

EAST PENN SCHOOL DISTRICT
GENERAL FUND DRAFT PRELIMINARY BUDGET 1/24/11
(includes 4.79% tax increase with exceptions)

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

	<u>ACTUAL</u> <u>2009-2010</u>	<u>BUDGET</u> <u>2010-2011</u>	<u>BUDGET</u> <u>2011-2012</u>	<u>%</u> <u>CHANGE</u>
BEGINNING FUND BALANCE TOTAL	\$9,713,435	\$8,106,635	\$8,098,843	-0.1%
REVENUE				
6000 Local Sources	\$83,802,481	\$87,306,797	\$91,273,999	4.5%
7000 State Sources	\$21,769,011	\$24,588,226	\$21,851,689	-11.1%
8000 Federal Sources	\$2,206,956	\$805,052	\$863,675	7.3%
9000 Other Financing Sources	<u>\$272</u>	<u>\$1,100</u>	<u>\$1,100</u>	0.0%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$107,778,720	\$112,701,175	\$113,990,463	1.1%
EXPENDITURES				
1000 Instruction	\$59,706,060	\$64,343,482	\$67,687,395	5.2%
2000 Support Services	\$31,639,114	\$33,749,613	\$34,537,912	2.3%
3000 Operation of Noninstructional* Services	\$299,202	\$1,653,890	\$1,689,470	2.2%
4000 Facilities Acquisition, Construction and Improvement Services	\$58,529	\$0	\$0	
5000 Other Financing Uses	<u>\$15,779,853</u>	<u>\$21,057,413</u>	<u>\$18,174,529</u>	-13.7%
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$107,482,758	\$120,804,398	\$122,089,306	1.1%
ENDING FUND BALANCE	\$10,009,397	\$3,412	\$0	-100.0%
(if budgetary reserve is not spent)		\$5,429,530	\$2,100,646	-61.3%

*Athletic expenses are included in the 3000 series instead of the 5000 series for the first time in 2010-11 due to revised GASB and state requirements. Athletic revenues have also been added to the general fund.

EAST PENN SCHOOL DISTRICT

REVENUE COMPARISON

SOURCE	ACTUAL 2009-2010	BUDGET 2010-2011	BUDGET 2011-2012	% CHANGE
ASSESSMENTS (\$) JULY 1	1,696,998,824	1,726,318,000	1,735,847,150	0.6%
MILLAGE PER \$1,000 ASSESSMENT	43.64	45.32	47.49	4.8%
TAX BILLING AT JULY 1 (net of exclusions)*	72,264,625	76,442,807	82,435,381	7.8%
PERCENT COLLECTION	96.49%	95.08%	95.08%	0.0%
*For preliminary budget, PDE does not allow use of #7340 and exclusion must be included here instead.				
<u>6000 LOCAL SOURCES</u>				
6111 Current Real Estate Tax	69,731,395	72,679,528	78,379,560	7.8%
6112 Interim Real Estate Tax	964,623	950,000	950,000	0.0%
6113 Public Utility Realty Tax	106,331	106,330	110,000	3.5%
6114 Payments In Lieu Of Taxes	10,510	10,825	10,825	0.0%
6151/6451 Earned Income/Del. E.I. Taxes (Act 5	7,373,286	7,397,230	7,044,285	-4.8%
6153 Real Estate Transfer Taxes (Act 511)	1,182,383	1,162,564	975,000	-16.1%
6411 Delinquent Real Estate Tax	1,796,188	2,035,748	2,050,000	0.7%
6510 Interest on Investments	247,233	750,100	225,100	-70.0%
6710 Admissions	0	52,500	54,000	2.9%
6740 Fees	7,108	26,000	32,000	23.1%
6821 State Rev. From Other LEA's	25,000	9,464	0	-100.0%
6831-33 Federal Rev. From Other LEA's	2,052,048	1,750,658	1,089,514	-37.8%
6910 Rentals	29,775	21,150	42,900	102.8%
6920 Contributions/Donations Private	121,265	120,000	121,265	1.1%
6942 Tuition - Summer School	62,913	75,000	65,000	-13.3%
6943 Tuition - Adult Education	61,170	95,000	75,000	-21.1%
6944 Tuition From Other LEA's in PA	1,301	41,500	10,000	-75.9%
6949 Tuition - Other	14,696	13,500	14,000	3.7%
6990 Miscellaneous Revenue	<u>15,256</u>	<u>9,700</u>	<u>25,550</u>	163.4%
TOTAL LOCAL SOURCES	83,802,481	87,306,797	91,273,999	4.5%
<u>7000 STATE SOURCES</u>				
7110 Basic Instructional Subsidy	9,413,543	10,690,000	10,096,882	-5.5%
7140 Charter School Reimbursement	343,891	742,200	545,180	-26.5%
7160 Tuition - Sec. 1305 & 1306	90,830	130,000	130,000	0.0%
7210 Homebound Instruction	0	0	0	
7230 Alternative Education	20,821	0	0	
7240 Driver Education - Student	9,205	9,400	9,400	0.0%
7250 Migratory Children	0	120	0	-100.0%
7271 Special Education	3,137,552	2,990,124	3,008,944	0.6%
7310 Transportation	1,479,581	1,751,000	1,751,000	0.0%
7320 Rentals & Sinking Fund Payments	1,756,706	1,655,164	1,784,493	7.8%
7330 Health Services	156,073	155,000	161,000	3.9%
7340 State Property Tax Reduction Allocation	1,792,689	1,793,925	0	-100.0%
7501 Accountability Grants	583,066	583,066	0	-100.0%
7599 Other State Revenue Not Listed (DARE)	0	0	0	
7810 Revenue for Social Security	1,823,479	1,980,750	2,045,460	3.3%
7820 Revenue for Retirement Payments	1,161,575	2,107,477	2,319,330	10.1%
7920 Classrooms for the Future	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL STATE SOURCES	21,769,011	24,588,226	21,851,689	-11.1%

EAST PENN SCHOOL DISTRICT

REVENUE COMPARISON

SOURCE	<u>ACTUAL</u> <u>2009-2010</u>	<u>BUDGET</u> <u>2010-2011</u>	<u>BUDGET</u> <u>2011-2012</u>	<u>%</u> <u>CHANGE</u>
<u>8000 FEDERAL SOURCES</u>				
8514 Title I Low Income	459,407	389,893	357,893	-8.2%
8515 Title II Improving Teacher Quality/Tech.	188,749	190,923	181,609	-4.9%
8516 Title III LEP	17,669	31,682	31,682	0.0%
8517 Title IV Safe and Drug Free Schools	15,964	8,754	0	-100.0%
8518 Innovative Education	1,167	0	0	
8708 ARRA-State Fiscal Stabilization	1,268,984	0	0	
8810 ACCESS Funds	251,209	180,000	286,580	59.2%
8820 ACCESS Med. Assist. Admin. Reimb.	<u>3,807</u>	<u>3,800</u>	<u>5,911</u>	55.6%
TOTAL FEDERAL SOURCES	2,206,956	805,052	863,675	7.3%
<u>9000 OTHER FINANCING SOURCES</u>				
9400 Sale of Fixed Assets	<u>272</u>	<u>1,100</u>	<u>1,100</u>	0.0%
TOTAL OTHER FINANCING SOURCES	272	1,100	1,100	0.0%
TOTAL REVENUE	107,778,720	112,701,175	113,990,463	1.1%

EAST PENN SCHOOL DISTRICT
APPROPRIATIONS COMPARISON

FUNCTION AND OBJECT	<u>ACTUAL</u> <u>2009-2010</u>	<u>BUDGET</u> <u>2010-2011</u>	<u>BUDGET</u> <u>2011-2012</u>	<u>%</u> <u>CHANGE</u>
<u>1100 REGULAR INSTRUCTION</u>				
100 Personnel Services - Salaries	28,015,037	29,543,266	30,733,997	4.0%
200 Personnel Services - Benefits	9,251,229	11,046,482	12,217,018	10.6%
300 Purchased Professional Services	51,726	10,754	416,250	3770.7%
400 Purchased Services	452,782	509,649	500,741	-1.7%
500 Other Purchased Services	2,435,654	3,071,212	3,004,559	-2.2%
600 Supplies	1,727,947	1,157,127	1,216,155	5.1%
700 Equipment	78,699	74,217	46,077	-37.9%
800 Other Objects	<u>17,954</u>	<u>34,927</u>	<u>29,866</u>	-14.5%
TOTAL REGULAR INSTRUCTION	42,031,028	45,447,634	48,164,663	6.0%
<u>1200 SPECIAL PROGRAMS INSTRUCTION</u>				
100 Personnel Services - Salaries	6,669,551	7,060,701	7,507,299	6.3%
200 Personnel Services - Benefits	1,688,799	2,199,252	2,279,800	3.7%
300 Purchased Professional Services	3,678,128	3,899,116	3,811,804	-2.2%
400 Purchased Services	2,913	2,000	2,500	25.0%
500 Other Purchased Services	732,391	857,877	1,045,973	21.9%
600 Supplies	363,747	92,250	83,150	-9.9%
700 Equipment	15,994	15,000	15,000	0.0%
800 Other Objects	<u>1,932</u>	<u>7,050</u>	<u>4,000</u>	-43.3%
TOTAL SPECIAL INSTRUCTION	13,153,455	14,133,246	14,749,526	4.4%
<u>1300 VOCATIONAL ED. PROGRAMS</u>				
100 Personnel Services - Salaries	572,654	620,261	652,552	5.2%
200 Personnel Services - Benefits	142,244	192,385	233,424	21.3%
400 Purchased Services	44	1,000	0	-100.0%
500 Other Purchased Services	2,358,051	2,356,429	2,320,258	-1.5%
600 Supplies	8,262	11,125	8,277	-25.6%
700 Equipment	0	0	0	
800 Other Objects	<u>2,818</u>	<u>80</u>	<u>3,300</u>	<u>4025.0%</u>
TOTAL VOCATIONAL INSTRUCTION	3,084,073	3,181,280	3,217,811	1.1%
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>				
100 Personnel Services - Salaries	367,433	449,895	420,769	-6.5%
200 Personnel Services - Benefits	64,214	94,696	89,680	-5.3%
300 Purchased Professional Services	0	0	0	
400 Purchased Services	7,295	9,350	7,155	-23.5%
500 Other Purchased Services	22,472	12,200	12,200	0.0%
600 Supplies	8,210	6,650	4,877	-26.7%
700 Equipment	0	0	1,000	
800 Other Objects	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL OTHER INSTR. PROGRAMS	469,624	572,791	535,681	-6.5%
<u>1500 Nonpublic School Programs</u>				
300 Purchased Professional Services	17,016	0	0	

**EAST PENN SCHOOL DISTRICT
APPROPRIATIONS COMPARISON**

FUNCTION AND OBJECT	<u>ACTUAL</u> 2009-2010	<u>BUDGET</u> 2010-2011	<u>BUDGET</u> 2011-2012	% <u>CHANGE</u>
<u>1600 ADULT EDUCATION PROGRAMS</u>				
100 Personnel Services - Salaries	49,726	69,280	53,600	-22.6%
200 Personnel Services - Benefits	4,802	7,124	5,729	-19.6%
300 Purchased Professional Services	0	0	0	
500 Other Purchased Services	3,300	6,500	6,500	0.0%
600 Supplies	<u>7,854</u>	<u>7,750</u>	<u>7,750</u>	0.0%
TOTAL ADULT ED. PROGRAMS	65,682	90,654	73,579	-18.8%
<u>1700 COMM./JR. COLLEGE INSTRUCTION</u>				
500 Other Purchased Services	885,180	917,877	946,135	3.1%
<u>2100 SUPPORT SERV. PUPIL PERSONNEL</u>				
100 Personnel Services - Salaries	2,954,626	3,060,676	2,785,818	-9.0%
200 Personnel Services - Benefits	948,606	1,208,476	1,054,963	-12.7%
300 Purchased Professional Services	45,242	58,000	56,795	-2.1%
400 Purchased Services	1,900	2,000	2,900	45.0%
500 Other Purchased Services	9,062	11,476	14,995	30.7%
600 Supplies	45,051	39,864	36,137	-9.3%
700 Equipment	1,842	2,000	0	-100.0%
800 Other Objects	<u>989</u>	<u>1,025</u>	<u>4,175</u>	307.3%
TOTAL SUPPORT SERV. PUPIL PERSON	4,007,318	4,383,517	3,955,783	-9.8%
<u>2200 SUPPORT SERV. - INSTR. STAFF</u>				
100 Personnel Services - Salaries	1,469,144	1,595,147	1,966,785	23.3%
200 Personnel Services - Benefits	469,848	608,307	749,382	23.2%
300 Purchased Professional Services	92,793	57,332	70,999	23.8%
400 Purchased Services	26,996	25,730	31,950	24.2%
500 Other Purchased Services	48,917	91,420	57,248	-37.4%
600 Supplies	332,085	230,090	284,865	23.8%
700 Equipment	845,419	678,275	621,000	-8.4%
800 Other Objects	<u>3,995</u>	<u>4,150</u>	<u>3,625</u>	-12.7%
TOTAL SUPPORT SERV. - INSTRUCTION	3,289,197	3,290,451	3,785,854	15.1%
<u>2300 SUPPORT SERV. - ADMINISTRATION</u>				
100 Personnel Services - Salaries	3,187,121	3,228,143	3,282,579	1.7%
200 Personnel Services - Benefits	1,144,324	1,445,321	1,416,915	-2.0%
300 Purchased Professional Services	497,979	361,100	367,900	1.9%
400 Purchased Services	23,626	22,276	22,876	2.7%
500 Other Purchased Services	163,897	157,474	152,062	-3.4%
600 Supplies	127,209	139,513	120,761	-13.4%
700 Equipment	7,333	14,700	30,700	108.8%
800 Other Objects	<u>44,927</u>	<u>57,432</u>	<u>54,232</u>	-5.6%
TOTAL SUPPORT SERV. - ADMIN.	5,196,416	5,425,959	5,448,025	0.4%

EAST PENN SCHOOL DISTRICT
APPROPRIATIONS COMPARISON

FUNCTION AND OBJECT	<u>ACTUAL</u> <u>2009-2010</u>	<u>BUDGET</u> <u>2010-2011</u>	<u>BUDGET</u> <u>2011-2012</u>	<u>%</u> <u>CHANGE</u>
<u>2400 SUPPORT SERV. - PUPIL HEALTH</u>				
100 Personnel Services - Salaries	746,660	817,724	857,392	4.9%
200 Personnel Services - Benefits	196,257	258,499	267,113	3.3%
300 Purchased Professional Services	8,575	12,850	10,500	-18.3%
400 Purchased Services	1,853	1,200	24,000	1900.0%
500 Other Purchased Services	345	1,000	1,000	0.0%
600 Supplies	42,795	37,900	38,800	2.4%
700 Equipment	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL SUPPORT SERV. - PUPIL HEALTH	996,485	1,129,173	1,198,805	6.2%
<u>2500 SUPPORT SERV. - BUSINESS</u>				
100 Personnel Services - Salaries	507,247	508,047	525,769	3.5%
200 Personnel Services - Benefits	182,146	246,462	236,133	-4.2%
300 Purchased Professional Services	48,896	37,000	39,454	6.6%
400 Purchased Services	12,658	18,300	14,800	-19.1%
500 Other Purchased Services	18,066	16,000	21,300	33.1%
600 Supplies	56,413	92,600	87,400	-5.6%
700 Equipment	10,173	12,000	12,000	0.0%
800 Other Objects	<u>12,450</u>	<u>16,000</u>	<u>16,000</u>	0.0%
TOTAL SUPPORT SERV. - BUSINESS	848,049	946,409	952,856	0.7%
<u>2600 OPERATION & MNT. OF PLANT SERVICES</u>				
100 Personnel Services - Salaries	4,187,716	4,453,264	4,685,719	5.2%
200 Personnel Services - Benefits	1,561,341	2,035,581	2,092,628	2.8%
300 Purchased Professional Services	164,700	199,840	204,250	2.2%
400 Purchased Services	1,696,408	1,842,532	1,688,452	-8.4%
500 Other Purchased Services	553,735	647,300	617,420	-4.6%
600 Supplies	1,604,658	1,781,493	1,949,147	9.4%
700 Equipment	70,500	58,701	79,900	36.1%
800 Other Objects	<u>4,304</u>	<u>4,400</u>	<u>4,500</u>	2.3%
TOTAL OPER. & MNT. OF PLANT SERV.	9,843,362	11,023,111	11,322,016	2.7%
<u>2700 STUDENT TRANSPORTATION SERVICES</u>				
300 Purchased Professional Services	19,690	5,000	3,000	-40.0%
500 Other Purchased Services	5,655,152	5,847,771	6,146,069	5.1%
700 Equipment	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL STUDENT TRANSPORTATION	5,674,842	5,852,771	6,149,069	5.1%
<u>2800 SUPPORT SERVICES - CENTRAL</u>				
100 Personnel Services - Salaries	811,900	842,302	839,110	-0.4%
200 Personnel Services - Benefits	259,069	317,630	367,338	15.6%
300 Purchased Professional Services	157,651	150,670	159,988	6.2%
400 Purchased Services	16,981	19,400	16,500	-14.9%
500 Other Purchased Services	17,508	39,520	30,483	-22.9%
600 Supplies	58,533	36,500	81,985	124.6%

**EAST PENN SCHOOL DISTRICT
APPROPRIATIONS COMPARISON**

FUNCTION AND OBJECT	ACTUAL <u>2009-2010</u>	BUDGET <u>2010-2011</u>	BUDGET <u>2011-2012</u>	% <u>CHANGE</u>
<u>2800 SUPPORT SERVICES - CENTRAL (cont.)</u>				
700 Equipment	323,642	150,000	91,000	-39.3%
800 Other Objects	<u>298</u>	<u>500</u>	<u>500</u>	0.0%
TOTAL SUPPORT SERV. - CENTRAL	1,645,582	1,556,522	1,586,904	2.0%
<u>2900 OTHER SUPPORT SERVICES</u>				
100 Personnel Services - Salaries	0	0	0	
200 Personnel Services - Benefits	0	0	0	
500 Other Purchased Services	<u>137,863</u>	<u>141,700</u>	<u>138,600</u>	-2.2%
TOTAL OTHER SUPPORT SERVICES	137,863	141,700	138,600	-2.2%
<u>3200 STUDENT ACTIVITIES</u>				
100 Personnel Services - Salaries	210,890	756,087	775,870	2.6%
200 Personnel Services - Benefits	26,906	158,139	172,856	9.3%
300 Purchased Professional Services	0	192,447	192,966	
400 Purchased Services	0	23,388	23,388	
500 Other Purchased Services	50,313	303,538	304,030	0.2%
600 Supplies	0	172,225	175,260	1.8%
700 Equipment	0	7,100	7,100	
800 Other Objects	<u>9,608</u>	<u>40,196</u>	<u>37,500</u>	-6.7%
TOTAL STUDENT ACTIVITIES	297,717	1,653,120	1,688,970	2.2%
<u>3300 COMMUNITY SERVICES</u>				
100 Personnel Services - Salaries	0	0	0	
200 Personnel Services - Benefits	0	0	0	
300 Purchased Professional Services	0	0	0	
400 Purchased Services	500	500	500	0.0%
500 Other Purchased Services	0	0	0	
600 Supplies	986	270	0	
700 Equipment	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL COMMUNITY SERVICES	1,486	770	500	-35.1%
<u>4600 EXISTING BUILDING IMPROVEMENTS</u>				
400 Purchased Services	58,529	0	0	
<u>5100 DEBT SERVICE</u>				
800 Other Objects	4,089,583	5,281,295	4,908,883	-7.1%
900 Other Financing Uses	<u>10,130,000</u>	<u>10,250,000</u>	<u>11,065,000</u>	8.0%
TOTAL DEBT SERVICE	14,219,583	15,531,295	15,973,883	2.8%
<u>5200 FUND TRANSFERS</u>				
900 Other Financing Uses	<u>1,560,271</u>	<u>100,000</u>	<u>100,000</u>	0.0%
<u>5900 BUDGETARY RESERVE</u>				
800 Other Objects	<u>0</u>	<u>5,426,118</u>	<u>2,100,646</u>	-61.3%
TOTAL APPROPRIATIONS	<u>107,482,758</u>	<u>120,804,398</u>	<u>122,089,306</u>	1.1%

EAST PENN SCHOOL DISTRICT
CATEGORY ANALYSIS
1/24/11 Proposed Preliminary Budget

	ACTUAL 2009/2010	Combined 2010/2011	2011/2012 BUDGET	AMOUNT CHANGE	% CHANGE	% BUDGET
BUDGET*						
SALARIES	49,749,705	53,004,793	55,087,259	2,082,466	3.9%	45.1%
INSTRUCTION	35,825,108	37,927,756	39,811,650	1,883,894	5.0%	32.6%
ADMINISTRATIVE	3,766,400	3,880,569	3,894,109	13,540	0.3%	3.2%
CUSTODIAL	3,873,187	4,153,204	4,375,113	221,909	5.3%	3.6%
SUPPORT	6,178,156	6,930,864	6,893,987	(36,877)	-0.5%	5.6%
TAX COLLECTORS	106,854	112,400	112,400	-	0.0%	0.1%
BENEFITS	15,939,785	19,818,354	21,182,979	1,364,625	6.9%	17.4%
HEALTH INSURANCE	8,610,292	9,958,849	10,775,594	816,745	8.2%	8.8%
SOC. SEC./RETIRE./W.C.	6,459,044	8,817,377	9,369,896	552,519	6.3%	7.7%
TUITION REIMB.	686,569	777,696	777,600	(96)	0.0%	0.6%
OTHER	183,880	264,432	259,889	(4,543)	-1.7%	0.2%
TOTAL SALARY & BENEFITS	65,689,490	72,823,147	76,270,238	3,447,091	4.7%	62.5%
OTHER	41,793,268	47,981,251	45,819,068	(2,162,183)	-4.5%	37.5%
I.U. (ED. & THERAPY PORTION)	3,312,337	3,690,516	3,690,516	-	0.0%	3.0%
OTHER PURCH. PROF./TECH. SERV.	1,441,628	1,249,611	1,592,602	342,991	27.4%	1.3%
DISPOSAL/CUST. SERVICES	227,614	182,100	182,100	-	0.0%	0.1%
FUEL & UTILITIES	2,143,235	2,594,270	2,640,934	46,664	1.8%	2.2%
EQUIP. MNT./COPIES/LEASES	1,052,641	1,149,698	1,099,325	(50,373)	-4.4%	0.9%
STUDENT TRANSPORTATION	5,744,240	6,171,692	6,470,537	298,845	4.8%	5.3%
INSURANCE	341,404	370,680	381,450	10,770	2.9%	0.3%
COMMUNICATIONS/ADV./PRINTING	390,673	496,400	465,607	(30,793)	-6.2%	0.4%
CHARTER SCHOOLS	2,424,278	3,040,432	3,050,860	10,428	0.3%	2.5%
CAREER & TECH. INST.	2,356,556	2,352,429	2,316,923	(35,506)	-1.5%	1.9%
COMMUNITY COLLEGE	885,180	917,877	946,135	28,258	3.1%	0.8%
APS/PRRI(IN-STATE)/DETENTION CTR.	549,847	697,957	703,462	5,505	0.8%	0.6%
OTHER SCHOOLS	141,071	91,000	206,200	115,200	126.6%	0.2%
TRAVEL REIMBURSEMENT	114,812	208,849	164,186	(44,663)	-21.4%	0.1%
IU PURCH. NON-INSTR. SERV.	142,632	146,500	143,200	(3,300)	-2.3%	0.1%
OTHER PURCH. SERVICES	29,644	29,460	21,060	(8,400)	-28.5%	0.0%
SUPPLIES/BOOKS/SOFTWARE	3,262,746	2,356,614	2,507,967	151,353	6.4%	2.1%
EQUIPMENT	1,353,602	1,011,993	903,777	(108,216)	-10.7%	0.7%
MISC.	187,604	205,760	197,698	(8,062)	-3.9%	0.2%
DEBT SERVICE	14,131,253	15,491,295	15,933,883	442,588	2.9%	13.1%
CAPITAL RESERVE FUND TRANSFER	394,223	100,000	100,000	-	0.0%	0.1%
ATHLETIC FUND TRANSFER	1,166,048	-	-	-	-	0.0%
BUDGETARY RESERVE	-	5,426,118	2,100,646	(3,325,472)	-61.3%	1.7%
GRAND TOTAL	107,482,758	120,804,398	122,089,306	1,284,908	1.1%	100.0%

*with putting athletic items in each category for the 1st time

