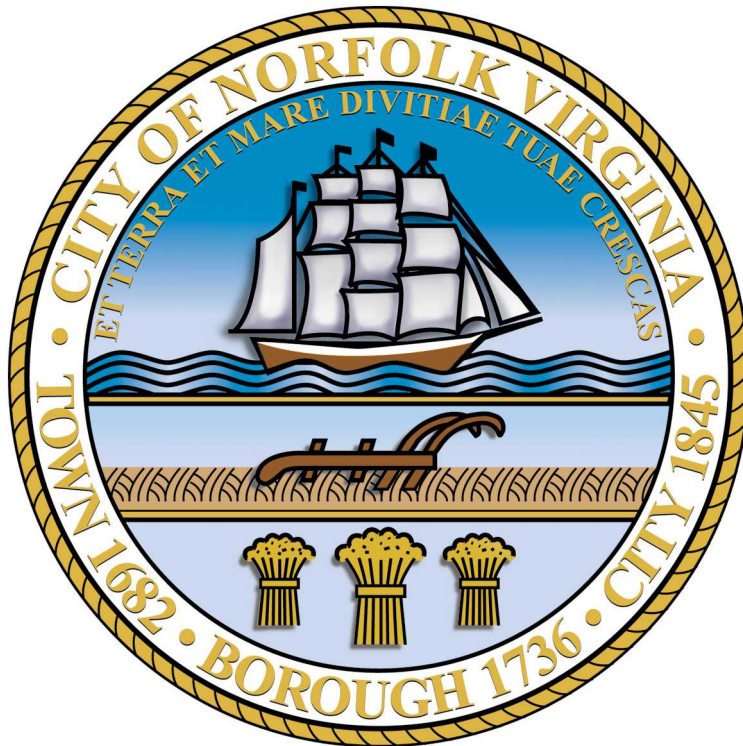

Education Funds



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NORFOLK PUBLIC SCHOOLS

MISSION STATEMENT

Norfolk Public Schools' mission is to educate each student to be a successful, productive contributor to society by providing powerful teaching and learning opportunities. "Quality Teaching and Learning for ALL...ALL Means ALL."

DIVISION OVERVIEW

Norfolk Public Schools (NPS) is committed to becoming a "world class" educational system. In a world class district:

- All students possess the habits of powerful literacy
- All gaps are eliminated while increasing achievement for all
- All schools exceed local, state, national, and international benchmarks
- All students are prepared to access productive options and opportunities upon graduation

NPS is the largest urban school division and the seventh largest division overall in the Commonwealth of Virginia. The division enrolls a racially and economically diverse population of approximately 33,000 students, supported by more than 4,600 employees in 55 facilities. The educational philosophy of the division is based on the belief that all children can achieve at high levels and that it is the responsibility of the staff and community to ensure each child reaches his or her highest potential.

NPS has a variety of programs to meet the needs of students. Programs within the traditional school setting include those for students with special needs, English as a Second Language, Title I, and Gifted Education. Auxiliary facilities house programs for students who need an alternate educational setting as well as opportunities for trade and technical education. There are full-day kindergarten programs in all elementary schools. There are two early childhood centers for three and four year old children and pre-kindergarten programs in most elementary schools.

LEGAL AUTHORIZATION

Pursuant to state law, all school divisions are fiscally dependent on the local government. As a fiscally dependent school division, NPS does not levy taxes or issue debt. All funds are appropriated to Norfolk Public Schools by the Norfolk City Council, which has authority to tax and incur debt.

The School Board derives its authority from the Commonwealth and has the constitutional responsibility to provide public education to the residents of Norfolk.

SCHOOL FUNDING

The division receives financial support from several sources:

- Commonwealth of Virginia
- City of Norfolk
- Federal Government
- Local Fees/Revenues

Commonwealth of Virginia: Support for public schools is a shared cost between the Commonwealth of Virginia and localities. Article VIII, Section 2 of the Constitution of Virginia authorizes the General Assembly to determine the cost of education as prescribed by the Standards of Quality (SOQ) and to establish the cost share between state and local governments. Sales tax revenue is used to offset Basic Aid costs. In FY 2013, 1¼ cent of the Commonwealth's 5-cent sales and use tax is dedicated to public school funding. Beginning in FY 2014, sales and use tax is expected to increase in Norfolk to 6-cents due to the statewide transportation bill, and of this 1³/₈ cent is expected to be dedicated to public school funding. The dollar impact of this change is not known at this time.

The Standards of Quality (SOQ) prescribe the minimum standards of education for public school divisions. The standards are established in the Constitution of Virginia and defined in the Code of Virginia. Only the State Board of Education and the General Assembly can alter the standards. SOQ rebenchmarking is completed every two years and coincides with the beginning of the Commonwealth's biennial budget cycle. SOQ accounts represent about 85 percent of the total state funding for direct aid to public education. Localities may choose to spend more than the required amounts at their own discretion. School divisions may offer additional programs and employ additional staff beyond what is required by the SOQ at their own discretion.

Average Daily Membership (ADM) is the student enrollment count that drives most state funds for public education. ADM is determined by the total days in membership for all students over the school year divided by the number of school days school was in session. For FY 2014, NPS projects ADM to decline from 30,200 in FY 2013 to 29,805 FY 2014, a **decrease of 395 students**.

City of Norfolk: Lifelong Learning is a priority for the city. The city provides funding for schools based on citywide needs. Identified needs by Norfolk Public Schools (NPS) are weighed against all other city needs.

The Local Composite Index (LCI) was formulated by the state to measure a locality's ability to fund education. The LCI is calculated using three measures of the local tax base: true real estate values (50 percent of measure); adjusted gross income (40 percent of measure); and local taxable retail sales (10 percent of measure). LCI calculations for the 2013-2014 biennium are based on 2009 data from the Virginia Department of Taxation. Each of the local tax measures are combined with two per capita components: 2010 ADM and total population provided by the Weldon Cooper Center for Public Service. Each locality's ability to pay is evaluated relative to all other localities. Norfolk's LCI for FY 2014 is 0.3102, which means that the city's Required Local Effort (RLE) for SOQ and other state programs is approximately 31 percent of the total cost of education for Norfolk. The city consistently provides 100 percent more than the required amount.

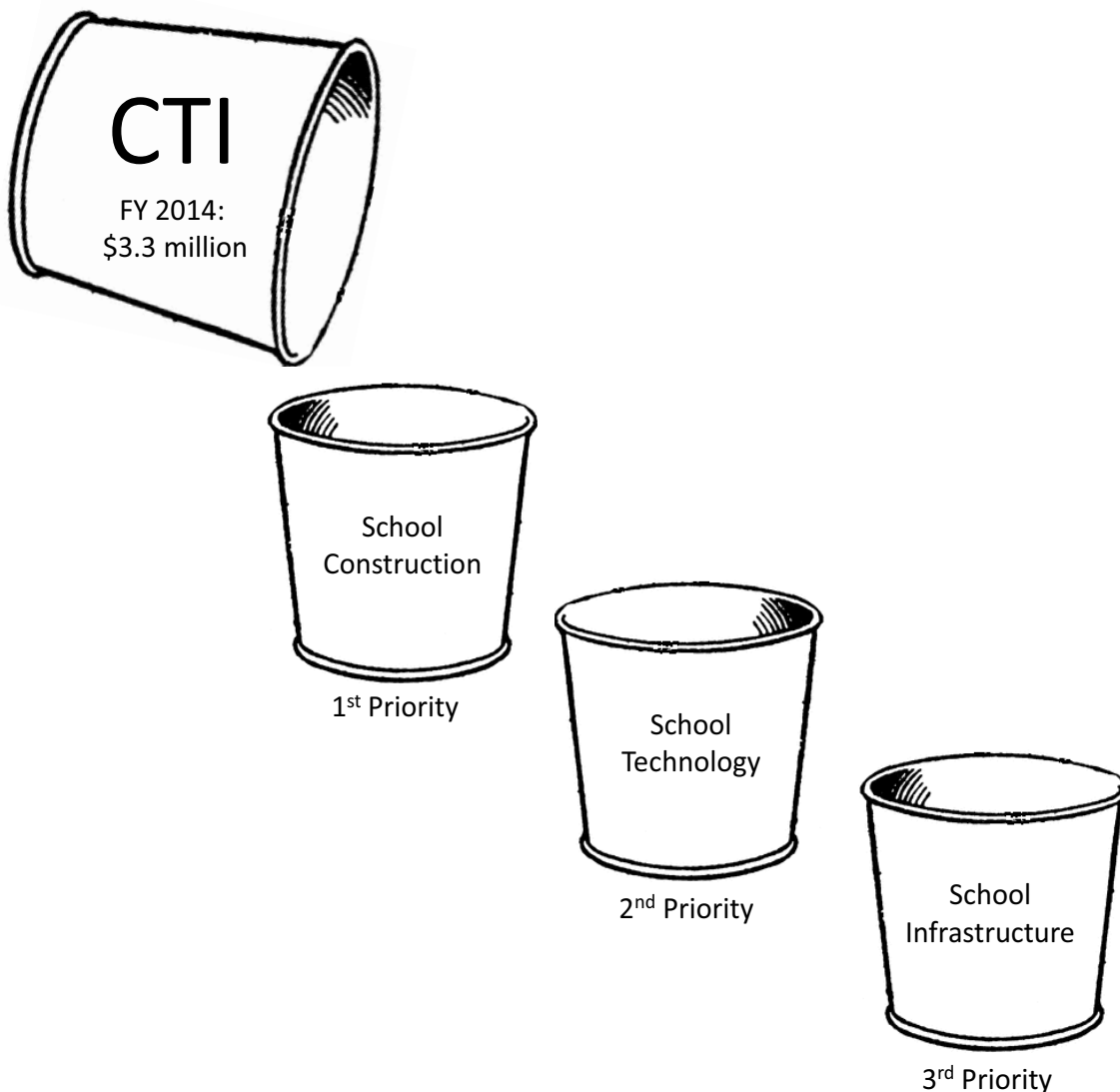
Additionally, the city provides support for NPS capital related debt service, landscape maintenance, school nurses, school crossing guards and other services valued at over \$13.7 million in FY 2014. The city's Capital Improvement Plan (CIP) includes \$32.1 million dedicated to schools in FY 2014. In total, the five-year CIP (FY 2014 - FY 2018) includes \$121.0 million.

CONSTRUCTION, TECHNOLOGY, AND INFRASTRUCTURE

PROGRAM OVERVIEW

The Construction, Technology, and Infrastructure (CTI) program will fund one-time capital, technology, and infrastructure improvements for the school division. The program will fund (in priority order) the debt service for school construction projects, fund the purchase of technology to enhance learning within the classroom, and address infrastructure needs. A dedicated two-cent real estate tax increase effective July 1, 2013, will support the CTI. The tax increase will accelerate the funding for school construction projects as well as free up capacity to address infrastructure and neighborhood capital needs citywide. All funds raised from the two-cent tax increase will be placed in a lockbox and monitored to ensure all revenue from the tax increase is used solely for this program. This fund source has the potential to grow overtime as real estate values increase.

DEDICATED FUNDING FOR FY 2014: \$3,330,000



PERFORMANCE MEASURES

NORFOLK PUBLIC SCHOOLS (NPS) FY 2014 ACHIEVABLE RESULTS (GOALS)

- NPS will implement, annually monitor, and refine the comprehensive plan for improving on-time graduation for students
- NPS will implement, annually monitor, and refine a system of support so that all schools are fully accredited as defined by the Virginia Department of Education (VDOE)
- NPS will improve the climate of support for the achievement of all students through staff, family, and community engagement

Priority: Lifelong Learning

Goal

Norfolk Public Schools (NPS) will implement, annually monitor, and refine the comprehensive plan for improving on-time graduation for students

Measure	FY 2011 Actual	FY 2012 Actual	FY 2013 Goal	FY 2014 Goal
Increase No Child Left Behind (NCLB) Federal Graduation Indicator (FGI) for the Division by three percent per year (Goal 80 percent) (Cohort Group Performance)	68.2	71.1	80	80
Increase On-Time Graduation Rate for Division by three percent per year (Goal 85 percent)	73.7	77.0	85	85

Priority: Lifelong Learning

Goal

Norfolk Public Schools (NPS) will implement, annually monitor, and refine a system of support so that all schools are fully accredited as defined by the Virginia Department of Education (VDOE)

Measure	FY 2011 Actual	FY 2012 Actual	FY 2013 State Benchmark	FY 2014 State Benchmark
Increase division level pass rates on SOLs (Standards of Learning)				
Grade 3 Reading	76	78	75	75
Grade 3 Mathematics	83	53	70	70
Grade 3 History and Social Science	74	81	70	70
Grade 3 Science	80	83	70	70
Grade 4 Reading	81	83	75	75
Grade 4 Mathematics	80	55	70	70
Grade 5 Reading	86	86	75	75
Grade 5 Writing	83	83	75	75

Measure	FY 2011 Actual	FY 2012 Actual	FY 2013 State Benchmark	FY 2014 State Benchmark
Grade 5 Math	82	58	70	70
Grade 5 Virginia Studies	86	80	70	70
Grade 5 Science	77	82	70	70
Grade 6 Reading	69	78	75	75
Grade 6 Mathematics	59	60	70	70
Grade 6 History: US History I	64	68	70	70
Grade 7 Reading	75	73	75	75
Grade 7 Mathematics	51	26	70	70
Grade 7 History: US History II	71	72	70	70
Grade 8 English	79	76	75	75
Grade 8 Writing	81	78	75	74
Grade 8 Mathematics	47	20	70	70
Grade 8 Civics and Economics	76	74	70	70
Grade 8 Science	77	77	70	70
End-of-Course English: Reading	90	90	75	75
End-of-Course English: Writing	89	92	75	75
End-of-Course Algebra I	93	68	70	70
End-of-Course Geometry	80	63	70	70
End-of-Course Algebra II	85	58	70	70
End-of-Course Virginia & US History	71	71	70	70
End-of-Course World History I	74	86	70	70
End-of-Course World History II	63	65	70	70
End-of-Course Earth Science	84	81	70	70
End-of-Course Biology	84	87	70	70
End-of-Course Chemistry	90	92	70	70
End-of-Course World Geography	95	96	70	70

PROPOSED FY 2014 BUDGET ACTIONS

Adjustments shown below include a combination of the School Board's Proposed FY 2014 Budget and the city's proposed actions. Per the Code of Virginia, the local governing body must appropriate all funds for expenditure. All adjustments for NPS meet the Lifelong Learning priority.

- **Increase city contribution** **FY 2014: \$1,000,000**

Provide additional city funds to support Norfolk Public Schools. These funds will help address the School Board's request for FY 2014. The increase in city support for FY 2014 totals \$3.0 million (exclusive of the two-cent real estate tax increase dedicated to the Construction, Technology, and Infrastructure (CTI) program).

- **Transfer Public Health Savings to NPS** **FY 2014: \$250,000**

Transfer savings from Norfolk Department of Public Health (NDPH) to Norfolk Public Schools (NPS). The FY 2014 State Budget reduces state support for school nurses. The Commonwealth will no longer support the funding of school nurses through NDPH. Funding for state school nurse positions will be eliminated over a three-year period. This is the first year of the phase out. The amount reflected in this adjustment is the savings from the required local match for the city-state cooperative budget for NDPH. These funds will help meet NPS's FY 2014 budget gap. A corresponding adjustment can be found in NDPH. The increase in city support for FY 2014 totals \$3.0 million (exclusive of the two-cent real estate tax increase dedicated to the CTI).

- **Provide one-time funding from city savings initiative** **FY 2014: \$1,750,000**

Effective July 1, 2013, the city will implement a city savings initiative to decentralize the Storehouse. The decentralization will create an infusion of approximately \$1.75 million in one-time revenue to the General Fund. These one-time funds will help address NPS's FY 2014 budget gap. These funds are one-time in nature, and will not be available in FY 2015. Similar to the city addressing its one-time revenue and structural imbalance, NPS should also develop strategies to replace these funds or find savings. The increase in city support for FY 2014 totals \$3.0 million (exclusive of the two-cent real estate tax increase dedicated to the CTI).

- **Establish Construction, Technology, and Infrastructure program** **FY 2014: \$3,330,000**

Establish the school Construction, Technology, and Infrastructure (CTI) program to supplement the city's existing efforts for school construction and major maintenance. The CTI will fund one-time capital, technology, and infrastructure improvements for the school division. The program will be used to fund (in priority order) the debt service for school construction projects, fund the purchase of technology to enhance learning within the classroom, and address infrastructure needs. The CTI will be supported through a two-cent real estate tax increase effective July 1, 2013. The program will be monitored to ensure all revenue from the tax increase is used solely for the CTI.

- **Reappropriate NPS carryforward** **FY 2014: \$5,400,000**

Reappropriate the projected FY 2013 year-end balances for use in FY 2014. NPS is implementing strategies to carryforward a projected \$5.4 million. As a result, \$5.4 million in unexpended funds is expected to be available for use in FY 2014. This adjustment has been included in the School Board's Proposed FY 2014 Budget.

- **Update SOQ, state, and other local revenue**

FY 2014: \$414,517

Adjust support from the Commonwealth from 2013 General Assembly actions and other local revenue. General Assembly amendments provide approximately \$2.0 million for a two percent salary increase for Standards of Quality (SOQ) instructional and support positions effective August 1, 2013, and set the local match requirement to January 1, 2014. School divisions may give a two percent salary increase effective January 1, 2014 (equivalent to six months of local funding) and still receive the state's share of a two percent salary increase (equivalent to 11 months of funding). In total, this action provides \$123,000 for one reading specialist per elementary school that scored below 75 percent on the third grade Standards of Learning (SOL) assessments. The amendments also reduce funding by approximately \$1.7 million due to a decline in student enrollment and other technical updates. This adjustment has been included in the School Board's Proposed FY 2014 Budget.

- **Adjust FY 2014 sales tax estimate**

FY 2014: \$177,351

Technical adjustment to increase the Commonwealth's sales and use tax revenues. The technical adjustment reflects the revenue received from the $1\frac{1}{8}$ cent of the 5-cent state sales and use tax. In FY 2013, the state dedicates $1\frac{1}{4}$ cent of the Commonwealth's 5-cent sales and use tax to public school funding. The remaining $\frac{1}{8}$ cent for public education goes directly to the Standards of Quality (SOQ) formula. Beginning in FY 2014, sales and use tax is expected to increase in Norfolk to 6-cents due to the statewide transportation bill, and an additional $\frac{1}{8}$ cent is expected to be dedicated to public school funding. The dollar impact of this change is not known at this time, but it is expected that NPS will receive additional sales tax revenue with a potential corresponding decrease in Standards of Quality (SOQ) funds.

- **Reduce appropriation for Federal Impact Aid**

FY 2014: (\$290,879)

Reduce appropriation for Federal Impact Aid due to an anticipated decrease in funding from the Federal Sequestration. Impact aid compensates school divisions for local revenue lost due to the presence of federally owned, and tax-exempt property and for costs incurred due to federally connected students, such as children of armed services personnel working on a military base. This adjustment has been included in the School Board's Proposed FY 2014 Budget.

- **Reduce appropriation for NPS carryforward**

FY 2014: (\$6,121,700)

Technical adjustment to remove one-time funding provided in FY 2013 for carryforward funds for Norfolk Public Schools (NPS). One-time FY 2013 funding included the following: \$1.0 million in additional FY 2012 sales tax revenue; \$2.1 million from the transfer of school bus reserves to NPS Operating Budget; \$1.0 million from unutilized FY 2010 funds set aside for unemployment compensation; and \$2.0 million from NPS FY 2012 year-end balances.

Norfolk Public Schools

Total FY 2014: \$5,909,289

NORFOLK PUBLIC SCHOOLS SUMMARY

The School Board issues a separate, detailed budget document which identifies grant revenues in addition to the School Operating Budget. The FY 2011 and FY 2012 Actual amounts are provided by NPS. The FY 2013 amount is the total approved by City Council and FY 2014 is the total proposed by the City Manager.

Revenue Summary

	FY 2011 Actual	FY 2012 Actual	FY 2013 Approved	FY 2014 Proposed
Revenue from the City	104,511,131	104,511,131	107,186,600	110,186,600
Construction, Technology, and Infrastructure program (CTI)	0	0	0	3,330,000
Total Revenue from City	104,511,131	104,511,131	107,186,600	113,516,600
Revenue from Commonwealth	176,062,622	172,054,458	179,711,220	180,303,062
Revenue from Federal Funds	9,001,811	12,651,146	4,836,600	4,545,721
Revenue from Other Funds	2,758,801	3,369,678	4,177,200	4,177,226
Carryforwards	0	0	6,121,700	5,400,000
Subtotal State and Other	187,823,234	188,075,282	194,846,720	194,426,009
Total Operating Revenues	292,334,365	292,586,413	302,033,320	307,942,609
Total Grant Revenues and School Nutrition Funds	47,546,912	65,075,737	50,352,098	49,371,032
Total Revenues Received	339,881,277	357,662,150	352,385,418	357,313,641
Additional Services Provided¹ (see next page for details)	20,212,449	19,151,177	16,287,970	16,760,267
Grand Total Support Received	360,093,726	376,813,327	368,673,388	374,073,908

¹Additional services exclude school construction and reflect the adjustment of school nurses from NDPH to NPS in FY 2013. This amount is now included in Revenue from the City.

Expenditure Summary

	FY 2011 Actual	FY 2012 Actual	FY 2013 Approved	FY 2014 Proposed
School Operating Budget	291,547,205	286,229,822	302,033,320	307,942,609
Grants and Special Programs	32,170,932	49,074,077	33,648,098	32,138,032
Child Nutrition Services	15,243,448	15,801,560	16,704,000	17,233,000
Total Expenditures	338,961,585	351,105,459	352,385,418	357,313,641

Additional Services Provided to Norfolk Public Schools (Excluding School Construction)

	FY 2011 Actual	FY 2012 Actual	FY 2013 Approved	FY 2014 Proposed
Debt Service for School Construction and Major Maintenance Projects	12,600,000	11,591,998	9,300,000	9,927,106
Debt Service for School Buses ¹	0	0	61,384	92,706
School Resource Officers	699,170	711,741	721,584	733,093
School Crossing Guards	526,179	530,795	570,002	550,063
School Nurses ²	1,406,400	1,427,161	670,000	467,299
Facility Maintenance	1,255,700	1,266,156	1,266,200	1,300,000
Grounds Maintenance	725,000	623,326	698,800	690,000
Subtotal Other City Support	17,212,449	16,151,177	13,287,970	13,760,267
Ongoing School Maintenance	3,000,000	3,000,000	3,000,000	3,000,000
Grand Total Additional Services Provided	20,212,449	19,151,177	16,287,970	16,760,267

In addition to the direct city support given to Norfolk Public Schools, the city provides the additional services listed above that are funded in the budgets of city departments. Debt service for school construction and school buses is included in the city's Debt Service budget, School Resource Officers and School Crossing Guards are included in the Police budget, School Nurses are in the Public Health budget, Facility Maintenance is in the General Services budget and Grounds Maintenance is in the Recreation, Parks & Open Space budget.

¹The FY 2013 amount for debt service for school buses has been added. In FY 2013 the city took on the responsibility for purchasing school buses through the city's vehicle and equipment acquisition program.

²In FY 2013 approximately \$1.54 million in city funds were transferred from the Norfolk Department of Public Health (NDPH) directly to Norfolk Public Schools (NPS) for school health services. In FY 2014, an additional \$250,000 will be transferred for a total of \$1.79 million. In addition, NDPH and the city provide \$1.23 million, of which the city provides 38 percent or \$467,000 and NDPH provides 62 percent or \$762,000 for a total of \$3.02 million in support of school health services. There is no reduction in city funding for school nurses.

SCHOOL OPERATING FUND

Operating Revenues

	FY 2011 Actual	FY 2012 Actual	FY 2013 Approved	FY 2014 Proposed
Revenue from Commonwealth				
Standards of Quality Funds				
Basic Aid	81,867,819	83,384,323	81,833,770	80,479,517
Textbook Payments	351,489	0	1,568,020	1,373,991
Vocational Education Standards of Quality (SOQ)	1,866,347	1,834,927	1,395,740	1,377,486
Gifted Education	976,577	960,136	958,270	945,736
Special Education SOQ	11,111,276	10,902,883	10,665,970	10,649,815
Prevention, Intervention and Remediation	4,253,535	4,181,928	4,958,000	4,893,158
Fringe Benefits	9,223,227	10,817,537	15,186,490	15,008,427
Remedial Summer School	750,737	746,892	770,340	725,963
Total Standards of Quality Funds	110,401,007	112,828,626	117,336,600	115,454,093
State Sales Taxes	28,780,241	29,956,523	31,580,750	31,758,101
Lottery Funded Programs ¹	24,346,592	24,824,521	26,854,750	27,114,026
Other State Funds ¹	8,669,277	4,444,788	3,939,120	5,976,842
Federal Stimulus Funds from the Commonwealth	3,865,505	0	0	0
Total from Commonwealth¹	176,062,622	172,054,458	179,711,220	180,303,062
Total Federal	9,001,811	12,651,146	4,836,600	4,545,721
Total City Funds	104,511,131	104,511,131	107,186,600	113,516,600
Total Other Revenue	2,758,801	3,369,678	4,177,200	4,177,226
Total Carryforwards	0	0	6,121,700	5,400,000
Total Revenues	292,334,365	292,586,413	302,033,320	307,942,609

¹In FY 2013 the city recaptured Lottery Funds and Other State Funds provided by the Commonwealth that were previously classified as Grants and Special Programs to the General Fund.

Operating Expenditures

Expenditures	Positions		FY 2011 Actual	FY 2012 Actual	FY 2013 Approved	FY 2014 Proposed
	FY 2013	FY 2014				
Instructional Services	3,201	3,297	224,152,280	217,391,099	231,489,176	236,045,323
Central Administration	90	91	8,793,728	8,727,230	9,624,105	9,570,900
Student Attendance and Health	49	49	3,591,762	4,018,626	5,437,039	5,619,607
Pupil Transportation	278	271	10,779,295	10,660,681	11,623,397	11,702,566
Operations/ Maintenance	398	401	35,188,292	34,519,980	34,610,293	33,669,891
Child Nutrition Services	0	0	112,494	0	0	0
Community Services	0	0	7,751	10,000	0	0
Facility Improvements	0	0	1,612,951	1,493,486	1,644,865	1,541,915
Information Technology	61	63	7,308,652	9,408,720	6,806,281	10,722,080
Subtotal School Operating Budget	4,077	4,172	291,547,205	286,229,822	301,235,156	308,872,282
Lockbox for Construction, Technology, and Infrastructure (CTI)	0	0	0	0	0	3,330,000
Total School Operating and CTI	4,077	4,172	291,547,205	286,229,822	301,235,156	312,202,282
Difference from Operating Revenue					798,164	-4,259,673
Grand Total Expenditures					302,033,320	307,942,609

SCHOOL GRANTS

Grants and Special Programs Revenue Summary

	FY 2011 Actual	FY 2012 Actual	FY 2013 Approved	FY 2014 Proposed
Federal Grants	27,165,327	43,972,969	29,529,014	27,458,061
Commonwealth of Virginia Grants	4,617,864	4,713,700	3,554,660	4,235,971
Corporate and Foundation Awards	127,269	119,202	215,424	100,000
Other Grants	260,472	268,206	349,000	344,000
Total Grant Revenues	32,170,932	49,074,077	33,648,098	32,138,032

Grants and Special Programs Expenditure Summary

FEDERAL GRANTS

	FY 2011 Actual	FY 2012 Actual	FY 2013 Approved	FY 2014 Proposed
Compensatory Programs	19,926,978	26,518,612	19,530,202	17,721,522
Special Education	3,214,203	11,968,162	7,494,134	7,604,243
Career, Technical and Adult Education	1,224,727	1,028,541	1,163,771	1,027,290
Other Projects	2,799,419	4,457,654	1,340,907	1,105,006
Total Federal Grants	27,165,327	43,972,969	29,529,014	27,458,061

COMMONWEALTH OF VIRGINIA GRANTS

	FY 2011 Actual	FY 2012 Actual	FY 2013 Approved	FY 2014 Proposed
Career, Technical and Adult Education	93,957	100,912	117,548	158,664
State Operated Facilities	2,844,832	2,936,242	3,053,732	3,482,133
Special Education	187,672	191,940	197,946	207,710
Virginia Technology Initiative ¹	1,378,418	1,337,073	0	260,000
Other Grants ¹	112,985	147,533	185,434	127,464
Total Commonwealth of Virginia	4,617,864	4,713,700	3,554,660	4,235,971

CORPORATE AND FOUNDATION AWARDS

	FY 2011 Actual	FY 2012 Actual	FY 2013 Approved	FY 2014 Proposed
Corporate and Foundation Awards	127,269	119,202	215,424	100,000
Total Corporate and Foundation Awards	127,269	119,202	215,424	100,000

OTHER GRANTS

	FY 2011 Actual	FY 2012 Actual	FY 2013 Approved	FY 2014 Proposed
Other Grants	260,472	268,206	349,000	344,000
Total Other Grants	260,472	268,206	349,000	344,000
Total Grants and Special Programs	32,170,932	49,074,077	33,648,098	32,138,032

¹In FY 2013 the city recaptured Lottery Funds and Other State Funds provided by the Commonwealth that were previously classified as Grants and Special Programs to the General Fund.

SCHOOL NUTRITION SERVICES

Revenues	FY 2011 Actual	FY 2012 Actual	FY 2013 Approved	FY 2014 Proposed
Sales	2,603,674	2,396,490	2,664,000	2,165,000
Federal and State Food Program Reimbursements	11,632,694	12,628,098	13,025,000	14,110,000
Federal Commodities Donated	1,013,773	895,422	900,000	830,000
Interest Earned	41,612	14,894	15,000	15,000
Other Revenue	84,227	66,756	100,000	113,000
Total Revenues	15,375,980	16,001,660	16,704,000	17,233,000

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Approved	FY 2014 Proposed
Cost of Goods Sold	7,495,857	8,123,501	8,321,000	9,135,000
Employee Compensation	6,550,205	6,617,659	7,123,500	7,183,500
Maintenance Costs	314,378	320,981	390,000	380,000
Supplies and Materials	144,760	115,923	125,000	130,000
Cafeteria and Other Equipment	447,509	437,880	513,000	170,500
Other Costs	290,739	185,616	231,500	234,000
Total Expenditures	15,243,448	15,801,560	16,704,000	17,233,000
Excess of Revenues Over Expenditures	132,531	200,100	0	0
Fund Balance – Beginning of Year	5,628,058	5,760,589	5,760,589	5,960,690
Fund Balance – End of Year	5,760,589	5,960,689	5,760,589	5,960,690