San Diego County
Local Agency Formation Commission
Regional Service Planning | Subdivision of the State of California

7b

AGENDA REPORT
Public Hearing | Action

May 6, 2024

TO: Commissioners

FROM: Keene Simonds, Executive Officer
Priscilla Mumpower, Assistant Executive Officer

SUBJECT: **Proposed Final Workplan and Budget for 2024-2025**

SUMMARY

The San Diego County Local Agency Formation Commission (LAFCO) will consider recommendations in adopting a final workplan and budget for 2024-2025. Both items return following their draft adoption in March and subsequent public review – including presentations to the Cities and Special Districts Advisory Committees. The workplan remains materially unchanged in outlining 30 specific projects in priority order and headlined by continuing municipal service reviews on wholesale water service providers (No. 1a) and healthcare districts (No. 1b). The final workplan informs the proposed final budget and has been revised from the draft to include additional monies to salaries and benefits – specifically $0.025 million as detailed – and results in an updated proposed total of $2.912 million in matching expenses and revenues. The operating portion of expenses tallies $2.428 million and reflects a 7.4% increase above the current fiscal year and largely involves inflationary adjustments. Local agencies' apportionments continue to represent nine-tenths of all operating revenues and are set to increase in line with the rise in operating expenses at 7.4%.

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Vice Chair Barry Willis, Alpine Fire Protection
Jo MacKenzie, Vista Irrigation
David A. Drake, Alt., Rincon del Diablo
Harry Mathis, General Public
Vacant, Alt., General Public

BACKGROUND

San Diego LAFCO is responsible under State law to adopt a proposed budget by May 1st and a final budget by June 15th. A mandatory review by all local funding agencies is required between the two adoption periods. State law also specifies the proposed and final budgets shall be equal to the budget adopted for the previous fiscal year unless LAFCO formally finds any reduced costs will allow the membership to meet its regulatory and planning duties.

DISCUSSION

This agenda item is for San Diego LAFCO to consider recommendations from the Executive Officer and Assistant Executive Officer in adopting a coordinated final (a) workplan and (b) budget for the upcoming fiscal year. Both items return to the Commission from their initial presentation and adoption in draft form on March 4th and the subsequent 45-day public review period. This included providing direct notice to all local funding agencies per statute as well as presenting to both the Cities and Special Districts Advisory Committees.

A summary discussion of the main components underlying both items follows.

Summary | Proposed Final Workplan in 2024-2025

The final workplan as proposed remains materially intact from the draft adopted in March. The only changes involve changing the priority assignments for the top two projects involving municipal service reviews on wholesale water services and healthcare districts to No. 1a and No. 1b and in doing so reflect the Commission's deliberations at the March meeting. The remainder of the workplan – No. 3 through No. 30 – remains unchanged.

Summary | Proposed Final Budget in 2024-2025

The final budget as proposed includes a limited number of connected revisions to the draft adopted in March that collectively increase labor costs by an additional $0.025 million to accommodate additional starting salaries for the open budgeted positions. This increase follows the recent departure of an Analyst II in April for a local consulting firm and the recognition there is increased market competition in hiring entry-level analyst positions with comparable starting positions now approaching $65,000 to $70,000. These revisions are reflected in the proposed final budget and its matching expense and revenue total (operating and non-operating) of $2.912 million. The operating portion of the budget tallies $2.428 million and represents an increase of 7.4% or $0.167 million over the current year.

ANALYSIS

San Diego LAFCO's proposed final workplan and budget for 2024-2025 largely reflects a status quo in continuing existing service and funding levels with limited and purposeful exceptions. The status quo is reflected in the proposed final workplan and continues the Commission's practice to set a full and otherwise proactive workplan with 30 special projects over the 12 months. The first 10 projects serve as the highest priorities with several being forwarded from the current fiscal year and headlined by high-profile municipal service reviews covering the wholesale water services (No. 1a) and healthcare districts (No. 1b). The status quo is similarly reflected in the proposed final budget. This is headlined by continuing to budget the hiring of new analysts plus adding monies to professional services to reflect recent actuals and consultant needs to assist in proposal and study activities given increasing complexities. Cost-savings in other labor and non-labor accounts as detailed in March are helping to reduce the overall increase in operating expenses to 7.4% and otherwise closer to the current annual inflation estimate of 3.8% for the San Diego region.

A public guide to the proposed final workplan and budget is available in Attachment One.

RECOMMENDATION

It is recommended San Diego LAFCO approve the proposed final workplan and budget as presented with any desired changes. This recommendation is consistent with taking the actions identified in the proceeding section as Alternate One.

ALTERNATIVES FOR ACTION

The following alternatives are available to San Diego LAFCO through a single motion:

Alternative One (recommended):

a) Adopt the attached resolution in Attachment One approving the proposed final workplan (Exhibit A) and budget (Exhibit B) for 2024-2025 with any changes.

b) Direct the Executive Officer to request the County Auditor to calculate and issue final appointments for 2024-2025 totaling $2,184,098 or another amount as approved no earlier than May 20, 2024, and no later than May 24, 2024.

Alternative Two:
Continue consideration of the item to its next regular meeting.

PROCEDURES FOR CONSIDERATION

This item has been placed on the agenda for action as part of a noticed public hearing. The following procedures, accordingly, are recommended for the Commission's consideration.

1) Disclose any ex-parte communications.
2) Receive verbal report from staff unless waived.
3) Open the hearing and invite comments from the public.
4) Close the public hearing, discuss item, and consider recommendation.

On behalf of the Executive Officer,



Priscilla Mumpower
Assistant Executive Officer

Attachments:

1) Guide to the Proposed Final Workplan and Budget for FY2025

2) Draft Resolution Approving a Proposed Final Workplan and Budget for FY2025
   - Exhibit A: Proposed Final Workplan
   - Exhibit B: Proposed Final Budget



PROPOSED FINAL

Workplan & Budget Guide

FOR 2024–2025

About Us

Local Agency Formation Commissions – or LAFCOs – are boundary makers that oversee the creation and expansion of cities and special districts in all 58 counties of California. LAFCOs exercise regulatory and planning powers to coordinate publicly provided services, such as water or fire protection, and match them with community needs. **The goal of every LAFCO is to facilitate smart growth while avoiding urban sprawl.**

San Diego LAFCO operates within the second largest county in California as measured by population and currently tasked with overseeing over 100 local governmental agencies.

A summary of San Diego LAFCO's proposed final workplan and budget for 2024–2025 follows.

2024-2025 Workplan Guide

The proposed final workplan list 30 targeted projects for 2024–2025 comprising both new and continued activities. The targeted projects complement LAFCO's baseline commitment to process jurisdictional proposals and related service requests in a timely manner and are divided between three priority categories – high, medium, and low. An outline of all 30 projects with additional details on the "Top 10" follows.

No. 1a

Municipal Service Review on Wholesale Water Service Providers

San Diego County Water Authority + Metropolitan Water District

No. 1b

Municipal Service Review on Healthcare Districts

Fallbrook, Grossmont, Palomar, + Tri-City Healthcare Districts

No. 3

Transition External Accounting System

Implement Cloud Conversion for Quickbooks and Add Public-Facing Features

No. 4

Municipal Service Review on the Greater Carlsbad Region

City of Carlsbad, Carlsbad Municipal Water District, + Leucadia Wastewater District

No. 5

State Planning Grant Award (SALC 2.0): "Greening Agriculture"

Return-on-Investment and GAP Analyses in Support of Small Farming Operations

No. 6

RCD Ad Hoc Committee, Year Two: Transitioning OSAs to Boundary Changes

Greater San Diego, Mission, + Upper San Luis Rey Resource Conservation Districts

No. 7

Municipal Service Review on Greater San Marcos/Vista Region: Part I

Cities of San Marcos and Vista

No. 8

Municipal Service Review on Greater San Marcos/Vista Region: Part II

San Marcos and Vista Fire Protection Districts, Vista Irrigation District, Vallecitos Water District, + Buena Sanitation District

No. 9

Policy Review on Accounting + Auditing Procedures

Modernize and Harmonize Accounting + Auditing Policies to LAFCO's Needs

No. 10

Staffing + Professional Development

Fill Budgeted Positions + Establish In-Service Days to Enhance Professional Development

Medium Priorities

- **No. 11** | Policy Review: Job Descriptions
- **No. 12** | MSR: SANDAG
- **No. 13** | Custom Project Manager Tracker
- **No. 14** | Staffing Special Districts Advisory Committee
- **No. 15** | Info Report on Homeless Services
- **No. 16** | Staffing Cities Advisory Committee
- **No. 17** | MSR: Greater Encinitas Region
- **No. 18** | Complete FY2023 Audit
- **No. 19** | MSR: Greater Del Mar/ Solana Beach Region
- **No. 20** | Website Content Expansion + Enhancement

Lower Priorities

- **No. 21** | Annual Local Agency Directory
- **No. 12** | Policy Review: Applicant Forms + Requirements
- **No. 23** | Authorizing Credit Card Payments
- **No. 24** | CALAFCO Legislative Committee
- **No. 25** | Legislative Proposal on G.C. 56133
- **No. 26** | SDAC Bylaws
- **No. 27** | Info Report on Community Choice Aggregations
- **No. 28** | Liaison with Local Native American Tribes
- **No. 29** | Online Service + Fiscal Indicators
- **No. 30** | Policy Review: Public Member Appointments

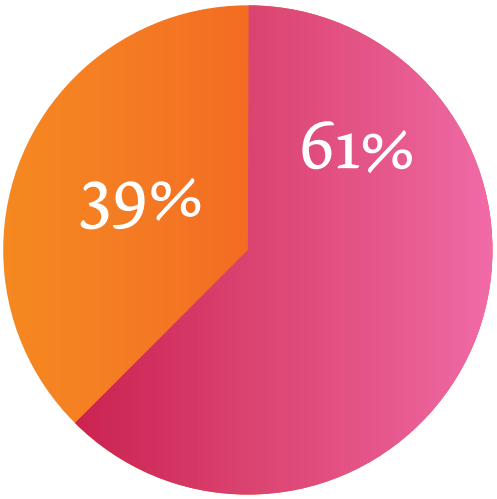
For a complete listing of the final workplan, please visit: **sdlafco.org**

2024-2025 Final Budget Guide

San Diego LAFCO's proposed final budget for 2024–2025 ties directly to funding the associated workplan and sets total matching expenses and revenues at $2.912 million. Four–fifths of total expenses tie to operating costs, which tally $2.428 million and represents a change over the current fiscal year of 7.4% – or $0.167 million and above the 5.8% annual inflation rate for the San Diego area. The remaining portion of the total budget involves non–operating units and largely tie to transacting revenues and expenses involving a State planning grant and debt service.

Key budgeted operating expenses and revenues follow.

Operating Expenses: $2.428 Million



Salaries and Benefits Cost

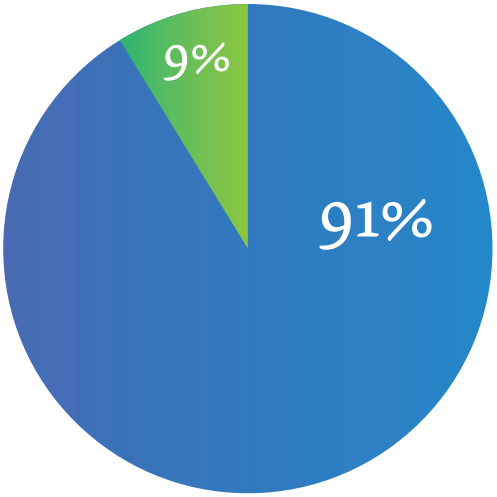
- $1.468 million; an increase of 2.3% over current year
- Amount equals 61% of all operating expenses
- Reduces budgeting staffing from 9.0 to 8.0 FTE
  - Eliminates vacant executive assistant position
- Accommodates previously approved 2.75% COLA
- Also accommodates anticipated merit increases
- Also accommodates CPI increase to meeting per diems to $291
- All line–item accounts show decreases expect pension

Services and Supplies Cost

- $0.959 million; an increase of 16.3% over current year
- Amount equals 39% of all operating expenses
- Two line item accounts underlie increase:
  - Increase in professional services to cover increase need for consultants and their technical expertise in preparing MSRs
  - Increase in memberships to cover new partnership with Assura Group to implement and host online project management tracking



Operating Revenues: $2.377 Million



Application Fees

- $0.215 million; same as current year
- Amount equals 9% of all operating revenues

Local Agency Contributions

- $2.162 million; an increase of 6.3% over current year
- Amount equals 91% of all operating expenses
- Allocation set by State law as follows:
  1. County of San Diego covers $0.618 million
  2. Cities less San Diego cover $0.618 million
  3. Special districts cover $0.618 million
  4. City of San Diego covers 0.309 million

Amounts for specific cities and districts further apportioned by Auditor's Office based on each agency's percentage of revenues relative to all revenues collected by their city/district peers

UNRESTRICTED FUND BALANCE

(estimate as of June 1, 2024)

Committed:	$750,000
Assigned:	$62,500
Unassigned:	$836,154
TOTAL:	$1,648,654

TOP CITY ALLOCATION

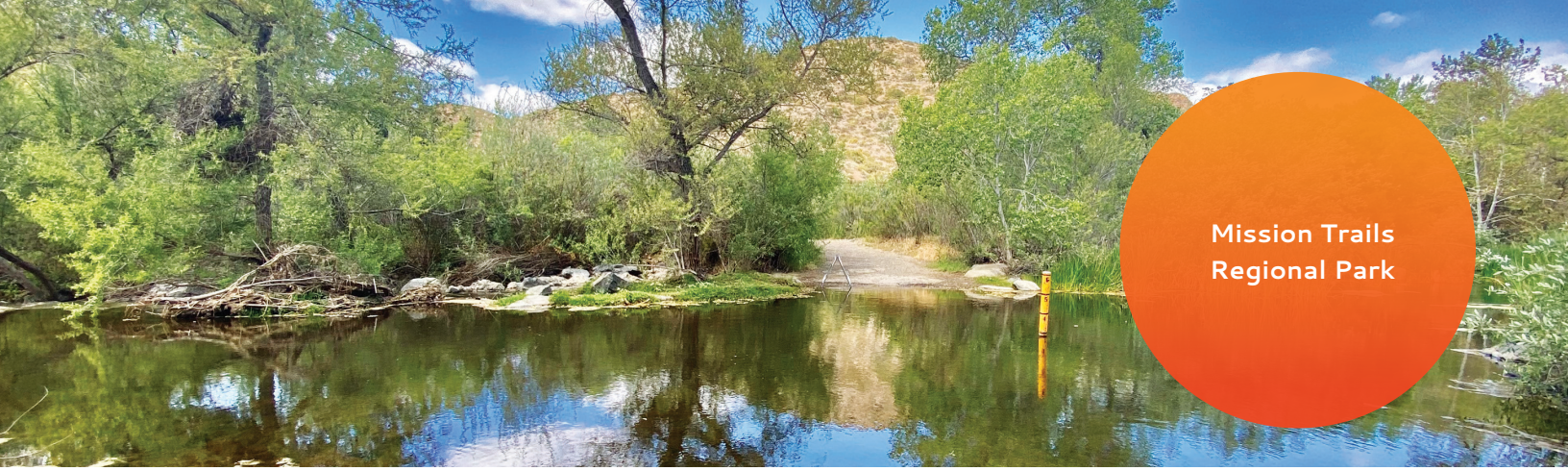
1. San Diego
2. Chula Vista
3. Carlsbad
4. Oceanside
5. Escondido

(based on FY2023 contributions)

TOP DISTRICT ALLOCATIONS

1. Otay Water District
2. Helix Water District
3. Padre Dam Municipal Water District
4. Olivenhain Municipal Water District
5. Vallecitos Water District

(based on FY2023 contributions)



San Diego LAFCO's Commission

San Diego LAFCO is governed by a 13-member "Commission" comprising county, city, special district, and public members. All Commissioners are appointed elected officials with the exception of the two public members. Commissioners serve four–year terms and divided between "regulars" and "alternates" and must exercise their independent judgment on behalf of the interests of residents, landowners, and the public as a whole. Commissioners are subject to standard disclosure requirements and must file annual statements of economic interests. The Commission has sole authority in administering its legislative responsibilities and decisions therein are not subject to an outside appeal process.



Stephen Whitburn
Chair
City of San Diego



Baron Willis
Vice Chair
Alpine Fire Protection



Jim Desmond
Past Chair
County of San Diego



Joel Anderson
Commissioner
County of San Diego



Kristi Becker
Commissioner
City of Solana Beach



Jo MacKenzie
Commissioner
Vista Irrigation



Dane White
Commissioner
City of Escondido



Harry Mathis
Commissioner
General Public



David Drake
Alternate
Rincon Del Diablo



John McCann
Alternate
City of Chula Vista



Nora Vargas
Alternate
County of San Diego



Marni von Wilpert
Alternate
City of San Diego

RESOLUTION NO. ___

SAN DIEGO COUNTY LOCAL AGENCY FORMATION COMMISSION
ADOPTING A PROPOSED FINAL WORKPLAN AND BUDGET
FISCAL YEAR 2024-2025

WHEREAS, the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 requires the San Diego County Local Agency Formation Commission ("Commission") to perform certain regulatory and planning duties to facilitate orderly and accountable local government; and

WHEREAS, the Commission is required to annually adopt proposed and final budgets by May 1st and June 15th, respectively; and

WHEREAS, the Commission adopted a draft workplan and budget at a noticed public hearing held on March 4, 2024 followed by a noticed public review and comment period – including notices provided to all funding agencies; and

WHEREAS, the Commission has heard and fully considered all the evidence on a final workplan and budget for 2024-2025 presented at a public hearing held on May 6, 2024;

WHEREAS, the adoption of a workplan and budget are not projects under the California Environmental Quality Act.

NOW, THEREFORE, THE COMMISSION DOES HEREBY RESOLVE, DETERMINE, AND ORDER as follows:

1. The proposed final workplan for 2024-2025 shown as Exhibit A is APPROVED.

2. The proposed final budget for 2024-2025 shown as Exhibit B is APPROVED.

3. The Executive Officer is directed to request the County of San Diego Auditor's Office invoice the funding agencies in 2024-2025 for the total appropriation amount of $2,184,098.

The foregoing resolution was duly and regularly adopted by the Commission at a public hearing held on May 6, 2024 by the following vote:

Yes: _____

No: _____

Abstain: _____

Attest:

_____
Executive Officer

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PROPOSED FINAL WORKPLAN FOR FY2024-2025 **Exhibit A**

Priority	Level	Type	Project	Description
Ongoing	…	Statutory	Applicant Proposals and Requests	Prioritize resources to address all applicant proposals and related requests
Ongoing	…	Administrative	Targeted LAFCO Presentations	Coordinate timely public outreach; emphasis on informing stakeholders ahead of MSR work
Ongoing	…	Statutory	Workplan and Budget Management	Actively manage the workplan and budget resources with regular updates to the Commission
1a	High	Statutory	MSR | Wholesale Water Service Providers	Continue scheduled review of wholesale water suppliers – CWA (comprehensive) and MET (abbreviated)
1b	High	Statutory	MSR | Healthcare Districts: Part I	Continue macro municipal service review of the four healthcare districts in San Diego County
3	High	Administrative	Transition to Online Accounting	Complete transition to QuickBooks accounting from desktop to online platform
4	High	Statutory	MSR | Carlsbad Region	Complete the scheduled reviews of the City of Carlsbad, Carlsbad MWD, and Leucadia WWD
5	High	Administrative	SALC Planning Grant 2.0	Complete two-year grant to expand SALC 1.0 to establish ag costs/revenues for existing and emerging crops with gap analysis
6	High	Administrative	RCD Ad Hoc Committee: Part II	Complete Commission's approved scope of work focused on long-term service/boundary true ups for all three RCDs
7	High	Statutory	MSR | Central 78 Corridor Region: Part I	Complete cities portion of regional municipal service review (San Marcos and Vista)
8	High	Statutory	MSR | Central 78 Corridor Region: Part II	Complete districts portion of regional municipal service review (San Marcos and Vista FPDs, Vista ID, Vallecitos WD, and Buena SD
9	High	Administrative	Policy Review | Audit and Accounting	Prepare update to modernize and expand audit + accounting policies; address auditor recommendations
10	High	Administrative	Staffing and Professional Development	Ensure all budgeted positions are filled and establish service days to advance professional development
11	Medium	Administrative	Policy Review | Personnel: Part III	Prepare update to modernize and harmonize job descriptions
12	Medium	Statutory	MSR | SANDAG	Initiate agency-specific municipal service review of SANDAG and its housing and transportation functions
13	Medium	Administrative	Custom Project Management Tracker	Work with outside consultant to develop and implement custom online project tracking platform
14	Medium	Statutory	Special Districts Advisory Committee	Provide administrative support to the Special Districts Advisory Committee and hold no less than three formal meetings in FY
15	Medium	Administrative	White Paper | Homeless Services	Evaluate scope and scale of governmental homeless services in San Diego County and potential governance options
16	Medium	Statutory	Cities Advisory Committee	Provide administrative support to the Cities Advisory Committee and hold no less than two formal meetings in FY
17	Medium	Statutory	MSR | Encinitas Region	Complete regional study covering the City of Encinitas + San Dieguito WD et al.
18	Medium	Administrative	Prepare Outside Audit + Enhancements	Complete outside audit of financial statements for 2023-2024 with supplemental information for added value
19	Medium	Statutory	MSR | Del Mar-Solana Beach Region	Complete regional study covering the Cities of Del Mar and Solana Beach + Santa Fe ID et al.
20	Medium	Administrative	Website Content Expansion	Proceed with content expansion for newly redesigned LAFCO website with multi-media enhancements

Priority	Level	Type	Project	Description
21	Low	Administrative	Annual Local Agency Directory	Update and publish an annual local agency directory subject to LAFCO oversight
22	Low	Statutory	Policy | Applicant Procedures	Update and streamline application materials and establish protocols in suspending and terminating proposals
23	Low	Administrative	Establish Credit Card Payments	Establish process and related rules to accept card payments for applicant proposals
24	Low	Administrative	CALAFCO Leg Committee	Reestablish regular participation on the CALAFCO Leg Committee
25	Low	Statutory	Legislative Proposal | G.C. 56133	Sponsor and/or facilitate amendment to clarify LAFCOs' authority to determine out-of-agency exemptions in (e)
26	Low	Administrative	Policy Review | SDAC Bylaws	Coordinate with SDAC in updating bylaws and related procedures to sync with current member interests/priorities
27	Low	Administrative	White Paper | Community Choice Aggregations	Evaluate scope and scale of CCAs and their operations in San Diego County and connectivity to LAFCO
28	Low	Administrative	Liaison with Local Tribes	Establish communication protocols with local tribes with respect to shared interests in regional services
29	Low	Administrative	Service + Fiscal Indicators	Develop online browser feature to depict service + fiscal indicators among local agencies in San Diego County
30	Low	Administrative	Policy Review | Public Member Appointments	Establish local policies and procedures to guide recruitment, vetting, and selection of public members
	Bullpen	Statutory	Legislative Proposal | G.C. 56430	Sponsor and/or facilitate amendment establishing community engagement enhancements in MSR statute
	Bullpen	Statutory	Policy Review | Island Annexations	Consider options to define "substantially surrounded" and provide related mapping services
	Bullpen	Administrative	White Paper | Garbage Services	Evaluate the scope and scale of garbage collection services and possible governance alternatives
	Bullpen	Administrative	LAFCO Workshop	Organize a Commission Workshop to discuss core responsibilities + powers and implementing preferences
	Bullpen	Administrative	Public Access Television	Broadcast LAFCO meetings on local government channels
	Bullpen	Statutory	MSR | Pauma Valley Region	Initiate a regional study covering the north county special districts in the Pauma/Rincon communities
	Bullpen	Administrative	SOI/MSR Annual Report	Update and publish an annual report documenting all recorded municipal service review and sphere of influence actions
	Bullpen	Statutory	Policy | Fee Schedule	Review and update fee schedule to sync with current costs and related considerations
	Bullpen	Statutory	Policy | CEQA Guidelines	Review and update existing implementing guidelines relative to current statute and best practices
	Bullpen	Administrative	County Planning Groups	Monitor regular meetings of the County's 28 Planning and or Sponsor Groups and directly engage as appropriate
	Bullpen	Statutory	Disadvantaged Unincorporated Communities	Update DUC mapping designations (DUC) in San Diego County based on current census information
	Bullpen	Administrative	Local Agency Finder Tool	Develop online feature for users to enter address to identify all overlapping local jurisdictions (cities and districts)
	Bullpen	Administrative	Southern California LAFCOs	Participate in quarterly meetings with other Southern California LAFCOs and related projects and/or trainings
	Bullpen	Administrative	White Paper | School Districts	Evaluate scope and scale of school districts and their baseline capacities for reference in municipal service reviews
	Bullpen	Administrative	CALAFCO	Participate in CALAFCO sponsored programs and related trainings (conferences, workshops, committees, etc.)
	Bullpen	Statutory	Policy | Commission Rule No. 4	Modernize Rule No. 4 and its provisions to regulate special districts' service functions and classes
	Bullpen	Statutory	Escondido Region Governance Study	Study options to consolidate (functional and political) the City of Escondido and Rincon del Diablo MWD
	Bullpen	Administrative	White Paper | JPAs	Evaluate the status of JPA filings in San Diego County relative to LAFCO's task in SB 1261
	Bullpen	Statutory	Policy | Cities Advisory Committee	Coordinate with CAD in updating bylaws and related procedures to sync with current member interests/priorities

Exhibit B

San Diego County Local Agency Formation Commission

Regional Service Planning | Subdivision of the State of California

EXPENSES		FY2022-2023			FY2023-2024			FY2024-2025		
		Adopted	Amended	Actuals	Adopted	Amended	Estimate	Proposed Final	Difference $	Difference %
Salaries and Benefits Unit										
Account No.	Description									
51110-51310	Salaries and Per Diems	786,510	786,510	715,968	891,455	891,455	748,349	898,906	7,451	0.8%
51410	Retirement - SDCERA	275,694	275,694	255,990	318,295	318,295	286,496	350,146	31,852	10.0%
51415	Retirement - OPEB	9,030	9,030	8,190	10,273	10,273	8,565	10,196	(77)	-0.8%
51450	Payroll Taxes	55,537	55,537	49,377	64,840	64,840	51,581	65,044	205	0.3%
51510-51550	Group Insurance	125,476	125,476	102,010	150,033	150,033	95,659	143,481	(6,552)	-4.4%
51560	Unemployment Insurance	2,000	2,000	1,000	1,000	1,000	1,000	1,000	-	0.0%
		1,254,248	1,254,248	1,132,535	1,435,895	1,435,895	1,191,650	1,468,773	32,878	2.3%
Services and Supplies Unit										
Account No.	Description									
52074	Communications	12,961	12,961	6,327	43,824	43,824	28,558	42,299	(1,525)	-3.5%
52138	General Liability Insurance	12,402	12,402	12,737	12,737	12,737	14,194	14,194	1,457	11.4%
52178	Vehicle - Maintenance	980	980	1,051	980	980	1,899	1,000	20	2.0%
52182	Vehicle - Fuel	500	500	497	500	500	500	500	-	0.0%
52270	Memberships	30,248	30,248	27,037	28,994	28,994	23,343	38,736	9,741	33.6%
52304	Miscellaneous	50	50	50	50	50	-	50	-	0.0%
52330	Office: General Support	8,211	8,211	11,461	8,211	8,211	9,985	12,380	4,169	50.8%
52332	Office: Postage USPS	250	250	200	250	250	250	250	-	0.0%
52334	Office: Design + Printing	15,000	15,000	15,000	22,500	22,500	30,326	23,000	500	2.2%
52336	Office: Books and Guidelines	2,000	2,000	42	-	-	-	-	-	-
52338	Office: Drafting/Engineering	50	50	-	-	-	-	-	-	-
52344	Office: Supplies and Furnishings	14,600	14,600	11,318	14,600	14,600	7,894	12,100	(2,500)	-17.1%
52354	Office: County Mail Services	10,000	10,000	9,201	10,000	10,000	10,909	10,000	-	0.0%
52370	Professional Services	270,960	270,960	379,047	296,170	296,170	487,186	445,767	149,597	50.5%
52490	Publications and Legal Notices	4,650	4,650	12,500	8,150	8,150	5,000	8,500	350	4.3%
52504	Leases: Equipment	6,600	6,600	6,600	6,600	6,600	6,600	4,500	(2,100)	-31.8%
52530	Leases: Office Space	137,868	137,868	142,239	144,743	144,743	144,743	154,308	9,565	6.6%
52550	Special Expenses: County Overhead	72,466	72,466	30,624	40,000	40,000	32,366	33,000	(7,000)	-17.5%
52562	Special Expenses: New Hire Checks	-	-	469	-	-	70	-	-	-
52566	Special Expenses: Minor Equipment	500	500	-	-	-	-	-	-	-
52602	Computer Training	500	500	-	-	-	-	-	-	-
52610	Travel and Training | In County	2,700	2,700	4,500	2,700	2,700	4,000	2,700	-	0.0%
52612	Employee Auto	8,700	8,700	7,890	8,700	8,700	8,346	8,700	-	0.0%
52622	Travel and Training | Out of County	16,050	16,050	13,436	15,050	15,050	20,000	15,050	-	0.0%
52721	IT Reimbursements: Network	26,553	26,553	16,748	20,000	20,000	16,731	18,000	(2,000)	-10.0%
52723	IT Reimbursements: Data Center	29,015	29,015	26,621	33,000	33,000	26,390	30,000	(3,000)	-9.1%
52725+28	IT Reimbursements: Financial Systems	40,146	40,146	23,881	35,000	35,000	19,784	25,000	(10,000)	-28.6%
52732	IT Reimbursements: Desktop Computing	21,488	21,488	24,382	28,000	28,000	29,082	30,000	2,000	7.1%
52734	IT Reimbursements: Help Desk	2,331	2,331	2,002	2,331	2,331	1,712	2,331	(0)	0.0%
52750	IT Reimbursements: Catalog Equipment	3,748	3,748	25,937	40,000	40,000	10,000	25,000	(15,000)	-37.5%
52758	Fleet Reimbursements: Vehicle Lease	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-	0.0%
		753,528	753,528	813,798	825,091	825,091	941,867	959,364	134,273	16.3%
	OPERATING EXEPENSE TOTAL	2,007,776	2,007,776	1,946,333	2,260,986	2,260,986	2,133,517	2,428,138	167,151	7.4%

EXPENSES CONTINUED...

		FY2022-2023			FY2023-2024			FY2024-2025		
		Adopted	Amended	Actuals	Adopted	Amended	Estimate	Proposed Final	Difference $	Difference %
Non Operating Unit										
Account No.	Description									
51421	Debt Service: OPEB Obligation Bonds	37,388	37,388	32,781	34,092	34,092	33,932	34,092	-	0.0%
53585	Equipment Depreciation	-	-	-	-	-	-	-	-	-
TBD	Grant Award Payments	-	215,500	215,500	450,000	450,000	450,000	450,000	-	0.0%
54955-54961	Fixed Assets	-	-	-	-	-	-	-	-	-
		37,388	252,888	248,281	484,092	484,092	483,932	484,092	-	0.0%
	EXPENSE TOTALS	2,045,163	2,260,664	2,194,614	2,745,078	2,745,078	2,617,449	**2,912,230**	**167,151**	6.1%

REVENUES

		FY2022-2023			FY2023-2024			FY2024-2025		
		Adopted	Amended	Actuals	Adopted	Amended	Estimate	Proposed Final	Difference $	Difference %
Intergovernmental Unit										
Account No.	Description									
45918.1	Apportionments | County	515,479	515,479	515,479	581,074	581,074	581,074	623,997	42,923	7.4%
45918.2	Apportionments | Cities (less SD)	515,479	515,479	515,479	581,074	581,074	581,074	623,997	42,923	7.4%
45918.3	Apportionments | City of San Diego	257,830	257,830	257,830	290,639	290,639	290,639	312,108	21,469	7.4%
45918.4	Apportionments | Special Districts	515,479	515,479	515,479	581,074	581,074	581,074	623,997	42,923	7.4%
		1,804,265	1,804,266	1,804,266	2,033,861	2,033,861	2,033,861	2,184,098	150,237	7.4%
Service Charges Unit										
Account No.	Description									
46234	Application Fees	170,000	170,000	250,000	200,000	200,000	175,000	200,000	-	0.0%
		170,000	170,000	250,000	200,000	200,000	175,000	200,000	-	0.0%
Earnings Unit										
Account No.	Description									
44105	Interest and Dividends	15,000	15,000	5,000	15,000	15,000	6,500	15,000	-	0.0%
		15,000	15,000	5,000	15,000	15,000	6,500	15,000	-	0.0%
	OPERATING REVENUE TOTAL	1,989,265	1,989,266	2,059,266	2,248,861	2,248,861	2,215,361	2,399,098	150,237	6.7%
Non-Operating Unit										
Account No.	Description									
TBD	Grant Awards	-	215,500	215,500	450,000	450,000	450,000	450,000	-	0.0%
47540	Transfer from Fund Balance	55,898	55,898	55,898	46,218	46,218	46,218	63,132	16,914	36.6%
		55,898	271,398	271,398	496,218	496,218	496,218	513,132	16,914	3.4%
	REVENUE TOTALS	2,045,163	2,260,664	2,330,664	2,745,079	2,745,079	2,711,579	**2,912,230**	**167,151**	**6.1%**
TOTAL NET		-	-	**136,050**			**94,130**	-		

FUND BALANCE (unrestricted)	Start of Year	End of Year	Start of Year	Estimate End of Year	Estimate Start of Year
Committed					
... Stabilization	250,000	250,000	250,000	250,000	250,000
... Opportunity	500,000	500,000	500,000	500,000	500,000
Assigned by EO	62,500	62,500	62,500	62,500	62,500
Unassigned	708,055	788,242	788,242	836,154	836,156
	1,520,555	1,600,706	1,600,742	1,648,654	1,648,656
% of unassigned balance to operating expenses:	35.3%	40.5%	34.9%		34.4%