

Section I: Budget Overview

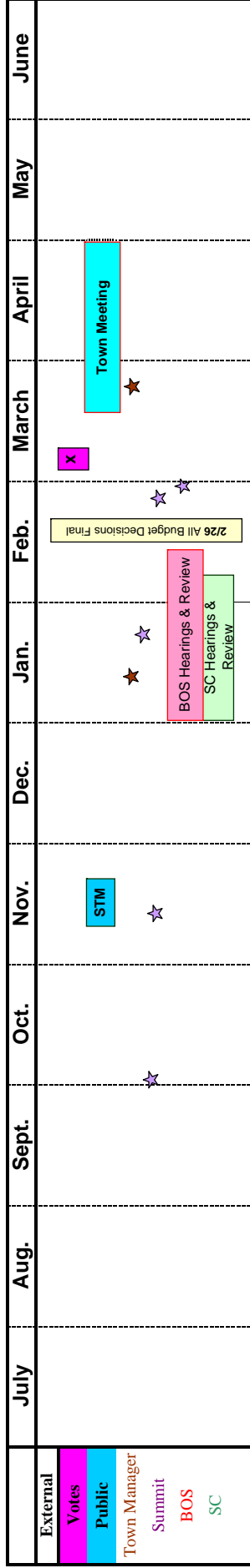




Town of Lexington - FY 2010 Budget Schedule & Process

The Town of Lexington operates under state statutes and the Town Charter as amended to establish the Selectmen-Town Manager form of government. The legislative body of Lexington is the representative Town Meeting comprised of approximately 200 elected Town Meeting Members. Town Meeting has the sole authority to appropriate funds for the operating and capital projects. Lexington's annual budget is initially proposed by the Town Manager, reviewed and recommended by the Board of Selectmen, and then fully adopted by Town Meeting action.

Budget Schedule



2008 | 2009

Significant Dates

- | | | |
|---|---|--|
| September 2008
Distribution of Materials to Departments | | |
| October 2008
☆ Summit I - Financial Indicators & Projections - Discuss Guidelines & Drivers | September 9th | Early February |
| November 2008
☆ Summit II - Revenue Model & Revised Projections | October 1st | Early February |
| December 2008
Submittal of FY 2010 Superintendent's Recommended Budget to SC | November 12th | February 24th |
| January 2009
☆ Submittal of FY 2010 Town Manager's Preliminary Budget to BOS | December 10th | February 26th |
| ☆ Summit III - Revenue Split, Expense Review & Gap Defining
School Committee - Public Hearings on Budget | January 12th
January 15th
January | March 2nd
March 2nd
March 23rd
March 30th |
| February 2009
BOS - Review of Budget
School Committee - Public Hearings on Budget
☆ Summit IV - Progress Report/Official Approval of FY 2009 Rec'd Budgets (Municipal/Schools)
☆ Summit V Budget Decisions & Deliberations concluded | February 9th | April |
| March 2009
Budget Electronic Distribution
Municipal Election
Town Meeting Commences | February 12th | July 1, 2009 |
| April 2009
Town Meeting | February 15th | |
| July 2009
Start of FY 2010 | February 18th | |

Summary of Revenues & Expenditures

The summary provided below shows revenues & expenses for the Town of Lexington FY 2008-2010. This summary reflects actual results of FY 2008, adjusted figures from FY 2009 and the recommendations of the Town Manager & Superintendent for FY 2010.

Revenue Summary

	FY2008 Actual	FY2009 Recap	FY2010 Projected
Tax Levy	\$ 104,879,746	\$ 110,705,521	\$ 114,759,106
State Aid	\$ 9,064,275	\$ 9,963,453	\$ 9,058,898
Local Receipts	\$ 12,189,265	\$ 9,395,065	\$ 9,770,000
Available Funds	\$ 4,216,097	\$ 5,620,168	\$ 6,053,619
Revenue Offsets	\$ (1,897,006)	\$ (2,540,476)	\$ (1,836,461)
Enterprise Funds (Indirect)	\$ 1,752,885	\$ 1,710,887	\$ 1,662,522
Total General Fund	\$ 130,205,261	\$ 134,854,618	\$ 139,467,683

General Fund Expense Summary

Education			
Lexington Public Schools	\$ 60,193,779	\$ 64,414,139	\$ 66,958,293
Minuteman Reg. School	\$ 1,194,216	\$ 1,510,598	\$ 1,711,554
<i>sub-total Education</i>	\$ 61,387,995	\$ 65,924,737	\$ 68,669,847
Municipal	\$ 25,651,592	\$ 25,688,411	\$ 26,526,287
Shared Expenses			
Benefits & Insurance	\$ 23,425,240	\$ 26,782,252	\$ 27,890,276
Debt (within-levy)	\$ 3,572,204	\$ 4,017,541	\$ 4,471,432
Reserve Fund	\$ -	\$ 532,500	\$ 550,000
Facilities	\$ 8,994,689	\$ 8,869,428	\$ 8,863,432
<i>sub-total Shared Expenses</i>	\$ 35,992,133	\$ 40,201,720	\$ 41,775,141
Capital			
Cash Capital	\$ 1,355,000	\$ 1,520,750	\$ 1,545,719
<i>sub-total Capital</i>	\$ 1,355,000	\$ 1,520,750	\$ 1,545,719
Other			
Stabilization Fund	\$ 1,000,000	\$ 1,000,000	\$ -
Other	\$ 390,000	\$ 519,000	\$ 950,690
<i>sub-total Other</i>	\$ 1,390,000	\$ 1,519,000	\$ 950,690
Total General Fund	\$ 125,776,720	\$ 134,854,618	\$ 139,467,683
Surplus/(Deficit)	\$ 4,428,541	\$ (0)	\$ (0)

Other Expenses			
Revolving Funds	\$ 923,529	\$ 2,117,630	\$ 2,168,530
Grants	\$ 122,732	\$ 122,732	\$ 161,168
CPA	\$ 1,428,699	\$ 2,978,386	\$ 2,667,028
Enterprise Funds (Direct)			
Water	\$ 5,549,471	\$ 6,487,028	\$ 6,686,570
Wastewater (Sewer)	\$ 6,658,544	\$ 7,062,609	\$ 7,704,170
Recreation	\$ 1,430,700	\$ 1,676,083	\$ 1,725,605
Cash Capital	\$ 25,000	\$ 85,305	\$ 111,000
<i>sub-total Enterprise Funds</i>	\$ 13,663,715	\$ 15,311,025	\$ 16,227,344
Exempt Debt			
Municipal	\$ 3,927,422	\$ 3,081,223	\$ 2,974,264
School	\$ 1,445,451	\$ 2,551,420	\$ 2,905,259
<i>sub-total Exempt Debt</i>	\$ 5,372,874	\$ 5,632,643	\$ 5,879,523
Total Other Expenses	\$ 21,511,549	\$ 26,162,416	\$ 27,103,593
Total Expenses	\$ 147,288,269	\$ 161,017,033	\$ 166,571,277

Program Summary

A	B	C	D	E	F	G	(G-D)	(G/D)
ELEMENT	DESCRIPTION	2008 Actual	2009 Adjusted	2010 Mgr. Rec'd	Selectmen Add/Del	2010 Recommended	Change \$	Change %
Operating Budget- General Fund Expenses								
<u>Program 1000: Education</u>								
1100	Lexington Public Schools	\$ 60,193,779	\$ 64,414,139	\$ 68,015,286	\$ (1,056,993)	\$ 66,958,293	\$ 2,544,154	3.95%
1200	Regional Schools	\$ 1,194,216	\$ 1,510,598	\$ 1,800,000	\$ (88,446)	\$ 1,711,554	\$ 200,956	13.30%
Total Education		\$ 61,387,995	\$ 65,924,737	\$ 69,815,286	\$ (1,145,439)	\$ 68,669,847	\$ 2,745,110	4.16%
<u>Program 2000: Shared Expenses</u>								
2110	Contributory Retirement	\$ 3,381,300.27	\$ 3,446,236.00	\$ 3,643,396.00	\$ -	\$ 3,643,396	\$ 197,160	5.72%
2120	Non-Contributory Retirement	\$ 41,218.31	\$ 42,000.00	\$ 42,000.00	\$ -	\$ 42,000	\$ -	0.00%
2130	Employee Insurance	\$ 18,965,998.27	\$ 22,140,749.00	\$ 23,819,212.00	\$ (944,754)	\$ 22,874,458	\$ 733,709	-17.96%
2140	Unemployment Insurance	\$ 147,694.48	\$ 100,000.00	\$ 150,000.00	\$ 117,300	\$ 267,300	\$ 167,300	167.30%
2150	Workers' Compensation	\$ 311,102.17	\$ 306,625.00	\$ 351,625.00	\$ -	\$ 351,625	\$ 45,000	14.68%
2160	Property & Liability Insurance	\$ 573,838.26	\$ 608,240.00	\$ 611,497.00	\$ -	\$ 611,497	\$ 3,257	0.54%
2170	Uninsured Losses	\$ 4,088.00	\$ 138,402.00	\$ 100,000.00	\$ -	\$ 100,000	\$ (38,402)	-27.75%
<i>sub-total 2100 Benefits</i>		\$ 23,425,240	\$ 26,782,252	\$ 28,717,730	\$ (827,454)	\$ 27,890,276	\$ 1,108,024	4.14%
2210	Payment on Funded Debt	\$ 2,833,980	\$ 3,110,000	\$ 3,622,390	\$ -	\$ 3,622,390	\$ 512,390	16.48%
2220	Interest on Funded Debt	\$ 696,227	\$ 663,723	\$ 660,650	\$ -	\$ 660,650	\$ (3,073)	-0.46%
2230	Temporary Borrowing	\$ 41,997	\$ 243,818	\$ 188,393	\$ -	\$ 188,393	\$ (55,425)	-22.73%
<i>sub-total 2200 Debt Services</i>		\$ 3,572,204	\$ 4,017,541	\$ 4,471,432	\$ -	\$ 4,471,432	\$ 453,892	11.30%
2310	Reserve Fund	\$ -	\$ 532,500	\$ 550,000	\$ -	\$ 550,000	\$ 17,500	3.29%
<i>sub-total 2300 Operating Articles</i>		\$ -	\$ 532,500	\$ 550,000	\$ -	\$ 550,000	\$ 17,500	3.29%
2400	Facilities	\$ 8,994,689	\$ 8,869,428	\$ 8,932,703	\$ (69,271)	\$ 8,863,432	\$ (5,996)	-0.07%
Total Shared Expenses		\$ 35,992,133	\$ 40,201,720	\$ 42,671,866	\$ (896,725)	\$ 41,775,141	\$ 1,573,420	3.91%
<u>Program 3000: Public Works</u>								
3100-3500	DPW Personal Services	\$ 3,303,096	\$ 3,162,037	\$ 3,200,625	\$ -	\$ 3,200,625	\$ 38,588	1.22%
3100-3500	DPW Expenses	\$ 5,183,585	\$ 4,612,678	\$ 4,783,243	\$ (50,500)	\$ 4,732,743	\$ 120,065	2.60%
Total Public Works		\$ 8,486,681	\$ 7,774,715	\$ 7,983,868	\$ (50,500)	\$ 7,933,368	\$ 158,653	2.04%
<u>Program 4000: Public Safety</u>								
4100	Law Enforcement Personal Services	\$ 4,706,271	\$ 4,797,795	\$ 4,836,757	\$ (37,000)	\$ 4,799,757	\$ 1,962	0.04%
4100	Law Enforcement Expenses	\$ 485,964	\$ 491,676	\$ 500,169	\$ (31,541)	\$ 468,628	\$ (23,048)	-4.69%
<i>sub-total 4100 Law Enforcement</i>		\$ 5,192,235	\$ 5,289,471	\$ 5,336,926	\$ (68,541)	\$ 5,268,385	\$ (21,086)	-0.40%
4200	Fire Personal Services	\$ 4,130,153	\$ 4,268,656	\$ 4,355,320	\$ 44,798	\$ 4,400,118	\$ 131,462	3.08%
4200	Fire Expenses	\$ 519,969	\$ 479,436	\$ 470,988	\$ (620)	\$ 470,368	\$ (9,068)	-1.89%
<i>sub-total 4200 EMS/Fire</i>		\$ 4,650,122	\$ 4,748,092	\$ 4,826,308	\$ 44,178	\$ 4,870,486	\$ 122,394	2.58%
Total Public Safety		\$ 9,842,357	\$ 10,037,563	\$ 10,163,234	\$ (24,363)	\$ 10,138,871	\$ 101,308	1.01%
<u>Program 5000: Culture & Recreation</u>								
5100	Library Personal Services	\$ 1,548,077	\$ 1,608,985	\$ 1,702,930	\$ -	\$ 1,702,930	\$ 93,945	5.84%
5100	Library Expenses	\$ 454,119	\$ 249,700	\$ 249,400	\$ -	\$ 249,400	\$ (300)	-0.12%
<i>sub-total 5100 Library</i>		\$ 2,002,196	\$ 1,858,685	\$ 1,952,330	\$ -	\$ 1,952,330	\$ 93,645	5.04%
Total Culture & Recreation		\$ 2,002,196	\$ 1,858,685	\$ 1,952,330	\$ -	\$ 1,952,330	\$ 93,645	5.04%
<u>Program 6000: Human Services</u>								
6000	Human Services Personal Services	\$ 363,822	\$ 444,653	\$ 409,285	\$ -	\$ 409,285	\$ (35,368)	-7.95%
6000	Human Services Expenses	\$ 227,530	\$ 211,088	\$ 176,578	\$ (5,000)	\$ 171,578	\$ (39,510)	-18.72%
<i>sub-total 6000 Human Services</i>		\$ 591,352	\$ 655,741	\$ 585,863	\$ (5,000)	\$ 580,863	\$ (74,878)	-11.42%
Total Human Services		\$ 591,352	\$ 655,741	\$ 585,863	\$ (5,000)	\$ 580,863	\$ (74,878)	-11.42%

Program Summary

A	B	C	D	E	F	G	(G-D)	(G/D)
ELEMENT	DESCRIPTION	2008 Actual	2009 Adjusted	2010 Mgr. Rec'd	Selectmen Add/Del	2010 Recommended	Change \$	Change %
Program 7000: Community Development								
7100 Comm. Devel. Personal Services	\$	700,533	\$ 868,255	\$ 896,277	\$ (12,499)	\$ 883,778	\$ 15,523	1.79%
7100 Comm. Devel. Expenses	\$	100,640	\$ 100,797	\$ 123,397	\$ (7,000)	\$ 116,397	\$ 15,601	15.48%
<i>sub-total 7100 Comm. Dev.</i>	\$	<i>801,173</i>	\$ <i>969,051</i>	\$ <i>1,019,674</i>	\$ <i>(19,499)</i>	\$ <i>1,000,175</i>	\$ <i>31,124</i>	<i>3.21%</i>
7200 Planning Personal Services	\$	204,039	\$ 214,942	\$ 227,280	\$ -	\$ 227,280	\$ 12,338	5.74%
7200 Planning Expenses	\$	7,015	\$ 49,859	\$ 9,850	\$ -	\$ 9,850	\$ (40,009)	-80.24%
<i>sub-total 7200 Planning</i>	\$	<i>211,054</i>	\$ <i>264,801</i>	\$ <i>237,130</i>	\$ <i>-</i>	\$ <i>237,130</i>	\$ <i>(27,671)</i>	<i>-10.45%</i>
7300 Economic Devel. Personal Service	\$	109,151	\$ 92,212	\$ 86,000	\$ -	\$ 86,000	\$ (6,212)	-6.74%
7300 Economic Devel. Expenses	\$	144,089	\$ 14,166	\$ 6,666	\$ -	\$ 6,666	\$ (7,500)	-52.94%
<i>sub-total 7300 Eco. Dev.</i>	\$	<i>253,240</i>	\$ <i>106,378</i>	\$ <i>92,666</i>	\$ <i>-</i>	\$ <i>92,666</i>	\$ <i>(13,712)</i>	<i>-59.68%</i>
Total Community Development	\$	1,265,467	\$ 1,340,230	\$ 1,349,470	\$ (19,499)	\$ 1,329,971	\$ (10,259)	-0.77%
Program 8000: General Government								
8110 Selectmen Personal Services	\$	68,527	\$ 78,048	\$ 81,612	\$ -	\$ 81,612	\$ 3,564	4.57%
8110 Selectmen Expenses	\$	71,910	\$ 73,870	\$ 75,825	\$ -	\$ 75,825	\$ 1,955	2.65%
8120 Legal	\$	414,619	\$ 350,000	\$ 375,000	\$ -	\$ 375,000	\$ 25,000	7.14%
8130 Town Report	\$	6,495	\$ 7,000	\$ 7,000	\$ -	\$ 7,000	\$ -	0.00%
<i>sub-total 8100 Board of Selectmen</i>	\$	<i>561,552</i>	\$ <i>508,918</i>	\$ <i>539,437</i>	\$ <i>-</i>	\$ <i>539,437</i>	\$ <i>30,519</i>	<i>6.00%</i>
8210-8220 Town Manager Personal Service	\$	506,997	\$ 511,131	\$ 537,875	\$ -	\$ 537,875	\$ 26,744	5.23%
8210-8220 Town Manager Expenses	\$	347,893	\$ 199,750	\$ 188,500	\$ 11,352	\$ 199,852	\$ 102	0.05%
8230 Salary Transfer Account	\$	-	\$ 495,491	\$ 1,083,000	\$ (80,000)	\$ 1,003,000	\$ 507,509	102.43%
<i>sub-total 8200 Town Manager</i>	\$	<i>854,890</i>	\$ <i>1,206,372</i>	\$ <i>1,809,375</i>	\$ <i>(68,648)</i>	\$ <i>1,740,727</i>	\$ <i>534,355</i>	<i>44.29%</i>
8310 Appropriations Committee	\$	543	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -	0.00%
8320 Misc. Towns and Committees	\$	3,449	\$ 4,700	\$ 4,700	\$ -	\$ 4,700	\$ -	0.00%
8330 Public Celebrations Committee	\$	28,964	\$ 29,500	\$ 30,000	\$ -	\$ 30,000	\$ 500	1.69%
<i>sub-total 8300 Town Committees</i>	\$	<i>32,957</i>	\$ <i>35,700</i>	\$ <i>36,200</i>	\$ <i>-</i>	\$ <i>36,200</i>	\$ <i>500</i>	<i>1.40%</i>
8400 Finance Personal Services	\$	990,601	\$ 1,055,828	\$ 1,063,734	\$ -	\$ 1,063,734	\$ 7,906	0.75%
8400 Finance Expenses	\$	260,005	\$ 282,490	\$ 301,328	\$ -	\$ 301,328	\$ 18,838	6.67%
<i>sub-total 8400 Finance</i>	\$	<i>1,250,606</i>	\$ <i>1,338,318</i>	\$ <i>1,365,062</i>	\$ <i>-</i>	\$ <i>1,365,062</i>	\$ <i>26,744</i>	<i>2.00%</i>
8500 Town Clerk Personal Services	\$	255,525	\$ 290,031	\$ 269,513	\$ -	\$ 269,513	\$ (20,518)	-7.07%
8500 Town Clerk Expenses	\$	124,890	\$ 106,114	\$ 84,000	\$ -	\$ 84,000	\$ (22,114)	-20.84%
<i>sub-total 8500 Town Clerk</i>	\$	<i>380,415</i>	\$ <i>396,145</i>	\$ <i>353,513</i>	\$ <i>-</i>	\$ <i>353,513</i>	\$ <i>(42,632)</i>	<i>-10.76%</i>
8600 MIS Personal Services	\$	69,126	\$ 198,090	\$ 211,043	\$ -	\$ 211,043	\$ 12,953	6.54%
8600 MIS Expenses	\$	313,993	\$ 337,933	\$ 344,902	\$ -	\$ 344,902	\$ 6,969	2.06%
<i>sub-total 8600 MIS</i>	\$	<i>383,119</i>	\$ <i>536,023</i>	\$ <i>555,945</i>	\$ <i>-</i>	\$ <i>555,945</i>	\$ <i>19,922</i>	<i>3.72%</i>
Total General Government	\$	3,463,539	\$ 4,021,476	\$ 4,659,532	\$ (68,648)	\$ 4,590,884	\$ 569,408	14.16%
Total Municipal	\$	25,651,592	\$ 25,688,411	\$ 26,694,297	\$ (168,010)	\$ 26,526,287	\$ 837,876	3.26%
Capital								
Capital Requests (Cash-GF)	\$	655,000	\$ 842,000	\$ 850,000	\$ -	\$ 850,000	\$ 8,000	0.95%
Capital Requests (Cash-Other)	\$	50,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Building Envelope Set Aside	\$	150,000	\$ 153,750	\$ 157,594	\$ -	\$ 157,594	\$ 3,844	2.50%
Streets Set Aside	\$	500,000	\$ 525,000	\$ 538,125	\$ -	\$ 538,125	\$ 13,125	2.50%
Total Capital	\$	1,355,000	\$ 1,520,750	\$ 1,545,719	\$ -	\$ 1,545,719	\$ 24,969	1.64%
Other								
Stabilization Fund	\$	1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ (1,000,000)	-100.00%
Senior Tax Work-Off Program	\$	40,000	\$ 45,000	\$ 45,000	\$ -	\$ 45,000	\$ -	0.00%
Brookhaven	\$	-	\$ 50,000	\$ -	\$ -	\$ -	\$ (50,000)	-100.00%
SPED Reserve	\$	350,000	\$ -	\$ 350,000	\$ -	\$ 350,000	\$ 350,000	0.00%
Post-Employment Benefits (OPEB)	\$	-	\$ 400,000	\$ 440,690	\$ -	\$ 440,690	\$ 40,690	10.17%
Warrant Articles	\$	-	\$ 24,000	\$ -	\$ 115,000	\$ 115,000	\$ 91,000	379.17%
Total Other Articles	\$	1,390,000	\$ 1,519,000	\$ 835,690	\$ 115,000	\$ 950,690	\$ (568,310)	-37.41%
General Fund Total	\$	125,776,720	\$ 134,854,618	\$ 141,562,857	\$ (2,095,174)	\$ 139,467,683	\$ 4,613,066	3.42%

Program Summary

A	B	C	D	E	F	G	(G-D)	(G/D)
ELEMENT	DESCRIPTION	2008 Actual	2009 Adjusted	2010 Request	Selectmen's Add/Del	2010 Recommended	Change \$	Change %
Enterprise Articles								
3600	Water Enterprise	\$ 5,549,471	\$ 6,487,028	\$ 6,686,570		\$ 6,686,570	\$ 199,542	3.08%
3700	Sewer Enterprise	\$ 6,658,544	\$ 7,062,609	\$ 7,704,170		\$ 7,704,170	\$ 641,561	9.08%
5200	Recreation Enterprise	\$ 1,430,700	\$ 1,676,083	\$ 1,725,605		\$ 1,725,605	\$ 49,522	2.95%
	Capital Operating	\$ 25,000	\$ 85,305	\$ 25,000		\$ 111,000	\$ 25,695	30.12%
Total Recreation Funds (Oper. Exp. OI)		\$ 13,663,715	\$ 15,311,025	\$ 16,141,344	\$	\$ 16,227,344	\$ 916,319	5.98%
Revolving Funds								
1100	School Bus Transportation	\$ 149,988	\$ 830,000	\$ 830,000	\$ -	\$ 830,000	\$ -	0.00%
2400	Public Facilities Revolving Fund	\$ -	\$ 191,000	\$ 150,000	\$ -	\$ 150,000	\$ (41,000)	-21.47%
3320	Tree (DPW-Forestry)	\$ 4,468	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -	0.00%
3330	Burial Container (DPW-Cemeta)	\$ 21,579	\$ 35,000	\$ 35,000	\$ -	\$ 35,000	\$ -	0.00%
3420	Compost Operations (DPW-Rec)	\$ 241,022	\$ 224,148	\$ 283,162	\$ -	\$ 283,162	\$ 59,014	26.33%
3420	MHHP Operations	\$ 144,727	\$ 175,000	\$ 175,000	\$ -	\$ 175,000	\$ -	0.00%
6120	Council of Aging Programs	\$ 67,420	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ -	0.00%
7140	Health Programs	\$ 7,000	\$ 7,000	\$ 10,000	\$ -	\$ 10,000	\$ 3,000	42.86%
8140	Lexington Community Televisic	\$ 287,325	\$ 400,000	\$ 400,000	\$ -	\$ 400,000	\$ -	0.00%
7320	Liberty Ride	\$ -	\$ 125,630	\$ 165,368	\$ -	\$ 165,368	\$ 39,738	31.63%
Total Revolving Finds		\$ 923,529	\$ 2,107,778	\$ 2,168,530	\$ -	\$ 2,168,530	\$ 60,752	2.88%
Community Preservation Act (CPA)								
CPA Capital		\$ 1,441,199	\$ 2,923,386	\$ 2,517,028	\$ -	\$ 2,517,028	\$ (406,358)	-13.90%
CPA Other (Projects & Admin.)		\$ 50,000	\$ 130,000	\$ 150,000	\$ -	\$ 150,000	\$ 20,000	15.38%
Total CPA		\$ 1,491,199	\$ 3,053,386	\$ 2,667,028	\$ -	\$ 2,667,028	\$ (386,358)	-12.65%
Grants								
Grants & Subsidies		\$ 134,112	\$ 173,390	\$ 124,168	\$ 37,000	\$ 161,168	\$ (12,222)	-7.05%
Total Grants		\$ 134,112	\$ 173,390	\$ 124,168	\$ 37,000	\$ 161,168	\$ (12,222)	-7.05%
Exempt Debt								
Municipal		\$ 3,927,422	\$ 3,081,223	\$ 2,974,264	\$ -	\$ 2,974,264	\$ (106,959)	-3.47%
School		\$ 1,445,451	\$ 2,551,420	\$ 2,905,259	\$ -	\$ 2,905,259	\$ 353,839	13.87%
Total Exempt Debt		\$ 5,372,873	\$ 5,632,643	\$ 5,879,523	\$ -	\$ 5,879,523	\$ 246,880	4.38%
Reconciliation								
Education		\$ 61,387,995	\$ 65,924,737	\$ 69,815,286	\$ -	\$ 68,669,847	\$ 2,745,110	4.16%
Shared Expenses		\$ 35,992,133	\$ 40,201,720	\$ 42,671,866	\$ -	\$ 41,775,141	\$ 1,573,420	3.91%
Municipal		\$ 25,651,592	\$ 25,688,411	\$ 26,694,297	\$ (168,010)	\$ 26,526,287	\$ 837,876	3.26%
Capital		\$ 1,355,000	\$ 1,520,750	\$ 1,545,719	\$ -	\$ 1,545,719	\$ 24,969	1.64%
Other		\$ 1,390,000	\$ 1,519,000	\$ 835,690	\$ 115,000	\$ 950,690	\$ (568,310)	-37.41%
Enterprise		\$ 13,663,715	\$ 15,311,025	\$ 16,141,344	\$ -	\$ 16,227,344	\$ 916,319	5.98%
Revolving Funds & Grants		\$ 1,057,641	\$ 2,281,168	\$ 2,292,698	\$ -	\$ 2,329,698	\$ 48,530	2.13%
CPA		\$ 1,491,199	\$ 3,053,386	\$ 2,667,028	\$ -	\$ 2,667,028	\$ (386,358)	-12.65%
Exempt Debt		\$ 5,372,873.00	\$ 5,632,643.00	\$ 5,879,523.00	\$ -	\$ 5,879,523	\$ 246,880	0.00%
Totals		\$ 147,362,148	\$ 161,132,840	\$ 168,543,451	\$ (53,010)	\$ 166,571,277	\$ 5,438,437	3.38%