



FISCAL YEAR 2018 APPROVED BUDGET

HARRIS-GALVESTON SUBSIDENCE DISTRICT

The Harris-Galveston Subsidence District was created in 1975 to provide reasonable groundwater regulation to address concerns related to groundwater use and subsidence. Since that time, the District has taken a reasonable and inclusive approach to groundwater regulation resulting in a dramatic reduction in subsidence rates within the District. Annually, the District prepares a budget for the upcoming fiscal year. The Fiscal Year 2018 Budget presented herein will provide for the expected operational needs required to fulfill the District's mission.

Michael J. Turco – General Manager



VISION STATEMENT

The Harris-Galveston Subsidence District is the premier water management and subsidence authority in Texas. The District plays an integral role in regional water management strategies to insure the long-term viability of all water resources while protecting lives and property within the District from the impacts of subsidence.

MISSION STATEMENT

The Harris-Galveston Subsidence District protects lives and property within the District from the impacts of future subsidence by providing reasonable groundwater regulation based on the best available science.

STRATEGIC GOALS

Utilizing the District's mission and strategic vision, the following goals will be the focus of the District through 2025:

- *Conduct research that enhances the understanding and effective management of the Upper Gulf Coast Aquifer System to minimize subsidence in the District*
- *Educate the community on the importance of water resources, the occurrence of subsidence in the region, and promoting water conservation*
- *Communicate effectively with regional water providers and stakeholders*
- *Provide reasonable groundwater regulation in support of the District mission*
- *Develop a diverse, highly-motivated, customer service focused organization while maintaining fiscal stability*



TRANSMITTAL MEMORANDUM

To: Board of Directors
From: Michael J. Turco, General Manager
Date: November 01, 2017
Subject: 2018 Proposed Operating Budget

Enclosed please find the proposed operating budget for the 2018 fiscal year. This budget will provide for the funding of the Harris-Galveston Subsidence District (HGSD) programs that support our mission to protect lives and property within the District from the impact of future subsidence by providing reasonable groundwater regulation based on the best available science as directed by the Texas Legislature through the HGSD Enabling Act.

The Water Conservation Program (WCP) Fund will allow the District to consistently dedicate resources to effectively administer the WCP and identify effective methods to promote water conservation within the District. WCP Fund estimated revenues are based on a conservative estimate of 45,000 students enrolled in the program. Estimated expenses associated with the WCP will be offset by \$1.64 million in estimated sponsor revenue resulting in an estimated end of year decrease in the WCP unrestricted fund balance to about \$602,000. WCP 2018 expenses include the grade-school education program, continued promotion of the outdoor irrigation campaign, and the replacement of the WCP vehicle.

The Science and Research Fund provides fundamental support to the District's regulatory plan by conducting research that enhances the understanding and effective management of the Upper Gulf Coast Aquifer System to minimize subsidence and ensure the long-term viability of all the water resources within the District. Although no new projects are included for initiation in the proposed 2018 budget, it is expected that project(s) will be brought to the board for approval to investigate the utility and impact of a multi-year permit with annual reconciliation. This methodology has been discussed in concept at recent Rules Committee meetings. Disincentive fee revenue will increase in 2018 due to the automatic increase in the disincentive fee rate from \$8.46 to \$8.75 per thousand gallons following the change of the City of Houston index rate in July 2017.

The proposed General Fund budget includes \$3.41 million in revenue and \$3.32 million in expenses resulting in an increase in net income, before depreciation, of about \$95,000. The proposed expenses include IT infrastructure improvements including a revision and upgrade to the permit tracking system. General Fund operational expenses include the migration of the current permit tracking system to an enterprise platform. General Fund expenses associated with capital improvement and regulatory planning are not expected to begin until 2019.

Revenues are expected to remain relatively flat through 2020 when a proposed rate increase will be presented to the Board of Directors for consideration. Future years will include the update of the District Regulatory Plan and capital improvements that may begin as early as 2019, extending through 2022. The estimated cost of the Regulatory Plan update and capital improvements is \$1.70 million and \$185,000 respectively.

WATER CONSERVATION PROGRAM FUND

The proposed 2018 Water Conservation Program Fund budget represents the objectives and necessary resources to accomplish the District's strategic mission to promote water conservation and conduct daily operations related to the District's Water Conservation Program.

The primary objective of the Water Conservation Program Fund is to provide for the effective administration of the Waterwise elementary student education program, the groundwater credit program, and the continuation of the outdoor irrigation campaign. The Waterwise program provides education to 4th and 5th grade students, in Harris and Galveston Counties on subjects including: water conservation, hydrology, and subsidence. Sponsors are invoiced \$36.46¹ for each sponsored student in the program and in return, a groundwater credit is issued to the sponsor in the amount of 84,000 gallons.

Continuing the progress made in 2017, the District will continue a new program to provide education and tools relating to the appropriate water use for outdoor irrigation. Based on information received from the Goldwater Project, the Sierra Club, and other conservation focused groups, water conservation efforts focused on outdoor irrigation can have an important impact on total water use. In 2018, the District will communicate with water users about the proper use of water for landscape irrigation and provide tools, such as the watermyyard.org online calculator. The online "watermyyard.org Calculator" utilizes climate data from stations installed in 2016 and 2017 to provide real-time guidance to willing users on how much water is needed to maintain outdoor landscaping. A fourth station was added in 2017 in collaboration with the Memorial Villages water district, to provide a focal site for the localized study into the impact of the program on water use. Additionally, partnerships were created in 2017 with the Living Waters Project and the Galveston Bay Estuary Program to further enhance the reach of the District's water conservation message and the depth of the content. District efforts will continue to focus on collaboration with local water authorities, municipal utility districts, and cities to develop a unified approach while leveraging resources.

REVENUE and EXPENSES

The Water Conservation Program Fund will allow the District to consistently dedicate resources to effectively administer the program and identify other approaches to promote water conservation within the District. WCP estimated revenues are based on a conservative estimate of 45,000 students enrolled in the program. The 2018 WCP budget includes operating expenses and estimated contractual expenses related to the implementation of an effort to provide tools and information to the District regarding the appropriate amounts of water to use for outdoor irrigation. Contractual expenses include the cost of the elementary school education program curriculum and take-home lab kits (WCP Educational Curriculum) as well as other estimated expenses (WCP Contracts) for the continuation of the outdoor irrigation education effort (table 1).

¹ Per student rate as of 08/01/2017, increased from previous rate of \$35.40 due to the addition of new water conservation measures in the student take home lab.

Table 1. 2018 estimated Water Conservation Fund revenue and expenses assuming 45,000 students enrolled in program.

Budget Category	2018 Proposed Budget
WCP Income	1,640,700
WCP Interest	500
WCP Misc. Income	-
TOTAL REVENUES	1,641,200
WCP Educational Curriculum	1,287,000
WCP Office Supplies	900
WCP Public Information/Education	2,700
WCP Equipment	31,500
WCP Contracts	265,000
WCP Operating Supplies	750
WCP Maint. Of Vehicles	1,700
Operating Transfer Out (GF payroll reimburse)	130,800
TOTAL EXPENSES	\$ 1,720,350
NET INCOME	\$ (79,150)
ESTIMATED FUND BALANCE BOY	\$ 681,574
ESTIMATED FUND BALANCE EOY	\$ 602,424

SCIENCE AND RESEARCH FUND

The Science and Research Fund was created in 2015 to purpose disincentive fee revenue for Science and Research needs in support of the District Regulatory Plan. The Science and Research Fund provides fundamental support to the District’s Regulatory Plan by conducting research that enhances the understanding and effective management of the Upper Gulf Coast Aquifer System to minimize subsidence and ensure the long-term viability of all the water resources within the District.

Two projects will be completed in the 2018 Fiscal Year. The Determination of the impact of brackish groundwater development on aquifer compaction and land subsidence will be completed in January 2018. The estimation of a subsidence neutral yield of a hypothetical aquifer storage and recovery project within the District will be completed in the spring of 2018. There have been no changes in the cost of those two projects since board approval.

The Science and Research fund is entirely sourced from disincentive fee revenue which can be variable from year to year. Estimated disincentive fee income for the 2018 fiscal year, based in part on the rolling 5-year average, is \$200,000.

With the issues of drought, groundwater credits, and exemptions raised by several municipal and regional water providers during the 2016 and 2017 fiscal years, it is likely that an investigation into the specific impact of the “exemption-type” regulatory tolls on subsidence in the District will be required in 2018. A potential project to be sourced by the Science and Research fund in 2018 is the investigation into the impact of a multi-year rolling annual permit on the regulatory plan. An estimated \$300,000 is included in the proposed 2018 Science and Research Fund budget for this work. The scope for this effort is being developed and will be brought back to the Board for review and approval in 2018 following a request for qualifications and interest.

which can extend to 90 days. Regular permit fees and administrative fees are unchanged from the 2017 fiscal year in the proposed budget.

Table 3. Proposed 2018 District fee schedule.

Description	Units	2017	2018
New Well Application Fee	per well	\$ 240.00	\$ 240.00
Emergency Well Application Fee	per well	\$ 500.00	\$ 500.00
Temporary Well Application Fee	per well	\$ 100.00	\$ 100.00
Renewal Well Application Fee	per well	\$ 60.00	\$ 60.00
Previously Permitted Well Application Fee	per well	\$ 85.00	\$ 85.00
Existing Active Well Application Fee	per well	\$ 200.00	\$ 200.00
Amendment in Allocation Fee	per well	\$ 75.00	\$ 75.00
Groundwater Credit Rebate Fee	per well	\$ 25.00	\$ 25.00
Permit Fee Rebate Fee	per well	\$ 75.00	\$ 75.00
Regular Permit Fee Rate	per million gallons	\$ 22.00	\$ 22.00
Agricultural Permit Fee Rate	per million gallons	\$ 10.00	\$ 10.00
Minimum Permit Fee	annually	\$ 22.00	\$ 22.00
Disincentive Permit Fee Rate*	per thousand gallons	\$ 8.46	\$ 8.75

*The Disincentive Permit Fee rate is indexed to the City of Houston Rate for treated water (TU 91) (HGSD Resolution 2016-994). The 2018 disincentive permit fee is calculated as: $2 * (\$3.637 + \$0.739) = \$8.752$. Information about the City of Houston water rates can be found at <http://www.houstontx.gov/residents/water-sewer-rates-2017.pdf>.

Enforcement of the District Rules and Regulatory Plan generate revenue annually. Any permittee in violation of District Rules and/or the Regulatory Plan are subject to violation fees and may enter into the compromise and settlement process. From 2010-2016, the average revenue from compromise and settlement action is about \$211,000.

The District operates several inter-local agreements with nearby Districts. In place since 1989, the largest of these agreements is with the Fort Bend Subsidence District for operation and administrative services. In the 2016 fiscal year, due to changes in their rules and recent conversion requirements, additional staff were added and funded entirely by the Fort Bend Subsidence District. With the addition of the new staff, modifications to the interlocal agreement were made to redistribute the work load between staff solely dedicated to Fort Bend and District staff, resulting in fixed cost and actual cost component to the agreement. The estimated 2018 interlocal agreement is \$394,800 which is a 2.8% increase from 2017. It is possible that future agreements may be reduced considerably should the Fort Bend Subsidence District determine that it is in their best interest to operate their District without the aid of HGSD staff.

Table 4. Estimated general fund revenue by budget category, 2017 -2018.

Budget Category	2017 Approved Budget	2017 Projected Year End Totals	2018 Proposed Budget	\$ Variance 2017 Approved and 2018 Proposed Budget	% Variance 2017 Approved and 2018 Proposed Budget
Permit Fees	\$ 2,372,000	\$ 2,347,994	\$ 2,405,000	\$ 33,000	1.41%
Permit Fee Refunds	(27,645)	(33,632)	(33,000)	(5,355)	15.92%
Application Fees	462,000	467,840	468,000	6,000	1.28%
Interest	2,000	3,816	4,000	2,000	52.41%
Compromise and Settlement	175,000	168,285	169,000	(6,000)	-3.57%
FBSD Income	383,500	374,587	394,800	11,300	3.02%
Legal Recovery Fees	30,000	63,307	40,000	10,000	15.80%
Other Misc. Income	12,000	242	2,500	(9,500)	-3928.54%
TOTAL REVENUES	\$ 3,408,855	\$ 3,392,439	\$ 3,450,300	\$ 41,445	1.22%

EXPENSES

The proposed 2018 General Fund Budget represents the necessary recommendations to support the District’s strategic objectives and conduct daily operations. Proposed General Fund operating expenses for 2018 total about \$ 3.32 million, representing a 0.8% decrease from the 2017 approved budget. In 2018, about 55% of General Fund expenses are associated with employee salaries and benefits. Another 26% is proposed to be budgeted for professional and technical contractual services. The remaining categories, which include the Board of Directors, office supplies, building operation, transportation, and capital expenses comprise the remaining 19%. Labor expenses include a 10% increase in total health care costs, and salary increases and promotions based on 3% of total salary.

Table 5. Estimated general fund expenses by budget category, 2017-2018.

Budget Category	2017 Approved Budget	2017 Projected Year End Totals	2018 Proposed Budget	\$ Variance 2017 Approved and 2018 Proposed Budget	% Variance 2017 Approved and 2018 Proposed Budget
Personnel Expenses	\$ 1,744,970	\$ 1,663,487	\$ 1,818,750	\$ 73,780	4.23%
Board Expenses	122,800	89,643	124,000	1,200	0.98%
Office Expenses	256,430	227,750	270,000	13,570	5.29%
Info and Education	40,100	26,711	45,000	4,900	12.22%
Building Operations	101,315	90,805	120,000	18,685	18.44%
Transportation Expenses	41,900	27,917	41,000	(900)	-2.15%
Contractual Services	1,012,600	625,867	881,000	(131,600)	-13.00%
Capital Outlay	25,000	15,031	20,000	(5,000)	-20.00%
TOTAL EXPENSES	\$ 3,345,115	\$ 2,767,211	\$ 3,319,750	\$ (25,365)	-0.76%

Highlighted budgeted items in non-labor accounts for 2018 fiscal year include (see appendix 2):

- Replacement of the District permit tracking system with an enterprise permit tracking solution
- Improvement of the workspace in the District office

GENERAL FUND FIVE-YEAR PROJECTION

The proposed 2018 budget assumes an initial operating reserve of about \$4.13 million. Two restricted accounts were established in 2017 to characterize known large future capital and regulatory projects: capital assets and improvements, and regulatory planning. The Capital Assets and Improvements account is utilized to replace fleet vehicles and replace or repair mechanical assets at the District office. The regulatory planning account identifies the estimated cost of the next regulatory plan update which will begin in 2020. In 2018, the accounts have been estimated based on historical costs, resulting in an unrestricted reserve balance of about \$2.37 million (table 6).

Table 6. *Distribution of Restricted and Unrestricted General Funds, 2016-2018.*

	Actual Fund Balance at end of fiscal year 2016	Projected Fund Balance at end of fiscal year 2017	Estimated 2018 end of year fund balance based on proposed 2018 fiscal year budget
General Fund Balance	\$ 3,503,449	\$ 4,128,677	\$ 4,259,227
Restricted for Capital Assets and Improvements	\$ -	\$ 185,000	\$ 185,000
Restricted for Regulatory Planning	\$ -	\$ 1,700,000	\$ 1,700,000
Unrestricted Reserve	\$ 3,503,449	\$ 2,243,677	\$ 2,374,227

The General Fund operating reserve will fluctuate with each annual budget based on the needs of the District. Where there is excess, those funds can be carried over into the next fiscal year to maintain stability in District fees. The 5-year projection shown in table 7, accounts for the current permit fee as well as the proposed permit fee increase in 2020 (\$26 per million gallons of allocation) to continue the incremental rise in the permit fee to offset the pending conversion of Regulatory Area 3 in 2025 which will result in an estimated 30% reduction in annual revenue. Revenues are expected to remain relatively flat through 2019, increase in 2020 and remain flat through 2022.

Future years will include a regulatory plan update process that will begin in 2020 (represented by the increase in contractual services in 2020 and 2021 in table 7), extend through at least 2022 with a cost of about \$1.7 million. With the specification of the restricted accounts, the large capital and regulatory efforts will deplete the restricted accounts while the unrestricted reserve balance will offset other operational needs.

Table 7. Estimated General Fund Revenue and Expenses by Category 2018-2022.*[BOY-Beginning of Fiscal Year; EOY-End of Fiscal Year]*

Budget Category	2018	2019	2020	2021	2022
Permit Fees	\$ 2,372,000	\$ 2,380,546	\$ 2,608,432	\$ 2,619,959	\$ 2,631,541
Application Fees	\$ 468,000	\$ 468,000	\$ 468,000	\$ 468,000	\$ 468,000
Interest	\$ 4,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Compromise and Settlement	\$ 169,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
FBSD Income	\$ 394,800	\$ 402,771	\$ 412,781	\$ 423,051	\$ 423,051
Legal Recovery Fees	\$ 40,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Other Misc. Income	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
TOTAL REVENUE	\$ 3,450,300	\$ 3,460,317	\$ 3,698,213	\$ 3,720,010	\$ 3,731,592
Personnel Expenses	\$ 1,818,750	\$ 1,855,125	\$ 1,892,228	\$ 1,930,072	\$ 1,968,673
Board Expenses	\$ 124,000	\$ 124,000	\$ 124,000	\$ 124,000	\$ 124,000
Office Expenses	\$ 270,000	\$ 275,400	\$ 280,908	\$ 286,526	\$ 292,257
Info and Education	\$ 45,000	\$ 45,000	\$ 45,900	\$ 46,818	\$ 47,754
Building Operations	\$ 120,000	\$ 121,200	\$ 122,412	\$ 123,636	\$ 124,872
Transportation Expenses	\$ 41,000	\$ 41,820	\$ 42,656	\$ 43,510	\$ 44,380
Contractual Services	\$ 881,000	\$ 881,000	\$ 1,325,050	\$ 1,534,301	\$ 1,543,551
Capital Outlay	\$ 20,000	\$ 50,000	\$ 50,000	\$ 75,000	\$ 25,000
TOTAL EXPENSES	\$ 3,319,750	\$ 3,393,545	\$ 3,883,154	\$ 4,163,862	\$ 4,170,488
NET INCOME	\$ 130,550	\$ 66,772	\$ (184,941)	\$ (443,852)	\$ (438,896)
General Fund Balance at BOY	\$ 4,128,677	\$ 4,259,227	\$ 4,325,999	\$ 4,141,058	\$ 3,697,205
Restricted Account: Capital Assets and Improvements	\$ 185,000	\$ 160,000	\$ 135,000	\$ 85,000	\$ 35,000
Restricted Account: Regulatory Plan Update	\$ 1,700,000	\$ 1,700,000	\$ 1,300,000	\$ 700,000	\$ 100,000
Unrestricted Gen. Fund Balance at EOY	\$ 2,374,227	\$ 2,465,999	\$ 2,706,058	\$ 2,912,205	\$ 3,123,309
General Fund Balance at EOY	\$ 4,259,227	\$ 4,325,999	\$ 4,141,058	\$ 3,697,205	\$ 3,258,309

Table 8. Proposed 2018 General, Water Conservation, and Science and Research Fund Budgets.

	General Fund	Water Conservation Fund	Science and Research Fund
Revenues			
Permit Fees, net	\$ 2,372,000	\$ -	\$ -
Disincentive Fees, net	-	-	200,000
Application Fees, net	468,000	-	-
C&S Fees	169,000	-	-
C&S Disincentive Fees	-	-	-
Interlocal Agreement	394,800	-	-
Water Conservation Program	-	1,641,200	-
Interest	4,000	-	-
Legal Recovery Fees	40,000	-	-
Other Misc. Income	2,500	-	-
Total Revenues	\$ 3,450,300	\$ 1,641,200	\$ 200,000
Expenses			
Personnel	\$ 1,818,750	\$ 130,775	\$ -
Board of Directors	124,000	-	-
Office Supplies	270,000	1,650	-
Information and Education	45,000	2,700	-
Building Operations	120,000	31,500	-
Transportation	41,000	1,700	-
Contractual Services	881,000	265,000	501,000
Contractual Services - Elem. School Prg.	-	1,287,000	-
Capital Outlay	20,000	-	-
Total Expenses	\$ 3,319,750	\$ 1,720,325	\$ 501,000
Revenues Over (Under) Expenditures	\$ 130,550	\$ (79,125)	\$ (301,000)
Transfer OUT to other fund	-	-	-
Transfer IN from other fund	-	-	-
Fund Balances - BOY	\$ 4,128,677	\$ 681,574	\$ 2,149,578
Fund Balances - EOY	\$ 4,259,227	\$ 602,449	\$ 1,852,578

Appendix 1. Detailed personnel expenses estimated in the District's 2017 approved Budget and as proposed within the 2018 General Fund budget.

Object Class No.	Description	Approved 2017 Budget	Proposed 2018 Budget	Variance
511	Employee Salary and Allowances	\$ 1,218,470	\$ 1,264,660	\$ 46,190
512	Group Health Insurance - District Contribution	\$ 256,370	\$ 275,470	\$ 19,100
513	Employee Retirement	\$ 182,780	\$ 189,700	\$ 6,920
514	Group Life Insurance	\$ 8,080	\$ 8,080	\$ -
515	Disability Insurance	\$ 5,850	\$ 6,080	\$ 230
516	Medicare - Employer	\$ 17,670	\$ 18,340	\$ 670
517	Workers Compensation	\$ 8,110	\$ 8,110	\$ -
518	Retirement Health Savings	\$ 47,640	\$ 48,310	\$ 670

NOTE: Employee Salary and Allowances includes estimated 2017 performance based salary adjustments and awards.

Appendix 2. Detailed non-salary expenses by account estimated in the District's approved 2017 Budget and the proposed 2018 General Fund budget.

Account	Description	Approved	Proposed	Variance
		2017 Budget	2018 Budget	
521	Member Per Diem	\$ 57,850	\$ 57,850	\$ -
522	Member Travel Expense	\$ 17,500	\$ 17,500	\$ -
523	Officer and Director Liability	\$ 8,000	\$ 8,000	\$ -
524	Member Retirement	\$ 8,700	\$ 8,700	\$ -
525	Medicare - Board Members	\$ 750	\$ 750	\$ -
529	Other Board Expenditures	\$ 30,000	\$ 31,000	\$ 1,000
531	Office Supplies	\$ 14,000	\$ 14,000	\$ -
532	Mail and Postage	\$ 25,000	\$ 25,500	\$ 500
533	IT Equipment (non-cap)	\$ 18,000	\$ 19,000	\$ 1,000
534	IT Software	\$ 38,430	\$ 58,430	\$ 20,000
535	Telephone	\$ 49,000	\$ 35,000	\$ (14,000)
536	Legal Notice	\$ 77,000	\$ 80,000	\$ 3,000
537	Surety Bonds	\$ 500	\$ 500	\$ -
538	Rental of Equipment	\$ 25,500	\$ 29,000	\$ 3,500
539	Miscellaneous Supplies and Equipment	\$ 9,000	\$ 8,000	\$ (1,000)
541	Membership Dues and Subscriptions	\$ 8,500	\$ 11,000	\$ 2,500
542	Conferences and meetings	\$ 13,000	\$ 13,000	\$ -
543	Employee Travel Expense	\$ 15,000	\$ 16,000	\$ 1,000
547	Employee Training	\$ 3,600	\$ 5,000	\$ 1,400
551	Utilities	\$ 35,000	\$ 35,000	\$ -
552	Insurance	\$ 10,000	\$ 8,000	\$ (2,000)
553	Janitorial Services	\$ 12,000	\$ 12,000	\$ -
554	Building Maintenance	\$ 36,915	\$ 57,190	\$ 20,275
555	Grounds Maintenance	\$ 7,400	\$ 7,400	\$ -
561	Operating Supplies	\$ 12,000	\$ 12,000	\$ -
562	Maintenance of Vehicles	\$ 7,500	\$ 7,500	\$ -
563	Tolls, Parking	\$ 5,200	\$ 5,200	\$ -
564	Insurance of Vehicles	\$ 7,200	\$ 5,500	\$ (1,700)
565	Mileage Allowance	\$ 10,000	\$ 10,000	\$ -
571	Audit Expense	\$ 20,000	\$ 20,000	\$ -
572	USGS Cooperative Agreement	\$ 276,200	\$ 285,000	\$ 8,800
573	Legal Expense	\$ 177,000	\$ 167,000	\$ (10,000)
574	Consulting Expense	\$ 423,000	\$ 303,000	\$ (120,000)
575	Management Services	\$ 50,000	\$ 50,000	\$ -
576	Hearing Examiner	\$ 21,400	\$ 21,000	\$ (400)
577	GPS Systems/Releveling	\$ 40,000	\$ 35,000	\$ (5,000)
578	NGS - Geodetic Advisor	\$ -	\$ -	\$ -
579	IT Systems Development	\$ 5,000	\$ -	\$ (5,000)
591	Office Equipment (Cap)	\$ -	\$ -	\$ -
592	IT Equipment (Cap)	\$ 25,000	\$ 20,000	\$ (5,000)
593	Motor Vehicles (Cap)	\$ -	\$ -	\$ -
594	GPS Equipment (Cap)	\$ -	\$ -	\$ -
596	Building Improvements	\$ -	\$ -	\$ -