

EAST PENN SCHOOL DISTRICT

GENERAL FUND BUDGET

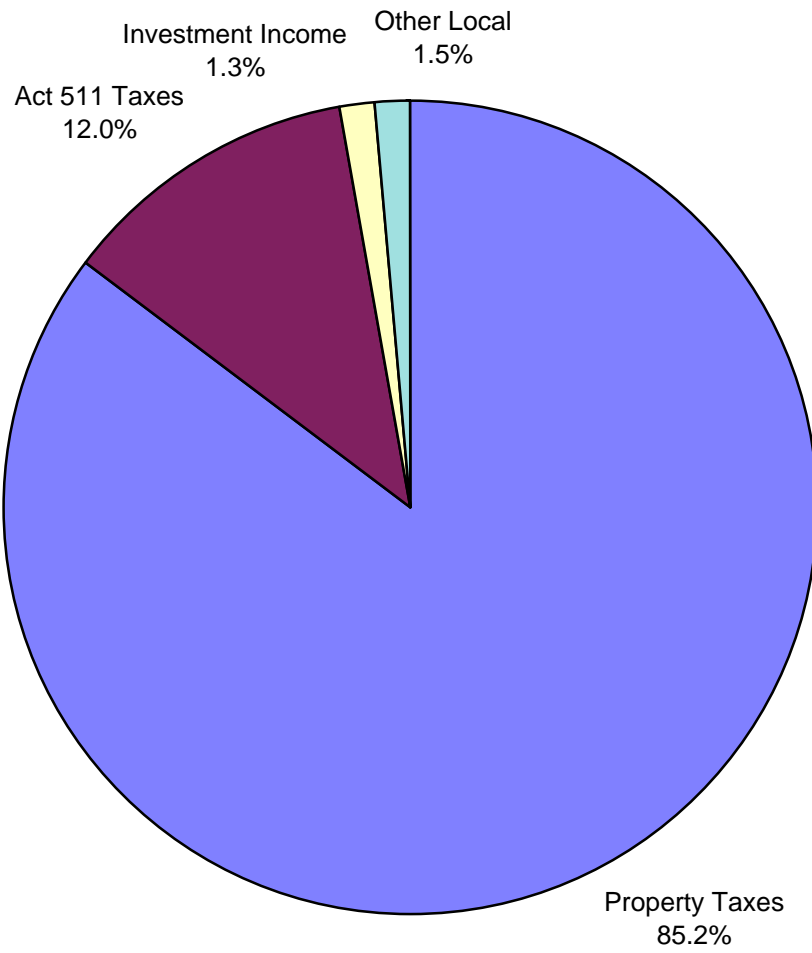
SUMMARY OF REVENUE, EXPENDITURES AND FUND BALANCE (by function)

	<u>ACTUAL</u> <u>2006-2007</u>	<u>BUDGET</u> <u>2007-2008</u>	<u>BUDGET</u> <u>2008-2009</u>	<u>%</u> <u>CHANGE</u>
BEGINNING FUND BALANCE	\$7,102,366	\$8,791,570	\$6,031,377	-31.4%
LESS DESIGNATED FUND BALANCE		<u>\$0</u>	<u>\$0</u>	
AVAILABLE FUND BALANCE	\$7,102,366	\$8,791,570	\$6,031,377	-31.4%
 REVENUE				
6000 Local Sources	\$74,709,888	\$79,666,257	\$81,711,500	2.6%
7000 State Sources	\$19,162,525	\$20,222,632	\$23,100,806	14.2%
8000 Federal Sources	\$383,644	\$498,616	\$896,982	79.9%
9000 Other Financing Sources	<u>\$876,290</u>	<u>\$0</u>	<u>\$0</u>	
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$95,132,347	\$100,387,505	\$105,709,288	5.3%
 EXPENDITURES				
1000 Instruction	\$50,160,221	\$54,695,203	\$57,517,530	5.2%
2000 Support Services	\$27,711,496	\$30,502,864	\$31,952,860	4.8%
3000 Operation of Noninstructional Services	\$344,852	\$265,945	\$269,318	1.3%
4000 Facilities Acquisition, Construction and Improvement Services	\$0	\$0	\$0	
5000 Other Financing Uses	<u>\$15,974,523</u>	<u>\$21,245,323</u>	<u>\$21,274,644</u>	0.1%
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$94,191,092	\$106,709,335	\$111,014,352	4.0%
 ENDING FUND BALANCE	 \$8,043,621	 \$2,469,740	 \$726,313	

The adopted budget includes a 1.78 mil or 4.4% real estate tax rate increase.

If budget reserve is not spent, the ending fund balance for '08/09 will be \$6,031,377.

EAST PENN SCHOOL DISTRICT
2008-2009 BUDGET
LOCAL REVENUE ANALYSIS



EAST PENN SCHOOL DISTRICT

BUDGET SUMMARY OF LOCAL REVENUE

SOURCE	<u>ACTUAL</u> <u>2006-2007</u>	<u>BUDGET</u> <u>2007-2008</u>	<u>BUDGET</u> <u>2008-2009</u>	<u>%</u> <u>CHANGE</u>
Property Taxes include:				
Current Real Estate	59,177,765	63,635,814	66,582,721	4.6%
Interim Real Estate	2,045,437	2,000,000	1,300,000	-35.0%
Public Utility Realty	96,786	96,786	101,281	4.6%
Delinquent Real Estate	1,407,864	1,374,880	1,586,400	15.4%
Payment in lieu of taxes	<u>8,336</u>	<u>9,500</u>	<u>9,500</u>	0.0%
	62,736,188	67,116,980	69,579,902	3.7%
Act 511 Taxes include:				
Earned Income	6,713,098	7,297,500	8,085,000	10.8%
Current and Delinquent Per Capita (1/2)	0	0	0	
Real Estate Transfer	<u>2,560,814</u>	<u>2,800,000</u>	<u>1,700,000</u>	-39.3%
	9,273,912	10,097,500	9,785,000	-3.1%
Investment Income	1,587,647	1,300,000	1,100,000	-15.4%
All Other includes:				
Intermediate Sources for Fed./State Funds	875,214	979,214	998,798	2.0%
Current and Delinquent Per Capita (1/2)	0	0	0	
Rentals	11,070	22,000	22,000	0.0%
Contributions and Donations	43,205	0	0	
Tuition-Summer Sch/Adult Ed./Other	175,110	141,063	216,300	53.3%
Other Miscellaneous	<u>7,542</u>	<u>9,500</u>	<u>9,500</u>	0.0%
	1,112,141	1,151,777	1,246,598	8.2%
Total Local Revenue	74,709,888	79,666,257	81,711,500	2.6%

EAST PENN SCHOOL DISTRICT

REVENUE COMPARISON

SOURCE	<u>ACTUAL</u> <u>2006-2007</u>	<u>BUDGET</u> <u>2007-2008</u>	<u>BUDGET</u> <u>2008-2009</u>	<u>%</u> <u>CHANGE</u>
ASSESSMENTS (\$) JULY 1	1,566,320,029	1,640,991,000	1,688,684,000	2.9%
MILLAGE PER \$1,000 ASSESSMENT	39.16	40.49	42.27	4.4%
TAX BILLING AT JULY 1 (net of exclusions)	61,337,092	66,443,726	69,588,964	4.7%
PERCENT COLLECTION	96.48%	95.77%	95.68%	-0.1%
 <u>6000 LOCAL SOURCES</u>				
6111 Current Real Estate Tax	59,177,765	63,635,814	66,582,721	4.6%
6112 Interim Real Estate Tax	2,045,437	2,000,000	1,300,000	-35.0%
6113 Public Utility Realty Tax	96,786	96,786	101,281	4.6%
6114 Payments In Lieu Of Taxes	8,336	9,500	9,500	0.0%
6151 Earned Income Taxes (Act 511)	6,713,098	7,297,500	8,085,000	10.8%
6153 Real Estate Transfer Taxes (Act 511)	2,560,814	2,800,000	1,700,000	-39.3%
6411 Delinquent Real Estate Tax	1,407,864	1,374,880	1,586,400	15.4%
6510 Interest on Investments	1,587,647	1,300,000	1,100,000	-15.4%
6821 State Rev. From Other LEA's	0	0	0	
6831/2 Federal Rev. From Other LEA's	875,214	979,214	998,798	2.0%
6910 Rentals	11,070	22,000	22,000	0.0%
6920 Contributions/Donations Private	43,205	0	0	
6942 Tuition - Summer School	51,031	42,000	72,000	71.4%
6943 Tuition - Adult Education	76,035	74,000	91,050	23.0%
6944 Tuition From Other LEA's in PA	36,309	13,813	40,750	195.0%
6949 Tuition - Other	11,735	11,250	12,500	11.1%
6990 Miscellaneous Revenue	<u>7,542</u>	<u>9,500</u>	<u>9,500</u>	0.0%
TOTAL LOCAL SOURCES	74,709,888	79,666,257	81,711,500	2.6%
 <u>7000 STATE SOURCES</u>				
7110 Basic Instructional Subsidy	9,434,831	9,698,175	10,106,200	4.2%
7140 Charter School Reimbursement	137,210	180,246	297,724	65.2%
7160 Tuition - Sec. 1305 & 1306	141,261	63,655	142,000	123.1%
7210 Homebound Instruction	2,350	1,000	1,000	0.0%
7230 Alternative Education	12,312	0	48,465	
7240 Driver Education - Student	8,435	9,400	9,400	0.0%
7250 Migratory Children	160	0	0	
7271 Special Education	2,872,621	2,960,836	3,026,171	2.2%
7310 Transportation	1,648,178	1,704,890	1,756,037	3.0%
7320 Rentals & Sinking Fund Payments	1,296,498	1,475,586	1,581,485	7.2%
7330 Health Services	156,278	148,398	160,140	7.9%
7340 State Property Tax Reduction Allocation	0	0	1,791,709	
7501 Accountability Grants	521,532	574,234	590,746	2.9%
7599 Other State Revenue Not Listed (DARE)	9,763	10,670	10,670	0.0%
7810 Revenue for Social Security	1,600,111	1,757,827	1,852,490	5.4%
7820 Revenue for Retirement Payments	<u>1,320,985</u>	<u>1,637,715</u>	<u>1,726,569</u>	5.4%
TOTAL STATE SOURCES	19,162,525	20,222,632	23,100,806	14.2%

EAST PENN SCHOOL DISTRICT

REVENUE COMPARISON

SOURCE	<u>ACTUAL</u> <u>2006-2007</u>	<u>BUDGET</u> <u>2007-2008</u>	<u>BUDGET</u> <u>2008-2009</u>	<u>%</u> <u>CHANGE</u>
<u>8000 FEDERAL SOURCES</u>				
8514 Title I Low Income	109,005	141,000	567,095	302.2%
8515 Title II Improving Teacher Quality/Tech.	148,658	175,351	175,898	0.3%
8516 Title III LEP	20,229	23,920	26,762	11.9%
8517 Title IV Safe and Drug Free Schools	3,225	15,000	17,227	14.8%
8518 Innovative Education	4,050	13,345	0	-100.0%
8810/8820 ACCESS Funds	<u>98,477</u>	<u>130,000</u>	<u>110,000</u>	-15.4%
TOTAL FEDERAL SOURCES	383,644	498,616	896,982	79.9%
<u>9000 OTHER FINANCING SOURCES</u>				
9300 Debt Service Fund Transfers	0	0	0	
9400 Sale of Fixed Assets	<u>876,290</u>	<u>0</u>	<u>0</u>	
TOTAL OTHER FINANCING SOURCES	876,290	0	0	
TOTAL REVENUE	95,132,347	100,387,505	105,709,288	5.3%

EAST PENN SCHOOL DISTRICT APPROPRIATIONS COMPARISON

FUNCTION AND OBJECT	<u>ACTUAL</u> <u>2006-2007</u>	<u>BUDGET</u> <u>2007-2008</u>	<u>BUDGET</u> <u>2008-2009</u>	<u>%</u> <u>CHANGE</u>
<u>1100 REGULAR INSTRUCTION</u>				
100 Personnel Services - Salaries	24,739,734	26,952,548	27,447,122	1.8%
200 Personnel Services - Benefits	9,151,205	10,004,319	10,072,564	0.7%
300 Purchased Professional Services	36,970	46,800	46,570	-0.5%
400 Purchased Services	348,857	424,351	437,450	3.1%
500 Other Purchased Services	827,902	930,435	1,459,106	56.8%
600 Supplies	1,380,749	1,472,258	1,541,264	4.7%
700 Equipment	48,700	108,099	86,161	-20.3%
800 Other Objects	<u>7,539</u>	<u>12,942</u>	<u>13,449</u>	3.9%
TOTAL REGULAR INSTRUCTION	36,541,656	39,951,752	41,103,686	2.9%
<u>1200 SPECIAL PROGRAMS INSTRUCTION</u>				
100 Personnel Services - Salaries	5,017,606	5,713,590	6,272,514	9.8%
200 Personnel Services - Benefits	1,566,887	1,724,228	1,885,746	9.4%
300 Purchased Professional Services	2,480,692	2,488,316	3,170,179	27.4%
400 Purchased Services	2,630	550	1,500	172.7%
500 Other Purchased Services	193,044	316,350	334,983	5.9%
600 Supplies	92,890	209,551	236,200	12.7%
700 Equipment	68,777	48,898	44,695	-8.6%
800 Other Objects	<u>1,542</u>	<u>2,900</u>	<u>6,870</u>	136.9%
TOTAL SPECIAL INSTRUCTION	9,424,068	10,504,383	11,952,687	13.8%
<u>1300 VOCATIONAL ED. PROGRAMS</u>				
100 Personnel Services - Salaries	477,756	507,794	537,248	5.8%
200 Personnel Services - Benefits	166,607	176,877	183,761	3.9%
400 Purchased Services	0	0	163	
500 Other Purchased Services	2,034,302	2,142,185	2,213,352	3.3%
600 Supplies	11,045	14,700	13,937	-5.2%
700 Equipment	1,489	1,000	900	-10.0%
800 Other Objects	<u>0</u>	<u>0</u>	<u>900</u>	
TOTAL VOCATIONAL INSTRUCTION	2,691,199	2,842,556	2,950,261	3.8%
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>				
100 Personnel Services - Salaries	533,492	425,575	469,902	10.4%
200 Personnel Services - Benefits	120,100	81,262	89,795	10.5%
300 Purchased Professional Services	10,373	0	0	
400 Purchased Services	7,842	7,555	7,555	0.0%
500 Other Purchased Services	19,413	15,100	15,200	0.7%
600 Supplies	6,945	8,000	5,000	-37.5%
700 Equipment	9,957	0	0	
800 Other Objects	<u>150</u>	<u>0</u>	<u>0</u>	
TOTAL OTHER INSTR. PROGRAMS	708,272	537,492	587,452	9.3%

**EAST PENN SCHOOL DISTRICT
APPROPRIATIONS COMPARISON**

FUNCTION AND OBJECT	<u>ACTUAL</u> 2006-2007	<u>BUDGET</u> 2007-2008	<u>BUDGET</u> 2008-2009	<u>%</u> <u>CHANGE</u>
<u>1600 ADULT EDUCATION PROGRAMS</u>				
100 Personnel Services - Salaries	59,930	60,150	63,080	4.9%
200 Personnel Services - Benefits	5,873	9,301	6,594	-29.1%
300 Purchased Professional Services	48	0	0	
500 Other Purchased Services	600	6,000	6,000	0.0%
600 Supplies	<u>12,514</u>	<u>6,200</u>	<u>6,100</u>	-1.6%
TOTAL ADULT ED. PROGRAMS	78,965	81,651	81,774	0.2%
<u>1700 COMM./JR. COLLEGE INSTRUCTION</u>				
500 Other Purchased Services	<u>716,060</u>	<u>777,369</u>	<u>841,670</u>	8.3%
<u>2100 SUPPORT SERV. PUPIL PERSONNEL</u>				
100 Personnel Services - Salaries	2,512,929	2,720,951	2,845,091	4.6%
200 Personnel Services - Benefits	935,338	1,002,444	1,052,622	5.0%
300 Purchased Professional Services	2,810	850	33,000	3782.4%
400 Purchased Services	6,763	6,650	5,285	-20.5%
500 Other Purchased Services	7,760	9,956	11,456	15.1%
600 Supplies	43,730	64,249	64,220	0.0%
700 Equipment	5,073	10,411	4,000	-61.6%
800 Other Objects	<u>964</u>	<u>1,459</u>	<u>1,620</u>	11.0%
TOTAL SUPPORT SERV. PUPIL PERSON	3,515,367	3,816,970	4,017,294	5.2%
<u>2200 SUPPORT SERV. - INSTR. STAFF</u>				
100 Personnel Services - Salaries	1,373,057	1,541,937	1,594,360	3.4%
200 Personnel Services - Benefits	485,131	534,119	530,561	-0.7%
300 Purchased Professional Services	34,519	68,800	115,455	67.8%
400 Purchased Services	16,531	49,622	34,190	-31.1%
500 Other Purchased Services	91,037	154,819	140,875	-9.0%
600 Supplies	251,306	242,585	324,215	33.7%
700 Equipment	482,869	794,464	846,800	6.6%
800 Other Objects	<u>6,173</u>	<u>5,550</u>	<u>5,650</u>	1.8%
TOTAL SUPPORT SERV. - INSTRUCTION	2,740,623	3,391,896	3,592,106	5.9%
<u>2300 SUPPORT SERV. - ADMINISTRATION</u>				
100 Personnel Services - Salaries	3,008,831	3,056,408	3,182,024	4.1%
200 Personnel Services - Benefits	1,026,999	1,156,385	1,124,091	-2.8%
300 Purchased Professional Services	331,319	331,600	345,300	4.1%
400 Purchased Services	39,331	26,115	33,230	27.2%
500 Other Purchased Services	157,711	176,086	186,429	5.9%
600 Supplies	143,587	96,624	114,575	18.6%
700 Equipment	4,664	12,950	21,009	62.2%
800 Other Objects	<u>48,782</u>	<u>46,075</u>	<u>54,275</u>	17.8%
TOTAL SUPPORT SERV. - ADMIN.	4,761,224	4,902,243	5,060,933	3.2%

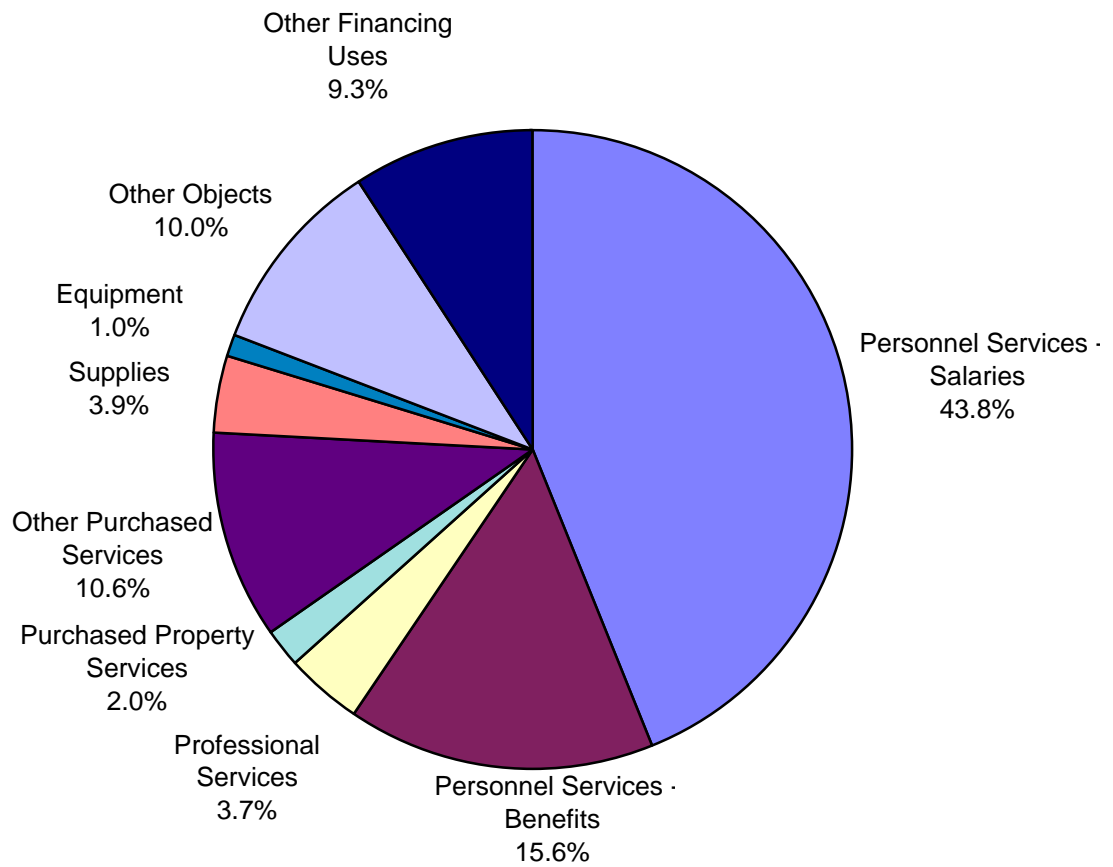
EAST PENN SCHOOL DISTRICT APPROPRIATIONS COMPARISON

FUNCTION AND OBJECT	<u>ACTUAL</u> <u>2006-2007</u>	<u>BUDGET</u> <u>2007-2008</u>	<u>BUDGET</u> <u>2008-2009</u>	<u>%</u> <u>CHANGE</u>
<u>2400 SUPPORT SERV. - PUPIL HEALTH</u>				
100 Personnel Services - Salaries	585,548	704,130	742,651	5.5%
200 Personnel Services - Benefits	188,750	212,724	219,230	3.1%
300 Purchased Professional Services	15,520	12,450	15,300	22.9%
400 Purchased Services	2,057	850	1,200	41.2%
500 Other Purchased Services	167	1,000	1,000	0.0%
600 Supplies	33,285	33,500	44,500	32.8%
700 Equipment	<u>12,535</u>	<u>0</u>	<u>0</u>	
TOTAL SUPPORT SERV. - PUPIL HEALTH	837,862	964,654	1,023,881	6.1%
<u>2500 SUPPORT SERV. - BUSINESS</u>				
100 Personnel Services - Salaries	457,685	475,505	510,225	7.3%
200 Personnel Services - Benefits	181,318	190,482	186,432	-2.1%
300 Purchased Professional Services	17,618	27,050	34,050	25.9%
400 Purchased Services	14,539	20,672	18,500	-10.5%
500 Other Purchased Services	11,189	17,300	17,300	0.0%
600 Supplies	33,300	31,600	41,600	31.6%
700 Equipment	699	16,700	12,000	-28.1%
800 Other Objects	<u>15,513</u>	<u>19,200</u>	<u>17,000</u>	-11.5%
TOTAL SUPPORT SERV. - BUSINESS	731,861	798,509	837,107	4.8%
<u>2600 OPERATION & MNT. OF PLANT SERVICES</u>				
100 Personnel Services - Salaries	3,515,914	3,931,106	4,071,095	3.6%
200 Personnel Services - Benefits	1,565,491	1,657,890	1,706,040	2.9%
300 Purchased Professional Services	125,523	161,363	170,313	5.5%
400 Purchased Services	1,541,626	1,674,650	1,691,970	1.0%
500 Other Purchased Services	457,001	515,747	606,350	17.6%
600 Supplies	1,584,529	1,822,416	1,891,860	3.8%
700 Equipment	30,379	53,701	56,701	5.6%
800 Other Objects	<u>2,928</u>	<u>5,400</u>	<u>4,400</u>	-18.5%
TOTAL OPER. & MNT. OF PLANT SERV.	8,823,391	9,822,273	10,198,729	3.8%
<u>2700 STUDENT TRANSPORTATION SERVICES</u>				
300 Purchased Professional Services	0	3,000	5,000	66.7%
500 Other Purchased Services	4,940,885	5,219,898	5,636,726	8.0%
700 Equipment	<u>0</u>	<u>2,500</u>	<u>0</u>	-100.0%
TOTAL STUDENT TRANSPORTATION	4,940,885	5,225,398	5,641,726	8.0%
<u>2800 SUPPORT SERVICES - CENTRAL</u>				
100 Personnel Services - Salaries	556,166	687,673	755,057	9.8%
200 Personnel Services - Benefits	185,972	233,383	269,630	15.5%
300 Purchased Professional Services	120,249	281,500	200,920	-28.6%
400 Purchased Services	30,616	37,000	30,000	-18.9%
500 Other Purchased Services	45,692	89,355	98,927	10.7%

**EAST PENN SCHOOL DISTRICT
APPROPRIATIONS COMPARISON**

FUNCTION AND OBJECT	<u>ACTUAL</u> <u>2006-2007</u>	<u>BUDGET</u> <u>2007-2008</u>	<u>BUDGET</u> <u>2008-2009</u>	<u>%</u> <u>CHANGE</u>
<u>2800 SUPPORT SERVICES - CENTRAL (cont.)</u>				
600 Supplies	171,482	80,000	46,000	-42.5%
700 Equipment	139,520	63,000	55,000	-12.7%
800 Other Objects	<u>558</u>	<u>550</u>	<u>550</u>	0.0%
TOTAL SUPPORT SERV. - CENTRAL	1,250,255	1,472,461	1,456,084	-1.1%
<u>2900 OTHER SUPPORT SERVICES</u>				
500 Other Purchased Services	<u>110,029</u>	<u>108,460</u>	<u>125,000</u>	15.2%
<u>3200 STUDENT ACTIVITIES</u>				
100 Personnel Services - Salaries	178,973	177,415	179,000	0.9%
200 Personnel Services - Benefits	25,692	27,430	28,068	2.3%
500 Other Purchased Services	46,893	49,250	51,000	3.6%
600 Supplies	3,674	250	250	0.0%
700 Equipment	43,350	0	0	
800 Other Objects	<u>10,068</u>	<u>7,000</u>	<u>10,500</u>	50.0%
TOTAL STUDENT ACTIVITIES	308,650	261,345	268,818	2.9%
<u>3300 COMMUNITY SERVICES</u>				
300 Purchased Professional Services	0	2,800	0	-100.0%
400 Purchased Services	0	500	500	0.0%
600 Supplies	172	1,300	0	-100.0%
700 Equipment	<u>36,030</u>	<u>0</u>	<u>0</u>	-100.0%
TOTAL COMMUNITY SERVICES	36,202	4,600	500	-89.1%
<u>5100 DEBT SERVICE</u>				
800 Other Objects	5,479,499	5,649,909	5,699,077	0.9%
900 Other Financing Uses	<u>8,320,000</u>	<u>8,925,000</u>	<u>9,015,000</u>	1.0%
TOTAL DEBT SERVICE	13,799,499	14,574,909	14,714,077	1.0%
<u>5200 FUND TRANSFERS</u>				
900 Other Financing Uses	<u>2,175,024</u>	<u>1,589,017</u>	<u>1,255,503</u>	-21.0%
<u>5900 BUDGETARY RESERVE</u>				
800 Other Objects	<u>0</u>	<u>5,081,397</u>	<u>5,305,064</u>	4.4%
TOTAL APPROPRIATIONS	<u>94,191,092</u>	<u>106,709,335</u>	<u>111,014,352</u>	4.0%

**EAST PENN SCHOOL DISTRICT
2008-2009 BUDGET
MAJOR OBJECT ANALYSIS**



EAST PENN SCHOOL DISTRICT

MAJOR OBJECT SUMMARY

APPROPRIATIONS OBJECT	ACTUAL <u>2006-2007</u>	BUDGET <u>2007-2008</u>	BUDGET <u>2008-2009</u>	% <u>CHANGE</u>
100 Personnel Services - Salaries	43,017,622	46,954,782	48,669,369	3.7%
200 Personnel Services - Benefits	15,605,363	17,010,844	17,355,134	2.0%
300 Professional Services	3,175,641	3,424,529	4,136,087	20.8%
400 Purchased Property Services	2,010,791	2,248,515	2,261,543	0.6%
500 Other Purchased Services	9,659,686	10,529,310	11,745,374	11.5%
600 Supplies	3,769,207	4,083,233	4,329,721	6.0%
700 Equipment	884,042	1,111,723	1,127,266	1.4%
800 Other Objects	5,573,716	10,832,382	11,119,355	2.6%
900 Other Financing Uses	<u>10,495,024</u>	<u>10,514,017</u>	<u>10,270,503</u>	-2.3%
TOTAL	94,191,092	106,709,335	111,014,352	4.0%

EAST PENN SCHOOL DISTRICT

BUILDING BUDGETS

<u>BUILDING BUDGETS</u>	<u>ACTUAL</u> <u>2006-2007</u>	<u>BUDGET</u> <u>2007-2008</u>	<u>BUDGET</u> <u>2008-2009</u>	<u>%</u> <u>CHANGE</u>
ALBURTIS ELEMENTARY SCHOOL	70,103	67,730	72,080	6.4%
JEFFERSON ELEMENTARY SCHOOL	35,033	37,700	40,664	7.9%
LINCOLN ELEMENTARY SCHOOL	49,315	55,640	55,760	0.2%
LOWER MACUNGIE ELEMENTARY	38,801	49,270	48,960	-0.6%
SHOEMAKER ELEMENTARY SCHOOL	96,209	90,610	95,880	5.8%
WESCOSVILLE ELEMENTARY SCHOOL	79,990	77,090	84,728	9.9%
MACUNGIE ELEMENTARY SCHOOL	74,759	73,060	72,760	-0.4%
LOWER MACUNGIE MIDDLE SCHOOL	224,851	277,873	273,924	-1.4%
EYER MIDDLE SCHOOL	159,028	182,437	191,520	5.0%
EMMAUS HIGH SCHOOL	<u>752,541</u>	<u>804,915</u>	<u>822,075</u>	2.1%
TOTAL	1,580,630	1,716,325	1,758,351	2.4%

EAST PENN SCHOOL DISTRICT

DEPARTMENT BUDGET SUMMARY

<u>DEPARTMENT BUDGETS</u>	<u>ACTUAL</u> <u>2006-2007</u>	<u>BUDGET</u> <u>2007-2008</u>	<u>BUDGET</u> <u>2008-2009</u>	<u>%</u> <u>CHANGE</u>
DISTRICT LEVEL - SAL./BEN. DEBT & MISC.	81,812,517	92,676,121	95,611,530	3.2%
ASST. SUPT. FOR INITIATIVES & EVAL.*	4,136	17,650	18,427	4.4%
ASST. SUPT. FOR SUPV. & ACAD. PLAN.*	37,467	52,500	51,800	-1.3%
CURRICULUM DEPARTMENT	622,112	659,172	688,176	4.4%
STAFF DEVELOPMENT (Supv. By Curr.)	34,951	66,710	66,710	0.0%
PUBLIC RELATIONS	0	15,700	15,700	0.0%
COMMUNITY SERVICES	34,418	42,650	42,500	-0.4%
PERSONNEL OFFICE	35,895	54,450	56,840	4.4%
ATHLETIC OFFICE	1,034,229	1,089,017	1,136,934	4.4%
MAINT. DEPT. (INCLUDES SECURITY)	3,539,416	4,026,577	4,149,044	3.0%
PUPIL PERSONNEL SERVICES	3,023,807	3,278,376	4,244,686	29.5%
SUPERINTENDENT'S OFFICE	30,153	35,500	36,920	4.0%
BOARD SERVICES	85,120	78,600	80,100	1.9%
TECHNOLOGY	1,057,384	1,407,414	1,442,000	2.5%
FEDERAL	<u>1,258,857</u>	<u>1,492,573</u>	<u>1,614,634</u>	8.2%
TOTAL	92,610,462	104,993,010	109,256,001	4.1%

Notes

*These departments were considered 1 account code prior to 2007/2008 budget.

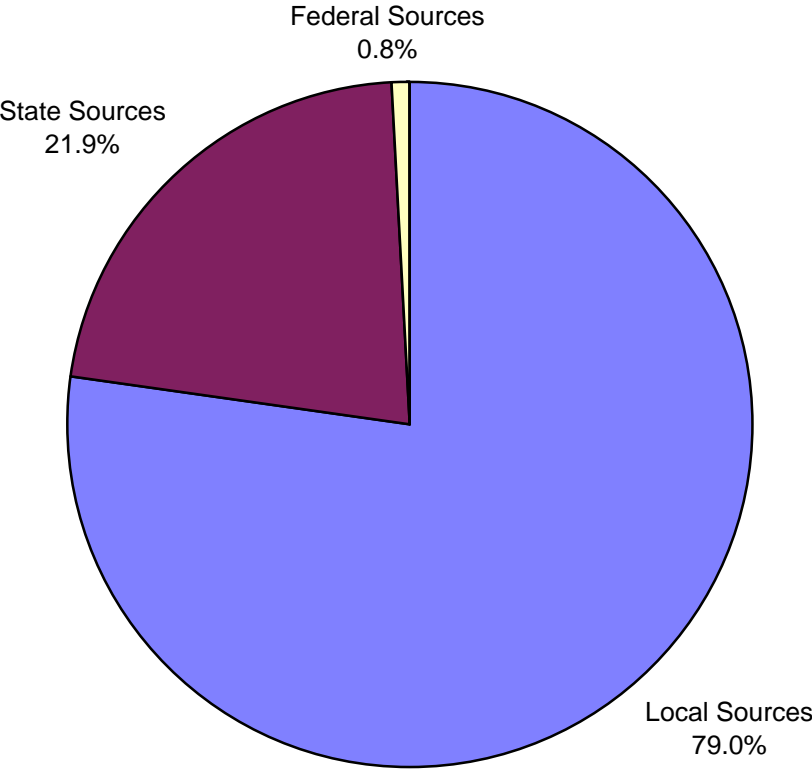
District includes budgetary reserve, debt service, capital reserve transfers, and salaries and benefits except federal.

Curriculum includes remedial non-federal programs.

Maintenance Department includes utilities, security and telephone service.

Technology Dept. includes \$300,000 extra in '07/08 & '08/09 for Eyer technology.

EAST PENN SCHOOL DISTRICT
2008-2009 BUDGETED REVENUE AND OTHER FINANCING SOURCES



Local Sources	77.3%	81,711,500
State Sources	21.9%	23,100,806
Federal Sources	0.8%	896,982
	0.0%	
TOTAL	100.0%	105,709,288
Personnel Services - Salaries	48669369	43.8%
Personnel Services - Benefits	17355134	15.6%
Professional Services	4136087	3.7%
Purchased Property Services	2261543	2.0%
Other Purchased Services	11745374	10.6%
Supplies	4329721	3.9%
Equipment	1127266	1.0%
Other Objects	11119355	10.0%
Other Financing Uses	10270503	9.3%
TOTAL	1.11E+08	100.0%

EAST PENN SCHOOL DISTRICT

CATEGORY ANALYSIS

	ACTUAL 2005/2006	ACTUAL 2006/2007	2007/2008 BUDGET	2008/2009 BUDGET	AMOUNT CHANGE	% CHANGE	% BUDGET
SALARIES	40,689,396	43,017,622	46,954,782	48,669,369	1,714,587	3.7%	43.8%
INSTRUCTION	29,655,662	31,212,275	33,724,172	34,966,429	1,242,257	3.7%	31.5%
ADMINISTRATIVE	3,233,925	3,539,115	3,620,459	3,792,632	172,173	4.8%	3.4%
CUSTODIAL	3,113,763	3,219,948	3,635,625	3,769,006	133,381	3.7%	3.4%
SUPPORT	4,580,985	4,942,323	5,865,526	6,029,102	163,576	2.8%	5.4%
TAX COLLECTORS	105,061	103,961	109,000	112,200	3,200	2.9%	0.1%
BENEFITS	13,280,218	15,605,363	17,010,844	17,355,134	344,290	2.0%	15.6%
HEALTH INSURANCE	7,558,514	8,664,445	9,004,673	8,928,530	(76,143)	-0.8%	8.0%
SOC. SEC./RETIRE./W.C.	4,923,559	6,257,537	7,195,509	7,578,533	383,024	5.3%	6.8%
TUITION REIMB.	412,525	529,405	603,000	633,000	30,000	5.0%	0.6%
OTHER	385,620	153,976	207,662	215,071	7,409	3.6%	0.2%
TOTAL SALARY & BENEFITS	53,969,614	58,622,985	63,965,626	66,024,503	2,058,877	3.2%	59.5%
OTHER	32,358,581	35,568,107	42,743,709	44,989,849	2,246,140	5.3%	40.5%
I.U. (ED. & THERAPY PORTION)	2,229,531	2,468,891	2,452,516	3,078,679	626,163	25.5%	2.8%
OTHER PURCH. PROF./TECH. SERV.	602,157	706,750	972,013	1,057,408	85,395	8.8%	1.0%
DISPOSAL/CUST. SERVICES	103,278	110,322	133,400	171,775	38,375	28.8%	0.2%
FUEL & UTILITIES	2,388,023	2,134,195	2,533,000	2,607,000	74,000	2.9%	2.3%
EQUIP. MNT./COPIES/LEASES	916,932	909,682	1,070,315	1,038,978	(31,337)	-2.9%	0.9%
STUDENT TRANSPORTATION	4,562,654	5,028,479	5,316,328	5,723,562	407,234	7.7%	5.2%
INSURANCE	201,729	221,143	232,100	301,740	69,640	30.0%	0.3%
COMMUNICATIONS/ADV./PRINTING	348,083	403,573	473,139	501,795	28,656	6.1%	0.5%
CHARTER SCHOOLS	450,046	605,144	658,000	1,089,100	431,100	65.5%	1.0%
CAREER & TECH. INST.	1,885,824	2,033,734	2,140,785	2,212,452	71,667	3.3%	2.0%
COMMUNITY COLLEGE	628,241	716,060	777,369	841,670	64,301	8.3%	0.8%
APS/PRRI	219,360	273,153	389,600	506,033	116,433	29.9%	0.5%
OTHER SCHOOLS	105,368	89,330	82,000	107,000	25,000	30.5%	0.1%
TRAVEL REIMBURSEMENT	143,255	146,995	271,099	267,862	(3,237)	-1.2%	0.2%
IU PURCH. NON-INSTR. SERV.	100,945	112,650	124,460	141,000	16,540	13.3%	0.1%
OTHER PURCH. SERVICES	25,490	29,427	64,430	53,160	(11,270)	-17.5%	0.0%
SUPPLIES/BOOKS/SOFTWARE	2,319,898	2,625,797	2,595,033	2,773,511	178,478	6.9%	2.5%
EQUIPMENT	684,503	884,042	1,111,723	1,127,266	15,543	1.4%	1.0%
MISC.	90,296	110,140	119,076	135,214	16,138	13.6%	0.1%
DEBT SERVICE	11,950,493	13,783,576	14,556,909	14,694,077	137,168	0.9%	13.2%
CAPITAL RESERVE FUND TRANSFER	1,415,850	1,140,795	500,000	118,569	(381,431)	-76.3%	0.1%
ATHLETIC FUND TRANSFER	986,625	1,034,229	1,089,017	1,136,934	47,917	4.4%	1.0%
BUDGETARY RESERVE	-	-	5,081,397	5,305,064	223,667	4.4%	4.8%
GRAND TOTAL	86,328,195	94,191,092	106,709,335	111,014,352	4,305,017	4.0%	100.0%