



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

6c

AGENDA REPORT
 Public Hearing

March 6, 2023

TO: Commissioners
FROM: Keene Simonds, Executive Officer
SUBJECT: Proposed Workplan and Budget for 2023-2024

SUMMARY

The San Diego County Local Agency Formation Commission (LAFCO) will consider recommendations in adopting a proposed workplan and budget for 2023-2024. The proposed workplan outlines 30 activities in priority order and includes continued and new projects with the latter headlined by a countywide municipal service review on healthcare districts. The proposed budget totals \$2.750 million in matching expenses and revenues. More than four-fifths of total expenses – \$2.261 million – covers operating costs and represents an increase of 12.6% over the current fiscal year and primarily tied to funding an additional staff position. Agency apportionments continue to represent nine-tenths of all operating revenues and set to increase by 13.0% via the combination of additional operating expenses plus reduction in budgeted use of reserves. Adoption of the proposed workplan and budget will precede a formal public review and conclude with final actions in May.

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.

<p>Administration: Keene Simonds, Executive Officer 2550 Fifth Avenue, Suite 725 San Diego, California 92103 T 619.321.3380 E lafco@sdcountry.ca.gov www.sdlafo.org</p>	<p>Chair Jim Desmond County of San Diego</p> <p>Joel Anderson County of San Diego</p> <p>Nora Vargas, Alt. County of San Diego</p>	<p>Kristi Becker City of Solana Beach</p> <p>Dane White City of Escondido</p> <p>John McCann, Alt. City of Chula Vista</p>	<p>Vice Chair Stephen Whitburn City of San Diego</p> <p>Marni von Wilpert, Alt. City of San Diego</p>	<p>Jo MacKenzie Vista Irrigation</p> <p>Barry Willis Alpine Fire Protection</p> <p>David A. Drake, Alt. Rincon del Diablo</p>	<p>Andy Vanderlaan General Public</p> <p>Harry Mathis, Alt. General Public</p>
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DISCUSSION

This agenda item is for San Diego LAFCO to consider recommendations from the Executive Officer in adopting a coordinated proposed (a) workplan and (b) budget for the upcoming fiscal year. Adoption of these policy documents will immediately precede a formal public review and comment period – including providing notice to all 77 local funding agencies – with final actions scheduled for the May meeting. A summary discussion of the main components underlying both the proposed workplan and budget follows.

Summary |

Proposed Workplan in 2023-2024

The proposed workplan draws on a review of San Diego LAFCO needs and associated goals by the Executive Officer. The development of the workplan is further refined through ongoing communications with the Commission as well as the five-year study schedule and recommendations generated in earlier municipal service reviews. These considerations produce a workplan with 30 projects divided between statutory and administrative prompts and organized among three priority categories: high; medium; and low. A summary of all 10 high priority projects follows with the entire listing provided as Attachment Two (Exhibit A).

- No. 1 | Recruiting, Hiring, and Supporting New Staff
This project involves ensuring all budgeted positions are filled and receiving appropriate support (training and integration) and related resources in a timely manner. Expected placement needs include filling the Assistant Executive Officer position paired with other openings that may occur – directly or separately – during the fiscal year.
- No. 2 | Commissioner Onboarding
This project involves creating a formal onboarding process for new Commissioners to assist in their orientation process at LAFCO and related duties and responsibilities. The project responds to the sizable turnover experienced on the Commission over the last three years and expected to include maintaining a user-friendly reference guide covering LAFCO’s statutory powers, local policies, and key organizational information.
- No. 3 | Transition to Online Accounting
This project involves transitioning the accounting software used to reconcile LAFCO’s accounts with the County of San Diego and San Diego County Credit Union from QuickBooks’ desktop to online platform. This transition would provide added flexibility to manage the accounting system under telework conditions and expanded access to QuickBooks support and its own efforts to redirect customers to its cloud system.
- No. 4 | Personnel Policies: Part One
This project utilizes the Commission’s new contract with Regional Government Services (RGS) to develop a multi-phased scope of work to update LAFCO’s personnel policies. The project responds to the policies’ increasingly outdated connectivity and reliance to the County of San Diego’s own personnel policies, which are either no longer available or ill-fitted to LAFCO. An example of the latter involves the County’s Civil Service Rules.

- No. 5 | Personnel Policies: Part Two
This project serves as a placeholder to begin implementing the scope of work established in the preceding item (No. 4) to update LAFCO’s personnel policies. An in-year amendment is anticipated to define the extent of the implementation.
- No. 6 | MSR-SOI for San Marcos Region
This project draws from the adopted study schedule and involves completing an active regional municipal service review for the San Marcos region. The municipal service review will directly inform subsequent sphere of influence updates for the City of San Marcos, San Marcos Fire Protection District, and Vallecitos Water District.
- No. 7 | MSR-SOI for Vista Region
This project draws from the adopted study schedule and involves restarting a regional municipal service review for the Vista region.¹ The municipal service will directly inform subsequent sphere of influence updates for the City of Vista, Vista Fire Protection District, Buena Sanitation, and Vista Irrigation District.
- No. 8 | MSR-SOI on Healthcare Districts
This project draws from the adopted study schedule – albeit out of order – and involves a countywide municipal service review on healthcare districts in San Diego County. The project is advancing ahead of its 2025-2026 target date in the adopted study schedule given recent policy considerations and associated concerns generated by a recent administrative out-of-agency service approval affecting two healthcare districts in North County. The municipal service will directly inform subsequent sphere of influence updates for the Fallbrook, Grossmont, Palomar, and Tri-City Healthcare Districts.
- No. 9 | SALC Grant 2.0
This project involves implementation of a two-year \$450,000 planning grant received from the State to expand on LAFCO’s earlier data collection (SALC 1.0) and provide market analysis to economically inform and support small farming in San Diego County. Implementation activities in the first year are expected to include executing a memorandum of understanding with co-applicant County of San Diego as well as various vendor agreements associated with performing the required analysis.
- No. 10 | Governance Study on the Escondido Region
This project addresses a key recommendation included in the Commission’s recently completed two-part municipal service review on the Escondido region. The governance study will explore consolidation options – function and political – between the City of Escondido and Rincon del Diablo Municipal Water District given their shared boundaries and common service functions (water, wastewater, recycled water, and fire protection).

¹ This project was initially calendared for the current fiscal year but subsequently paused and later removed by the Commission due to several senior management vacancies among the subject agencies.

Summary | Proposed Budget in 2023-2024

The proposed budget developed by the Executive Officer in conjunction with funding the referenced workplan sets total matching expenses and revenues at \$2.750 million. More than four-fifths of total expenses tie to operating costs and equal \$2.260 million, which represent a net change of 12.6% – or \$253,211 – over the current fiscal year. This increase accommodates baseline operating expenses plus increasing staff from 8.0 to 9.0 fulltime employees with the reestablishment of the Assistant Executive Officer position. Previously approved cost-of-living adjustments for all employees paired with providing additional funding for communication services (translation, multi-media, and community engagement) largely account for the other increases in operating expenses. The remaining one-fifth portion of total expenses involve non-operating costs at \$0.489 million and tied to transacting a State planning grant plus debt service. Similar – though not identical – to expenses, four-fifths of total revenues tie to operating units and equal \$2.254 million. This amount represents a net change of 13.3% – or \$264,386 – over the current fiscal year and mostly attributed to increases in local agency apportionments. Remainder of total budgeted revenues at \$0.495 million involve non-operating units and tie to transacting a State planning grant plus unassigned reserves. A listing of all proposed expenses and revenues is provided as Attachment Two.

ANALYSIS

San Diego LAFCO's proposed workplan and budget for 2023-2024 reflects a measured true-up to better align activities with available resources. The true-up ties to continuing the Commission's practice to set a full an otherwise proactive workplan with the aid of increasing staff through the re-budgeting of a full-time Assistant Executive Officer position. This position had been consistently filled at LAFCO since the early 1970s before the last incumbent retired in 2013 and concurrently de-budgeted with the associated savings reallocated to absorb other costs-increases. Re-budgeting the position accounts for three-fifths of the total increase in operating expenses – or \$0.190 of the \$0.264 million – and would advantageously expand LAFCO's organizational capacities and in doing so keep up with the workplan. Re-budgeting the position would similarly benefit LAFCO by providing a clear second in command to help manage day-to-day activities and allow the Executive Officer to dedicate additional time on overall quality control.

A user-friendly guide on the proposed workplan and budget is available as Attachment One. The guide will be updated to reflect any changes approved by the Commission and will be circulated to all funding agencies as part of the mandatory review and comment period.

RECOMMENDATION

It is recommended San Diego LAFCO approve the proposed 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 workplan (Exhibit A) and budget (Exhibit B) for 2023-2024 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.

Respectfully,



Keene Simonds
Executive Officer

Attachments:

- 1) Guide to the Proposed Workplan and Budget for FY2024
- 2) Draft Resolution Approving a Proposed Workplan and Budget for FY2024
 - Exhibit A: Proposed Workplan
 - Exhibit B: Proposed Budget

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PROPOSED

Workplan & Budget Guide

FOR 2023–2024

PENDING ADOPTION

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 draft workplan and budget for 2023–2024 follows.

2023-2024 Workplan Guide

The proposed workplan list 30 targeted projects for 2023–2024 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. 1

**Recruit, Hire + Support
Budgeted Staff**
Fill Analysts + AEO Positions



No. 2

Commissioner Onboarding
Create User-Friendly Guide and
Reference Resource



No. 3

Transition Accounting
QuickBooks Change from Desktop
to Cloud Platform



No. 4

Personnel Policies Part I
Work with RGS in Scope of Work
to Guide Comprehensive Redo



No. 5

Personnel Policies Part II
Begin Implementing Scope of
Work on the Comprehensive Redo



No. 6

Vista Region MSR
Inform Sphere Updates for the Vista,
Vista FPD, Vista ID + Buena SD



No. 7

San Marcos MSR
Inform Sphere Updates for San
Marcos, Vallecitos WD + FPD



No. 8

Healthcare Districts MSR
Inform Sphere Updates for Tri-City,
Palomar, Grossmont + Fallbrook



No. 9

SALC Planning Grant 2.0
Begin Two Year Grant to Analyze
ROI Opportunities for Small Ag



No. 10

Escondido Governance Study
Explore Consolidation Options for
Escondido and Rincon del Diablo

Medium Priorities

- No. 11 | MSR on County Water Authority + MET
- No. 12 | RCDs’ Ad Hoc Committee
- No. 13 | White Paper: Growth Management + Housing
- No. 14 | Special Districts Advisory Committee
- No. 15 | Cities Advisory Committee
- No. 16 | Policy Update on Applicant Processing
- No. 17 | Website Content Expansion
- No. 18 | 2022–2023 Outside Audit
- No. 19 | Legislative Proposal to G.C. 56133
- No. 20 | MSR on Encinitas Region

Lower Priorities

- No. 21 | MSR on Del Mar + Solana Beach Region
- No. 22 | Legislative Proposal on G.C. 56430
- No. 23 | Website Tool: Service + Fiscal Indicators
- No. 24 | White Paper: School Districts
- No. 25 | Liaison with Local Tribes
- No. 26 | Policy Update on Rule 4 (District Functions + Classes)
- No. 27 | Cities Advisory Committee Bylaws
- No. 28 | Special Districts Advisory Committee Bylaws
- No. 29 | Annual Local Agency Directory
- No. 30 | White Paper: Community Choice Aggregations

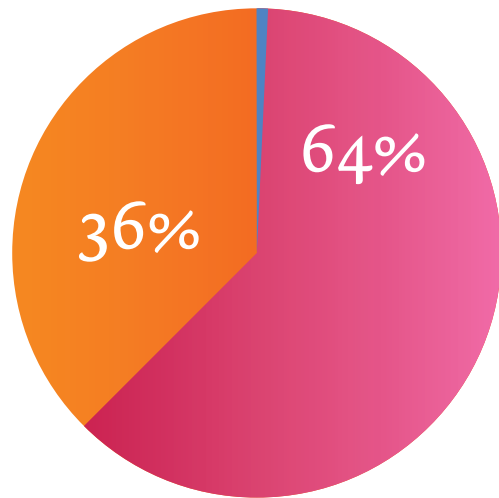
For a complete listing of the draft workplan, please visit: sdlafco.org

2023-2024 Budget Guide

San Diego LAFCO’s proposed budget for 2023–2024 ties directly to funding the associated workplan and sets total matching expenses and revenues at \$2.750 million. More than four-fifths of total budgeted expenses and revenues tie to operating units. Operating expenses total \$2.261 million, which represent a net change of 12.6% – or \$253, 211 – over the current fiscal year. The remaining portion of the total budget involves non-operating units and largely transacting revenues and expenses tied to a State planning grant and debt service.

Key budgeted operating expenses and revenues follow.

Operating Expenses: \$2.261 Million



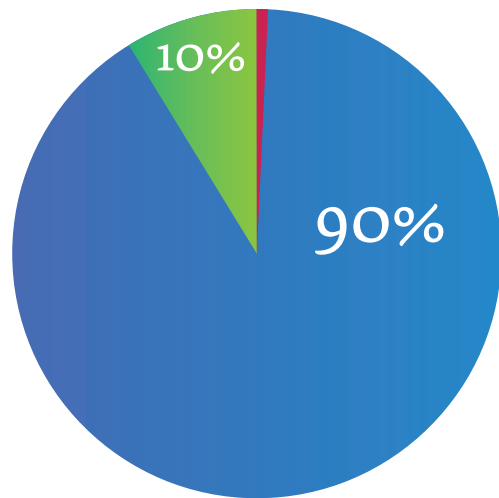
Salaries and Benefits Cost

- \$1.436 million; an increase of (14.5%) over prior year
- Amount equals 64% of all operating expenses
- Increases staffing from 8.0 to 9.0 fulltime employees
 - Addition involves re-establishing the Assistant Executive Officer position
- Accommodates previously approved cost-of-living adjustments for all employees

Services and Supplies Cost

- \$0.825 million; an increase of 9.5% over prior year
- Amount equals 36% of all operating expenses
- Three largest group costs:
 - 1 Professional services: \$0.296 million
 - 2 Office space: \$0.145 million
 - 3 County Information Technology: \$0.125 million

Operating Revenues: \$2.254 Million



Application Fees

- \$0.200 million; 17.6% change over prior year
- Amount equals 8.9% of all operating revenues

Local Agency Contributions

- \$2.039 million; an increase of 13.0% over prior year
- Amount equals 90% of all operating revenues
- Allocation set by State law as follows:
 - 1 County of San Diego covers \$0.582 million
 - 2 Cities less City of San Diego covers \$0.582 million
 - 3 Districts covers \$0.582 million
 - 4 City of San Diego \$0.291 million



PROJECTED 2023–2024 FUND BALANCE

Committed Stabilization:	250,000
Committed Opportunity:	400,000
Assigned:	62,500
Unassigned:	798,375
TOTAL:	1,510,875

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



Stephen Whitburn
Vice Chair
City of San Diego



Joel Anderson
Commissioner
County of San Diego



Kristi Becker
Commissioner
City of Solana Beach



Jo MacKenzie
Commissioner
Vista Irrigation



Andrew Vanderlaan
Commissioner
Public Member



Dane White
Commissioner
City of Escondido



Baron Willis
Commissioner
Alpine Fire Protection



David Drake
Alternate
Special District Member



Harry Mathis
Alternate
Public Member



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 WORKPLAN AND BUDGET
FISCAL YEAR 2023-2024**

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 Executive Officer has prepared a written report and recommendations on a proposed workplan and budget for 2023-2024; and

WHEREAS, the Commission has heard and fully considered all the evidence on a proposed workplan and budget for 2023-2024 presented at a public hearing held on March 6, 2023;

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 workplan for 2023-2024 shown as Exhibit A is APPROVED.
2. The proposed budget for 2023-2024 shown as Exhibit B is APPROVED.
3. The Executive Officer is directed to circulate copies of the approved workplan and budget for public review and comment – including notice all LAFCO funding agencies – and return with a final workplan and budget no later than June 15, 2023.

The foregoing resolution was duly and regularly adopted by the Commission at a public hearing held on March 6, 2023 by the following vote:

Yes: _____

No: _____

Abstain: _____

Attest:

Keene Simonds
Executive Officer

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PROPOSED WORKPLAN FOR FY2023-2024

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 quarterly updates to the Commission
1	High	Administrative	Recruiting, Hiring + Supporting Staff	Ensure all budgeted positions are filled in a timely manner with appropriate resource support
2	High	Administrative	Commissioner Onboarding	Create onboarding resources and related training for new and continuing Commissioners
3	High	Administrative	Online Accounting	Transition QuickBooks accounting from desktop to online platform + make use of public-facing features
4	High	Administrative	Policy Personnel: Part I	Coordinate with RGS a multi-phased scope of work to update personnel policies to reflect best practices
5	High	Administrative	Policy Personnel: Part II	Implement first phase of scope of work in updating personnel policies
6	High	Statutory	MSR Vista Region	Complete the scheduled reviews of the City of Vista, Vista ID, Vista FPD, & Buena SD
7	High	Statutory	MSR San Marcos Region	Complete the scheduled reviews of the City of San Marcos, San Marcos FPD, & Vallecitos WD
8	High	Statutory	MSR Healthcare Districts	Initiate a comprehensive study of the four healthcare districts in San Diego County
9	High	Administrative	SALC Planning Grant 2.0	Initiate two-year grant to expand SALC 1.0 to establish ag costs/revenues for existing and emerging crops with gap analysis
10	High	Statutory	Escondido Region Governance Study	Study options to consolidate (functional and political) the City of Escondido and Rincon del Diablo MWD
11	Medium	Statutory	MSR CWA-MET	Initiate scheduled review of wholesale water suppliers – CWA (comprehensive) and MET (abbreviated)
12	Medium	Administrative	RCD Ad Hoc Committee: Year Two	Complete approved scope of work and present recommendations to the Commission as merited
13	Medium	Administrative	White Paper Growth Management + Housing	Evaluate growth management policies and tools between LAFCO, County, and SANDAG (spheres, VMT, hubs, etc.)
14	Medium	Administrative	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	Cities Advisory Committee	Provide administrative support to the Cities Advisory Committee and hold no less than two formal meetings in FY
16	Medium	Administrative	Policy Applicant Procedures	Update and streamline application materials and establish protocols in suspending and terminating proposals
17	Medium	Administrative	Website Content Expansion	Proceed with content expansion for newly redesigned LAFCO website with multi-media enhancements
18	Medium	Administrative	2022-2023 Audit	Complete outside audit of financial statements for 2022-2023 and ensure consistency with accounting standards
19	Medium	Administrative	Legislative Proposal G.C. 56133	Continue work to sponsor and/or facilitate amendment clarifying LAFCOs' authority to determine out-of-agency service exemptions
20	Medium	Statutory	MSR Encinitas Region	Initiate a regional study covering the City of Encinitas + San Dieguito WD et al.

Priority	Level	Type	Project	Description
21	Low	Statutory	MSR Del Mar-Solana Beach Region	Initiate a regional study covering the Cities of Del Mar and Solana Beach + Santa Fe ID et al.
22	Low	Statutory	Legislative Proposal G.C. 56430	Sponsor and/or facilitate amendment establishing community engagement enhancements in MSR statute
23	Low	Administrative	Service + Fiscal Indicators	Develop online browser feature to depict service + fiscal indicators among local agencies in San Diego County
24	Low	Administrative	White Paper School Districts	Evaluate scope and scale of school districts and their baseline capacities for reference in municipal service reviews
25	Low	Administrative	Liaison with Local Tribes	Establish communication protocols with local tribes with respect to shared interests in regional services
26	Low	Statutory	Policy Commission Rule No. 4	Modernize Rule No. 4 and its provisions to regulate special districts' service functions and classes
27	Low	Statutory	Policy Cities Advisory Committee	Coordinate with CAD in updating bylaws and related procedures to sync with current member interests/priorities
28	Low	Statutory	Policy Special Districts Advisory Committee	Coordinate with SDAC in updating bylaws and related procedures to sync with current member interests/priorities
29	Low	Administrative	Annual Local Agency Directory	Update and publish an annual local agency directory subject to LAFCO oversight
30	Low	Administrative	White Paper Community Choice Aggregations	Evaluate scope and scale of CCAs and their operations in San Diego County and connectivity to LAFCO
	Bullpen	Statutory	Policy Review Island Annexations	Consider options to define "substantially surrounded" and provide related mapping services
	Bullpen	Statutory	White Paper Garbage Services	Evaluate the scope and scale of garbage collection services and possible governance alternatives
	Bullpen	Statutory	White Paper Homeless Services	Evaluate the scope and scale of homeless 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	CALAFCO	Participate in CALAFCO sponsored programs and related trainings (conferences, workshops, committees, etc.)

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

		FY2021-2022			FY2022-2023			FY2023-2024		
EXPENSES		Adopted	Amended	Actuals	Adopted	Amended	Projected Actuals	Proposed	Difference \$	Difference %
Salaries and Benefits Unit										
Account No.	Description									
51110-51310	Salaries and Per Diems	756,365	701,365	710,875	786,510	786,510	736,983	891,455	104,945	13.3%
51410	Retirement - SDCERA	301,077	241,077	238,521	275,694	275,694	260,916	318,295	42,600	15.5%
51415	Retirement - OPEB	9,164	9,164	7,744	9,030	9,030	8,382	10,273	1,243	13.8%
51421	Retirement - OPEB Bonds	37,655	37,655	31,780	-	-	-	-	-	0.0%
51450	Payroll Taxes	55,934	55,934	50,568	55,537	55,537	50,139	64,840	9,302	16.7%
51510-51550	Group Insurance	130,169	110,169	104,715	125,476	125,476	109,859	150,033	24,557	19.6%
51560	Unemployment Insurance	2,000	2,000	406	2,000	2,000	568	1,000	(1,000)	-50.0%
		1,292,364	1,157,365	1,144,609	1,254,248	1,254,248	1,166,848	1,435,895	181,648	14.5%
Services and Supplies Unit										
Account No.	Description									
52074	Communications	6,336	6,336	7,562	12,961	12,961	10,782	43,824	30,863	238.1%
52138	General Liability Insurance	10,788	10,788	12,402	12,402	12,402	12,737	12,737	335	2.7%
52178	Vehicle - Maintenance	980	980	1,251	980	980	1,195	980	-	0.0%
52182	Vehicle - Fuel	500	500	128	500	500	500	500	-	0.0%
52270	Memberships	25,510	25,510	21,989	30,248	30,248	26,948	28,994	(1,254)	-4.1%
52304	Miscellaneous	50	50	146	50	50	50	50	-	0.0%
52330	Office: General Support	6,420	6,420	13,519	8,211	8,211	10,500	8,211	-	0.0%
52332	Office: Postage USPS	250	250	219	250	250	100	250	-	0.0%
52334	Office: Design + Printing	8,000	8,000	20,124	15,000	15,000	14,186	22,500	7,500	50.0%
52336	Office: Books and Guidelines	2,000	2,000	-	2,000	2,000	250	-	(2,000)	-100.0%
52338	Office: Drafting/Engineering	50	50	-	50	50	-	-	(50)	-100.0%
52344	Office: Supplies and Furnishings	14,300	69,300	59,726	14,600	14,600	9,454	14,600	-	0.0%
52354	Office: County Mail Services	10,000	10,000	8,095	10,000	10,000	11,463	10,000	-	0.0%
52370	Professional Services	199,740	321,740	326,659	270,960	270,960	355,297	296,170	25,210	9.3%
52490	Publications and Legal Notices	4,650	4,650	17,437	4,650	4,650	15,483	8,150	3,500	75.3%
52504	Leases: Equipment	6,600	6,600	6,520	6,600	6,600	6,182	6,600	-	0.0%
52530	Leases: Office Space	89,764	89,764	100,303	137,868	137,868	138,759	144,743	6,875	5.0%
52550	Special Expenses: County Overhead	75,346	75,346	36,865	72,466	72,466	35,360	40,000	(32,466)	-44.8%
52562	Special Expenses: New Hire Checks	-	-	49	-	-	270	-	-	0.0%
52566	Special Expenses: Minor Equipment	500	500	1,485	500	500	-	-	(500)	-100.0%
52602	Computer Training	500	500	-	500	500	-	-	(500)	-100.0%
52610	Travel and Training In County	3,000	3,000	4,502	2,700	2,700	3,604	2,700	-	0.0%
52612	Employee Auto	8,700	8,700	7,766	8,700	8,700	8,066	8,700	-	0.0%
52622	Travel and Training Out of County	5,000	5,000	-	16,050	16,050	12,876	15,050	(1,000)	-6.2%
52721	IT Reimbursements: Network	30,000	30,000	36,411	26,553	26,553	18,155	20,000	(6,553)	-24.7%
52723	IT Reimbursements: Data Center	40,000	40,000	27,761	29,015	29,015	31,357	33,000	3,985	13.7%
52725+28	IT Reimbursements: Financial Systems	20,000	20,000	18,973	40,146	40,146	29,438	35,000	(5,146)	-12.8%
52732	IT Reimbursements: Desktop Computing	25,000	25,000	71,257	21,488	21,488	26,310	28,000	6,512	30.3%
52734	IT Reimbursements: Help Desk	3,000	3,000	2,218	2,331	2,331	2,322	2,331	-	0.0%
52750	IT Reimbursements: Catalog Equipment	45,000	45,000	13,938	3,748	3,748	43,138	40,000	36,252	967.3%
52758	Fleet Reimbursements: Vehicle Lease	2,000	2,000	1,986	2,000	2,000	1,986	2,000	-	0.0%
		643,984	820,983	819,291	753,528	753,528	826,767	825,091	71,563	9.5%
	OPERATING EXPENSE TOTAL	1,936,348	1,978,348	1,963,900	2,007,776	2,007,776	1,993,615	2,260,986	253,211	12.6%

EXPENSES CONTINUED...

		FY2021-2022			FY2022-2023			FY2023-2024		
		Final	Amended	Actuals	Adopted	Amended	Projected Actuals	Proposed	Difference \$	Difference %
Non Operating Unit										
<u>Account No.</u>	<u>Description</u>									
51421	Debt Service: OPEB Obligation Bonds	-	-	-	37,388	37,388	37,388	38,883	1,496	4.0%
53585	Equipment Depreciation	2,500	2,500	-	-	-	-	-	-	0.0%
TBD	Grant Award Payments	-	34,768	34,768	-	215,500	215,500	450,000	450,000	n/a
54955-54961	Fixed Assets	2,500	2,500	-	-	-	-	-	-	0.0%
		<u>5,000</u>	<u>39,768</u>	<u>34,768</u>	<u>37,388</u>	<u>252,888</u>	<u>252,888</u>	<u>488,883</u>	<u>451,496</u>	<u>1207.6%</u>
	EXPENSE TOTALS	1,941,348	2,018,116	1,998,668	2,045,163	2,260,664	2,246,503	2,749,870	704,706	34.5%

REVENUES

		FY2021-2022			FY2022-2023			FY2023-2024		
		Final	Amended	Actuals	Adopted	Amended	Projected Actuals	Proposed	Difference \$	Difference %
Intergovernmental Unit										
<u>Account No.</u>	<u>Description</u>									
45918.1	Apportionments County	483,914	483,914	483,914	515,479	515,479	515,479	582,443	66,964	13.0%
45918.2	Apportionments Cities (less SD)	483,914	483,914	483,914	515,479	515,479	515,479	582,443	66,964	13.0%
45918.3	Apportionments City of San Diego	241,957	241,957	241,957	257,830	257,830	257,830	291,323	33,494	13.0%
45918.4	Apportionments Special Districts	483,914	483,914	483,914	515,479	515,479	515,479	582,443	66,964	13.0%
		<u>1,693,700</u>	<u>1,693,700</u>	<u>1,693,700</u>	<u>1,804,265</u>	<u>1,804,266</u>	<u>1,804,266</u>	<u>2,038,651</u>	<u>234,386</u>	<u>13.0%</u>
Service Charges Unit										
<u>Account No.</u>	<u>Description</u>									
46234	Application Fees	150,000	150,000	222,221	170,000	170,000	208,000	200,000	30,000	17.6%
		<u>150,000</u>	<u>150,000</u>	<u>222,221</u>	<u>170,000</u>	<u>170,000</u>	<u>208,000</u>	<u>200,000</u>	<u>30,000</u>	<u>17.6%</u>
Earnings Unit										
<u>Account No.</u>	<u>Description</u>									
44105	Interest and Dividends	15,000	15,000	5,205	15,000	15,000	9,058	15,000	-	0.0%
		<u>15,000</u>	<u>15,000</u>	<u>5,205</u>	<u>15,000</u>	<u>15,000</u>	<u>9,058</u>	<u>15,000</u>	<u>-</u>	<u>0.0%</u>
	OPERATING REVENUE TOTAL	1,858,700	1,858,700	1,921,126	1,989,265	1,989,266	2,021,323	2,253,651	264,386	13.3%
Non-Operating Unit										
<u>Account No.</u>	<u>Description</u>									
TBD	Grant Awards	-	19,011	19,011	-	215,500	215,500	450,000	450,000	n/a
47540	Transfer from Fund Balance	82,648	82,648	82,648	55,898	55,898	55,898	46,218	(9,680)	-17.3%
		<u>82,648</u>	<u>101,659</u>	<u>101,659</u>	<u>55,898</u>	<u>271,398</u>	<u>271,398</u>	<u>496,218</u>	<u>440,320</u>	<u>787.7%</u>
	REVENUE TOTALS	1,941,348	1,960,359	2,022,785	2,045,163	2,260,664	2,292,721	2,749,870	704,706	34.5%

TOTAL NET			24,117		-	-	46,218		-	
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FUND BALANCE (unrestricted)	Start of Year	End of Year	Start of Year	End of Year	Start of Year
Committed					
... Stabilization	250,000	250,000	250,000	250,000	250,000
... Opportunity	500,000	500,000	500,000	500,000	400,000
Assigned by EO	125,000	100,437	62,500	62,500	62,500
Unassigned	704,086	670,118	708,055	698,375	798,375
	<u>1,579,086</u>	<u>1,520,555</u>	<u>1,520,555</u>	<u>1,510,875</u>	<u>1,510,875</u>
% of unassigned balance to operating expenses:	36.4%	34.1%	35.3%	35.0%	35.3%