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AGENDA

Regional Planning Governing Board

Friday, April 27, 2018 11:30 a.m.

Truckee Meadows Regional Planning Agency

1105 Terminal Way, 1st Floor Conference Room, NV 89502

1. Roll Call*
2. Salute to the Flag*
3. [For possible action] Approval of the Agenda
4. Public Comment*
5. Business of the day
 - A. [For possible action] Presentation, discussion and possible adoption of jurisdictional allocations and the Fiscal Year 2018-19 budget [Pg. 1 – 16]
6. Reports
 - A. [For possible action] Members' and Director's reports
 - i. **NEXT MEETING: June 14, 2018**
 - B. [For possible action] Legal counsel's report
 - C. [For possible action] WCSD Board of Trustees Member report
7. [For possible action] Requests for Future Agenda Items
8. Public Comment*
9. Written Correspondence*
10. [For possible action] Adjournment

RPGB MEETING AGENDA

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Meeting Notes:

1. The announcement of this meeting is posted at the Truckee Meadows Regional Planning Agency, Reno City Hall, the Washoe County Main Library, the Washoe County Courthouse, Sparks City Hall, the Washoe County Administrative Building and at www.tmrpa.org.
2. In accordance with NRS 241.020, this agenda closes three working days prior to the meeting. We are pleased to make reasonable accommodations for persons who are disabled and wish to attend meetings. If you require special arrangements for the meeting, please call 321-8385 before the meeting date.
3. The following items may not be addressed in this order. Arrive at the meeting at the posted start time to hear item(s) of interest.
4. Asterisks (*) denote non-action items.
5. Public comment is limited to three minutes. The public is encouraged to provide information on issues not on the posted agenda during the Public Comment period. The public may sign-up to speak during the public comment period or on a specific agenda item by completing a "Request to Speak" card and handing it to the clerk.
6. Support meeting material for the items on the agenda provided to the Regional Planning Governing Board is available to members of the public at the Truckee Meadows Regional Planning Agency office at 1105 Terminal Way, Ste. 316 Reno, Nevada, and on the TMRPA website at www.tmrpa.org. You may also contact TMRPA at (775) 321-8385 to request supporting meeting material.
7. The RPGB may at any time recess the public meeting to consider legal matters regarding threatened and pending litigation.

STAFF REPORT

TO: Regional Planning Governing Board

FROM: Kimberly H. Robinson, Executive Director

SUBJECT: **Informational presentation, discussion and possible adoption of jurisdictional allocations and the Fiscal Year 2018-19 budget (AGENDA ITEM 6.E)**

This staff report provides the Regional Planning Governing Board (RPGB) with background and context on the agency's statutory responsibilities and the draft budget prepared based on the various potential assumptions discussed at the February 2018 RPGB meeting.

BACKGROUND

The Truckee Meadows Regional Planning Agency is responsible for regional planning in the Truckee Meadows, as described in state statute. Nevada Revised Statutes (NRS) outline the topics that TMRPA is charged with addressing. These include:

- Addressing premature expansion of development into undeveloped areas
- The preservation and revitalization of urban areas and older neighborhoods through cooperative efforts
- The continued study of various development patterns, such as mixed-use and transit-oriented development
- The review of master plans, facilities plans and other similar plans of local jurisdictions and affected entities

To address these topics effectively, NRS delineates the following specific tasks and review functions:

- Creation of a wide ranging regional plan that includes goals and policies relating to population, conservation, land use and transportation, various types of development, compatibility of land uses, annexation, intergovernmental coordination and public facilities
- Procedures to amend the regional plan on an annual basis and more comprehensively every five years
- Regional Planning Commission (RPC) review of any master plan, facilities plan or other similar plan change from the local jurisdictions or affected entities to determine parity with the regional plan
- RPC Conformance review of projects of regional significance
- Potential adoption of joint planning areas

The funding for TMRPA is outlined in NRS, and implemented through an Interlocal Agreement. The three jurisdictions, Reno, Sparks and Washoe County, are responsible for funding the budget of the agency, at a rate equivalent to the number of members on the RPGB; for example, Reno is responsible for 40% of the budget, Sparks and Washoe County are responsible for 30% each. TMRPA also participates in a variety of shared work programs that contribute to the agency’s general fund and consulting budgets.

HISTORY OF TMRPA FUNDING

As with most government entities, TMRPA’s funding decreased over the ten year horizon from 2005-2018, primarily due to the economic recession and the after effects of this fiscal downturn. TMRPA sustained a 44% decrease in funding during this timeframe.

BUDGET REVENUES 2005-2018

	<i>2005</i>	<i>2010</i>	<i>2018</i>	<i>2005 adjusted to 2018 dollars</i>
<i>Reno</i>	\$509,162	\$371,254	\$287,375	\$649,139
<i>Sparks</i>	\$381,796	\$278,440	\$215,420	\$486,758
<i>Washoe County</i>	\$381,796	\$278,440	\$215,420	\$486,758
<i>Total</i>	\$1,272,754	\$928,134	\$718,215	\$1,622,654

Reviewing the 2005 revenue amounts and adjusting them into 2018 dollars shows a significant decrease in revenues. The revenue received from the jurisdictions in 2005 (\$1,272,754) is equivalent to \$1,622,654 today. In contrast, revenues last year were just \$718,215, just 44% of the adjusted amount.

The expenses of the agency have seen a similar decline, from \$1,579,654 in 2005 to \$941,467 in 2018, equivalent to a 40% decrease. When adjusted for inflation, the expenses of 2005 are equivalent to \$2,103,925 today, while actual 2018 expenses are \$941,467, less than half the amount spent in 2005.

BUDGET EXPENSES 2005-2018

	2005	2010	2018	2005 adjusted to 2018 dollars
TMRPA	\$1,579,654	\$1,254,325	\$941,467	\$2,013,925

A full review of jurisdictional revenue allocations since 2005 is included as attachment 1 of this staff report.

FY 2017-18 BUDGET ALLOCATIONS + PROPOSED FY 2018-19 ALLOCATIONS

TMRPA received a 5% increase from the jurisdictions in FY2016-17, and the same amount in FY2016-17, plus an allocation for the Regional Plan Update. The table below shows the allocation amounts for FY2016-17, FY2017-18 and the proposed FY2018-19 amounts:

	FY2016-17	FY2017-18	Proposed FY2018-19	2018 adjusted to 2005 dollars
<i>Reno</i>	\$287,375	\$287,375	\$384,418	\$301,524
<i>Sparks</i>	\$215,420	\$215,420	\$288,180	\$226,039
<i>Washoe County</i>	\$215,420	\$215,420	\$288,180	\$226,039
<i>Regional Plan Update</i>		\$115,800	\$115,800	\$90,830

At the June 2017 board meeting, the RPGM members approved a steady state budget for operational contributions, as well as \$115,800 for the Regional Plan Update. The members then indicated to staff that if additional dollars are needed for implementation, to present that with the FY2018-19 proposed budget. Staff is recommending that the jurisdictions match \$115,800 from last year.

TMRPA CONTRIBUTIONS TO REGIONAL PLAN UPDATE

TMRPA has been contributing to the 2017 Regional Plan Update since the 2015-16 fiscal year, with \$30,000 allocated from the fund balance to the Portland State University Urban Sustainability Accelerator.

Additionally, \$34,200 of TMRPA fund balance and revenue has been set aside for 2017 Regional Plan Update costs. The graphic below shows the total contributions to the RPU as of the FY17-18 budget year, and the proposed allocations for the FY18-19 budget.

	<i>FY2015-16</i>	<i>FY2016-17</i>	<i>FY2017-18</i>	<i>TOTAL TO DATE</i>	<i>Proposed FY 2018-19</i>
<i>Reno</i>			\$46,320	\$46,320	\$46,320
<i>Sparks</i>			\$34,740	\$34,740	\$34,740
<i>Washoe County</i>			\$34,740	\$34,740	\$34,740
<i>TMRPA</i>	\$15,000	\$15,000	\$34,200	\$64,200	

SHARED WORK PROGRAMS

To compensate for such large decreases in income, TMRPA has sought to supplement the agency’s revenue through creative partnerships with other governmental agencies. Since 2012, TMRPA has engaged in a shared work program with the Regional Transportation Commission (RTC).

In this agreement, RTC provides technology support services and an annual contribution to TMRPA, while TMRPA provides staffing for various projects to RTC. For fiscal years ending 2012 through 2015, RTC provided \$100,000, for FYE2016 the amount was \$75,000 and for FY16-17 and FY17-18 it was \$60,000. Initial conversations with RTC indicate that RTC is projecting to maintain a \$60,000 allocation to TMRPA, however, some mutually beneficial analysis is suggested to be undertaken in the Regional Plan Update, and RTC has agreed to consider an increase in this fiscal years’ allocation only to support the Regional Plan Update.

TMRPA is also currently in an interlocal agreement with the Western Regional Water Commission (WRWC) to support the ArcGIS server housed at TMRPA. TMRPA also partnered with WRWC on a stormwater project this year, with up \$25,000 of staff time paid for by WRWC. The majority of this funding was used to support the intern position that did the majority of the work.

REQUIRED ADDITIONAL EXPENSES FOR FY2018-19

As TMRPA increases its’ capacity for analysis, it needs additional software to complete these tasks. Pricing models have changed over time, and now more licensing is on a monthly license, rather than per year per computer. To support this, TMRPA predicts the need for at least \$10,000 more for software update, upgrades and acquisitions.

In the next fiscal year, TMRPA will need to budget approximately \$6,000 more dollars for accounting and audit reports, due to the implementation of a new GASB rule, and the requirement for a new OPEB report for a three year horizon.

TMRPA is responsible for producing the Consensus Forecast every other year, in addition to providing information to a variety of partners on residential, commercial and industrial uses and companies in our community. TMRPA recognizes that the time has come to look at additional information across a broader region to more accurately assess the conditions and impacts to the Truckee Meadows region. To that end, TMRPA proposes to increase our data budget to \$25,000 - \$30,000 for the fiscal year.

The lease of the office facilities is expiring in April 2019. This will mean either an increase in rent at the same location, if RTC is still willing to lease the space to TMRPA, or the move of TMRPA facilities to a new location, which means taking on the costs for technical support for computing systems, installation and maintenance of telephone system, and the cost of a move to a new location. When TMRPA moved to 1105 Terminal Way in 2012, it was paying \$12,000/year for computer support, and between \$15,000 and \$20,000 for telephone support. The move itself also cost approximately \$20,000 out of the fund balance, in addition to the time lost on statutorily mandated items due to the move and disruption.

POTENTIAL ADDITIONAL EXPENSES FOR FY2018-19

TMRPA has been working diligently on the Affordable Housing Strategy with Truckee Meadows Healthy Communities (TMHC) and Enterprise Community Partners, Inc. As the board may remember, TMRPA entered into an agreement with Community Services Agency, Inc. (CSA) to provide support for an intern for the affordable housing project. TMRPA is fortunate that CSA has pledged \$20,000 to TMRPA for up to eight months (ending June 30, 2018) of support for this position. Since the affordable housing project is not scheduled to be complete through phase 3 until late 2018/early 2019, the need for additional support for at least eight months of this position is required to continue this effort.

TMRPA was also successful in winning a grant from Charles Schwab Bank for support of the purchase of Metroquest, a survey tool designed to capture community input in TMRPA also received support from Washoe County and EDAWN for Metroquest. TMRPA has been using this survey tool in the update, as well as hosting surveys from our various partners, such as Washoe County and Truckee Meadows Tomorrow. This tool is ideal for the community input envisioned as part of the implementation phase of the Regional Plan Update, and TMRPA would like to purchase this for another year, and also offer it to our partners again. The cost for this is \$21,000.

Finally, in the discussions regarding the Regional Plan Update, the concept of developing a Return-on-Investment report regarding services and revenue has been brought up. There appears to be significant interest in what this analysis could provide in terms of fiscally discussing land development patterns. An example of this product, showing Kansas City, is shown below:



Return-on-Investment

The cost of physical infrastructure and public services varies based on location and land use patterns. Urban3's groundbreaking methods allocate costs and match them to revenues across a community.

This item would be an additional \$50,000 to accomplish this project. The possibility of using the model for both the industrial lands and housing studies might be an option here, with various partners contributing to the final amount needed and TMRPA managing the project.

2017 REGIONAL PLAN UPDATE BUDGET

At the June 2017 RPGB meeting, the Board adopted a budget of \$153,500 for the Regional Plan Update, which includes the \$115,800 contribution from the jurisdictions, as well as \$34,200 from the TMRPA fund balance. Following initial meetings and work with ECONorthwest, the consultant chosen for the Regional Plan Update, it is clear that there is a choice to be made regarding implementation of the updated plan.

TMRPA staff has worked with ECONorthwest on identifying much more clearly the potential needs for implementation dollars. ECONorthwest has provided TMRPA a memo on the proposed approach, which is excerpted below:

Truckee Meadows Regional Planning Agency (TMRPA) contracted with ECONorthwest to update the Truckee Meadows Regional Plan. The project began in Fall 2017 with some investigations of issues, desires, and implications for tasks and products. Those investigations made it clear to TMRPA staff and the ECONorthwest team that updating the Regional Plan will take considerably more effort than described the Request for Qualifications and contract.

The project Request for Qualifications outlined a broad scope of services, focusing on providing advice to TMRPA staff on developing the Regional Plan Update policies and performance measures, producing the Regional Plan document, providing expertise on integrating scenario planning into the Regional Plan Update, and advising on development of an annual regional community report to track the effectiveness of the Regional Plan. The fundamental structure of that scope was that TMRPA staff would be doing all of the stakeholder and public engagement and most of the technical work, and

ECONorthwest would be (1) advising on that work, (2) doing some of the technical work related to policy and scenario evaluation, and (3) doing the layout and production of a final plan.

We have worked on many regional plans. More often than not, a regional agency contracts with a consulting team to manage the process and do the bulk of the technical analysis and outreach. For mid-sized metropolitan areas (populations, say, of 0.5 – 1.5 million), a typical consulting contract would be in the range of \$0.5 – \$1.5 million). For larger metropolitan areas, a full-blown regional plan (visioning, scenarios, impact modeling, public and stakeholder engage in the design and evaluation of scenarios) might have a consultant contract on the order of \$2.5 million, and might have a dozen agency staff members and 2 – 3 FTE committed for two to three years, even when a consulting team is the lead manager, analyst, facilitator, and writer.

In some cases, a regional agency decides (as TMRPA has) to manage and do much of the technical and engagement work in house. That does not usually reduce the amount of work: it shifts it from consultants to agency staff. Total costs (consultant plus agency staff) probably don't change a lot: agency staff are less expensive, but consultant staff often have more experience and developed materials that allow them to get to products in less time.

This project's RFQ said that TMRPA had \$125,000 for consulting assistance on the Regional Plan Update. It expected that TMRPA staff would do a lot of the technical work and all the stakeholder and public engagement. It would do that with existing staff and its existing baseline budget for staffing. ECONorthwest scaled its project proposal to fit this understanding of the scope of work and the available budget.

ECONorthwest's first task under contract was to better understand the project context and to develop a scope of work that would be necessary to update the Regional Plan. That task (in the scope of work, referred to as Part 1) strongly suggested that completing the Regional Plan update would take considerably work effort than expected at the beginning of the project. Stakeholders, elected officials, and staff with each of the three jurisdictions wanted significantly more technical analysis (both policy analysis and scenario development) and engagement to work through issues that have long caused difficulties with implementing the Regional Plan policies. We have provided memoranda to support that assessment, but you have direct and supporting experience from the many meetings and interviews we have attended together: with TMRPA staff, and with stakeholders.

We see two ways to proceed. The first is to stay with the original scope of work. The ECONorthwest team would provide some of the advice, policy analysis, and stakeholder interaction necessary to complete the Regional Plan Update. We

would not have budget, however, for several items that we have discussed in the last month: (1) co-involvement in developing the policies necessary to implement the Regional Plan, (2) more assistance in the development and evaluation of multiple scenarios, (3) more assistance with the design and implementation of a stakeholder and public outreach process, and (4) more work with stakeholders (especially elected officials and agency staff) on the complex regional issues (land use, fiscal, political) that have been and continue to be obstacles to true agreement and effective implementation of some key regional policies. In our work on Task 1 of the project, we found the issue of deeper engagement with stakeholders with more in-depth evaluation of scenarios as the most critical change to our understanding of the work needed to update the Regional Plan.

That first option still delivers an updated Regional Plan. But a second option does more by addressing the points listed above that we would not be covering in any detail: it provides more in-depth assistance. That option expands ECONorthwest's scope of work and budget to include, most importantly, developing variations on future growth patterns (such as an assessment of growth based on where infrastructure and services are available) regardless of jurisdictional boundaries. These variations will be necessary for what now appears to be very important discussions with stakeholders about the implications of future growth patterns—what do they deliver, and at what budgetary and policy cost? Given all the interviews in Part 1, and the desires and expectations uncovered, these variations seem critical for developing new policies for the Regional Plan.

Overview of the Scope of Work

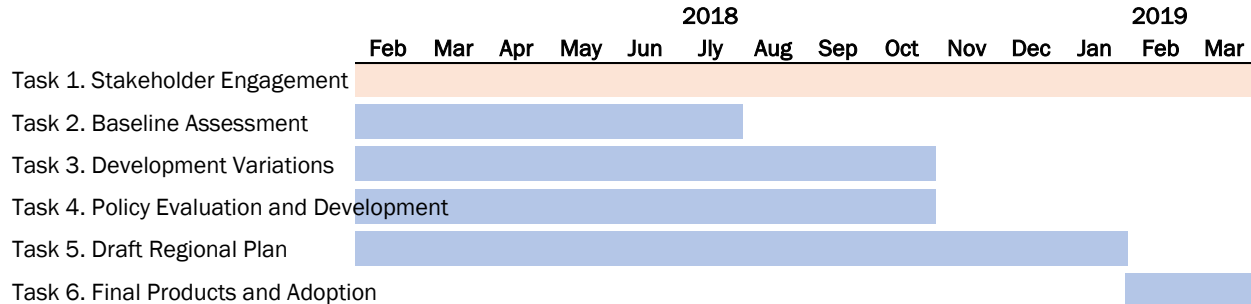
At the heart of TMRPA's current and proposed regional plan, and at those of most regional plans around the country, is a concern about accommodating growth (and the development that accompanies and defines it). The challenge delegated by citizens to their local, regional, and state governments is to allow for and increase the benefits of growth while reducing and controlling its negative effects. Principal tools used by all local governments to address this challenge are aimed at land development that accommodates and defines urban growth: land use planning and entitlement; public facility planning, funding, construction, and operation; and nuisance regulation (the protection of public health, safety, and welfare).

TMRPA's mandate is consistent with the statements in the previous paragraph. Its primary tool for trying to create regional benefits and avoid regional problems is its Regional Plan and the policies it contains.

Figure 1 shows that the tasks are structured accordingly, and provides a schedule. Its details are described as part of the task descriptions that follow it. Blue is for technical (as opposed to engagement) tasks. Figure 1 shows that the

technical work in Tasks 2, 3, and 4 will be conducted concurrently, reflecting the interrelated nature of the tasks.

Figure 1. Tasks and Schedule 2018 and 2019



ASSUMPTIONS FOR DRAFT BUDGET DEVELOPMENT

Following direction from the February 2018 RPGB meeting, staff developed a budget that includes the following assumptions:

- The extension of the 2017 Regional Plan Update process to include implementation costs
- Extension of lease of office space at Terminal Way (lease expiring in April 2019) with no more than a 10% increase in rent; OR
- Move of TMRPA facilities to a new location, which means taking on the costs for technical support to computing systems, installation and maintenance of telephone system, and cost of move to a new location (separate moving budget included as attachment 2)
- Additional staff support for implementation of the Regional Plan Update, Affordable Housing Strategy work and administrative items
- Various data purchases to support the regional plan update and regional data warehouse
- Continued use of interns for data management tasks
- Increase for staff, including a cost of living adjustment
- Increase in this fiscal year for implementation of new GASB requirement, as well as production of new OPEB calculation report
- Potential increase in health insurance cost
- Increase in dollars for data purchases to support increased analysis
- Increase in software expenses for analysis and data visualization
- Purchase of Metroquest survey tool, for use by TMRPA and partners

BALANCED BUDGET

Since the 2008-09 fiscal year, TMRPA has been adopting unbalanced budgets that rely on the fund balance to cover the difference. Through decreased staffing levels, smaller office space and effective management, TMRPA has been successful in trimming costs and providing quality service. However, following the use of the fund balance for the past ten budget cycles to support the operations of this organization, it is advisable to adopt a balanced budget for FY2018-19.

With almost \$45,000 in compensated absences and OPEB liabilities, plus the potential for a move in the next year, maintaining the projected 5% fund balance in the draft FY2018-19 is vital. The draft FY2018-19 budget is attachment 3 to this staff report.

DISCUSSIONS

As part of every year's budget development, TMRPA staff engages in discussions with the management of the local jurisdictions regarding the amount of the contribution for the coming fiscal year. TMRPA has already shared this potential budget with the three jurisdictions for their information. Following the board discussion on assumptions today, TMRPA will have the yearly allocation conversations with the management of the jurisdictions.

RECOMMENDATION

Staff recommends that the Regional Planning Governing Board discuss the items in this staff report and provide feedback to staff. Staff also recommends that the RPGGB approve the draft budget attached to this staff report, following any changes or suggestions.

Suggested Motion:

I move to approve the Draft FY2018-19 Budget as recommended by TMRPA staff listed in this report, as well as any recommendations or feedback that the RPGGB has discussed today.

Please contact Kimberly H. Robinson at 775/321-8385 if you have any questions or comments on this agenda item.

/khr

Attachments:

Attachment 1: Full review of jurisdictional revenue allocations since 2005

Attachment 2: Moving Budget

Attachment 3: Draft FY2018-19 Budget

BUDGET SUMMARY FY 04-05 THROUGH FY 18-19

	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Reno	\$362,154	\$509,062	\$521,344	\$537,026	\$483,323	\$436,769	\$371,254	\$334,130	\$273,690	\$273,690	\$273,690	\$273,690	\$287,375	\$333,695	\$430,738
Sparks	\$271,615	\$381,797	\$391,008	\$402,769	\$362,492	\$327,577	\$278,440	\$250,596	\$205,162	\$205,162	\$205,162	\$205,162	\$215,420	\$250,160	\$322,920
Washoe County	\$271,615	\$381,797	\$391,008	\$402,769	\$362,492	\$327,577	\$278,440	\$250,596	\$205,162	\$205,162	\$205,162	\$205,162	\$215,420	\$250,160	\$322,920

DRAFT TMRPA BUDGET MOVE ADDENDUM Agenda Item 6.E

	Current Cost	Estimated Initial Setup Cost	Future Cost per year
Insurance	\$ 9,000	\$ -	\$ 9,500
Tech Support	\$ -	\$ 4,100	\$ 2,150
Rent increase	\$ 2,043	\$ -	\$ 4,375
Equipment/Furniture	\$ -	\$ 500	\$ -
Telephone	\$ -	\$ 8,760	\$ 3,600
Moving Expenses/Tenant Improvements		\$ 15,000	
TOTAL COST	\$ 11,043	\$ 28,360	\$ 19,625
One time estimated costs			\$ 28,360
Per month Increase			56%

FY 2018-2019 DRAFT BUDGET

Agenda Item 6.E

	FY 16-17 Adopted	FY 17-18 Adopted	FY Estimate to Complete	FY 18-19 Proposed
REVENUE				
Member Contributions				
Sparks	\$ 215,420	\$ 215,420	\$ 215,420	\$ 288,180
Washoe	\$ 215,420	\$ 215,420	\$ 215,420	\$ 288,180
Reno	\$ 287,375	\$ 287,375	\$ 287,375	\$ 384,418
RPU Allocations from Jurisdictions		\$ 115,800	\$ 136,400	\$ 115,800
Other Revenue				
RPU TMRPA Portion			\$ 20,600	
RTC Shared Services	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
WRWC Shared Services	\$ -	\$ 25,000	\$ 25,000	\$ 15,000
Resources Concepts Inc	\$ -	\$ -		\$ 5,000
Regional Plan Update	\$ -	\$ 20,600		\$ -
Intergovernmental Revenue	\$ 5,000	\$ 5,000		\$ -
Housing Position Revenue	\$ -	\$ -		\$ 15,000
Miscellaneous Revenue	\$ 1,000	\$ 4,000	\$ 32,052	\$ 5,000
TOTAL REVENUE	\$ 784,215	\$ 948,615	\$ 992,267	\$ 1,176,579
EXPENDITURES				
Payroll Expenditures-All	\$ 613,999	\$ 654,671	\$ 622,666	\$ 617,187
Services & Supplies	\$ 107,744	\$ 112,696	\$ 84,096	\$ 119,802
Professional Services	\$ 169,100	\$ 174,100	\$ 203,004	\$ 302,790
TOTAL EXPENDITURES	\$ 890,843	\$ 941,467	\$ 909,766	\$ 1,039,779
Special Projects				
Regional Plan Update	\$ 17,100	\$ 153,500	\$ 93,236	\$ 115,800
Metroquest	\$ -	\$ -	\$ -	\$ 21,000
Regional Sustainability Study	\$ -	\$ -	\$ 20,000	\$ -
TOTAL EXPENDITURES & SPECIAL PROJECTS	\$ 907,943	\$ 1,094,967	\$ 1,023,001	\$ 1,176,579
FUND BALANCE				
Net change in fund balance	\$ (17,924)	\$ (146,384)	\$ (51,335)	\$ 0
Fund balances - beginning	\$ 229,188	\$ 211,264	\$ 211,264	\$ 159,929
Fund balances - ending	\$ 211,264	\$ 64,880	\$ 159,929	\$ 159,929
Fund Balance as a % of Total Expenditures	23%	6%	16%	14%

Compensated absences payable	(34,755)
Estimated Net Other Post Employment Benefits (OPEB)	(9,059)
Regional Plan Update Carry Over	(60,264)
Total potential long-term liabilities	(104,078)
Fund balance less potential long term liabilities	55,851
Fund Balance % of Total Expenditures	<u>14%</u>

