ALEDO ISD BOARD MEETING TEMPLATE

MEETING DATE: August 4, 2016

AGENDA ITEM: School Finance 101

PRESENTER: Earl Husfeld

ALIGNS TO BOARD GOAL(S): Financial/Facilities – The District shall exhibit excellence in financial and facility planning, management, and stewardship.

BACKGROUND INFORMATION:
- During a recent board meeting/workshop, one of the goals the Board of Trustees set for itself was a better general understanding of school finance.

ADMINISTRATIVE CONSIDERATIONS:
- During tonight's board meeting, I will share with you in general terms the components/concepts of school finance in Texas, and in particular their impact on the Aledo ISD.
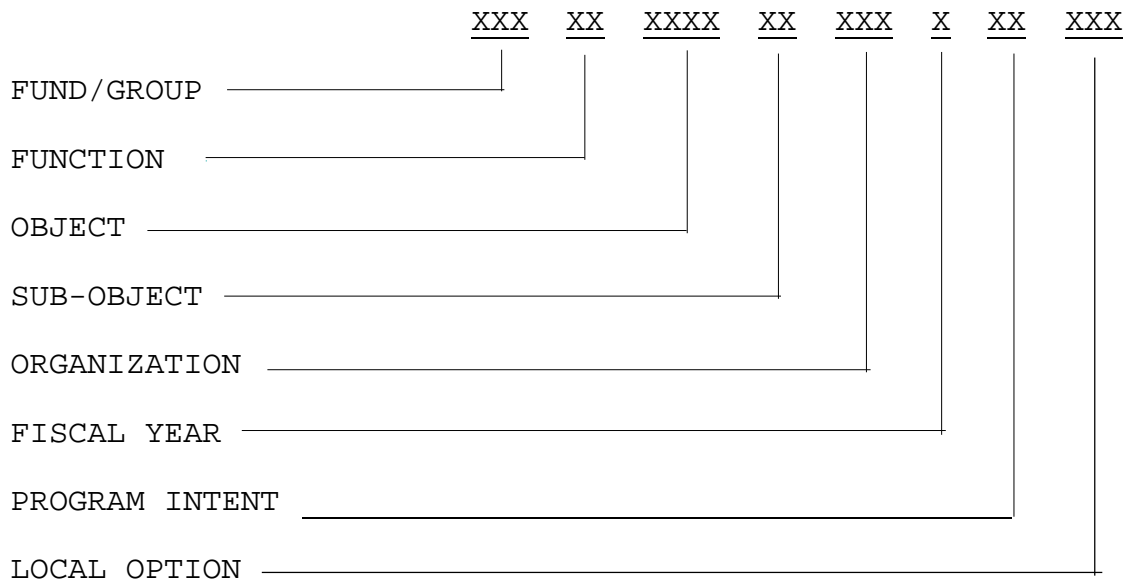
FISCAL NOTE:
None

ADMINISTRATIVE RECOMMENDATION:
None – Informational Report

ACCOUNTING CODE OVERVIEW

In accordance with the Texas Education Code, the Texas Education Agency has developed a standard fiscal accounting system to be used by Texas school districts. While the major purpose of this standard accounting system is compliance with the law, it was also designed to serve as a basic management tool for use in recording, controlling and reporting the financial activities of the District. The major component of this accounting system is a twenty (20) digit code structure. Within this code structure, fifteen (15) digits are required to be used for state reporting purposes. The remaining five (5) digits may be used at local option. The Aledo ISD uses the fifteen (15) mandatory digits and is also using five (5) digits available for local use to provide additional control and program information. The accounting code structure the District is currently using is illustrated below:

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                              XXX  XX  XXXX  XX  XXX  X  XX  XXX

      FUND/GROUP ──────────────┘    │     │   │    │   │   │    │
      FUNCTION ───────────────────┘      │   │    │   │   │    │
      OBJECT ──────────────────────────┘   │    │   │   │    │
      SUB-OBJECT ──────────────────────────┘    │   │   │    │
      ORGANIZATION ─────────────────────────────┘   │   │    │
      FISCAL YEAR ──────────────────────────────────┘   │    │
      PROGRAM INTENT ───────────────────────────────────────┘  │
      LOCAL OPTION ────────────────────────────────────────────┘
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Although certain digits within the code structure may be used at local option, the sequence of the digits within the code structure, the funds and the chart of accounts are to be uniformly used by all Texas school districts.

Below are the components of the account code structure and a brief explanation of each:

A. **FUND/GROUP** - A mandatory three (3) digit code that identifies the major fund group and the detailed, specific fund.

B. **FUNCTION** - A mandatory two (2) digit code that identifies the purpose of the transaction. This code is only applied to expenditures. The function codes, with a brief explanation, that are used by the Aledo ISD are as follows:

Function 11 – Classroom Instruction
This function includes those activities dealing directly with the instruction of students. This includes expenditures for direct classroom instruction, and other activities that deliver, supplement, or direct the delivery of learning situations to students. Examples of expenditures in this function are classroom teacher salaries, teacher aide salaries, speech, occupational and physical therapy services, and professional and contracted services, supplies and materials, and furniture and equipment directly related to instruction.

Function 12 - Instructional Resources and Media Services
This function includes those expenditures which are directly and exclusively for establishing and maintaining libraries and other major facilities dealing with instructional materials and media. Examples of expenditures coded to this function are costs of salaries for media personnel, media equipment and library expenditures, such as library books and videos.

Function 13 - Curriculum and Instructional Staff Development
This is a function for which expenditures are directly and exclusively for in-service training and other staff development involving instructional or instructional related personnel of the District. Costs in this function are those that are for delivering training to instructional staff. Examples of expenditures coded to this function are travel and subsistence for instructional personnel involved in in-service or staff development events, and fees for outside consultants conducting instructional in-service or staff development.

Function 21 - Instructional Leadership
This function encompasses those district-wide activities which have as their purpose managing, directing and supervising the instructional program and improving the quality of instruction and the curriculum. Costs of personnel who manage, supervise, direct and coordinate instruction, research and development, program evaluation, and in-service education, as well as materials, equipment and supplies to support instructional administration are included in this function.

Function 23 - School Leadership
This function covers those activities which have as their purpose directing, managing and supervising a school campus or similar type of organizational unit. Costs necessary to provide personnel, supplies and equipment to manage and operate a school campus or similar type of organizational unit should be coded to this function. Salaries for the principal, assistant principal and clerical staff, and the costs necessary to maintain their offices, are examples of expenditures coded to this function.

Function 31 - Guidance, Counseling, and Evaluation Services
This function includes those activities which have as their purpose assessing and testing students' abilities, aptitudes and interests, counseling students with respect to career and educational opportunities, and helping them establish realistic goals. It includes psychological services, identification of individual characteristics, testing, and educational and occupational counseling. The salaries of counselors and clerical staff, and the costs of supplies and equipment to support such activities are coded to this function.

Function 33 - Health Services
This function includes those expenditures which are directly and exclusively for the purpose of providing health services to individuals. The costs necessary to manage and provide health services, which include medical, dental and nursing care, are included in this function. Salaries of school nurses and the cost of their supplies are coded to this function. This function does not include costs for occupational and physical therapy, and teaching the subject "health," all of which are included in Function 11.

Function 34 - Student (Pupil) Transportation
This function covers the costs of providing management and operational services for transporting students on regular school bus routes. Costs incurred for transporting students to and from school, and between schools, on regular routes approved by the Texas Education Agency are coded to this function. Function 34 expenditures primarily include payments to Dallas County Schools for student transportation.

Function 35 - Food Services
This function encompasses those activities dealing with the management and operation of the District's food service program. Expenditures coded to this function include the cost of food, labor, and all other expenditures necessary for the preparation, transportation, and storage of food. Expenditures for the direct supervision and maintenance of the District's food service program are also charged to this function.

Function 36 - Cocurricular/Extracurricular Activities
This function incorporates those activities which are student and curricular related, but which are not essential to the regular instructional services. Expenditures coded to this function are for the costs associated with such activities as inter-scholastic athletics, other inter-scholastic competitions, student organizations, and special interest activities. Costs necessary to provide management and operational control of such activities are also identified in this functional area. Extra salary paid to a teacher for sponsoring a student group activity (UIL) or coaching inter-scholastic athletics is a Function 36 cost.

Function 41 - General Administration
This function includes those activities associated with the overall administrative responsibility and management of the entire school district. Examples of general administration are expenditures incurred by the Board of Education, office of the superintendent, finance and/or business office(s), textbook custodian, central personnel office, tax administration, and general administrative services. Costs include staff salaries, as well as supplies and equipment to support general administration.

Function 51 – Plant Maintenance and Operations
This function encompasses those activities concerned with keeping the physical plant open, comfortable and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Examples of Function 51 costs include general utilities, warehouse operations, premiums for blanket casualty insurance for physical plant, custodial services, building and equipment maintenance, etc.

Function 52 - Security and Monitoring Services
This function is used for expenditures/expenses that are for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school-sponsored events at another location.

Function 53 - Data Processing Services
This function includes those activities associated with non-instructional data processing services, whether in-house or contracted. Costs associated with the normal administrative operational use of data processing equipment and services are included in this function.

Function 61 - Community Services
This function includes those expenditures for activities or purposes other than regular public education. These types of expenditures are for services or activities relating to the whole community or some segment of the community, including resources to non-public schools. Examples of expenditures coded to this function are costs of a GED night program, before and after school program, and civic activities.

Function 71 - Debt Service
This is a function for which expenditures are for the retirement of recurring bond and lease-purchase principal, related debt service fees, and for all debt interest.

Function 81 - Facilities Acquisition and Construction
This function includes those expenditures for acquiring, equipping and/or additions to real property. Examples of Function 81 expenditures include costs for land and buildings, renovation or construction of buildings, initial installation of service systems/other equipment, and improvement to sites.

Function 91 – Contracted Instructional Services Between Public Schools
This function is used exclusively for the purchase of Weighted Average Daily Attendance (WADA) from either the state or other school districts. Function 91 expenditures include the cost of purchasing attendance credits from the state under Subchapter D, Chapter 41, TEC.

Function 93 – Payments to Fiscal Agent/Member Districts of Shared Services Arrangements
This function is used for expenditures that are for payments from a member district to a fiscal agent of a shared services arrangement.

Function 99 - Other Intergovernmental Charges
This function is used to record amounts paid to other governmental entities, such as a county appraisal district (CAD). Function 99 expenditures include payments to PCAD and TAD for costs related to appraisal of property.

C. **OBJECT** - A mandatory four (4) digit code identifying the nature and object of an account, a transaction, or a source. The first two of the four digits identifies the type of account or transaction, and the major area. The three (3) revenue and six (6) expenditure object codes, with a brief explanation, are the following:

57XX - Revenues from Local and Intermediate Sources
This object code primarily includes revenues from local real and personal property taxes.

58XX - State Program Revenues
This object code is used to classify revenues realized from the Texas Education Agency.

59XX - Federal Program Revenues
This object code is used to classify federal program revenues realized directly from a federal agency or distributed by the Texas Education Agency.

61XX - Payroll Costs
This includes the gross salaries or wages and benefits costs for all employee services.

62XX - Professional and Contracted Services
This includes expenditures for services rendered to the District by firms, individuals, or other organizations which are independent of the Aledo ISD. Normally, professional and contracted services represent a complete service that is rendered for the District, and no attempt should be made to separate labor from supplies.

63XX - Supplies and Materials
This includes all expenditures for supplies and materials furnished by the District.

64XX - Other Operating Expenses
This includes expenditures for miscellaneous costs necessary for the operation of the District. Examples include travel and per diem costs, insurance and bonding expenditures, election costs, fees and dues, bid notices, and newspaper advertisements.

65XX - Debt Service Expenditures
This includes expenditures for the retirement of recurring bond and lease-purchase principal, related debt service fees, and for all debt interest.

66XX - Capital Outlay - Land, Buildings, and Equipment
This includes expenditures for the purchase of land, buildings, furniture and equipment. Generally, the furniture and equipment items are "tagged" and have a useful life of one (1) year or more.

79XX – Other Resources
This object code includes sale of bonds, sale of real and personal property, operating transfers in, etc.

89XX – Other Uses
This object code primarily includes operating transfers out.

D. **SUB-OBJECT** - An optional two (2) digit code used to account for information not otherwise provided by the mandatory chart of accounts. The Aledo ISD uses this code for additional accounting control and program information.

E. **ORGANIZATION** - A mandatory three (3) digit code identifying the organizational unit affected by a transaction. An organization code does not necessarily correspond with a physical location. The code numbers assigned to school campus/organizational units in the Texas School Directory must be utilized for coding organization costs.

F. **FISCAL YEAR** - A mandatory one (1) digit code identifying the last digit of the appropriate fiscal year. For example, the fiscal year digit for the 2015-2016 fiscal year would be 6. For those funds with carryover monies, this fiscal year code should be the last digit of the fiscal year in which the grant monies were originally allocated and/or approved.

G. **PROGRAM INTENT** - A mandatory two (2) digit code used to designate instructional areas and/or the intent of a program provided to students. These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The student group toward which the instructional or other service is directed determines the program intent code, not the demographic makeup of the students served.

H. **LOCAL OPTION** - An optional three (3) digit code used to account for information not otherwise provided by the mandatory chart of accounts. The Aledo ISD uses this code for additional accounting control and program information.

Aledo ISD Approved Budgets
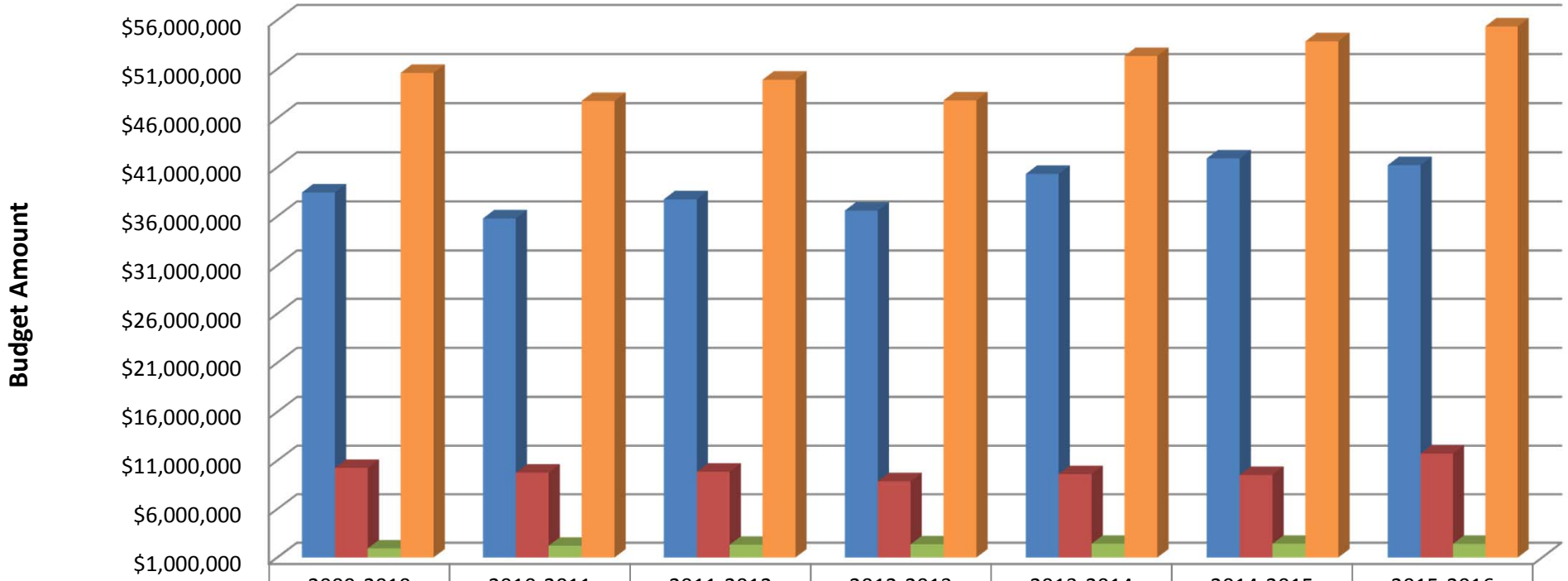
	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
■ General Fund	$38,431,067	$35,784,698	$37,743,513	$36,584,461	$40,315,946	$41,897,179	$41,209,156
■ Debt Service Fund	$10,241,571	$9,747,344	$9,848,061	$8,865,152	$9,596,613	$9,512,464	$11,721,815
■ Child Nutrition Fund	$1,940,512	$2,222,657	$2,319,101	$2,360,410	$2,414,287	$2,414,648	$2,411,262
■ Total Approved Budget	$50,613,150	$47,754,699	$49,910,675	$47,810,023	$52,326,846	$53,824,291	$55,342,233

Aledo ISD General Fund Revenue Sources (Audited)

Revenue Amount
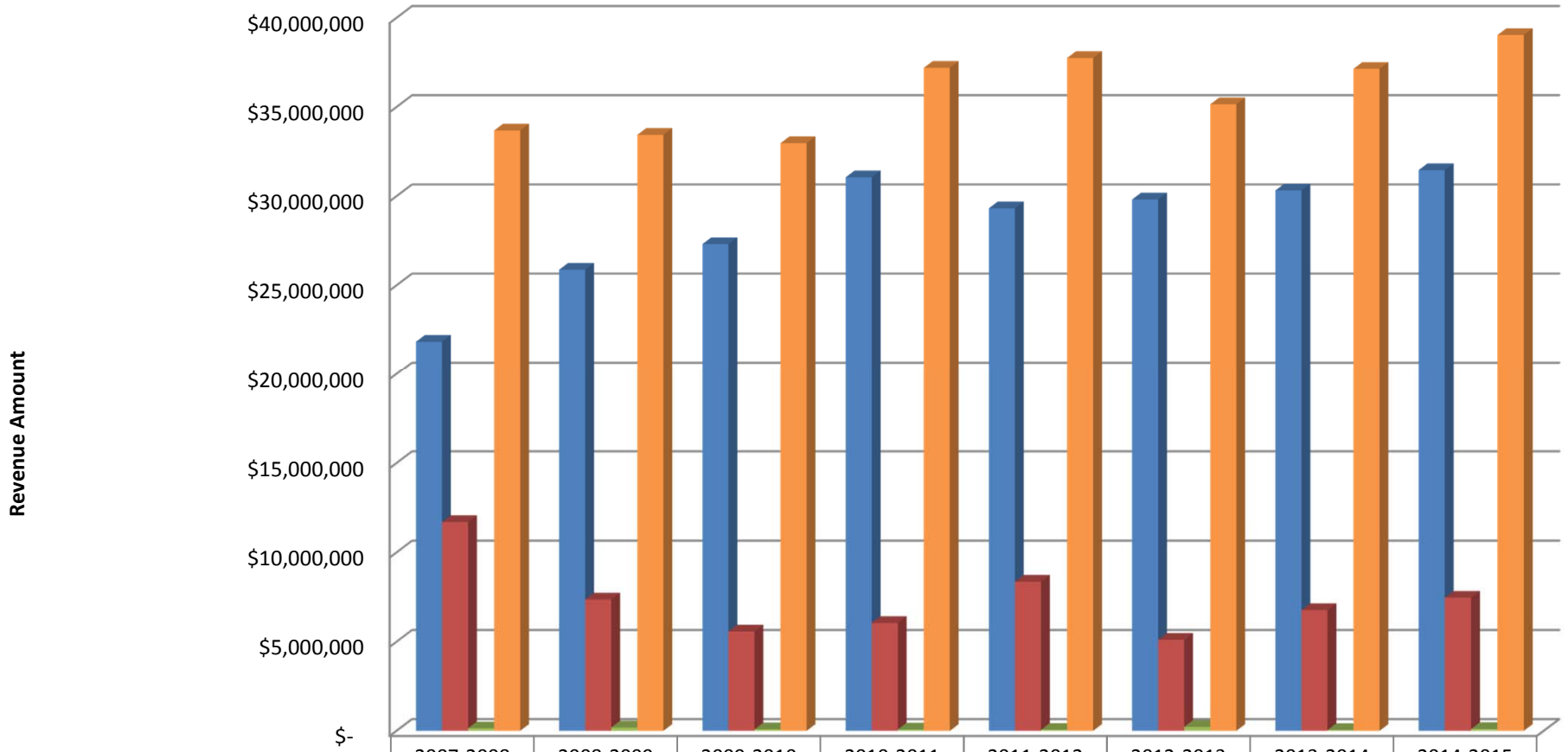
	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
Local Revenues	$21,837,852	$25,881,382	$27,315,144	$31,060,781	$29,326,234	$29,817,005	$30,323,609	$31,461,731
State Revenues	$11,700,309	$7,369,744	$5,577,564	$6,059,999	$8,363,701	$5,113,834	$6,775,639	$7,470,383
Other Sources	$146,522	$191,073	$85,276	$79,539	$59,521	$224,089	$43,369	$106,773
Total Revenues	$33,684,683	$33,442,199	$32,977,984	$37,200,319	$37,749,456	$35,154,928	$37,142,617	$39,038,887

Aledo ISD Enrollment and ADA
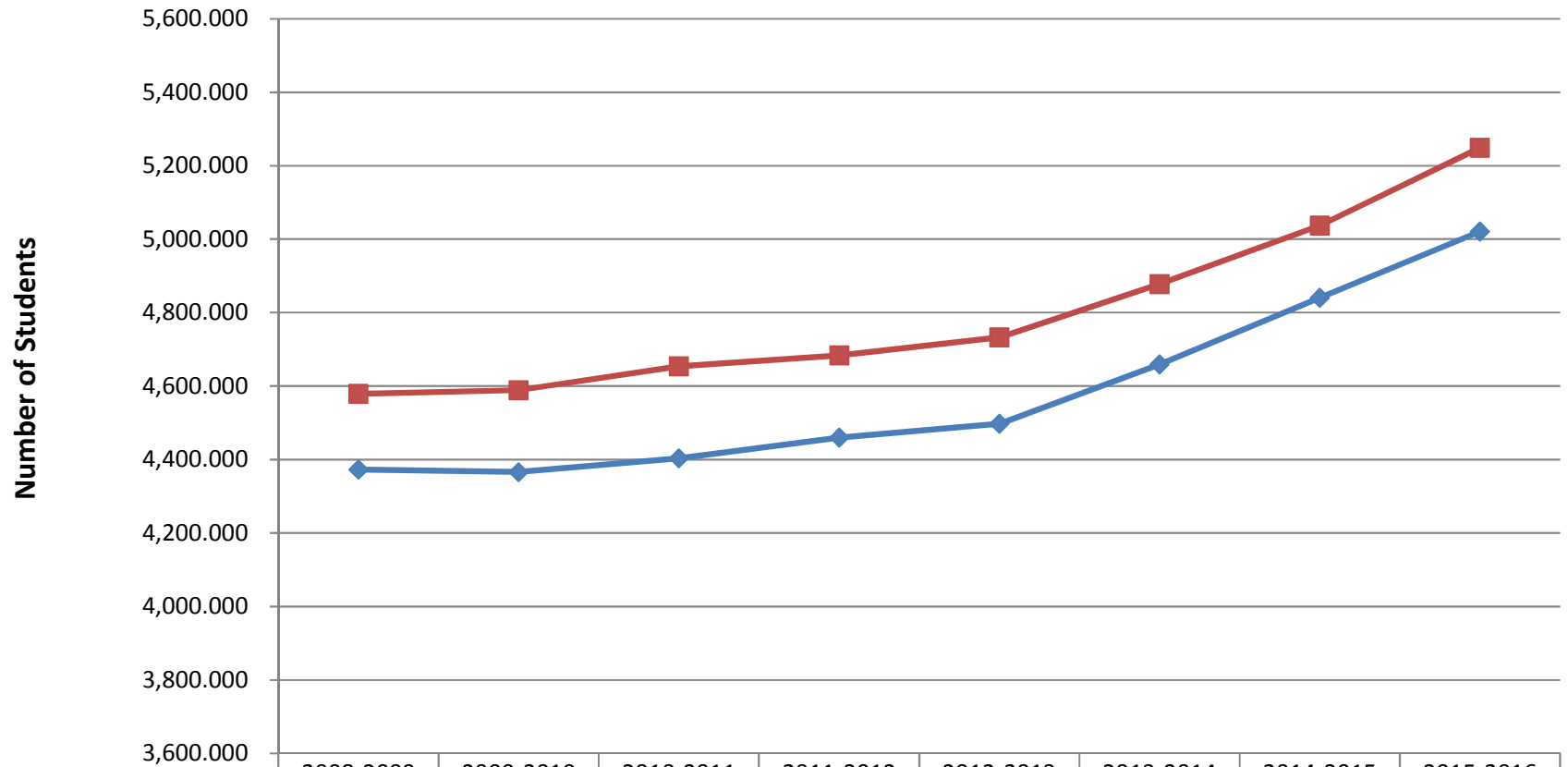
	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
Average Daily Attendance	4,372.294	4,366.140	4,403.553	4,459.803	4,497.849	4,658.953	4,840.036	5,020.901
PEIMS Fall Enrollment	4,579	4,589	4,654	4,684	4,733	4,878	5,037	5,249

Number of Students

Aledo ISD Tax Rates

	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
I&S Tax Rate	$0.2599	$0.2983	$0.3500	$0.3852	$0.3852	$0.2552	$0.2552	$0.2552	$0.2552	$0.2552	$0.4250
M&O Tax Rate	$1.5000	$1.3700	$1.0400	$1.0400	$1.0400	$1.1700	$1.1700	$1.1700	$1.1700	$1.1700	$1.1700
Total Tax Rate	$1.7599	$1.6683	$1.3900	$1.4252	$1.4252	$1.4252	$1.4252	$1.4252	$1.4252	$1.4252	$1.5950

Aledo ISD Tax Rates & Tax on $100,000 Home

	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
M&O Tax Rate	$1.5000	$1.3700	$1.0400	$1.0400	$1.0400	$1.1700	$1.1700	$1.1700	$1.1700	$1.1700	$1.1700
I&S Tax Rate	$0.2599	$0.2983	$0.3500	$0.3852	$0.3852	$0.2552	$0.2552	$0.2552	$0.2552	$0.2552	$0.4250

Legend: I&S Tax Rate · M&O Tax Rate · Tax on $100,000 Home
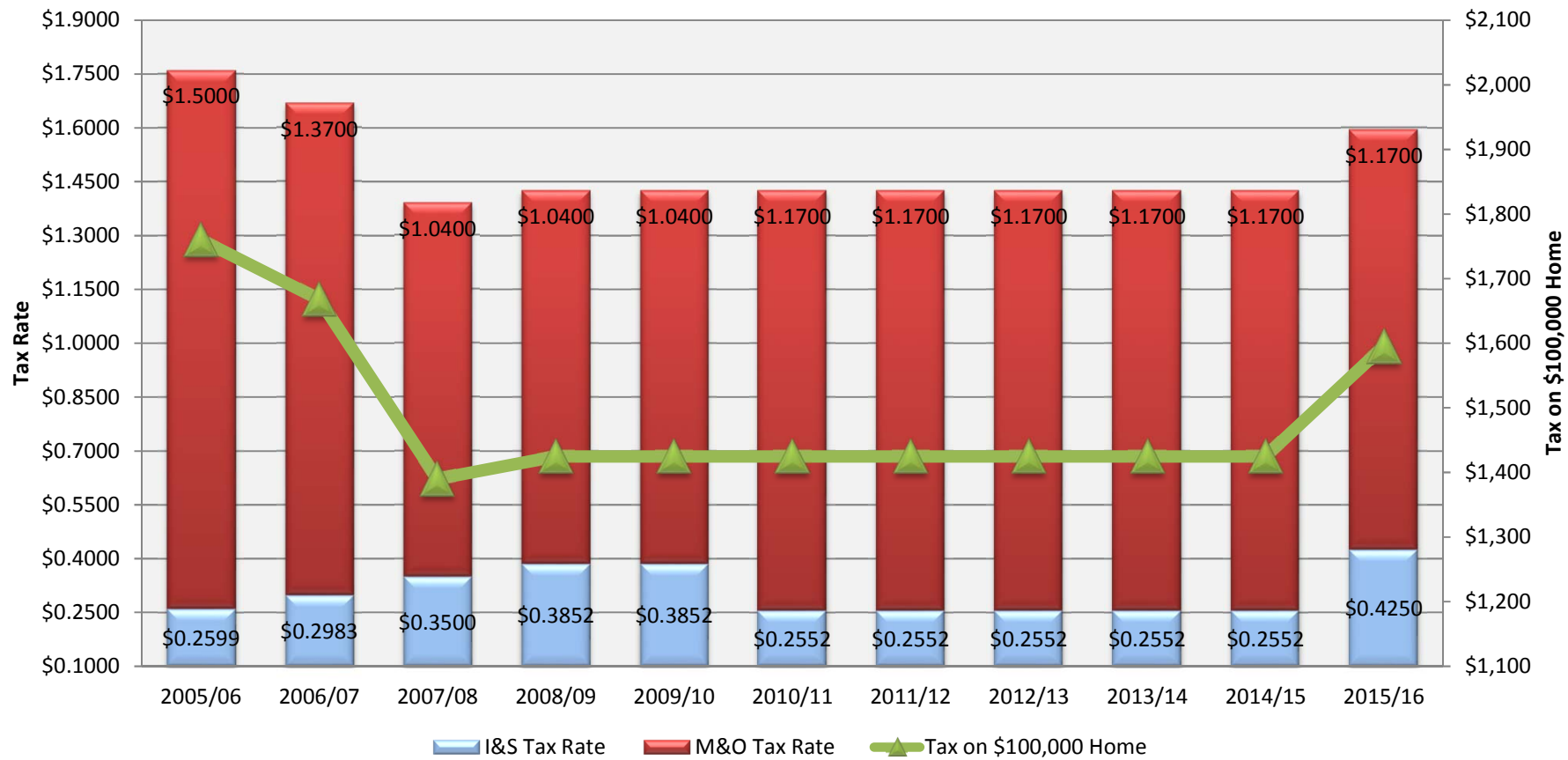
Aledo ISD Tax Rate Components

Tax Rate Components:

|		
Base M & O Tax Rate	$ 1.0000	Base M & O Tax Rate
Board of Trustees Discretion	0.0400	"Golden Pennies"; No Recapture
Election Required	0.0200	"Silver Pennies"; No Recapture
Election Required	0.1100	"Copper Pennies"; Recapture
Maximum M & O Tax Rate	**$ 1.1700**	

Current Tax Rate:

M & O Tax Rate	$ 1.1700	
I & S Tax Rate	0.4250	Fifty Cent Test
Total Current Tax Rate	**$ 1.5950**	

Aledo ISD Taxable Assessed Valuations
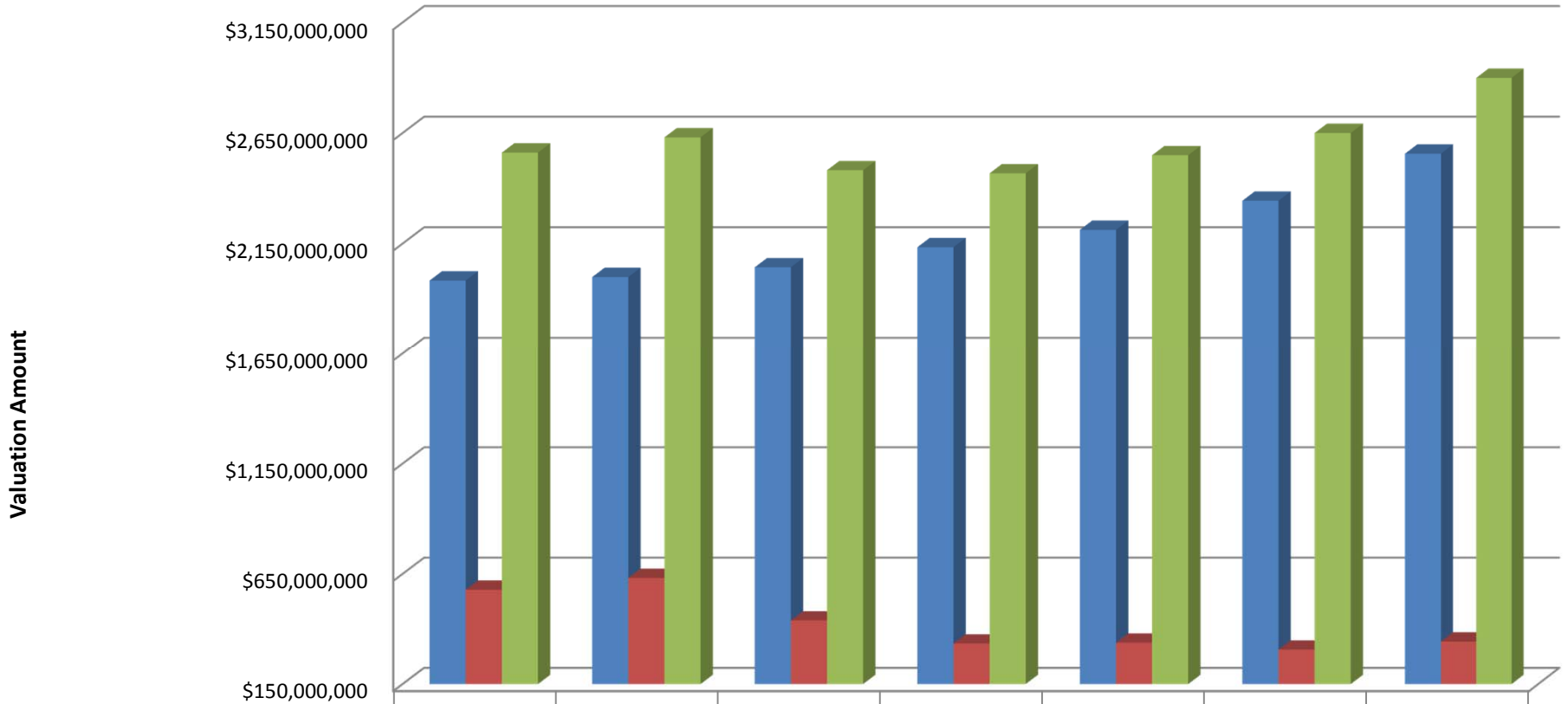
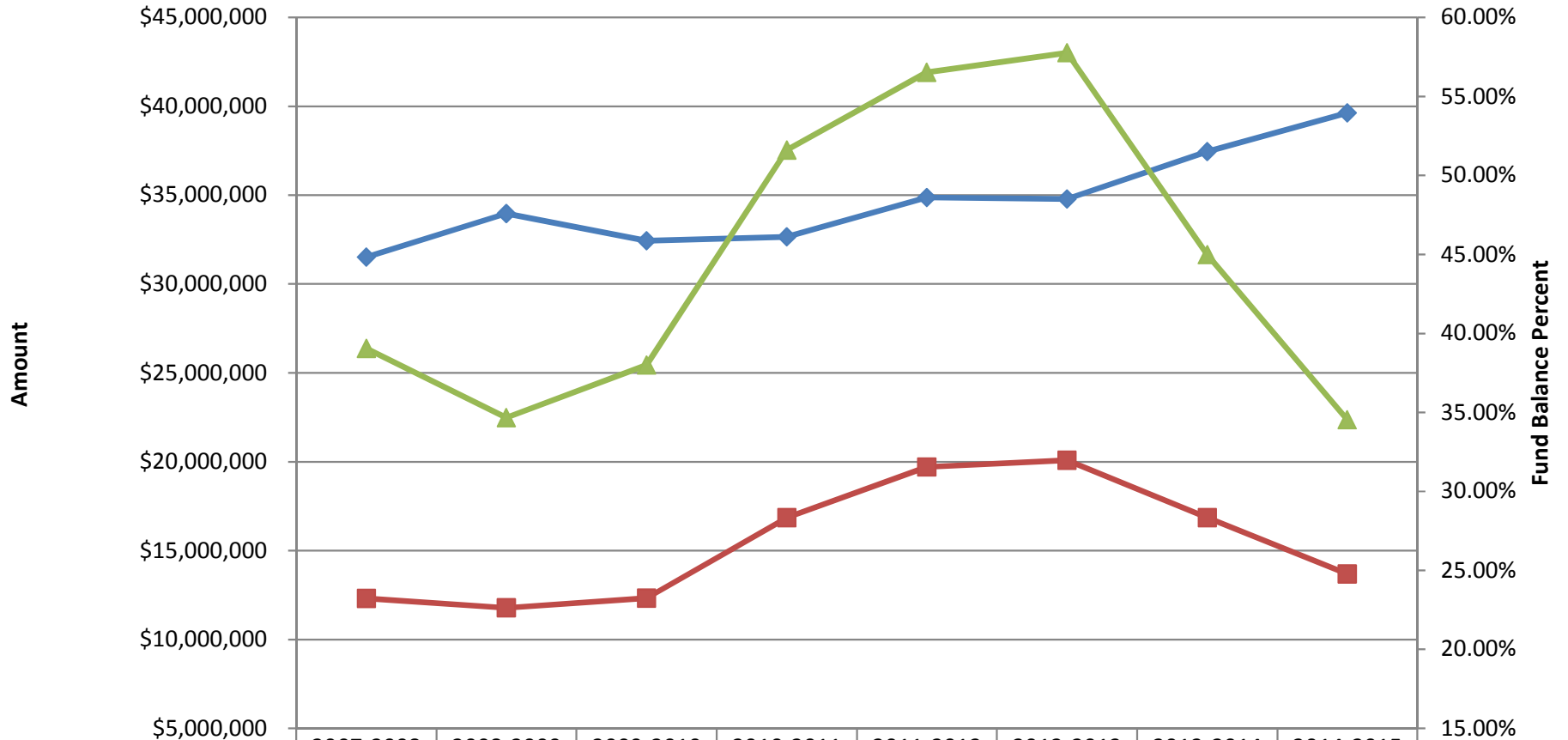|	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
■ Non Oil & Gas Valuation	$1,983,286,627	$1,998,786,377	$2,042,941,356	$2,133,560,833	$2,212,101,679	$2,343,889,618	$2,556,559,130
■ Oil & Gas Valuation	$578,282,729	$631,729,503	$438,854,660	$334,119,180	$337,618,290	$306,453,210	$342,733,550
■ Total Taxable Valuation	$2,561,569,356	$2,630,515,880	$2,481,796,016	$2,467,680,013	$2,549,719,969	$2,650,342,828	$2,899,292,680

Aledo ISD General Fund Revenues, Expenditures, and Fund Balance (Audited)
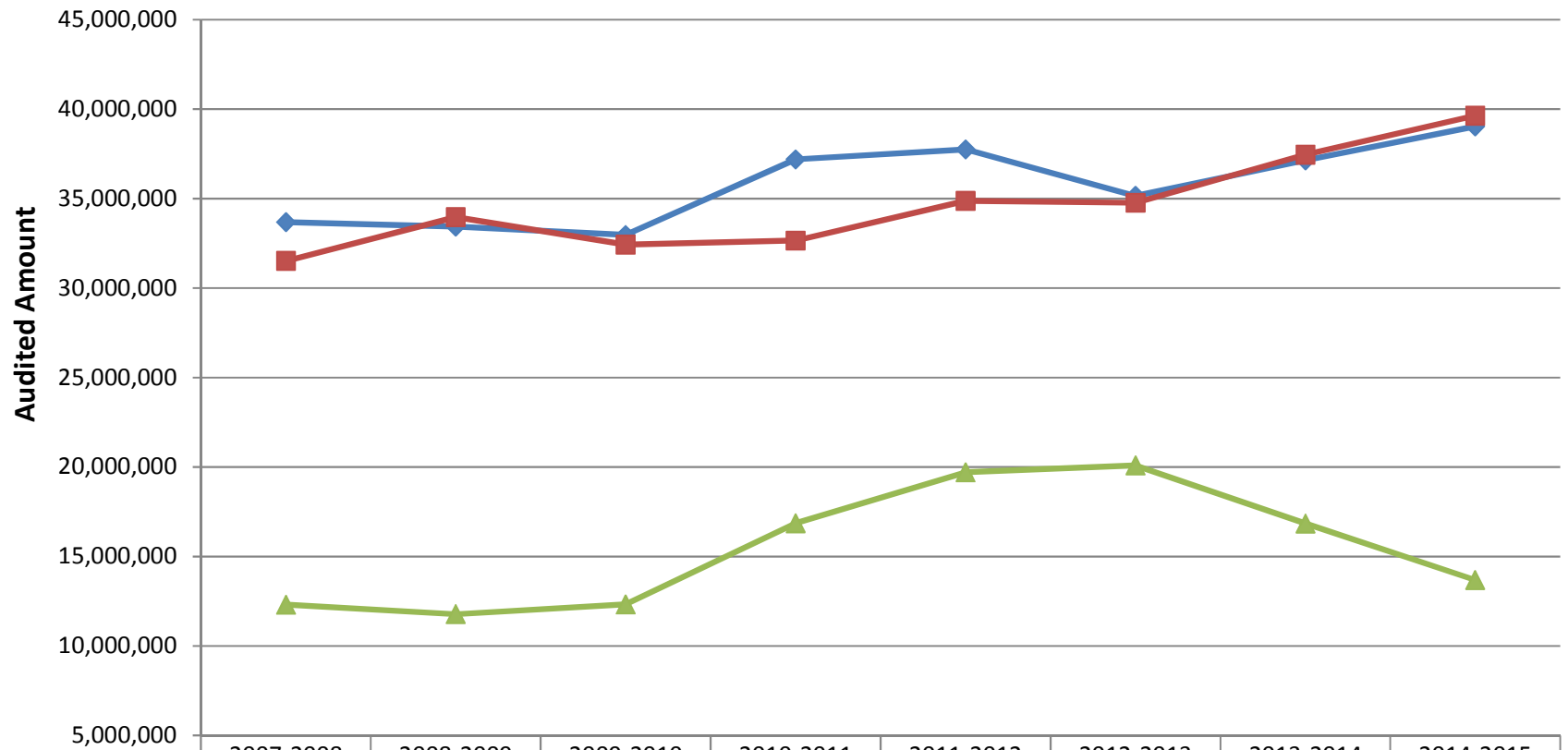
	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
Total Revenues	33,684,683	33,442,199	32,977,984	37,200,319	37,749,456	35,154,928	37,142,617	39,038,887
Total Expenditures	31,520,017	33,971,883	32,432,750	32,660,163	34,871,745	34,778,363	37,456,261	39,637,107
Fund Balance	12,307,472	11,777,788	12,323,022	16,856,367	19,712,762	20,089,327	16,850,685	13,687,465

Aledo ISD General Fund Expenditures & Fund Balance (Audited)

	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
General Fund Expenditures	$31,520,017	$33,971,883	$32,432,750	$32,660,163	$34,871,745	$34,778,363	$37,456,261	$39,637,107
General Fund Fund Balance	$12,307,472	$11,777,788	$12,323,022	$16,856,367	$19,712,762	$20,089,327	$16,850,685	$13,687,465
Fund Balance % of Expenditures	39.05%	34.67%	38.00%	51.61%	56.53%	57.76%	44.99%	34.53%

Aledo ISD Debt Service Fund Expenditures & Fund Balance (Audited)
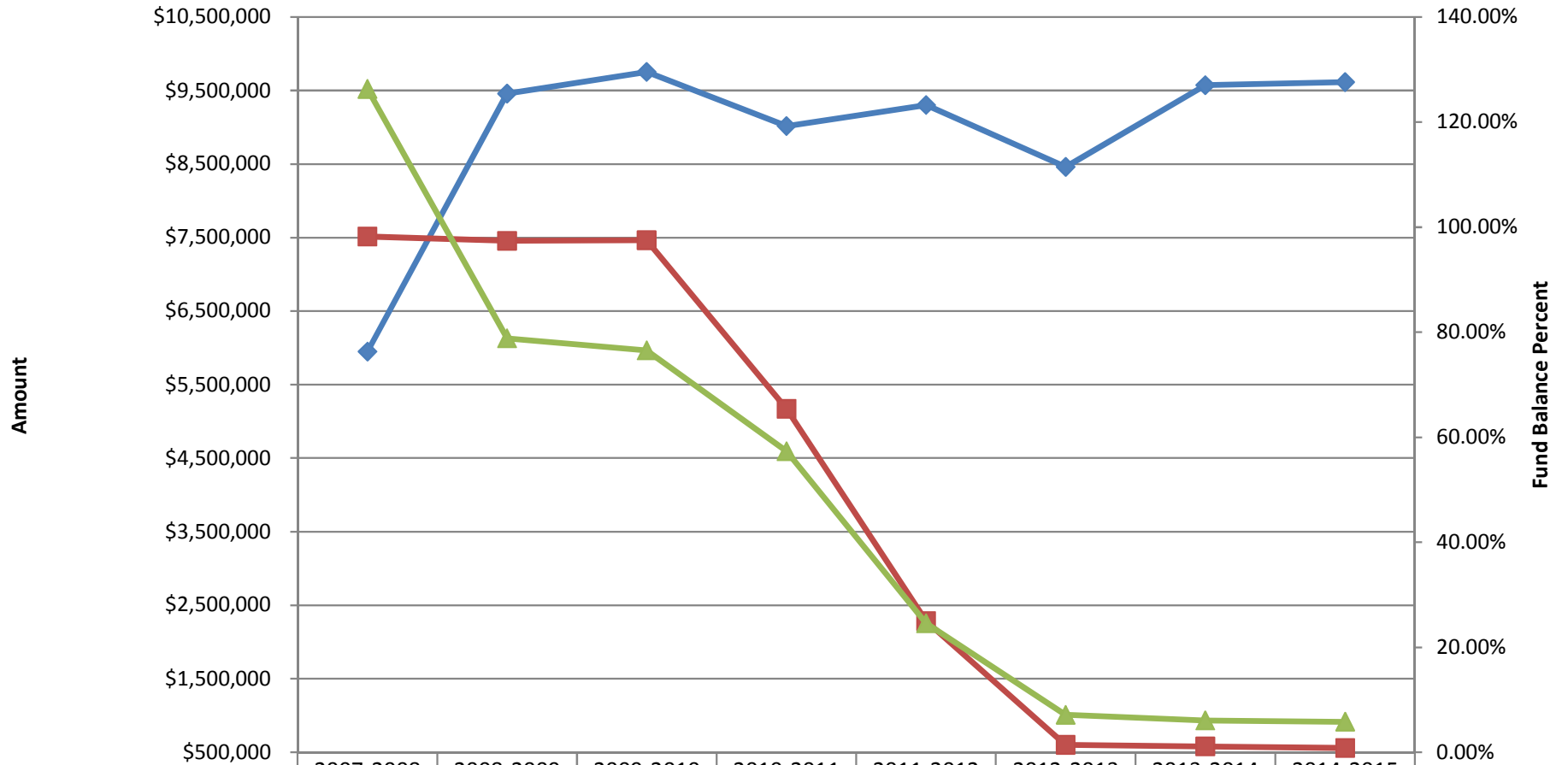
	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
Debt Service Fund Expenditures	$5,949,765	$9,460,159	$9,753,434	$9,018,474	$9,302,247	$8,460,641	$9,574,136	$9,614,125
Debt Service Fund Fund Balance	$7,514,879	$7,456,029	$7,465,651	$5,169,500	$2,283,079	$602,690	$578,571	$558,959
Fund Balance % of Expenditures	126.31%	78.82%	76.54%	57.32%	24.54%	7.12%	6.04%	5.81%

Aledo ISD
Analysis of 2014-2015 Audited Revenues and Expenditures with Identified Districts

Function	Description	Aledo	Azle	Burleson	Carroll	Castleberry	Cleburne	Eagle Mountain-Saginaw	Fort Worth	Granbury	Joshua	Keller	Nothwest	Weatherford	White Settlement
	Revenues:														
5700	Local Revenues	80.59%	54.26%	48.43%	81.47%	17.27%	59.54%	53.13%	44.78%	81.84%	39.07%	55.26%	76.66%	67.23%	36.21%
5800	State Revenues	19.14%	44.83%	50.56%	16.02%	81.44%	39.19%	45.46%	53.46%	16.57%	59.98%	43.43%	20.77%	31.25%	63.23%
5900	Other Sources/Federal Revenues	0.27%	0.91%	1.01%	2.51%	1.29%	1.27%	1.41%	1.76%	1.59%	0.95%	1.31%	2.57%	1.52%	0.55%
	Total Revenues	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**
	Expenditures:														
11	Classroom Instruction	53.56%	56.44%	58.72%	43.53%	56.95%	60.28%	57.00%	57.37%	51.93%	60.48%	62.16%	60.08%	56.50%	59.56%
12	Instructional Resources & Media Services	1.24%	1.23%	1.36%	1.04%	1.72%	0.90%	1.45%	1.50%	1.26%	1.62%	1.33%	1.42%	1.34%	0.65%
13	Curriculum/Instructional Staff Development	0.60%	0.37%	1.26%	1.15%	0.02%	1.31%	1.59%	1.02%	1.24%	0.15%	1.53%	3.05%	1.64%	1.08%
21	Instructional Leadership	1.07%	0.74%	1.87%	0.47%	2.36%	1.37%	0.91%	2.02%	0.85%	1.97%	1.05%	0.61%	1.69%	1.11%
23	School Leadership	6.10%	5.62%	6.65%	3.90%	6.22%	5.90%	6.35%	6.74%	5.92%	6.44%	6.13%	5.17%	5.61%	7.35%
31	Guidance, Counseling, & Evaluation Services	2.95%	3.35%	3.43%	2.58%	1.76%	2.19%	4.13%	5.19%	4.00%	2.38%	3.94%	3.71%	3.43%	2.61%
32	Social Work Services	0.00%	0.70%	0.08%	0.00%	0.00%	0.01%	0.00%	0.57%	0.11%	0.16%	0.07%	0.13%	0.14%	0.23%
33	Health Services	1.07%	1.42%	1.29%	0.80%	0.85%	1.11%	1.18%	1.25%	0.66%	0.53%	1.15%	1.05%	1.07%	1.24%
34	Student (Pupil) Transportation	5.24%	4.29%	2.49%	2.36%	1.60%	3.68%	3.37%	2.90%	4.53%	3.80%	2.60%	3.92%	3.63%	2.60%
35	Food Services	0.00%	0.00%	0.00%	3.31%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
36	Co-Curricular/Extracurricular Activities	5.21%	3.58%	3.77%	2.95%	2.38%	3.16%	4.27%	1.83%	2.93%	3.22%	3.37%	2.96%	3.00%	2.58%
41	General Administration	4.19%	3.38%	2.92%	3.20%	3.61%	3.12%	3.18%	2.32%	3.66%	2.73%	2.44%	3.02%	4.08%	3.74%
51	Plant Maintenance & Operations	11.87%	12.89%	10.94%	7.53%	10.75%	13.13%	12.51%	10.87%	9.43%	12.31%	8.53%	10.50%	9.83%	11.25%
52	Security & Monitoring Services	1.12%	0.45%	0.32%	0.26%	0.66%	0.67%	0.60%	1.55%	0.35%	0.48%	0.75%	0.56%	0.53%	0.75%
53	Data Processing Services	2.56%	2.09%	3.47%	1.75%	2.13%	1.71%	2.58%	1.94%	1.66%	3.05%	1.94%	2.45%	1.53%	2.99%
61	Community Services	0.00%	0.00%	0.01%	0.06%	0.11%	0.08%	0.03%	0.75%	0.09%	0.00%	0.51%	0.08%	1.28%	0.90%
71	Principal/Interest on Long Term Debt	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.29%	0.00%	0.00%	0.00%	0.00%	0.00%	1.11%	0.85%
81	Facilities Acquisition & Construction	0.00%	2.82%	0.62%	2.82%	8.68%	0.40%	0.11%	1.34%	0.97%	0.00%	0.02%	0.03%	1.30%	0.19%
91	Chapter 41 Payment to State	1.92%	0.00%	0.00%	15.93%	0.00%	0.00%	0.00%	0.00%	9.07%	0.00%	0.00%	0.00%	0.84%	0.00%
93	Payments to Fiscal Agent of SSA	0.00%	0.05%	0.00%	0.64%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.13%	0.00%	0.32%	0.00%
95	Payment to Juvenile Justice AEP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
97	Payment to Tax Increment Fund	0.00%	0.00%	0.00%	5.72%	0.00%	0.00%	0.00%	0.48%	0.00%	0.00%	0.90%	0.56%	0.00%	0.00%
99	Other Intergovernmental Charges	1.30%	0.57%	0.79%	0.00%	0.21%	0.97%	0.43%	0.32%	1.33%	0.68%	0.45%	0.69%	1.14%	0.32%
	Total Expenditures	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**
	2014-2015 Student Enrollment	**5,037**	**6,156**	**10,983**	**7,884**	**4,076**	**6,573**	**18,659**	**85,975**	**6,869**	**5,025**	**33,619**	**19,831**	**7,735**	**6,664**
	Total Revenues per Student	**7,750**	**7,324**	**7,437**	**11,962**	**8,413**	**7,952**	**8,022**	**7,795**	**8,855**	**7,971**	**7,317**	**8,194**	**8,483**	**7,168**
	Total Expenditures per Student	**7,869**	**7,263**	**6,970**	**11,549**	**7,631**	**7,825**	**7,658**	**7,823**	**8,461**	**8,106**	**7,609**	**7,955**	**7,987**	**6,895**
	Fund Balance - June 30, 2015/August 31, 2015	**13,687,465**	**15,156,401**	**25,212,152**	**37,085,445**	**22,658,759**	**15,564,072**	**31,498,341**	**171,824,103**	**17,938,813**	**10,791,349**	**66,617,092**	**73,375,888**	**21,361,551**	**13,999,755**
	Fund Balance % of Expenditures	**34.53%**	**33.90%**	**32.93%**	**40.73%**	**72.85%**	**30.26%**	**22.04%**	**25.55%**	**30.86%**	**26.49%**	**26.04%**	**46.51%**	**34.58%**	**30.47%**