



San Diego County Local Agency Formation Commission

Regional Service Planning | Subdivision of the State of California

OPERATING EXPENSES		FY 2016-2017		FY 2017-2018		FY 2018-2019		FY 2019-2020		
		Adopted	Actual	Adopted	Actual	Adopted	Estimated	Adopted	Difference	
Salaries and Benefits Unit										
<u>Account No.</u>	<u>Description</u>									
51110-51310	Salaries and Wages	1,073,177	538,165	1,100,599	617,838	689,719	641,200	752,780	63,061	9.1%
51410	Retirement - SDCERA	-	187,262	-	166,680	239,780	230,440	258,148	18,368	7.7%
51415	Retirement - OPEB	-	9,323	-	7,256	10,560	10,098	10,539	(20)	-0.2%
51421	Retirement - OPEB Bonds	-	34,496	-	27,841	41,598	38,636	40,321	(1,278)	-3.1%
51450	Payroll Taxes (Social and Medicare)	-	36,919	-	35,613	48,958	45,253	53,393	4,435	9.1%
51510-51550	Group Insurance (Health and Dental)	-	69,440	-	74,615	96,958	91,099	100,234	3,276	3.4%
51560	Unemployment Insurance	-	154	-	235	4,032	3,690	3,769	(263)	-6.5%
		1,073,177	875,759	1,100,599	930,078	1,131,604	1,060,416	1,219,183	87,579	7.7%
Services and Supplies Unit										
<u>Account No.</u>	<u>Description</u>									
52074	Telecommunications	500	-	500	2,266	2,500	3,496	3,600	1,100	44.0%
52178	Vehicle - Maintenance	2,000	1,456	2,000	489	2,000	1,022	1,500	(500)	-25.0%
52182	Vehicle - Fuel	1,500	1,096	1,500	401	1,500	882	1,000	(500)	-33.3%
52270	Memberships	10,107	8,107	15,000	11,328	13,000	12,503	28,139	15,139	116.5%
52304	Miscellaneous	50	-	50	6,001	50	-	50	-	0.0%
52330	Office: General	1,000	-	1,000	15,253	8,500	6,290	7,420	(1,080)	-12.7%
52332	Office: Postage	500	-	500	-	500	-	500	-	0.0%
52334	Office: Printing	7,500	20	7,500	-	10,000	5,502	10,000	-	0.0%
52336	Office: Books and Guidelines	2,000	-	2,000	3,609	2,000	921	2,000	-	0.0%
52338	Office: Drafting/Engineering	50	-	50	-	50	-	50	-	0.0%
52344	Office: Supplies and Furnishings	17,500	10,806	18,000	13,140	17,500	12,203	17,800	300	1.7%
52354	Office: County Mail Services	9,500	8,220	9,000	10,037	9,000	28,949	10,000	1,000	11.1%
52370	Professional Services: Consultants	402,500	408,717	382,500	326,850	259,110	450,000	204,505	(54,605)	-21.1%
52490	Publications and Legal Notices	2,500	57	7,500	7,085	5,000	6,560	4,650	(350)	-7.0%
52504	Leases: Equipment	-	4,779	4,000	5,498	6,500	6,262	6,600	100	1.5%
52530	Leases: Office Space	77,000	75,722	80,000	79,789	79,880	79,590	82,657	2,777	3.5%
52550	Special Expenses: County Overhead	100,000	196,412	155,000	47,826	155,000	109,272	100,896	(54,104)	-34.9%
52562	Special Expenses: New Hire Backgrounds	-	-	-	572	-	1,085	-	-	0.0%
52566	Special Expenses: Minor Equipment	1,000	-	1,000	1,164	1,000	3,538	1,000	-	0.0%
52602	Computer Training	2,000	-	2,000	-	2,000	-	2,000	-	0.0%
52610	Travel and Training In County	500	-	500	11,301	5,000	1,792	4,500	(500)	-10.0%
52612	Employee Auto	10,000	8,802	10,000	8,724	10,000	10,000	9,700	(300)	-3.0%
52622	Travel and Training Out of County	1,000	-	1,000	14,390	10,000	26,238	23,550	13,550	135.5%
52704-52722	Reimbursements: Network	33,500	29,140	31,500	27,137	30,000	28,804	30,000	-	0.0%
52723	Reimbursements: Data Center	51,000	52,403	45,000	48,214	45,000	33,139	45,000	-	0.0%
52725	Reimbursements: Financial Systems	6,000	20,940	20,000	18,888	20,000	30,667	20,000	-	0.0%
52726-52732	Reimbursements: Desktop Computing	40,200	28,248	27,700	47,462	25,000	30,882	25,000	-	0.0%
52734	Reimbursements: Help Desk	2,500	4,531	2,500	3,154	3,000	3,177	3,000	-	0.0%
52750-52754	Reimbursements: Catalog Equipment	117,480	27,121	51,000	23,973	45,000	41,123	45,000	-	0.0%
52758	Reimbursements: Vehicle Lease	2,500	166	3,000	1,986	2,000	1,986	2,000	-	0.0%
		901,887	886,743	881,300	736,535	770,090	935,884	692,117	(77,973)	-10.1%

OPERATING EXPENSES CONTINUED...

Other Units										
Account No.	Description									
53585	Equipment Depreciation	2,500	2,019	2,500	2,019	2,500	2,500	2,500	-	0.0%
54955-54961	Fixed Assets	1,500	-	2,500	-	2,500	-	2,500	-	0.0%
		<u>4,000</u>	<u>2,019</u>	<u>5,000</u>	<u>2,019</u>	<u>5,000</u>	<u>2,500</u>	<u>5,000</u>	<u>-</u>	<u>0.0%</u>
	EXPENSE TOTALS	1,979,064	1,764,521	1,986,899	1,668,632	1,906,694	1,998,801	1,916,300	9,607	0.5%

OPERATING REVENUES

		FY 2016-2017		FY 2017-2018		FY 2018-2019		FY 2019-2020		
		Adopted	Actual	Adopted	Actual	Adopted	Estimated	Adopted		
Intergovernmental Unit										
								Difference		
Account No.	Description									
45918.1	Apportionments County	451,018	451,018	467,171	467,171	475,684	475,684	486,771	11,087	2.3%
45918.2	Apportionments Cities (less SD)	451,018	451,018	467,171	467,171	475,684	475,684	486,771	11,087	2.3%
45918.3	Apportionments City of San Diego	225,509	225,509	233,586	233,586	237,842	237,842	243,386	5,544	2.3%
45918.4	Apportionments Special Districts	451,018	450,090	467,171	467,171	475,684	475,684	486,771	11,087	2.3%
		<u>1,578,564</u>	<u>1,577,636</u>	<u>1,635,099</u>	<u>1,635,099</u>	<u>1,664,894</u>	<u>1,664,894</u>	<u>1,703,700</u>	<u>38,806</u>	<u>2.3%</u>
Service Charges Unit										
Account No.	Description									
46234	Service Charges	150,000	186,717	125,000	168,009	125,000	80,000	125,000	-	0.0%
		<u>150,000</u>	<u>186,717</u>	<u>125,000</u>	<u>168,009</u>	<u>125,000</u>	<u>80,000</u>	<u>125,000</u>	<u>-</u>	<u>0.0%</u>
Earnings Unit										
Account No.	Description									
44105	Interest and Dividends	5,500	-	6,800	15,535	6,800	22,524	15,000	8,200	120.6%
		<u>5,500</u>	<u>-</u>	<u>6,800</u>	<u>15,535</u>	<u>6,800</u>	<u>22,524</u>	<u>15,000</u>	<u>8,200</u>	<u>120.6%</u>
Miscellaneous Unit										
Account No.	Description									
47540	Transfer from Fund Balance	250,000	-	220,000	-	110,000	110,000	72,600	(37,400)	-34.0%
		<u>250,000</u>	<u>-</u>	<u>220,000</u>	<u>-</u>	<u>110,000</u>	<u>110,000</u>	<u>72,600</u>	<u>(37,400)</u>	<u>-34.0%</u>
	REVENUE TOTALS	1,984,064	1,764,353	1,986,899	1,818,643	1,906,694	1,877,418	1,916,300	9,606	0.5%
OPERATING NET		5,000	(168)	-	150,011	-	(121,383)	-		

FUND BALANCE | JUNE 30th

Committed	175,000	-	175,000
Assigned	97,075	75,000	75,000
Unassigned	<u>1,136,620</u>	<u>1,394,699</u>	<u>1,236,103</u>
	1,408,695	1,469,699	1,486,103