

FISCAL YEAR 2020/21 PROPOSED BUDGET SCHEDULES

DISTRICT WIDE

Classification	FY 18/19 Actuals	FY 19/20 Approved	FY 19/20 Year-end Projection	FY20/21 Proposed	Variance FY20/21 Proposed / FY19/20 Approved
Federal	2,486,983	14,883,857	5,655,736	8,115,509	(6,768,348)
Fees & Licenses	8,131,621	8,375,412	8,723,985	8,880,750	505,338
Fines/Forfeits/Penalties	449,192	367,000	777,723	357,000	(10,000)
Interest	668,041	495,168	645,000	646,000	150,832
Local Government	28,459	28,459	28,459	28,459	-
Other	203,230	255,408	159,537	109,825	(145,583)
Rents/Concessions/Royalties	1,029,386	1,188,965	1,188,500	1,230,601	41,636
Sales/Use Tax	1,940,485	1,973,139	1,897,028	1,871,000	(102,139)
State	25,214,214	37,892,879	38,893,644	27,940,553	(9,952,326)
Revenue Total	40,151,611	65,460,287	57,969,612	49,179,697	(16,280,590)
Salaries and Wages	9,723,069	11,837,840	10,406,450	11,448,073	(389,767)
Employee Benefits	3,896,597	4,850,411	4,096,204	4,930,567	80,156
Services and Supplies	20,416,720	40,154,711	22,954,539	37,949,812	(2,204,899)
Capital Expense	114,570	2,213,000	987,670	1,405,500	(807,500)
Debt Service	408,844	409,544	409,544	410,350	806
Expenditure Total	34,559,799	59,465,506	38,854,407	56,144,302	(3,321,204)
Fund Balance Source / (Use)	5,591,812	5,994,781	19,115,205	(6,964,605)	

FUND 100 – SUMMARY

Classification	FY 18/19 Actuals	FY 19/20 Approved	FY 19/20 Year-end Projection	FY20/21 Proposed	Variance FY20/21 Proposed / FY19/20 Approved
Federal	1,504,926	1,883,857	1,980,736	2,040,509	156,652
Fees & Licenses	8,109,884	8,375,412	8,723,985	8,880,750	505,338
Fines/Forfeits/Penalties	171,186	300,000	700,000	300,000	-
Interest	194,986	109,168	200,000	200,000	90,832
Local Government	28,459	28,459	28,459	28,459	-
Other	95,230	54,378	81,550	53,000	(1,378)
Sales/Use Tax	1,940,485	1,973,139	1,897,028	1,871,000	(102,139)
State	6,705,032	7,278,121	7,336,954	7,326,453	48,332
Revenue Total	18,750,188	20,002,534	20,948,712	20,700,171	697,637
Salaries and Wages	9,723,069	11,837,840	10,406,450	11,448,073	(389,767)
Employee Benefits	3,896,597	4,850,411	4,096,204	4,930,567	80,156
Services and Supplies	4,836,833	6,489,409	5,297,749	6,738,320	248,911
Capital Expense	114,570	1,905,500	782,000	984,500	(921,000)
Interfund Charges	(1,513,730)	(2,116,371)	(1,551,549)	(1,721,108)	395,263
Expenditure Total	17,057,337	22,966,789	19,030,854	22,380,352	(586,437)
Source / (Use) Fund Balance	1,692,851	(2,964,255)	1,917,858	(1,680,181)	

FUND 100 – REVENUE DETAIL

Classification Account	FY 18/19 Actuals	FY 19/20 Approved	FY 19/20 Year-end Projection	FY20/21 Proposed	Variance FY20/21 Proposed / FY19/20 Approved
Federal					
EPA 103	63,514	78,800	81,773	81,773	2,973
EPA 105	1,073,256	1,205,057	1,298,963	1,358,736	153,679
Federal	30	-	-	-	-
FHW-CMAQ	368,126	600,000	600,000	600,000	-
Subtotal Federal	1,504,926	1,883,857	1,980,736	2,040,509	156,652
Fees & Licenses					
Ag Burn	11,476	12,000	10,000	12,000	-
Asbestos	310,083	330,000	327,200	340,300	10,300
Fees & Licenses	20,587	28,000	8,513	22,000	(6,000)
Mitigation Fees	72,934	84,412	328,330	224,892	140,480
Rule 301	7,297,383	7,507,000	7,679,335	7,917,394	410,394
SEED Loan-Non Labor	34,145	64,000	10,479	30,000	(34,000)
SEED Renewal	36,938	53,000	53,216	60,000	7,000
Title V	116,502	71,000	101,339	65,276	(5,724)
Toxics AB2588	209,836	226,000	205,573	208,888	(17,112)
Subtotal Fees & Licenses	8,109,884	8,375,412	8,723,985	8,880,750	505,338
Fines/Forfeits/Penalties					
Civil Settlement	75	-	-	-	-
Fines/Forfeits/Penalties	171,111	300,000	700,000	300,000	-
Subtotal Fines/Forfeits/Penalties	171,186	300,000	700,000	300,000	-
Interest					
Interest Earned	194,986	109,168	200,000	200,000	90,832
Subtotal Interest	194,986	109,168	200,000	200,000	90,832
Local Government					
Local Government	28,459	28,459	28,459	28,459	-
Subtotal Local Government	28,459	28,459	28,459	28,459	-
Other					
Auction	69,192	10,000	44,725	10,000	-
Other	26,038	44,378	36,825	43,000	(1,378)
Subtotal Other	95,230	54,378	81,550	53,000	(1,378)
Sales/Use Tax					
Sales/Use Tax	1,940,485	1,973,139	1,897,028	1,871,000	(102,139)
Subtotal Sales/Use Tax	1,940,485	1,973,139	1,897,028	1,871,000	(102,139)
State					
ARB Oil & Gas	112,000	42,000	42,000	42,000	-
ARB PERP	146,401	155,000	147,719	150,000	(5,000)
ARB Subvention	349,458	349,457	353,025	355,991	6,534
DMV	5,018,331	5,000,000	5,030,877	5,043,454	43,454
State	1,078,842	1,731,664	1,763,333	1,735,008	3,344
Subtotal State	6,705,032	7,278,121	7,336,954	7,326,453	48,332
Revenue Total	18,750,188	20,002,534	20,948,712	20,700,171	697,637

FUND 100 – EXPENSE DETAIL

Classification Account	FY 18/19 Actuals	FY 19/20 Approved	FY 19/20 Year-end Projection	FY20/21 Proposed	Variance FY20/21 Proposed / FY19/20 Approved
Salaries and Wages					
Salaries & Wages-Extra Help	68,308	115,688	75,954	126,486	10,798
Salaries & Wages-OT	65,922	160,618	59,432	112,186	(48,432)
Salaries & Wages-Premium Pay	55,259	58,304	56,138	66,935	8,631
Salaries & Wages-Regular	9,533,580	11,503,230	10,214,926	11,142,466	(360,764)
Subtotal Salaries and Wages	9,723,069	11,837,840	10,406,450	11,448,073	(389,767)
Employee Benefits					
Employee Assistance Program	3,086	5,000	3,079	4,998	(2)
FICA/Medicare-Employer OASDHI	658,924	802,152	682,446	800,039	(2,113)
Group Insurance	1,415,739	1,739,849	1,467,977	1,687,268	(52,581)
Retirement	1,733,040	2,180,283	1,841,588	2,319,336	139,053
Unemployment-SUI	14,795	33,128	30,980	38,926	5,798
Workers Compensation Insurance	71,013	89,999	70,134	80,000	(9,999)
Subtotal Employee Benefits	3,896,597	4,850,411	4,096,204	4,930,567	80,156
Services and Supplies					
Advertising, Comm & Outreach	1,247,199	1,326,704	1,205,704	1,185,704	(141,000)
Alternative Transit	65,410	63,647	81,845	89,944	26,297
Audio-Video	-	2,000	-	-	(2,000)
Banking & Finance	12,418	3,000	825	1,200	(1,800)
BOD/Hearing Salaries	-	-	-	-	-
Books/Periodicals/Subscriptions	36,028	50,564	35,889	28,514	(22,050)
Breakroom Supplies	4,783	5,000	4,500	4,800	(200)
Business Meetings	151,282	277,500	129,600	202,400	(75,100)
Collaborations	470,996	514,395	469,927	493,645	(20,750)
Document Storage & Handling	44,095	20,000	24,000	25,000	5,000
Education & Training	23,684	94,500	40,639	105,200	10,700
Food	2,358	5,000	-	-	(5,000)
Fuel & Lubricants	13,419	13,500	13,100	15,200	1,700
Graphic Design	-	10,000	1,500	6,000	(4,000)
Incentive Projects	24,946	217,000	12,380	-	(217,000)
Internship	21,000	14,000	14,000	14,250	250
IS Data Processing Services	28,248	60,420	37,100	65,320	4,900
IS Hardware	95,751	112,800	140,199	148,583	35,783
IS Internet	60,980	59,880	60,000	39,240	(20,640)
IS Mobile Devices/Services	41,863	41,480	32,600	41,480	-
IS SaaS-Software as a Service	56,693	89,053	109,798	123,207	34,154
IS Software	82,093	161,584	138,500	131,059	(30,525)
IS Supplies	16,378	21,600	24,000	24,000	2,400
Lab Analysis	41,515	167,000	154,500	199,000	32,000
Laboratory Equipment & Supplies	35,577	45,000	140,000	179,000	134,000
Legal Services	9,090	122,000	33,000	120,000	(2,000)
Legislative Advocacy	61,100	75,000	66,500	75,000	-
Maintenance & Repairs	25,474	141,000	29,600	30,500	(110,500)

FUND 100 – EXPENSE DETAIL CONTINUED

Medical Services	674	1,500	1,500	2,800	1,300
Membership Dues	53,598	43,682	43,890	45,073	1,391
Mileage/Parking	578	33,160	30,910	32,560	(600)
Miscellaneous	59,846	6,400	72	6,400	-
Office Equipment/Furniture	9,477	14,000	10,000	17,000	3,000
Office Services	10	2,000	1,500	3,000	1,000
Office Supplies	21,353	23,000	15,500	16,750	(6,250)
Postage/Shipping/Messenger	19,389	30,500	20,056	21,600	(8,900)
Printing	7,813	22,100	11,000	16,500	(5,600)
Prof Svc-Consulting	933,378	1,336,759	1,054,921	1,986,718	649,959
Property & Liability Insurance	87,949	90,000	103,214	90,000	-
Property Management	6,622	75,000	3,500	75,000	-
Public Notices	10,657	27,500	8,900	33,200	5,700
Recognition	5,887	6,200	6,420	8,100	1,900
Recording Fees	7,800	15,000	9,000	10,100	(4,900)
Recruitment	6,994	10,000	20,000	10,000	-
Rent/Lease-Equipment	3,658	8,400	2,200	4,200	(4,200)
Rent/Lease-Real Property	819,977	828,573	827,621	886,665	58,092
Safety Supplies	2,936	4,080	4,511	5,580	1,500
Stipends	2,700	3,500	4,000	4,000	500
Telephone Services	42,971	33,028	33,028	33,028	-
Temporary Staffing	6,581	50,000	26,000	10,000	(40,000)
Tools/Small Equipment	10,287	58,400	1,000	8,500	(49,900)
Utilities	13,545	23,000	23,000	25,000	2,000
Vehicle Maintenance	29,772	30,000	36,300	38,300	8,300
Subtotal Services and Supplies	4,836,833	6,489,409	5,297,749	6,738,320	248,911
Capital Expense					
FA-Computer & Network	-	56,000	15,000	5,500	(50,500)
FA-General Equipment	6,117	1,024,500	57,000	-	(1,024,500)
FA-Lab Equipment	69,038	-	510,000	594,000	594,000
FA-Monitoring Structures	39,414	725,000	200,000	345,000	(380,000)
FA-Vehicles	-	100,000	-	40,000	(60,000)
Subtotal Capital Expense	114,570	1,905,500	782,000	984,500	(921,000)
Interfund Charges					
Transfer-In	(1,513,730)	(2,116,371)	(1,551,549)	(1,721,108)	395,263
Subtotal Interfund Charges	(1,513,730)	(2,116,371)	(1,551,549)	(1,721,108)	395,263
Expense Total	17,057,337	22,966,789	19,030,854	22,380,352	(586,437)

FUND 400 – SUMMARY

Classification	FY 18/19 Actuals	FY 19/20 Approved	FY 19/20 Year-end Projection	FY20/21 Proposed	Variance FY20/21 Proposed / FY19/20 Approved
Fees & Licenses	21,737	-	-	-	-
Interest	42,237	36,000	45,000	46,000	10,000
Rents/Concessions/Royalties	1,029,386	1,188,965	1,188,500	1,230,601	41,636
Revenue Total	1,093,360	1,224,965	1,233,500	1,276,601	51,636
Services and Supplies	476,894	431,368	425,043	445,251	13,883
Capital Expense	-	307,500	205,670	421,000	113,500
Debt Service	408,844	409,544	409,544	410,350	806
Expense Total	885,737	1,148,412	1,040,257	1,276,601	128,189
Fund Balance Source / (Use)	207,623	76,553	193,243	-	

FUND 400 – DETAIL

Classification Account	FY 18/19 Actuals	FY 19/20 Approved	FY 19/20 Year-end Projection	FY20/21 Proposed	Variance FY20/21 Proposed / FY19/20 Approved
Fees & Licenses					
Fees & Licenses	21,737	-	-	-	-
Subtotal Fees & Licenses	21,737	-	-	-	-
Interest					
Interest Earned	42,237	36,000	45,000	46,000	10,000
Subtotal Interest	42,237	36,000	45,000	46,000	10,000
Rents/Concessions/Royalties					
Parking	36,675	90,620	90,155	89,860	(760)
Rents/Concessions/Royalties	992,711	1,098,345	1,098,345	1,140,741	42,396
Subtotal Rents/Concessions/Royalties	1,029,386	1,188,965	1,188,500	1,230,601	41,636
Revenue Total	1,093,360	1,224,965	1,233,500	1,276,601	51,636
Services and Supplies					
Banking & Finance	14,759	100	1,505	1,540	1,440
IS Hardware	4,823	2,500	-	2,500	-
IS Internet	3,035	3,500	4,351	4,500	1,000
Maintenance & Repairs	57,975	49,110	36,168	40,020	(9,090)
Mileage/Parking	142,092	143,788	134,418	140,000	(3,788)
Office Equipment/Furniture	5,181	-	1,366	1,500	1,500
Office Services	69,546	71,500	79,199	78,791	7,291
Property & Liability Insurance	16,945	17,000	16,173	17,000	-
Property Management	54,087	25,000	24,420	25,200	200
Security	18,137	16,000	24,310	26,700	10,700
Tax/Lic/Assessment	5,052	8,200	6,437	7,000	(1,200)
Utilities	85,262	94,670	96,696	100,500	5,830
Subtotal Services and Supplies	476,894	431,368	425,043	445,251	13,883
Capital Expense					
FA-Building & Grounds	(52,815)	-	-	-	-
FA-Leasehold Improvement	52,815	307,500	205,670	421,000	113,500
Subtotal Capital Expense	-	307,500	205,670	421,000	113,500
Debt Service					
Interest Expense	103,844	94,544	94,544	85,350	(9,194)
Principal	305,000	315,000	315,000	325,000	10,000
Subtotal Debt Service	408,844	409,544	409,544	410,350	806
Expense Total	885,737	1,148,412	1,040,257	1,276,601	128,189

FUND 500 – SUMMARY

Classification	FY 18/19 Actuals	FY 19/20 Approved	FY 19/20 Year-end Projection	FY20/21 Proposed	Variance FY20/21 Proposed / FY19/20 Approved
Federal	982,057	13,000,000	3,675,000	6,075,000	(6,925,000)
Fines/Forfeits/Penalties	278,006	67,000	77,723	57,000	(10,000)
Interest	430,819	350,000	400,000	400,000	50,000
Other	108,000	201,030	77,987	56,825	(144,205)
State	18,509,181	30,614,758	31,556,690	20,614,100	(10,000,658)
Revenue Total	20,308,063	44,232,788	35,787,400	27,202,925	(17,029,863)
Interfund Charges	1,513,730	2,116,371	1,551,549	1,721,108	(395,263)
Services and Supplies	15,102,994	33,233,934	17,231,747	30,766,241	(2,467,693)
Expense Total	16,616,724	35,350,305	18,783,296	32,487,349	(2,862,956)
Fund Balance Source / (Use)	3,691,339	8,882,483	17,004,104	(5,284,424)	

FUND 500 – DETAIL

Classification Account	FY 18/19 Actuals	FY 19/20 Approved	FY 19/20 Year-end Projection	FY20/21 Proposed	Variance FY20/21 Proposed / FY19/20 Approved
Federal					
FHW-SECAT	982,057	13,000,000	3,675,000	6,075,000	(6,925,000)
Subtotal Federal	982,057	13,000,000	3,675,000	6,075,000	(6,925,000)
Fines/Forfeits/Penalties					
Fines/Forfeits/Penalties	278,006	67,000	77,723	57,000	(10,000)
Subtotal Fines/Forfeits/Penalties	278,006	67,000	77,723	57,000	(10,000)
Interest					
Interest Earned	430,819	350,000	400,000	400,000	50,000
Subtotal Interest	430,819	350,000	400,000	400,000	50,000
Other					
Auction	108,000	201,030	77,987	56,825	(144,205)
Subtotal Other	108,000	201,030	77,987	56,825	(144,205)
State					
DMV	2,549,976	2,350,000	2,564,647	2,607,220	257,220
State	15,959,205	28,264,758	28,992,043	18,006,880	(10,257,878)
Subtotal State	18,509,181	30,614,758	31,556,690	20,614,100	(10,000,658)
Revenue Total	20,308,063	44,232,788	35,787,400	27,202,925	(17,029,863)
Services and Supplies					
Advertising, Comm & Outreach	5,288	-	-	-	-
Incentive Projects	15,097,706	33,233,934	16,932,247	30,536,241	(2,697,693)
Miscellaneous	(0)	-	-	-	-
Prof Srvc-Consulting	-	-	299,500	230,000	230,000
Subtotal Services and Supplies	15,102,994	33,233,934	17,231,747	30,766,241	(2,467,693)
Interfund Charges					
Transfer-Out	1,513,730	2,116,371	1,551,549	1,721,108	(395,263)
Subtotal Interfund Charges	1,513,730	2,116,371	1,551,549	1,721,108	(395,263)
Expense Total	16,616,724	35,350,305	18,783,296	32,487,349	(2,862,956)