



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

3

AGENDA REPORT
 Consent | Action

May 6, 2019

TO: Commissioners

FROM: Keene Simonds, Executive Officer
 Erica Blom, Administrative Assistant

SUBJECT: Budget Update for 2018-2019 |
3rd Quarter Actuals with Year-End Projections and Related Budget Amendments

SUMMARY

The San Diego County Local Agency Formation Commission (LAFCO) will review a report comparing budgeted and actual transactions for 2018-2019 through the third quarter. The report projects – and in the absence of amendments – the Commission will finish with an operating deficit of (\$107,186) or (5.7%) and primarily the result of expending additional monies on legal services coupled with decreases in proposal fees. Savings in salaries and benefits are helping to limit the overall shortfall and tied to phasing in the filling of two budgeted analyst positions during the fiscal year. The report is being presented to the Commission to formally file as well approve correcting budget amendments to help ensure all expense units finish with positive balances.

BACKGROUND

San Diego LAFCO’s adopted budget for 2018-2019 totals \$1.906 million. This amount represents the total approved operating expenditures for the fiscal year divided between three active expense units: salaries and benefits; service and supplies; and other. A matching revenue total was also budgeted to provide a projected year-end net of \$0 and with the purposeful aid of a planned \$0.110 million transfer from unassigned reserves.

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Budgeted revenues are divided between four active units: intergovernmental contributions; service charges; earnings; and miscellaneous.¹ The Commission’s total fund balance as of July 1, 2018 was \$1.607 million.² No amendments have been approved to date.

DISCUSSION

This item is for San Diego LAFCO to receive an update comparison of (a) budget to (b) actual expenses and revenues through the third quarter (March 31st). The report provides the Commission the opportunity to track expenditure trends and consider year-end operating projections from the Executive Officer. The report is being presented to the Commission to formally accept and file along with approving correcting amendments as detailed.

**Summary |
Operating Expenses**

San Diego LAFCO’s budgeted operating expense total for 2018-2019 is \$1.906 million. Actual expenses booked through the third quarter totaled \$1.364 million. This booked amount represents 72% of the budgeted total with 75% of the fiscal year complete. A breakdown of budget to actual expenses by unit through March 31st follows.

Expense Units	Adopted	Actuals Through 3/31	Percent Expended	Unexpended Balance
1) Salaries and Benefits	1,131,604	740,148	65	391,456
2) Services and Supplies	770,090	623,724	81	146,366
3) Other	5,000	0	0	5,000
Total	\$1,906,694	\$1,363,872	72%	\$542,822

Actuals through the third quarter of the fiscal year and related analysis suggest San Diego LAFCO is on pace to finish with \$1.982 million in total expenses. Should this projection hold the Commission will incur an overrun in expenses of (\$75,386) or (4.0%) relative to the budget adopted in April 2018. An expanded discussion on budgeted and actuals through the first nine months along with year-end projections within the three expense units follow.

Expense Unit | Salaries and Benefits

San Diego LAFCO budgeted \$1.131 million in salaries and benefits for 2018-2019 with the proceeds largely tied to funding 8.0 fulltime equivalent employees as well as existing retiree obligations.³ Through the third quarter actual expenses within the affected line item accounts totaled \$0.740 million or 65% of the budgeted amount with 75% of the fiscal year complete. The proportional savings are tied to phasing in the appointment of two budgeted positions – GIS Analyst and Analyst I – with delayed starting dates of

¹ State law mandates operating costs for LAFCOs shall be annually funded among their represented agency membership categories. San Diego LAFCO’s operating costs, accordingly, are divided among four distinct membership categories with the largest apportionment assigned to the County of San Diego at 28.6%. The independent special districts and cities less the City of San Diego are also apportioned funding percentages of 28.6% with individual amounts divided thereafter based on total revenue shares in a given fiscal year. The City of San Diego – and based on special legislation providing the City a dedicated seat on LAFCO – is responsible for the remaining 14.3% of annual operating costs.

² The fund balance total of \$1.607 million includes \$1.357 million in unassigned monies. The remainder – \$0.250 million – is currently committed and/or assigned by the Commission for specific purposes.

³ Commission per diem payments are also booked in the salaries account.

October 2018 and January 2019, respectively. Going forward is expected overall actuals will total \$1.059 million through the end of the fiscal year. If this projection holds the Commission will achieve an overall unit savings of \$66,001 or 5.8% less any amendments.

Expense Unit | Services and Supplies

San Diego LAFCO budgeted \$0.770 million in services and supplies for 2018-2019 to provide funding for direct support services. The majority of the budgeted funds are dedicated to professional services to cover such items as planning and legal services as well as making reimbursements to the County for office rent, information technology, and general overhead. Through the third quarter actual expenses within the affected line item accounts totaled \$0.624 million or 81% of the budgeted amount with 75% of the fiscal year complete. More than one-half of these booked expenses – \$315,774 – involve professional services with over one-third of this amount directly tied to costs in processing the “Julian-Cuyamaca Fire Protection District Reorganization.”⁴ Going forward and through the end of the fiscal year it is expected overall actuals will total \$0.923 million with additional details footnoted.⁵ Should this projection hold it would produce an overall deficit within the unit of (\$152,476) or (19.8%) less any amendments.

Expense Unit | Other

San Diego LAFCO budgeted \$5,000 in two separate units to collectively address equipment depreciation and potential fixed asset purchases in 2018-2019. The Commission has not billed any charges through the third quarter. Going forward it is expected actuals will total \$2,500 and result in a year-end balance of \$2,500 or 50% less any amendments.

Summary | Operating Revenues

San Diego LAFCO’s budgeted operating revenue total for 2018-2019 is \$1.906 million. Actual revenues through the third quarter totaled \$1.742 million. This amount represents 92% of the budgeted total with 75% of the fiscal year complete. A breakdown of budget to actual revenues within each of the four affected units through March 31st follows.

Revenue Units	Adopted	Actuals Through 3/31	Percent Collected	Outstanding Balance
1) Intergovernmental	1,664,894	1,664,894	100	0
2) Service Charges	125,000	64,355	52	60,645
3) Earnings	6,800	13,037	192	(6,237)
4) Miscellaneous	110,000	0	0	110,000
Total	\$1,906,694	\$1,742,286	91%	\$164,408

⁴ San Diego LAFCO incurred approximately \$108,000 in direct professional service costs in processing the Julian-Cuyamaca Fire Protection District reorganization through March 31st. This amount is specific to legal and consultant services and does not include other direct costs involving notices, mailings, and related materials and booked to other accounts within the unit.

⁵ It is projected San Diego LAFCO will finish the fiscal year with \$0.914 million in expenses within the Services and Supplies unit. Of this amount, it is further projected \$0.222 million – or 24% – will be directly tied to processing the reorganization of the Julian-Cuyamaca Fire Protection District and divided approximately therein between (a) legal at \$102,000, (b) consultants at \$28,000, (c) mailing and publication services at \$26,000, and (d) elections at \$66,000.

Actuals through the third quarter and related analysis suggest San Diego LAFCO's year-end revenue totals will tally \$1.875 million. Should this projection hold the Commission will incur a shortfall in revenues of (\$31,800) or (1.7%) as budgeted in April 2018. An expanded discussion on budgeted and actual revenues in the four units through the first nine months along with year-end projections follows.

Revenue Unit | Intergovernmental Fees

San Diego LAFCO budgeted \$1.665 million in intergovernmental fees in 2018-2019. This total budgeted amount was subsequently divided between San Diego LAFCO's four agency membership categories based on statutory formula. The County of San Diego, independent districts, and cities less San Diego all received apportionments equaling \$0.476 million. The remaining amount – \$0.238 million – was apportioned to the City of San Diego. All agency apportionments have been received.

Revenue Unit | Service Charges

San Diego LAFCO budgeted \$0.125 million in application fees in 2018-2019. Through the third quarter the Commission collected \$64,355 in application fees and represents 52% of the budgeted amount. Markedly, several proposal filings occurred at the end of the prior fiscal year that were otherwise expected during the first quarter of this fiscal year at the time the budget was adopted in April 2018. Accordingly, staff anticipates overall actuals will tally \$80,000 and result in a year-end shortfall of (\$45,000) or (36%) less any approved amendments.

Revenue Unit | Interest

San Diego LAFCO budgeted \$6,800 in interest earnings in 2018-2019. Through the third quarter the Commission collected \$13,037 in interest earnings and represents 192% of the budgeted total. Staff anticipates the unit ultimately tallying \$20,000 and result in a year-end surplus of \$13,200 or 194% less any approved amendments.

Revenue Unit | Miscellaneous

San Diego LAFCO budgeted \$0.110 million in operating transfers from unassigned reserves in 2018-2019. This transfer was purposefully budgeted in conjunction to use reserves to reduce increases in agency contributions. No transfers were made through the third quarter. A full transfer is expected prior to the fiscal year close.

ANALYSIS

Activity through the third quarter shows San Diego LAFCO is on pace – and in the absence of amendments – to finish the fiscal year with a moderate operating deficit of (\$107,186) or (5.7%). This projected deficit is primarily the result of assuming all processing costs for the Julian-Cuyamaca Fire Protection District Reorganization, which has necessitated considerable resources beyond initial expectations and marked by legal services and holding

a special mail-ballot election. Direct costs for the proposal are expected to tally \$0.222 million by the end of the fiscal year and equals nearly one-fourth of all costs in the services and supplies unit. A separate shortfall in budgeted proposal fees also contributes to the projected deficit. Savings in salaries and benefits are helping to limit the extent of the deficit and tied to phasing in the filling of two budgeted analyst positions during the fiscal year. Nonetheless, it is recommended the Commission proceed with correcting amendments to formally authorize and reflect projected year-end expenses consistent with bottom-line accounting standards. This includes – most notably – covering the projected deficit by increasing the budgeted use of reserves as offsetting revenues by \$107,186; the latter decreasing the Commission’s overall unassigned reserves to \$1.140 million.

RECOMMENDATION

It is recommended San Diego LAFCO accept and file the report and approve the budget amendments for 2018-2019 consistent with the actions outlined in the proceeding section as Alternative One.

ALTERNATIVES FOR ACTION

The following alternatives are available to San Diego LAFCO through a single motion:

Alternative One (recommended):

Accept and file the report and approve the following budget amendments for 2018-2019:

(a) Amend and reduce budgeted monies by \$48,030 in the Salaries and Benefits Expense Unit involving the following line-item accounts:

- Amend Salaries and Wages (51110) from \$689,719 to \$650,000
- Amend Retirement-SDCERA (51410) from \$239,780 to \$235,000
- Amend Unemployment Insurance (51650) from \$4,032 to \$500

(b) Amend and increase budgeted monies by \$150,890 in the Services and Supplies Expense Unit involving the following line-item account:

- Amend Professional Services (52370) from \$259,110 to \$405,000

(c) Amend and increase budgeted monies by \$107,186 in the Miscellaneous Revenue Unit involving the following line-time account:

- Amend Operating Transfers (47540) from \$110,000 to \$217,186

Alternative Two:

Continue to a future meeting and provide direction to staff with respect to any additional analysis or information requested.

PROCEDURES

This item has been placed on the agenda as part of the consent calendar. Accordingly, a successful motion to approve the consent calendar will include taking affirmative action on the staff recommendation as provided unless otherwise specified by the Commission.

Respectfully,



Keene Simonds
Executive Officer

Attachments:

- 1) 2018-2019 Operating Budget with Actuals Through March 31, 2019 and Year-End Projections
- 2) 2018-2019 Operating Budget with Recommended Amendments



ADOPTED OPERATING BUDGET 2018-19									
OPERATING EXPENSES		FY2016-17		FY2017-18		FY2018-19			
		Adopted FY16-17	Actuals FY16-17	Adopted FY17-18	Actuals FY17-18	Adopted FY18-19	Actuals 3rd Quarter	% Expended	Projected Year End Totals
Salary and Benefit Unit									
Accounts	Descriptions								
51110-51310	Salaries and Wages	1,073,177	538,165	1,100,599	617,838	689,719	445,062	64.5%	646,683
51410	Retirement - SDCERA	-	187,262	-	166,680	239,780	162,038	67.6%	229,788
51415	Retirement - OPEB	-	9,323	-	7,256	10,560	7,027	66.5%	10,048
51421	Retirement - Pension Obligation Bonds	-	34,496	-	27,841	41,598	25,924	62.3%	37,100
51450	Payroll Tax (Social and Medicare)	-	36,919	-	35,613	48,958	31,416	64.2%	46,600
51510-51550	Group Insurance (Health)	-	69,440	-	74,615	96,958	68,567	70.7%	95,222
51560	Unemployment Insurance	-	154	-	235	4,032	114	2.8%	164
		1,073,177	875,759	1,100,599	930,078	1,131,604	740,148	65.4%	1,065,603
Services and Supplies Unit									
Accounts	Descriptions								
52074	Telecommunications	500	-	500	2,266	2,500	2,609	104.4%	3,331.80
52178	Vehicle - Maintenance	2,000	1,456	2,000	489	2,000	526	26.3%	1,125.84
52182	Vehicle - Fuel	1,500	1,096	1,500	401	1,500	226	15.1%	346.01
52270	Memberships	10,107	8,107	15,000	11,328	13,000	12,496	96.1%	12,495.62
52304	Miscellaneous	50	-	50	6,001	50	20	40.0%	20.00
52330	Office: General	1,000	-	1,000	15,253	8,500	3,502	41.2%	5,976.66
52332	Office: Postage	500	-	500	-	500	55	0.11	155.00
52334	Office: Printing	7,500	20	7,500	-	10,000	2,642	26.4%	6,142.03
52336	Office: Books and Guidelines	2,000	-	2,000	3,609	2,000	3,226	161.3%	3,225.60
52338	Office: Drafting/Engineering	50	-	50	-	50	-	-	-
52344	Office: Stores Unallocated	17,500	10,806	18,000	13,140	17,500	7,170	41.0%	14,370.39
52354	Office: County Mail Services	9,500	8,220	9,000	10,037	9,000	16,594	184.4%	26,593.68
52370	Professional Services: Consultants	402,500	408,717	382,500	326,850	259,110	315,774	121.9%	399,085.58
52490	Publications and Legal Notices	2,500	57	7,500	7,085	5,000	9,924	198.5%	13,423.87
52504	Leases: Equipment	-	4,779	4,000	5,498	6,500	4,890	75.2%	6,540.09
52530	Leases: Office Space	77,000	75,722	80,000	79,789	79,880	59,585	74.6%	79,556.06
52550	Special Expenses: County Overhead	100,000	196,412	155,000	47,826	155,000	41,852	27.0%	156,734.57
52562	Special Expenses: New Hire Backgrounds	-	-	-	572	-	674	-	674.39
52566	Special Expenses: Minor Equipment	1,000	-	1,000	1,164	1,000	2,788	-	2,788.39
52602	Computer Training	2,000	-	2,000	-	2,000	-	-	-
52610	Travel and Training In County	500	-	500	11,301	5,000	2,550	51.0%	3,300.45
52612	Employee Auto	10,000	8,802	10,000	8,724	10,000	6,835	68.3%	8,809.99
52622	Travel and Training Out of County	1,000	-	1,000	14,390	10,000	21,750	217.5%	25,250.39
52704-52722	Reimbursements: Network	33,500	29,140	31,500	27,137	30,000	19,768	65.9%	26,357.24
52723	Reimbursements: Data Center	51,000	52,403	45,000	48,214	45,000	22,927	50.9%	30,569.49
52725	Reimbursements: Financial Systems	6,000	20,940	20,000	18,888	20,000	20,934	104.7%	27,912.41
52726-52732	Reimbursements: Desktop Computing	40,200	28,248	27,700	47,462	25,000	18,785	75.1%	25,046.41
52734	Reimbursements: Help Desk	2,500	4,531	2,500	3,154	3,000	3,947	131.6%	5,263.13
52750-52754	Reimbursements: Catalog Equipment	117,480	27,121	51,000	23,973	45,000	20,131	44.7%	26,840.89
52758	Reimbursements: Vehicle Lease	2,500	166	3,000	1,986	2,000	1,489	74.5%	1,985.85
		901,887	886,743	881,300	736,535	770,090	623,669	81.0%	913,921.85
Other Units									
Accounts	Descriptions								
53585	Equipment Depreciation	2,500	2,019	2,500	2,019	2,500	-	-	2,500.00
54955-54961	Fixed Assets	1,500	-	2,500	-	2,500	-	-	-
		4,000	2,019	5,000	2,019	5,000	-	-	2,500.00
EXPENSE TOTALS		1,979,064	1,764,521	1,986,899	1,668,632	1,906,694	1,363,817	71.5%	1,982,024.83

OPERATING REVENUES

		FY2016-17		FY2017-18		FY2018-19			
		Adopted FY16-17	Actual FY16-17	Adopted FY17-18	Actuals FY17-18	Adopted FY18-19	Actuals 3rd Quarter	% Collected	Projected Year End Totals
Intergovernmental Unit									
Accounts	Descriptions								
45918	Agency Apportionments	1,578,564	1,577,636	1,635,099	1,635,099	1,664,894	1,664,894	100.0%	1,664,894
		<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>100.0%</u>	<u>1,664,894</u>
Service Charges Unit									
Accounts	Descriptions								
46234	Applicant Fees	150,000	186,717	125,000	168,009	125,000	64,355	51.5%	80,000
		<u>150,000</u>	<u>186,717</u>	<u>125,000</u>	<u>168,009</u>	<u>125,000</u>	<u>64,355</u>	<u>51.5%</u>	<u>80,000</u>
Earnings Unit									
Accounts	Descriptions								
44105	Interests and Dividends	5,500	-	6,800	15,535	6,800	13,037	191.7%	20,000
		<u>5,500</u>	<u>-</u>	<u>6,800</u>	<u>15,535</u>	<u>6,800</u>	<u>13,037</u>	<u>191.7%</u>	<u>20,000</u>
Miscellaneous Unit									
Accounts	Descriptions								
47540	Operating Transfer	250,000	-	220,000	-	110,000	-	0.0%	110,000
		<u>250,000</u>	<u>-</u>	<u>220,000</u>	<u>-</u>	<u>110,000</u>	<u>-</u>	<u>0.0%</u>	<u>110,000</u>
	REVENUE TOTALS	<u><u>1,984,064</u></u>	<u><u>1,764,353</u></u>	<u><u>1,986,899</u></u>	<u><u>1,818,643</u></u>	<u><u>1,906,694</u></u>	<u><u>1,742,286</u></u>	<u><u>91.4%</u></u>	<u><u>1,874,894</u></u>

OPERATING NET	\$	(168)	\$	-	\$	150,011	\$	-	\$	(107,131)
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AUDITED FUND BALANCE | JUNE 30th

Committed		-	175,000
Assigned Contingency		75,000	75,000
Unassigned		<u>1,394,699</u>	<u>1,357,486</u>
	\$	<u>1,469,699</u>	<u>1,607,486</u>



ADOPTED OPERATING BUDGET | 2018-19

OPERATING EXPENSES

Salary and Benefit Unit

Accounts	Descriptions	FY2016-17		FY2017-18		FY2018-19		
		Adopted FY16-17	Actuals FY16-17	Adopted FY17-18	Actuals FY17-18	Adopted FY18-19	Proposed Amended FY18-19	Projected Year End Totals
51110-51310	Salaries and Wages	1,073,177	538,165	1,100,599	617,838	689,719	650,000	646,683
51410	Retirement - SDCERA	-	187,262	-	166,680	239,780	235,000	229,788
51415	Retirement - OPEB	-	9,323	-	7,256	10,560	10,560	10,048
51421	Retirement - Pension Obligation Bonds	-	34,496	-	27,841	41,598	41,598	37,100
51450	Payroll Tax (Social and Medicare)	-	36,919	-	35,613	48,958	48,958	46,600
51510-51550	Group Insurance (Health)	-	69,440	-	74,615	96,958	96,958	95,222
51560	Unemployment Insurance	-	154	-	235	4,032	500	164
		1,073,177	875,759	1,100,599	930,078	1,131,604	1,083,574.00	1,065,603

Services and Supplies Unit

Accounts	Descriptions	FY2016-17		FY2017-18		FY2018-19		
		Adopted FY16-17	Actuals FY16-17	Adopted FY17-18	Actuals FY17-18	Adopted FY18-19	Proposed Amended FY18-19	Projected Year End Totals
52074	Telecommunications	500	-	500	2,266	2,500	2,500	3,332
52178	Vehicle - Maintenance	2,000	1,456	2,000	489	2,000	2,000	1,126
52182	Vehicle - Fuel	1,500	1,096	1,500	401	1,500	1,500	346
52270	Memberships	10,107	8,107	15,000	11,328	13,000	13,000	12,496
52304	Miscellaneous	50	-	50	6,001	50	50	20
52330	Office: General	1,000	-	1,000	15,253	8,500	8,500	5,977
52332	Office: Postage	500	-	500	-	500	500	155
52334	Office: Printing	7,500	20	7,500	-	10,000	10,000	6,142
52336	Office: Books and Guidelines	2,000	-	2,000	3,609	2,000	2,000	3,226
52338	Office: Drafting/Engineering	50	-	50	-	50	50	-
52344	Office: Stores Unallocated	17,500	10,806	18,000	13,140	17,500	17,500	14,370
52354	Office: County Mail Services	9,500	8,220	9,000	10,037	9,000	9,000	26,649
52370	Professional Services: Consultants	402,500	408,717	382,500	326,850	259,110	405,000	399,086
52490	Publications and Legal Notices	2,500	57	7,500	7,085	5,000	5,000	13,424
52504	Leases: Equipment	-	4,779	4,000	5,498	6,500	6,500	6,540
52530	Leases: Office Space	77,000	75,722	80,000	79,789	79,880	79,880	79,556
52550	Special Expenses: County Overhead	100,000	196,412	155,000	47,826	155,000	155,000	156,735
52562	Special Expenses: New Hire Backgrounds	-	-	-	572	-	-	674
52566	Special Expenses: Minor Equipment	1,000	-	1,000	1,164	1,000	1,000	2,788
52602	Computer Training	2,000	-	2,000	-	2,000	2,000	-
52610	Travel and Training In County	500	-	500	11,301	5,000	5,000	3,300
52612	Employee Auto	10,000	8,802	10,000	8,724	10,000	10,000	8,810
52622	Travel and Training Out of County	1,000	-	1,000	14,390	10,000	10,000	25,250
52704-52722	Reimbursements: Network	33,500	29,140	31,500	27,137	30,000	30,000	26,357
52723	Reimbursements: Data Center	51,000	52,403	45,000	48,214	45,000	45,000	30,569
52725	Reimbursements: Financial Systems	6,000	20,940	20,000	18,888	20,000	20,000	27,912
52726-52732	Reimbursements: Desktop Computing	40,200	28,248	27,700	47,462	25,000	25,000	25,046
52734	Reimbursements: Help Desk	2,500	4,531	2,500	3,154	3,000	3,000	5,263
52750-52754	Reimbursements: Catalog Equipment	117,480	27,121	51,000	23,973	45,000	45,000	26,841
52758	Reimbursements: Vehicle Lease	2,500	166	3,000	1,986	2,000	2,000	1,986
		901,887	886,743	881,300	736,535	770,090	915,980	913,977

Other Units

Accounts	Descriptions	FY2016-17		FY2017-18		FY2018-19		
		Adopted FY16-17	Actuals FY16-17	Adopted FY17-18	Actuals FY17-18	Adopted FY18-19	Proposed Amended FY18-19	Projected Year End Totals
53585	Equipment Depreciation	2,500	2,019	2,500	2,019	2,500	2,500	2,500
54955-54961	Fixed Assets	1,500	-	2,500	-	2,500	2,500	-
		4,000	2,019	5,000	2,019	5,000	5,000	2,500

EXPENSE TOTALS	1,979,064	1,764,521	1,986,899	1,668,632	1,906,694	2,004,554	1,982,080
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OPERATING REVENUES

		FY2016-17		FY2017-18		FY2018-19			
		Adopted FY16-17	Actual FY16-17	Adopted FY17-18	Actuals FY17-18	Adopted FY18-19	Proposed Amended FY18-19	Projected Year End Totals	
Intergovernmental Unit									
Accounts	Descriptions								
45918	Agency Apportionments	1,578,564	1,577,636	1,635,099	1,635,099	1,664,894	1,664,894	1,664,894	
		<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>1,664,894</u>	
Service Charges Unit									
Accounts	Descriptions								
46234	Applicant Fees	150,000	186,717	125,000	168,009	125,000	125,000	80,000	
		<u>150,000</u>	<u>186,717</u>	<u>125,000</u>	<u>168,009</u>	<u>125,000</u>	<u>125,000</u>	<u>80,000</u>	
Earnings Unit									
Accounts	Descriptions								
44105	Interests and Dividends	5,500	-	6,800	15,535	6,800	6,800	20,000	
		<u>5,500</u>	<u>-</u>	<u>6,800</u>	<u>15,535</u>	<u>6,800</u>	<u>6,800</u>	<u>20,000</u>	
Miscellaneous Unit									
Accounts	Descriptions								
47540	Operating Transfers from Reserves	250,000	-	220,000	-	110,000	217,186	217,186	
		<u>250,000</u>	<u>-</u>	<u>220,000</u>	<u>-</u>	<u>110,000</u>	<u>217,186</u>	<u>217,186</u>	
	REVENUE TOTALS	<u><u>1,984,064</u></u>	<u><u>1,764,353</u></u>	<u><u>1,986,899</u></u>	<u><u>1,818,643</u></u>	<u><u>1,906,694</u></u>	<u><u>2,013,880</u></u>	<u><u>1,982,080</u></u>	
OPERATING NET		\$	(168)	\$	-	\$	9,326	\$	0

AUDITED FUND BALANCE | JUNE 30th

Committed		-	175,000
Assigned Contingency		75,000	75,000
Unassigned		<u>1,394,699</u>	<u>1,357,486</u>
		<u>\$ 1,469,699</u>	<u>\$ 1,607,486</u>