

EAST PENN SCHOOL DISTRICT
GENERAL FUND DRAFT PRELIMINARY BUDGET 1/25/10
(includes 5.02% tax increase with exceptions)

SUMMARY OF REVENUE, EXPENDITURES AND FUND BALANCE
(by function)

	<u>ACTUAL</u> <u>2008-2009</u>	<u>BUDGET</u> <u>2009-2010</u>	<u>BUDGET</u> <u>2010-2011</u>	<u>%</u> <u>CHANGE</u>
BEGINNING FUND BALANCE	\$7,806,025	\$7,532,020	\$6,679,140	-11.3%
LESS DESIGNATED FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
AVAILABLE FUND BALANCE	\$7,806,025	\$7,532,020	\$6,679,140	-11.3%
 REVENUE				
6000 Local Sources	\$80,245,246	\$83,181,887	\$90,191,107	8.4%
7000 State Sources	\$22,403,341	\$22,764,225	\$22,789,368	0.1%
8000 Federal Sources	\$852,958	\$1,652,659	\$883,052	-46.6%
9000 Other Financing Sources	<u>\$3,566</u>	<u>\$0</u>	<u>\$1,100</u>	
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$103,505,111	\$107,598,771	\$113,864,627	5.8%
 EXPENDITURES				
1000 Instruction	\$55,983,512	\$59,952,840	\$66,045,364	10.2%
2000 Support Services	\$30,371,311	\$32,063,245	\$34,314,253	7.0%
3000 Operation of Noninstructional Services	\$301,647	\$275,194	\$310,844	13.0%
4000 Facilities Acquisition, Construction and Improvement Services	\$0	\$0	\$0	
5000 Other Financing Uses	<u>\$14,941,231</u>	<u>\$22,831,824</u>	<u>\$19,873,306</u>	-13.0%
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$101,597,701	\$115,123,103	\$120,543,767	4.7%
 ENDING FUND BALANCE				
(if budgetary reserve is not spent)	\$9,713,435	\$7,688	\$0	-100.0%
		\$5,433,806	\$2,402,603	-55.8%

EAST PENN SCHOOL DISTRICT

REVENUE COMPARISON

SOURCE	<u>ACTUAL</u> <u>2008-2009</u>	<u>BUDGET</u> <u>2009-2010</u>	<u>BUDGET</u> <u>2010-2011</u>	<u>%</u> <u>CHANGE</u>
ASSESSMENTS (\$) JULY 1	1,663,538,475	1,714,137,500	1,726,318,000	0.7%
MILLAGE PER \$1,000 ASSESSMENT	42.27	43.64	45.83	5.0%
TAX BILLING AT JULY 1 (net of exclusions)*	68,526,214	73,012,272	79,117,154	8.4%
PERCENT COLLECTION	95.83%	94.87%	95.12%	0.3%
*For preliminary budget, exclusion amount is included here and not under state revenue.				
<u>6000 LOCAL SOURCES</u>				
6111 Current Real Estate Tax	65,666,678	69,266,413	75,252,866	8.6%
6112 Interim Real Estate Tax	1,555,791	888,670	950,000	6.9%
6113 Public Utility Realty Tax	96,017	95,000	106,331	11.9%
6114 Payments In Lieu Of Taxes	10,509	9,500	10,825	13.9%
6151 Earned Income Taxes (Act 511)	7,804,630	7,858,000	7,800,000	-0.7%
6153 Real Estate Transfer Taxes (Act 511)	1,171,121	1,077,790	1,162,564	7.9%
6411 Delinquent Real Estate Tax	1,891,454	1,900,000	2,035,748	7.1%
6510 Interest on Investments	763,188	750,000	750,000	0.0%
6740 Fees	325	0	0	
6821 State Rev. From Other LEA's	30,000	108,905	9,464	-91.3%
6831/2 Federal Rev. From Other LEA's	984,144	980,259	1,750,659	78.6%
6910 Rentals	11,061	12,000	20,600	71.7%
6920 Contributions/Donations Private	7,894	0	100,000	
6942 Tuition - Summer School	77,956	75,000	75,000	0.0%
6943 Tuition - Adult Education	75,753	95,000	95,000	0.0%
6944 Tuition From Other LEA's in PA	74,350	41,500	48,250	16.3%
6949 Tuition - Other	13,380	13,500	13,500	0.0%
6980 Revenue from Community Service	1,874	0	0	
6990 Miscellaneous Revenue	<u>9,121</u>	<u>10,350</u>	<u>10,300</u>	-0.5%
TOTAL LOCAL SOURCES	80,245,246	83,181,887	90,191,107	8.4%
<u>7000 STATE SOURCES</u>				
7110 Basic Instructional Subsidy	10,096,882	10,094,638	10,634,073	5.3%
7140 Charter School Reimbursement	310,898	385,097	732,000	90.1%
7160 Tuition - Sec. 1305 & 1306	116,653	142,000	130,000	-8.5%
7210 Homebound Instruction	2,287	2,000	0	-100.0%
7230 Alternative Education	28,652	0	0	
7240 Driver Education - Student	9,975	9,500	9,400	-1.1%
7250 Migratory Children	120	160	120	-25.0%
7271 Special Education	3,099,746	2,990,133	2,990,124	0.0%
7310 Transportation	1,726,666	1,800,000	1,751,000	-2.7%
7320 Rentals & Sinking Fund Payments	1,385,746	1,735,262	1,712,141	-1.3%
7330 Health Services	162,883	161,000	164,220	2.0%
7340 State Property Tax Reduction Allocation	1,791,709	1,792,689		-100.0%
7501 Accountability Grants	583,066	583,066	583,066	0.0%
7599 Other State Revenue Not Listed (DARE)	5,293	9,800	0	-100.0%
7810 Revenue for Social Security	1,763,751	1,879,710	1,971,606	4.9%
7820 Revenue for Retirement Payments	1,131,204	1,179,170	2,111,618	79.1%
7920 Classrooms for the Future	<u>187,810</u>	<u>0</u>	<u>0</u>	
TOTAL STATE SOURCES	22,403,341	22,764,225	22,789,368	0.1%

EAST PENN SCHOOL DISTRICT

REVENUE COMPARISON

SOURCE	<u>ACTUAL</u> <u>2008-2009</u>	<u>BUDGET</u> <u>2009-2010</u>	<u>BUDGET</u> <u>2010-2011</u>	<u>%</u> <u>CHANGE</u>
<u>8000 FEDERAL SOURCES</u>				
8200 Unrestricted Grant	500	0	0	
8514 Title I Low Income	514,818	558,074	457,893	-18.0%
8515 Title II Improving Teacher Quality/Tech.	205,604	196,181	190,923	-2.7%
8516 Title III LEP	31,138	30,932	31,682	2.4%
8517 Title IV Safe and Drug Free Schools	8,940	15,230	18,754	23.1%
8518 Innovative Education	1,466	0	0	
8701 IDEA Stimulus Funds	0	688,642	0	-100.0%
8810/8820 ACCESS Funds	<u>90,492</u>	<u>163,600</u>	<u>183,800</u>	12.3%
TOTAL FEDERAL SOURCES	852,958	1,652,659	883,052	-46.6%
<u>9000 OTHER FINANCING SOURCES</u>				
9300 Debt Service Fund Transfers	0	0	0	
9400 Sale of Fixed Assets	<u>3,566</u>	<u>0</u>	<u>1,100</u>	
TOTAL OTHER FINANCING SOURCES	3,566	0	1,100	
 TOTAL REVENUE	 103,505,111	 107,598,771	 113,864,627	 5.8%

**EAST PENN SCHOOL DISTRICT
APPROPRIATIONS COMPARISON**

FUNCTION AND OBJECT	<u>ACTUAL</u> <u>2008-2009</u>	<u>BUDGET</u> <u>2009-2010</u>	<u>BUDGET</u> <u>2010-2011</u>	<u>%</u> <u>CHANGE</u>
<u>1100 REGULAR INSTRUCTION</u>				
100 Personnel Services - Salaries	27,159,904	28,316,437	30,073,942	6.2%
200 Personnel Services - Benefits	9,096,665	9,427,893	11,743,916	24.6%
300 Purchased Professional Services	42,492	43,500	44,100	1.4%
400 Purchased Services	386,345	455,361	496,343	9.0%
500 Other Purchased Services	1,524,940	2,568,883	2,960,000	15.2%
600 Supplies	1,430,734	1,413,696	1,470,244	4.0%
700 Equipment	343,540	85,495	85,495	0.0%
800 Other Objects	<u>8,271</u>	<u>30,227</u>	<u>18,500</u>	-38.8%
TOTAL REGULAR INSTRUCTION	39,992,891	42,341,492	46,892,540	10.7%
<u>1200 SPECIAL PROGRAMS INSTRUCTION</u>				
100 Personnel Services - Salaries	6,194,597	6,670,288	6,917,916	3.7%
200 Personnel Services - Benefits	1,658,885	1,772,939	2,176,255	22.7%
300 Purchased Professional Services	3,202,228	3,386,115	3,691,033	9.0%
400 Purchased Services	2,659	27,000	25,000	-7.4%
500 Other Purchased Services	521,880	756,602	1,191,687	57.5%
600 Supplies	159,097	270,100	280,904	4.0%
700 Equipment	4,207	108,016	108,016	0.0%
800 Other Objects	<u>2,541</u>	<u>6,870</u>	<u>4,900</u>	-28.7%
TOTAL SPECIAL INSTRUCTION	11,746,094	12,997,930	14,395,711	10.8%
<u>1300 VOCATIONAL ED. PROGRAMS</u>				
100 Personnel Services - Salaries	546,792	574,944	603,116	4.9%
200 Personnel Services - Benefits	148,514	156,619	193,424	23.5%
400 Purchased Services	0	1,000	1,000	0.0%
500 Other Purchased Services	2,203,247	2,354,429	2,353,509	0.0%
600 Supplies	7,343	8,071	8,694	7.7%
700 Equipment	0	539	0	-100.0%
800 Other Objects	<u>1,221</u>	<u>2,680</u>	<u>2,600</u>	-3.0%
TOTAL VOCATIONAL INSTRUCTION	2,907,117	3,098,282	3,162,343	2.1%
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>				
100 Personnel Services - Salaries	323,152	433,195	454,421	4.9%
200 Personnel Services - Benefits	58,004	73,479	90,746	23.5%
300 Purchased Professional Services	5,294	5,500	5,650	2.7%
400 Purchased Services	7,076	9,438	10,285	9.0%
500 Other Purchased Services	10,871	11,000	11,000	0.0%
600 Supplies	9,185	5,062	5,264	4.0%
700 Equipment	0	0	0	
800 Other Objects	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL OTHER INSTR. PROGRAMS	413,582	537,674	577,366	7.4%

**EAST PENN SCHOOL DISTRICT
APPROPRIATIONS COMPARISON**

FUNCTION AND OBJECT	<u>ACTUAL</u> <u>2008-2009</u>	<u>BUDGET</u> <u>2009-2010</u>	<u>BUDGET</u> <u>2010-2011</u>	<u>%</u> <u>CHANGE</u>
<u>1600 ADULT EDUCATION PROGRAMS</u>				
100 Personnel Services - Salaries	61,180	70,780	73,611	4.0%
200 Personnel Services - Benefits	5,803	7,252	8,956	23.5%
300 Purchased Professional Services	0	0	0	
500 Other Purchased Services	5,910	6,500	6,500	0.0%
600 Supplies	<u>9,265</u>	<u>7,750</u>	<u>7,750</u>	0.0%
TOTAL ADULT ED. PROGRAMS	82,158	92,282	96,817	4.9%
<u>1700 COMM./JR. COLLEGE INSTRUCTION</u>				
500 Other Purchased Services	<u>841,670</u>	<u>885,180</u>	<u>920,587</u>	4.0%
<u>2100 SUPPORT SERV. PUPIL PERSONNEL</u>				
100 Personnel Services - Salaries	2,768,575	2,980,150	3,063,300	2.8%
200 Personnel Services - Benefits	943,566	994,711	1,221,468	22.8%
300 Purchased Professional Services	50,059	58,000	58,000	0.0%
400 Purchased Services	5,311	4,700	5,600	19.1%
500 Other Purchased Services	7,608	12,453	12,500	0.4%
600 Supplies	53,105	53,290	55,422	4.0%
700 Equipment	3,886	5,000	5,200	4.0%
800 Other Objects	<u>1,165</u>	<u>1,212</u>	<u>1,248</u>	3.0%
TOTAL SUPPORT SERV. PUPIL PERSON	3,833,275	4,109,516	4,422,738	7.6%
<u>2200 SUPPORT SERV. - INSTR. STAFF</u>				
100 Personnel Services - Salaries	1,488,751	1,604,354	1,682,967	4.9%
200 Personnel Services - Benefits	453,454	466,537	576,174	23.5%
300 Purchased Professional Services	180,933	135,200	138,000	2.1%
400 Purchased Services	25,514	21,730	27,000	24.3%
500 Other Purchased Services	132,460	134,436	135,000	0.4%
600 Supplies	338,946	332,008	345,288	4.0%
700 Equipment	662,549	578,516	596,007	3.0%
800 Other Objects	<u>4,236</u>	<u>8,000</u>	<u>6,000</u>	-25.0%
TOTAL SUPPORT SERV. - INSTRUCTION	3,286,843	3,280,781	3,506,436	6.9%
<u>2300 SUPPORT SERV. - ADMINISTRATION</u>				
100 Personnel Services - Salaries	3,203,385	3,251,425	3,381,482	4.0%
200 Personnel Services - Benefits	1,088,162	1,089,449	1,345,470	23.5%
300 Purchased Professional Services	304,732	359,200	369,976	3.0%
400 Purchased Services	27,794	29,350	31,000	5.6%
500 Other Purchased Services	172,322	166,944	175,000	4.8%
600 Supplies	124,282	134,853	140,247	4.0%
700 Equipment	20,826	15,510	16,130	4.0%
800 Other Objects	<u>42,197</u>	<u>56,075</u>	<u>52,000</u>	-7.3%
TOTAL SUPPORT SERV. - ADMIN.	4,983,700	5,102,806	5,511,305	8.0%

**EAST PENN SCHOOL DISTRICT
APPROPRIATIONS COMPARISON**

FUNCTION AND OBJECT	<u>ACTUAL</u> <u>2008-2009</u>	<u>BUDGET</u> <u>2009-2010</u>	<u>BUDGET</u> <u>2010-2011</u>	<u>%</u> <u>CHANGE</u>
<u>2400 SUPPORT SERV. - PUPIL HEALTH</u>				
100 Personnel Services - Salaries	715,907	781,911	820,224	4.9%
200 Personnel Services - Benefits	185,262	217,066	268,077	23.5%
300 Purchased Professional Services	13,641	15,450	15,914	3.0%
400 Purchased Services	1,971	1,200	2,100	75.0%
500 Other Purchased Services	955	1,000	1,000	0.0%
600 Supplies	45,808	41,500	46,000	10.8%
700 Equipment	<u>513</u>	<u>0</u>	<u>0</u>	
TOTAL SUPPORT SERV. - PUPIL HEALTH	964,057	1,058,127	1,153,315	9.0%
<u>2500 SUPPORT SERV. - BUSINESS</u>				
100 Personnel Services - Salaries	514,008	501,688	521,755	4.0%
200 Personnel Services - Benefits	172,134	181,124	223,688	23.5%
300 Purchased Professional Services	52,503	35,250	40,000	13.5%
400 Purchased Services	12,733	18,500	19,500	5.4%
500 Other Purchased Services	10,930	17,300	17,300	0.0%
600 Supplies	30,360	91,600	95,264	4.0%
700 Equipment	13,575	11,000	11,440	4.0%
800 Other Objects	<u>13,547</u>	<u>18,000</u>	<u>18,000</u>	0.0%
TOTAL SUPPORT SERV. - BUSINESS	819,790	874,462	946,947	8.3%
<u>2600 OPERATION & MNT. OF PLANT SERVICES</u>				
100 Personnel Services - Salaries	3,966,749	4,182,178	4,434,502	6.0%
200 Personnel Services - Benefits	1,578,666	1,637,670	2,086,639	27.4%
300 Purchased Professional Services	96,029	183,440	183,440	0.0%
400 Purchased Services	1,523,025	1,777,865	1,937,873	9.0%
500 Other Purchased Services	510,618	611,750	611,750	0.0%
600 Supplies	1,586,697	1,983,760	1,983,760	0.0%
700 Equipment	110,575	58,701	75,000	27.8%
800 Other Objects	<u>2,321</u>	<u>4,400</u>	<u>4,400</u>	0.0%
TOTAL OPER. & MNT. OF PLANT SERV.	9,374,680	10,439,764	11,317,364	8.4%
<u>2700 STUDENT TRANSPORTATION SERVICES</u>				
300 Purchased Professional Services	0	5,000	5,000	0.0%
500 Other Purchased Services	5,451,414	5,588,215	5,750,000	2.9%
700 Equipment	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL STUDENT TRANSPORTATION	5,451,414	5,593,215	5,755,000	2.9%
<u>2800 SUPPORT SERVICES - CENTRAL</u>				
100 Personnel Services - Salaries	783,188	821,840	854,714	4.0%
200 Personnel Services - Benefits	252,435	255,928	316,068	23.5%
300 Purchased Professional Services	165,955	213,920	213,920	0.0%
400 Purchased Services	22,809	34,000	34,000	0.0%
500 Other Purchased Services	52,637	54,450	54,450	0.0%

**EAST PENN SCHOOL DISTRICT
APPROPRIATIONS COMPARISON**

FUNCTION AND OBJECT	<u>ACTUAL</u> <u>2008-2009</u>	<u>BUDGET</u> <u>2009-2010</u>	<u>BUDGET</u> <u>2010-2011</u>	<u>%</u> <u>CHANGE</u>
<u>2800 SUPPORT SERVICES - CENTRAL (cont.)</u>				
600 Supplies	106,461	36,000	37,440	4.0%
700 Equipment	142,392	53,000	55,120	4.0%
800 Other Objects	<u>295</u>	<u>436</u>	<u>436</u>	0.0%
TOTAL SUPPORT SERV. - CENTRAL	1,526,172	1,469,574	1,566,148	6.6%
<u>2900 OTHER SUPPORT SERVICES</u>				
100 Personnel Services - Salaries	3,441	0	0	
200 Personnel Services - Benefits	1,196	0	0	
500 Other Purchased Services	<u>126,744</u>	<u>135,000</u>	<u>135,000</u>	0.0%
TOTAL OTHER SUPPORT SERVICES	131,381	135,000	135,000	0.0%
<u>3200 STUDENT ACTIVITIES</u>				
100 Personnel Services - Salaries	187,956	188,338	193,988	3.0%
200 Personnel Services - Benefits	24,276	25,106	31,006	23.5%
500 Other Purchased Services	71,417	52,000	72,000	38.5%
600 Supplies	0	250	250	0.0%
700 Equipment	0	0	0	
800 Other Objects	<u>11,503</u>	<u>9,000</u>	<u>11,600</u>	28.9%
TOTAL STUDENT ACTIVITIES	295,152	274,694	308,844	12.4%
<u>3300 COMMUNITY SERVICES</u>				
100 Personnel Services - Salaries	3,867	0	0	
200 Personnel Services - Benefits	424	0	0	
300 Purchased Professional Services	0	0	0	
400 Purchased Services	500	500	500	0.0%
500 Other Purchased Services	212	0	0	
600 Supplies	1,491	0	1,500	
700 Equipment	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL COMMUNITY SERVICES	6,494	500	2,000	300.0%
<u>5100 DEBT SERVICE</u>				
800 Other Objects	4,648,276	6,134,658	6,018,013	-1.9%
900 Other Financing Uses	<u>8,980,000</u>	<u>10,105,000</u>	<u>10,140,000</u>	0.3%
TOTAL DEBT SERVICE	13,628,276	16,239,658	16,158,013	-0.5%
<u>5200 FUND TRANSFERS</u>				
900 Other Financing Uses	<u>1,312,955</u>	<u>1,166,048</u>	<u>1,312,690</u>	12.6%
<u>5900 BUDGETARY RESERVE</u>				
800 Other Objects	<u>0</u>	<u>5,426,118</u>	<u>2,402,603</u>	-55.7%
TOTAL APPROPRIATIONS	<u>101,597,701</u>	<u>115,123,103</u>	<u>120,543,767</u>	4.7%

EAST PENN SCHOOL DISTRICT

CATEGORY ANALYSIS

1/25/10 Proposed Preliminary Budget

	ACTUAL 2007/2008	2008/2009 ACTUAL	2009/2010 BUDGET	2010/2011 BUDGET	AMOUNT CHANGE	% CHANGE	% BUDGET
SALARIES	45,612,070	47,921,451	50,377,528	52,563,160	2,185,632	4.3%	43.6%
INSTRUCTION	33,144,854	34,469,324	36,349,507	38,130,633	1,781,126	4.9%	31.6%
ADMINISTRATIVE	3,568,625	3,943,992	3,813,225	3,850,482	37,257	1.0%	3.2%
CUSTODIAL	3,418,161	3,612,434	3,906,343	4,024,230	117,887	3.0%	3.3%
SUPPORT	5,372,222	5,786,291	6,197,053	6,444,315	247,262	4.0%	5.3%
TAX COLLECTORS	108,208	109,410	111,400	113,500	2,100	1.9%	0.1%
BENEFITS	16,261,434	15,667,445	16,305,773	20,058,409	3,752,636	23.0%	16.6%
HEALTH INSURANCE	8,544,711	8,670,070	8,702,009	10,266,472	1,564,463	18.0%	8.5%
SOC. SEC./RETIRE./W.C.	6,910,650	6,146,670	6,704,230	8,797,212	2,092,982	31.2%	7.3%
TUITION REIMB.	625,470	646,636	640,000	730,000	90,000	14.1%	0.6%
OTHER	180,603	204,069	259,534	264,725	5,191	2.0%	0.2%
ADDITIONAL STAFF SALARY/BENEFITS				718,441			
TOTAL SALARY & BENEFITS	61,873,504	63,588,896	66,683,301	73,340,010	6,656,709	10.0%	60.8%
OTHER	37,765,157	38,008,805	48,439,802	47,203,757	(1,236,045)	-2.6%	39.2%
I.U. (ED. & THERAPY PORTION)	2,734,650	3,207,282	3,244,575	3,569,033	324,458	10.0%	3.0%
OTHER PURCH. PROF./TECH. SERV.	979,455	929,989	1,196,000	1,196,000	-	0.0%	1.0%
DISPOSAL/CUST. SERVICES	121,840	113,739	182,100	189,384	7,284	4.0%	0.2%
FUEL & UTILITIES	2,115,474	2,052,609	2,750,645	2,850,000	99,355	3.6%	2.4%
EQUIP. MNT./COPIES/LEASES	985,670	982,265	1,084,109	1,184,342	100,233	9.2%	1.0%
STUDENT TRANSPORTATION	5,580,067	5,550,095	5,681,716	5,852,167	170,451	3.0%	4.9%
INSURANCE	286,136	289,201	300,140	339,900	39,760	13.2%	0.3%
COMMUNICATIONS/ADV./PRINTING	413,639	406,011	495,000	509,850	14,850	3.0%	0.4%
CHARTER SCHOOLS	1,008,950	1,262,148	2,521,109	2,939,700	418,591	16.6%	2.4%
CAREER & TECH. INST.	2,044,903	2,201,994	2,352,429	2,352,429	-	0.0%	2.0%
COMMUNITY COLLEGE	777,369	841,670	885,180	920,587	35,407	4.0%	0.8%
APS/PRRI	406,569	535,676	640,041	1,092,000	451,959	70.6%	0.9%
OTHER SCHOOLS	154,528	166,599	91,000	93,730	2,730	3.0%	0.1%
TRAVEL REIMBURSEMENT	179,058	212,753	214,467	115,000	(99,467)	-46.4%	0.1%
IU PURCH. NON-INSTR. SERV.	119,330	130,947	151,000	158,550	7,550	5.0%	0.1%
OTHER PURCH. SERVICES	23,978	25,338	24,060	22,965	(1,095)	-4.6%	0.0%
SUPPLIES/BOOKS/SOFTWARE	2,651,123	2,769,898	2,741,730	2,851,399	109,669	4.0%	2.4%
EQUIPMENT	1,104,765	1,302,063	915,777	952,408	36,631	4.0%	0.8%
MISC.	110,002	109,230	176,900	182,207	5,307	3.0%	0.2%
DEBT SERVICE	14,371,834	13,606,343	16,199,658	16,116,813	(82,845)	-0.5%	13.4%
CAPITAL RESERVE FUND TRANSFER	506,800	176,021	-	100,000	100,000		0.1%
ATHLETIC FUND TRANSFER	1,089,017	1,136,934	1,166,048	1,212,690	46,642	4.0%	1.0%
BUDGETARY RESERVE	-	-	5,426,118	2,402,603	(3,023,515)	-55.7%	2.0%
GRAND TOTAL	99,638,661	101,597,701	115,123,103	120,543,767	5,420,664	4.7%	100.0%