

**EAST PENN SCHOOL DISTRICT**  
**2019-2020 PROPOSED PRELIMINARY BUDGET**

**Supporting Documentation**

**January 14, 2019**

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 2019-2020

## 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

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

rsaul@eastpennsd.org

\_\_\_\_\_  
Email Address

Val Number      Description

Justification

<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>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	48,975
0830 Committed Fund Balance	
0840 Assigned Fund Balance	9,999,451
0850 Unassigned Fund Balance	4,571,590
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$14,571,041</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	113,145,145
7000 Revenue from State Sources	35,297,706
8000 Revenue from Federal Sources	1,495,600
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$149,938,451</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$164,509,492</u></b>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	96,538,065
6112 Interim Real Estate Taxes	1,212,860
6113 Public Utility Realty Taxes	100,000
6114 Payments in Lieu of Current Taxes - State / Local	10,960
6150 Current Act 511 Taxes - Proportional Assessments	11,361,960
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,775,650
6500 Earnings on Investments	350,000
6700 Revenues from LEA Activities	110,470
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,445,770
6910 Rentals	46,850
6940 Tuition from Patrons	136,340
6990 Refunds and Other Miscellaneous Revenue	56,220

**REVENUE FROM LOCAL SOURCES****\$113,145,145****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	12,129,325
7160 Tuition for Orphans Subsidy	143,850
7271 Special Education funds for School-Aged Pupils	3,379,348
7311 Pupil Transportation Subsidy	1,805,710
7312 Nonpublic and Charter School Pupil Transportation Subsidy	349,580
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,093,780
7330 Health Services (Medical, Dental, Nurse, Act 25)	147,500
7340 State Property Tax Reduction Allocation	1,838,606
7505 Ready to Learn Block Grant	705,924
7810 State Share of Social Security and Medicare Taxes	2,498,580
7820 State Share of Retirement Contributions	11,205,503

**REVENUE FROM STATE SOURCES****\$35,297,706****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	792,856
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	190,187
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	45,634
8517 NCLB, Title IV - 21st Century Schools	44,743
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	404,270

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	17,910
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,495,600</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>149,938,451</b>
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Act 1 Index (current): 2.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$96,538,065</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$1,838,606</u></b>
Total Approx. Tax Revenue:	<b>\$98,376,671</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$102,682,714</b>

Lehigh

Total

<b>2018-19 Data</b>		
a. Assessed Value	\$5,478,351,700	\$5,478,351,700
b. Real Estate Mills	18.3808	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$5,059,847,061	\$5,059,847,061
d. Assessed Value	\$5,535,545,800	\$5,535,545,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$100,696,487	\$100,696,487
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$100,696,487	\$100,696,487
(f Total * g)		
i. Base Mills Subject to Index	18.3808	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.73000%	95.73000%
k. Tax Levy Needed	\$102,682,714	\$102,682,714
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>18.5497</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$102,682,714	\$102,682,714
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$100,844,108
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$96,538,065
(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): 2.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$96,538,065	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,838,606</u>	
Total Approx. Tax Revenue:	\$98,376,671	
Approx. Tax Levy for Tax Rate Calculation:	\$102,682,714	

Lehigh

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	18.8770	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$104,494,498	\$104,494,498
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$0.00	
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): 2.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$96,538,065
Amount of Tax Relief for Homestead Exclusions	<u>\$1,838,606</u>
Total Approx. Tax Revenue:	\$98,376,671
Approx. Tax Levy for Tax Rate Calculation:	\$102,682,714

Lehigh

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,838,606	Lowering RE Tax Rate	\$0	\$1,838,606
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,838,606</b>

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	5,535,545,800	18.5497	102,682,714			95.73000%	
<b>Totals:</b>	<b>5,535,545,800</b>		<b>102,682,714</b>	- 1,838,606	= 100,844,108	X 95.73000%	= 96,538,065

	<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%	9,688,110	9,688,110
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,673,850	1,673,850
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 11,361,960 11,361,960**

**Total Act 511, Current Taxes 11,361,960**

<b>Act 511 Tax Limit --&gt;</b>	<b>5,059,847,061 X</b>	<b>12</b>	<b>60,718,165</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Lehigh	18.3808	18.5497	0.92%	Yes	2.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.7%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	65,215,991
1200 Special Programs - Elementary / Secondary	22,967,038
1300 Vocational Education	4,024,684
1400 Other Instructional Programs - Elementary / Secondary	353,124
1500 Nonpublic School Programs	43,663
1600 Adult Education Programs	924,693
<b>Total Instruction</b>	<b>\$93,529,193</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	5,268,534
2200 Support Services - Instructional Staff	4,528,223
2300 Support Services - Administration	5,954,035
2400 Support Services - Pupil Health	1,889,742
2500 Support Services - Business	1,190,662
2600 Operation and Maintenance of Plant Services	15,421,346
2700 Student Transportation Services	7,807,990
2800 Support Services - Central	2,347,892
2900 Other Support Services	137,500
<b>Total Support Services</b>	<b>\$44,545,924</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,027,042
3300 Community Services	62,012
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,089,054</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	10,133,910
5200 Interfund Transfers - Out	1,640,000
5900 Budgetary Reserve	8,000,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$19,773,910</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$159,938,081</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	36,319,069
200 Personnel Services - Employee Benefits	21,997,526
300 Purchased Professional and Technical Services	190,000
400 Purchased Property Services	663,470
500 Other Purchased Services	4,058,312
600 Supplies	1,964,705
700 Property	7,764
800 Other Objects	15,145
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$65,215,991</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	10,283,315
200 Personnel Services - Employee Benefits	5,714,694
300 Purchased Professional and Technical Services	4,840,023
400 Purchased Property Services	500
500 Other Purchased Services	2,054,626
600 Supplies	69,797
800 Other Objects	4,083
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$22,967,038</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	879,440
200 Personnel Services - Employee Benefits	541,444
500 Other Purchased Services	2,603,800
<b>Total Vocational Education</b>	<b>\$4,024,684</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	231,192
200 Personnel Services - Employee Benefits	98,812
400 Purchased Property Services	10,140
500 Other Purchased Services	9,600
600 Supplies	3,380
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$353,124</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	41,344
600 Supplies	2,319
<b>Total Nonpublic School Programs</b>	<b>\$43,663</b>
<b>1600 Adult Education Programs</b>	
100 Personnel Services - Salaries	18,000
200 Personnel Services - Employee Benefits	7,693
500 Other Purchased Services	898,700
600 Supplies	300
<b>Total Adult Education Programs</b>	<b>\$924,693</b>
<b>Total Instruction</b>	<b>\$93,529,193</b>

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<u>Description</u>	<u>Amount</u>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	3,159,681
200 Personnel Services - Employee Benefits	1,958,608
300 Purchased Professional and Technical Services	94,666
400 Purchased Property Services	3,115
500 Other Purchased Services	8,375
600 Supplies	40,539
800 Other Objects	3,550
<b>Total Support Services - Students</b>	<b>\$5,268,534</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	2,308,407
200 Personnel Services - Employee Benefits	1,807,110
300 Purchased Professional and Technical Services	87,118
400 Purchased Property Services	12,365
500 Other Purchased Services	40,055
600 Supplies	271,138
800 Other Objects	2,030
<b>Total Support Services - Instructional Staff</b>	<b>\$4,528,223</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	3,293,328
200 Personnel Services - Employee Benefits	2,179,192
300 Purchased Professional and Technical Services	140,781
400 Purchased Property Services	24,302
500 Other Purchased Services	137,484
600 Supplies	115,694
800 Other Objects	63,254
<b>Total Support Services - Administration</b>	<b>\$5,954,035</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	1,119,678
200 Personnel Services - Employee Benefits	641,114
300 Purchased Professional and Technical Services	75,650
400 Purchased Property Services	4,000
500 Other Purchased Services	500
600 Supplies	48,800
<b>Total Support Services - Pupil Health</b>	<b>\$1,889,742</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	600,480
200 Personnel Services - Employee Benefits	445,182
300 Purchased Professional and Technical Services	41,700
400 Purchased Property Services	9,700
500 Other Purchased Services	10,650
600 Supplies	65,200
800 Other Objects	17,750
<b>Total Support Services - Business</b>	<b>\$1,190,662</b>

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<u>Description</u>	<u>Amount</u>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	5,480,229
200 Personnel Services - Employee Benefits	3,628,512
300 Purchased Professional and Technical Services	267,500
400 Purchased Property Services	943,125
500 Other Purchased Services	464,650
600 Supplies	4,597,250
700 Property	30,000
800 Other Objects	10,080
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$15,421,346</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	7,807,990
<b>Total Student Transportation Services</b>	<b>\$7,807,990</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,026,204
200 Personnel Services - Employee Benefits	799,298
300 Purchased Professional and Technical Services	175,312
400 Purchased Property Services	2,788
500 Other Purchased Services	52,494
600 Supplies	245,962
700 Property	45,634
800 Other Objects	200
<b>Total Support Services - Central</b>	<b>\$2,347,892</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	137,500
<b>Total Other Support Services</b>	<b>\$137,500</b>
<b>Total Support Services</b>	<b>\$44,545,924</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	936,809
200 Personnel Services - Employee Benefits	421,807
300 Purchased Professional and Technical Services	72,630
400 Purchased Property Services	29,700
500 Other Purchased Services	276,100
600 Supplies	230,761
800 Other Objects	59,235
<b>Total Student Activities</b>	<b>\$2,027,042</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	3,792
200 Personnel Services - Employee Benefits	1,620
300 Purchased Professional and Technical Services	48,000
400 Purchased Property Services	500
600 Supplies	8,100

<u>Description</u>	<u>Amount</u>
<b>Total Community Services</b>	<b>\$62,012</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,089,054</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,245,910
900 Other Uses of Funds	8,888,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$10,133,910</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	1,640,000
<b>Total Interfund Transfers - Out</b>	<b>\$1,640,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	8,000,000
<b>Total Budgetary Reserve</b>	<b>\$8,000,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$19,773,910</b>
<b>TOTAL EXPENDITURES</b>	<b>\$159,938,081</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	48,975
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,571,411
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,571,411</b>
<b>5900 Budgetary Reserve</b>	<b>8,000,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$12,620,386</b>

**East Penn School District**  
**2019-2020 Proposed Preliminary Budget**  
**Summary of Revenues, Expenditures, and Fund Balance**

	<u>ACTUAL</u> <u>2017-2018</u>	<u>BUDGET</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>PERCENT</u> <u>CHANGE</u>
BEGINNING RESTRICTED FUND BALANCE	21,123	19,600	48,975	149.9%
BEGINNING COMMITTED FUND BALANCE		-	-	
BEGINNING ASSIGNED FUND BALANCE	7,069,700	7,305,800	9,999,630	36.9%
BEGINNING UNASSIGNED FUND BALANCE	<u>3,366,923</u>	<u>6,326,106</u>	<u>4,571,411</u>	-27.7%
TOTAL BEGINNING FUND BALANCE	10,457,746	13,651,506	14,620,016	7.1%
<b>REVENUE</b>				
6000 Local Sources	108,894,019	110,317,831	113,145,145	2.6%
7000 State Sources	33,375,810	34,410,805	35,297,706	2.6%
8000 Federal Sources	1,087,891	1,246,678	1,495,600	20.0%
9000 Other Financing Sources	-	-	-	
TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>143,357,720</u>	<u>145,975,314</u>	<u>149,938,451</u>	2.7%
<b>EXPENDITURES</b>				
1000 Instruction	84,992,245	91,318,945	93,529,193	2.4%
2000 Support Services	39,413,734	41,218,936	44,545,924	8.1%
3000 Operation of Non-Instructional Services	2,072,749	1,919,090	2,089,054	8.9%
4000 Facilities Acquisition, Construction, Improve	-	-	-	
5000 Other Financing Uses	<u>12,716,720</u>	<u>18,824,143</u>	<u>19,773,910</u>	5.0%
TOTAL EXPENDITURES AND OTHER FINANCING USES	139,195,448	153,281,114	159,938,081	4.3%
<b>ENDING FUND BALANCE</b> (if Budgetary Reserve is spent)	14,620,016	6,345,706	4,620,386	-27.2%
Budgetary Reserve	-	7,305,800	8,000,000	9.5%
<b>ENDING FUND BALANCE</b> (if Budgetary Reserve is not spent)	14,620,016	13,651,506	12,620,386	-7.6%
ENDING RESTRICTED FUND BALANCE *	134,828	19,600	48,975	149.9%
ENDING COMMITTED FUND BALANCE *	-	-	-	
ENDING ASSIGNED FUND BALANCE *	7,305,800	-	-	
ENDING UNASSIGNED FUND BALANCE *	<u>7,179,388</u>	<u>13,631,906</u>	<u>12,571,411</u>	-7.8%
TOTAL ENDING FUND BALANCE *	14,620,016	13,651,506	12,620,386	-7.6%
* Assuming Budgetary Reserve is not spent				

**East Penn School District  
2019-2020 Proposed Preliminary Budget  
Revenue Comparison**

<b>SOURCE</b>	<b>ACTUAL 2017-2018</b>	<b>BUDGET 2018-2019</b>	<b>BUDGET 2019-2020</b>	<b>PERCENT CHANGE</b>
ASSESSMENTS (\$)	5,386,065,000	5,478,351,700	5,535,545,800	1.0%
MILLAGE PER \$1,000 ASSESSMENT	18.0850	18.3808	18.5497	0.9%
TAX BILLING AT JULY 1	97,406,986	100,696,487	102,682,714	2.0%
PERCENT COLLECTION	95.73%	95.73%	95.73%	0.0%
<b><u>6000 LOCAL SOURCES</u></b>				
6111 Current Real Estate Taxes	91,850,389	94,636,649	96,538,065	2.0%
6112 Interim Real Estate Taxes	1,268,382	963,700	1,212,860	25.9%
6113 Public Utility Realty Taxes	99,855	94,860	100,000	5.4%
6114 Payments In Lieu of Current Taxes	11,129	10,890	10,960	0.6%
6151 Earned Income Taxes (Act 511)	9,226,774	9,531,556	9,688,110	1.6%
6153 Real Estate Transfer Taxes (Act 511)	2,063,217	1,273,956	1,673,850	31.4%
6411 Delinquent Real Estate Taxes	1,755,725	1,779,900	1,771,850	-0.5%
6451 Delinquent Earned Income Taxes (Act 511)	3,899	3,000	3,800	26.7%
6510 Earnings on Investments	445,656	300,000	350,000	16.7%
6710 Admissions	64,157	60,400	64,000	6.0%
6740 Fees	150,108	38,980	39,950	2.5%
6790 Other Student Activity Income	10,478	5,200	6,520	25.4%
6831 Federal Other Rev. From Other LEA's	23,151	7,380	6,840	-7.3%
6832 Federal IDEA Rev. From Other LEA's	1,396,984	1,366,410	1,438,930	5.3%
6910 Rentals	46,848	51,100	46,850	-8.3%
6920 Contributions/Donations from Private Srcs..	143,648	-	-	
6942 Tuition - Summer School	59,983	50,280	55,070	9.5%
6943 Tuition - Adult Education	19,190	24,520	8,520	-65.3%
6944 Tuition - Other LEA's in PA	10,388	8,320	11,340	36.3%
6949 Tuition - Other	72,680	58,440	61,410	5.1%
6990 Miscellaneous Revenue	171,378	52,290	56,220	7.5%
<b>TOTAL LOCAL SOURCES</b>	<b>108,894,019</b>	<b>110,317,831</b>	<b>113,145,145</b>	<b>2.6%</b>
<b><u>7000 STATE SOURCES</u></b>				
7110 Basic Education Funding	11,813,328	11,813,685	12,129,325	2.7%
7160 Tuition from Orphans	147,705	121,600	143,850	18.3%
7271 Special Education Funding	3,447,958	3,314,206	3,379,348	2.0%
7310 Pupil Transportation Subsidy	2,155,287	2,230,250	2,155,290	-3.4%
7320 Rental & Sinking Fund Payments	1,279,910	1,146,302	1,093,780	-4.6%
7330 Health Services	147,500	147,420	147,500	0.1%
7340 State Property Tax Reduction Allocation	1,826,552	1,838,606	1,838,606	0.0%
7500 Extra Grants	742,651	705,924	705,924	0.0%
7810 State Share of Social Security & Medicare	2,199,288	2,434,899	2,498,580	2.6%
7820 State Share of Retirement Contributions	9,615,631	10,657,913	11,205,503	5.1%
<b>TOTAL STATE SOURCES</b>	<b>33,375,810</b>	<b>34,410,805</b>	<b>35,297,706</b>	<b>2.6%</b>
<b><u>8000 FEDERAL SOURCES</u></b>				
8514 Title I Improving Academic Achievement	589,442	617,740	792,856	28.3%
8515 Title II Prep., Training, and Recruiting High Quality Teachers	170,872	170,074	190,187	11.8%
8516 Title III Language Instruction For Limited English Proficient	36,313	36,313	45,634	25.7%
8517 Title IV 21st Century Schools	13,946	13,946	44,743	220.8%
8690 Other Restricted Federal Grants	-	-	-	
8810 ACCESS Medicaid Reimbursement	267,649	388,615	404,270	4.0%
8820 ACCESS Administrative Claiming Prog.	9,669	19,990	17,910	-10.4%

**East Penn School District  
2019-2020 Proposed Preliminary Budget  
Revenue Comparison**

<b>SOURCE</b>	<b><u>ACTUAL</u> <u>2017-2018</u></b>	<b><u>BUDGET</u> <u>2018-2019</u></b>	<b><u>BUDGET</u> <u>2019-2020</u></b>	<b><u>PERCENT</u> <u>CHANGE</u></b>
TOTAL FEDERAL SOURCES	1,087,891	1,246,678	1,495,600	20.0%
<u>9000 OTHER FINANCING SOURCES</u>				
9300 Interfund Transfers	-	-	-	
9400 Sale of Fixed Assets	-	-	-	
9900 Insurance Recoveries	-	-	-	
TOTAL OTHER FINANCING SOURCES	-	-	-	
TOTAL REVENUE	143,357,720	145,975,314	149,938,451	2.7%

**East Penn School District  
2019-2020 Proposed Preliminary Budget  
Expenditure Comparison**

FUNCTION AND OBJECT	<u>ACTUAL 2017-2018</u>	<u>BUDGET 2018-2019</u>	<u>BUDGET 2019-2020</u>	<u>PERCENT CHANGE</u>
<b><u>1100 REGULAR PROGRAMS</u></b>				
100 Personnel Services - Salaries	33,529,854	35,638,091	36,319,069	1.9%
200 Personnel Services - Benefits	19,506,252	21,541,395	21,997,526	2.1%
300 Purchased Professional Services	189,981	170,000	190,000	11.8%
400 Purchased Services	516,934	363,869	663,470	82.3%
500 Other Purchased Services	3,823,750	4,067,252	4,058,312	-0.2%
600 Supplies	1,468,145	2,752,876	1,964,705	-28.6%
700 Property	46,720	6,000	7,764	29.4%
800 Other Objects	<u>10,911</u>	<u>15,100</u>	<u>15,145</u>	0.3%
<b>TOTAL REGULAR PROGRAMS</b>	<b>59,092,547</b>	<b>64,554,583</b>	<b>65,215,991</b>	<b>1.0%</b>
<b><u>1200 SPECIAL PROGRAMS</u></b>				
100 Personnel Services - Salaries	9,377,942	9,835,245	10,283,315	4.6%
200 Personnel Services - Benefits	4,942,813	5,395,829	5,714,694	5.9%
300 Purchased Professional Services	4,787,804	4,502,562	4,840,023	7.5%
400 Purchased Services	1,025	500	500	0.0%
500 Other Purchased Services	1,813,840	1,771,736	2,054,626	16.0%
600 Supplies	49,937	72,683	69,797	-4.0%
700 Property	-	-	-	
800 Other Objects	<u>2,840</u>	<u>4,050</u>	<u>4,083</u>	0.8%
<b>TOTAL SPECIAL PROGRAMS</b>	<b>20,976,202</b>	<b>21,582,605</b>	<b>22,967,038</b>	<b>6.4%</b>
<b><u>1300 VOCATIONAL EDUCATION</u></b>				
100 Personnel Services - Salaries	783,132	811,122	879,440	8.4%
200 Personnel Services - Benefits	465,914	485,363	541,444	11.6%
400 Purchased Services	-	-	-	
500 Other Purchased Services	2,401,778	2,375,000	2,603,800	9.6%
600 Supplies	12,999	-	-	
700 Property	-	-	-	
800 Other Objects	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL VOCATIONAL EDUCATION</b>	<b>3,663,823</b>	<b>3,671,485</b>	<b>4,024,684</b>	<b>9.6%</b>
<b><u>1400 OTHER INSTRUCTIONAL PROGRAMS</u></b>				
100 Personnel Services - Salaries	184,541	322,604	231,192	-28.3%
200 Personnel Services - Benefits	69,705	134,870	98,812	-26.7%
300 Purchased Professional Services	30,901	31,000	-	-100.0%
400 Purchased Services	8,993	10,320	10,140	-1.7%
500 Other Purchased Services	9,504	9,600	9,600	0.0%
600 Supplies	<u>2,003</u>	<u>3,000</u>	<u>3,380</u>	12.7%
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>305,646</b>	<b>511,394</b>	<b>353,124</b>	<b>-30.9%</b>
<b><u>1500 NONPUBLIC SCHOOL PROGRAMS</u></b>				
300 Purchased Professional Services	29,933	69,446	41,344	-40.5%
600 Supplies	<u>797</u>	<u>-</u>	<u>2,319</u>	
<b>TOTAL NONPUBLIC SCHOOL PROGRAMS</b>	<b>30,730</b>	<b>69,446</b>	<b>43,663</b>	<b>-37.1%</b>

**East Penn School District**  
**2019-2020 Proposed Preliminary Budget**  
**Expenditure Comparison**

FUNCTION AND OBJECT	ACTUAL <u>2017-2018</u>	BUDGET <u>2018-2019</u>	BUDGET <u>2019-2020</u>	PERCENT <u>CHANGE</u>
<b><u>1600 ADULT EDUCATION PROGRAMS</u></b>				
100 Personnel Services - Salaries	16,680	21,300	18,000	-15.5%
200 Personnel Services - Benefits	2,087	9,132	7,693	-15.8%
500 Other Purchased Services	904,396	898,500	898,700	0.0%
600 Supplies	<u>135</u>	<u>500</u>	<u>300</u>	-40.0%
TOTAL ADULT EDUCATION PROGRAMS	923,298	929,432	924,693	-0.5%
<b><u>2100 SUPPORT SERVICES - STUDENTS</u></b>				
100 Personnel Services - Salaries	2,898,342	2,985,770	3,159,681	5.8%
200 Personnel Services - Benefits	1,720,697	1,821,603	1,958,608	7.5%
300 Purchased Professional Services	108,108	92,000	94,666	2.9%
400 Purchased Services	513	3,115	3,115	0.0%
500 Other Purchased Services	10,469	8,374	8,375	0.0%
600 Supplies	130,359	41,610	40,539	-2.6%
700 Property	-	-	-	
800 Other Objects	<u>2,053</u>	<u>3,650</u>	<u>3,550</u>	-2.7%
TOTAL SUPPORT SERVICES - STUDENTS	4,870,540	4,956,122	5,268,534	6.3%
<b><u>2200 SUPPORT SERV. - INSTRUCTIONAL STAFF</u></b>				
100 Personnel Services - Salaries	1,833,023	2,073,083	2,308,407	11.4%
200 Personnel Services - Benefits	1,561,035	1,617,405	1,807,110	11.7%
300 Purchased Professional Services	48,455	136,122	87,118	-36.0%
400 Purchased Services	6,118	13,443	12,365	-8.0%
500 Other Purchased Services	61,908	51,830	40,055	-22.7%
600 Supplies	318,275	180,043	271,138	50.6%
700 Property	-	40,666	-	-100.0%
800 Other Objects	<u>1,055</u>	<u>1,488</u>	<u>2,030</u>	36.4%
TOTAL SUPPORT SERV. - INSTRUCT. STAFF	3,829,870	4,114,080	4,528,223	10.1%
<b><u>2300 SUPPORT SERVICES - ADMINISTRATION</u></b>				
100 Personnel Services - Salaries	3,365,697	3,432,780	3,293,328	-4.1%
200 Personnel Services - Benefits	2,118,631	2,229,749	2,179,192	-2.3%
300 Purchased Professional Services	99,698	139,150	140,781	1.2%
400 Purchased Services	22,042	23,622	24,302	2.9%
500 Other Purchased Services	116,478	141,862	137,484	-3.1%
600 Supplies	111,708	121,180	115,694	-4.5%
700 Property	-	-	-	
800 Other Objects	<u>57,745</u>	<u>66,150</u>	<u>63,254</u>	-4.4%
TOTAL SUPPORT SERV. - ADMINISTRATION	5,891,998	6,154,493	5,954,035	-3.3%

**East Penn School District  
2019-2020 Proposed Preliminary Budget  
Expenditure Comparison**

FUNCTION AND OBJECT	ACTUAL <u>2017-2018</u>	BUDGET <u>2018-2019</u>	BUDGET <u>2019-2020</u>	PERCENT <u>CHANGE</u>
<b><u>2400 SUPPORT SERVICES - PUPIL HEALTH</u></b>				
100 Personnel Services - Salaries	1,055,486	1,106,616	1,119,678	1.2%
200 Personnel Services - Benefits	542,638	592,548	641,114	8.2%
300 Purchased Professional Services	71,585	52,200	75,650	44.9%
400 Purchased Services	3,997	4,000	4,000	0.0%
500 Other Purchased Services	447	500	500	0.0%
600 Supplies	26,276	48,800	48,800	0.0%
700 Property	-	-	-	
<b>TOTAL SUPPORT SERVICES - PUPIL HEALTH</b>	<u>1,700,429</u>	<u>1,804,664</u>	<u>1,889,742</u>	4.7%
<b><u>2500 SUPPORT SERVICES - BUSINESS</u></b>				
100 Personnel Services - Salaries	537,355	555,477	600,480	8.1%
200 Personnel Services - Benefits	380,327	402,170	445,182	10.7%
300 Purchased Professional Services	29,306	41,700	41,700	0.0%
400 Purchased Services	7,573	9,700	9,700	0.0%
500 Other Purchased Services	8,913	9,600	10,650	10.9%
600 Supplies	54,166	62,600	65,200	4.2%
700 Property	-	-	-	
800 Other Objects	10,414	23,000	17,750	-22.8%
<b>TOTAL SUPPORT SERVICES - BUSINESS</b>	<u>1,028,054</u>	<u>1,104,247</u>	<u>1,190,662</u>	7.8%
<b><u>2600 OPERATION &amp; MNT. OF PLANT SERVICES</u></b>				
100 Personnel Services - Salaries	5,059,239	5,397,592	5,480,229	1.5%
200 Personnel Services - Benefits	3,220,907	3,501,353	3,628,512	3.6%
300 Purchased Professional Services	246,252	222,400	267,500	20.3%
400 Purchased Services	877,275	1,159,235	943,125	-18.6%
500 Other Purchased Services	505,617	437,260	464,650	6.3%
600 Supplies	2,153,201	2,483,520	4,597,250	85.1%
700 Property	61,576	-	30,000	
800 Other Objects	4,895	8,500	10,080	18.6%
<b>TOTAL OPERATION &amp; MNT. OF PLANT SERV.</b>	<u>12,128,962</u>	<u>13,209,860</u>	<u>15,421,346</u>	16.7%
<b><u>2700 STUDENT TRANSPORTATION SERVICES</u></b>				
500 Other Purchased Services	7,657,170	7,580,410	7,807,990	3.0%
700 Property	-	-	-	
<b>TOTAL STUDENT TRANSPORTATION SVCS.</b>	<u>7,657,170</u>	<u>7,580,410</u>	<u>7,807,990</u>	3.0%
<b><u>2800 SUPPORT SERVICES - CENTRAL</u></b>				
100 Personnel Services - Salaries	903,757	957,189	1,026,204	7.2%
200 Personnel Services - Benefits	638,039	654,593	799,298	22.1%
300 Purchased Professional Services	124,779	189,150	175,312	-7.3%
400 Purchased Services	2,335	2,000	2,788	39.4%
500 Other Purchased Services	41,142	51,948	52,494	1.1%
600 Supplies	58,441	253,938	245,962	-3.1%
700 Property	401,361	46,542	45,634	-2.0%
800 Other Objects	89	200	200	0.0%
<b>TOTAL SUPPORT SERVICES - CENTRAL</b>	<u>2,169,944</u>	<u>2,155,560</u>	<u>2,347,892</u>	8.9%
<b><u>2900 OTHER SUPPORT SERVICES</u></b>				
500 Other Purchased Services	136,767	139,500	137,500	-1.4%

**East Penn School District  
2019-2020 Proposed Preliminary Budget  
Expenditure Comparison**

FUNCTION AND OBJECT	<u>ACTUAL 2017-2018</u>	<u>BUDGET 2018-2019</u>	<u>BUDGET 2019-2020</u>	<u>PERCENT CHANGE</u>
<u>3200 STUDENT ACTIVITIES</u>				
100 Personnel Services - Salaries	919,634	810,339	936,809	15.6%
200 Personnel Services - Benefits	413,850	388,206	421,807	8.7%
300 Purchased Professional Services	106,503	72,550	72,630	0.1%
400 Purchased Services	36,308	32,026	29,700	-7.3%
500 Other Purchased Services	288,285	289,319	276,100	-4.6%
600 Supplies	221,160	213,250	230,761	8.2%
700 Property	-	-	-	
800 Other Objects	<u>38,149</u>	<u>57,300</u>	<u>59,235</u>	3.4%
TOTAL STUDENT ACTIVITIES	2,023,889	1,862,990	2,027,042	8.8%
<u>3300 COMMUNITY SERVICES</u>				
100 Personnel Services - Salaries	5,167	-	3,792	
200 Personnel Services - Benefits	1,261	-	1,620	
300 Purchased Professional Services	33,693	48,000	48,000	0.0%
400 Purchased Services	500	500	500	0.0%
600 Supplies	<u>7,989</u>	<u>7,600</u>	<u>8,100</u>	6.6%
TOTAL COMMUNITY SERVICES	48,610	56,100	62,012	10.5%
<u>3400 SCHOLARSHIPS AND AWARDS</u>				
800 Other Objects	<u>250</u>	-	-	
<u>5100 DEBT SERVICE</u>				
800 Other Objects	1,296,720	1,215,343	1,245,910	2.5%
900 Other Uses of Funds	<u>11,420,000</u>	<u>8,963,000</u>	<u>8,888,000</u>	-0.8%
TOTAL DEBT SERVICE	12,716,720	10,178,343	10,133,910	-0.4%
<u>5200 INTERFUND TRANSFERS</u>				
900 Other Uses of Funds	-	<u>1,340,000</u>	<u>1,640,000</u>	22.4%
<u>5900 BUDGETARY RESERVE</u>				
800 Other Objects	-	<u>7,305,800</u>	<u>8,000,000</u>	9.5%
TOTAL EXPENDITURES	<u>139,195,448</u>	<u>153,281,114</u>	<u>159,938,081</u>	4.3%