

**FY21 BUDGET - Proposed Draft**  
**Friends of Casco Bay**  
**For the period April 1, 2020 to March 31, 2021**

The FY21 Operating Plan is an integral part of this budget.

		FY21 Proposed Draft			FY20 Projection as of 2/24/2020		
		4/1/2020 - 3/31/2021			4/1/2019 - 3/31/2020		
		FY21 DRAFT BUDGET TOTAL	addition of unusual items = wash	foundational budget - comparable to prior year's elements	FY20 Not Final - Projection	FY20 BUDGET	Over (Under) Budget
See Supplemental Schedule for Notes ↓							
<b>OPERATING INCOME/REVENUE</b>							
Individuals - Unrestricted							
<b>All Gifts from Individuals</b>	<b>A</b>	<b>375,000</b>		375,000	994,996	375,000	6,470
Less: Gifts for Use in the Future					(45,000)		
Less: Restricted for 30th Event in FY21		<b>7,500</b>		7,500	(800)		
Less: Restricted Gifts for Emeritus Fund					(300)		
Less: Restricted Gifts for Boats					(17,050)		
Less: Restricted Gifts for Climate Change Fund					(550,376)		
Less: Restricted for Programs					(14,015)		
Net Unrestricted Gifts from Individuals					<u>367,455</u>		
Corporate Memberships							
<b>All Corporate Gifts</b>	<b>B</b>	<b>45,000</b>		45,000	46,428	45,000	1,428
Less: Restricted for Programs					(17,350)		
Net Unrestricted Corporate Gifts					<u>29,078</u>		
Foundations - Unrestricted							
<b>All Foundation Income</b>	<b>C</b>	<b>175,000</b>		175,000	325,550	170,000	20,550
Less: Gifts for Use in the Future					(15,000)		
Less: Restricted Gifts for Climate Change Fund					(120,000)		
Less: Restricted for Programs					(5,000)		
Net Unrestricted Foundation Income					<u>185,550</u>		
Government & Quasi-Government Revenue							
<b>All Government Grants and Contracts</b>	<b>D</b>	<b>109,500</b>		109,500	130,285	105,900	24,385
Less: Gifts for Use in the Future							
Less: Restricted for Programs					(122,785)		
Less: Restricted for new Pumpout Boat					-		
Net Unrestricted Government Grants					<u>7,500</u>		
Nonprofit Revenue							
<b>All Nonprofit Grants and Gifts</b>	<b>E</b>	<b>10,250</b>		10,250	13,962	20,800	(6,838)
Less: Restricted for Programs					(3,782)		
Net Unrestricted Nonprofit Gifts					<u>10,180</u>		
Releases and Transfers							
<b>Temp Restr Net Assets Released fr Restriction</b>							
For Programs	<b>F</b>	<b>60,000</b>		60,000	25,000	27,000	(2,000)
From Baykeeping Fund	<b>G</b>	<b>37,277</b>		37,277	37,069	37,069	-
From Boats Fund	<b>G</b>	<b>10,000</b>		10,000	10,000	10,000	-
From Emeritus Fund for Advocacy	<b>G</b>	<b>10,000</b>		10,000	10,000	10,000	-
From Climate Change & Casco Bay Fund							
For Monitoring Equipment	<b>H</b>	<b>143,800</b>	143,800		45,000	45,000	-
For Campaign Support	<b>H</b>	<b>120,000</b>	70,000	50,000	5,000	45,500	(40,500)
For Related Operating Expenses	<b>H</b>	<b>53,000</b>		53,000	16,000	26,000	(10,000)
Less: Restricted for Programs					(148,069)		
Net Unrestricted Transfers					<u>-</u>		
Restricted Program Revenue					311,001		
<b>Other Operating Income</b>							
Fees - Pumpout, Workshops, Services		<b>13,000</b>		13,000	14,650	8,000	6,650
Special Events with Sponsors	<b>I</b>	<b>28,000</b>		28,000	33,525	27,700	5,825
Special Events Ticket Sales					5,130	4,000	1,130
Sales of equipment, merchandise					5,006		5,006
Miscellaneous Operating Income		<b>1,200</b>		1,200	2,196	1,201	995
<b>TOTAL OPERATING REVENUE</b>	<b>J</b>	<b>1,198,527</b>	<b>213,800</b>	<b>984,727</b>	<b>971,271</b>	<b>958,170</b>	<b>13,101</b>

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See Supplemental Schedule for Notes ↓							
<b>EXPENSES</b>							
<b>Compensation</b>							
Salaries	K	581,500		581,500	564,500	544,000	20,500
Payroll Taxes		44,550		44,550	43,450	42,000	1,450
Benefits		86,350		86,350	78,780	80,000	(1,220)
Accrued Vacation Adjustment					(3,000)	-	(3,000)
Total Compensation		<b>712,400</b>		712,400	<b>683,730</b>	<b>666,000</b>	17,730
<b>Program Expenditures</b>							
Baykeeping Program		38,320		38,320	48,500	57,100	(8,600)
Boat and Vehicle Expenses		16,600		16,600	17,100	14,000	3,100
Water Quality Monitoring & Other Sampling		23,870		23,870	17,347	20,000	(2,653)
Continuous Monitoring Station Equipment	H	143,800	143,800		45,553	45,000	
Pumpout Program		14,560		14,560	29,635	9,300	20,335
Total Program Expenses	L	<b>237,150</b>		93,350	<b>158,135</b>	<b>145,400</b>	12,182
<b>Management &amp; Administration</b>							
Occupancy (lease, utilities, moving costs)	M	56,800		56,800	19,820	20,200	
Other Management & Admin Expenses	M	54,080		54,080	53,135	50,800	2,335
Total Management & Admin Expenses		<b>110,880</b>		<b>110,880</b>	<b>72,955</b>	<b>71,000</b>	<b>2,335</b>
<b>Fundraising</b>							
Campaign 30th Anniversary Celebration	H	42,000	42,000				
Campaign Public Launch Mailing	H	28,000	28,000				
Special Events		19,220		19,220	20,864	27,300	(6,436)
Fundraising		34,540		34,540	32,000	33,180	(1,180)
Total Fundraising Expenses		<b>123,760</b>		53,760	<b>52,864</b>	<b>60,480</b>	<b>(7,616)</b>
<b>Contingency</b>		<b>12,000</b>		12,000	-	12,000	(12,000)
<b>TOTAL EXPENSES</b>	N	<b>1,196,190</b>	-	<b>982,390</b>	<b>967,684</b>	<b>954,880</b>	<b>12,631</b>
<b>NET SURPLUS FROM OPERATIONS BEFORE DEPRECIATION</b>							
		<b>2,337</b>	<b>213,800</b>	<b>2,337</b>	<b>3,587</b>	<b>3,290</b>	<b>297</b>
<b>NONOPERATING AND CAPITAL ACTIVITY</b>							
Gifts for new Pumpout Boat					17,050		
Climate Change and Casco Bay Fund							
Gifts to Climate Change Fund					670,376		
Climate Change Fund Net Earnings					4,959		
Release to Operations for Climate Change activities					(50,000)		
Transfer to Operations for campaign costs					(16,000)		
Baykeeping Fund Activity							
* Baykeeping Fund Net Earnings					48,108		
Release to Operations for Baykeeping activities					(37,069)		
Boats Fund Activity							
Gifts to Boats Fund							
* Boats Fund Net Earnings					6,647		
Release to Operations for Boats activities					(100,000)		
Transfer to Operations for campaign costs							
Advocacy Fund Activity							
Gifts to the Emeritus Fund for Advocacy					300		
* Advocacy Fund Net Earnings					3,259		
Release to Operations for Advocacy activities					(10,000)		
Release of Temporarily Restr Gifts for current use							
Restr Gifts for use in Future Years - Programs					60,800		
Depreciation (non cash)					(41,107)		
* does not yet include activity for 1st quarter of 2020							

**Supplemental Schedule for FY21 Budget  
Friends of Casco Bay**

2.25.2020

	<b>FY21 Budget</b>	<b>FY20 Projected</b>	<b>FY20 Budget</b>	FY19 Actual	FY18 Actual	FY17 Actual	FY16 Actual	FY15 Actual	FY14 Actual	FY13 Actual
<b>A Individual Gifts</b>										
For Operations	<b>375,000</b>	<b>381,470</b>	<b>375,000</b>	<b>342,508</b>	339,846	313,081	251,050	230,664	207,627	186,716
For Future Use in Programs		45,000		25,000	550					
For new Pumpout Boat		17,050		1,050	2,023					
For Climate Change and Casco Bay Fund		550,376		250,000						
For Special Events (donations for 30th event attendance in 2020)	<b>7,500</b>	800			2,702	500				
For The Emeritus Fund for Advocacy		300			100	200	35	73,363		
For Raiser's Edge (development management system)										20,680
For Boats Fund						485	350	385	8,647	62,585
<b>Total raised from Individuals</b>		<b>994,996</b>		<b>618,558</b>	<b>345,221</b>	<b>314,266</b>	<b>251,435</b>	<b>304,412</b>	<b>216,274</b>	<b>269,981</b>
<i>A look at year to year changes:</i>										
<b>For current year Operations, both restricted and unrestricted</b>		<b>381,470</b>	<b>375,000</b>	<b>342,508</b>	<b>339,846</b>	<b>313,081</b>	<b>251,050</b>	<b>230,664</b>	<b>207,627</b>	<b>186,716</b>
<i>\$ increase (-decrease) over prior year</i>		38,962	32,492	2,662	26,765	62,031	20,386	23,037	20,911	
<i>% increase</i>		11.4%	9.5%	0.8%	8.5%	24.7%	8.8%	11.1%	11.2%	
<b>B Corporate Support</b>										
For Operations	<b>45,000</b>	<b>46,428</b>	<b>45,000</b>	<b>36,875</b>	46,699	46,945	41,582	90,984 *	53,087	46,996
Other Corporate support:										
For Future Use in Programs						8,375				
For Sponsorships (FY18 was 10th Anniv Film Festival)	11,000	11,500	11,500	11,700	12,825	14,092	11,100	10,500	12,967	12,600
For The Emeritus Fund for Advocacy							50	3,350		
For Boats Fund									9,097	4,025
<b>Total raised from Corporations</b>		<b>57,928</b>	<b>56,500</b>	<b>48,575</b>	<b>59,524</b>	<b>69,412</b>	<b>52,732</b>	<b>104,834</b>	<b>75,151</b>	<b>63,621</b>
* FY15 benefitted from a one time \$50k gift from Nestle Waters North America in support of the Water Quality Monitoring and Educational Outreach programs.										
<b>C Foundation Income</b>										
For current year operations	<b>175,000</b>	<b>190,550</b>	<b>170,000</b>	<b>155,384</b>	161,025	129,190	192,150	160,373	213,000	209,500
For future use		15,000				40,800	76,500		13,500	2,500
For Climate Change and Casco Bay Fund		120,000								
For Boats Fund								500	3,500	
<b>Total Foundation grants raised</b>		<b>325,550</b>		<b>155,384</b>	<b>161,025</b>	<b>169,990</b>	<b>268,650</b>	<b>160,873</b>	<b>230,000</b>	<b>212,000</b>
<b>D Governmental and Quasi Governmental Revenue</b>										
Casco Bay Estuary Partnership (CBEP) - water quality work	-		-			9,308	53,192	52,500	63,000	69,000

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CBEP for monitoring station equipment						20,000			10,000	7,500
CBEP for monitoring station maintenance and pH work					28,682	14,323				
CBEP for monitoring station maintenance	18,500	14,979	15,000	4,992						
CBEP for monitoring station maintenance	6,000	6,156	4,900	16,897						
CBEP for Nitrogen work, MOCA and more	2,500	10,000		20,000		2,500				
CBEP for Maine Ocean Coastal Acidification Partnership					900	2,700				
Maine DEP - Pumpout 90% cost reimbursement	70,000	89,150	61,000	62,197	62,532					
Maine DEP - Pumpout Boat registration etc 90% cost reimb			10,000							
Maine DEP - Pumpout 75% cost reimbursement						56,291	60,715	61,580	47,228	39,190
Maine DEP - various grants								5,000	5,000	1,000
Maine Dept Ag Cons Forestry - Me Coastal Program								2,500		
Maine Outdoor Heritage Fund	2,500			10,000		10,000		7,530		7,100
Portland Water District - unrestricted	7,500	7,500	7,500	7,500				5,000	7,500	7,500
CBEP via Portland Water District - Pumpout	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
City of South Portland Water Resources Division			5,000	5,000	5,000	5,000	5,000		5,000	
CBEP - Pumpout							2,500			
Town of Harpswell									200	
Town of Freeport								500		2,500
Town of Kennebunkport							200			
<b>TOTAL Governmental Revenue Raised</b>	<b>109,500</b>	<b>130,285</b>	<b>105,900</b>	<b>129,086</b>	<b>99,614</b>	<b>122,622</b>	<b>124,107</b>	<b>137,110</b>	<b>140,428</b>	<b>136,290</b>
Special DEP Grant for new Pumpout Boat				170,000						
Less amount for future use	-	-	-	-	-			(9,500)		(4,733)
<b>Total raised from Governmental Entities</b>	<b>109,500</b>	<b>130,285</b>	<b>105,900</b>	<b>299,086</b>	<b>99,614</b>	<b>122,622</b>	<b>124,107</b>	<b>127,610</b>	<b>140,428</b>	<b>131,557</b>
<b>E Nonprofit Revenue</b>										
MaineShare	8,500	7,561	8,200	8,209	8,045	9,188	9,856	8,734	6,987	7,541
United Way	1,000	1,060	800	1,058	879	885				
Other Nonprofits	750	1,559	1,660	1,729	2,183		944	1,609	1,350	241
GreenDrinks						1,000				
University of Maine, Dr. Townsend Ocean Acidification grant		3,782	5,140	6,218	10,000	762				
Save Casco Bay (shut down, gifted remaining cash assets)								5,295		
Modern Woodman Fraternal Financial									2,500	2,500
Bowdoin College - Common Good Grant						2,500			2,500	
Maine Maritime Funding Association (net boat donations)			5,000	1,500	8,046	8,300	1,000	9,753		2,471
<b>Total from Nonprofits</b>	<b>10,250</b>	<b>13,962</b>	<b>20,800</b>	<b>18,714</b>	<b>29,153</b>	<b>22,635</b>	<b>11,800</b>	<b>25,391</b>	<b>13,337</b>	<b>12,753</b>

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2.25.2020

	<b>FY21 Budget</b>	<b>FY20 Projected</b>	<b>FY20 Budget</b>	FY19 Actual	FY18 Actual	FY17 Actual	FY16 Actual	FY15 Actual	FY14 Actual	FY13 Actual
<b>F Release of restricted revenue received in prior years for use in current year for programs</b>										
For ocean acidification investigations										
Daveis Benevolent Fund										1,500
Patagonia								1,000		
Goldberg Foundation								1,000		
Morton-Kelly Charitable Trust					3,125	4,000				5,000
Beim Foundation						15,000				
For Water Reporter work - Davis Conservation Foundation	15,000							2,500		5,000
For Maine Climate Council work - Broad Reach	45,000	25,000	27,000							
For Baykeeper Speakers Bureau - Wright Express										1,500
For Baykeeper Program, carry over from Endowment Transfer									16,000	26,055
For BayScaping/Stormwater Sampling - Maine Outdoor Heritage Fund									4,733	
For Mudflat pH Measuring - Maine Outdoor Heritage Fund							7,000			
For Water Quality and Nabbing Nitrogen - RBC Foundation					7,500					
For Water Quality and Nabbing Nitrogen - Davis Conservation Foundation						7,500				
For Champions - Maine Coastal Program							2,500			
For curriculum - Samuel L Cohen Foundation								6,000		
For storm drain stenciling - RBC Foundation								4,000		
For nitrogen pollution initiatives - Maine DEP										5,000
Unrestricted except for time frame				550	3,000				2,500	
For Operations during Baykeeper Transition - Jane's Trust						50,000				
<b>Total received in prior years to be released for use this year</b>	<b>60,000</b>	<b>25,000</b>	<b>27,000</b>	<b>550</b>	<b>13,625</b>	<b>76,500</b>	<b>9,500</b>	<b>14,500</b>	<b>23,233</b>	<b>44,055</b>
<b>Releases of Invested Funds:</b>										
Releases from the Baykeeping Fund at MCF:										
<b>G</b> Releases at 5% Baykeeping Program support	37,277	37,069	37,069	38,127	42,968	47,664	49,505	49,100	47,900	
Release for Building Legal Capacity Fund									13,437	
Release to support Capacity Building Baykeeping								52,500		
Transfer to support Baykeeper Search							10,000			
Releases from the Boats Fund										
Staff time for Fundraising, Event, Boat Search and Selection										24,855
Event Expenses FY14, Event & Campaign Exps prior year									12,000	30,762
<b>G</b> Release for Maintenance of Fleet	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	5,000	6,799
<b>G</b> Releases from The Emeritus Fund for Advocacy	10,000	10,000	10,000	10,000	10,000	10,000	10,000			
Releases from the Climate Change and Casco Bay Fund										

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<b>H</b> For campaign activity - 30th event	42,000	5,000	45,500	12,000						
<b>H</b> For campaign activity - mailing	28,000									
<b>H</b> For campaign activity - staff time and indirect	50,000									
<b>H</b> For monitoring station equipment	143,800	45,000	45,000							
<b>H</b> For monitoring and community engagement	53,000	16,000	26,000							
Total Invested Fund Releases	374,077	123,069	173,569	70,127	62,968	67,664	79,505	111,600	78,337	62,416
<b>Total Releases from Funds to Support Operations</b>	<b>434,077</b>	<b>148,069</b>	<b>200,569</b>	<b>70,677</b>	<b>76,593</b>	<b>144,164</b>	<b>89,005</b>	<b>126,100</b>	<b>101,570</b>	<b>106,471</b>
<b>Transfer to offset Baykeeper Emeritus Retirement Costs</b>					29,878	41,038	40,839	54,574		
<b>I Special Events</b>										
Film Festival										
Sponsorships (not including in-kind)	11,000	11,500	11,700	11,700	12,825	11,592	11,100	10,500	12,967	12,600
Ticket Sales	14,000	14,070	13,000	13,025	14,437	10,378	10,733	10,686	9,258	8,593
Special Raffle - Big Ticket Item(s) 200 tix @\$50					5,331					
Raffle and Other Event Income	3,000	2,955	3,000	3,125	2,699	2,355	2,050	1,611	1,871	1,896
Total Film Festival Income	<b>28,000</b>	<b>28,525</b>	<b>27,700</b>	27,850	35,292	24,325	23,883	22,797	24,096	23,089
Less Event Expenses	(9,000)	(8,723)	(9,300)	(7,937)	(9,354)	(9,345)	(8,338)	(8,031)	(9,210)	(8,248)
<b>Net Cash Flow from Film Festival</b>	<b>19,000</b>	<b>19,802</b>	<b>18,400</b>	<b>19,913</b>	<b>25,938</b>	<b>14,980</b>	<b>15,545</b>	<b>14,766</b>	<b>14,886</b>	<b>14,841</b>
Milholland Event					2,702					
Surfboard Raffle		5,130		4,010	1,729					
<b>J TOTAL OPERATING REVENUE</b>	<b>1,198,527</b>	<b>971,271</b>	<b>958,170</b>	<b>796,645</b>	829,560	<b>891,540</b>	<b>783,643</b>	<b>849,605</b>	<b>760,608</b>	<b>737,577</b>
<i>% increase over prior year</i>	23%	22%	20%	-4%	-7%	14%	-8%	12%	3%	
Increase FY20 (projected) Actual over FY19 Actual		174,626								
<b>Reasons for increase FY20 over FY19 (just operating revenue, not capital activity):</b>										
Increase in Individual Giving		\$ 38,962								
Increase in Foundation Giving		35,166								
Increase in DEP funding for Pumpout launch of new boat		26,953								
Budgeted releases from Climate Change and Casco Bay Fund		66,000								
		<u>\$ 167,081</u>								

**K Compensation**

Positions will include: Nine full-time and one seasonal full time: Executive Director, Casco Baykeeper, Communications and Development Director, Staff Writer, Staff Scientist, Community Engagement Coordinator, Design Data and Development Associate, Office Manager, Science Assistant, Pumpout Captain/Coordinator.

	<b>FY21 Budget</b>	<b>FY20 Projected</b>	<b>FY20 Budget</b>	FY19 Actual	FY18 Actual	FY17 Actual	FY16 Actual	FY15 Actual	FY14 Actual	FY13 Actual
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In fiscal years 09, 10, and 11, staff did not receive an increase in base pay, but instead received accruals released near the end of each fiscal year, dependent on budget/actual results for the year.

In FY12, staff received 3% increase and we shifted to Health Savings Accounts, with FOCB contributing \$62 per pay period and 80% of individual premium cost.

In FY13, staff received 2% increase and merit and 'in lieu of health insurance' adjustments were made for those who left the plan.

Also in FY13, the pro rata split on health and dental premiums was adjusted to 75% paid by FOCB, 25% by employees (instead of 80/20).

In FY14, FY15, FY16, F17, and FY18, staff received 2% increases each year.

In FY19, staff received a 3% increase .

In FY20, staff received a 4% increase .

**FY21 Budget proposes 4% increase, 3 base adjustments, maintenance of benefits package.**

**FY21 Budget allows for replacement of Mary's position with a Staff Writer and the addition of a Science Assistant late in the year.**

	FY21 Budget	FY20 Projected	FY20 Budget	FY19 Actual	FY18 Actual	FY17 Actual	FY16 Actual	FY15 Actual	FY14 Actual	FY13 Actual
Compensation Costs:										
Gross Wages	581,500	564,500	544,000	518,492	539,517	569,500	490,788	540,069	470,448	460,603
Payroll Taxes	44,550	43,450	42,000	39,805	41,483	44,056	38,384	42,286	36,725	36,201
Benefits	86,350	78,780	80,000	70,023	73,533	76,922	62,838	65,496	68,738	65,095
Accrued Vacation Adjustment		(3,000)		(1,543)	(2,908)	1,647	9,511	(5,101)	4,051	(1,285)
<b>Total Cost of Compensation</b>	<b>712,400</b>	<b>683,730</b>	<b>666,000</b>	<b>626,777</b>	<b>651,625</b>	<b>692,125</b>	<b>601,521</b>	<b>642,750</b>	<b>579,962</b>	<b>560,614</b>
<i>Estimated Total Compensation Cost as a % of total Revenue</i>	59%	70%	70%	79%	79%	78%	77%	76%	76%	76%

Benefits Package includes:

Health Insurance: Friends pay 75% premium, Employee 25%

Harvard Pilgrim

Health Savings Account: Friends contributes 75% deductible, 100 ppp

Key Bank Health Savings Accounts

Dental Insurance: Friends pay 75% premium, Employee 25%

Northeast Delta Dental

Retirement 403(b) Plan: Friends contributes 4% gross salary

Principal

Life and Accidental Death & Dismemberment Insurance: Friends pays 100% premium

Principal

Long Term Disability Insurance: Friends pays 100% premium

Principal

Workers Compensation Insurance

Maine Employers Mutual Insurance Company

Social Security Admin Cost of Living Increases compared with Friends of Casco Bay increases in base pay:

	FOCB FY	budgeted	SSA COLA	
proposed	FY21	4.0%	effective for 2020	1.6%

		<b>FY21 Budget</b>	<b>FY20 Projected</b>	<b>FY20 Budget</b>	FY19 Actual	FY18 Actual	FY17 Actual	FY16 Actual	FY15 Actual	FY14 Actual	FY13 Actual
	enacted	FY20	4.0%	effective for 2019	2.8%						
	enacted	FY19	3.0%	effective for 2018	2% - 2.2%						
	enacted	FY18	2.0%	effective for 2017	0.3%						
	enacted	FY17	2.0%	effective for 2016	0%						
	enacted	FY16	3.0%	effective for 2015	1.7%						
	enacted	FY15	2.0%	effective for 2014	1.5%						
	enacted	FY14	2.0%	effective for 2013	1.7%						
	shifted to 75/20 health and dental premium split Er/Ee	FY13	2.0%	effective for 2012	3.6%						
	shift to HSAs	FY12	3.0%	effective for 2011	0.0%						
	accrued a 1.5% increase/bonus, held in budget, released at end of year plus \$500	FY11	0.0%	effective for 2010	0.0%						
	budgeted 6 mo accrual bonus consider at YE; released at end of year 2.9% for year plus \$500	FY10	0.0%	effective for 2009	5.8%						
	board directed 2% bonus pool for 1/2 yr Oct09-Mar10, release if rev goals met; released	2009	1.0%								
		2008	2.3%	effective for 2008	2.3%						
		2007	3.3%	effective for 2007	3.3%						
		2006	4.1%	effective for 2006	4.1%						
		2005	3.0%	effective for 2005	2.7%						
		2004	2.0%	effective for 2004	2.1%						

**L Program Expenses** (direct costs only; does not include allocated costs )

Equipment for Continous Monitoring Station(s)	143,800	45,000	45,000								
All other Program Expenses	93,350	113,135	100,400								
<b>Total Program Expenses</b>	<b>237,150</b>	<b>158,135</b>	<b>145,400</b>	<b>59,148</b>	<b>65,053</b>	<b>95,726</b>	<b>86,537</b>	<b>108,437</b>	<b>82,325</b>	<b>63,847</b>	

**M Management & Administration**

Occupancy Costs - expected to triple - move this fiscal year FY21 for relocation costs & partial year increase in rent, utilities	56,800	19,820	20,200								
Management and Administrative Costs	56,800	53,135	48,400								
<b>Total M&amp;A Expenses</b>	<b>113,600</b>	<b>72,955</b>	<b>68,600</b>	<b>61,079</b>	<b>62,158</b>	<b>60,107</b>	<b>60,107</b>	<b>54,187</b>	<b>51,238</b>	<b>48,334</b>	

**N TOTAL OPERATING EXPENSES before Depreciation**

Increase (-Decrease) over prior year	228,506	180,583	167,699	(39,156)	42,893	-	(53,461)	82,314	49,182	
<i>% increase over prior year</i>	<i>24%</i>	<i>23%</i>	<i>21%</i>	<i>-5%</i>	<i>5%</i>	<i>0%</i>	<i>-6%</i>	<i>11%</i>	<i>7%</i>	