

FEATHER RIVER AIR QUALITY MANAGEMENT DISTRICT
MEMORANDUM
06/04/2018

TO: FRAQMD BOARD OF DIRECTORS
FROM: Christopher Brown AICP, APCO
SUBJECT: Approve the Proposed Budget.

RECOMMENDATION:

Approve the proposed budget.

ALTERNATIVES:

Do not recommend the budget as presented.

BACKGROUND:

The District held a Policy/Finance Committee meeting on Wednesday, May 23rd to review the proposed budget. The Committee recommended approval of the proposed budget.

The District holds 2 funds in the Yuba County Treasurers office, Fund #725 District Fund and Fund #728 Moyer/Mitigation/AB 923 Project Fund that is restricted to projects only.

The District has historically recommended to the Board as part of the budget adoption process, a Consumer Price Index increase stationary source fees consistent with District Rule 7.0(c), Consumer Price Index adjustment of fees.

As the State of California, Department of Industrial Relations (DIR) has noticed a delay in changes to the publication schedule for the California Consumer Price Index, the public notice stated "up to" 3.5% and has been duly noticed. The District's intent is to implement the CPI established by the DIR effective July 1, 2018 at the beginning of the fiscal year (in the unlikely chance the CPI exceeds 3.5% only a 3.5% increase will be authorized).

DISCUSSION:

A three year budget comparison is reflected. The percentages are calculated based on the FY 17/18 fiscal year vs. the FY 18/19 fiscal year.

Page 1, Salaries and Benefits have included all negotiated items with the 3 year agreement between the District and Employees as well as step increases. The overall increase to Salaries is 2%.

Page 1, Services and Supplies subtotal reflects a 5% increase for an Overall Operational Total increase of 3%. Pages 4, 5, and 6 is the subcategories listing of Services and Supplies recap that breaks down the allocations.

Page 2, External Expense is CalPERS expense for Unfunded Liability and Retiree OPEB (other post employee benefits). These allocations are district incurred liabilities for retirement. Additionally, under the Grants, (Encumbered Projects awarded), amount of \$254,390 is recapped on page 7, a listing of the individual projects committed but not expended to date. This amount is subject to change depending on invoices received prior to the end of the fiscal year.

Total expenses that include Salaries, Services and Supplies, CalPERS and Grants reflect a 5% increase over last fiscal year.

Page 3, Subtotal Revenues reflects 2% increase. The revenue carry-over down by 1% is reflected conservatively as the number is an estimate, not actual. In preparation of the Final Budget, the carry-over shown will be closer to actual. Adjustments made to the fund balance will be increased or decreased to the appropriation to Contingency Reserve.

The bottom of page 3 (fund balance) reflects a negative amount for FY 16/17. The negative total represents direct payment or transfer from the contingency reserves.

FUND #725

SALARIES AND BENEFITS		Budgeted	Budgeted	Proposed	FY 17/18 vs. FY 18/19 increase or (decrease)
Account #	Description	FY 16/17	FY 17/18	FY 18/19	
0101	Salaries	685,178	749,147	770,514	3%
0101	Vacation buy-back	0	0	2,719	100%
0101-1	CalPERS 457 Contribution	6,000	6,000	6,000	0%
0101-2	Bi-lingual benefit	1,200	600	600	0%
0104	Overtime	1,000	1,000	1,000	0%
0205	Medicare	10,963	11,986	12,328	3%
0201	PERS - employee	37,801	10,453	0	-100%
0202	PERS - employer	61,524	72,636	75,011	3%
0204	Group Health Ins.	177,080	178,557	182,619	2%
0206	Workers Comp.	10,179	11,043	14,102	22%
0208	Unemployment Ins.	3,920	3,850	4,550	15%
SALARY TOTAL		994,845	1,045,272	1,069,443	2%
SERVICE AND SUPPLIES		FY 16/17	FY 17/18	FY 18/19	increase or (decrease)
1200	Communications	10,725	10,124	10,536	4%
1500	Insurance Property/Liability	13,600	14,530	15,700	8%
1700	Maintenance - Equip	3,120	3,240	3,275	1%
1800	Building Maint/Improvements	35,000	35,800	68,835	² 92%
2000	Memberships	2,500	2,500	2,700	8%
2200	Office Supplies	16,500	15,770	21,080	³ 34%
2300	Professional Services/legal fees	146,165	144,700	127,050	⁴ -12%
2301	Consultant	35,000	27,500	27,500	0%
2400	Publications	4,500	3,750	3,750	0%
2500	Rent & Lease Equipment	2,800	2,145	1,690	-21%
2600	Building/Lease - Struct	37,889	37,889	37,889	0%
2700	Small Tools	1,000	400	600	50%
2900	Travel-meetings	10,800	9,500	9,500	0%
2901	Transportation-gas/maintenance	8,000	7,500	8,000	7%
2902	Transportation - Priv	3,200	1,600	1,600	0%
3000	Utilities	10,450	10,950	11,200	2%
6003	Fixed Assets	7,500	5,000	0	⁵ -100%
SUB-TOTAL SERVICES/SUPPLIES		348,749	332,898	350,905	5%
OPERATIONAL TOTAL		1,343,594	1,378,170	1,420,348	3%

* Indicates budget transfer allocations approved by the Board of Directors in FY 16/17 and FY 17/18

¹ Salary increase due to employee negotiations and step increases.

² Possible re-model included

³ Moved computer replacement/laptop from fixed assets to office supplies - under \$2,500 capitalization policy

⁴ Reduced legal fees

⁵ Moved computer replacement/laptop to office supplies

FEATHER RIVER AQMD
 FY 2018/19 Proposed Budget
 EXTERNAL EXPENSE

FUND #725

	Budgeted FY 16/17	Budgeted FY 17/18	Proposed FY 18/19	vs. FY 17/18 increase or (decrease)
CALPERS				
0202-1 PERS Unfunded Liability	29,029	35,327	44,218	20%
0204-1 PERS Retiree OPEB	0	3,000	3,000	0%
CalPERS TOTAL	29,029	38,327	47,218	20%
GRANTS				
2810 AB2766 Blue Sky Project Allocation	250,000	250,000	250,000	0%
AB2766 BLUE SKY PROJECT TOTAL	250,000	250,000	250,000	0%
2810 Encumbered Projects awarded not expended	182,133	218,404	254,390	16%
TOTAL EXPENSES	1,804,756	1,884,901	1,971,956	5%

FEATHER RIVER AQMD
 FY 2018/2019 PROPOSED
 REVENUE

FUND #725

Page 3

Account #	Description	Budgeted FY 16/17	Budgeted FY 17/18	Proposed Budget FY 18/19	FY 17/18 vs. FY 18/19 increase or (decrease)
1611	Annual Permits	320,000	340,000	360,000	6%
1612	New Applications	75,000	75,000	70,000	-7%
1612-1	Engine Registration	37,000	35,000	36,000	3%
1612-2	PERP Inspections	20,000	23,000	18,000	-22%
1613	Open Burning	68,000	68,000	68,000	0%
2201	Penalties	30,000	35,000	30,000	-14%
4201	AB2766 Blue Sky DMV	532,000	536,000	540,000	1%
9825	Interest	13,000	14,000	20,000	43%
6201	State Subvention	93,000	93,000	68,800	-26%
6201-01	State Subvention - Supplemental	0	0	24,200	100%
9890	Indirect Sources	20,000	20,000	22,000	10%
9891	Air Toxics Hot Spots	20,000	20,000	5,000	-75%
9892	Emission Reduction Credits	400	400	400	0%
9893	DTSC	1,000	1,000	1,000	0%
9899	Miscellaneous	7,000	3,100	3,100	0%
9899-1	AB923 Admin	60,000	60,000	17,000	-72%
9899-2	Moyer Admin	0	0	43,000	100%
9899-3	AB 617 Community Air Protection Grant	0	0	28,961	100%
SUBTOTAL REVENUE		1,296,400	1,323,500	1,355,461	2%
727	Prior Fiscal Year Carry Over	514,495	0	0	
725	Prior Fiscal Year Carry Over	1,443,706	2,140,327	2,115,000	
REVENUE CARRY OVER		1,958,201	2,140,327	2,115,000	-1%
TOTAL REVENUE		3,254,601	3,463,827	3,470,461	0%
RESERVES					
8001	General Reserves	600,000	600,000	537,241	
8002	Capital Improvement	99,182	101,241	100,000	
8003	Appropriation to Contingencies	590,163	706,685	546,451	
2801	AB2766 Blue Sky Project Reserves	53,000	53,000	53,000	
RESERVE SUB TOTAL:		1,342,345	1,460,926	1,236,692	
8001	State Reserve Moyer (tracking)	0	0	100,000	
8003	Future Vehicle Expense	10,000	20,000	50,000	
8003	Cal Pers Unfunded Liability	32,000	38,000	51,813	
8003	GASB 45 OPEB Cost	60,000	60,000	60,000	
FUTURE RESERVE COST		102,000	118,000	261,813	
RESERVE TOTAL:		1,240,345	1,342,926	974,879	-27%
TOTAL REVENUE:		1,810,256	1,884,901	1,971,956	4%
fund balance					
SERVER		(5,500)	0	0	

Fund Balance for FY 16/17 represents direct payment/transfer from contingency reserves.

	FY 16/17	FY 17/18	FY 17/18
1200 Communications	\$10,725	\$10,124	\$10,536
Subcategories: Office Telephones	\$4,000	\$4,000	\$4,550
Comcast equipment	\$250	\$0	\$0
Mobile Telephones	\$2,100	\$2,100	\$1,625
Mobile Data - Tablet	\$865	\$457	\$494
E-Fax	\$220	\$220	\$240
Exchange Mailbox	\$1,740	\$1,740	\$1,620
Internet host	\$150	\$150	\$150
Verizon Hotspot	\$0	\$457	\$457
Portable Headsets	\$900	\$500	\$500
Telephone Repair	\$500	\$500	\$900
1500 Insurance *	\$13,600	\$14,530	\$15,700
Subcategories: Liability/Auto/Property	\$12,300	\$13,180	\$14,250
SDRMA Certificates of Insurance	\$100	\$50	\$50
SDRMA Membership Fee	\$1,200	\$1,300	\$1,400
1700 Maintenance - Equipment	\$3,120	\$3,240	\$3,275
Subcategories: Computer System Upgrades	\$2,000	\$2,000	\$2,000
Equipment Repair	\$200	\$200	\$200
E-Bam Satellite	\$600	\$600	\$600
Computer Back-ups/Crash Pro	\$120	\$240	\$275
E-Bam Calibrator/parts	\$200	\$200	\$200
1800 Bldg. Maint/Improvement *	\$35,000	\$35,800	\$68,835
Subcategories: Property Mgmt. Fee	\$0	\$900	\$975
Gardener	\$0	\$1,300	\$1,040
Pest Control	\$0	\$500	\$520
Security Patrol	\$0	\$3,600	\$3,900
Service Calls	\$0	\$4,800	\$2,400
Building Repair/Improvements	\$0	\$24,700	\$20,000
Office Remodel	\$0	\$0	\$40,000
2000 Memberships	\$2,500	\$2,500	\$2,700
Subcategories: CAPCOA	\$2,000	\$2,000	\$2,000
Other	\$2,500	\$500	\$700
2200 Office Supplies	\$16,500	\$15,770	\$21,080
Subcategories: General Office	\$5,000	\$5,000	\$5,000
Janitorial Supplies	\$200	\$250	\$280
Printing	\$1,600	\$1,300	\$1,300
Postage	\$3,100	\$3,000	\$3,200
Copier Maintenance	\$500	\$720	\$500
Computer Hdwr/Softwr	\$2,500	\$2,500	\$2,500
Compliance Tablets	\$600	\$0	\$300
Office Furniture	\$2,500	\$2,500	\$2,500
Employee Appreciation	\$500	\$500	\$500
* Laptop	\$0	\$0	\$1,000
* Computer Replacement	\$0	\$0	\$4,000

	FY 16/17	FY 17/18	FY 17/18
2300 Professional Services	\$146,165	\$144,700	\$127,050
Subcategories: BCC Coordinator	\$15,250	\$15,250	\$15,250
Payroll Services	\$2,000	\$2,000	\$2,000
Fiscal Audit	\$8,500	\$8,500	\$8,500
Services - Yuba	\$7,000	\$6,000	\$6,000
Legal Services	\$70,000	\$70,000	\$50,000
Board of Directors	\$8,000	\$8,000	\$8,000
Hearing Board	\$500	\$500	\$500
ARB Hot Spots	\$20,000	\$20,000	\$5,000
Safety & Compliance	\$2,000	\$1,500	\$1,500
Education Reimbursement	\$2,000	\$2,000	\$2,000
Alarm Surveillance	\$500	\$500	\$500
BCC Meeting Reimbursement	\$350	\$350	\$450
Janitorial Services	\$6,800	\$6,800	\$6,800
Western Weather Services	\$315	\$350	\$350
Local Tax Assessment	\$550	\$550	\$600
Streamline Website Services	\$2,400	\$2,400	\$2,600
* STI - PM2.5 Forecasting (AB617)	\$0	\$0	\$17,000
2301 Consultant *	\$35,000	\$27,500	\$27,500
Subcategories: Engineering Consultant	\$0	\$15,000	\$10,000
Planning Consultant	\$5,000	\$5,000	\$2,500
Accounting System	\$30,000	\$7,500	\$15,000
2400 Publications-Public Notices	\$4,500	\$3,750	\$3,750
Rule Publication	\$1,500	\$300	\$300
Appeal Democrat	\$100	\$150	\$150
CalPERS GASB 68 Report	\$1,300	\$1,300	\$1,300
Permit Publications	\$1,300	\$500	\$500
Public Notices	\$300	\$1,500	\$1,500
2500 Rents & Lease Equipment (copier)	\$2,800	\$2,145	\$1,690
2600 Lease - Building	\$37,889	\$37,889	\$37,889
2700 Small Tools	\$1,000	\$400	\$600
Binoculars - Compliance	\$400	\$200	\$200
Cameras	\$400	\$0	\$200
Scientific Calculator	\$200	\$200	\$200

SERVICES AND SUPPLIES RECAP

	FY 16/17	FY 17/18	FY 18/19
2900 Travel-meetings/training	\$10,800	\$9,500	\$9,500
Subcategories: CAPCOA APCO Meetings	\$4,000	\$3,000	\$3,000
EEP, TAC, BCC Meetings	\$200	\$200	\$200
Training	\$2,000	\$3,000	\$3,000
CAPCOA Mgr. Meetings	\$3,000	\$2,000	\$2,000
Planning Meetings	\$1,000	\$1,000	\$1,000
Safety Training	\$600	\$300	\$300
2901 Travel - veh fuel/maint *	\$8,000	\$7,500	\$8,000
Subcategories: Fuel (4 vehicles)	\$3,000	\$2,500	\$3,000
Maintenance	\$5,000	\$5,000	\$5,000
2902 Travel - personal vehicle	\$3,200	\$1,600	\$1,600
Personal Vehicle Use	\$1,500	\$500	\$500
Alternate Transportation Subsidy	\$200	\$100	\$100
APCO Vehicle Use	\$1,500	\$1,000	\$1,000
3000 Utilites (gas/electric)	\$10,450	\$10,950	\$11,200
Subcategories: PG&E	\$8,500	\$9,000	\$9,000
Water Services	\$1,200	\$1,200	\$1,450
Trash	\$750	\$750	\$750
TOTAL - SERVICES & SUPPLIES	\$341,249	\$327,898	\$350,905
60-03 Fixed Assets	\$7,500	\$5,000	\$0
Subcategories: computer replacement	\$4,000	\$4,000	\$0
Survelliance Cameras	\$2,500	\$0	\$0
Laptop Computer	\$1,000	\$1,000	\$0
TOTAL	\$348,749	\$332,898	\$350,905

FY 17/18
FEATHER RIVER AQMD
AB2766 ALLOCATED PROJECT FUNDS

FY 18/19

5/21/2018

Project #	Project Description	\$ Amt.	Expiration
N/A	FRAQMD Outreach Projects	\$2,000	6/30/2019
N/A	FRAQMD Mini Project allocation for FY 18/1	\$10,000	*Various
N/A	FRAQMD Outstanding Mini Projects	\$8,000	*Various
VF17-01	Yuba Sutter Transit Discount Bus Pass	\$136,890	3/31/2019
VF17-02	Yuba Sutter Transit Live Oak Expansion	\$7,500	12/31/2018
VF17-03	Sutter County Ag Kill the Bug/Recycle the Jug	\$3,100	12/31/2018
VF17-04	City of Yuba City Sanborn Rd Improvement (I)	\$86,900	12/31/2019
BALANCE		\$254,390	

*Various - one year from date of agreement(s)

5-YEAR BUDGET VS. ACTUALS

FUND 725

	FY 12/13			FY 13/14			FY 14/15		
	BUDGETED	ACTUAL	VARIANCE	BUDGETED	ACTUAL	VARIANCE	BUDGETED	ACTUAL	VARIANCE
REVENUES									
16-11 Annual Permits	308,000	353,584	(45,584)	325,000	361,589	(36,589)	329,550	358,195	(28,645)
16-12 New Applications	82,480	60,501	21,979	60,000	91,463	(31,463)	70,000	74,808	(4,808)
16-12-1 Engine Registration	30,000	43,757	(13,757)	37,000	51,688	(14,688)	40,000	49,290	(9,290)
16-13 Open Burning	70,000	70,804	(804)	70,000	69,336	664	70,000	66,058	3,942
22-01 Penalties	60,000	103,479	(43,479)	70,000	49,095	20,905	35,000	44,979	(9,979)
01-01 Interest	22,000	19,458	2,542	30,000	18,708	11,292	15,000	11,034	3,966
62-01 State Subvention	90,000	95,652	(5,652)	93,000	95,325	(2,325)	93,000	95,182	(2,182)
98-90 Indirect Source	18,000	15,451	2,549	13,000	31,273	(18,273)	21,900	13,612	8,288
98-91 Air Toxics Hot Spots	1,500	-	1,500	-	2,438	(2,438)	2,132	-	2,132
98-92 ERC's	100	-	100	100	1,740	(1,640)	5,000	1,050	3,950
98-93 Military-DTSC	2,000	-	2,000	2,000	4,181	(2,181)	2,000	2,132	(132)
98-99 Miscellaneous	500	8,312	(7,812)	500	1,750	(1,250)	500	1,050	(550)
98-99-1 Moyer/AB923 Admin	30,900	67,562	(36,662)	30,900	48,627	(17,727)	30,900	34,802	(3,902)
PERP	12,000	19,957	(7,957)	15,000	26,751	(11,751)	20,000	20,201	(201)
Account Adj - outlawed warrants				-	6,206	(6,206)			
Total:	727,480	858,517	(131,037)	746,500	860,170	(113,670)	734,982	772,393	(37,411)
SALARIES AND BENEFITS	BUDGETED	ACTUAL	VARIANCE	BUDGETED	ACTUAL	VARIANCE	BUDGETED	ACTUAL	VARIANCE
01-01 Salaries	692,542	643,114	49,428	671,945	659,087	12,858	668,788	588,390	80,398
01-01-1 Co. 457 Contribution	4,800	4,100	700	6,000	5,225	775	6,000	3,020	2,980
01-04 Overtime	1,000	-	1,000	1,000	-	1,000	1,000	-	1,000
02-05 Medicare	11,130	9,552	1,578	10,753	9,565	1,188	11,025	8,498	2,527
02-01 PERS - employee	55,483	51,722	3,761	53,756	51,329	2,427	54,069	49,700	4,369
02-02 PERS - employer	128,305	112,316	15,989	124,310	100,280	24,030	105,381	94,123	11,258
02-04 Group Health Ins.	116,594	109,309	7,285	152,062	131,902	20,160	148,822	133,932	14,890
02-06 Workers Comp	12,342	7,423	4,919	10,951	5,899	5,052	7,638	4,547	3,091
02-08 Unemployment Ins.	4,200	3,830	370	3,850	3,338	512	3,850	2,545	1,305
02-02-01 Unfunded Liability									
01-01-2 Bi-Lingual Benefit									
Total:	1,026,396	941,366	85,030	1,034,627	966,625	68,002	1,006,573	884,755	121,818
SERVICES AND SUPPLIES	BUDGETED	ACTUAL	VARIANCE	BUDGETED	ACTUAL	VARIANCE	BUDGETED	ACTUAL	VARIANCE
12-00 Communications	5400	4959	441	5,650	4,053	1,597	8,380	5,544	2,836
15-00 Insurance	12900	10799	2,101	11,500	10,631	869	11,650	11,564	86
17-00 Maintenance- Equip	1300	42	1,258	1,200	1,042	158	4,128	3,551	577
20-00 Memberships	3000	1979	1,021	2,600	1,845	755	2,600	2,135	465
22-00 Office Supplies	21850	11415	10,435	17,200	11,586	5,614	17,702	12,078	5,624
23-00 Professional Services	71690	55932	15,758	70,598	64,826	5,772	124,741	115,955	8,786
23-01 Consultant	30000	9868	20,132	15,000	1,877	13,123	19,822	12,899	6,923
24-00 Publications	3400	3171	229	3,000	2,348	652	3,000	2,457	543
26-00 Rents/Lease - Struct	50600	50099	501	52,308	51,949	359	31,293	31,293	-
27-00 Small Tools	200	0	200	500	-	500	500	353	147
29-00 Travel-meetings	10000	2554	7,446	6,895	5,129	1,766	10,000	7,297	2,703
29-01 Transportation-oil/gas	8000	6123	1,877	8,000	4,680	3,320	8,000	5,700	2,300
29-02 Transportation - Private	1100	156	944	2,100	1,009	1,091	2,100	315	1,785
30-00 Utilites	12000	2536	9,464	10,000	3,406	6,594	7,000	4,721	2,279
60-03 Fixed Assets	7000	2093	4,907	7,672	2,284	5,388	14,500	14,340	160
18-00 Building Maintenance							17,881	8,214	9,667
28-00 Special Dept. Expense							30,000	17,944	12,056
25-00 Rents/Lease Equipment									
Total:	238,440	161,726	(76,714)	214,223	166,665	(47,558)	313,297	256,360	(56,937)
Total Revenues:	727,480	858,517		746,500	860,170		734,982	772,393	
Total Expenses:	1,264,836	1,103,092		1,248,850	1,133,290		1,319,870	1,141,115	
Revenues Under/Over	-537,356	-244,575		-502,350	-273,120		-584,888	-368,722	
RESERVES	1,228,348			1,455,722			1,306,668		

5-YEAR BUDGET VS. ACTUALS

	FY 15/16			FY 16/17		
	BUDGETED	ACTUAL	VARIANCE	BUDGETED	ACTUAL	VARIANCE
REVENUES						
16-11 Annual Permits	330,000	392,474	(62,474)	320,000	371,511	(51,511)
16-12 New Applications	65,000	109,921	(44,921)	75,000	81,021	(6,021)
16-12-1 Engine Registration	45,000	49,440	(4,440)	37,000	41,034	(4,034)
16-13 Open Burning	68,000	67,909	91	68,000	76,952	(8,952)
22-01 Penalties	30,000	71,527	(41,527)	30,000	51,226	(21,226)
01-01 Interest	14,600	13,783	817	13,000	19,508	(6,508)
62-01 State Subvention	93,000	95,197	(2,197)	93,000	95,685	(2,685)
98-90 Indirect Source	12,000	36,156	(24,156)	20,000	25,107	(5,107)
98-91 Air Toxics Hot Spots	5,000	-	5,000	20,000	200	19,800
98-92 ERC's	1,500	426	1,074	400	448	(48)
98-93 Military-DTSC	2,000	-	2,000	1,000	2,256	(1,256)
98-99 Miscellaneous	7,500	27,980	(20,480)	7,000	3,155	3,845
98-99-1 Moyer/AB923 Admin	40,000	62,746	(22,746)	60,000	208,278	(148,278)
PERP	20,000	22,647	(2,647)	20,000	25,083	(5,083)
Account Adj - outlawed warrants	-	242	(242)	-	-	-
Total:	733,600	950,448	(216,848)	764,400	1,001,464	(237,064)
SALARIES AND BENEFITS						
01-01 Salaries	652,563	633,532	19,031	685,178	675,043	10,135
01-01-1 Co. 457 Contribution	6,000	3,875	2,125	6,000	4,725	1,275
01-04 Overtime	1,000	-	1,000	1,000	-	1,000
02-05 Medicare	11,031	9,305	1,726	10,633	9,581	1,052
02-01 PERS - employee	70,607	50,164	20,443	39,901	37,740	2,161
02-02 PERS - employer	62,613	58,526	4,087	61,854	59,164	2,690
02-04 Group Health Ins.	141,362	137,105	4,257	177,080	160,956	16,124
02-06 Workers Comp	7,745	6,388	1,357	10,179	9,084	1,095
02-08 Unemployment Ins.	3,360	2,750	610	1,820	1,750	70
02-02-01 Unfunded Liability	24,846	24,846	-	29,029	29,029	-
01-01-2 Bi-Lingual Benefit	-	-	-	1,200	1,175	25
Total:	981,127	926,491	54,636	1,023,874	988,247	35,627
SERVICES AND SUPPLIES						
12-00 Communications	10,170	6,785	3,385	10,725	8,069	2,656
15-00 Insurance	13,030	12,959	71	14,010	14,001	9
17-00 Maintenance- Equip	1,920	869	1,051	3,120	864	2,256
20-00 Memberships	2,600	2,110	490	2,500	2,220	280
22-00 Office Supplies	19,251	13,257	5,994	16,500	8,484	8,016
23-00 Professional Services	140,765	116,365	24,400	145,755	101,600	44,155
23-01 Consultant	35,000	2,585	32,415	35,000	5,957	29,043
24-00 Publications	4,000	3,380	620	4,500	3,248	1,252
26-00 Rents/Lease - Struct	37,889	37,888	1	37,889	37,888	1
27-00 Small Tools	600	268	332	1,000	-	1,000
29-00 Travel-meetings	13,000	4,851	8,149	10,800	2,887	7,913
29-01 Transportation-oil/gas	7,200	3,472	3,728	8,000	4,209	3,791
29-02 Transportation - Private	3,100	1,313	1,787	3,200	623	2,577
30-00 Utilites	11,500	9,904	1,596	10,450	8,803	1,647
60-03 Fixed Assets	7,000	2,144	4,856	7,500	5,464	2,036
18-00 Building Maintenance	42,000	24,888	17,112	35,000	12,094	22,906
28-00 Special Dept. Expense	-	-	-	-	-	-
25-00 Rents/Lease Equipment	-	-	-	2,800	2,174	626
Total:	349,025	243,038	(105,987)	348,749	218,585	(130,164)
Total Revenues:	733,600	950,448		764,400	1,001,464	
Total Expenses:	1,330,152	1,169,529		1,372,623	1,206,832	
Revenues Under/Over	-596,552	-219,081		-608,223	-205,368	
RESERVES		FY 15/16				
		1,163,806			1,347,845	