

**PDE-2028 - PRELIMINARY GENERAL FUND BUDGET  
Fiscal Year 07/01/2015 - 06/30/2016**

**PROPOSED VERSION**

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 2/9/2015

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

Debra Surdoval

Contact Person

(610) 966-8307

Telephone

\_\_\_\_\_  
Extension

Dsurdoval@eastpennsd.org

E-mail Address

Return to: Pennsylvania Department of Education  
Bureau of Budget and Fiscal Management  
Division of Subsidy Data and Administration  
333 Market Street  
Harrisburg, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1 Estimated Beginning Fund Balance - Committed	625,147
2 Estimated Beginning Fund Balance - Assigned	8,012,474
3 Estimated Beginning Fund Balance - Unassigned	0
4	0
5	0
6	0
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>8,637,621</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	101,684,912
7000 Revenue from State Sources	27,839,873
8000 Revenue from Federal Sources	1,070,467
9000 Other Financing Sources	3,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>130,598,252</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>139,235,873</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	86,722,716
6112	Interim Real Estate Taxes	1,106,000
6113	Public Utility Realty Tax	111,500
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	11,100
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	0
6150	Current Act 511 Taxes - Proportional Assessments	10,152,500
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,815,000
6500	Earnings on Investments	100,072
6700	Revenues from District Activities	157,462
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,214,942
6910	Rentals	85,000
6920	Contributions/Donations/Grants From Private Sources	18,270
6940	Tuition from Patrons	141,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	49,350
<b>REVENUE FROM LOCAL SOURCES</b>		<b>101,684,912</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	10,705,520
7160	Tuition for Orphans and Children Placed in Private Homes	76,576
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	3,182,278
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,800,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,641,748
7330	Health Services (Medical, Dental, Nurse, Act 25)	158,000
7340	State Property Tax Reduction Allocation	0
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7505	Ready to Learn Block Grant	532,997
7509	Supplemental Equipment Grants	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	2,194,002
7820	State Share of Retirement Contributions	7,548,752
7900	Revenue for Technology	0
<b>REVENUE FROM STATE SOURCES</b>		<b>27,839,873</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM FEDERAL SOURCES</b>		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged	735,994
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	158,697
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	40,491
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V – Promoting Informed Parental Choice And Innovative Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	122,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	13,285
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>1,070,467</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>OTHER FINANCING SOURCES</b>		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	3,000
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	<b>OTHER FINANCING SOURCES</b>	<b>3,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>130,598,252</b>

Act 1 Index (current): 2.2%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$86,722,716</b>
<b>Amount of Tax Relief for Homestead Exclusions +</b>	<b>\$0</b>
<b>Total Approx. Tax Revenue:</b>	<b>\$86,722,716</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$90,336,163</b>
	<b>Lehigh</b>

		<b>Total</b>
<hr/>		
<b>2014-15 Data</b>		
a. Assessed Value	\$5,141,299,900	\$5,141,299,900
b. Real Estate Mills	16.6649	
<b>I. 2015-16 Data</b>		
c. 2013 STEB Market Value	\$4,680,663,952	\$4,680,663,952
d. Assessed Value	\$5,152,909,000	\$5,152,909,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2014-15 Calculations</b>		
f. 2014-15 Tax Levy (a * b)	\$85,679,249	\$85,679,249
<b>2015-16 Calculations</b>		
<b>II. g. Percent of Total Market Value</b>	100.00000%	100.00000%
h. Rebalanced 2014-15 Tax Levy (f Total * g)	\$85,679,249	\$85,679,249
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	16.6649	
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$90,336,163	\$90,336,163
<b>III. I. 2015-16 Real Estate Tax Rate</b>	<b>17.5311</b>	
(k / d * 1000)		
m. Tax Levy Generated by Mills (I / 1000 * d)	\$90,336,163	\$90,336,163
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$90,336,163
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$86,722,716

Act 1 Index (current): 2.2%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$86,722,716</b>
<b>Amount of Tax Relief for Homestead Exclusions +</b>	<b>\$0</b>
<b>Total Approx. Tax Revenue:</b>	<b>\$86,722,716</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$90,336,163</b>
	<b>Lehigh</b>

		<b>Total</b>
<hr/>		
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	17.0315	
q. Mills In Excess of Index if (l > p), (l - p)	0.4996	0.4996
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$87,761,770	\$87,761,770
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$2,574,393	\$2,574,393
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$2,471,417	\$2,471,417
<hr/>		

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



Act 1 Index (current): 2.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$86,722,716
Amount of Tax Relief for Homestead Exclusions +	<u>\$0</u>
Total Approx. Tax Revenue:	\$86,722,716
Approx. Tax Levy for Tax Rate Calculation:	\$90,336,163
	Lehigh

**Total**

---

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$0</u>

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Lehigh	5,152,909,000	17.5311	90,336,163			96.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	5,152,909,000		90,336,163	- 0	= 90,336,163	96.00000%	= 86,722,716
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				0.00			0

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$0.00	\$0.00	0	0
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			0	0

6150 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.50%	0.00%	8,902,500	8,902,500
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	1,250,000	1,250,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			10,152,500	10,152,500

**Total Act 511, Current Taxes**

Act 511 Tax Limit	---	4,680,663,952	X	12	56,167,967
		Market Value		Mills	(511 Limit)



<b>ITEM</b>		<b>AMOUNTS</b>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	57,715,751	
1200	Special Programs - Elementary/Secondary	18,710,779	
1300	Vocational Education	3,510,370	
1400	Other Instructional Programs - Elementary/Secondary	592,003	
1500	Nonpublic School Programs	37,505	
1600	Adult Education Programs	33,933	
1700	Higher Education Programs	911,252	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>81,511,593</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	4,587,311	
2200	Support Services - Instructional Staff	3,684,489	
2300	Support Services - Administration	5,835,317	
2400	Support Services - Pupil Health	1,607,143	
2500	Support Services - Business	1,025,602	
2600	Operation & Maintenance of Plant Services	12,201,023	
2700	Student Transportation Services	7,274,678	
2800	Support Services - Central	1,686,681	
2900	Other Support Services	137,604	
	<b>Total 2000 Support Services</b>	<b>38,039,848</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,873,653	
3300	Community Services	46,452	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>1,920,105</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>0</b>	
	<b>Total Estimated Expenditures</b>		<b>121,471,546</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	15,426,745	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5500	Special and Extraordinary Items	0	
5900	Budgetary Reserve	2,087,582	
	<b>Total Other Financing Uses</b>		<b>17,514,327</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>138,985,873</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>138,985,873</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>250,000</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000</b>	<b>INSTRUCTION</b>	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	32,845,438
200	Personnel Services-Employee Benefits	19,302,583
300	Purchased Professional & Technical Services	221,200
400	Purchased Property Services	484,625
500	Other Purchased Services	3,622,908
600	Supplies	1,156,069
700	Property	75,198
800	Other Objects	7,730
	Total Regular Programs - Elementary/Secondary	57,715,751
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	9,018,646
200	Personnel Services-Employee Benefits	4,458,173
300	Purchased Professional & Technical Services	3,805,928
400	Purchased Property Services	1,500
500	Other Purchased Services	1,350,632
600	Supplies	73,100
700	Property	0
800	Other Objects	2,800
	Total Special Programs - Elementary/Secondary	18,710,779
1300	Vocational Education	
100	Personnel Services-Salaries	766,176
200	Personnel Services-Employee Benefits	411,052
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	2,312,523
600	Supplies	19,439
700	Property	0
800	Other Objects	1,180
	Total Vocational Education	3,510,370
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	405,921
200	Personnel Services-Employee Benefits	159,425
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	8,920
500	Other Purchased Services	12,800
600	Supplies	4,000
700	Property	937
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	592,003

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	37,255
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	250
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	37,505
1600	Adult Education Programs	
100	Personnel Services-Salaries	27,127
200	Personnel Services-Employee Benefits	4,188
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,618
600	Supplies	1,000
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	33,933
1700	Higher Education Programs	
500	Other Purchased Services	911,252
600	Supplies	0
	Total Higher Education Programs	911,252
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
<b>Total Instruction</b>		<b>81,511,593</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	2,835,264
200	Personnel Services-Employee Benefits	1,669,820
300	Purchased Professional & Technical Services	5,100
400	Purchased Property Services	500
500	Other Purchased Services	12,600
600	Supplies	61,127
700	Property	0
800	Other Objects	2,900
	Total Support Services - Pupil Personnel	4,587,311
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,719,390
200	Personnel Services-Employee Benefits	1,039,214
300	Purchased Professional & Technical Services	76,888
400	Purchased Property Services	6,825
500	Other Purchased Services	64,679
600	Supplies	335,382
700	Property	440,201
800	Other Objects	1,910
	Total Support Services - Instructional Staff	3,684,489
2300	Support Services - Administration	
100	Personnel Services-Salaries	3,297,951
200	Personnel Services-Employee Benefits	2,071,932
300	Purchased Professional & Technical Services	142,750
400	Purchased Property Services	16,100
500	Other Purchased Services	153,600
600	Supplies	103,951
700	Property	3,200
800	Other Objects	45,833
	Total Support Services - Administration	5,835,317
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,050,220
200	Personnel Services-Employee Benefits	472,123
300	Purchased Professional & Technical Services	25,000
400	Purchased Property Services	10,000
500	Other Purchased Services	1,000
600	Supplies	48,800
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	1,607,143

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	523,700
200	Personnel Services-Employee Benefits	370,117
300	Purchased Professional & Technical Services	41,400
400	Purchased Property Services	10,500
500	Other Purchased Services	17,600
600	Supplies	46,435
700	Property	4,200
800	Other Objects	11,650
	Total Support Services - Business	1,025,602
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	4,953,421
200	Personnel Services-Employee Benefits	3,054,002
300	Purchased Professional & Technical Services	230,000
400	Purchased Property Services	1,600,022
500	Other Purchased Services	556,200
600	Supplies	1,746,178
700	Property	57,000
800	Other Objects	4,200
	Total Operation & Maintenance of Plant Services	12,201,023
2700	Student Transportation Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	7,274,678
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	7,274,678
2800	Support Services - Central	
100	Personnel Services-Salaries	935,068
200	Personnel Services-Employee Benefits	554,675
300	Purchased Professional & Technical Services	82,224
400	Purchased Property Services	0
500	Other Purchased Services	20,953
600	Supplies	51,495
700	Property	41,461
800	Other Objects	805
	Total Support Services - Central	1,686,681



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	137,604
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	137,604
<b>Total Support Services</b>		<b>38,039,848</b>
<b>3000</b>	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	800,553
200	Personnel Services-Employee Benefits	307,920
300	Purchased Professional & Technical Services	186,100
400	Purchased Property Services	60,750
500	Other Purchased Services	249,800
600	Supplies	171,110
700	Property	54,250
800	Other Objects	43,170
	Total Student Activities	1,873,653

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	4,374
200	Personnel Services-Employee Benefits	642
300	Purchased Professional & Technical Services	35,000
400	Purchased Property Services	500
500	Other Purchased Services	0
600	Supplies	5,936
700	Property	0
800	Other Objects	0
	Total Community Services	46,452
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	<b>Total Operation of Non-instructional Services</b>	<b>1,920,105</b>
<b>4000</b>	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>0</b>
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	2,816,745
900	Other Uses of Funds	12,610,000
	Total Debt Service	15,426,745
5200	Interfund Transfers - Out	
900	Other Uses of Funds	0
	Total Interfund Transfers - Out	0

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
5300	Transfers Involving Component Units		
900	Other Uses of Funds	0	
	Total Transfers Involving Component Units	0	
5500	Special and Extraordinary Items		
800	Other Objects	0	
900	Other Uses of Funds	0	
	Total Special and Extraordinary Items	0	
5900	Budgetary Reserve		
800	Other Objects	2,087,582	
	Total Budgetary Reserve	2,087,582	
	<b>Total Other Expenditures and Financing Uses</b>		<b>17,514,327</b>
<b>TOTAL EXPENDITURES</b>			<b>138,985,873</b>

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	14,700,000	8,475,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	2,770,800	2,100,500
Capital Projects Fund – Other	21,467	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	130,000	130,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	106,000	101,800
Agency Fund	0	0
<b>Total Cash and Short-Term Investments</b>	<b><u>17,728,267</u></b>	<b><u>10,807,300</u></b>
<b><u>LONG-TERM INVESTMENTS</u></b>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Long-Term Investments</b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b><u><u>17,728,267</u></u></b>	<b><u><u>10,807,300</u></u></b>

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	4,685,000	5,300,000
Bonds Payable	92,240,000	79,630,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	1,629,000	1,694,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	98,554,000	86,624,000
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
<b>TOTAL INDEBTEDNESS</b>	<b><u>98,554,000</u></b>	<b><u>86,624,000</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>PSERS</i>	250,000
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance	0
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>250,000</b>
<b>5900</b>	<b>Budgetary Reserve</b> Explanation: <i>Prudent fiscal management dictates having a reserve for emergencies. Our policy dictates that we include 5% here, but we cannot come up with that much at this time.</i>	<b>2,087,582</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>2,337,582</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>		<b>0</b>















**EAST PENN SCHOOL DISTRICT  
APPROPRIATIONS COMPARISON**

FUNCTION AND OBJECT	<u>ACTUAL</u> <u>2013-2014</u>	<u>BUDGET</u> <u>2014-2015</u>	<u>BUDGET</u> <u>2015-2016</u>	<u>%</u> <u>CHANGE</u>
<u>2400 SUPPORT SERV. - PUPIL HEALTH</u>				
100 Personnel Services - Salaries	927,460	950,598	1,050,220	10.5%
200 Personnel Services - Benefits	343,875	434,923	472,123	8.6%
300 Purchased Professional Services	20,593	51,800	25,000	-51.7%
400 Purchased Services	6,141	12,000	10,000	-16.7%
500 Other Purchased Services	357	1,000	1,000	0.0%
600 Supplies	45,064	40,000	48,800	22.0%
700 Equipment	<u>8,956</u>	<u>0</u>	<u>0</u>	
TOTAL SUPPORT SERV. - PUPIL HEALTH	1,352,446	1,490,321	1,607,143	7.8%
<u>2500 SUPPORT SERV. - BUSINESS</u>				
100 Personnel Services - Salaries	536,234	523,050	523,700	0.1%
200 Personnel Services - Benefits	299,462	344,758	370,117	7.4%
300 Purchased Professional Services	24,949	39,500	41,400	4.8%
400 Purchased Services	9,077	11,200	10,500	-6.3%
500 Other Purchased Services	9,995	20,100	17,600	-12.4%
600 Supplies	40,614	50,935	46,435	-8.8%
700 Equipment	1,209	5,000	4,200	-16.0%
800 Other Objects	<u>9,590</u>	<u>11,950</u>	<u>11,650</u>	-2.5%
TOTAL SUPPORT SERV. - BUSINESS	931,130	1,006,493	1,025,602	1.9%
<u>2600 OPERATION &amp; MNT. OF PLANT SERVICES</u>				
100 Personnel Services - Salaries	4,612,491	4,791,234	4,953,421	3.4%
200 Personnel Services - Benefits	2,387,741	2,840,854	3,054,002	7.5%
300 Purchased Professional Services	91,460	110,000	230,000	109.1%
400 Purchased Services	1,454,574	1,629,626	1,600,022	-1.8%
500 Other Purchased Services	487,716	554,300	556,200	0.3%
600 Supplies	1,600,170	1,762,068	1,746,178	-0.9%
700 Equipment	16,851	23,200	57,000	145.7%
800 Other Objects	<u>1,987</u>	<u>4,500</u>	<u>4,200</u>	-6.7%
TOTAL OPER. & MNT. OF PLANT SERV.	10,652,990	11,715,782	12,201,023	4.1%
<u>2700 STUDENT TRANSPORTATION SERVICES</u>				
100 Personnel Services - Salaries	0	0	0	
200 Personnel Services - Benefits	0	0	0	
300 Purchased Professional Services	0	0	0	
500 Other Purchased Services	6,304,259	7,042,653	7,274,678	3.3%
600 Supplies	0	240	0	-100.0%
700 Equipment	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL STUDENT TRANSPORTATION	6,304,259	7,042,893	7,274,678	3.3%
<u>2800 SUPPORT SERVICES - CENTRAL</u>				
100 Personnel Services - Salaries	887,972	918,634	935,068	1.8%
200 Personnel Services - Benefits	445,694	523,916	554,675	5.9%
300 Purchased Professional Services	243,874	162,702	82,224	-49.5%
400 Purchased Services	144	500	0	-100.0%
500 Other Purchased Services	42,192	47,440	20,953	-55.8%

**EAST PENN SCHOOL DISTRICT  
APPROPRIATIONS COMPARISON**

FUNCTION AND OBJECT	ACTUAL <u>2013-2014</u>	BUDGET <u>2014-2015</u>	BUDGET <u>2015-2016</u>	% <u>CHANGE</u>
<u>2800 SUPPORT SERVICES - CENTRAL (cont.)</u>				
600 Supplies	78,492	8,063	51,495	538.7%
700 Equipment	44,929	21,347	41,461	94.2%
800 Other Objects	<u>549</u>	<u>805</u>	<u>805</u>	0.0%
TOTAL SUPPORT SERV. - CENTRAL	1,743,846	1,683,407	1,686,681	0.2%
<u>2900 OTHER SUPPORT SERVICES</u>				
300 Purchased Professional Services	0	0	0	
500 Other Purchased Services	<u>138,094</u>	<u>139,203</u>	<u>137,604</u>	-1.1%
TOTAL OTHER SUPPORT SERVICES	138,094	139,203	137,604	-1.1%
<u>3200 STUDENT ACTIVITIES</u>				
100 Personnel Services - Salaries	752,975	801,043	800,553	-0.1%
200 Personnel Services - Benefits	225,965	259,647	307,920	18.6%
300 Purchased Professional Services	170,932	181,950	186,100	2.3%
400 Purchased Services	54,687	54,750	60,750	11.0%
500 Other Purchased Services	232,059	217,750	249,800	14.7%
600 Supplies	226,281	196,660	171,110	-13.0%
700 Equipment	8,164	4,250	54,250	1176.5%
800 Other Objects	<u>34,552</u>	<u>42,230</u>	<u>43,170</u>	2.2%
TOTAL STUDENT ACTIVITIES	1,705,615	1,758,280	1,873,653	6.6%
<u>3300 COMMUNITY SERVICES</u>				
100 Personnel Services - Salaries	4,085	5,632	4,374	-22.3%
200 Personnel Services - Benefits	676	1,079	642	-40.5%
300 Purchased Professional Services	30,024	34,500	35,000	1.4%
400 Purchased Services	500	500	500	0.0%
600 Supplies	<u>8,778</u>	<u>8,250</u>	<u>5,936</u>	-28.0%
TOTAL COMMUNITY SERVICES	44,063	49,961	46,452	-7.0%
<u>3400 SCHOLARSHIPS AND AWARDS</u>				
800 Other Objects	<u>950</u>	<u>0</u>	<u>0</u>	
<u>5100 DEBT SERVICE/OTHER EXP. &amp; FIN. USES</u>				
800 Other Objects	2,405,753	3,125,524	2,816,745	-9.9%
900 Other Financing Uses	<u>11,375,000</u>	<u>12,075,000</u>	<u>12,610,000</u>	4.4%
TOTAL DEBT SERVICE	13,780,753	15,200,524	15,426,745	1.5%
<u>5200 FUND TRANSFERS</u>				
900 Other Financing Uses	<u>0</u>	<u>326,380</u>	<u>0</u>	-100.0%
<u>5900 BUDGETARY RESERVE</u>				
800 Other Objects	<u>0</u>	<u>6,509,311</u>	<u>2,087,582</u>	-67.9%
TOTAL APPROPRIATIONS	<u>120,052,920</u>	<u>137,021,902</u>	<u>138,985,873</u>	1.4%