



COUNTY OF SAN DIEGO

AGENDA ITEM

BOARD OF SUPERVISORS

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First District

DIANNE JACOB
Second District

KRISTIN GASPAR
Third District

NATHAN FLETCHER
Fourth District

JIM DESMOND
Fifth District

DATE: May 21, 2019

24

TO: Board of Supervisors

SUBJECT

FISCAL YEAR 2018-19 THIRD QUARTER OPERATIONAL PLAN STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)

OVERVIEW

This report summarizes the status of the County's Fiscal Year 2018-19 Adopted Operational Plan, as measured by projected year-end fund balance from current year operations. The projected year-end balance for the General Fund is \$158.2 million, and \$222.0 million for all budgetary funds combined. The projected fund balance anticipates variances from the Fiscal Year 2018-19 Adopted Operational Plan, which assumes that the majority of management reserves are not used, General Purpose Revenue will perform better than estimated, and all business groups will produce operating balances.

In the Public Safety Group (PSG), recommendations include appropriations adjustments for inmate healthcare enrollment, transportation services, the federal Urban Area Security Initiative, and to provide funding for the Sheriff fleet and Quartermaster Regional Training Facility capital project.

In the Health and Human Services Agency, recommendation to establish appropriations for health insurance costs for the County of San Diego In-Home Supportive Services (IHSS) Public Authority.

In the Land Use and Environment Group (LUEG), recommendations include appropriations adjustments for equipment needs for the Campo Hills Water District, East Otay Mesa Recycling and Landfill permits, monitoring and enforcement work, required assessment work within the Department of Parks and Recreation, and to support the Multiple Species Conservation Program, Steltzer Park Ranger Station and Visitor Center and Clemmens Lane Park Development capital projects.

In the Community Services Group (CSG), recommendations include appropriations adjustments for the Successor Agency Gillespie Field Series 2005 Bonds, for costs related to the November 2018 Gubernatorial General Election and for the Ramona Intergenerational Community Campus (RICC) Caltrans Replacement Property Julian Acquisition and the North Coastal HHS Facility capital projects.

**SUBJECT: FISCAL YEAR 2018-19 THIRD QUARTER OPERATIONAL PLAN
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)**

Additionally, this letter includes recommendations to adjust across all five business groups and Finance Other to allocate funding for security improvements related to the County's County Security Initiative, to ensure that major maintenance projects that are capital in nature are properly accounted for in accordance with financial reporting requirements, and to cancel appropriations for capital projects that are anticipated to be completed in the current fiscal year.

RECOMMENDATION(S)

CHIEF ADMINISTRATIVE OFFICER

1. Accept the Fiscal Year 2018-19 third quarter report on projected year-end results.
2. Establish appropriations of \$225,000 in the Sheriff's Department, Services & Supplies, for healthcare enrollment services for inmates in custody, based on unanticipated State revenue from the Local Revenue Fund 2011, Community Corrections Subaccount. **(4 VOTES)**
3. Establish appropriations of \$2,086,608 in the Jail Commissary Enterprise Fund, Operating Transfers Out, to be used for the benefit, education, and welfare of the inmates confined within detention facilities based on available prior year Jail Commissary Enterprise Fund fund balance. **(4 VOTES)**
4. Establish appropriations of \$2,086,608 in the Sheriff's Inmate Welfare Fund, Services & Supplies, to be used for the benefit, education, and welfare of the inmates confined within detention facilities based on an Operating Transfer In from the Jail Commissary Enterprise Fund. **(4 VOTES)**
5. Establish appropriations of \$508,000 in the Department of Medical Examiner, Services & Supplies, for transportation contract services, based on available prior year General Fund fund balance. **(4 VOTES)**
6. Establish appropriations of \$125,702 in the Office of Emergency Services, Services & Supplies, to provide funding for Family Disaster Plan design, language translation and mailing based on unanticipated 2018 Urban Area Security Initiative (UASI) grant funds. **(4 VOTES)**
7. Establish appropriations of \$746,325 in the San Diego County Fire Authority, Capital Assets Equipment, to provide funding for the purchase of two tactical water tenders based on unanticipated revenue from the California Department of Forestry and Fire Protection through Assistance-By-Hire program. **(4 VOTES)**
8. Establish appropriations of \$881,800 in the Public Safety Group Executive Office, Services & Supplies, for Public Safety Group's share of one-time shared major maintenance capital projects, based on available prior year General Fund fund balance. **(4 VOTES)**
9. Establish appropriations of \$2,019,582 in Aging & Independent Services, Operating Transfer Out, for additional program costs related to anticipated increase in paid service hours for Fiscal Year 2018-19, resulting in an increased required health benefit contribution for IHSS home care workers as part of the provisions of the Memorandum of Understanding (MOU) between

**SUBJECT: FISCAL YEAR 2018-19 THIRD QUARTER OPERATIONAL PLAN
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)**

the County of San Diego In-Home Supportive Services Public Authority and the United Domestic Workers of America (UDWA) based on federal and State IHSS Individual Provider revenues received by the Health and Human Services Agency. **(4 VOTES)**

10. Establish appropriations of \$30,000 in the CMWSMD-ZONE B Campo Hills Water (Water District) Fund, Services & Supplies, for contracted services, the purchase of water treatment equipment, and maintenance of equipment at the Campo water treatment facility based on prior year available Campo Hills Water (Water District) Fund fund balance. **(4 VOTES)**
11. Establish appropriations of \$195,000 in the Department of Environmental Health, Services & Supplies, for the analysis, review and preparation of the draft environmental impact report (EIR) for the East Otay Mesa Recycling Center and Landfill based on revenue from the project's developer. **(4 VOTES)**
12. Cancel appropriations of \$75,000 in the Major Maintenance Capital Outlay Fund and related Operating Transfer In from the General Fund for Capital Project 1021943 Stelzer Security Cameras, to fund the purchase and installation of security cameras as part of the Stelzer Park Ranger Station and Visitor Center project.
13. Transfer appropriations of \$75,000 from the Department of Parks and Recreation, Operating Transfer Out to the Major Maintenance Capital Outlay Fund to the Contributions to Capital Outlay Fund, Operating Transfer Out, for Capital Project 1021904 Stelzer Park Ranger Station and Visitor Center. **(4 VOTES)**
14. Establish appropriations of \$75,000 in the Capital Outlay Fund for Capital Project 1021904 Stelzer Park Ranger Station and Visitor Center, to fund the purchase and installation of security cameras, based on an Operating Transfer In from the General Fund. **(4 VOTES)**
15. Establish appropriations of \$1,890,363 in the Capital Outlay Fund for Capital Project 1021103 Tijuana River Valley Regional Park Campground and Nature Education Activity Center, for the development of the campground, based on a grant funding from the State of California Coastal Conservancy. **(4 VOTES)**
16. Transfer appropriations of \$8,149 from the Department of Parks and Recreation, Services & Supplies, to the Contributions to Capital Outlay Fund, Operating Transfer Out, for Capital Project 1021272 Clemmens Lane Park Improvement. **(4 VOTES)**
17. Establish appropriations of \$8,149 in the Capital Outlay Fund for Capital Project 1021272 Clemmens Lane Park Improvements for an ADA Access Plan and Special Masonry Inspections, based on an Operating Transfer In from the General Fund. **(4 VOTES)**
18. Establish appropriations of \$80,000 in the Department of Parks and Recreation, Services & Supplies, for the assessment study associated with cross-border sewage flows, sediment, and trash in the Tijuana River Valley, based on available prior year General Fund fund balance. **(4 VOTES)**

**SUBJECT: FISCAL YEAR 2018-19 THIRD QUARTER OPERATIONAL PLAN
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)**

19. Establish appropriations of \$4,000 in the Multiple Species Conservation Program (MSCP) Fund for future property acquisition, based on unanticipated revenue from the sale of mitigation credits. **(4 VOTES)**
20. Establish appropriations of \$80,000 in the Successor Agency Gillespie Field Debt Service Reserve, Operating Transfers Out, to make required fund transfers in accordance with bond debt service agreements, based on available prior year Gillespie Field Debt Service Reserve Fund fund balance. **(4 VOTES)**
21. Establish appropriations of \$1,013,656 in the Registrar of Voters, Fixed Assets Equipment, for equipment purchases related to the Voting Tabulation System based on General Fund fund balance component decrease – Registrar of Voters Equipment Replacement Commitment (\$444,691) and Help America Vote Act (HAVA) Trust Fund revenue generated by sale of assets (\$568,965). **(4 VOTES)**
22. Establish appropriations of \$1,000,000 in Registrar of Voters, Salaries & Benefits, to provide funding for personnel costs related to current fiscal year elections operations due to unanticipated increase in election costs based on General Fund fund balance component decrease – Registrar of Voters Operations Commitment. **(4 VOTES)**
23. Transfer appropriations of \$125,000 from Community Services Group Executive Office, Services & Supplies, to Registrar of Voters, Services & Supplies, to meet projected expenditure levels due to unanticipated increase in election costs.
24. Establish appropriations of \$817,898 in the General Fund Contributions to Fleet Internal Service Fund (ISF), Operating Transfers Out, to provide funding for the replacement of various vehicles for the Sheriff's Department, based on available prior year General Fund fund balance. **(4 VOTES)**
25. Amend the Fiscal Year 2018-19 Department of General Services Fleet Internal Service Fund (ISF) Spending Plan by \$817,898 to provide funding for the replacement of various vehicles for the Sheriff's Department, based on an Operating Transfer In from the General Fund. **(4 VOTES)**
26. Transfer appropriations of \$1,200,000 from the Sheriff's Department, Salaries & Benefits, to the Contributions to Capital Outlay Fund, Operating Transfer Out, to provide funding for Capital Project 1021133, Sheriff's Quartermaster and Regional Training Facility; Phase 1 Land Acquisition. **(4 VOTES)**
27. Establish appropriations of \$1,200,000 in the Justice Facility Construction Fund for Capital Project 1021133, Sheriff's Quartermaster and Regional Training Facility; Phase 1 Land Acquisition, based on an Operating Transfer In from the General Fund. **(4 VOTES)**
28. Cancel appropriations of \$200,000 in the Department of General Services Facilities Management ISF, Services & Supplies, and related Operating Transfer In from the General

**SUBJECT: FISCAL YEAR 2018-19 THIRD QUARTER OPERATIONAL PLAN
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)**

Fund for Capital Projects 1019560 North Coastal HHS Facility and 1018659 RICC Caltrans Replacement Property Julian Acquisition.

29. Transfer appropriations of \$25,000 from the General Fund Contributions to Facilities Management Internal Service Fund (ISF), Operating Transfers Out, to the Contributions to Capital Outlay Fund, Operating Transfers Out, to provide funding for Capital Project 1019560, North Coastal HHS Facility. **(4 VOTES)**
30. Establish appropriations of \$25,000 in the County Health Complex Fund for Capital Project 1019560, North Coastal HHS Facility, to provide additional funding for costs related to the Owner Controlled Insurance Program (OCIP) based on an Operating Transfer In from the General Fund. **(4 VOTES)**
31. Transfer appropriations of \$175,000 from the General Fund Contributions to Facilities Management Internal Service Fund (ISF), Operating Transfers Out, to the Contributions to Capital Outlay Fund, Operating Transfer Out, to provide funding for Capital Project 1018659, Ramona Intergenerational Community Campus (RICC) Caltrans Replacement Property Julian Acquisition. **(4 VOTES)**
32. Establish appropriations of \$175,000 in the Capital Outlay Fund for Capital Project 1018659, RICC Caltrans Replacement Property Julian Acquisition, to pay for construction related to fire safety requirements based on an Operating Transfer In from the General Fund. **(4 VOTES)**
33. Transfer appropriations of \$589,212 from Finance Other Shared Major Maintenance, Services & Supplies, to Department of General Services General Fund Contribution to Major Maintenance ISF, Operating Transfer Out, for various Major Maintenance projects relating to shared costs with the Judicial Council of California. **(4 VOTES)**
34. Amend the Fiscal Year 2018-19 Department of General Services Major Maintenance Internal Service Fund (ISF) by \$589,212 to provide funding for various Major Maintenance projects relating to shared costs with the Judicial Council of California based on an Operating Transfer In from the General Fund. **(4 VOTES)**
35. Cancel appropriations and related revenue of up to \$1,185,509 for Capital Projects that will be closed by the end of Fiscal Year 2018-19. This is composed of \$888,574 in the Capital Outlay Fund, \$30,770 in the Justice Facility Construction Fund, and \$266,165 in the Library Projects Capital Outlay Fund.
36. Transfer appropriations within departments between Services & Supplies and Operating Transfers Out to the Major Maintenance Capital Outlay Fund, including ratifications as noted in Appendix D, resulting in a net increase of \$1,517,739 in Services & Supplies for major maintenance projects that were cancelled and reclassified as non-capital for financial reporting purposes. **(4 VOTES)**
37. Establish and cancel appropriations, including ratifications, as noted in Appendix D for a net decrease of \$1,788,257 in the Major Maintenance Capital Outlay Fund and adjust related

**SUBJECT: FISCAL YEAR 2018-19 THIRD QUARTER OPERATIONAL PLAN
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)**

funding sources as noted to accurately classify major maintenance projects for financial reporting purposes. **(4 VOTES)**

38. Amend the Fiscal Year 2018-19 Department of General Services Major Maintenance Internal Service Fund (ISF) Spending Plan, including ratifications, as noted in Appendix D by a net increase of \$526,171, and adjust funding sources as noted, to accurately classify major maintenance costs for financial reporting purposes. **(4 VOTES)**
39. Transfer appropriations from Finance Other, Shared Major Maintenance, Services & Supplies to the Public Safety Group Executive Office (\$1,000,000), Health and Human Services Agency (\$1,000,000), Agriculture Weights and Measures (\$450,000), Department of Environmental Health (\$50,000), Parks and Recreation (\$500,000), Library (\$1,000,000), and for the Finance and General Government Group, to the Contributions to Capital Outlay Fund, Operating Transfer Out (\$2,092,000), resulting in the net amount of \$6,092,000 to fund Security Initiative projects listed in Appendix E, based on available prior year General Fund fund balance. **(4 VOTES)**
40. Establish and cancel appropriations, as noted in Appendix E for a net increase of \$2,500,000, including \$2,092,000 in the Capital Outlay Fund and \$408,000 in the Major Maintenance Capital Outlay Fund for Security Enhancement projects and security cameras, based on an Operating Transfer In from the General Fund. **(4 VOTES)**

FISCAL IMPACT

Funds for a portion of these requests which include ratifications, reflected in Appendix D, are not included in the Fiscal Year 2018-19 Operational Plan. If approved, these actions will result in a net increase in appropriations of \$7,612,963 in the General Fund. The funding sources include the Help America Vote Act (HAVA) Trust Fund (\$568,965), Departmental Operating Revenue (\$3,311,609) and available prior year General Fund fund balance (\$3,732,389).

In all other funds combined, these actions will result in a net increase in appropriations of \$7,313,702. The funding sources are Operating Transfers (\$3,222,731) and miscellaneous other sources (\$4,090,971).

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 \$158.2 million. This projected one-time resource is a combination of anticipated year-end General Purpose Revenue (GPR) exceeding budget by \$33.6 million along with a net positive

**SUBJECT: FISCAL YEAR 2018-19 THIRD QUARTER OPERATIONAL PLAN
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)**

variance of \$102.8 million from operations and a positive variance of \$21.8 million in unspent management reserves. The projected balance for all other funds combined is \$63.8million.

The General Fund year-end fund balance projection of \$158.2 million is based on the estimate that expenditures will be approximately \$234.1 million less than the Fiscal Year 2018-19 Amended Budget and revenues will be a net \$75.9 million less than the Fiscal Year 2018-19 Amended Budget. Fund balance projections represent the overall net result of projected expenditure and revenue variances from 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 the Board or the Deputy Chief Administrative Officer/Auditor and Controller, when permitted.

Attachments to this letter have been included to provide detail of these fund balance projections. Schedule A summarizes the fund balance projection by business group, department, and fund category. Schedule B shows the projected General Fund fund balance by business group split between operating and reserve balances. The Notes to Schedules A and B explain variances from budget by department, fund and for GPR.

GENERAL FUND EXPENDITURE VARIANCES

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

- \$39.0 million in positive Salary & Benefit variance in all groups due to staff turnover and department management of vacancies.
- \$108.4 million in positive variance in Services & Supplies across the County.
 - In PSG, a projected overall positive variance of \$23.1 million primarily in Probation department to allow for the time required to develop contracts and to provide connections to the Drug Medi-Cal Organized Delivery System; in Sheriff's Department due to lower than anticipated costs for Medicines, Drugs & Pharmaceuticals related to the implementation of a new pharmacy contract, and for Contracted Services related to the jail-based competency treatment program that will not be fully utilized, a decrease in planned expenditures for the Cal-ID program, and for one-time equipment and migration costs related to the Sheriff's Technology & Information Center that have been re-budgeted in the Fiscal Year 2019-20 CAO Recommended Operational Plan and Facilities Management Real Property ISF costs; in San Diego County Fire Authority due to the re-budgets of the Fire and Emergency Services Training Center, the Julian Cuyamaca Fire Protection District loan payoff, and land acquisition for Jacumba Fire Station; in Child Support Services due to overall efforts to reduce the cost structure; and in Public Defender due to the department's overall efforts to reduce expenditures.
 - In HHSA, a projected overall positive variance of \$49.8 million is projected. This includes positive expenditure variances projected in Behavioral Health Services associated with substance abuse programs due to the time required for the introduction of Drug Medi-Cal Waiver services. Additional projected positive variances are in Housing & Community Development Services (HCDS) due to community development and affordable housing projects that overlap across fiscal

**SUBJECT: FISCAL YEAR 2018-19 THIRD QUARTER OPERATIONAL PLAN
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)**

years; in Child Welfare Services due to ongoing implementation of various contracts, updated procurement timelines, and updated caseload trends in the Transitional Housing Program contracts; in Public Health Services primarily tied to lower than anticipated utilization of various contracted services to align with available grant funding, one-time IT projects that will not be completed this year, offset by costs associated with current efforts to address the migrant shelter crisis; and in Self-Sufficiency Services due to positive projected variance in IT and training costs, and various other operating costs to align with current staffing and spending levels.

- In LUEG, a projected overall positive variance of \$9.7 million is primarily in Planning & Development Services (PDS) as a result of one-time projects in Professional & Specialized Services and Consultant Contracts that span multiple fiscal years and has been rebudgeted in the Fiscal Year 2019-20 CAO Recommended Operational Plan. Additional positive variance are anticipated in Department of Environmental Health (DEH) related to the Vector Control Program due to reduction of payments for the Vector Habitat Remediation Program (VHRP), reduction in larvicide purchases due to remaining prior year inventory supply and various one-time projects that will occur in Fiscal Year 2019-20 and has been rebudgeted in the CAO Recommended Operational Plan; in the LUEG Executive Office for various one-time IT projects that will be rebudgeted in the CAO Recommended Operational Plan; in the Agriculture, Weights and Measures for vehicle and equipment purchases and Pesticide Regulation Program disposal event that has been rebudgeted in the CAO Recommended Operation Plan; in Public Works for the Proctor Valley Road Vacation and closure projects that has been rebudgeted in the CAO Recommended Operational Plan.
- In CSG, a projected overall positive variance of \$0.2 million in the Department of Animal Services in contracted services as more animal medical services (spay/neuter & dental) being performed in-house than planned.
- In FG, a projected overall positive variance of \$19.8 million is primarily in Assessor/Recorder/County Clerk (ARCC) due to less than anticipated costs related to projects to restore and preserve maps, old books and recorder microfilm, and redaction of official records. Additional positive variances are anticipated in Finance and General Government Executive Office due to IT projects that are anticipated to cross multiple fiscal years; and in the Department of Human Resources primarily for contracted services and workers compensation administration costs.
- In Finance Other a projected overall positive variance of \$5.8 million is primarily due to IT projects that are anticipated to extend beyond the current fiscal year and due to lower than anticipated costs in Shared Major Maintenance projects.
- A projected net positive variance of \$52.3 million in Other Charges reflects variances primarily in HHSA. In Self-Sufficiency Services, Public Health, and Child Welfare Services, the projected positive variance is mainly due to revised estimates of caseload levels and growth trends.
- \$9.2 million positive variance in Capital Assets/Land Acquisition due to lower than anticipated costs in Countywide General Expense to be used for future capital projects.

**SUBJECT: FISCAL YEAR 2018-19 THIRD QUARTER OPERATIONAL PLAN
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)**

- \$1.1 million positive variance in Capital Assets Equipment in FGG primarily in ARCC since the costs for the archive high density shelving system will be incurred in the East County Building capital project, and in the Sheriff's department for Rock Mountain Detention Facility vehicles that will be rebudgeted in the CAO Recommended Operational Plan.
- \$2.9 million positive variance in Operating Transfers Out primarily due to lower than anticipated expenses related to capital projects that are closed or being cancelled by the end of Fiscal Year 2018-19. Additional projected positive variance in Contribution to General Services ISF due to the cancellation of a pilot program for keyless technology to be reimbursed in the Fleet Management ISF.
- \$21.8 million positive variance in management reserves in HHSa (\$20.0 million) and FGG (\$1.8 million) that are projected to be unspent at year-end.

GENERAL FUND REVENUE VARIANCES

The projected under realized revenue of \$75.9 million includes positive variances totaling \$24.0 million and negative variances of \$99.9 million. In many instances, the negative revenue variances are directly associated to the positive expenditure variances described above.

The projected positive revenue variance of \$24.0 million is primarily attributable to the following categories: Revenue From Use of Money & Property (\$14.8 million) mainly due to interest revenue from higher than expected interest earnings; Taxes Other Than Current Secured (\$4.4 million) mainly due to higher turnover in ownership and new construction activity and the true up of sales and use tax revenue by the State, new allocations received, audit recovery, and increase in the pool allocations due to higher sales; Taxes Current Property (\$2.9 million) due to higher than budgeted growth in assessed valuation, primarily driven by the increase in the Consumer Price Index; Miscellaneous Revenue (\$1.2 million) mainly due to unanticipated HOME Program Income based on loan repayments; and Licenses, Permits & Franchises (\$0.7 million) primarily due to unanticipated fee revenue for external overheads.

The projected negative variance of \$99.9 million is largely in Intergovernmental Revenue (\$80.4 million) related to lower than anticipated federal revenues and State assistance payment revenues to align with projected caseload levels, including: revised CalWORKs caseload projections, the ramping up of Drug Medi-Cal Waiver services for substance abuse programs, updated allocations, and lower than anticipated CCS caseload expenditures, and lower than anticipated costs for Salaries & Benefits and multi-year projects in HCDS; in Other Financing Sources (\$9.3 million) mainly to retain funds available in the Criminal Justice Facility Construction Fund for planned future facilities projects and to retain funds in the Proposition 172 Fund for projects to support regional law enforcement and detention services; in Charges For Current Services (\$8.7 million) mainly in ARCC from Trust Fund reimbursement due to less than anticipated costs and under-realized program revenue related to Recording Document Revenues, Duplicating & Filing Documents and Marriage Ceremony Fees, in PDS due to staff vacancies that provide the service to property owners, and in DEH Vector Control Trust Fund revenue due to reduction in payment for the VHRP; in Fines, Forfeitures & Penalties (\$1.4 million) mainly due to lower than expected Penalties and Cost Delinquency Taxes generated from fees for late property tax payments.

**SUBJECT: FISCAL YEAR 2018-19 THIRD QUARTER OPERATIONAL PLAN
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)**

Fiscal Year 2018-19 Budget Adjustments

The recommendations for budget adjustments are explained as follows:

Recommendation 2

This recommendation will establish appropriations of \$225,000 in the Sheriff's Department based on unanticipated revenue from the State of California, Local Revenue Fund 2011, Community Corrections Subaccount. The funds will be used for healthcare enrollment services to connect inmates in custody to Medi-Cal Outreach and Enrollment Assistance programs.

Recommendations 3 & 4

These recommendations will establish appropriations of \$2,086,608 in the Jail Commissary Enterprise Fund, Operating Transfers Out to transfer commissary sales proceeds received from prior years to the Sheriff's Inmate Welfare Fund based on prior year available Jail Commissary Enterprise Fund fund balance. This is to align the budget with requirements of the Jail Commissary Enterprise Fund. Sales proceeds from the Jail Commissary Fund will be transferred to the Inmate Welfare Fund every year. These funds will be retained in the Inmate Welfare Fund, to be used in the future for the benefit, education, and welfare of the inmates confined within the detention facilities.

Recommendation 5

The Department of Medical Examiner entered a new transportation contract on July 1, 2018. The contract rates were unknown when the budget was developed. This recommendation will establish additional appropriations of \$508,000 for the unanticipated increase, based on available prior year General Fund fund balance.

Recommendation 6

On September 15, 2015 (3), The Board of Supervisors authorized the Office of Emergency Services (OES) to apply for and accept in subsequent years Homeland Security Program Grants, including Urban Area Security Initiative (UASI) and the State Homeland Security Program funded by the U.S. Department of Homeland Security. The City of San Diego is responsible for administering and distributing UASI grant funds to cities, fire protection districts, as well as County departments. In December 2017, OES submitted an application to the City of San Diego and received notification of award on February 26, 2019. This request will establish appropriations of \$125,702 in the Office of Emergency Services for a Family Disaster Plan campaign based on unanticipated 2018 Urban Area Security Initiative grant funds.

Recommendation 7

On January 26, 2016 (5), the Board authorized the execution of the Assistance-by-Hire revenue agreement with the California Department of Forestry and Fire Protection in order for the County to be reimbursed for resources deployed to assist with protecting the State Responsibility Area lands in wildland fires. This recommendation will establish appropriations of \$746,325 in the San Diego County Fire Authority for the purchase of two tactical water tenders to support fire services based on unanticipated revenue from the California Department of Forestry and Fire Protection through Assistance-By-Hire program.

**SUBJECT: FISCAL YEAR 2018-19 THIRD QUARTER OPERATIONAL PLAN
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)**

Recommendation 8

This recommendation will establish appropriations of \$881,800 in Public Safety Executive Office to fund for Public Safety Group's share of previously identified Fiscal Year 2017-18 Major Maintenance Improvement Plan critical shared capital maintenance projects for facilities shared with the Judicial Council of California (JCC). These projects were awaiting execution pending the approval of funding from the Judicial Justice Council. These funds were included in the 2017-18 budget but were not encumbered at year-end. The funding source is available prior year General Fund fund balance.

Recommendation 9

The Fiscal Year 2018-19 Adopted Budget for health benefits was based on 32.3 million paid IHSS hours. It is currently anticipated that there will be 35.6 million paid hours for Fiscal Year 2018-19, resulting in an increased required health benefit contribution of \$2,019,582. This request will establish \$2,019,582 of appropriations in Aging & Independence Services, Operating Transfer Out, based on federal and State IHSS Individual Provider revenue. The increase to health benefits is paid through the Public Authority's operating budget and reimbursed through the General Fund Health and Human Services Agency's (HHS) budget.

Recommendation 10

This recommendation establishes appropriations of \$30,000 in the CMWSMD-ZONE B Campo Hills Water (Water District) based on prior year available fund balance, for increases in contracted services necessary for the unanticipated removal and replacement of equipment to maintain the health and safety of the water supply, and for unanticipated maintenance associated with implementation of the new water supply control system at the water treatment facility in Campo Hills. The Water District is responsible for providing the Campo Hills community with uninterrupted potable water supply. If approved, this request will allow for the services necessary to provide a continued supply of safe and drinkable water to the Campo Hills community.

Recommendation 11

On June 8, 2010, voters in the unincorporated area approved Proposition A, which authorized the development of a Class III landfill, known as the East Otay Mesa Recycling Center and Landfill (EOMRL), on an approximately 450-acre site in unincorporated East Otay Mesa. The County subsequently entered into an agreement with EOMRL (the Developer) to ensure that the proposed recycling center and landfill would be entitled, developed and constructed at no cost to taxpayers and in compliance with all applicable law. The agreement provides for funding the cost of processing required permits, including all required California Environmental Quality Act (CEQA) analysis and review; and provides for funding the cost of monitoring and enforcement of County-issued permits during and after construction, if required permits are issued. The agreement further states that the Developer will bear the cost of contractor support to assist the Local Enforcement Agency in its permitting, inspection and enforcement responsibilities related to the landfill. Consistent with the terms of the agreement, this recommendation establishes appropriation of \$195,000 in the Department of Environmental Health for the analysis, review and preparation of a draft environmental impact report (EIR), including a contract with the outside consultant Environmental Science Associates (ESA) (\$150,000), an internal agreement with the Department of Public Works Environmental Services Unit (\$25,000), and County Counsel (\$20,000). The funding source is revenue from the Developer pursuant to the agreement. This appropriation is

**SUBJECT: FISCAL YEAR 2018-19 THIRD QUARTER OPERATIONAL PLAN
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)**

necessary because the applicant has requested to initiate permitting and CEQA review and analysis in mid FY 2018-19.

Recommendations 12 - 14

These recommendations cancel existing appropriations and associated funding in the Major Maintenance Capital Outlay fund and establish appropriations of \$75,000 in the Capital Outlay Fund for Capital Project 1021943 Stelzer Park Ranger Station and Visitor Center, to fund the purchase and installation of security cameras. The funding source is an Operating Transfer in from the General Fund within the Department of Parks and Recreation's operating budget which is supported by General Purpose Revenue. This will bring the total estimated project cost to \$155,000 with an estimated construction completion in Spring 2020.

Recommendation 15

On January 30, 2019 (1), the Board of Supervisors authorized the Department of Parks and Recreation to apply for and accept grant funds from the California State Coastal Conservancy (SCC) for the Tijuana River Valley related projects. At the March 2019 SCC Board Meeting a grant was awarded of \$1,890,363 to DPR for the Tijuana River Valley Regional Park Campground and Nature Education Center. This project is designed to increase capacity for overnight recreational opportunities within the existing Tijuana River Valley Regional Park and provide nature education and recreation amenities for campers, families and school/youth groups. The project will be constructed in two phases at a total estimated project of \$14 million. The SCC grant award will contribute toward funding Phase 1 construction to be completed in March 2020. This recommendation establishes appropriations of \$1,890,363 in the Capital Outlay Fund for the development of the campground, based on the SCC grant. This will bring the total estimated project to \$9,330,363 for Phase 1 construction. This summer DPR will seek an additional \$4.7 million in grant funding for Phase 2 construction, which, if successful, will be completed in Fall 2020.

Recommendation 16 & 17

On April 11, 2017 (3) the Board of Supervisors approved the Fiscal Year 2017-18 Annual Community Development Block Grant (CDBG) Funding Plan which established appropriations of \$250,000 in Capital Project 1021272 Clemmens Lane Park Improvements. These recommendations establish additional appropriations of \$8,149 to fund an Americans with Disability Act (ADA) Access Plan and Special Masonry Inspections required for the project during the permitting process, based on a transfer from DPR, Services & Supplies. This will bring the total estimated project cost to \$258,149. The estimated completion date is Summer 2019.

Recommendation 18

Senate Bill 507 (SB 507) provided \$500,000 in State funds for a comprehensive needs and opportunity assessment to analyze challenges presented by cross-border sewage flows, sediment, and trash in the Tijuana River Valley. The assessment also will identify solutions that can be implemented on the United States side of the international border with Mexico. An additional \$80,000 is needed to finalize the assessment. Once it is complete, the County and its partners in the Tijuana River Valley can move forward with implementing high-priority projects to address the identified issues. The assessment will be completed by March 2020. This recommendation establishes appropriations of \$80,000 in the Department of Parks and Recreation, Services &

**SUBJECT: FISCAL YEAR 2018-19 THIRD QUARTER OPERATIONAL PLAN
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)**

Supplies, for the SB 507 Tijuana River Valley study, based on available prior year General Fund fund balance.

Recommendation 19

Pursuant to Board Policy I-138, *Mitigation On County-Owned Land Managed by the Department of Parks and Recreation*, revenue obtained from the sale of mitigation credits will be used to purchase additional lands within the county that meet the criteria for mitigating environmental impacts to sensitive biological resources and/or species. On February 19, 2019, the Department of Parks and Recreation (DPR) entered into an agreement with the Department of General Services (DGS) for the purchase of 0.5 acres of non-native grassland habitat as mitigation for the Ramona Intergenerational Community Campus project at a cost of \$4,000. This request will establish appropriations of \$4,000 in the Multiple Species Conservation Program (MSCP) Fund for future property acquisition based on unanticipated revenue from the DPR Trust Fund for the sale of mitigation credits.

Recommendation 20

The Gillespie Field Series 2005 bonds currently listed on the approved Recognized Obligation Payment Schedule (ROPS) of the County of San Diego Successor Agency require any amounts in excess of the minimum debt service reserve requirement to be transferred to the associated debt service fund for future debt service payments. These excess amounts typically result from interest earnings and are reflected in the fund balance of the Gillespie Field Debt Service Reserve Fund, which is the proposed funding source for this recommendation.

Recommendations 21-23

The Fiscal Year 2018-19 Operational Plan for the Registrar of Voters includes funding for the November 6, 2018 Gubernatorial General Election. Due to an unanticipated increase in registered voters, an extremely high voter turnout, a record number of election contests and initiatives requiring a two-card ballot, and several recently added Special Elections (Julian-Cuyamaca Fire Protection District, the City of Solana Beach, and the San Diego County Employees Retirement Association), the costs of temporary election workers, staff overtime, and various Services & Supplies are projected to exceed budgeted levels. These recommendations will provide additional appropriations to meet projected expenditure levels based on several available funding sources, including a reduction of General Fund fund balance commitments, Help America Vote Act (HAVA) trust fund revenue, and a transfer of existing appropriations from the Community Services Group Executive Office. A portion of the commitments was budgeted in Fiscal Year 2018-19 in anticipation of potential election needs in Fiscal Year 2019-20; however, those potential needs have been addressed in the upcoming Fiscal Year 2019-21 CAO Recommended Operational Plan without the need for the current year commitment. Further, since additional funding sources have been identified for equipment needs defined in the Voting Tabulation System, these recommendations allow a portion of the existing funding sources to be used to address the projected staffing costs instead.

Recommendations 24 & 25

These requests will establish appropriations of \$817,898 in the Contributions to Fleet Internal Service Fund (ISF) and amend the Department of General Services (DGS) Fleet Services ISF Spending Plan for the replacement of vehicles from Fiscal Year 2015-16 orders. In Spring 2019,

**SUBJECT: FISCAL YEAR 2018-19 THIRD QUARTER OPERATIONAL PLAN
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)**

DGS completed the delivery of all Fiscal Year 2015-16 orders and the final reconciliation of amounts due for each replaced vehicle, in coordination with the Sheriff's Department. The DGS Fleet ISF facilitates the procurement, standardization, maintenance and overall quality control of County vehicles, while ensuring that any cost difference between a new vehicle and the corresponding vehicle to be replaced is recovered from the appropriate client department. DGS considers depreciation payments, salvage proceeds, interest earnings, and other revenue sources when calculating the final amount to be charged to the client department for new vehicles.

Recommendations 26 & 27

In Fiscal Year 2017-18, appropriations of \$6,100,000 were included for Capital Project 1021133, Sheriff's Quartermaster and Regional Training Facility; Phase 1 Land Acquisition, to provide funding for a centralized quartermaster program where essential equipment and supplies are stored and issued, as well as evidence storage and tactical vehicle storage. These recommendations will establish additional appropriations of \$1,200,000 in the Justice Facility Construction Fund based on an Operating Transfer In from the General Fund to provide additional funding for the land acquisition, bringing the total project costs to \$7,300,000. The primary reason for the increase is the upward trend in land values since the initial estimate of the land acquisition. This phase is expected to be completed by August 2019.

Recommendations 28

This recommendation will cancel appropriations for general capital facilities improvement analysis or other preliminary work that are not anticipated to be used. Instead, this amount is being recommended to be used for costs related to construction of Capital Projects 1019560 North Coastal HHS Facility and 1018659 RICC Caltrans Replacement Property Julian Acquisition.

Recommendations 29 & 30

In Fiscal Year 2015-16 appropriations of \$24,000,000 were included for Capital Project 1019560, North Coastal HHS Facility, to provide funding for the redevelopment of the existing North Coastal property to replace various old and undersized facilities and consolidate/co-locate services, including a Military and Veterans Resource Center, Mental Health Services, Public Health Services, Aging & Independence Services and Regional Administration. On June 26, 2018 (2), the Board of Supervisors approved the establishment of additional appropriations of \$500,000 based on Mental Health Services Act (MHSA) funds. These recommendations will establish additional appropriations of \$25,000 in the County Health Complex Fund based on an Operating Transfer In from the General Fund to provide additional funding for potential costs related to the Owner Controlled Insurance Program (OCIP), a safety incentive-based program which has been successfully used on various County construction projects in the past several years.

**SUBJECT: FISCAL YEAR 2018-19 THIRD QUARTER OPERATIONAL PLAN
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)**

Recommendations 31 & 32

On November 5, 2013 (12), the Board approved a Memorandum of Understanding between the State of California, Department of Transportation (Caltrans) and the County of San Diego for two parcels owned by Caltrans. On December 3, 2013 (31), the Board established appropriations of \$37,500 in Capital Project 1018659, RICC Caltrans Replacement Property Julian Acquisition, to fund predevelopment activities for acquisition and improvement of a parcel in Julian to exchange for one of the Caltrans-owned parcels on Main Street adjacent to the Ramona Intergenerational Community Campus. The Board established additional appropriations of \$1,072,136 on May 3, 2016 (7), \$48,437 on March 14, 2017 (7), and \$200,000 on December 11, 2018 (36). These recommendations will establish additional appropriations of \$175,000 in the Capital Outlay Fund for Capital Project 1018659, RICC Caltrans Replacement Property Julian Acquisition, to pay for costs of construction, including the connection of utilities, to the 1,600 square foot sand barn structure required to meet revised Caltrans site requirements, which include fire safety requirements. The initial design was revised to minimize alterations to existing infrastructure.

Recommendations 33 & 34

These requests will transfer appropriations of \$589,212 from Finance Other Shared Major Maintenance to DGS General Fund Contribution to Major Maintenance ISF and establish additional appropriations in the Major Maintenance Internal Service Fund to provide funding for various Major Maintenance projects relating to shared costs with the Judicial Council of California based on an Operating Transfer In from the General Fund. The maintenance projects will be located at the Hall of Justice, North County Region Center, and South Bay Regional Center.

Recommendation 35

These recommendations will cancel appropriations in the capital program funds that are not anticipated to be needed. By the end of Fiscal Year 2018-19, a total of 9 capital projects are anticipated to be completed and capitalized. These projects are listed in Schedule C. Appropriations of up to \$1,185,509 related to these projects will be cancelled, of which \$888,574 is in the Capital Outlay Fund, \$30,770 in the Justice Facility Construction Fund, and \$266,165 in the Library Projects Capital Outlay Fund. At the end of the fiscal year, remaining appropriations will be cancelled along with the revenue related to the respective appropriations and returned in accordance with Board Policy B-37, *Use of the Capital Outlay Funds*, to the original funding sources which include the General Fund, Library Fund, Purchasing Internal Service Fund, Facilities Management Internal Service Fund, Federal grants, and Judicial Council of California.

**SUBJECT: FISCAL YEAR 2018-19 THIRD QUARTER OPERATIONAL PLAN
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)**

Recommendations 36-38

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

These recommendations will result in a net decrease of appropriations in the MMCOF and a net increase in the MMISF for emergent requests, changes in Spending Plans, and reclassification of major maintenance projects which are supported by existing department budgets.

Recommendations 39 & 40

The fiscal year 2018-19 adopted budget includes \$10 million for the County Security Initiative, a countywide effort to review over 230 county-owned or controlled facilities for security vulnerabilities and to put together an action plan to address these vulnerabilities. Of this \$10 million, \$5 million is designated for countywide security improvements, and the remaining \$5 million is to be allocated, \$1 million to each of the County business groups to help fund security improvements that are specific to the respective Group. These Group-specific projects include: installation of bollards for an improved security border at Probation and Sheriff facilities for the Public Safety Group; installation of bollards at various Health and Human Services Agency locations; improvements to provide more secure cash handling area and security barriers to prevent non-authorized access to work areas for the Land Use and Environment Group; security camera system at 12 of the County libraries for the Community Services Group; and to augment the County Administration Center Major Systems Renovation Project (CAC MSRP) with a security camera system for the Finance and General Government Group. To fully fund the security assessments related to the CAC MSRP, \$1,092,000 of unused amounts set aside for emergent major maintenance requirements is also being used. These recommendations will authorize transferring existing appropriations to each Group to support funding for these projects.

SUBJECT: FISCAL YEAR 2018-19 THIRD QUARTER OPERATIONAL PLAN
STATUS REPORT AND BUDGET ADJUSTMENTS (DISTRICTS: ALL)

LINKAGE TO THE COUNTY OF SAN DIEGO STRATEGIC PLAN

Today's proposed actions support the Strategic Initiatives of Building Better Healthy, Living Safely, Sustainable Environments/Thriving and Operational Excellence in the County of San Diego's 2019-2024 Strategic Plan by fully committing to use County resources to meet the highest priority needs of residents.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Helen N. Robbins-Meyer". The signature is fluid and cursive, written in a professional style.

HELEN N. ROBBINS-MEYER
Chief Administrative Officer

ATTACHMENT(S)

Schedule A
Schedule B
Notes to Schedules A and B
Schedule C
Appendix D
Appendix E

SUBJECT: FISCAL YEAR 2018-19 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:

March 12, 2019 (11) Fiscal Year 2018-19 Second Quarter Operational Plan Status Report and Budget Adjustments; December 11, 2018 (36) Fiscal Year 2018-19 First Quarter Operational Plan Status Report and Budget Adjustments; June 26, 2018 (12), County of San Diego Fiscal Year 2018-19 Adopted Budget Resolution for County Family of Funds, Enterprise Funds and Internal Service Funds, and Prior Year Encumbrances

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 CONCURRENCE(S): N/A

CONTACT PERSON(S):

Tracy M. Sandoval, Deputy Chief
Administrative Officer/Auditor & Controller

Name

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Ebony N. Shelton, Director, Office of Financial
Planning

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E-mail

**FY 2018-2019 3rd Quarter
Projected Year-End Results**
(in thousands)

COUNTY SUMMARY

	Expenditure Variance	Revenue Variance	3rd Quarter FY18-19 Projected Fund Balance
	Favorable/(Unfavorable)		
General Fund			
Public Safety	\$ 41,895	\$ (11,768)	\$ 30,128
Health & Human Services Agency	127,416	(85,972)	41,444
Land Use & Environment	17,854	(4,238)	13,616
Community Services	1,203	(28)	1,174
Finance & General Government	28,498	(11,354)	17,144
Total Agency/Group	216,866	(113,359)	103,507
General Purpose Revenue	0	33,570	33,570
Finance Other	17,223	3,925	21,148
Total General Fund	\$ 234,089	\$ (75,864)	\$ 158,225
Special Revenue Funds			
Public Safety	\$ 14,420	\$ 7,158	\$ 21,578
Health & Human Services Agency	53	0	53
Land Use & Environment	6,739	(1,118)	5,621
Community Services	1,216	2,117	3,333
Total Special Revenue Funds	\$ 22,427	\$ 8,157	\$ 30,584
Capital Program			
Finance Other	\$ 348	\$ 9,777	\$ 10,125
Internal Service Funds Departments			
Land Use & Environment	\$ 514	\$ 38	\$ 552
Community Services	13,171	(7,946)	5,224
Finance & General Government	0	0	0
Finance Other	5,764	166	5,930
Total Internal Service Funds	\$ 19,449	\$ (7,743)	\$ 11,706
Enterprise Fund Departments			
Land Use & Environment	\$ 1,570	\$ (854)	\$ 716
Sheriff	1,803	(1,761)	42
Total Enterprise Funds	\$ 3,373	\$ (2,614)	\$ 759
Special District Funds Departments			
Public Safety Group	\$ 368	\$ (165)	\$ 202
Health & Human Services Agency	88	212	300
Land Use & Environment	10,051	(406)	9,645
Total Special District Funds	\$ 10,507	\$ (359)	\$ 10,148
Other County Funds Departments			
Community Svcs. - Red./Redev. Successor Agency	\$ 20	\$ 61	\$ 81
Total Other County Funds	\$ 20	\$ 61	\$ 81
Debt Service - Pension Obligation Bonds	\$ 0	\$ 352	\$ 352
Total County Projected Operating Balance	\$ 290,213	\$ (68,233)	\$ 221,980

**FY 2018-2019 3rd Quarter
Projected Year-End Results**
(in thousands)

PUBLIC SAFETY GROUP

Expenditure Variance	Revenue Variance	3rd Quarter FY18-19 Projected Fund Balance
Favorable/(Unfavorable)		

General Fund Departments

Child Support	\$ 7,473	\$ (5,695)	\$ 1,778
District Attorney	3,207	2,072	5,279
Emergency Services	793	(743)	50
Law Enforcement Review Board	0	0	0
Medical Examiner	0	23	23
Probation	9,188	(3,184)	6,003
Public Defender	2,334	(1,066)	1,268
Public Safety Executive Office	224	1,094	1,318
San Diego County Fire Authority	4,197	(136)	4,061
Sheriff	14,480	(4,132)	10,348
Total General Fund	\$ 41,895	\$ (11,768)	\$ 30,128

Special Revenue Funds Departments

District Attorney (Asset Forfeiture - State & Federal)	\$ 0	\$ 0	\$ 0
Probation - Asset Forfeiture	0	0	0
Probation - Inmate Welfare Program	0	0	0
Sheriff - Asset Forfeiture	0	404	404
Sheriff - Inmate Welfare Program	2,238	(1,563)	675
Criminal Justice Facility	6,441	0	6,441
Courthouse	0	0	0
Penalty Assessment	0	693	693
Public Safety - Proposition 172	5,741	7,622	13,363
Total Special Revenue Funds	\$ 14,420	\$ 7,158	\$ 21,578

Enterprise Funds

Sheriff	\$ 1,803	\$ (1,761)	\$ 42
Total Enterprise Funds	\$ 1,803	\$ (1,761)	\$ 42

Special District Funds

Community Facilities Districts	\$ 0	\$ 0	\$ 0
Sheriff (Regional 800 MHz)	0	3	3
County Service Area	368	(169)	199
Total Special District Funds	\$ 368	\$ (165)	\$ 202

Total Public Safety Group

Total Public Safety Group	\$ 58,486	\$ (6,536)	\$ 51,950
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**FY 2018-2019 3rd Quarter
Projected Year-End Results**

(in thousands)

HEALTH & HUMAN SERVICES AGENCY

Expenditure Variance	Revenue Variance	3rd Quarter FY18-19 Projected Fund Balance
Favorable/(Unfavorable)		

General Fund Programs

Administrative Support	\$ 21,319	\$ 3,194	\$ 24,513
Aging & Independence Services	4	2,991	2,995
Behavioral Health Services	30,167	(30,167)	0
Child Welfare Services	22,653	(16,642)	6,011
Public Health Services	12,203	(9,422)	2,781
Self-Sufficiency Services	38,090	(32,946)	5,143
Housing & Community Development Services	2,980	(2,980)	0
Total General Fund	\$ 127,416	\$ (85,972)	\$ 41,444

Special Revenue Funds

Tobacco Securitization Fund	\$ 53	\$ 0	\$ 53
Total Special Revenue Funds	\$ 53	\$ 0	\$ 53

Special District Funds Departments

Ambulance Districts	\$ 88	\$ 212	\$ 300
Total Special Districts Funds	\$ 88	\$ 212	\$ 300

Other County Funds Departments

Housing & Community Development	\$ 20	\$ 52	\$ 72
Total Other County Funds Departments	\$ 20	\$ 52	\$ 72

Total Health & Human Services Agency	\$ 127,576	\$ (85,708)	\$ 41,868
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**FY 2018-2019 3rd Quarter
Projected Year-End Results**
(in thousands)

LAND USE & ENVIRONMENT GROUP

Expenditure Variance	Revenue Variance	3rd Quarter FY18-19 Projected Fund Balance
Favorable/(Unfavorable)		

General Fund Departments

Agriculture, Weights & Measures	\$ 1,508	\$ 716	\$ 2,224
Environmental Health	3,515	(594)	2,921
Land Use & Environment Group Exec Office	596	0	596
Parks & Recreation	852	(762)	90
Planning & Development Services	10,284	(3,157)	7,127
Public Works	1,099	(441)	658
Total General Fund	\$ 17,854	\$ (4,238)	\$ 13,616

Special Revenue Funds Departments

A, W & M (Grazing and Fish & Game Commission)	\$ 0	\$ 0	\$ 0
Parks & Recreation - PLDO	0	1,632	1,632
DPW - Aviation Funds	0	2	2
DPW - Road Fund	4,298	(1,793)	2,505
DPW - Survey Monument Preservation	200	0	200
DPW - Inactive Waste	1,021	(1,003)	18
DPW - Waste Planning and Recycling	1,220	44	1,264
Total Special Revenue Funds	\$ 6,739	\$ (1,118)	\$ 5,621

Internal Service Funds Departments

Public Works - DPW Equip. ISF Prg. (35525-35700)	\$ 514	\$ 38	\$ 552
Total Internal Service Funds	\$ 514	\$ 38	\$ 552

Enterprise Funds Departments

Airport Enterprise Fund	\$ 994	\$ (277)	\$ 716
Wastewater Management Enterprise Fund	576	(576)	0
Total Enterprise Funds	\$ 1,570	\$ (854)	\$ 716

Special District Funds Departments

Air Pollution Control District	\$ 5,947	\$ (2,665)	\$ 3,283
Parks and Recreation	0	0	0
Parks - Community Facilities Districts	0	169	169
DPW - SD County Sanitation District	4,068	2,035	6,103
DPW - Water Sewer Maintenance Districts	11	13	24
DPW - CSAs	0	0	0
DPW - PRDs	0	0	0
DPW - Community Facilities Districts	0	50	50
DPW - Flood Control	25	(9)	16
DPW - Street Lighting Districts	0	0	0
Total Special Districts Funds	\$ 10,051	\$ (406)	\$ 9,645

Total Land Use & Environment Group	\$ 36,729	\$ (6,577)	\$ 30,151
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**FY 2018-2019 3rd Quarter
Projected Year-End Results**

(in thousands)

COMMUNITY SERVICES GROUP

Expenditure Variance	Revenue Variance	3rd Quarter FY18-19 Projected Fund Balance
Favorable/(Unfavorable)		

General Fund Departments

Animal Services	\$ 203	\$ (101)	\$ 102
Community Services Group Exec Office	0	73	73
General Services	1,000	0	1,000
Purchasing & Contracting	0	0	0
Library Services	0	0	0
Registrar of Voters	0	0	0
Total General Fund	\$ 1,203	\$ (28)	\$ 1,174

Special Revenue Funds Departments

Library Services	\$ 1,216	\$ 2,117	\$ 3,333
Total Special Revenue Funds	\$ 1,216	\$ 2,117	\$ 3,333

Internal Service Funds Departments

Facilities Management	\$ 6,707	\$ (5,073)	\$ 1,633
Major Maintenance ISF	0	0	0
Fleet Management	5,488	(4,388)	1,100
Purchasing & Contracting	976	1,515	2,491
Total Internal Service Funds	\$ 13,171	\$ (7,946)	\$ 5,224

Other County Funds Departments

Red. Agency/Redevelopment Successor Agency	\$ 0	\$ 9	\$ 9
Total Other County Funds Departments	\$ 0	\$ 9	\$ 9

Total Community Services Group

Total Community Services Group	\$ 15,589	\$ (5,848)	\$ 9,741
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**FY 2018-2019 3rd Quarter
Projected Year-End Results**

(in thousands)

**FINANCE & GENERAL GOVERNMENT
GROUP**

Expenditure Variance	Revenue Variance	3rd Quarter FY18-19 Projected Fund Balance
Favorable/(Unfavorable)		

General Fund Departments

Assessor/Recorder/County Clerk	\$ 13,048	\$ (11,275)	\$ 1,773
Auditor & Controller	1,077	45	1,123
Board of Supervisors	434	0	434
Chief Administrative Office	475	0	475
Civil Service Commission	142	0	142
Clerk of the Board of Supervisors	268	5	273
County Communications Office	379	173	552
County Counsel	762	949	1,711
County Technology Office	800	0	800
Finance & GG Exec Office	8,323	20	8,343
Grand Jury	164	7	172
Human Resources	1,859	(529)	1,329
Treasurer-Tax Collector	766	(748)	18
Total General Fund	\$ 28,498	\$ (11,354)	\$ 17,144

Internal Service Funds Departments

CTO - Information Technology	\$ 0	\$ 0	\$ 0
Total Internal Service Funds	\$ 0	\$ 0	\$ 0

**Total Finance & General
Government Group**

Total Finance & General Government Group	\$ 28,498	\$ (11,354)	\$ 17,144
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**FY 2018-2019 3rd Quarter
Projected Year-End Results**

(in thousands)

**GENERAL PURPOSE REVENUE &
FINANCE OTHER**

Expenditure Variance	Revenue Variance	3rd Quarter FY18-19 Projected Fund Balance
Favorable/(Unfavorable)		

General Fund

General Purpose Revenue:

All Current Property Taxes	\$	2,913	\$	2,913
All Other Taxes-Local		4,357		4,357
Licenses, Permits & Franchises		(466)		(466)
Fines, Forfeitures & Penalties		(1,954)		(1,954)
Revenue for Use of Money & Property		15,026		15,026
Intergovernmental Revenue		13,693		13,693
Charges for Current Services		0		0
Miscellaneous Revenue		0		0

Total General Purpose Revenue

\$	0	\$	33,570	\$	33,570
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General County Expenses:

Cash Borrowing Program	\$	0	\$	0	\$	0
Community Enhancement		0		47		47
Contributions to the Capital Outlay Fund		1,185		0		1,185
Contributions to the County Library		0		0		0
Lease Payments - Bonds		358		14		372
Local Agency Formation Comm Admin		0		0		0
Neighborhood Reinvestment Program		0		0		0
Countywide Expenses		15,679		3,864		19,544
Total Finance Other Expenses		17,223		3,925		21,148

Total General Fund

\$	17,223	\$	37,495	\$	54,718
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Capital Program Funds

Capital Program	\$	348	\$	9,777	\$	10,125
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Total Capital Program Funds

\$	348	\$	9,777	\$	10,125
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Internal Service Funds Departments

Workers Compensation	\$	0	\$	0	\$	0
Unemployment Insurance		0		0		0
Public Liability		5,764		166		5,930

Total ISF Funds

\$	5,764	\$	166	\$	5,930
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Debt Service Funds Departments

Pension Obligation Bonds	\$	0	\$	352	\$	352
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Total Debt Service Funds

\$	0	\$	352	\$	352
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**Total General Purpose Revenue & Finance
Other**

\$	23,335	\$	47,791	\$	71,125
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**FY 2018-2019 3rd Quarter
Projected Year-End Results**
(in thousands)

Schedule B

Category	Projected Management & Contingency Reserves	Projected Operating Balances	3rd Quarter FY18-19 Projected Fund Balance
	Favorable/(Unfavorable)		
General Fund			
Public Safety	\$ 0	\$ 30,128	\$ 30,128
Health and Human Services Agency	20,000	21,444	41,444
Land Use and Environment	0	13,616	13,616
Community Services	0	1,174	1,174
Finance & General Government	1,778	15,366	17,144
Agency/Group Totals	\$ 21,778	\$ 81,729	\$ 103,507
General Purpose Revenue	\$ 0	\$ 33,570	\$ 33,570
General County Expenses	0	21,148	21,148
Total Gen'l. Purpose Rev. & Gen'l. County Exp.	\$ 0	\$ 54,718	\$ 54,718
Total General Fund	\$ 21,778	\$ 136,447	\$ 158,225

**COUNTY OF SAN DIEGO
NOTES TO SCHEDULES A and B
Fiscal Year 2018-19 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.

Management Reserves

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

Variance Reporting

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

PUBLIC SAFETY GROUP

General Fund

Public Safety Group Executive Office/Contribution for Trial Courts

A positive variance of \$1.3 million is projected for the Public Safety Group Executive Office/Contribution for Trial Courts.

A positive expenditure variance of \$0.2 million is projected in Services & Supplies mainly due to lower than anticipated facility and operational costs.

A positive revenue variance of \$1.1 million is projected. This positive variance is in Contribution for Trial Courts due to higher than anticipated receipts of \$0.7 million in Fines, Forfeitures & Penalties and \$0.4 million in Charges For Current Services from court fees.

District Attorney

A positive variance of \$5.3 million is projected for the District Attorney's Office.

A positive expenditure variance of \$3.2 million is projected in Salaries & Benefits due to normal attrition, vacant and modified positions.

A positive revenue variance of \$2.1 million is projected in Intergovernmental Revenues due to unanticipated grant funding from the State of California, Department of Insurance for the Worker's Compensation Insurance Fraud Program and from the California Governor's Office of Emergency Services, for Victim/Witness Assistance Program.

Sheriff

A positive variance of \$10.4 million is projected for the Sheriff's Department.

A positive expenditure variance of \$14.5 million is projected. A positive variance of \$7.3 million in Salaries & Benefits is projected due to vacant positions. A positive expenditure variance of \$7.0 million is projected in Services & Supplies primarily due to lower than anticipated costs for Medicines, Drugs & Pharmaceuticals related to spending level trends from the implementation of a new pharmacy contract, Contracted Services related to the jail-based competency treatment program that will not be fully utilized and the Cal-ID program decreased planned expenditures, Temporary Contract Help and Professional & Specialized Services in detention medical facilities related to reduced contract costs, for one-time equipment and migration costs related to the Sheriff's Technology & Information Center that will be re-budgeted in the Fiscal Year 2019-20 CAO Recommended Operational Plan and Facilities Management Real Property ISF costs due to a decrease in planned expenditures for the Regional Communications System. A positive expenditure variance of \$0.2 million is projected in Other Charges due to lower than anticipated expenditures for medical support and care of persons in detention facilities. A positive expenditure variance of \$0.1 million is projected in Capital Assets Equipment primarily due to equipment cost including the Rock Mountain Detention Facility vehicle that will not be incurred this fiscal year and has been re-budgeted in the Fiscal Year 2019-20 CAO Recommended Operational Plan. A negative expenditure variance of \$0.1 million is projected in Expenditure Transfer & Reimbursements due to lower than anticipated reimbursements from the Probation Department for food services related to service level adjustments.

A negative revenue variance of \$4.1 million is projected. A negative variance of \$0.1 million is projected in Licenses Permits & Franchises due to lower than anticipated collections from license fees. A negative variance of \$0.4 million is projected for Fines, Forfeitures & Penalties primarily due to a decrease in planned expenditures in the Cal-ID program. A negative variance of \$0.4 million is projected in Miscellaneous Revenues due to a decrease in planned expenditures for the Regional Communications System. A negative variance of \$8.9 million is projected in Other Financing Sources to retain funds available in the Criminal Justice Facility Construction Fund for facilities projects that will be included in the future Operational Plan and to retain funds in the Proposition 172 Special Revenue Fund for projects which support regional law enforcement and

detention services. A positive variance of \$0.2 million is projected in Intergovernmental Revenues due to over-realized revenue in State Aid for reimbursement of costs to provide a jail-based competency treatment program, over-realized revenue for reimbursement of costs from the Fire Management Assistance Grant partially offset by lower than anticipated revenue in the Urban Areas Security Grant Program and a negative revenue variance in SB 924 Correctional Training based on lower than anticipated revenue received from the State. A positive variance of \$5.5 million is projected in Charges For Current Services due to over-realized revenue in State funds allocated to the Trial Court Security Subaccount due to the timing of revenue received partially offset by lower revenues from various services provided by the department.

Child Support Services

A positive variance of \$1.8 million is projected for the Department of Child Support Services.

A positive expenditure variance of \$7.5 million is projected. A positive variances of \$5.1 million in Salaries & Benefits from vacant and modified positions, \$1.8 million in Services & Supplies primarily due to lower than anticipated costs resulting from lower rates in contracted services, special departmental expenses, minor equipment, and various IT costs due to overall efforts to reduce the cost structure in the Child Support Program, \$0.1 million in Capital Assets Equipment due to a reduced number of vehicles purchased, and \$0.5 million in Expenditure Transfer & Reimbursements due to higher than anticipated IT expenses in the Bureau of Public Assistance Investigations for which expenditures are reimbursed by Health and Human Services.

A negative revenue variance of \$5.7 million is projected. A negative variance of \$5.1 million is projected in Intergovernmental Revenues due to lower than anticipated reimbursements, based on the positive expenditure variances noted above, and \$0.6 million in Charges For Current Services based on lower than anticipated incentive revenue received from the California Department of Child Support Services based on collections on child support balances.

Office of Emergency Services

A positive variance of \$0.1 million is projected for the Office of Emergency Services.

A positive expenditure variance of \$0.8 million is projected. Positive variance of \$0.3 million in Salaries & Benefits is due to vacant positions and \$0.5 million in Services & Supplies is due to major maintenance projects and contracted services that will be completed next fiscal year.

A negative revenue variance of \$0.7 million is projected in Intergovernmental Revenues is due to lower than anticipated reimbursements related to vacant grant funded positions and decreased expenditures in contracted services as noted above.

Probation

A positive variance of \$6.0 million is projected for the Probation Department.

A positive expenditure variance of \$9.2 million is projected. A positive variance of \$0.6 million is projected in Salaries & Benefits primarily due to the time required to hire staff to support connections for persons under supervision to treatment services related to the Drug Medi-Cal Organized Delivery System. A positive variance of \$8.6 million is projected in Services & Supplies. This is primarily due to time required to develop contracts to support persons under supervision in the community and to provide connections to the Drug Medi-Cal Organized Delivery System (\$6.1 million), contracted services for Residential Re-entry services (\$1.1 million) due to lower than anticipated referrals, consolidating resources within the institutions (\$1.0 million), and Information Technology expenses due to lower than anticipated costs for Virtual Host Server (\$0.4 million).

A negative revenue variance of \$3.2 million is projected. A negative variance of \$2.0 million is projected in Intergovernmental Revenues due to lower costs in Residential Re-entry services funded by Community Corrections Subaccount (\$1.1 million), lower than anticipated revenue from Office of Traffic Safety Grant (\$0.3 million), due to lower than anticipated reimbursement from California Well-Being Project also known as Title IV-E Waiver related to administration activities (\$3.3 million); partially offset by unanticipated revenue from Juvenile Probation Activities Act Funds (\$2.7 million). A negative revenue variance of \$1.2 million is projected in Charges For Current Services due to a decrease in Probation work crew charges (\$0.8 million) and less than anticipated collection of fines and fees (\$0.4 million).

Public Defender

A positive variance of \$1.3 million is projected for the Public Defender.

A positive expenditure variance of \$2.3 million is projected. A positive variance of \$1.1 million in Salaries & Benefits due to vacant and modified positions and \$1.2 million in Services & Supplies primarily associated with lower than anticipated costs for special circumstances cases and catalog items.

A negative revenue variance of \$1.0 million is projected. A negative variance of \$1.0 million in Miscellaneous Revenues due to lower than anticipated drawdown from the Indigent Defense Trust Fund based on lower than expected expenses associated with special circumstances cases and \$0.1 million in Charges For Current Services due to declining fee collection as a result of SB 190 state legislation eliminating juvenile fees. These are partially offset by \$0.1 million positive variance in Intergovernmental Revenues due to State reimbursements related to PC 4750, Inmate Proceeding Costs from Crimes Committed in State Prison.

San Diego County Fire Authority

A positive variance of \$4.1 million is projected for the San Diego County Fire Authority.

A positive expenditure variance of \$4.2 million is projected. A positive variance of \$0.3 million in Salaries & Benefits is due to vacant positions and \$3.9 million in Services & Supplies is mainly due to lower than anticipated cost for radio purchases (\$0.1 million) and the re-budget of the Julian Cuyamaca Fire Protection District loan payoff (\$1.6 million), the Fire and Emergency Services Training Center (\$2.0 million) and land acquisition for Jacumba Fire Station (\$0.2 million).

A negative revenue variance of \$0.1 million is projected. A negative variance of \$0.2 million in Intergovernmental Revenues is due to lower than anticipated revenue from Community Development Block Grant for equipment purchases and \$0.1 million in Other Financing Sources due to a vacant position funded by the Community Service Area 135, Fire Authority Protection/Emergency Medical Services, offset by \$0.2 million positive variance in Miscellaneous Revenues due to revenue from Firestorm Trust Fund.

Special Revenue Funds

Criminal Justice Facility Construction

A positive variance of \$6.4 million is projected for the Criminal Justice Facility Construction Special Revenue Fund.

A positive expenditure variance of \$6.4 million is projected in Operating Transfers Out to retain resources for priority facilities projects that will be included in a future Operational Plan.

No revenue variance is projected.

Sheriff's Inmate Welfare Fund

A positive variance of \$0.7 million is projected for the Inmate Welfare Fund.

A positive expenditure variance of \$2.2 million is projected. A positive variance of \$2.1 million is projected in Services & Supplies due to a reduction in expenditure levels tied to an anticipated negative revenue variance. A positive variance of \$0.1 million is projected in Capital Assets Equipment due to lower than expected costs for Reentry program equipment.

A negative revenue variance of \$1.5 million is projected. A negative variance of \$1.6 million is projected in Other Financing Sources due to a decrease in the Operating Transfers from the Sheriff's Jail Commissary Enterprise Fund for proceeds generated by Commissary sales. A positive variance of \$0.1 million is projected in Revenue From Use of Money & Property due to interest earned.

Penalty Assessment

A positive variance of \$0.7 million is projected for the Penalty Assessment Special Revenue Fund.

No expenditure variance is projected.

A positive revenue variance of \$0.7 million is projected. This positive variance is primarily due to higher than anticipated receipts of \$0.6 million in Fines, Forfeitures & Penalties related to penalty assessments, and \$0.1 million in Revenue From Use of Money & Property based on interest revenue.

Proposition 172

A positive variance of \$13.4 million is projected for the Proposition 172 Special Revenue Fund.

A positive expenditure variance of \$5.8 million is projected in Operating Transfers Out to retain funds for law enforcement services that will be included in a future Operational Plan.

A positive revenue variance of \$7.6 million is projected in Intergovernmental Revenues due to higher than anticipated statewide sales tax trends.

Enterprise Fund

Sheriff's Jail Commissary Enterprise Fund

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

A positive expenditure variance of \$1.8 million is projected. A positive variance of \$0.1 million is projected in Capital Assets Equipment due to lower costs for commissary delivery vehicles. A positive variance of \$1.7 million is projected in Operating Transfers Out due to a decrease in the transfer of commissary proceeds to the Inmate Welfare fund resulting from lower than expected revenues.

A negative revenue variance of \$1.8 million is projected in Miscellaneous Revenues due to decreases in projected sales resulting from department policy changes regarding the safety of staff and inmates.

HEALTH AND HUMAN SERVICES AGENCY (HHSA)

General Fund

Administrative Support

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

An overall positive variance of \$24.5 million is projected for Administrative Support.

A positive expenditure variance of \$21.3 million includes \$1.3 million in Salaries & Benefits due to staff vacancies and retirements and \$20.0 million in Management Reserves held for operating contingencies during the year.

A positive revenue variance of \$3.2 million includes a positive variance of \$3.2 million in Intergovernmental Revenues and \$0.1 million in Miscellaneous Revenues due to external sponsorships of community engagement events, partially offset by a negative variance of \$0.1 million in Charges for Current Services. The positive variance of \$3.2 million in Intergovernmental Revenues is primarily tied to additional funding made available through State allocations for the administration of social services programs. The negative variance of \$0.1 million in Charges for Current Services includes \$0.4 million due to lower than anticipated First Five revenue and \$0.2 million due to lower estimates for dispute resolution fees to align with projected spending on contracted mediation services administered through the Community Action Partnership partially offset by a positive variance of \$0.5 million associated with the intergovernmental transfer agreement revenue with the Department of Health Care Services.

Aging & Independence Services

A positive variance of \$3.0 million is projected for Aging & Independence Services.

No significant expenditure variance is projected.

A positive revenue variance of \$3.0 million is projected and includes a positive variance of \$2.3 million in Intergovernmental Revenues and \$0.8 million in Miscellaneous Revenues primarily for the Alzheimer's Disease Initiative grant revenue from the prior year, partially offset by a \$0.1 million decrease in Charges for Current Services due to lower estimates for estate fees as a result of declining estate values. The \$2.3 million positive variance in Intergovernmental Revenues is primarily associated with increased Older Americans Act (OAA) and social services administrative revenues tied to updated allocations.

Behavioral Health Services

No overall variance is projected for Behavioral Health Services (BHS).

A positive expenditure variance of \$30.2 million is projected and includes a positive variance of \$33.4 million in Services & Supplies partially offset by a negative variance of \$3.1 million in Salaries & Benefits primarily tied to the San Diego County Psychiatric Hospital expansion of bed capacity and \$0.1 million in Expenditure Transfer and Reimbursements associated with costs provided through various Memoranda of Understanding (MOU) to the Probation Department. The \$33.4 million positive variance in Services & Supplies is mainly in substance abuse programs due to the time required for the introduction of Drug Medi-Cal Waiver services.

A negative revenue variance of \$30.2 million is projected and includes a negative variance of \$30.8 million in Intergovernmental Revenues offset by \$0.6 million in Charges for Current Services based on updated State Medi-Cal bed day rates for the Edgemoor Distinct Part Skilled Nursing Facility. The \$30.8 million negative variance in Intergovernmental Revenues is primarily in substance abuse programs due to the ramping up of Drug Medi-Cal Waiver services.

County Child Welfare Services

A positive variance of \$6.0 million is projected for County Child Welfare Services.

A positive expenditure variance of \$22.6 million is projected and includes a positive variance of \$6.3 million in Services & Supplies, and a positive variance of \$16.3 million in Other Charges primarily due to revised estimates of caseload levels and growth trends in foster care and adoptions assistance programs. The positive variance of \$6.3 million in Services & Supplies is mainly due to savings associated with ramp-up of the Child and Family Team (CFT) contract due to the length of time needed to hire and fully train contracted staff, savings in the Developmental Screening Enhancement Program contract as facilitation responsibilities for CFT meetings have transitioned to the new CFT contract, updated procurement timelines for expanded Cultural Broker services, updated utilization trends in the Transitional Housing Program contracts, and overall savings in IT, travel and other general operating costs, to align to projected actuals.

A negative revenue variance of \$16.6 million is projected and includes a negative variance of \$14.9 million in Intergovernmental Revenues, \$1.7 million in Miscellaneous Revenues primarily associated with a projected positive expenditure variance in the CFT contract, \$0.3 million in Revenue From Use of Money & Property to align with revenue collection trends for the use of the San Pasqual Academy property, and \$0.1 million in Licenses Permits & Franchises revenues primarily from marriage license fees, partially offset by a positive variance of \$0.4 million in Charges for Current Services tied to reimbursement from birth certificate fees for services within Child Abuse and Neglect Prevention and Intervention programs. The negative variance of \$14.9 million in Intergovernmental Revenues consists of \$14.6 million in federal and State assistance payment revenues to align with projected caseload levels, and \$0.3 million in social services administrative revenues to align with anticipated funding.

Housing & Community Development Services

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

No overall variance is projected in HCDS.

A positive expenditure variance of \$3.0 million is projected and includes a positive variance of \$1.4 million in Salaries & Benefits due to attrition and vacant positions and \$1.6 million in Services & Supplies related to HCDS multi-year projects due to implementation overlap across fiscal years.

A negative revenue variance of \$3.0 million is projected and includes a negative variance of \$5.5 million in Intergovernmental Revenues related to a projected positive variance in Salaries & Benefits and multi-year projects resulting in decreased federal revenue, partially offset by a positive variance of \$2.5 million in Miscellaneous Revenues due to unanticipated income based on loan repayments.

Public Health Services

An overall positive variance of \$2.8 million is projected for Public Health Services (PHS).

A positive expenditure variance of \$12.2 million is projected and includes a positive variance of \$4.6 million in Salaries & Benefits due to staff vacancies and attrition, \$5.7 million in Services & Supplies, \$2.0 million in Other Charges due to revised estimates of caseload levels in California Children's Services (CCS), and \$0.1 million in Capital Assets Equipment as a result of leasing rather than purchasing x-ray equipment partially offset by a negative variance of \$0.2 million in Expenditure Transfer & Reimbursements to reflect reimbursement of ambulance services at George F. Bailey Detention Facility under Services & Supplies. The \$5.7 million positive variance in Services & Supplies is primarily tied to \$3.6 million due to lower than anticipated utilization of contracted services to align with available grant funding, \$1.6 million in various reductions in contract encumbrances tied to reconciliation of final prior year actuals, \$0.8 million in IT savings associated with one-time projects that will not be completed this year, \$0.6 million in various Services & Supplies, offset by \$0.9 million in costs primarily associated with current efforts to address the migrant shelter crisis.

A negative revenue variance of \$9.4 million is projected and includes a negative variance of \$10.0 million in Intergovernmental Revenues partially offset by a positive variance of \$0.5 million in Charges for Current Services primarily for the Public Health Vital and Health Statistics trust fund revenue to reimburse costs for IT enhancements and \$0.1 million in Miscellaneous Revenues tied to grant funds received for staff development. The \$10.0 million negative variance in Intergovernmental Revenues is tied to projected positive expenditure variances, updated allocations, and lower than anticipated CCS caseload expenditures.

Self-Sufficiency Services

A positive variance of \$5.1 million is projected for Self-Sufficiency Services.

A positive expenditure variance of \$38.1 million is projected and includes a positive variance of \$1.8 million in Salaries & Benefits due to attrition and vacant positions, \$2.8 million in Services & Supplies, and \$33.5 million in Other Charges primarily due to revised estimates of caseload levels and growth trends in the California Work Opportunity and Responsibility to Kids (CalWORKs) program. The positive variance of \$2.8 million in Services & Supplies is spread across IT, training, and various other operating costs to align with anticipated staffing and spending levels.

A negative revenue variance of \$33.0 million is projected and includes a negative variance of \$33.1 million in Intergovernmental Revenues and \$0.4 million in Charges for Current Services primarily related to aligning third party reimbursement revenue to anticipated collection trends for the County Medical Services Program, offset by a positive variance of \$0.4 million in Miscellaneous Revenues mainly due to recoupment of payments in General Relief and \$0.1 million in Fines, Forfeitures & Penalties associated with Physicians Emergency Services program based on projected eligible expenditures for the program. The negative variance of \$33.1 million in Intergovernmental Revenues consists of a negative variance of \$32.9 million in revenue related to assistance payments primarily due to revised CalWORKs caseload projections and \$6.0 million in Realignment revenues tied to projected positive variances in Salaries & Benefits and Services & Supplies noted above, offset by a positive variance of \$5.8 million in social services administrative revenues tied to updated allocations.

LAND USE AND ENVIRONMENT GROUP

General Fund

Land Use and Environment Group Executive Office

A positive variance of \$0.6 million is projected for the Land Use and Environment Group Executive Office.

A positive expenditure variance of \$0.6 million is projected in Services & Supplies for various one-time information technology (IT) projects that will continue into Fiscal Year 2019-20, and has been rebudgeted in the CAO Recommended Operational Plan.

No revenue variance is projected.

Agriculture, Weights and Measures (AWM)

A positive variance of \$2.2 million is projected for the Department of Agriculture, Weights and Measures (AWM), including the University of California Cooperative Extension.

A positive expenditure variance of \$1.5 million is projected. A projected positive variance of \$1.1 million in Salaries & Benefits is due to staff vacancies and under-filled positions. A positive variance of \$0.4 million in Services & Supplies is projected due to vehicle and equipment purchases and a Pesticide Regulation Program disposal event that will occur in Fiscal Year 2019-20, and has been rebudgeted in the CAO Recommended Operational Plan.

A positive revenue variance of \$0.7 million is projected. The projected variance of \$0.7 million in Intergovernmental Revenues is primarily due to an increase of Unclaimed Gas Tax.

Environmental Health (DEH)

A positive variance of \$2.9 million is projected for the Department of Environmental Health.

A positive expenditure variance of \$3.5 million is projected. A projected positive variance of \$1.9 million in Salaries & Benefits is due to vacancies and under-filled positions. A projected positive variance of \$1.6 million in Services & Supplies is mostly related to the Vector Control Program due to a reduction in payments for the Vector Habitat Remediation Program (VHRP), and a reduction in larvicide purchases due to remaining prior year inventory supply and one-time projects including the AB885 Onsite Wastewater Treatment and Tribal Liaison that will occur in Fiscal Year 2019-20, and has been rebudgeted in the CAO Recommended Operational Plan.

A negative revenue variance of \$0.6 million is projected. This variance consists of a negative variance of \$2.1 million in Charges For Current Services related to \$2.0 million in Vector Control Trust Fund revenue associated with the variances in both Salaries &

Benefits and Services & Supplies savings noted above and \$0.1 million projected positive variance in salaries from the Local Oversight Program (LOP) revenue contract and \$0.2 million in Intergovernmental Revenues from the Urban Area Security Initiative (UASI) 17 Grant as a result of pass through funds re-programmed to the City of San Diego. This is offset by over-realized revenue of \$1.7 million in Licenses, Permits & Franchises due to unanticipated fee revenue for external overheads that was not budgeted.

Parks and Recreation (DPR)

A positive variance of \$0.1 million is projected for the Department of Parks and Recreation.

A positive expenditure variance of \$0.9 million is projected. A projected positive variance of \$0.7 million in Salaries & Benefits is due to staff vacancies. A projected positive variance of \$0.2 million in Services & Supplies is due to delays in multi-year grant projects that will be completed next fiscal year.

A negative revenue variance of \$0.8 million is projected. A projected negative variance of \$0.2 million in Intergovernmental Revenues is due to multi-year grant funded projects, as noted above. A projected negative variance of \$0.2 million in Charges For Current Services is due to staff vacancies to provide services to capital project management. A projected negative variance of \$0.4 million in Other Financing Sources is due to staff vacancies in the County Service Areas (CSAs).

Planning & Development Services (PDS)

A positive variance of \$7.1 million is projected for the Department of Planning & Development Services.

A positive expenditure variance of \$10.3 million is projected. A projected positive variance of \$4.0 million is projected in Salaries & Benefits primarily due to staff vacancies and under-filled positions. A projected positive variance of \$6.3 million in Services & Supplies is the result of \$5.7 million in one-time projects in Professional & Specialized Services and Consultant Contracts that span multiple fiscal years and has been re-budgeted in the Fiscal Year 2019-20 CAO Recommended Operational Plan and \$0.6 million due to savings in various services & supplies account, such as IT and vehicles cost

A negative revenue variance of \$3.2 million is projected. A projected negative variance of \$2.9 million in Charges For Current Services is mainly due to staff vacancies to provide the service to property owners. A projected negative variance of \$0.5 million in Licenses, Permits & Franchises, Building Construction Permits is due to a slight decline in building permit applications, which is partially offset by over-realized revenue of \$0.2 million in various revenue accounts to align with anticipated actuals.

Public Works – General Fund

A positive variance of \$0.7 million is projected for the Department of Public Works.

A positive expenditure variance of \$1.1 million is projected. A positive variance of \$0.6 million in Salaries & Benefits is due to staff vacancies and under-filled positions. A positive variance of \$0.5 million in Services & Supplies is from less than anticipated needs for professional services and internal agreements (\$0.3 million), lower than anticipated IT costs (\$0.1 million) and for the Proctor Valley Road Vacation and closure project that will continue into Fiscal Year 2019-20 and will be re-budgeted in the Fiscal Year 2019-20 CAO Recommended Operational Plan (\$0.1 million).

A negative revenue variance of \$0.4 million is projected. Under-realized revenue of \$0.6 million in Charges For Current Services is primarily due to reduced service to property owners as a result of staff vacancies, which is partially offset by unanticipated revenue from work for the Road Fund, Flood Control District and the Capital Outlay Fund. Over-realized revenue of \$0.1 million in Fines, Forfeitures & Penalties is projected due to unanticipated grading permit violations. Over-realized revenue of \$0.1 million in Intergovernmental Revenues is projected due to project schedule revisions in various State grant projects.

Special Revenue Funds

Public Works - Road Fund

An overall positive variance of \$2.5 million is projected for the Road Fund.

A positive expenditure variance of \$4.3 million is projected. A positive variance of \$3.0 million in Salaries & Benefits is due to staff vacancies and under-filled positions. A positive variance of \$1.3 million in Services & Supplies is due to completed Detailed Work Program construction projects, including Winter Gardens Traffic Signal, I-8 Business Route Sidewalk, Allen School Road Pedestrian Ramps, D Street Sidewalk, and Felicita Road Pedestrian Ramps; project schedule revisions on Valley Center Road S-Curve and Alpine Boulevard I-8 Ramp; and lower than anticipated interdepartmental costs related to County Counsel charges.

A negative revenue variance of \$1.8 million is projected. Under-realized revenue of \$4.4 million in Intergovernmental Revenues is projected due to \$2.0 million in lower than anticipated receipts from the Highway User Tax Account (HUTA), \$1.0 million in a funding swap from State funding to developer funding for Alta Road, and \$1.4 million from federal projects completed under budget and schedule revisions of federally grant-funded projects, namely Winter Gardens Traffic Signal, Live Oak Park Bridge, Buckman Springs Road, and Willows Road Bridge Scour. Under-realized revenue of \$0.1 million is projected in Charges For Current Services due to \$1.3 million in under-realized revenue from Transportation Impact Fees (TIF) due to project schedule revisions and less work primarily for the General Fund, Airport Enterprise, Internal Service and Survey Remonumentation Funds, which is partially offset by \$1.2 million in over-realized revenue from additional work for the Flood Control District and Capital Outlay Funds,

services to property owners, and developer payments. Over-realized revenue of \$1.3 million is projected in Licenses, Permits, & Franchises due to higher than anticipated franchise fees from San Diego Gas & Electric (SDG&E). Over-realized revenue of \$1.0 million in Revenue From Use of Money & Property is projected due to \$1.1 million in higher than anticipated interest earnings, which is partially offset by \$0.1 million in lower than anticipated rental revenues due to a sold trailer in San Marcos. Over-realized revenue of \$0.4 million is projected in Miscellaneous Revenues due to \$0.7 million in unused construction funds returned by the North County Transit District for the completed South Santa Fe North project, which is partially offset by \$0.3 million in under-realized tribal revenues due to project schedule revision of Valley Center Road S-Curve.

Public Works - Inactive Waste Site Management Fund

No overall variance is projected for the Inactive Waste Site Management Fund.

A positive expenditure variance of \$1.0 million is projected. A positive variance in Salaries & Benefits of \$0.1 million is projected due to partial year staff vacancies. A positive expenditure variance of \$0.9 million is projected in Services & Supplies due to lower than anticipated non-routine groundwater and gas services, and investigations and mitigation cost avoidance due to postponement of flare replacement at Jamacha Landfill.

A negative revenue variance of \$1.0 million is projected. Under-realized revenue of \$1.0 million is projected in Charges For Current Services due to less capital transfer from the Environmental Trust Fund based on available Inactive Waste operating fund balance. Funds are transferred from the Environmental Trust Fund to the Inactive Waste Fund on a quarterly basis for operations as needed to maximize interest earnings in the Environmental Trust Fund.

Public Works – Waste Planning and Recycling Fund

A positive variance of \$1.2 million is projected in the Waste Planning and Recycling Fund.

A positive expenditure variance of \$1.2 million is projected. A positive variance of \$0.2 million in Salaries & Benefits is due to partial year staff vacancies. A positive variance of \$1.0 million in Services & Supplies is projected in specialized services, consultants and publications due to program schedule revisions related the Strategic Plan to Reduce Waste.

No overall revenue variance is projected.

Department of Parks and Recreation – Park Land Dedication Ordinance

A positive variance of \$1.6 million is projected for the Park Land Dedication Ordinance Funds.

No overall expenditure variance is projected.

A positive revenue variance of \$1.6 million is projected. Projected over-realized revenue of \$1.4 million in Licenses, Permits, & Franchises is due to greater than anticipated Park Land Dedication fees and \$0.2 million in Revenue From Use of Money & Property is due to unanticipated interest earnings.

Internal Service Funds

Public Works – Internal Service Funds

A positive variance of \$0.5 million is projected in the Department of Public Works Internal Service Funds (ISF).

A positive expenditure variance of \$0.5 million is projected primarily from a positive variance of \$0.1 million in Services & Supplies due to lower than anticipated vehicle maintenance costs and repairs needed; \$0.3 million in Other Charges from reduced depreciation expense from the removal of vehicles from fixed assets inventory; and \$0.1 million in Capital Assets Equipment related to vehicle purchases that will continue into Fiscal Year 2019-20 and will be re-budgeted in the CAO Recommended Operational Plan.

No revenue variance is projected.

Enterprise Funds

Public Works - Wastewater Enterprise Fund

No overall variance is projected in the Wastewater Enterprise Fund.

A positive expenditure variance of \$0.6 million is projected. A positive variance of \$0.5 million is projected in Salaries & Benefits due to staff vacancies and under-filled positions. A positive variance of \$0.1 million in Services & Supplies is mainly due to lower than anticipated contracted services costs for the Granite/CityWorks module, delays in the installation of SmartCover wastewater system monitoring devices and lower than anticipated ISF vehicle rental costs based on delays in the procurement of ISF equipment.

A negative revenue variance of \$0.6 million is projected. Under-realized revenue of \$0.6 million is projected in Charges For Current Services based on reduced maintenance work in the San Diego County Sanitation District due to staff vacancies and under-filled positions.

Public Works - Airport Enterprise Fund

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

A positive expenditure variance of \$1.0 million is projected. A positive variance of \$0.1 million is projected in Other Charges due to less than anticipated depreciation expense associated with deferred purchase of an aircraft rescue and firefighting (ARFF) truck. A

positive variance of \$0.1 million in Capital Assets/Land Acquisition is projected from the Gillespie Field Cajon Air Center Phase I project, which was completed under budget. A positive variance of \$0.8 million is projected in Capital Assets Equipment due to the deferred purchase of an ARFF truck, mentioned above.

A negative revenue variance of \$0.3 million is projected. Under-realized revenue of \$0.1 million is projected in Licenses Permits and Franchises from less than anticipated passenger facility charges due to lower than projected commercial airline activity. Under-realized revenue of \$0.7 million is projected in Intergovernmental Revenues due to the deferred purchase of the ARFF truck, mentioned above. Over-realized revenue of \$0.5 million is projected in Revenue From Use of Money & Property due to \$0.6 million in new lease agreement revenues, partially offset by \$0.1 million in lower than anticipated miscellaneous aviation fees due to lower than projected commercial airline activity, as mentioned above.

Special District Funds

Air Pollution Control District

A positive variance of \$3.3 million is projected for the Air Pollution Control District.

A positive expenditure variance of \$5.9 million is projected. A projected positive variance of \$2.3 million in Salaries & Benefits is due to vacancies, under-filled positions and the time required to hire staff to support implementation of a new State grant-funded Community Air Protection Program (CAPP). A projected positive variance of \$1.9 million in Services & Supplies is primarily due to schedule revisions for IT enhancement projects that will be completed next fiscal year, lower than anticipated expenditures in special projects, and updated procurement timelines for State grant-funded equipment. A projected positive variance of \$0.3 million in Other Charges is associated with lower than anticipated incentive grant revenue received from the State. A projected positive variance of \$0.6 million in Capital Assets Equipment is primarily due to updated procurement timelines for air monitoring equipment and a program vehicle replacement. A projected positive variance of \$0.8 million in Operating Transfers Out from the Air Quality Community AB 617 Fund to the Air Pollution District Operations Fund is primarily due to lower than anticipated costs for Salaries & Benefits based on the positive expenditure variance noted above related to the CAPP.

A negative revenue variance of \$2.6 million is projected. A negative variance of \$0.9 million in Licenses, Permits & Franchises is primarily due to a reduced caseload in permit applications, which can vary depending on economic factors and business activity. A negative variance of \$0.2 million in Fines, Forfeitures & Penalties is due to less than anticipated collections for fines. A negative variance of \$1.4 million in Intergovernmental Revenues includes \$1.2 million due to lower than anticipated federal and State grant revenues and \$1.1 million based on the positive expenditure variances noted above for the Community Air Protection Program, partially offset by a positive variance of \$0.9 million in revenue from the Department of Motor Vehicles due to prior year adjustments. A negative variance of \$0.1 million in Miscellaneous Revenues is due

to lower than anticipated State grant revenue. A negative variance of \$1.1 million in Other Financing Sources consists of an \$0.8 million Operating Transfer from the Air Quality Community AB 617 Fund to the Air Pollution Control District Operations Fund due to lower than anticipated program costs, \$0.1 million related to lower than anticipated one-time funding from the Land Use and Environment Group due to cancellation of a special project with no service impacts, and a \$0.2 million Operating Transfer from the Internal Service Fund due to lower than anticipated funding from the Department of General Services for a "Power Your Drive" project realized under the Residual Equity Transfers In category. These negative variances are partially offset by a positive variance of \$0.6 million in Revenue From Use of Money & Property due to higher than anticipated interest earnings on incentive funds, \$0.3 million in Charges For Current Services associated with higher than anticipated collection of asbestos notification fees and \$0.2 million in Residual Equity Transfers In due to funding from the Department of General Services for a "Power Your Drive" project originally budgeted in the Other Financing Sources category.

Public Works - San Diego County Sanitation District

A positive variance of \$6.1 million is projected in the San Diego County Sanitation District.

A positive expenditure variance of \$4.1 million is projected. A positive variance of \$2.2 million in Services & Supplies is due to unanticipated savings in sewer treatment costs from the City of San Diego due to unspent contingencies set aside for anticipated increases in treatment charges as well as staff vacancies and under-filled positions in the Wastewater Enterprise Fund, which provides staffing for the Sanitation District. A positive variance of \$0.2 million in Other Charges is due to lower than anticipated depreciation expenses from completed Capital Improvement Program (CIP) projects. A positive variance of \$1.7 million in Capital Assets/Land Acquisition is due to lower than anticipated expenditures on construction bids for completed CIP projects.

A positive revenue variance of \$2.0 million is projected. Over-realized revenue of \$0.4 million is projected in Revenue from Use of Money & Property due to higher than anticipated interest earnings. Over-realized revenue of \$1.6 million in Charges For Current Services is due to increased sewer rates and unanticipated revenue from connection capacity fees for new residential developments.

COMMUNITY SERVICES GROUP

General Fund

Contribution to General Services ISF

An overall positive variance of \$1.0 million is projected for the Contribution to General Services ISF.

A positive expenditure variance of \$1.0 million is projected in Operating Transfers Out due to the cancellation of a pilot program for keyless technology to be reimbursed in the Fleet Management ISF.

No revenue variance is projected.

Special Revenue Funds

San Diego County Library

An overall positive variance of \$3.3 million is projected for the San Diego County Library.

A positive expenditure variance of \$1.2 million is projected. A positive variance of \$0.1 million in Salaries & Benefits is due to vacant positions, \$0.1 million in Capital Assets Equipment is due to a postponed procurement for a book sorter at the Lemon Grove Library, and \$1.0 million in unspent Management Reserves, which are appropriated for unanticipated expenses throughout the year.

A positive revenue variance of \$2.1 million is projected. This variance is due to projected over-realized revenues of \$0.7 million in Taxes Current Property for property tax revenues and \$1.9 million in Intergovernmental Revenues for former redevelopment area property tax revenues. This is partially offset by a shortfall of \$0.3 million in Charges For Current Services for public printing and other library services, and \$0.2 million in Miscellaneous Revenues related to private donations.

Internal Service Funds

Facilities Management ISF

An overall positive variance of \$1.6 million is projected for the Facilities Management ISF.

A positive expenditure variance of \$6.7 million is projected due to \$2.3 million in Salaries & Benefits from vacant and modified positions, \$4.3 million in Services & Supplies primarily due to lower than anticipated pass through expenses for contracted and project management services (including janitorial services and maintenance of chiller, boiler and water treatment equipment), and \$0.1 million in Other Charges due to lower than anticipated depreciation expense, which is projected based on equipment

replacement assumptions. Once fully depreciated, the equipment will be replaced and new depreciation expenses will be projected in the coming years.

A negative revenue variance of \$5.1 million is projected, primarily in Charges For Current Services (\$5.6 million) due to lower than anticipated reimbursement for project management, real estate, and maintenance services provided. Conservative estimates were used for services levels on several large facilities, and procurement of specialized facility services yielded lower than expected bids, all resulting in lower than anticipated charges to client departments. Partially offsetting positive revenue variances are projected in Intergovernmental Revenues (\$0.15 million) for payments related to facilities occupied by State courts; Miscellaneous Revenues (\$0.2 million) for unanticipated real estate brokerage commissions; and Operating Transfers In from internal service funds (\$0.15 million) for unanticipated work performed on behalf of the Major Maintenance ISF.

Fleet Management ISF

An overall positive variance of \$1.1 million is projected for the Fleet Management ISF.

A positive expenditure variance of \$5.5 million is projected. A positive variance of \$0.5 million in Salaries & Benefits is due to vacant and modified positions, \$4.1 million in Services & Supplies due to lower than anticipated fuel and vehicle parts purchases (\$2.6 million), a positive variance related to the cancellation of a pilot program for keyless technology (\$1.0 million) and lower than anticipated costs related to vehicle accidents (\$0.5 million), and \$0.9 million in Other Charges due to lower than anticipated depreciation charges based on actual timing and value of vehicle and equipment replacement.

A negative revenue variance of \$4.4 million is projected. This is primarily due to \$4.3 million in underrealized revenue in Charges For Current Services related to a decrease in reimbursement for anticipated fuel and parts purchases, accident related costs, and depreciation charges, and \$1.0 million in Other Financing Sources related to the cancellation of the pilot program. This is partially offset by \$0.9 million in positive revenue variances, including Revenue From Use of Money and Property (\$0.3 million) due to higher than expected interest earnings and Miscellaneous Revenue (\$0.6 million) from recovered expenditures from third parties related to vehicle accidents.

Purchasing and Contracting

An overall positive variance of \$2.5 million is projected for the Purchasing and Contracting ISF.

A positive expenditure variance of \$1.0 million is projected due to \$0.9 million in Salaries & Benefits attributed to staff vacancies and modified positions, and \$0.1 million in Other Charges due to lower than anticipated depreciation costs.

A positive revenue variance of \$1.5 million is projected as a result of \$0.1 million in Revenue From Use of Money & Property due to higher than expected interest revenue, \$1.0 million in Charges For Current Services due to higher than expected client

spending on contracts and \$0.4 million in Miscellaneous Revenues due to better than expected proceeds from rebate agreements.

FINANCE AND GENERAL GOVERNMENT GROUP

General Fund

Assessor/Recorder/County Clerk

An overall positive variance of \$1.8 million is projected for the Assessor/Recorder/County Clerk.

A positive expenditure variance of \$13.0 million is projected. Anticipated positive variances of \$2.7 million in Salaries & Benefits due to attrition and departmental vacancies, \$9.7 million in Services & Supplies due to less than anticipated contracted services related to projects on restoration and preservation of maps, old books and recorder microfilm and redaction of official records, and \$0.6 million in Capital Assets Equipment since the costs for the archive high density shelving system will be incurred in the East County Building capital project.

A negative revenue variance of \$11.2 million is projected in Charges For Current Services. Anticipated negative variances include \$9.5 million reimbursement from Trust Funds due to less than anticipated costs and \$3.8 million under-realized program revenue projections related to Recording Document Revenues, Duplicating & Filing Documents, and Marriage Ceremony Fees. These revenues are partially offset by a positive revenue variance of \$2.1 million mostly due to AB2890 Recovered Costs (reimbursement to administer the Supplemental Assessment Program), Vital/Health Statistics Trust fund revenues, and Property Tax System Administration Fee.

Treasurer-Tax Collector

No overall variance is projected for the Treasurer-Tax Collector.

A positive expenditure variance of \$0.7 million is projected. Anticipated positive variances of \$0.6 million in Salaries & Benefits due to normal attrition of staff and departmental vacancies and \$0.1 million in Services & Supplies primarily due to information technology (IT) projects.

A negative revenue variance of \$0.7 million is projected in Charges For Current Services due to a variance in Banking Services Pooled Revenue as an offset from Salaries & Benefits.

Auditor and Controller

An overall positive variance of \$1.1 million is projected for the Auditor and Controller.

A positive expenditure variance of \$1.1 million is projected. Anticipated positive variances of \$0.6 million in Salaries & Benefits due to normal attrition of staff and

departmental vacancies and \$0.5 million in Services & Supplies primarily associated with delayed IT projects.

No significant revenue variance is projected.

County Counsel

An overall positive variance of \$1.7 million is projected for the Office of County Counsel.

A positive expenditure variance of \$0.7 million is projected. Anticipated positive variance of \$1.1 million in Salaries & Benefits due to normal attrition of staff and departmental vacancies. This is offset by a negative variance of \$0.4 million projected in Expenditure Transfer & Reimbursements due to less than anticipated costs for coordinated program services provided to Health and Human Services Agency relating to juvenile dependency matters.

A positive revenue variance of \$1.0 million is projected. Anticipated positive variances of \$0.9 million in Charges For Current Services due to increased workload on Countywide land development and real property-related matters, and \$0.1 million in Miscellaneous Revenues due to the reimbursement of legal services costs on a matter that involved various California counties.

County Communications Office

An overall net positive variance of \$0.6 million is projected for the County Communications Office.

A positive expenditure variance of \$0.4 million is projected. Anticipated positive variance of \$0.4 million in Salaries & Benefits due to normal attrition of staff from turn-over and vacancies.

A positive revenue variance of \$0.2 million is projected in Licenses Permits & Franchises due to Public Education and Government (PEG) access fee revenue associated with Fiscal Year 2017-18 expenditures that were paid in the current fiscal year of which the PEG revenue is not realized until the expenditure is paid.

County Technology Office

An overall positive variance of \$0.8 million is projected for the County Technology Office.

A positive expenditure variance of \$0.8 million is projected. Anticipated positive variance of \$0.3 million in Services & Supplies due to canceled one-time IT projects (\$0.2 million) and positive variance resulting from less than anticipated costs associated with one-time IT projects (\$0.1 million), and \$0.5 million in Management Reserves held for emergent of unanticipated IT platform needs, which are not anticipated to be drawn on this year.

No revenue variance is projected.

Finance and General Government Executive Office

An overall positive variance of \$8.3 million is projected for the Finance and General Government Group Executive Office.

A positive expenditure variance of \$8.3 million is projected. Anticipated positive variances of \$0.3 million in Salaries & Benefits due to vacant positions, \$6.8 million in Services & Supplies due to IT projects that are anticipated to span across multiple fiscal years and \$1.3 million in Management Reserves held for unanticipated groupwide contingencies, which are not anticipated to be drawn on this year.

No significant revenue variance is projected.

Department of Human Resources

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

A positive expenditure variance of \$1.8 million is projected. Anticipated positive variances of \$0.1 million in Salaries & Benefits primarily due to vacant positions, and \$1.7 million in Services & Supplies primarily due to variances in contracted insurance services and workers compensation administration costs.

A negative revenue variance of \$0.5 million is projected. Anticipated negative variance of \$0.7 million in Miscellaneous Revenues due to reduced workers compensation administration costs which is offset by a projected positive variance of \$0.2 million in Charges For Current Services due to reclassification of revenues related to background investigations and talent development.

Internal Service Funds

Public Liability Internal Service Fund

An overall positive variance of \$5.9 million is projected for the Public Liability Internal Service Fund (ISF).

A positive expenditure variance of \$5.8 million is projected. Anticipated positive variance of \$5.8 million in Other Charges for Settlements as a result of cases that have been delayed through the court system and by matters that had favorable resolutions.

A positive revenue variance of \$0.1 million is projected in Revenue From Use of Money & Property due to the interest that is expected to be earned on the Public Liability ISF's overall total assets.

The Public Liability ISF's net position at the beginning of the fiscal year was in a deficit of \$5.5 million as stated in the Comprehensive Annual Financial Report for fiscal year ended June 30, 2018. This deficit will continue to grow at year end as the actuarial liability will increase the deficit by another \$22.0 million. The Public Liability's ISF operating variance will help offset some of this deficit.

GENERAL PURPOSE REVENUE & COUNTYWIDE EXPENSES

A positive variance of \$33.6 million is projected in General Purpose Revenue (GPR) and \$21.1 million positive variance is projected in General County Expenses.

General Purpose Revenue

The County's General Purpose Revenue (GPR) is directly influenced by the state of the economy. Comparing March 2019 to one year ago, San Diego's economy was healthier showing employment gains across all non-farm industries except Mining, Logging, and Construction; Trade, Transportation & Utilities; Information; and Financial Activities. In terms of unemployment, the region fared better than most other Southern California counties. Median home prices in San Diego for Single Family Homes grew 1.7% and for Existing Attached Homes grew 0.5% in the third quarter of Fiscal Year 2018-19 compared to the same time period last year. In 2019, according to the *San Diego Business Journal*, "San Diego will continue to feel the benefits of its diversified economy, which does not rise and fall on the fortunes of a single vertical market. Real estate, technology and tourism are just some of its facets," (*San Diego Business Journal* Report, January 7, 2019). Dr. Lynn Reaser, chief economist of Point Loma Nazarene University's Fermanian Business & Economic Institute added, "San Diego's economy should slightly outperform the U.S. economy because of its core strengths in defense, technology and tourism [although] slowing global growth and higher interest rates may hold back economic growth," (ibid).

Supported by an increase in assessed values (AV), the County's GPR related to property tax revenues also improved. Below is a summary of key economic indicators.

- The monthly unemployment rate in San Diego County increased to 3.7% in March 2019, compared to 3.4% one year ago. By comparison, this is below the State's rate of 4.6% in March 2019 and 4.4% in March 2018.
- Consumer spending, as measured by taxable sales increased mainly as a result of higher fuel prices, building and construction, and restaurant & hotels spending. During the 4th Quarter of 2018, unadjusted local point of sale tax revenue increased by 7.15% in the statewide level, 2.96% in the San Diego regional level, and 7.65% in the Southern California Region, but decreased by 3.21% in the unincorporated area, all compared to the same time period last year.
- The data for the housing market indicators in the County are as follows:
 - Increase in median housing prices for Single Family Homes (up 1.7%) and for Existing Attached Homes (up 0.5%) for the third quarter of Fiscal Year 2018-19 compared to the same period last year;
 - Notices of Default for January-March 2019 were up 15% compared to the same period in 2018;
 - Foreclosure activity increased 6% in January-March 2019 compared to the same period in 2018.

In addition to economic trends, this section highlights significant revenue account variances from budget related to GPR.

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 \$2.9 million.

- *Property Taxes Current Secured*

No projected variance in Current Secured Property Taxes. On August 7, 2018 (10), the Board directed the projected one-time over realized revenue generated by greater than anticipated AV growth be used to reduce the pension fund's Unfunded Actuarially Accrued Liability (UAAL), per Administrative Code Section 113.5(b). The over realized revenue generated in Property Taxes Current Secured and used to reduce the County's UAAL was \$8.5 million. The total over realized revenue used to reduce the UAAL was \$13.8 million; additional information can be found in the Property Tax in Lieu of Vehicle License Fee account subsection below.

The budgeted current secured property taxes assumed a local secured AV increase of 4.75%, but the actual AV increased by 6.13% (gross less regular exemptions). (Note: The 6.13% increase represents the change in the AV for only the secured roll. This is higher than the countywide overall increase published by the Assessor/Recorder/County Clerk on June 29, 2018 of 6.11%, which includes all assessed value components, secured and unsecured).

Property Taxes - Current Unsecured

Current Unsecured Property Taxes are projected to be \$2.9 million due to higher than budgeted growth in assessed valuation, primarily driven by the increase in the Consumer Price Index at 2.0%. At the time the budget was prepared, current unsecured property tax revenues were based on the assumption that there would be no growth in the current unsecured roll. Unlike the secured roll, the unsecured roll does not build on a prior year base.

- *Property Taxes Current Supplemental*

No projected variance in Current Supplemental Property Taxes. The projection for this revenue is based on charges and collections trend estimates related to new construction and anticipated turnover through Fiscal Year 2018-19.

Taxes Other Than Current Secured

Taxes Other Than Current Secured are anticipated to be \$4.4 million above budget.

- *Property Tax Prior Secured Supplemental*

No projected variance for Property Tax Prior Secured Supplemental.

- Real Property Transfer Taxes*
Real Property Transfer Taxes are projected to be \$3.1 million higher than budget. This is based on 3 prior year receipts as well as data regarding current year change in ownership and the anticipated level of new construction.
- Teeter Tax Reserve Excess*
Teeter Tax Reserve Excess is projected to be \$2.5 million lower than budget. This is based on current penalty and interest collections and available data on the outstanding receivables and projections through the end of the fiscal year.
- Other Tax - Aircraft*
Other Tax - Aircraft are projected to be \$0.5 million lower than budget. This is based on 3 prior year receipts.
- Property Tax in Lieu of Vehicle License Fees*
No projected variance for Property Tax in Lieu of Vehicle License Fees (VLF). On August 7, 2018 (10), the Board directed the projected one-time over realized revenue generated by greater than anticipated AV growth be used to reduce the pension fund's Unfunded Actuarially Accrued Liability, per Administrative Code Section 113.5(b). The over realized revenue generated in Property Tax in Lieu of Vehicle License Fees and used to reduce the County's UAAL was \$5.3 million. The total over realized revenue used to reduce the UAAL was \$13.8 million; additional information can be found in the Property Taxes Current Secured account subsection above.
- Sales and Use Taxes*
Sales and Use Taxes is projected to be \$3.1 million higher than budget. This is due to under-advancement of revenue by the State, new allocations received, audit recovery, and increase in the pool allocations due to higher sales.
- Transient Occupancy Tax*
Transient Occupancy Tax is projected to be \$0.3 million higher than budget. This is based on current year actual receipt for first and second quarter and two prior year average actual receipts for third and fourth quarter. Receipts for 1st and 2nd Quarter combined already exceed last year's 1st and 2nd Quarter total by \$0.3 million.
- Teeter Property Tax Prior Year and Cumulative Prior Years*
Teeter Property Tax Prior Year and Cumulative Prior Years are projected to be \$0.9 million above budget. The increase is based on actual receipts as of apportionment 7 and higher Teeter buyout this fiscal year.

Licenses, Permits, and Franchises

Licenses, Permits and Franchise payments are projected to be \$0.4 million lower than budget. The decrease is due to lower than expected receipts from all cable providers.

Revenue from Use of Money & Property

Interest on Deposits is projected to be \$15.0 million above budget. The increase is due to higher than expected interest earnings.

Fines, Forfeitures and Penalties

Fines, Forfeitures and Penalties are projected to be \$2.0 million lower than budget mostly in Penalties and Cost Delinquency Taxes based on 3 prior year receipts. Revenues in this account reflect the 10% penalty that is assessed on late current secured and unsecured property tax payments.

Intergovernmental Revenue

A positive variance of \$13.7 million is projected in Intergovernmental Revenue primarily due to pass-through distributions, and residual balance estimates in Aid from Redevelopment Successor Agencies. The pass-through distributions are continuing to go higher primarily due to the County's tax sharing percentage increase from 25% to 30% starting in FY 2018-19 for the San Marcos project area. Debt service payments for a 2007 bond refunding were also reduced in FY 2018-19; this increased available tax increment in the current and future years. The County General agreement pass-through is calculated based on the tax increment revenue after debt service payments.

Miscellaneous Revenue

No projected variance for Miscellaneous Revenue.

General County Expenses

Countywide Expenses

A positive variance of \$19.5 million is projected in Countywide General Expense.

A positive expenditure variance of \$15.7 million is projected. A positive variance of \$5.8 million in Services & Supplies is projected due to Information Technology projects (\$4.0 million) that are anticipated to extend beyond the current fiscal year and due to lower than anticipated costs in Shared Major Maintenance projects (\$1.8 million), \$9.2 million in Capital Assets and Land Acquisition is projected due to amounts for Fiscal Year 2018-19 capital requirements that are not anticipated to be used, \$0.7 million in Operating Transfer Out to MMCOF is projected due to lower than anticipated costs for Emergent Requirement projects. While the \$75.0 million of pension stabilization is not projected as an operating variance this year, the appropriations will be reflected as a restricted balance in our upcoming CAFR as a result of the passage of measure C Charter Amendment restricting the use of pension stabilization funds.

A positive revenue variance of \$3.8 million is projected. The positive variance is comprised of \$2.9 million in Charges For Current Services for A-87 billings to departments, and \$0.9 million in Miscellaneous Revenues due to Unclaimed Excess Proceeds from Tax Sales and escheatment revenues.

Contributions to Capital

A positive variance of \$1.2 million is projected in Contributions to Capital.

A positive expenditure variance of \$1.2 million is projected. This includes a positive variance of \$1.2 million in Operating Transfers Out due to lower than anticipated expenses related to capital projects that are closed or being cancelled by the end of Fiscal Year 2018-19.

The following capital projects were closed or canceled (with the amount of related appropriations canceled):

- Agua Caliente PV Systems (\$5,986.79)
- Hilton Head Artificial Turf (\$497,562.86)
- Rainbow Park Artificial Turf (\$363,269.16)
- Lamar Park Off Leash Area (\$21,269.49)
- Tijuana River Valley Well and Water Distribution (\$174.06)
- Pala RCS Site Acquisition (\$30,769.55)
- Alpine Branch Library (\$266,164.85)

Capital Program Funds

Edgemoor Development Fund

A positive variance of \$10.1 million is projected for the Edgemoor Development Fund.

A positive expenditure variance of \$0.3 million is projected in Services and Supplies due to lower than anticipated Internal Service Fund and major maintenance expenditures.

A positive revenue variance of \$9.8 million is projected. A positive variance of \$14.1 million is related to Gain on Sale of Fixed Assets of County-owned surplus property located in Santee that was sold in December 2018 offset by a negative variance of \$4.3 million reflecting an overaccrual of SB 1128 revenue from last fiscal year and an updated projection for the current year. The State calculation of the Medi-Cal Utilization Ratio used to calculate federal SB 1128 reimbursement was lowered which reduced the amount of revenue available to offset Edgemoor Distinct Part Skilled Nursing Facility debt financing costs.

SCHEDULE C
Fiscal Year 2018-19 3rd Quarter
Capital Projects Anticipated for Completed/Cancellation

Oracle Project Number	Account	Project Name	Completed OR Cancelled	Total Budget as of 04-12-19	Amount Capitalized as of 04- 12-19	Amount Cancelled
** Capital Outlay Fund (Fund 26000) **						
1019563	54202	Agua Caliente PV Systems	1	1,200,000.00	1,194,013.21	5,986.79
1019671	54202	Jess Martin Junior Ballfield Improvement	1	300,000.00	299,842.58	157.42
1019690	54202	Hilton Head Artificial Turf	1	2,554,671.85	2,057,108.99	497,562.86
1019693	54202	Rainbow Park Artificial Turf	1	1,494,000.00	1,130,730.84	363,269.16
1021594	54202	Lamar Park Off Leash Area	1	360,000.00	338,730.51	21,269.49
1020362	54202	Lamar Playground and Fitness Equipment	1	300,000.00	299,846.31	153.69
1020252	54202	Tijuana River Valley Well and Water Distribution	1	520,000.00	519,825.94	174.06
		TOTAL	7	6,728,671.85	5,840,098.38	888,573.47
** Justice Facility Construction Fund (Fund 26050) **						
1020637	54012	Pala RCS Site Acq	1	537,500.00	506,730.45	30,769.55
		TOTAL	1	537,500.00	506,730.45	30,769.55
** Library Projects Capital Outlay Fund (Fund 26075) **						
1015202	54202	Alpine Branch Library	1	10,194,686.00	9,928,521.15	266,164.85
		TOTAL	1	10,194,686.00	9,928,521.15	266,164.85
TOTAL FOR CAPITAL PROJECTS			9	17,460,857.85	16,275,349.98	1,185,507.87

Note:

- 1 Completed Project**
- 2 Cancelled Project**

Appendix D: Major Maintenance Capital Outlay Fund (MMCOF) Adjustments for Fiscal Year 2018-2019 (3rd QUARTER)

GROUP	DEPT.	PROJECT NUMBER	PROJECT NAME	FUNDING SOURCE			CAPITAL Yes/No	DEPARTMENTS (Acct - 56321 Opt Transfer Out)	DEPARTMENTS (Acct - 52XXX Services & Supplies)	MMCOF 26005	DGS MMISF 37650	RATIFICATION
				FUND	ORG	ACCOUNT		Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)	Yes/No
Increase (Decrease) of Appropriation												
PSG	PRO	1022047	MMCOF7649 EMJDF PERIMETER FENCE SECURITY SYSTEM	10100	42071	52737	No	(221,639)	221,639	(221,639)	0	NO
PSG	PRO	1022064	MMCOF7667 TRU KEARNY MESA JUVENILE DET FACILITY	10100	42070	52737	No	(145,953)	145,953	(145,953)	0	NO
PSG	PRO	1021947	MMCOF7611 JUVENILE PROB ELECTRICAL DISTRBN UPGRADE	10100	41905	52737	YES	(600,058)	600,058	(600,058)	0	NO
HHS	HHS	1021926	MMCOF7590 CENTRAL REG HEALTH ELECTRICAL GENERATOR	10100	45005	52737	NO	(23,868)	23,868	(23,868)	0	NO
HHS	HHS	1022515	MMCOF7680 2 ROOFTOP AC UNITS AT COUNTY HEALTH SERVICES COMPLEX	10100	45005	52737	NO	(103,627)	103,627	(103,627)	0	NO
HHS	HHS	1022515	MMCOF7680 2 ROOFTOP AC UNITS AT COUNTY HEALTH SERVICES COMPLEX	10100	45005	52737	NO	-	-	(159,658)	0	YES
HHS	HHS	1022975	MMCOF7737 HOUSING AUTHORITY BUILDING SECURITY BARRICADE	10100	45005	52737	Yes	-	-	159,658	0	YES
HHS	HCD	1022975	MMCOF7737 HOUSING AUTHORITY BUILDING SECURITY BARRICADE	10100	45005	52737	Yes	422,196	(422,196)	422,196	0	NO
PSG	SHF	1021953	MMCOF7617 DESCANSO DET GENERATOR ATS MAIN BREAKER	10100	39884	52737	NO	(130,000)	130,000	(130,000)	0	NO
PSG	SHF	1021955	MMCOF7619 E MESA DET AIR COMPRESSOR AND 2 TANKS	10100	39884	52737	NO	(120,000)	120,000	(120,000)	120,000	NO
PSG	SHF	1021961	MMCOF7625 SANTEE SHERIFF STATION GENERATOR AND ATS	10100	39884	52737	NO	(72,500)	72,500	(72,500)	72,500	NO
PSG	SHF	1021960	MMCOF7624 SANTEE SHERIFF HVAC REPLC AND GAS UPGRD	10100	39884	52737	NO	(376,637)	376,637	(376,637)	0	NO
PSG	SHF	1021962	MMCOF7626 SHERIFF HQ SPLIT AC UNITS	10100	39884	52737	NO	(72,500)	72,500	(72,500)	0	NO
PSG	PSG	1021965	MMCOF7629 HALL OF JUSTICE WINDOW WASH EQUIPMENT	10100	14000	52737	NO	(197,633)	197,633	(197,633)	197,633	NO
FO	AC/COB- D5/DA/PRO/SHF	1021967	MMCOF7631 NCRC SOUTH BUILDING ROOF TOP UNITS 1 THROUGH 4	10100	31575	52737	YES	134,480	(134,480)	-	0	NO
LUEG	PKS	1021937	MMCOF7601 FELICITA PARK WATER AND SEPTIC SYSTEM	10100	52811	52222	NO	(300,000)	300,000	(300,000)	0	NO
CSG	DPC	1022069	MMCOF7672 DPC FRONT COUNTER RECEPTION AREA REMODEL	35800	81645	51110	YES	100,000	(100,000)	100,000	0	YES
CSG	DGS	1021922	MMCOF7586 VISTA LIBRARY HVAC AHU REPLACEMENTS	37600	87875	52432	YES	190,000	(190,000)	190,000	0	YES
JCC		1021965	MMCOF7629 HALL OF JUSTICE WINDOW WASH EQUIPMENT	Other	89965	52222	NO	-	-	(136,038)	136,038	NO
Total Ratification & Non-Ratification Items								(1,517,739)	1,517,739	(1,788,257)	526,171	
Board Letter Recommendation								REC #36	REC #37	REC #38		

Appendix E: Security Initiative Adjustments for Fiscal Year 2018-2019 (3rd QUARTER)

GROUP	DEPT.	PROJECT NUMBER	PROJECT NAME/Description	FUNDING SOURCE			CAPITAL Yes/No	FO Shared MM (Acct - 52XXX Services & Supplies)	FO Shared MM (Acct - 56321 Opt Transfer Out MMCOF)	DEPARTMENTS (Acct - 52XXX Services & Supplies)	Contribution to Capital Outlay Fund (Acct - 56311 Opt)	DEPARTMENTS (Acct - 56321 Opt Transfer Out MMCOF)	Capital Outlay Fund 26000	MMCOF 26005	
				FUND	ORG	ACCOUNT		Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)	Inc (Dec)	
Increase (Decrease) of Appropriation															
PSG	PSG Exec Off	Pending	Install bollards at four Probation facilities and one Sheriff facility	10100	31575	52737	TBD	(1,000,000)	-	1,000,000	-	-	-	-	
HHS	HHS	Pending	Assessments for cameras, lighting and barriers across all HHS sites, related projects at the El Cajon FRC and CCWS Balboa building	10100	31575	52737	TBD	(1,000,000)	-	1,000,000	-	-	-	-	
LUEG	AWM	Pending	Hazard Way remodel of the front desk reception area security enhancements, including a more secure cash handling area with a bank teller style window and access to an alternate exit improving security.	10100	31575	52737	No	(450,000)	-	450,000	-	-	-	-	
LUEG	DEH	Pending	Security barriers to prevent non-authorized access into employee work areas while exiting from the common area conference room to the alternate emergency exit	10100	31575	52737	No	(50,000)	-	50,000	-	-	-	-	
FGG	FGG	1021162	CAC Renovation Project, security enhancements including security cameras	10100	31575	52737	Yes	(1,000,000)	-	-	1,000,000	-	1,000,000	-	
LUEG	PKS	1022947	MMCOF7697 Fallbrook Community Center Security Enhancements	10100	31575	52737	YES	(125,000)	-	-	-	125,000	-	125,000	
LUEG	PKS	1022948	MMCOF7698 Lakeside Community Center Security Enhancements and Teen Center CCTV Alarm PA System Window Safe Room	10100	31575	52737	YES	(135,000)	-	-	-	135,000	-	135,000	
LUEG	PKS	1022952	MMCOF7702 Spring Valley Community Center Security Enhancements and Park CCTV, Auto Lock Doors for restrooms	10100	31575	52737	YES	(115,000)	-	-	-	115,000	-	115,000	
LUEG	PKS	1022950	MMCOF7700 Spring Valley Gym Security Enhancements and Teen Center CCTV, Alarm System Window Safe Room	10100	31575	52737	YES	(125,000)	-	-	-	125,000	-	125,000	
CSG	LIB	1022987	MMCOF7738 Library Security Enhancements	10100	31575	52737	YES	(1,000,000)	-	-	-	1,000,000	-	1,000,000	
FGG	FGG Exec Office	1021162	CAC Renovation Project, security enhancements including security cameras	10100	31575	56321	Yes	-	(1,092,000)	-	1,092,000	-	1,092,000	(1,092,000)	
Grand Total - Net Increase (Decrease) of Appropriation								(5,000,000)	(1,092,000)	2,500,000	2,092,000	1,500,000	2,092,000	408,000	
Board Letter Recommendation								REC #39		REC #39			REC #40		