



Tentative Budgets Final FY23 & Original FY24

Public Hearing May 31, 2023



Discussion Topics

Legislative
Actions

Factors
Influencing
budget

Enrollment
and WPU
trends

Negotiations
Salary &
Benefits

Fund
comparison

Trends on Tax
Impact

FY23 Final &
FY24 Original
Budget



Legislation actions influencing budget

- HB 215 increased salary supplement for teachers which equates to 7-9% increase.
- Increased valuations for 2022 caused a 1.4 million cut to the voted/board leeway allocation in the current fiscal year
- 6% increase to the WPU
- Increase funding for AT-RISK
- Increase funding for Pupil to/from Transportation
- County reclassification makes us eligible for 3.2 million one-time flex funds
- Full Day Kindergarten will now be funded ongoing
- Federal funding for school lunch is still up in the air we are waiting to hear if they will fund an increase in free/reduced payment .



Factors influencing the budget:

- ❖ Focusing on retention rate for aides, and work hazards for SPED aides in the classroom and on buses.
- ❖ Related Services staff added with increases to At Risk and Medicaid funding
- ❖ Administrative and Professional schedules showed deficiencies to market rates.
- ❖ Transportation fuel changes-
 - ❖ Propane tank is currently full (paid in FY23).
 - ❖ Diesel and Gas tanks are now operational and filled for testing.
 - ❖ Electricity costs for buses will be new but should be comparable to diesel/propane.
- ❖ Significant utilities jump in current year for natural gas.
- ❖ Clean Air Act rebate & State DEQ funding for electric buses and infrastructure.
- ❖ Rising interest rates increase the interest earnings.
- ❖ FY24 is the last year of ESSR funding (2.2 million).



Major Factors continued:

- ❖ Fund 49
 - ❖ Increased cost for food
 - ❖ Drop in lunch participation
 - ❖ Requirement to reduce fund balance (three months operating costs)
- ❖ Fund 31 Debt Service
 - ❖ We are budgeted to cover the GO bond principal and interest payments
 - ❖ We have two General Obligation bonds remaining on our debt schedule.
- ❖ Fund 32 Capital Outlay
 - ❖ Agriculture Building at UHS
 - ❖ New Preschool Building,
 - ❖ Infrastructure for Charging Electric Buses
 - ❖ Agreement to USD students attending DSD is increasing



Key Indicators: Weighted Pupil Unit (WPU), Enrollment

- **WPU Funding Trend – FY20 - \$3,532; FY21- \$3,596; FY22 - \$3,809; FY23 - \$4,038; FY24 \$4,280**
 - 6% or \$242 increase on the WPU for FY24
- **Average Daily Membership Trend – FY19 - 6,570; FY20 - 6,515; FY21- 6,203; FY22- 6,296 FY23; Projected- 6,300**
 - *Projected a flat enrollment*



Negotiations: Human Resource Costs, Health Insurance

■ Salary Schedules:

■ Budget includes:

- Scheduled Steps = \$372,130
- Lane Changes = \$290,403
- Market adjustments to certain schedules 3%-5% increase on base= \$1,038,411
- Increase to Teacher Salary Supplement HB215 (\$4,200 + benefits) 7%-9% = \$1,819,853
- One time stipend 1% for all employees with one-time flex funding =\$502,108
- Special Education Teaching Assistant .75 cents per hour increase=\$104,782
- Voucher Teaching Aide stipend 1%-3% depending on years of service=\$40,0000

■ Health Insurance Pool Rates:

- Health Insurance Rates: 2.7% increase= \$226,430
- No Changes to Plan Options or H.S.A. contributions
- Discontinue coverage for dual enrollment employees

FY 24 Tentative Budget Comparison Fund 10

- FY22 Actual
- FY23 Final Budget
- FY24 Original Budget

	ACTUAL	BUDGET	
Type of Revenue	FY 22 Actual (\$)	FY 23 Final (\$)	FY 24 Original(\$)
Local Revenue	19,657,532	18,993,911	19,771,587
State Revenue	38,974,587	48,499,742	54,533,776
Federal Revenue	7,958,717	8,981,136	10,237,870
Transfers			
Total	66,590,836	76,474,789	84,543,234

Type of Expenditure	FY 22 Actual (\$)	FY 23 Final (\$)	FY 24 Original (\$)
Salaries	38,552,830	44,203,411	45,911,944
Benefits	18,388,838	21,411,275	22,329,172
Purchased Services	1,085,316	1,343,491	1,109,594
Purchased Property Services	425,436	538,606	462,369
Other Purchased Services	682,131	1,422,230	1,049,702
Supplies	6,146,150	8,375,293	6,860,138
Property	55,457	213,968	4,755,395
Other Expenses	40,634	568,501	2,718,577
Other Uses and Changes			-
Total	65,376,792	78,076,775	85,196,891
Net Change FB	1,214,044	(1,601,986)	(653,658)

Revenue Highlights- Fund 10

Local Revenue

- Remains flat slightly up due to interest income.

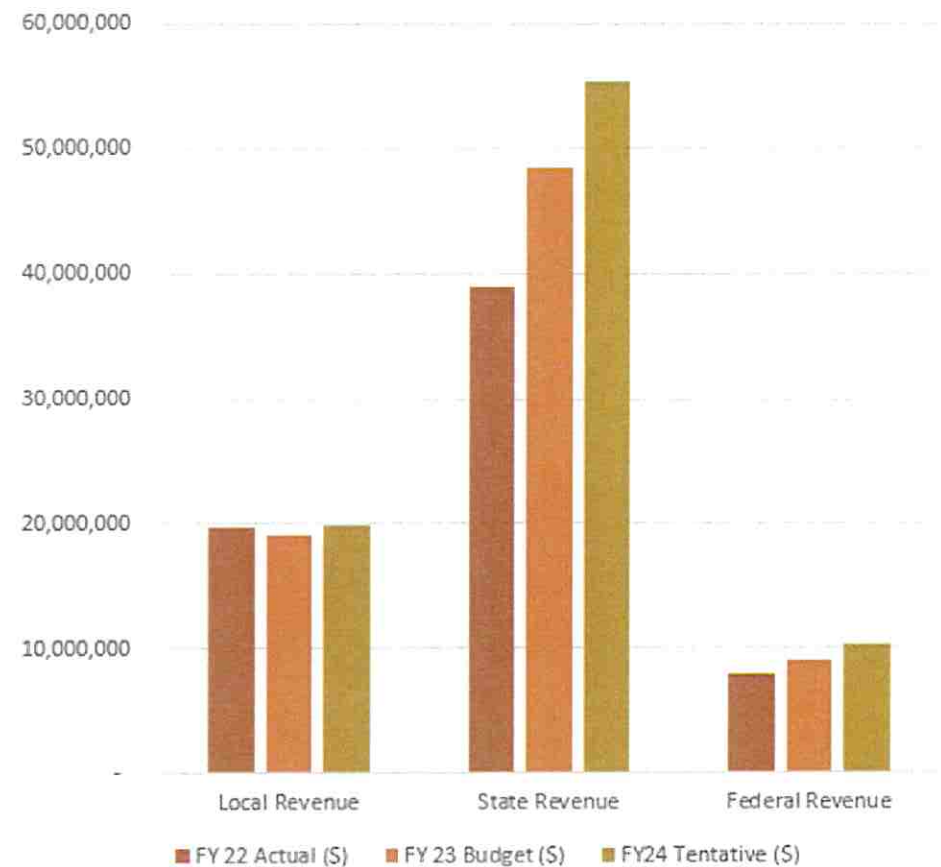
State Revenue

- WPU State Allocation budget grew by \$1.8 million.
- Increase Funding for At risk 302K and Transportation 500K
- HB 215 Educator Salary Supplement \$1.04 Mil
- New funding One-time Flexible \$3.2Mil

Federal Revenue

- Clean Air Act Rebate increase, ESSR drop

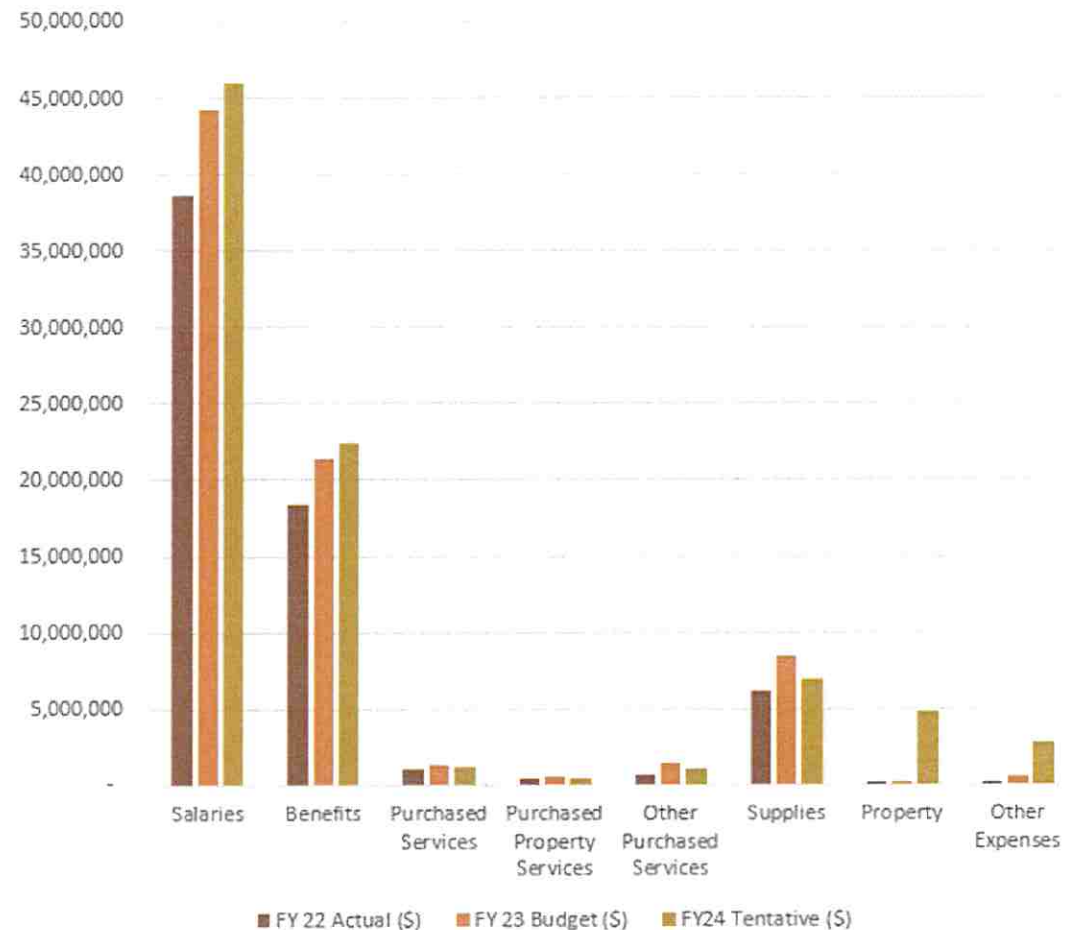
Revenue Trends



Fund 10 Expenditure Highlights

1. Increases to salary and benefits based on negotiations and legislation.
2. Property increase due to the purchase of electric buses.
3. Supplies decrease due to drop off in ESSR funding.
4. Other expenses, increase due to one-time flexible funding

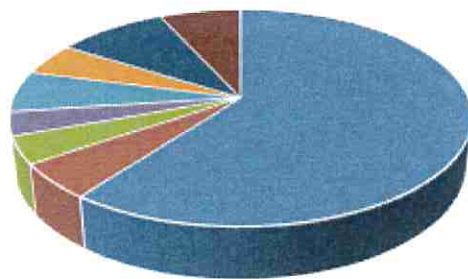
Expenditure Trends



Expenditure Breakdown:

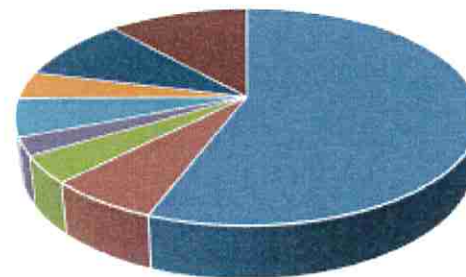
Fund 10 by Major **Function** Code

FY23 Budget



- Instruction 60.22%
- Student Support 5.25%
- Staff Support 4.02%
- District Admin 3.52%
- School Admin 6.21%
- Business 4.83%
- M & O 9.18%
- Transportation 6.71%
- Community 0.07%

FY24 Budget



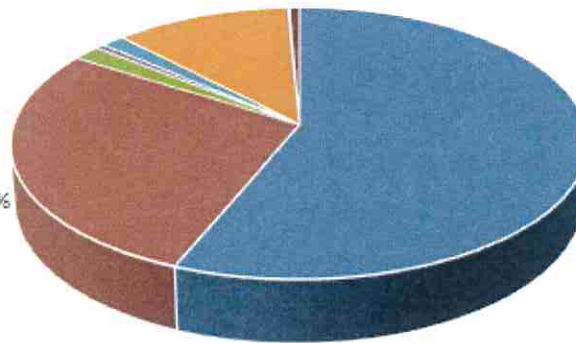
- Instruction 55.80%
- Student Support 6.63%
- Staff Support 4.04%
- District Admin 2.67%
- School Admin 5.70%
- Business 4.04%
- M & O 9.46%
- Transportation 11.59%
- Community 0.06%

Expenditure Breakdown:

Fund 10 by Major **Object** Code

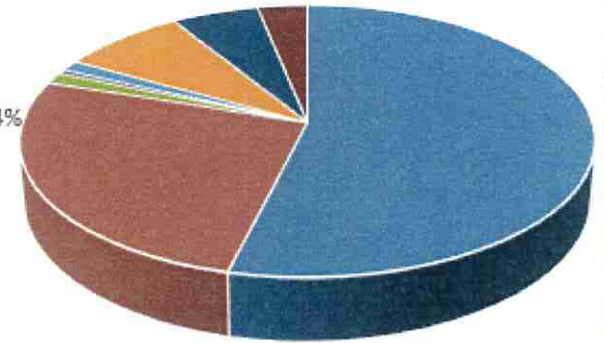
FY23 Budget

- Salaries 56.21%
- Benefits 27.95%
- Purchased Services 1.78%
- Purch Property Services .58%
- Other Purchased Services 1.52%
- Supplies 11.23%
- Property .10%
- Other Expenses 0.63%



FY24 Budget

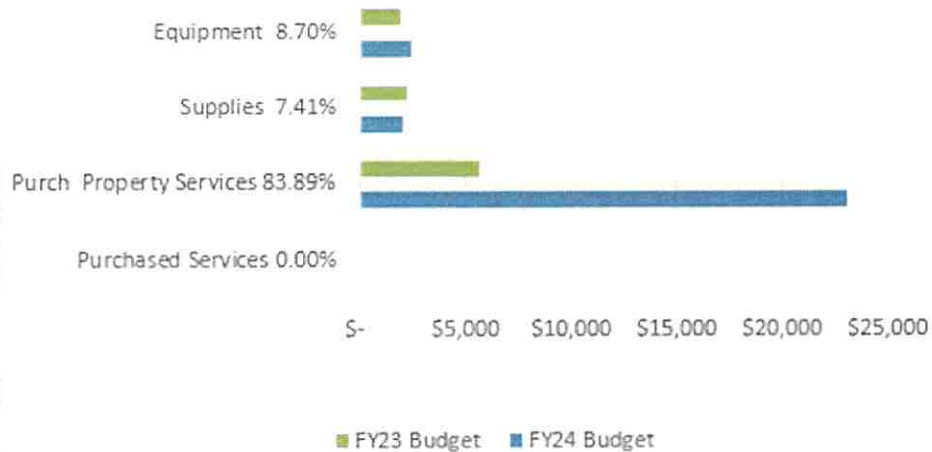
- Salaries 53.89%
- Benefits 26.21%
- Purchased Services 1.30%
- Purch Property Services .54%
- Other Purchased Services 1.23%
- Supplies 8.05%
- Property 5.58%
- Other Expenses 3.19%



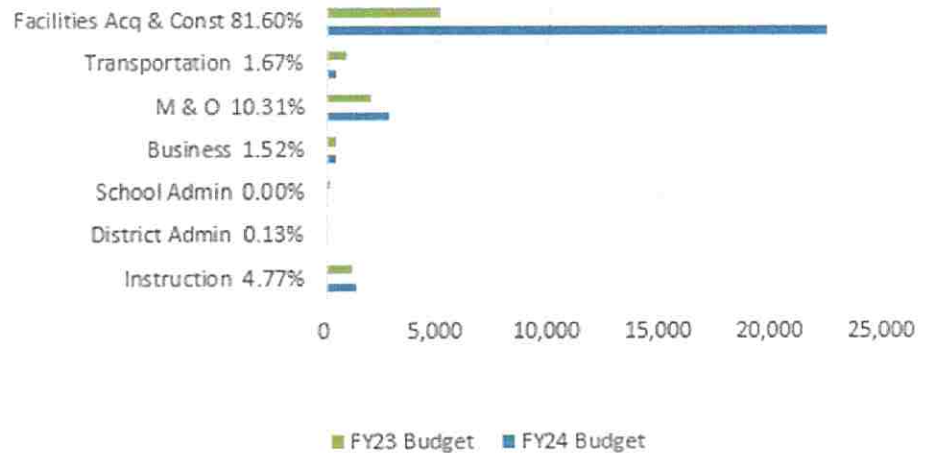
Expenditure Breakdown:

Fund 32 by Major **Function** Code

Fund 32 Expenditures by Object (Thousands)



Fund 32 Expenditures by Function (Thousands)





Current Tax Rates 2022

■ Fund 10 Rates (Basic Rate, Board Local)

- Fund 10 (Basic Levy) is .001652 (State Mandated)

- \$7.3 Million Local Effort Set at State Level

- Fund 10 (Board Local Levy) is .002541

- \$11.2 Million Local

- Fund 31 Rates (Debt Levy) = .000716

- \$3.2 Million

- Fund 32 Rates (Capital Levy) = .001679

- \$7.4 Million

Tax Year	2017	2018	2019	2020	2021	2022
Uintah Tax Rate Value	\$4,630,506,537	\$4,417,441,838	\$4,349,638,964	\$3,930,088,463	\$3,830,118,722	\$4,435,786,664
Prior Year Reduction by Percent	-3.23%	-4.60%	-1.53%	-9.65%	-2.54%	15.81%



Tax Valuation Trends for Uintah County

Tentative Tax and Trends

Tax Year by Dollar	2018 (\$)	2019 (\$)	2020 (\$)	2021 (\$)	2022 (\$)
Board	11,127,539	11,117,677	11,114,290	11,095,854	11,271,334
Voted	Not Levied	Not Levied	Not Levied	Not Levied	Not Levied
Debt	2,452,151	1,995,771	1,995,771	3,284,625	3,176,625
Capital	12,121,460	12,139,842	8,675,414	7,413,520	7,447,686
Judgement Levy	NA	NA	NA	NA	NA
Board Set Revenue by Levy	25,701,150	25,253,290	21,785,475	21,793,999	21,895,645
% Total Revenue Fluctuator	-3%	-2%	-14%	0%	0%
Basic	7,359,458	7,224,750	6,398,184	6,361,827	7,327,920
Charter	530,039	556,754	597,373	666,441	545,602
Total Tax Revenue	33,590,647	33,034,794	28,781,032	28,822,267	29,769,167
% Total Revenue Fluctuator	-2%	-2%	-13%	0%	3%

Tax Year by Rate	2018 (\$)	2019 (\$)	2020 (\$)	2021 (\$)	2022 (\$)
Board	0.002519	0.002556	0.002828	0.002897	0.002541
Voted	Not Levied	Not Levied	Not Levied	Not Levied	Not Levied
Debt	0.000555	0.000459	0.000508	0.000858	0.000716
Capital	0.002744	0.002791	0.002207	0.001936	0.001679
Judgement Levy	NA	NA	NA	NA	NA
Board Set Revenue by Levy	0.005818	0.005806	0.005543	0.005691	0.004936
Basic	0.001666	0.001661	0.001628	0.001661	0.001652
Charter	0.000120	0.000128	0.000152	0.000174	0.000123
State Set Revenue by Levy	0.001786	0.001789	0.001780	0.001835	0.001775
Total Tax Revenue	0.007604	0.007595	0.007323	0.007526	0.006711

Residential

Fiscal year	2018 (\$)	2019 (\$)	2020 (\$)	2021 (\$)	2022 (\$)
Home Value	250,000	250,000	250,000	250,000	250,000
Residential Exemption	45%	45%	45%	45%	45%
Assessed Valuation	137,500	137,500	137,500	137,500	137,500
District Total Rate	0.007604	0.007595	0.007323	0.007526	0.006711
District Property Taxes	1,045.55	1,044.31	1,006.91	1,034.83	922.78
Taxes per \$1,000 of value	4.18	4.18	4.03	4.14	3.69

Business**Estimated**

Fiscal year	2018 (\$)	2019 (\$)	2020 (\$)	2021 (\$)	2022 (\$)
Business Value	250,000	250,000	250,000	250,000	250,000
Assessed Valuation	250,000	250,000	250,000	250,000	250,000
District Total Rate	0.007604	0.007595	0.007323	0.007526	0.006711
District Property Taxes	1,901.00	1,898.75	1,830.75	1,881.50	1,677.78
Taxes per \$1,000 of value	7.60	7.60	7.32	7.53	6.71

Impact of Property Taxes




Appendix Slides

- Tentative FY24 Original Budget Summary
 - Fund 10
 - All other Funds
- FY 23 Final Budget & FY 24 Original Budget
 - Fund 10, 21, 26, 31, 32, 49, 55, Summary

Fund 10									
REVENUE/EXPENSE	Total General Education	Total Student Trans	Total CTE	Total Spec Ed	Total State Programs	Total Federal Programs	Total Adult Education	Total Other Programs	Total Fund 10 Budget
TOTAL LOCAL REVENUE	16,361,565	1,009,553	1,073,286	121,000	1,206,182	-	-	-	19,771,587
TOTAL STATE REVENUE	27,563,192	4,342,482	1,074,473	6,128,347	15,133,210	-	292,072	-	54,533,776
TOTAL FEDERAL REVENUE	459,000	3,750,000	156,571	2,186,977	-	1,561,128	95,088	2,029,106	10,237,870
TOTAL OTHER SOURCES	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	44,383,757	9,102,035	2,304,330	8,436,324	16,339,393	1,561,128	387,160	2,029,106	84,543,234
TOTAL EXPENDITURES	45,033,135	9,102,036	2,304,331	8,436,324	16,339,393	1,561,128	391,439	2,029,106	85,196,891
Net	(649,379)	(0)	(0)	0	(0)	(0)	(4,279)	0	(653,658)

Fund 10 Tentative Original Budget School Year 2023-2024



<u>Fund 21</u>	<u>Fund 26</u>	<u>Fund 31</u>	<u>Fund 32</u>	<u>Fund 49</u>	<u>Fund 55</u>	<u>Total by Fund</u>
<i>Total School Activity</i>	<i>Total RDA</i>	<i>Total Debt Service</i>	<i>Total Capital Outlay</i>	<i>Total School Foods</i>	<i>Total MBA</i>	<i>Total Budget</i>
1,680,000	896,000	3,280,125	8,472,686	679,203	-	34,779,601
-		-	463,039	447,000	-	55,443,815
-		-	200,000	1,747,166	-	12,185,036
		-	-	-	-	-
1,680,000	896,000	3,280,125	9,135,725	2,873,369	-	102,408,453
1,680,000	896,000	3,280,125	27,515,028	3,459,317	335,000	122,362,361
-	-	-	(18,379,303)	(585,948)	(335,000)	(19,953,908)

Other Funds & Total Tentative Original Budget
School Year 2023-2024

FY 23 Final & FY 24 Original Budget

Maintenance and Operation

		Actual 2022	Original Budget 2023	Final Budget 2023	Original Budget 2024
REVENUES BY SOURCE	1000 Total LOCAL	\$19,657,532	\$19,012,121	\$18,993,911	\$19,771,587
	3000 Total STATE	\$38,974,587	\$48,131,940	\$48,499,742	\$54,533,776
	4000 Total FEDERAL	\$7,958,717	\$8,223,351	\$8,981,136	\$10,237,870
	TOTAL REVENUES	\$66,590,837	\$75,367,412	\$76,474,789	\$84,543,234
EXPENDITURES BY OBJECT	100 Salaries	\$38,552,830	\$42,773,319	\$44,203,411	\$45,911,944
	200 Employee Benefits	\$18,388,838	\$21,272,758	\$21,411,275	\$22,329,172
	300 Purchased Professional and Technical	\$1,085,316	\$1,357,883	\$1,343,491	\$1,109,594
	400 Purchased property Services	\$425,436	\$440,215	\$538,606	\$462,369
	500 Other Purchased Services	\$682,131	\$1,154,909	\$1,422,230	\$1,049,702
	600 Supplies	\$6,146,150	\$8,544,321	\$8,375,293	\$6,860,138
	700 Property	\$55,457	\$73,982	\$213,968	\$4,755,395
	800 Other Objects	\$40,634	\$480,811	\$568,501	\$2,718,577
	TOTAL EXPENDITURES	\$65,376,790	\$76,098,197	\$78,076,775	\$85,196,891
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		\$1,214,046	(\$730,785)	(\$1,601,985)	(\$653,658)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$29,436	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE		\$1,243,482	(\$730,785)	(\$1,601,985)	(\$653,658)
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$25,964,297		\$27,207,779	
FUND BALANCE - ENDING		\$27,207,779	(\$730,785)	\$25,605,794	(\$653,658)

FY 23 Final & FY 24 Original Budget School Activities

		Actual 2022	Original Budget 2023	Final Budget 2023	Original Budget 2024
EXPENDITURES BY OBJECT	REVENUES BY SOURCE				
	1000 Total LOCAL	\$1,355,259	\$1,486,500	\$1,678,000	\$1,680,000
	TOTAL REVENUES	\$1,355,259	\$1,486,500	\$1,678,000	\$1,680,000
	100 Salaries	\$2,898	\$10,000	\$66	
	200 Employee Benefits	\$896	\$3,242	\$7	
	300 Purchased Professional and Technical	\$173,979	\$132,100	\$156,600	\$139,000
	500 Other Purchased Services	\$289,769	\$418,000	\$350,900	\$607,900
	600 Supplies	\$858,564	\$822,221	\$1,057,537	\$933,100
	800 Other Objects	\$76,825	\$100,937	\$113,090	
	TOTAL EXPENDITURES	\$1,402,931	\$1,486,500	\$1,678,200	\$1,680,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		(\$47,672)	\$0	(\$200)	\$0
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE		(\$47,672)	\$0	(\$200)	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$812,501		\$764,829	
FUND BALANCE - ENDING		\$764,829	\$0	\$764,629	\$0

FY 23 Final & FY 24 Original Budget Tax Increment Financing

		Actual 2022	Original Budget 2023	Final Budget 2023	Original Budget 2024
REVENUES BY SOURCE	1000 Total LOCAL	\$804,474	\$826,000	\$826,000	\$896,000
	TOTAL REVENUES	\$804,474	\$826,000	\$826,000	\$896,000
EXPENDITURES BY OBJECT	800 Other Objects	\$804,474	\$826,000	\$826,000	\$896,000
	TOTAL EXPENDITURES	\$804,474	\$826,000	\$826,000	\$896,000
	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)	\$0	\$0	\$0	\$0
	OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	\$0	\$0	\$0	\$0
	NET CHANGE IN FUND BALANCE	\$0	\$0	\$0	\$0
	FUND BALANCE - BEGINNING (FROM PRIOR YEAR)	\$0		\$0	
	FUND BALANCE - ENDING	\$0	\$0	\$0	\$0

FY 23 Final & FY 24 Original Budget Debt Service Fund

		Actual 2022	Original Budget 2023	Final Budget 2023	Original Budget 2024
REVENUES BY OBJECT	1000 Total LOCAL	\$3,561,409	\$3,176,625	\$3,176,625	\$3,280,125
	TOTAL REVENUES	\$3,561,409	\$3,176,625	\$3,176,625	\$3,280,125
EXPENDITURES BY OBJECT	300 Purchased Professional and Technical	\$3,500	\$2,500	\$3,500	\$3,500
	800 Other Objects	\$3,284,625	\$3,296,625	\$3,296,625	\$3,276,625
	TOTAL EXPENDITURES	\$3,288,125	\$3,299,125	\$3,300,125	\$3,280,125
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		\$273,284	(\$122,500)	(\$123,500)	\$0
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE		\$273,284	(\$122,500)	(\$123,500)	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$214,453		\$487,736	
FUND BALANCE - ENDING		\$487,736	(\$122,500)	\$364,236	\$0

FY 23 Final & FY 24 Original Budget Capital Outlay

		Actual 2022	Original Budget 2023	Final Budget 2023	Original Budget 2024
REVENUES BY SOURCE	1000 Total LOCAL	\$7,919,636	\$8,118,686	\$8,118,686	\$8,472,686
	3000 Total STATE				\$463,039
	4000 Total FEDERAL				\$200,000
	TOTAL REVENUES	\$7,919,636	\$8,118,686	\$8,118,686	\$9,135,725
EXPENDITURES BY OBJECT	300 Purchased Professional and Technical	\$5,912	\$10,000	\$10,000	
	400 Purchased property Services	\$3,224,463	\$3,634,131	\$5,598,777	\$23,082,920
	600 Supplies	\$2,209,494	\$2,317,431	\$2,230,648	\$2,038,165
	700 Property	\$1,388,060	\$1,706,198	\$1,907,147	\$2,393,943
	TOTAL EXPENDITURES	\$6,827,928	\$7,667,760	\$9,746,571	\$27,515,028
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		\$1,091,708	\$450,926	(\$1,627,885)	(\$18,379,303)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE		\$1,091,708	\$450,926	(\$1,627,885)	(\$18,379,303)
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$29,902,015		\$30,993,723	
FUND BALANCE - ENDING		\$30,993,723	\$450,926	\$29,365,837	(\$18,379,303)

FY 23 Final & FY 24 Original Budget Child Nutrition

		Actual 2022	Original Budget 2023	Final Budget 2023	Original Budget 2024
REVENUES BY SOURCE	1000 Total LOCAL	\$55,250	\$766,000	\$766,000	\$679,203
	3000 Total STATE	\$555,970	\$615,225	\$615,225	\$447,000
	4000 Total FEDERAL	\$3,714,929	\$2,050,200	\$2,050,200	\$1,747,166
	TOTAL REVENUES	\$4,326,148	\$3,431,425	\$3,431,425	\$2,873,369
EXPENDITURES BY OBJECT	100 Salaries	\$1,148,213	\$1,288,979	\$1,288,979	\$1,314,861
	200 Employee Benefits	\$532,397	\$651,436	\$651,436	\$637,223
	300 Purchased Professional and Technical	\$1,230	\$500	\$1,069	\$200
	400 Purchased property Services	\$21,982	\$13,615	\$28,205	\$14,115
	500 Other Purchased Services	\$2,740	\$14,300	\$14,300	\$5,500
	600 Supplies	\$1,425,517	\$1,227,300	\$1,202,141	\$1,049,850
	700 Property	\$121,650	\$25,000	\$35,000	\$40,000
	800 Other Objects	\$353,018	\$357,642	\$357,642	\$397,568
	TOTAL EXPENDITURES	\$3,606,748	\$3,578,772	\$3,578,772	\$3,459,317
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		\$719,400	(\$147,347)	(\$147,347)	(\$585,948)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE		\$719,400	(\$147,347)	(\$147,347)	(\$585,948)
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$1,608,853		\$2,328,254	
FUND BALANCE - ENDING		\$2,328,254	(\$147,347)	\$2,180,906	(\$585,948)

FY 23 Final & FY 24 Original Budget Enterprise Fund

		Actual 2022	Original Budget 2023	Final Budget 2023	Original Budget 2024
EXPENSES BY OBJECT	1000 Total LOCAL	\$2,730,646			
	TOTAL REVENUES	\$2,730,646			
EXPENSES BY OBJECT	700 Property	\$334,589	\$335,000	\$335,000	\$335,000
	800 Other Objects	\$88,330			
TOTAL EXPENDITURES		\$422,919	\$335,000	\$335,000	\$335,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		\$2,307,726	(\$335,000)	(\$335,000)	(\$335,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE		\$2,307,726	(\$335,000)	(\$335,000)	(\$335,000)
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$9,808,471		\$12,116,197	
FUND BALANCE - ENDING		\$12,116,197	(\$335,000)	\$11,781,197	(\$335,000)

FY 23 Final & FY 24 Original Budget

SUMMARY - ALL FUNDS

		Actual 2022	Original Budget 2023	Final Budget 2023	Original Budget 2024
REVENUES BY SOURCE	1000 Total LOCAL	\$36,106,337	\$33,385,932	\$33,559,222	\$34,779,601
	3000 Total STATE	\$39,530,557	\$48,747,165	\$49,114,967	\$55,443,816
	4000 Total FEDERAL	\$11,673,646	\$10,273,551	\$11,031,336	\$12,185,036
	TOTAL REVENUES	\$87,310,540	\$92,406,648	\$93,705,525	\$102,408,453
EXPENDITURES BY OBJECT	100 Salaries	\$39,703,941	\$44,072,298	\$45,492,456	\$47,226,805
	200 Employee Benefits	\$18,922,131	\$21,927,436	\$22,062,718	\$22,966,394
	300 Purchased Professional and Technical	\$1,286,001	\$1,502,983	\$1,514,660	\$1,252,294
	400 Purchased property Services	\$3,671,881	\$4,087,961	\$6,165,588	\$23,559,404
	500 Other Purchased Services	\$974,640	\$1,587,209	\$1,787,430	\$1,663,102
	600 Supplies	\$10,639,724	\$12,911,273	\$12,865,618	\$10,881,253
	700 Property	\$1,899,756	\$2,140,180	\$2,491,115	\$7,524,338
	800 Other Objects	\$4,647,906	\$5,062,015	\$5,161,859	\$7,288,771
	TOTAL EXPENDITURES	\$81,745,981	\$93,291,355	\$97,541,443	\$122,362,361
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		\$5,564,559	(\$884,707)	(\$3,835,918)	(\$19,953,909)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE		\$5,564,559	(\$884,707)	(\$3,835,918)	(\$19,953,909)
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$68,333,959	\$0	\$73,898,518	\$0
FUND BALANCE - ENDING		\$73,898,518	(\$884,707)	\$70,062,600	(\$19,953,909)