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

6a

AGENDA REPORT
Public Hearing | Action

March 3, 2025

TO: Chair Whitburn and Commissioners

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

SUBJECT: **Proposed Draft Workplan and Budget for 2025-2026**

SUMMARY

The San Diego County Local Agency Formation Commission (LAFCO) will consider recommendations from the Executive Officer in approving a proposed draft workplan and budget for 2025-2026. Both items largely represent the status quo with respect to continuing existing project activities and funding levels with targeted enhancements. The draft workplan identifies 30 special projects in priority order and headlined by forwarding active municipal service reviews on wholesale water service providers, healthcare districts, and local agencies within the Carlsbad-Encinitas region. New additions include commencing a municipal service review on the San Diego Unified Port District and establishing a pilot grant program to help fund special LAFCO projects. The draft budget draws on the workplan and totals $3.164 million in matching expenses and revenues and reflects an overall increase of 8.6% or $0.251 million. Budgeted increases in expenses are mostly sourced to accommodating salary and benefit changes (cost-of-living and/or merit increases) as well as funding additional consultant usage to continue to advance the municipal service review program with technical expertise. The budgeted increase in revenues to match expenses mostly involves raising local agency apportionments by 7.6% or $0.156 million with the balance covered by reserves. Commission approval will precede initiating a formal public review period – including presentations to the Cities and Special Districts Advisory Committees – with staff to return with final proposed versions of both items at the May meeting.

Administration:
Keene Simonds, Executive Officer
2550 Fifth Avenue, Suite 725
San Diego, California 92103
T 619.321.3380
E lafco@sdcounty.ca.gov
www.sdlafco.org

Joel Anderson, County of San Diego
Jim Desmond, County of San Diego
Vacant, Alt., County of San Diego
Kristi Becker, City of Solana Beach
Dane White, City of Escondido
John McCann, Alt., City of Chula Vista
Chair Stephen Whitburn, City of San Diego
Marni von Wilpert, Alt., City of San Diego
Barry Willis, Alpine Fire Protection
Jo MacKenzie, Vista Irrigation
David A. Drake, Alt., Rincon del Diablo
Harry Mathis, General Public
Brigette Browning, 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 must 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.[1]

DISCUSSION

This agenda item is for San Diego LAFCO to consider recommendations by the Executive Officer in approving a coordinated proposed draft (a) workplan and (b) budget for 2025-2026. Approving these items – with any changes made by the Commission – will immediately precede a formal public review and comment period with final actions scheduled for the May meeting. Additional discussion on both items follows.

Proposed Draft Workplan

The draft workplan as proposed builds on the existing fiscal year workplan and refined by ongoing feedback by the Commission as well as referencing the rolling five-year study schedule. These considerations produce a workplan reset with 30 special projects organized among six priority categories ranging from highest to low. Priority placements in the workplan generally follows a queuing order with active and new projects largely divided between the top-half and bottom-half, respectively. Twenty additional projects are also listed as bullpen and represent otherwise merited activities the Commission may choose to consider now and/or telegraph towards future workplans.

Summaries of all five highest priority projects follows.

- No. 1a | MSR: Wholesale Water Providers
  This continued project draws on the rolling study schedule and involves a service-specific municipal service review on principal wholesale water service providers in San Diego County (County Water Authority and Metropolitan Water District).[2] An administrative draft is nearing readiness with the assistance of an Ad Hoc Committee with the tentative expectation of presenting a complete draft to the Commission by the end of the current fiscal year. Substantive work is expected to continue into 2025-2026.

- No. 1b | MSR: Healthcare Districts
  This continued project draws on the rolling study schedule and involves a service specific municipal service review on healthcare districts in San Diego County (Fallbrook, Palomar, Grossmont, and Tri-City.) An administrative draft is nearing readiness with the tentative expectation of presenting a complete draft to the Commission by the end of the current fiscal year. Substantive work is expected to continue into 2025-2026 with the additional

1 This statutory prohibition on reducing the LAFCO budget without special findings ties to the State of California agreeing to negotiated legislation in 1962 to delegate oversight of jurisdictional boundary and service area issues from the State to LAFCOs in all 58 counties.
2 Eastern MWD also now provides wholesales water services in northern San Diego County, but was recently evaluated by LAFCO as part of an agency-specific municipal service review completed in 2023.

anticipation of preparing an addendum to further detail community needs before taking any sphere of influence actions for the affected agencies.

- No. 3 | MSR: San Diego Association of Governments (SANDAG)
  This continued project draws on the rolling study schedule as amended in the current fiscal year and involves an agency-specific municipal service review on SANDAG and its foremost public-facing municipal functions involving transportation, housing, and climate adaptation. An administrative draft is under preparation with the tentative expectation of a complete draft being presented to the Commission during the second quarter of 2025-2026.

- Nos. 4a + 4b | MSR: Carlsbad-Encinitas Region I and II
  This continued two-part project draws on the rolling study schedule and combines two previously scheduled municipal service reviews covering local agencies within the Carlsbad and Encinitas regions. The two-part project is being prepared in phases with the former covering the two cities (Carlsbad and Encinitas) and latter covering several special districts (Carlsbad Municipal Water District, Leucadia Wastewater District, Olivenhain Municipal Water District, and San Dieguito Water District). Administrative drafts are approaching their readiness with the tentative expectation of complete drafts being presented to the Commission during the first quarter of 2025-2026.

A full listing of all workplan projects is provided as Exhibit A to the attached draft resolution.

Proposed Draft Budget

The draft budget as proposed has been developed in conjunction with funding the referenced workplan and sets total matching expenses and revenues at $3.164 million. These matching amounts are divided between operating and non-operating units and represents a total increase of 8.6% – or $0.251 million – over the current fiscal year. Notable components underlying the proposed matching increases follow.

- The proposed increase in **total expenses** involves operating units (salaries and benefits + services and supplies) and budgeted to collectively rise by 10.4% – or $252,547 – from $2.428 to $2.681 million. This includes raising the salaries and benefits unit by $119,894 – or 8.2% – and in doing so maintain current staffing levels at 8.0 fulltime positions while accommodating a 3.8% cost-of-living adjustment placeholder and step merits for eligible employees.[3] [4] This also includes raising the services and supplies unit by $132,653 or 13.8% for the primary need of accommodating additional consultant uses to provide specialized expertise in accomplishing several planned workplan projects. The balance of total expenses involves non-operating costs (debt payments and grant transactions) and budgeted to slightly decrease by ($1,092) or (0.2%).

[3] The referenced cost-of-living adjustment represents the most recent annual inflation change published by the U.S. Bureau of Labor.
[4] The salaries and benefits unit also covers Commissioner per diems. Relatedly, and consistent with current practice, the proposed draft budget provides for an approximate 5% increase in per diems from $291 to $305.

- The proposed increase in **total revenues** similarly involves operating units (intergovernmental fees, service charges, and miscellaneous) and budgeted to collectively rise by 10.2% – or $251,455 – from $2.462 to $2.714 million. The majority of the increase would be accommodated by raising intergovernmental fees invoiced to local agencies by 7.6% – or $165,569 – from $2.184 to $2.350 million. An expanded use of reserves within the miscellaneous unit is budgeted from $63,132 to $149,017 and cuts in half the overall increase in local agency apportionments that would otherwise apply under statute. The balance of total revenues involves non-operating costs specific to grant transactions with minimal budgeted changes.

A full ledger listing of the draft budget is provided as Exhibit B to the attached draft resolution.

ANALYSIS

San Diego LAFCO's proposed draft workplan and budget for 2025-2026 largely reflects the status quo in continuing existing and telegraphed projects as well as funding levels with limited and targeted enhancements as detailed above. The status quo is reflected in the draft workplan by continuing the Commission's practice to set a full and otherwise proactive workplan with 30 special projects over the 12-month period with an emphasis on advancing LAFCO's municipal service review program. The status quo is similarly reflected in the draft budget by maintaining staff at 8.0 fulltime positions while keeping with practice in providing a cost-of-living adjustment based on the most recent inflation marker as well as relatively modest merit advancements for eligible employees. Funding additional consultant usage also underlies the draft budget and merits attention by the Commission given the contribution in raising overall expenses. Staff believes the increase in consultant usage is merited given the need for technical expertise in advancing several active and pending municipal service reviews that involve relatively unique functions – like healthcare and transportation. Staff also believes this funding enhancement concurrently serves as a long-term savings by avoiding costs associated with expanding staffing levels that would otherwise be prompted to meet the Commission's statutory tasks in regularly preparing municipal service reviews and other studies to inform its regulatory duties. Cost-savings in other non-labor accounts help to reduce the overall expense increase and lowers the corresponding impact to local agencies by drawing on additional reserves without falling under prescribed policy thresholds.

A public guide summarizing the draft workplan and budget is available as Attachment One.

RECOMMENDATION

It is recommended San Diego LAFCO approve the proposed draft 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):
Adopt the attached resolution provided as Attachment Two approving the proposed draft workplan (Exhibit A) and budget (Exhibit B) for 2025-2026 with any desired changes and direct staff to circulate for public review and comment.

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 in 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 Draft Workplan and Budget for FY2026
2) Draft Resolution Approving a Proposed Workplan and Budget for FY2026
   - Exhibit A: Proposed Draft Workplan
   - Exhibit B: Proposed Draft Budget

Blank for Photocopying

Proposed

DRAFT WORKPLAN & BUDGET GUIDE

FY 2025-2026

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.

A summary of San Diego LAFCO's proposed draft workplan and budget for 2025-2026 follows.

2025-2026 Draft Workplan Guide

High Priority

1a - MSR | Wholesale Water Services
Service-specific study on principal wholesale water services in SD County (CWA -comprehensive + MET - abbreviated)

1b - MSR | Healthcare Districts
Service-specific study on healthcare districts in SD County (Grossmont, Fallbrook, Palomar + Tri Cities); addendum expected

3 - MSR | SANDAG
Agency-specific study on SANDAG and core municipal functions (transportation, housing + climate adaption functions)

4a - MSR | Carlsbad-Encinitas Region I: Cities
Region-specific study on north coast I-5 municipalities (Carlsbad and Encinitas)

4b - MSR | Carlsbad-Encinitas Region II: Districts
Region-specific study on north coast I-5 districts (Carlsbad MWD, Leucadia WWD, Olivenhain MWD, + San Dieguito WD)

6a - MSR | Vista-San Marcos Region I: Cities
Regional MSR on central S-78 corridor municipalities (San Marcos + Vista)

6b - MSR | Vista-San Marcos Region II: Districts
Regional MSR on central S-78 corridor districts (San Marcos FPD, Vista FPD, Vista, ID, Buena SD, + Vallecitos WD)

8 - White Paper | Homeless Services
Evaluate the scope-scale of governmental homeless services in SD County + potential governance options

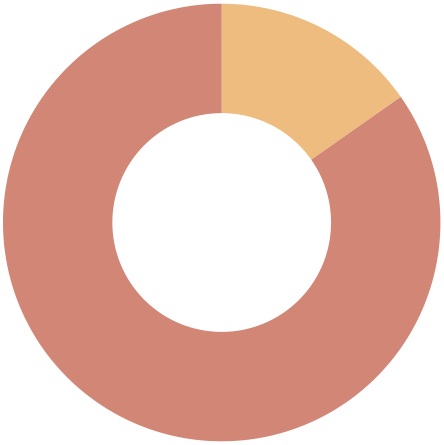
9 - White Paper | Public Recreation @ City Reservoirs
Assess public recreation opportunities at City of SD's unincorporated reservoirs + potential governance alternatives

10 - SALC Planning Grant 2.0
Complete multi-year grant to inform + enhance small farming operations in SD County

Medium Priority	Lower Priority
11a - MSR | Solana Beach - Del Mar Region I: Cities	21 - RCD Ad Hoc Committee: Part II
11b - MSR | Solana Beach - Del Mar Region II: Districts	22 - MSR | South Coast Region I: Cities
13 - Website Refresh + Content Expansion	23 - MSR | Healthcare Districts: Addendum
14 - MSR | San Diego Unified Port District	24 - Alternative Membership Organization
15 - Legislative Proposal | UC Berkeley Report	25 - Annual Local Agency Directory
16 - Outside Audit | RFP + Selection	26 - Special Study | Oceanside SCHD
17 - Outside Audit | FY2025	27 - Commissioner Onboarding
18 - Pilot Grant Program	28 - Annual SOI-MSR Registry
19 - Special Districts Advisory Committee	29 - Applicant Procedures
20 - Cities Advisory Committee	30 - Featured Work + Tutorial Videos

2025-2026 Draft Budget Guide

Total Expenses: $3.163 Million (Increased by 8.6%)



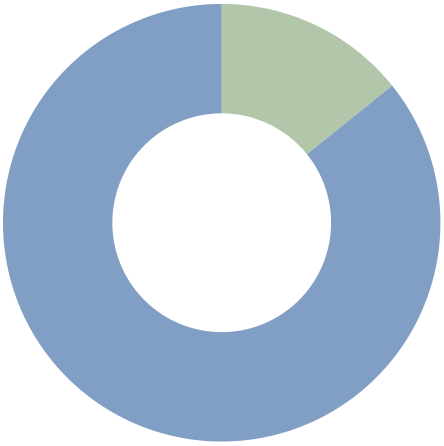
Operating Expenses

- $2.680 million, an increase of 10.4% over the current fiscal year
- Equals **84.7%** of Total Expenses

Non-Operating Expenses

- $0.450 million, a decrease of 0.2% over the current fiscal year
- Equals **15.3%** of Total Expenses

Total Revenues: $3.163 Million (Increased by 8.6%)



Operating Revenues

- $2.713 million, an increase of 10.2% over the current fiscal year
- Equals **85.8%** of Total Revenues

Non-Operating Revenues

- $0.450 million, no increase over the current fiscal year
- Equals **14.2%** of Total Revenues

LAFCO COMMISSION

San Diego LAFCO is governed by a Commission consisting of county, city, special district, and public members. Commissioners are appointed elected officials with the exception of the two public members. Commissioners serve four-year terms 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 its decisions therein are not subject to an outside appeal process.



Stephen Whitburn
Chair
City of San Diego



Barry 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



Dane White
Commissioner
City of Escondido



Jo Mackenzie
Commissioner
Vista Irrigation



Harry Mathis
Commissioner
General Public



Bridgette Browning
Alternate
Public Member



David Drake
Alternate
Rincon Del Diablo



John McCann
Alternate
City of Chula Vista



Marni von Wilpert
Alternate
City of San Diego

Blank for Photocopying

PROPOSED DRAFT WORKPLAN FOR FY2025-2026

Priority	Tier	Type	Project	Description
Ongoing	Highest	Statutory	Applicant Proposals and Service Requests	Prioritize resources to address applicant proposals and related service requests
Ongoing	Highest	Administrative	Targeted LAFCO Presentations	Coordinate timely public outreach; emphasis on informing stakeholders ahead of MSR work
Ongoing	Highest	Administrative	Workplan and Budget Management	Actively manage the workplan and budget resources with regular updates to the Commission
Priority	**Tier**	**Type**	**Project**	**Description**
1a	Highest	Statutory	MSR | Wholesale Water Services	Service-specific study on principal wholesale water services in SD County (CWA -comprehensive + MET - abbreviated)
1b	Highest	Statutory	MSR | Healthcare Districts	Service-specific study on healthcare districts in SD County (Grossmont, Fallbrook, Palomar + Tri Cities); addendum expected
3	Highest	Statutory	MSR | SANDAG	Agency-specific study on SANDAG and core municipal functions (transportation, housing + climate adaption functions)
4a	Highest	Statutory	MSR | Carlsbad-Encinitas Region I: Cities	Region-specific study on north coast I-5 municipalities (Carlsbad and Encinitas)
4b	Highest	Statutory	MSR | Carlsbad-Encinitas Region II: Districts	Region-specific study on north coast I-5 districts (Carlsbad MWD, Leucadia WWD, Olivenhain MWD, + San Dieguito WD)
6a	High	Statutory	MSR | Vista-San Marcos Region I: Cities	Regional MSR on central S-78 corridor municipalities (San Marcos + Vista)
6b	High	Statutory	MSR | Vista-San Marcos Region II: Districts	Regional MSR on central S-78 corridor districts (San Marcos FPD, Vista FPD, Vista, ID, Buena SD, + Vallecitos WD)
8	High	Administrative	White Paper | Homeless Services	Evaluate the scope-scale of governmental homeless services in SD County + potential governance options
9	High	Administrative	White Paper | Public Recreation @ City Reservoirs	Assess public recreation opportunities at City of SD's unincorporated reservoirs + potential governance alternatives
10	High	Administrative	SALC Planning Grant 2.0	Complete multi-year grant to inform + enhance small farming operations in SD County
11a	High-Mid	Statutory	MSR | Solana Beach – Del Mar Region I: Cities	Region-specific study on mid coast I-5 municipalities (Solana Beach and Del Mar)
11b	High-Mid	Statutory	MSR | Solana Beach – Del Mar Region II: Districts	Regional MSR on mid coast I-5 districts (Santa Fe ID)
13	High-Mid	Administrative	Website Refresh + Content Expansion	Work with outside consultant to design and launch website refresh w/enhanced end-user features
14	High-Mid	Statutory	MSR | San Diego Unified Port District	Agency-specific study and core municipal-facing functions (harbor, recreation, public safety, + community development)
15	High-Mid	Administrative	Legislative Proposal | UC Berkeley Report	Sponsor/facilitate legislation implementing UC report recommendations to improve LAFCO efficiencies
16	Mid	Administrative	Outside Audit | RFP + Selection	Prepare and circulate RFP and select new outside auditor beginning with FY2025 statements
17	Mid	Administrative	Outside Audit | FY2025	Complete outside audit of financial statements for FY2025 with supplemental information for added value
18	Mid	Administrative	Pilot Grant Program	Establish pilot program to explore grant opportunities to help fund special projects at LAFCO – studies, etc.
19	Mid	Administrative	Special Districts Advisory Committee	Provide administrative support to the SDAC and hold no less than three meetings in FY2026
20	Mid	Administrative	Cities Advisory Committee	Provide administrative support to the CAC and hold no less than two meetings in FY2026

Priority	Level	Type	Project	Description
21	Mid-Low	Statutory	RCD Ad Hoc Committee: Part II	Complete second part of RCD boundary true ups to inform comprehensive sphere updates for local RCDs
22	Mid-Low	Statutory	MSR | South Coast Region I – Cities	Region-specific study on south coast I-5 municipalities (Chula Vista, Coronado, Imperial Beach and National City)
23	Mid-Low	Statutory	MSR | Healthcare Districts: Addendum	Address community healthcare needs and related resources (public + private) + potential governance alternatives
24	Mid-Low	Administrative	Alternative Membership Organization	Work with other LAFCOs to receive/provide ongoing education and legislative advocacy services (post CALAFCO)
25	Mid-Low	Administrative	Annual Local Agency Directory	Update and publish annual local agency directory subject to LAFCO oversight
26	Low	Statutory	Special Study | Oceanside SCHD	Prepare special study on SCHD detailing revenues/expenses + potential merits to governance alternatives
27	Low	Administrative	Commissioner Onboarding	Create a digital toolkit for new Commissioners to help acclimatize to agency duties, structure, and activities
28	Low	Administrative	Annual SOI-MSR Registry	Update and publish annual registry showing all recorded sphere of influence and municipal service review actions
29	Low	Statutory	Applicant Procedures	Update and streamline LAFCO application materials + establish related protocols – including addressing stale proposals
30	Low	Administrative	Featured Work + Tutorial Videos	Produce videos featuring special projects as well as primers on LAFCO duties for online distribution
	Bullpen	Statutory	MSR | City of San Diego	Agency-specific study and core municipal service functions (water, wastewater, public safety, etc.)
	Bullpen	Statutory	White Paper | Community Choice	Evaluate the scope and scale of CCAs in SD County and connectivity to LAFCO duties and interests
	Bullpen	Statutory	Outreach to Sunset/Melrose "Island"	Perform targeted outreach to the island between Oceanside + Vista to assess service needs + possible annexation interests
	Bullpen	Administrative	Service + Fiscal Indicators	Develop online browser feature to depict service + fiscal indicators among local agencies in SD County
	Bullpen	Administrative	Liaison with Local Tribes	Establish communication protocols with local tribes with respect to shared interests in regional services + CEQA consultations
	Bullpen	Statutory	Morro Hills CSD Follow Up	Coordinate and/or otherwise facilitate discussions with County Sherrif to enhance traffic enforcement within the CSD
	Bullpen	Statutory	Policy Review | Health + Safety Fee Reductions	Review options to revise existing fee reductions for proposals/requests involving public health or safety threats
	Bullpen	Administrative	LAFCO Meeting Room	Explore opportunities to secure a dedicated LAFCO meeting room with scaled dais and A/V enhancements
	Bullpen	Statutory	White Paper | Garbage + Landfill Services	Evaluate the scope and scale of garbage collection and disposal services in SD County
	Bullpen	Statutory	Legislative Proposal | G.C. 56430	Sponsor and/or facilitate amendments establishing community engagement enhancements in MSR statute
	Bullpen	Statutory	White Paper | School Districts	Evaluate scope and scale of school districts and their baseline capacities for reference in municipal service reviews
	Bullpen	Statutory	Policy Review | Island Annexations	Consider options to define "substantially surrounded" and provide related mapping services
	Bullpen	Administrative	LAFCO Workshop	Organize a special workshop for the Commission to discuss strategic objectives over the next five year period
	Bullpen	Administrative	Public Access Television	Establish public broadcasting LAFCO meetings on local government channels
	Bullpen	Administrative	Procedural Flow Charts	Create user friendly flow charts for various LAFCO statutory processes for online publication
	Bullpen	Statutory	Policy | Fee Schedule Update	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	Statutory	Disadvantaged Unincorporated Communities	Update DUC mapping designations (DUC) in San Diego County based on current census information
	Bullpen	Administrative	County Planning Groups	Monitor regular meetings of the County's 28 Planning and or Sponsor Groups and directly engage as appropriate
	Bullpen	Administrative	Local Agency Finder Tool	Develop online feature for users to enter address to identify all overlapping local jurisdictions (cities and districts)
	Bullpen	Statutory	Policy | Commission Rule No. 4	Modernize Rule No. 4 and its provisions to regulate special districts' service functions and classes
	Bullpen	Statutory	Special Study | Escondido + Rincon	Study options to consolidate (functional and political) the City of Escondido and Rincon del Diablo MWD
	Bullpen	Statutory	White Paper | JPAs	Evaluate the status of JPA filings in SD County relative to LAFCO's task in SB 1261
	Bullpen	Administrative	Policy | Cities Advisory Committee	Coordinate with CAD in updating bylaws and related procedures to sync with current interests/priorities
	Bullpen	Statutory	Legislative Proposal | G.C. 56133	Sponsor/facilitate amendments to clarify LAFCOs' authority to determine out-of-agency exemptions in (e)

San Diego County Local Agency Formation Commission

Regional Service Planning | Subdivision of the State of California

EXPENSES		FY2023		FY2024		FY2025		FY2026		
		Adopted	Actuals	Adopted	Actuals	Adopted	Estimates	Proposed	Difference $	Difference %
Salaries and Benefits Unit										
Account	Description									
51110 +	Salaries and Per Diems	786,510	715,968	891,455	715,861	898,906	884,533	986,200	87,294	9.7%
51410	Retirement - SDCERA	275,694	255,990	318,295	303,876	350,146	348,738	384,503	34,357	9.8%
51415	Retirement - OPEB	9,030	8,190	10,273	8,779	10,196	9,521	11,112	917	9.0%
51450	Payroll Taxes	55,537	49,377	64,840	51,279	65,044	61,226	71,457	6,413	9.9%
51510 +	Group Insurance	125,476	102,010	150,033	96,389	143,481	120,217	134,394	(9,087)	-6.3%
51560	Unemployment Insurance	2,000	1,000	1,000	258	1,000	336	1,000	-	0.0%
		1,254,248	1,132,535	1,435,895	1,176,442	1,468,773	1,424,571	1,588,667	119,894	8.2%
Services and Supplies Unit										
Account	Description									
52074	Communications	12,961	6,327	43,824	37,385	42,299	42,264	50,726	8,427	19.9%
52138	General Liability Insurance	12,402	12,737	12,737	14,194	14,194	15,599	15,599	1,405	9.9%
52178	Vehicle - Maintenance	980	1,051	980	2,580	1,000	2,101	1,000	-	0.0%
52182	Vehicle - Fuel	500	497	500	539	500	581	500	-	0.0%
52270	Memberships	30,248	27,037	28,994	23,077	38,736	24,993	34,807	(3,929)	-10.1%
52304	Miscellaneous	50	50	50	30	50	20	50	-	0.0%
52330	Office: General Support	8,211	11,461	8,211	9,636	12,380	11,476	13,217	837	6.8%
52332	Office: Postage USPS	250	200	250	314	250	250	250	-	0.0%
52334	Office: Design + Printing	15,000	15,000	22,500	17,211	23,000	18,367	22,500	(500)	-2.2%
52336	Office: Books and Guidelines	2,050	42	-	-	-	-	-	-	0.0%
52344	Office: Supplies + Furnishings	14,600	11,318	14,600	8,348	12,100	12,100	10,300	(1,800)	-14.9%
52354	Office: County Mail Services	10,000	9,201	10,000	12,401	10,000	7,989	10,000	-	0.0%
52370	Professional Services	270,960	379,047	296,170	518,671	445,767	495,830	566,600	120,833	27.1%
52490	Publications + Legal Notices	4,650	12,500	8,150	11,221	8,500	8,143	7,000	(1,500)	-17.6%
52504	Leases: Equipment	6,600	6,600	6,600	3,955	4,500	3,841	4,000	(500)	-11.1%
52530	Leases: Office Space	137,868	142,239	144,743	149,217	154,308	154,308	158,688	4,380	2.8%
52550	Special Expenses: County Overhead	72,466	30,624	40,000	32,366	33,000	57,293	58,000	25,000	75.8%
52562	Special Expenses: New Hire Checks	-	469	-	198	-	215	-	-	0.0%
52566	Special Expenses: Minor Equipment	500	-	-	413	-	2,472	-	-	0.0%
52610	Travel-Training | In County	2,700	4,500	2,700	5,930	2,700	10,000	2,700	-	0.0%
52612	Employee Auto + Reimbursements	8,700	7,890	8,700	8,201	8,700	12,944	8,700	-	0.0%
52622	Travel-Training | Out of County	16,050	13,436	15,050	18,038	15,050	27,649	15,050	-	0.0%
52721	IT Reimbursements: Network	26,553	16,748	20,000	15,553	18,000	18,003	18,000	-	0.0%
52723	IT Reimbursements: Data Center	29,015	26,621	33,000	24,254	30,000	11,922	27,000	(3,000)	-10.0%
52725 +	IT Reimbursements: Financial Systems	40,146	23,881	35,000	23,984	25,000	17,623	23,000	(2,000)	-8.0%
52732	IT Reimbursements: Desktop Computing	21,488	24,382	28,000	26,759	30,000	25,901	30,000	-	0.0%
52734	IT Reimbursements: Help Desk	2,331	2,002	2,331	1,632	2,331	1,601	2,331	-	0.0%
52750	IT Reimbursements: Catalog Equipment	3,748	25,937	40,000	5,498	25,000	3,110	10,000	(15,000)	-60.0%
52758	Fleet Reimbursements: Lease	2,000	2,000	2,000	1,986	2,000	1,986	2,000	-	0.0%
		753,528	813,798	825,091	973,591	959,364	988,579	1,092,017	132,653	13.8%
	OPERATING EXEPENSE TOTAL	2,007,776	1,946,333	2,260,986	2,150,033	2,428,138	2,413,150	2,680,685	252,547	10.4%

EXPENSES CONTINUED...

		FY2023		FY2024		FY2025		FY2026		
		Adopted	Actuals	Adopted	Actuals	Adopted	Estimates	Proposed	Difference $	Difference %
Non Operating Unit										
Account No.	Description									
51421	Debt Service: OPEB Bonds	37,388	32,781	34,092	30,780	34,092	32,122	33,000	(1,092)	-3.2%
85000	Grant Award Payments	-	215,500	450,000	150,462	450,000	450,000	450,000	-	0.0%
		37,388	248,281	484,092	181,242	484,092	482,122	483,000	(1,092)	-0.2%
	EXPENSE TOTALS	2,045,163	2,194,614	2,745,078	2,331,275	2,912,230	2,895,272	3,163,685	251,455	8.6%

REVENUES

		FY2023		FY2024		FY2025		FY2026		
		Adopted	Actuals	Adopted	Actuals	Adopted	Estimates	Proposed	Difference $	Difference %
Intergovernmental Unit										
Account No.	Description									
45918.1	Apportionments | County	515,479	515,479	581,074	581,074	623,997	623,997	671,300	47,303	7.6%
45918.2	Apportionments | Cities (less SD)	515,479	515,479	581,074	581,074	623,997	623,997	671,300	47,303	7.6%
45918.3	Apportionments | San Diego	257,830	257,830	290,639	290,639	312,108	312,108	335,767	23,660	7.6%
45918.4	Apportionments | Special Districts	515,479	515,479	581,074	581,074	623,997	734,786	671,300	47,303	7.6%
		1,804,265	1,804,266	2,033,861	2,033,861	2,184,098	2,294,887	2,349,668	165,569	7.6%
Service Charges Unit										
Account No.	Description									
46234	Application Fees	170,000	250,000	200,000	194,596	200,000	157,406	200,000	-	0.0%
		170,000	250,000	200,000	194,596	200,000	157,406	200,000	-	0.0%
Miscellaneous										
Account No.	Description									
44105	Interest and Dividends	15,000	5,000	15,000	19,321	15,000	16,420	15,000	-	0.0%
47540	Reserves	55,898	55,898	46,218	46,218	63,132	63,132	149,017	85,886	136.0%
		70,898	60,898	61,218	65,539	78,132	79,552	164,017	85,886	109.9%
	OPERATING REVENUE TOTAL	2,045,163	2,115,164	2,295,079	2,293,996	2,462,230	2,531,845	2,713,685	251,455	10.2%
Non-Operating Unit										
Account No.	Description									
85000	Grant Awards	-	215,500	450,000	68,882	450,000	450,000	450,000	-	0.0%
		-	215,500	450,000	68,882	450,000	450,000	450,000	-	0.0%
	REVENUE TOTALS	2,045,163	2,330,664	2,745,079	2,362,878	2,912,230	2,981,845	3,163,685	251,455	8.6%
TOTAL NET		**-**	**136,050**	**-**	**31,603**	**-**	**86,573**	**-**	**-**	

FUND BALANCE (spendable - unrestricted)	June 30th	June 30th	Estimate June 30th	Projected June 30th
Committed				
… Stabilization	250,000	250,000	250,000	250,000
… Opportunity	300,000	500,000	500,000	300,000
Assigned by EO	62,500	125,000	125,000	-
Unassigned	1,000,810	723,695	747,136	923,119
	1,613,310	1,598,695	1,622,136	1,473,119