

**FY 2025-26 3rd Quarter  
Projected Year-End Results  
(in thousands)**

**COUNTY SUMMARY**

	Expenditure Variance	Revenue Variance	3rd Quarter FY25-26 Projected Fund Balance	% of Proj FB to Budget
	Favorable/(Unfavorable)			
<b>General Fund</b>				
Public Safety	\$ 11,295	\$ (30,487)	\$ (19,192)	-0.7%
Health & Human Services Agency	81,130	(78,842)	2,288	0.1%
Land Use & Environment	14,083	(10,779)	3,304	0.7%
Finance & General Government	20,018	(17,525)	2,493	0.5%
<b>Total Agency/Group</b>	<b>126,525</b>	<b>(137,633)</b>	<b>(11,108)</b>	<b>-0.2%</b>
General Purpose Revenue	0	31,484	31,484	1.5%
Finance Other	4,220	596	4,815	0.8%
<b>Total General Fund</b>	<b>\$ 130,745</b>	<b>\$ (105,553)</b>	<b>\$ 25,192</b>	<b>0.3%</b>
<b>Non-General Funds:</b>				
<b>Special Revenue Funds</b>				
Public Safety	\$ 1,816	\$ 3,222	\$ 5,038	1.1%
Health & Human Services Agency	10,000	(10,000)	0	0.0%
Land Use & Environment	31,246	(15,078)	16,168	2.7%
<b>Total Special Revenue Funds</b>	<b>\$ 43,061</b>	<b>\$ (21,855)</b>	<b>\$ 21,206</b>	<b>1.9%</b>
<b>Capital Program</b>				
Finance Other	<b>\$ 4,000</b>	<b>\$ (3,651)</b>	<b>\$ 349</b>	<b>0.1%</b>
<b>Internal Service Funds Departments</b>				
Land Use & Environment	\$ 7,019	\$ (1,834)	\$ 5,185	12.3%
Finance & General Government	31,120	(25,325)	5,795	0.8%
Finance Other	12,872	(5,970)	6,903	4.1%
<b>Total Internal Service Funds</b>	<b>\$ 51,011</b>	<b>\$ (33,129)</b>	<b>\$ 17,883</b>	<b>2.0%</b>
<b>Enterprise Fund Departments</b>				
Public Safety Group	\$ 282	\$ 2	\$ 283	3.2%
Land Use & Environment	4,611	(374)	4,236	7.3%
<b>Total Enterprise Funds</b>	<b>\$ 4,892</b>	<b>\$ (373)</b>	<b>\$ 4,520</b>	<b>6.7%</b>
<b>Special District Funds Departments</b>				
Public Safety Group	\$ 5	\$ 2,168	\$ 2,172	3.4%
Land Use & Environment	11,242	3,455	14,697	10.6%
<b>Total Special District Funds</b>	<b>\$ 11,247</b>	<b>\$ 5,623</b>	<b>\$ 16,870</b>	<b>8.3%</b>
<b>Other County Funds Departments</b>				
FGG - Red./Redev. Successor Agency	\$ 0	\$ 62	\$ 62	0.7%
HHS - Housing & Community Development	0	0	0	0.0%
<b>Total Other County Funds</b>	<b>\$ 0</b>	<b>\$ 62</b>	<b>\$ 62</b>	<b>0.7%</b>
Debt Service - Pension Obligation Bonds	<b>\$ 40</b>	<b>\$ 348</b>	<b>\$ 388</b>	<b>0.5%</b>
<b>Total Non-General Fund</b>	<b>\$ 114,252</b>	<b>\$ (52,974)</b>	<b>\$ 61,278</b>	<b>2.0%</b>
<b>Total County Year-End Operating Balance</b>	<b>\$ 244,997</b>	<b>\$ (158,527)</b>	<b>\$ 86,470</b>	<b>0.8%</b>

**FY 2025-26 3rd Quarter  
Projected Year-End Results  
(in thousands)**

Schedule A

**PUBLIC SAFETY GROUP**

Expenditure Variance	Revenue Variance	3rd Quarter FY25-26 Projected Fund Balance	% of Proj FB to Budget
Favorable/(Unfavorable)			

**General Fund Departments**

Animal Services	\$ 343	\$ (311)	\$ 32	0.3%
Child Support	1,323	(583)	740	1.3%
District Attorney	-	0	-	0.0%
Emergency Services	52	(51)	1	0.0%
Medical Examiner	650	(453)	197	0.8%
Probation	5,748	(5,742)	6	0.0%
Public Defender	900	(784)	116	0.1%
Public Safety Executive Office	1,774	(1,509)	265	0.3%
San Diego County Fire	504	(500)	4	0.0%
Sheriff	(0)	(20,553)	(20,553)	-1.4%
<b>Total General Fund</b>	<b>\$ 11,295</b>	<b>\$ (30,487)</b>	<b>\$ (19,192)</b>	<b>-0.7%</b>

**Special Revenue Funds Departments**

District Attorney (Asset Forfeiture - State & Federal)	\$ 0	\$ 0	\$ 0	0.0%
Probation - Asset Forfeiture	0	0	0	0.0%
Probation - Incarcerated Peoples' Welfare Program	0	0	0	0.0%
Sheriff - Asset Forfeiture	50	2,903	2,953	42.3%
Sheriff - Incarcerated Peoples' Welfare Program	1,766	2	1,767	20.3%
Criminal Justice Facility	0	0	0	0.0%
Courthouse	0	0	0	0.0%
Penalty Assessment	0	0	0	0.0%
Public Safety - Proposition 172	0	318	318	0.1%
<b>Total Special Revenue Funds</b>	<b>\$ 1,816</b>	<b>\$ 3,222</b>	<b>\$ 5,038</b>	<b>1.1%</b>

**Enterprise Funds**

Jail Commissary Enterprise Fund	\$ 282	\$ 2	\$ 283	3.2%
<b>Total Enterprise Funds</b>	<b>\$ 282</b>	<b>\$ 2</b>	<b>\$ 283</b>	<b>3.2%</b>

**Special District Funds**

Sheriff (Regional 800 MHz)	\$ 4	\$ 1	\$ 5	1.9%
County Service Areas	1	800	801	2.8%
Community Facilities Districts	-	-	-	0.0%
County Service Areas 17 & 69	0	1,367	1,367	4.1%
<b>Total Special District Funds</b>	<b>\$ 5</b>	<b>\$ 2,168</b>	<b>\$ 2,172</b>	<b>3.4%</b>

**Total Public Safety Group**

	<b>\$ 13,397</b>	<b>\$ (25,095)</b>	<b>\$ (11,698)</b>	<b>-0.4%</b>
--	------------------	--------------------	--------------------	--------------

Numbers may not total due to rounding.

**FY 2025-26 3rd Quarter  
Projected Year-End Results  
(in thousands)**

Schedule A

**HEALTH & HUMAN SERVICES AGENCY**

	Expenditure Variance	Revenue Variance	3rd Quarter FY25-26 Projected Fund Balance	% of Proj FB to Budget
	Favorable/(Unfavorable)			
<b>General Fund Programs</b>				
Administrative Support	\$ 2,170	\$ (2,170)	\$ 0	0.0%
Aging & Independence Services	0	(3,947)	(3,947)	-1.3%
Behavioral Health Services	55,563	(55,563)	(0)	0.0%
Child and Family Well-Being	(0)	0	0	0.0%
Public Health Services	6,039	(6,039)	(0)	0.0%
Regional Operations	-	0	-	—
Self-Sufficiency Services	3,636	2,586	6,221	0.7%
Medical Care Services	-	0	-	—
Housing & Community Development Services	13,722	(13,709)	13	0.0%
Homeless Solutions and Equitable Communities	-	0	-	—
<b>Total General Fund</b>	<b>\$ 81,130</b>	<b>\$ (78,842)</b>	<b>\$ 2,288</b>	<b>0.1%</b>
<b>Special Revenue Funds</b>				
Tobacco Securitization Fund	\$ 10,000	\$ (10,000)	\$ 0	0.0%
<b>Total Special Revenue Funds</b>	<b>\$ 10,000</b>	<b>\$ (10,000)</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>Other County Funds Departments</b>				
Housing & Community Development	\$ 0	\$ 0	\$ 0	0.0%
<b>Total Other County Funds Departments</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>Total Health &amp; Human Services Agency</b>	<b>\$ 91,130</b>	<b>\$ (88,842)</b>	<b>\$ 2,288</b>	<b>0.1%</b>

Numbers may not total due to rounding.

**FY 2025-26 3rd Quarter  
Projected Year-End Results  
(in thousands)**

Schedule A

**LAND USE & ENVIRONMENT GROUP**

	Expenditure Variance	Revenue Variance	3rd Quarter FY25-26 Projected Fund Balance	% of Proj FB to Budget
	Favorable/(Unfavorable)			
<b>General Fund Departments</b>				
Agriculture, Weights & Measures	\$ 276	\$ (265)	\$ 11	0.0%
Department of Environmental Health and Quality	4,344	(2,008)	2,336	3.2%
Land Use & Environment Group Exec Office	150	0	150	0.6%
Parks & Recreation	0	0	0	0.0%
Planning & Development Services	6,238	(6,233)	4	0.0%
Public Works	3,075	(2,273)	803	0.9%
<b>Total General Fund</b>	<b>\$ 14,083</b>	<b>\$ (10,779)</b>	<b>\$ 3,304</b>	<b>0.7%</b>
<b>Special Revenue Funds/Departments</b>				
Parks & Recreation (Grazing and Fish & Game Commission)	\$ 0	\$ 0	\$ 0	0.0%
Parks & Recreation - PLDO	0	2,104	2,104	19.7%
DPW - Aviation Funds	0	0	0	0.0%
DPW - Road Fund	27,621	(17,066)	10,555	2.1%
DPW - Survey Monument Preservation	75	(75)	0	0.0%
DPW - Inactive Waste	894	(712)	181	2.2%
DPW - Waste Planning and Recycling	1,275	274	1,550	19.7%
Library Services	1,380	398	1,778	2.3%
<b>Total Special Revenue Funds</b>	<b>\$ 31,246</b>	<b>\$ (15,078)</b>	<b>\$ 16,168</b>	<b>2.7%</b>
<b>Internal Service Funds</b>				
Public Works - DPW Equip. ISF Prg. (35525-35700)	\$ 7,019	\$ (1,834)	\$ 5,185	12.3%
<b>Total Internal Service Funds</b>	<b>\$ 7,019</b>	<b>\$ (1,834)</b>	<b>\$ 5,185</b>	<b>12.3%</b>
<b>Enterprise Funds</b>				
Airport Enterprise Fund	\$ 3,363	\$ 110	\$ 3,473	7.3%
Wastewater Management Enterprise Fund	1,248	(484)	763	7.0%
<b>Total Enterprise Funds:</b>	<b>\$ 4,611</b>	<b>\$ (374)</b>	<b>\$ 4,236</b>	<b>7.3%</b>
<b>Special District Funds/Departments</b>				
Parks and Recreation	\$ (0)	\$ 52	\$ 52	0.9%
Parks - Community Facilities Districts	(0)	149	149	6.1%
DPW - SD County Sanitation Districts	3,809	825	4,634	4.7%
DPW - CSAs	215	17	232	31.6%
DPW - PRDs	6,160	178	6,338	69.2%
DPW - Community Facilities Districts	282	20	302	22.6%
DPW - Flood Control	0	2,150	2,150	12.7%
DPW - Street Lighting District	777	63	840	27.7%
<b>Total Special Districts Funds:</b>	<b>\$ 11,242</b>	<b>\$ 3,455</b>	<b>\$ 14,697</b>	<b>10.6%</b>
<b>Total Land Use &amp; Environment Group</b>	<b>\$ 68,200</b>	<b>\$ (24,609)</b>	<b>\$ 43,591</b>	<b>3.4%</b>

**FY 2025-26 3rd Quarter  
Projected Year-End Results  
(in thousands)**

Schedule A

**FINANCE & GENERAL  
GOVERNMENT GROUP**

Expenditure Variance	Revenue Variance	3rd Quarter FY25-26 Projected Fund Balance	% of Proj FB to Budget
Favorable/(Unfavorable)			

**General Fund Departments**

Law Enforcement Review Board	\$ 269	\$ 7	\$ 276	10.1%
Assessor/Recorder/County Clerk	5,908	(5,908)	(0)	0.0%
Auditor & Controller	0	430	430	0.8%
Board of Supervisors	45	0	45	0.2%
Chief Administrative Office	169	(169)	0	0.0%
Civil Service Commission	5	0	5	0.7%
Clerk of the Board of Supervisors	216	44	259	4.2%
County Communications Office	61	0	62	0.7%
County Counsel	971	(51)	920	1.8%
County Technology Office	0	0	0	0.0%
Finance & GG Exec Office	268	(205)	63	0.1%
General Services	331	0	331	7.1%
Grand Jury	21	0	21	2.6%
Human Resources	1,093	(1,641)	(548)	-1.5%
Purchasing & Contracting	0	0	0	—
Registrar of Voters	10,662	(10,093)	568	1.0%
Treasurer-Tax Collector	0	60.8	61	0.2%
<b>Total General Fund</b>	<b>\$ 20,018</b>	<b>\$ (17,525)</b>	<b>\$ 2,493</b>	<b>0.5%</b>

**Internal Service Funds Departments**

CTO - Information Technology	\$ 0	\$ 0	\$ 0	0.0%
Facilities Management	24,041	(23,110)	931	0.4%
Major Maintenance ISF	0	(0)	0	0.0%
Fleet Management	6,445	(1,717)	4,728	4.0%
Purchasing & Contracting	634	(498)	136	0.6%
<b>Total Internal Service Funds</b>	<b>\$ 31,120</b>	<b>\$ (25,325)</b>	<b>\$ 5,795</b>	<b>0.8%</b>

**Other County Funds Departments**

Red. Agency/Redevelopment Successor /	\$ 0	\$ 62	\$ 62	0.7%
<b>Total Other County Funds Departments</b>	<b>\$ 0</b>	<b>\$ 62</b>	<b>\$ 62</b>	<b>0.7%</b>

**Total Finance & General  
Government Group**

<b>\$ 51,137</b>	<b>\$ (42,788)</b>	<b>\$ 8,349</b>	<b>0.7%</b>
------------------	--------------------	-----------------	-------------

**FY 2025-26 3rd Quarter  
Projected Year-End Results  
(in thousands)**

Schedule A

**GENERAL PURPOSE REVENUE &  
FINANCE OTHER**

Expenditure Variance	Revenue Variance	3rd Quarter FY25-26 Projected Fund Balance	% of Proj FB to Budget
Favorable/(Unfavorable)			

**General Fund**

General Purpose Revenue:

All Current Property Taxes	\$ 0	\$ (3,269)	\$ (3,269)	-0.3%
All Other Taxes-Local	0	23,623	23,623	3.1%
Licenses, Permits & Franchises	0	(63)	(63)	-1.8%
Fines, Forfeitures & Penalties	0	(398)	(398)	-1.6%
Revenue for Use of Money & Property	0	3,023	3,023	5.6%
Intergovernmental Revenue	0	5,576	5,576	2.6%
Charges for Current Services	0	1,705	1,705	81.2%
Miscellaneous Revenue	0	1,286	1,286	64.3%

**Total General Purpose Revenue**

<b>\$ 0</b>	<b>\$ 31,484</b>	<b>\$ 31,484</b>	<b>1.5%</b>
-------------	------------------	------------------	-------------

General County Expenses:

Cash Borrowing Program	\$ 0	\$ 2,415	\$ 2,415	89.4%
Community Enhancement	0	0	0	0.0%
Contribution to County Library	0	0	0	—
Contributions to the Capital Outlay Fund	24	0	24	0.0%
Lease Payments - Bonds	762	45	806	3.4%
Local Agency Formation Comm Admin	28	0	28	4.1%
Neighborhood Reinvestment Program	0	0	0	0.0%
Appropriation for Contingencies	0	0	0	—
Countywide Expenses	3,406	(1,864)	1,542	0.6%

Total Finance Other Expenses

4,220	596	4,815	0.8%
-------	-----	-------	------

**Total General Fund**

<b>\$ 4,220</b>	<b>\$ 32,080</b>	<b>\$ 36,300</b>	<b>6.2%</b>
-----------------	------------------	------------------	-------------

**Capital Program Funds**

Capital Program	\$ 4,000	\$ (3,651)	\$ 349	0.1%
-----------------	----------	------------	--------	------

**Total Capital Program Funds**

<b>\$ 4,000</b>	<b>\$ (3,651)</b>	<b>\$ 349</b>	<b>0.1%</b>
-----------------	-------------------	---------------	-------------

**Internal Service Funds Departments**

Workers Compensation	\$ 1,848	\$ 47	\$ 1,895	3.0%
Unemployment Insurance	0	0	0	0.0%
Insurance ISF	11,025	(6,753)	4,272	28.6%
Public Liability	0	736	736	0.8%

**Total ISF Funds**

<b>\$ 12,872</b>	<b>\$ (5,970)</b>	<b>\$ 6,903</b>	<b>4.1%</b>
------------------	-------------------	-----------------	-------------

**Debt Service Funds Departments**

Pension Obligation Bonds	\$ 40	\$ 348	\$ 388	0.5%
--------------------------	-------	--------	--------	------

**Total Debt Service Funds**

<b>\$ 40</b>	<b>\$ 348</b>	<b>\$ 388</b>	<b>0.5%</b>
--------------	---------------	---------------	-------------

**Total General Purpose Revenue & Finance**

<b>Other</b>	<b>\$ 21,132</b>	<b>\$ 22,808</b>	<b>\$ 43,940</b>	<b>3.0%</b>
--------------	------------------	------------------	------------------	-------------

**FY 2025-26 3rd Quarter  
Projected Year-End Results  
(in thousands)**

Category	Projected Appropriation for Contingencies	Projected Operating Balances	3rd Quarter FY25-26 Projected Fund Balance
	Favorable/(Unfavorable)		
<b>General Fund</b>			
Public Safety	\$ 0	\$ (19,192)	\$ (19,192)
Health and Human Services Agency	0	2,288	2,288
Land Use and Environment	0	3,304	3,304
Finance & General Government	0	2,493	2,493
<b>Agency/Group Totals</b>	<b>\$ 0</b>	<b>\$ (11,108)</b>	<b>\$ (11,108)</b>
General Purpose Revenue	\$ 0	\$ 31,484	\$ 31,484
General County Expenses	0	4,815	4,815
Appropriation for Contingencies	0	0	0
<b>Total General Purpose Revenue &amp; General County Expense</b>	<b>\$ 0</b>	<b>\$ 36,300</b>	<b>\$ 36,300</b>
<b>Total General Fund</b>	<b>\$ 0</b>	<b>\$ 25,192</b>	<b>\$ 25,192</b>