

**MURFREESBORO CITY COUNCIL**  
**Regular Meeting Agenda**  
**Murfreesboro Police Headquarters – Community Room**  
**February 12, 2020 – 12:30 PM**

**New Business**

On Motion

1. Public Facility Improvement – Wee Care Day Care (Community Development)

Workshop Items

2. Road Project update (Engineering)
3. Presentation of Annual Audit Report (Finance)
4. Potential Debt Refinancing (Administration)
5. Community Investment Program FY 20, FY 21 (Administration)
6. Budget and Financials Update and December Dashboard Information (Administration)

**Licensing**

**Payment of Statements**

**Other Business**

**Adjournment**

# COUNCIL COMMUNICATION

Meeting Date: 02/12/2020

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**Item Title:** Public Facility Improvement – Wee Care Day Care

**Department:** Community Development

**Presented by** Helen Glynn, Assistant Director

**Requested Council Action:**

- |             |                                     |
|-------------|-------------------------------------|
| Ordinance   | <input type="checkbox"/>            |
| Resolution  | <input type="checkbox"/>            |
| Motion      | <input checked="" type="checkbox"/> |
| Direction   | <input type="checkbox"/>            |
| Information | <input type="checkbox"/>            |
- 

**Summary**

Funding of immediate interior repairs and roof replacement at Wee Care Day Care.

**Staff Recommendation**

Approval to reimburse the General Fund \$37,242 for both repairs using CDBG funds.

**Background Information**

The City owns the facility at 510 S. Hancock St. and leases it to Wee Care. Wee Care is responsible for interior maintenance while the City is responsible for exterior and structure maintenance. Wee Care was unable to fund the interior repair of ceiling and lighting at this time and CDBG funding of the Wee Care and City portion is consistent with CDBG guidelines.

**Council Priorities Served**

*Maintain public safety*

This activity maintains a safe public facility used for the Wee Care Day Care program.

**Operational Issues** None.

**Fiscal Impact**

This \$37,242 expenditure is within the Community Development FY 2020 budget to Improve a Public Facility.

**Attachments**

1. Itemized bill for ceiling and lighting repair.
2. Quote for roof repairs.



1922 Highway 64 West  
Shelbyville, Tennessee 37160

Pam Bowman  
931-536-5710

Lyn Bowman  
615-394-1035

February 4, 2020

Mr. Bo Jones  
City of Murfreesboro  
630 W. Main Street  
Murfreesboro, TN

**Re:** Wee Day Care Drywall & Lighting Repairs  
Breakdown of Costs

Dear Mr. Jones:

Per your request, please find below a breakdown of costs associated with our work at Wee Day Care:

General Conditions, Supervision, Daily Clean	\$ 1,277.00
Wood Blocking Labor and Materials	\$ 1,500.00
Drywall Repair and Finish	\$ 5,500.00
Interior Painting	\$ 6,000.00
Interior Light Replacement	<u>\$ 5,400.00</u>
<b>TOTAL AMOUNT OF WORK</b>	<b>\$19,677.00</b>

Should you require anything further, please do not hesitate to contact us.

Sincerely,

**AFFINITY BUILDERS, INC.**

*Lyn Bowman*      *Pam Bowman*



1922 Highway 64 West  
Shelbyville, Tennessee 37160

Pam Bowman  
931-536-5710

Lyn Bowman  
615-394-1035

January 18, 2020

Mr. Bo Jones  
City of Murfreesboro  
630 W. Main Street  
Murfreesboro, TN

**Re:** Wee Day Care Roof Replacement

Dear Mr. Jones:

Affinity Builders appreciates the opportunity to prepare a proposal for roof removal and replacement along with the wood fascia and frieze board.

Scope of Work:

1. Remove existing shingles, dispose of all trash and run magnet twice for removal of nails.
2. Remove all wood frieze board and fascia board (only the vertical boards).
3. Inspect roof deck and replace up to three damaged sheets. Additional sheets will be handled by change order.
4. Provide and install synthetic underlayment, metal drip edge, 3 new pipe boots, 12 new roof vents, and 25 year, 3 tab shingles.
5. Provide and install new metal trim on the very top roof at the end.
6. Provide and install new metal flashing where the two roofs meet at the brick wall.
7. Remove and install new gutters.
8. Replace wood frieze board and fascia board with 1x8 Miratec and paint in a color selected by the Owner.

**TOTAL COST OF THIS PROPOSAL**

**\$ 17,565.00**

Again, thank you very much for this opportunity! Please let us know if you need additional information or have any questions. We look forward to the prospect of working with you.

Sincerely,

**AFFINITY BUILDERS, INC.**

*Lyn Bowman Pam Bowman*

# COUNCIL COMMUNICATION

Meeting Date: 02/12/2020

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**Item Title:** Update on Current Transportation Projects

**Department:** Engineering

**Presented by:** Chris Griffith, Executive Director

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## Summary

Provide a status on several current transportation projects

## Background Information

Staff is currently managing several transportation improvements projects that are in various phases of design or construction.

## Council Priorities Served

*Responsible budgeting*

*Improve economic development*

*Expand infrastructure*

*Maintain public safety*

The current planned transportation projects will enhance the City's road network which will improve the city's infrastructure and offer economic development opportunities.

## Fiscal Impacts

The projects totaling more than \$200 million are funded by the State and Federal Transportation Departments, Community Improvement Program, and local developers.

# COUNCIL COMMUNICATION

Meeting Date: 02/12/2020

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**Item Title:** Presentation of Annual Audit Report

**Department:** Finance

**Presented by:** Melissa Wright

**Requested Council Action:**

- Ordinance
  - Resolution
  - Motion
  - Direction
  - Information
- 

**Summary**

Presentation of FY2019 Comprehensive Annual Financial Report (CAFR) report by Jobe, Hastings & Associates

**Staff Recommendation**

Accept the FY2019 CAFR as submitted.

**Background Information**

Annually, the City is audited by an independent audit firm as required by the State of Tennessee. The audit opinion for FY2019 did not indicate there were any findings, which allowed them to present an unqualified opinion.

**Council Priorities Served**

*Responsible budgeting*

By maintaining focus on budgeting versus actual outcomes, as well as, proper presentation of financial information, the City can be proactive when change is necessary during a budget year.

**Attachments**

FY2019 CAFR

# COUNCIL COMMUNICATION

Meeting Date: 02/12/2020

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**Item Title:** Potential Debt Refinancing  
**Department:** Budget  
**Presented by:** Erin Tucker, Budget Director

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## Summary

Hear from Cumberland Securities regarding a potential debt refinancing of City and Water Resources Department variable rate debt to fixed rate

## Background Information

The City (including Water Resources Department) currently has \$45.4 million outstanding in variable rate debt.

## Council Priorities Served

*Responsible budgeting*

Eliminating a large balance of variable rate debt would allow the City to recognize low fixed interest rates and better budget the interest rate expense. This move would also be viewed favorably to bond rating agencies and could assist the City in securing lower interest rates on future debt issuances.

## Fiscal Impact

Potential future interest risk savings based on variable rate market conditions would impact debt service for General Fund and Water Resources Department.

# COUNCIL COMMUNICATION

Meeting Date: 02/12/2020

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**Item Title:** Community Investment Program (CIP) 2020, 2021

**Department:** Administration

**Presented by:** Erin Tucker, Budget Director

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## Summary

2020 and 2021 Community Investment Program (CIP)

## Background Information

Review and approval of 2020 CIP projects and preliminary review of 2021 CIP projects.

## Council Priorities Served

*Responsible budgeting*

*Improve economic development*

*Expand infrastructure*

*Maintain public safety*

The CIP provides a roadmap for capital projects that will improve the City's infrastructure, provide necessary equipment and resources for public safety and public health and improve economic development opportunities.

## Fiscal Impacts

Proposed 2020 CIP totals approximately \$24 million.

# COUNCIL COMMUNICATION

Meeting Date: 02/12/2020

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**Item Title:** December 2019 Dashboard  
**Department:** Administration  
**Presented by:** Erin Tucker, Budget Director

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## Summary

December 2019 Dashboard packet

## Background Information

December's dashboard information includes relevant Financial, Building & Codes, Risk Management and Construction data.

## Council Priorities Served

*Responsible budgeting*

Providing Council with assessable financial information on a regular basis assists in critical decision-making about the fiscal affairs of the City.

## Fiscal Impacts

None

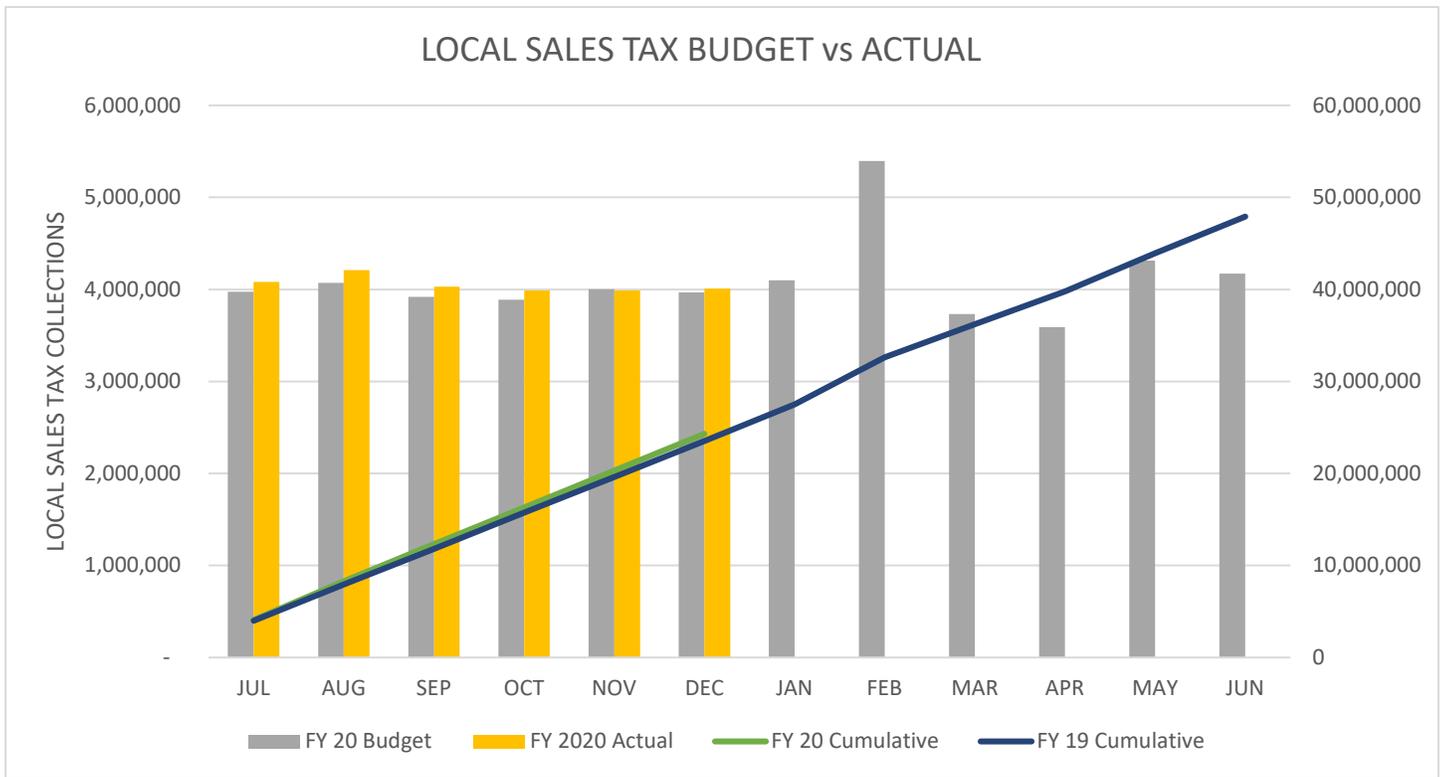
## Attachments:

1. December 2019 Dashboard
2. City Schools December Dashboard

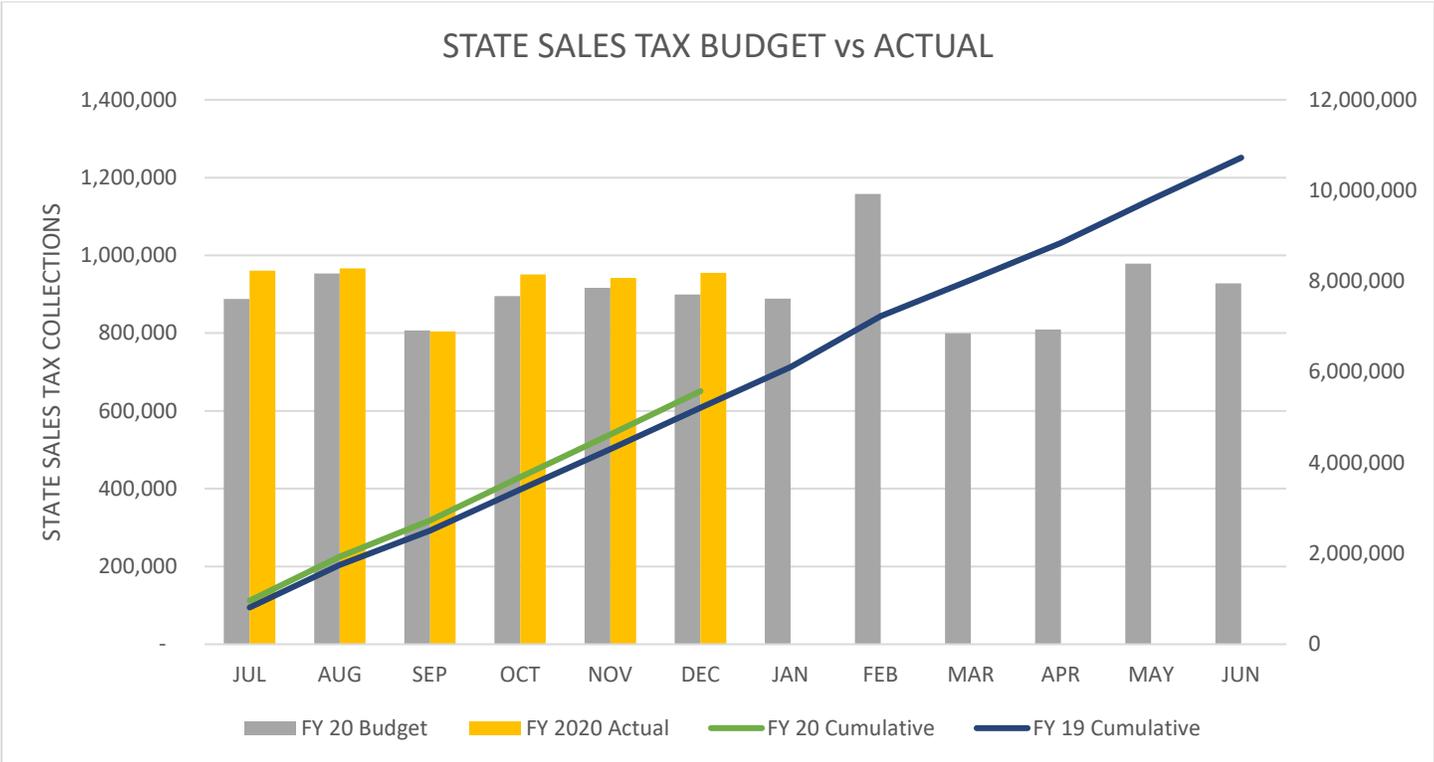
# DECEMBER DASHBOARD



Property Tax notices were mailed in early October. The tax roll from the County Assessor’s office came in around \$60M. Our % of Collections are in line with last year. Receipts through December are running around 89% of the total roll as compared to around 91% for the same time last year.

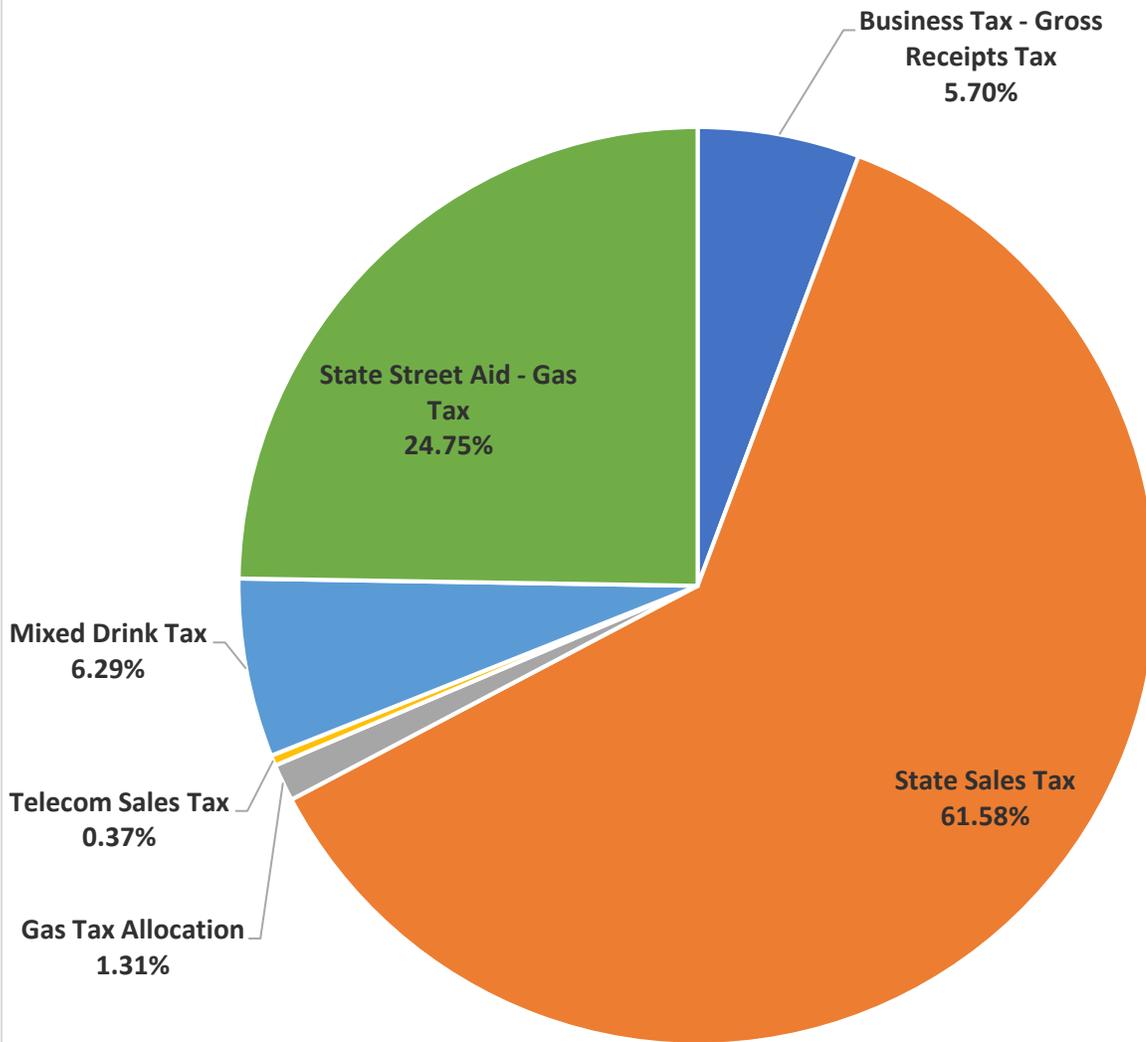


Local Option Sales Tax for FY 20 is running about 3.3% above FY 19 and is coming in about 2% above budget through December.

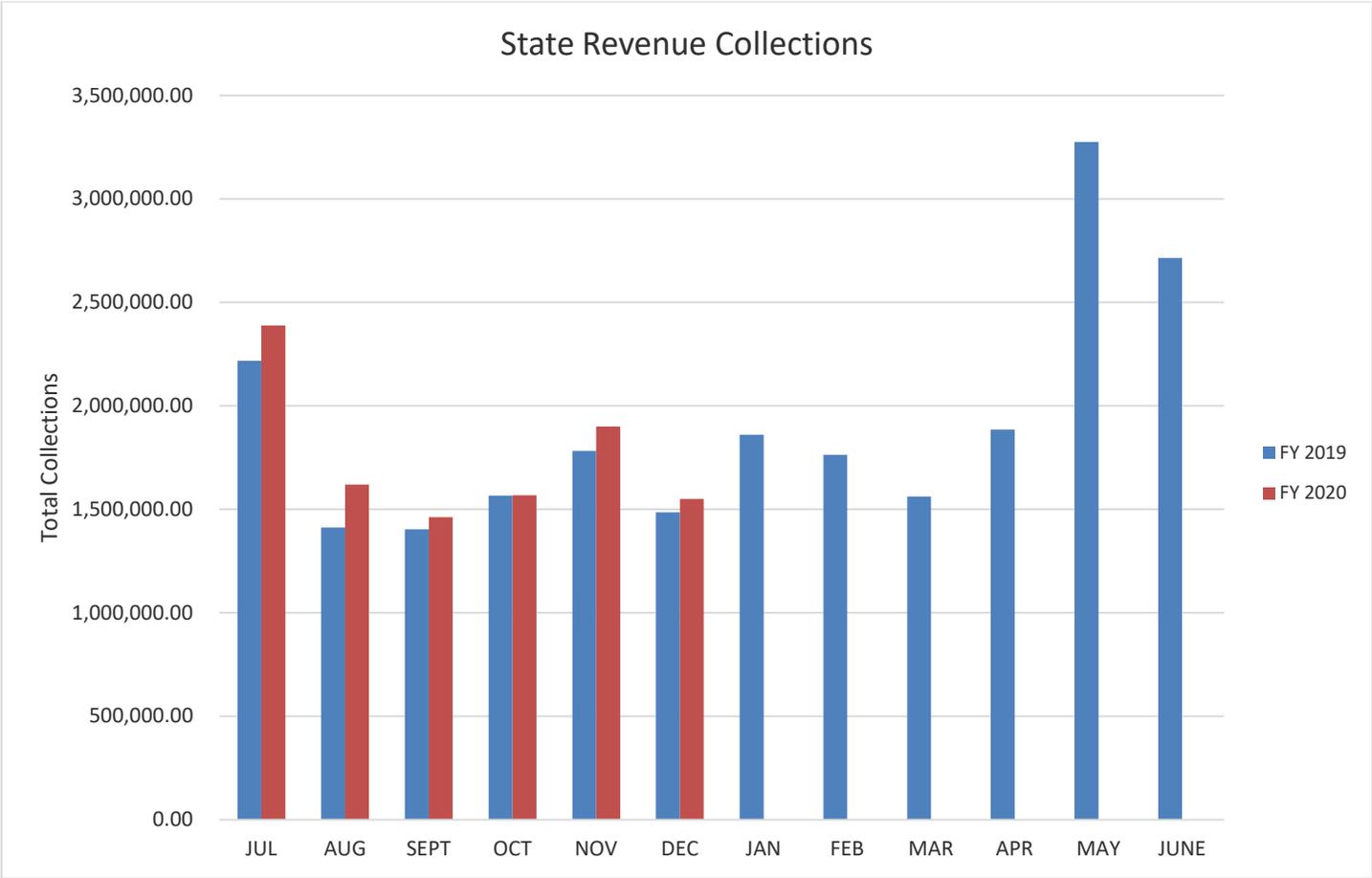


State Sales Tax is running about 4% above budget and around 7% higher than last year through December. This large difference from FY 19 is due to the adjusted rate for the special census results.

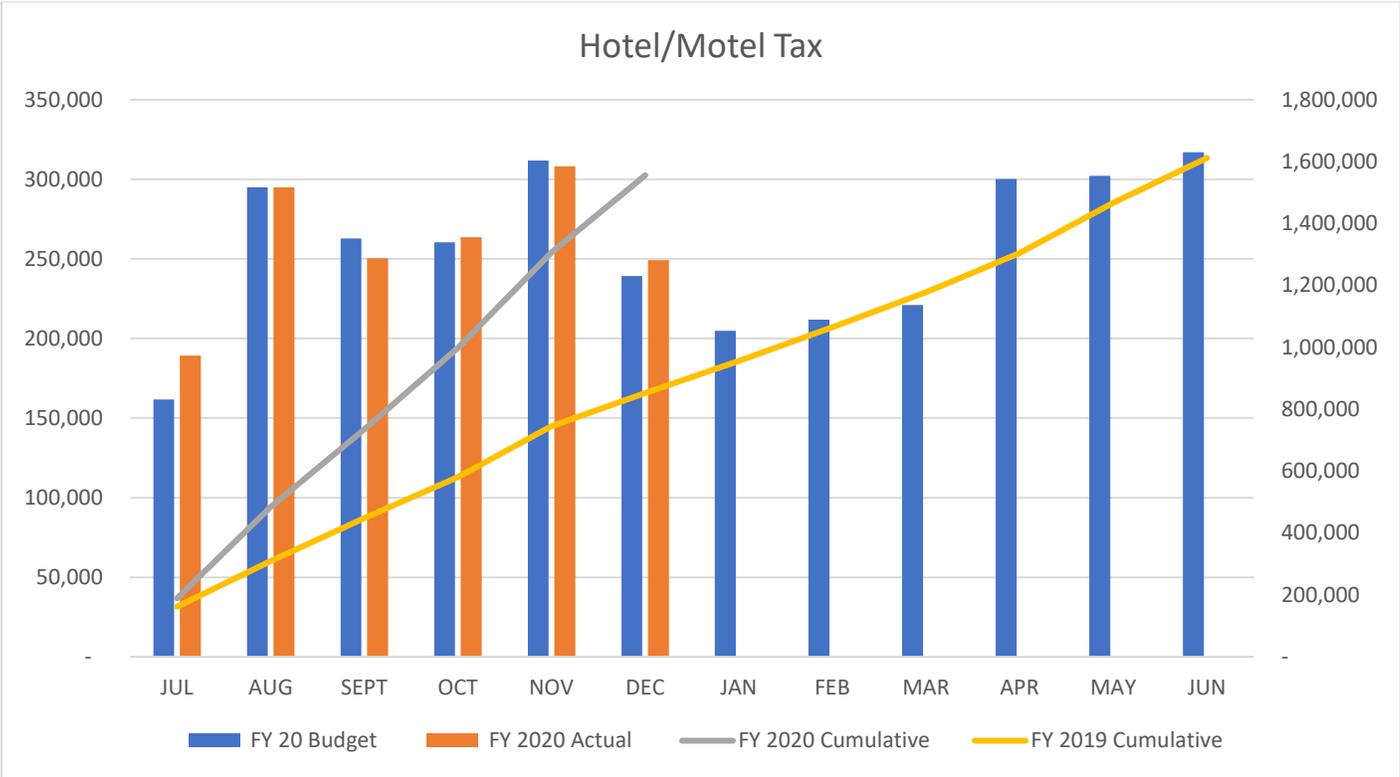
### % of Total Current Month Collections



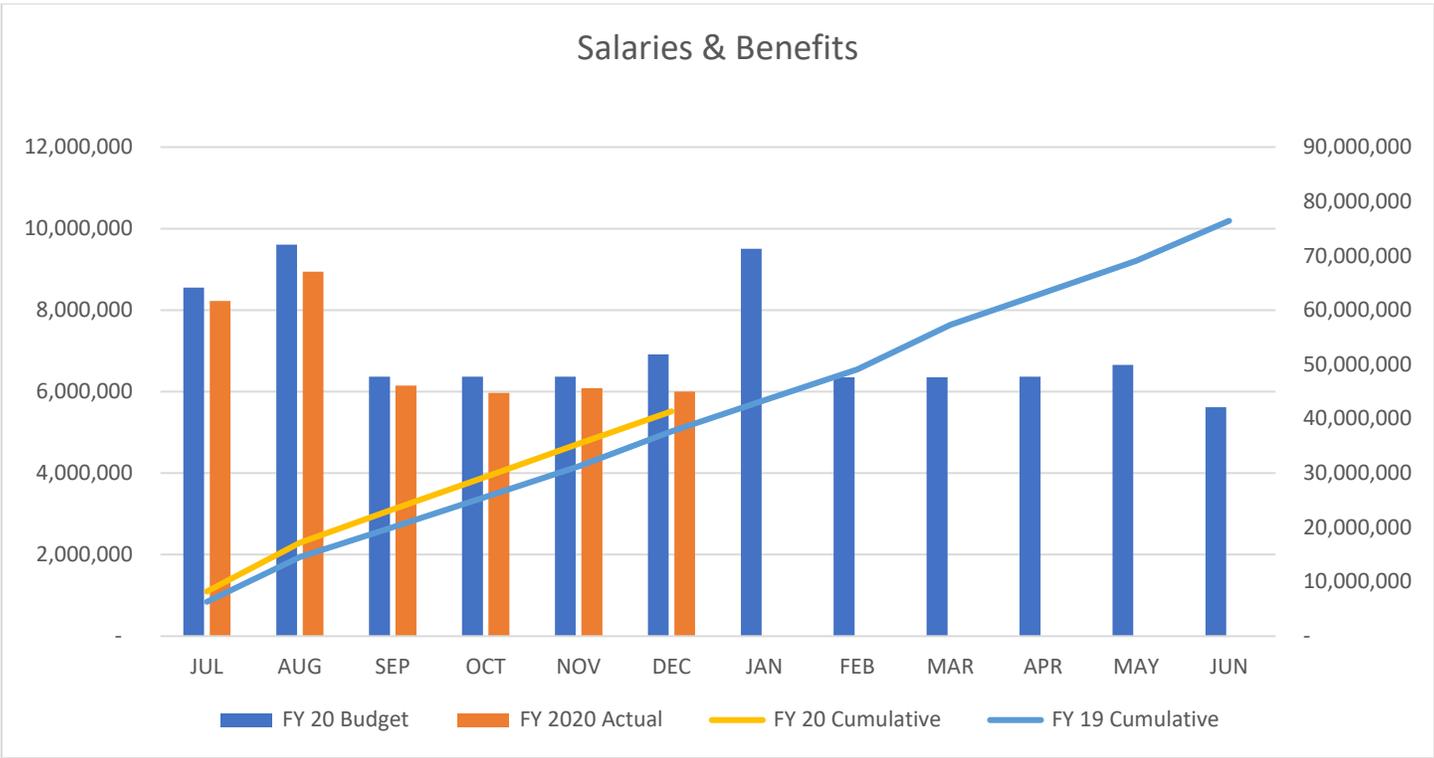
Sales Tax now makes up over 60% of the State Shared collections for December, while the State Street Aid Gas Tax (restricted to road improvements) makes up an additional 24.75%. Business License Taxes and Mixed Drink Taxes make up 12% of State Shared revenues.



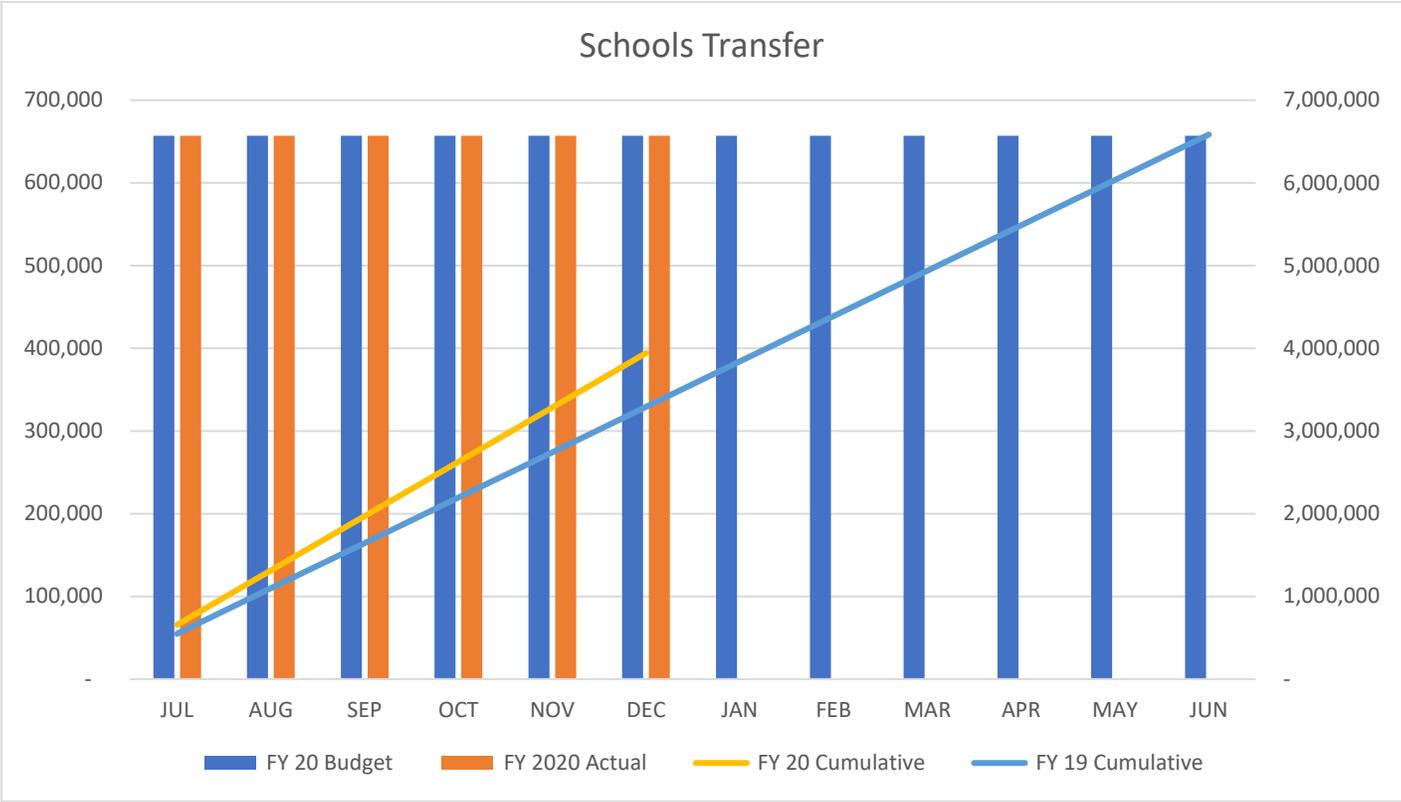
State Shared Revenue collections show a 6% increase over last year’s State Shared revenues.



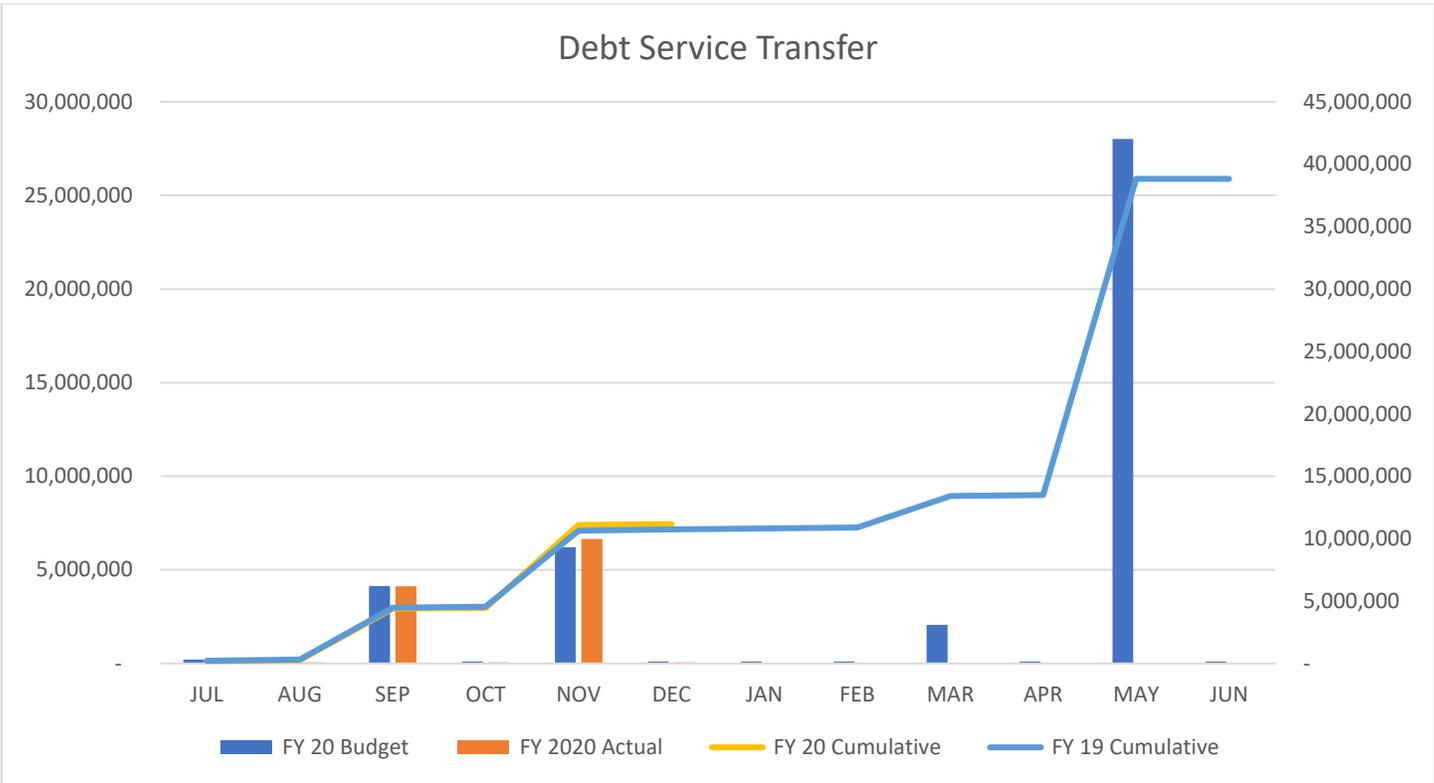
The Hotel/Motel Tax rate doubled in FY 20 from 2.5% to 5%. So far, collections are meeting budget and are in line with FY 19's reported gross receipts. Finance has budgeted to conduct a Hotel/Motel Tax audit in FY 20, as well.



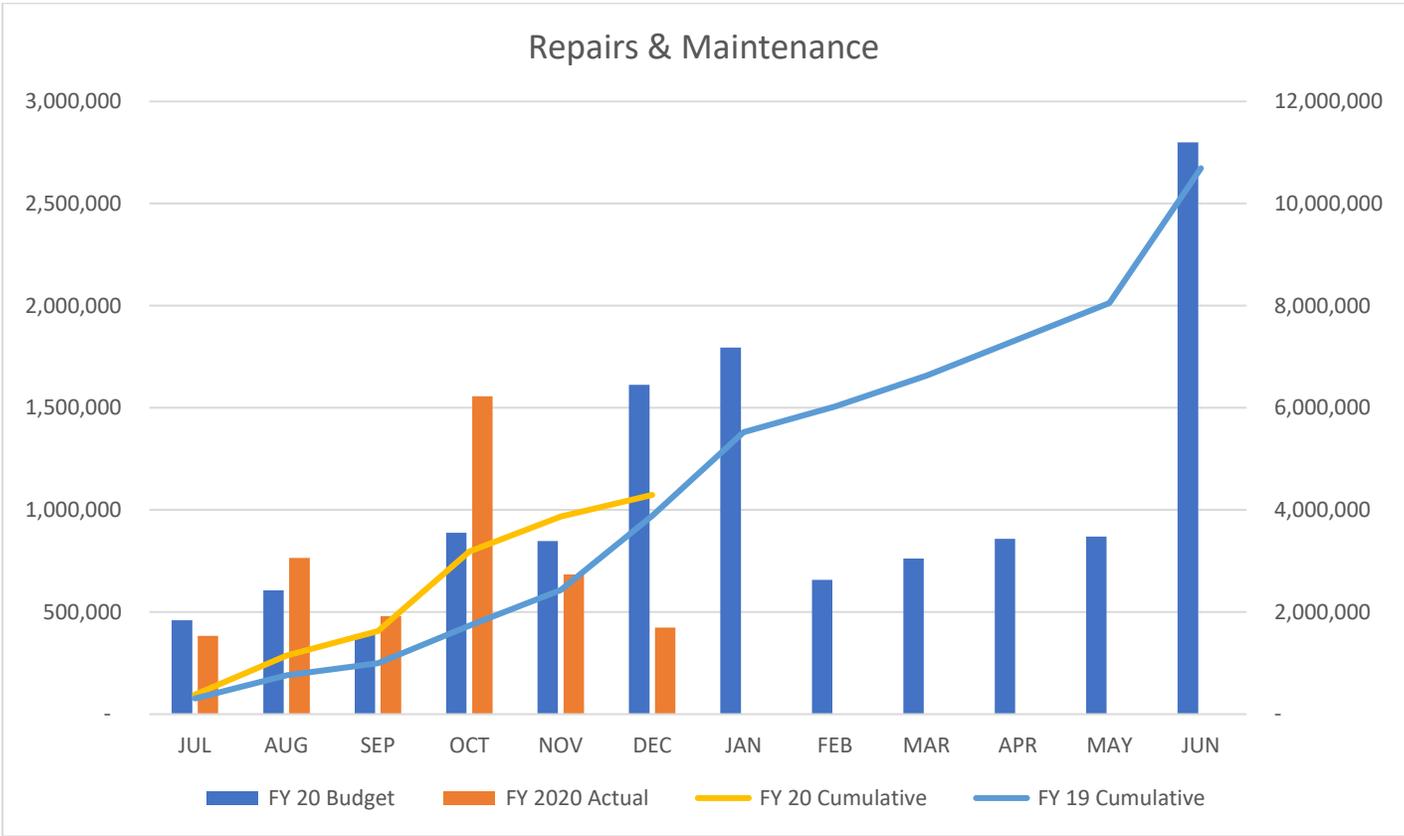
Salaries & Benefits are trending a little under budget due to unfilled vacancies within the City. As of 12/31/19, there are 943 filled full-time positions and 42 vacancies – which is up from 36 vacancies in November.



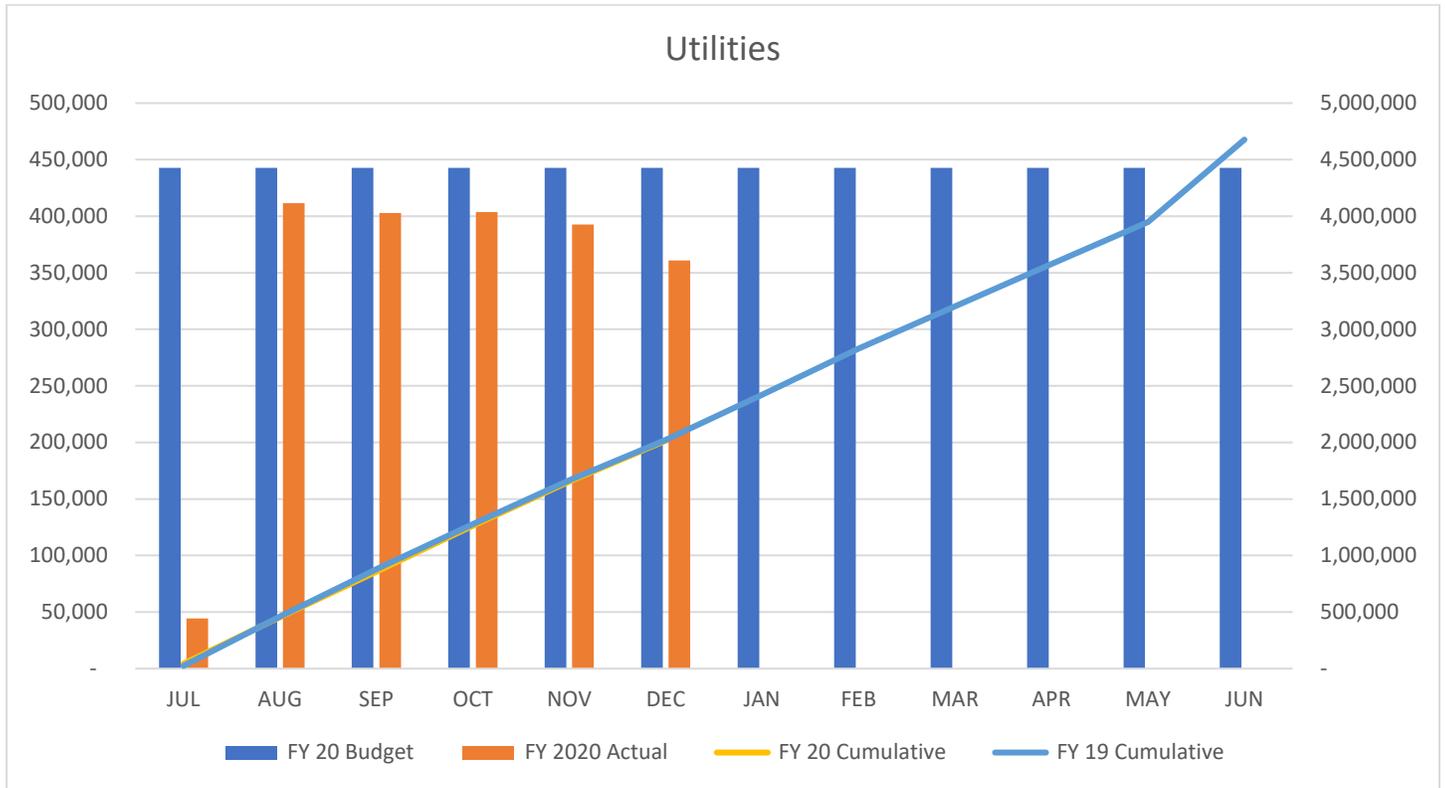
Budgeted Transfers to City Schools increased by \$1.3M from FY 19 to FY 20. This transfer is made in monthly increments evenly distributed throughout the year.



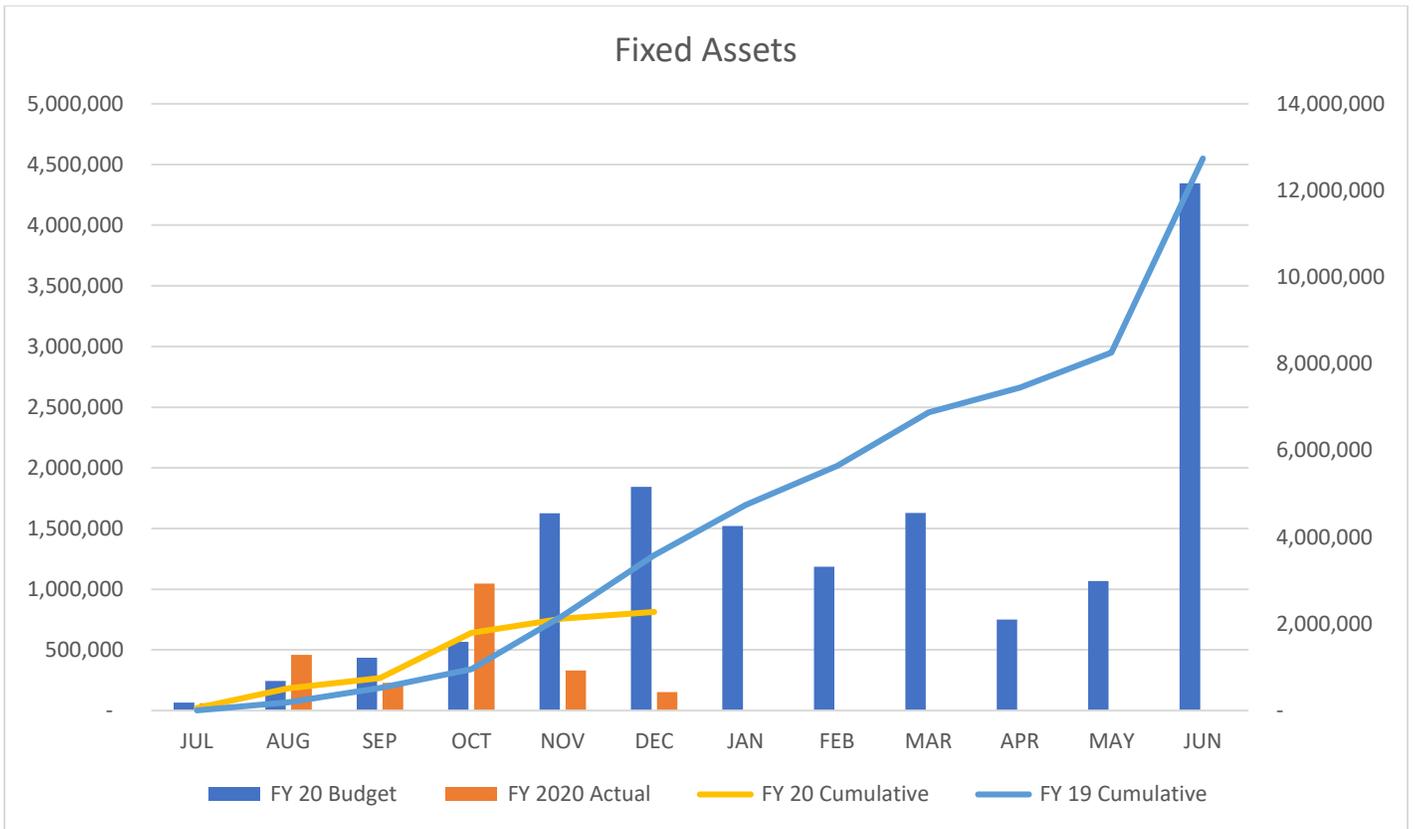
The budgeted Debt Service Transfer increased by \$1.4M to account for the additional debt service related to the FY 19 \$58M SunTrust loan and anticipated debt service for FY 20 debt of \$25M. Debt Service is running about 2% higher than this time last year which was anticipated due to the 2019 loan.



Repairs & Maintenance make up 7% of General Fund budgeted expenses. This includes maintenance of software (\$1.1M), fleet services (\$3.5M). Police R&M for radios, mobile data terminals, etc. totals \$1.3M. State Street Aid R&M of streets, markings and right of way totals almost \$4M. These expenses are seasonal and fluctuate depending on contract timing and timing of repairs. This is trending about 15% higher than last year due to State Street Aid’s expenses running around \$1.8M this year as compared to under \$1.4M last year through December.



Utilities are budgeted to stay relatively flat in FY 20 as compared to FY 19 and are running a little under budget for the year through December.

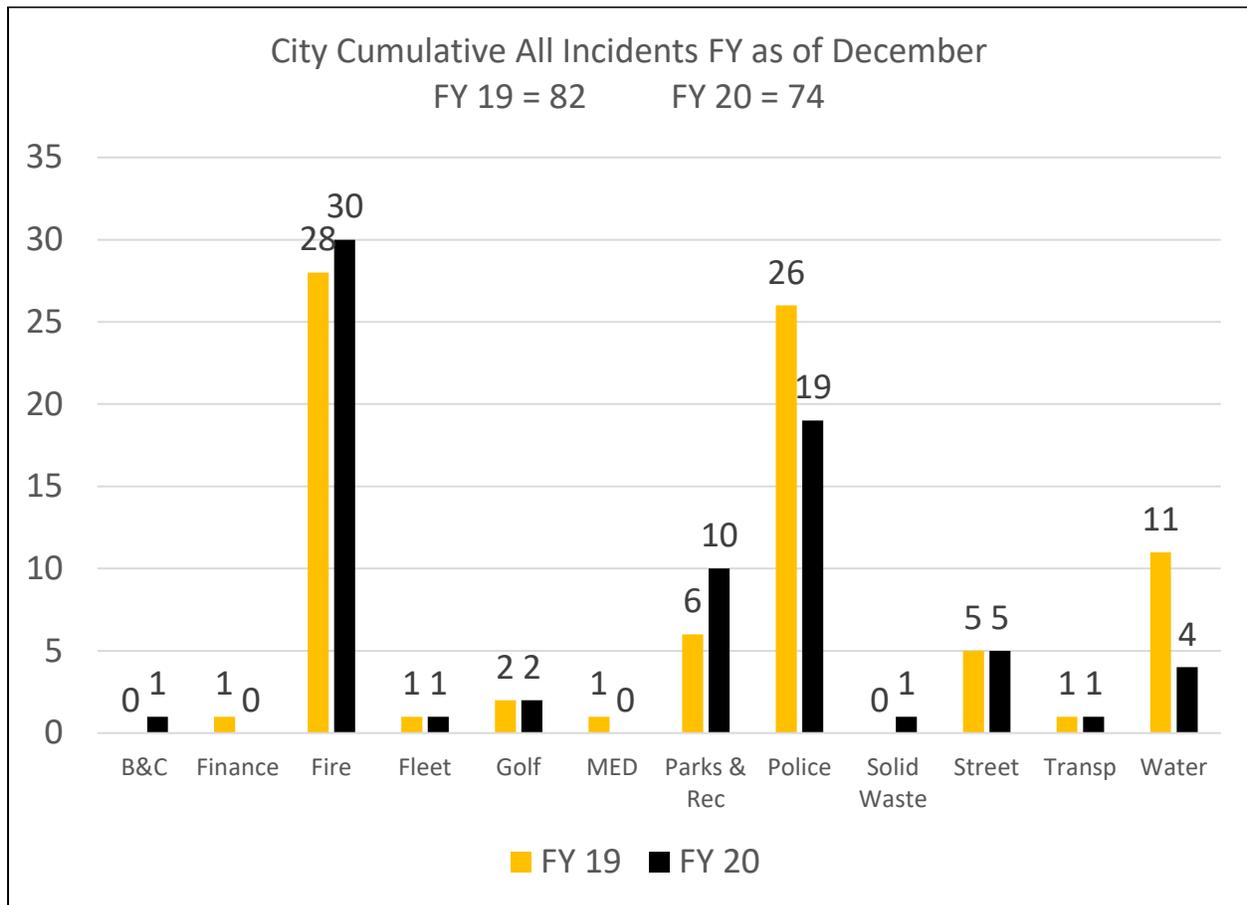


\$15.3M budgeted for Fixed Assets in FY 20 includes:

- \$11M in Infrastructure for grant funded road construction
- \$2M – Transit Facility
- \$540k software & computer hardware
- \$430k Recreation equipment
- \$370k public safety;
- \$167k public works

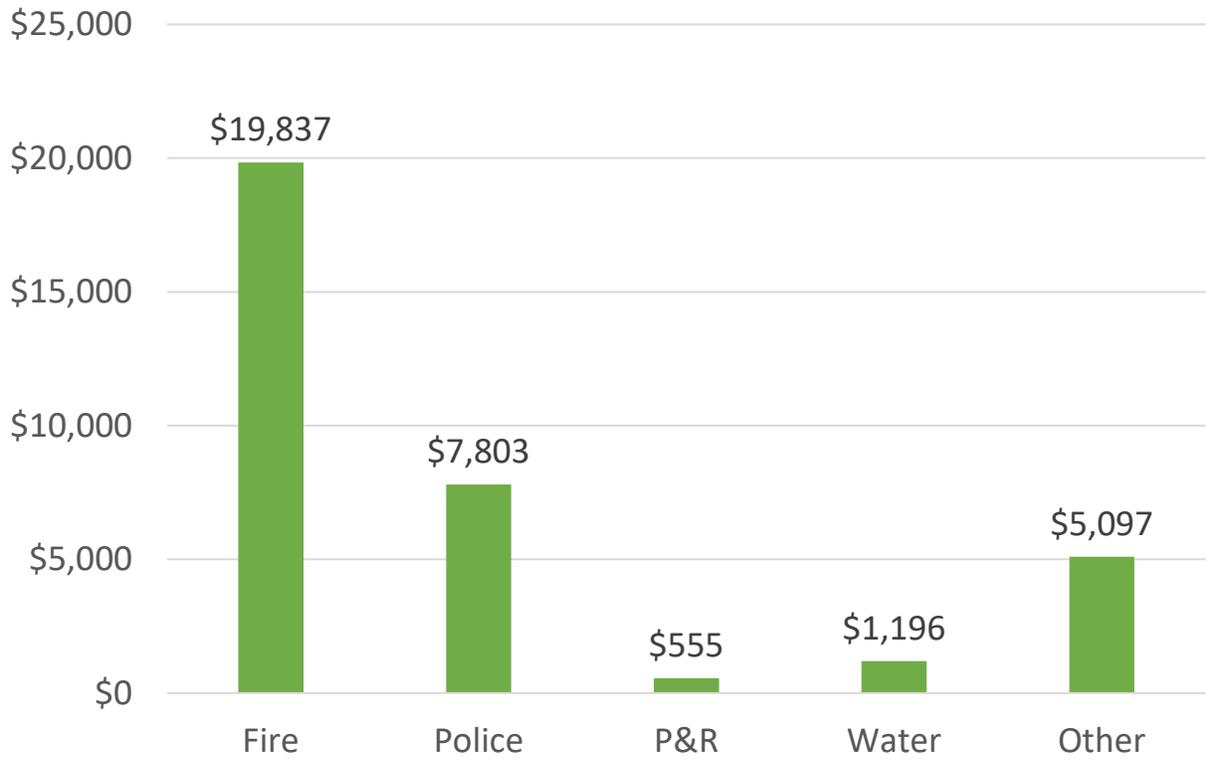
Timing on spending in Fixed Assets is also seasonal and can fluctuate based on the construction schedules and delivery of equipment. Through December, fixed asset spending is down about 36% due to timing of road construction projects funded through the Infrastructure Department.

## DECEMBER SAFETY REPORT

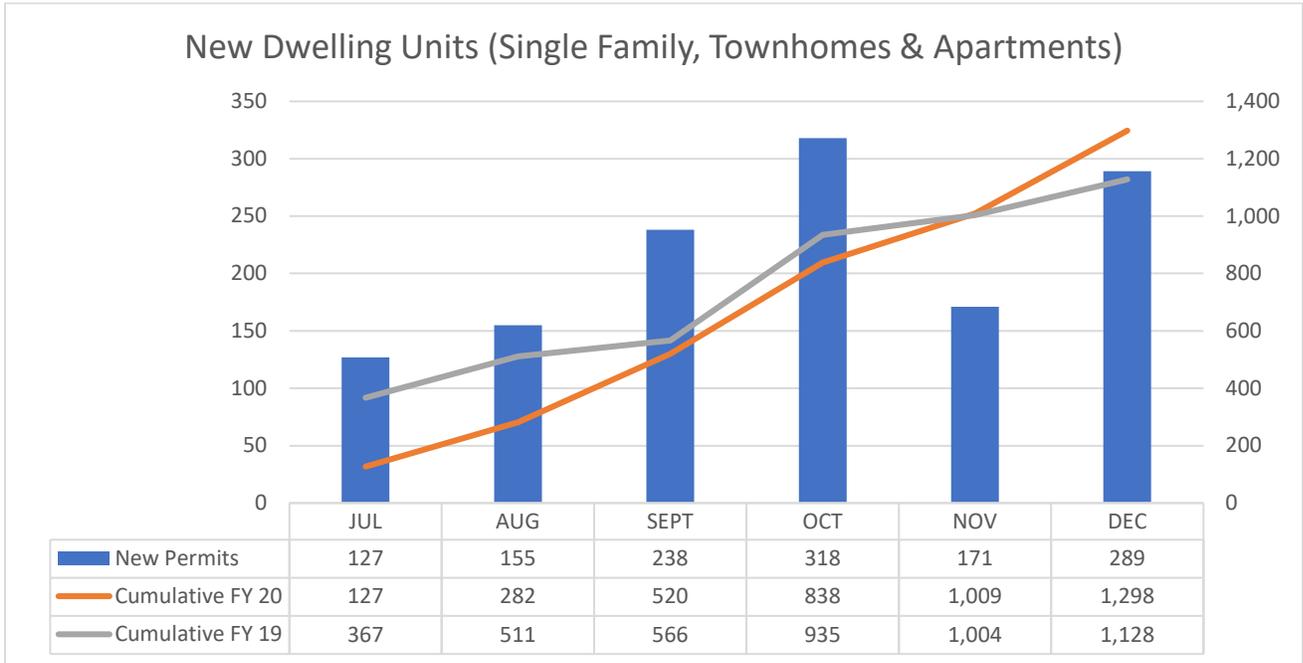


Overall for the City, total incidents have shown a slight decrease over the same time period last year.

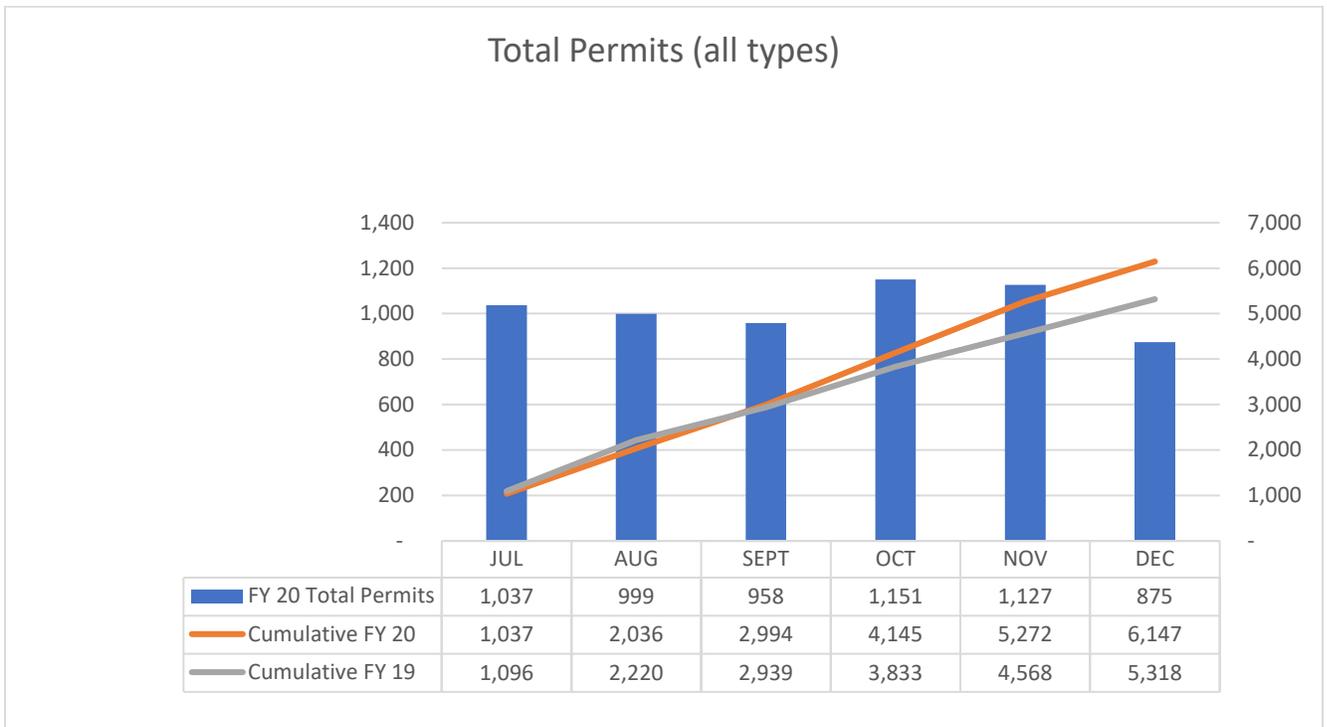
PEP Workers' Compensation Costs (65 Closed Claims) FYTD  
City Total= \$34,489 as of December 2019



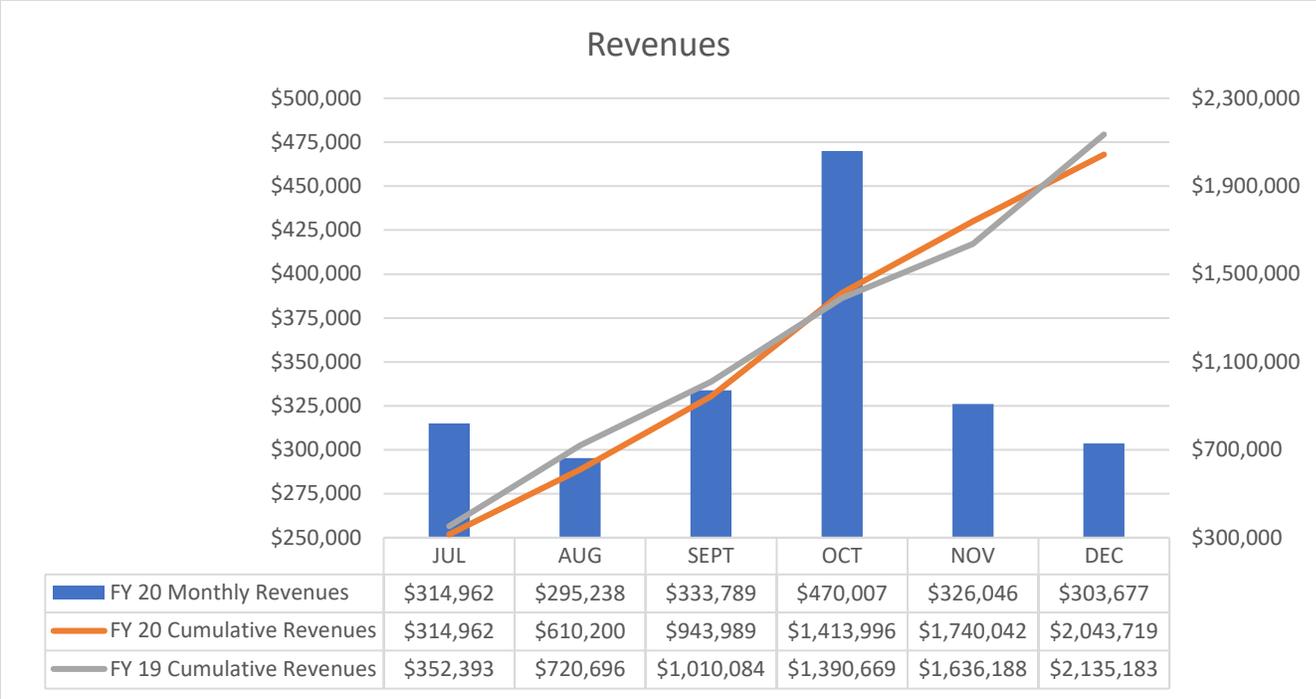
## BUILDING & CODES



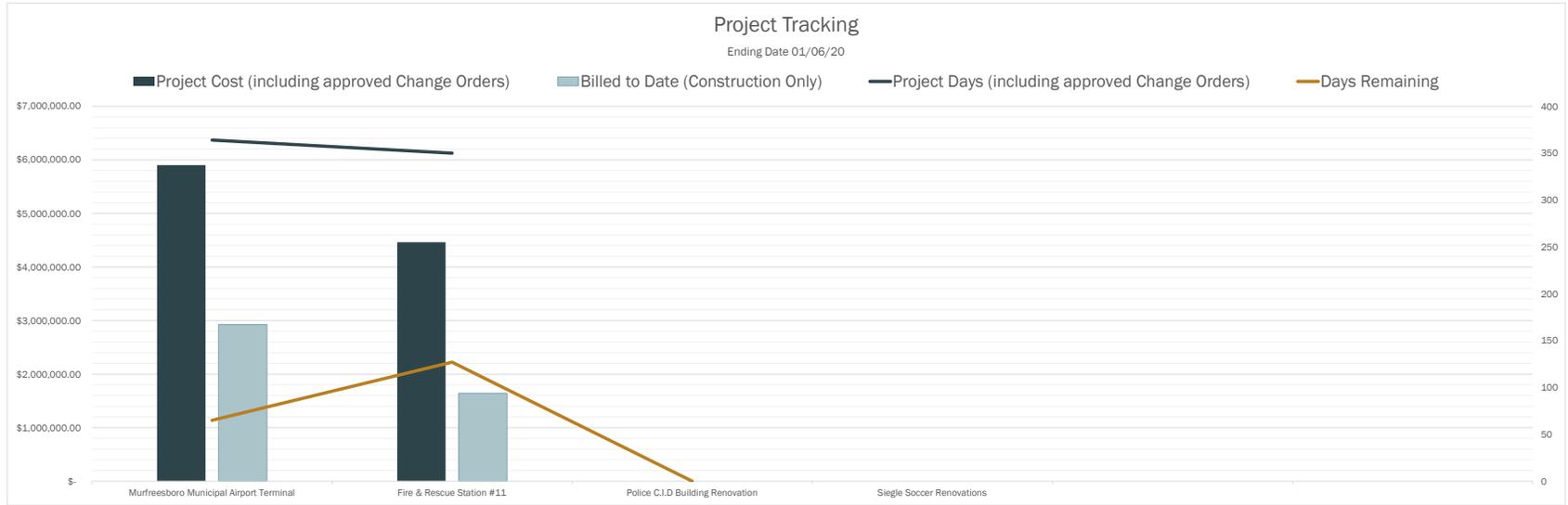
This year's Dwelling permits are showing a 15% increase over FY 19.



Total permits are trending up over last year by 15.6%.



Total Building & Code revenues are lagging FY 19 through December by about 4.3%.

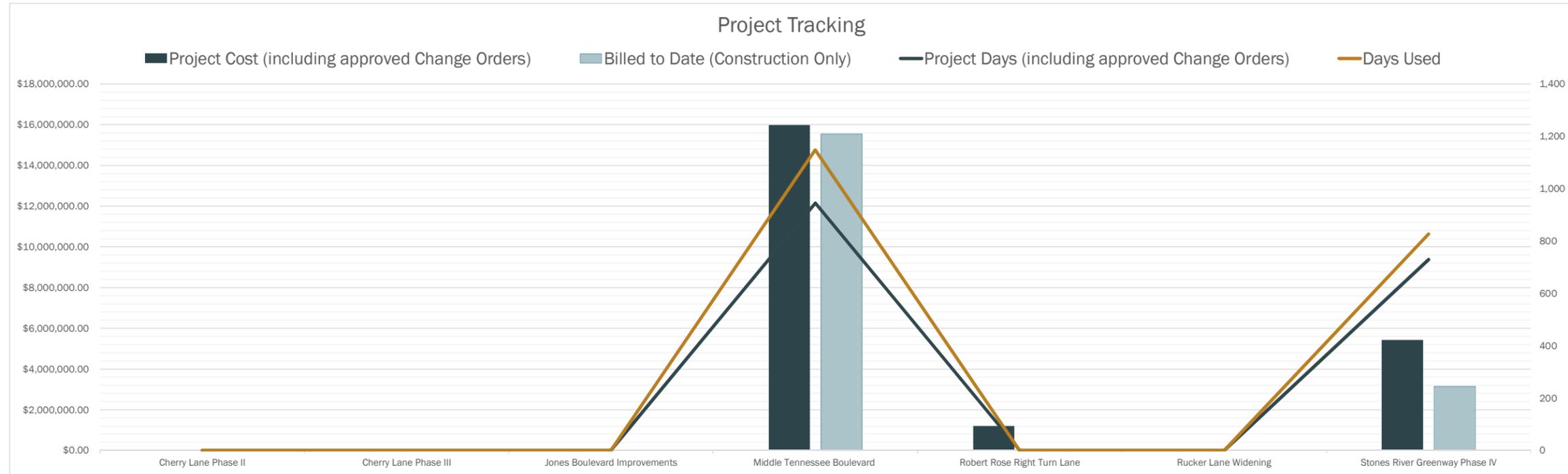


Project Name	Project Limits			Project Cost (including approved Change Orders)	Billed to Date (Construction Only)	Project Days (including approved Change Orders)	Days Remaining	Percent Days	Today / Substantial Completion	N.T.P.
	Start Date	Delivery Method	Completion							
Murfreesboro Municipal Airport Terminal	4/17/2019	Design Build	4/17/2020	\$ 5,901,969.76	\$ 2,925,086.67	364	65	18%	Projected August Completion	
Fire & Rescue Station #11	7/2/2019	Hard Bid	6/16/2020	\$ 4,460,869.16	\$ 1,643,324.84	350	127	36%	Projected to Early	
Police C.I.D Building Renovation	Recently Bid	Hard Bid	6 months	TBD	\$ -		0			
Siegle Soccer Renovations	Recently Bid	Hard Bid	7 months	TBD	\$0.00		0			
				\$ -	\$ -	0	0	0%		
<b>Total</b>				<b>\$10,362,838.92</b>	<b>\$4,568,411.51</b>					



# City of Murfreesboro - Construction Update

## December 12, 2019



Project Name	Project Limits			Project Cost (including approved Change Orders)	Billed to Date (Construction Only)	Project Days (including approved Change Orders)	Days Used	Percent Days	Today / Substantial Completion	N.T.P.
	From	To	Distance							
Cherry Lane Phase II	Siegel Soccer Park	Sulphur Springs Road	1.73 Miles	\$13,800,000 (Est Cost)	\$0.00	0	0	0%		
Cherry Lane Phase III	Broad Street	Memorial Blvd (231)	1.10 Miles	\$46,000,000 (Est Cost)	\$0.00	0	0	0%		
Jones Boulevard Improvements	Medical Center Parkway	Clark Boulevard	0.54 Mile		\$0.00	0	0	0%		
Middle Tennessee Boulevard	East Main Street	Greenland Drive	0.8 Mile	\$15,986,859.50	\$15,550,140.53	945	1148	121%	3/4/2019	1/11/2016
Robert Rose Right Turn Lane	Robert Rose	Thompson Lane	0.14 Mile	\$1,208,195.70	\$0.00	0	0	0%		
Rucker Lane Widening	Highway 96 (Franklin Road)	Veterans Parkway	2.5 Miles	\$13,200,000 (Est Cost)	\$0.00	0	0	0%		
Stones River Greenway Phase IV	Barfield Road	Barfield Crescent Park	2.65 Miles	\$5,443,200.00	\$3,148,436.00	730	827	113%	12/17/2019	9/11/2017
<b>Total</b>				<b>\$95,638,255.20</b>	<b>\$18,698,576.53</b>					



# City of Murfreesboro - Construction Update

## December 12, 2019

Project	Project Status / Comments
Cherry Lane Phase II	Consultant continuing roadway design along with environmental review. ROW acquisition to begin Winter 19/20.
Cherry Lane Phase III	Received notice to proceed with ROW after revisions were completed for TDOT.
Jones Boulevard Improvements	Acquisition of Right of Way and Easement was approved at 10/24/19 City Council Meeting. Offer letters sent and currently acquiring ROW.
Middle Tennessee Boulevard	A couple of minor punch list items remain.
Robert Rose Drive	Bids received 11/14/19, recommendation of award to go to Council 12/19/19. Construction to start first of the year. Currently acquiring ROW.
Rucker Lane Widening	Finalizing plans and bid book with consultant. To bid January 2020.
Southwest Elementary School (Salem Elementary)	Completion on 7/25/19, minor punchlist items remain, final pay application received. Huddleston Steele is working on final change order.
Stones River Greenway Phase IV	Executed Change Order 2 for the elimination of the retaining wall. Remaining asphalt work to be completed week of 12/10/19 and installation of site specialties week of 12/16/19.

# COUNCIL COMMUNICATION

Meeting Date: 2/12/2020

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**Item Title:** July-December 2019 MCS Cash Flow Statement and Revenue and Expenditure Budget Comparison Reports

**Department:** Murfreesboro City Schools

**Presented by:** Gary Anderson

**Requested Council Action:**

- Ordinance
  - Resolution
  - Motion
  - Direction
  - Information
- 

**Summary**

FY20 Cash Flow Statement (July-December 2019)

FY20 Revenue and Expenditure Budget Comparison Reports (July-December 2019)

**Background Information**

The budget submission to the State indicated a high use of school reserves to balance the FY20 budget. Because of this, the State has recommended the Schools provide a Cash Flow Statement to the City Council on a monthly basis to indicate enough cash reserves are forecasted to be available to pay monthly expenses in FY20. We also will be including Revenue and Expenditure Budget Comparison Reports, that is provided to the Murfreesboro City School Board each month. This information will be included in the Wednesday agenda each month. A formal presentation will not be made each month, however there will be an opportunity for questions and comments.

**Council Priorities Served**

Strong and Sustainable Financial and Economic Health

**Fiscal Impact**

None

**Attachments**

July-December 2019 MCS Cash Flow Statement

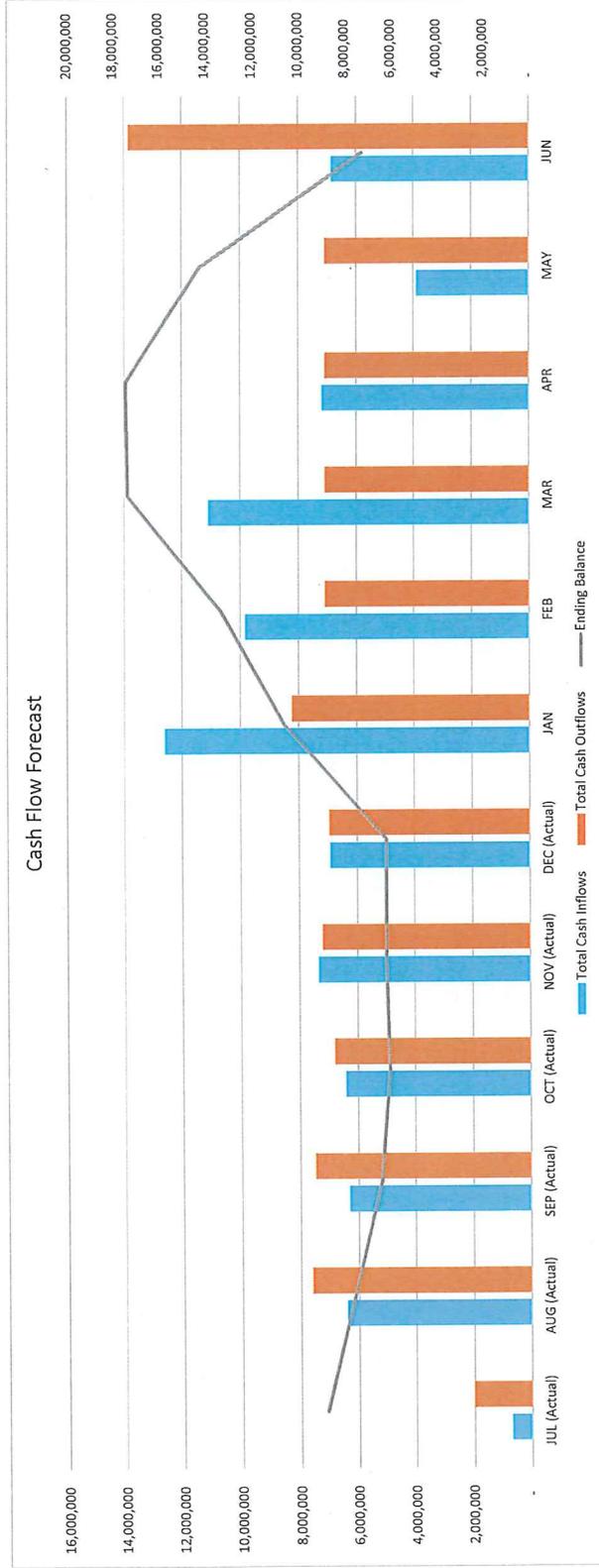
July-December 2019 MCS Revenue and Expenditure Budget Comparison Reports

# FY20 GENERAL PURPOSE CITY SCHOOL FUND

**Cash Flow Forecast Schedule \*\*  
FY 2020**

General Purpose School Fund	JUL (Actual)	AUG (Actual)	SEP (Actual)	OCT (Actual)	NOV (Actual)	DEC (Actual)	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Cash Receipts	\$ 688,180	\$ 6,402,194	\$ 6,306,054	\$ 6,404,790	\$ 7,350,685	\$ 6,937,149	\$ 12,590,000	\$ 9,834,315	\$ 11,090,000	\$ 7,190,000	\$ 3,893,072	\$ 6,857,846	\$ 85,544,285
Loan Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Inflows	688,180	6,402,194	6,306,054	6,404,790	7,350,685	6,937,149	12,590,000	9,834,315	11,090,000	7,190,000	3,893,072	6,857,846	85,544,285
Beg Cash Bal	10,198,910	8,869,801	7,673,817	6,502,189	6,112,732	6,258,264	6,240,578	10,605,927	13,347,823	17,345,404	17,442,985	14,243,639	-
Available Cash	10,887,090	15,271,995	13,979,871	12,906,979	13,463,417	13,195,413	18,830,578	20,440,242	24,437,823	24,535,404	21,336,057	21,101,485	-
Cash Payments	\$ 1,985,309	\$ 7,566,198	\$ 7,445,702	\$ 6,762,267	\$ 7,173,173	\$ 6,922,855	\$ 8,192,671	\$ 7,060,439	\$ 7,060,439	\$ 7,060,439	\$ 7,060,438	\$ 13,783,450	\$ 88,073,380
Debt Service	31,980	31,980	31,980	31,980	31,980	31,980	31,980	31,980	31,980	31,980	31,980	61,325	413,105
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Outflows	2,017,289	7,598,178	7,477,682	6,794,247	7,205,153	6,954,835	8,224,651	7,092,419	7,092,419	7,092,419	7,092,418	13,844,775	88,486,485
Ending Balance	8,869,801	7,673,817	6,502,189	6,112,732	6,258,264	6,240,578	10,605,927	13,347,823	17,345,404	17,442,985	14,243,639	7,256,710	-
<b>Cash Inflows - Outflows</b>	<b>\$ (1,329,109)</b>	<b>\$ (1,195,984)</b>	<b>\$ (1,171,628)</b>	<b>\$ (389,457)</b>	<b>\$ 145,532</b>	<b>\$ (17,686)</b>	<b>\$ 4,365,349</b>	<b>\$ 2,741,896</b>	<b>\$ 3,997,581</b>	<b>\$ 97,581</b>	<b>\$ (3,199,346)</b>	<b>\$ (6,986,929)</b>	<b>\$ (2,942,200)</b>

**\*\*Amounts are estimated unless otherwise indicated.**



**COMPARISON OF BUDGET TOTALS**  
**July 1, 2019 Through December 31, 2019**

TOTAL INCOME	7/1/19 - 12/31/19	\$	34,089,056
TOTAL EXPENSES	7/1/19 - 12/31/19		<u>38,047,385</u>
NET INCOME	12/31/19	\$	<u><u>(3,958,329)</u></u>

**YEAR-TO-DATE REVENUE COMPARISON**

DECEMBER 2019

PAGE 1

	BUDGET CLASS.	2018-19 BUDGET	2018-19 YTD REV.	2018-19 OVR/(UNDR) BUDGET	2018-19 %	2019-20 BUDGET	2019-20 YTD REV.	2019-20 OVR/(UNDR) BUDGET	2019-20 %
1	40110-Current Prop. Tax	13,972,500	1,527,355	(12,445,145)	10.9%	14,308,810	1,626,454	(12,682,356)	11.4%
2	40210-Local Option Sales Tax	10,980,000	4,720,050	(6,259,950)	43.0%	11,843,830	4,895,686	(6,948,144)	41.3%
3	40000-41110-Other County Rev	1,736,000	663,626	(1,072,374)	38.2%	1,830,000	720,174	(1,109,826)	39.4%
4	44000-Other Local Revenue	582,750	302,968	(279,782)	52.0%	594,500	176,305	(418,195)	29.7%
5	46511-Basic Educ. Program	44,430,513	21,709,500	(22,721,013)	48.9%	46,301,465	22,549,000	(23,752,465)	48.7%
6	46512-BEP ARRA	-	-	-	N/A	-	-	-	N/A
7	46530-Energy Efficient Sch	-	-	-	N/A	-	-	-	N/A
8	46615-Ext. Contract-ARRA	-	-	-	N/A	-	-	-	N/A
9	46990-Other State Funds	650,190	144,719	(505,471)	22.3%	370,600	112,099	(258,501)	30.2%
10	46592-CONNECT TEN ARRA	-	-	-	N/A	-	-	-	N/A
11	46595-Family Resource ARRA	-	-	-	N/A	-	-	-	N/A
12	46595-SSMS ARRA	-	-	-	N/A	-	-	-	N/A
13	47000- Federal Funds	24,325	74,160	49,835	304.9%	1,109,977	66,786	(1,043,191)	6.0%
14	49100-49800 Bond & City Transfers	-	-	-	N/A	-	-	-	N/A
15	49810-Approp./City Gen. Fund	6,585,103	3,292,552	(3,292,551)	50.0%	7,885,103	3,942,552	(3,942,551)	50.0%
16	49820-Operating Transfers	-	-	-	N/A	1,300,000	-	(1,300,000)	0.0%
	<b>TOTALS</b>	<b>\$ 78,961,381</b>	<b>\$32,434,930</b>	<b>\$ (46,526,451)</b>	<b>41.1%</b>	<b>\$85,544,285.00</b>	<b>\$ 34,089,056</b>	<b>\$ (51,455,229)</b>	<b>39.8%</b>

YEAR-TO-DATE EXPENDITURE COMPARISON

DECEMBER 2019

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BUDGET CLASS.	2018-19 BUDGET	2018-19 YTD EXP.	2018-19 OVR/(UNDR) BUDGET	2018-19 %	2019-20 BUDGET	2019-20 YTD EXP.	2019-20 OVR/(UNDR) BUDGET	2019-20 %
1 71100-Reg. Instruction	43,503,848	18,018,632	(25,485,216)	41.4%	46,318,758	20,045,658	(26,273,100)	43.3%
2 71200-Sp. Ed. Instruction	8,401,413	3,364,171	(5,037,242)	40.0%	9,174,203	3,786,712	(5,387,491)	41.3%
3 71400-Student Body Ed.	45,000	54,589	9,589	121.3%	-	-	-	N/A
4 72110-Attendance	152,854	78,040	(74,814)	51.1%	167,489	90,313	(77,176)	53.9%
5 72120-Health Services	779,372	325,138	(454,234)	41.7%	951,390	402,555	(548,835)	42.3%
6 72130-Guidance	2,433,099	1,081,951	(1,351,148)	44.5%	2,728,311	1,224,539	(1,503,772)	44.9%
7 72210-Reg. Instr. Support	2,097,264	913,816	(1,183,448)	43.6%	2,188,721	1,002,883	(1,185,838)	45.8%
8 72220-Sp. Ed. Support	1,566,956	646,351	(920,605)	41.2%	1,834,730	765,689	(1,069,041)	41.7%
9 72250-Technology	1,652,406	805,788	(846,618)	48.8%	1,793,131	957,547	(835,584)	53.4%
10 72310-Bd. Of Education	1,737,593	696,490	(1,041,103)	40.1%	1,485,229	790,253	(694,976)	53.2%
11 72320-Office of Supt.	370,119	169,221	(200,898)	45.7%	381,240	190,934	(190,306)	50.1%
12 72410-Office of Principal	4,329,922	1,905,805	(2,424,117)	44.0%	4,726,631	2,114,263	(2,612,368)	44.7%
13 72510-Fiscal Services	560,918	303,857	(257,061)	54.2%	579,593	301,574	(278,019)	52.0%
14 72520-Personnel Services	425,023	196,639	(228,384)	46.3%	428,543	182,261	(246,282)	42.5%
15 72610-Oper. Of Plant	5,908,626	2,278,938	(3,629,688)	38.6%	6,385,980	2,527,177	(3,858,803)	39.6%
16 72620-Maint. Of Plant	2,728,945	980,929	(1,748,016)	35.9%	2,724,053	1,048,818	(1,675,235)	38.5%
17 72710-Pupil Transp.	2,899,934	1,166,041	(1,733,893)	40.2%	2,972,379	1,621,343	(1,351,036)	54.5%
18 73300-Community Service	518,682	251,666	(267,016)	48.5%	540,533	262,335	(278,198)	48.5%
19 73400-Early Childhood Educ.	16,500	334	(16,166)	2.0%	1,251,966	493,548	(758,418)	39.4%
20 76100-Reg. Cap. Outlay	631,559	365,985	(265,574)	57.9%	1,440,500	47,103	(1,393,397)	3.3%
21 82130-Education Debt Serv.	-	-	-	N/A	-	-	-	N/A
22 99100-Operating Transfers	860,431	191,880	(668,551)	22.3%	413,105	191,880	(221,225)	46.4%
<b>TOTALS</b>	<b>81,620,464</b>	<b>33,796,261</b>	<b>(47,824,203)</b>	<b>41.4%</b>	<b>88,486,485</b>	<b>38,047,385</b>	<b>(50,439,100)</b>	<b>43.0%</b>