

**FY 2025-26 2nd Quarter  
Projected Year-End Results  
(in thousands)**

**COUNTY SUMMARY**

	<b>Expenditure Variance</b>	<b>Revenue Variance</b>	<b>2nd Quarter FY25-26 Projected Fund Balance</b>	<b>% of Proj FB to Budget</b>
	<b>Favorable/(Unfavorable)</b>			
<b>General Fund</b>				
Public Safety	\$ (12,502)	\$ (15,757)	\$ (28,259)	-1.1%
Health & Human Services Agency	95,953	(94,422)	1,531	0.0%
Land Use & Environment	12,796	(9,856)	2,940	0.7%
Finance & General Government	12,580	(11,405)	1,175	0.3%
<b>Total Agency/Group</b>	<b>108,826</b>	<b>(131,439)</b>	<b>(22,613)</b>	<b>-0.3%</b>
General Purpose Revenue	0	32,078	32,078	1.5%
Finance Other	0	784	784	0.1%
<b>Total General Fund</b>	<b>\$ 108,826</b>	<b>\$ (98,577)</b>	<b>\$ 10,249</b>	<b>0.1%</b>
<b>Non-General Funds:</b>				
<b>Special Revenue Funds</b>				
Public Safety	\$ 2,120	\$ 1,804	\$ 3,924	0.9%
Health & Human Services Agency	0	0	0	0.0%
Land Use & Environment	30,683	(21,712)	8,971	1.6%
<b>Total Special Revenue Funds</b>	<b>\$ 32,803</b>	<b>\$ (19,908)</b>	<b>\$ 12,895</b>	<b>1.2%</b>
<b>Capital Program</b>				
Finance Other	<b>\$ (43)</b>	<b>\$ 560</b>	<b>\$ 517</b>	<b>0.1%</b>
<b>Internal Service Funds Departments</b>				
Land Use & Environment	\$ 0	\$ 157	\$ 157	0.4%
Finance & General Government	3,149	(2,254)	896	0.1%
Finance Other	1,405	129	1,534	0.9%
<b>Total Internal Service Funds</b>	<b>\$ 4,554</b>	<b>\$ (1,968)</b>	<b>\$ 2,586</b>	<b>0.3%</b>
<b>Enterprise Fund Departments</b>				
Public Safety Group	\$ 0	\$ 2	\$ 2	0.0%
Land Use & Environment	2,933	(1,052)	1,881	3.7%
<b>Total Enterprise Funds</b>	<b>\$ 2,933</b>	<b>\$ (1,050)</b>	<b>\$ 1,883</b>	<b>3.2%</b>
<b>Special District Funds Departments</b>				
Public Safety Group	\$ (0)	\$ 848	\$ 848	1.5%
Land Use & Environment	4,631	708	5,339	3.9%
<b>Total Special District Funds</b>	<b>\$ 4,631</b>	<b>\$ 1,556</b>	<b>\$ 6,187</b>	<b>3.2%</b>
<b>Other County Funds Departments</b>				
FGG - Red./Redev. Successor Agency	\$ 0	\$ 42	\$ 42	0.5%
HHSA - Housing & Community Development	0	0	0	0.0%
<b>Total Other County Funds</b>	<b>\$ 0</b>	<b>\$ 42</b>	<b>\$ 42</b>	<b>0.5%</b>
Debt Service - Pension Obligation Bonds	\$ 0	\$ 0	\$ 0	0.0%
<b>Total Non-General Fund</b>	<b>\$ 44,878</b>	<b>\$ (20,768)</b>	<b>\$ 24,110</b>	<b>0.8%</b>
<b>Total County Year-End Operating Balance</b>	<b>\$ 153,704</b>	<b>\$ (119,345)</b>	<b>\$ 34,359</b>	<b>0.3%</b>

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Schedule A

**PUBLIC SAFETY GROUP**

Expenditure Variance	Revenue Variance	2nd Quarter FY25-26 Projected Fund Balance	% of Proj FB to Budget
Favorable/(Unfavorable)			

**General Fund Departments**

Animal Services	\$ (0)	\$ 1	\$ 1	0.0%
Child Support	2,685	(1,797)	887	1.5%
District Attorney	-	0	-	0.0%
Emergency Services	2,552	(51)	2,501	11.6%
Medical Examiner	418	(237)	181	0.7%
Probation	4,491	(4,488)	3	0.0%
Public Defender	657	(908)	(251)	-0.2%
Public Safety Executive Office	883	(3,137)	(2,254)	-2.2%
San Diego County Fire	51	(48)	3	0.0%
Sheriff	(24,239)	(5,091)	(29,330)	-2.0%
<b>Total General Fund</b>	<b>\$ (12,502)</b>	<b>\$ (15,757)</b>	<b>\$ (28,259)</b>	<b>-1.1%</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	(0)	2,278	2,278	32.6%
Sheriff - Incarcerated Peoples' Welfare Program	1,645	2	1,647	18.9%
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	475	(475)	0	0.0%
<b>Total Special Revenue Funds</b>	<b>\$ 2,120</b>	<b>\$ 1,804</b>	<b>\$ 3,924</b>	<b>0.9%</b>

**Enterprise Funds**

Jail Commissary Enterprise Fund	\$ 0	\$ 2	\$ 2	0.0%
<b>Total Enterprise Funds</b>	<b>\$ 0</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>0.0%</b>

**Special District Funds**

Sheriff (Regional 800 MHz)	\$ 0	\$ 1	\$ 1	0.4%
County Service Areas	(0)	847	847	4.0%
Community Facilities Districts	-	-	-	0.0%
County Service Areas 17 & 69	(0)	-	(0)	0.0%
<b>Total Special District Funds</b>	<b>\$ (0)</b>	<b>\$ 848</b>	<b>\$ 848</b>	<b>1.5%</b>

<b>Total Public Safety Group</b>	<b>\$ (10,382)</b>	<b>\$ (13,104)</b>	<b>\$ (23,486)</b>	<b>-0.7%</b>
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**FY 2025-26 2nd Quarter  
Projected Year-End Results  
(in thousands)**

Schedule A

**HEALTH & HUMAN SERVICES AGENCY**

	Expenditure Variance	Revenue Variance	2nd Quarter FY25-26 Projected Fund Balance	% of Proj FB to Budget
	Favorable/(Unfavorable)			

**General Fund Programs**

Administrative Support	\$ 384	\$ (462)	\$ (77)	0.0%
Aging & Independence Services	(0)	(4,414)	(4,414)	-1.4%
Behavioral Health Services	34,906	(34,906)	0	0.0%
Child and Family Well-Being	0	(0)	(0)	0.0%
Public Health Services	32,878	(32,878)	(0)	0.0%
Regional Operations	-	0	-	—
Self-Sufficiency Services	19,291	(12,915)	6,375	0.8%
Medical Care Services	-	0	-	—
Housing & Community Development Services	8,494	(8,847)	(354)	-0.1%
Homeless Solutions and Equitable Communities	-	0	-	—
<b>Total General Fund</b>	<b>\$ 95,953</b>	<b>\$ (94,422)</b>	<b>\$ 1,531</b>	<b>0.0%</b>

**Special Revenue Funds**

Tobacco Securitization Fund	\$ 0	\$ 0	\$ 0	0.0%
<b>Total Special Revenue Funds</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>

**Other County Funds Departments**

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>

**Total Health & Human Services Agency**

	<b>\$ 95,953</b>	<b>\$ (94,422)</b>	<b>\$ 1,531</b>	<b>0.0%</b>
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**FY 2025-26 2nd Quarter  
Projected Year-End Results  
(in thousands)**

Schedule A

**LAND USE & ENVIRONMENT GROUP**

	Expenditure Variance	Revenue Variance	2nd Quarter FY25-26 Projected Fund Balance	% of Proj FB to Budget
	Favorable/(Unfavorable)			
<b>General Fund Departments</b>				
Agriculture, Weights & Measures	\$ 4	\$ 7	\$ 11	0.0%
Department of Environmental Health and Quality	3,039	(809)	2,230	3.0%
Land Use & Environment Group Exec Office	(0)	0	0	0.0%
Parks & Recreation	(0)	0	(0)	0.0%
Planning & Development Services	7,890	(7,884)	6	0.0%
Public Works	1,863	(1,170)	693	0.8%
<b>Total General Fund</b>	<b>\$ 12,796</b>	<b>\$ (9,856)</b>	<b>\$ 2,940</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	15	15	0.1%
DPW - Aviation Funds	0	0	0	0.0%
DPW - Road Fund	28,319	(23,609)	4,710	1.0%
DPW - Survey Monument Preservation	100	(100)	0	0.0%
DPW - Inactive Waste	2	(2)	0	0.0%
DPW - Waste Planning and Recycling	1,473	127	1,600	20.3%
Library Services	789	1,858	2,647	3.6%
<b>Total Special Revenue Funds</b>	<b>\$ 30,683</b>	<b>\$ (21,712)</b>	<b>\$ 8,971</b>	<b>1.6%</b>
<b>Internal Service Funds</b>				
Public Works - DPW Equip. ISF Prg. (35525-35700)	\$ 0	\$ 157	\$ 157	0.4%
<b>Total Internal Service Funds</b>	<b>\$ 0</b>	<b>\$ 157</b>	<b>\$ 157</b>	<b>0.4%</b>
<b>Enterprise Funds</b>				
Airport Enterprise Fund	\$ 1,768	\$ 113	\$ 1,881	4.7%
Wastewater Management Enterprise Fund	1,165	(1,165)	0	0.0%
<b>Total Enterprise Funds:</b>	<b>\$ 2,933</b>	<b>\$ (1,052)</b>	<b>\$ 1,881</b>	<b>3.7%</b>
<b>Special District Funds/Departments</b>				
Parks and Recreation	\$ (0)	\$ 28	\$ 28	0.5%
Parks - Community Facilities Districts	(0)	53	53	2.2%
DPW - SD County Sanitation Districts	3,633	340	3,973	4.0%
DPW - CSAs	115	14	130	17.6%
DPW - PRDs	316	111	427	4.8%
DPW - Community Facilities Districts	206	1	207	15.5%
DPW - Flood Control	0	156	156	0.9%
DPW - Street Lighting District	361	4	365	12.1%
<b>Total Special Districts Funds:</b>	<b>\$ 4,631</b>	<b>\$ 708</b>	<b>\$ 5,339</b>	<b>3.9%</b>
<b>Total Land Use &amp; Environment Group</b>	<b>\$ 51,042</b>	<b>\$ (31,754)</b>	<b>\$ 19,288</b>	<b>1.6%</b>

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Schedule A

**FINANCE & GENERAL GOVERNMENT  
GROUP**

	Expenditure Variance	Revenue Variance	2nd Quarter FY25-26 Projected Fund Balance	% of Proj FB to Budget
	Favorable/(Unfavorable)			

**General Fund Departments**

Law Enforcement Review Board	\$ 185	\$ 7	\$ 192	7.1%
Assessor/Recorder/County Clerk	4,450	(4,450)	(0)	0.0%
Auditor & Controller	0	376	376	0.7%
Board of Supervisors	38	0	38	0.2%
Chief Administrative Office	201	(201)	0	0.0%
Civil Service Commission	3	0	3	0.4%
Clerk of the Board of Supervisors	232	44	276	4.5%
County Communications Office	43	0	43	0.8%
County Counsel	0	0	0	0.0%
County Technology Office	0	0	0	0.0%
Finance & GG Exec Office	350	(295)	55	0.1%
General Services	0	0	0	0.0%
Grand Jury	37	0	37	4.7%
Human Resources	842	(1,375)	(533)	-1.5%
Purchasing & Contracting	0	0	0	—
Registrar of Voters	6,197	(5,529)	668	1.1%
Treasurer-Tax Collector	2	19.0	21	0.1%
<b>Total General Fund</b>	<b>\$ 12,580</b>	<b>\$ (11,405)</b>	<b>\$ 1,175</b>	<b>0.3%</b>

**Internal Service Funds Departments**

CTO - Information Technology	\$ 0	\$ 0	\$ 0	0.0%
Facilities Management	3,001	(2,400)	601	0.2%
Major Maintenance ISF	0	(0)	(0)	0.0%
Fleet Management	113	(113)	(0)	0.0%
Purchasing & Contracting	35	260	295	1.3%
<b>Total Internal Service Funds</b>	<b>\$ 3,149</b>	<b>\$ (2,254)</b>	<b>\$ 896</b>	<b>0.1%</b>

**Other County Funds Departments**

Red. Agency/Redevelopment Successor /	\$ 0	\$ 42	\$ 42	0.5%
<b>Total Other County Funds Departments</b>	<b>\$ 0</b>	<b>\$ 42</b>	<b>\$ 42</b>	<b>0.5%</b>

**Total Finance & General  
Government Group**

	<b>\$ 15,729</b>	<b>\$ (13,616)</b>	<b>\$ 2,113</b>	<b>0.2%</b>
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Numbers may not total due to rounding.

**FY 2025-26 2nd Quarter  
Projected Year-End Results  
(in thousands)**

Schedule A

**GENERAL PURPOSE REVENUE &  
FINANCE OTHER**

	Expenditure Variance	Revenue Variance	2nd Quarter FY25-26 Projected Fund Balance	% of Proj FB to Budget
Favorable/(Unfavorable)				

**General Fund**

General Purpose Revenue:

All Current Property Taxes	\$ 0	\$ 9,538	\$ 9,538	0.9%
All Other Taxes-Local	0	15,167	15,167	2.0%
Licenses, Permits & Franchises	0	(63)	(63)	-1.8%
Fines, Forfeitures & Penalties	0	0	0	0.0%
Revenue for Use of Money & Property	0	(6,557)	(6,557)	-12.1%
Intergovernmental Revenue	0	11,002	11,002	5.2%
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>\$ 32,078</b>	<b>\$ 32,078</b>	<b>1.5%</b>
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General County Expenses:

Cash Borrowing Program	\$ 0	\$ 0	\$ 0	0.0%
Community Enhancement	0	0	0	0.0%
Contribution to County Library	0	0	0	—
Contributions to the Capital Outlay Fund	(0)	0	(0)	0.0%
Lease Payments - Bonds	0	(0)	0	0.0%
Local Agency Formation Comm Admin	0	0	0	0.0%
Neighborhood Reinvestment Program	0	0	0	0.0%
Appropriation for Contingencies	0	0	0	—
Countywide Expenses	0	784	784	0.3%
Total Finance Other Expenses	0	784	784	0.1%

**Total General Fund**

	<b>\$ 0</b>	<b>\$ 32,862</b>	<b>\$ 32,862</b>	<b>5.8%</b>
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**Capital Program Funds**

Capital Program	\$ (43)	\$ 560	\$ 517	0.1%
<b>Total Capital Program Funds</b>	<b>\$ (43)</b>	<b>\$ 560</b>	<b>\$ 517</b>	<b>0.1%</b>

**Internal Service Funds Departments**

Workers Compensation	\$ 1,217	\$ 117	\$ 1,334	2.1%
Unemployment Insurance	0	0	0	0.0%
Insurance ISF	189	0	189	1.3%
Public Liability	0	12	12	0.0%
<b>Total ISF Funds</b>	<b>\$ 1,405</b>	<b>\$ 129</b>	<b>\$ 1,534</b>	<b>0.9%</b>

**Debt Service Funds Departments**

Pension Obligation Bonds	\$ 0	\$ 0	\$ 0	0.0%
<b>Total Debt Service Funds</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>

**Total General Purpose Revenue & Finance  
Other**

	<b>\$ 1,362</b>	<b>\$ 33,551</b>	<b>\$ 34,913</b>	<b>2.4%</b>
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**FY 2025-26 2nd Quarter  
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Schedule B

Category	Projected Appropriation for Contingencies	Projected Operating Balances	2nd Quarter FY25-26 Projected Fund Balance
	Favorable/(Unfavorable)		
<b>General Fund</b>			
Public Safety	\$ 0	\$ (28,259)	\$ (28,259)
Health and Human Services Agency	0	1,531	1,531
Land Use and Environment	0	2,940	2,940
Finance & General Government	0	1,175	1,175
<b>Agency/Group Totals</b>	<b>\$ 0</b>	<b>\$ (22,613)</b>	<b>\$ (22,613)</b>
General Purpose Revenue	\$ 0	\$ 32,078	\$ 32,078
General County Expenses	0	784	784
Appropriation for Contingencies	0	0	0
<b>Total General Purpose Revenue &amp; General County Expense</b>	<b>\$ 0</b>	<b>\$ 32,862</b>	<b>\$ 32,862</b>
<b>Total General Fund</b>	<b>\$ 0</b>	<b>\$ 10,249</b>	<b>\$ 10,249</b>