

FISCAL YEAR 2021/22 PROPOSED BUDGET SCHEDULES

DISTRICT WIDE

Classification Account	FY 19/20 Actuals	FY 20/21 Approved	FY 20/21 Projection	FY21/22 Proposed	Variance FY22 Proposed FY21 Approved
Revenues					
Federal	\$ 5,014,544	\$ 8,115,509	\$ 4,094,471	\$ 7,258,638	\$ (856,871)
Fees & Licenses	8,767,944	8,880,750	7,857,921	8,033,375	(847,375)
Fines/Forfeits/Penalties	734,542	357,000	280,000	150,000	(207,000)
Interest	814,855	646,000	500,000	500,000	(146,000)
Local Government	(62,321)	28,459	28,548	525,826	497,367
Other	311,056	109,825	46,082	29,860	(79,965)
Rents/Concessions/Royalties	1,179,530	1,230,601	1,191,011	1,134,782	(95,819)
Sales/Use Tax	1,938,339	1,871,000	2,008,267	2,117,637	246,637
State	33,994,249	27,940,553	32,597,595	27,984,150	43,597
Revenues Total	\$ 52,692,739	\$ 49,179,697	\$ 48,603,895	\$ 47,734,268	\$ (1,445,429)
Expenses					
Salaries and Wages	\$ 10,311,258	\$ 11,448,073	\$ 10,450,213	\$ 11,696,507	\$ 248,434
Employee Benefits	4,207,314	4,930,567	4,550,720	4,940,115	9,548
Services and Supplies	19,725,928	38,007,062	23,869,722	44,943,585	6,936,523
Capital Expense	571,051	1,405,500	879,051	1,432,000	26,500
Debt Service	409,544	410,350	410,350	405,932	(4,418)
Expenses Total	\$ 35,225,095	\$ 56,201,552	\$ 40,160,056	\$ 63,418,139	\$ 7,216,587
Fund Balance Source / (Use)	\$ 17,467,644	\$ (7,021,855)	\$ 8,443,839	\$ (15,683,871)	

FUND 100 - SUMMARY

Classification Account	FY 19/20 Actuals	FY 20/21 Approved	FY 20/21 Projection	FY21/22 Proposed	Variance FY22 Proposed FY21 Approved
Revenues					
Federal	\$ 2,355,614	\$ 2,040,509	\$ 2,037,539	\$ 2,892,579	\$ 852,070
Fees & Licenses	8,767,944	8,880,750	7,857,921	8,033,375	(847,375)
Fines/Forfeits/Penalties	659,988	300,000	280,000	150,000	(150,000)
Interest	192,521	200,000	100,000	100,000	(100,000)
Local Government	(62,321)	28,459	28,548	525,826	497,367
Other	33,943	53,000	13,431	6,500	(46,500)
Sales/Use Tax	1,938,339	1,871,000	2,008,267	2,117,637	246,637
State	8,432,713	7,326,453	6,154,191	7,285,960	(40,493)
Revenues Total	\$ 22,318,741	\$ 20,700,171	\$ 18,479,897	\$ 21,111,877	\$ 411,706
Expenses					
Salaries and Wages	\$ 10,311,258	\$ 11,448,073	\$ 10,450,213	\$ 11,696,507	\$ 248,434
Employee Benefits	4,207,314	4,930,567	4,550,720	4,940,115	9,548
Services and Supplies	4,604,776	6,795,570	4,699,536	7,584,022	788,452
Capital Expense	507,044	984,500	715,500	1,127,000	142,500
Interfund Charges	(1,249,271)	(1,721,108)	(977,015)	(1,332,812)	388,296
Expenses Total	\$ 18,381,121	\$ 22,437,602	\$ 19,438,954	\$ 24,014,832	\$ 1,577,230
Source / (Use) Fund Balance	\$ 3,937,620	\$ (1,737,431)	\$ (959,057)	\$ (2,902,955)	

FUND 100 – REVENUE DETAIL

Classification Account	FY 19/20 Actuals	FY 20/21 Approved	FY 20/21 Projection	FY21/22 Proposed	Variance FY22 Proposed FY21 Approved
Revenues					
Federal					
EPA 103	\$ 113,401	\$ 81,773	\$ 47,466	\$ 132,800	\$ 51,027
EPA 105	1,717,417	1,358,736	1,368,927	1,428,616	69,880
Federal	-	-	76,529	786,542	786,542
FHW -CMAQ	524,795	600,000	544,617	544,621	(55,379)
Subtotal Federal	2,355,614	2,040,509	2,037,539	2,892,579	852,070
Fees & Licenses					
Ag Burn	12,312	12,000	12,000	22,000	10,000
Asbestos	338,591	340,300	297,000	307,300	(33,000)
Fees & Licenses	2,614	22,000	13,880	15,800	(6,200)
Mitigation Fees	350,289	224,892	196,128	224,892	-
Rule 301	7,747,021	7,917,394	7,023,966	7,108,901	(808,493)
SEED Loan-Non Labor	14,906	30,000	500	32,000	2,000
SEED Renewal	7,730	60,000	49,000	50,000	(10,000)
Title V	92,903	65,276	97,447	100,030	34,754
Toxics AB2588	201,578	208,888	168,000	172,452	(36,436)
Subtotal Fees & Licenses	8,767,944	8,880,750	7,857,921	8,033,375	(847,375)
Fines/Forfeits/Penalties					
Fines/Forfeits/Penalties	659,988	300,000	280,000	150,000	(150,000)
Subtotal Fines/Forfeits/Penalties	659,988	300,000	280,000	150,000	(150,000)
Interest					
Interest Earned	192,521	200,000	100,000	100,000	(100,000)
Subtotal Interest	192,521	200,000	100,000	100,000	(100,000)
Local Government					
Local Government	(62,321)	28,459	28,548	525,826	497,367
Subtotal Local Government	(62,321)	28,459	28,548	525,826	497,367
Other					
Auction	33,525	10,000	2,835	-	(10,000)
Other	7,422	43,000	10,596	6,500	(36,500)
FMV Change	(7,004)	-	-	-	-
Subtotal Other	33,943	53,000	13,431	6,500	(46,500)
Sales/Use Tax					
Sales/Use Tax	1,938,339	1,871,000	2,008,267	2,117,637	246,637
Subtotal Sales/Use Tax	1,938,339	1,871,000	2,008,267	2,117,637	246,637
State					
ARB Oil & Gas	42,000	42,000	42,000	42,000	-
ARB PERP	147,719	150,000	167,388	170,000	20,000
ARB Subvention	70,027	355,991	357,248	360,820	4,829
DMV	5,120,635	5,043,454	5,102,447	5,153,471	110,017
State	3,052,332	1,735,008	485,108	1,559,669	(175,339)
Subtotal State	8,432,713	7,326,453	6,154,191	7,285,960	(40,493)
Revenues Total	\$ 22,318,741	\$ 20,700,171	\$ 18,479,897	\$ 21,111,877	\$ 411,706

FUND 100 – EXPENSE DETAIL

Classification Account	FY 19/20 Actuals	FY 20/21 Approved	FY 20/21 Projection	FY21/22 Proposed	Variance FY22 Proposed FY21 Approved
Expenses					
Salaries and Wages					
Salaries & Wages-Extra Help	\$ 72,694	\$ 126,486	\$ 50,162	\$ 162,817	\$ 36,331
Salaries & Wages-OT	47,580	112,186	30,608	94,857	(17,329)
Salaries & Wages-Premium Pay	54,505	66,935	47,146	56,514	(10,421)
Salaries & Wages-Regular	10,136,479	11,142,466	10,322,297	11,382,319	239,853
Subtotal Salaries and Wages	10,311,258	11,448,073	10,450,213	11,696,507	248,434
Employee Benefits					
Employee Assistance Program	3,361	4,998	3,668	5,000	2
FICA/Medicare-Employer OASDHI	703,897	800,039	713,166	820,435	20,396
Group Insurance	1,410,368	1,687,268	1,509,444	1,708,704	21,436
Retirement	2,007,116	2,319,336	2,241,229	2,300,397	(18,939)
Unemployment-SUI	12,438	38,926	23,410	25,579	(13,347)
Workers Compensation Insurance	70,134	80,000	59,803	80,000	-
Subtotal Employee Benefits	4,207,314	4,930,567	4,550,720	4,940,115	9,548
Services and Supplies					
Advertising, Comm & Outreach	\$ 949,160	\$ 1,185,704	\$ 976,930	\$ 1,027,679	\$ (158,025)
Alternative Transit	54,198	89,944	45,454	72,568	(17,376)
Banking & Finance	1,406	1,200	6,300	6,000	4,800
Books/Periodicals/Subscriptions	41,109	28,514	30,254	30,335	1,821
Breakroom Supplies	3,413	4,800	600	2,400	(2,400)
Business Meetings	76,445	202,400	22,490	118,800	(83,600)
Collaborations	344,529	493,645	35,379	996,508	502,863
Document Storage & Handling	38,662	25,000	25,000	30,000	5,000
Education & Training	21,526	105,200	51,300	91,700	(13,500)
Food	-	-	-	3,600	3,600
Fuel & Lubricants	10,161	15,200	5,400	13,500	(1,700)
Graphic Design	293	6,000	-	-	(6,000)
Incentive Projects	17,525	-	-	-	-
Internship	14,000	14,250	10,687	10,687	(3,563)
IS Data Processing Services	35,812	65,320	34,420	65,900	580
IS Hardware	117,418	148,583	148,583	141,298	(7,285)
IS Internet	61,947	39,240	39,200	39,240	-
IS Mobile Devices/Services	41,640	41,480	41,000	41,480	-
IS SaaS-Software as a Service	107,095	123,207	165,323	234,542	111,335
IS Software	135,718	131,059	68,153	87,653	(43,406)
IS Supplies	24,761	24,000	24,000	24,000	-
Lab Analysis	31,068	199,000	195,300	224,000	25,000
Laboratory Equipment & Supplies	95,611	179,000	120,552	170,000	(9,000)
Legal Services	21,520	120,000	13,750	75,000	(45,000)
Legislative Advocacy	61,100	75,000	67,024	72,000	(3,000)
Maintenance & Repairs	26,103	30,500	27,012	28,400	(2,100)
Medical Services	345	2,800	1,000	2,800	-
Membership Dues	38,587	45,073	43,947	44,325	(748)
Mileage/Parking	31,196	32,560	250	32,560	-
Miscellaneous	11,292	6,400	1,000	6,400	-
Office Equipment/Furniture	12,835	17,000	3,000	13,500	(3,500)
Office Services	556	3,000	1,000	3,000	-
Office Supplies	11,483	16,750	5,500	11,350	(5,400)
Postage/Shipping/Messenger	17,838	21,600	10,900	15,350	(6,250)
Printing	5,636	16,500	4,907	10,200	(6,300)
Prof Srvc-Consulting	1,052,883	1,986,718	1,337,860	2,601,899	615,181

FUND 100 – EXPENSE DETAIL (CONTINUED)

Classification Account	FY 19/20 Actuals	FY 20/21 Approved	FY 20/21 Projection	FY21/22 Proposed	Variance FY22 Proposed FY21 Approved
Expenses					
Property & Liability Insurance	103,440	147,250	146,355	163,250	16,000
Property Management	3,226	75,000	15,000	25,000	(50,000)
Public Notices	3,686	33,200	15,500	31,000	(2,200)
Recognition	1,858	8,100	3,100	15,600	7,500
Recording Fees	5,360	10,100	300	5,100	(5,000)
Recruitment	18,489	10,000	3,000	10,000	-
Rent/Lease-Equipment	1,845	4,200	2,200	29,200	25,000
Rent/Lease-Real Property	820,050	886,665	860,665	824,890	(61,775)
Safety Supplies	5,069	5,580	1,500	4,580	(1,000)
Stipends	3,400	4,000	3,600	18,600	14,600
Telephone Services	44,346	33,028	34,000	28,328	(4,700)
Temporary Staffing	23,915	10,000	-	10,000	-
Tools/Small Equipment	1,205	8,500	2,300	8,500	-
Utilities	11,483	25,000	20,000	25,000	-
Vehicle Maintenance	32,044	38,300	28,541	36,300	(2,000)
Construction Management	10,491	-	-	-	-
Subtotal Services and Supplies	4,604,776	6,795,570	4,699,536	7,584,022	788,452
Capital Expense					
FA-Computer & Network	-	5,500	5,500	10,000	4,500
FA-General Equipment	58,944	-	-	-	-
FA-Lab Equipment	328,912	594,000	590,000	517,000	(77,000)
FA-Monitoring Structures	118,188	345,000	120,000	600,000	255,000
FA-Vehicles	1,000	40,000	-	-	(40,000)
Subtotal Capital Expense	507,044	984,500	715,500	1,127,000	142,500
Interfund Charges					
Transfer-In	(1,249,271)	(1,721,108)	(977,015)	(1,332,812)	388,296
Subtotal Interfund Charges	(1,249,271)	(1,721,108)	(977,015)	(1,332,812)	388,296
Expenses Total	\$ 18,381,121	\$ 22,437,602	\$ 19,438,954	\$ 24,014,832	\$ 1,577,230

FUND 400 – SUMMARY

Classification Account	FY 19/20 Actuals	FY 20/21 Approved	FY 20/21 Projection	FY21/22 Proposed	Variance FY22 Proposed FY21 Approved
Revenues					
Other	\$ 6,129	\$ -	\$ -	\$ -	\$ -
Interest	34,991	46,000	10,000	10,000	(36,000)
Rents/Concessions/Royalties	1,179,530	1,230,601	1,191,011	1,134,782	(95,819)
Revenues Total	\$ 1,220,650	\$ 1,276,601	\$ 1,201,011	\$ 1,144,782	\$ (131,819)
Expenses					
Services and Supplies	\$ 464,236	\$ 445,251	\$ 431,957	\$ 433,850	\$ (11,401)
Capital Expense	64,007	421,000	163,551	305,000	(116,000)
Interfund Charges	-	-	-	-	-
Debt Service	409,544	410,350	410,350	405,932	(4,418)
Expenses Total	\$ 937,787	\$ 1,276,601	\$ 1,005,858	\$ 1,144,782	\$ (131,819)
Fund Balance Source / (Use)	\$ 282,863	\$ -	\$ 195,153	\$ -	

FUND 400 – DETAIL

Classification Account	FY 19/20 Actuals	FY 20/21 Approved	FY 20/21 Projection	FY21/22 Proposed	Variance FY22 Proposed FY21 Approved
Revenues					
Fees/Licenses & Other					
FMV Change	\$ 6,129	\$ -	\$ -	\$ -	\$ -
Subtotal Fees/Licenses & Other	6,129	-	-	-	-
Interest Earned					
Interest Earned	\$ 34,991	\$ 46,000	\$ 10,000	\$ 10,000	\$ (36,000)
Subtotal Interest	34,991	46,000	10,000	10,000	(36,000)
Rents/Concessions/Royalties					
Parking	80,577	89,860	49,235	50,500	(39,360)
Rents/Concessions/Royalties	1,098,953	1,140,741	1,141,776	1,084,282	(56,459)
Subtotal Rents/Concessions/Royalties	1,179,530	1,230,601	1,191,011	1,134,782	(95,819)
Revenues Total	\$ 1,220,650	\$ 1,276,601	\$ 1,201,011	\$ 1,144,782	\$ (131,819)
Expenses					
Services and Supplies					
Banking & Finance	\$ 2,224	\$ 1,540	\$ 2,262	\$ 2,300	\$ 760
IS Hardware	-	2,500	-	2,000	(500)
IS Internet	4,588	4,500	5,600	5,640	1,140
Maintenance & Repairs	42,659	31,120	34,000	28,460	(2,660)
Mileage/Parking	145,229	140,000	135,000	140,000	-
Office Equipment/Furniture	1,340	1,500	1,000	1,500	-
Office Services	88,544	78,791	77,600	77,250	(1,541)
Office Supplies	311	-	500	500	500
Property & Liability Insurance	16,173	25,900	23,966	17,000	(8,900)
Property Management	21,600	25,200	22,200	24,500	(700)
Security	40,122	20,700	26,829	28,700	8,000
Tax/Lic/Assessment	5,741	7,000	7,000	7,000	-
Telephone Services	-	6,000	-	-	(6,000)
Utilities	95,705	100,500	96,000	99,000	(1,500)
Subtotal Services and Supplies	464,236	445,251	431,957	433,850	(11,401)
Capital Expense					
FA-Building & Grounds	-	-	-	-	-
FA-Leasehold Improvement	64,007	421,000	163,551	305,000	(116,000)
Subtotal Capital Expense	64,007	421,000	163,551	305,000	(116,000)
Debt Service					
Interest Expense	94,544	85,350	85,350	75,932	(9,418)
Principal	315,000	325,000	325,000	330,000	5,000
Subtotal Debt Service	409,544	410,350	410,350	405,932	(4,418)
Expenses Total	\$ 937,787	\$ 1,276,601	\$ 1,005,858	\$ 1,144,782	\$ (131,819)

FUND 500 – SUMMARY

Classification Account	FY 19/20 Actuals	FY 20/21 Approved	FY 20/21 Projection	FY21/22 Proposed	Variance FY22 Proposed FY21 Approved
Revenues					
Federal	\$ 2,658,930	\$ 6,075,000	\$ 2,056,932	\$ 4,366,059	\$ (1,708,941)
Fines/Forfeits/Penalties	74,554	57,000	-	-	(57,000)
Interest	587,343	400,000	390,000	390,000	(10,000)
Other	270,985	56,825	32,651	23,360	(33,465)
State	25,561,536	20,614,100	26,443,404	20,698,190	84,090
Revenues Total	\$ 29,153,348	\$ 27,202,925	\$ 28,922,987	\$ 25,477,609	\$ (1,725,316)
Expenses					
Interfund Charges	\$ 1,249,271	\$ 1,721,108	\$ 977,015	\$ 1,332,812	\$ (388,296)
Services and Supplies	14,656,916	30,766,241	18,738,229	36,925,713	6,159,472
Expenses Total	\$ 15,906,187	\$ 32,487,349	\$ 19,715,244	\$ 38,258,525	\$ 5,771,176
Fund Balance Source / (Use)	\$ 13,247,161	\$ (5,284,424)	\$ 9,207,743	\$ (12,780,916)	

FUND 500 – DETAIL

Classification Account	FY 19/20 Actuals	FY 20/21 Approved	FY 20/21 Projection	FY21/22 Proposed	Variance FY22 Proposed FY21 Approved
Revenues					
Federal					
FHW-SECAT	\$ 2,658,930	\$ 6,075,000	\$ 2,056,932	\$ 4,366,059	\$ (1,708,941)
Subtotal Federal	2,658,930	6,075,000	2,056,932	4,366,059	(1,708,941)
Fines/Forfeits/Penalties					
Fines/Forfeits/Penalties	74,554	57,000	-	-	(57,000)
Subtotal Fines/Forfeits/Penalties	74,554	57,000	-	-	(57,000)
Interest					
Interest Earned	587,343	400,000	390,000	390,000	(10,000)
Subtotal Interest	587,343	400,000	390,000	390,000	(10,000)
Other					
Auction	77,325	56,825	32,651	23,360	(33,465)
FMV Change	193,660	-	-	-	-
Subtotal Other	270,985	56,825	32,651	23,360	(33,465)
State					
DMV	2,529,052	2,607,220	2,551,223	2,576,736	(30,484)
State	23,032,484	18,006,880	23,892,181	18,121,454	114,574
Subtotal State	25,561,536	20,614,100	26,443,404	20,698,190	84,090
Revenues Total	\$ 29,153,348	\$ 27,202,925	\$ 28,922,987	\$ 25,477,609	\$ (1,725,316)
Expenses					
Services and Supplies					
Incentive Projects	\$ 14,495,234	\$ 30,536,241	\$ 18,357,900	\$ 36,587,851	\$ 6,051,610
Prof Svc-Consulting	161,681.69	230,000	380,329	337,862	107,862
Subtotal Services and Supplies	14,656,916	30,766,241	18,738,229	36,925,713	6,159,472
Interfund Charges					
Transfer-Out	1,249,271	1,721,108	977,015	1,332,812	(388,296)
Subtotal Interfund Charges	1,249,271	1,721,108	977,015	1,332,812	(388,296)
Expenses Total	\$ 15,906,187	\$ 32,487,349	\$ 19,715,244	\$ 38,258,525	\$ 5,771,176