

County of San Diego

Finance Other Changes

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Total Appropriations by Group

The Finance Other appropriations in the revised Recommended Operational Plan are \$409.3 million in Fiscal Year 2020-21 and \$401.3 million in Fiscal Year 2021-22. This is an increase of \$22.6 million or 5.9% from the CAO Recommended Operational Plan, for a total decrease of \$20.5 million or 4.8% from the Fiscal Year 2019-20 Adopted Budget. There are no staff years in Finance Other.

Community Enhancement

Fiscal Year 2020–21

Expenditures

- ◆ Other Charges—increase of \$2.8 million to provide additional grant funding for cultural activities, museums, visitor and convention bureaus, economic development councils and other similar institutions that promote and generate tourism and/or economic development at the regional and community levels throughout San Diego County and to maintain the program funding level equal to the Fiscal Year 2019-20 Adopted Budget Transient Occupancy Tax (TOT) levels.

Revenues

- ◆ Use of Fund Balance—increase of \$2.8 million in unassigned General Fund fund balance to provide additional grant funding to the Community Enhancement Program and to mitigate the revenue shortfall in anticipated TOT revenues in Fiscal Year 2020-21 due to the effects of COVID-19 pandemic to the hotel industry.

Fiscal Year 2021–22

No changes from the CAO Recommended Operational Plan.

Contributions to Capital Program

Fiscal Year 2020–21

Expenditures

- ◆ Operating Transfers Out—Increase of \$19.8 million to provide funding for three future capital projects: East Mesa Juvenile Detention Facility Outdoor Field (\$1,600,000), Julian Library Community Room (\$4,200,000) and Lakeside Equestrian Facility (\$14,050,000).

Revenues

- ◆ Use of Fund Balance—Increase of \$19.8 million in unassigned General Fund fund Balance to provide funding for three future capital projects mentioned above.

Fiscal Year 2021–22

No changes from the CAO Recommended Operational Plan.

Finance Other Appropriations/Expenditures							
	Fiscal Year 2019–20 Adopted Budget	Fiscal Year 2020–21 Recommended Budget	Fiscal Year 2020–21 Change	Fiscal Year 2020–21 Revised Budget	Fiscal Year 2021–22 Recommended Budget	Fiscal Year 2021–22 Change	Fiscal Year 2021–22 Revised Budget
Community Enhancement	\$ 5,698,747	\$ 3,155,662	\$ 2,787,770	\$ 5,943,432	\$ 3,873,163	\$ 0	\$ 3,873,163
Neighborhood Reinvestment Program	10,000,000	10,000,000	0	10,000,000	10,000,000	0	10,000,000
Contributions to Capital Program	78,225,000	58,050,554	19,850,000	77,900,554	0	0	0
Lease Payments: Capital Projects	28,531,551	24,571,641	0	24,571,641	25,377,301	0	25,377,301
Countywide General Expenses	132,902,270	121,933,782	0	121,933,782	191,097,443	0	191,097,443
Countywide Shared Major Maintenance	8,960,000	0	0	0	2,000,000	0	2,000,000
Employee Benefits Internal Service Funds (ISF)							
<i>Workers Compensation Employee Benefits ISF</i>	48,381,137	47,073,208	0	47,073,208	47,073,208	0	47,073,208
<i>Unemployment Insurance Employee Benefits ISF</i>	1,941,817	3,249,906	0	3,249,906	3,249,906	0	3,249,906
Local Agency Formation Commission Administration	487,062	483,914	0	483,914	498,431	0	498,431
Public Liability ISF	33,200,524	36,664,543	0	36,664,543	36,664,542	0	36,664,542
Pension Obligation Bonds	81,495,804	81,499,123	0	81,499,123	81,495,803	0	81,495,803
Total	\$ 429,823,912	\$ 386,682,333	\$ 22,637,770	\$ 409,320,103	\$ 401,329,797	\$ 0	\$ 401,329,797

