



San Diego County Local Agency Formation Commission

Regional Service Planning | Subdivision of the State of California

OPERATING EXPENSES

		FY 2017-2018		FY 2018-2019		FY 2019-2020		FY 2020-2021		
		Adopted	Actuals	Adopted	Actuals	Adopted	Estimated	Adopted	Difference	
Salaries and Benefits Unit										
<u>Account No.</u>	<u>Description</u>									
51110-51310	Salaries and Wages	1,100,599	617,838	689,719	638,748	752,780	707,916	764,060	11,281	1.5%
51410	Retirement - SDCERA	-	166,680	239,780	230,865	258,148	253,355	272,167	14,019	5.4%
51415	Retirement - OPEB	-	7,256	10,560	10,091	10,539	10,093	10,955	416	3.9%
51421	Retirement - OPEB Bonds	-	27,841	41,598	37,308	40,321	38,833	41,913	1,592	3.9%
51450	Payroll Taxes (Social Security and Medicare)	-	35,613	48,958	46,163	53,393	49,047	55,501	2,108	3.9%
51510-51550	Group Insurance (Health and Dental)	-	74,615	96,958	95,405	100,234	126,675	103,116	2,882	2.9%
51560	Unemployment Insurance	-	235	4,032	163	3,769	1,042	2,000	(1,769)	-46.9%
		1,100,599	930,078	1,131,604	1,058,743	1,219,183	1,186,961	1,249,712	30,529	2.5%
Services and Supplies Unit										
<u>Account No.</u>	<u>Description</u>									
52074	Telecommunications	500	2,266	2,500	3,860	3,600	3,376	3,636	36	1.0%
52178	Vehicle - Maintenance	2,000	489	2,000	610	1,500	790	980	(520)	-34.7%
52182	Vehicle - Fuel	1,500	401	1,500	367	1,000	282	1,000	-	0.0%
52270	Memberships	15,000	11,328	13,000	14,601	28,139	19,142	25,412	(2,727)	-9.7%
52304	Miscellaneous	50	6,001	50	20	50	10	50	-	0.0%
52330	Office: General	1,000	15,253	8,500	6,399	7,420	4,436	7,420	-	0.0%
52332	Office: Postage	500	-	500	84	500	413	500	-	0.0%
52334	Office: Printing	7,500	-	10,000	4,795	10,000	8,000	10,000	-	0.0%
52336	Office: Books and Guidelines	2,000	3,609	2,000	3,226	2,000	927	2,000	-	0.0%
52338	Office: Drafting/Engineering	50	-	50	-	50	-	50	-	0.0%
52344	Office: Supplies and Furnishings	18,000	13,140	17,500	9,302	17,800	8,788	15,800	(2,000)	-11.2%
52354	Office: County Mail Services	9,000	10,037	9,000	18,896	10,000	9,587	10,000	-	0.0%
52370	Professional Services: Consultants	382,500	326,850	259,110	398,125	204,505	268,850	190,094	(14,411)	-7.0%
52490	Publications and Legal Notices	7,500	7,085	5,000	10,382	4,650	3,040	4,650	-	0.0%
52504	Leases: Equipment	4,000	5,498	6,500	8,137	6,600	6,422	6,600	-	0.0%
52530	Leases: Office Space	80,000	79,789	79,880	79,555	82,657	82,657	84,764	2,107	2.5%
52550	Special Expenses: County Overhead	155,000	47,826	155,000	113,842	100,896	56,715	91,507	(9,389)	-9.3%
52562	Special Expenses: New Hire Backgrounds	-	572	-	689	-	-	-	-	0.0%
52566	Special Expenses: Minor Equipment	1,000	1,164	1,000	2,788	1,000	1,000	1,000	-	0.0%
52602	Computer Training	2,000	-	2,000	-	2,000	-	2,000	-	0.0%
52610	Travel and Training In County	500	11,301	5,000	6,634	4,500	7,428	4,500	-	0.0%
52612	Employee Auto	10,000	8,724	10,000	9,069	9,700	8,938	9,700	-	0.0%
52622	Travel and Training Out of County	1,000	14,390	10,000	25,432	23,550	13,062	19,925	(3,625)	-15.4%
52704-52722	Reimbursements: Network	31,500	27,137	30,000	26,450	30,000	32,104	30,000	-	0.0%
52723	Reimbursements: Data Center	45,000	48,214	45,000	30,728	45,000	32,505	45,000	-	0.0%
52725	Reimbursements: Financial Systems	20,000	18,888	20,000	27,556	20,000	26,726	20,000	-	0.0%
52726-52732	Reimbursements: Desktop Computing	27,700	47,462	25,000	25,311	25,000	52,940	25,000	-	0.0%
52734	Reimbursements: Help Desk	2,500	3,154	3,000	4,743	3,000	3,042	3,000	-	0.0%
52750-52754	Reimbursements: Catalog Equipment	51,000	23,973	45,000	32,097	45,000	44,888	45,000	-	0.0%
52758	Reimbursements: Vehicle Lease	3,000	1,986	2,000	1,986	2,000	1,862	2,000	-	0.0%
		881,300	736,535	770,090	865,684	692,117	697,928	661,588	(30,529)	-4.4%

OPERATING EXPENSES CONTINUED...

Other Units										
Account No.	Description									
53585	Equipment Depreciation	2,500	2,019	2,500	2,500	2,500	2,500	2,500	-	0.0%
54955-54961	Fixed Assets	2,500	-	2,500	-	2,500	-	2,500	-	0.0%
		<u>5,000</u>	<u>2,019</u>	<u>5,000</u>	<u>2,500</u>	<u>5,000</u>	<u>2,500</u>	<u>5,000</u>	<u>-</u>	<u>0.0%</u>
	EXPENSE TOTALS	1,986,899	1,668,632	1,906,694	1,926,927	1,916,300	1,887,389	1,916,300	(0)	0.0%

OPERATING REVENUES

		FY 2017-2018		FY 2018-2019		FY 2019-2020		FY 2020-2021		
		Adopted	Actuals	Adopted	Actuals	Adopted	Estimated	Adopted	Difference	
Intergovernmental Unit										
Account No.	Description									
45918.1	Apportionments County	467,171	467,171	475,684	475,684	486,771	486,771	483,914	(2,857)	-0.6%
45918.2	Apportionments Cities (less SD)	467,171	467,171	475,684	475,684	486,771	486,771	483,914	(2,857)	-0.6%
45918.3	Apportionments City of San Diego	233,586	233,586	237,842	237,842	243,386	243,386	241,957	(1,429)	-0.6%
45918.4	Apportionments Special Districts	467,171	467,171	475,684	475,684	486,771	486,771	483,914	(2,857)	-0.6%
		<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>1,703,700</u>	<u>1,693,700</u>	<u>(10,000)</u>	<u>-0.6%</u>
Service Charges Unit										
Account No.	Description									
46234	Service Charges	125,000	168,009	125,000	82,147	125,000	184,751	130,000	5,000	4.0%
		<u>125,000</u>	<u>168,009</u>	<u>125,000</u>	<u>82,147</u>	<u>125,000</u>	<u>184,751</u>	<u>130,000</u>	<u>5,000</u>	<u>4.0%</u>
Earnings Unit										
Account No.	Description									
44105	Interest and Dividends	6,800	15,535	6,800	19,052	15,000	25,239	20,000	5,000	33.3%
		<u>6,800</u>	<u>15,535</u>	<u>6,800</u>	<u>19,052</u>	<u>15,000</u>	<u>25,239</u>	<u>20,000</u>	<u>5,000</u>	<u>33.3%</u>
Miscellaneous Unit										
Account No.	Description									
47540	Transfer from Fund Balance	220,000	-	110,000	217,186	72,600	72,600	72,600	-	0.0%
		<u>220,000</u>	<u>-</u>	<u>110,000</u>	<u>217,186</u>	<u>72,600</u>	<u>72,600</u>	<u>72,600</u>	<u>-</u>	<u>0.0%</u>
	REVENUE TOTALS	1,986,899	1,818,643	1,906,694	1,983,279	1,916,300	1,986,290	1,916,300	(0)	0.0%

OPERATING NET	-	150,011	-	56,352	-	98,901	-
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FUND BALANCE JUNE 30th			
Committed	175,000	175,000	550,000
Assigned	75,000	75,000	125,000
Unassigned	1,357,486	1,196,652	797,953
	<u>1,607,486</u>	<u>1,446,652</u>	<u>1,472,953</u>