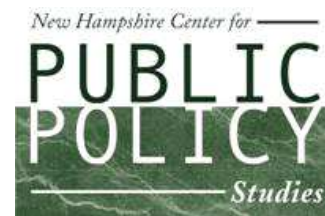


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Sharing the Common Burden: New Hampshire and Public Services

December 2009

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About this paper

One of the Center's projects since its inception in 1996 has been to address issues regarding the state budget. This paper is the latest in our series of reports that illuminate state budget issues.

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Executive Summary

This paper combines information on appropriations and revenues at the four levels of government in New Hampshire – state, county, town and local education – and is designed to give a comprehensive picture of public services in the state, a profile of where the burden of funding these services lies, and how it is changing over time.

Over the last 5 years, this analysis suggests that the local property tax bears an increasing share of the costs of public services in New Hampshire at the municipal and county levels. At the State level an increasing share of appropriations are funded through the federal government. In a subsequent paper, the Center will look at developing an overall estimate of the degree to which financial responsibility for all public services is shifting between local, state and federally raised resources.

Overview

New Hampshire's public sector – including state, county, school and municipal governments – provides a wide array of public services. While the funding of services provided at each level of government is often analyzed separately, both the financing of services and the services themselves are intertwined. Each level of government, for example, plays a significant role in providing health and social services to community members, ensuring public safety through a combination of various enforcement, justice and corrections activities, and providing education.

Financing these services is also intricately intertwined among the levels of government. State government and cities and towns, for example, share financial responsibility for funding K-12 public education, and the retirement system for public workers including teachers, firemen and policemen. The state and counties share financial responsibility for operating the state's Medicaid long term care system. Schools in New Hampshire play a large role in providing mental health services to New Hampshire children through the state's Medicaid program. County expenditures are in part funded through the local property tax managed by towns.

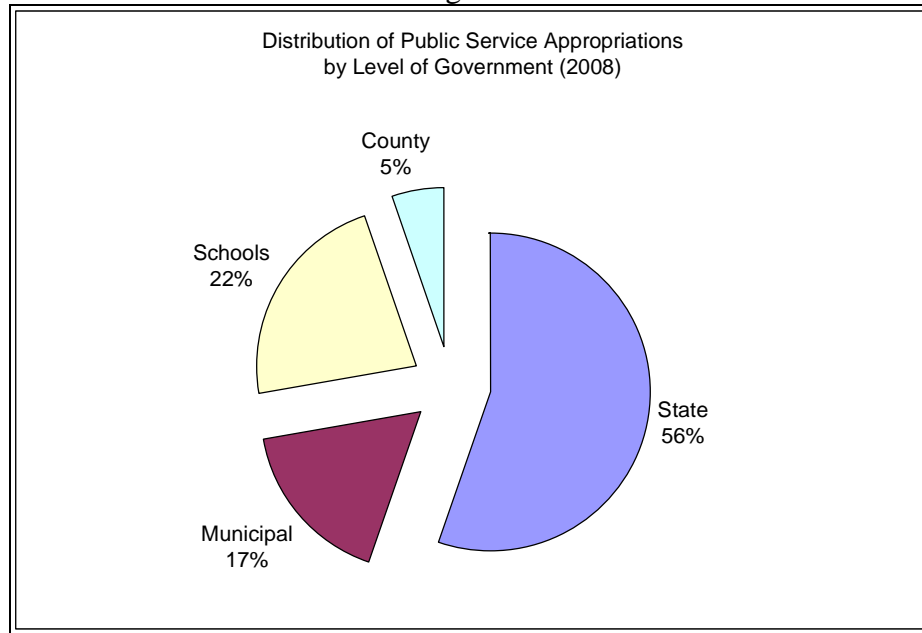
Given this interdependence, it is no surprise that policy-makers are concerned about 'downshifting,' where the state shifts financial responsibility for public services to the local level. Recent legislative changes, for example, have focused attention on how the financing burden of these public services is changing. Public policy debate about changes in the retirement system, the state's Medicaid county-based long term care services program, suspension of state revenue sharing, and state education funding inevitably have involved conversations about the 'shifting financial burden of public services' from general state taxation to the local property tax.

What Level of Government Provides Public Services in New Hampshire?

In this section, we provide a snapshot of public services as measured by the appropriation statements at each level of government in New Hampshire. While the data is imperfect, this type of analysis provides perspective on the scope of public services and the relative roles of each of the levels of government here in New Hampshire.

Figure 1 shows that almost half of the publicly funded activities in New Hampshire originate at the sub-state level. In 2008, State, Municipal, and County governments and School Districts appropriated almost \$8.6 billion to fund the services provided.¹ State appropriations accounted for 56% of those appropriations. School district appropriations were 22% of the total, while municipal appropriation made up 17%. Counties accounted for only 5% of the total appropriations in the state.

Figure 1



Across the last 5 year period – 2003 through 2008 – appropriations across all levels of government have grown at approximately 6% annually, as shown in Table 1. Appropriations grew the most quickly at the county level, followed by the state.

In addition to providing information on aggregate growth in appropriations, Table 1 also includes the data on a per capita, inflation adjusted basis. Appropriations adjusted for population growth and inflation across all levels of government grew at 1.5% per year, increasing from \$6,037 to \$6,516, or \$479 per person. The largest share of this increase (\$359 per person adjusted for inflation) came from state appropriations. Per capita, inflation adjusted expenditures grew at 2.4% at the county level, 2.1% at the state level and at 1.4% at the school district level. Only municipal appropriations grew less quickly than population and inflation.

¹ This \$8.6 billion figure nets out intergovernmental transfers between levels of government. For example, the statewide education property tax – which is used to fund public education at the local level – is included in school district appropriations (as towns raise those resources through a statewide education property tax) but excluded from state appropriations. State revenues which are distributed to counties are excluded from the county appropriation (based on the MS-42 form). Finally, the Legislative Budget Office includes a list of state revenues that are distributed to towns. This list was used to subtract out appropriations made by the state which funded municipal activities. A list of the aid to municipalities is included in Appendix A.

Table 1²

Appropriations Net of Intergovernmental Transfers for Public Services							
	Aggregate Growth			Per Capita Inflation Adjusted Growth			
	2003	2008	Annual Compound Growth 2003-2008	2003	2008	Annual Compound Growth 2003-2008	
State	\$3,513,068,601	\$4,747,511,933	6.2%	\$3,249	\$3,608	\$359	2.1%
Municipal	\$1,209,023,243	\$1,449,734,011	3.7%	\$1,118	\$1,102	(\$16)	-0.3%
Schools	\$1,477,484,080	\$1,928,909,243	5.5%	\$1,367	\$1,466	\$99	1.4%
County	\$327,922,825	\$448,289,066	6.5%	\$303	\$341	\$37	2.4%
All Appropriations	\$6,527,498,749	\$8,574,444,253	5.6%	\$6,037	\$6,516	\$479	1.5%

Services at Each Level of Government

In the sections that follow, we provide information on the amount of resources devoted to public services at each level of government, the functions that each level of government provides, and how these have changed over time.

Municipal Services

Cities and towns carry out a variety of functions, including maintenance of streets, water treatment, and health and welfare services for those that are in need. Many of these services – arguably all, as towns and town spending authority are ultimately created by state law – are mandated by state laws.³ According to RSA 165, for example, towns are required to provide assistance to residents who are unable to help themselves. This law results in expenditures associated with health and welfare. While many of these services are mandated by state law, the manner in which these functions are carried out and the level of funding are left to the discretion of local towns.

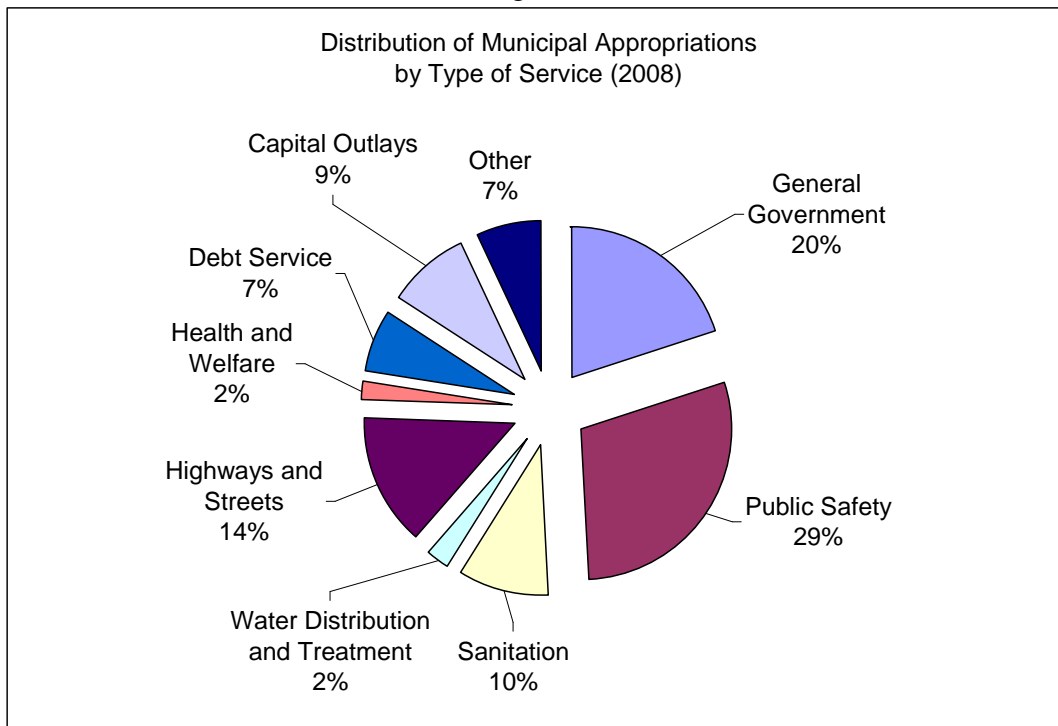
In 2008, towns and municipalities appropriated approximately \$1.6 billion for the full set of services for which they are responsible. As Figure 2 shows, almost half of these appropriations were targeted at public safety and general government operating expenses. Sanitation, water distribution and treatment and maintenance and construction of roads and highways accounted for much of the remainder (26%).

² Because the data on Table 1 are net of government transfers the appropriations shown on Table 1 for each level of government may not agree with tables in the subsequent sections.

³ New Hampshire's Constitution does not grant any power directly to municipalities. Municipalities only have authority to act if the state legislature gives it to them through a statute. "Towns only have such powers as are expressly granted to them by the legislature and such as are necessarily implied or incidental thereto." *Girard v. Allenstown*, 121 N.H. 268 (1981). Source:

<http://www.nhlgc.org/LGCWebSite/InfoForOfficials/townandcityarticles.asp?TCArticleID=139>

Figure 2



Over time, appropriations at the town level have grown by approximately 4% per year (see Table 2). Areas with the highest growth were appropriations for public safety, followed by general government and highways. Appropriations for capital outlays and water distribution and treatment actually declined at -4.8% and -2.2% respectively. While explanations for these appropriation patterns are not readily available from existing data, these trends raise important questions about local priorities. Why – despite increasing concerns about water quality and quantity, for example – are expenditures for water distribution and treatment declining, and what are the long term implications for the state and its infrastructure?

Table 2

Type of Service	Aggregate Growth			Per Capita Inflation Adjusted Growth			
	2003	2008	Annual Average Compound Increase	2003	2008		Annual Compound Growth
General Government	\$238,134,337	\$320,422,769	6.1%	\$220	\$244	\$23	2.0%
Public Safety	\$345,882,206	\$463,967,380	6.1%	\$320	\$353	\$33	2.0%
Sanitation	\$120,165,141	\$157,007,412	5.5%	\$111	\$119	\$8	1.4%
Water Distribution and Treatment	\$44,250,672	\$39,505,672	-2.2%	\$41	\$30	-\$11	-6.0%
Highways and Streets	\$169,101,346	\$225,833,498	6.0%	\$156	\$172	\$15	1.9%
Health and Welfare	\$26,378,147	\$32,261,352	4.1%	\$24	\$25	\$0	0.1%
Debt Service	\$87,488,370	\$106,783,200	4.1%	\$81	\$81	\$0	0.1%
Capital Outlays	\$180,685,126	\$141,461,738	-4.8%	\$167	\$108	-\$60	-8.4%
Other	\$104,455,663	\$111,124,352	1.2%	\$97	\$84	-\$12	-2.7%
Total	\$1,316,541,008	\$1,598,367,374	3.96%	\$1,218	\$1,215	-\$3	-0.05%

Table 3 reveals more detail regarding the change in funding for municipal services over time. The local property tax has taken on more responsibility for funding municipal services, growing by 7.1% per year. State revenue sharing to municipalities has grown more slowly, and other sources of municipal revenues (including vehicle registration fees, building permit fees, etc.) declined over the period 2003 to 2008.

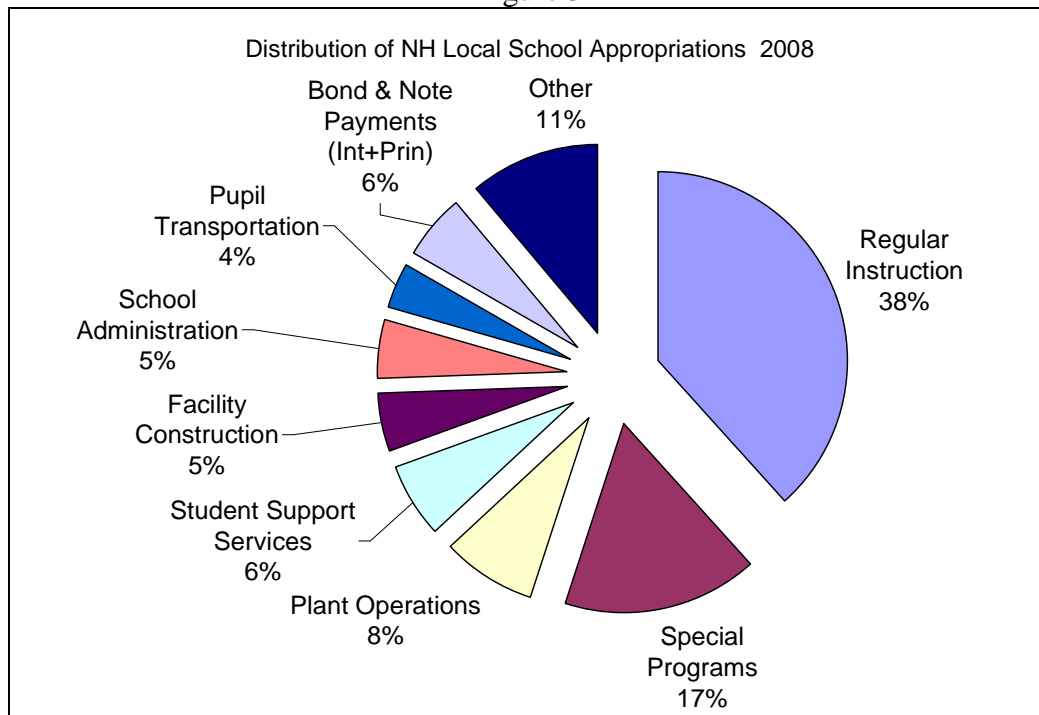
Table 3

Type of Revenue	Change in Municipal Revenues 2003 - 2008			Per Capita Inflation Adjusted Growth			
	Aggregate Growth			Annual Compound Growth			
	2003	2008	Annual Average Compound Increase	2003	2008		Annual Compound Growth
Local Property Tax	\$621,018,888	\$876,406,782	7.1%	\$574	\$666	\$92	3.0%
State Revenue Sharing	\$102,531,950	\$129,892,428	4.8%	\$95	\$99	\$4	0.8%
Federal Aid	\$4,036,342	\$11,904,581	24.1%	\$4	\$9	\$5	19.4%
Other (Licenses, Fees, Etc.)	\$588,953,828	\$580,163,583	-0.3%	\$545	\$441	-\$104	-4.1%
Total	\$1,316,541,008	\$1,598,367,374	3.96%	\$1,218	\$1,215	-\$3	-0.05%

Local Public Education

In 2008 local school districts in New Hampshire appropriated \$2.6 billion to educate the state’s elementary and secondary school population. Almost 40% of spending by local school districts was for regular instruction, but school districts also funded special education programs (17%), plant operations, support services, facility construction, and school administration. Figure 3 shows the breakdown of these services in 2008.

Figure 3



Across the time period 2003 to 2008, gross appropriations for elementary and secondary education provided by the local school districts grew at approximately 5.1% per year (Table 4). Expenditures on special education programs and plant operations increased the most quickly, while facility construction declined. Looking at appropriations on a per capita, inflation adjusted basis reveals that the biggest drivers for local education spending are special education programs, regular instruction and plant operations.

Table 4

Type of Service	Aggregate Growth			Per Capita Inflation Adjusted Growth			
	2003	2008	Annual Average Compound Increase	2003	2008		Annual Compound Growth
Regular Instruction	\$787,982,293	\$1,013,773,347	5.2%	\$729	\$770	\$42	1.1%
Special Programs	\$313,920,798	\$448,968,560	7.4%	\$290	\$341	\$51	3.3%
Plant Operations	\$149,718,163	\$214,373,185	7.4%	\$138	\$163	\$24	3.3%
Student Support Services	\$118,163,163	\$164,875,015	6.9%	\$109	\$125	\$16	2.8%
Facility Construction	\$188,733,490	\$134,172,855	-6.6%	\$175	\$102	-\$73	-10.2%
School Administration	\$100,837,363	\$130,024,743	5.2%	\$93	\$99	\$6	1.2%
Pupil Transportation	\$78,661,062	\$103,662,630	5.7%	\$73	\$79	\$6	1.6%
Bond & Note Payments	\$107,339,244	\$150,476,537	7.0%	\$99	\$114	\$15	2.9%
Other	\$219,651,922	\$293,690,772	6.0%	\$203	\$223	\$20	1.9%
Total	\$2,065,007,498	\$2,654,017,644	5.15%	\$1,910	\$2,017	\$107	1.10%

Table 5 shows that over the past five years the total state contribution to local education (state adequacy aid plus other state sources) has remained stable, although the mix between adequacy aid and other state sources has shifted. Local school property taxes have filled in the gap between stagnant state support and increased public school spending, with the result that the local property tax revenues for education have grown by over 10 percent each year (a doubling in seven years). This situation was anticipated in a paper published by the Center in 2004⁴.

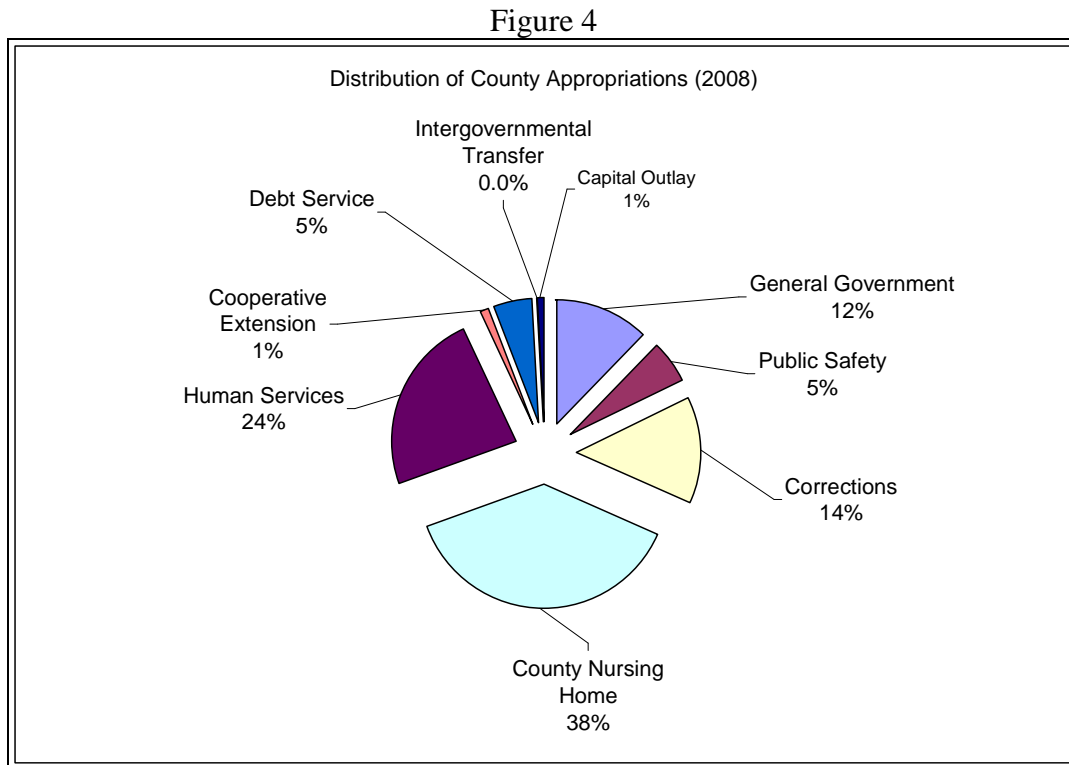
Table 5

Type of Revenue	Aggregate Growth			Per Capita Inflation Adjusted Growth			
	2003	2008	Annual Average Compound Increase	2003	2008		Annual Compound Growth
Local Property Tax	\$830,495,355	\$1,376,945,977	10.6%	\$768	\$1,046	\$278	6.4%
State Adequacy Aid	\$896,157,721	\$889,645,105	-0.1%	\$829	\$676	-\$153	-4.0%
Other State Sources	\$54,456,970	\$96,997,662	12.2%	\$50	\$74	\$23	7.9%
Federal Aid	\$101,903,517	\$136,515,834	6.0%	\$94	\$104	\$9	1.9%
Other	\$181,993,935	\$153,913,066	-3.3%	\$168	\$117	-\$51	-7.0%
Total	\$2,065,007,498	\$2,654,017,644	5.15%	\$1,910	\$2,017	\$107	1.10%

⁴ The Center predicted this shift to the local property tax in "Plumbing the Numbers #9: Putting Pressure on Property Taxes". In that paper we noted that "spending constraints adopted by the legislature in 2004 will shift costs to property taxpayers if school districts continue to increase spending at rates exceeding inflation. Five years from now, if current trends hold, cash aid from the state will cover only 15 percent of New Hampshire's public school costs and the amount to be raised by local property taxes will have nearly doubled: from \$1.3 billion this year to \$2.6 billion in 2009. The paper examined changes in school spending and tax rates since 1999, concluding that the degree of taxpayer equity achieved by the reforms of 1999 was eroding and that reform had no effect at all on the disparity of spending among school districts" <http://www.nhpolicy.org/report.php?report=67>

County Services

In 2008, all counties in New Hampshire appropriated \$448 million for their services. Almost 40% of these services were related to senior care in county nursing homes. As shown in Figure 4, two thirds of county expenditures were accounted for by human services, nursing home services, and corrections.



As shown in Table 6, gross appropriations at the County level increased by approximately 6% per year between 2003 and 2008. Adjusting the data for population and inflation reveals that corrections and county nursing homes have made the most significant contribution to overall county expenditure growth.

Table 6

Change in County Appropriations 2003 - 2008							
Type of Service	Aggregate Growth			Per Capita Inflation Adjusted Growth			
	2003	2008	Annual Average Compound Increase	2003	2008		Annual Compound Growth
General Government	\$40,334,638	\$54,958,676	6.4%	\$37	\$42	\$4	2.3%
Public Safety	\$18,708,431	\$24,512,564	5.6%	\$17	\$19	\$1	1.5%
Corrections	\$40,393,306	\$62,348,220	9.1%	\$37	\$47	\$10	4.9%
County Nursing Home	\$128,976,527	\$169,292,255	5.6%	\$119	\$129	\$9	1.5%
Human Services	\$91,664,414	\$106,530,791	3.1%	\$85	\$81	-\$4	-0.9%
Cooperative Extension	\$3,497,183	\$4,476,241	5.1%	\$3	\$3	\$0	1.0%
Debt Service	\$9,626,864	\$22,874,056	18.9%	\$9	\$17	\$8	14.3%
Intergovernmental Transfer	\$2,052,524	\$180,916	-38.5%	\$2	\$0	-\$2	-40.8%
Capital Outlay	\$3,170,688	\$3,296,263	0.8%	\$3	\$3	\$0	-3.1%
Total Appropriations	\$336,372,051	\$448,289,066	5.9%	\$311	\$341	\$30	1.8%

Table 7 displays the change in funding for county services over time. The local property tax has taken on more responsibility for funding county services – including nursing homes, sheriff’s fees, among others – growing by 6.9% per year. Counties do charge for the services they provide, and these charges are the second largest funding source for county government. State revenue sharing to counties has grown more slowly, and represents a small source of funds.

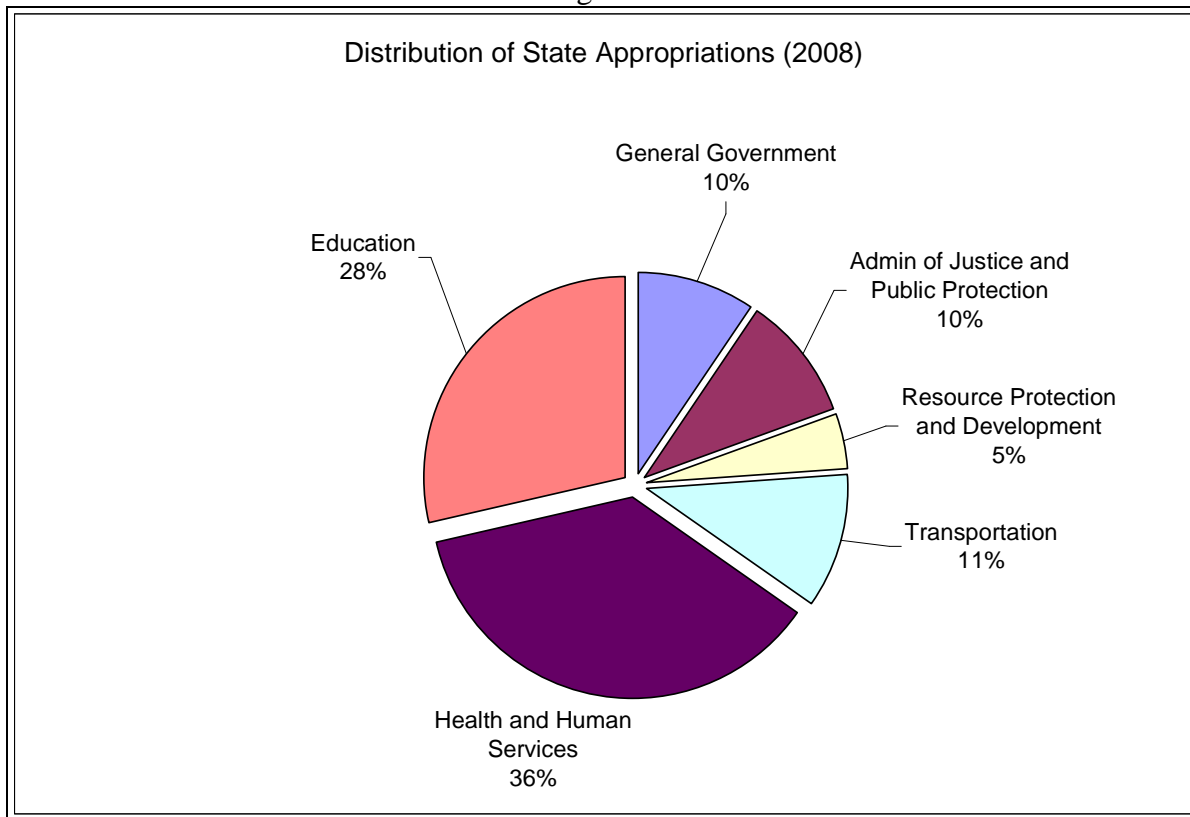
Table 7

Change in County Revenues 2003 - 2008							
Type of Revenue	Aggregate Growth			Per Capita Inflation Adjusted			
	2003	2008	Annual Average Compound Increase	2003	2008		Annual Compound Growth
Local Property Tax	\$173,037,046	\$241,663,042	6.9%	\$160	\$184	\$24	2.8%
State Revenue	\$8,449,226	\$11,327,970	6.0%	\$8	\$9	\$1	2.0%
Federal Aid	\$1,923,080	\$2,315,009	3.8%	\$2	\$2	\$0	-0.2%
Other (Charges for Services, etc.)	\$152,962,699	\$192,983,045	4.8%	\$141	\$147	\$5	0.7%
Total	\$336,372,051	\$448,289,066	5.9%	\$311	\$341	\$30	1.8%

State Services

In 2008, the New Hampshire state government appropriated slightly more than \$5.1 billion. Almost two thirds of appropriations were for education (including public K-12 and the university system) and health and human services. (see figure 5)

Figure 5



Across the time period 2003 through 2008, gross appropriations grew at approximately 5.3% per year (Table 8). Appropriations for transportation grew the most slowly while expenditures on General Government and Administration of Justice and Public Protection increased the most quickly. Resources devoted to education were primarily driven by the education reforms of 1999 which significantly expanded the state's role in financing local education. More detailed discussions about the state budget and the most recent education finance reforms can be found on the Center's website: www.nhpolicy.org.⁵

⁵ For a more detailed discussion of the state budget, see: http://www.nhpolicy.org/reports/budget_busters_19992009_final.pdf . For a more detailed analysis of the financial implications of the state's education reform efforts during this time period see: http://www.nhpolicy.org/reports/new_education_funding_formula_2009.pdf .

Table 8

Change in State Appropriations (All Funding Sources) 2003 - 2008							
	Aggregate Growth			Per Capita Inflation Adjusted Growth			
	2003	2008	Annual Average Compound Increase	2003	2008		Annual Compound Growth
General Government	\$304,784,579	\$489,197,174	9.9%	\$282	\$372	\$90	5.7%
Admin of Justice and Public Protection	\$313,438,171	\$497,656,860	9.7%	\$290	\$378	\$88	5.5%
Resource Protection and Development	\$181,429,414	\$232,532,423	5.1%	\$168	\$177	\$9	1.0%
Transportation	\$497,644,293	\$554,362,042	2.2%	\$460	\$421	-\$39	-1.8%
Health and Human Services	\$1,391,854,318	\$1,878,467,014	6.2%	\$1,287	\$1,428	\$140	2.1%
Education	\$1,255,224,073	\$1,458,949,429	3.1%	\$1,161	\$1,109	-\$52	-0.9%
Total	\$3,944,374,848	\$5,111,164,942	5.3%	\$3,648	\$3,884	\$236	1.3%

Normalizing this data for inflation and population changes, we find that appropriations for health and human services are not only the largest single appropriation, but also the largest driver of growth in appropriations (accounting for \$140 per person out of the \$236 overall inflation adjusted growth per person from 2003 to 2008).

Table 9

Change in State Revenues (All Sources) 2003 - 2008							
	Aggregate Growth			Per Capita Inflation Adjusted Growth			
	2003	2008	Annual Average Compound Increase	2003	2008		Annual Compound Growth
Federal Funds	\$1,058,104,021	\$1,478,263,227	6.9%	\$979	\$1,123	\$145	2.8%
Other Funds (incl SWEPT)	\$1,331,114,932	\$1,694,862,406	5.0%	\$1,231	\$1,288	\$57	0.9%
General Fund	\$1,247,429,657	\$1,563,832,988	4.6%	\$1,154	\$1,188	\$35	0.6%
Highway Funds	\$227,894,784	\$276,455,391	3.9%	\$211	\$210	-\$1	-0.1%
Fish and Game Funds	\$10,002,081	\$12,364,494	4.3%	\$9	\$9	\$0	0.3%
Sweepstakes Funds	\$6,743,751	\$8,811,202	5.5%	\$6	\$7	\$0	1.4%
Tumpikes	\$63,085,622	\$76,575,234	4.0%	\$58	\$58	\$0	-0.1%
Total (incl SWEPT)	\$3,944,374,848	\$5,111,164,942	5.3%	\$3,648	\$3,884	\$236	1.3%

The New Hampshire state government is funded mainly by specific taxes on meals and rooms, beer, tobacco, business profits, gasoline, liquor sales, interest and dividends, and real estate transactions, to name just a few sources. The state also receives funds from the Federal government, which it uses to fund Federal programs administered by state agencies. Taxes go into the State's general fund, education trust fund and highway fund to pay for state services.

Table 9 shows state revenue sources for the years 2003 and 2008, and how those sources have changed over that time. Other Funds include revenues dedicated to the state education trust fund, but this amount has been reduced by the funds raised from the state wide education property tax (SWEPT), since that is raised through the local property tax.

Revenues which go to general funds (from taxes on businesses, meals and rooms, interest and dividends, tobacco, etc.) represent the largest single source of revenue to the state. Revenues from the Federal government represent the second largest source of revenue.

Data Sources

Data for this analysis come from several sources. State budget data, available on the state's website⁶, provide information on state expenditures by function, and describe the portion of those functions funded by state, federal, and other funds. To account for intergovernmental transfers – in this case, payments from the state to local governments for a variety of different activities – we rely on reports on such transfers produced by the Legislative Budget Office⁷. Information from the Annual Financial Report (DOE-25) from each school district is used to create a State Summary Revenue and Expenditures of School Districts, which summarizes for all public school districts the six main sources of revenue and the distribution of expenditures.⁸ Both dollars and percentages are reported. For data on cities and towns, we rely on the DRA Tax Rate Calculation for municipalities with detail on local school appropriations (from the MS-2 form) and detail on monies coming from unreserved funds (from the MS-4 form).⁹ Data on county appropriations are from county MS-42 reports filed with the New Hampshire Department of Revenue Administration, after county budgets are set at the “county convention.”

Combining these different data sources on appropriations to provide a picture of what is happening to public services in the state generally is difficult, primarily because of the existence of intergovernmental transfers. Intergovernmental transfers – where one level of government sends resources to another level of government – make it difficult to assess aggregate appropriations in the state as a whole. This is because combining the data would in effect double count the appropriation – first as a transfer from one level of government to another and second as an appropriation at another level for a specific program. For example, the state provides receipts from the meals and rooms tax to towns and cities. On an appropriation statement, this transfer is included as an expenditure at the state level. Towns then spend this money as part of an appropriation for other services. Combining the two appropriation statements would therefore inflate the amount of appropriations in the system.

In New Hampshire the power to tax is constitutionally vested in the state legislature. Only the legislature can authorize, regulate, or levy a tax of any sort. While the legislature still controls how the local property tax is assessed (including property tax exemptions, collections procedures and other details), the property tax is now the main source of revenue for local governments. Were it not for the distribution of state aid back to the cities, towns and school districts, the cost of funding local school, municipal and county services would fall even more heavily on the local property tax.

This analysis attempts to account for these transfers. Data on intergovernmental transfers are included in the data on appropriations provided by the cities and towns and by counties. Eliminating these transfers is therefore relatively straightforward for cities and towns. Data on payments made by the state to towns is not readily available from budget documents. For this data, we relied on information from the Legislative Budget Office documenting payments made from the state to towns, shown in Appendix A.

⁶ http://www.gencourt.state.nh.us/lba/operating_budget.html

⁷ <http://www.gencourt.state.nh.us/misc/StateAidScheduleWithBudgetUpdates040709.pdf>

⁸ <http://www.ed.state.nh.us/education/data/financial.htm>

⁹ http://www.nh.gov/revenue/munc_prop/municipalservices.htm

Appendix A

Source: LBO, 4/7/ 2009						
SCHEDULE OF STATE AID TO CITIES, TOWNS AND SCHOOL DISTRICTS						
AID BY CATEGORY	2003	2004	2005	2006	2007	2008
	Actual	Actual	Actual	Actual	Actual	Actual
EDUCATION						
1 Building Aid	\$25,273,513	\$31,052,475	\$35,995,812	\$37,770,926	\$41,735,035	\$46,487,244
2 Adequate Education Aid	\$896,869,535	\$895,141,619	\$804,800,238	\$836,204,501	\$836,147,136	\$890,426,556
3 Court Ordered Placements	\$5,203,336	\$5,152,012	\$4,566,482	\$3,468,627	\$2,578,967	\$1,379,288
4 Driver Education	\$1,548,289	\$1,801,513	\$1,802,985	\$1,681,172	\$1,659,150	\$1,599,575
5 Dropout Prevention	-	\$722,400	\$265,200	\$246,032	\$297,176	\$956,918
6 Foundation Aid	-	-	-	-	-	-
7 Kindergarten	\$1,086,000	\$722,400	\$265,200	\$567,600	\$750,000	\$850,800
8 Kindergarten Construction Aid	\$2,123,206	\$995,110	\$1,190,659	\$208,469	\$2,402,060	\$1,131,221
9 Local Education Improvement	\$258,844	-\$4,089	\$525,333	\$90,268	\$427,535	\$366,419
10 Reading Recovery	\$359,445	\$200,921	\$415,303	\$341,780	\$342,035	\$318,306
11 Retirement Normal Contribution Teachers	-	-	-	-	\$18,588,116	\$30,196,769
12 School Breakfast	-	-	-	-	\$85,890	\$87,967
13 School Lunch	\$832,003	\$832,003	\$832,003	\$832,003	\$832,003	\$832,003
14 Special Education	\$17,861,880	\$19,299,990	\$20,374,363	\$28,355,251	\$30,442,213	\$32,012,334
15 State Revenue Sharing - District Allocation	-	-	-	-	-	-
16 Tuition & Transportation	\$3,843,531	\$4,150,191	\$4,779,745	\$5,159,555	\$5,393,771	\$6,552,172
Education Total	\$955,259,582	\$960,066,545	\$875,813,323	\$914,926,184	\$941,681,087	\$1,013,197,572
ENVIRONMENTAL						
17 Flood Control	\$573,274	\$659,150	\$659,150	\$729,712	\$729,712	\$912,884
18 Landfill Closure Grants	\$1,906,773	\$1,413,182	\$2,292,073	\$2,067,751	\$2,030,802	\$1,944,036
19 Public Water System Grants	\$1,720,503	\$1,706,979	\$1,644,905	\$1,484,582	\$1,741,982	\$1,494,664
20 State Aid Grants - Pollution Control	\$12,720,836	\$12,485,769	\$12,891,357	\$11,826,356	\$12,195,029	\$10,820,000
21 Water Supply Land Protection Grants	\$483,446	\$1,696,811	\$92,200	\$577,301	\$373,750	\$1,398,942
Environmental Total	\$17,404,832	\$17,961,891	\$17,579,685	\$16,685,702	\$17,071,275	\$16,570,526
OTHER GEN FUNDS						
22 Meals & Rooms Distribution	\$35,889,124	\$37,722,807	\$42,686,666	\$47,104,777	\$50,903,052	\$55,513,020
23 Railroad Tax	\$167,164	\$119,137	\$137,013	\$127,218	\$46,520	\$101,460
24 State Revenue Sharing	\$25,216,057	\$25,216,057	\$25,216,057	\$25,216,057	\$25,216,054	\$25,216,054
less District Allocation						
Net State Revenue Sharing	\$25,216,057	\$25,216,057	\$25,216,057	\$25,216,057	\$25,216,054	\$25,216,054
25 Retirement Normal Contribution	\$18,141,136	\$22,717,956	\$25,917,965	\$32,917,007	\$35,091,224	\$50,229,497
less Teacher Normal Contribution					\$18,588,116	\$30,196,769
Net Retirement Normal Contribution	\$18,141,136	\$22,717,956	\$25,917,965	\$32,917,007	\$16,503,108	\$20,032,728
Other General Funds Total	\$79,413,481	\$85,775,957	\$93,957,701	\$105,365,059	\$92,668,734	\$100,863,262
HIGHWAY FUNDS						
26 Block Grants	\$27,292,299	\$27,238,546	\$29,450,081	\$28,819,381	\$28,456,617	\$29,600,000
GRAND TOTAL	\$1,079,370,194	\$1,091,042,939	\$1,016,800,790	\$1,065,796,326	\$1,079,877,713	\$1,160,231,360