

Budget Presentation School Committee

February 8, 2018

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Agenda

1. Mission and Superintendent Goals
2. Proposed Budget
3. Revenue Outlook
4. Structural Deficits & Projected Need for Additional Revenue
5. Closing the Budget Gap - Cuts Under Consideration

Mission of the Public Schools of Brookline

Our mission is to ensure that every student develops the skills and knowledge to pursue a productive and fulfilling life, to participate thoughtfully in a democracy, and succeed in a diverse and evolving global society.

Two Fundamental Beliefs Support Our Mission

1. Brookline should expect nothing less than exceptional and equitable outcomes for all of our learners. We must use our resources to ensure that we support every student to succeed at high levels.
2. In an effective school system the central office supports principals as instructional leaders, so principals can support educators, and educators can support students.

Superintendent's Goal

Ensure exceptional and equitable outcomes for all learners by:

- Effectively supporting principals;
- Organizing the work of District offices in support of student learning and teaching; and
- Addressing those areas that have the greatest impact on student social and emotional growth and academic achievement.

FY 2019 Budget Pressures

1. Ongoing, dramatic enrollment that continues to impact K-8 schools
2. K-8 historic enrollment growth now impacting the high school
3. Annual cost increases to maintain existing staff - including COLA (2%) and steps and lanes (3%)
4. Revenue growth continues to lag behind expenditure growth broadening structural deficit that was anticipated by 2015 Override Study Committee
5. Revenue growth is the lowest since 2011 due to slower than expected Town growth and cuts in state reimbursements to towns.

The Risks We Face if Additional Revenue is Not Available

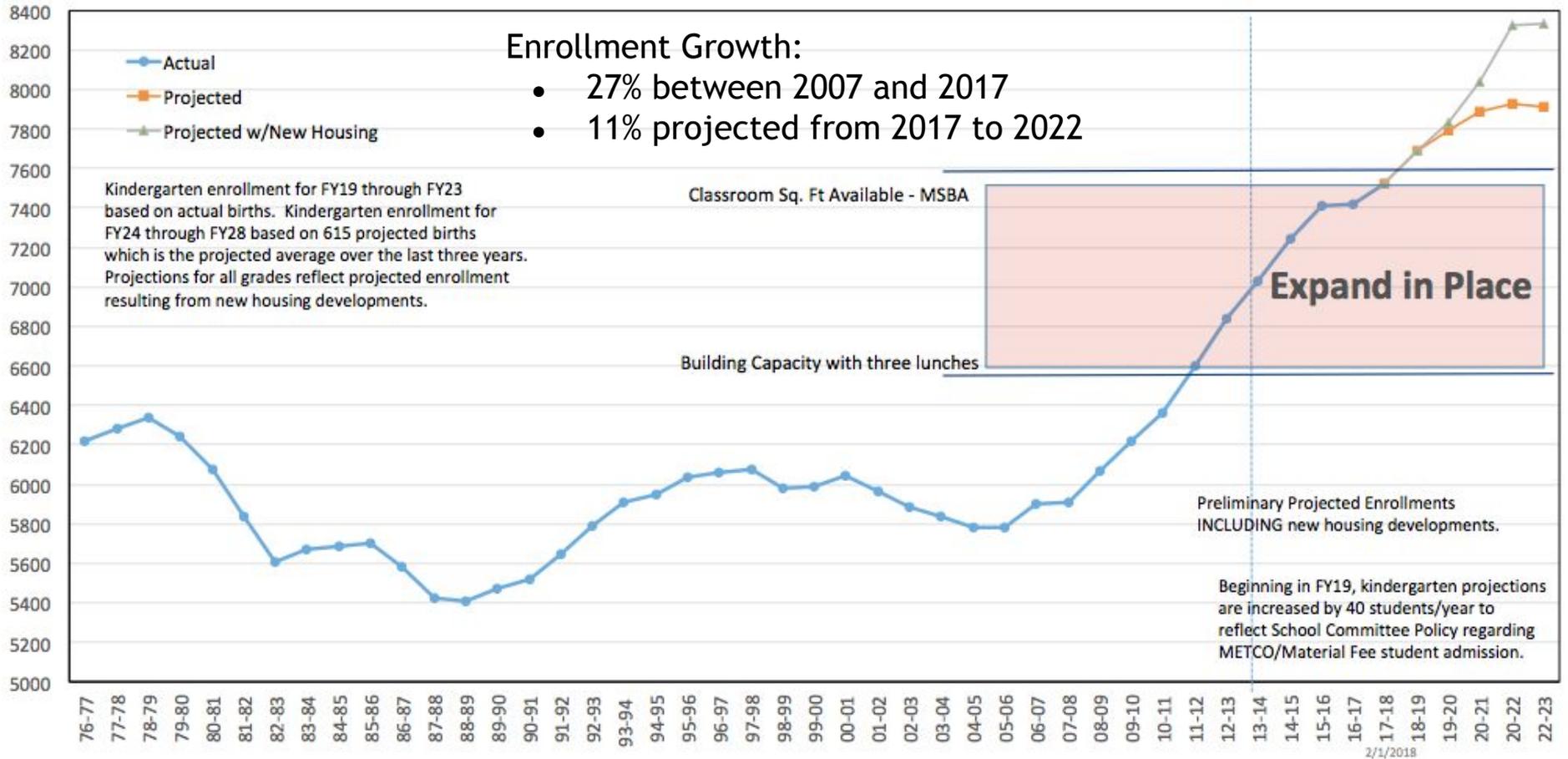
1. Class sizes continuing to increase
2. “Back sliding” - losing the progress made because of the 2015 override
 - Loss of added special education teachers, paraprofessionals, learning center teachers, literacy specialists, and math specialists
 - Reductions to administration, operations, and facilities increasing response times to school needs; inclusive of program review, curriculum support and professional development, clean and safe buildings, and regular communications.
3. Increases to ratios in critical areas of student support including guidance, social work, nurses, psychologists, enrichment and challenge support.
4. Challenges related to recruiting and retaining educators when experiencing unpredictable annual budgeting

Public Schools of Brookline Enrollment: K-12

Actuals through October 1, 2017; Projections through October 1, 2022

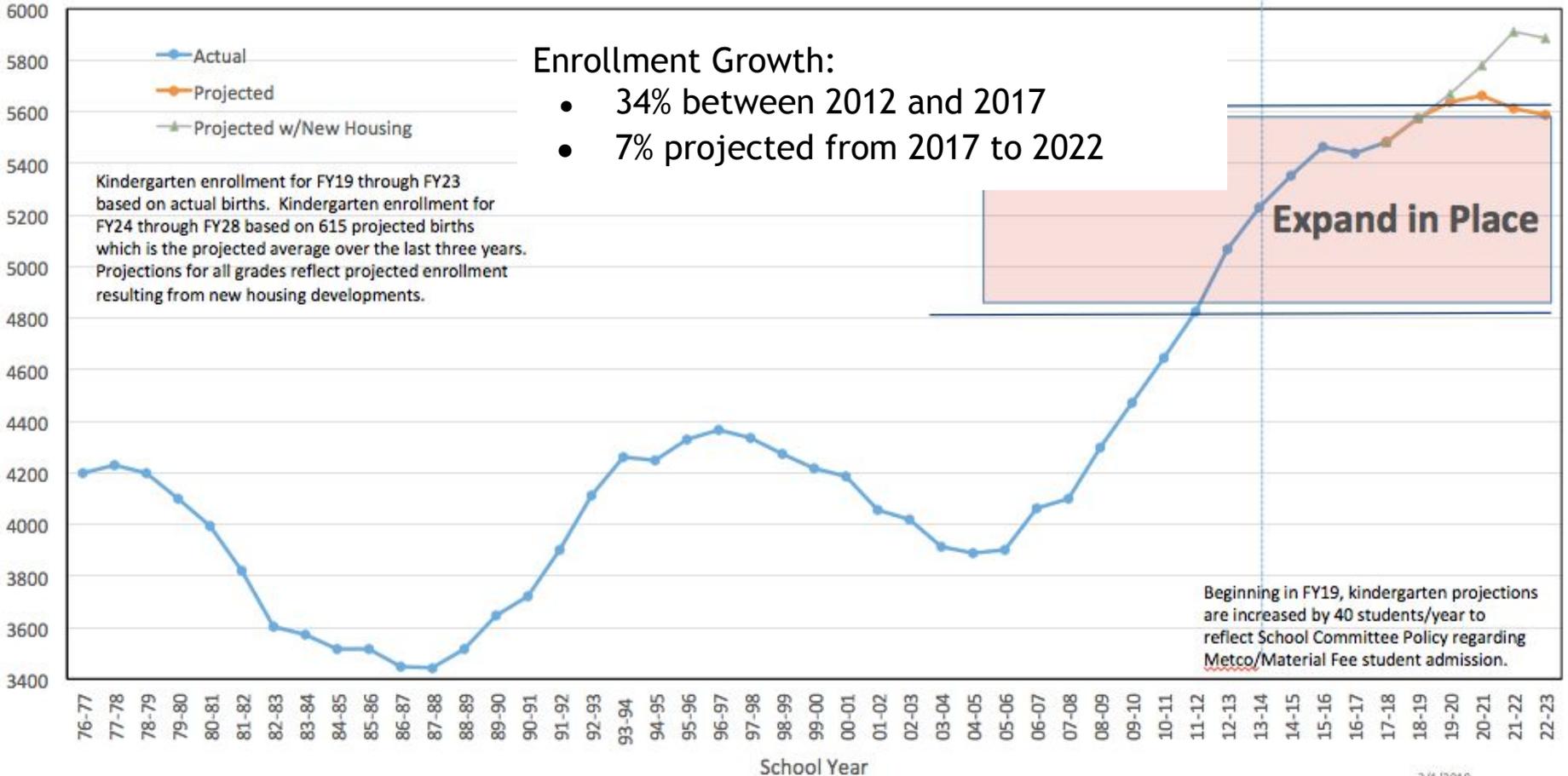
Enrollment Growth:

- 27% between 2007 and 2017
- 11% projected from 2017 to 2022



K-8 Enrollment

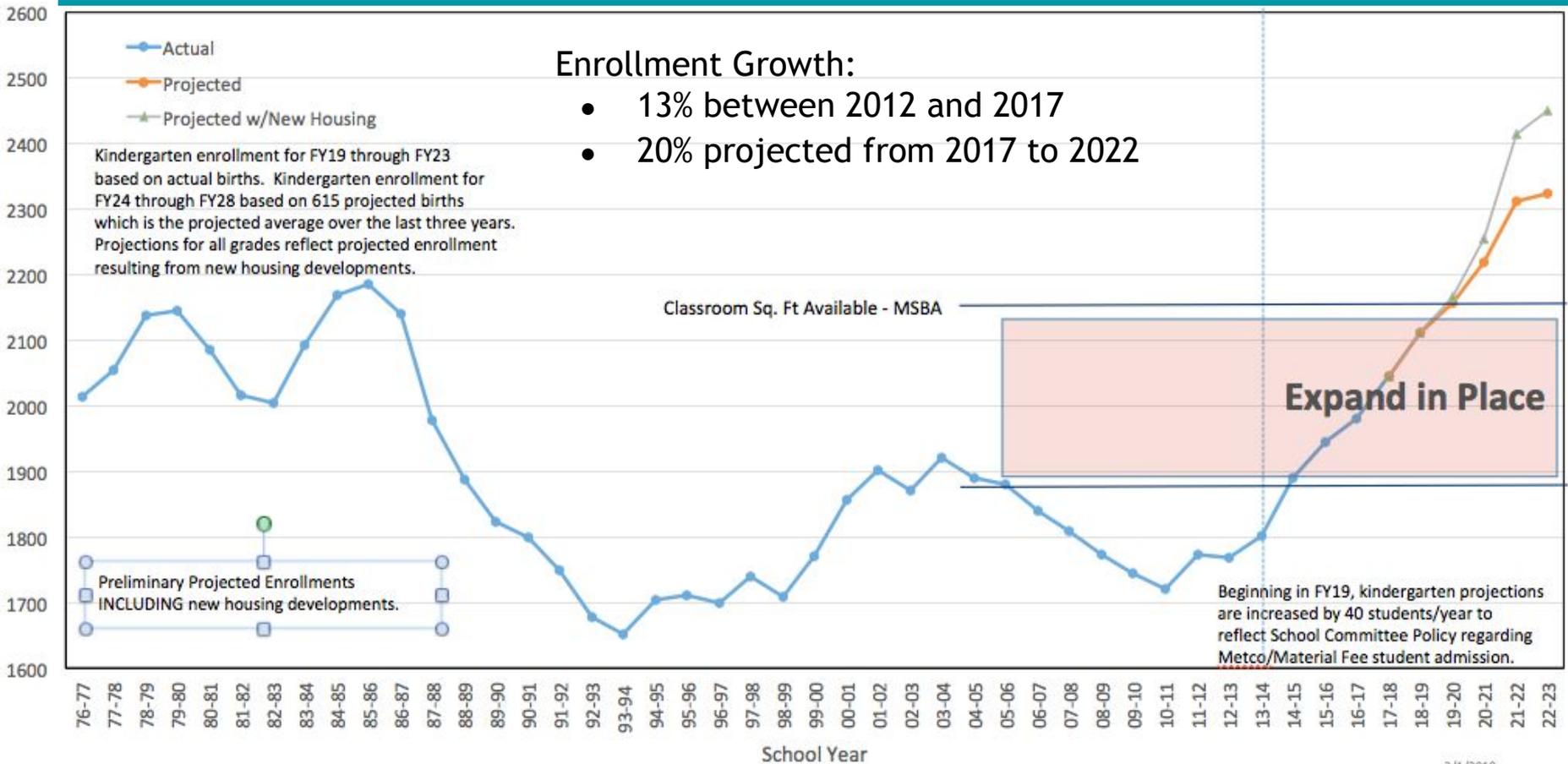
Actuals through October 1, 2017; Projections through October 1, 2022



K-8 Enrollment Growth since 2005 - By School

| | 2005 - 2006 | 2017 - 2018 | # Growth since 2005 | % Growth since 2005 |
|----------|--------------------|--------------------|----------------------------|----------------------------|
| Baker | 647 | 763 | 116 | 18% |
| Devotion | 670 | 801 | 131 | 20% |
| Driscoll | 366 | 613 | 247 | 67% |
| Heath | 360 | 534 | 174 | 48% |
| Lawrence | 478 | 722 | 244 | 51% |
| Lincoln | 410 | 578 | 168 | 41% |
| Pierce | 546 | 859 | 313 | 57% |
| Runkle | 427 | 612 | 185 | 43% |
| | 3,904 | 5,482 | 1,578 | 40% |

Brookline High School Enrollment - Actuals through October 1, 2017; Projections through October 1, 2022



Budget Request - FY 2019



FY 2019 Budget Focus

FY 2019 Budget Request is limited to the following three areas:

1. Maintain current staffing and abiding by class size guidelines (22 students per class at K-2 and 25 students in grades 3-8)
2. Responding to our ongoing enrollment growth by maintaining class sizes and staff-student ratios in essential student support areas and services
3. Strategic new investments tied directly to the Superintendent's goal of achieving equitable opportunities and outcomes for all students

Superintendent's Request - Summary

| | Proposed Increase |
|--|--------------------------|
| 1. Maintain Current Staffing - paying for contractually obligated salary increases for existing staff (steps, lanes, and COLA) | \$ 3,717,074 |
| 2. Keeping up with Enrollment Growth - <ul style="list-style-type: none"> • Increase school-based staff to maintain class size and continue existing levels of student support (guidance, nursing, English language learning) <ul style="list-style-type: none"> • \$ 1,256,121 • \$ 531,386 • New Policies and Service Contracts - Full implementation of new Financial Assistance Policy and cost of existing student support contracts for new students | \$ 1,787,507 |
| 3. Strategic New Investments - Equity, Student Support, Supplies, Transportation, Public Buildings Division | \$ 1,591,718 |
| 4. Cost Reductions - Staffing consolidations and contracted services | \$ (862,869) |
| Total - Requested Increase | \$ 6,233,430 |

1. Existing Staff - Budget Request

Majority of the PSB budget pays for teachers and other personnel. The largest part of the FY 19 budget increase pays for the contractually obligated costs of maintaining our existing staff.

| | |
|-------------------------------|---------------|
| FY18 Budget - existing staff: | \$ 94,296,072 |
|-------------------------------|---------------|

| | |
|--|---------------|
| FY19 Budget - contractually obligated pay increases for existing staff: | \$ 97,802,963 |
|--|---------------|

| | |
|-----------|-------------|
| Includes: | \$3,717,074 |
|-----------|-------------|

- Cost of living adjustments (2%)
- Step and lane advancement (3%) - more employees now getting step and lane increases due to newer staff and new positions

FY 19 Budget Request:

\$ 3,717,074
60% of \$6.2 million increase

2. Enrollment growth - Impact

Unrelenting increase in number of students that is now impacting the high school requires funding in four areas:

1. More classroom teachers to maintain class size
2. Increase in student support staff to maintain ratios agreed upon in last override including:
 - Nurses, guidance counselors, and administrators to provide essential social, emotional, and academic support
 - English language teachers to support ongoing increase in English language learners
3. Additional transportation and service contracts for students with disabilities
4. Financial assistance for growing number of families who qualify

2. Enrollment growth - Personnel

Additional staff needed to meet continuing enrollment growth, maintain class sizes, and provided essential social, emotional, academic, and administrative support.

Includes:

- 10 FTE classroom teachers - 7.0 at BHS, 3.0 at elementary schools
- 3.0 FTE - Nurse, Guidance Counselors, English learner teacher
- 2.0 FTE - Lawrence Vice Principal and BHS administrator
- Additional secretarial and custodial staff for growing high school

FY 19 Budget Request:

\$ 1,256,121

20% of \$6.2 million increase

2. Enrollment Growth - Service Contracts and Policy

In addition to our growth in personnel, our enrollment increases affect transportation costs, contracted services for students, and specific policies.

Addresses:

- Rising costs for in-district transportation students with disabilities
 - Increased transportation costs for general education students
 - Funding for the financial assistance policy
 - 504 services and supports
-

FY 2019 Budget Request

\$ 531,386
9% of \$6.1 million increase

3. Strategic New Investments

A limited number of critical new investments to support the Superintendent's goal of creating equitable outcomes and opportunities:

1. More effectively organize and execute our work to address inequitable opportunities and outcomes, structural racism, and unintentional bias
2. Proactively address increasing number of student behavioral incidents and make response and reintegration more coherent across all schools
3. Include 5.0 FTEs to support classes (OverMax Aide) when class size exceeds guidelines
4. Improve instruction and support for struggling students by supporting collaborative leaderships teams at each school (response to intervention)
5. Launch fee-based busing for growing number of BHS students living in South Brookline by supplementing family fees
6. Begin addressing funding for basic curriculum supplies and end practice of relying on teachers, PTOs, and parents for curriculum texts, supplies and materials.

3. Budget Request - Strategic New Investments

A limited number of new investments designed to strategically support the Superintendent's goal of ensuring equitable opportunities and outcomes for all students

Includes:

- 4.0 FTE to support equity professional development and restorative justice practices
- Intervention support for struggling learners
- Transportation for BHS students from South Brookline
- Transportation for BHS student-athletes to practices and games
- 5.0 FTE Over Max Aides to support classes that exceed class size guidelines
- Basic classroom supplies such as books and software
- Public Building Division services and supplies to open Devotion

FY 2019 Budget Request

\$1,591,719

26% of \$6.2 million request

4. Reducing Costs

Request includes cost savings identified through assessing our contracts and staffing to ensure that unnecessary positions and redundant services are eliminated from the budget.

Includes:

- | | | |
|---|----|-----------|
| • Contractual service and supply reductions | \$ | (652,686) |
| • Staffing consolidations and reclassifications | \$ | (210,183) |

| | | |
|------------------------|----|-----------|
| FY 19 Cost Reductions: | \$ | (862,869) |
|------------------------|----|-----------|

FY 2019 Budget Request

\$ (862,869)

-14% of \$6.2 million request

Budget Request

FY 2019 Request is a **\$6,233,430**
5.72% increase over FY18

| | |
|---------------------|---------------|
| FY18 Budget: | \$108,888,719 |
| Change in Expenses: | \$ 6,233,430 |

| | |
|-----------------------|---------------|
| FY 19 Budget Request: | \$115,122,149 |
|-----------------------|---------------|

Revenue Outlook

Revenue Growth is the lowest since FY 2011

Revenue Growth: FY 2016 to FY 2019

| | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 <i>(available)</i> |
|---|--------------------|--------------------|--------------------|--------------------|---|
| Revenue | \$ 89,814,815 | \$ 98,882,707 | \$ 104,696,542 | \$ 108,888,719 | \$ 111,371,511 |
| Growth from previous year (\$) | \$ 3,676,882 | \$ 9,067,892 | \$ 5,813,835 | \$ 4,144,746 | \$ 2,482,792 |
| Growth from previous year (%) | 4.27% | 10.10% | 5.88% | 3.96% | 2.28% |

Revenue: FY 2018 & FY 2019

| | <u>FY 2018</u> | <u>FY 2019</u> | <u>Variance</u> |
|----------------------------------|-----------------------|-----------------------|-------------------------------|
| General Fund Appropriation | \$ 104,758,343 | \$ 108,477,430 | \$ 3,719,087 |
| Tuition and Fees | \$ 696,016 | \$ 696,016 | \$ 0 |
| Rental of PSB Facilities | \$ 225,000 | \$ 0 | \$ (225,000) |
| Circuit Breaker Funding | \$ 2,700,000 | \$ 1,688,705 | \$ (1,011,295) |
| Revolving Fund Reimbursement | \$ 150,680 | \$ 150,680 | \$ 0 |
| Other Revenue | \$ 358,680 | \$ 358,680 | \$ 0 |
| Total Budget (% increase) | \$ 108,888,719 | \$ 111,371,511 | \$ 2,482,792 2.28% |

Lower than Expected Revenue for FY 2019

| Revenue | \$ Increase | % Increase |
|--|---------------------|-------------------|
| Expected FY 2019 increase in school revenue from Town tax levy <i>(based on typical 3.6% annual increase in town's Tax Levy Revenue)</i> | \$ 3,771,300 | 3.6% |
| Actual Increase in School Revenue in FY 2019 from Town's tax levy revenue | \$ 3,719,087 | |
| Decrease in actual revenue due to lower state reimbursement for special education costs (Circuit Breaker) | \$ (1,236,295) | |
| Actual FY 2019 Revenue Increase | \$ 2,482,792 | 2.28% |

Budget Overview: FY 2018 to FY 2019

| | FY 2018 | FY 2019 <i>Request</i> | Change (FY 18 to FY 19) |
|--|----------------|----------------------------------|--|
| Revenue (Town Tax Levy and Offsets) | \$ 108,888,719 | \$ 111,371,511 | \$ 2,482,792 |
| Budget | \$ 108,888,719 | \$ 115,122,149 | \$ 6,233,430 |
| Gap | \$ 0 | \$ (3,750,638) | \$ (3,750,638) |

Projected Revenue

| Revenue Sources | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Base Levy/Appropriation - Schools | \$ 101,025,886 | \$ 104,758,343 | \$ 108,277,430 | \$ 111,601,843 |
| Base Levy/Appropriation - Public Bldgs | | | \$200,000 | \$275,000 |
| Town School Partnership Revenue | \$3,732,457 | \$ 3,719,087 | \$ 3,399,413 | \$ 3,634,633 |
| School Revenue Offsets | \$4,130,376 | \$ 2,894,081 | \$ 2,915,588 | \$ 2,937,740 |
| Total Appropriation + Revenue Offsets | \$ 108,888,719 | \$ 111,371,511 | \$ 114,792,431 | \$ 118,449,216 |
| | | \$ 2,482,792 | \$ 3,420,920 | \$ 3,656,785 |
| | | 2.28% | 3.07% | 3.19% |

Structural Deficits & Projected Need for Additional Revenue

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Structural Deficit - Summary

| | Proposed Increase |
|---|--------------------------|
| Existing Staff - paying for contractual obligated salary increases for existing staff (steps, lanes, and COLA) | \$ 3,717,074 |
| Keeping up with Enrollment Growth - | \$ 1,787,507 |
| <ul style="list-style-type: none"> • Increase school-based staff to maintain class size and continue existing levels of student support (guidance, nursing, English language learning) <ul style="list-style-type: none"> • \$ 1,256,121 | |
| <ul style="list-style-type: none"> • Policies and Service Contracts - Full implementation of Financial Assistance Policy and cost of existing student support contracts for additional students <ul style="list-style-type: none"> • \$ 531,386 | |
| Total - Structural Increases | \$ 5,504,581 |
| Total - Increase in Revenue | \$ 2,482,792 |
| Structural Deficit -- More than \$3.0 million of FY 19 gap is structural | \$ (3,021,789) |

Structural Deficits Going Forward

| | FY 2019 | FY 2020 | FY 2021 |
|------------------------------------|--------------------|--|--|
| Projected Available Revenue | \$ 111,371,511 | \$114,792,431 | \$118,449,216 |
| Revenue Growth | 2.28% | 3.07% | 3.19% |
| | | | |
| Projected Budget | \$ 115,122,149 | \$122,253,381 | \$128,994,634 |
| Expense Growth | 5.72% | 6.19% | 5.51% |
| | | | |
| Projected Deficit with no Override | \$(3,750,638) | \$(3,750,638) <u>\$(3,710,313)</u> \$(7,460,950) | \$(3,750,638) \$(3,710,313) <u>\$(3,084,468)</u> \$(10,545,418) |

Closing the Budget Gap

- Reductions under consideration due to lower revenue

Proposed Cuts to close a \$3.75 million (net) budget gap

If additional funds are not available, significant cuts are planned.

- All proposed cuts impact students, staff, and families to varying degrees
- Aim to make cuts that are the least painful
- Prioritizing cuts based on which have the least impact on our ability to provide high quality education and continue to execute on district and school priorities

Summary - Cuts Necessary if Additional Funds are Not Available

Proposed cuts in five essential areas:

- **Cuts to School-based staff** - includes 20 positions that will result in larger class sizes and less individual support for students
- **Cuts to Student Services** - includes the elimination of staff who provide support for mental health; behavior, and occupational therapy
- **Cuts to School, Teacher, and Family Support** - reduces the ability to provide ongoing training to teachers; limits family outreach and communications; reduces the ability to effectively review program (including the math program review currently underway) and roll-out curriculum and program improvements
- **Cuts to Strategic Investments** -- includes elimination of efforts to improve school response to behavior incidents, transportation for BHS students living in South Brookline, and continues practice of having teachers pay for basic curriculum supplies out of their own pockets
- **Cuts to Technology and Supplies** - Purchase of replacement hardware is delayed thus, creating longer life cycles for student and employee computers

Summary of Proposed Cuts

| | |
|---|-----------------------------------|
| Cuts to School-based Staff | \$ 819,878 including 20 FTEs |
| Cuts to Student Services | \$ 465,777 including 5.6 FTEs |
| Cuts to School, Teacher, and Family Support | \$ 441,405 including 3.0 FTEs |
| Cuts to Strategic Investments | \$ 1,256,475 including 2.5 FTEs |
| Cuts to Technology and Supplies | \$ 275,000 |
| Additional Cuts | \$ 298,616 |
| Total - Proposed Cuts | \$ 3,626,568 including 31.10 FTEs |

Cuts to Achieve a Balanced Budget

Cuts to School-based Staff:

Eliminate from the budget request

\$819,878

Positions eliminated

20

Impact:

- Increases class size at high school and elementary schools
- Reduces teachers in several schools, increasing ratios of students to adults resulting in less individual attention for students
- Reduces paraprofessional support in classrooms, limiting paraprofessional supports available for general-education students
- Reduces ability to provide professional development and to support teachers in strengthening instruction in literacy and math by eliminating three instructional coaching positions

Cuts to Achieve a Balanced Budget

Cuts to Critical New Investments:

Eliminate from the budget request

\$ 1,256,475

Positions eliminated

2.5

Impact:

- Limits our ability to respond to conflict and disciplinary infractions through restorative principles
- Eliminates paraprofessionals needed to support teachers in classes that exceed class size guidelines
- Eliminates proposed transportation services for BHS students who live in South Brookline and for student athletes.
- Continues practice of not providing transportation to off-campus practice locations
- Eliminates funding for increasing targeted support and interventions
- Negatively affects ability to manage large capital projects
- Eliminates new funding for basic supplies classrooms and continues practice of relying on parents and PTOs funding basic supplies for our classrooms

Cuts to Achieve a Balanced Budget

Cuts to Student Services:

Eliminate from the budget request

\$ 465,777

Positions eliminated

5.6

Impact:

- Reduces student support in the areas of nursing, behavior, mental health, and occupational therapy
- Reduces support for general education students and decreases intervention for struggling students
- Loss of programming to support fragile adolescents (6-8) upon reentry from out of district evaluation and hospital settings.

Cuts to Achieve a Balanced Budget

Cuts to School, Teacher, and Family Support:

Eliminate from the budget request

\$441,405

Positions eliminated

3.0

Impact:

- Reduces professional development for teachers limiting ability to improve instruction and develop teachers year to year
- Limits ability to coordinate curriculum, do program reviews, and effectively roll-out curriculum or program changes; impacts the implementation of math program review recommendations
- Limits capacity to provide equitable opportunities and a guaranteed curriculum for all students
- Reduces ability of schools to support families with registration, outreach, communications; increases response time to family requests
- Reduces ability of school department to respond to growing requests for student learning data that supports intervention, enrichment and student achievement

Cuts to Achieve a Balanced Budget

Cuts to Technology:

Eliminate from the budget request

\$275,000

Positions eliminated

Impact:

- Postpones \$275,000 in technology purchases delaying replacement hardware and creating longer life cycles for student and employee computers. Students and teachers will be using technology that is extended beyond its expected lifespan.
- Supply accounts for classrooms, libraries, arts continue at FY 2017 levels
- Eliminates vacant Digital Learning Specialist limiting introduction, implementation and support for teachers on digital learning tools

Cuts to Achieve a Balanced Budget

Additional Cuts:

Eliminate from the budget request

\$298,616

Positions eliminated

0

Impact:

- Savings related to employees retirements, resignations, and terminations
- Reductions to the Benefit Reserve Account for new positions

Proposed Budget Vote Motions:

1. The School Committee votes the following budget of \$114,922,149 for Fiscal Year 2019.
2. The School Committee approves the revenue request to Town Meeting of \$108,402,430 for fiscal year 2019.
3. The School Committee requests \$10,545,418 in additional revenue to fund the FY 2019 – FY 2021 Operating Budget Projection.
4. The School Committee approves the use of \$2,894,081 in special revenue fund revenues, as outlined for FY 2019.

Steps and Timeline from here

| | |
|--|--|
| <p>February 15 (or possibly February 27)</p> | <ul style="list-style-type: none"> ● Public Hearing on budget ● School Committee votes on available revenue budget - February 15 ● School Committee votes on request for additional revenue - February 15 |
| <p>February 27</p> | <ul style="list-style-type: none"> ● Select Board Public Hearing on Override Study Committee recommendations ● School Committee presents on FY 2019 budget to Select Board |
| <p>March 6 or March 13</p> | <ul style="list-style-type: none"> ● Select Board votes on whether to include operating override on May 8 ballot |
| <p>By March 15</p> | <ul style="list-style-type: none"> ● School Committee finalizes and votes on reductions needed to balance the available revenue/non-override budget ● Select Board votes on whether to place operating override on May 8th ballot (includes the amount of funding to be requested) |
| <p>By March 30</p> | <ul style="list-style-type: none"> ● Superintendent makes final recommendations on what will be included in override budget based on the funding approved by Select Board for operating override budget |

Appendix Proposed Budget

Using Standard Five Categories

Projected Revenue

| Revenue Sources | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Base Levy/Appropriation - Schools | \$ 101,025,886 | \$ 104,758,343 | \$ 108,277,430 | \$ 111,601,843 |
| Base Levy/Appropriation - Public Bldgs | | | \$200,000 | \$275,000 |
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| School Revenue Offsets | \$4,130,376 | \$ 2,894,081 | \$ 2,915,588 | \$ 2,937,740 |
| Total Appropriation + Revenue Offsets | \$ 108,888,719 | \$ 111,371,511 | \$ 114,792,431 | \$ 118,449,216 |
| | | \$ 2,482,792 | \$ 3,420,920 | \$ 3,656,785 |
| | | 2.28% | 3.07% | 3.19% |

School Budget - Historical Comparison: FY 2015 to FY 2019

| | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 <i>Request</i> |
|-------------------------------|---------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Personnel | \$ 77,329,710 | \$ 84,464,778 | \$ 89,459,092 | \$ 94,296,072 | \$ 99,258,963 |
| Services | \$ 8,377,347 | \$ 9,500,643 | \$ 10,155,678 | \$ 10,511,974 | \$ 10,606,860 |
| Supplies | \$ 2,247,409 | \$ 2,325,338 | \$ 2,224,870 | \$ 2,052,027 | \$ 2,949,312 |
| Other | \$ 373,132 | \$ 1,276,557 | \$ 1,572,010 | \$ 1,023,580 | \$ 1,101,948 |
| Capital | \$ 1,060,199 | \$ 1,315,391 | \$ 1,284,891 | \$ 1,005,066 | \$ 1,005,066 |
| Total (% increase) | \$ 89,387,796 (4.27%) | \$ 98,882,707 (10.10%) | \$ 104,696,542 (5.88%) | \$ 108,888,719 (4.00%) | \$ 114,922,149 (5.54%) |

FY 2018 to FY 2019 - Change in Budget Request

| | FY 2018 | FY 2019 <i>Request</i> | Change (FY 18 to FY 19) |
|---------------------------|----------------------------------|----------------------------------|--|
| Personnel | \$ 94,296,072 | \$ 99,258,963 | \$ 4,962,891 |
| Services | \$ 10,511,974 | \$ 10,756,860 | \$ 244,886 |
| Supplies | \$ 2,052,027 | \$ 2,999,312 | \$ 947,285 |
| Other | \$ 1,023,580 | \$ 1,101,948 | \$ 78,368 |
| Capital | \$ 1,005,066 | \$ 1,005,066 | \$ 0 |
| Total (% increase) | \$ 108,888,719 (4.00%) | \$ 115,122,149 (5.72%) | \$ 6,233,430 |

Public Buildings Division - Allocations FY18-FY19

| Public Building Department Budget | FY 2018 <i>Appropriation</i> | FY 2019 <i>Request</i> |
|--|---|-----------------------------------|
| Personnel | | |
| Services | | \$ 150,000 |
| Supplies | | \$ 50,000 |
| Other | | |
| Capital | | |
| Total | \$ - | \$ 200,000 |
| | | \$ 200,000 |

FY 19 - FY 21 Total Budget Projection

| School Department Budget | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Public Building Department Budget | <i>Appropriation</i> | <i>Request</i> | Projected | Projected |
| Personnel | \$94,296,072 | \$ 99,258,963 | \$105,243,638 | \$110,905,706 |
| Services | \$10,511,974 | \$ 10,756,860 | \$11,196,680 | \$11,854,790 |
| Supplies | \$2,052,027 | \$ 2,999,312 | \$3,426,049 | \$3,559,125 |
| Other | \$1,023,580 | \$ 1,101,948 | \$1,381,948 | \$1,669,948 |
| Capital | \$1,005,066 | \$ 1,005,066 | \$1,005,066 | \$1,005,066 |
| Total | \$ 108,888,719 | \$ 115,122,149 | \$ 122,253,381 | \$ 128,994,634 |
| \$ Increase | | \$ 6,233,430 | \$ 7,131,233 | \$ 6,741,253 |
| % increase | 4.00% | 5.72% | 6.19% | 5.51% |
| Steps/Lanes/Wages | | x | x | x |
| New Hires for Growth | | x | x | x |
| Structural Cost Increases | | x | x | x |
| Maintenance of Effort | | x | x | x |
| Strategic New Investments | | x | | |