

**D25E03**  
**Interagency Committee on School Construction**

***Operating Budget Data***

(\$ in Thousands)

	<u>FY 16</u> <u>Actual</u>	<u>FY 17</u> <u>Working</u>	<u>FY 18</u> <u>Allowance</u>	<u>FY 17-18</u> <u>Change</u>	<u>% Change</u> <u>Prior Year</u>
General Fund	\$2,015	\$1,956	\$2,077	\$121	6.2%
Adjustments	0	0	-7	-7	
<b>Adjusted General Fund</b>	<b>\$2,015</b>	<b>\$1,956</b>	<b>\$2,070</b>	<b>\$114</b>	<b>5.8%</b>
<b>Adjusted Grand Total</b>	<b>\$2,015</b>	<b>\$1,956</b>	<b>\$2,070</b>	<b>\$114</b>	<b>5.8%</b>

Note: Includes targeted reversions, deficiencies, and contingent reductions.

- The adjusted fiscal 2018 allowance for the Interagency Committee on School Construction (IAC) reflects an increase of \$114,000 above the fiscal 2017 working appropriation. Increased spending on personnel account for \$108,000 of this change, primarily due to increased spending due to lower expected turnover. The remaining \$6,000 is due to operating costs.
- Contingent reductions reduce the fiscal 2018 allowance by \$7,221 due to the across-the-board reduction for a supplemental pension payment. Annual payments are mandated for fiscal 2017 through 2020 if the Unassigned General Fund balance exceeds a certain amount at the close of the fiscal year. This action is tied to a provision in the Budget Reconciliation and Financing Act of 2017.

Note: Numbers may not sum to total due to rounding.

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## ***Personnel Data***

	<b><u>FY 16</u></b> <b><u>Actual</u></b>	<b><u>FY 17</u></b> <b><u>Working</u></b>	<b><u>FY 18</u></b> <b><u>Allowance</u></b>	<b><u>FY 17-18</u></b> <b><u>Change</u></b>
Regular Positions	21.00	19.00	19.00	0.00
Contractual FTEs	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Personnel</b>	<b>21.00</b>	<b>19.00</b>	<b>19.00</b>	<b>0.00</b>

### ***Vacancy Data: Regular Positions***

Turnover and Necessary Vacancies, Excluding New Positions	0.70	3.69%
Positions and Percentage Vacant as of 12/31/16	2.00	10.53%

- The fiscal 2018 allowance for IAC does not reflect any changes in positions compared to the fiscal 2017 working appropriation. IAC currently has 2.0 vacant positions, 1.0 for the executive director position and 1.0 for an administrative specialist. Both positions have been vacant for less than seven months. The administrative specialist position has been held open by the Department of Budget and Management and has only recently been opened for hiring. Further detail on IAC's search for a new executive director is provided in the Issues section of this analysis.

## ***Analysis in Brief***

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### **Major Trends**

***School Maintenance Survey Data Shows Level Results:*** One of the major goals of IAC is to promote well-maintained, safe physical environments in schools. In support of this goal, the Public School Construction Program (PSCP) conducts maintenance surveys of schools across the State. From fiscal 2014 to 2016, scores of “superior” or “good” fluctuated between 62% and 67% of schools surveyed, between 31% and 34% for scores of “adequate,” and between 1% and 5% for scores of “not adequate.” No schools were ranked as poor over this period. **IAC should discuss how many schools are being inspected in fiscal 2017 and planned for in fiscal 2018, and the methodology being used to select the schools.**

***State Making Progress Toward Providing Newer School Facilities, Seven School Districts’ Facility Age Older Than Statewide Average:*** IAC maintains a goal for PSCP to promote equity in the quality of school facilities throughout the State, with the objective of improving, or at least holding constant, deviations for local education agencies from the statewide average age of square footage of school facilities. There are only two districts, Allegany and Prince George’s counties, whose school facilities are older in fiscal 2016 when compared to the statewide average than they were in fiscal 2005. There is one school district, Kent County, where the deviation in fiscal 2005 and 2016 is the same.

### **Issues**

***Baltimore City School Construction and Revitalization:*** Chapter 647 of 2013 established a new partnership among the State, Baltimore City, and Baltimore City Public Schools (BCPS) to fund up to \$1.1 billion in public school facility improvements through revenue bonds to be issued by the Maryland Stadium Authority. The current estimate is that 23 to 28 schools will be replaced or renovated. The schedule has taken longer than anticipated, with only 2 schools now expected to open in summer 2017. Concerns have been raised about BCPS adequately funding maintenance operations for its schools, and in regard to BCPS meeting its utilization goal by fiscal 2020. **IAC should comment on the contents of BCPS’ Comprehensive Maintenance Plan and on what challenges BCPS faces in regard to its capacity to maintain the new and renovated facilities upon their completion. IAC should comment on BCPS being projected to miss utilization goals in the future, both with and without swing space, and what steps, if any, it will take to address BCPS’ lower utilization rate.**

***The 21st Century School Facilities Commission:*** The 21st Century School Facilities Commission began meeting during the 2016 interim to review public school construction processes, construction practices, and educational specifications to determine whether the State is meeting the needs of twenty-first century schools. The commission delivered a progress report in January 2017 describing its work thus far, organized around the themes of flexibility, streamlining (*i.e.*, time is money), incentives and impediments, and clearinghouse and technical assistance. The commission will continue its work during the 2017 interim. It has announced that among the themes it will be discussing are funding, procurement and construction, and the structure of the IAC’s process and the roles it fulfills.

**IAC should comment on how it has contributed to the work of the commission and on any recommendations or activities it will pursue in regard to the commission’s themes.**

***Executive Director Search:*** The position of Executive Director of IAC has been vacant following the former executive director’s resignation in July 2016. IAC’s voting members have interviewed candidates and are in the process of selecting a new executive director. During the selection process, there was some discussion among the members about whether a new executive director should be taken on in an interim capacity until the work of the 21st Century School Facilities Commission is complete, seeing that the commission will be making recommendations about the role of IAC in the State’s school construction process. However, the members decided to move forward in selecting a permanent executive director. At this time a new executive director has not yet been named. **IAC should comment on the timetable for bringing a new executive director on board.**

### **Recommended Actions**

1. Concur with Governor’s allowance.

**D25E03**  
**Interagency Committee on School Construction**

***Operating Budget Analysis***

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**Program Description**

School construction costs are shared by the State and local governments. The Interagency Committee on School Construction (IAC) administers the State Public School Construction Program (PSCP) under the authority of the Board of Public Works (BPW). The State funds its share of school construction primarily by issuing bonds and allocating the funds to local education agencies (LEA). IAC reviews requests for State funds for eligible projects such as renovations, additions, new schools, and systemic renovations. Local matching funds are required.

IAC also administers the Nonpublic Schools Program, the Aging Schools Program, and federally assisted programs such as Qualified Zone Academy Bonds (QZAB). More information about PSCP, the Nonpublic Schools Program, the Aging Schools Program, and the use of QZABs can be found in the capital budget analysis for the program (DE0202).

A limited number of employees of the Maryland State Department of Education (MSDE), the Department of General Services (DGS), and the Maryland Department of Planning support the activities of PSCP and provide technical assistance to the public school systems.

IAC has the following goals in administering PSCP:

- promoting physical learning environments that support the educational goals of MSDE and LEAs;
- promoting well-maintained, safe physical environments in which to teach and learn; and
- promoting equity in the quality of school facilities throughout the State.

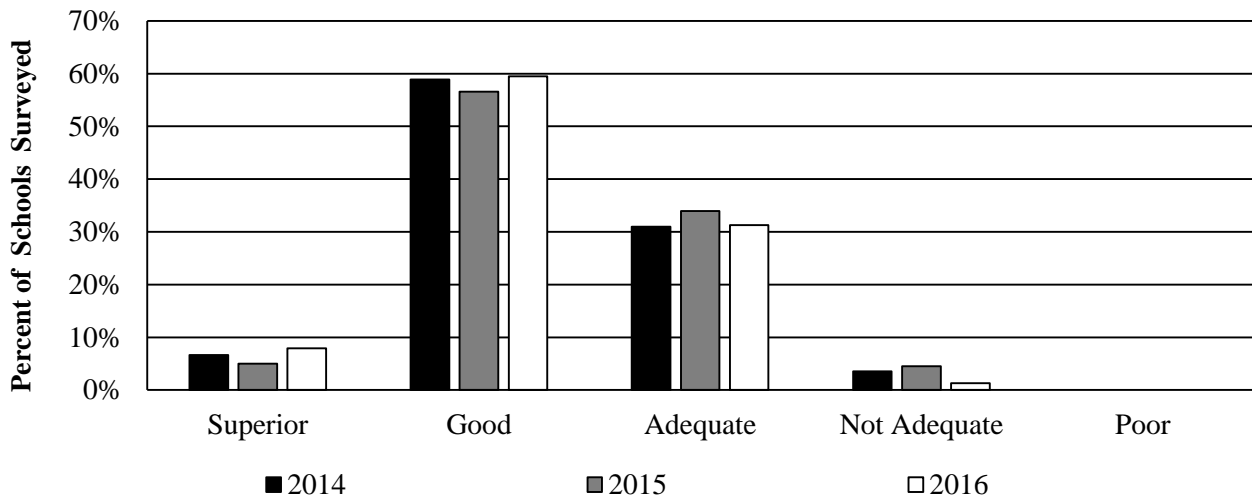
**Performance Analysis: Managing for Results**

**1. School Maintenance Survey Data Shows Level Results**

One of the major goals of IAC is to promote well-maintained, safe physical environments in schools. In support of this goal, PSCP conducts maintenance surveys of schools across the State, facilitated by 2 maintenance inspectors, 1 program manager, and 1 program administrator. The responsibility of inspecting Maryland's schools was transferred to PSCP from DGS beginning in fiscal 2007. The established survey schedule called for the inspectors to conduct 220 to 230 inspections across the State's 24 school systems per year, with each school in Maryland receiving an inspection

once every six years. Previously, DGS had been conducting 100 surveys on an annual basis. Due to staffing issues in recent years, PSCP has had difficulty preparing statutorily required annual maintenance reports from its surveys. However, PSCP has caught up from its backlog after publishing the fiscal 2016 report in September 2016. The results from the fiscal 2014 to 2016 surveys are shown in **Exhibit 1**.

**Exhibit 1**  
**Maintenance Survey Ratings**  
**Fiscal 2014-2016**



Source: Interagency Committee on School Construction, *Maintenance of Maryland’s Public School Buildings*, Fiscal 2014-2016

The ratings of surveyed schools were relatively level over the three-year period. Scores of “superior” or “good” fluctuated between 62% and 67% of schools surveyed, between 31% and 34% for scores of “adequate,” and between 1% and 5% for scores of “not adequate.” No schools were ranked as poor over this period. LEAs with schools that received scores of superior in fiscal 2016 include Anne Arundel (3), Calvert, (1), Carroll, (1), Cecil (2), Howard (2), Montgomery (4), Prince George’s (2), Washington, (2), and Wicomico (1) counties. Three schools received scores of not adequate in fiscal 2016, all within Baltimore City.

Over the 2016 interim, methodologies for how to most effectively survey Maryland’s schools and provide timely results with provided resources was a subject of much discussion. In June 2016, a proposal was made from within IAC that the number of schools scheduled for inspection in fiscal 2017 should be reduced to 100 school inspections to allow PSCP sufficient time to conduct surveys, prepare reports, and address staffing issues. This would extend the inspection cycle for schools from six to eight years. Though this proposal was never voted on by IAC, it was met with backlash from some public officials. Since then, other proposals have been made, such as targeting inspections so that

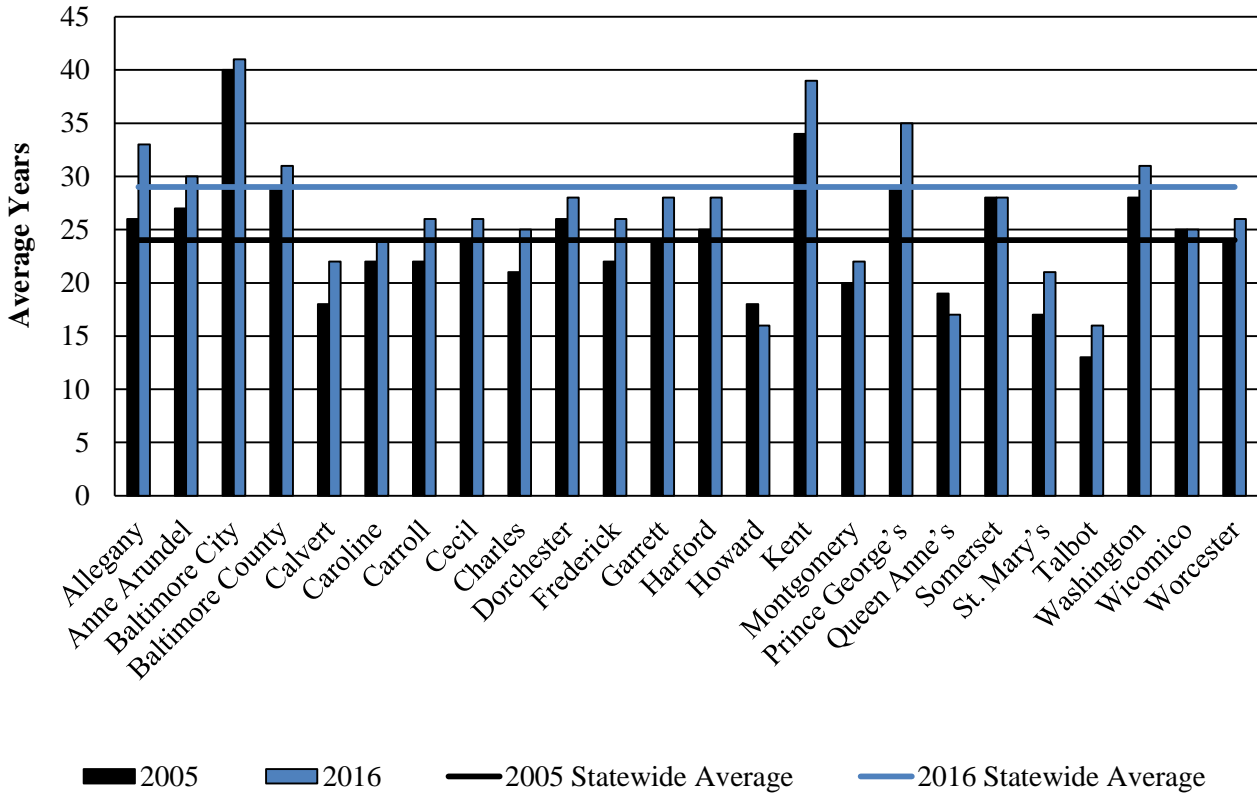
resources are not spent as frequently on schools and districts that consistently receive “superior” ratings. This issue will continue to be a topic of discussion as the 21st Century School Facilities Commission continues its work during the 2017 interim. **IAC should discuss how many schools are being inspected in fiscal 2017 and planned for in 2018, and the methodology being used to select the schools.**

## **2. State Making Progress Toward Providing Newer School Facilities Seven School Districts’ Facility Age Older Than Statewide Average**

IAC maintains a goal for PSCP to promote equity in the quality of school facilities throughout the State, with the objective of improving, or at least holding constant, deviations for each LEA from the statewide average age of square footage of school facilities. The baseline State average for school facilities, determined in fiscal 2005, was 24 years old. The current average age of school facilities statewide is 29 years old. **Exhibit 2** shows the average of school facilities in Maryland by county in both fiscal 2005 and 2016, as well as the statewide averages for those years. Bars in the exhibit above the averages represent older facilities, and the distance between the bars and the averages represent a school system’s deviation. There are two districts, Allegany and Prince George’s counties, whose school facilities are older in fiscal 2016 when compared to the statewide average than they were in fiscal 2005. There is one school district, Kent County, where the deviation in fiscal 2005 and 2016 deviation is the same. Baltimore City has the oldest school facilities in the State, with the average square footage in the district being 41 years old. School facilities in Allegany, Anne Arundel, Baltimore, Kent, Prince George’s, and Washington counties are also older than the fiscal 2016 statewide average. Howard and Talbot counties have the newest school facilities with an average age of 16 years old.

These results show that IAC is making progress toward providing newer school facilities across the State. When the baseline was set in fiscal 2005, 11 school districts had the average age of their facilities above the statewide average, while in fiscal 2016 it is only 7. Meanwhile, while 11 years elapsed between fiscal 2005 and 2016, the average age of school facilities statewide has only increased by 5 years.

**Exhibit 2  
Age of School Facilities  
Fiscal 2005 and 2016**



Source: Interagency Committee on School Construction, Fiscal 2005 Data; Department of Budget and Management, Fiscal 2016 Data

**Proposed Budget**

As shown in **Exhibit 3**, the fiscal 2018 allowance reflects a \$114,000 increase over the fiscal 2017 working appropriation. This takes into account the across the board reduction for the pension sweeper.



**Exhibit 3**  
**Proposed Budget**  
**Interagency Committee on School Construction**  
**(\$ in Thousands)**

<b>How Much It Grows:</b>	<b>General Fund</b>	<b>Total</b>
Fiscal 2016 Actual	\$2,015	\$2,015
Fiscal 2017 Working Appropriation	1,956	1,956
Fiscal 2018 Allowance	<u>2,070</u>	<u>2,070</u>
Fiscal 2017-2018 Amount Change	\$114	\$114
Fiscal 2017-2018 Percent Change	5.8%	5.8%

**Where It Goes:**

**Personnel Expenses**

Turnover adjustments.....	\$114
Employee retirement system.....	20
Other fringe benefit adjustments.....	10
Reclassification.....	-2
Employee and retiree health insurance.....	-34

**Other Changes**

Statewide rate changes (Human Resources Shared Services, Department of Information Technology Services, Personnel System, and Enterprise Budget System).....	7
Communications.....	1
Other.....	-2

<b>Total</b>	<b>\$114</b>
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Note: Numbers may not sum to total due to rounding.

**Across-the-board Reductions**

The fiscal 2018 budget bill includes a \$54.5 million (all funds) across-the-board contingent reduction for a supplemental pension payment. Annual payments are mandated for fiscal 2017 through 2020 if the Unassigned General Fund balance exceeds a certain amount at the close of the fiscal year. IAC’s share of these reductions is \$7,221 in general funds. This action is tied to a provision in the Budget Reconciliation and Financing Act (BRFA) of 2017.

## **More Costs from Lower Turnover**

IAC is budgeted to spend approximately \$108,000 more on personnel in the fiscal 2018 allowance than in the fiscal 2017 working appropriation, primarily due to lower turnover. The decrease in turnover is primarily due to IAC filling its currently vacant executive director position in fiscal 2018, which has been vacant for much of fiscal 2017. It is worth noting that the fiscal 2017 working appropriation reflects 3 positions that have been reclassified: 1 director of fiscal services, 1 program manager, and 1 administrator. However, higher salaries for these positions were paid through savings from the executive director vacancy. Therefore, IAC has not been provided with a deficiency for these positions.

## ***Issues***

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### **1. Baltimore City School Construction and Revitalization**

Baltimore City Public Schools (BCPS) has the oldest school buildings in the State. A 2012 assessment of the condition of BCPS facilities by a consultant hired by the Baltimore City Board of School Commissioners estimated a cost of \$2.4 billion to address the educational adequacy, condition, and life-cycle needs of the facilities. In response to this critical need for public school facility improvements in Baltimore City, Chapter 647 of 2013 (Baltimore City Public Schools Construction and Revitalization Act) established a new partnership among the State, Baltimore City, and BCPS to fund up to \$1.1 billion in public school facility improvements through revenue bonds to be issued by the Maryland Stadium Authority (MSA) for which all four parties entered a Memorandum of Understanding (MOU).

The current estimate is that 23 to 28 schools will be replaced or renovated. The specific projects that will be included in the initiative contain more elementary and middle schools and fewer high schools than originally proposed. The schedule has taken longer than anticipated, with only 2 schools now expected to open in summer 2017. To date, one bond issuance of \$320.0 million was issued on April 20, 2016, resulting in \$385.0 million available for construction. As of June 30, 2016, 10 schools are under construction; there is a cash balance of \$53.9 million, and a bond proceeds balance of \$369.1 million is ready to be spent. Further discussion on the financing of the Baltimore City School Revitalization Program, including potential BRFA actions, can be found in the MSA analysis (D28A03).

IAC has had continued concerns with the BCPS operating budget. With the first schools opening in summer 2017, BCPS will need to find additional funds when the new schools are opened. The MOU states that BCPS must include an annual increase over the prior year maintenance appropriation of \$3 million; Baltimore City budget cuts have left only \$2 million for fiscal 2017. The BCPS budget will continue to be a critical issue to monitor. **IAC should comment on the contents of BCPS' Comprehensive Maintenance Plan and on what challenges BCPS faces in regard to its capacity to maintain the new and renovated facilities upon their completion.**

As required by law, the board set and IAC approved a systemwide utilization goal of 86% by fiscal 2020, with an intermediate goal of 80% by fiscal 2016. BCPS met its intermediate goal with a district utilization of 83% in school year 2015-2016, but BCPS is not projected to meet the 86% goal until fiscal 2024, four years later than the utilization target. These goals do not include swing space, *i.e.*, the school buildings that are set aside to house students on a temporary basis during construction of their home school. From the perspective of counting only the utilization of each school, this is valid; yet, from the perspective of the real effect of capacity on the operating budget, this overlooks the huge burden that is associated with the swing space. The board and IAC also set utilization goals with swing space: 80% by fiscal 2020 and 86% by fiscal 2024. BCPS states that it will not reach the 80% utilization rate with swing space until fiscal 2024, also missing the target by four years. BCPS has not determined when it will meet the final 86% goal with swing space.

It is worth noting that despite declining enrollment of 1,920 full-time equivalent students (FTES) for BCPS from fiscal 2016 to 2017, BCPS actually reduced the amount of square footage being closed under Exhibit 6 of the MOU by approximately 47,000 square feet according to BCPS' latest *10 Year Plan* amendments to Exhibit 6. (FTES enrollment is down an additional 955 students for fiscal 2018.) According to PSCP facility inventory, BCPS has 6 schools, including those being used for swing space, which are below 50% utilization and are not in Exhibit 6 to be closed. **IAC should comment on BCPS being projected to miss utilization goals in the future, both with and without swing space, and what steps, if any, it will take to address BCPS' lower utilization rate.**

## **2. The 21st Century School Facilities Commission**

The 21st Century School Facilities Commission was appointed by the President of the Senate and the Speaker of the House of Delegates in early 2016 to, among other things, review public school construction processes, construction practices, and educational specifications to determine whether the State is meeting the needs of twenty-first century schools. The commission, chaired by Mr. Martin G. Knott Jr., includes legislators, IAC members, local school system and government officials, and representatives of the private sector. The commission met throughout the 2016 interim and focused on using alternative procurement methods, construction materials, and innovative designs for schools. The functions of IAC and whether the organization and the school construction project approval process could be improved in order to better serve Maryland public schools and students were also primary topics during the 2016 interim. The commission also reviewed the roles of the State agencies and local school systems involved in the school construction process to reduce unnecessary overlap and inefficiency. The commission delivered a progress report in January 2017 describing its work thus far and suggesting four themes that could improve school construction in the State.

- ***Flexibility:*** The commission finds that the State/IAC review of LEA construction plans should be differentiated based on each LEA's experience in constructing and maintaining schools and their various construction capacities; that a shorter review of projects for LEAs with a good track record allows IAC more time to focus on districts that need technical assistance; and that schools should be built with flexible use spaces for the future.
- ***Streamlining, i.e., Time Is Money:*** This includes the notion that the review process for school construction should be streamlined and that efforts that are duplicated at the State and local levels should be reduced in order to build and renovate schools more quickly, which ultimately saves money for more schools to be built and renovated.
- ***Incentives and Impediments:*** The commission discussed at length how LEAs could be encouraged by the State to innovate by providing monetary or procedural incentives, and how to reduce impediments between LEAs and the State to collaborate on innovative programs. Such programs include alternative construction methods and materials, alternative project delivery, innovative design, alternative financing, and the use of prototype designs.

- ***Clearinghouse and Technical Assistance:*** This refers to the commission’s belief that the State and IAC should serve as a clearinghouse for LEAs and others involved in school construction across the State to share best practices, and that the State and IAC should provide research and technical assistance to LEAs on these topics.

The commission will continue its work during the 2017 interim. It has announced that in addition to these four themes, among the themes it will be discussing are funding, procurement and construction, and the structure of the IAC’s process and the roles it fulfills. **IAC should comment on how it has contributed to the work of the commission and on any recommendations or activities it will pursue in regard to the commission’s 2016 themes.**

### **3. Executive Director Search**

The position of Executive Director of IAC has been vacant since August 2016, following the resignation of Dr. David G. Lever. Since the resignation, Ms. Joan T. Schaefer has been serving as the Acting Executive Director of IAC. Ms. Schaefer had previously been serving as IAC’s deputy director under Dr. Lever. IAC’s voting members have interviewed candidates and are in the process of selecting a new executive director, which is subject to BPW approval. During the selection process, there was some discussion among the members about whether the new executive director should be hired in an interim capacity until the work of the 21st Century School Facilities Commission is complete, recognizing that the commission may be making recommendations about the role of IAC in the State’s school construction process. However, IAC decided to move forward in selecting a permanent executive director. At this time, a new executive director has not yet been named. **IAC should comment on the timetable for bringing a new executive director on board.**

## ***Recommended Actions***

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1. Concur with Governor's allowance.

**Appendix 1**  
**Current and Prior Year Budgets**  
**Interagency Committee on School Construction**  
**(\$ in Thousands)**

	<b><u>General</u></b> <b><u>Fund</u></b>	<b><u>Special</u></b> <b><u>Fund</u></b>	<b><u>Federal</u></b> <b><u>Fund</u></b>	<b><u>Reimb.</u></b> <b><u>Fund</u></b>	<b><u>Total</u></b>
<b>Fiscal 2016</b>					
Legislative Appropriation	\$1,958	\$0	\$0	\$0	\$1,958
Deficiency Appropriation	68	0	0	0	68
Budget Amendments	28	0	0	0	28
Reversions and Cancellations	-38	0	0	0	-38
<b>Actual</b> <b>Expenditures</b>	<b>\$2,015</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,015</b>
<b>Fiscal 2017</b>					
Legislative Appropriation	\$1,927	\$0	\$0	\$0	\$1,927
Cost Containment	0	0	0	0	0
Budget Amendments	29	0	0	0	29
<b>Working</b> <b>Appropriation</b>	<b>\$1,956</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,956</b>

Note: Does not include targeted reversions, deficiencies, and contingent reductions. Numbers may not sum to total due to rounding.

## **Fiscal 2016**

General fund expenditures for the Interagency Committee on School Construction (IAC) totaled \$2 million in fiscal 2015, reflecting an increase of approximately \$58,000 compared to the legislative appropriation.

- A deficiency appropriation increased the legislative appropriation by \$67,999 to reduce turnover for IAC and support the reclassification of positions.
- A budget amendment increased the legislative appropriation by \$28,000, as part of the 2% State salary adjustment, which restored the funding reduced in Section 20 of the budget bill.
- General fund reversions at the close of fiscal 2016 totaled approximately \$38,000, which occurred due to surplus salary funding due to unexpected turnover.

## **Fiscal 2017**

The fiscal 2017 general fund working fund appropriation is nearly \$2 million, reflecting a \$29,000 increase over the legislative appropriation due to funding for salary increments.



**Appendix 2  
Audit Findings**

Audit Period for Last Audit:	February 6, 2012 – June 30, 2015
Issue Date:	June 15, 2016
Number of Findings:	3
Number of Repeat Findings:	2
% of Repeat Findings:	67%
Rating: (if applicable)	n/a

**Finding 1:** Proper controls were not established to ensure the validity and accuracy of financial data recorded in the accounting system for public school construction projects.

**Finding 2:** **As of December 2015, the Interagency Committee on School Construction (IAC) had not finalized and formally issued inspection reports for approximately 72% of school maintenance inspections conducted during fiscal 2013 through 2015.**

**Finding 3:** **IAC had not resolved a matter involving an \$890,277 debt that was to be assumed by a local jurisdiction in 2008 for a closed school.**

\*Bold denotes item repeated in full or part from preceding audit report.

**Appendix 3  
Object/Fund Difference Report  
Interagency Committee on School Construction**

<u>Object/Fund</u>	<u>FY 16 Actual</u>	<u>FY 17 Working Appropriation</u>	<u>FY 18 Allowance</u>	<u>FY 17 - FY 18 Amount Change</u>	<u>Percent Change</u>
<b>Positions</b>					
01 Regular	21.00	19.00	19.00	0.00	0%
<b>Total Positions</b>	<b>21.00</b>	<b>19.00</b>	<b>19.00</b>	<b>0.00</b>	<b>0%</b>
<b>Objects</b>					
01 Salaries and Wages	\$ 1,925,528	\$ 1,866,997	\$ 1,981,954	\$ 114,957	6.2%
02 Technical and Spec. Fees	215	0	550	550	N/A
03 Communication	8,942	5,643	6,760	1,117	19.8%
04 Travel	16,164	10,000	10,000	0	0%
07 Motor Vehicles	11,412	10,000	10,000	0	0%
08 Contractual Services	19,850	28,096	33,480	5,384	19.2%
09 Supplies and Materials	10,075	14,500	14,500	0	0%
10 Equipment – Replacement	3,314	3,500	3,500	0	0%
11 Equipment – Additional	15,184	11,652	11,652	0	0%
13 Fixed Charges	4,715	5,503	4,506	-997	-18.1%
<b>Total Objects</b>	<b>\$ 2,015,399</b>	<b>\$ 1,955,891</b>	<b>\$ 2,076,902</b>	<b>\$ 121,011</b>	<b>6.2%</b>
<b>Funds</b>					
01 General Fund	\$ 2,015,399	\$ 1,955,891	\$ 2,076,902	\$ 121,011	6.2%
<b>Total Funds</b>	<b>\$ 2,015,399</b>	<b>\$ 1,955,891</b>	<b>\$ 2,076,902</b>	<b>\$ 121,011</b>	<b>6.2%</b>

Note: Does not include targeted reversions, deficiencies, and contingent reductions.