

## Sustainability



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## Description

The Department of Sustainability leads the implementation of the City's Climate Action Plan which aims to achieve the greenhouse gas reduction targets set forth by the state of California. The Department facilitates innovative efforts across multiple City departments to enhance economic, social and environmental sustainability. These efforts promote renewable electricity; water and energy efficiency; zero waste; bicycling, walking, transit, smart growth and land use; and resiliency measures.

### ***The mission is:***

Leading San Diego in addressing climate change through equitable and innovative solutions to improve quality of life today and for future generations.

### ***The vision is:***

A sustainable and resilient city with opportunity in every community.

## Goals and Objectives

**Goal 1: *Engage city departments, residents, and businesses on solutions to meet Climate Action Plan (CAP) goals***

- Develop effective monitoring methodologies for CAP targets
- Support and drive new policies to reach CAP goals across the city
- Update CAP to reflect new technologies, data, market transformations, and business advancements and continue to set ambitious goals
- Showcase the city as a leader across the region, state, and country

**Goal 2: *Develop and manage projects that strive to bring all municipal buildings and assets to zero net emissions.***

- Drive energy efficiency and energy conservation through equipment upgrades, operational changes, and active monitoring
- Educate, engage, and motivate city staff on opportunities for behavioral awareness and efficiency
- Execute implementation of multi-year, multi-project municipal energy strategy
- Provide reporting, analytics, and support to city departments to identify opportunities for increased energy savings and cost reductions

**Goal 3: *Collaborate with local, state, and federal partners to implement climate change mitigation programs.***

- Establish a Community Choice Aggregation Joint Powers Authority (JPA) with one or more regional municipalities to meet 100% renewable electricity supply by 2035
- Coordinate with the appropriate local, state, and federal offices on transit & mobility programs, data, and projects to reduce transportation-related emissions
- Implement commercial and residential energy benchmarking programs.
- Participate in working groups to leverage resources, funding, and best practices in sustainability- and resiliency-related projects
- Track policy and regulatory changes in the state and region to identify opportunities and risks to the city's sustainability goals

**Goal 4: *Continually assess and adopt technology solutions that improve sustainability and resiliency capabilities of the city.***

- Coordinate and partner with city departments to use software and hardware capabilities to identify and improve building performance, resiliency, and emissions profile.
- Leverage partnerships to develop applications on the city open data network to improve sustainability outcomes
- Enable residents and businesses to make better sustainability decisions through data capture, analysis, and sharing

**Goal 5: *Implement sustainability programs and activities through a lens of social equity to address structural challenges in communities of concern.***

- Demonstrate positive impacts, both quantitative and qualitative, from sustainability projects in communities of concern.
- Proactively engage members of the public in the implementation and updates to the CAP
- Increase implementation of CAP goals within Communities of Concern so that they participate in climate change programs at an equal or greater rate than other areas of the City.
- Raise awareness and competency in equity among City staff to empower more inclusive decision-making on sustainability and resiliency.

## Key Performance Indicators

| Performance Indicator                                                                                                                    | FY2018 Target | FY2018 Actual | FY2019 Target | FY2019 Actuals | FY2020 Target |
|------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|----------------|---------------|
| Annual CAP Report published showing progress towards GHG emissions reductions. <sup>1</sup>                                              | N/A           | N/A           | N/A           | N/A            | 15%           |
| Number of public/stakeholder outreach events on climate action/sustainability department programs/projects <sup>2</sup>                  | N/A           | N/A           | N/A           | N/A            | 15            |
| Variance of citywide annual energy use projections from actuals <sup>3</sup>                                                             | N/A           | N/A           | N/A           | N/A            | 0.1           |
| Percentage reporting compliance for benchmarking ordinance (commercial buildings only in first year) for Calendar Year 2019 <sup>4</sup> | N/A           | N/A           | N/A           | N/A            | 60%           |
| Amount of grants applied/received <sup>5</sup>                                                                                           | N/A           | N/A           | N/A           | N/A            | 3             |
| Develop Equity Index Score to establish FY2020 baseline for use in CAP update and reporting in FY2021 and beyond. <sup>6</sup>           | N/A           | N/A           | N/A           | N/A            | 100%          |

1. The Sustainability Department was created in Fiscal Year 2019 and key performance indicators were not yet created. As such, prior year data is not available.

2. Refer to Footnote #1

3. Refer to Footnote #1

4. Refer to Footnote #1

5. Refer to Footnote #1

6. Refer to Footnote #1



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## Department Summary

|                                      | FY2018<br>Actual | FY2019<br>Budget    | FY2020<br>Adopted   | FY2019-2020<br>Change |
|--------------------------------------|------------------|---------------------|---------------------|-----------------------|
| FTE Positions (Budgeted)             | 0.00             | 25.35               | 26.25               | 0.90                  |
| Personnel Expenditures               | \$ -             | \$ 3,381,123        | \$ 3,636,908        | \$ 255,785            |
| Non-Personnel Expenditures           | -                | 1,560,043           | 2,086,363           | 526,320               |
| <b>Total Department Expenditures</b> | <b>\$ -</b>      | <b>\$ 4,941,166</b> | <b>\$ 5,723,271</b> | <b>\$ 782,105</b>     |
| <b>Total Department Revenue</b>      | <b>\$ -</b>      | <b>\$ 4,442,544</b> | <b>\$ 4,180,739</b> | <b>\$ (261,805)</b>   |

## General Fund

### Department Expenditures

|                | FY2018<br>Actual | FY2019<br>Budget | FY2020<br>Adopted   | FY2019-2020<br>Change |
|----------------|------------------|------------------|---------------------|-----------------------|
| Sustainability | \$ -             | \$ -             | \$ 1,054,467        | \$ 1,054,467          |
| <b>Total</b>   | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,054,467</b> | <b>\$ 1,054,467</b>   |

### Department Personnel

|                | FY2018<br>Budget | FY2019<br>Budget | FY2020<br>Adopted | FY2019-2020<br>Change |
|----------------|------------------|------------------|-------------------|-----------------------|
| Sustainability | 0.00             | 0.00             | 4.00              | 4.00                  |
| <b>Total</b>   | <b>0.00</b>      | <b>0.00</b>      | <b>4.00</b>       | <b>4.00</b>           |

### Significant Budget Adjustments

|                                                                                                                                                                                                                                            | FTE         | Expenditures        | Revenue  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------------|----------|
| <b>Sustainability Restructure</b>                                                                                                                                                                                                          | 4.00        | \$ 490,858          | -        |
| Transfer of 4.00 FTE positions from the Energy Conservation Program Fund to the General Fund.                                                                                                                                              |             |                     |          |
| <b>Climate Resiliency Plan</b>                                                                                                                                                                                                             | 0.00        | 300,000             | -        |
| Addition of one-time non-personnel expenditures to support the Climate Resiliency Plan.                                                                                                                                                    |             |                     |          |
| <b>Support for Information Technology</b>                                                                                                                                                                                                  | 0.00        | 154,500             | -        |
| Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements.                                                                                                              |             |                     |          |
| <b>Climate Action Plan Support</b>                                                                                                                                                                                                         | 0.00        | 100,000             | -        |
| Addition of non-personnel expenditures for contractual services to support reporting, monitoring, and expansion of metrics for the Climate Action Plan.                                                                                    |             |                     |          |
| <b>Non-Discretionary Adjustment</b>                                                                                                                                                                                                        | 0.00        | 9,109               | -        |
| Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent. |             |                     |          |
| <b>Total</b>                                                                                                                                                                                                                               | <b>4.00</b> | <b>\$ 1,054,467</b> | <b>-</b> |

### Expenditures by Category

|                  | FY2018<br>Actual | FY2019<br>Budget | FY2020<br>Adopted | FY2019-2020<br>Change |
|------------------|------------------|------------------|-------------------|-----------------------|
| <b>PERSONNEL</b> |                  |                  |                   |                       |
| Personnel Cost   | \$ -             | \$ -             | \$ 366,946        | \$ 366,946            |
| Fringe Benefits  | -                | -                | 123,912           | 123,912               |

# Sustainability

## Expenditures by Category

|                               | FY2018<br>Actual | FY2019<br>Budget | FY2020<br>Adopted | FY2019-2020<br>Change |
|-------------------------------|------------------|------------------|-------------------|-----------------------|
| <b>PERSONNEL SUBTOTAL</b>     | -                | -                | 490,858           | 490,858               |
| <b>NON-PERSONNEL</b>          |                  |                  |                   |                       |
| Contracts                     | \$ -             | \$ -             | 409,109           | 409,109               |
| Information Technology        | -                | -                | 154,500           | 154,500               |
| <b>NON-PERSONNEL SUBTOTAL</b> | -                | -                | 563,609           | 563,609               |
| <b>Total</b>                  | \$ -             | \$ -             | 1,054,467         | 1,054,467             |

## Personnel Expenditures

| Job Number                               | Job Title / Wages                  | FY2018<br>Budget | FY2019<br>Budget | FY2020<br>Adopted | Salary Range       | Total             |
|------------------------------------------|------------------------------------|------------------|------------------|-------------------|--------------------|-------------------|
| <b>FTE, Salaries, and Wages</b>          |                                    |                  |                  |                   |                    |                   |
| 20000303                                 | Community Development Specialist 4 | 0.00             | 0.00             | 1.00              | \$ 71,249 - 86,311 | \$ 71,249         |
| 20001234                                 | Program Coordinator                | 0.00             | 0.00             | 1.00              | 24,537 - 147,160   | 85,849            |
| 20001222                                 | Program Manager                    | 0.00             | 0.00             | 1.00              | 50,128 - 184,332   | 117,230           |
| 20000918                                 | Senior Planner                     | 0.00             | 0.00             | 1.00              | 74,966 - 97,427    | 92,618            |
| <b>FTE, Salaries, and Wages Subtotal</b> |                                    | <b>0.00</b>      | <b>0.00</b>      | <b>4.00</b>       |                    | <b>\$ 366,946</b> |

|                                     | FY2018<br>Actual | FY2019<br>Budget | FY2020<br>Adopted | FY2019-2020<br>Change |
|-------------------------------------|------------------|------------------|-------------------|-----------------------|
| <b>Fringe Benefits</b>              |                  |                  |                   |                       |
| Flexible Benefits                   | \$ -             | \$ -             | 51,239            | 51,239                |
| Medicare                            | -                | -                | 5,321             | 5,321                 |
| Other Post-Employment Benefits      | -                | -                | 24,500            | 24,500                |
| Retiree Medical Trust               | -                | -                | 918               | 918                   |
| Risk Management Administration      | -                | -                | 4,820             | 4,820                 |
| Supplemental Pension Savings Plan   | -                | -                | 33,759            | 33,759                |
| Unemployment Insurance              | -                | -                | 565               | 565                   |
| Workers' Compensation               | -                | -                | 2,790             | 2,790                 |
| <b>Fringe Benefits Subtotal</b>     | <b>\$ -</b>      | <b>\$ -</b>      | <b>123,912</b>    | <b>123,912</b>        |
| <b>Total Personnel Expenditures</b> |                  |                  | <b>\$ 490,858</b> |                       |

## Energy Conservation Program Fund<sup>1</sup>

### Department Expenditures

|                | FY2018<br>Actual | FY2019<br>Budget | FY2020<br>Adopted | FY2019-2020<br>Change |
|----------------|------------------|------------------|-------------------|-----------------------|
| Sustainability | \$ -             | 4,941,166        | 4,668,804         | (272,362)             |
| <b>Total</b>   | <b>\$ -</b>      | <b>4,941,166</b> | <b>4,668,804</b>  | <b>(272,362)</b>      |

### Department Personnel

|                | FY2018<br>Budget | FY2019<br>Budget | FY2020<br>Adopted | FY2019-2020<br>Change |
|----------------|------------------|------------------|-------------------|-----------------------|
| Sustainability | 0.00             | 25.35            | 22.25             | (3.10)                |
| <b>Total</b>   | <b>0.00</b>      | <b>25.35</b>     | <b>22.25</b>      | <b>(3.10)</b>         |

<sup>1</sup> In the Fiscal Year 2019 Adopted Budget, the Energy Conservation Program Fund was transferred from the Environmental Services Department to the newly created Sustainability Department. Prior year actuals and budget can be found in the Environmental Services Department.



# Sustainability

## Significant Budget Adjustments

|                                                                                                                                                                                                                                                                                   | FTE              | Expenditures        | Revenue          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---------------------|------------------|
| <b>Non-Discretionary Adjustment</b><br>Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent. | 0.00 \$          | 357,918 \$          | -                |
| <b>Energy Consulting Support</b><br>Addition of non-personnel expenditures and associated revenue for energy conservation consulting.                                                                                                                                             | 0.00             | 200,000             | 150,000          |
| <b>Addition of Program Coordinator</b><br>Addition of 1.00 Program Coordinator and associated revenue to support grant related energy efficiency projects.                                                                                                                        | 1.00             | 116,620             | 116,629          |
| <b>Support for Information Technology</b><br>Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements.                                                                                                        | 0.00             | 116,026             | -                |
| <b>Senior Management Analyst</b><br>Addition of 1.00 Senior Management Analyst to support energy billing.                                                                                                                                                                         | 1.00             | 90,645              | -                |
| <b>Salary and Benefit Adjustments</b><br>Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.                                                        | 0.00             | 68,578              | -                |
| <b>Relocation to 101 Ash Street</b><br>Addition of one-time non-personnel expenditures related to relocation into the 101 Ash Street building.                                                                                                                                    | 0.00             | 33,710              | -                |
| <b>Pay-in-Lieu of Annual Leave Adjustments</b><br>Adjustment to expenditures associated with projected compensation to employees in-lieu of the use of annual leave.                                                                                                              | 0.00             | 13,826              | -                |
| <b>Reduction of Non-Personnel Expenditures</b><br>Reduction of non-personnel expenditures due to anticipated savings in maintenance contractual services.                                                                                                                         | 0.00             | (25,000)            | -                |
| <b>Non-Standard Hour Personnel Funding</b><br>Funding allocated according to a zero-based annual review of hourly funding requirements.                                                                                                                                           | (1.10)           | (33,884)            | -                |
| <b>Rent Reclassification</b><br>Reclassification of rent expenditures from discretionary to non-discretionary.                                                                                                                                                                    | 0.00             | (219,943)           | -                |
| <b>Sustainability Restructure</b><br>Transfer of 4.00 FTE positions from the Energy Conservation Program Fund to the General Fund.                                                                                                                                                | (4.00)           | (490,858)           | -                |
| <b>One-Time Additions and Annualizations</b><br>Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2019.                                                                                    | 0.00             | (500,000)           | (17,608)         |
| <b>Revised Revenue</b><br>Adjustment to reflect revised revenue projections.                                                                                                                                                                                                      | 0.00             | -                   | (510,826)        |
| <b>Total</b>                                                                                                                                                                                                                                                                      | <b>(3.10) \$</b> | <b>(272,362) \$</b> | <b>(261,805)</b> |

# Sustainability

## Expenditures by Category

|                               |    | FY2018<br>Actual | FY2019<br>Budget | FY2020<br>Adopted | FY2019-2020<br>Change |
|-------------------------------|----|------------------|------------------|-------------------|-----------------------|
| <b>PERSONNEL</b>              |    |                  |                  |                   |                       |
| Personnel Cost                | \$ | - \$             | 2,109,113 \$     | 1,977,717 \$      | (131,396)             |
| Fringe Benefits               |    | -                | 1,272,010        | 1,168,333         | (103,677)             |
| <b>PERSONNEL SUBTOTAL</b>     |    | -                | 3,381,123        | 3,146,050         | (235,073)             |
| <b>NON-PERSONNEL</b>          |    |                  |                  |                   |                       |
| Supplies                      | \$ | - \$             | 12,242 \$        | 12,437 \$         | 195                   |
| Contracts                     |    | -                | 1,094,363        | 1,140,061         | 45,698                |
| Information Technology        |    | -                | 137,484          | 253,510           | 116,026               |
| Energy and Utilities          |    | -                | 14,875           | 6,100             | (8,775)               |
| Other                         |    | -                | 5,300            | 5,300             | -                     |
| Transfers Out                 |    | -                | 287,363          | 101,130           | (186,233)             |
| Capital Expenditures          |    | -                | 8,416            | 4,216             | (4,200)               |
| <b>NON-PERSONNEL SUBTOTAL</b> |    | -                | 1,560,043        | 1,522,754         | (37,289)              |
| <b>Total</b>                  | \$ | - \$             | 4,941,166 \$     | 4,668,804 \$      | (272,362)             |

## Revenues by Category

|                         |    | FY2018<br>Actual | FY2019<br>Budget | FY2020<br>Adopted | FY2019-2020<br>Change |
|-------------------------|----|------------------|------------------|-------------------|-----------------------|
| Charges for Services    | \$ | - \$             | 4,442,544 \$     | 4,064,110 \$      | (378,434)             |
| Rev from Other Agencies |    | -                | -                | 116,629           | 116,629               |
| <b>Total</b>            | \$ | - \$             | 4,442,544 \$     | 4,180,739 \$      | (261,805)             |

## Personnel Expenditures

| Job Number                               | Job Title / Wages                  | FY2018<br>Budget | FY2019<br>Budget | FY2020<br>Adopted | Salary Range          | Total            |
|------------------------------------------|------------------------------------|------------------|------------------|-------------------|-----------------------|------------------|
| <b>FTE, Salaries, and Wages</b>          |                                    |                  |                  |                   |                       |                  |
| 20000024                                 | Administrative Aide 2              | 0.00             | 1.00             | 1.00              | \$ 45,444 - 54,769 \$ | 42,790           |
| 20000070                                 | Assistant Engineer-Civil           | 0.00             | 1.00             | 1.00              | 61,752 - 74,407       | 69,802           |
| 20000143                                 | Associate Engineer-Civil           | 0.00             | 3.00             | 3.00              | 71,099 - 85,860       | 247,518          |
| 20000119                                 | Associate Management Analyst       | 0.00             | 2.00             | 2.00              | 57,691 - 69,723       | 127,414          |
| 20000303                                 | Community Development Specialist 4 | 0.00             | 1.00             | 0.00              | 71,249 - 86,311       | -                |
| 20001101                                 | Department Director                | 0.00             | 1.00             | 1.00              | 63,127 - 239,144      | 151,135          |
| 20001168                                 | Deputy Director                    | 0.00             | 1.00             | 1.00              | 50,128 - 184,332      | 139,507          |
| 90001073                                 | Management Intern - Hourly         | 0.00             | 2.35             | 1.25              | 25,913 - 31,155       | 32,390           |
| 20001234                                 | Program Coordinator                | 0.00             | 2.00             | 2.00              | 24,537 - 147,160      | 203,229          |
| 20001222                                 | Program Manager                    | 0.00             | 3.00             | 2.00              | 50,128 - 184,332      | 223,932          |
| 20000763                                 | Project Officer 2                  | 0.00             | 1.00             | 1.00              | 81,949 - 99,074       | 95,606           |
| 20000885                                 | Senior Civil Engineer              | 0.00             | 2.00             | 2.00              | 81,949 - 99,074       | 196,662          |
| 20000015                                 | Senior Management Analyst          | 0.00             | 2.00             | 3.00              | 63,342 - 76,578       | 203,262          |
| 20000918                                 | Senior Planner                     | 0.00             | 1.00             | 0.00              | 74,966 - 97,427       | -                |
| 20000970                                 | Supervising Management Analyst     | 0.00             | 1.00             | 1.00              | 71,249 - 86,311       | 86,311           |
| 20000756                                 | Word Processing Operator           | 0.00             | 1.00             | 1.00              | 33,605 - 40,459       | 39,650           |
|                                          | Infrastructure In-Training Pay     |                  |                  |                   |                       | 4,897            |
|                                          | Infrastructure Registration Pay    |                  |                  |                   |                       | 44,306           |
|                                          | Reg Pay For Engineers              |                  |                  |                   |                       | 55,480           |
|                                          | Vacation Pay In Lieu               |                  |                  |                   |                       | 13,826           |
| <b>FTE, Salaries, and Wages Subtotal</b> |                                    | <b>0.00</b>      | <b>25.35</b>     | <b>22.25</b>      | <b>\$</b>             | <b>1,977,717</b> |

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|                                     | FY2018<br>Actual | FY2019<br>Budget    | FY2020<br>Adopted   | FY2019-2020<br>Change |
|-------------------------------------|------------------|---------------------|---------------------|-----------------------|
| <b>Fringe Benefits</b>              |                  |                     |                     |                       |
| Employee Offset Savings             | \$ -             | \$ 11,157           | \$ 11,085           | (72)                  |
| Flexible Benefits                   | -                | 292,488             | 256,116             | (36,372)              |
| Medicare                            | -                | 30,078              | 28,475              | (1,603)               |
| Other Post-Employment Benefits      | -                | 140,852             | 128,625             | (12,227)              |
| Retiree Medical Trust               | -                | 3,130               | 2,843               | (287)                 |
| Retirement ADC                      | -                | 577,863             | 546,605             | (31,258)              |
| Retirement DROP                     | -                | -                   | 2,127               | 2,127                 |
| Risk Management Administration      | -                | 24,219              | 25,305              | 1,086                 |
| Supplemental Pension Savings Plan   | -                | 162,700             | 150,574             | (12,126)              |
| Unemployment Insurance              | -                | 3,432               | 2,863               | (569)                 |
| Workers' Compensation               | -                | 26,091              | 13,715              | (12,376)              |
| <b>Fringe Benefits Subtotal</b>     | <b>\$ -</b>      | <b>\$ 1,272,010</b> | <b>\$ 1,168,333</b> | <b>(103,677)</b>      |
| <b>Total Personnel Expenditures</b> |                  | <b>\$</b>           | <b>3,146,050</b>    |                       |

## Revenue and Expense Statement (Non-General Fund)

| Energy Conservation Program Fund             | FY2018<br>Actual    | FY2019*<br>Budget   | FY2020<br>Adopted   |
|----------------------------------------------|---------------------|---------------------|---------------------|
| <b>BEGINNING BALANCE AND RESERVES</b>        |                     |                     |                     |
| Balance from Prior Year                      | \$ 960,809          | \$ 522,633          | \$ 1,193,537        |
| Continuing Appropriation - CIP               | 1,890,963           | 1,278,646           | -                   |
| <b>TOTAL BALANCE AND RESERVES</b>            | <b>\$ 2,851,772</b> | <b>\$ 1,801,279</b> | <b>\$ 1,193,537</b> |
| <b>REVENUE</b>                               |                     |                     |                     |
| Charges for Services                         | \$ 3,248,067        | \$ 4,442,544        | \$ 4,064,110        |
| Other Revenue                                | 2,290               | -                   | -                   |
| Revenue from Other Agencies                  | 3,840               | -                   | 116,629             |
| Revenue from Use of Money and Property       | 46,848              | -                   | -                   |
| Transfers In                                 | 3,248               | -                   | -                   |
| <b>TOTAL REVENUE</b>                         | <b>\$ 3,304,291</b> | <b>\$ 4,442,544</b> | <b>\$ 4,180,739</b> |
| <b>TOTAL BALANCE, RESERVES, AND REVENUE</b>  | <b>\$ 6,156,063</b> | <b>\$ 6,243,823</b> | <b>\$ 5,374,276</b> |
| <b>OPERATING EXPENSE</b>                     |                     |                     |                     |
| Personnel Expenses                           | \$ 1,198,344        | \$ 2,109,113        | \$ 1,977,717        |
| Fringe Benefits                              | 951,967             | 1,272,010           | 1,168,333           |
| Supplies                                     | 9,004               | 12,242              | 12,437              |
| Contracts                                    | 971,696             | 1,094,363           | 1,140,061           |
| Information Technology                       | 436,254             | 137,484             | 253,510             |
| Energy and Utilities                         | 17,185              | 14,875              | 6,100               |
| Other Expenses                               | 6,491               | 5,300               | 5,300               |
| Transfers Out                                | -                   | 287,363             | 101,130             |
| Capital Expenditures                         | 868                 | 8,416               | 4,216               |
| <b>TOTAL OPERATING EXPENSE</b>               | <b>\$ 3,591,808</b> | <b>\$ 4,941,166</b> | <b>\$ 4,668,804</b> |
| <b>EXPENDITURE OF PRIOR YEAR FUNDS</b>       |                     |                     |                     |
| CIP Expenditures                             | \$ 1,029,963        | \$ -                | \$ -                |
| <b>TOTAL EXPENDITURE OF PRIOR YEAR FUNDS</b> | <b>\$ 1,029,963</b> | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>TOTAL EXPENSE</b>                         | <b>\$ 4,621,772</b> | <b>\$ 4,941,166</b> | <b>\$ 4,668,804</b> |
| <b>RESERVES</b>                              |                     |                     |                     |
| Continuing Appropriation - CIP               | \$ -                | \$ 1,278,646        | \$ -                |
| <b>TOTAL RESERVES</b>                        | <b>\$ -</b>         | <b>\$ 1,278,646</b> | <b>\$ -</b>         |
| <b>BALANCE</b>                               | <b>\$ 1,534,292</b> | <b>\$ 24,011</b>    | <b>\$ 705,472</b>   |
| <b>TOTAL BALANCE, RESERVES, AND EXPENSE</b>  | <b>\$ 6,156,063</b> | <b>\$ 6,243,823</b> | <b>\$ 5,374,276</b> |

\* At the time of publication, financial statements for Fiscal Year 2019 were not available. Therefore, the Fiscal Year 2019 Revenues, Expenditures, and Fund Balances reflect those amounts as published in the Fiscal Year 2019 Adopted Budget. Fiscal Year 2020 Beginning Fund Balance reflects the projected Fiscal Year 2019 Ending Fund Balance based on updated Revenue and Expenditure Projections for Fiscal Year 2019.