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

6b

AGENDA REPORT
Public Hearing

June 6, 2022

TO: Commissioners

FROM: Keene Simonds, Executive Officer

SUBJECT: **Proposed Final Workplan and Budget for 2022-2023**

SUMMARY

The San Diego County Local Agency Formation Commission (LAFCO) will consider recommendations from the Executive Officer in adopting a final workplan and budget for 2022-2023. Both items return following their draft adoption in March and subsequent public review. The proposed workplan remains largely unchanged in outlining 30 specific projects with the notable revision to add a municipal service review focusing on the San Diego County Water Authority. The proposed budget also remains largely unchanged, albeit with a revised total operating expense of $2.045 million. This total expense amount reflects the addition of $0.025 million compared to the draft and represents an overall increase of 5.3% relative to the current fiscal year. A close match of operating revenues is budgeted at $1.989 million with the difference – $0.056 million – covered by reserves. This latter amount represents a reduction in reserve use and produces a net increase in agency contributions of 6.5%.

BACKGROUND

San Diego LAFCO is responsible under State law to adopt a proposed (draft) 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 draft 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.

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DISCUSSION

This agenda item is for San Diego LAFCO to consider recommendations from the Executive Officer in adopting a 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 7th and subsequent 45-day public review period. This included providing direct notice to all 77 local funding agencies as required under statute as well as presenting to both the Cities and Special Districts Advisory Committees. No formal comments on either item have been received as of the date – May 31st – of this agenda report. A summary discussion of the main components underlying both items and key revisions made since March follows.

Proposed Final Workplan

The proposed final workplan remains mostly intact from the draft adopted March. This includes continuing to outline 30 specific projects for the upcoming fiscal year listed in priority order and divided between high (Nos. 1-10), moderate (Nos. 11-20), and low (Nos. 21-30). No changes have been made to the high priority projects and their collective focus in performing targeted policy reviews and completing municipal service reviews along the State Highway 78 corridor. Changes have been made to the moderate priority projects and headlined by adding a new municipal service review covering the County Water Authority and its wholesale water service function. This project also covers the Metroplan Water District of Southern California and expected to take 16-24 months to complete. An ongoing municipal service review on the Escondido region has also been added given current work will not be completed by June 30th. Accommodating these additions involves removing a municipal service review on Pauma Valley and a legislative proposal to provide additional noticing in the service review statute. No changes have been made to low priority projects.

Proposed Final Budget

The proposed final budget also remains largely intact from the draft adopted in March with revisions limited to addressing updated terms under negotiation between employee bargaining units and the County of San Diego. The proposed final budget, accordingly, reflects an additional $0.025 million and sets overall operating expenses at $2.045 million, which represents a difference of 5.3% – or $0.104 million – compared to the current fiscal year.[1] Most of the overall increase is tied to non-labor costs and include additional professional services given current planning and legal needs as well as accommodating the first full year of office space at 2550 Fifth Avenue.[2] Savings in labor costs are helping to curb the overall increase in expenses – including absorbing an anticipated 5% cost-of-living adjustment for all employees – and attributed to the recent implementation of the Commission's voluntary separation incentive program and facilitation of two early retirements. A near matching amount of operating revenues is budgeted at $1.989 million with the difference – $0.056 million – covered by using reserves. This latter amount represents a purposeful reduction in reserve use and produces an overall increase in agency contributions of 6.5%.

[1] Other budget adjustments made since March include redirecting a budgeted expenses involving LAFCO's proportional share bond payments tied to accrued other-post employment benefit costs from the salaries and benefits unit to a miscellaneous unit. This change provides consistency with LAFCO's outside auditor's practice to show the expense as debt service.

[2] Other examples include replenishing office supply, training, and travel accounts to pre-pandemic levels.

ANALYSIS

The proposed final workplan and budget for 2022-2023 before San Diego LAFCO largely represents a status quo in maintaining current service activities and levels paired with a few targeted enhancements. The baseline is reflected in the workplan with several projects proposed to be carried over from the current fiscal year and includes continuing municipal service review activities in North County and along the State Highway 78 corridor. Staff believes the post March addition of a municipal service review focusing on the County Water Authority that is currently calendared for 2025-2026 separately enhances the workplan. This enhancement ties to the timeliness of syncing the start of the municipal service review given the ongoing drought and recent pronouncements by the Governor as well as making use of recent analysis performed for LAFCO by Dr. Hanemann in reviewing separate – but material – reorganization proposals. The budget and its proposed increase in expenses over the current fiscal year from $1.941 million to $2.045 million similarly supports baseline levels. This involves the continued funding of 8.0 fulltime employees with an anticipated County approval of a 5% cost-of-living adjustment plus merited enhancements in non-labor costs as detailed. The budget also accommodates a Commission interest to reduce the use of reserves as off-setting revenues while keeping the overall increase to funding agencies below inflation.[3]

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

RECOMMENDATION

It is recommended San Diego LAFCO approve the 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 provided as Attachment Two approving the final workplan (Exhibit A) and budget (Exhibit B) for 2022-2023.

b) Direct the Executive Officer to coordinate with the County of San Diego Auditor's Office to invoice all local agencies consistent with the calculation provided under Government Code Section 56381.

Alternative Two:
Continue consideration of the item to a special meeting no later than June 15, 2022.

[3] The consumer price index for the San Diego metropolitan area has been 7.9% between March 2021 and March 2022 according to the United State Bureau of Labor.

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 in the Commission's consideration.

1) Receive verbal report from staff unless waived.
2) Open the hearing and invite comments from the public.
3) Close the public hearing, discuss item, and consider recommendation.

Respectfully,



Keene Simonds
Executive Officer

Attachments:

1) Guide to the Proposed Final Workplan and Budget for FY2023
2) Draft Resolution Approving a Final Workplan and Budget for FY2023
   - Exhibit A: Workplan
   - Exhibit B: Budget



FINAL

Workplan & Budget Guide

FOR 2022–2023

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 final workplan and budget for 2022–2023 follows.

2022-2023 Workplan Guide

The final workplan lists 30 targeted projects for 2022–2023 that are divided by type – organizational, legislative, planning, and policy, etc. – and includes both new and continued projects. Projects are also listed in priority with the first 15 comprising either "high" or "high–moderate" goals for the fiscal year as shown below.

No. 1
Organizational:
Recruiting, Hiring, and Onboarding New Staff

No. 2
Policy Development:
Municipal Service Reviews and Community Engagement



No. 3
Policy Development:
Outside Service Requests and Exemption Allowances

No. 4
Planning Activity:
Municipal Service Review on the San Marcos Region

No. 5
Planning Activity:
Municipal Service Review on the Vista Region

No. 6
Planning Activity:
Municipal Service Review on the Oceanside Region

No. 7
Planning Activity:
Municipal Service Review on the Carlsbad Region

No. 8
Partnership:
Ad Hoc Committee on Resource Conservation Districts

No. 9
Policy Development:
Special District Service Functions and Classes

No. 10
Community Engagement:
Website Refresh

No. 11
Administrative:
Year Two of SALC Grant

No. 12
Statutory:
Municipal Service Review on CWA + MET

No. 13
Partnership:
San Diego County Special Districts Advisory Committee



No. 14
Partnership:
San Diego County Cities Advisory Committee

No. 15
Organizational:
Conduct Elections for Special District Seats on LAFCO

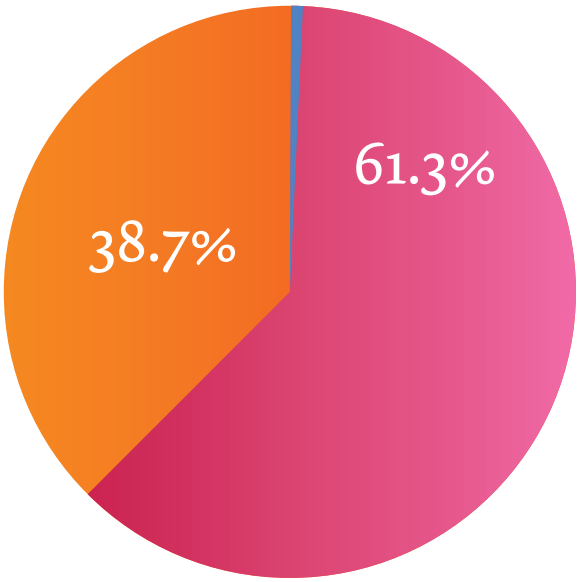
For a complete listing of the draft workplan, please visit: **sdlafco.org**

◀ Pictured on left, the Oceanside Pier.
▲ Above, ranunculus from the Flower Fields in Carlsbad.

2022-2023 Budget Guide

San Diego LAFCO's final budget for 2022–2023 ties directly to funding the associated workplan and sets operating expenses at $2.045 million or 5.3% over current fiscal year. Operating revenues are set at $1.989 million with the remaining shortfall covered by a corresponding use of reserves. Key provisions follow.

Operating Expenses: $2.045 Million



Salaries and Benefits Cost

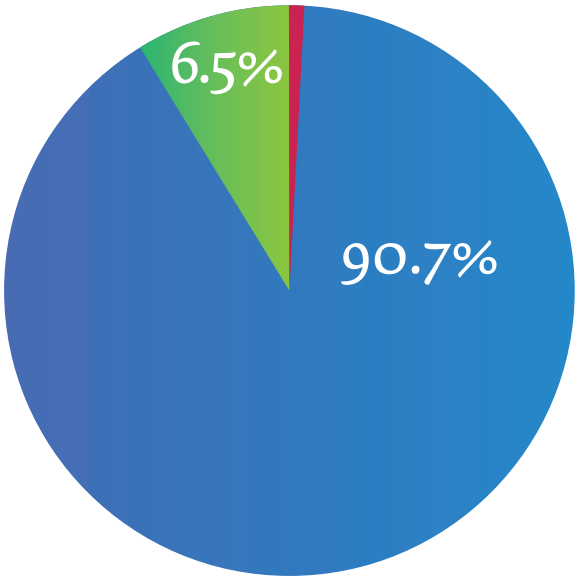
- $1.254 million; a decrease of (3%) over prior year
- Amount equals 61.3% of total operating expenses
- Funds 8.0 fulltime employees
- Includes wages, benefits, and per diems
- Contemplates a 5% cost-of-living adjustment

Services and Supplies Cost

- $0.791 million; an increase of 21.9%
- Amount equals 38.7% of total expenses
- Three largest cost sources:
  1. Professional Services: 0.271 million
  2. Office Space: 0.138 million
  3. County Support Services: 0.137 million



Operating Revenues: $1.989 Million



Application Fees

- $0.170 million; 13.3% increase
- Amount equals 8.5% of total operating revenues

Local Agency Contributions

- 1.804 million; an increase of 6.5%
- Amount equals 90.7% of total operating revenues
- Allocation set by State law as follows:
  1. $0.515 million to County of San Diego
  2. $0.515 million to Cities less San Diego
  3. $0.515 million to Independent Special Districts
  4. $0.258 million to City of San Diego

2022–2023 FUND BALANCE

Beginning Balance:	$ 1.512 million
Operating Net:	($0.056 million)
Ending Balance:	$1.457 million

TOP CITY ALLOCATION

1. San Diego
2. Carlsbad
3. Oceanside
4. Escondido
5. El Cajon

TOP DISTRICT ALLOCATIONS

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



Mission Trails Regional Park

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.



Jim Desmond
Chair
County of San Diego



Paul McNamara
Vice Chair
County of San Diego



Joel Anderson
Commissioner
County of San Diego



Chris Cate
Commissioner
City of San Diego



Jo MacKenzie
Commissioner
Vista Irrigation



Mary Casillas Salas
Commissioner
City of Chula Vista



Andrew Vanderlaan
Commissioner
Public Member



Baron Willis
Commissioner
Alpine Fire Protection



Kristi Becker
Alternate
City of Solana Beach



David Drake
Alternate
Special District Member



Harry Mathis
Alternate
Public Member



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 FINAL WORKPLAN AND BUDGET
FISCAL YEAR 2022-2023

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 in facilitating efficient 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 7, 2022 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 2022-2023 presented at a public hearing held on June 6, 2022;

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 final workplan for 2022-2023 shown as Exhibit A is APPROVED.

2. The final budget for 2022-2023 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 2022-2023 for the total appropriation amount of $1,804,266.

The foregoing resolution was duly and regularly adopted by the Commission at a public hearing held on June 6, 2022 by the following vote:

Yes: _____

No: _____

Abstain: _____

Attest:

_____
Keene Simonds
Executive Officer

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FINAL WORKPLAN FOR FY2022-2023

Priority	Level	Type	Project	Description and Key Issues
Ongoing	...	Statutory	Applicant Proposals and Requests	LAFCO will prioritize its available resources to address proposals involving boundary changes and outside service requests
Ongoing	...	Administrative	Targeted LAFCO Presentations	LAFCO will prioritize public outreach and agency interactions; emphasis on informing stakeholders ahead of MSR work
Ongoing	...	Statutory	Workplan and Budget	LAFCO will approve a workplan and budget and preform quarterly reviews throughout the fiscal year and make amendments as needed
1	High	Administrative	Recruiting, Hiring + Onboarding New Staff	Fill two vacated budgeted positions involving the Administrative Assistant and Analyst I/II/III
2	High	Statutory	Policy Review | MSRs	Consider revisions to existing policies on MSRs in Section 56430 to address and enhance community engagement procedures
3	High	Statutory	Policy Review | Outside Services	Consider revisions to existing policies on overseeing outside services in Section 56133 to address/clarify processing procedures – including exemptions
4	High	Statutory	MSR | San Marcos Region	Complete the scheduled reviews of the City of San Marcos, San Marcos FPD, & Vallecitos WD (coordinate with Vista region)
5	High	Statutory	MSR | Vista Region	Complete the scheduled reviews of the City of Vista, Vista ID, Vista FPD, & Buena SD (coordinate with San Marcos region)
6	High	Statutory	MSR | Oceanside Region	Complete scheduled reviews of the City of Oceanside, Oceanside Harbor, and Morro Hills CSD (coordinate with Carlsbad region)
7	High	Statutory	MSR | Carlsbad Region	Complete scheduled reviews of the City of Carlsbad as well as Carlsbad MWD and Leucadia WWD (coordinate with Oceanside and Encinitas region)
8	High	Administrative	RCD Ad Hoc Committee	Coordinate work of the Ad Hoc Committee in implementing recommendations included in the final MSR on RCDs in San Diego County
9	High	Statutory	Policy Review | Commission Rule No. 4	Complete a comprehensive update to Rule No. 4 and its provisions to identify and establish special districts' service functions and classes
10	High	Administrative	Website Refresh	Initiate a refresh of the LAFCO website to include more user-friendly tools and expanded content as main communicative resource
11	Moderate	Administrative	SALC Grant | Ag Trends	Continue second year of SALC grant award to identify and track agricultural trends in San Diego County
12	Moderate	Statutory	MSR | CWA-MET	Initiate scheduled review of wholesale water suppliers – County Water Authority (comprehensive) and Metropolitan Water District (abbreviated)
13	Moderate	Administrative	Special Districts Advisory Committee	Provide administrative support to the Special Districts Advisory Committee and hold no less than three formal meetings in FY
14	Moderate	Administrative	Cities Advisory Committee	Provide administrative support to the Cities Advisory Committee and hold no less than two formal meetings in FY
15	Moderate	Statutory	Special District Elections	Conduct special district elections for two seats (regular and alternate) on the Commission
16	Moderate	Administrative	2021-2022 Audit	Complete outside audit of financial statements for 2021-2022 for and ensure consistency with accounting standards
17	Moderate	Administrative	Legislative Proposal | G.C. 56133	Sponsor and/or otherwise facilitate an amendment to clarify LAFCOs' determine when local agencies require formal approval to provide outside services
18	Moderate	Statutory	Policy Review | Island Annexations	Consider options to define "substantially surrounded" and provide related mapping to inform update to existing island annexation policies
19	Moderate	Statutory	MSR | Escondido Region Part II	Complete the scheduled review of the City of Escondido via an addendum process in partnership with the City and Concordia Homes.
20	Moderate	Statutory	Governance Study | Escondido Region	Prepare study identifying and analyzing the merits of potential reorganizations involving the City of Escondido and Rincon del Diablo MWD
21	Moderate-Low	Administrative	Annual Local Agency Directory	Update and publish an annual local agency directory subject to LAFCO oversight
22	Moderate-Low	Administrative	SOI/MSR Annual Report	Update and publish an annual report documenting all recorded municipal service review and sphere of influence actions in San Diego County
23	Moderate-Low	Administrative	Commissioner Onboarding Packets	Create onboarding packets for new Commissioners to help orient new members to key roles, duties, and organizational practices of San Diego LAFCO
24	Moderate-Low	Administrative	Informational Report | LAFCO at 60	Prepare a report on San Diego LAFCO's history and key decisions ahead of its 60th Anniversary in June 2023
25	Moderate-Low	Administrative	Informational Report | Property Tax Exchange	Prepare a report primer on current property tax exchange processes in statute and applicable agreements in San Diego County
26	Low	Administrative	Informational Report | JPAs	Prepare a report summarizing JPAs in San Diego County subject to LAFCO reporting under SB 1261
27	Low	Administrative	Public Access Television	Work with local cable companies and associated non-profits to begin broadcasting LAFCO meetings on local government channels
28	Low	Administrative	Application Procedures	Streamline existing application packet to be more user-friendly; address new statutory requirements
29	Low	Administrative	SANDAG	Participate in SANDAG's Technical Working Group (TWG) and provide updates to the Commission on shared interests as needed
30	Low	Administrative	Southern California LAFCOs	Participate in quarterly meetings with other Southern California LAFCOs and related projects and/or trainings

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San Diego County Local Agency Formation Commission

Regional Service Planning | Subdivision of the State of California

EXPENSES		FY 2020-2021			FY 2021-2022			FY 2022-2023		
		Final	Amended	Actuals	Final	Amended	Projected	Proposed Final	Difference	
Salaries and Benefits Unit										
Account No.	Description									
51110-51310	Salaries and Wages	763,339	841,000	851,062	756,365	701,365	734,374	786,510	30,145	4.0%
51410	Retirement - SDCERA	272,668	316,593	293,416	301,077	301,077	246,319	275,694	(25,382)	-8.4%
51415	Retirement - OPEB	10,977	10,977	9,944	9,164	9,164	7,850	9,030	(134)	-1.5%
51421	Retirement - OPEB Bonds	41,998	41,998	38,804	37,655	37,655	33,118	-	(37,655)	-100.0%
51450	Payroll Taxes	55,613	55,613	61,062	55,934	55,934	51,252	55,537	(397)	-0.7%
51510-51550	Group Insurance	103,116	103,116	116,261	130,169	130,169	103,661	125,476	(4,693)	-3.6%
51560	Unemployment Insurance	2,000	2,000	239	2,000	2,000	750	2,000	-	0.0%
		1,249,711	1,371,297	1,370,788	1,292,364	1,237,364	1,177,323	**1,254,248**	**(38,117)**	**-2.9%**
Services and Supplies Unit										
Account No.	Description									
52074	Communications	3,636	3,636	6,937	6,336	6,336	6,974	12,961	6,625	104.6%
52138	General Liability Insurance	-	-	10,576	10,788	10,788	12,402	12,402	1,615	15.0%
52178	Vehicle - Maintenance	980	980	646	980	980	951	980	-	0.0%
52182	Vehicle - Fuel	1,000	1,000	112	500	500	250	500	-	0.0%
52270	Memberships	25,413	18,182	17,261	25,510	25,510	22,601	30,248	4,738	18.6%
52304	Miscellaneous	50	50	25	50	50	146	50	-	0.0%
52330	Office: General	7,420	7,420	6,064	6,420	6,420	9,556	8,211	1,791	27.9%
52332	Office: Postage	500	500	22	250	250	99	250	-	0.0%
52334	Office: Printing	10,000	10,000	7,916	8,000	8,000	22,764	15,000	7,000	87.5%
52336	Office: Books and Guidelines	2,000	2,000	437	2,000	2,000	-	2,000	-	0.0%
52338	Office: Drafting/Engineering	50	50	-	50	50	-	50	-	0.0%
52344	Office: Supplies and Furnishings	15,800	15,800	6,692	14,300	69,300	59,435	14,600	300	2.1%
52354	Office: County Mail Services	10,000	10,000	7,156	10,000	10,000	9,471	10,000	-	0.0%
52370	Professional Services: Consultants	190,094	190,094	192,297	199,740	199,740	265,000	270,960	71,220	35.7%
52490	Publications and Legal Notices	4,650	4,650	15,118	4,650	4,650	16,346	4,650	-	0.0%
52504	Leases: Equipment	6,600	6,600	6,477	6,600	6,600	5,916	6,600	-	0.0%
52530	Leases: Office Space	84,764	84,764	109,094	89,764	89,764	97,130	137,868	48,104	53.6%
52550	Special Expenses: County Overhead	91,507	50,904	40,739	75,346	75,346	36,871	72,466	(2,880)	-3.8%
52562	Special Expenses: New Hire Backgrounds	-	-	1,112	-	-	49	-	-	-
52566	Special Expenses: Minor Equipment	1,000	1,000	-	500	500	1,023	500	-	0.0%
52602	Computer Training	2,000	2,000	-	500	500	-	500	-	0.0%
52610	Travel and Training | In County	4,500	4,500	2,364	3,000	3,000	4,000	2,700	(300)	-10.0%
52612	Employee Auto	9,700	9,700	7,200	8,700	8,700	7,969	8,700	-	0.0%
52622	Travel and Training | Out of County	19,925	-	-	5,000	5,000	-	16,050	11,050	221.0%
52721	IT Reimbursements: Network	30,000	30,000	31,162	30,000	30,000	43,240	26,553	(3,447)	-11.5%
52723	IT Reimbursements: Data Center	45,000	29,006	28,752	40,000	40,000	29,490	29,015	(10,985)	-27.5%
52725+28	IT Reimbursements: Financial Systems	20,000	20,000	19,575	20,000	20,000	20,421	40,146	20,146	100.7%
52732	IT Reimbursements: Desktop Computing	25,000	43,000	46,459	25,000	25,000	42,310	21,488	(3,512)	-14.0%
52734	IT Reimbursements: Help Desk	3,000	3,000	2,274	3,000	3,000	2,358	2,331	(669)	-22.3%
52750	IT Reimbursements: Catalog Equipment	45,000	10,532	8,776	45,000	45,000	3,926	3,748	(41,252)	-91.7%
52758	Fleet Reimbursements: Vehicle Lease	2,000	2,000	1,986	2,000	2,000	1,986	2,000	-	0.0%
		661,589	561,368	559,716	643,984	698,984	722,683	**753,528**	**109,544**	**17.0%**

EXPENSES CONTINUED...

		FY 2020-2021			FY 2021-2022			FY 2022-2023		
		Final	Amended	Actuals	Final	Amended	Projected	Proposed Final		Difference
Miscellanous Unit										
Account No.	Description									
51421	Debt Service: OPEB Obligation Bonds	-	-	-	-	-	-	37,388	37,388	-
53585	Equipment Depreciation	2,500	2,500	2,500	2,500	2,500	2,500		(2,500)	-100.0%
54955-54961	Fixed Assets	2,500	2,500	-	2,500	2,500	-	-	(2,500)	-100.0%
		5,000	5,000	2,500	5,000	5,000	2,500	**37,388**	**32,388**	**647.8%**
	EXPENSE TOTALS	1,916,300	1,937,665	1,933,004	1,941,348	1,941,348	1,902,506	**2,045,164**	**103,816**	**5.3%**

REVENUES

		FY 2020-2021			FY 2021-2022			FY 2022-2023		
		Final	Amended	Actuals	Final	Amended	Projected	Proposed Final		Difference
Intergovernmental Unit										
Account No.	Description									
45918.1	Apportionments | County	483,914	483,914	483,914	483,914	483,914	483,914	515,479	31,565	6.5%
45918.2	Apportionments | Cities (less SD)	483,914	483,914	483,914	483,914	483,914	483,914	515,479	31,565	6.5%
45918.3	Apportionments | City of San Diego	241,957	241,957	241,957	241,957	241,957	241,957	257,830	15,872	6.6%
45918.4	Apportionments | Special Districts	483,914	483,914	483,914	483,914	483,914	483,914	515,479	31,565	6.5%
		1,693,700	1,693,700	1,693,700	1,693,700	1,693,700	1,693,700	**1,804,266**	**110,566**	**6.5%**
Service Charges Unit										
Account No.	Description									
46234	Application Fees	130,000	130,000	223,585	150,000	150,000	190,000	170,000	20,000	13.3%
		130,000	130,000	223,585	150,000	150,000	190,000	**170,000**	**20,000**	**13.3%**
Earnings Unit										
Account No.	Description									
44105	Interest and Dividends	20,000	20,000	8,132	15,000	15,000	7,622	15,000	-	0.0%
		20,000	20,000	8,132	15,000	15,000	7,622	**15,000**	**-**	**0.0%**
Non-Operating Unit										
Account No.	Description									
47540	Transfer from Fund Balance	72,600	72,600	72,600	82,648	82,648	82,648	55,898	(26,750)	-32.4%
		72,600	72,600	72,600	82,648	82,648	82,648	**55,898**	**(26,750)**	**-32.4%**
	REVENUE TOTALS	1,916,300	1,916,300	1,998,017	1,941,348	1,941,348	1,973,970	**2,045,164**	**103,816**	**5.3%**
OPERATING NET				**65,013**			**71,464**	**-**		**-**

FUND BALANCE (unrestricted)				**audited**			**audited**			
Committed										
... Stabilization				250,000			250,000	250,000		
... Opportunity				300,000			300,000	300,000		
Assigned by EO				125,000			125,000	125,000		
Unassigned				904,086			892,901	837,003		
				1,579,086			1,567,901	1,512,003		