

# City of Fall River Massachusetts

Office of the City Clerk

**ALISON M. BOUCHARD**  
CITY CLERK

**INÈS LEITE**  
ASSISTANT CITY CLERK

## JOINT MEETING OF THE CITY COUNCIL AND SCHOOL COMMITTEE

**MEETING:** Tuesday, April 11, 2022 at 5:30 p.m.  
Council Chamber, One Government Center

**PRESENT:** Vice President Linda M. Pereira, presiding;  
Councilors Shawn E. Cadime, Michelle M. Dionne, Bradford L. Kilby,  
Andrew J. Raposo and Laura-Jean Washington

**ABSENT:** President Joseph D. Camara, Councilors Pamela S. Laliberte and  
Leo O. Pelletier

**IN ATTENDANCE:** The Honorable Paul E. Coogan, Mayor  
Seth Thomas Aitken, City Administrator  
Bridget Almon, Director of Financial Services  
Maria Pontes, Superintendent, Fall River Public Schools  
Kevin Almeida, Chief Financial Officer, Fall River Public Schools

Vice President Linda M. Pereira called the meeting to order at 5:30 p.m. with a moment of silence followed by a salute to the flag and announced that the meeting may be recorded with audio or video and transmitted through any medium.

A roll call was taken of the School Committee Members:

**PRESENT:** Mayor Paul E. Coogan, Kevin Aguiar, Bobby Bailey, Paul Hart,  
Mimi Larrivee, Shelli Pereira and Sara Rodrigues

**ABSENT:** None

1. Citizens' Input - None
2. Review of the Fiscal and Financial condition of the City, Revenue and Expense Forecasts, and other relevant information in preparation for the Fiscal Year 2024 Budget  
*The Honorable Paul E Coogan, Mayor, asked representatives from the administration and School Department to give presentations on the Fiscal Year 2024 Budget forecast.*

*Maria Pontes, Superintendent, Fall River Public Schools, made brief remarks regarding the School Department's goals for 2024, including student education growth and staffing of qualified teachers and staff. Kevin Almeida, Chief Financial Officer, Fall River Public Schools, presented a detailed PowerPoint presentation.*

*Councilor Shawn E. Cadime asked for clarification regarding enrollment data as elementary schools and high schools showed more student enrollment than middle schools. Superintendent Pontes stated that she would collect that data and provide the information to the City Council in the near future. Councilor Bradford L. Kilby expressed interest in working toward a higher level of diversity in School Department staff, especially those who may be multilingual, to help students feel more comfortable, which helps with efficient learning. Superintendent Pontes gave information regarding different types of hiring events the School Department will be attending to work on recruiting more multilingual teachers and staff.*

*Kevin Aguiar, School Committee member, arrived at 5:43 p.m.*

*Councilor Andrew J. Raposo inquired about the plan to renovate older schools to help the City provide space for more pre-kindergarten enrollment. Superintendent Pontes stated that she did not have specific information available but that she would work to share that information with the City Council. Councilor Cadime asked for clarification regarding the required local contribution for funding from the Commonwealth and how that was being determined. Bridget Almon, Director of Financial Services, stated that she was working with Mr. Almeida to examine expenditures for this portion of the budget but that she could not answer specific questions at this time. Councilor Raposo asked for an explanation regarding transportation funding, as the budgeted number appeared lower than Fiscal Year 2023. Mr. Almeida gave a detailed explanation of different forms of funding the City utilizes for transportation and stated that this budget only represents a portion of the funding that is used. Councilor Cadime expressed concern that the School Department budget appears to be inadequate each year in regards to Net School Spending Compliance and stated that the City Council could work with Mr. Almeida to adjust these budgets during the application process. Mr. Almeida explained the timeline of the application with the Commonwealth and concurred that the City Council should be included in the process. Councilor Raposo asked for clarification as to whether or not new positions would be created with the School Committee's plan for reorganization. Superintendent Pontes confirmed that new positions would be created and that vacant positions from 2022 would also be included. Councilor Cadime inquired as to when it was anticipated that the need for hiring would decrease. Superintendent Pontes explained that the schools are not staffed appropriately which affects the education of the City's students. She stated there is no timeline currently as to when hiring would be satisfactory and they were frequently losing employees to other local municipalities. Superintendent Pontes explained that the School Department is currently working on collective bargaining agreements and is also working to recruit students who are working on completing their education degrees. Councilor Cadime asked for further clarification as to whether or not this budget also included unemployment benefit costs. Mr. Almeida confirmed that those factors were included in the budget plan.*

*Seth Thomas Aitken, City Administrator, made brief remarks regarding the goals of the City's budget for Fiscal Year 2024, including addressing specific needs of each department regarding facilities, property and equipment and the development of the new MUNIS software to assist with budget data.*

*Bridget Almon, Director of Financial Services, presented a detailed PowerPoint presentation regarding the City's budget goals for Fiscal Year 2024.*

*Councilor Kilby expressed concern that the Commonwealth's deadline for final numbers regarding Fiscal Year 2024 budgets was extended and that it may affect the timeline for the City's budget. Mr. Aitken emphasized that the administration is committed to presenting the budget in a timely manner and it is expected during the second week of May. Councilor Cadime*

asked for clarification regarding budget assumptions and the overall spending of the City. Ms. Almon stated that the goal is to reduce borrowing and to mainly utilize the Stabilization Fund for necessary expenditures. Ms. Almon also stated that due to the new school projects throughout the City, the administration is applying for as many grants as possible to reduce the financial burden for tax payers. Councilor Raposo asked if the new budget included plans regarding the recent re-organization of the divisions within the Department of City Operations. Mr. Aitken confirmed that it was created with the position adjustments included. Councilor Cadime asked for an explanation regarding incomplete costs within the budget and Mr. Almeida stated they are currently addressing those and there is no current timeline for their resolution. Mr. Aitken agreed and stated that it is a large project as costs of construction have changed significantly since previous budget proposals. Ms. Almon explained that information was needed from outside parties, which was also contributing to the delay. Mr. Aitken also explained they are currently working on an official bond for the new Diman Regional Vocational Technical High School project. Ms. Almon also stated that based on her assessment, the City would experience a deficit with the cost of this project and that forecast did affect the planning of budgets going forward but they are working through it as it was expected.

The School Committee adjourned their meeting at 6:51 p.m.

On a motion made by Councilor Bradford L. Kilby and seconded by Councilor Andrew J. Raposo, it was unanimously voted to adjourn the City Council at 6:51 p.m.

List of documents and other exhibits used during the meeting:

Agenda packet (attached)

DVD of meeting

PowerPoint Presentation by Kevin Almeida, CFO, Fall River Public Schools

PowerPoint Presentation by Bridget Almon, Director of Financial Services

A true copy. Attest:



City Clerk

In City Council, April 25, 2023  
Approved.





**City of Fall River  
Massachusetts  
Office of the Mayor**

**PAUL E. COOGAN**  
*Mayor*

**JOINT MEETING OF THE CITY COUNCIL AND SCHOOL COMMITTEE**

**TUESDAY, APRIL 11, 2023 AT 5:30 PM**

**CITY COUNCIL CHAMBER, ONE GOVERNMENT CENTER**

**AGENDA**

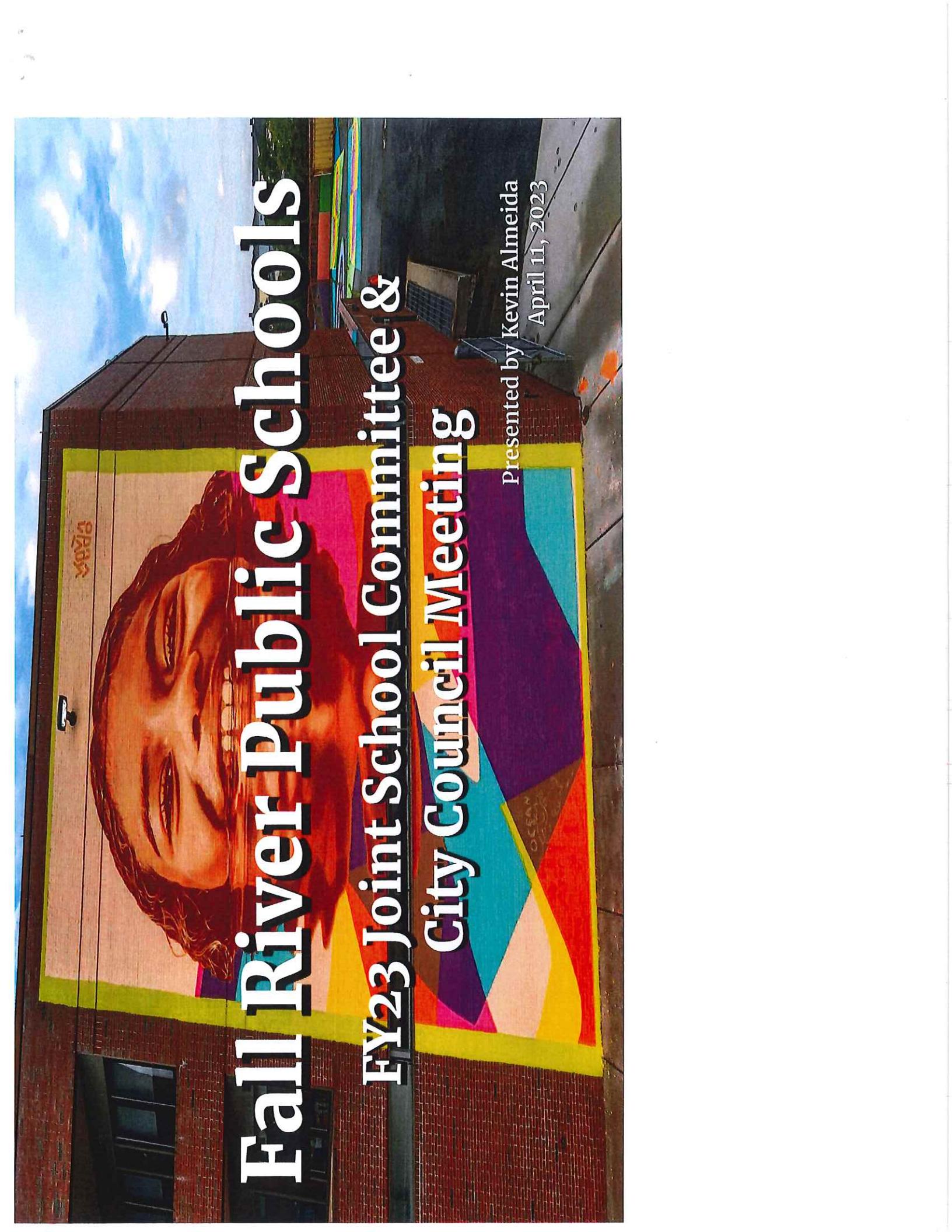
- 1. Citizens Input**
- 2. Review of the fiscal and financial condition of the city, revenue and expense forecasts, and other relevant information in preparation for the Fiscal Year 2024 budget.**

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2023 APR -4 P 205  
CITY CLERK  
FALL RIVER, MA

Paul E. Coogan  
Paul E. Coogan  
Mayor

**ADA Coordinator: Gary P. Howayeck, Esq. 508-324-2650**





# Fall River Public Schools

## EY23 Joint School Committee & City Council Meeting

Presented by Kevin Almeida  
April 11, 2023

# FRPS Student Enrollment



**PK**  
+64 students  
from last year

**K-5**  
+2 students  
from last year

**Grades 6-8**  
-83 students  
from last year



**Grades 9-12**  
+196 students  
from last year

**FRPS PK-12**  
+179 students  
from last year



# The Student Opportunity Act



The Student Opportunity Act (SOA), signed into law in November 2019, provides a major infusion of new funding to the public schools in the Commonwealth of Massachusetts. The SOA was bi-partisan effort involving both policy makers, labor unions, and grass-roots organization to improve educational funding. The new law, Chapter 132 of the Acts of 2019, updates the foundation budget established in the Education Reform Law of 1993, which codified the minimum level of education spending required to adequately educate a school district's students. The SOA address the real costs of educating low-income students, special education students, English language learners, SEL services, and employee health insurance costs. The SOA also includes increased circuit breaker funding, creates an innovation fund, and requires increased accountability for local districts.

\*Originally to be phased in over seven years, but year one was not funded. Now intended to be funded over six years, and FY24 represents year three.

## Chapter 70: 2019-2024



Fiscal Year	Chapter 70 Funding	Change
2019	\$119,649,166	
2020	\$130,926,689	\$11,277,523 - 9.4% increase
2021	\$137,016,364	\$6,089,675 - 4.7% increase
2022	\$145,182,843	\$8,166,479 - 6.0% increase
2023	\$168,421,258	\$23,238,415 - 16.0% increase
2024 <i>Governor's Budget</i>	\$188,024,477	\$19,603,219 - 11.6% increase

## Required Local Contribution: 2019-2024



Fiscal Year	Local Contribution	Change
2019	\$29,668,942	
2020	\$31,184,570	\$1,515,628 - 5.1% increase
2021	\$32,906,432	\$1,721,862 - 5.5% increase
2022	\$34,270,397	\$1,363,965 - 4.1% increase
2023	\$36,332,032	\$2,061,635 - 6.0% increase
2024 Governor's Budget	\$38,520,449	\$2,188,417 - 6.0% increase

## Net School Spending: FY 2019-FY 2024



Fiscal Year	Net School Spending	Change
2019	\$149,318,108	
2020	\$162,111,259	\$12,793,151 - 8.6% increase
2021	\$169,922,796	\$7,811,537 - 4.8% increase
2022	\$178,475,557	\$8,552,761 - 5.0% increase
2023	\$204,753,290	\$26,277,733 - 14.7% increase
FY 2024 Governor's Budget	\$226,544,926	\$21,791,636 - 10.6% increase

## Indirect Cost Agreement

**Costs are broken down in the signed Indirect Cost Allocation Agreement.**

- This agreement outlines which costs are funded out of the City side of the ledger for schools.
- If/when a discrepancy occurs, the agreement can be modified through agreement by both parties or by bringing the DESE in as the final arbiter.



## **City Costs Reported on the End of Year Report - Eligible NSS**



- Per Pupil Administrative Cost (FY23 amount is \$141.28 per FRPS student)
- School Snow Expense Incurred by City
- Fall River Retirement Contributions
- Health, Life, Dental Insurance Expense
- Portion of Legal Expenses attributed to schools
- Property, Liability Insurance
- Assessments:
  - Special Education
  - School Choice
  - Charter School

## City Costs Reported on the End of Year Report - Not Eligible NSS

- Long-Term Debt - Principal & Interest
- Bond Anticipation Note Interest
- School Crossing Guards
- Regional School Assessments
  - Diman
  - Bristol Aggie
- Purchase of Land & Buildings
  - Equipment over \$150,000



## Transportation - Not Eligible NSS



Transportation is reported on the School side of the Ledger, but is not eligible for Net School Spending.

Fiscal Year	Transportation Expenses	Notes
2019	\$9,255,607	
2020	\$7,538,441	<i>Decrease due to COVID-19 closure in March</i>
2021	\$8,093,285	
2022	\$11,415,847	



## Health Insurance - Actual Spending - Operating Only: FY 2018 - FY 2022

FY 2018 - \$22,210,692

FY 2019 - \$21,283,708

FY 2020 - \$22,292,777

FY 2021 - \$22,480,330

FY 2022 - \$24,786,329

- Actual increases have ranged from a 4.2% drop in FY 2019 to an 10.3% increase in FY 2022.
- FY 2023 is not included above as year has not ended, but there should not be a major change from FY 2022.



### **Section 68: Duties of towns to maintain schools; transportation of children; school building committee representation**

Every town shall provide and maintain a sufficient number of schoolhouses, properly furnished and conveniently situated for the accommodation of all children therein entitled to attend the public schools. If the distance between a child's residence and the school he is entitled to attend exceeds two miles and the nearest school bus stop is more than one mile from such residence, and the school committee declines to furnish transportation, the department, upon appeal of the parent or guardian of the child, may require the town to furnish transportation for children in grades kindergarten through six for a part or for all of the distance between said child's residence and the school. If said distance exceeds three miles, and the distance between the child's residence and a school in an adjoining town giving substantially equivalent instruction is less than three miles, and the school committee declines to pay for tuition in such nearer school, and for transportation in case the distance thereto exceeds two miles, the department, upon like appeal, may require the town of residence to pay for tuition in such nearer school for children in grades kindergarten through six, and if necessary provide for transportation for a part or for the whole of said distance to, such nearer school for children in said grades. Nothing contained in the preceding two sentences shall be construed to limit the obligation of regional school districts to provide transportation for all school children in grades kindergarten through twelve, pursuant to the provisions in section sixteen C of this chapter. No school committee shall be compelled to furnish transportation on a private way. In the case of transportation provided to students that is not required by this section or by any other general or special law, a school committee may assess fees to the transported student up to an amount sufficient to cover the costs incurred by the district; provided, however, that no student eligible for free or reduced lunch, under the federal school lunch program, shall be required to pay the fee; and provided further, that a school committee may choose to exempt families at other income levels as it may determine. The school committee, unless the town otherwise directs, shall have general charge and superintendence of the schoolhouses, shall keep them in good order, and shall, at the expense of the town, procure a suitable place for the schools, if there is no schoolhouse, and provide fuel and all other things necessary for the comfort of the pupils. Each school shall comply with the requirements regarding pesticide applications as set forth in sections 6C to 6I, inclusive, of chapter 132B. Whenever a town shall undertake to provide a schoolhouse, the town shall appoint at least one member of the school committee, or its designee, to serve on the agency, board or committee to which the planning and construction or other acquisition of such schoolhouse is delegated.

## Maintaining Schools



Over the last several years, the School Department has funded various projects well over the \$150,000 extraordinary maintenance threshold:

- Durfee: Fieldhouse Facade - \$1,118,176
  - Talbot: Drainage and Parking Lot - \$1,079,462
  - PACE Building: New Electrical Service - \$539,542
  - Greene: 3 Playgrounds - \$500,000
  - Henry Lord: Construction of Egress Road - \$491,800
  - PACE Building: Chiller Installation - \$419,600
  - Doran: Playground - \$205,000
- 
- **Durfee Athletic Fields: To date - \$3,565,757**
  - **Durfee Athletic Fields: Anticipated additional funding for Phase 3 - \$1,500,000**

## Net School Spending Compliance: FY 2018 - FY 2022

The following breakdown shows actual spending and includes the percentage met of required NSS over the last five years:

**FY 2018:** over \$67,615 - 100.0%

**FY 2019:** short \$1,870,294 - 98.7%

**FY 2020:** short \$1,332,786 - 99.2% (*amount includes prepaid tuition of \$1,709,100*)

**FY 2021:** short \$1,427,230 - 99.2% (*amount includes prepaid tuition of \$1,802,816*)

**FY 2022:** short \$202,383 - 99.9% (*amount includes prepaid tuition of \$1,474,045*)



## ESSER Funds

The following provides a breakdown of ESSER funds that were made available to the School Department.

**ESSER I:** \$4,730,769 - Grant has been fully spent. Grant ended 9/30/22.

**ESSER II:** \$17,430,945 - As of 4/11/23, about \$5,000,000 remains. Grant will be spent by 9/30/23.

**ESSER III:** \$39,152,523 - Grant ends 9/30/24.

**Total ESSER Funding - \$61,314,237**

*To date, ESSER funds have been spent on various position needs including Pre-K expansion, Community Facilitators, Paraprofessionals, Private Schools, COVID Rooms, Professional Development, Technology, Transportation, HVAC work District-Wide.*



## FY 2024 Budget



### **Proposed School Operating Budget - \$163,920,197**

- *100.00% of the Governor's Budget*

### **Proposed Transportation Budget - \$10,000,000**

# New Positions for FY24

Operating Budget		
Teachers	70.5	Counselors
Paras	48	Dept Head
SEL Liaison/Student Support Specialist	12	Nurse
Director/Supervisor	7	Tech Staff
Custodians	6	Finance Spec
Safety Officers	5	Admin Asst
Groundskeepers	4	Clerk
BCBA/Cluster Coord	3	Athletic Trainer
Vice Principals	2	
Total Operating Budget: 166		

GRANTS		
Teachers	8	
Paras	4	
Department Head	1	
Total Grants: 13		
NUTRITION		
Cafeteria	11	
Total Nutrition: 11		

**Questions?**



# **Joint Meeting of the City Council & School Committee – April 11, 2023**

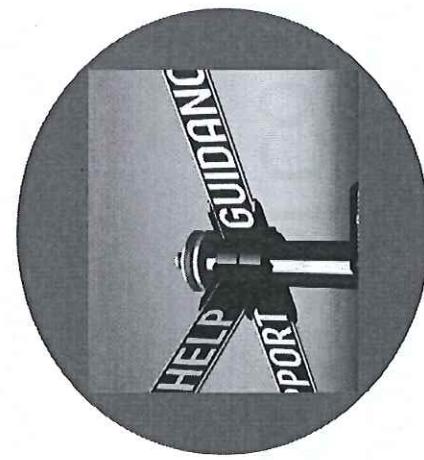
*Review of the Preliminary Fiscal 2024 General Fund Revenue,  
Expenditure Forecasts, and Other Relevant Information.*

CITY OF FALL RIVER, MA

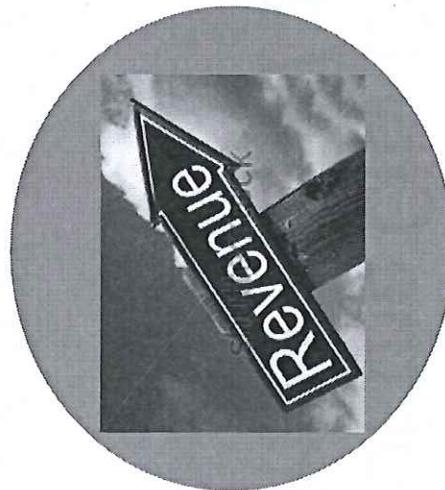
MAYOR PAUL E. COOGAN

# FY 24 General Fund / Financial Highlights

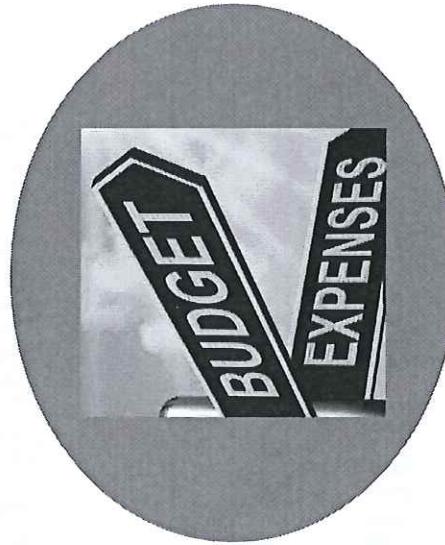
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BUDGET STRATEGY AND PRIORITIES A  
COLLABORATION WITH DEPARTMENTS,  
DIRECTORS & ADMINISTRATION

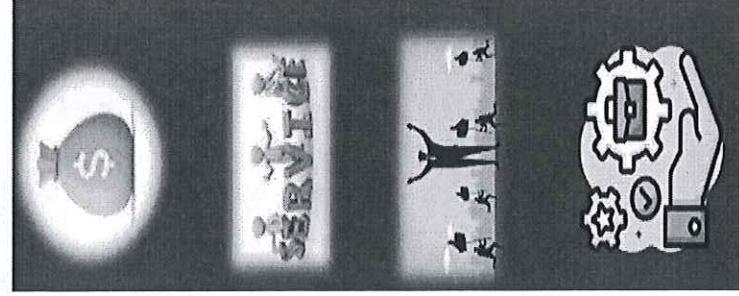


PROJECTED REVENUES, ASSESSED TO MAINTAIN  
FAIR, EQUITABLE AND STABLE SOURCES OF  
REVENUE TO SUPPORT EXPENDITURES  
BASED ON CHERRY SHEET ESTIMATED FROM THE  
GOVERNOR'S RECOMMENDED



BALANCE BUDGET, PROJECTED PRELIMINARY  
REVENUE & EXPENDITURES

# Balancing Act



## Taxpayer Dollars

- Financial Pressures on Residents & Business
- High Inflation
- 2 ½% of Tax Levy

## City Services

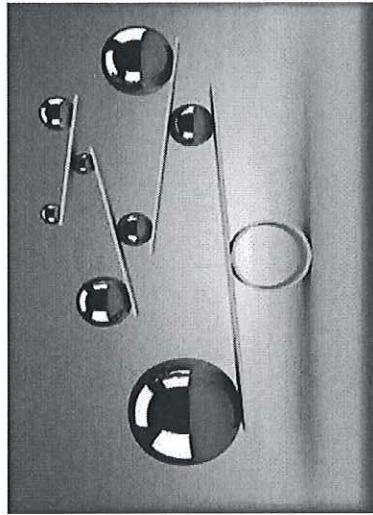
- Maintaining current service levels
- Enhancing Services
- Realigning priorities

## The City as an Employer

- Our Employees are Service Providers to Stakeholders

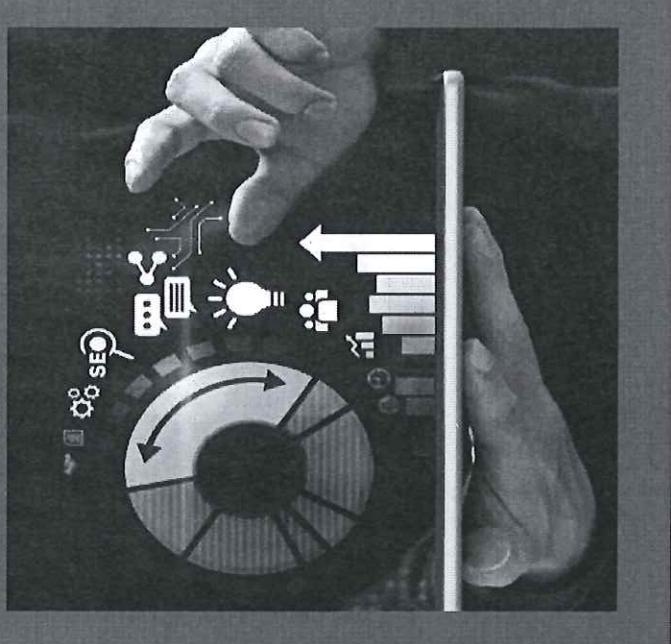
## Fiscal Responsibility

- Maintain City Assets
- Borrowing vs Operating Budget
- Short Term vs Long Term



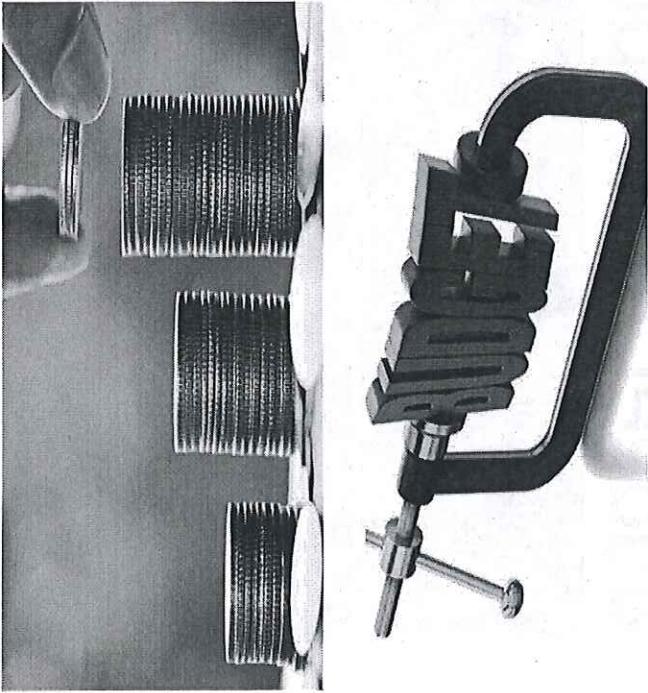
# Priorities of FY 24 Budget

- Government that is Responsive to Residents & Business
- Education, Fund at 100% of Net School Spending
- Public Safety Providing a City that is Safe to Live, Learn, Work & Play
- **Providing Relief To Taxpayers Third Year** (Durfee Debt Exclusion as voted by the taxpayers, Reduced to half)
- Continue To Develop long-Term Strategies That Provide Sustainability
- Investment's In Infrastructure to Keep Pace with Growth & Improve Services
- **Stable Workforce**, Retaining Employees, Training, Reducing Turnover & Maintaining Continuity
- Evaluate historical processes for improvement opportunities to implement efficiencies & eliminating waste in time & materials



# Budgetary Pressures

- INFLATION
- COMPETITIVE MARKET
- SHORTAGE OF QUALIFIED WORKERS
- INTEREST RATES ON BORROWING INCREASING
- RISING PENSION COSTS
- INCREASING HEALTH INSURANCE
- SIGNIFICANT INCREASE IN LOCAL APPROPRIATION FOR EDUCATION & ASSESSMENTS
- BUILDING STABILIZATION FUND (Rainy Day) FOR STRATEGIC FUTURE NEEDS BY NOT RELYING ON THIS FOR OPERATIONAL BUDGETING  
(GFOA & DOR recommend 10%)
- REDUCING NEED TO RELY ON DEBT FOR RECURRING EXPENDITURES OF CAPITAL ITEMS
- MONITORING CURRENT MARKET TRENDS & BANKING INDUSTRY



# Budget Assumptions

FY 2024 budget estimates are just over \$352 million for revenues and expenses. This represents an increase of roughly 8% over FY 2023. General government expense line items are not finalized.\*

Budget includes 50% of the Durfee debt exclusion for the high school totaling \$2.6 million.

Other revenue sources includes a significant increase in Chapter 70 aid of approximately \$19 million

## Budget Assumptions (*Cont'd*)

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Salaries & wages may include filling vacancies that were eliminated in the FY21 budget, and unfilled in FY23 due to many uncertainties.

Expenses will include the operating needs of the departments to provide the citizens of the City the best services possible.

The budget will include funding School operations at 100% of Net School Spending.

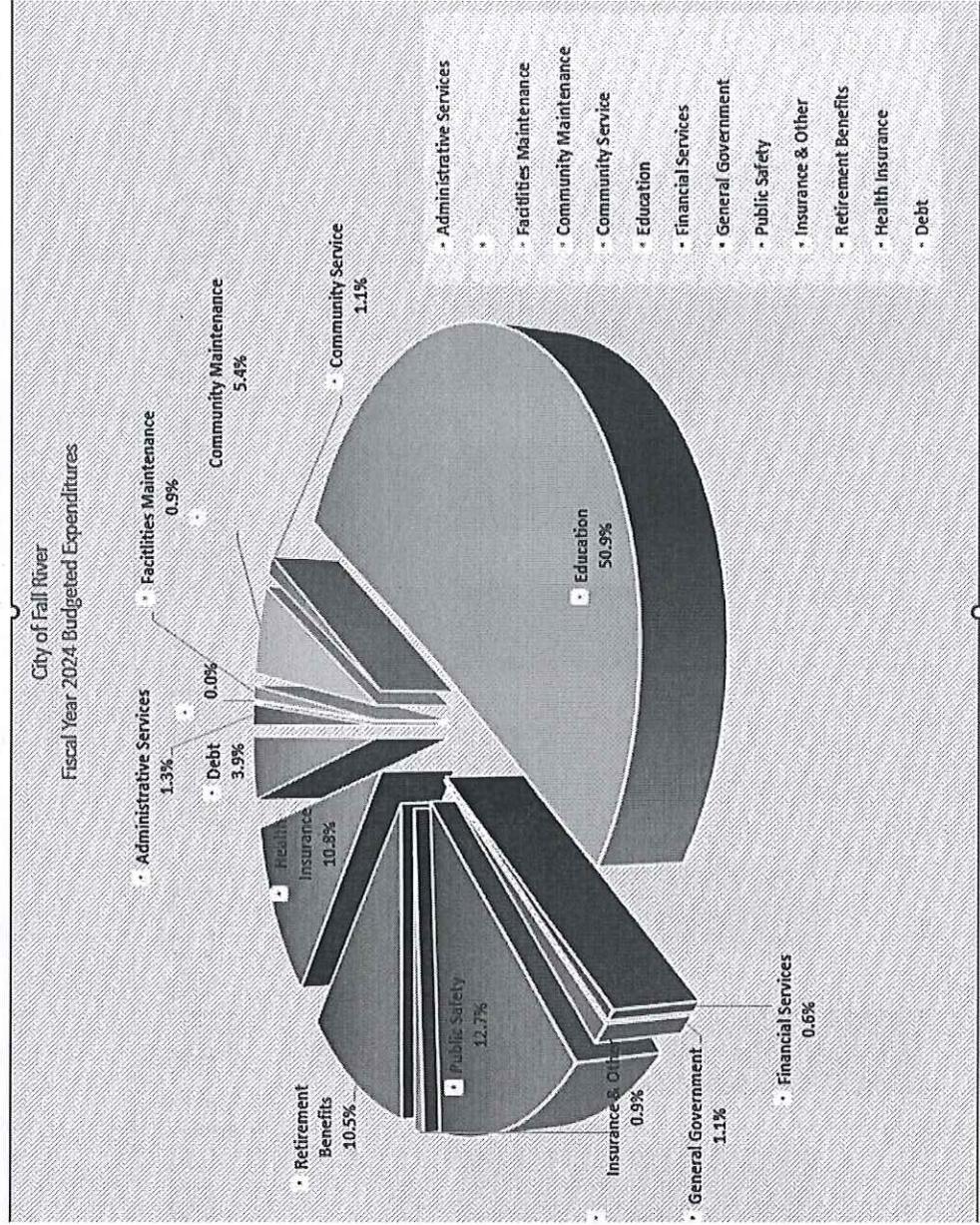
# Budget Assumptions (*Cont'd*)

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Negotiations between City administration and one remaining collective bargaining units are ongoing.

The City will continue to review all Capital items on an ongoing basis to evaluate which one-time purchases may qualify for the use of ARPA funds. These are investments that provide long term relief on the Operating Budget. Capital expenditures have not been budgeted in the General Fund budget at this time.

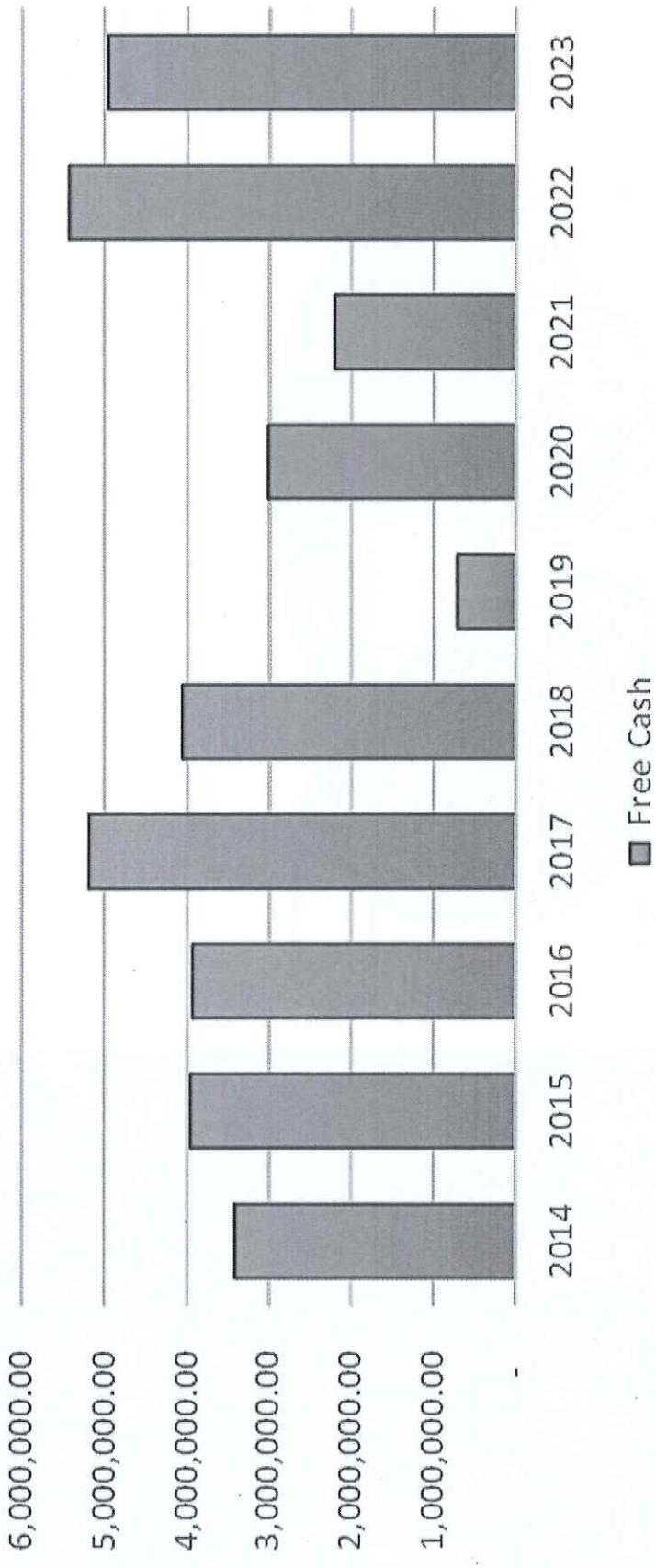
The City will continue to vigorously seek out grants and earmarks to support and invest in local needs to ease the burden on our taxpayers

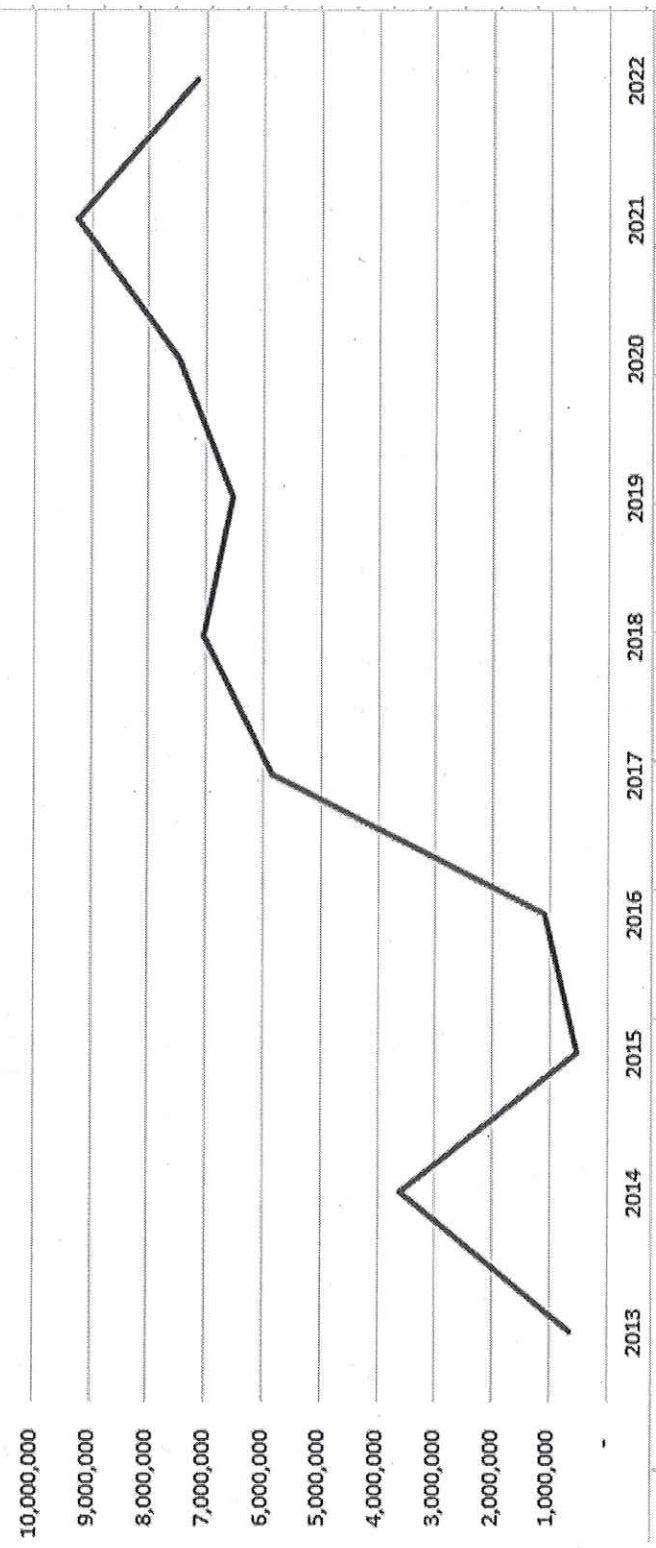


- Where Will The Funds Go?
- Education 51%
- Public Safety 13%
- Retirement & Benefits 21%
- Debt Service 3.9%

## Certified Free Cash Fiscal Years 2014 to 2023

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## Stabilization Fund Balance

FY 2013 THRU 2022

*Fiscal Year Ending June 30, 2024 Proposed Budget*

**FY 23 vs. FY 22  
Increase (Decrease)**

RESOURCE S:	Original FY 23	FY 23	FY 24	FY 23 vs. FY 22 Increase (Decrease)	
	Budget	Budget	Budget	Dollars	Percentage
State Aid:					
General government, net of assessments	\$ 26,053,310	\$ 26,890,217	\$ 27,937,588	\$ 1,047,371	3.9%
Education, net of assessments	\$ 14,650,073	\$ 14,515,483	\$ 161,187,426	\$ 17,227,943	12.0%
Real Estate Taxes, net of abatements	\$ 123,880,996	\$ 125,712,035	\$ 132,422,028	\$ 6,709,993	5.3%
Local Receipts	\$ 22,803,835	\$ 21,670,478	\$ 20,406,789	\$ (1,263,689)	-5.8%
Indirects	\$ 6,990,036	\$ 6,990,036	\$ 7,153,314	\$ 163,278	2.3%
Other Sources	\$ 25,000	\$ 25,000	\$ -	\$ (25,000)	-100.0%
American Rescue Plan Act(ARPA) - Revenue Loss	\$ -	\$ -	\$ 2,596,055	\$ 2,596,055	
American Rescue Plan Act(ARPA) - Retire Provision	\$ -	\$ -	\$ -	\$ -	
From Free Cash	\$ -	\$ -	\$ -	\$ -	
From Stabilization - Capital	\$ -	\$ -	\$ -	\$ -	
From Stabilization - Operating	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL RESOURCES - GENERAL FUND</b>	<b>\$ 324,433,250</b>	<b>\$ 325,803,249</b>	<b>\$ 352,303,200</b>	<b>\$ 26,499,950</b>	<b>8.1%</b>
Water	\$ 14,289,039	\$ 14,289,039	\$ 14,799,457	\$ 510,418	3.6%
Sewer	\$ 26,603,402	\$ 26,603,402	\$ 27,615,277	\$ 1,011,875	3.8%
EMS	\$ 9,651,000	\$ 9,701,000	\$ 11,550,000	\$ 1,849,000	19.1%
<b>TOTAL RESOURCES - ENTERPRISE FUNDS</b>	<b>\$ 50,543,441</b>	<b>\$ 50,593,441</b>	<b>\$ 53,964,734</b>	<b>\$ 3,371,293</b>	<b>6.7%</b>
<b>LESS: NON-APPROPRIATED USES</b>					
Other Amounts to be Raised:					
Appropriation & Snow & Ice Deficits	\$ -	\$ -	\$ -	\$ -	
Transfer to Trust & Agency	\$ -	\$ -	\$ -	\$ -	
Prior Year Expenditures	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL NON-APPROPRIATED USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b></b>
<b>RESOURCES AVAILABLE FOR APPROPRIATION</b>	<b>\$ 374,976,691</b>	<b>\$ 376,396,690</b>	<b>\$ 406,267,934</b>	<b>\$ 29,871,243</b>	<b>7.9%</b>

**Draft Projected Revenue (*not finalized*)**

*Fiscal Year Ending June 30, 2024 Proposed Budget*

FY 23 vs. FY 22  
Increase (Decrease)

	Budget	Budget	FY 23	FY 23	FY 24	Budget	Dollars	Percentage
General Government	\$ 4,089,345	\$ 4,104,298	\$ 3,996,515	\$ (107,783)	-2.6%			
Administrative Services	\$ 5,259,542	\$ 5,259,542	\$ 4,692,987	\$ (566,555)	-10.8%			
Financial Services	\$ 1,859,539	\$ 1,859,539	\$ 2,052,874	\$ 193,335	10.4%			
Facility Maintenance	\$ 2,827,420	\$ 2,827,420	\$ 2,974,859	\$ 147,439	5.2%			
Community Maintenance	\$ 17,495,351	\$ 17,495,351	\$ 18,701,512	\$ 1,206,161	6.9%			
Community Service	\$ 3,594,364	\$ 3,594,364	\$ 3,911,989	\$ 317,625	8.8%			
Education	\$ 155,009,615	\$ 156,379,615	\$ 179,370,473	\$ 22,990,858	14.7%			
Public Safety	\$ 41,694,832	\$ 41,416,832	\$ 44,766,616	\$ 3,349,784	8.1%			
Debt	\$ 13,905,341	\$ 13,903,341	\$ 13,702,456	\$ (200,885)	-1.4%			
Retirement	\$ 36,072,580	\$ 36,072,580	\$ 37,123,217	\$ 1,050,637	2.9%			
Insurance & Other	\$ 40,026,890	\$ 40,026,890	\$ 41,009,704	\$ 982,814	2.5%			
Reserve	\$ 2,600,429	\$ 2,863,476	\$ -	\$ (2,863,476)	-100.0%			
<b>TOTAL APPROPRIATIONS- GENERAL FUND</b>	<b>\$ 324,433,248</b>	<b>\$ 325,803,248</b>	<b>\$ 352,303,201</b>	<b>\$ 26,499,953</b>	<b>8.1%</b>			
Water	\$ 14,289,039	\$ 14,289,039	\$ 14,799,457	\$ 510,418	3.6%			
Sewer	\$ 26,603,402	\$ 26,603,402	\$ 27,615,277	\$ 1,011,875	3.8%			
EMS	\$ 9,651,000	\$ 9,701,000	\$ 11,550,000	\$ 1,849,000	19.1%			
<b>TOTAL APPROPRIATIONS- ENTERPRISE FUNDS</b>	<b>\$ 50,543,441</b>	<b>\$ 50,593,441</b>	<b>\$ 53,964,734</b>	<b>\$ 3,371,293</b>	<b>6.7%</b>			
<b>TOTAL APPROPRIATIONS- ALL FUNDS</b>	<b>\$ 374,976,688</b>	<b>\$ 376,396,688</b>	<b>\$ 406,267,934</b>	<b>\$ 29,871,246</b>	<b>7.9%</b>			
<b>PLUS: APPROPRIATED USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>			
None								
<b>TOTAL APPROPRIATED USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>			
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 374,976,688</b>	<b>\$ 376,396,688</b>	<b>\$ 406,267,934</b>	<b>\$ 29,871,246</b>	<b>7.9%</b>			

## Projected Expenditures (not finalized)

