maintenance ISF.

A positive variance of \$21.3 million in expenses is projected. Savings of \$19.8 million in Services and Supplies and \$1.5 million in Operating Transfers Out is due to delays in commencing new projects. Since costs incurred in this fund are reimbursed by operating departments, these project delays will result in projected negative revenue variance of \$21.3 million. Excess revenue adjustments of \$0.3 million in charges for services were carried forward from the prior fiscal year, causing the overall unfavorable variance; as a technical correction, a proposed budget adjustment will cancel the excess revenue.

Fleet Management ISF

A positive variance of \$2.7 million is projected for the Fleet Management ISF.

A positive variance of \$6.1 million in expenses is projected. A positive variance of \$0.1 million in Salaries and Benefits is due to savings from staff vacancies; \$1.2 million in Services and Supplies is due to lower utility charges and less than anticipated vehicle part and repair purchases; \$0.7 million in Other Charges is due to decreased depreciation costs; \$4.0 million in Capital Assets Equipment is due to less than anticipated purchases for replacement vehicles and equipment; and \$0.1 million from unspent Contingency Reserves.

A negative variance of \$3.4 million in revenue is projected. A negative variance of \$4.0 million in Charges for Current Services is due to under-realized revenue for reimbursement of replacement vehicles, parts and repairs, and \$0.1 million for under-realized interest revenue, partially offset by a positive variance of \$0.4 million for capital contribution reimbursement for fleet vehicle purchases, \$0.2 million for the gain on sale of vehicles and equipment, and \$0.1 million for the reimbursement of expenditures resulting from insurance and other third party activities.

Purchasing and Contracting

A positive variance of \$0.7 million is projected for the Purchasing and Contracting ISF.

A positive expenditure variance of \$0.3 million is a net of \$0.6 million Salaries and Benefits savings attributed to managed vacancies, offset by a negative variance of \$0.3 million in Services and Supplies, mainly due to unanticipated expenses related to facilities costs, IT-related projects, and various services and supplies.

A positive revenue variance of \$0.4 million is a result of over-realized rebate revenue.

FINANCE AND GENERAL GOVERNMENT GROUP

General Fund

Assessor/Recorder/County Clerk

A positive variance of \$1.1 million is projected for the Assessor/Recorder/County Clerk.

A positive expenditure variance of \$1.0 million is projected, including \$0.9 million in Salaries and Benefits due to attrition and departmental vacancies, and \$0.1 million in various Services and Supplies accounts due to operational efficiencies.

A positive revenue variance of \$0.1 million is projected. Positive variances are projected primarily in AB 2890 Recovered Cost revenues, which are collected as a portion of supplemental property tax revenues in order to offset the costs of administering the tax roll to reflect reassessments (\$0.8 million), marriage ceremony and license fees (\$0.4 million), and duplicating & filing fees (\$0.4 million). These positive variances are partially offset by a negative variance of \$1.5 million in recording revenue.

Auditor and Controller

A positive variance of \$2.4 million is projected for the Auditor and Controller.

A positive expenditure variance of \$1.9 million includes savings of \$1.6 million in Salaries and Benefits due to staff vacancies and underfilled positions, and savings of \$0.3 million in Services and Supplies primarily due to lower than anticipated information technology expenditures.

A positive revenue variance of \$0.5 million is projected primarily due to increased revenue from accounting service fees associated with redevelopment dissolution activities.

County Counsel

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

A positive expenditure variance of \$0.3 million is projected, including savings of \$0.4 million in Salaries and Benefits primarily due to unanticipated attrition and vacancies. A positive variance of less than \$0.2 million is projected in Services and Supplies, primarily to reflect a change in the scheduled implementation of information systems for case management and juvenile dependency record management. A negative variance of \$0.2 million is projected in Costs Applied to Other Departments for exclusive legal support services. These services are being funded through Charges for Current Services instead.

A positive revenue variance of \$0.5 million is projected in Charges for Current Services primarily due to significant workload increases for several claims matters including those involving allegations of breach of contract and dangerous road conditions

involving serious injuries, as well as increases in workloads resulting from the review of airport expansion and use permit matters.

County Technology Office

A positive variance of \$0.9 million is projected for the County Technology Office (CTO). Savings of \$0.9 million in Services and Supplies is mainly due to the management of the Enterprise Document Processing Platform (EDPP) and the Identity Access Management (IDAM) platform. EDPP is a joint project where other departments such as the Health and Human Services Agency and Auditor and Controller contributed to the overarching goals to re-architect and implement business applications. These departments also shared in the portion of the costs of the project. In addition, CTO realized cost efficiencies in managing IDAM and EDPP, resulting in lower actual costs than were projected in the requirements.

Finance and General Government Executive Office

A positive variance of \$6.0 million is projected for the Finance and General Government Executive Office.

A positive expenditure variance of \$6.0 million is projected in Management Reserves. The project schedule for the County's Integrated Property Tax System (IPTS) has been modified to reflect full implementation in early 2016. Management Reserves initially identified to address potential costs subsequent to full implementation in Fiscal Year 2013-14 will not be needed at this time.

No revenue variance is projected.

Human Resources

A positive variance of \$1.4 million is projected for the Department of Human Resources.

A positive expenditure variance of \$2.1 million is projected. Salaries and Benefits savings of \$0.7 million are due to staff turnover and vacant positions. Services and Supplies savings of \$1.4 million are due to positive claims experience associated with the County's insurance policies and lower than anticipated workers' compensation administration costs for the Employee Benefits Internal Service Fund.

A negative revenue variance of \$0.7 million is projected due to lower than anticipated services charged to internal service funds for administration costs.

Treasurer-Tax Collector

A positive variance of \$0.6 million is projected for the Treasurer-Tax Collector.

A positive expenditure variance of \$0.3 million in Salaries and Benefits is due to staff turnover and vacant positions.

A positive revenue variance of \$0.3 million is projected in AB 2890 Recovered Cost revenues, which are collected as a portion of supplemental property tax revenues in

order to offset the costs of administering the tax roll to reflect reassessments. The projected variance is a result of current real estate market conditions, specifically a slight increase in housing sales and an increase in median home prices.

INTERNAL SERVICE FUNDS

Public Liability Internal Service Fund

A positive variance of \$4.6 million is projected for the Public Liability ISF, due primarily to delays in several high value cases that were previously expected to reach conclusion in Fiscal Year 2013-14.

GENERAL PURPOSE REVENUE & COUNTYWIDE EXPENSES

A positive variance of \$94.1 million is projected in General Purpose Revenue (GPR) and \$80.6 million positive variance is projected in General County Expenses.

General Purpose Revenue

San Diego County's economic outlook continues to improve after the recent recession. The County's GPR related to property tax revenues, including current secured, current supplemental and prior year supplemental has been impacted as evident by the increase in assessed values and gradual increase in construction activity. The county's diverse economic base and the area's population growth are seen as positive influences that will help stabilize locally-generated GPR funding sources. For Fiscal Year 2013-14, the economic news continues to improve. Several economic trends are summarized below followed by a discussion by revenue account of significant variances from budget:

- San Diego's monthly average unemployment rate for the 12-month period between March 2013 and February 2014 was 7.3%, with a February 2014 rate of 7.0%. This is lower compared to a State of California average unemployment rate of 8.7% for the same 12-month period, with a February 2014 rate of 8.5%.
- Unadjusted local point of sale tax revenue increased by 9.6% for the last two quarters through March 2014 in the unincorporated area compared to the same time period in prior year. For the last two quarters through March 2014, sales tax revenue improved at the statewide level by an estimated 6.1%, in the southern California region by 5.9% and at the San Diego regional level by 6.6%. The overall the increase is a sign of continuing economic recovery.
- There are also positive signals in the housing market in the County:
 - Increase in median housing prices (up 14.2% in the San Diego region for February 2014 compared to February 2013);
 - Increase in the number of homes sold in 12-month period through January 2014 compared to same period through January 2013 (San Diego region up 3.3%);
 - Improvement in Notices of Default (21.1% fewer for January through March 2014 compared to the same time period for 2013);

- Improvement in foreclosure activity (the number of foreclosures has decreased 45.2% in January through March 2014 compared to the same time period for 2013).

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 \$24.0 million.

- *Property Taxes Current Secured*

Current Secured Property Taxes are projected to be a net \$22.5 million higher than budget. This mainly resulted from the fact that the 2013 local secured assessed value is greater than anticipated in the budget as well as a forecasted improvement in the delinquency rate.

As mentioned above, in the 2013 local secured assessed value increased more than anticipated in the budget. The budgeted current secured property taxes assumed a local secured assessed value increase of 1.0%, but the actual assessed value (AV) increased by 3.4% (gross less regular exemptions). (Note: The 3.4% increase represents the change in the assessed value for only the secured roll. This is different than the countywide overall increase published by the Assessor/Recorder/County Clerk on June 27, 2013 of 3.46%, which includes all assessed value components, secured and unsecured). In addition, delinquency rates are anticipated to be better than budget based on Fiscal Year 2012-13 year-end experience and year-to-date trends.

- *Property Taxes Current Supplemental*

Current Supplemental Property Taxes are projected to be \$0.8 million higher than the \$3.5 million that was budgeted. This projection is based on charges and collections trend estimates related to new construction and anticipated low turnover rates through Fiscal Year 2013-14. In Fiscal Year 2012-13, these revenues totaled \$4.4 million. The highest amount recorded in this account was \$31.0 million in Fiscal Year 2004-05.

Taxes Other Than Current Secured

Taxes Other Than Current Secured are anticipated to be \$7.2 million above budget.

- *Real Property Transfer Taxes*

A positive revenue variance of \$2.1 million is estimated for Real Property Transfer Taxes based on realized revenues for the three quarters of Fiscal Year 2013-14 as well as data regarding current year change in ownership and the anticipated level of new construction.

- *Teeter Tax Reserve Excess*

The Teeter Tax Reserve Excess is estimated to be approximately \$1.3 million above the \$15.1 million budgeted, based on current penalty and interest collections and available data on the outstanding receivables and projections through the end of the fiscal year.

This estimate is also based on a review of total reserves available to meet the Revenue and Taxation Code requirement of maintaining a reserve of not less than 25% of the total teetered delinquent secured taxes and assessments (R&T section 4703.2). The 2013 Teeter buy-out of \$34.2 million was lower than the 2012 Teeter buy-out of \$47.5 million. The 2011 Teeter buy-out amount was \$58.4. For Fiscal Year 2013-14, the reserve requirement is \$8.6 million, a \$3.3 million decrease from the Fiscal Year 2012-13 requirement of \$11.9 million. All penalty and interest collections in Fiscal Year 2013-14 will be in excess of the reserve requirement resulting in a one-time revenue surplus.

- *Property Tax in Lieu of Vehicle License Fees*
Property Tax in Lieu of Vehicle License Fees (VLF) is projected to be \$7.3 million above the budgeted amount of \$306.6 million. The actual assessed value adjustment factor of 3.47% (which includes unsecured, local secured, current State non-unitary, and aircraft property tax components) for Fiscal Year 2013-14 is 3.76% higher than the adjustment rate of negative 0.29% used to calculate the budgeted revenue.
- *Teeter Property Tax Prior Year and Cumulative Prior Years*
A negative revenue variance of \$0.9 million is projected for collections from taxes receivable from the prior fiscal years because the delinquency rate in Fiscal Year 2012-13 was less than what was anticipated at the time the Fiscal Year 2013-14 budget was developed. The delinquency rate changes have led to continued declines in the Teeter buyout outlined in the Teeter Tax Reserve Excess above..

Licenses, Permits, and Franchises

Licenses, Permits and Franchise payments are projected to be approximately \$0.1 million above budget based on projected revenues in franchise payments.

Fines, Forfeitures and Penalties

A negative variance of \$2.3 million is projected. Penalties and Cost Delinquency Taxes are projected to be approximately \$1.9 million below budget. Revenues in this account reflect the 10% penalty that is assessed on late current secured and unsecured property tax payments. The lower than expected delinquency rate as noted above in the Current Secured Property Taxes section contributes to the variance.

Intergovernmental Revenue

A positive variance of \$65.0 million is projected in Intergovernmental Revenue primarily due to pass-through distributions, Due Diligence Review remittances and residual balance estimates in Aid from Redevelopment Successor Agencies.

General County Expenses

Contingency Reserve

The entire \$20.0 million budgeted in the Contingency Reserve in Fiscal Year 2013-14 is projected to be unspent at year-end.

Countywide General Expense

A net positive variance of \$80.6 million is projected resulting from the appropriation of funds for "Pension Stabilization" and the sale of County Operations Center Annex building.



San Diego County Sanitation District

AGENDA ITEM

GOVERNING BODY

GREG COX
First District

DIANNE JACOB
Second District

DAVE ROBERTS
Third District

RON ROBERTS
Fourth District

BILL HORN
Fifth District

DATE: May 6, 2014

XX

TO: Board of Directors, San Diego County Sanitation District

SUBJECT: FISCAL YEAR 2013-14 THIRD QUARTER OPERATIONAL PLAN STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)

Overview

This report requests an increase in the Other Charges account for depreciation expense and in the capital project account Trunk D Sewer in the San Diego County Sanitation District.

Recommendation(s)

CHIEF ADMINISTRATIVE OFFICER

1. Establish appropriations of \$235,000 in the San Diego County Sanitation District, Other Charges, for infrastructure depreciation based on available prior year fund balance. **(4 VOTES)**
2. Establish appropriations of \$280,000 in the San Diego County Sanitation District for Capital Improvement Project 1015299, Trunk D Sewer Improvement, based on available prior year fund balance. **(4 VOTES)**

Fiscal Impact

Funds for this request are partially included in the Fiscal Year 2013-14 Operational Plan in the San Diego County Sanitation District. If approved, this request will result in a total appropriation increase of \$515,000. The funding source is available prior year fund balance in the San Diego County Sanitation District. There will be no change in net General Fund costs and no additional staff years.

Business Impact Statement

N/A

Advisory Board Statement

N/A

SUBJECT: FISCAL YEAR 2013-14 THIRD QUARTER OPERATIONAL PLAN STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)

Background

Recommendation 1

This recommendation establishes appropriations of \$235,000 in the San Diego County Sanitation District based on available prior year fund balance, for unanticipated increases in depreciation due to the capitalization of Capital Improvement Projects. Five new capitalized projects this year include Flinn Springs Interceptor I, Rancho del Campo Wastewater Treatment Plant, Trunk B Improvement, Old Hwy 80 Sewer, and Jamacha Pump Station.

Recommendation 2

This recommendation establishes appropriations of \$280,000 in the San Diego County Sanitation District based on available prior year fund balance, for additional project costs related to construction contract support and management of Capital Improvement Project 1015299, Trunk D Sewer Improvement. The construction contract portion of this project was included in the Fiscal Year 2012-13 Operational Plan for the San Diego County Sanitation District to replace and improve 2,181 feet of the Trunk D sewer pipeline. If approved, this request will result in total project costs, including soft costs and contingencies of \$3.2 million.

Linkage to the County of San Diego Strategic Plan

Today's proposed actions support the Strategic Initiatives of Safe Communities, Sustainable Environments, and Healthy Families in the County of San Diego's 2014-2019 Strategic Plan by fully committing to use resources to meet the highest priority needs of residents.

Respectfully submitted,

USE "INSERT PICTURE"
FUNCTION TO INSERT
SIGNATURE

HELEN N. ROBBINS-MEYER
Chief Administrative Officer

ATTACHMENT(S)

None.

SUBJECT: FISCAL YEAR 2013-14 THIRD QUARTER OPERATIONAL PLAN STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)

AGENDA ITEM INFORMATION SHEET

REQUIRES FOUR VOTES: Yes No

WRITTEN DISCLOSURE PER COUNTY CHARTER SECTION 1000.1 REQUIRED
 Yes No

PREVIOUS RELEVANT BOARD ACTIONS:
N/A

BOARD POLICIES APPLICABLE:
N/A

BOARD POLICY STATEMENTS:
N/A

MANDATORY COMPLIANCE:
N/A

ORACLE AWARD NUMBER(S) AND CONTRACT AND/OR REQUISITION NUMBER(S):
N/A

ORIGINATING DEPARTMENT: Finance & General Government Group

OTHER CONCURRENCES(S): N/A

CONTACT PERSON(S):

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Administrative Officer/Auditor & Controller

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