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May 30, 2006

The Finance Committee wishes to thank the Chief Financial Officer and the Assistant Chief Financial Officer for their support of the Committee throughout the budget process and formulation of this report. Their technical and administrative support has been invaluable to the Committee.

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## APPENDIX

- Chart: Revenue Sources**
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## Article 26: The FY07 General Fund Budget

### REVENUES

#### Highlights on the sources of revenue

Historical revenue growth of four to five percent a year has dropped recently. It is currently in the three percent range. This drop corresponds to reductions in state aid. During the economic downturn of 2003/2004, the state reduced Framingham's funding by \$4.7M. To date only \$1.5M has been restored, with another \$3.1M estimated to be returned in FY07. Even if this restoration were to occur it would not provide any allowance for inflation over the 2002 to 2007 period. See the chart titled "Revenue Sources" in the appendix.

The Finance Committee has met three times with the Town's elected State Representatives over the past three months in joint session with the Board of Selectmen and School Committee to discuss the Governor, House, and Senate budgets as they rolled out over March, April, and May. As of May 23<sup>rd</sup>, the date of our last session, the house budget provided the best revenue prospect for Framingham, so the CFO chose to go with it. It is \$591,000 higher than the Governor's budget and \$307,000 higher than the Senate budget. If a lower number comes out of Conference Committee in June, the town will have to adjust revenues downward and add the amount of the deficit that it creates to the budget gap of \$183,134 that already exists.

"Enterprise Indirect Cost Revenue" is discussed under the "Department of Public Works" budget in this document.

In June 2004, a **Free Cash** Policy was drafted by the Town Manager at the request of the Finance Committee which was adopted by the Committee and Board of Directors. The main goal of the policy is to limit the use of free cash in the operating budget so that certified free cash reserves grow year after year, parallel to operating budget growth. Reserves are the Town's buffer against emergency, unforeseen, and 'rainy day' events. They provide assurance to investors and creditors that the town will be able to meet its financial obligations despite adverse conditions, or temporary bumps in the road. The Free Cash Policy also provides for specified amounts of revenue

to be used for capital acquisition and to grow the stabilization fund (another form of reserves). According to policy the prior year's certified free cash is to be dispensed as follows:

- \$1.5 million for use in next year's budget
  - 30% to the stabilization reserve fund
  - 30% to capital purchases
  - 40% to be held in reserve for contingencies

The Town has not been able to adhere to the policy in FY06 and does not expect to do so in FY07 due to a shortfall in revenues, particularly those coming from the State. By comparison, the Town plans to use \$2.8 million of last year's certified free cash which is almost double what the policy stipulates (\$1.5 million). However, the presence of a Free Cash Policy is considered one of the Town's strengths by Moody's Investor Services. For more information on this topic, see **Stabilization Fund** under the operating expense section of this report and **Article 30: Capital Budget**.

For an explanation of the \$198,958 revenue item under "Stabilization Fund" refer to the **Unclassified** Division of the operating expenses budget.

### Revenue sharing Town and Schools

The Town has a revenue sharing plan in place which specifies how total revenues are to be allocated between Town and Schools. Essentially, the formula first deducts fixed costs from revenues then splits the remaining revenues 61% to the schools and 39% to the town. The FY07 formula can be found in the appendix under title "Revenue Sharing Town and Schools".

### Operating Expenses

### Budget review process and impacts

The Finance Committee has met to review the FY07 budget on nineteen occasions since receiving the budget which the Chief Financial Officer (CFO) transmitted to us on February 22<sup>nd</sup>, 2006. Our practice, consistent with prior years, has been to meet as many times as necessary with the

Division Heads of the largest and most impacting areas: Education, Fire, Police, and Department of Public Works. For the smaller budgets, we send a Subcommittee (a team of two) to the Division Head and staff for discussion. The Subcommittee brings its analysis back to the committee and, depending on its findings, these division heads may also be asked to come before the committee for further discussion. The CFO is also present at our meetings which are open to the public.

This process, apart from being necessary for the Finance Committee to formulate budget recommendations, also produces budget revisions that occur before the budget is handed to Town Meeting Members. This year our advice, institutional memory, and analysis have yielded operating expense budget reductions of \$1.3 million. These come from improvements identified in the following areas: Group Insurance \$.6 million, Keefe Technical School \$.5 million, Department of Public Works \$.2 million. (See these areas for more information) Those were not the only budget changes brought about by the process, others are discussed in their respective areas (See Stabilization Fund, Capital Budget, & Town Clerk's Budgets) and still others occurred but are beyond the scope of this report.

## Finance Committee Motions

The Finance Committee moves that Town Meeting direct the Board of Selectmen to create a Comprehensive Energy Policy for the Town. The policy should address conservation measures as a means to offsetting rapidly rising energy costs and their impact on the town, for example the doubling of electricity costs to 9.7 cents per kilowatt hour from 4.5 cents per kilowatt hour

The Finance Committee moves that the Town initiate a "Request For Qualifications" to obtain a pool of qualified legal counsel at estimated fee rates set forth in their respective responses to the Town's request for qualifications, for purposes of hiring alternate counsel when Town Counsel chooses to recuse himself.

## AN OVERVIEW OF EXPENSES

Two pie charts depicting the Operating Budget are provided in the Index. One breaks the budget down by account type (eg. personnel, purchased services, energy, etc), the other by cost of service (eg. public safety, public works, etc.). They depict the relative contribution of each type of expense to the budget as a whole. These charts are for town services only and as such do not include schools.

## RECOMMENDATIONS ON DIVISION BUDGETS

### Unclassified

The Finance Committee recommends to Town Meeting favorable action on all of the unclassified accounts.

#### Unclassified- Group Insurance

With respect to **group insurance** it was possible to recommend to the CFO to reduce funding for health insurance by \$.6 million due to the healthcare coalition's agreement to increase co-payments for drugs and medical service from \$5 to \$10. A budget revision has already occurred to account for the cost reduction. This illustrates the fact that a relatively small change in the benefit can produce substantial improvement in the town's cost. Medical insurance costs are still borne 90% by the town and 10% by the employee making Framingham one of the few towns that absorbs medical costs to this degree. The Finance Committee encourages the Town and healthcare coalition to revisit this split at the next bargaining session, since healthcare cost escalation remains in the double digits and this is the fastest growing segment of the budget.

#### Unclassified- Stabilization Fund

The Finance Committee recommendation with regard to the **Stabilization Fund** was to increase its reserves as fully as required by the Free Cash Policy. For FY07 this would require an infusion into the fund of \$769,242. The CFO has responded by allocating \$750,000 to the stabilization fund. The allocation was \$198,958 in the initial budget.

Steady and predictable growth in this account is imperative since the Town's reserve position is pivotal to maintaining its Aa3 bond rating. Moody's Investor Services recently ranked the town's financial outlook as

an Aa3 bond rating but cautioned that continued use of reserves (including free cash) in the operating budget would warrant down-grading.

In FY06, stabilization fund reserves were increased \$347,285 whereas according to policy that amount should have been almost double at \$647,285. The shortfall was due to the financial pressure and challenges of the operating budget. Currently, the fund balance is \$4,064,000 although \$994,000 of that amount is a prior year expense deferral that has to be taken out of the fund at the rate of \$198,958 per year until fully amortized. Apart from the State-mandated deferral deduction, a two-thirds vote of town meeting is required to remove funds from the stabilization fund.

### Unclassified-Reserve Fund

The **Reserve Fund** is for unexpected and emergency items that do not otherwise have a budget, for example the \$48,000 expenditure to repair the Danforth building roof after damage by snow and ice dams in FY06, and a portion of the FY05 over-budget expenditure of \$766,030 for snow and ice removal that the State did not pick up. Unused portions ultimately contribute to free cash. In FY07 the reserve is being increased by \$50,000 to provide for the possibility of energy costs exceeding budget. This reserve is under the control of the finance committee.

### Retirement

The Finance Committee recommends favorable action on the Retirement and Medicare/FICA accounts. For an understanding of these accounts, see the Town Meeting Background Material booklet under "Executive Summary".

### Debt

The Finance Committee recommends favorable action on Debt Service the bulk of which funds capital outlays.

At \$7.9 million for FY07 (\$5.6 million after netting out costs relating to the Cameron, Wilson and McCarthy schools that the State's school building account will defray) debt service related to capital is 2.9% of budget which

is well below the 5% ceiling. Moreover, there are no expected difficulties in servicing this debt in ongoing years.

## Education

The Finance Committee has not voted the Framingham Schools or Keefe budgets at this writing; updates will be provided at Town Meeting.

### Education- Framingham Schools

A breakdown of School Department expenses by service sector for the past several years can be found in the Appendix. It does not include healthcare or retirement expenses. For FY07 the CFO estimates that these will be \$17.9m healthcare and \$2.7m retirement for the schools.

When the Superintendent first came to the Finance Committee on February 2<sup>nd</sup>, 2006 the School Department was facing \$5,750,000 in fixed cost increases for FY07 with little hope of receiving that amount in increased revenues. The fixed (and non-discretionary) cost increases were identified as:

Employee cost of living (cola) adjustments	\$1,800,000
Employee steps and lanes salary increases	\$1,700,000
Utilities (16% increase)	\$ 600,000
Transportation (10% + gas escalation)	\$ 550,000
Special education	\$1,100,000

As time went on and more became known about other School expenses, special state grants and programs, and prospects for increased Chapter 70 State Aid, this gap narrowed to \$2,409,000. To date the Superintendent and School Committee have closed \$1,729,000 of that gap through a combination of hiring freezes and position cuts (primarily administrative positions); the remaining \$683,000 is yet to be cut from the budget at this writing, though the Superintendent has told us they intend to close this gap completely.

For FY07 employee raises (cola, steps, lanes) compound to produce a 6.74% increase on the salary line which translates into a 4.7% escalation in the bottom line school budget. If the revenue line increased 4 to 5%, as history would suggest, it would appear that raises alone would use up

virtually all of the increase in revenues without leaving room for escalation in other accounts (eg. energy, contract renewals). Unfortunately, the revenue line for FY07 is bleaker with only a 3.6% increase, so salary increases alone produce a budget gap. It is expected that the FY07 revenue increase is an anomaly, and that increases will return to the 4 - 5% range.

**The Finance Committee recommends that employee raises (cola, steps, lanes) be held to a level that will compound at no more than 5% year over year in aggregate.**

### Education- Keefe Technical School

With respect to **Keefe Technical School**, the budget is borne by five participating Towns in relation to the number of students enrolled from each town. The towns are: Framingham, Ashland, Holliston, Hopkinton and Natick. Since Framingham sends the largest number of students it bears the bulk of the budget. In FY06, Framingham's share of budget was 75%; in FY07 the Town's share will be 76%. Notwithstanding the budget split, each town has an equal voice when it comes to voting the overall Keefe budget up or down. The other four Town's have already approved a budget that increases 9.9% in FY07. Most of the increase relates to negotiated salary increases, and escalation in the employee benefits and energy accounts.

Since the Finance Committee views an increase of 9.9% as problematic, we have been negotiating for a reduction. To date Keefe Tech has offered to reduce the Framingham assessment by \$533,000, but this would still create a year over year increase of 9.4% for Framingham. In terms of dollars the FY06 amount is \$7,310,666 versus a proposed FY07 amount of \$8,000,000, The Finance Committee has tabled action on this budget pending further discussion with the Superintendent.

A technical school education generally costs more (1.5 to 2 times) than a public school education. This is to be expected, because a technical school has to have the same core curriculum faculty as a traditional school in order to meet the same educational standards (e.g. MCAS), but a technical school also carries a variety of staff to teach trades (eg, plumber, electrician, carpenter). In fact, the current per student cost at Keefe is \$18,838 which is 2.4 times the cost per student in Framingham schools.

However, one of the difficulties with the Keefe cost structure is that the school is under-attended. The Superintendent estimates that the School could admit somewhere between fifty and one hundred more students without adding staff. (FY06 enrollment is 721.) If these students were to materialize from outside Framingham, the increase would improve Framingham's assessment significantly.

It is possible that having been placed on the State's watch list over shaky MCAS performance has hurt enrollment. However, the school is making strides to improve this outlook. Keefe ranked second in English Language arts and third in improvement in mathematics on grade 10 MCAS in the Spring of 2005 among all high schools in the State. In 2005, 97% of the graduating class passed the MCAS exams (as compared to 72% in 2003).

## Fire

The Finance Committee recommends favorable action on the Fire Department budget. The Committee supports adding a Fire Protection Engineer but concurs with the CFO that the proposed addition is not feasible for FY07 due to fiscal constraints.

## Police

The Finance Committee recommends favorable action on the Police Department budget to include the addition of two new patrolmen and \$50,000 in overtime plus an additional patrolman to cover duties relating to Emergency Management, which is an area of responsibility being transferred to the Police Department from the Department of Public Works. We further recommended to the CFO that if further budget cuts were necessary (A 1% reduction was taken in most areas) that the Police budget not be cut as we are convinced that additional investment in this area is necessary and urgent.

On March 22<sup>nd</sup>, 2006 the Chief gave an excellent presentation to the Finance Committee which bench-marked Framingham's Police services against other Towns', provided crime statistics, revealed survey results and showed progress against goals. Although crime has not increased significantly, the number of occasions on which police respond to calls went up 17% between 2004 and 2005 from 38,683 to 45,282 calls. On the other

hand, traffic fine revenues decreased by \$134,252 between 2003 and 2005. These are seen as indications that more policing effort is needed.

Also cited were difficulties and issues related to policing the downtown area. Forty percent of all arrests are made in the downtown area with the wet shelter presenting special challenges. Visits to the wet shelter were made on several occasions in October 2005. From information collected on ninety-nine individuals using the shelter it was noted that fifty-two were from outside the area, and fourteen were unable to provide identifying information, forty individuals had extensive criminal records and twelve had active criminal warrants. As a result of this investigation, the Police Department has initiated a new program to monitor and mediate the wet shelter.

## Department of Public Works (DPW)

The Finance Committee recommends favorable action on the DPW budget.

In reviewing this budget the Finance Committee discovered that DPW operating expenses that are allocated to the Water and Sewer Enterprise funds according to the amount of effort the DPW staff expends on them had not been updated since 2003. An update was undertaken which resulted in a \$416,000 increase in what are termed "indirect" expenses. To avoid significant impact on water and sewer rates we recommended that the increase be reflected in the enterprise funds in installments over four years. The CFO concurred and therefore increased "Enterprise Fund Indirect Cost Revenue" by one quarter that amount or \$104,000 for FY07. This and a \$160,000 correction to move other town costs from the DPW budget to the water and sewer enterprise funds improved the operating budget by \$264,000.

## Elected Boards

The Finance Committee recommends favorable action on the Elected Boards' budgets with one exception:

Within the **Town Clerk's budget** we concur with the Town Clerk's request that her stipend be increased by 9.5% from \$73,953 to \$80,968. By comparison the CFO is recommending a slightly smaller increase to \$77,650 which is a \$3,318 difference that would be added to the budget if the \$80,968 is voted up. The Town Clerk used the FY06 salary of a

Division Head as the basis for her requested dollar amount, because she believes the duties of her office are comparable. It should be noted however that jobs with stipends do not undergo human resource studies to determine leveling. And a stipend can be any amount that town meeting deems reasonable by its vote. However, the Town Clerk also produced a benchmarking study showing how her salary and workload compared to other towns. The study demonstrated that her requested salary would be compatible with that analysis.

## General Government

The Finance Committee recommends favorable action on the General Government budget but with the following caveats:

### General Government- Legal

The FY07 **Legal budget** is level funded at \$537,800. This amount does not include any further funding for the Nexum case which was voted a separate \$100,000 appropriation by town meeting last Fall. If more funding is needed for Nexum it is expected that the Town will request it in another special appropriation from Town Meeting. Nexum does not fall under Town Counsel's budget because Counsel recused himself from the case due to potential conflict of interest. This has given rise to the Finance Committee motion that the Town maintain a list of alternate firms that can be used in these instances. Going through the "request for qualifications" process will provide a list of firms as a safety net to ensure selection of firms with appropriate skill sets and fee schedules.

Town Counsel advises that the \$537,800 Legal budget is generally adequate to handle costs relating to 45 to 50 routine matters plus one large litigation case. However, he notes that several suits have come forward this year due to denials from several Town Boards/Commissions that could, in combination, place legal spending over budget depending on how quickly the matters progress. Some cases could cost in the \$100,000 to \$200,000 range, although the impact would probably be spread over more than one fiscal year.

The Finance Committee believes that budgets for cases which potentially will require large outlays for legal fees should be approved by Town Meeting, whether or not the expense can be handled within the annual budget. A Committee has been formed with representation from the Board

of Selectmen, Planning Board, Zoning Board of appeals, and Finance Committee to make a recommendation with regard to this matter.

### Parks and Recreation (Parks & Rec)

The Finance Committee recommends favorable on the Parks and Rec budget. We voted to support the full \$2,298,755 request made by the Parks and Rec Director subject to funds being available. The CFO has reduced this budget by \$86,000 due to funding constraints, however \$136,845 remains in the budget to improve services. This will cover hiring an Operations Manager, reorganizing the Division, providing 1.5 new seasonal staff, 2 bathhouse attendants, and Police details plus \$19,000 in new funding for tree maintenance. We believe that the \$86,000 cut should be restored as soon as possible.

On December 14, 2005 the Parks and Rec Director brought his FY07 budget request to the Finance Committee. The Director provided an excellent presentation showing where and why the needs were, and how Framingham ranked against similar towns/cities in terms of recreation spending.

In recent years this Division has been taking on new responsibilities while losing headcount. Parks and Rec has taken on the Senior Center, Loring Arena, 100 more acres of Parks, not to mention responsibility for all of the Schools' athletic fields. Bench-marking studies both national and local show that Framingham allocates only 30 to 50 percent of the dollars that comparable towns do. Continued expansion of this Division is necessary in order to protect the Town's investment in recreational building and grounds.

### Finance

The Finance Committee voted to recommend favorable action on the Finance Division budgets.

### Inspectional Services

The Finance Committee voted to recommend favorable action on the Inspectional Services budgets

## Planning and Economic Development

The Finance Committee voted to recommend favorable action on the Planning and Economic Development budgets.

## Information Services

The Finance Committee voted to recommend favorable action on the Information Services budget.

## Human Resources

The Finance Committee voted to recommend favorable action on the Human Resources budgets.

## Article 27: The FY07 Water Enterprise Fund

The Finance Committee recommends favorable action on the Water Enterprise fund.

## Article 28: The FY07 Sewer Enterprise Fund

The Finance Committee recommends favorable action on the Sewer Enterprise fund.

## Article 29: The FY07 Arena Enterprise Fund

The Finance Committee recommends favorable action on the Loring Arena Enterprise fund. However, the Committee notes user fees are not defraying 100% of the operating costs, and in this year, FY06, it is projected that an infusion of funds from the operating budget of approximately \$80,000 will be needed. We would like Parks and Rec to look into Natick's favorable experience with handing over operation to a management firm and therefore offer this motion:

We move that Town Meeting direct the Board of Selectmen to establish a Committee consisting of representation from Parks and Recreation and Finance Committee and with the Chief Financial Officer to investigate the privatization of Loring Arena.

## Article 30: The FY07 Capital Budget

The Finance Committee recommends favorable action on the Capital Budget as voted by the Capital Budget Committee for FY07. It is noted that while \$769,242 in free cash should have been allocated to the Capital budget per the Free Cash Policy, only \$202,440 is actually being allocated. However the entire budget can be implemented through financing. See "Debt" in the operating budget section.

## REVENUE SOURCES

	Actuals					2006 (est)	2007(est)
	2002	2003	2004	2005			
Property Taxes	102,428,142	115,032,514	119,769,062	123,414,723	131,264,214	135,455,000	
State Aid (incl SBAB)	26,966,711	25,518,999	22,299,440	23,204,690	23,842,202	26,890,729	
Local Receipts	16,516,000	16,752,177	15,912,573	17,765,905	15,656,266	15,982,214	
Indirect Cost Reimbursement	2,321,940	1,643,581	1,676,448	1,704,364	1,921,866	2,025,907	
Free Cash	2,012,242	3,478,796	3,124,067	3,059,854	3,523,723	2,822,482	
Overlay Surplus	648,157	1,200,000	1,164,759	500,000	200,000	-	
<b>Total</b>	<b>150,895,194</b>	<b>163,628,070</b>	<b>163,948,353</b>	<b>169,651,541</b>	<b>176,408,271</b>	<b>183,176,332</b>	

### Percentage of Total Revenue

	2002	2003	2004	2005	2006 (est)	2007(est)
Property Taxes	67.9%	70.3%	73.1%	72.7%	74.4%	73.9%
State Aid (incl SBAB)	17.9%	15.6%	13.6%	13.7%	13.5%	14.7%
Local Receipts	10.9%	10.2%	9.7%	10.5%	8.9%	8.7%
Indirect Cost Reimbursement	1.5%	1.0%	1.0%	1.0%	1.1%	1.1%
Free Cash	1.3%	2.1%	1.9%	1.8%	2.0%	1.5%
Overlay Surplus	0.4%	0.7%	0.7%	0.3%	0.1%	0.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

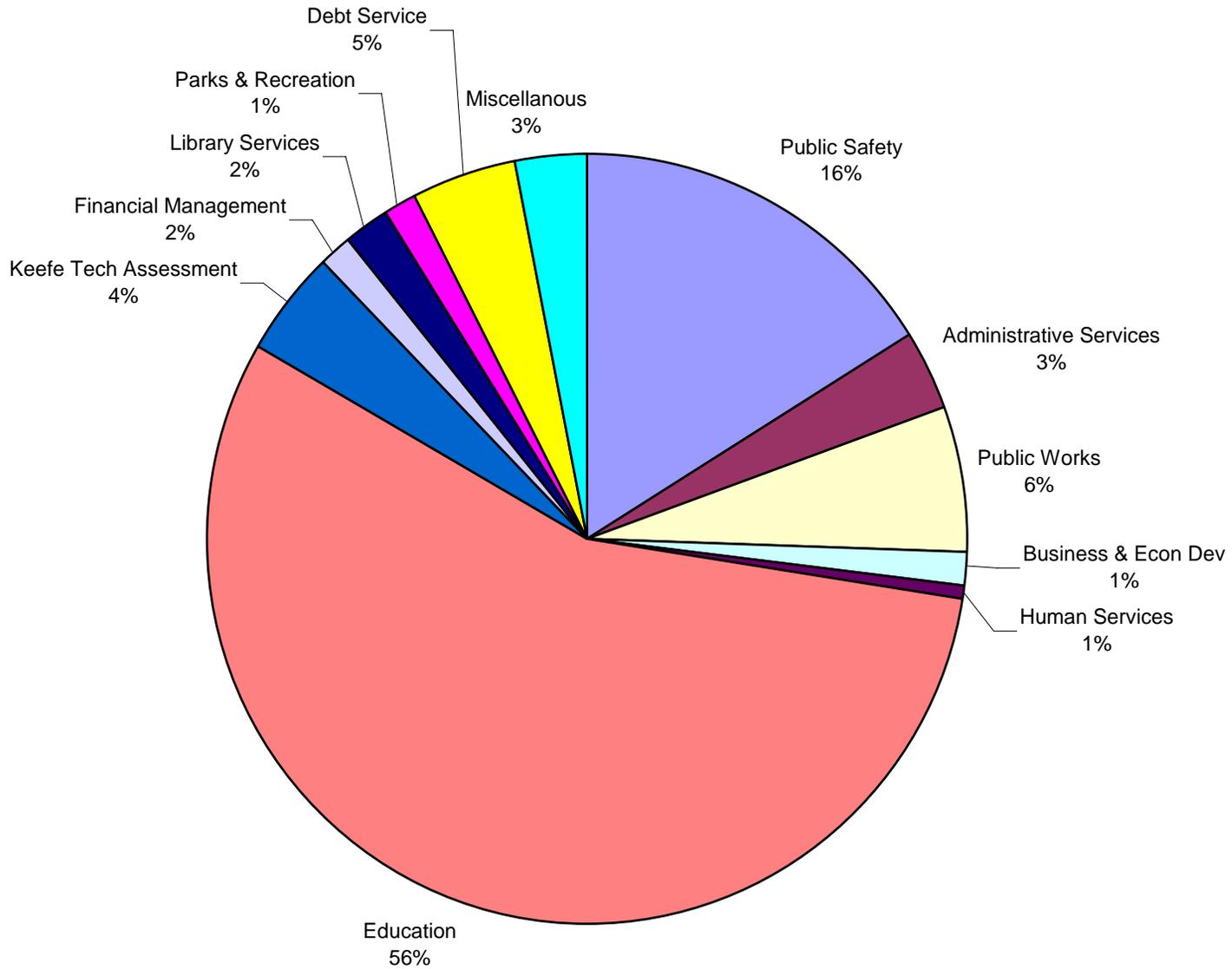
### Annual Increase in Total Revenue

	2002	2003*	2004	2005	2006 (est)	2007(est)
Dollars	6,749,209	12,732,876	320,283	5,703,188	6,756,730	6,768,061

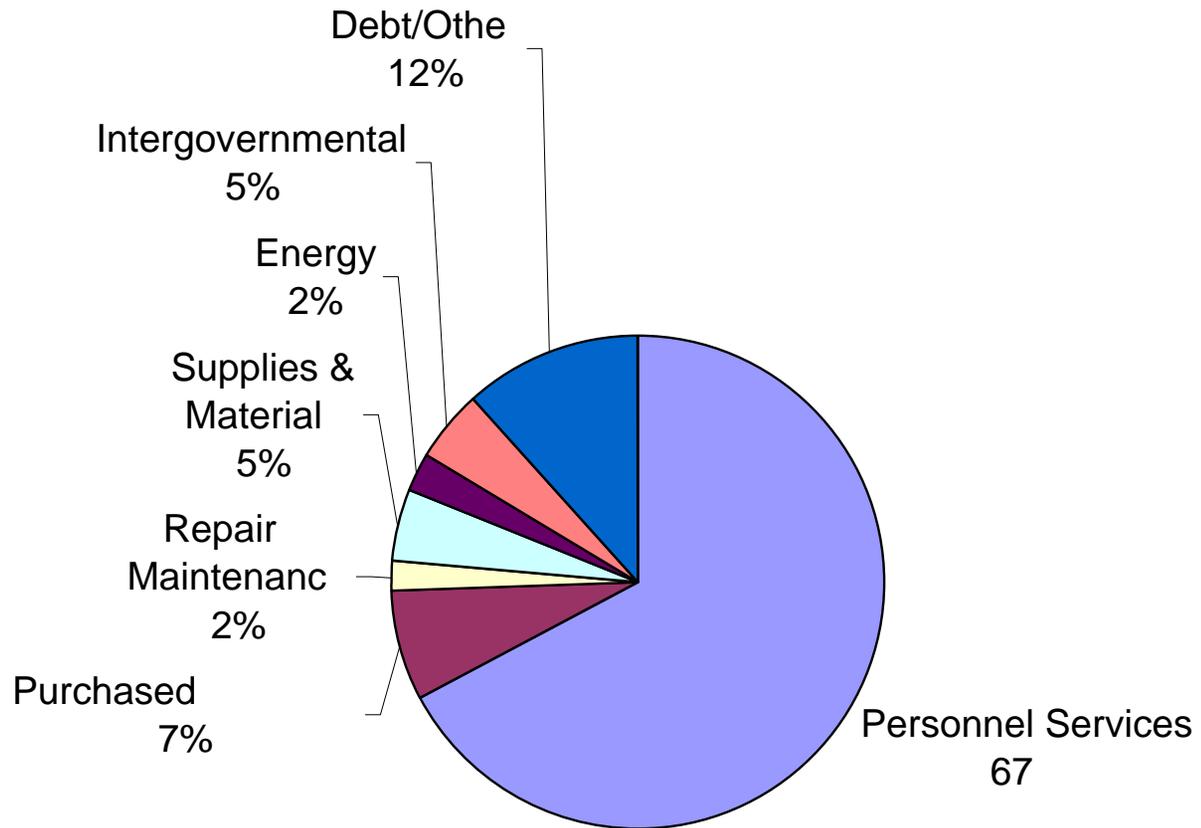
Percentage	4.68%	8.44%	0.20%	3.48%	3.98%	3.84%
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\*The year of a \$7.2M override, without which the annual increase would have been \$5.4M or 3.58%

# FY07 Budget by Service Type



# FY07 Budget by Account Type Town Departments Only

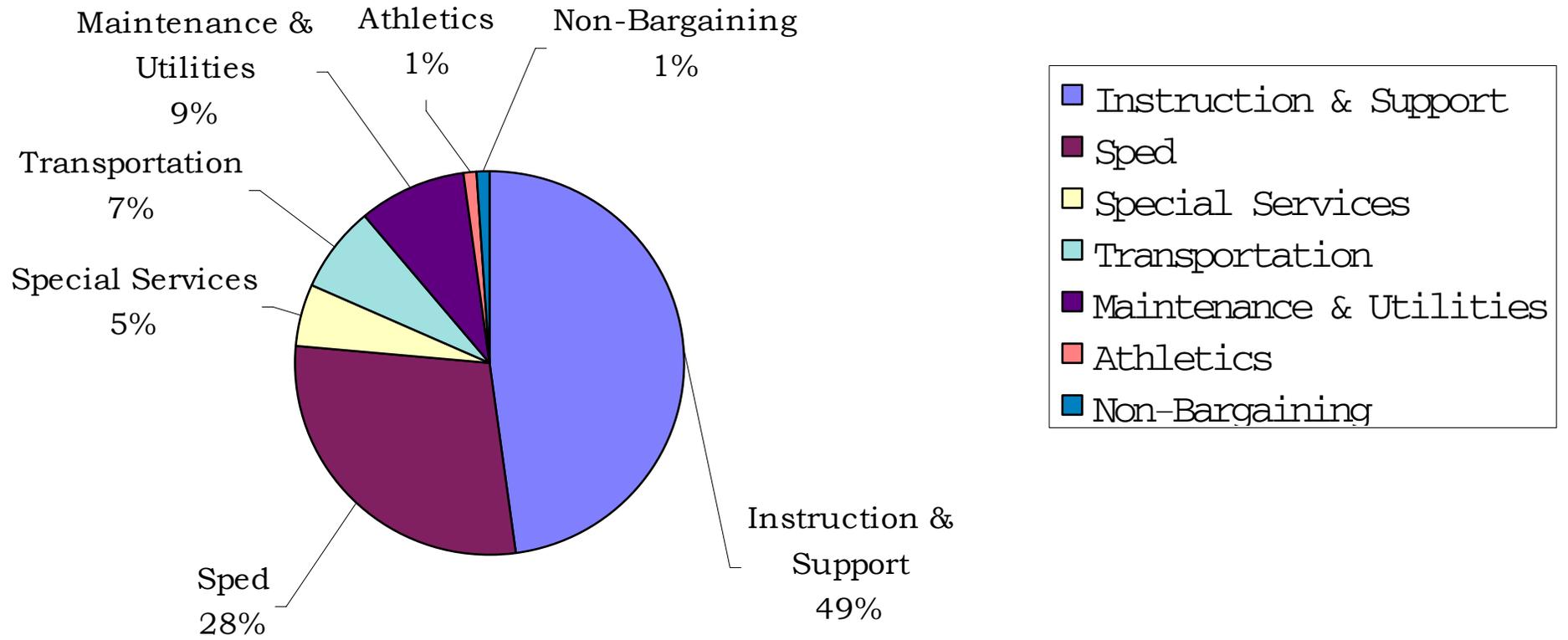


## Revenue sharing Town & Schools

	(\$ 000's)
Revenues	\$ 183,520
Less Fixed Expenses	
Keefe Tech	8,000
Insurance	1,631
Group Health Insurance	26,242
Stabilization & Reserve Fund	1,219
Retirement	8,330
FICA/Medicare/Medicaid	1,248
Debt Service	8,168
Cherry Sheet Charges	3,404
Overlay	1,800
Special Education	8,200
Other	<u>498</u>
	\$ 68,740
Remaining Revenue	\$ 114,781
Town 39%	44,764
Schools 61%	70,016
*add back Special Ed aid	<u>8,200</u>
Total for Schools	\$ 78,216

\*The state mandates that this allowance go directly to schools.

# Framingham Public Schools FY 07 Budget



## FRAMINGHAM PUBLIC SCHOOLS

OPERATING BUDGET	FY 03 Expense		FY04 Expense		FY 05 Expense		FY06 Budget		FY 07 Budget	
Instruction & Support	\$40,879,434	56%	\$36,944,025	51%	\$38,689,754	55%	\$37,856,131	49%	\$37,366,628	49%
Sped	\$14,788,865	20%	\$18,502,003	26%	\$17,487,320	23%	\$20,774,650	28%	\$22,385,823	28%
Special Services	\$4,213,273	6%	\$3,751,206	5%	\$4,073,654	5%	\$4,175,544	6%	\$4,065,374	5%
Transportation	\$4,743,625	7%	\$4,699,213	7%	\$4,966,677	7%	\$4,973,465	7%	\$5,717,889	7%
Maintenance & Utilities	\$6,251,098	9%	\$6,115,055	9%	\$6,253,278	8%	\$6,036,261	8%	\$6,932,138	9%
Athletics	\$821,775	1%	\$717,796	1%	\$849,665	1%	\$821,243	1%	\$808,967	1%
Non-Bargaining	\$818,296	1%	\$843,604	1%	\$869,695	1%	\$896,593	1%	\$939,359	1%
<b>TOTALS:</b>	\$72,516,366	100%	\$71,572,902	100%	\$73,190,043	100%	\$75,533,887	100%	\$78,216,178	100%