



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

6a

AGENDA REPORT
 Public Hearing | Action

March 2, 2026

TO: Chair Becker and Commissioners

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

SUBJECT: **Proposed Draft Workplan and Budget for 2026-2027**

SUMMARY

The San Diego County Local Agency Formation Commission (LAFCO) will consider the Executive Officer's recommendations to approve a proposed draft workplan and budget for FY 2026–2027. Both items largely continue current priorities and funding levels with targeted enhancements. The draft workplan is anchored by several municipal service reviews, including the expected completion of studies covering wholesale water service providers, healthcare districts, and SANDAG. Staff will also continue advancing active reviews in the San Marcos, Vista, and Del Mar/Solana Beach regions as well as the San Diego Unified Port District. The total budget – combining operating and non-operating units – is proposed to decrease (8.2%) to \$2.904 million in balanced expenses and revenues, largely attributable to the winddown of grant activities. The operating budget is set to increase 3.4% – or \$90,379 – primarily driven by the addition of a ninth full-time position (Analyst I) with costs partially offset through reduced consultant usage. A preapproved cost-of-living adjustment has also been budgeted. Agency apportionments, however, are proposed to increase 18.7% – or \$407,580 – over the current fiscal year, exceeding the growth in operating expenses and entirely attributable to eliminating reserves as offsetting revenues. Staff recommends adoption of a resolution approving both items with any desired changes. Approval will initiate a public review period, including presentations to the Cities and Special Districts Advisory Committees, with final versions returning for Commission consideration in May.

<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.sdlafco.org</p>	<p>Paloma Aguirre County of San Diego</p> <p>Joel Anderson County of San Diego</p> <p>Monica M. Steppe, Alt. County of San Diego</p>	<p>Chair Kristi Becker City of Solana Beach</p> <p>Dane White City of Escondido</p> <p>John McCann, Alt. City of Chula Vista</p>	<p>Stephen Whitburn City of San Diego</p> <p>Marni von Wilpert, Alt. City of San Diego</p>	<p>Vice Chair Barry Willis Alpine Fire Protection</p> <p>Jo MacKenzie Vista Irrigation</p> <p>David A. Drake, Alt. Rincon del Diablo</p>	<p>Brigitte Browning General Public</p> <p>Eileen Delaney, Alt. General Public</p>
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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 that reduced funding will still allow it to meet its regulatory and planning duties.

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 2026-2027. 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 builds on the current fiscal year workplan and refined by ongoing Commission feedback and the rolling five-year study schedule. These inputs produce a workplan with 30 special projects organized across three priority tiers: high, medium, and low. Priority placement generally follows a queuing order with active and new projects largely divided between the top and bottom halves, respectively. More than 20 additional projects are listed as bullpen items – otherwise merited activities the Commission may choose to advance now or simply telegraph with respect to preparing future workplans. A summary of all 10 high priority projects follows.

High Priority Projects

- No. 1 | MSR: Wholesale Water Providers
This active project draws on the rolling study schedule and involves a service-specific municipal service review on principal wholesale water service providers in the San Diego region (San Diego County Water Authority and Metropolitan Water District of Southern California). Staff anticipates public hearings will commence as early as May 2026 with substantive work extending into 2026-2027.
- No. 2 | MSR: Healthcare Districts
This active 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. Staff anticipates public hearings will commence as early as October 2026.
- No. 3 | MSR: San Diego Association of Governments (SANDAG)
This active project draws on the rolling study schedule and involves an agency-specific municipal service review of SANDAG covering its principal public-facing functions: transportation (planning, funding, and construction), housing planning; and climate

adaptation planning. An administrative draft is nearing completion. Staff anticipates public hearings will commence as early as August 2026.

- No. 4 | La Jolla CFA

This active project involves the proposed incorporation of La Jolla by way of concurrent detachment from the City of San Diego. State law requires LAFCO to prepare a comprehensive fiscal analysis (CFA) assessing the proposed city's financial viability — including projected revenues, expenditures, fiscal impacts on affected agencies, and potential mitigations such as exit fees. A working group of proponent, City of San Diego, and community representatives has been formed to assist in selecting a qualified consultant. The project is expected to span the entire fiscal year.

- No. 5 | Recruit + Onboard New Analyst

This new project involves expanding LAFCO's full-time staffing from 8.0 to 9.0 FTE through the recruitment and onboarding of an entry-level Analyst I position. The addition directly supports the Commission's workplan demands while reducing reliance on outside consultants. Staff anticipates recruitment will commence early in the fiscal year with onboarding targeted for late 2026.

- No. 6 | MSR: San Marcos Region

This active project draws on the rolling study schedule and involves a regional municipal service review covering the City of San Marcos and overlapping special districts: Vallecitos Water District, San Marcos Fire Protection District, and Vista Irrigation District. An administrative draft is tentatively anticipated towards the close of 2026 with public hearings expected to commence as early as February 2027.

- No. 7 | MSR: Vista Region

This active project draws on the rolling study schedule and involves a regional municipal service review covering the City of Vista and the Buena Sanitation District. An administrative draft is tentatively anticipated towards the close of 2026 with public hearings expected to commence as early as April 2027.

- No. 8 | Website Refresh + Content Expansion

This active project involves a consultant-led redesign of LAFCO's website with enhanced end-user features and expanded content. The refresh will improve public access to Commission records, studies, and application materials while modernizing the agency's digital presence. This project is approximately one-half completed – including design of a new logo – and is expected to be completed by the close of 2026.

- No. 9 | MSR: Solana Beach – Del Mar Region

This active project draws on the rolling study schedule and involves a regional municipal service review covering the mid-coast municipalities of Solana Beach and Del Mar along with the Santa Fe Irrigation District. The project has been administratively paused in consultation with the subject agencies and is expected to recommence in August 2026 and span the entire fiscal year.

- No. 10 | MSR: San Diego Unified Port District

This continued project draws on the rolling study schedule and involves an inaugural agency-specific municipal service review of the San Diego Unified Port District covering its core municipal functions, including harbor operations, recreation, public safety, and community development. An administrative draft is tentatively anticipated in early 2027 with public hearings expected to commence as early as June 2027.

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

Proposed Draft Budget | Operating Expenses and Revenues

The draft budget has been developed in conjunction with funding the referenced workplan and proposes total balanced expenses and revenues at \$2.904 million. These amounts are divided between operating and non-operating units and collectively represent a decrease of (8.2%) – or (\$259,622) – from the current fiscal year. The overall decrease is largely attributable to the winddown of grant work in non-operating units and does not reflect the underlying trend in day-to-day agency activities. The operating budget – covering ongoing staffing, services, and supplies – is proposed to increase 3.4% from \$2.681 million to \$2.771 million, a net change of \$90,379. Notable changes to the operating budget follow.

Operating Expenses

- Salaries and Benefit Unit:

This unit is proposed to increase \$130,899 or 8.2% to \$1.720 million. This net increase is attributable to expanding full-time staff from 8.0 to 9.0 full-time employees with the addition of a new Analyst I position as well as a preapproved 3.0% cost-of-living adjustment. A favorable actuarial rate adjustment lowering pension contributions to SDCERA is helping offset new labor costs.

- Services and Supplies:

This unit is proposed to decrease (\$40,521) or (3.7%) to \$1.052 million. The net decrease is largely attributed to reducing professional services spending by (\$71,600) or (12.6%) from the current fiscal year as part of a coordinated transition of workload to the new Analyst I position. A new Commission Counsel line has also been established at the Commission's direction to distinguish legal services from consultant expenditures. These reductions are offsetting other cost increases, most notably memberships associated with participating in both CALAFCO and the Alliance of LAFCOs.

Operating Revenues

- Local Agency Apportionments:

This unit is the principal source of LAFCO funding and is proposed to increase \$407,580 or 18.7% to \$2.589 million. The apportionment increase exceeds the 3.4% growth in

operating expenses with the difference entirely attributable to eliminating \$317,202 in reserves used in the current fiscal year as offsetting revenue.

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 2026–2027 largely reflects a continuation of current priorities and funding levels with targeted enhancements as detailed above. This continuity is reflected in the draft workplan by maintaining the Commission's practice of setting a full and proactive agenda with 30 special projects over the 12-month period, anchored by continuing to advance LAFCO's municipal service review program. The continuity extends to the draft budget through a preapproved cost-of-living adjustment and relatively modest merit advancements for eligible employees. The most notable enhancement involves expanding full-time staffing from 8.0 to 9.0 positions with the addition of a new Analyst I position. Staff believes this investment is merited given the Commission's workplan demands and concurrent desire to make greater progress in advancing the municipal service review program consistent with state statutes and the intended five-year cycle requirement. The addition is substantially offset by reducing professional services spending, which directly addressing concerns about reliance on outside consultants. The remaining increase in operating expenses falls below inflation at 3.4% and largely absorbed by non-discretionary cost adjustments in health insurance premiums, office lease escalations, and membership obligations. On the revenue side, the proposed increase in agency apportionments exceeds the growth in operating expenses with the difference entirely attributable to eliminating the use of reserves as offsetting revenue – a structural adjustment that follows several years of drawdowns and intentionally places the operating budget on a fully apportionment-funded basis without falling below prescribed policy thresholds.

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 2026-2027 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) Receive verbal report from staff unless waived.
- 2) Open the hearing and invite comments from the public.
- 3) Close the public hearing, discuss item, and consider recommendation.

Respectfully,



Keene Simonds
Executive Officer

Attachments:

- 1) Draft Resolution Approving a Proposed Workplan and Budget for FY2027
 - Exhibit A: Proposed Draft Workplan
 - Exhibit B: Proposed Draft Budget

RESOLUTION No. ____

**SAN DIEGO COUNTY LOCAL AGENCY FORMATION COMMISSION
ADOPTING A PROPOSED DRAFT WORKPLAN AND BUDGET
FISCAL YEAR 2026-2027**

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 to facilitate orderly 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 draft workplan and budget for 2026-2027; and

WHEREAS, the Commission has heard and fully considered all the evidence on a proposed draft workplan and budget for 2026-2027 presented at a public hearing held on March 2, 2026;

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 draft workplan for 2026-2027 shown as Exhibit A is APPROVED.
2. The proposed draft budget for 2026-2027 shown as Exhibit B is APPROVED.
3. Pursuant to Section 56381(a), in approving the proposed draft budget for 2026-2027, the Commission finds the reduced overall program costs will nevertheless allow the agency to fulfill its purposes.
4. The Executive Officer is directed to circulate copies of the approved workplan and budget for public review and comment – including notice to all LAFCO funding agencies – and return with a proposed final workplan and budget no later than June 15, 2026.

The foregoing resolution was duly and regularly adopted by the Commission at a public hearing held on March 2, 2026 by the following vote:

Yes: _____

No: _____

Abstain: _____

Attest:

KEENE SIMONDS
Executive Officer

Proposed Draft Workplan FY 27

Rank	Level	Type	Name	Description
HIGH PRIORITY				
1	High	Statutory	MSR Wholesale Water Service Providers	Service-specific study on principal wholesale water suppliers - CWA (comprehensive) + MET (abbreviated)
2	High	Statutory	MSR San Diego County Healthcare Districts	Service-specific study of healthcare districts in San Diego County; macro focus with micro addendum separately planned
3	High	Statutory	MSR SANDAG	Agency-specific study of SANDAG covering core municipal functions: transportation, housing, + climate adaption
4	High	Statutory	La Jolla CFA	Perform independent assessment of financial viability - including developing key assumptions and service benchmarks
5	High	Administrative	Recruit + Onboard New Analyst	Expand staffing from 8.0 to 9.0 FTE through recruitment and onboarding
6	High	Statutory	MSR San Marcos Region	Regional study on City of San Marcos + local special districts: Vallecitos WD, San Marcos FPD, Vista ID
7	High	Statutory	MSR Vista Region	Regional study on City of Vista and local special districts: Buena SD
8	High	Statutory	MSR Solana Beach - Del Mar Region	Regional study of mid coast I-5 municipalities - Solana Beach and Del Mar - and special districts: Santa Fe ID
9	High	Statutory	MSR San Diego Unified Port District	Agency-specific study of the Port and core functions: harbor, recreation, public safety, + community development
10	High	Administrative	White Paper Public Recreation @ City Reservoirs	Examine public recreation at City of SD's unincorporated reservoirs + potential governance options to enhance access
MEDIUM PRIORITY				
11	Medium	Administrative	Website Refresh + Content Expansion	Consultant-led redesign with enhanced end-user features and expanded content
12	Medium	Administrative	Alliance of LAFCOs	Formalize Alliance organization, scope, and deliverables with member partners
13	Medium	Statutory	Special Study Oceanside SCHED	Financial analysis of SCHED revenues/expenses and potential governance alternatives with stakeholder group
14	Medium	Administrative	Legislative AB 356 (Darshana Patel)	Support two-year bill and stakeholder group assessing north county healthcare needs
15	Medium	Statutory	MSR South Coast Region I - Cities	Region-specific study on south coast cities: Chula Vista and National City
16	Medium	Statutory	MSR South Coast Region II - Districts	Region-specific study on south coast districts: South Bay WD, Sweetwater, Bonita Sunnyside FPD, Sweetwater FPD
17	Medium	Administrative	Legislative UC Berkely Report	Work with stakeholders in developing bill consistent with UCB report and find author for 2027 session
18	Medium	Administrative	MSR Healthcare Districts: Addendum	Assess community healthcare needs, resources, and potential governance alternatives;
19	Medium	Administrative	Outside Audit FY2026	Independent audit of FY26 financial statements with supplemental information
20	Medium	Administrative	Special Districts Advisory Committee	Administrative support with benchmark of holding three SDAC meetings in FY2026
LOW PRIORITY				
21	Low	Administrative	Cities Advisory Committee	Administrative support with benchmark of holding two CAC meetings in FY2026
22	Low	Statutory	Special Study Escondido + Rincon	Study options to consolidate (functional and political) the City of Escondido and Rincon del Diablo MWD
23	Low	Administrative	Legislator Outreach	Launch formal outreach program with benchmark of meeting with each local State representative in FY27
24	Low	Administrative	Annual Local Agency Directory	Update and publish annual local agency directory subject to LAFCO oversight
25	Low	Administrative	RCD Ad Hoc Committee: Part II	Complete part II of RCD boundary true ups to inform sphere updates for local RCDs
26	Low	Administrative	Commissioner Onboarding	Develop digital toolkit to orient new Commissioners to LAFCO operations
27	Low	Administrative	Annual SOI-MSR Registry	Update and publish registry of all recorded SOI and MSR actions
28	Low	Administrative	Website and Social Media Tracking	Launch digital performance tracking program to measure visits, media reach, + engagement; establish baselines
29	Low	Administrative	Digital Outreach	Produce videos spotlighting special projects and explaining LAFCO duties
30	Low	Administrative	County Planning Groups	Establish formal communications with County Planning/Sponsor Groups; benchmark of three presentations in FY2026

BULLPEN - Queued for Future Action

Statutory	Policy Budget Committee	Adopt policies establishing and tasking a standing budget committee and related guiding provisions
Statutory	Pilot Grant Program	Establish pilot program to explore grant opportunities to help fund special projects at LAFCO
Statutory	MSR City of San Diego	Agency-specific study and core municipal service functions (water, wastewater, public safety, etc.)
Statutory	MSR Silver strand Cities	Region specific study covering Cities of Imperial Beach and Coronado
Administrative	Policy Officer Rotations	Adopt policies formalizing chair and vice chair rotation system and related guiding provisions
Administrative	Legislative Proposal SD LAFCO Composition	Explore options and pursue preferred composition change to establish odd number of voting members
Statutory	MSR San Diego County Wastewater JPAs	Service-specific study covering three JPAs providing public wastewater services: Encinitas, San Elijo, and Metro
Statutory	White Paper Community Choice	Evaluate the scope and scale of CCAs in SD County and connectivity to LAFCO duties and interests
Statutory	Outreach to Sunset/Melrose "Island"	Targeted outreach to the island between Oceanside + Vista to assess service needs + possible annexation interests
Administrative	Service + Fiscal Indicators	Develop online browser feature to depict service + fiscal indicators among local agencies in SD County
Administrative	Liaison with Local Tribes	Establish communication protocols with respect to shared interests in regional services + CEQA consultations
Statutory	Morro Hills CSD Follow Up	Coordinate and/or otherwise facilitate discussions with County Sheriff to enhance traffic enforcement within the CSD
Statutory	Policy Review Health + Safety Fee Reductions	Review options to revise existing fee reductions for proposals/requests involving public health or safety threats
Administrative	LAFCO Meeting Room	Explore opportunities to secure a dedicated LAFCO meeting room with scaled dais and A/V enhancements
Statutory	White Paper Garbage + Landfill Services	Evaluate the scope and scale of garbage collection and disposal services in SD County
Statutory	White Paper School Districts	Evaluate scope and scale of school districts and their baseline capacities for reference in municipal service reviews
Statutory	Policy Review Island Annexations	Consider options to define "substantially surrounded" and provide related mapping services
Administrative	LAFCO Workshop	Organize a special workshop for the Commission to discuss strategic objectives over the next five-year period
Administrative	Public Access Television	Establish public broadcasting LAFCO meetings on local government channels
Administrative	Procedural Flow Charts	Create user friendly flow charts for various LAFCO statutory processes for online publication
Statutory	Policy Fee Schedule Update	Review and update fee schedule to sync with current costs and related considerations
Statutory	Policy CEQA Guidelines	Review and update existing CEQA Implementation guidelines relative to current statute and best practices
Statutory	Disadvantaged Unincorporated Communities	Update DUC mapping designations (DUC) in San Diego County based on current census information
Statutory	Applicant Procedures	Streamline application materials and establish updated filing protocols
Administrative	Local Agency Finder Tool	Develop online feature for users to enter address to identify all overlapping local jurisdictions (cities and districts)
Statutory	Policy Commission Rule No. 4	Modernize Rule No. 4 and its provisions to regulate special districts' service functions and classes
Statutory	White Paper JPAs	Evaluate the status of JPA filings in SD County relative to LAFCO's task in SB 1261
Administrative	Policy Cities Advisory Committee	Coordinate with CAD in updating bylaws and related procedures to sync with current interests/priorities
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	FY2025			FY2026			FY2027		
	Adopted	Amendment	Actuals	Adopted	Amendment	Projected	Draft	Change \$	Change %
Salaries and Benefits Unit									
<u>Account</u>	<u>Description</u>								
51110 +	898,906	898,906	892,617	986,200	986,200	968,221	1,144,898	158,698	16.1%
51410	350,146	350,146	352,251	384,503	384,503	374,744	316,454	(68,050)	-17.7%
51415	10,196	10,196	9,047	11,112	11,112	8,846	12,521	1,409	12.7%
51450	65,044	65,044	63,697	71,457	71,457	66,397	79,762	8,305	11.6%
51510 +	143,481	143,481	115,039	134,394	134,394	124,480	164,931	30,537	22.7%
51560	1,000	1,000	362	1,000	1,000	500	1,000	-	0.0%
	1,468,773	1,468,773	1,433,013	1,588,667	1,588,667	1,543,188	1,719,566	130,899	8.2%
Services and Supplies Unit									
<u>Account</u>	<u>Description</u>								
52074	42,299	42,299	40,596	50,726	50,726	62,027	46,960	(3,766)	-7.4%
52138	14,194	14,194	15,599	15,599	15,599	16,775	16,775	1,176	7.5%
52178	1,000	1,000	1,814	1,000	1,000	1,200	1,100	100	10.0%
52182	500	500	490	500	500	500	500	-	0.0%
52270	38,736	38,736	25,467	34,807	34,807	18,209	48,893	14,086	40.5%
52304	50	50	18	50	50	8	50	-	0.0%
52330	12,380	12,380	11,066	13,217	13,217	10,340	7,500	(5,717)	-43.3%
52332	250	250	495	250	250	202	250	-	0.0%
52334	23,000	23,000	12,090	22,500	22,500	22,500	24,500	2,000	8.9%
52344	12,100	12,100	13,998	10,300	10,300	12,865	10,500	200	1.9%
52354	10,000	10,000	7,817	10,000	10,000	9,686	10,000	-	0.0%
* 52370.1	445,767	698,558	698,558	566,600	566,600	538,345	415,000	(151,600)	-26.8%
* 52370.2	-	-	-	-	-	-	80,000	80,000	-
52490	8,500	8,500	21,142	7,000	7,000	7,676	7,700	700	10.0%
52504	4,500	4,500	3,335	4,000	4,000	3,269	4,000	-	0.0%
52530	154,308	154,308	157,167	158,688	158,688	163,397	166,959	8,271	5.2%
52550	33,000	33,000	57,293	58,000	58,000	60,739	60,739	2,739	4.7%
52566	-	-	3,699	-	-	348	-	-	0.0%
52610	2,700	2,700	14,193	2,700	2,700	3,000	8,040	5,340	197.8%
52612	8,700	8,700	11,068	8,700	8,700	8,700	8,700	-	0.0%
52622	15,050	15,050	23,771	15,050	15,050	7,500	21,000	5,950	39.5%
52721	18,000	18,000	18,193	18,000	18,000	18,752	18,000	-	0.0%
52723	30,000	30,000	12,504	27,000	27,000	9,496	27,000	-	0.0%
52725 +	25,000	25,000	18,083	23,000	23,000	16,171	23,000	-	0.0%
52732	30,000	30,000	26,744	30,000	30,000	27,979	30,000	-	0.0%
52734	2,331	2,331	1,608	2,331	2,331	1,491	2,331	-	0.0%
52750	25,000	25,000	6,389	10,000	10,000	6,743	10,000	-	0.0%
52758	2,000	2,000	1,986	2,000	2,000	2,000	2,000	-	0.0%
	959,364	1,212,155	1,205,183	1,092,018	1,092,018	1,029,917	1,051,497	(40,521)	-3.7%
OPERATING EXPENSE TOTAL	2,428,138	2,680,929	2,638,196	2,680,685	2,680,685	2,573,105	2,771,063	90,379	3.4%

Note: It is proposed Professional Services be divided into two accounts going forward: Consultants and Legal

EXPENSES CONTINUED...

		FY2025			FY2026			FY2027		
		Adopted	Amended	Actuals	Adopted	Amended	Projected	Draft	Change \$	Change %
Non Operating Unit										
<u>Account</u>	<u>Description</u>									
51421	Debt Service: OPEB Bonds	34,092	34,092	33,591	33,000	33,000	33,000	33,000	-	-
85000	Grant Award Payments	450,000	450,000	198,478	450,000	450,000	450,000	100,000	(350,000)	(1)
		484,092	484,092	232,069	483,000	483,000	483,000	133,000	(350,000)	(1)
	EXPENSE TOTALS	2,912,230	3,165,021	2,870,265	3,163,685	3,163,685	3,056,105	2,904,063	(259,621)	-8.2%

REVENUES

		FY2025			FY2026			FY2027		
		Adopted	Amended	Actuals	Adopted	Amended	Projected	Draft	Change \$	Change %
Intergovernmental Unit										
<u>Account</u>	<u>Description</u>									
45918.1	Apportionments County	623,997	623,997	623,997	654,902	654,902	654,902	739,695	84,793	12.9%
45918.2	Apportionments Cities (less SD)	623,997	623,997	623,997	654,902	654,902	654,902	739,695	84,793	12.9%
45918.3	Apportionments San Diego	312,108	312,108	312,108	327,566	327,566	327,566	369,977	42,411	12.9%
45918.4	Apportionments Special Districts	623,997	623,997	734,786	544,113	544,113	544,113	739,695	195,582	35.9%
		2,184,098	2,184,098	2,294,888	2,181,483	2,181,483	2,181,483	2,589,063	407,580	18.7%
Service Charges Unit										
<u>Account</u>	<u>Description</u>									
46234	Application Fees	200,000	200,000	212,386	200,000	200,000	100,000	200,000	-	0.0%
		200,000	200,000	212,386	200,000	200,000	100,000	200,000	-	0.0%
Miscellaneous										
<u>Account</u>	<u>Description</u>									
44105	Interest and Dividends	15,000	15,000	9,084	15,000	15,000	15,000	15,000	-	0.0%
47540	Reserves	63,132	181,492	181,492	317,202	317,202	317,202	-	(317,202)	-100.0%
		78,132	196,492	190,576	332,202	332,202	332,202	15,000	(317,202)	-95.5%
	OPERATING REVENUE TOTAL	2,462,230	2,580,590	2,697,850	2,713,685	2,713,685	2,613,685	2,804,063	90,378	3.3%
Non-Operating Unit										
<u>Account</u>	<u>Description</u>									
85000	Grant Awards	450,000	450,000	172,415	450,000	450,000	450,000	100,000	(350,000)	-77.8%
		450,000	450,000	172,415	450,000	450,000	450,000	100,000	(350,000)	-77.8%
	REVENUE TOTALS	2,912,230	3,030,590	2,870,265	3,163,685	3,163,685	3,063,685	2,904,063	(259,622)	-8.2%
TOTAL NET		-		(0)	-		7,580	-		

BEGINNING CASH BALANCE - July 1st

(spendable - unrestricted)

	Total	/ Committed	/ Assigned	/ Unrestricted	% of Budget	Budgeted Op. Expenses
FY 2020	1,317,700	550,000	125,000	642,700	33.54%	1,916,300
FY 2021	1,690,769	550,000	125,000	1,015,769	53.01%	1,916,300
FY 2022	1,637,178	750,000	125,000	762,178	39.36%	1,936,348
FY 2023	1,547,565	750,000	62,500	735,065	36.61%	2,007,776
FY 2024	1,637,356	750,000	125,000	762,356	33.72%	2,260,986
FY 2025	1,732,010	750,000	100,000	882,010	36.32%	2,428,138
FY2026	1,671,791	650,000	100,000	921,791	34.39%	2,680,685