

FEATHER RIVER AIR QUALITY MANAGEMENT DISTRICT
MEMORANDUM
08/01/2016

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

RECOMMENDATION:

Approve the Final Budget.

ALTERNATIVES:

Do not approve the final budget as presented.

BACKGROUND:

With this fiscal year, the Board of Directors approved combining the #725 District Fund and the #727 AB2766 Blue Sky Funds. Fund #728 Moyer/Mitigation/AB 923 Projects will remain in a separate fund and will continue to be restricted to projects only.

DISCUSSION:

As requested previously by the Board of Directors the budget has been set up for a three year comparison.

The asterisk items in the FY15/16 column include budget transfer allocations that were approved by the Board of Directors throughout the fiscal year for actual budget comparisons. The percentages are based on a two year comparison between FY 15/16 and FY 16/17. Of note would be the FY 14/15 budget shown does not include budget allocation transfers. FY 14/15 was the year the district purchased the district office and would not be indicative for comparison.

Page 1 – SALARIES AND BENEFITS

Between the proposed budget and the final budget the District Administrative Assistant tendered their resignation. The position was originally filled at full-time, however; the

position was back filled with a part-time position in 2009 in order for the District to hire an additional Engineer position.

The District held a Personnel Committee meeting on 07/12/16 to discuss the approval of hiring the open position back to a full-time status. The District currently has one full-time, one part-time staff and one managerial position. With the exception of District funds being held by the Yuba County Auditor, the District is a totally independent entity.

As the current part-time admin assistant is at Step 5 of the salary range and the new full-time position would come in at Step 1 of the salary range, the difference in salary would be \$7,594 for the first fiscal year. The assumption for health benefits is budgeted at the highest tier for family coverage. The benefit total for the position totaled \$22,225.

There would also be a savings as the part-time position is a "classic" employee under CalPERS retirement and the assumption budgeted is that the new full-time employee would fall under the "PEPRA" classification.

The Personnel Committee made the board recommendation to approve the full-time position and the budget reflects the recommendation.

Also included in the final budget is the addition of Bi-lingual pay of \$50.00 per month for two employees in accordance with the District's rules.

Page 1, Salary total was increased from 1% to 4%.

Page 1 - SERVICES AND SUPPLIES

As the end of the year amounts were made available after the month of June, and the approval of the proposed budget, the District was able to balance the FY 15/16. Any increase/decrease over 10% is indicated with a number and has been explained on pages 2 and 4.

The following amendments made from the proposed budget to the final budget as follows:

- 1200 Communications is increased for portable ear phones from \$500 to \$900.
- 1800 Building maintenance/Improvement is increased from \$25,000 to \$35,000.
- 2901 Transportation oil/gas/maintenance is increased from \$6,000 to \$8,000.

For a breakdown of Services and Supplies please refer to Pages 5 and 6.

Page 1, Sub-total Services/Supplies increase/decrease percent is 0%.

Page 1, Operational Total is a 3% increase.

Page 1 - GRANTS

Page 1, Grant awards are increased from \$215,000 to \$250,000.

For a listing of Project Funds allocated and not expended please refer to Page 7.

Page 3 – REVENUES

The following amendments were made to Revenue:

- 1611 Annual Permits are decreased from \$350,000 to \$320,000 due to facilities closing (ie; gas wells). Also as the Compliance Department has a new employee that is in training.
- 9893 DTSC is decreased from \$2,000 to \$1,000 as remediation projects are closing at Beale AFB.
- 9899 Miscellaneous is decreased from \$10,000 to \$7,000 as the Prius sold in auction for \$2,138.50.

Page 3 – Revenue Carry Over was higher than expected. Fund 727 went from \$447,752 to \$514,529 and Fund 725 went from \$1,342,751 to \$1,443,199 for a total increase of \$167,225.

Please refer to Pages 9, 10 and 11 that were prepared and balanced to show Budget vs. Actuals for FY 15/16.

Page 3 – RESERVES

The District reserve amount increased by 4% due to the prior year carry-over increase. The future reserve cost amount increased by 56% as the District is required to come into compliance with the CalPERS GASB 45 OPEB (other post employee benefits) requirements, paying the CalPERS unfunded liability annually in order to save the 7.5% interest and to begin establishing a new vehicle fund each year adding \$10,000 to future cost for vehicle replacement.

The Budget total recap along with percentages is found on page 8.

The total fund balance for the District's FY 16/17 budget equals \$1,804,756.

FY 2016/17 Final Budget
FUND #725

SALARIES AND BENEFITS		Budgeted	Budgeted	Final	FY 15/16 vs. FY 16/17 increase or (decrease)
Account #	Description	FY 14/15	FY 15/16	FY 16/17	
0101	Salaries	689,020	689,428	685,178	-1%
0101-1	CalPERS 457 Contribution	6,000	6,000	6,000	0%
0101-2	Bi-lingual benefit	0	0	1,200	¹ 100%
0104	Overtime	1,000	1,000	1,000	0%
0205	Medicare	11,025	11,031	10,963	-1%
0201	PERS - employee	54,069	52,999	37,801	² -40%
0202	PERS - employer	104,381	62,613	61,524	-2%
0202-1	PERS Unfunded Liability	170,000	24,846	29,029	³ 14%
0204	Group Health Ins.	128,590	122,105	177,080	⁴ 31%
0206	Workers Comp.	7,638	7,745	10,179	⁵ 24%
0208	Unemployment Ins.	3,850	3,360	3,920	⁶ 14%
SALARY TOTAL		1,175,573	981,127	1,023,874	4%
SERVICE AND SUPPLIES		FY 14/15	FY 15/16	FY 16/17	increase or (decrease)
1200	Communications	8,380	10,170	10,725	5%
1500	Insurance	11,500	* 13,030	13,600	4%
1700	Maintenance - Equip	4,120	1,920	3,120	⁷ 63%
1800	Building Maint/Improvements	0	* 42,000	35,000	⁸ -17%
2000	Memberships	2,600	2,600	2,500	-4%
2200	Office Supplies	17,700	19,250	19,300	0%
2300	Professional Services/legal fees	89,740	* 140,766	146,165	4%
2301	Consultant	15,000	* 35,000	35,000	0%
3000	Utilities	7,000	* 11,500	10,450	-9%
2400	Publications	3,000	4,000	4,500	⁹ 13%
2600	Building/Lease - Struct	53,645	37,889	37,889	0%
2700	Small Tools	500	600	1,000	¹⁰ 67%
2900	Travel-meetings	10,000	13,000	10,800	¹¹ -17%
2901	Transportation-gas/maintenance	8,000	* 7,200	8,000	¹² 11%
2902	Transportation - Priv	2,100	3,100	3,200	3%
6003	Fixed Assets	4,500	7,000	7,500	7%
SUB-TOTAL SERVICES/SUPPLIES		237,785	349,025	348,749	0%
OPERATIONAL TOTAL		1,413,358	1,330,152	1,372,623	3%
GRANTS					
2810	AB2766 Blue Sky Project Allocation	217,500	415,714	250,000	¹³ -40%
AB2766 BLUE SKY PROJECT TOTAL		217,500	415,714	250,000	-40%
Encumbered Projects awarded					
2810	not expended	184,451	195,424	182,133	-7%
TOTAL EXPENSES		1,815,309	1,941,290	1,804,756	-7%

* Indicates budget transfer allocations approved by the Board of Directors in FY 15/16

- ¹ (0101) Increase of 100% as there are 2 employees using alternate languages frequently in their job class.
- ² (0201) Decrease of 40% due to PEPRA - new employees paying their employee share.
- ³ (0202-1) Increase of 14% due to CalPERS actuarial unfunded district liability - by paying at the beginning of the fiscal year the District will not incur 7.5% interest.
- ⁴ (0204) Increase of 31% due to annual increase, additional benefits for full-time position (assuming family tier), and full payment by district for single tier employees.
- ⁵ (0206) Increase of 24% due to actual invoice received.
- ⁶ (0208) Increase of 14% due to raise in unemployment/ training employer tax
- ⁷ (1700) Increase of 63% due to small numbers and the possibility of needing computer equipment due to Yuba Co. I/T change over.
- ⁸ (1800) Decrease of 17% due to budget allocation transfer approved for new air conditioners.
- ⁹ (2400) Increase of 13% due to Small number.
- ¹⁰ (2700) Increase of 67% due to the addition of binoculars for field staff and small number.
- ¹¹ (2900) Decrease of 17% due to actual costs.
- ¹² (2901) Increase of 11% due to vehicle accessories needed to transport fragile equipment (monitor).
- ¹³ (2810) Decrease of 40% due to the combination of funds. The Fund #727 reflected the total amount received in funding to be allocated. As the monies are received on a monthly basis, and awards for projects are made at mid-year, the district allocates approximately one half.

REVENUE

Account #	Description	Budgeted FY 14/15	Budgeted FY 15/16	Final Budget FY 16/17	FY 15/16 vs. FY 16/17 increase or (decrease)
1611	Annual Permits	329,550	330,000	320,000	-3%
1612	New Applications	70,000	65,000	75,000 ¹⁴	15%
1612-1	Engine Registration	40,000	45,000	37,000 ¹⁵	-18%
1612-2	PERP Inspections	20,000	20,000	20,000	0%
1613	Open Burning	70,000	68,000	68,000	0%
2201	Penalties	35,000	30,000	30,000	0%
4201	AB2766 Blue Sky DMV	526,000	530,000	532,000	0%
9825	Interest	22,000	14,600	13,000 ¹⁶	-11%
6201	State Subvention	93,000	93,000	93,000	0%
9890	Indirect Sources	21,900	12,000	20,000 ¹⁷	67%
9891	Air Toxics Hot Spots	5,000	5,000	20,000 ¹⁸	300%
9892	Emission Reduction Credits	5,000	1,500	400 ¹⁹	-73%
9893	DTSC	2,000	2,000	1,000 ²⁰	-50%
9899	Miscellaneous	500	7,500	7,000	-7%
9899-1	AB923/Moyer Admin	30,900	40,000	60,000 ²¹	50%
9899-2	Permit Consultant Pass-through	0	15,000	0 ²²	-100%
SUBTOTAL REVENUE		1,270,850	1,278,600	1,296,400	1%
727	Est. Prior Fiscal Year Carry Over	527,923	565,036	514,529	
725	Est. Prior Fiscal Year Carry Over	1,467,036	1,325,170	1,443,199	
REVENUE CARRY OVER		1,994,959	1,890,206	1,957,728	4%
TOTAL REVENUE		3,265,809	3,168,806	3,254,128	3%
RESERVES					
8001	General Reserves	600,000	600,000	600,000	
8002	Capital Improvement	122,809	93,783	98,709	
8003	Appropriation to Contingencies	658,859	* 546,130	595,663	
2801	AB2766 Blue Sky Project Reserves	52,000	53,000	53,000	
RESERVE SUB TOTAL:		1,433,668	1,292,913	1,347,372	4%
8003	Future Vehicle Expense	0	35,000	10,000	
8003	Cal Pers Unfunded Liability		30,397	32,000	
8003	GASB 45 OPEB Cost	0	0	60,000	
FUTURE RESERVE COST		0	65,397	102,000	56%
RESERVE TOTAL:			1,227,516	1,245,372	1%
TOTAL REVENUE:		1,832,141	1,941,290	1,804,756	-7.6%
fund balance			0	0	

- ¹⁴ (1612) Increase of 15% due to filled engineering positions.
- ¹⁵ (1612-1) Reduction of 18% due to older engines being replaced and pulled from program.
- ¹⁶ (9825) Reduction of 11% due to actual revenue history.
- ¹⁷ (9890) Increase of 67% due to increase in building.
- ¹⁸ (6201) Increase of 300% due to pass-through fees from State program.
- ¹⁹ (9892) Reduction of 73% due to small numbers and inactivity.
- ²⁰ (9893) 50% decrease due to project nearing completion and less activity.
- ²¹ (9899-1) Increase of 50% due to the application and award of Moyer funds for additional admin.
- ²² (98-99-2) Reduction of 100% due to the removal of the permit consultant.

	FY 14/15	FY 15/16	FY 16/17
1200 Communications	\$8,380	\$10,170	\$10,725
Subcategories: Office Telephones	\$3,300	\$3,600	\$4,000
Comcast equipment	\$0	\$370	\$250
Mobile Telephones	\$2,400	\$2,100	\$2,100
Mobile Data - Tablet	\$0	\$0	\$865
E-Fax	\$210	\$210	\$220
Exchange Mailbox	\$1,320	\$1,740	\$1,740
Internet host	\$150	\$150	\$150
Portable Earphones	\$0	\$1,000	\$900
Telephone Repair	\$1,000	\$1,000	\$500
1500 Insurance	\$11,500	\$12,230	\$13,600
Subcategories: Liability/Auto/Property	\$10,500	\$10,980	\$12,300
SDRMA Certificates of Insuran	\$0	\$150	\$100
SDRMA Membership Fee	\$1,000	\$1,100	\$1,200
1700 Maintenance - Equipment	\$4,120	\$1,920	\$3,120
Subcategories: Computer System Upgrades	\$1,000	\$1,000	\$2,000
Equipment Repair	\$200	\$200	\$200
E-Bam Satellite	\$600	\$600	\$600
Computer Back-ups/Crash Pro	\$120	\$120	\$120
E-Bam Calibrator/parts	\$2,200	\$0	\$200
1800 Bldg. Maint/Improvements	\$0	\$25,000	\$35,000
2000 Memberships	\$2,600	\$2,600	\$2,500
Subcategories: CAPCOA	\$2,000	\$2,000	\$2,000
Other (Includes TMA)	\$600	\$600	\$500
2200 Office Supplies	\$17,700	\$19,250	\$19,300
Subcategories: General Office	\$5,000	\$5,000	\$5,000
Janitorial Supplies	\$150	\$250	\$200
Printing	\$1,500	\$1,500	\$1,600
Postage	\$2,500	\$3,000	\$3,100
Copier Maintenance	\$550	\$500	\$500
Computer Hdwr/Softwr	\$1,500	\$2,500	\$2,500
Copier Lease	\$2,400	\$2,400	\$2,800
Compliance Tablets	\$600	\$600	\$600
Office Furniture	\$3,000	\$3,000	\$2,500
Employee Appreciation	\$500	\$500	\$500
2300 Professional Services	\$89,740	\$95,765	\$146,165
Subcategories: BCC Coordinator	\$13,500	\$14,475	\$15,250
Payroll Services	\$2,000	\$2,000	\$2,000
Fiscal Audit	\$7,000	\$8,000	\$8,500
Services - Yuba	\$6,000	\$6,000	\$7,000
* Legal Services	\$36,000	\$40,000	\$70,000
Board of Directors	\$8,000	\$8,000	\$8,000
Hearing Board	\$1,000	\$1,000	\$500
ARB Hot Spots	\$5,000	\$5,000	\$20,000
Safety & Compliance	\$2,000	\$2,000	\$2,000
Education Reimbursement	\$2,000	\$2,000	\$2,000
Alarm Surveillance	\$390	\$390	\$500
BCC Meeting Reimbursement	\$350	\$400	\$350
Janitorial Services	\$6,500	\$6,500	\$6,800
Western Weather Services	\$0	\$0	\$315
Local Tax Assessment	\$0	\$0	\$550
SDRMA Website Services	\$0	\$0	\$2,400

	FY 14/15	FY15/16	FY 16/17
2301 Consultant	\$15,000	\$55,000	\$35,000
Subcategories Engineering Consultant	\$15,000	\$25,000	\$0
Planning Consultant	\$0	\$5,000	\$5,000
Accounting System	\$0	\$20,000	\$30,000
Website Consultant	\$0	\$5,000	\$0
30-00 Utilites (gas/electric)	\$7,000	\$13,360	\$10,450
Subcategories PG&E	\$0	\$11,500	\$8,500
Water Services	\$0	\$1,200	\$1,200
Trash	\$0	\$660	\$750
2400 Publications-Public Notices	\$3,000	\$4,000	\$4,500
Rule Publication		\$1,000	\$1,500
Appeal Democrat		\$100	\$100
CalPERS GASB 68 Report		\$850	\$1,300
Permit Publications		\$2,000	\$1,300
Public Notices		\$50	\$300
2600 Lease - Building	\$52,300	\$37,889	\$37,889
Lease	\$51,800	\$37,889	\$37,889
Heat/Air Maintenance	\$500	\$0	\$0
2700 Small Tools	\$500	\$600	\$1,000
Binoculars - Compliance	\$0	\$0	\$400
Cameras	\$400	\$400	\$400
Scientific Calculator	\$100	\$200	\$200
2800 Relocation expenses	\$0	\$30,000	\$0
2900 Travel-meetings/training	\$10,000	\$13,000	\$10,800
Subcategories CAPCOA APCO Meetings	\$4,200	\$4,200	\$4,000
EEP, TAC, BCC Meetings	\$200	\$200	\$200
Training	\$2,000	\$3,000	\$2,000
CAPCOA Mgr. Meetings	\$3,000	\$3,000	\$3,000
Planning Meetings	\$0	\$2,000	\$1,000
Safety Training	\$600	\$600	\$600
2901 Travel - veh fuel/maint	\$8,000	\$8,000	\$8,000
Subcategories Fuel (4 vehicles)	\$5,000	\$5,000	\$3,000
Maintenance	\$3,000	\$3,000	\$5,000
2902 Travel - personal vehicle	\$2,100	\$3,100	\$3,200
Personal Vehicle Use	\$1,500	\$1,500	\$1,500
Alternate Transportation Sul	\$600	\$600	\$200
APCO Vehicle Use	\$0	\$1,000	\$1,500
TOTAL - SERVICES & SUPPLIES	\$231,940	\$331,884	\$341,249
60-03 Fixed Assets	\$4,500	\$7,000	\$7,500
Subcategories (2) computer replacement	\$4,500	\$4,500	\$4,000
Survelliance Cameras	\$0	\$2,500	\$2,500
Laptop Computer	\$0	\$0	\$1,000
TOTAL			\$348,749

FY 16/17
FEATHER RIVER AQMD
AB2766 ALLOCATED PROJECT FUNDS
 As of 05/26/2016

Project #		Project Description	\$ Amt.	Expiration
N/A	FRAQMD	Outreach Projects	\$5,000	12/31/2016
N/A	FRAQMD	Mini Projects	\$10,000	12/31/2016
VF15-01	Yuba Sutter Transit	Live Oak Expansion	\$5,000	12/31/2016
VF15-02	Yuba Sutter Transit	Monthly Bus Pass Program	\$109,782	12/31/2016
VF15-03	Sutter County Ag	Kill the Bug: Recycle Jug	\$2,650	12/31/2016
VF15-04	City of Yuba City	Bicycle Detection Project	\$48,000	12/31/2016
VF15-06	Yuba Sutter TMA	Valet Bike Parking	\$1,701	12/31/2016
		BALANCE	\$182,133	

BUDGET TOTAL RECAP

EXPENSES	Budgeted FY 14/15	Budgeted FY15/16	Budgeted FY 16/17	
SALARY/BENEFITS TOTAL	1,175,573	981,127	1,023,874	4%
SUB-TOTAL SERVICES/SUPPLIES	237,785	349,024	348,749	0%
OPERATIONAL TOTAL	1,413,358	1,330,151	1,372,623	3%
 GRANTS				
AB2766 BLUE SKY PROJECTS	217,500	415,714	250,000	40%
TOTAL EXPENSE BUDGET	1,815,309	1,941,290	1,804,756	7%
 REVENUES				
SUB-TOTAL REVENUES	1,270,850	1,278,600	1,296,400	1%
EST. PRIOR YEAR CARRY-OVER	3,265,809	3,168,806	3,254,128	3%
RESERVES TOTAL	1,433,668	1,227,516	1,251,681	2%
TOTAL REVENUE	1,832,141	1,941,290	1,798,447	-8%

FY 2015/16

BUDGET VS. ACTUAL

FUND #725/727

SALARIES AND BENEFITS		Budgeted	Unbudgeted	Actual	
Acct #	Description	FY 15/16	Transfers FY 15/16	Expenditures FY 15/16	Balance
0101	Salaries	689,428	(36,865)	633,532.18 ¹	19,030.82
0101-1	CalPERS 457 Contribution	6,000		3,875.00	2,125.00
0103	Extra Help	0		0.00	0.00
0104	Overtime	1,000		0.00	1,000.00
0205	Medicare	11,031		9,305.28	1,725.72
0201	PERS - employee	52,999	17,608	50,164.13	20,442.87
0202	PERS - employer	62,613		58,526.17	4,086.83
0202-1	Unfunded Liability	24,846		24,846.00	0.00
0204	Group Health Ins.	122,105	19,257	137,104.93 ²	4,257.07
0206	Workers Comp.	7,745		6,387.93	1,357.07
0208	Unemployment Ins.	3,360		2,749.61	610.39
SALARY TOTAL (725)		981,127	0.00	926,491.23	54,635.77

SERVICE AND SUPPLIES		Budgeted	Unbudgeted	Actual	
		FY 15/16	Transfers FY15/16	Expenditures FY 15/16	Balance
1200	Communications	10,170		6,784.68	3,385.32
1500	Insurance	12,230	800.00	12,959.19 ³	70.81
1700	Maintenance - Equip	1,920		868.78	1,051.22
1800	Bldg Maintenance & Improvement	25,000	17,000.00	24,887.65 ⁴	17,112.35
2000	Memberships	2,600		2,110.00	490.00
2200	Office Supplies	19,251		13,257.12	5,993.88
2300	Professional Services	95,765	45,000.00	116,364.76 ⁵	24,400.24
2301	Consultant	55,000	(20,000.00)	2,585.00	32,415.00
2400	Publications	4,000		3,379.74	620.26
2600	Rents/Lease - Struct	37,889.41		37,888.45	0.96
2700	Small Tools	600		268.00	332.00
2800	Special Department	0		0.00	0.00
2900	Travel-meetings	13,000		4,851.06	8,148.94
2901	Transportation-oil/gas	8,000	(800.00)	3,471.94	3,728.06
2902	Transportation - Priv	3,100		1,313.04	1,786.96
3000	Utilities	8,500	3,000.00	9,904.46 ⁶	1,595.54
6003	Fixed Assets	7,000		2,144.04	4,855.96
TOTAL		304,025	45,000	243,037.91	105,987.50

TOTAL BUDGET	1,285,152	45,000	1,169,529.14	160,623.27
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¹ (01-01) Budget allocation transfer to Group Health per Approval at the 4/4/16 Board Meeting

² (02-04) Budget allocation transferred from Payroll acct (01-01) per approval at the 4/4/16 Board Meeting

³ (15-00) Budget allocation transfer from 29-01 (Vehicle Maint) per approval at the 12/7/15 Board Meeting

⁴ (18-00) Budget allocation transfer from 23-01 (Consultant) per approval at the 4/4/16 Board Meeting

⁵ (23-00) Budget allocation transfer from 80-03 (Contingency Reserves) per approval at the 2/1/16 Board meeting

⁶ (30-00) Budget allocation transfer from 23-01 (Consultant) per approval at the 4/4/16 Board meeting

FY 2015/16
FUND #725/727

BUDGET VS. ACTUAL

REVENUE

Account #	Description	Budgeted FY 15/16	Actual Revenue FY 15/16	Difference
1611	Annual Permits	330,000	392,474.09	62,474.09
1612	New Applications	65,000	109,921.02	44,921.02
1612-1	Engine Registration	45,000	49,439.75	4,439.75
1612-2	PERP Inspections	20,000	22,647.18	2,647.18
1613	Open Burning	68,000	67,908.95	-91.05
2201	Penalties	30,000	71,527.00	41,527.00
42-01	DMV Funds	530,000	557,862.17	27,862.17
9825	Interest	14,600	13,782.85	-817.15
6201	State Subvention	93,000	95,197.23	2,197.23
9890	Indirect Sources	12,000	36,155.81	24,155.81
9891	Air Toxics Hot Spots	5,000	0.00	-5,000.00
9892	Emission Reduction Credits	1,500	426.50	-1,073.50
9893	Military/DTSC	2,000	0.00	-2,000.00
9899-1	AB923/Moyer Admin	40,000	62,745.69	22,745.69
9899-2	Permit Consult Passthrough	15,000	0.00	-15,000.00
9899	Miscellaneous	7,500	27,979.87 ⁷	20,479.87
	Account Adjustments		242.00 ⁸	242.00

SUBTOTAL	1,278,600	1,508,310.11	229,710.11
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	Budgeted	Unbudgeted Transfers	Unbudgeted Expenditures	Balance
8001 General Reserves	600,000		0.00	600,000.00
8002 Capital Improvement	93,783		0.00	93,783.00
8003 Appropriation to Contingencies	591,130	31,050	47,545.00 ⁹	512,535.00

RESERVE TOTAL:	1,284,913	31,050	47,545.00	1,206,318.00
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	Budgeted	Unbudgeted Transfers	Actual Expended	Balance
Estimated funds for Project allocation	415,066.00	29,000.00 ¹⁰	36,435.21	349,630.79
District proposed 10% Reserve	53,000.00			53,000.00
Contingency Reserves (80-03)	29,000.00		20,516.00 ¹¹	8,484.00
Proposed Balance for project allocation	333,066		56,951	288,146.79

		Actual Expended FY15/16	Balance FY 15/16
Allocation to Projects Outstanding	180,424.00	166,971.76	13,452.24
Projects Expenses	180,424.00	166,971.76	13,452.24

	Total Budgeted Revenue FY 15/16	Total Actual Revenue FY 15/16
TOTAL REVENUE:	2,563,513	1,508,310.11
ACTUAL PROJECTS OUTSTANDING EXPENDITURES		166,971.76
ACTUAL CURRENT PROJECTS EXPENDITURES		36,435.21
ACTUAL CURRENT CONTINGENCY RESERVES EXPENDITURES		20,516.00
TOTAL EXPENDITURES:		290,582.91
TOTAL SALARY EXPENDITURES:		926,491.23
⁷ Unbudgeted Revenue - \$6,253.99 - SDRMA Payoff for totaled District Ford F150, \$700.00 - MPH Classics Salvage Company - purchase of salvaged District Ford F150, \$96.00 - Refund from Hon for overpayment of Conf. Rm Furniture, \$1,307.05 -Settlement Ck from Sherwin Ex Rel (Office Depot), \$4,372.00 - Check from Whirlpool for complaint (leak on fridge), \$13,950 (98-99) Cash transfer from fund 725 acct 80-03 (Contingency Reserves) to fund 727 acct 23-00 (Legal Fees) per Board approval at the 2/01/16 Board meeting		
⁸ Outlaw of stale dated warrants #491649 - John Nicoletti - \$100.00 , #500321 - Kash Gill - \$100.00 , #496245 - Daryl and Shirley gregory - \$42.00		
⁹ Budget allocation transfer from 80-03 (Contingency Reserves) to fund 725 acct 23-00 (Legal Fees) - \$31,050 , - per approval at 2/1/16 Board meeting Unbudgeted Expenditures - \$33,595 purchase of 2015 Toyota Tundra, Cash transfer \$13,950 from 80-03 (Contingency Reserves) to fund 727 acct 23-00 (Legal Fees) - per approval at 2/1/16 Board meeting		
¹⁰ (28-10) Transfer of \$29,000 from Acct 28-10 (Vehicle Projects) to acct 80-03 (Contingency Reserves) per Board approval at the 10/19/15 Board meeting for purchase of 2015 Toyota Prius C		
¹¹ 12/18/15 \$20,516 purchase of 2015 Toyotal Prius C		
Fiscal Year 14/15 Carry Over		1,890,415.34
FUND BALANCE 15/16		1,957,728.34