

EAST PENN SCHOOL DISTRICT
2017-2018 PROPOSED PRELIMINARY BUDGET

Supporting Documentation

January 23, 2017

Attached:

PDE-2028 Proposed Preliminary General Fund Budget
Summary of Revenue, Expenditures, and Fund Balance

Revenue Comparison

Expenditure Comparison

PROPOSED VERSION

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Robert E Saul

(610)966-8300

Extn :

Contact Person

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Extension

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Email Address

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,340,109
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,340,109</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	106,948,499
7000 Revenue from State Sources	33,349,698
8000 Revenue from Federal Sources	1,196,657
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$141,494,854</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$148,834,963</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	92,111,482
6112 Interim Real Estate Taxes	796,000
6113 Public Utility Realty Taxes	9,800
6114 Payments in Lieu of Current Taxes - State / Local	10,890
6150 Current Act 511 Taxes - Proportional Assessments	10,598,329
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,589,578
6500 Earnings on Investments	110,030
6700 Revenues from LEA Activities	157,300
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,310,000
6910 Rentals	42,000
6920 Contributions and Donations from Private Sources	28,000
6940 Tuition from Patrons	139,000
6990 Refunds and Other Miscellaneous Revenue	46,090

REVENUE FROM LOCAL SOURCES \$106,948,499

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	11,585,816
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	3,201,459
7311 Pupil Transportation Subsidy	2,172,277
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,292,150
7330 Health Services (Medical, Dental, Nurse, Act 25)	147,000
7340 State Property Tax Reduction Allocation	1,818,605
7505 Ready to Learn Block Grant	705,924
7810 State Share of Social Security and Medicare Taxes	2,342,774
7820 State Share of Retirement Contributions	9,983,693

REVENUE FROM STATE SOURCES \$33,349,698

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	675,697
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	153,934
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	38,863
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	306,163
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	22,000

REVENUE FROM FEDERAL SOURCES \$1,196,657

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 141,494,854

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$92,111,482

Amount of Tax Relief for Homestead Exclusions \$1,818,605

Total Approx. Tax Revenue: \$93,930,087

Approx. Tax Levy for Tax Rate Calculation: \$97,389,763

Lehigh

Total

2016-17 Data		
a. Assessed Value	\$5,238,426,200	\$5,238,426,200
b. Real Estate Mills	17.6970	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$4,733,941,529	\$4,733,941,529
d. Assessed Value	\$5,303,731,150	\$5,303,731,150
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$92,704,428	\$92,704,428
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$92,704,428	\$92,704,428
(f Total * g)		
i. Base Mills Subject to Index	17.6970	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.38000%	96.38000%
k. Tax Levy Needed	\$97,389,763	\$97,389,763
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	18.3625	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$97,389,763	\$97,389,763
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$95,571,158
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$92,111,482
(n * Est. Pct. Collection)		

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.9%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$92,111,482	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,818,605</u>	
Total Approx. Tax Revenue:		\$93,930,087	
Approx. Tax Levy for Tax Rate Calculation:		\$97,389,763	
	Lehigh		Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	18.2102		
q. Mills In Excess of Index (if l > p), (l - p))	0.1523		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$96,582,005		\$96,582,005
IV. s. Millage Rate within Index? (If l > p Then No)	No		
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$807,758		\$807,758
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$778,517		\$778,517

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$0		
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$92,111,482
Amount of Tax Relief for Homestead Exclusions	<u>\$1,818,605</u>
Total Approx. Tax Revenue:	\$93,930,087
Approx. Tax Levy for Tax Rate Calculation:	\$97,389,763
	Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,818,605	Lowering RE Tax Rate	\$0	\$1,818,605
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,818,605

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lehigh	5,303,731,150	18.3625	97,389,763			96.38000%	
Totals:	5,303,731,150		97,389,763	- 1,818,605	= 95,571,158	X 96.38000%	= 92,111,482

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	9,208,329	9,208,329
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,390,000	1,390,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 10,598,329 10,598,329

Total Act 511, Current Taxes 10,598,329

Act 511 Tax Limit -->	4,733,941,529 X	12	56,807,298
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2016-17 (Rebalanced)	2017-18	Percent Change in Rate			2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u> Lehigh	17.6970	18.3625	3.77%	No	2.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	59,959,253
1200 Special Programs - Elementary / Secondary	20,390,264
1300 Vocational Education	3,739,933
1400 Other Instructional Programs - Elementary / Secondary	550,920
1500 Nonpublic School Programs	45,000
1600 Adult Education Programs	31,964
1700 Higher Education Programs	913,492
Total Instruction	\$85,630,826
2000 Support Services	
2100 Support Services - Students	5,011,677
2200 Support Services - Instructional Staff	4,047,701
2300 Support Services - Administration	5,954,124
2400 Support Services - Pupil Health	1,700,466
2500 Support Services - Business	1,043,523
2600 Operation and Maintenance of Plant Services	12,804,895
2700 Student Transportation Services	7,774,824
2800 Support Services - Central	2,305,797
2900 Other Support Services	138,994
Total Support Services	\$40,782,001
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,925,412
3300 Community Services	45,825
Total Operation of Non-Instructional Services	\$1,971,237
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	13,191,992
5900 Budgetary Reserve	7,258,907
Total Other Expenditures and Financing Uses	\$20,450,899
Total Estimated Expenditures and Other Financing Uses	\$148,834,963

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	33,768,865
200 Personnel Services - Employee Benefits	20,348,061
300 Purchased Professional and Technical Services	170,000
400 Purchased Property Services	408,341
500 Other Purchased Services	3,896,280
600 Supplies	1,240,942
700 Property	116,054
800 Other Objects	10,710
Total Regular Programs - Elementary / Secondary	\$59,959,253
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,593,720
200 Personnel Services - Employee Benefits	5,167,675
300 Purchased Professional and Technical Services	3,948,875
400 Purchased Property Services	500
500 Other Purchased Services	1,607,238
600 Supplies	67,056
800 Other Objects	5,200
Total Special Programs - Elementary / Secondary	\$20,390,264
1300 Vocational Education	
100 Personnel Services - Salaries	788,518
200 Personnel Services - Employee Benefits	453,180
500 Other Purchased Services	2,485,275
600 Supplies	12,960
Total Vocational Education	\$3,739,933
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	377,012
200 Personnel Services - Employee Benefits	152,853
400 Purchased Property Services	9,155
500 Other Purchased Services	9,600
600 Supplies	2,300
Total Other Instructional Programs - Elementary / Secondary	\$550,920
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	45,000
Total Nonpublic School Programs	\$45,000
1600 Adult Education Programs	
100 Personnel Services - Salaries	21,300
200 Personnel Services - Employee Benefits	8,664
500 Other Purchased Services	1,500
600 Supplies	500
Total Adult Education Programs	\$31,964
1700 Higher Education Programs	
500 Other Purchased Services	913,492

<u>Description</u>	<u>Amount</u>
Total Higher Education Programs	\$913,492
Total Instruction	\$85,630,826
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,979,585
200 Personnel Services - Employee Benefits	1,822,392
300 Purchased Professional and Technical Services	91,900
400 Purchased Property Services	500
500 Other Purchased Services	10,600
600 Supplies	103,400
800 Other Objects	3,300
Total Support Services - Students	\$5,011,677
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,995,864
200 Personnel Services - Employee Benefits	1,549,063
300 Purchased Professional and Technical Services	117,412
400 Purchased Property Services	7,963
500 Other Purchased Services	56,805
600 Supplies	173,221
700 Property	145,863
800 Other Objects	1,510
Total Support Services - Instructional Staff	\$4,047,701
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,381,046
200 Personnel Services - Employee Benefits	2,114,611
300 Purchased Professional and Technical Services	137,600
400 Purchased Property Services	20,550
500 Other Purchased Services	139,417
600 Supplies	107,470
700 Property	2,600
800 Other Objects	50,830
Total Support Services - Administration	\$5,954,124
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,051,560
200 Personnel Services - Employee Benefits	555,056
300 Purchased Professional and Technical Services	40,550
400 Purchased Property Services	4,000
500 Other Purchased Services	500
600 Supplies	48,800
Total Support Services - Pupil Health	\$1,700,466
2500 Support Services - Business	
100 Personnel Services - Salaries	537,695
200 Personnel Services - Employee Benefits	388,728

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	38,200
400 Purchased Property Services	9,700
500 Other Purchased Services	9,600
600 Supplies	42,600
700 Property	2,000
800 Other Objects	15,000
Total Support Services - Business	\$1,043,523
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	5,247,736
200 Personnel Services - Employee Benefits	3,396,632
300 Purchased Professional and Technical Services	208,275
400 Purchased Property Services	831,600
500 Other Purchased Services	574,232
600 Supplies	2,468,320
700 Property	71,000
800 Other Objects	7,100
Total Operation and Maintenance of Plant Services	\$12,804,895
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	7,774,824
Total Student Transportation Services	\$7,774,824
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	932,501
200 Personnel Services - Employee Benefits	630,998
300 Purchased Professional and Technical Services	122,963
400 Purchased Property Services	1,000
500 Other Purchased Services	39,252
600 Supplies	56,883
700 Property	522,000
800 Other Objects	200
Total Support Services - Central	\$2,305,797
2900 <u>Other Support Services</u>	
500 Other Purchased Services	138,994
Total Other Support Services	\$138,994
Total Support Services	\$40,782,001
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	853,845
200 Personnel Services - Employee Benefits	395,276
300 Purchased Professional and Technical Services	154,400
400 Purchased Property Services	20,100
500 Other Purchased Services	286,644
600 Supplies	162,497
700 Property	12,750
800 Other Objects	39,900

<u>Description</u>	<u>Amount</u>
Total Student Activities	\$1,925,412
3300 Community Services	
100 Personnel Services - Salaries	2,008
200 Personnel Services - Employee Benefits	817
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	500
600 Supplies	7,500
Total Community Services	\$45,825
Total Operation of Non-Instructional Services	\$1,971,237
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,771,992
900 Other Uses of Funds	11,420,000
Total Debt Service / Other Expenditures and Financing Uses	\$13,191,992
5900 Budgetary Reserve	
800 Other Objects	7,258,907
Total Budgetary Reserve	\$7,258,907
Total Other Expenditures and Financing Uses	\$20,450,899
TOTAL EXPENDITURES	\$148,834,963

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Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	12,629,000	12,548,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,426,000	
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	750,000	750,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$14,805,000	\$13,298,000

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$14,805,000** **\$13,298,000**

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	68,724,000	57,304,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,805,000	1,850,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,275,000	6,555,000
0599 Other Long-Term Liabilities	637,000	685,000

Total General Fund	\$76,441,000	\$66,394,000
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

33,000

34,000

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	2,600	3,400
0599 Other Long-Term Liabilities		

Total Food Service / Cafeteria Operations Fund	\$35,600	\$37,400
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Child Care Operations Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total Child Care Operations Fund		
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Other Enterprise Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total Other Enterprise Funds		
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Internal Service Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total Internal Service Fund		
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Private Purpose Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total Private Purpose Trust Fund		
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Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$76,476,600	\$66,431,400

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

General Fund	11,830,000	12,125,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$11,830,000	\$12,125,000
TOTAL INDEBTEDNESS	\$88,306,600	\$78,556,400

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	
5900 Budgetary Reserve	7,258,907
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,258,907

East Penn School District
2017-18 Proposed Preliminary Budget
Summary of Revenues, Expenditures, and Fund Balance

	<u>ACTUAL</u> <u>2015-2016</u>	<u>BUDGET</u> <u>2016-2017</u>	<u>BUDGET</u> <u>2017-2018</u>	<u>PERCENT</u> <u>CHANGE</u>
BEGINNING RESTRICTED FUND BALANCE	18,414	21,123	21,123	0.0%
BEGINNING COMMITTED FUND BALANCE	625,147	100,000	-	-100.0%
BEGINNING ASSIGNED FUND BALANCE	10,770,544	6,313,235	7,318,986	15.9%
BEGINNING UNASSIGNED FUND BALANCE	<u>44,265</u>	<u>3,218,986</u>	<u>-</u>	-100.0%
TOTAL BEGINNING FUND BALANCE	11,458,370	9,653,344	7,340,109	-24.0%
REVENUE				
6000 Local Sources	98,891,914	102,867,245	106,948,499	4.0%
7000 State Sources	30,547,342	31,829,689	33,349,698	4.8%
8000 Federal Sources	1,232,269	1,191,647	1,196,657	0.4%
9000 Other Financing Sources	<u>548,056</u>	<u>4,500</u>	<u>-</u>	-100.0%
TOTAL REVENUE AND OTHER FINANCING SOURCES	131,219,581	135,893,081	141,494,854	4.1%
EXPENDITURES				
1000 Instruction	79,206,744	83,410,385	85,630,826	2.7%
2000 Support Services	37,052,736	39,538,045	40,782,001	3.1%
3000 Operation of Noninstructional Services	1,891,213	1,945,915	1,971,237	1.3%
4000 Facilities Acquisition, Construction & Improve	-	-	-	0.0%
5000 Other Financing Uses	<u>14,873,914</u>	<u>17,311,971</u>	<u>20,450,899</u>	18.1%
TOTAL EXPENDITURES AND OTHER FINANCING USES	133,024,607	142,206,316	148,834,963	4.7%
ENDING FUND BALANCE	9,653,344	3,340,109	-	-100.0%
Total Exp. (excluding Budgetary Reserve)	133,024,607	138,206,316	141,576,056	2.4%
Rev. - Exp. (excluding Budgetary Reserve)	<u>(1,805,026)</u>	<u>(2,313,235)</u>	<u>(81,202)</u>	-96.5%
ENDING RESTRICTED FUND BALANCE *	21,123	21,123	21,123	0.0%
ENDING COMMITTED FUND BALANCE *	100,000	-	-	0.0%
ENDING ASSIGNED FUND BALANCE *	6,313,235	7,318,986	-	-100.0%
ENDING UNASSIGNED FUND BALANCE *	<u>3,218,986</u>	<u>-</u>	<u>7,237,784</u>	0.0%
TOTAL ENDING FUND BALANCE *	9,653,344	7,340,109	7,258,907	-1.1%

* Assuming Budgetary Reserve is not spent

East Penn School District
2017-18 Proposed Preliminary Budget
Revenue Comparison

SOURCE	<u>ACTUAL</u> 2015-2016	<u>BUDGET</u> 2016-2017	<u>BUDGET</u> 2017-2018	<u>%</u> <u>CHANGE</u>
ASSESSMENTS (\$) JULY 1	5,178,388,500	5,238,426,200	5,303,731,150	1.2%
MILLAGE PER \$1,000 ASSESSMENT	17.2150	17.6970	18.3625	3.8%
TAX BILLING AT JULY 1	84,014,955	87,432,162	92,111,482	5.4%
PERCENT COLLECTION	96.20%	96.20%	96.38%	0.2%
<u>6000 LOCAL SOURCES</u>				
6111 Current Real Estate Tax	84,065,695	87,432,162	92,111,482	5.4%
6112 Interim Real Estate Tax	833,079	1,145,650	796,000	-30.5%
6113 Public Utility Realty Tax	103,918	106,500	9,800	-90.8%
6114 Payments In Lieu Of Taxes	11,211	11,000	10,890	-1.0%
6151 Earned Income Tax (Act 511)	8,940,125	9,125,000	9,208,329	0.9%
6153 Real Estate Transfer Taxes (Act 511)	1,542,845	1,390,000	1,390,000	0.0%
6411 Delinquent Real Estate Tax	1,570,870	1,850,000	1,586,578	-14.2%
6151 Delinquent Earned Income Tax (Act 511)	2,086	8,500	3,000	-64.7%
6510 Interest on Investments	93,730	100,072	110,030	10.0%
6710 Admissions	54,869	61,200	61,500	0.5%
6740 Fees	109,545	89,475	89,800	0.4%
6790 Other Student Activity Income	4,598	6,700	6,000	-10.4%
6831 Federal Other Rev. From Other LEA's	-	10,420	-	-100.0%
6832 Federal IDEA Rev. From Other LEA's	1,231,143	1,261,975	1,310,000	3.8%
6910 Rentals	89,068	41,000	42,000	2.4%
6920 Contributions/Donations Private	28,019	36,825	28,000	-24.0%
6942 Tuition - Summer School	48,180	52,000	48,000	-7.7%
6943 Tuition - Adult Education	20,986	22,000	22,000	0.0%
6944 Tuition From Other LEA's in PA	8,937	6,000	6,000	0.0%
6949 Tuition - Other	46,580	63,000	63,000	0.0%
6990 Miscellaneous Revenue	<u>86,430</u>	<u>47,766</u>	<u>46,090</u>	-3.5%
TOTAL LOCAL SOURCES	98,891,914	102,867,245	106,948,499	4.0%
<u>7000 STATE SOURCES</u>				
7110 Basic Instructional Subsidy	11,066,007	11,192,932	11,585,816	3.5%
7160 Tuition - Sec. 1305 & 1306	118,679	77,500	100,000	29.0%
7271 Special Education	3,263,270	3,449,443	3,201,459	-7.2%
7310 Transportation	2,286,607	1,875,000	2,172,277	15.9%
7320 Rentals & Sinking Fund Payments	1,508,525	1,311,013	1,292,150	-1.4%
7330 Health Services	147,286	153,000	147,000	-3.9%
7340 State Property Tax Reduction Allocation	1,812,325	1,818,605	1,818,605	0.0%
7500's Extra Grants	740,853	705,923	705,924	0.0%
7810 Revenue for Social Security	2,272,532	2,185,728	2,342,774	7.2%
7820 Revenue for Retirement Payments	<u>7,331,258</u>	<u>9,060,545</u>	<u>9,983,693</u>	10.2%
TOTAL STATE SOURCES	30,547,342	31,829,689	33,349,698	4.8%

**East Penn School District
2017-18 Proposed Preliminary Budget
Revenue Comparison**

SOURCE	<u>ACTUAL</u> <u>2015-2016</u>	<u>BUDGET</u> <u>2016-2017</u>	<u>BUDGET</u> <u>2017-2018</u>	<u>%</u> <u>CHANGE</u>
<u>8000 FEDERAL SOURCES</u>				
8514 Title I Low Income	717,925	675,697	675,697	0.0%
8515 Title II Improving Teacher Quality/Tech.	152,392	153,934	153,934	0.0%
8516 Title III LEP	48,727	38,863	38,863	0.0%
8810 ACCESS Funds	289,269	301,153	306,163	1.7%
8820 ACCESS Med. Assist. Admin. Reimb.	<u>23,956</u>	<u>22,000</u>	<u>22,000</u>	0.0%
TOTAL FEDERAL SOURCES	1,232,269	1,191,647	1,196,657	0.4%
<u>9000 OTHER FINANCING SOURCES</u>				
9300 Interfund Transfers	1,697	-	-	0.0%
9400 Sale of Fixed Assets	546,250	3,000	-	-100.0%
9900 Insurance Recoveries	<u>109</u>	<u>1,500</u>	-	-100.0%
TOTAL OTHER FINANCING SOURCES	548,056	4,500	-	-100.0%
TOTAL REVENUE	131,219,581	135,893,081	141,494,854	4.1%

**East Penn School District
2017-18 Proposed Preliminary Budget
Expenditure Comparison**

FUNCTION AND OBJECT	<u>ACTUAL 2015-2016</u>	<u>BUDGET 2016-2017</u>	<u>BUDGET 2017-2018</u>	<u>% CHANGE</u>
<u>1100 REGULAR INSTRUCTION</u>				
100 Personnel Services - Salaries	32,086,671	32,854,245	33,768,865	2.8%
200 Personnel Services - Benefits	18,248,008	20,251,872	20,348,061	0.5%
300 Purchased Professional Services	205,190	222,000	170,000	-23.4%
400 Purchased Services	223,167	289,520	408,341	41.0%
500 Other Purchased Services	3,470,507	3,707,023	3,896,280	5.1%
600 Supplies	848,839	1,079,502	1,240,942	15.0%
700 Equipment	152,172	177,028	116,054	-34.4%
800 Other Objects	<u>11,154</u>	<u>12,799</u>	<u>10,710</u>	-16.3%
TOTAL REGULAR INSTRUCTION	55,245,708	58,593,989	59,959,253	2.3%
<u>1200 SPECIAL PROGRAMS INSTRUCTION</u>				
100 Personnel Services - Salaries	8,920,270	9,332,079	9,593,720	2.8%
200 Personnel Services - Benefits	4,350,135	5,035,443	5,167,675	2.6%
300 Purchased Professional Services	4,222,236	3,683,835	3,948,875	7.2%
400 Purchased Services	1,000	1,500	500	-66.7%
500 Other Purchased Services	1,667,202	1,474,677	1,607,238	9.0%
600 Supplies	79,932	112,850	67,056	-40.6%
700 Equipment	-	-	-	0.0%
800 Other Objects	<u>1,435</u>	<u>5,450</u>	<u>5,200</u>	-4.6%
TOTAL SPECIAL INSTRUCTION	19,242,210	19,645,834	20,390,264	3.8%
<u>1300 VOCATIONAL ED. PROGRAMS</u>				
100 Personnel Services - Salaries	722,912	770,762	788,518	2.3%
200 Personnel Services - Benefits	389,284	452,162	453,180	0.2%
400 Purchased Services	-	-	-	0.0%
500 Other Purchased Services	2,240,997	2,391,407	2,485,275	3.9%
600 Supplies	21,835	12,820	12,960	1.1%
700 Equipment	-	-	-	0.0%
800 Other Objects	<u>85</u>	<u>80</u>	<u>-</u>	-100.0%
TOTAL VOCATIONAL INSTRUCTION	3,375,113	3,627,231	3,739,933	3.1%
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>				
100 Personnel Services - Salaries	262,292	405,246	377,012	-7.0%
200 Personnel Services - Benefits	87,605	152,539	152,853	0.2%
400 Purchased Services	9,953	8,920	9,155	2.6%
500 Other Purchased Services	14,079	9,800	9,600	-2.0%
600 Supplies	<u>14,117</u>	<u>4,030</u>	<u>2,300</u>	-42.9%
TOTAL OTHER INSTR. PROGRAMS	388,046	580,535	550,920	-5.1%
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>				
300 Purchased Professional Services	23,109	21,247	45,000	111.8%
600 Supplies	<u>567</u>	<u>-</u>	<u>-</u>	0.0%
TOTAL NONPUBLIC SCHOOL PROGRAMS	23,676	21,247	45,000	111.8%

**East Penn School District
2017-18 Proposed Preliminary Budget
Expenditure Comparison**

FUNCTION AND OBJECT	<u>ACTUAL</u> 2015-2016	<u>BUDGET</u> 2016-2017	<u>BUDGET</u> 2017-2018	<u>%</u> <u>CHANGE</u>
<u>1600 ADULT EDUCATION PROGRAMS</u>				
100 Personnel Services - Salaries	17,549	20,907	21,300	1.9%
200 Personnel Services - Benefits	3,190	8,044	8,664	7.7%
500 Other Purchased Services	-	1,618	1,500	-7.3%
600 Supplies	-	1,000	500	-50.0%
TOTAL ADULT ED. PROGRAMS	20,739	31,569	31,964	1.3%
<u>1700 COMM./JR. COLLEGE INSTRUCTION</u>				
500 Other Purchased Services	911,252	909,980	913,492	0.4%
<u>2100 SUPPORT SERV. PUPIL PERSONNEL</u>				
100 Personnel Services - Salaries	2,794,076	2,790,394	2,979,585	6.8%
200 Personnel Services - Benefits	1,573,952	1,705,449	1,822,392	6.9%
300 Purchased Professional Services	7,832	5,400	91,900	1601.9%
400 Purchased Services	500	500	500	0.0%
500 Other Purchased Services	10,023	10,200	10,600	3.9%
600 Supplies	84,435	69,600	103,400	48.6%
700 Equipment	27	-	-	0.0%
800 Other Objects	2,225	3,300	3,300	0.0%
TOTAL SUPPORT SERV. PUPIL PERSON	4,473,070	4,584,843	5,011,677	9.3%
<u>2200 SUPPORT SERV. - INSTR. STAFF</u>				
100 Personnel Services - Salaries	1,854,914	1,863,884	1,995,864	7.1%
200 Personnel Services - Benefits	1,091,146	1,211,509	1,549,063	27.9%
300 Purchased Professional Services	45,212	47,497	117,412	147.2%
400 Purchased Services	8,740	9,225	7,963	-13.7%
500 Other Purchased Services	59,893	57,140	56,805	-0.6%
600 Supplies	328,504	326,875	173,221	-47.0%
700 Equipment	354,669	303,113	145,863	-51.9%
800 Other Objects	723	1,810	1,510	-16.6%
TOTAL SUPPORT SERV. - INSTRUCTION	3,743,801	3,821,053	4,047,701	5.9%
<u>2300 SUPPORT SERV. - ADMINISTRATION</u>				
100 Personnel Services - Salaries	3,271,359	3,329,347	3,381,046	1.6%
200 Personnel Services - Benefits	2,102,541	2,325,197	2,114,611	-9.1%
300 Purchased Professional Services	126,045	131,850	137,600	4.4%
400 Purchased Services	18,859	21,300	20,550	-3.5%
500 Other Purchased Services	135,324	134,237	139,417	3.9%
600 Supplies	80,315	106,701	107,470	0.7%
700 Equipment	2,739	8,550	2,600	-69.6%
800 Other Objects	44,205	52,350	50,830	-2.9%
TOTAL SUPPORT SERV. - ADMIN.	5,781,387	6,109,532	5,954,124	-2.5%

**East Penn School District
2017-18 Proposed Preliminary Budget
Expenditure Comparison**

FUNCTION AND OBJECT	<u>ACTUAL 2015-2016</u>	<u>BUDGET 2016-2017</u>	<u>BUDGET 2017-2018</u>	<u>% CHANGE</u>
<u>2400 SUPPORT SERV. - PUPIL HEALTH</u>				
100 Personnel Services - Salaries	940,313	1,063,281	1,051,560	-1.1%
200 Personnel Services - Benefits	432,247	523,321	555,056	6.1%
300 Purchased Professional Services	93,449	44,000	40,550	-7.8%
400 Purchased Services	2,140	8,000	4,000	-50.0%
500 Other Purchased Services	552	500	500	0.0%
600 Supplies	32,934	48,800	48,800	0.0%
700 Equipment	-	-	-	0.0%
TOTAL SUPPORT SERV. - PUPIL HEALTH	<u>1,501,635</u>	<u>1,687,902</u>	<u>1,700,466</u>	0.7%
<u>2500 SUPPORT SERV. - BUSINESS</u>				
100 Personnel Services - Salaries	526,327	522,103	537,695	3.0%
200 Personnel Services - Benefits	349,231	394,856	388,728	-1.6%
300 Purchased Professional Services	50,461	37,100	38,200	3.0%
400 Purchased Services	7,573	10,100	9,700	-4.0%
500 Other Purchased Services	7,346	14,200	9,600	-32.4%
600 Supplies	43,138	45,000	42,600	-5.3%
700 Equipment	-	2,000	2,000	0.0%
800 Other Objects	<u>14,661</u>	<u>14,750</u>	<u>15,000</u>	1.7%
TOTAL SUPPORT SERV. - BUSINESS	998,737	1,040,109	1,043,523	0.3%
<u>2600 OPERATION & MNT. OF PLANT SERVICES</u>				
100 Personnel Services - Salaries	5,014,795	5,043,352	5,247,736	4.1%
200 Personnel Services - Benefits	3,059,786	3,347,689	3,396,632	1.5%
300 Purchased Professional Services	88,224	196,775	208,275	5.8%
400 Purchased Services	1,497,167	1,547,310	831,600	-46.3%
500 Other Purchased Services	533,208	538,550	574,232	6.6%
600 Supplies	1,433,408	1,826,148	2,468,320	35.2%
700 Equipment	55,855	62,000	71,000	14.5%
800 Other Objects	<u>4,035</u>	<u>6,000</u>	<u>7,100</u>	18.3%
TOTAL OPER. & MNT. OF PLANT SERV.	11,686,478	12,567,824	12,804,895	1.9%
<u>2700 STUDENT TRANSPORTATION SERVICES</u>				
500 Other Purchased Services	6,989,250	7,688,370	7,774,824	1.1%
700 Equipment	-	-	-	0.0%
TOTAL STUDENT TRANSPORTATION	<u>6,989,250</u>	<u>7,688,370</u>	<u>7,774,824</u>	1.1%
<u>2800 SUPPORT SERVICES - CENTRAL</u>				
100 Personnel Services - Salaries	921,169	955,697	932,501	-2.4%
200 Personnel Services - Benefits	539,256	606,662	630,998	4.0%
300 Purchased Professional Services	115,558	131,975	122,963	-6.8%
400 Purchased Services	1,073	-	1,000	0.0%
500 Other Purchased Services	28,660	39,192	39,252	0.2%
600 Supplies	59,605	64,750	56,883	-12.1%
700 Equipment	76,375	101,000	522,000	416.8%
800 Other Objects	<u>185</u>	<u>400</u>	<u>200</u>	-50.0%
TOTAL SUPPORT SERV. - CENTRAL	1,741,881	1,899,676	2,305,797	21.4%

**East Penn School District
2017-18 Proposed Preliminary Budget
Expenditure Comparison**

FUNCTION AND OBJECT	<u>ACTUAL 2015-2016</u>	<u>BUDGET 2016-2017</u>	<u>BUDGET 2017-2018</u>	<u>% CHANGE</u>
<u>2900 OTHER SUPPORT SERVICES</u>				
500 Other Purchased Services	136,498	138,736	138,994	0.2%
<u>3200 STUDENT ACTIVITIES</u>				
100 Personnel Services - Salaries	814,798	837,512	853,845	2.0%
200 Personnel Services - Benefits	292,197	376,450	395,276	5.0%
300 Purchased Professional Services	169,072	149,200	154,400	3.5%
400 Purchased Services	42,500	42,562	20,100	-52.8%
500 Other Purchased Services	270,253	257,600	286,644	11.3%
600 Supplies	163,684	184,302	162,497	-11.8%
700 Equipment	55,565	13,150	12,750	-3.0%
800 Other Objects	<u>33,879</u>	<u>41,250</u>	<u>39,900</u>	-3.3%
TOTAL STUDENT ACTIVITIES	1,841,948	1,902,026	1,925,412	1.2%
<u>3300 COMMUNITY SERVICES</u>				
100 Personnel Services - Salaries	4,372	2,048	2,008	-2.0%
200 Personnel Services - Benefits	927	481	817	69.9%
300 Purchased Professional Services	33,493	35,000	35,000	0.0%
400 Purchased Services	500	500	500	0.0%
600 Supplies	<u>9,472</u>	<u>5,860</u>	<u>7,500</u>	28.0%
TOTAL COMMUNITY SERVICES	48,764	43,889	45,825	4.4%
<u>3400 SCHOLARSHIPS AND AWARDS</u>				
800 Other Objects	<u>500</u>	-	-	0.0%
<u>5100 DEBT SERVICE/OTHER EXP. & FIN. USES</u>				
800 Other Objects	1,747,664	2,171,971	1,771,992	-18.4%
900 Other Financing Uses	<u>12,580,000</u>	<u>11,140,000</u>	<u>11,420,000</u>	2.5%
TOTAL DEBT SERVICE	14,327,664	13,311,971	13,191,992	-0.9%
<u>5200 FUND TRANSFERS</u>				
900 Other Financing Uses	<u>546,250</u>	-	-	0.0%
<u>5900 BUDGETARY RESERVE</u>				
800 Other Objects	-	<u>4,000,000</u>	<u>7,258,907</u>	81.5%
TOTAL APPROPRIATIONS	<u>133,024,607</u>	<u>142,206,316</u>	<u>148,834,963</u>	4.7%