

LEA Name: East Penn SD

Class: 2

AUN Number: 121392303

County: Lehigh

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

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 6/22/2015



President of the Board - Original Signature Required

June 22, 2015

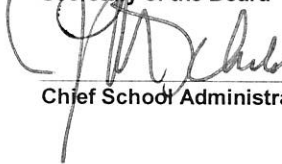
Date



Secretary of the Board - Original Signature Required

June 22, 2015

Date



Chief School Administrator - Original Signature Required

June 22, 2015

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

ITEM	AMOUNTS
<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	10,254,376
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>10,879,523</b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	99,074,486
7000 Revenue from State Sources	29,895,639
8000 Revenue from Federal Sources	1,070,467
9000 Other Financing Sources	578,000
<b>Total Estimated Revenues And Other Financing Sources</b>	
	<b>130,618,592</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	
	<b>141,498,115</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	84,014,955
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	10,252,500
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	72,335
6920	Contributions/Donations/Grants From Private Sources	28,270
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>99,074,486</b>

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 121392303 East Penn SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	11,042,676
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	1,637,834
7330	Health Services (Medical, Dental, Nurse, Act 25)	158,000
7340	State Property Tax Reduction Allocation	1,812,325
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	2,173,983
7820	State Share of Retirement Contributions	7,478,970
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>29,895,639</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. Achvmnt. 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	578,000
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>578,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>130,618,592</b>

Act 1 Index (current): 2.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$84,014,955

Amount of Tax Relief for Homestead Exclusions + \$1,812,325

Total Approx. Tax Revenue: \$85,827,280

Approx. Tax Levy for Tax Rate Calculation: \$89,145,958

Lehigh

Total

**2014-15 Data**

a. Assessed Value	\$5,141,299,900	
b. Real Estate Mills	16.6649	\$5,141,299,900

**I. 2015-16 Data**

c. 2013 STEB Market Value	\$4,680,663,952	\$4,680,663,952
d. Assessed Value	\$5,178,388,500	\$5,178,388,500
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2014-15 Calculations**

f. 2014-15 Tax Levy	\$85,679,249	\$85,679,249
(a * b)		

**2015-16 Calculations**

II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2014-15 Tax Levy	\$85,679,249	\$85,679,249
(f Total * g)		
i. Base Mills Subject to Index	16.6649	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	96.20000%	96.20000%
k. Tax Levy Needed	\$89,145,958	\$89,145,958
(Approx. Tax Levy * g)		

**III. I. 2015-16 Real Estate Tax Rate 17.2150**  
(k / d \* 1000)

m. Tax Levy Generated by Mills	\$89,145,958	\$89,145,958
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$87,333,633
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$84,014,955
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$84,014,955

Amount of Tax Relief for Homestead Exclusions + \$1,812,325

Total Approx. Tax Revenue: \$85,827,280

Approx. Tax Levy for Tax Rate Calculation: \$89,145,958

Lehigh

Total

<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)	0.1835	0.1835
r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$88,195,724	\$88,195,724
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$950,234	\$950,234
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$914,125	\$914,125

<b>Information Related to Property Tax Relief</b>		
Assessed Value Exclusion per Homestead	\$6,767	
Number of Homestead/Farmstead Properties	15,557	15,557
V. Median Assessed Value of Homestead Properties		\$202,800

Act 1 Index (current): 2.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$84,014,955

Amount of Tax Relief for Homestead Exclusions + \$1,812,325

Total Approx. Tax Revenue: \$85,827,280

Approx. Tax Levy for Tax Rate Calculation: \$89,145,958

Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,812,325

Lowering RE Tax Rate

\$0

\$1,812,325

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$1,812,325

CODE6111 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	5,178,388,500	17.2150	89,145,958			96.200000%	
	0		0			0.000000%	
	0		0			0.000000%	
	0		0			0.000000%	
Totals:	5,178,388,500		89,145,958	- 1,812,325	= 87,333,633	96.200000%	= 84,014,955
6120 Per Capita Taxes, Section 679				Rate			Estimated Revenue
				0.00			0

6140 Current Act 511 Taxes - Flat Rate Assessments

1140	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

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%	1,350,000	1,350,000
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			<u>10,252,500</u>	10,252,500

**Total Act 511, Current Taxes**

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

[illegible]

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2015-2016 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
East Penn SD	Lehigh	121392303

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2015-2016 (compared to 2014-2015 )?      Yes ☒      No ☐

If yes, see information below, taken from the 2015-2016 General Fund Budget.

Total Budgeted Expenditures	\$141,389,136.00
Ending Unassigned Fund Balance	\$8,979.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.1%

The Estimated Ending Unassigned Fund Balance      Yes ☒      No ☐  
is within the allowable limits.

**I hereby certify that the above information is accurate and complete.**

SIGNATURE OF SUPERINTENDENT 	DATE 6/23/15
--	-----------------

DUE DATE: AUGUST 15, 2015

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>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	56,305,436	
1200	Special Programs - Elementary/Secondary	18,624,506	
1300	Vocational Education	3,460,538	
1400	Other Instructional Programs - Elementary/Secondary	587,541	
1500	Nonpublic School Programs	37,505	
1600	Adult Education Programs	24,831	
1700	Higher Education Programs	911,252	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>79,951,609</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	4,506,410	
2200	Support Services - Instructional Staff	3,802,560	
2300	Support Services - Administration	5,811,535	
2400	Support Services - Pupil Health	1,525,610	
2500	Support Services - Business	985,242	
2600	Operation & Maintenance of Plant Services	11,945,350	
2700	Student Transportation Services	7,274,678	
2800	Support Services - Central	1,686,643	
2900	Other Support Services	140,104	
	<b>Total 2000 Support Services</b>	<b>37,678,132</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,819,141	
3300	Community Services	48,152	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>1,867,293</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>119,497,034</b>	
5000	Other Expenditures and Financing Uses		
5100	Debt Service	15,250,712	
5200	Interfund Transfers - Out	575,000	
5300	Transfers Involving Component Units	0	
5500	Special and Extraordinary Items	0	
5900	Budgetary Reserve	6,066,390	
	<b>Total Other Financing Uses</b>	<b>21,892,102</b>	
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>141,389,136</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>141,389,136</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>108,979</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000 INSTRUCTION</b>		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	32,409,577
200	Personnel Services-Employee Benefits	18,698,238
300	Purchased Professional & Technical Services	221,200
400	Purchased Property Services	263,688
500	Other Purchased Services	3,599,708
600	Supplies	1,029,105
700	Property	75,190
800	Other Objects	8,730
	Total Regular Programs - Elementary/Secondary	56,305,436
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	8,987,998
200	Personnel Services-Employee Benefits	4,402,548
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	18,624,506
1300	Vocational Education	
100	Personnel Services-Salaries	766,176
200	Personnel Services-Employee Benefits	408,474
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	2,265,280
600	Supplies	19,428
700	Property	0
800	Other Objects	1,180
	Total Vocational Education	3,460,538
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	405,921
200	Personnel Services-Employee Benefits	159,068
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	8,920
500	Other Purchased Services	9,800
600	Supplies	3,832
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	587,541

<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	19,127
200	Personnel Services-Employee Benefits	3,086
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	24,831
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>79,951,609</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	2,788,168
200	Personnel Services-Employee Benefits	1,642,398
300	Purchased Professional & Technical Services	4,017
400	Purchased Property Services	500
500	Other Purchased Services	9,800
600	Supplies	58,627
700	Property	0
800	Other Objects	2,900
	Total Support Services - Pupil Personnel	4,506,410
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,814,203
200	Personnel Services-Employee Benefits	1,089,737
300	Purchased Professional & Technical Services	63,086
400	Purchased Property Services	9,650
500	Other Purchased Services	60,470
600	Supplies	325,974
700	Property	437,530
800	Other Objects	1,910
	Total Support Services - Instructional Staff	3,802,560
2300	Support Services - Administration	
100	Personnel Services-Salaries	3,295,595
200	Personnel Services-Employee Benefits	2,084,316
300	Purchased Professional & Technical Services	133,550
400	Purchased Property Services	13,100
500	Other Purchased Services	149,150
600	Supplies	87,482
700	Property	2,751
800	Other Objects	45,591
	Total Support Services - Administration	5,811,535
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,001,763
200	Personnel Services-Employee Benefits	453,547
300	Purchased Professional & Technical Services	20,000
400	Purchased Property Services	8,000
500	Other Purchased Services	500
600	Supplies	41,800
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	1,525,610

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	502,963
200	Personnel Services-Employee Benefits	362,344
300	Purchased Professional & Technical Services	36,900
400	Purchased Property Services	10,100
500	Other Purchased Services	15,100
600	Supplies	45,435
700	Property	2,500
800	Other Objects	9,900
	Total Support Services - Business	985,242
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	4,953,421
200	Personnel Services-Employee Benefits	3,058,876
300	Purchased Professional & Technical Services	100,500
400	Purchased Property Services	1,544,675
500	Other Purchased Services	555,700
600	Supplies	1,707,678
700	Property	19,000
800	Other Objects	5,500
	Total Operation & Maintenance of Plant Services	11,945,350
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	557,769
300	Purchased Professional & Technical Services	80,192
400	Purchased Property Services	0
500	Other Purchased Services	19,853
600	Supplies	51,495
700	Property	41,461
800	Other Objects	805
	Total Support Services - Central	1,686,643

<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	140,104	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	140,104	
	<b>Total Support Services</b>		<b>37,678,132</b>
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES		
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	775,553	
200	Personnel Services-Employee Benefits	300,710	
300	Purchased Professional & Technical Services	186,100	
400	Purchased Property Services	60,750	
500	Other Purchased Services	244,800	
600	Supplies	154,598	
700	Property	54,250	
800	Other Objects	42,380	
	Total Student Activities	1,819,141	

<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	7,636	
700	Property	0	
800	Other Objects	0	
	Total Community Services	48,152	
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>1,867,293</b>
4000	<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>
5000	<b>OTHER EXPENDITURES AND FINANCING USES</b>		
5100	Debt Service		
800	Other Objects	2,670,712	
900	Other Uses of Funds	12,580,000	
	Total Debt Service	15,250,712	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	575,000	
	Total Interfund Transfers - Out	575,000	

<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	6,066,390	
	Total Budgetary Reserve	6,066,390	
	Total Other Expenditures and Financing Uses		21,892,102
TOTAL EXPENDITURES			141,389,136



	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	16,900,000	12,800,000
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	2,444,000	1,558,500
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>19,601,467</b>	<b>14,590,300</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>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>19,601,467</b>	<b>14,590,300</b>

**LONG-TERM INDEBTEDNESS****06/30/2015 Estimate****06/30/2016 Projection**

Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	4,685,000	5,300,000
Bonds Payable	92,295,000	79,715,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	1,629,000	1,694,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	98,609,000	86,709,000

**SHORT-TERM PAYABLES**

General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0

**TOTAL INDEBTEDNESS****98,609,000****86,709,000**

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>PSERS</i>	100,000
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Prudent management dictates a reasonable fund balance</i>	8,979
Total Ending Fund Balance - Committed, Assigned, and Unassigned		108,979
5900	Budgetary Reserve 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>	6,066,390
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		6,175,369
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0

## **PUBLIC NOTICE**

The proposed final 2015/16 budget of the East Penn School District, in the amount of \$141,068,036 was adopted at the regular meeting of the Board of Directors held on May 11, 2015. The budget is available for public inspection at the District Business Office, 800 Pine Street, Emmaus, PA, regular work days between the hours of 8:00 AM and 4:00 PM, at [www.eastpennsd.org](http://www.eastpennsd.org), or at Emmaus Public Library or Lower Macungie Township Library. Final adoption of the 2015/16 budget is scheduled to be held at the Admin. Offices of the East Penn School District, 800 Pine St., Emmaus, PA at the regular meeting of the Board of School Directors beginning at 7:30 p.m. on June 22, 2015.

Debra A. Surdoval  
Treasurer

LEA Name: East Penn SD

Class: 2

AUN Number: 121392303

County: Lehigh

**PDE-2028 - FINAL 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: 6/22/2015

\_\_\_\_\_  
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

ITEM	AMOUNTS
<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	10,254,376
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>10,879,523</b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	99,297,365
7000 Revenue from State Sources	29,929,661
8000 Revenue from Federal Sources	1,070,467
9000 Other Financing Sources	3,000
<b>Total Estimated Revenues And Other Financing Sources</b>	
	<b>130,300,493</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	
	<b>141,180,016</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	84,215,169
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	10,252,500
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	95,000
6920	Contributions/Donations/Grants From Private Sources	28,270
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>99,297,365</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	11,042,676
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	1,637,834
7330	Health Services (Medical, Dental, Nurse, Act 25)	158,000
7340	State Property Tax Reduction Allocation	1,812,325
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	2,181,260
7820	State Share of Retirement Contributions	7,505,715
7900	Revenue for Technology	0
<b>REVENUE FROM STATE SOURCES</b>		<b>29,929,661</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. Achvmnt. 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>130,300,493</b>

Act 1 Index (current): 2.2%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$84,215,169

Amount of Tax Relief for Homestead Exclusions + \$1,812,325

Total Approx. Tax Revenue: \$86,027,494

Approx. Tax Levy for Tax Rate Calculation: \$89,354,081  
Lehigh

Total

<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	\$5,166,767,700	\$5,166,767,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2014-15 Calculations</b>		
f. 2014-15 Tax Levy (a * b)	\$85,679,249	\$85,679,249
<b>2015-16 Calculations</b>		
II. g. Percent of Total Market Value	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	
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.20000%	96.20000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$89,354,081	\$89,354,081
III. I. 2015-16 Real Estate Tax Rate (k / d * 1000)	17.2940	
m. Tax Levy Generated by Mills (I / 1000 * d)	\$89,354,081	\$89,354,081
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$87,541,756
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$84,215,169

Act 1 Index (current): 2.2%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$84,215,169

Amount of Tax Relief for Homestead Exclusions + \$1,812,325

Total Approx. Tax Revenue: \$86,027,494

Approx. Tax Levy for Tax Rate Calculation: \$89,354,081  
Lehigh

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	17.0315	
q. Mills In Excess of Index if (l > p), (l - p)	0.2625	0.2625
r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$87,997,804	\$87,997,804
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$1,356,277	\$1,356,277
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,304,738	\$1,304,738

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead \$6,736

Number of Homestead/Farmstead Properties 15,557

15,557

V. Median Assessed Value of Homestead Properties

\$202,800

Act 1 Index (current): 2.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$84,215,169

Amount of Tax Relief for Homestead Exclusions + \$1,812,325

Total Approx. Tax Revenue: \$86,027,494

Approx. Tax Levy for Tax Rate Calculation: \$89,354,081

Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,812,325

Lowering RE Tax Rate

\$0

\$1,812,325

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$1,812,325

## 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	5,166,767,700	17.2940	89,354,081			96.20000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	5,166,767,700		89,354,081	- 1,812,325	= 87,541,756	96.20000%	= 84,215,169
				Rate	Estimated Revenue		
6120 Per Capita Taxes, Section 679				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%	1,350,000	1,350,000
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			10,252,500	10,252,500

## Total Act 511, Current Taxes

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

[illegible]

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2015-2016 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
East Penn SD	Lehigh	121392303

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2015-2016 (compared to 2014-2015 )?      Yes      ☒  
No      ☐

If yes, see information below, taken from the 2015-2016 General Fund Budget.

Total Budgeted Expenditures	\$141,068,036.00
Ending Unassigned Fund Balance	\$11,980.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.1%

The Estimated Ending Unassigned Fund Balance      Yes      ☒  
is within the allowable limits.      No      ☐

**I hereby certify that the above information is accurate and complete.**

SIGNATURE OF SUPERINTENDENT	DATE
-----------------------------	------

DUE DATE: AUGUST 15, 2015

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>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	56,599,141	
1200	Special Programs - Elementary/Secondary	18,665,632	
1300	Vocational Education	3,460,538	
1400	Other Instructional Programs - Elementary/Secondary	587,541	
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>80,295,542</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	4,539,069	
2200	Support Services - Instructional Staff	3,653,640	
2300	Support Services - Administration	5,818,079	
2400	Support Services - Pupil Health	1,487,466	
2500	Support Services - Business	1,012,923	
2600	Operation & Maintenance of Plant Services	11,945,350	
2700	Student Transportation Services	7,274,678	
2800	Support Services - Central	1,686,643	
2900	Other Support Services	140,104	
	<b>Total 2000 Support Services</b>	<b>37,557,952</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,852,688	
3300	Community Services	44,752	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>1,897,440</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>119,750,934</b>	
5000	Other Expenditures and Financing Uses		
5100	Debt Service	15,250,712	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5500	Special and Extraordinary Items	0	
5900	Budgetary Reserve	6,066,390	
	<b>Total Other Financing Uses</b>	<b>21,317,102</b>	
	<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>141,068,036</b>	
	<b>Appropriation of Prior Year Fund Balance</b>	<b>0</b>	
	<b>Total Appropriations</b>	<b>141,068,036</b>	
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>	<b>111,980</b>	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000 INSTRUCTION</b>		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	32,611,977
200	Personnel Services-Employee Benefits	18,789,543
300	Purchased Professional & Technical Services	221,200
400	Purchased Property Services	263,688
500	Other Purchased Services	3,599,708
600	Supplies	1,031,505
700	Property	72,790
800	Other Objects	8,730
	Total Regular Programs - Elementary/Secondary	56,599,141
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	9,018,646
200	Personnel Services-Employee Benefits	4,413,026
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	18,665,632
1300	Vocational Education	
100	Personnel Services-Salaries	766,176
200	Personnel Services-Employee Benefits	408,474
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	2,265,280
600	Supplies	19,428
700	Property	0
800	Other Objects	1,180
	Total Vocational Education	3,460,538
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	405,921
200	Personnel Services-Employee Benefits	159,068
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	8,920
500	Other Purchased Services	9,800
600	Supplies	3,832
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	587,541

<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>80,295,542</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	2,812,506
200	Personnel Services-Employee Benefits	1,650,719
300	Purchased Professional & Technical Services	4,017
400	Purchased Property Services	500
500	Other Purchased Services	9,800
600	Supplies	58,627
700	Property	0
800	Other Objects	2,900
	Total Support Services - Pupil Personnel	4,539,069
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,719,390
200	Personnel Services-Employee Benefits	1,035,630
300	Purchased Professional & Technical Services	63,086
400	Purchased Property Services	9,650
500	Other Purchased Services	60,470
600	Supplies	325,974
700	Property	437,530
800	Other Objects	1,910
	Total Support Services - Instructional Staff	3,653,640
2300	Support Services - Administration	
100	Personnel Services-Salaries	3,297,951
200	Personnel Services-Employee Benefits	2,085,104
300	Purchased Professional & Technical Services	133,550
400	Purchased Property Services	13,100
500	Other Purchased Services	149,150
600	Supplies	90,882
700	Property	2,751
800	Other Objects	45,591
	Total Support Services - Administration	5,818,079
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	973,338
200	Personnel Services-Employee Benefits	443,828
300	Purchased Professional & Technical Services	20,000
400	Purchased Property Services	8,000
500	Other Purchased Services	500
600	Supplies	41,800
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	1,487,466

<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	369,288
300	Purchased Professional & Technical Services	36,900
400	Purchased Property Services	10,100
500	Other Purchased Services	15,100
600	Supplies	45,435
700	Property	2,500
800	Other Objects	9,900
	Total Support Services - Business	1,012,923
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	4,953,421
200	Personnel Services-Employee Benefits	3,058,876
300	Purchased Professional & Technical Services	100,500
400	Purchased Property Services	1,544,675
500	Other Purchased Services	555,700
600	Supplies	1,707,678
700	Property	19,000
800	Other Objects	5,500
	Total Operation & Maintenance of Plant Services	11,945,350
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	557,769
300	Purchased Professional & Technical Services	80,192
400	Purchased Property Services	0
500	Other Purchased Services	19,853
600	Supplies	51,495
700	Property	41,461
800	Other Objects	805
	Total Support Services - Central	1,686,643

<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	140,104	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	140,104	
	<b>Total Support Services</b>		<b>37,557,952</b>
3000	<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	309,257	
300	Purchased Professional & Technical Services	186,100	
400	Purchased Property Services	60,750	
500	Other Purchased Services	244,800	
600	Supplies	154,598	
700	Property	54,250	
800	Other Objects	42,380	
	Total Student Activities	1,852,688	

<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	4,236	
700	Property	0	
800	Other Objects	0	
	Total Community Services	44,752	
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>1,897,440</b>
4000	<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>
5000	<b>OTHER EXPENDITURES AND FINANCING USES</b>		
5100	Debt Service		
800	Other Objects	2,670,712	
900	Other Uses of Funds	12,580,000	
	Total Debt Service	15,250,712	
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	6,066,390	
	Total Budgetary Reserve	6,066,390	
	Total Other Expenditures and Financing Uses	21,317,102	
TOTAL EXPENDITURES			141,068,036



	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	16,900,000	12,800,000
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	2,444,000	1,558,500
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>19,601,467</b>	<b>14,590,300</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>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>19,601,467</b>	<b>14,590,300</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	92,295,000	79,715,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	1,629,000	1,694,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	98,609,000	86,709,000
<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>98,609,000</u></b>	<b><u>86,709,000</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>PSERS</i>	100,000
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Prudent management dictates a reasonable fund balance</i>	11,980
	<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>111,980</b>
5900	<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>6,066,390</b>
	<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>6,178,370</b>
	<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>	<b>0</b>

**EAST PENN SCHOOL DISTRICT**  
**GENERAL FUND DRAFT PROPOSED BUDGET 5/11/15**  
**(Draft includes 3.78% R.E. tax increase with exceptions)**

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

	<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>
<b>BEGINNING UNCOMMITTED FUND BALANCE</b>	\$13,631,739	\$11,680,706	\$10,254,376	-12.2%
<b>BEGINNING COMMITTED FUND BALANCE</b>	<u>\$1,250,294</u>	<u>\$1,250,294</u>	<u>\$625,147</u>	-50.0%
<b>TOTAL BEGINNING FUND BALANCE</b>	\$14,882,033	\$12,931,000	\$10,879,523	-15.9%
 <b>REVENUE</b>				
6000 Local Sources	\$91,130,491	\$95,833,169	\$99,297,365	3.6%
7000 State Sources	\$26,068,312	\$27,845,653	\$29,929,661	7.5%
8000 Federal Sources	\$1,354,147	\$1,178,487	\$1,070,467	-9.2%
9000 Other Financing Sources	<u>\$23,753</u>	<u>\$3,000</u>	<u>\$3,000</u>	0.0%
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	\$118,576,703	\$124,860,309	\$130,300,493	4.4%
 <b>EXPENDITURES</b>				
1000 Instruction	\$70,925,290	\$76,601,985	\$80,295,542	4.8%
2000 Support Services	\$33,596,248	\$36,575,461	\$37,557,952	2.7%
3000 Operation of Noninstructional Services	\$1,750,628	\$1,808,241	\$1,897,440	4.9%
4000 Facilities Acquisition, Construction and Improvement Services	\$0	\$0	\$0	
5000 Other Financing Uses	<u>\$13,780,753</u>	<u>\$22,036,215</u>	<u>\$21,317,102</u>	-3.3%
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	\$120,052,919	\$137,021,902	\$141,068,036	3.0%
 <b>ENDING UNCOMMITTED FUND BALANCE</b>	<u>\$12,180,200</u>	<u>\$144,260</u>	<u>\$11,980</u>	-91.7%
 Total Exp. (excluding Budgetary Reserve)	\$120,052,919	\$130,512,591	\$135,001,646	3.4%
Rev. - Exp. (excluding Budgetary Reserve)	<u>(\$1,476,216)</u>	<u>(\$5,652,282)</u>	<u>(\$4,701,153)</u>	-16.8%
 <b>ENDING UNCOMMITTED FUND BALANCE (if budgetary reserve is not spent)</b>	\$12,180,200	\$6,653,571	\$6,078,370	-8.6%
<b>ENDING COMMITTED FUND BALANCE</b>	<u>\$1,225,617</u>	<u>\$625,147</u>	<u>\$100,000</u>	-84.0%
<b>TOTAL ENDING FUND BALANCE (if budgetary reserve is not spent)</b>	\$13,405,817	\$7,278,718	\$6,178,370	-15.1%

# EAST PENN SCHOOL DISTRICT

## REVENUE COMPARISON

<b>SOURCE</b>	<b><u>ACTUAL</u> <u>2013-2014</u></b>	<b><u>BUDGET</u> <u>2014-2015</u></b>	<b><u>BUDGET</u> <u>2015-2016</u></b>	<b><u>%</u> <u>CHANGE</u></b>
ASSESSMENTS (\$) JULY 1	5,082,791,700	5,141,299,900	5,166,767,700	0.5%
MILLAGE PER \$1,000 ASSESSMENT	16.1259	16.6649	17.2940	3.78%
TAX BILLING AT JULY 1 (net of exclusions)	80,164,068	83,886,764	87,541,756	4.4%
PERCENT COLLECTION	96.31%	96.00%	96.20%	0.2%
<b><u>6000 LOCAL SOURCES</u></b>				
6111 Current Real Estate Tax	77,208,452	80,531,293	84,215,169	4.6%
6112 Interim Real Estate Tax	704,146	1,100,700	1,106,000	0.5%
6113 Public Utility Realty Tax	109,986	110,000	111,500	1.4%
6114 Payments In Lieu Of Taxes	11,086	11,086	11,100	0.1%
6151/6451 Earned Income/Del. E.I. Taxes (Act 511)	8,689,820	8,650,000	8,917,500	3.1%
6153 Real Estate Transfer Taxes (Act 511)	1,190,211	1,449,715	1,350,000	-6.9%
6411 Delinquent Real Estate Tax	1,515,221	1,907,805	1,800,000	-5.7%
6510 Interest on Investments	70,562	110,072	100,072	-9.1%
6710 Admissions	61,839	64,900	63,530	-2.1%
6740 Fees	85,438	89,675	86,675	-3.3%
6790 Other Student Activity Income	6,709	7,257	7,257	0.0%
6831 Federal Other Rev. From Other LEA's	6,832	0	12,835	
6832 Federal IDEA Rev. From Other LEA's	1,101,290	1,158,797	1,202,107	3.7%
6910 Rentals	82,291	81,704	95,000	16.3%
6920 Contributions/Donations Private	26,879	347,380	28,270	-91.9%
6942 Tuition - Summer School	42,005	46,000	43,000	-6.5%
6943 Tuition - Adult Education	25,157	30,000	30,000	0.0%
6944 Tuition From Other LEA's in PA	25,894	6,000	6,000	0.0%
6949 Tuition - Other	61,675	60,000	62,000	3.3%
6990 Miscellaneous Revenue	<u>104,998</u>	<u>70,785</u>	<u>49,350</u>	-30.3%
TOTAL LOCAL SOURCES	91,130,491	95,833,169	99,297,365	3.6%
<b><u>7000 STATE SOURCES</u></b>				
7110 Basic Instructional Subsidy	10,705,520	10,917,872	11,042,676	1.1%
7140 Charter School Reimbursement	0	0	0	
7160 Tuition - Sec. 1305 & 1306	141,813	85,000	76,576	-9.9%
7250 Migratory Children	80	0	0	
7271 Special Education	3,118,998	3,180,023	3,182,278	0.1%
7310 Transportation	1,814,309	1,700,000	1,800,000	5.9%
7320 Rentals & Sinking Fund Payments	1,571,512	1,647,117	1,637,834	-0.6%
7330 Health Services	157,116	158,000	158,000	0.0%
7340 State Property Tax Reduction Allocation	1,793,402	1,792,485	1,812,325	1.1%

# EAST PENN SCHOOL DISTRICT

## REVENUE COMPARISON

SOURCE	<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>7000 STATE SOURCES (continued)</u>				
7500's Extra Grants	214,817	214,817	532,997	148.1%
7810 Revenue for Social Security	2,006,655	2,117,317	2,181,260	3.0%
7820 Revenue for Retirement Payments	<u>4,544,090</u>	<u>6,033,022</u>	<u>7,505,715</u>	24.4%
TOTAL STATE SOURCES	26,068,312	27,845,653	29,929,661	7.5%
<u>8000 FEDERAL SOURCES</u>				
8514 Title I Low Income	637,843	735,994	735,994	0.0%
8515 Title II Improving Teacher Quality/Tech.	155,467	166,700	158,697	-4.8%
8516 Title III LEP	50,641	41,986	40,491	-3.6%
8810 ACCESS Funds	483,818	227,807	122,000	-46.4%
8820 ACCESS Med. Assist. Admin. Reimb.	<u>26,378</u>	<u>6,000</u>	<u>13,285</u>	121.4%
TOTAL FEDERAL SOURCES	1,354,147	1,178,487	1,070,467	-9.2%
<u>9000 OTHER FINANCING SOURCES</u>				
9300 Interfund Transfers	20,957	0	0	
9400 Sale of Fixed Assets	359	3,000	3,000	0.0%
9900 Insurance Recoveries	<u>2,438</u>	<u>0</u>	<u>0</u>	
TOTAL OTHER FINANCING SOURCES	23,754	3,000	3,000	0.0%
TOTAL REVENUE	118,576,704	124,860,309	130,300,493	4.4%

# EAST PENN SCHOOL DISTRICT

## CATEGORY ANALYSIS

	ACTUAL 2013/2014	2014/2015 BUDGET	2015/2016 BUDGET	AMOUNT CHANGE	% CHANGE	% BUDGET
<b>SALARIES</b>	54,785,153	57,111,622	58,850,148	1,738,526	3.0%	41.7%
INSTRUCTION	39,471,042	41,362,100	42,473,510	1,111,410	2.7%	30.1%
ADMINISTRATIVE	3,927,780	3,752,675	3,773,012	20,337	0.5%	2.7%
CUSTODIAL	4,287,497	4,553,076	4,697,461	144,385	3.2%	3.3%
SUPPORT	7,046,286	7,387,371	7,849,535	462,164	6.3%	5.6%
TAX COLLECTORS	52,548	56,400	56,630	230	0.4%	0.0%
<b>BENEFITS</b>	25,407,005	30,302,189	33,285,412	2,983,223	9.8%	23.6%
HEALTH INSURANCE	11,128,038	12,589,479	12,599,306	9,827	0.1%	8.9%
SOC. SEC./RETIRE./W.C.	13,614,544	16,904,907	19,979,168	3,074,261	18.2%	14.2%
TUITION REIMB.	487,478	578,250	497,810	(80,440)	-13.9%	0.4%
OTHER	176,945	229,553	209,128	(20,425)	-8.9%	0.1%
<b>TOTAL SALARY &amp; BENEFITS</b>	80,192,158	87,413,811	92,135,560	4,721,749	5.4%	65.3%
<b>OTHER</b>	39,860,761	43,098,780	42,866,086	(232,694)	-0.5%	30.4%
I.U. (ED. & THERAPY PORTION)	3,798,733	3,668,501	3,814,383	145,882	4.0%	2.7%
OTHER PURCH. PROF./TECH. SERV.	1,101,132	1,071,514	860,431	(211,083)	-19.7%	0.6%
DISPOSAL/CUST. SERVICES	117,537	144,500	116,750	(27,750)	-19.2%	0.1%
FUEL & UTILITIES	1,956,921	2,164,869	2,148,978	(15,891)	-0.7%	1.5%
EQUIP. MNT./COPIES/LEASES	1,075,648	1,181,120	897,783	(283,337)	-24.0%	0.6%
STUDENT TRANSPORTATION	6,507,278	7,234,925	7,479,628	244,703	3.4%	5.3%
INSURANCE	395,605	414,520	442,350	27,830	6.7%	0.3%
COMMUNICATIONS/ADV./PRINTING	327,441	403,559	370,529	(33,030)	-8.2%	0.3%
CHARTER SCHOOLS	3,599,525	3,816,800	4,259,490	442,690	11.6%	3.0%
CAREER & TECH. INST.	2,183,263	2,200,632	2,265,280	64,648	2.9%	1.6%
COMMUNITY COLLEGE	978,465	917,966	911,252	(6,714)	-0.7%	0.6%
APS/PRRI(IN-STATE)/DETENTION CTR	556,093	606,000	505,500	(100,500)	-16.6%	0.4%
OTHER SCHOOLS	321,419	114,160	136,000	21,840	19.1%	0.1%
TRAVEL REIMBURSEMENT	130,279	144,989	127,676	(17,313)	-11.9%	0.1%
IU PURCH. NON-INSTR. SERV.	136,693	136,703	135,104	(1,599)	-1.2%	0.1%
OTHER PURCH. SERVICES	32,654	21,700	24,550	2,850	13.1%	0.0%
SUPPLIES/BOOKS/SOFTWARE	2,329,781	2,722,017	2,367,712	(354,305)	-13.0%	1.7%
EQUIPMENT	430,199	475,670	630,282	154,612	32.5%	0.4%
MISC.	101,342	171,731	161,696	(10,035)	-5.8%	0.1%
DEBT SERVICE	13,780,753	15,160,524	15,210,712	50,188	0.3%	10.8%
CAPITAL RESERVE FUND TRANSFER	-	326,380	-	(326,380)		0.0%
ATHLETIC FUND TRANSFER	-	-	-	-		0.0%
<b>SUBTOTAL</b>	<b>120,052,919</b>	<b>130,512,591</b>	<b>135,001,646</b>	<b>4,489,055</b>	<b>3.4%</b>	<b>95.7%</b>
BUDGETARY RESERVE	-	6,509,311	6,066,390	(442,921)	-6.8%	4.3%
<b>GRAND TOTAL</b>	<b>120,052,919</b>	<b>137,021,902</b>	<b>141,068,036</b>	<b>4,046,134</b>	<b>3.0%</b>	<b>100.0%</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>1100 REGULAR INSTRUCTION</u>				
100 Personnel Services - Salaries	30,141,352	31,560,771	32,611,977	3.3%
200 Personnel Services - Benefits	14,347,040	17,181,513	18,789,543	9.4%
300 Purchased Professional Services	150,256	166,200	221,200	33.1%
400 Purchased Services	431,006	507,010	263,688	-48.0%
500 Other Purchased Services	3,064,495	3,337,342	3,599,708	7.9%
600 Supplies	1,023,168	1,245,032	1,031,505	-17.2%
700 Equipment	48,163	55,756	72,790	30.6%
800 Other Objects	<u>6,349</u>	<u>15,155</u>	<u>8,730</u>	-42.4%
TOTAL REGULAR INSTRUCTION	49,211,829	54,068,779	56,599,141	4.7%
<u>1200 SPECIAL PROGRAMS INSTRUCTION</u>				
100 Personnel Services - Salaries	8,296,968	8,734,820	9,018,646	3.2%
200 Personnel Services - Benefits	3,205,360	3,916,874	4,413,026	12.7%
300 Purchased Professional Services	3,943,471	3,764,341	3,805,928	1.1%
400 Purchased Services	9,333	12,000	1,500	-87.5%
500 Other Purchased Services	1,464,804	1,244,940	1,350,632	8.5%
600 Supplies	79,426	84,248	73,100	-13.2%
700 Equipment	299	1,995	0	-100.0%
800 Other Objects	<u>2,500</u>	<u>2,500</u>	<u>2,800</u>	12.0%
TOTAL SPECIAL INSTRUCTION	17,002,161	17,761,718	18,665,632	5.1%
<u>1300 VOCATIONAL ED. PROGRAMS</u>				
100 Personnel Services - Salaries	668,580	720,006	766,176	6.4%
200 Personnel Services - Benefits	297,128	357,835	408,474	14.2%
400 Purchased Services	0	0	0	
500 Other Purchased Services	2,183,263	2,201,632	2,265,280	2.9%
600 Supplies	10,333	15,497	19,428	25.4%
700 Equipment	0	0	0	
800 Other Objects	<u>80</u>	<u>100</u>	<u>1,180</u>	1080.0%
TOTAL VOCATIONAL INSTRUCTION	3,159,384	3,295,070	3,460,538	5.0%
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>				
100 Personnel Services - Salaries	376,905	339,215	405,921	19.7%
200 Personnel Services - Benefits	114,465	123,213	159,068	29.1%
300 Purchased Professional Services	0	0	0	
400 Purchased Services	8,810	8,765	8,920	1.8%
500 Other Purchased Services	17,534	12,700	9,800	-22.8%
600 Supplies	3,166	4,392	3,832	-12.8%
700 Equipment	<u>0</u>	<u>1,000</u>	<u>0</u>	-100.0%
TOTAL OTHER INSTR. PROGRAMS	520,880	489,285	587,541	20.1%
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>				
300 Purchased Professional Services	23,377	34,400	37,255	8.3%
600 Supplies	<u>268</u>	<u>1,160</u>	<u>250</u>	-78.4%
TOTAL NONPUBLIC SCHOOL PROGRAMS	23,645	35,560	37,505	5.5%



# 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>1600 ADULT EDUCATION PROGRAMS</u>				
100 Personnel Services - Salaries	21,154	27,127	27,127	0.0%
200 Personnel Services - Benefits	2,897	3,862	4,188	8.4%
300 Purchased Professional Services	0	0	0	
500 Other Purchased Services	4,318	1,618	1,618	0.0%
600 Supplies	<u>556</u>	<u>1,000</u>	<u>1,000</u>	0.0%
TOTAL ADULT ED. PROGRAMS	28,925	33,607	33,933	1.0%
 <u>1700 COMM./JR. COLLEGE INSTRUCTION</u>				
500 Other Purchased Services	978,465	917,966	911,252	-0.7%
 <u>2100 SUPPORT SERV. PUPIL PERSONNEL</u>				
100 Personnel Services - Salaries	2,581,883	2,736,804	2,812,506	2.8%
200 Personnel Services - Benefits	1,231,310	1,476,136	1,650,719	11.8%
300 Purchased Professional Services	30,670	39,000	4,017	-89.7%
400 Purchased Services	1,656	1,000	500	-50.0%
500 Other Purchased Services	8,930	13,650	9,800	-28.2%
600 Supplies	56,081	53,169	58,627	10.3%
700 Equipment	6,380	1,625	0	-100.0%
800 Other Objects	<u>1,340</u>	<u>4,150</u>	<u>2,900</u>	-30.1%
TOTAL SUPPORT SERV. PUPIL PERSON	3,918,250	4,325,534	4,539,069	4.9%
 <u>2200 SUPPORT SERV. - INSTR. STAFF</u>				
100 Personnel Services - Salaries	1,639,169	1,781,198	1,719,390	-3.5%
200 Personnel Services - Benefits	813,041	950,261	1,035,630	9.0%
300 Purchased Professional Services	114,446	69,236	63,086	-8.9%
400 Purchased Services	10,098	9,370	9,650	3.0%
500 Other Purchased Services	54,547	61,560	60,470	-1.8%
600 Supplies	217,381	376,666	325,974	-13.5%
700 Equipment	293,875	356,847	437,530	22.6%
800 Other Objects	<u>976</u>	<u>2,100</u>	<u>1,910</u>	-9.0%
TOTAL SUPPORT SERV. - INSTRUCTION	3,143,533	3,607,238	3,653,640	1.3%
 <u>2300 SUPPORT SERV. - ADMINISTRATION</u>				
100 Personnel Services - Salaries	3,337,923	3,221,490	3,297,951	2.4%
200 Personnel Services - Benefits	1,692,351	1,887,318	2,085,104	10.5%
300 Purchased Professional Services	114,256	143,490	133,550	-6.9%
400 Purchased Services	20,232	16,050	13,100	-18.4%
500 Other Purchased Services	119,244	140,996	149,150	5.8%
600 Supplies	83,855	102,355	90,882	-11.2%
700 Equipment	1,371	4,650	2,751	-40.8%
800 Other Objects	<u>42,470</u>	<u>48,241</u>	<u>45,591</u>	-5.5%
TOTAL SUPPORT SERV. - ADMIN.	5,411,702	5,564,590	5,818,079	4.6%

# 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>2400 SUPPORT SERV. - PUPIL HEALTH</u>				
100 Personnel Services - Salaries	927,460	950,598	973,338	2.4%
200 Personnel Services - Benefits	343,875	434,923	443,828	2.0%
300 Purchased Professional Services	20,593	51,800	20,000	-61.4%
400 Purchased Services	6,141	12,000	8,000	-33.3%
500 Other Purchased Services	357	1,000	500	-50.0%
600 Supplies	45,064	40,000	41,800	4.5%
700 Equipment	<u>8,956</u>	<u>0</u>	<u>0</u>	
TOTAL SUPPORT SERV. - PUPIL HEALTH	1,352,446	1,490,321	1,487,466	-0.2%
<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	369,288	7.1%
300 Purchased Professional Services	24,949	39,500	36,900	-6.6%
400 Purchased Services	9,077	11,200	10,100	-9.8%
500 Other Purchased Services	9,995	20,100	15,100	-24.9%
600 Supplies	40,614	50,935	45,435	-10.8%
700 Equipment	1,209	5,000	2,500	-50.0%
800 Other Objects	<u>9,590</u>	<u>11,950</u>	<u>9,900</u>	-17.2%
TOTAL SUPPORT SERV. - BUSINESS	931,130	1,006,493	1,012,923	0.6%
<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	3,058,876	7.7%
300 Purchased Professional Services	91,460	110,000	100,500	-8.6%
400 Purchased Services	1,454,574	1,629,626	1,544,675	-5.2%
500 Other Purchased Services	487,716	554,300	555,700	0.3%
600 Supplies	1,600,170	1,762,068	1,707,678	-3.1%
700 Equipment	16,851	23,200	19,000	-18.1%
800 Other Objects	<u>1,987</u>	<u>4,500</u>	<u>5,500</u>	22.2%
TOTAL OPER. & MNT. OF PLANT SERV.	10,652,990	11,715,782	11,945,350	2.0%
<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	557,769	6.5%
300 Purchased Professional Services	243,874	162,702	80,192	-50.7%
400 Purchased Services	144	500	0	-100.0%
500 Other Purchased Services	42,192	47,440	19,853	-58.2%

# 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	1,686,643	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>140,104</u>	0.6%
TOTAL OTHER SUPPORT SERVICES	138,094	139,203	140,104	0.6%
<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	309,257	19.1%
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	244,800	12.4%
600 Supplies	226,281	196,660	154,598	-21.4%
700 Equipment	8,164	4,250	54,250	1176.5%
800 Other Objects	<u>34,551</u>	<u>42,230</u>	<u>42,380</u>	0.4%
TOTAL STUDENT ACTIVITIES	1,705,614	1,758,280	1,852,688	5.4%
<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>4,236</u>	-48.7%
TOTAL COMMUNITY SERVICES	44,063	49,961	44,752	-10.4%
<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	2,670,712	-14.6%
900 Other Financing Uses	<u>11,375,000</u>	<u>12,075,000</u>	<u>12,580,000</u>	4.2%
TOTAL DEBT SERVICE	13,780,753	15,200,524	15,250,712	0.3%
<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>6,066,390</u>	-6.8%
TOTAL APPROPRIATIONS	<u>120,052,919</u>	<u>137,021,902</u>	<u>141,068,036</u>	3.0%

EAST PENN SCHOOL DISTRICT  
Notice of Intent to Seek Approval of Referendum Exceptions

Notice is given that the East Penn School District intends to seek approval of the Pennsylvania Department of Education ("PDE") of specific referendum exceptions as follows under Section 333 of the Taxpayer Relief Act, Act 1 of Special Session 2006 ("Act 1") as amended by Act 25 of 2011:

Special Education 333 (f)(2)(v)  
Retirement Contributions 333(n)

Debra A. Surdoval, Treasurer

LEA Name: East Penn SD

Class: 2

AUN Number: 121392303

County:

Lehigh

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

**General Fund Budget Approval**

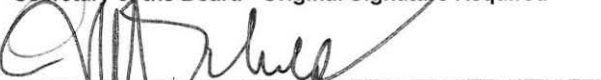
Date of Adoption of the General Fund Budget: 2/9/2015

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

\_\_\_\_\_  
Date 2/09/15

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

\_\_\_\_\_  
Date 2/10/15

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

\_\_\_\_\_  
Date 2/10/15

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

ITEM	AMOUNTS
<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. Achvmnt. 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%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$86,722,716
Amount of Tax Relief for Homestead Exclusions +	\$0
Total Approx. Tax Revenue:	\$86,722,716
Approx. Tax Levy for Tax Rate Calculation:	\$90,336,163
	Lehigh

Total

<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
<b>2014-15 Calculations</b>		
f. 2014-15 Tax Levy (a * b)	\$85,679,249	\$85,679,249
<b>2015-16 Calculations</b>		
II. g. Percent of Total Market Value	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	
<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
III. I. 2015-16 Real Estate Tax Rate (k / d * 1000)	17.5311	
m. Tax Levy Generated by Mills (l / 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%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$86,722,716
Amount of Tax Relief for Homestead Exclusions +	\$0
Total Approx. Tax Revenue:	\$86,722,716
Approx. Tax Levy for Tax Rate Calculation:	\$90,336,163
	Lehigh

Total

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

## Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$0	
Number of Homestead/Farmstead Properties	0	0
V. Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 2.2%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$86,722,716
Amount of Tax Relief for Homestead Exclusions +	\$0
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				\$0

CODE6111 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	5,152,909,000	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

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
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

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
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				10,152,500

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

[illegible]

ITEM		AMOUNTS	
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 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

## 2015-2016 Preliminary General Fund Budget (PDE-2028)

AUN: 121392303 East Penn SD

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## ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-2

<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
Total Instruction		81,511,593

<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

Function-Object	Description	Amounts
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>
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES		
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>
4000	<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>
5000	<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	
	Total Other Expenditures and Financing Uses	17,514,327	
TOTAL EXPENDITURES			138,985,873

	<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>17,728,267</b>	<b>10,807,300</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>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>17,728,267</b>	<b>10,807,300</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
Total Ending Fund Balance - Committed, Assigned, and Unassigned		250,000
5900	Budgetary Reserve 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>	2,087,582
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		2,337,582
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0

The East Penn School District hereby offers notice of its intent to adopt the 2015-2016 preliminary budget at its regularly scheduled 7:30 PM Board meeting on February 9, 2015 in the Administrative Offices at 800 Pine St., Emmaus, PA 18049. The proposed preliminary budget is available for public inspection at the District Business Office, 800 Pine St., Emmaus, PA, regular work days between the hours of 8:00 AM and 4:00 PM and at [www.eastpennsd.org](http://www.eastpennsd.org).

Debra A. Surdoval  
Treasurer

LEA Name: East Penn SD

Class: 2

AUN Number: 121392303

County:

Lehigh

**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

ITEM	AMOUNTS
<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>

<b><u>FUNCTION</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>Amounts</u></b>
<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>

<b>FUNCTION</b>	<b>DESCRIPTION</b>	<b>Amounts</b>
<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>

<b><u>FUNCTION</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>Amounts</u></b>
<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. Achvmnt. 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%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$86,722,716

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue: \$86,722,716

Approx. Tax Levy for Tax Rate Calculation: \$90,336,163

Lehigh

Total

<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
<b>2014-15 Calculations</b>		
f. 2014-15 Tax Levy	\$85,679,249	\$85,679,249
(a * b)		
<b>2015-16 Calculations</b>		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2014-15 Tax Levy	\$85,679,249	\$85,679,249
(f Total * g)		
i. Base Mills Subject to Index	16.6649	
(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	96.00000%	96.00000%
k. Tax Levy Needed	\$90,336,163	\$90,336,163
(Approx. Tax Levy * g)		
III. I. 2015-16 Real Estate Tax Rate	17.5311	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$90,336,163	\$90,336,163
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$90,336,163
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$86,722,716
(n * Est. Pct. Collection)		

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 + \$0

Total Approx. Tax Revenue: \$86,722,716

Approx. Tax Levy for Tax Rate Calculation: \$90,336,163

Lehigh

Total

<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
IV.	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

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

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 + \$0

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>

CODE6111 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	5,152,909,000	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	96.00000%	86,722,716
				<u>Rate</u>			<u>Estimated Revenue</u>
				0.00			0

6120 Per Capita Taxes, Section 6796140 Current Act 511 Taxes - Flat Rate Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
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

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
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)

[illegible]

<u>ITEM</u>		<u>AMOUNTS</u>	
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 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>17,728,267</b>	<b>10,807,300</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>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>17,728,267</b>	<b>10,807,300</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**  
**GENERAL FUND PROPOSED PRELIMINARY BUDGET 1/15/15**  
(Draft includes 5.20% R.E. tax increase with exceptions)

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

	<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>
<b>BEGINNING UNCOMMITTED FUND BALANCE</b>	\$13,631,739	\$11,680,706	\$8,012,474	-31.4%
<b>BEGINNING COMMITTED FUND BALANCE</b>	\$1,250,294	\$1,250,294	\$625,147	-50.0%
<b>REVENUE</b>				
6000 Local Sources	\$91,130,491	\$95,833,169	\$101,684,912	6.1%
7000 State Sources	\$26,068,312	\$27,845,653	\$27,839,873	0.0%
8000 Federal Sources	\$1,354,147	\$1,178,487	\$1,070,467	-9.2%
9000 Other Financing Sources	<u>\$23,753</u>	<u>\$3,000</u>	<u>\$3,000</u>	0.0%
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	\$118,576,703	\$124,860,309	\$130,598,252	4.6%
<b>EXPENDITURES</b>				
1000 Instruction	\$70,925,290	\$76,601,985	\$81,511,593	6.4%
2000 Support Services	\$33,596,248	\$36,575,461	\$38,039,848	4.0%
3000 Operation of Noninstructional* Services	\$1,750,628	\$1,808,241	\$1,920,105	6.2%
4000 Facilities Acquisition, Construction and Improvement Services	\$0	\$0	\$0	
5000 Other Financing Uses	<u>\$13,780,753</u>	<u>\$22,036,215</u>	<u>\$17,514,327</u>	-20.5%
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	\$120,052,919	\$137,021,902	\$138,985,873	1.4%
<b>ENDING UNCOMMITTED FUND BALANCE</b>	\$12,155,523	\$144,260	\$0	-100.0%
Total Exp. (excluding Budgetary Reserve)	\$120,052,919	\$130,512,591	\$136,898,291	4.9%
Rev. - Exp. (excluding Budgetary Reserve)	(\$1,476,216)	(\$5,652,282)	(\$6,300,039)	11.5%
<b>ENDING UNCOMMITTED FUND BALANCE (if budgetary reserve is not spent)</b>	\$12,180,200	\$6,653,571	\$2,087,582	-68.6%
<b>ENDING COMMITTED FUND BALANCE</b>	\$1,225,617	\$625,147	\$250,000	-60.0%

# EAST PENN SCHOOL DISTRICT

## REVENUE COMPARISON

SOURCE	ACTUAL <u>2013-2014</u>	BUDGET <u>2014-2015</u>	BUDGET <u>2015-2016</u>	% <u>CHANGE</u>
ASSESSMENTS (\$) JULY 1	5,082,791,700	5,141,299,900	5,152,909,000	0.2%
MILLAGE PER \$1,000 ASSESSMENT	16.1259	16.6649	17.5311	5.20%
TAX BILLING AT JULY 1 (net of exclusions in prior yrs)	80,164,068	83,886,764	90,336,163	7.7%
PERCENT COLLECTION	96.31%	96.00%	96.00%	0.0%
<u>6000 LOCAL SOURCES</u>				
6111 Current Real Estate Tax	77,208,452	80,531,293	86,722,716	7.7%
6112 Interim Real Estate Tax	704,146	1,100,700	1,106,000	0.5%
6113 Public Utility Realty Tax	109,986	110,000	111,500	1.4%
6114 Payments In Lieu Of Taxes	11,086	11,086	11,100	0.1%
6151/6451 Earned Income/Del. E.I. Taxes (Act 511)	8,689,820	8,650,000	8,917,500	3.1%
6153 Real Estate Transfer Taxes (Act 511)	1,190,211	1,449,715	1,250,000	-13.8%
6411 Delinquent Real Estate Tax	1,515,221	1,907,805	1,800,000	-5.7%
6510 Interest on Investments	70,562	110,072	100,072	-9.1%
6710 Admissions	61,839	64,900	63,530	-2.1%
6740 Fees	85,438	89,675	86,675	-3.3%
6790 Other Student Activity Income	6,709	7,257	7,257	0.0%
6821 State Rev. From Other LEA's	0	0	0	
6831-33 Federal Rev. From Other LEA's	1,108,122	1,158,797	1,214,942	4.8%
6910 Rentals	82,291	81,704	85,000	4.0%
6920 Contributions/Donations Private	26,879	347,380	18,270	-94.7%
6942 Tuition - Summer School	42,005	46,000	43,000	-6.5%
6943 Tuition - Adult Education	25,157	30,000	30,000	0.0%
6944 Tuition From Other LEA's in PA	25,894	6,000	6,000	0.0%
6949 Tuition - Other	61,675	60,000	62,000	3.3%
6990 Miscellaneous Revenue	<u>104,998</u>	<u>70,785</u>	<u>49,350</u>	-30.3%
TOTAL LOCAL SOURCES	91,130,491	95,833,169	101,684,912	6.1%
<u>7000 STATE SOURCES</u>				
7110 Basic Instructional Subsidy	10,705,520	10,917,872	10,705,520	-1.9%
7140 Charter School Reimbursement	0	0	0	
7160 Tuition - Sec. 1305 & 1306	141,813	85,000	76,576	-9.9%
7210 Homebound Instruction	0	0	0	
7240 Driver Education - Student	0	0	0	
7250 Migratory Children	80	0	0	
7271 Special Education	3,118,998	3,180,023	3,182,278	0.1%
7310 Transportation	1,814,309	1,700,000	1,800,000	5.9%
7320 Rentals & Sinking Fund Payments	1,571,512	1,647,117	1,641,748	-0.3%

# EAST PENN SCHOOL DISTRICT

## REVENUE COMPARISON

SOURCE	ACTUAL <u>2013-2014</u>	BUDGET <u>2014-2015</u>	BUDGET <u>2015-2016</u>	% <u>CHANGE</u>
7330 Health Services	157,116	158,000	158,000	0.0%
7340 State Property Tax Reduction Allocation	1,793,402	1,792,485	0	-100.0%
7360 Safe Schools	0	0	0	
7500's Extra Grants	214,817	214,817	532,997	148.1%
7810 Revenue for Social Security	2,006,655	2,117,317	2,194,002	3.6%
7820 Revenue for Retirement Payments	<u>4,544,090</u>	<u>6,033,022</u>	<u>7,548,752</u>	25.1%
TOTAL STATE SOURCES	26,068,312	27,845,653	27,839,873	0.0%
<u>8000 FEDERAL SOURCES</u>				
8514 Title I Low Income	637,843	735,994	735,994	0.0%
8515 Title II Improving Teacher Quality/Tech.	155,467	166,700	158,697	-4.8%
8516 Title III LEP	50,641	41,986	40,491	-3.6%
8517 Title IV Safe and Drug Free Schools	0	0	0	
8708 ARRA-State Fiscal Stabilization	0	0	0	
8709 Education Jobs Funds	0	0	0	
8810 ACCESS Funds	483,818	227,807	122,000	-46.4%
8820 ACCESS Med. Assist. Admin. Reimb.	<u>26,378</u>	<u>6,000</u>	<u>13,285</u>	121.4%
TOTAL FEDERAL SOURCES	1,354,147	1,178,487	1,070,467	-9.2%
<u>9000 OTHER FINANCING SOURCES</u>				
9300 Interfund Transfers	20,957	0	0	
9400 Sale of Fixed Assets	359	3,000	3,000	0.0%
9500 Capital Contributions	0	0	0	
9900 Insurance Recoveries	<u>2,438</u>	<u>0</u>	<u>0</u>	
TOTAL OTHER FINANCING SOURCES	23,754	3,000	3,000	0.0%
TOTAL REVENUE	118,576,704	124,860,309	130,598,252	4.6%

# EAST PENN SCHOOL DISTRICT

## CATEGORY ANALYSIS

	ACTUAL 2013/2014	2014/2015 BUDGET	2015/2016 BUDGET	AMOUNT CHANGE	% CHANGE	% BUDGET
<b>SALARIES</b>	54,785,153	57,111,622	59,183,249	2,071,627	3.6%	42.6%
INSTRUCTION	39,471,042	41,362,100	42,780,911	1,418,811	3.4%	30.8%
ADMINISTRATIVE	3,927,780	3,752,675	3,773,012	20,337	0.5%	2.7%
CUSTODIAL	4,287,497	4,553,076	4,697,461	144,385	3.2%	3.4%
SUPPORT	7,046,286	7,387,371	7,875,235	487,864	6.6%	5.7%
TAX COLLECTORS	52,548	56,400	56,630	230	0.4%	0.0%
<b>BENEFITS</b>	25,407,005	30,302,189	33,875,866	3,573,677	11.8%	24.4%
HEALTH INSURANCE	11,128,038	12,589,479	12,938,898	349,419	2.8%	9.3%
SOC. SEC./RETIRE./W.C.	13,614,544	16,904,907	20,115,140	3,210,233	19.0%	14.5%
TUITION REIMB.	487,478	578,250	577,810	(440)	-0.1%	0.4%
OTHER	176,945	229,553	244,018	14,465	6.3%	0.2%
<b>TOTAL SALARY &amp; BENEFITS</b>	80,192,158	87,413,811	93,059,115	5,645,304	6.5%	67.0%
<b>OTHER</b>	39,860,762	43,098,780	43,839,176	740,396	1.7%	31.5%
I.U. (ED. & THERAPY PORTION)	3,798,733	3,668,501	3,814,383	145,882	4.0%	2.7%
OTHER PURCH. PROF./TECH. SERV.	1,101,132	1,071,514	1,010,914	(60,600)	-5.7%	0.7%
DISPOSAL/CUST. SERVICES	117,537	144,500	138,750	(5,750)	-4.0%	0.1%
FUEL & UTILITIES	1,956,921	2,164,869	2,149,925	(14,944)	-0.7%	1.5%
EQUIP. MNT./COPIES/LEASES	1,075,648	1,181,120	1,151,795	(29,325)	-2.5%	0.8%
STUDENT TRANSPORTATION	6,507,278	7,234,925	7,489,928	255,003	3.5%	5.4%
INSURANCE	395,605	414,520	443,350	28,830	7.0%	0.3%
COMMUNICATIONS/ADV./PRINTING	327,441	403,559	379,029	(24,530)	-6.1%	0.3%
CHARTER SCHOOLS	3,599,525	3,816,800	4,259,490	442,690	11.6%	3.1%
CAREER & TECH. INST.	2,183,263	2,200,632	2,310,423	109,791	5.0%	1.7%
COMMUNITY COLLEGE	978,465	917,966	911,252	(6,714)	-0.7%	0.7%
APS/PRRI(IN-STATE)/DETENTION CTR	556,093	606,000	523,500	(82,500)	-13.6%	0.4%
OTHER SCHOOLS	321,419	114,160	141,000	26,840	23.5%	0.1%
TRAVEL REIMBURSEMENT	130,279	144,989	148,869	3,880	2.7%	0.1%
IU PURCH. NON-INSTR. SERV.	136,693	136,703	135,104	(1,599)	-1.2%	0.1%
OTHER PURCH. SERVICES	32,654	21,700	22,050	350	1.6%	0.0%
SUPPLIES/BOOKS/SOFTWARE	2,329,782	2,722,017	2,584,044	(137,973)	-5.1%	1.9%
EQUIPMENT	430,199	475,670	676,447	200,777	42.2%	0.5%
MISC.	101,342	171,731	162,178	(9,553)	-5.6%	0.1%
DEBT SERVICE	13,780,753	15,160,524	15,386,745	226,221	1.5%	11.1%
CAPITAL RESERVE FUND TRANSFER	-	326,380	-	(326,380)		0.0%
ATHLETIC FUND TRANSFER	-	-	-	-		0.0%
<b>SUBTOTAL</b>	<b>120,052,920</b>	<b>130,512,591</b>	<b>136,898,291</b>	<b>6,385,700</b>	<b>4.9%</b>	<b>98.5%</b>
BUDGETARY RESERVE	-	6,509,311	2,087,582	(4,421,729)	-67.9%	1.5%
<b>GRAND TOTAL</b>	<b>120,052,920</b>	<b>137,021,902</b>	<b>138,985,873</b>	<b>1,963,971</b>	<b>1.4%</b>	<b>100.0%</b>

# 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>1100 REGULAR INSTRUCTION</u>				
100 Personnel Services - Salaries	30,141,352	31,560,771	32,845,438	4.1%
200 Personnel Services - Benefits	14,347,040	17,181,513	19,302,583	12.3%
300 Purchased Professional Services	150,256	166,200	221,200	33.1%
400 Purchased Services	431,006	507,010	484,625	-4.4%
500 Other Purchased Services	3,064,495	3,337,342	3,622,908	8.6%
600 Supplies	1,023,168	1,245,032	1,156,069	-7.1%
700 Equipment	48,163	55,756	75,198	34.9%
800 Other Objects	<u>6,349</u>	<u>15,155</u>	<u>7,730</u>	-49.0%
TOTAL REGULAR INSTRUCTION	49,211,829	54,068,779	57,715,751	6.7%
<u>1200 SPECIAL PROGRAMS INSTRUCTION</u>				
100 Personnel Services - Salaries	8,296,968	8,734,820	9,018,646	3.2%
200 Personnel Services - Benefits	3,205,360	3,916,874	4,458,173	13.8%
300 Purchased Professional Services	3,943,471	3,764,341	3,805,928	1.1%
400 Purchased Services	9,333	12,000	1,500	-87.5%
500 Other Purchased Services	1,464,804	1,244,940	1,350,632	8.5%
600 Supplies	79,426	84,248	73,100	-13.2%
700 Equipment	299	1,995	0	-100.0%
800 Other Objects	<u>2,500</u>	<u>2,500</u>	<u>2,800</u>	12.0%
TOTAL SPECIAL INSTRUCTION	17,002,161	17,761,718	18,710,779	5.3%
<u>1300 VOCATIONAL ED. PROGRAMS</u>				
100 Personnel Services - Salaries	668,580	720,006	766,176	6.4%
200 Personnel Services - Benefits	297,128	357,835	411,052	14.9%
400 Purchased Services	0	0	0	
500 Other Purchased Services	2,183,263	2,201,632	2,312,523	5.0%
600 Supplies	10,333	15,497	19,439	25.4%
700 Equipment	0	0	0	
800 Other Objects	<u>80</u>	<u>100</u>	<u>1,180</u>	1080.0%
TOTAL VOCATIONAL INSTRUCTION	3,159,384	3,295,070	3,510,370	6.5%
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>				
100 Personnel Services - Salaries	376,905	339,215	405,921	19.7%
200 Personnel Services - Benefits	114,465	123,213	159,425	29.4%
300 Purchased Professional Services	0	0	0	
400 Purchased Services	8,810	8,765	8,920	1.8%
500 Other Purchased Services	17,534	12,700	12,800	0.8%
600 Supplies	3,166	4,392	4,000	-8.9%
700 Equipment	<u>0</u>	<u>1,000</u>	<u>937</u>	-6.3%
TOTAL OTHER INSTR. PROGRAMS	520,880	489,285	592,003	21.0%
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>				
300 Purchased Professional Services	23,377	34,400	37,255	8.3%
600 Supplies	<u>268</u>	<u>1,160</u>	<u>250</u>	-78.4%
TOTAL NONPUBLIC SCHOOL PROGRAMS	23,645	35,560	37,505	5.5%

# 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>1600 ADULT EDUCATION PROGRAMS</u>				
100 Personnel Services - Salaries	21,154	27,127	27,127	0.0%
200 Personnel Services - Benefits	2,897	3,862	4,188	8.4%
300 Purchased Professional Services	0	0	0	
500 Other Purchased Services	4,318	1,618	1,618	0.0%
600 Supplies	<u>556</u>	<u>1,000</u>	<u>1,000</u>	0.0%
TOTAL ADULT ED. PROGRAMS	28,925	33,607	33,933	1.0%
 <u>1700 COMM./JR. COLLEGE INSTRUCTION</u>				
500 Other Purchased Services	978,465	917,966	911,252	-0.7%
 <u>2100 SUPPORT SERV. PUPIL PERSONNEL</u>				
100 Personnel Services - Salaries	2,581,883	2,736,804	2,835,264	3.6%
200 Personnel Services - Benefits	1,231,310	1,476,136	1,669,820	13.1%
300 Purchased Professional Services	30,670	39,000	5,100	-86.9%
400 Purchased Services	1,656	1,000	500	-50.0%
500 Other Purchased Services	8,930	13,650	12,600	-7.7%
600 Supplies	56,081	53,169	61,127	15.0%
700 Equipment	6,380	1,625	0	-100.0%
800 Other Objects	<u>1,340</u>	<u>4,150</u>	<u>2,900</u>	-30.1%
TOTAL SUPPORT SERV. PUPIL PERSON	3,918,250	4,325,534	4,587,311	6.1%
 <u>2200 SUPPORT SERV. - INSTR. STAFF</u>				
100 Personnel Services - Salaries	1,639,169	1,781,198	1,719,390	-3.5%
200 Personnel Services - Benefits	813,041	950,261	1,039,214	9.4%
300 Purchased Professional Services	114,446	69,236	76,888	11.1%
400 Purchased Services	10,098	9,370	6,825	-27.2%
500 Other Purchased Services	54,547	61,560	64,679	5.1%
600 Supplies	217,381	376,666	335,382	-11.0%
700 Equipment	293,875	356,847	440,201	23.4%
800 Other Objects	<u>976</u>	<u>2,100</u>	<u>1,910</u>	-9.0%
TOTAL SUPPORT SERV. - INSTRUCTION	3,143,533	3,607,238	3,684,489	2.1%
 <u>2300 SUPPORT SERV. - ADMINISTRATION</u>				
100 Personnel Services - Salaries	3,337,923	3,221,490	3,297,951	2.4%
200 Personnel Services - Benefits	1,692,351	1,887,318	2,071,932	9.8%
300 Purchased Professional Services	114,256	143,490	142,750	-0.5%
400 Purchased Services	20,232	16,050	16,100	0.3%
500 Other Purchased Services	119,244	140,996	153,600	8.9%
600 Supplies	83,855	102,355	103,951	1.6%
700 Equipment	1,371	4,650	3,200	-31.2%
800 Other Objects	<u>42,470</u>	<u>48,241</u>	<u>45,833</u>	-5.0%
TOTAL SUPPORT SERV. - ADMIN.	5,411,702	5,564,590	5,835,317	4.9%

# EAST PENN SCHOOL DISTRICT

## APPROPRIATIONS COMPARISON

FUNCTION AND OBJECT	ACTUAL 2013-2014	BUDGET 2014-2015	BUDGET 2015-2016	% CHANGE
<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%

# **EAST PENN SCHOOL DISTRICT**

## **2015-2016 BUDGET TIMELINE**

- October 6, 2014..... Email budget worksheets, per pupil allotment and timeline to Administrators.
- November 7, 2014 ..... Teachers and department chairs submit non-technology requisitions to the appropriate principal/director.  
Principals submit building maintenance requests to the Facilities Manager.
- November 21, 2014 ..... Budget preparation worksheets and cyclical tools must be returned to Business Office.
- December 3-5, 2014 ..... Administrators review budgets with Superintendent and Business Manager.
- January 12, 2015..... Budget Outlook presentation to the Board
- January 20, 2015..... Last day to make proposed preliminary budget available to the public if not adopting resolution not to exceed the index
- January 26, 2015..... Last Board meeting prior to deadline for resolution not to exceed the index
- January 30, 2015..... Give public notice of intent to adopt the 2015-16 preliminary budget unless resolution was adopted not to exceed the index
- February 9, 2015 ..... Adoption of proposed preliminary budget if did not pass resolution not to exceed the index
- February 23, 2015 ..... Preliminary budget must be submitted to PDE if exceeding index
- February 26, 2015 ..... Deadline to publish notice of intent to file for exceptions
- March 5, 2015..... Deadline to seek PDE approval for exceptions
- April 13, 2015 ..... First draft Proposed Final budget and notebook distributed to Board
- April 27, 2015 ..... Board budget discussion
- May 11, 2015..... Proposed Final (Tentative) budget presented to Board for adoption. It must then be made available for public inspection 20 days prior to final adoption and notice of intent must be made 10 days prior to final adoption.
- June 22, 2015..... Budget presented to Board for final approval