

County of San Diego

Finance Other

Finance Other Summary

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Finance Other Changes



Finance Other Summary

Total Appropriations

The Finance Other appropriations in the Revised Recommended Operational Plan are \$466.5 million in Fiscal Year 2021-22 and \$413.5 million in Fiscal Year 2022-23. This is an increase of \$32.5 million or 7.5% in Fiscal Year 2021-22 from the CAO Recommended Operational Plan, for a total increase of \$50.7 million or 12.2% from the Fiscal Year 2020-21 Adopted Budget. There are no staff years in Finance Other.

Fiscal Year 2021-22

Significant changes from the CAO Recommended Operational Plan include:

Expenditures

- ◆ Increase of \$25.0 million in Countywide General Expenses to provide funding to the Innovative Housing Trust Fund (IHTF), which will be used by Housing & Community Development Services to increase production and preservation of affordable housing, as referred to budget by the Board of Supervisors on April 6, 2021 (8).
- ◆ Increase of \$6.0 million in Countywide General Expenses for teleworking stipends as referred to budget by the Board of Supervisors on June 8, 2021 (3).
- ◆ Increase of \$4.0 million in Countywide General Expenses to re-budget Fiscal Year 2020-21 appropriations to support services in the Office of Equity and Racial Justice to ensure equity in County programs, support training, organizational development, and change management.
- ◆ Increase of \$1.5 million in Contributions to Capital Outlay Fund to provide funding for the Valley Center Senior Center project.
- ◆ Decrease of \$4.0 million in Contributions to Capital Outlay Fund due to a change of the funding source that will support the construction of the East Otay Mesa Fire Station #38 project. The updated funding source, the American Rescue Plan Act revenue, will be reallocated to the Capital Outlay Fund for \$4.0 million.

Revenues

- ◆ Increase of \$25.0 million in unassigned General Fund fund balance to fund the IHTF in order to increase the production and preservation of affordable housing as referred to budget by the Board of Supervisors on April 6, 2021 (8).
- ◆ Increase of \$6.0 million in unassigned General Fund fund balance for teleworking stipends as referred to budget by the Board of Supervisors on June 8, 2021 (3).
- ◆ Increase of \$1.5 million in unassigned General Fund fund balance to provide funding for the Valley Center Senior Center project.
- ◆ Reallocation of \$4.0 million in General Purpose Revenue within Finance Other from Contributions to Capital Outlay Fund (due to change in funding source for the East Otay Mesa Fire Station #38 to the American Rescue Plan Act) to Countywide General Expenses to support one-time expenditures related to services in the Office of Equity and Racial Justice to ensure equity in County programs, support training, organizational development, and change management.

Fiscal Year 2022-23

No changes from the CAO Recommended Operational Plan.



Lease Payments-Bonds

Budget by Categories of Expenditures							
	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Recommended Budget	Fiscal Year 2021-22 Change	Fiscal Year 2021-22 Revised Budget	Fiscal Year 2022-23 Recommended Budget	Fiscal Year 2022-23 Change	Fiscal Year 2022-23 Revised Budget
Services & Supplies	\$ 2,001	\$ 2,001	\$ 0	\$ 2,001	\$ 2,001	\$ 0	\$ 2,001
Other Charges	24,569,640	24,503,205	0	24,503,205	24,184,797	0	24,184,797
Total	\$ 24,571,641	\$ 24,505,206	\$ 0	\$ 24,505,206	\$ 24,186,798	\$ 0	\$ 24,186,798

Finance Other Appropriations/Expenditures							
	Fiscal Year 2020-21 Adopted Budget	Fiscal Year 2021-22 Recommended Budget	Fiscal Year 2021-22 Change	Fiscal Year 2021-22 Revised Budget	Fiscal Year 2022-23 Recommended Budget	Fiscal Year 2022-23 Change	Fiscal Year 2022-23 Revised Budget
Community Enhancement	\$ 5,493,432	\$ 4,837,336	\$ 0	\$ 4,837,336	\$ 5,073,163	\$ 0	\$ 5,073,163
Neighborhood Reinvestment Program	10,000,000	10,000,000	0	10,000,000	10,000,000	0	10,000,000
Contributions to County Library System	0	0	0	0	0	0	0
Contingency Reserve: General Fund	0	0	0	0	0	0	0
Contributions to Capital Program	81,900,554	143,917,935	(2,500,000)	141,417,935	0	0	0
Lease Payments: Capital Projects	246,571,641	24,505,206	0	24,505,206	24,186,798	0	24,186,798
Countywide General Expenses	124,433,282	80,218,329	35,000,000	115,218,329	203,737,889	0	203,737,889
Countywide Shared Major Maintenance	0	2,000,000	0	2,000,000	2,000,000	0	2,000,000
Employee Benefits Internal Service Funds (ISF)							
<i>Workers Compensation Employee Benefits ISF</i>	47,073,208	47,712,012	0	47,712,012	47,712,012	0	47,712,012
<i>Unemployment Insurance Employee Benefits ISF</i>	3,249,906	5,054,605	0	5,054,605	5,054,605	0	5,054,605
Local Agency Formation Commission Administration	498,431	498,431	0	498,431	513,385	0	513,385
Public Liability ISF	36,664,543	33,813,531	0	33,813,531	33,813,531	0	33,813,531
Pension Obligation Bonds	81,499,123	81,488,073	0	81,488,073	81,411,260	0	81,411,260
Total	\$ 415,820,103	\$ 434,045,458	\$ 32,500,000	\$ 466,545,458	\$ 413,502,643	\$ 0	\$ 413,502,643

