

FY 2024-25 3rd Quarter
Projected Year-End Results
(in thousands)

Schedule A

COUNTY SUMMARY

General Fund

	Expenditure Variance	Revenue Variance	3rd Quarter FY24-25 Projected Fund Balance	% of Proj FB to Budget
	Favorable/(Unfavorable)			
Public Safety	\$ 9,942	\$ (24,287)	\$ (14,345)	-0.6%
Health & Human Services Agency	99,729	(85,781)	13,947	0.4%
Land Use & Environment	20,877	(19,303)	1,574	0.3%
Finance & General Government	14,941	(9,349)	5,592	1.3%
Total Agency/Group	145,488	(138,720)	6,768	0.1%
General Purpose Revenue	0	33,052	33,052	1.7%
Finance Other	11,273	1,506	12,780	1.8%
Total General Fund	\$ 156,762	\$ (104,162)	\$ 52,600	0.7%

Non-General Funds:

Special Revenue Funds

Public Safety	\$ 1,739	\$ (306)	\$ 1,433	0.3%
Health & Human Services Agency	0	0	0	0.0%
Land Use & Environment	112,646	(14,275)	98,371	17.9%
Total Special Revenue Funds	\$ 114,385	\$ (14,581)	\$ 99,804	9.6%

Capital Program

Finance Other	\$ 4,933	\$ (4,933)	\$ 0	0.0%
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Internal Service Funds Departments

Land Use & Environment	\$ 27	\$ 799	\$ 826	2.9%
Finance & General Government	1,518	1,261	2,779	0.4%
Finance Other	1,051	153	1,204	0.8%
Total Internal Service Funds	\$ 2,595	\$ 2,213	\$ 4,809	0.6%

Enterprise Fund Departments

Public Safety Group	\$ 1,505	\$ (1,505)	\$ (0)	0.0%
Land Use & Environment	7,203	533	7,736	12.5%
Total Enterprise Funds	\$ 8,709	\$ (973)	\$ 7,736	10.9%

Special District Funds Departments

Public Safety Group	\$ 52	\$ 1,332	\$ 1,383	2.6%
Land Use & Environment	8,737	3,413	12,149	9.6%
Total Special District Funds	\$ 8,788	\$ 4,744	\$ 13,533	7.6%

Other County Funds Departments

HHSA - Red./Redev. Successor Agency	\$ 0	\$ 0	\$ 0	0.0%
HHSA - Housing & Community Development	0	14	14	50.2%
Total Other County Funds	\$ 0	\$ 14	\$ 14	0.2%

Debt Service - Pension Obligation Bonds	\$ 40	\$ 530	\$ 570	0.7%
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Total Non-General Fund	\$ 139,450	\$ (12,984)	\$ 126,466	4.1%
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Total County Year-End Operating Balance	\$ 296,212	\$ (117,146)	\$ 179,066	1.6%
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PUBLIC SAFETY GROUP

Expenditure Variance	Revenue Variance	3rd Quarter FY24-25 Projected Fund Balance	% of Proj FB to Budget
Favorable/(Unfavorable)			

General Fund Departments

Animal Services	\$ 241	\$ (241)	\$ 0	0.0%
Child Support	3,595	(2,039)	1,556	2.7%
District Attorney	1,821	(1,000)	821	0.3%
Emergency Services	285	(283)	2	0.0%
Medical Examiner	478	(380)	99	0.4%
Probation	(0)	(0)	(0)	0.0%
Public Defender	(0)	(1,876)	(1,876)	-1.3%
Public Safety Executive Office	355	(200)	155	0.2%
San Diego County Fire	3,152	(3,117)	35	0.0%
Sheriff	16	(15,152)	(15,137)	-1.1%
Total General Fund	\$ 9,942	\$ (24,287)	\$ (14,345)	-0.6%

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	(0)	1,184	1,184	17.3%
Sheriff - Incarcerated Peoples' Welfare Program	1,739	(1,490)	249	3.0%
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	0	0	0.0%
Total Special Revenue Funds	\$ 1,739	\$ (306)	\$ 1,433	0.3%

Enterprise Funds

Jail Commissary Enterprise Fund	\$ 1,505	\$ (1,505)	\$ (0)	0.0%
Total Enterprise Funds	\$ 1,505	\$ (1,505)	\$ (0)	0.0%

Special District Funds

Sheriff (Regional 800 MHz)	\$ 0	\$ 2	\$ 2	0.7%
County Service Areas	2	1,191	1,192	6.8%
Community Facilities Districts	50	(50)	0	0.0%
County Service Areas 17 & 69	(0)	189	189	0.6%
Total Special District Funds	\$ 52	\$ 1,332	\$ 1,383	2.6%

Total Public Safety Group	\$ 13,238	\$ (24,767)	\$ (11,528)	-0.4%
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Schedule A

HEALTH & HUMAN SERVICES AGENCY

Expenditure Variance		Revenue Variance		3rd Quarter FY24-25 Projected Fund Balance	% of Proj FB to Budget	
Favorable/(Unfavorable)						
\$	3,285	\$	(2,456)	\$	829	0.4%
	6,149		(6,149)		0	0.0%
	29,299		(29,299)		0	0.0%
	4,916		(4,872)		44	0.0%
	36,447		(23,383)		13,064	5.4%
	3		0		3	100.0%
	651		(651)		(0)	0.0%
	1,617		(1,617)		(0)	0.0%
	537		(962)		(425)	-0.2%
	16,824		(16,392)		432	0.3%
\$	99,729	\$	(85,781)	\$	13,947	0.4%
\$	0	\$	0	\$	0	0.0%
\$	0	\$	0	\$	0	0.0%
\$	0	\$	14	\$	14	50.2%
	0		0		0	0.0%
\$	0	\$	14	\$	14	0.2%
\$	99,729	\$	(85,767)	\$	13,961	0.4%

Numbers may not total due to rounding.

**FY 2024-25 3rd Quarter
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Schedule A

LAND USE & ENVIRONMENT GROUP

General Fund Departments

	Expenditure Variance	Revenue Variance	3rd Quarter FY24-25 Projected Fund Balance	% of Proj FB to Budget
	Favorable/(Unfavorable)			
Agriculture, Weights & Measures	\$ 1,597	\$ (1,592)	\$ 5	0.0%
Department of Environmental Health and Quality	4,463	(3,259)	1,204	1.7%
Land Use & Environment Group Exec Office	2,710	(2,360)	350	1.1%
Parks & Recreation	(0)	0	(0)	0.0%
Planning & Development Services	9,328	(9,313)	15	0.0%
Public Works	2,779	(2,779)	0	0.0%
Total General Fund	\$ 20,877	\$ (19,303)	\$ 1,574	0.3%

Special Revenue Funds/Departments

Parks & Recreation (Grazing and Fish & Game Commission)	\$ 0	\$ 77	\$ 77	166.7%
Parks & Recreation - PLDO	0	723	723	4.2%
DPW - Aviation Funds	0	0	0	0.0%
DPW - Road Fund	109,365	(19,886)	89,479	20.3%
DPW - Survey Monument Preservation	100	(100)	0	0.0%
DPW - Inactive Waste	60	(45)	15	0.2%
DPW - Waste Planning and Recycling	1,951	(123)	1,828	23.9%
Library Services	1,171	5,079	6,249	8.5%
Total Special Revenue Funds	\$ 112,646	\$ (14,275)	\$ 98,371	17.9%

Internal Service Funds

Public Works - DPW Equip. ISF Prg. (35525-35700)	\$ 27	\$ 799	\$ 826	2.9%
Total Internal Service Funds	\$ 27	\$ 799	\$ 826	2.9%

Enterprise Funds

Airport Enterprise Fund	\$ 4,955	\$ 2,781	\$ 7,736	15.8%
Wastewater Management Enterprise Fund	2,248	(2,248)	0	0.0%
Total Enterprise Funds:	\$ 7,203	\$ 533	\$ 7,736	12.5%

Special District Funds/Departments

Parks and Recreation	\$ (0)	\$ 39	\$ 39	0.6%
Parks - Community Facilities Districts	(34)	157	123	5.2%
DPW - SD County Sanitation Districts	409	1,488	1,897	2.2%
DPW - CSAs	350	15	365	44.8%
DPW - PRDs	6,632	454	7,086	70.7%
DPW - Community Facilities Districts	303	41	344	26.0%
DPW - Flood Control	24	1,136	1,160	8.3%
DPW - Street Lighting District	1,053	83	1,136	30.5%
Total Special Districts Funds:	\$ 8,737	\$ 3,413	\$ 12,149	9.6%

Total Land Use & Environment Group

\$ 149,490	\$ (28,833)	\$ 120,657	9.9%
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Schedule A

**FINANCE & GENERAL GOVERNMENT
GROUP**

Expenditure Variance	Revenue Variance	3rd Quarter FY24-25 Projected Fund Balance	% of Proj FB to Budget
Favorable/(Unfavorable)			

General Fund Departments

Law Enforcement Review Board	\$ 109	\$ 0	\$ 109	5.4%
Assessor/Recorder/County Clerk	8,365	(8,260)	105	0.1%
Auditor & Controller	155	(16)	139	0.3%
Board of Supervisors	1,902	0	1,902	10.2%
Chief Administrative Office	85	(85)	0	0.0%
Civil Service Commission	15	(0)	15	2.1%
Clerk of the Board of Supervisors	161	53	214	3.8%
County Communications Office	446	(387)	59	1.2%
County Counsel	734	1,257	1,991	4.1%
County Technology Office	0	0	0	0.0%
Finance & GG Exec Office	365	(365)	0	0.0%
General Services	(0)	0	(0)	0.0%
Grand Jury	46	0	46	5.8%
Human Resources	1,246	(1,474)	(229)	-0.6%
Purchasing & Contracting	0	0	0	—
Registrar of Voters	1,105	(273)	832	1.7%
Treasurer-Tax Collector	208	201.8	409	1.5%
Total General Fund	\$ 14,941	\$ (9,349)	\$ 5,592	1.3%

Internal Service Funds Departments

CTO - Information Technology	\$ (0)	\$ 0	\$ 0	0.0%
Facilities Management	0	(0)	(0)	0.0%
Major Maintenance ISF	0	4	4	0.0%
Fleet Management	0	0	0	0.0%
Purchasing & Contracting	1,518	1,257	2,775	11.9%
Total Internal Service Funds	\$ 1,518	\$ 1,261	2,779	0.4%

**Total Finance & General
Government Group**

\$ 16,458	\$ (8,087)	\$ 8,371	0.7%
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FY 2024-25 3rd Quarter
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**GENERAL PURPOSE REVENUE &
FINANCE OTHER**

General Fund

General Purpose Revenue:

	Expenditure Variance	Revenue Variance	3rd Quarter FY24-25 Projected Fund Balance	% of Proj FB to Budget
	Favorable/(Unfavorable)			
All Current Property Taxes	\$ 0	\$ 6,710	\$ 6,710	0.7%
All Other Taxes-Local	0	24,059	24,059	3.4%
Licenses, Permits & Franchises	0	(181)	(181)	-4.8%
Fines, Forfeitures & Penalties	0	4,507	4,507	18.6%
Revenue for Use of Money & Property	0	(5,836)	(5,836)	-9.4%
Intergovernmental Revenue	0	2,617	2,617	1.3%
Charges for Current Services	0	1,174	1,174	55.9%
Miscellaneous Revenue	0	0	0	0.0%
Total General Purpose Revenue	\$ 0	\$ 33,052	\$ 33,052	1.6%

General County Expenses:

Cash Borrowing Program	\$ 0	\$ 0	\$ 0	—
Community Enhancement	0	0	0	0.0%
Contribution to County Library	15	0	15	100.0%
Contributions to the Capital Outlay Fund	2,023	0	2,023	0.6%
Lease Payments - Bonds	735	(1)	733	2.9%
Local Agency Formation Comm Admin	0	0	0	0.0%
Neighborhood Reinvestment Program	0	0	0	0.0%
Appropriation for Contingencies	8,395	0	8,395	45.8%
Countywide Expenses	106	1,507	1,613	0.6%
Total Finance Other Expenses	11,273	1,506	12,780	1.8%
Total General Fund	\$ 11,273	\$ 34,558	\$ 45,831	6.4%

Capital Program Funds

Capital Program	\$ 4,933	\$ (4,933)	\$ 0	0.0%
Total Capital Program Funds	\$ 4,933	\$ (4,933)	\$ 0	0.0%

Internal Service Funds Departments

Workers Compensation	\$ 1,051	\$ 13	\$ 1,063	1.8%
Unemployment Insurance	0	0	0	0.0%
Insurance ISF	0	33	33	0.3%
Public Liability	0	107	107	0.1%
Total ISF Funds	\$ 1,051	\$ 153	\$ 1,204	0.8%

Debt Service Funds Departments

Pension Obligation Bonds	\$ 40	\$ 530	\$ 570	0.7%
Total Debt Service Funds	\$ 40	\$ 530	\$ 570	0.7%

**Total General Purpose Revenue & Finance
Other**

\$ 17,296	\$ 30,309	\$ 47,605	2.6%
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Schedule B

Category	Projected Appropriation for Contingencies	Projected Operating Balances	3rd Quarter FY24-25 Projected Fund Balance
	Favorable/(Unfavorable)		
General Fund			
Public Safety	\$ 0	\$ (14,345)	\$ (14,345)
Health and Human Services Agency	0	13,947	13,947
Land Use and Environment	0	1,574	1,574
Finance & General Government	0	5,592	5,592
Agency/Group Totals	\$ 0	\$ 6,768	\$ 6,768
General Purpose Revenue	\$ 0	\$ 33,052	\$ 33,052
General County Expenses	0	4,384	4,384
Appropriation for Contingencies	8,395	0	8,395
Total General Purpose Revenue & General County Expense	\$ 8,395	\$ 37,436	\$ 45,831
Total General Fund	\$ 8,395	\$ 44,205	\$ 52,600