

Fiscal Year 1947-48. \$750,000 is requested as a minimum amount that would care for increases in salaries of individual classes. The Personnel Board feels that with a general salary increase this amount probably would not be necessary, but without a general salary increase the \$750,000 is insufficient.

*We recommend that Item 326 be approved for the amount of \$2,000,000, an increase of \$500,000 over the Budget request, and that salary increases for individual classes be kept within this amount and be so limited in this Budget Bill.*

### Payments to Local Governments

#### For Transfer to the Teachers' Permanent Fund for Operation of the State Teachers' Retirement System

Item 327, page 63 of the Budget Bill, page 986 of the Budget. Amount requested, \$6,058,000 from the General Fund for payment of teachers' retirement allowances. This amount is required to cover deficits for the 1944-45, 1945-46, and 1946-47 Fiscal Years and the amount believed necessary for payment of retirement allowances during the 1947-48 Fiscal Year as follows:

<i>Appropriation for Deficits from Prior Years</i>	
<i>Fiscal Year</i>	<i>Amount</i>
1944-45 -----	\$135,375.11
1945-46 -----	346,823.29
1946-47 -----	575,000.00 (Estimated)
Total -----	\$1,057,198.40
 <i>Appropriation for 1947-48 Fiscal Year</i>	
Retirement allowances -----	\$4,791,000.00
Subventions to local systems -----	210,000.00
Total -----	5,001,000.00
	<hr/> \$6,058,198.40*

The amount of \$210,000 for subventions to local systems shown above is at a rate in excess of that provided for the Teachers' Permanent Fund in that it not only includes the amount of state contributions but also includes an amount equal to teachers' contributions.

We recommend that the law be amended so that the State will contribute an equal amount in each case on the basis of the amount required to support the State Teachers' Retirement System.

Section 14564 of the Education Code provides that if the amount of the state contribution for any prior year, as determined actuarially and appropriated by the Legislature, is found to have been greater than it should have been, the state contribution for any year shall be reduced or increased as the case may be by the sum by which the state contributions for the prior year was greater or less than it should have been, except to the extent that such sum has been applied to reduce or decrease the state contribution for any prior year. It is on the basis of this section of the Education Code that the appropriation requested includes \$1,057,198.40 to provide the amounts by which the prior appropriations failed to meet the state's liability for retirement payments to teachers.

\* \$198.40 dropped in appropriation for 1947-48 Fiscal Year as the total retirement allowances of \$4,791,000 for that year is an estimated amount.

The amount of \$4,791,000 included in this appropriation is to cover the estimated retirement allowances payable from the permanent fund during the 1947-48 Fiscal Year which will not be provided for by members' contributions for services since June 30, 1944, plus the current contribution of school districts and employing agencies. This is an increase of approximately \$620,000 over the estimated requirements of the prior fiscal year for this purpose and an increase of \$1,130,000 over the actual amount expended in the 1945-46 Fiscal Year. The increases occurred because a great part of the retired teachers' services were rendered prior to July 1, 1944, and the contributions for such service are fully funded by state contributions. The teachers' retirement rolls are increasing at the rate of approximately 1,200 names per year while the deaths number only about 300, or 25 percent of this volume.

In addition to the state's liability to retired teachers for its portion of retirement allowances, the appropriation provides for the payment of subventions in accordance with Section 14564 of the State Teachers' Retirement Act to districts operating local retirement systems. These estimated subventions payable from the permanent fund during the 1947-48 Fiscal Year are expected to total \$210,000, or \$10,000 less than was paid in subventions during each of the two preceding years. This decrease is caused by the deaths of members who retired prior to July 1, 1944, thus reducing the number of cases where such subventions are payable.

The estimate of the total teachers' retirement allowances to be paid during the 1947-48 Fiscal Year anticipates a continuation of the same increase in number of retired members as experienced in the prior two or three years.

We recommend approval of this appropriation as requested.

**For Transfer to Retirement Annuity Fund for Operation of the State  
Teachers' Retirement System**

Item 328, page 63 of the Budget Bill and page 986 of the Budget. Amount requested, \$645,000 *for payment into Teachers' Retirement Fund for operation of the system.* This amount is composed principally of the estimated sum which is payable for the state's liability to teachers who have retired since July 1, 1944, but who performed services prior to that date; and for the benefits due for services performed since July 1, 1944, not funded by members' contributions prior to their retirement. The amount requested for these payments is expected to be \$402,000 for the 1947-48 Fiscal Year, an increase of \$135,000 over the amount paid in the prior year. Most of this increase results from the State's funding of allowances payable on the basis of service rendered prior to July 1, 1944. Only about  $\frac{1}{10}$ th of the amount requested is required for allowances arising from service rendered after June 30, 1944, as these allowances are based on approximately equal contributions from members and the State.

This required appropriation also includes estimated subventions to local systems in the amount of \$107,000, an increase of approximately \$54,000 of the payments made during the prior fiscal year. The increase

results from the added number of retired teachers, and the increase in the subvention payment due with respect to each new retiring teacher. The subventions will continue to increase year by year as the total years of service since June 30, 1944, increases with the passage of time.

A recapitulation of the foregoing amounts is shown in the following schedule:

<i>Appropriation to Adjust for Excesses and Deficits from Prior Years</i>	
<i>Fiscal Year</i>	<i>Amount</i>
1944-45 (Excess) -----	\$32,867 52
1945-46 (Deficit) -----	54,645 13
1946-47 (Estimated Deficit) -----	<u>114,421 12</u>
Net Deficit, Prior Years -----	\$136,198 73 <sup>a</sup>
 <i>Appropriation for 1947-48 Fiscal Year</i>	
Retirement Allowances -----	\$402,000
Subventions to Local Systems -----	<u>107,000</u>
Estimated amount required for retirement allowances, 1947-48 ---	509,000 00
	<u>\$645,198 73<sup>b</sup></u>

<sup>a</sup> In accordance with Section 14564 of the Education Code, appropriation requested to cover net differences between prior year excesses and deficits.

<sup>b</sup> \$198 dropped in appropriation for 1947-48 Fiscal Year as the total retirement allowance for that year in the amount of \$645,000 is an estimated amount.

This request is based on known excesses and deficits in prior year appropriations, and on reasonable estimates of workloads.

*We recommend approval of Item 328 in the amount of \$645,000, as requested. We also recommend that the Retirement Annuity Fund be combined with the Teachers' Permanent Fund so as to simplify the accounting operations of the Teachers' Retirement System, the cost of which is excessive due to complications now experienced in computing retirement allowances from both funds.*

**For Free Textbooks, Department of Education**

Item 329, page 63, of the Budget Bill and pages 987 and 988 of the Budget. Amount requested, \$1,355,462 for publishing, purchasing and shipping free textbooks from the General Fund.

This represents an increase of \$614,084 or 82.8 percent over expenditures of \$741,378 in Fiscal Year 1945-46; and a decrease of \$539,564 or 28.5 percent from the amount of \$1,895,026 allowed for expenditures in the Fiscal Year 1947-48.

Of the amount of \$1,895,026 allowed for 1946-47, \$1,016,648 was to be a special appropriation to meet a lack of funds to publish certain books already adopted. By the adoption of Assembly Bill No. 973, this amount was reduced to \$723,308.

Table I below shows the distribution of the requested amounts by function and object. Salaries and wages requested total \$49,695, operat-

ing expenses \$1,310,533, equipment \$1,734, while reimbursements total \$6,500.

**Table I—Comparison of Amounts Requested for Free Textbooks in 1947-48 and Estimated Expenditures for the Fiscal Year 1946-47 by Function and Object**

<i>Function and object</i>	<i>1946-47</i>	<i>1947-48</i>	<i>Increase or decrease</i>	
			<i>Amount</i>	<i>Percent</i>
<b>Administration</b>				
Salaries and wages -----	\$21,890	\$22,795	\$905	4.1
Operating expenses -----	4,485	6,060	1,575	35.1
Equipment -----	790	1,073	283	35.8
<b>Total administration -----</b>	<b>\$27,165</b>	<b>\$29,928</b>	<b>\$2,763</b>	<b>10.2</b>
<b>Publishing and purchasing</b>				
Operating expenses -----	\$1,817,991	\$1,257,373	—560,618	—30.8
Less reimbursements -----	7,500	6,500	—1,000	—13.3
<b>Total publishing -----</b>	<b>\$1,810,491</b>	<b>\$1,250,873</b>	<b>—\$559,619</b>	<b>—30.9</b>
<b>Distribution and warehousing</b>				
Salaries and wages -----	\$17,980	\$26,900	8,920	49.6
Operating expenses -----	38,450	47,100	8,650	22.5
Equipment -----	940	661	—279	—29.7
<b>Total distribution -----</b>	<b>\$57,370</b>	<b>\$74,661</b>	<b>17,291</b>	<b>30.1</b>
<b>Grand Total -----</b>	<b>\$1,895,026</b>	<b>\$1,355,462</b>	<b>—\$539,624</b>	<b>—28.5</b>

Table II shows distribution by object.

**Table II**

<i>Object</i>	<i>1946-47</i>	<i>1947-48</i>	<i>Increase or decrease</i>	
			<i>Amount</i>	<i>Percent</i>
Salaries and wages -----	\$39,870	\$49,695	\$9,825	24.6
Operating expenses -----	1,860,926	1,310,926	—550,393	29.6
Equipment -----	1,730	1,734	4	.2
Less reimbursements -----	7,500	6,500	—1,000	—13.3
<b>Total -----</b>	<b>\$1,895,026</b>	<b>\$1,355,462</b>	<b>—\$559,222</b>	<b>—29.5</b>

### *Salaries and Wages*

Requested increases total \$9,825, mainly for additional temporary help to take care of the large volume of shipping and warehousing necessary to meet the volume of publication.

### *Operating Expenses*

Amounts requested show a decrease of \$550,393 or 29.6 percent from \$1,860,926 in 1946-47 to \$1,310,533 in 1947-48. This includes the amounts for the purchase of printed and bound books, purchase of printed sheets and binding of these pages in the State Printing Plant, and the printing and binding of books in the State Printing Plant.

We recommend that traveling expenses for administration be reduced to \$2,800, a reduction of \$700, and postage to \$500, a reduction of \$250.

### *Equipment*

Equipment requests total \$1,734 for 1947-48, compared to \$1,730 estimated for 1946-47, an increase of \$4 or .2 percent.

### *Recommendations*

*We recommend that Item 329 be approved for the amount of \$1,354,512, a reduction of \$950.*

#### **For Reimbursements to Cities and Counties for Licensing and Inspection of Agencies for Child Care and Care of the Aged**

Item 330, page 63 of the Budget Bill and page 992 of the Budget. *Amount requested, \$318,240, from the General Fund, for reimbursements to cities and counties that license and inspect agencies for child care and home finding and agencies for the care of the aged.*

This is an increase of \$263,065, or 476.7 percent over the amount of \$55,185 expended in the Fiscal Year 1945-47; and an increase of \$41,235, or 14.9 percent, over the amount of \$277,005 allowed for expenditures in the 1946-47 Fiscal Year.

Section 1622 of the Welfare and Institutions Code allows the Department of Social Welfare to delegate its authority to inspect child care institutions and agencies for home finding to local or county authorities. The Department of Social Welfare reimburses the local or county agencies for the licensing and inspection at the rate of \$3 per month for each agency. The rate is fixed by Chapter 108, Statutes of 1946.

This law did not take effect until April 1, 1946, so that the amount of subsidies per agency in 1945-47 were \$9, compared to \$36 in 1946-47 and 1947-48.

Estimates of the cost of licensing and inspection services for child care institutions for the Fiscal Year 1947-48 total \$261,720 for 7,270 institutions. Estimated expenditures in 1946-47 total \$277,005 for 6,340 institutions. 5,300 institutions were licensed and inspected in 1945-46 at a cost of \$47,700 for the three months in which the law was effective.

Agencies caring for the aged, and for which subsidies from the State are given for licensing and inspection, are estimated to number 1,570 in 1947-48. Costs for the inspection and licensing service are estimated at \$56,520, or \$36 a year per agency.

Chapter 108, Statutes of 1946, sets the State subsidy at \$3 per agency per year. In 1946-47, there are estimated to be 1,355 agencies which will cost \$48,765. The law went into effect in April, 1946, so that the figures for 1945-46 are for only three months. In that year, 832 agencies were inspected and licensed by local agencies who were in return reimbursed by the State at a cost of \$7,485.

*We recommend that Item 330 be approved as submitted for the amount of \$318,240.*

#### **For Reimbursements to Counties for Maintenance of Juvenile Homes and Camps**

Item 331, page 63 of the Budget Bill. Amount requested, \$450,000 from the General Fund. The sum of \$800,000 was appropriated pursuant to Chapter 1484, Statutes of 1945, to be expended during the Ninety-seventh and Ninety-eighth Fiscal Years. The presently requested sum appears in order.

Under the provisions of Section 957 of the Welfare and Institutions Code, these funds are used to reimburse counties for *one half* the cost of maintaining each child in such home or camp, but in no event shall such county receive more than \$50 per month per child.

Obviously, this is a much more economical method of handling delinquents, in comparison to per capita costs ranging as high as four times this amount at some of the Youth Authority facilities. Every means should be utilized to make the fullest use possible of this program. Consideration should be given to the feasibility of transferring to such facilities those commitments to the Youth Authority who have so demonstrated their ability to qualify for release, in order that the last four months of their commitment might be served in a facility closer to their home environment. This should have a salutary effect on the potential dischargee, as well as substantially reduce overall per capita costs to the State and reduce potential overcrowding at Youth Authority facilities.

*Recommend approval of Item 331 as submitted.*

**For Subsidies to Cities and Counties for Maintenance of  
Tuberculosis Sanatoria**

Item 332, page 64 of the Budget Bill and page 993 of the Budget. *Amount requested, \$3,050,000 from the General Fund for subsidies to cities and counties for maintenance of tuberculosis sanatoria.*

This represents an increase of \$1,793,261, or 142.7 percent, over expenditures of \$1,256,739 for the Fiscal Year 1945-46; and an increase of \$1,586,404, or 52 percent over the amount of \$1,463,596 allowed for expenditures in the Fiscal Year 1946-47.

Section 3100 of the Health and Safety Code provides for a *State subsidy to the counties which maintain tuberculosis preventoria of \$3 per week per patient who meet certain qualifications.*

Section 3300 of the Health and Safety Code provides a State subsidy to the cities and counties which maintain tuberculosis sanatoria for persons who meet certain qualifications. *The subsidy amounts to \$7 per week per patient.*

Estimates of the cost of the subsidy for the two programs under prevailing rates is \$1,500,000. This is \$37,404, or 2.5 percent over the amount of \$1,463,596 allowed for expenditure in the 1946-47 Fiscal Year.

The Governor's Budget Message calls for added assistance to tuberculosis sanatoria and bills have been introduced to make the suggestions effective. The Budget uses rates of \$2.50 for the first 100 patients per day, \$2.00 for the second 100, and \$1.50 for all additional patients. The estimated additional cost for this increased subsidy is \$1,550,000, a 103.3 percent increase.

*This is a matter of policy for the Legislature to decide, whether the program should be extended and enlarged, and whether the program can be supported in a period of declining revenue.*

*We recommend that Item 332 be amended to \$1,500,000 which will cover the program as now authorized.*

We further recommend that in considering Item 332 the Legislature consider what will be necessary on the part of the State and local governments to institute a plan for the accomplishment of the same ends for

human tuberculosis, as was done for bovine tuberculosis in California; and that the Legislature appropriate enough money in addition to that provided in Item 332 as amended above to definitely start this plan and carry it forward for the Fiscal Year 1947-48. *It is recommended that Item 332 be amended accordingly, and if necessary, appropriations for other items of less importance to the welfare of the people of the State be reduced accordingly.*

**For Assistance to Local Agencies for Mosquito Control**

Item 333, page 64, of the Budget Bill, and page 993 of the Budget. Amount requested, \$400,000 for assistance to local agencies for mosquito control from the General Fund.

This is an increase of \$20,704, or 5.4 percent, over the amount of \$379,296 allowed for expenditure in the 1946-47 Fiscal Year.

Chapter 72, Statutes 1946, provided that the Department of Public Health could assist local agencies in mosquito control activities and studies, up to 50 percent of the cost of such activities.

*We recommend that Item 333 be approved as submitted for \$400,000.*

**For Assistance to Local Agencies for Hospital Construction**

Item 334, page 64, of the Budget Bill, and page 993 of the Budget. Amount requested, \$2,000,000 for assistance to local agencies in the construction of hospital facilities under the California Hospital Survey and Construction Act.

*This is a new program and is connected with the Federal Hospital Survey and Construction Act (Chapter 958, Public Law 725). The hospital agency will receive reimbursement from the Federal Government up to 33½ percent of the total expended in the State under the California Hospital Survey and Construction Act within a certain limit. The limit of subsidies by the Federal Government is set by a formula and amounts to approximately \$2,000,000 a year. Unexpended funds available from the Federal Government may be available in the following fiscal year but for no longer a period of time.*

*This is a matter of policy that should be decided by the Legislature. It is another instance where the State is assuming local functions. With federal assistance, the local communities should be able to finance the program without state aid except that the Department of Public Health is charged with developing the over-all plan and supervision of the plan.*

This program will lead to inequalities in that local agencies which have made no effort in the past to provide hospital facilities in their own communities will be given an equal treatment with communities which have incurred obligations to provide such facilities.

We recommend that if the Legislature determines that these funds shall be appropriated, it should require that they be matched by the local agency.

**State's Share of Salaries of Judges of Superior Courts**

**For State's Share of Salaries of Judges of Superior Courts**

Item 335, page 64, of the Budget Bill, and page 998 of the Budget. Amount requested, \$830,000 from the General Fund.

This represents an increase of \$114,648 or 16.0 percent over expenditures of \$715,352 for the Fiscal Year 1945-46; and an increase of \$1,833 or 0.22 percent over the amount of \$828,167 allowed for expenditures in the 1947 Fiscal Year.

This is a charge that can be fixed by the Legislature. Section 736b of the Political Code prescribes the state's share as amended by Chapter 850, Statutes of 1945. Chapter 850, Statutes of 1945, increased the state's share of the salary of each superior court judge to \$5,000 annually. This increased the amount of money from state sources to pay the judges' salaries. Increasing the number of superior court judges also increases the state's appropriations for this purpose.

We feel that when the State contributes such large sums annually for the salaries of judges the State should get full benefit from the contribution. When judges become incapacitated they should be retired instead of the State paying a portion of the salary of the incapacitated judge and also pay for a substitute judge appointed by the Judicial Council to serve in place of the incapacitated judge not only in his own court but in other courts where he might also have served and carry part of the total load.

We should also point out that there is another cost the State carries completely which is, the retirement of superior court judges. This is increased by the additional number of judges, and also by the increases in the salaries of judges. Those increases are paid by the counties over and beyond the State's share. In every session of the Legislature there are numerous bills for increases in the salaries of superior court judges of the many counties in the State.

Frequently it appears that there is a competition between counties in the matter of size of salaries paid, for there is no relationship between the size of the business handled by the several courts and the salaries paid. Since these are State courts and also the amount of salaries paid directly affects the State's contribution for retirement of judges, it is recommended that a study be made by the Judicial Council and the Personnel Board for the purpose of establishing an equitable and rational salary scale for these courts based upon their workload and importance and such other considerations as should be used to set proper salary scales.

**For Contributions to Counties Toward Compensation and Expenses of  
County Service Officers, Department of Veterans' Affairs**

Item 336, page 64, of the Budget Bill, and page 999 of the Budget. *Amount requested, \$300,000 from the General Fund.* This represents an increase of \$193,910, or 182.8 percent, over the amount of \$106,090 expended in the 1945-46 Fiscal Year and \$50,000, or 20 percent, above the amount of \$250,000 allowed for expenditure in the 1946-47 Fiscal Year.

We believe it appropriate to point out an apparent extensive overlapping in this type of service to veterans. Such overlapping does not effectuate any better service to the veteran but rather tends to add confusion to the orderly processing of claims and increases the cost of such processing by the participating agencies.

The funds provided by Item 336 are to be expended in accordance with Section 972 of the Military and Veterans Code. The Statutes of 1945, Chapter 1493, provided the sum of \$500,000 to be expended without regard to fiscal years to effectuate the purposes of this act. \$356,090 was expended or estimated to be expended during the period covered by the Fiscal Years 1945-46 and 1946-47.

Section 971 (Statutes of 1945) of the Military and Veterans' Code states: "Assisting veterans regarding claims against United States. The county service officer shall assist every veteran of any war of the United States in presenting and pursuing such claim as the veteran may have against the United States arising out of war service and in establishing the veteran's right to any privilege, preference, care or compensation provided for by the laws of the United States or of this State."

In the Department of Veterans' Affairs, there is established the Division of Service and Coordination which has general administrative jurisdiction over like matters. The operation of this division is scheduled to cost the State \$117,185 for 1947-48, according to present Budget proposals.

Section 699.5 (Statutes of 1943, Ch. 1058) of the Military and Veterans' Code provides:

"Assisting veteran in presenting and pursuing claim: Cooperation and contract with veterans' organization. The Board (Veterans Welfare Board) may assist every veteran of any war of the United States in presenting and pursuing such claim as the veteran may have against the United States arising out of war service and in establishing the veteran's right to any privilege, preference, care or compensation provided for by the laws of the United States or of this State."

Attention is directed to the foregoing language which is almost identical with that set forth in Section 971 of the Military and Veterans' Code referred to supra.

Section 699.5 further provided for the establishing of contracts with various veterans organizations having already established committees for the rendering of *similar* services to veterans and in that event to compensate the veterans organization for such services in accordance with contract provisions. The sum of \$150,000 was appropriated to be expended during the Ninety-fifth and Ninety-sixth Fiscal Years. The present Budget Bill, Item 308, and the Budget on page 929 provides \$500,000 for this activity for 1947-48. One hundred seventy-four thousand one hundred ninety-three dollars and forty-two cents was expended in 1945-46 and \$331,000 estimated for 1946-47.

*We therefore find a total of \$917,185 being expended through three different state-supported sources to accomplish an objective which incidentally is already provided for through facilities existing in the Veterans' Administration in the Federal Government.*

We are heartily in accord with providing every possible *necessary* facility to accomplish the proper preservation of veterans rights and render required assistance; however, useless duplication has no place in this or any other program. That such duplication exists is quite evident from the statutory provisions above-outlined.

**Recommendation**

1. That Item 336 be reduced from \$300,000 to \$250,000, the same amount as estimated for expenditure in the 1946-47 Fiscal Year.

2. That a study be made to develop a consolidation of the functions and services provided in Sections 971 and 699.5 of the Veterans' Welfare Code, and in such study a determination be made as to the necessity for state participation in this service, together with the extent of similar service offered by the Federal Government.

**For Furnishing of Workmen's Compensation to Disaster Service**

Item 337, page 64, of the Budget Bill, and page 1000 of the Budget. Amount requested, \$25,000 from the General Fund for furnishing workmen's compensation to Disaster Service employees as provided in Chapter 104, Statutes 1946.

The full amount of \$25,000 is not expected to be spent in 1947-48, but the unexpended balance is to revert at the end of the fiscal year. A cash revolving fund of \$100,000 was set up by Chapter 104, Statutes of 1946, to care for this matter in 1945-46 and 1946-47. In 1945-46, only \$81.37 was expended and \$2,500 is estimated to be spent in 1946-47.

We recommend that Item 337 be approved as submitted for the amount of \$25,000.

**San Francisco Harbor**

**Analysis of Proposed Expenditures for the 1947-48 Fiscal Year**

**For Board of State Harbor Commissioners—Summary**

Items 338, 339, 340, 341, page 65 of the Budget Bill and pages 1027 to 1035, inclusive, of the Budget.

Total contemplated expenditures 1947-48 including retirement contributions of \$118,966 and \$1,165,711 bond interest and redemption -----	\$5,184,197	
Total estimated revenues -----	4,502,567	
Reduction of surplus fund -----	681,630	or 1.3%
Estimated surplus July 1, 1947 -----	5,229,539	
Estimated surplus June 30, 1948 -----	4,547,909	
Estimated expenditures 1946-47 -----	5,363,870	
Estimated expenditures 1947-48 -----	5,184,197	
	-----	
	-179,673	-3%
Estimated revenues 1946-47 -----	4,541,846	
Estimated revenues 1947-48 -----	4,502,567	
	-----	
	-39,279	-8%

**For Support**

Item 338, page 65 of the Budget Bill and page 1035 of the Budget.

	<i>Estimated</i>	<i>Proposed</i>	<i>Increase or decrease</i>	
	<i>1946-47</i>	<i>1947-48</i>	<i>Amount</i>	<i>Percent</i>
Salaries and wages -----	\$2,080,447	\$2,170,617	\$90,170	4.3
Operating expenses -----	1,483,057	1,368,755	-114,302	-7.7
Equipment -----	258,237	188,148	-70,089	-27.1
	-----	-----	-----	
Totals -----	\$3,821,741	\$3,727,520	-\$94,221	-2.5