

Hays Consolidated Independent School District

Budget Workshop Presentation

June 4, 2020



BUDGET HIGHLIGHTS

The District will be operating under the second year of House Bill 3 (HB 3) for the 2020-21 school year. HB3 was a historic school finance bill passed by the 86th Texas Legislature in 2019. The intent of the bill was to provide more money for Texas classrooms, increase teacher compensation, reduce recapture and cut local property taxes for Texas taxpayers. The bill made major revisions to the school finance formulas; added and repealed several chapters of the Education Code; and revised, removed and created multiple allotments or programs.

Hays CISD's budget has been prepared using the following estimates and assumptions:

- Projected Student Enrollment: 21,467 (668 new students projected)
- 95% attendance rate (based on past five years data)
- Refined Average Daily Attendance: 20,059 (2020 1st thru 4th six weeks actual – 19,272)
- Calculated a 12.53% increase over the State's 2019 calendar year value to estimate the State's 2020 calendar year value in the amount of \$9,680,597,849.
- Certified Estimates from all three County Appraisal Districts equals a Net Taxable Value (BEFORE FREEZE) of \$9,826,781,065. This is an increase of 15.31% over the prior year certified estimate; and increase of 11.46% over the prior year certified value.
- Estimated tax rate for M&O - \$.8970. Texas Education Agency will provide actual calculation before August 1st.
- 3,146.08 employee FTEs (full time equivalent)
- 2,758.76 employee FTEs budgeted in the general fund; remaining are included in grants, child nutrition, and the district's two enterprise funds (print shop and early child learning centers)
- Calculated a salary increase based on 2% of the midpoint on all salary schedules - \$159,001,103
 - Alternate proposal – a salary increase based on 3% of the midpoint on all salary schedules - \$160,540,925
 - Alternate proposal – a salary increase based on 1% of the midpoint on all salary schedules - \$157,475,362
- Budgeted Health insurance on ALL employees at \$386*12 (mos.)/employee using an 80% participation rate
- **Budget Summary:**

	2% midpoint raise	3% midpoint raise	1% midpoint raise
Total Revenues	\$ 193,837,530	\$ 193,837,530	\$ 193,837,530
Total Expenditures	\$ 196,366,927	\$ 197,906,749	\$ 194,841,186
Net Change	\$ (2,529,397)	\$ (4,069,219)	\$ (1,003,656)



Revenue

Revenue for Hays CISD comes from two major sources; local property taxes and state foundation revenue.

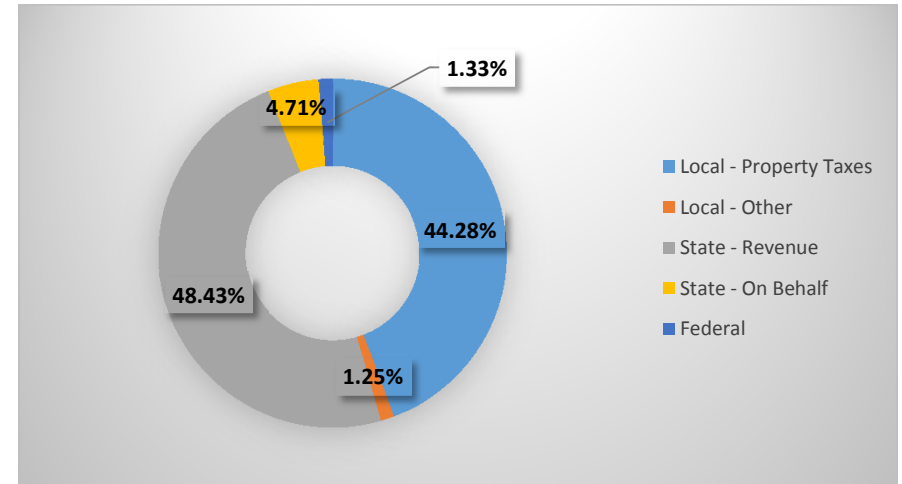
Included in House Bill 3 was the move to current year property values in determining the Foundation School Program (FSP) entitlement. The move to current year values eliminates any potential mismatch between the values a district was using as a base for local tax collections and the values used by the state to compute a district's local share of the FSP. The move to current year values eliminated any "funding lag" under old law where as long as property values continued to rise year-after-year, many districts were able to spend those funds that were outside the funding formulas.

Total tax collections are estimated at **\$85,837,397** and state (FSP) allocation is estimated at **\$93,868,897**.

The district will earn a Fast Growth Allotment of approximately \$4.9M for the 2020-21 school year however this funding is earned on a year-by-year basis depending upon the average growth in the district for the prior three years compared to the same growth in other districts around the state.

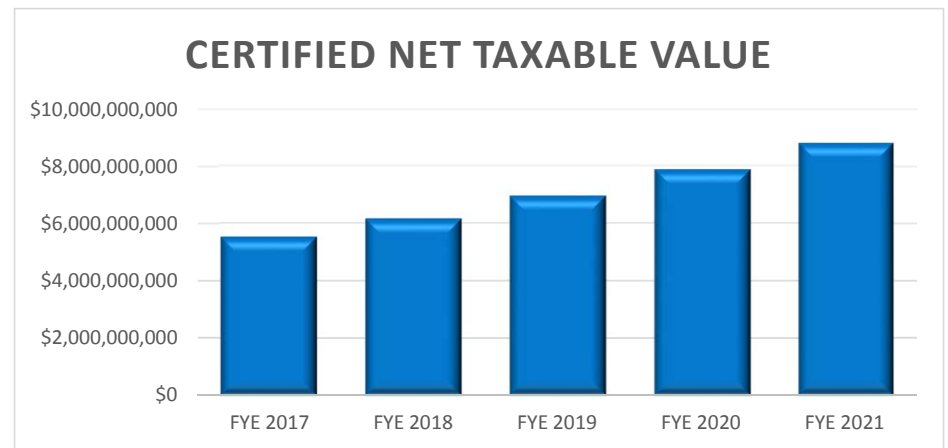
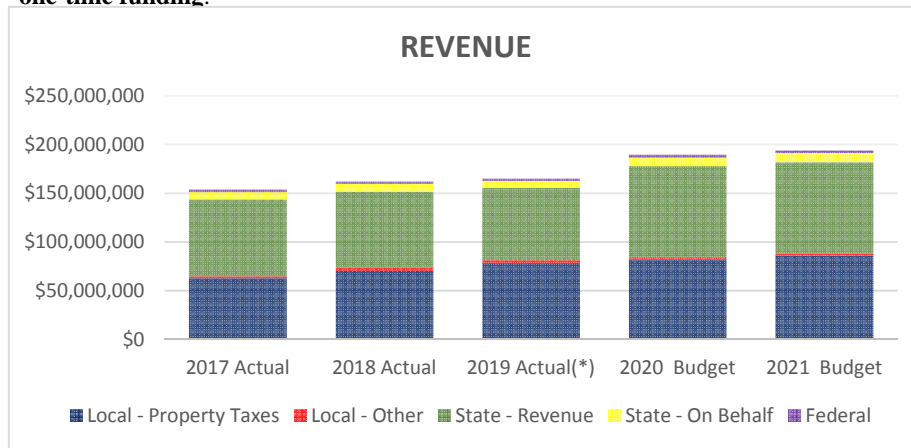
In addition, the district will likely earn approximately \$500,000 from the New Instructional Facilities Allotment due to year 2 of the opening of Buda Elementary and Johnson High School.

Both the Fast Growth and New Instructional Facilities Allotments should be considered **one-time funding**.



Assumptions

- Demographer's 2020-2021 projections adjusted for COVID 19 - 21,467 students.
- Average Daily Attendance (ADA) rate - 95%.
- Estimated 2020-2021 Refined Average Daily attendance - 20,059 students.
- 12.53% increase in state value over prior year - \$9,680,597,849.
- 11.46% increase in certified values over prior year - net taxable value \$9,826,781,065.
- Estimated tax rate for M&O - \$.8970. Texas Education Agency will provide



2021 Proposed Budget for Revenue
\$ 193,837,530



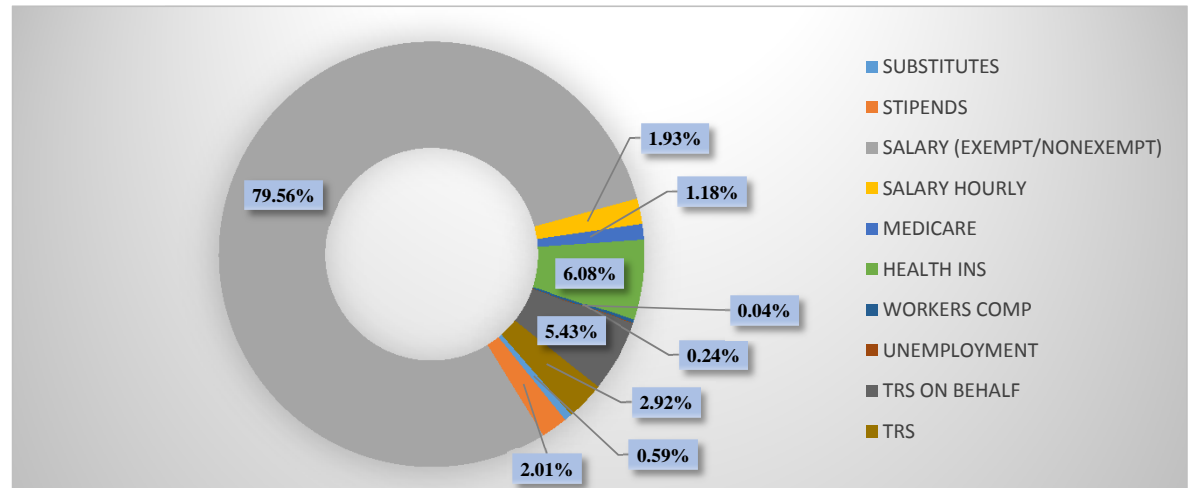
Payroll & Benefits Proposed Budget - General Fund

Hays CISD employs over 3,200 total staff and is one of the largest employers in Hays County.

Our goal is to attract and retain quality employees by offering a competitive salary and benefits package.

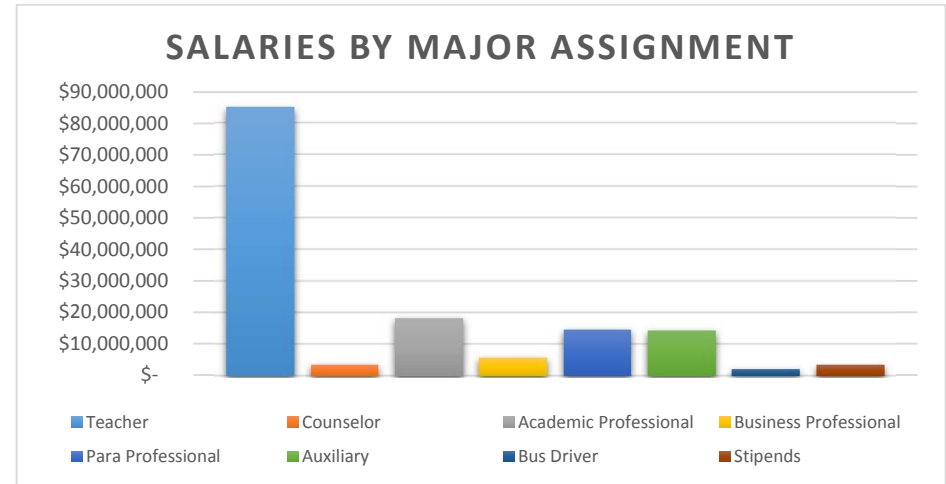
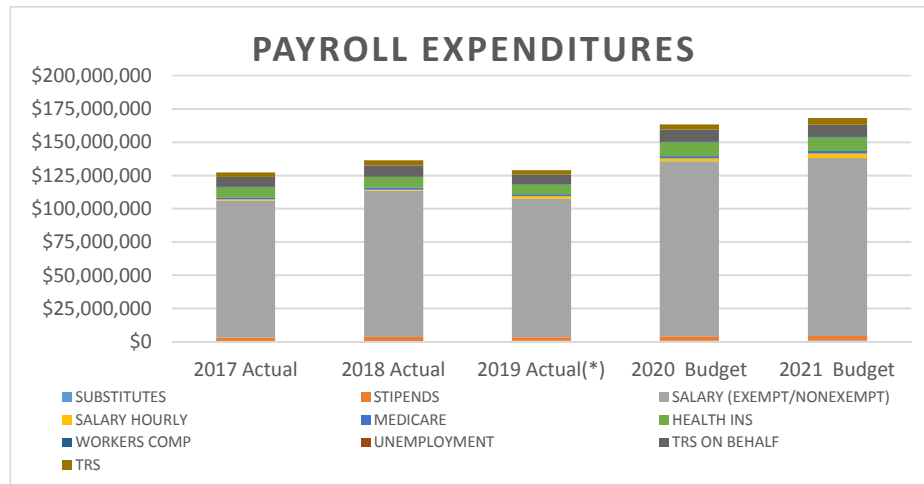
We continually monitor the market to remain competitive with surrounding and similar sized districts.

For the 20-21 budget, the District will contribute \$386 towards health insurance to offer a "no-cost" health plan for all employees. The District has explored alternative options to provide our employees with affordable medical and voluntary benefits plans.



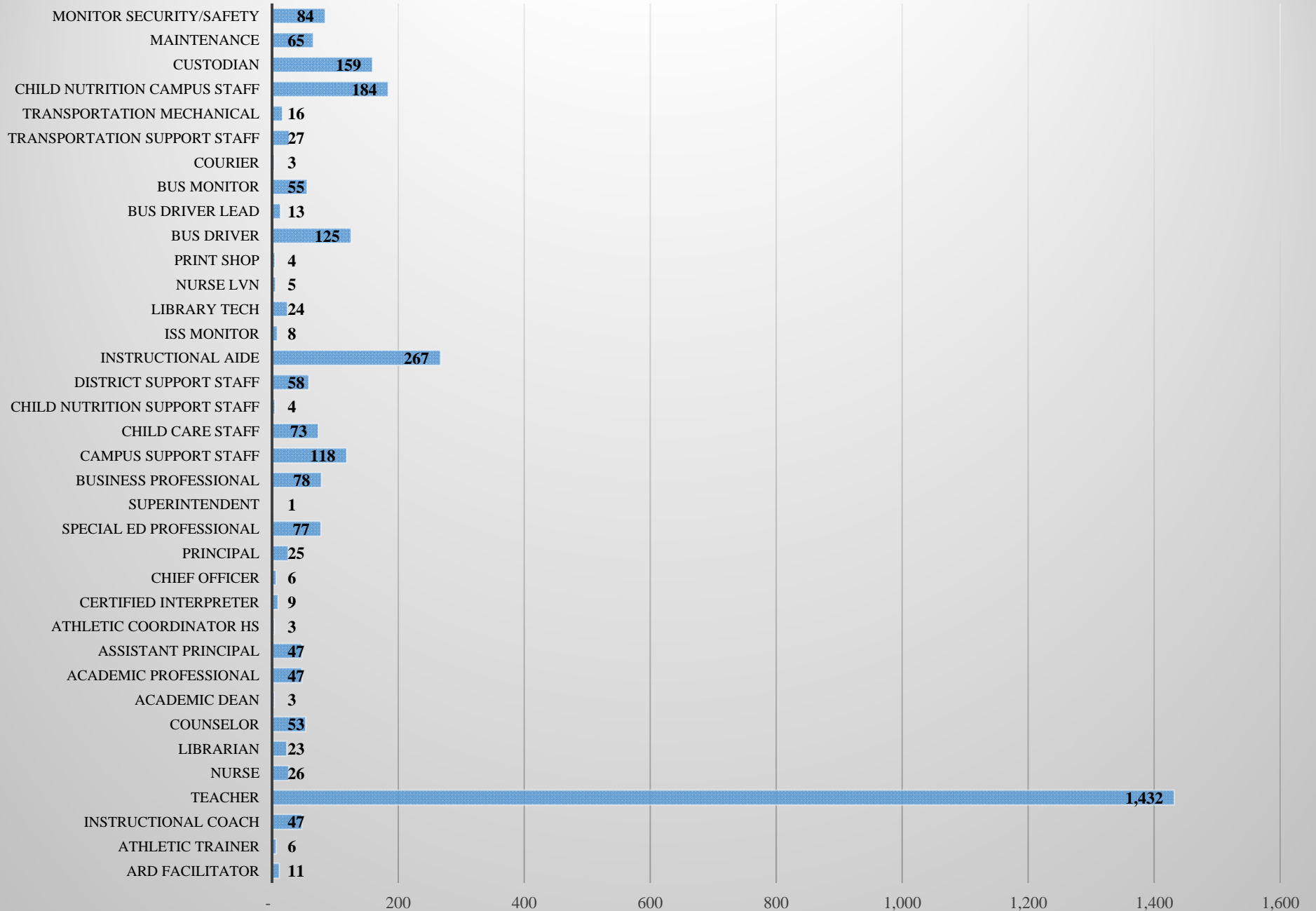
Assumptions

- 3,146.08 employee FTEs (full time equivalent) - ALL FUNDS
- 2,758.76 employee FTEs budgeted in the general fund; remaining are included in grants, child nutrition, and the district's two enterprise funds (print shop and early child learning centers).
- Calculated a salary increase based on 2% of the midpoint on all salary schedules
- Budgeted Health insurance on ALL employees at \$386*12 (mos)/employee using an 80% participation rate



2021 Proposed Budget for Payroll & Benefits
\$ 168,129,339

Positions by Major Assignment

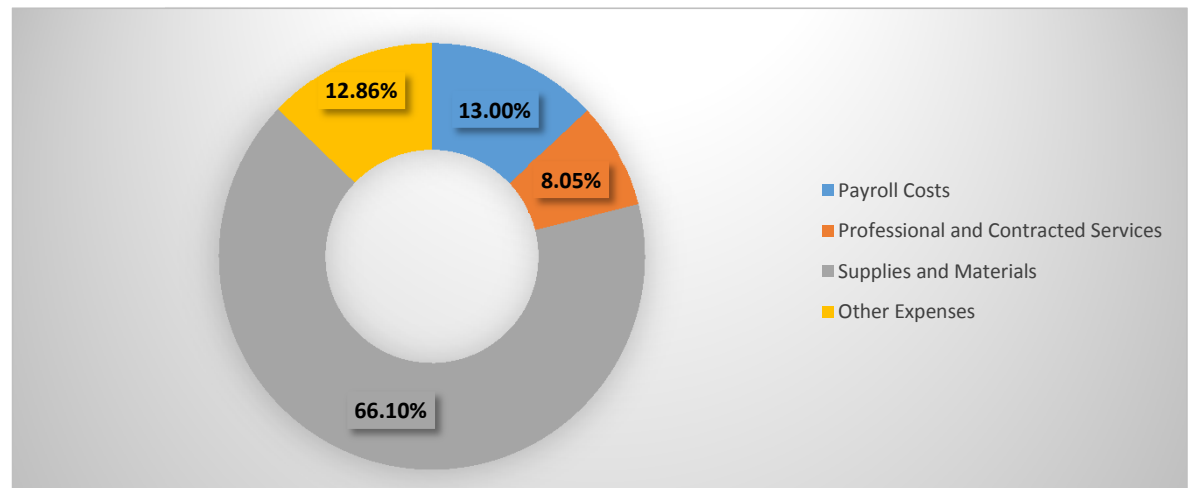




The District has a total of **25** campuses including **3** comprehensive high schools, **1** alternative high school, **6** middle schools, **14** elementaries, and **1** Impact Center. Projected enrollment for the 20/21 year is **21,467**, which is **3%** growth over the previous year.

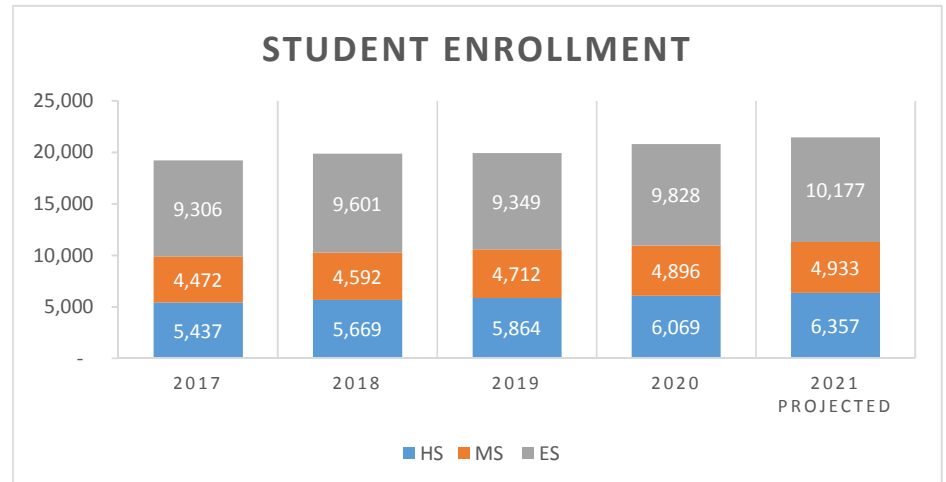
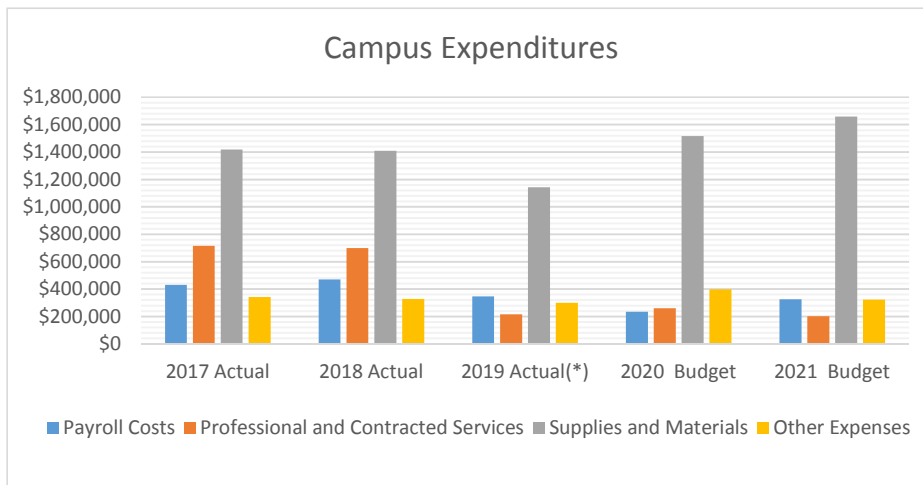
Campus Principals plan their budgets with their secretaries or bookkeepers for their specific campus needs.

All Campuses Proposed Budget



Assumptions

Campus budget allocations are determined by enrollment.
Projected enrollment for 20/21 is 21,467 per demographer latest report.
Increased per student dollar amount to account for inflation.



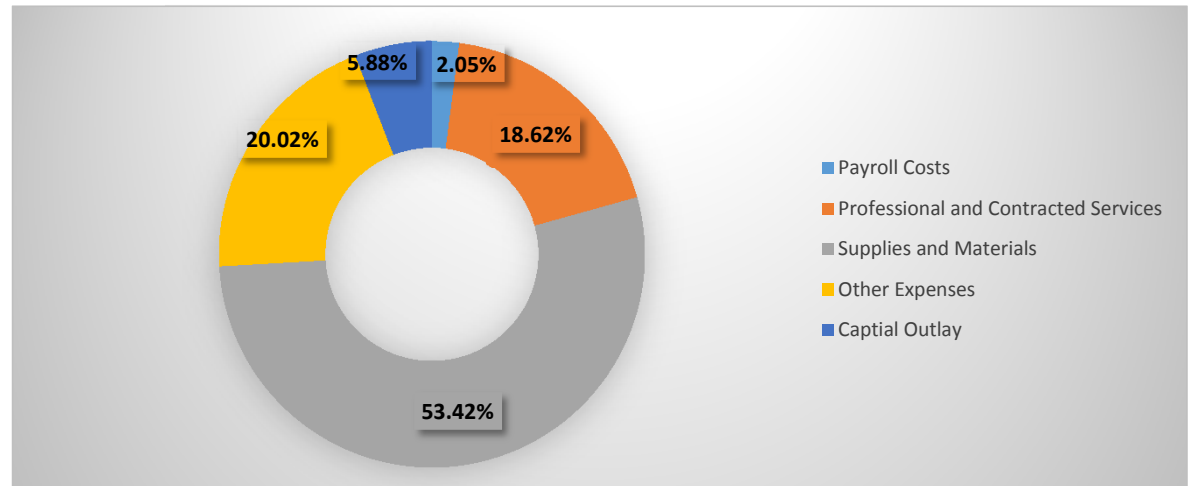
2021 Proposed Budget for All Campuses
\$ 2,511,398



The Fine Arts budget was developed by our new Fine Arts Director, Patty Moreno. The budget is based on numbers of students participating in the various fine arts programs in the District.

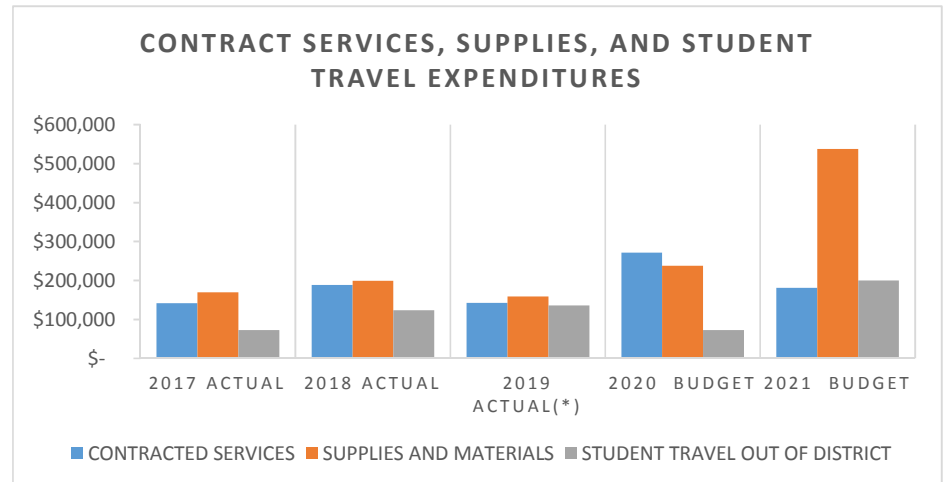
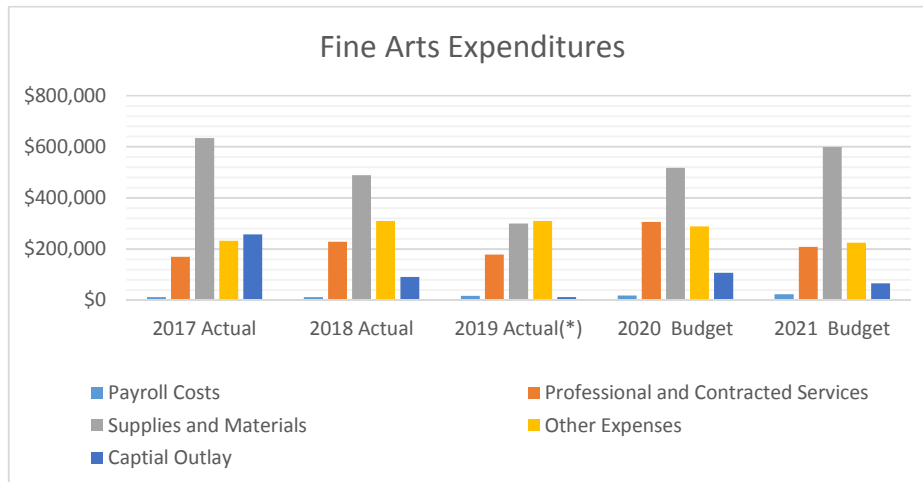
Fine Arts includes Elementary Art and Music; Middle and High School Art, Dance, and Theatre; as well as all High School Band and Music programs. Orchestra is the newest program to be added to Fine Arts for the 20/21 year.

Fine Arts Proposed Budget



Assumptions

The campus and program allocations are determined by enrollment in the individual programs.
Orchestra added to the budget proposal for 20/21 pending approval.
Instrument replacement cycle proposed for band and orchestra.
Uniform replacement cycle added to budget proposal for 20/21.

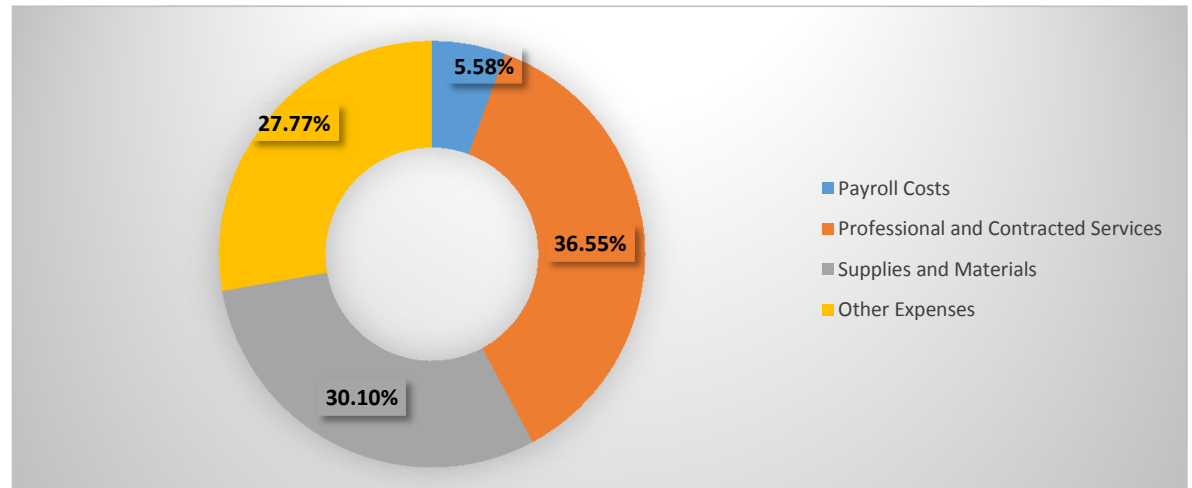


2021 Proposed Budget for Fine Arts
\$ 1,121,502



The Hays CISD Athletics budget serves the District's high school and middle school campuses. There are approximately **5,200** boy and girl student-athletes district wide. These student athletes are served by numerous coaches and coordinators who mentor, counsel, train and supervise these student athletes. There are also athletic trainers who provide treatment and support to the student's athletes before, during, and after an athletic competition. Our mission is "to create a sense of engagement and belonging amongst our student-athletes while increasing their connections to their school and community.

Athletics Proposed Budget



Assumptions

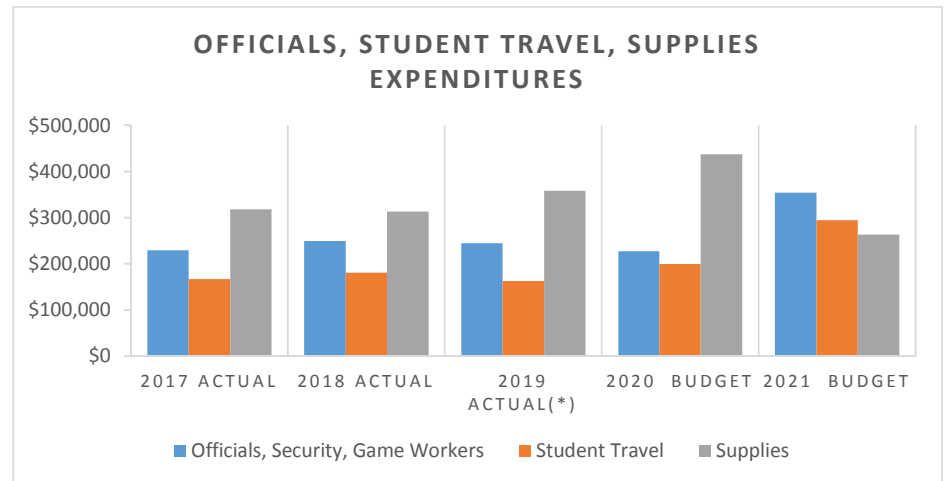
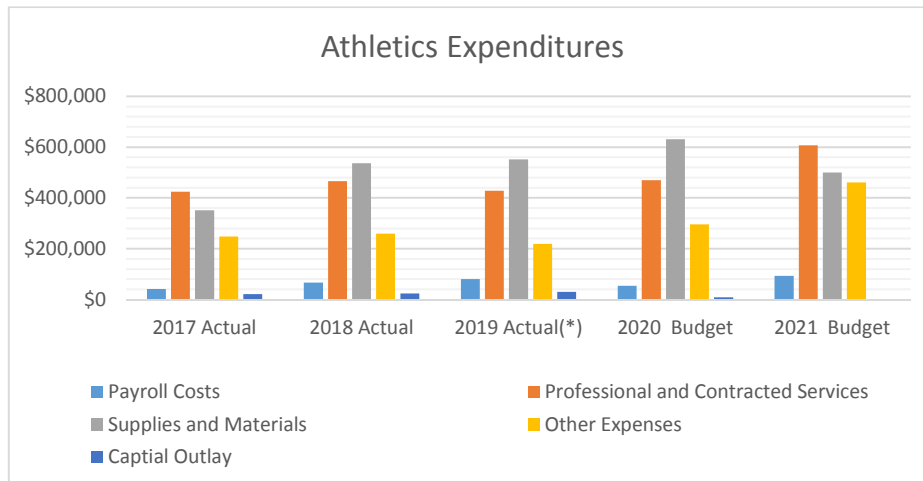
Uniform replacement included in 20/21 budget proposal.

Athletic officials contract increased for 20/21.

Student travel increase for 20/21 budget proposal.

Equipment maintenance and repair increases for all High Schools included in 20/21 budget proposal.

Security and game workers increase for 20/21 budget proposal.



2021 Proposed Budget for Athletics

\$ 1,659,680

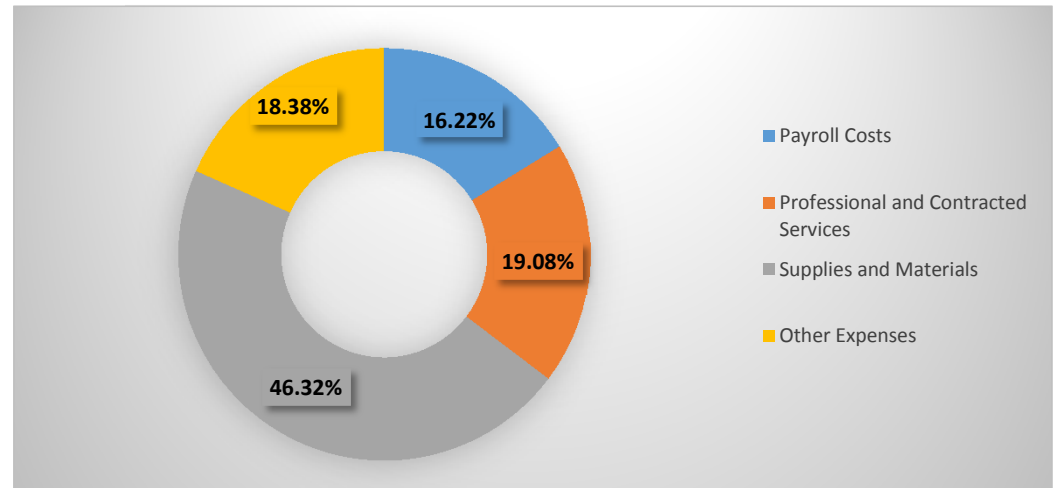


Curriculum and Instruction Proposed Budget

Hays CISD's Curriculum & Instruction Department supports all areas of academics for the District's approximately **21,467** students at the **25** campuses. In addition, the department supports all teachers, principals, assistant principals, instructional staff, and paraprofessionals.

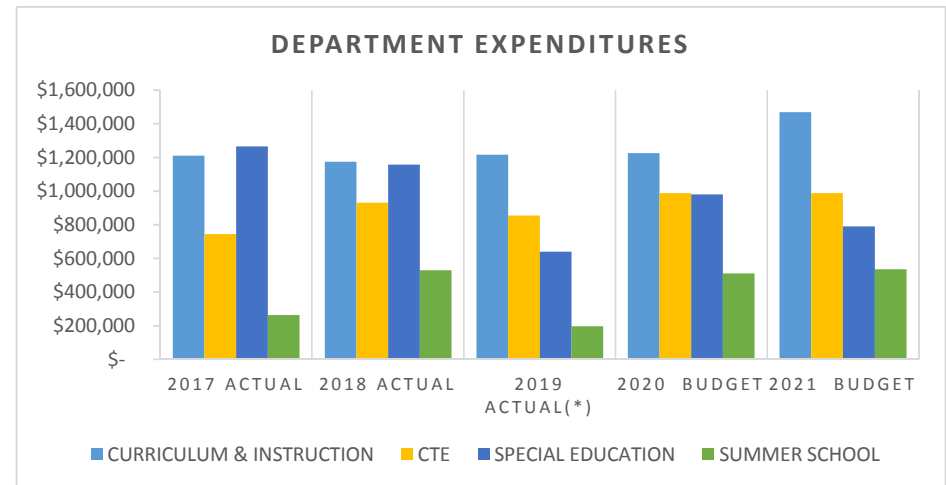
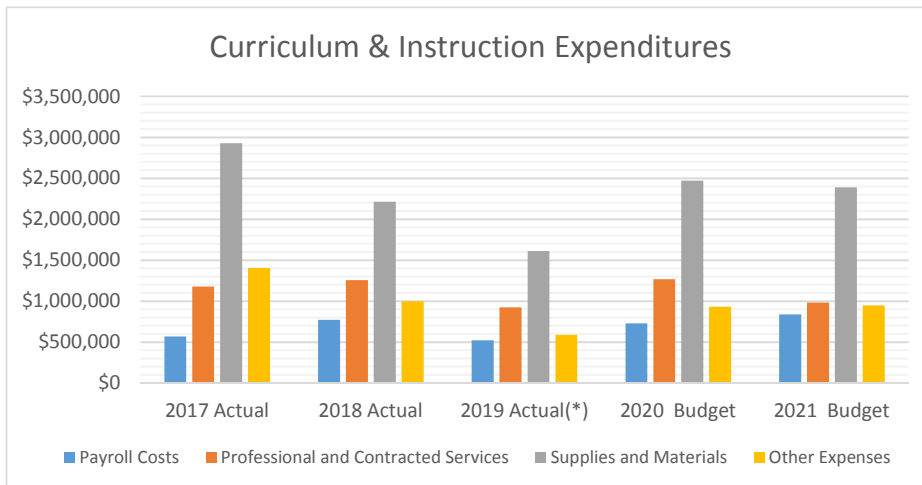
The C&I Department consists of (administers) **special education, 504, RTI, dyslexia, co-curricular, extra-curricular, CTE, health, advanced academics, gifted and talented, early childhood, extended day services, career and college readiness, counseling, digital learning, literacy, mathematics, science, social studies, electives such as music, fine arts, physical education, and sports, etc., assessment and accountability, multi-languages, English as a second language, drop out recovery, attendance and discipline** for Hays CISD.

Approximately **83%** (**\$4,302,297**) of the department's budget directly supports campus costs including intervention services, early learning centers, textbooks, campus staff development (registration; substitutes; travel; materials and supplies), central library reading materials, equipment, instructional and nursing supplies, software licenses and consumables.



Assumptions

Maintain 19/20 budget totals for most areas under Curriculum and Instruction.
Special Education reduced operational budget converted to FTE's.
Summer School budget increase included for 20/21 budget proposal.
Increase print shop budget for 20/21 budget proposal.



2021 Proposed Budget for Curriculum & Instruction
\$ 5,192,384

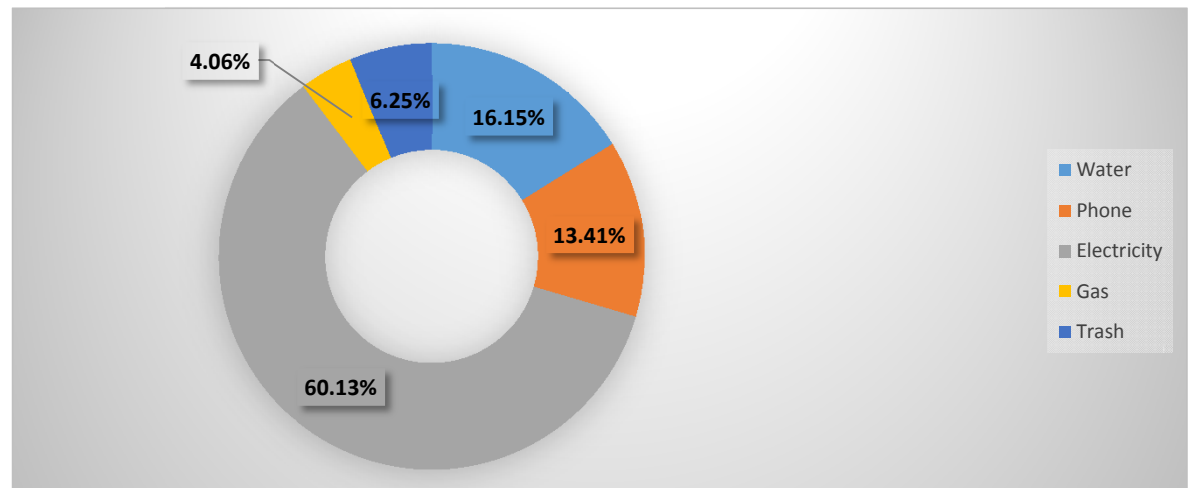


The District currently has **25** school campuses and other facilities that provide utility type services.

Total square footage of all District buildings is approximately **3,900,345**.

The District started using Cenergistic's services (energy management program) in fiscal year 2020 to assist with managing utility costs to achieve optimum efficiency.

Utilities Proposed Budget



Assumptions

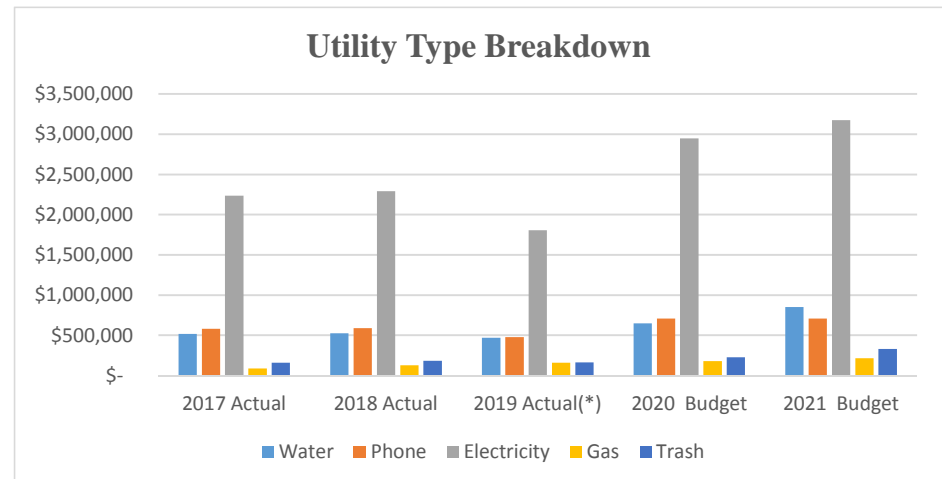
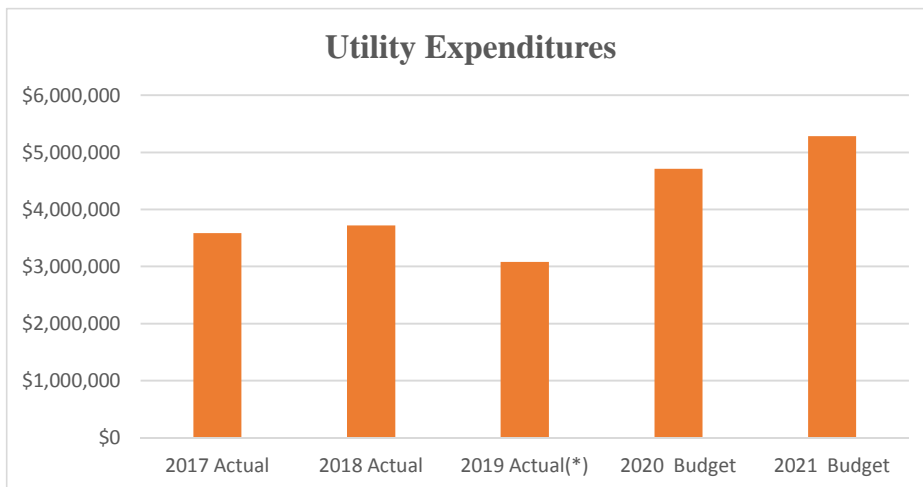
For the 19/20 year, water usage was underestimated 15%.

Sites added receiving water for 20/21.

Increased MiFi devices to 16 total (telephone).

Using Cenergistic recommendations for average spend per square foot; \$.84 for electric; \$.05 for gas.

For the 19/20 year gas usage was underestimated.



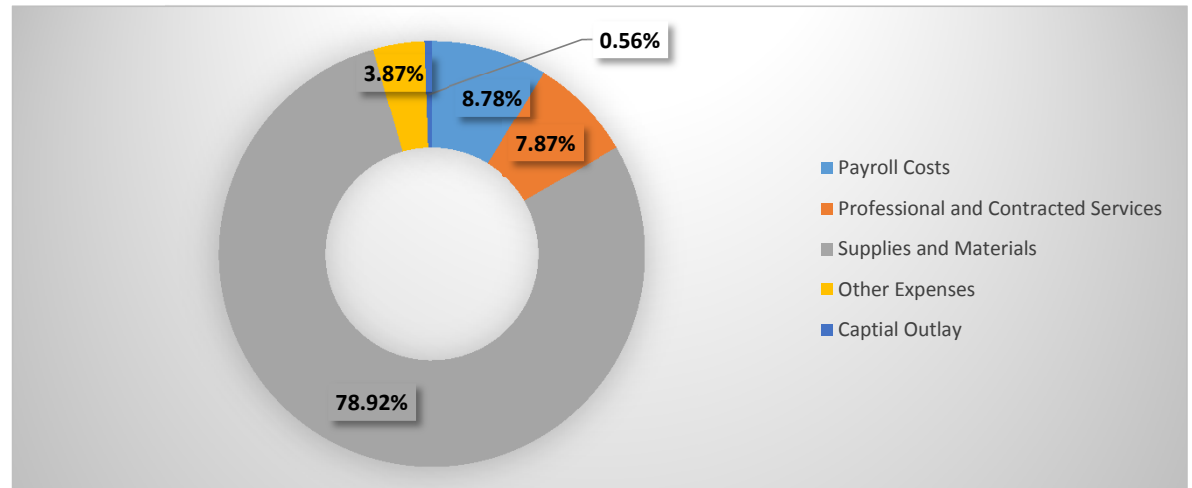
2021 Proposed Budget for Utilities

\$ 5,282,783



The Transportation department is the largest auxiliary department within the operations umbrella. The department's over **250** employees are dedicated to providing safe and efficient transportation to the students and staff of the district. In the 2018-2019 school year, over **2 million** miles were tracked, **106** regular routes operated including **45** special needs routes, over **130** district white fleet vehicles serviced, over **2,500** extra-curricular field trips completed, and approximately **13,000** students transported daily. The transportation department also provides support to the superintendent with information to determine school closure status and assist with accident investigation involving school district vehicles. The district has over **226** yellow and white buses on the road daily and they are "proud to be the rolling force of education!"

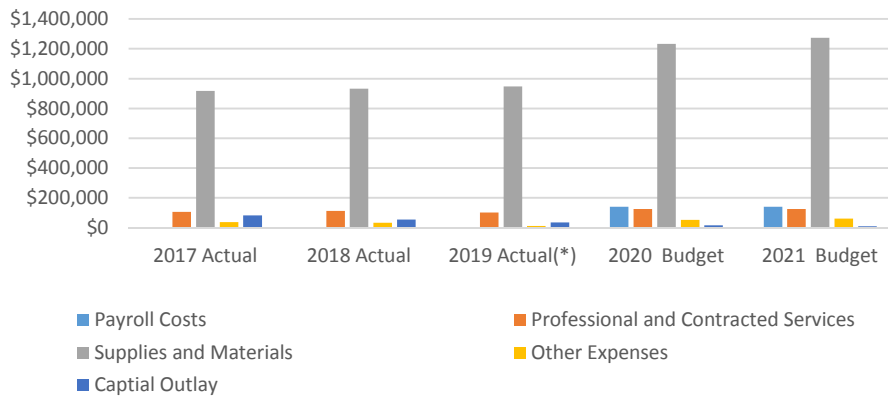
Transportation Proposed Budget



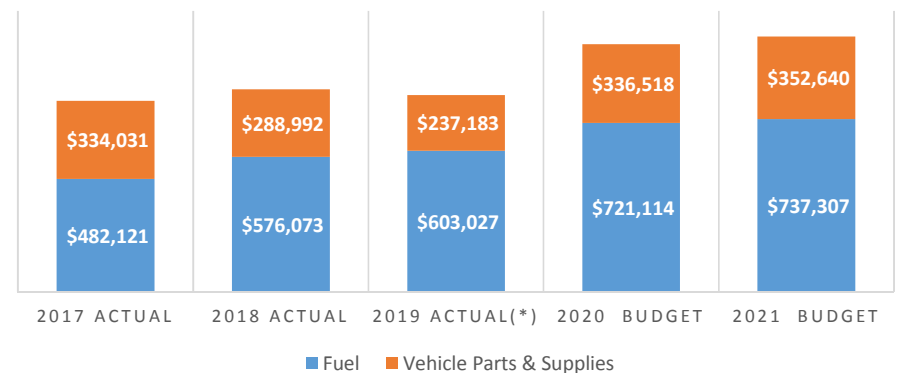
Assumptions

Increasing approximately eight routes for 20/21 year.
Gas remains low priced.
Software increase for Zonar, Tylertech, and SmartTag.
Uniform contract increase.

Transportation Expenditures



VEHICLE & FUEL EXPENDITURES



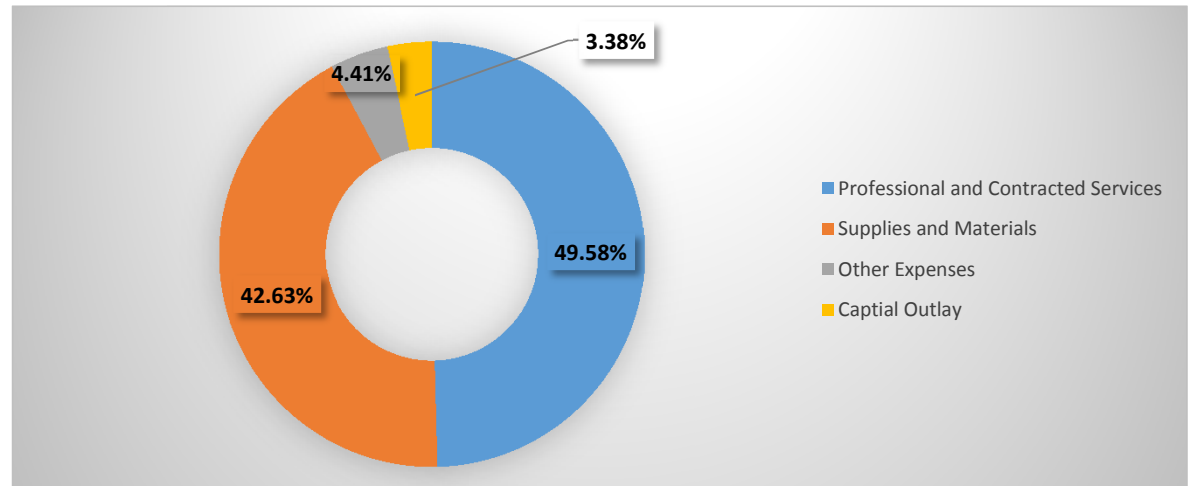
2021 Proposed Budget for Transportation
\$ 1,613,753



Maintenance & Operations Proposed Budget

The Maintenance Department of the district manages plumbing, electrical, and other general maintenance requests for the district. The department oversees the facilities of the district and **3,900,345** square feet of building space, and **803** acres of grounds maintenance. The Director of Maintenance is **Michael Baker**.

Custodial Services cleans, maintains, and supplies the district's facilities in coordination with the Maintenance Department. The department's staff positions share in the responsibility of maintaining and operating the District's facilities. The Director of Custodial Services is **Carl Peltier**.



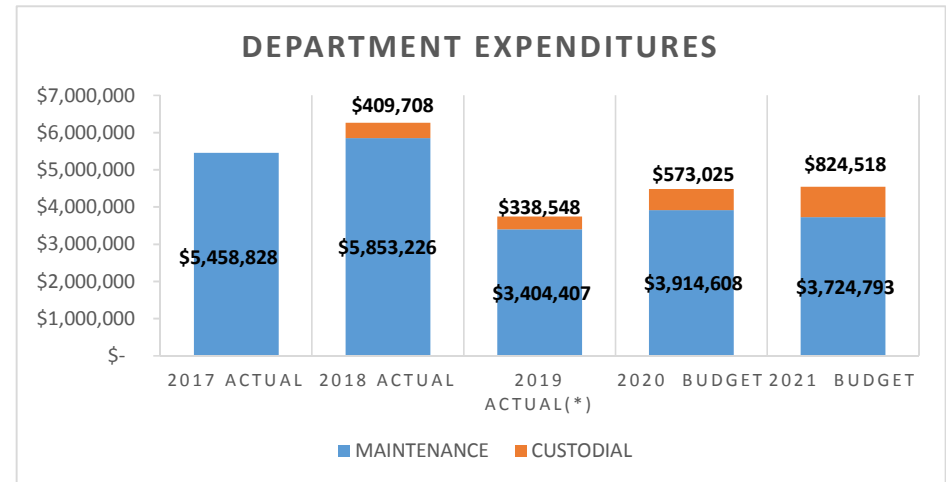
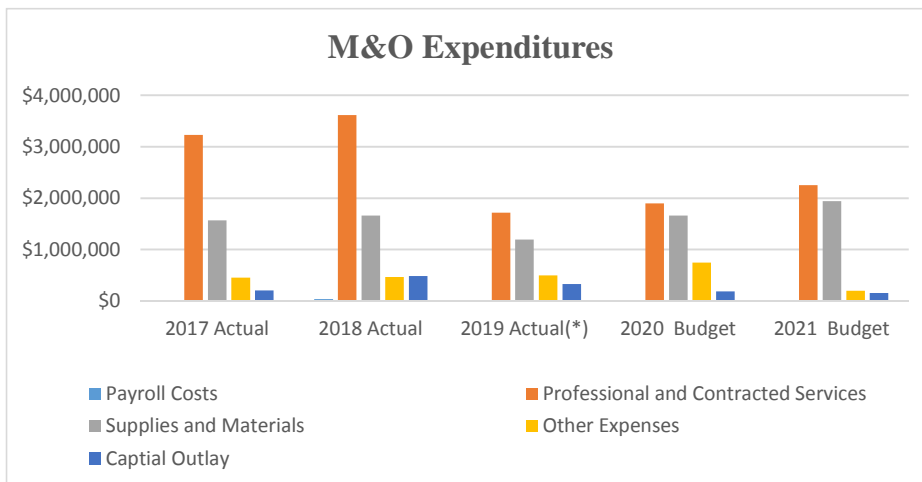
Assumptions

605,128 increase in sq footage across district no longer under warranty. Buildings include Johnson HS, Buda ES, Uhland Transportation, LHS CTE, and HHS Music.

205 increase in acres for grounds maintenance.

Major repairs include portable re-roofing, campus re-lighting, and portable plumbing.

Under the Enterprise contract, we increased rental cars to 6 total (2 rentals currently under contract; requesting 4 additional).



2021 Proposed Budget for M&O

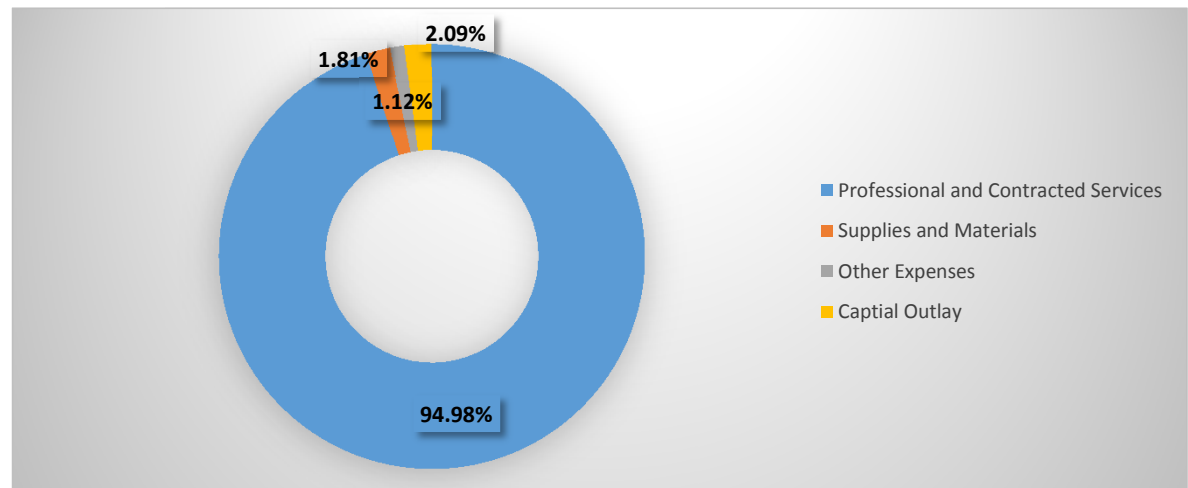
\$ 4,549,311



Security's budget used to be part of the Overall Operating budgets. Last year (19-20), Max Cleaver assisted us with developing this budget on its own. Director Jerri Skrocki is responsible for overseeing the budget for SRO's, Dogistic Services, armored car pick up services, and all other district security related initiatives.

The District has contracted with the Hays County Sheriff Department to provide our School Resource Officers. We have 12 SRO's currently budgeted for in 20/21.

Security Proposed Budget

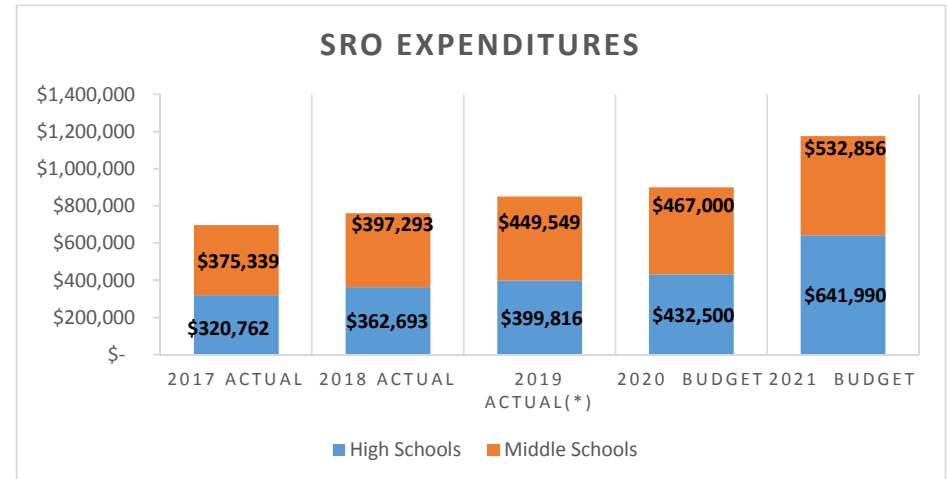
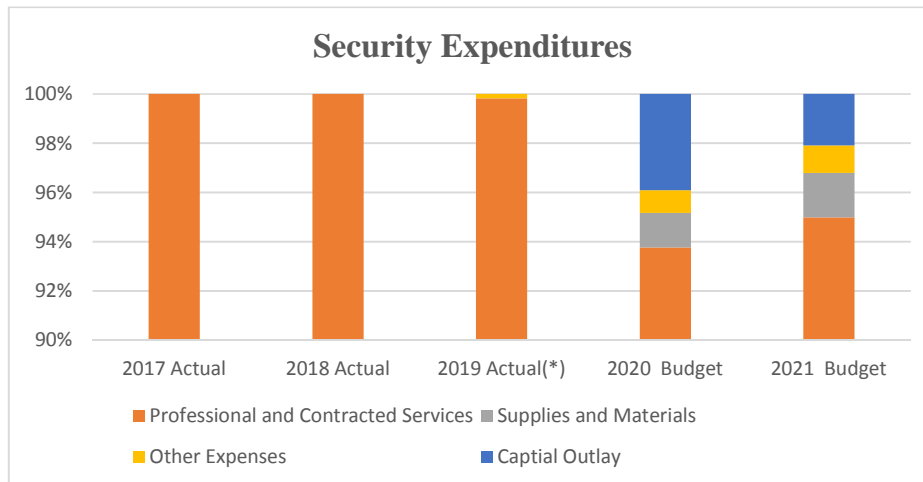


Assumptions

Contract increase for SRO's for 20/21 proposed budget.

We have been notified of salary contract negotiations currently underway for 20/21, so there may be an increase. The impact of the negotiations won't be known until July or August.

Addition of Johnson High School contributed to largest increase in last few years (2 SROs added).

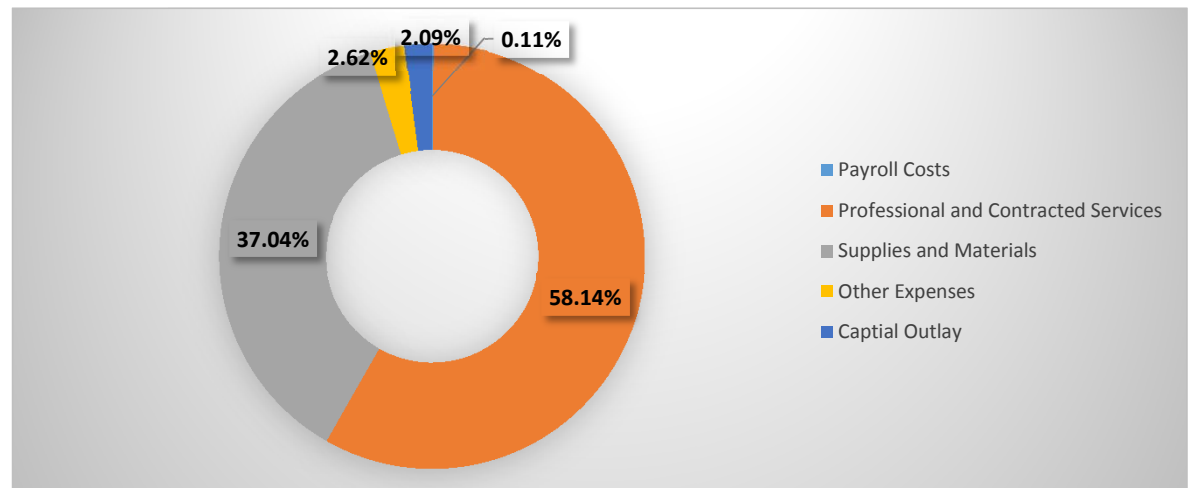


2021 Proposed Budget for Security
\$ 1,434,910



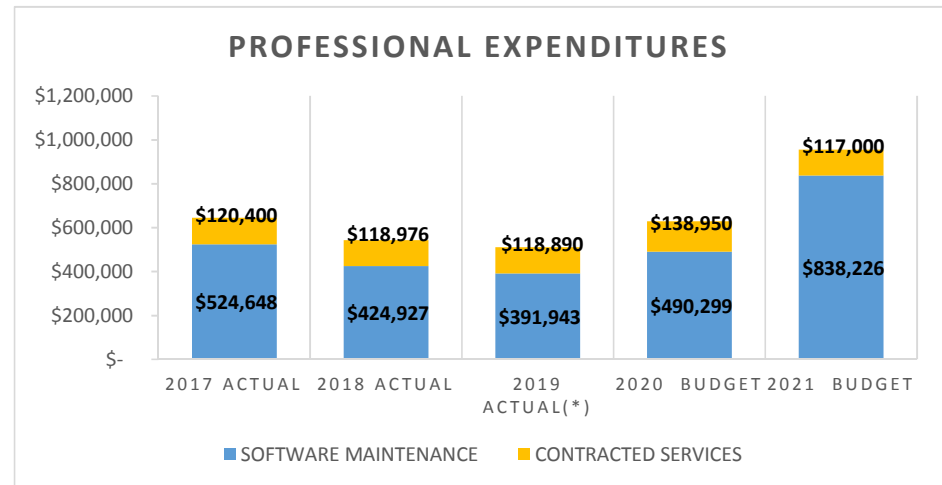
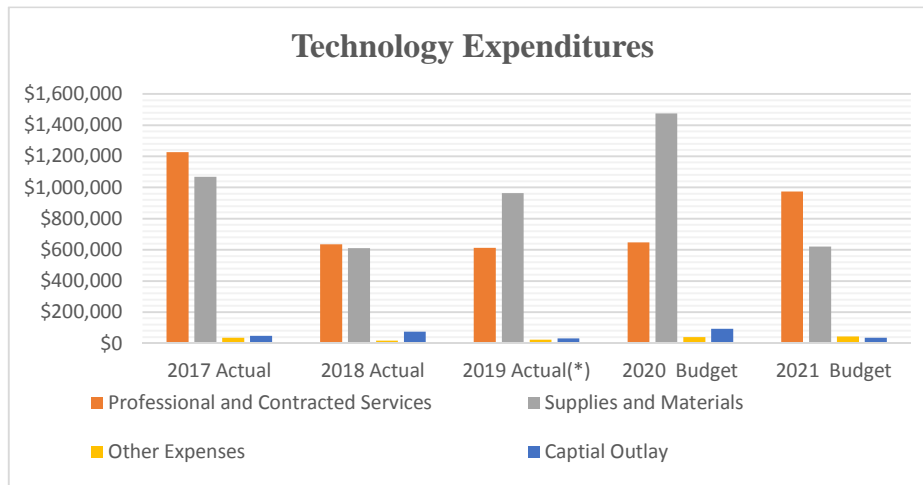
Hays CISD Technology Department consists of dedicated staff members that support all technology functions including network operations, desktop support, help desk, surveillance, keyless entry, software support, database management and student/employee data services. The department manages the user accounts for over **3,100** employees and over **21,000** students. The network team manages over **200** physical and virtual servers. They also light over **50** miles of dark fiber and support Wide Area Network (WAN) connectivity for 30 sites. The district has a approximately **15,000** mobile devices and **9,000** desktops. Our mission is to provide enterprise services to support instructional and administrative functions.

Technology Proposed Budget



Assumptions

Software/ Support renewals for Technology are multi-year in nature but only budgeted each year for current amount only.
29 software support contracts up for renewal in 20/21 year (with some vendors on multi-year contracts).

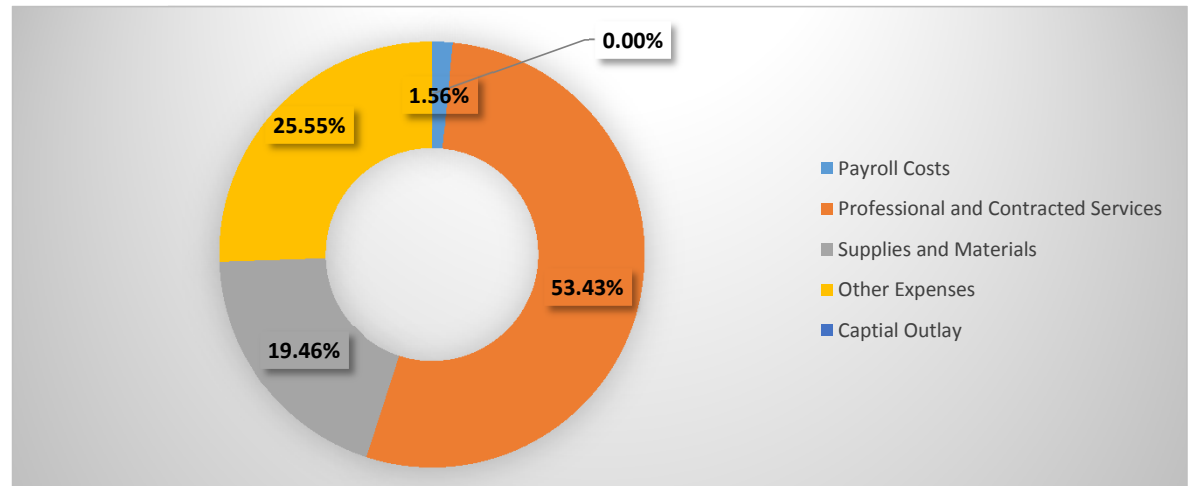


2021 Proposed Budget for Technology
\$ 1,674,664



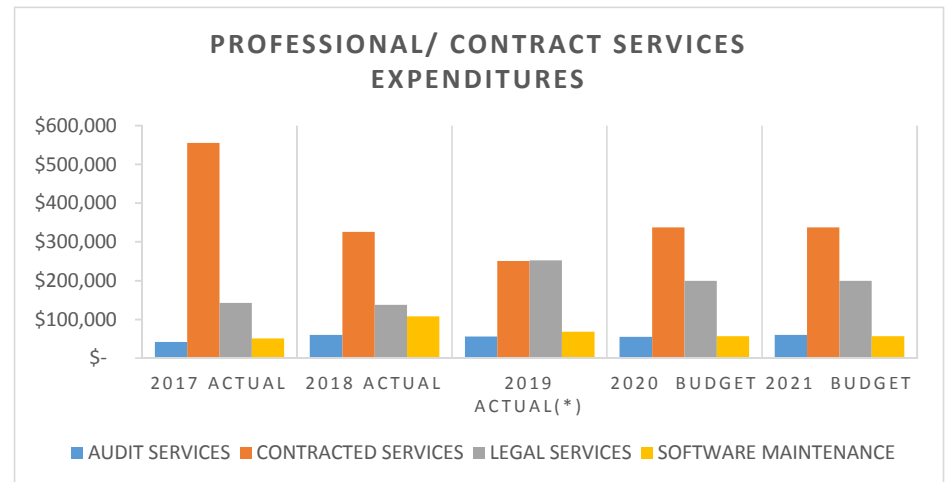
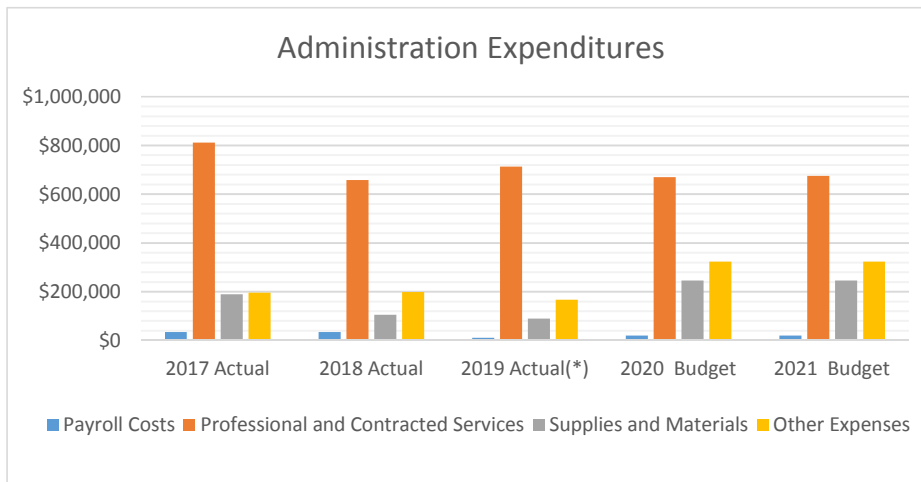
General Administration Proposed Budget

General Administration is made up of multiple departments including the Superintendent's office, School Board services, Communications, Human Resources, and the Finance Division including Payroll, Purchasing, Accounts Payable, Budget, and Accounting.



Assumptions

Increase in Audit Fees for 20/21 budget.
Maintain 19/20 budget amounts for 20/21 budget proposal.



2021 Proposed Budget for General Administration
\$ 1,264,420



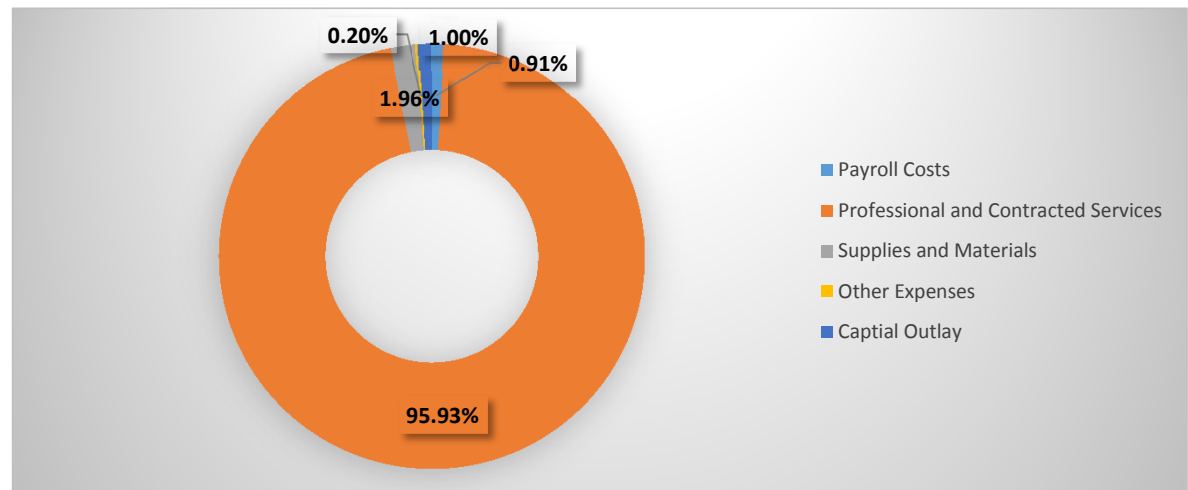
The Districtwide budget includes copier rentals for the District, Districtwide printshop budgets, County Appraisal District fees, and Teacher Fellows contract fees, and Performing Arts Center operational budget.

Teacher Fellows is a program that allows us to hire (student) teachers from Texas State University for a contracted rate.

County Appraisal District assists with determining property values in order to calculate estimated revenue.

The District has it's own Print Shop, which campuses and departments use regularly.

Districtwide Proposed Budget

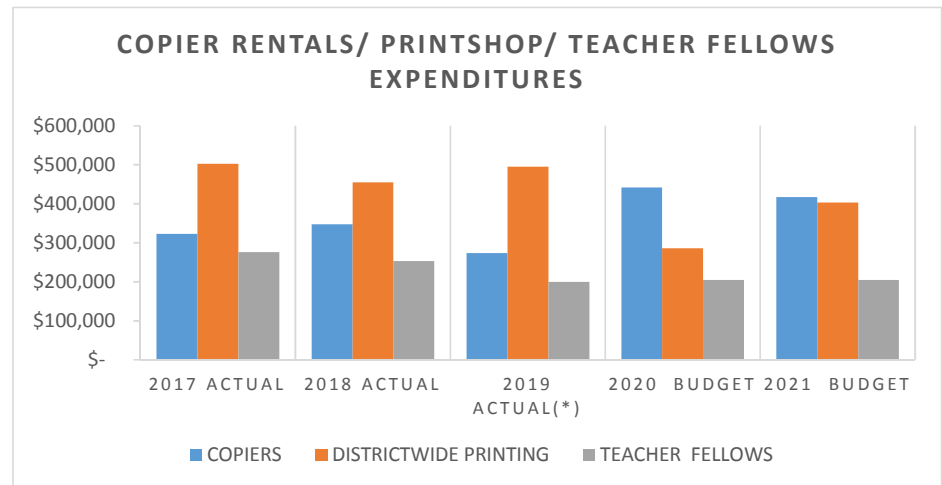
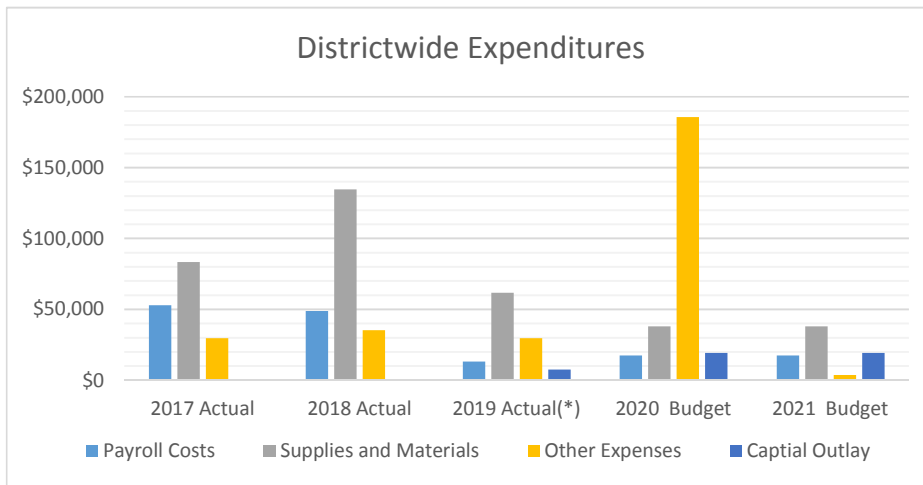


Assumptions

Increase in Districtwide printshop is largest increase for 20/21 budget proposal; underestimated for the 19/20 budget.

Increase County Appraisal District by \$25K for 20/21 budget proposal.

New districtwide copier contract for 20/21 budget proposal.



2021 Proposed Budget for Districtwide
\$ 1,932,783



Food Service Proposed Budget

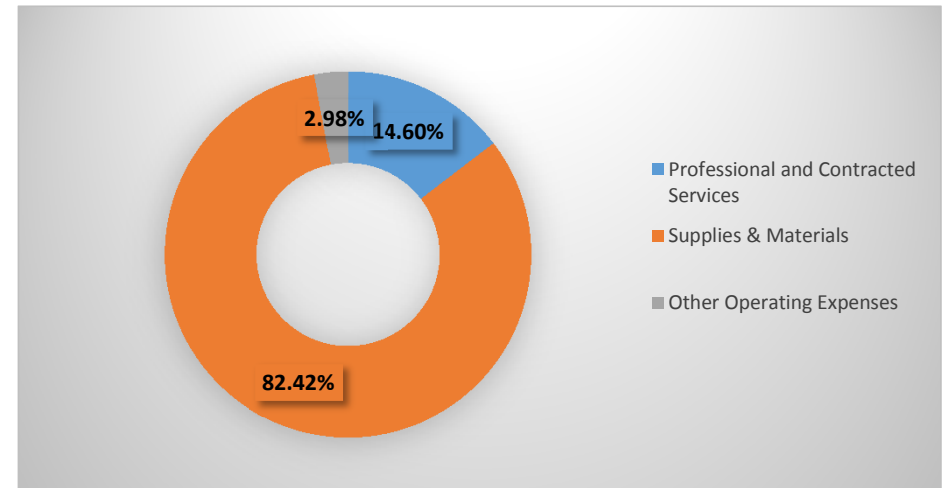
The Child Nutrition fund accounts for the District's breakfast, lunch, and summer feeding programs

The School Breakfast Program (SBP) is a federally assisted meal program operating in public and non-profit private schools and residential child care institutions.

The National School Lunch Program (NSLP) is a federally assisted meal program operating in public and nonprofit private schools and residential child care institutions. It provides nutritionally balanced, low-cost or no-cost lunches to children each school day.

The Summer Food Service Program (SFSP) was established to ensure that children continue to receive nutritious meals when school is not in session. When school is out, SFSP provides free meals to kids and teens in low-income areas. The district opts each summer to operate under the Seamless Summer Option which enables us to provide nutritionally balanced meals at no cost to anyone 18 and younger at a reduced administrative burden helping to reduce district costs.

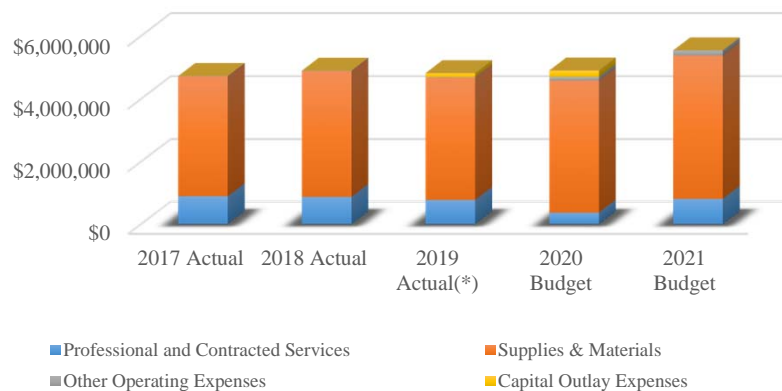
Of the District's over 21,000 students, over 3,300 attend Community Eligibility Provision (CEP) campuses where all students receive free meals and snacks. Of the students who are not attending a CEP campus, approximately 45.22% are considered to be economically disadvantaged and qualify for free and/or reduced meals.



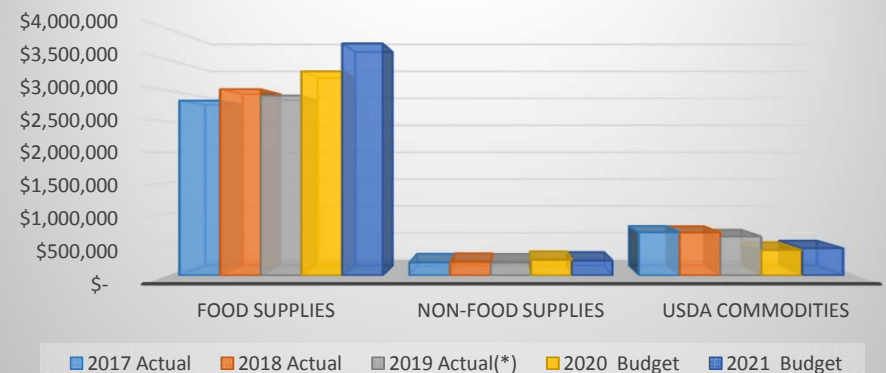
Assumptions

- 174 feeding days
- Minimum of 20,839 students
- Free/reduced % is equal to or greater than previous year
- Meal prices are equal to or greater than previous year
- A la carte equal to or greater than last year
- Reimbursement rates increase over prior year
- Government commodities do not decrease vs prior year

Child Nutrition Expenditures



Child Nutrition Supply Costs



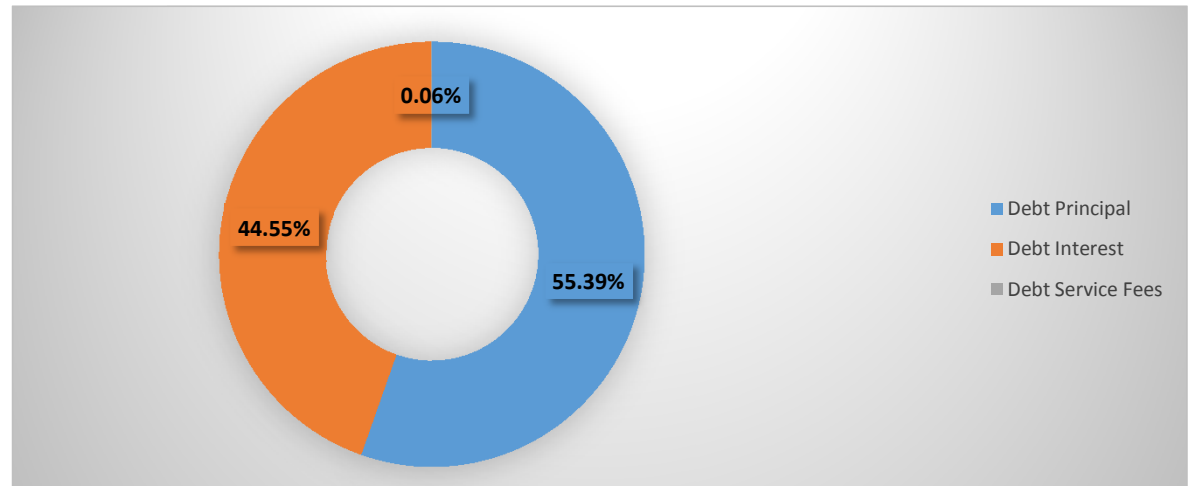
2021 Proposed Budget for Food Service

\$ 5,539,295



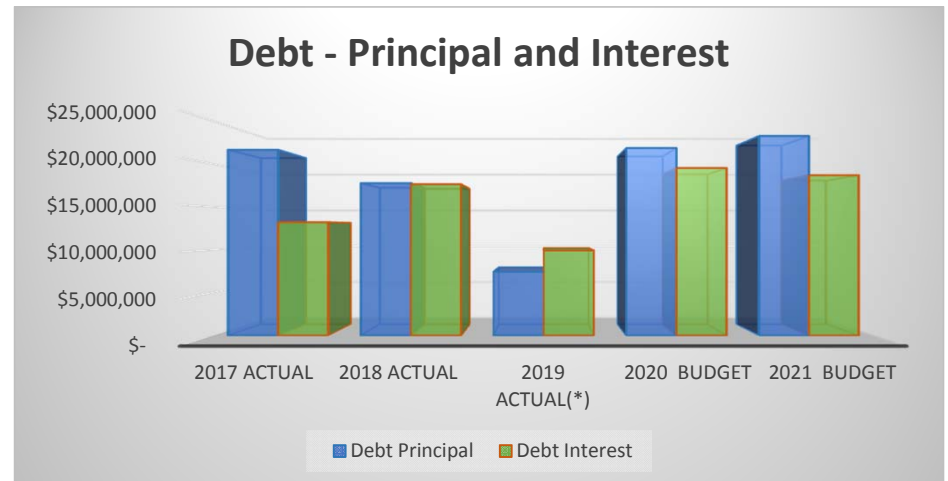
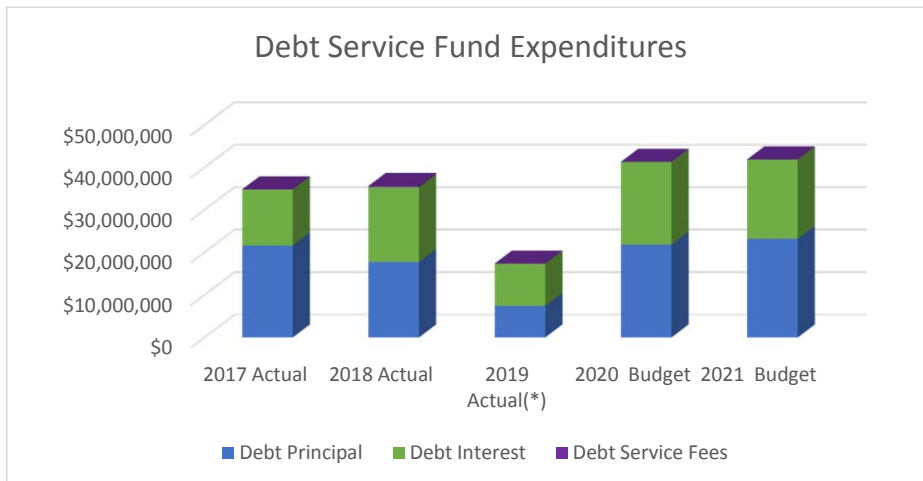
The Debt Service Fund contains monies that are restricted to pay principal and interest on debt incurred through the sale of bonds, or refunding of bonds. The proceeds from bond sales are used to finance long-term improvements to school buildings as well as equip schools. The District currently maintains a very strong credit rating of Aa2 (Moody's); AA- (Standard & Poors); AA (Fitch).

Debt Service



Assumptions

Principal and interest payments are budgeted per the District's debt schedule which was updated in September 2018 and includes all debt currently outstanding by the District.



2021 Proposed Budget for Debt Service
\$ 41,922,478



Hays Consolidated Independent School District
Estimated Budget
for the Fiscal Year Ending June 30, 2021

ESTIMATED REVENUES:

	2020-2021 General Fund (2% Raise)	2020-2021 General Fund (3% Raise)	2020-2021 General Fund (1% Raise)
Local Revenue - Taxes	\$ 85,837,397	\$ 85,837,397	\$ 85,837,397
Local Revenue - Other	\$ 2,420,000	\$ 2,420,000	\$ 2,420,000
State Revenue - Founation Program	\$ 93,868,897	\$ 93,868,897	\$ 93,868,897
State Revenue - TRS On Behalf	\$ 9,128,236	\$ 9,128,236	\$ 9,128,236
Federal Revenue	\$ 2,583,000	\$ 2,583,000	\$ 2,583,000
Total Revenue	\$ 193,837,530	\$ 193,837,530	\$ 193,837,530
<u>EXPENDITURES:</u>			
Payroll - District	\$ 159,001,103	\$ 160,540,925	\$ 157,475,362
Payroll - TRS On Behalf	\$ 9,128,236	\$ 9,128,236	\$ 9,128,236
Payroll - Campus/Department	\$ 1,500,120	\$ 1,500,120	\$ 1,500,120
Professional & Contract Services	\$ 9,286,611	\$ 9,286,611	\$ 9,286,611
Utilities	\$ 5,282,783	\$ 5,282,783	\$ 5,282,783
Supplies & Materials	\$ 9,653,939	\$ 9,653,939	\$ 9,653,939
Other Operating Costs	\$ 2,165,349	\$ 2,165,349	\$ 2,165,349
Capital Outlays	\$ 348,786	\$ 348,786	\$ 348,786
Total Expenditures	\$ 196,366,927	\$ 197,906,749	\$ 194,841,186
NET CHANGES	\$ (2,529,397)	\$ (4,069,219)	\$ (1,003,656)

Estimated Change in Fund Balance:

Fund Balance per Audit - June 30, 2019	\$ 64,128,953	\$ 64,128,953	\$ 64,128,953
Estimated Increase to Fund Balance for the fiscal year ending June 30, 2020	\$ 1,838,630	\$ 1,838,630	\$ 1,838,630
Fund Balance Estimate - June 30, 2020	\$ 65,967,583	\$ 65,967,583	\$ 65,967,583



Hays Consolidated Independent School District
Estimated Budget
for the Fiscal Year Ending June 30, 2021

	2020-2021 General Fund (2% Raise)	2020-2021 Child Nutrition Fund	2020-2021 Debt Service Fund	2020-2021 Total Proposed Budget
<u>ESTIMATED REVENUES:</u>				
Local Revenue - Taxes	\$ 85,837,397	\$ 3,727,116	\$ 43,715,670	\$ 133,280,183
Local Revenue - Other	\$ 2,420,000	\$ -	\$ -	\$ 2,420,000
State Revenue - Foundation Program	\$ 93,868,897	\$ 45,093	\$ -	\$ 93,913,990
State Revenue - TRS On Behalf	\$ 9,128,236	\$ -	\$ -	\$ 9,128,236
Federal Revenue	\$ 2,583,000	\$ 6,464,064	\$ -	\$ 9,047,064
Total Revenue	\$ 193,837,530	\$ 10,236,273	\$ 43,715,670	\$ 247,789,473
<u>EXPENDITURES:</u>				
Payroll - District	\$ 159,001,103	\$ 4,363,880	\$ -	\$ 163,364,983
Payroll - TRS On Behalf	\$ 9,128,236	\$ -	\$ -	\$ 9,128,236
Payroll - Campus/Department	\$ 1,500,120	\$ -	\$ -	\$ 1,500,120
Professional & Contract Services	\$ 9,286,611	\$ 738,035	\$ -	\$ 10,024,646
Utilities	\$ 5,282,783	\$ 70,780	\$ -	\$ 5,353,563
Food Supplies & Materials	\$ -	\$ 3,757,221	\$ -	\$ 3,757,221
Supplies & Materials	\$ 9,653,939	\$ 808,240	\$ -	\$ 10,462,179
Other Operating Costs	\$ 2,165,349	\$ 165,019	\$ -	\$ 2,330,368
Debt Principal	\$ -	\$ -	\$ 23,220,000	\$ 23,220,000
Debt Interest	\$ -	\$ -	\$ 18,677,478	\$ 18,677,478
Debt Service Fees	\$ -	\$ -	\$ 25,000	\$ 25,000
Capital Outlays	\$ 348,786	\$ -	\$ -	\$ 348,786
Total Expenditures	\$ 196,366,927	\$ 9,903,175	\$ 41,922,478	\$ 248,192,580
NET CHANGES	\$ (2,529,397)	\$ 333,098	\$ 1,793,192	\$ (403,107)

Estimated Change in Fund Balance:

Fund Balance per Audit - June 30, 2019	\$ 64,128,953
Estimated Increase to Fund Balance for the fiscal year ending June 30, 2020	\$ 1,838,630
Fund Balance Estimate - June 30, 2020	\$ 65,967,583



Hays Consolidated Independent School District
Estimated Budget
for the Fiscal Year Ending June 30, 2021

	2019-2020 Original Adopted Budget	2019-2020 Official/Revised Budget	2020-2021 Total Proposed Budget	Percent Change to Original Adopted Budget	Percent Change to Official/Revised Budget
<u>ESTIMATED REVENUES:</u>					
Local Revenue	\$ 127,797,078	\$ 129,467,739	\$ 135,700,183	6.18%	4.81%
State Revenue	\$ 98,917,690	\$ 102,122,965	\$ 103,042,226	4.17%	0.90%
Federal Revenue	\$ 7,349,855	\$ 8,190,930	\$ 9,047,064	23.09%	10.45%
Total Revenue	\$ 234,064,623	\$ 239,781,634	\$ 247,789,473	5.86%	3.34%
<u>EXPENDITURES:</u>					
11 - Instruction	\$ 107,871,505	\$ 112,263,227	\$ 114,870,268	6.49%	2.32%
12 - Instructional Resources and Media Services	\$ 2,503,505	\$ 2,503,505	\$ 2,685,547	7.27%	7.27%
13 - Instructional Staff Development	\$ 2,441,939	\$ 2,425,349	\$ 1,519,194	-37.79%	-37.36%
21 - Instructional Administration	\$ 3,415,539	\$ 3,603,869	\$ 4,992,027	46.16%	38.52%
23 - Campus Administration	\$ 11,828,011	\$ 11,705,703	\$ 12,096,285	2.27%	3.34%
31 - Guidance and Counseling Services	\$ 6,294,196	\$ 6,475,890	\$ 6,554,572	4.14%	1.21%
32 - Social Work Services	\$ 391,084	\$ 391,084	\$ 268,956	-31.23%	-31.23%
33 - Health Services	\$ 2,019,336	\$ 2,018,800	\$ 2,250,984	11.47%	11.50%
34 - Transportation	\$ 11,084,084	\$ 11,152,355	\$ 11,050,293	-0.30%	-0.92%
35 - Food Service	\$ 9,177,734	\$ 9,177,734	\$ 9,903,175	7.90%	7.90%
36 - Co curricular / Extracurricular	\$ 4,328,983	\$ 4,855,912	\$ 5,116,831	18.20%	5.37%
41 - General Administration	\$ 4,976,266	\$ 4,811,976	\$ 5,189,921	4.29%	7.85%
51 - Maintenance	\$ 18,923,478	\$ 19,977,085	\$ 20,445,221	8.04%	2.34%
52 - Security	\$ 3,318,546	\$ 3,329,122	\$ 2,804,832	-15.48%	-15.75%
53 - Data Services	\$ 4,452,941	\$ 4,745,031	\$ 5,084,028	14.17%	7.14%
61 - Community Services	\$ 296,238	\$ 301,610	\$ 270,430	-8.71%	-10.34%
71 - Debt Service	\$ 41,354,502	\$ 41,354,502	\$ 41,922,478	1.37%	1.37%
81 - Facilities Acquisition & Construction	\$ -	\$ 273,585	\$ -	NA	-100.00%
93 - Payments to Fiscal Agents	\$ 482,909	\$ 482,909	\$ 330,538	-31.55%	-31.55%
99 - Other Intergovernmental Charges	\$ 812,000	\$ 812,000	\$ 837,000	3.08%	3.08%
Total Expenditures	\$ 235,972,796	\$ 242,661,248	\$ 248,192,580	5.18%	2.28%
NET CHANGES	\$ (1,908,173)	\$ (2,879,614)	\$ (403,107)	-78.87%	-86.00%