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

Dsurdoval@eastpennsd.org	General Fund Budget Approval		
President of the Board - Original Signature Required Date June 22.2015 Date June 22.2015 Date June 22.2015 Date June 22.2015 Date June 22.2015 Date June 22.2015 Date Debra Surdoval Contact Person Dsurdoval@eastpennsd.org	Date of Adoption of the General Fund Budget: 6/22/2015		
June 22.2015 Secretary of the Board - Original Signature Required June 22.2015 Date June 22.2015 Date Debra Surdoval Contact Person Dsurdoval@eastpennsd.org	alan E. Eansk	June	22,2015
Secretary of the Board - Original Signature Required Date Durce Junce Chief School Administrator - Original Signature Required Junce Debra Surdoval (610) Contact Person Telephone Dsurdoval@eastpennsd.org Extense	President of the Board - Original Signature Required	Date	
Contact Person Telephone Extens Dsurdoval@eastpennsd.org	Michiel	Date June	
Dsurdoval@eastpennsd.org	l Debra Surdoval	(610) 966-830)7
	Contact Person	Telephone	Extension
E mail Address	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

6/16/2015 3:27:41 PM

2015-2016 Final General Fund Budget (PDE-2028) AUN: 121392303 East Penn SD Printed 6/16/2015 3:27:43 PM v2.1

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
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	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	1	10,879,523
Estimated Revenues And Other Financing Sources		
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	
Total Estimated Revenues And Other Financing Sources	13	30,618,592
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	14	41,498,115

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i inited of it	0/2013 3.27.44 FWI V2.1		
FUNCTION	DESCRIPTION	Amount	S
REVENUE	FROM LOCAL SOURCES		
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	
		.0,000	

REVENUE FROM LOCAL SOURCES

99,074,486

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL Page B-2

FUNCTIO	N DESCRIPTION	Amoun	ts
REVENUE	FROM STATE SOURCES		
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	
	REVENUE FROM STATE SOURCES		29,895,639

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FUNCTION	DESCRIPTION	Amounts
REVENUE	FROM FEDERAL SOURCES	
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	APPA Qualified School Construction Provide Concern	v

8732 ARRA-Qualified School Construction Bonds (QSCB)
8733 ARRA-Qualified Zone Academy Bonds (QZAB)
8810 School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)
8820 Medical Assistance Reimbursement For Administrative Claiming (Quarterly)
8830 Medical Assistance Reimbursements (ACCESS) - Early Intervention

REVENUE FROM FEDERAL SOURCES

1,070,467

0

0

0

122,000

13,285

2015-2016 Final General Fund Budget (PDE-2028) AUN: 121392303 East Penn SD

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL Page B-4

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FUNCTION	DESCRIPTION		Amounts		
OTHER FIN	ANCING SOURCES				
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	5	78,000		
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		
	OTHER FINANCING SOURCES			578,000	
TOTAL ES	IMATED REVENUES AND OTHER SOURCES			130,618,592	

AUN	-2016 Final General Fund Budget (PDE-2028) : 121392303 East Penn SD ed 6/16/2015 3:27:46 PM v2.1		Real Estate Tax Rate (RETR) Report for 2015-2016 Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code Page C-1
	I Index (current): 2.2% ulation Method:	Rate	
Арр	rox. Tax Revenue from RE Taxes:	\$84,014,955	
Amo	unt of Tax Relief for Homestead Exclusions	+ <u>\$1,812,325</u>	
Tota	I Approx. Tax Revenue:	\$85,827,280	
Арр	rox. Tax Levy for Tax Rate Calculation:	\$89,145,958	
		Lehigh	Total
	2014-15 Data		
	a. Assessed Value	\$5,141,299,900	\$5,141,299,900
	b. Real Estate Mills	16.6649	
١.	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 (a * b)	\$85,679,249	\$85,679,249
П.	2015-16 Calculations g. Percent of Total Market Value	100 000009/	
	h. Rebalanced 2014-15 Tax Levy	100.00000% \$85,679,249	100.00000%
	(f Total * g)	\$00,079,249	\$85,679,249
	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 General	ted	
	j. Weighted Avg. Collection Percentage	96.20000%	96.20000%
	k. Tax Levy Needed	\$89,145,958	\$89,145,958
	(Approx. Tax Levy * g)		
Ш.	I. 2015-16 Real Estate Tax Rate (k / d * 1000)	17.2150	
	m. Tax Levy Generated by Mills (I / 1000 * d)	\$89,145,958	\$89,145,958
	n. Tax Levy minus Tax Relief for Homestead		\$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)		

2015-2016 Final General Fund Budget (PDE-2028) AUN: 121392303 East Penn SD Printed 6/16/2015 3:27:46 PM v2.1		Real Estate Tax Rate (RETR) Report for 2015-2016 Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code
Act 1 Index (current): 2.2% Calculation Method:	Rate	Page C-2
Approx. Tax Revenue from RE Taxes: Amount of Tax Relief for Homestead Exclusions Total Approx. Tax Revenue: Approx. Tax Levy for Tax Rate Calculation:	\$84,014,955 <u>\$1,812,325</u> \$85,827,280 \$89,145,958 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)	0.1835	0.1835
r. Maximum Tax Levy Based On Index IV. (p / 1000) * d)	\$88,195,724	\$88,195,724
s. Millage Rate within Index?(If I > 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

	Information Related to Property Tax Relief 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

2015-2016 Final General Fund Budget (PDE-2028) AUN: 121392303 East Penn SD Printed 6/16/2015 3:27:46 PM v2.1		Ν	Rea Iulti-County Rebalancing Based on		
Act 1 Index (current): 2.2% Calculation Method:	Rate				Page C-3
Approx. Tax Revenue from RE Taxes: \$84,014,	955				
Amount of Tax Relief for Homestead Exclusions + \$1,812,3	325				
Total Approx. Tax Revenue: \$85,827,3	280				
Approx. Tax Levy for Tax Rate Calculation: \$89,145, Lehig					Total
State Property Tax Reduction Allocation used for: Homestean Prior Year State Property Tax Reduction Allocation used for: Amount of Tax Relief from State/Local Sources		\$1,812,325 \$0	Lowering RE Tax Rate	\$0	\$1,812,325 \$0 \$1,812,325

AUN: 121392303 East Penn SD

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

Page D-1

CODE

6111 Current Real Estate Taxes

6120 <u>Per Capit</u>	a Taxes, Section 679			<u>Rate</u> 0.00			Estimated Revenue 0
Totals:	5,178,388,500		89,145,958	- 1,812,325	87,333,633	96.20000%	=84,014,955
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Lehigh	5,178,388,500	17.2150	89,145,958		 	96.20000%	
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusion	 Tax Levy Minus Homestead Exclusions	Percent Collected	<u>Net Tax Revenue</u> Generated By Mills

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		<u>10x LCVy</u>	
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	\$0.00		φ0.00		0	0
						<u>0</u>	<u>0</u>
6150	Current Act 511 Taxes - Proportional Assessments	Rate					
6151	Earned Income Taxes, Act 511	0.50%		Add'l Rate (if appl.)		Tax Levy	Estimated Revenue
6152	Occupation Taxes - Proportional Rate			0.00%		8,902,500	8,902,500
6153	Real Estate Transfer Taxes	0		0		0	0
6154	Amusement Taxes	0.50%		0.00%		1,350,000	1,350,000
6155	Business Privilege Taxes - Proportional Rate	0.00%		0.00%		0	0
6156		0		0		0	0
6157	Mechanical Device Taxes - Percentage	0.00%		0.00%		0	0
	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	х	10	<u>10,252,500</u>
				Market Value	~	12	56,167,967
				Market value		Mills	(511 Limit)

AUN: 121392303 East Penn SD

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Tax Function	Description	Tax Rate Cl 2014-2015 (Rebalanced)	narged in: 2015-2016	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2014-2015 2015-2016 (Rebalanced)	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes								
	Lehigh County	16.6649	17.2150	3.30%	No	2.2%			
6120	Per Capita Taxes, Section 679								
Act 1	EIT/PIT								
6131	Earned Income Taxes, Act 1								
6132	Personal Income Taxes, Act 1								
Act 5	11 Flat Rate Taxes								
6141	Per Capita Taxes, Act 511								
6142	Occupation Taxes - Flat Rate								
6143	Local Services / Occupational Privilege Tax								
6144	Trailer Taxes								
6145	Business Privilege Taxes - Flat Rate								
6146	Mechanical Device Taxes - Flat Rate								
6149	Other Flat Rate Assessments								
Act &	511 Proportional Rate Taxes								
6151	Earned Income Taxes, Act 511	0.500%	0.500%	0.00%	Yes	2.2%			
6152	Occupation Taxes - Proportional Rate								
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.2%			
6154	Amusement Taxes								
6155	Business Privilege Taxes - Proportional Rate								
6156	Mechanical Device Taxes - Percentage								
6157	Mercantile Taxes								
6159	Other Proportional Assessments								

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

that includes an estimated, ending unreserved undesignated fund balance (unassigned) No school district shall approve an increase in real property taxes unless it has adopted a budget 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	%U 8

Did you τ 000 5 -

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

No

<

percentage

\$141,389,136.00

\$8,979.00

0.1%

The Estimated Ending Unassigned Fund Balance

Yes No

<

hereby certify that the above information is accurate and complete

is within the allowable limits

Ending Unassigned Fund Balance as a (%) of Total Budgeted Expenditures

Ending Unassigned Fund Balance Total Budgeted Expenditures

6/16/2015 3:27:52 PM

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

DUE DATE: AUGUST 15, 2015

SIGNATURE OF

SUPERINTENDENT

DATE

0

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AUN: 121392303 East Penn SD

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	ITEM			AMOUN	ITS	
1000	Instruction					
	1100 R	egular Programs - Elementary/Secondary	56,305,436			
		pecial Programs - Elementary/Secondary	18,624,506			
	1940094140-00000 (Decent)	ocational Education	3,460,538			
		ther Instructional Programs - Elementary/Secondary	587,541			
		onpublic School Programs	37,505			
		dult Education Programs	24,831			
		igher Education Programs	911,252			
		re-Kindergarten	0			
	Total 1000	5	79,951,609			
2000	Support Ser		75,551,005			
		upport Services - Pupil Personnel	4,506,410			
		upport Services - Instructional Staff	3,802,560			
		upport Services - Administration	5,811,535			
	· · · · · · · · · · · · · · · · · · ·	upport Services - Pupil Health				
		upport Services - Business	1,525,610 985,242			
		peration & Maintenance of Plant Services	985,242 11,945,350			
		tudent Transportation Services	7,274,678			
		upport Services - Central	1,686,643			
		ther Support Services	140,104			
		Support Services	37,678,132			
3000		f Non-instructional Services	57,070,152			
		pod Services	0			
		tudent Activities	1,819,141			
		ommunity Services	48,152			
	Andrea March 197	cholarships and Awards	46,152			
	10180-7891801861 - 10 - 17	Operation of Non-instructional Services	1,867,293			
4000		quisition, Construction and Improvement Services	1,007,295			
		acilities Acquisition, Construction and Improvement Services	0			
		Facilities Acquisition, Construction and Improvement	0			
		ated Expenditures	0			
5000		nditures and Financing Uses		119,497,034		
0000		ebt Service				
		terfund Transfers - Out	15,250,712			
		ansfers Involving Component Units	575,000			
		pecial and Extraordinary Items	0			
		udgetary Reserve	0			
		Financing Uses	6,066,390			
				21,892,102		
		stimated Expenditures and Other Financing Uses			141,389,136	
		priation of Prior Year Fund Balance			0	
		otal Appropriations				141,389,136
	E	nding Committed, Assigned and Unassigned Fund Balance				108,979
						2010/01/2010/01/2010/2010/2010/2010/201

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ction-Obj	ect	Description		Amounts
) INSTR	UCTION	N		
1100	Regula	r 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	
		Regular Programs - Elementary/Secondary	56,305,436	
1200		al Programs - Elementary/Secondary		
1200	100	Personnel Services-Salaries	8,987,998	
	200	Personnel Services-Galaries Personnel Services-Employee Benefits	4,402,548	
	300	Purchased Professional & Technical Services	3,805,928	
	400	Purchased Property Services	1,500	
	400 500	Other Purchased Services	1,350,632	
	600	Supplies	73,100	
		No. 1807	0	
	700 800	Property Other Objects	2,800	
		Special Programs - Elementary/Secondary	18,624,506	
4000		ional Education		
1300			766,176	
	100	Personnel Services-Salaries	408,474	
	200	Personnel Services-Employee Benefits	0	
	300	Purchased Professional & Technical Services	0	
	400	Purchased Property Services	2,265,280	
	500	Other Purchased Services	19,428	
	600	Supplies	0	
	700	Property	1,180	
	800	Other Objects	3,460,538	
		Vocational Education	0,400,000	
1400	Othe	r Instructional Programs - Elementary/Secondary	405,921	
	100	Personnel Services-Salaries		
	200	Personnel Services-Employee Benefits	159,068 0	
	300	Purchased Professional & Technical Services	8,920	
	400	Purchased Property Services		
	500	Other Purchased Services	9,800	
	600	Supplies	3,832 0	
	700	Property	0	
	800	Other Objects	587,541	

2015-2016 Final General Fund Budget (PDE-2028) AUN: 121392303 East Penn SD

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ion-Obj	ect <u>Description</u>	Amo	ounts
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	0,000	
	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	011,202	
	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 I	nstruction		,951,609

AUN: 121392303 East Penn SD

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Funct	ion-Obj	ect	Description	An	ounts
2000	SUPPO	ORT SI	ERVICES		
	2100		ort 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	Suppo	ort 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	Supp	ort 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	Supp	ort 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	

2015-2016 Final General Fund Budget (PDE-2028) AUN: 121392303 East Penn SD Printed 6/16/2015 3:27:55 PM v2.1

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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nction-Obj	ject	Description		Amounts
2500	Supp	ort 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		ation & Maintenance of Plant Services	505,242	
	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	Stude	ent Transportation Services	11,040,000	
	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		ort Services - Central	7,274,070	
	100	Personnel Services-Salaries	935,068	
	200	Personnel Services-Employee Benefits	557,769	
	300	Purchased Professional & Technical Services	80,192	
	400	Purchased Property Services	00,132	
	500	Other Purchased Services	19,853	
	600	Supplies	51,495	
	700	Property		
	800	Other Objects	41,461 805	
		Support Services - Central		
	(1) THE 1	e e e e e e e e e e e e e e e e e e e	1,686,643	

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Funct	ion-Ob	ect	Description		Amounts
	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	
	Total	Suppo	rt Services		37,678,132
3000	OPER	ATION	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	Stude	ent 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	

2015-2016 Final General Fund Budget (PDE-2028) AUN: 121392303 East Penn SD

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-6

Funct	ion-Obj	ect	Description		Amounts
	3300	Comr	nunity 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	Schol	arships 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	
	Total (Operat	on of Non-instructional Services	-	1,867,293
4000	FACIL	ITIES /	ACQUISITION, CONSTRUCTION AND IMPROVEMENT		and council - constructs
			ies 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	
	Total I	aciliti	es Acquisition, Construction and Improvement Services	-	0
5000	OTHE	R EXP	ENDITURES AND FINANCING USES		
	5100	Debt 3	Service		
		800	Other Objects	2,670,712	
		900	Other Uses of Funds	12,580,000	
		Total	Debt Service	15,250,712	
	5200	Interfu	ind Transfers - Out		
		900	Other Uses of Funds	575,000	
		Total	Interfund Transfers - Out	575,000	
				575,000	

2015-2016 Final General Fund Budget (PDE-2028) AUN: 121392303 East Penn SD

Function-Ob	ect Description		Amounts	
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 EXPE	NDITURES			141,389,136

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	06/30/2015 Estimate	06/30/2016 Projection
ASH AND SHORT-TERM INVESTMENTS		
General Fund	16,900,000	12 900 000
Special Revenue Fund	10,000,000	12,800,000
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund	0	0
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	2,444,000	•
Capital Projects Fund – Other	21,467	1,558,500
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	130,000	0
Internal Service Fund		130,000
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	106,000 0	101,800
Total Cash and Short-Term Investments		0
DNG-TERM INVESTMENTS	19,601,467	14,590,300
General Fund		
Special Revenue Fund	0	0
Athletic/School-Sponsored Extra Curricular Activities		
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund	0	0
Capital Reserve Fund - §690		
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
	0	0
Fiduciary Trust Fund (Investment, Pension) Agency Fund	0	0
	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	19,601,467	14,590,300
		. 1,000,000

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

 AUN:
 121392303
 East Penn SD

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LONG-TERM INDEBTEDNESS	06/30/2015 Estimate	06/30/2016 Projection
Extended Term Financing Agreements Payable Other Long-Term Liabilities Bonds Payable Lease-Purchase Obligations Accumulated Compensated Absences Authority Lease Obligations TOTAL LONG-TERM INDEBTEDNESS SHORT-TERM PAYABLES	0 4,685,000 92,295,000 0 1,629,000 0 98,609,000	0 5,300,000 79,715,000 0 1,694,000 0 86,709,000
General Fund Other Funds TOTAL SHORT-TERM PAYABLES TOTAL INDEBTEDNESS	0 0 98,609,000	0 0 0 86,709,000

2015-2016 Final General Fund Budget (PDE-2028) AUN: 121392303 East Penn SD Printed 6/16/2015 3:27:59 PM v2.1

Account	Description	Amounts	
0830	Estimated Ending Committed Fund Balance	100,000	
	Explanation: PSERS		
0840	Estimated Ending Assigned Fund Balance	0	
0850	Estimated Ending Unassigned Fund Balance	8,979	
	Explanation: Prudent management dictates a reasonable fund balance		
	Total Ending Fund Balance - Committed, Assigned, and Unassigned		108,97
			6,066,39
	Budgetary Reserve Explanation: 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.		0,000,00
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		6,175,36
	Estimated Ending Nonspendable and Restricted Fund Belances Not		0

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, 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

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		(610) 966-8307	
Contact Person		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

5/6/2015 4:01:29 PM

PROPOSED VERSION

AUN: 121392303 East Penn SD Printed 5/6/2015 4:01:30 PM v2.0

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
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	
Total Estimated Beginning Unreserved Fund Balance Availa for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	ble 10,879,8	523
Estimated Revenues And Other Financing Sources		
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	
Total Estimated Revenues And Other Financing Sources	130,300,	493
Total Estimated Fund Balance, Revenues, and Other Finance Sources Available for Appropriation	ing 141,180,	016

AUN: 121392303 East Penn SD

FUNCTION	DESCRIPTION	Amo	unts
REVENUE	FROM LOCAL SOURCES		
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	
	REVENUE FROM LOCAL SOURCES		99,297,365

PROPOSED VERSION

PROPOSED VERSION

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL Page B-2

AUN: 121392303 East Penn SD Printed 5/6/2015 4:01:31 PM v2.0

FUNCTION	DESCRIPTION	Amount	s
REVENUE	FROM STATE SOURCES		
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	
	REVENUE FROM STATE SOURCES		29,929,661

PROPOSED VERSION

AUN: 121392303 East Penn SD Printed 5/6/2015 4:01:32 PM v2.0

FUNCTION	<u>DESCRIPTION</u>	Amounts	
REVENUE	FROM FEDERAL SOURCES		
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	
	REVENUE FROM FEDERAL SOURCES		1,070,467

PROPOSED VERSION

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FUNCTION	DESCRIPTION	Amoun	nts
OTHER FIN	IANCING SOURCES		
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	
	OTHER FINANCING SOURCES		3,000
TOTAL ES	TIMATED REVENUES AND OTHER SOURCES		130,300,493

2015-2016 Final General Fund Budget (PDE-2028) AUN: 121392303 East Penn SD Printed 5/6/2015 4:01:33 PM v2.0	PROPOSED VERSION	Real Estate Tax Rate (RETR) Report for 2015-20 Multi-County Rebalancing Based on Methodology of Section 672.1 of School Co Page	
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	+ <u>\$1,812,325</u>		
Total Approx. Tax Revenue:	\$86,027,494		
Approx. Tax Levy for Tax Rate Calculation:	\$89,354,081 Lehigh	Total	
2014-15 Data			
a. Assessed Value	\$5,141,299,900	\$5,141,299,900	
b. Real Estate Mills	16.6649		
I. 2015-16 Data			
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	
2014-15 Calculations			
f. 2014-15 Tax Levy (a * b)	\$85,679,249	\$85,679,249	
2015-16 Calculations			
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	16.6649		
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Genera	ted		
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	\$87,541,756	
(m - Amount of Tax Relief for Homestead	Exclusions)		
o. Net Tax Revenue Generated By Mills		\$84,215,169	
(n * Est. Pct. Collection)			

2015-2016 Final General Fund Budget (PDE-2028)		PROPOSED VERSION	Real Estate Tax Rate (RETR) Report for 2015-2016
AUN: 121392303 East Penn SD Printed 5/6/2015 4:01:33 PM v2.0			Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code Page C-2
	ndex (current): 2.2% ation Method:	Rate	
Amou	x. Tax Revenue from RE Taxes: nt of Tax Relief for Homestead Exclusions + Approx. Tax Revenue:	\$84,215,169 <u>\$1,812,325</u> \$86,027,494	
	x. Tax Levy for Tax Rate Calculation:	\$89,354,081 Lehigh	Total
I	ndex Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	17.0315	
	q. Mills In Excess of Index if (I > p), (I - p)	0.2625	0.2625
IV.	r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$87,997,804	\$87,997,804
	 s. Millage Rate within Index? (If I > p Then No) 	No	
	t. Tax Levy In Excess of Index	\$1,356,277	\$1,356,277
	if (m > r), (m - r) 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

2015-2016 Final General Fund Budget (PDE-2028) PROPOSED VERSION		Real Estate Tax Rate (RETR) Report for 2015-2			TR) Report for 2015-2016
AUN: 121392303 East Penn SD Printed 5/6/2015 4:01:34 PM v2.0		N	Iulti-County Rebalancing Based on I	Methodology of Sect	ion 672.1 of School Code Page C-3
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 +	<u>\$1,812,325</u>				
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 Prior Year State Property Tax Reduction Allocation Amount of Tax Relief from State/Local Sources		\$1,812,325 \$0	Lowering RE Tax Rate	\$0	\$1,812,325 \$0 \$1,812,325

PROPOSED VERSION

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

Page D-1

CODE

6111 Current Real Estate Taxes

6111 Current R	eal Estate Taxes			Amount of Tax Relief for	Tax	x Levy Minus Homestead		Net Tax Revenue
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Homestead Exclusions		Exclusions	Percent Collected	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 <u>Per Capit</u>	a 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					<u>0</u>	<u>0</u>
6150	Current Act 511 Taxes - Proportional Assessments	<u>Rate</u>		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						10,252,500
		Act 511 Tax Limit	>	4,680,663,952	Х	12	56,167,967
				Market Value		Mills	(511 Limit)

2015-2016 Final General Fund Budget (PDE-2028) AUN: 121392303 East Penn SD

PROPOSED VERSION

Tax Function	/2015 4:01:38 PM v2.0 Description	Tax Rate C 2014-2015 (Rebalanced)	harged in: 2015-2016	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2014-2015 2015-2016 (Rebalanced)	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes								
	Lehigh County	16.6649	17.2940	3.78%	No	2.2%			
6120	Per Capita Taxes, Section 679								
<u>Act 1</u>	EIT/PIT								
6131	Earned Income Taxes, Act 1								
6132	Personal Income Taxes, Act 1								
Act 5	511 Flat Rate Taxes								
6141	Per Capita Taxes, Act 511								
6142	Occupation Taxes - Flat Rate								
6143	Local Services / Occupational Privilege Tax								
6144	Trailer Taxes								
6145	Business Privilege Taxes - Flat Rate								
6146	Mechanical Device Taxes - Flat Rate								
6149	Other Flat Rate Assessments								
Act s	511 Proportional Rate Taxes								
6151	Earned Income Taxes, Act 511	0.500%	0.500%	0.00%	Yes	2.2%			
6152	Occupation Taxes - Proportional Rate								
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.2%			
6154	Amusement Taxes								
6155	Business Privilege Taxes - Proportional Rate								
6156	Mechanical Device Taxes - Percentage								
6157	Mercantile Taxes								
6159	Other Proportional Assessments								

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)?

 \square

V

Yes

No

No

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

Total Budgeted Expenditures	\$141,068,036	6.00
Ending Unassigned Fund Balance	\$11,980	0.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.1%	
e Estimated Ending Unassigned Fund Balance	Yes	
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

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

AUN: 121392303 East Penn SD Printed 5/6/2015 4:01:42 PM v2.0

Printed 3	0/0/2015 4	1.01.42 PWI V2.0				
	<u>ITEM</u>			AMOUN	ITS	
1000	Instructi	ion				
	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			
	Total 10	000 Instruction	80,295,542			
000	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			
	Total 20	000 Support Services	37,557,952			
000	Operati	on of Non-instructional Services				
	3100	Food Services	0			
	3200	Student Activities	1,852,688			
	3300	Community Services	44,752			
	3400	Scholarships and Awards	0			
	Total 3	000 Operation of Non-instructional Services	1,897,440			
000	Facilitie	s Acquisition, Construction and Improvement Services				
	4000	Facilities Acquisition, Construction and Improvement Services	0			
	Total 4	000 Facilities Acquisition, Construction and Improvement	0			
		stimated Expenditures		119,750,934		
000		xpenditures 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	ů O			
	5900	Budgetary Reserve	6,066,390			
		other Financing Uses		21,317,102		
		tal Estimated Expenditures and Other Financing Uses		21,011,102	141,068,036	
		ppropriation of Prior Year Fund Balance			0	
	4	Total Appropriations			U	141,068,036
		An America State Control of the Control of C				
		Ending Committed, Assigned and Unassigned Fund Balance				111,980

PROPOSED VERSION

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL Page G-1

AUN: 121392303 East Penn SD Printed 5/6/2015 4:01:43 PM v2.0

Function	n-Obje	ect	Description	Amounts	
1000 II	NSTR	истю	N		
1	100	Regula	ar 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	
1	1200		al 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	Vocat	tional 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	r 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	
			Other Instructional Programs - Elementary/Secondary	587,541	

2015-2016 Final General Fund Budget (PDE-2028) AUN: 121392303 East Penn SD

PROPOSED VERSION

Printed 5/6/2015 4:01:43 PM v2.0

Function-Ob	ect	Description		Amounts
1500	Nonp	ublic 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	Highe	r Education Programs		
	500	Other Purchased Services	911,252	
	600	Supplies	0	
	Total	Higher Education Programs	911,252	
1800	Pre-K	indergarten		
	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	Instruc	tion		80,295,542

PROPOSED VERSION

AUN: 121392303 East Penn SD Printed 5/6/2015 4:01:43 PM v2.0

Functi	ion-Obj	ect	Description	Amounts	
2000	SUPPO		ERVICES		
2000	2100		ort Services - Pupil Personnel		
	2.00	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	Suppo	ort 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	Supp	ort 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	Supp	ort 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	

PROPOSED VERSION

AUN: 121392303 East Penn SD Printed 5/6/2015 4:01:43 PM v2.0 ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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Function-Ob	ject	Description		Amounts
2500	Supp	ort 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		ation & 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	Stude	nt Transportation Services	te calla necas metalo	
	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	Supp	ort 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	

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AUN: 121392303 East Penn SD

Function-O	oject	Description		Amounts
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	
Tota		rt Services		37,557,952
3000 OPE	RATION	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	Stude	ent 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	

PROPOSED VERSION

AUN: 121392303 East Penn SD Printed 5/6/2015 4:01:43 PM v2.0

Funct	ion-Obj	ect Description	Amounts
	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
	Total	Operation of Non-instructional Services	1,897,440
4000	FACIL	ITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT	
	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
	Total	Facilities Acquisition, Construction and Improvement Service	es 0
5000	OTHE	R EXPENDITURES AND FINANCING USES	
	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

PROPOSED VERSION

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Function-Obj	ect Description	Amounts
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

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

AUN: 121392303 East Penn SD

141,068,036

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	06/30/2015 Estimate	06/30/2016 Projectio
H AND SHORT-TERM INVESTMENTS		
General Fund	16,900,000	12,800,00
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	
Other Comptroller-Approved Special Revenue Fund	0	
Capital Projects Fund		
Capital Reserve Fund - §690	0	
Capital Reserve Fund - §1431	2,444,000	1,558,50
Capital Projects Fund – Other	21,467	
Debt Service Fund	0	
Enterprise Fund (Food Service, Child Care)	130,000	130,00
Internal Service Fund	0	
Fiduciary Trust Fund (Investment, Pension)	106,000	101,80
Agency Fund	0	
Total Cash and Short-Term Investments	19,601,467	14,590,30
G-TERM INVESTMENTS		
General Fund	0	
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	
Other Comptroller-Approved Special Revenue Fund	0	
Capital Projects Fund		
Capital Reserve Fund - §690	0	
Capital Reserve Fund - §1431	0	
Capital Projects Fund – Other	0	
Debt Service Fund	0	
Enterprise Fund (Food Service, Child Care)	0	
Internal Service Fund	0	
Fiduciary Trust Fund (Investment, Pension)	0	
Agency Fund	0	
Total Long-Term Investments	0	

2015-2016 Final General Fund Budget (PDE-2028) AUN: 121392303 East Penn SD PROPOSED VERSION

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

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

 AUN:
 121392303
 East Penn SD

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Account	Description	Amour	nts
0830	Estimated Ending Committed Fund Balance Explanation: PSERS	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	
Ĩ	otal Ending Fund Balance - Committed, Assigned, and Inassigned		111,98
	Sudgetary Reserve explanation: Prudent fiscal management dictates having a reserve for		6,066,39
T U	emergencies. Our policy dictates that we include 5% here, but we cannot come up with that much at this time. otal Estimated Ending Committed, Assigned, and nassigned Fund Balance and Budgetary Reserve	-	6,178,370
E	stimated Ending Nonspendable and Restricted Fund Balancos Not		

PROPOSED VERSION

Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation

0

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)

	ACTUAL 2013-2014	BUDGET 2014-2015	BUDGET 2015-2016	% <u>CHANGE</u>
BEGINNING UNCOMMITTED FUND BALANCE BEGINNING COMMITTED FUND BALANCE TOTAL BEGINNING FUND BALANCE	\$13,631,739 <u>\$1,250,294</u> \$14,882,033	\$11,680,706 <u>\$1,250,294</u> \$12,931,000	\$10,254,376 <u>\$625,147</u> \$10,879,523	-12.2% -50.0% -15.9%
REVENUE				
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>	\$3,000	\$3,000	0.0%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$118,576,703	\$124,860,309	\$130,300,493	4.4%
EXPENDITURES				
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>	\$22,036,215	<u>\$21,317,102</u>	-3.3%
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$120,052,919	\$137,021,902	\$141,068,036	3.0%
ENDING UNCOMMITTED FUND BALANCE	\$12,180,200	\$144,260	\$11,980	-91.7%
Total Exp. (excluding Budgetary Reserve)	\$120,052,919	\$130,512,591	\$135,001,646	3.4%
Rev Exp. (excluding Budgetary Reserve)	(\$1,476,216)	(\$5,652,282)	(\$4,701,153)	-16.8%
ENDING UNCOMMITTED FUND BALANCE (if budgetary reserve is not spent)	\$12,180,200	\$6,653,571	\$6,078,370	-8.6%
ENDING COMMITTED FUND BALANCE TOTAL ENDING FUND BALANCE (if budgetary reserve is not spent)	<u>\$1,225,617</u> \$13,405,817	<u>\$625,147</u> \$7,278,718	<u>\$100,000</u> \$6,178,370	-84.0% -15.1%

EAST PENN SCHOOL DISTRICT

REVENUE COMPARISON

SOURCE	ACTUAL 2013-2014	BUDGET 2014-2015	BUDGET <u>2015-2016</u>	% <u>CHANGE</u>
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	
TAX BILLING AT JULY 1 (net of exclusions)	80,164,068	83,886,764	87,541,756	
PERCENT COLLECTION	96.31%	96.00%	96.20%	
6000 LOCAL SOURCES				
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	104,998	70,785	<u>49,350</u>	-30.3%
TOTAL LOCAL SOURCES	91,130,491	95,833,169	99,297,365	3.6%
7000 STATE SOURCES				
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	ACTUAL 2013-2014	BUDGET <u>2014-2015</u>	BUDGET 2015-2016	% <u>CHANGE</u>
7000 STATE SOURCES (continued)	014 017	214,817	532,997	148.1%
7500's Extra Grants	214,817	2,14,017	2,181,260	
7810 Revenue for Social Security	2,006,655			
7820 Revenue for Retirement Payments TOTAL STATE SOURCES	<u>4,544,090</u> 26,068,312	<u>6,033,022</u> 27,845,653	<u>7,505,715</u> 29,929,661	7.5%
TOTAL STATE SOURCES	20,000,312	27,045,055	29,929,001	7.570
8000 FEDERAL SOURCES				
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%
9000 OTHER FINANCING SOURCES				
9300 Interfund Transfers	20,957	0	0	
9400 Sale of Fixed Assets	359	3,000	3,000	0.0%
9900 Insurance Recoveries	2,438	<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	% BUDGE
SALARIES	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%	2.79
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%
BENEFITS	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)		0.4%
OTHER	176,945	229,553	209,128	(20,425)	-8.9%	0.19
TOTAL SALARY & BENEFITS	80,192,158	87,413,811	92,135,560	4,721,749	5.4%	65.3%
OTHER	39,860,761	43,098,780	42,866,086	(232,694)	-0.5%	30.49
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)		0.69
DISPOSAL/CUST. SERVICES	117,537	144,500	116,750	(211,003)		0.19
FUEL & UTILITIES	1,956,921	2,164,869	2,148,978	(15,891)		1.59
EQUIP. MNT./COPIES/LEASES	1,075,648	1,181,120	897,783	(13,337)	-24.0%	0.69
						5.39
STUDENT TRANSPORTATION	6,507,278	7,234,925	7,479,628	244,703	3.4%	
	395,605	414,520	442,350	27,830	6.7%	0.39 0.39
COMMUNICATIONS/ADV./PRINTING CHARTER SCHOOLS	327,441	403,559	370,529	(33,030)	-8.2% 11.6%	3.0%
	3,599,525	3,816,800	4,259,490	442,690		
	2,183,263	2,200,632	2,265,280	64,648	2.9%	1.69
	978,465	917,966	911,252	(6,714)		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%	0.19
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	-	11 7	-	-		0.0%
SUBTOTAL	120,052,919	130,512,591	135,001,646	4,489,055	3.4%	95.7%
BUDGETARY RESERVE	1	6,509,311	6,066,390	(442,921)	-6.8%	4.3%

FUNCTION AND OBJECT	ACTUAL 2013-2014	BUDGET 2014-2015	BUDGET 2015-2016	% <u>CHANGE</u>
1100 REGULAR INSTRUCTION				
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%
1200 SPECIAL PROGRAMS INSTRUCTION				
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>	2,500	<u>2,800</u>	12.0%
TOTAL SPECIAL INSTRUCTION	17,002,161	17,761,718	18,665,632	5.1%
1300 VOCATIONAL ED. PROGRAMS				
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%
1400 OTHER INSTRUCTIONAL PROGRAMS				
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%
1500 NONPUBLIC SCHOOL PROGRAMS				
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%

FUNCTION AND OBJECT	ACTUAL 2013-2014	BUDGET 2014-2015	BUDGET 2015-2016	% <u>CHANGE</u>
1600 ADULT EDUCATION PROGRAMS				
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	556	1,000	1,000	0.0%
TOTAL ADULT ED. PROGRAMS	28,925	33,607	33,933	1.0%
1700 COMM./JR. COLLEGE INSTRUCTION				
500 Other Purchased Services	978,465	917,966	911,252	-0.7%
2100 SUPPORT SERV. PUPIL PERSONNEL				
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>	2,900	-30.1%
TOTAL SUPPORT SERV. PUPIL PERSON	3,918,250	4,325,534	4,539,069	4.9%
2200 SUPPORT SERV INSTR. STAFF				
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%
2300 SUPPORT SERV ADMINISTRATION				
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%

FUNCTION AND OBJECT	ACTUAL <u>2013-2014</u>	BUDGET 2014-2015	BUDGET 2015-2016	% <u>CHANGE</u>
2400 SUPPORT SERV PUPIL HEALTH				
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%
2500 SUPPORT SERV BUSINESS				
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>	11,950	9,900	-17.2%
TOTAL SUPPORT SERV BUSINESS	931,130	1,006,493	1,012,923	0.6%
2600 OPERATION & MNT. OF PLANT SERVIC	ES			
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>	4,500	5,500	22.2%
TOTAL OPER. & MNT. OF PLANT SERV.	10,652,990	11,715,782	11,945,350	2.0%
2700 STUDENT TRANSPORTATION SERVICE	S			
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%
2800 SUPPORT SERVICES - CENTRAL				
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%

FUNCTION AND OBJECT	ACTUAL 2013-2014	BUDGET 2014-2015	BUDGET 2015-2016	% <u>CHANGE</u>
2800 SUPPORT SERVICES - CENTRAL (c	ont.)			
600 Supplies	78,492	8,063	51,495	538.7%
700 Equipment	44,929	21,347	41,461	94.2%
800 Other Objects	549	805	805	0.0%
TOTAL SUPPORT SERV CENTRAL	1,743,846	1,683,407	1,686,643	0.2%
	1993 - 1997 - 1999 - 1990 -			
2900 OTHER SUPPORT SERVICES				
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%
3200 STUDENT ACTIVITIES				
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>	42,230	42,380	0.4%
TOTAL STUDENT ACTIVITIES	1,705,614	1,758,280	1,852,688	5.4%
3300 COMMUNITY SERVICES				
100 Personnel Services - Salaries	4,085	5,632	4,374	-22.3%
200 Personnel Services - Benefits	4,085	1,079	4,374 642	-22.3% -40.5%
300 Purchased Professional Services	30,024	34,500	35,000	-40.5%
400 Purchased Services	500	34,500 500	35,000 500	
600 Supplies				0.0%
TOTAL COMMUNITY SERVICES	<u>8,778</u>	<u>8,250</u>	<u>4,236</u>	-48.7%
TOTAL COMMONT T SERVICES	44,063	49,961	44,752	-10.4%
3400 SCHOLARSHIPS AND AWARDS				
800 Other Objects	<u>950</u>	<u>0</u>	<u>0</u>	
		_	-	
5100 DEBT SERVICE/OTHER EXP. & FIN. I	<u>JSES</u>			
800 Other Objects	2,405,753	3,125,524	2,670,712	-14.6%
900 Other Financing Uses	11,375,000	12,075,000	12,580,000	4.2%
TOTAL DEBT SERVICE	13,780,753	15,200,524	15,250,712	0.3%
5200 FUND TRANSFERS				
900 Other Financing Uses	<u>0</u>	<u>326,380</u>	<u>0</u>	-100.0%
5900 BUDGETARY RESERVE				
800 Other Objects	0	6 500 211	6 066 200	6 00/
	<u>0</u>	<u>6,509,311</u>	<u>6,066,390</u>	-6.8%
TOTAL APPROPRIATIONS	120,052,919	137,021,902	141,068,036	3.0%
		,	,000,000	0.070

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

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: 2/9/20	15
den e. Earl S	2/09/15
resident of the Board - Original Signature Required	Date /
Janua L. allen	2/10/15
ecretary of the Board - Original Signature Required	Date 2/10/15
- Mill Mull	2/10/15
hief School Administrator - Original Signature Required	Date /
Debra Surdoval	(610) 966-8307
Contact Person	Telephone Extension
Dsurdoval@eastpennsd.org	
-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

2015-2016 Preliminary General Fund Budget (PDE-2028) AUN: 121392303 East Penn SD

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ITEM	AMOUN	ITS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
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	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		8,637,621
Estimated Revenues And Other Financing Sources		
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	
Total Estimated Revenues And Other Financing Sources		130,598,252
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	_	139,235,873

2015-2016 Preliminary General Fund Budget (PDE-2028) AUN: 121392303 East Penn SD Printed 2/4/2015 10:20:54 AM v1.0

FUNCTION	DESCRIPTION	Amour	nts
REVENUE	FROM LOCAL SOURCES		
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	
	REVENUE FROM LOCAL SOURCES		101,684,912

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	FUNCTION	DESCRIPTION	Amounts	
	REVENUE	FROM STATE SOURCES		
	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	
		REVENUE FROM STATE SOURCES		27,839,873

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UNCTIO	N DESCRIPTION	Amounts	
REVENUE	FROM FEDERAL SOURCES		
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	
	REVENUE FROM FEDERAL SOURCES		1,070,46

AUN: 121392303 East Penn SD

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UNCTION	DESCRIPTION	Amour	nts
OTHER FI	ANCING SOURCES		
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	
	OTHER FINANCING SOURCES		3,000
TOTAL ES	TIMATED REVENUES AND OTHER SOURCES		130,598,252

AUN	2016 Preliminary General Fund Budget (PDE 121392303 East Penn SD ed 2/4/2015 10:20:56 AM v1.0	-2028)	Real Estate Tax Rate (RETR) Report for 2015-2016 Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code Page C-1
Calc Num	Index (current): 2.2% ulation Method: ber of Decimals For Tax Rate Calculation: ox. Tax Revenue from RE Taxes:	Revenue 4 \$86,722,716	
Amo	unt of Tax Relief for Homestead Exclusions	+ <u>\$0</u>	
Tota	Approx. Tax Revenue:	\$86,722,716	
Арр	rox. Tax Levy for Tax Rate Calculation:	\$90,336,163 Lehigh	Total
	2014-15 Data		
	a. Assessed Value	\$5,141,299,900	\$5,141,299,900
	b. Real Estate Mills	16.6649	
١.	c. 2013 STEB Market Value d. Assessed Value	\$4,680,663,952 \$5,152,909,000	\$4,680,663,952 \$5,152,909,000
-	e. Assessed Value of New Constr/ Renov	\$0	\$0
	2014-15 Calculations f. 2014-15 Tax Levy (a * b)	\$85,679,249	\$85,679,249
	2015-16 Calculations		
11.	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	
	Calculation of Tax Rates and Levies Genera	ited	
	j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
	 k. Tax Levy Needed (Approx. Tax Levy * g) 	\$90,336,163	\$90,336,163
ш	I. 2015-16 Real Estate Tax Rate (k / d * 1000)	17.5311	
	m. Tax Levy Generated by Mills (I / 1000 * d)	\$90,336,163	\$90,336,163
	n. Tax Levy minus Tax Relief for Homestead	d Exclusions	\$90,336,163
	(m - Amount of Tax Relief for Homestead o. Net Tax Revenue Generated By Mills	d Exclusions)	\$86,722,716
	(n * Est. Pct. Collection)		000,722,710

AUN:	016 Preliminary General Fund Budget (PDE 121392303 East Penn SD 2/4/2015 10:20:56 AM v1.0	-2028)	Real Estate Tax Rate (RETR) Report for 2015-2016 Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code Page C-2
Calcul Numb Appro Amou Total	ndex (current): 2.2% ation Method: er of Decimals For Tax Rate Calculation: x. Tax Revenue from RE Taxes: nt of Tax Relief for Homestead Exclusions Approx. Tax Revenue: bx. Tax Levy for Tax Rate Calculation:	Revenue 4 \$86,722,716 + <u>\$0</u> \$86,722,716 \$90,336,163 Lehigh	Total
	ndex Maximums		
	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
IV.	r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$87,761,770	\$87,761,770
	 Millage Rate within Index? (If I > 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

	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

2015-2016 Preliminary General Fund Budget (PDE-2028) Real Estate Tax Rate (RETR) Report for 2015-2016 AUN: 121392303 East Penn SD Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code Printed 2/4/2015 10:20:57 AM v1.0 Page C-3 Act 1 Index (current): 2.2% Revenue Calculation Method: 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

\$0

Amount of Tax Relief from State/Local Sources

2015-2016 Preliminary General Fund Budget (PDE-2028) AUN: 121392303 East Penn SD Printed 2/4/2015 10:20:58 AM v1.0

LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511) Page D-1

CODE

6111 Current Real Estate Taxes

Totals:	0 5,152,909,000		0 90,336,163	-	0	=	90,336,163	0.00000% 96.00000%	=	86,722,716
	0		0					0.00000%		
County Name Lehigh	Taxable Assessed Value 5,152,909,000	Real Estate Mills 17.5311	Tax Levy Generated by Mills 90,336,163	Homestead E	Exclusions		Exclusions	Percent Collected 96.00000%	<u>i</u> G	Senerated By Mills

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					<u>0</u>	<u>0</u>
6150	Current Act 511 Taxes - Proportional Assessments	Rate		Add'l Rate (if appl.)		Tax Levy	Estimated Revenue
6151	Earned Income Taxes, Act 511	0.50%		0.00%		8,902,500	8,902,500
6152	Occupation Taxes - Proportional Rate	0		0		0	0
6153	Real Estate Transfer Taxes	0.50%		0.00%		1,250,000	1,250,000
6154	Amusement Taxes	0.00%		0.00%		0	0
6155	Business Privilege Taxes - Proportional Rate	0		0		0	0
6156	Mechanical Device Taxes - Percentage	0.00%		0.00%		0	0
6157	Mercantile Taxes	0		0		0	0
6159	Other Proportional Assessments	0		0		0	0
	Total Current Act 511 Taxes - Proportional Assessments					10,152,500	10,152,500
	Total Act 511, Current Taxes						10,152,500
		Act 511 Tax Limit	>	4,680,663,952	х	12	56,167,967
				Market Value		Mills	(511 Limit)

2015-2016 Preliminary General Fund Budget (PDE-2028) AUN: 121392303 East Penn SD Printed 2/4/2015 10:21:01 AM v1.0

Page E-1

Tax Function	Description	Tax Rate Cl 2014-2015 (Rebalanced)	narged in: 2015-2016	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2014-2015 2015-2016 (Rebalanced)	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes								
	Lehigh County	16.6649	17.5311	5.20%	No	2.2%			
6120	Per Capita Taxes, Section 679								
Act 1	I EIT/PIT								
6131	Earned Income Taxes, Act 1								
6132	Personal Income Taxes, Act 1								
Act 5	511 Flat Rate Taxes								
6141	Per Capita Taxes, Act 511								
6142	Occupation Taxes - Flat Rate								
6143	Local Services / Occupational Privilege Tax								
6144	Trailer Taxes								
6145	Business Privilege Taxes - Flat Rate								
6146	Mechanical Device Taxes - Flat Rate								
6149	Other Flat Rate Assessments								
Act	511 Proportional Rate Taxes								
6151	Earned Income Taxes, Act 511	0.500%	0.500%	0.00%	Yes	2.2%			
6152	Occupation Taxes - Proportional Rate						1		
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.2%			
6154	Amusement Taxes								
6155	Business Privilege Taxes - Proportional Rate								
6156	Mechanical Device Taxes - Percentage								
6157	Mercantile Taxes								
6159	Other Proportional Assessments								

AUN: 121392303 East Penn SD

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1000 Instruction 57,715,751 1100 Regular Programs - Elementary/Secondary 57,715,751 1200 Special Programs - Elementary/Secondary 18,710,779 1300 Vocational Education 3,810,370 1400 Other Instructional Programs 57,055 1500 Nonpublic School Programs 33,933 1700 Higher Education Programs 911,252 1800 Pre-Kindergraten 0 Total 1000 Instruction 81,511,593 2000 Support Services - Pupi Personnel 4,587,311 2200 Support Services - Administration 5,533,317 2400 Support Services - Busines 1,202,602 2500 Opperation & Maintenance of Plant Services 1,202,602 2700 Support Services - Central 1,868,681 2900 Opperation & Maintenance of Plant Services 1,873,663 2000 Support Services 1,873,663 2000 Support Services 1,873,663 2000 Support Services 1,873,663 2000 Support Serv		ITEM			AMOUNTS	
1100 Regular Programs - Elementary/Secondary 57,715,751 1200 Special Programs - Elementary/Secondary 18,710,779 1300 Other Instructional Programs - Elementary/Secondary 592,003 1400 Other Instructional Programs 592,003 1500 Monpublic School Programs 33,333 1700 Higher Education Programs 31,511,593 2000 Support Services - Pupil Personnel 4,567,311 2000 Support Services - Administration 5,835,317 2000 Support Services - Pupil Personnel 1,067,143 2000 Support Services - Pupil Personnel 1,067,143 2000 Support Services - Central 1,686,681 2000 Support Services - Central 1,686,681 2000 Support Services 137,604 701 Student Transportation Services 1,872,653 3000 Operation & Moninstructional Services 1,873,654 3000 Student Transportation Services 1,872,653 3000 Student Transportation Services 1,220,023 3000 Student Transportation Services 1,221,471,546 3000 <td>1000</td> <td>Instructi</td> <td>ion</td> <td></td> <td></td> <td></td>	1000	Instructi	ion			
1200 Special Programs - Elementary/Secondary 3,710,737 1300 Vocational Education 3,510,370 1400 Other Instructional Programs 37,505 1500 Monpublic School Programs 33,933 1700 Higher Education Programs 911,252 1800 Pre-Kindegraften 0 70tal 1000 Instruction 81,511,593 2000 Support Services - Pupil Personel 4,587,311 2100 Support Services - Pupil Personel 4,587,311 2200 Support Services - Pupil Personel 4,587,311 2200 Support Services - Pupil Personel 1,607,143 2300 Support Services - Pupil Persones 1,220,1023 2400 Support Services - Cental 1,685,681 2500 Support Services - Cental 1,87,653 2600 Student Transportation Services 137,664 7012 Student Transportation Services 137,664 7020 Student Advites 1,872,553 3000 Operation of Non-instructional Services 121,771,565 3000 Scholarships and Awards 0 7021	1011202020			57 715 751		
1300 Vocational Education 3,510,370 1400 Other Instructional Programs 362,003 1500 Nonpublic School Programs 37,505 1600 Adult Education Programs 39,133 1700 Higher Education Programs 391,1252 1800 Pre-Kindergarten 0 Total 1000 Instruction 81,511,933 2000 Support Services - Puil Personnel 4,587,311 2000 Support Services - Administration 5,385,317 2000 Support Services - Business 1,020,143 2000 Support Services - Puil Personnel 1,687,143 2000 Support Services - Puil Health 1,607,143 2000 Support Services - Puil Health 1,607,143 2000 Support Services - Puil Health 1,686,681 2000 Support Services 137,604 2000 Other Instructional Services 137,604 2000 Student Transportation Non-instructional Services 1,270,605 3000 Facilites Acquisition, Construction and Improvement Services 0 4000 Facilites Acquisition, Construction and Improvement Services <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
1400 Other Instructional Programs - Elementary/Secondary 592,003 1500 Nonpublic School Programs 37,505 1600 Adult Education Programs 33,333 1700 Higher Education Programs 911,252 1800 Pre-Kindergarten 0 Total 1000 Instruction 81,611,593 2000 Support Services - Pupil Personnel 4,587,311 2000 Support Services - Instructional Staft 3,684,489 2000 Support Services - Pupil Health 1,607,143 2000 Support Services - Support Services 130,566,681 2000 Support Services 137,664 2000 Subport Services 1,873,653 3000 Poeration of Non-instructional Services 1,873,653 3000 Scholarships and Awards 0 3000 Facilities Acquisition, Construction and Improvement Services 0 3000 Scholarships and Awards 0 3000 Facilities Acquisition, Construction and Improvement Services 0 4000 Facilities Acquisition, Construction and Impr					8	
1500 Nonpublic School Programs 37,505 1600 Adult Education Programs 33,333 1700 Higher Education Programs 911,252 1800 Pre-Kindergarten 0 Total 1000 Instruction 81,511,593 2000 Support Services - Netructional Staff 3,684,489 2000 Support Services - Administration 5,835,317 2000 Support Services - Administration 5,835,317 2000 Support Services - Business 1,202,602 2000 Support Services - Business 1,202,602 2000 Support Services - Central 1,686,681 2000 Support Services 7,274,673 2000 Support Services 313,663 2000 Support Services 1,873,653 2000 Support Services 1,873,653 2000 Support Services 1,873,653 2000 Scholarships and Awards 0 3000 Food Service 1,920,105 3000 Scholarships and Awards 0 3000 Scholarships and Awards 0 3000 Community Services 1,920,105 3000 Scholarships and Awards 0 3000 Scholarships and Awards				AN ANY CALLS A DESIGN		
1600 Adult Education Programs 33,333 1700 Higher Education Programs 911,252 1800 Pre-Kindergarten 0 701 Support Services - Pupil Personnel 81,511,593 2000 Support Services - Pupil Personnel 4,587,311 2010 Support Services - Administration 5,835,317 2010 Support Services - Pupil Health 1,607,143 2010 Support Services - Pupil Health 1,626,602 2000 Operation & Maintenance of Plant Services 1,226,602 2000 Operation Services - Central 1,886,681 2000 Operation Services 30,039,848 3000 Operation of Non-instructional Services 1,873,653 3000 Student Activities 1,873,653 3000 Student Activities 1,920,105 4000 Facilities Acquisition, Construction and Improvement Services 0 4000 Facilities Acquisition, Construction and Improvement Services 0 4000 Facilities Acquisition, Construction and Improvement Services 0 5000 I				the owner of the second		
1700 Higher Education Programs 91,222 1800 Pre-Kindergarten 0 2000 Support Services - Pupil Personnel 81,511,593 2000 Support Services - Instructional Staff 3,684,489 2000 Support Services - Administration 5,835,317 2000 Support Services - Business 1,007,143 2000 Support Services - Business 1,025,602 2000 Support Services - Central 1,866,681 2000 Support Services - Central 1,866,681 2000 Other Support Services 1,873,553 3000 Operation of Non-instructional Services 1,873,553 3000 Scholarships and Awards 0 3100 Food Services 1,920,102 4000 Facilities Acquisition, Construction and Improvement Services 0 3100 Construction and Improvement Services 0 4000 Facilities Acquisition, Construction and Improvement Services 0 4000 Facilities Acquisition, Construction and Improvement Services 0 4000 Facilities Acquisition, Construction and Improvement Services 0 500						
1800 Pre-Kindergaten 0 Total 1000 Instruction 81,511,593 2000 Support Services - Pupil Personnel 4,587,311 2000 Support Services - Administration 5,835,317 2400 Support Services - Administration 5,835,317 2400 Support Services - Pupil Health 1,007,143 2500 Operation & Maintenance of Plant Services 1,025,602 2600 Operation & Maintenance of Plant Services 7,274,678 2600 Support Services - Central 1,686,681 2600 Support Services 38,089,848 3000 Operation of Non-Instructional Services 0 3100 Food Services 1,873,653 3300 Community Services 1,820,533 3300 Community Services 0 4000 Facilities Acquisition, Construction and Improvement Services 0 4000						
Total 1000 Instruction 81,511,593 2000 Support Services - Pupil Personnel 4,587,311 2000 Support Services - Instructional Staff 3,684,489 2000 Support Services - Administration 5,835,317 2400 Support Services - Pupil Pealth 1,607,143 2500 Support Services - Pupil Pealth 1,607,143 2600 Operation & Maintenance of Plant Services 7,274,678 2600 Support Services - Central 1,686,681 2900 Other Support Services 33,039,848 3000 Operation of Non-instructional Services 30,339,848 3000 Community Services 46,452 3000 Schulert Activities 1,873,553 3000 Community Services 1,920,105 4000 Facilities Acquisition, Construction and Improvement Services 0 7014 4000 Facilities Acquisition, Construction and Improvement Services 121,471,546 5000 Debt Service 15,426,745 5200 5000 Debt Service 15,426,745 5200 Int						
2000 Support Services - Pupil Personnel 4,567,311 2100 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 1,226,602 2600 Operation Services - Central 1,686,681 2900 Other Support Services 38,039,848 3000 Operation of Non-instructional Services 38,039,848 3000 Operation of Non-instructional Services 0 3100 Food Services 1,873,653 3300 Community Services 1,827,653 3300 Scholarships and Awards 0 Total 3000 Operation of Non-instructional Improvement Services 1 4000 Facilities Acquisition, Construction and Improvement Services 0 1704 Expanditures 0 1704 Descrice 15,426,745 5000 Other Expenditures and Financing Uses 0 <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td>				-		
2100 Support Services - Pupil Personnel 4,587,311 2200 Support Services - Administration 5,635,517 2400 Support Services - Pupil Health 1,607,143 2500 Operation & Maintenance of Plant Services 12,25,602 2600 Operation & Maintenance of Plant Services 12,220,023 2700 Student Transportation Services 7,274,678 2800 Support Services - Central 1,886,681 2900 Other Support Services 38,039,848 3000 Operation of Non-instructional Services 38,039,848 3000 Operation of Non-instructional Services 1,875,664 3000 Student Activities 1,873,653 3000 Operation of Non-instructional Services 0 3000 Student Activities 1,873,653 3000 Community Services 1,920,105 4000 Facilities Acquisition, Construction and Improvement Services 0 4000 Facilities Acquisition, Construction and Improvement Services 0 4000 Facilities Acquisition, Construction and Improvement Services 0 5000 Debt Service 15,426,745 <	2000			01,011,000		
2200 Support Services - Instructional Staff 3,684,489 2300 Support Services - Puil Health 1,607,143 2500 Support Services - Business 1,025,602 2600 Operation & Maintenance of Plant Services 7,274,678 2800 Support Services - Central 1,686,681 2900 Other Support Services 38,039,848 3000 Operation of Non-instructional Services 0 7010 Student Activities 1,873,653 3000 Operation of Non-instructional Services 0 3100 Food Services 0 3200 Student Activities 1,873,653 3300 Community Services 46,452 3400 Scholarships and Awards 0 Total 3000 Operation of Non-instructional Improvement Services 0 4000 Facilities Acquisition, Construction and Improvement Services 0 7010 Facilities Acquisition, Construction and Improvement Services 0 7010 Debt Service 15,426,745 5010 Debt Service 15,426,745 5010 Interfund Transfers - Out 0 <td>2000</td> <td></td> <td></td> <td>4 587 311</td> <td></td> <td></td>	2000			4 587 311		
2300Support Services - Administration5,835,3172400Support Services - Pupil Health1,607,1432500Support Services - Business1,205,6022600Operation & Maintenance of Plant Services12,201,0232700Student Transportation Services - Central1,666,6812900Other Support Services - Central1,666,6812900Other Support Services - Central1,873,604Total 2000 Support Services - Central1,873,6533000Poeration of Non-instructional Services03100Food Services - Central1,873,6533000Operation of Non-instructional Services03100Food Services - Central1,873,6533000Operation of Non-instructional Services03100Food Services - Central1,873,6533000Operation of Non-instructional Services04000Facilities Acquisition, Construction and Improvement Services -121,471,5465000Other Expenditures and Financing Uses05000Debt Service15,426,7455200Interfund Transfers - Out05900Budgetary Reserve2,087,5825900Budgetary Reserve2,087,5825900Budgetary Reserve2,087,5825900Budgetary Reserve2,087,5825900Budgetary Reserve2,087,5825900Budgetary Reserve2,087,5825900Special and Extraordinary Items05900Budgetary Reserve2,087,582 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
2400 Support Services - Pupil Health 1,607,143 2500 Support Services - Business 1,025,602 2600 Operation & Maintenance of Plant Services 1,22,201,023 2700 Student Transportation Services 7,274,678 2800 Support Services - Central 1,686,681 2900 Other Support Services 38,039,848 3000 Operation of Non-instructional Services 0 3100 Food Services 0 3000 Scholarships and Awards 0 3000 Scholarships and Awards 0 3000 Facilities Acquisition, Construction and Improvement Services 0 4000 Facilities Acquisition, Construction and Improvement Services 0 4000 Facilities Acquisition, Construction and Improvement Services 0 4000 Facilities Acquisition, Construction and Improvement Services 0 5000 Other Expenditures and Financing Uses 121,471,546 5000 Interfund Transfers - Out 0 5000 Interfund Transfers - Out 0 5000 Budgatary Reserve 2,067,582 5000 Budga			and the second			
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Total 2000 Support Services 38,039,848 3000 Operation of Non-instructional Services 0 3100 Food Services 0 3200 Student Activities 1,873,653 3300 Community Services 46,452 3400 Scholarships and Awards 0 Total 3000 Operation of Non-instructional Services 1,920,105 4000 Facilities Acquisition, Construction and Improvement Services 0 4000 Facilities Acquisition, Construction and Improvement Services 121,471,546 5000 Other Expenditures 121,471,546 5000 Debt Service 15,426,745 5200 Interfund Transfers - Out 0 5300 Special and Extraordinary Items 0 5900 Budgetary Reserve 2,087,582 5900 Budgetary Reserve 2,087,582 5900 <			She was a second s			
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Total Other Financing Uses 17,514,327 Total Estimated Expenditures and Other Financing Uses 138,985,873						
Total Estimated Expenditures and Other Financing Uses 138,985,873				2,001,002	17.514.327	
			ppropriation of Prior Year Fund Balance		0	

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Ending Committed, Assigned and Unassigned Fund Balance

Total Appropriations

138,985,873

250,000

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Funct	ion-Obj	ect	Description		Amounts
1000	INSTR	истю	N		
	1100		ar 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 I	Regular Programs - Elementary/Secondary	57,715,751	
	1200	Specia	al 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	
			Special Programs - Elementary/Secondary	18,710,779	
	1300	Vocat	ional 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	
			Vocational Education	3,510,370	
	1400		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 Other Objects	937	
		800 Total	Other Objects		
		Iotal	Other Instructional Programs - Elementary/Secondary	592,003	

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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

AUN: 121392303 East Penn SD

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ction-Obje	<u>Description</u>	Amounts
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 I	Instruction	81,511,593

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Funct	ion-Obj	ect	Description		Amounts
2000	SUPPO		RVICES		
2000	2100 Support Services - Pupil Personnel				
	2.00	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	
			Support Services - Pupil Personnel	4,587,311	
	2200		ort Services - Instructional Staff	1,001,011	
	2200	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	
			Support Services - Instructional Staff	3,684,489	
	2300		ort 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	Supp	ort 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	

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Function-Obje	ect	Description		Amounts
2500	Suppo	rt 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 S	Support Services - Business	1,025,602	
2600	Opera	tion & 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	Stude	nt 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	Suppo	ort 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	

2015-2016 Preliminary General Fund Budget (PDE-2028) AUN: 121392303 East Penn SD

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Function	n-Obje	ect	Description		Amounts
2	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	
7	Total S	Suppor	Services		38,039,848
3000 0	OPER	ATION	OF NON-INSTRUCTIONAL SERVICES		
3	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	Stude	nt 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	

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

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Functio	on-Obje	ect	Description		Amounts
	3300	Comm	nunity 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	Schola	arships 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	
	Total	Operat	ion of Non-instructional Services		1,920,105
4000	FACIL	ITIES /	ACQUISITION, CONSTRUCTION AND IMPROVEMENT		
	4000	Facilit	ties 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	
	Total	Faciliti	es Acquisition, Construction and Improvement Services		0
5000	OTHE	REXP	ENDITURES AND FINANCING USES		
	5100	Debt	Service		
		800	Other Objects	2,816,745	
		900	Other Uses of Funds	12,610,000	
		Total	Debt Service	15,426,745	
	5200	Interf	und Transfers - Out		
		900	Other Uses of Funds	0	
		Total	Interfund Transfers - Out	0	

2015-2016 Preliminary General Fund Budget (PDE-2028) AUN: 121392303 East Penn SD

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Function-Obj	ect Description		Amounts	
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 EXPE	NDITURES			138,985,873

2015-2016 Preliminary General Fund Budget (PDE-2028) AUN: 121392303 East Penn SD Printed 2/4/2015 10:21:06 AM v1.0

	06/30/2015 Estimate	06/30/2016 Projectio
AND SHORT-TERM INVESTMENTS		
General Fund	14,700,000	8,475,000
Special Revenue Fund		-1
Athletic/School-Sponsored Extra Curricular Activities	0	C
Other Comptroller-Approved Special Revenue Fund	0	C
Capital Projects Fund		
Capital Reserve Fund - §690	0	(
Capital Reserve Fund - §1431	2,770,800	2,100,500
Capital Projects Fund – Other	21,467	(
Debt Service Fund	0	(
Enterprise Fund (Food Service, Child Care)	130,000	130,000
Internal Service Fund	0	(
Fiduciary Trust Fund (Investment, Pension)	106,000	101,80
Agency Fund	0	
Total Cash and Short-Term Investments	17,728,267	10,807,30
G-TERM INVESTMENTS		
General Fund	0	
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	
Other Comptroller-Approved Special Revenue Fund	0	
Capital Projects Fund		
Capital Reserve Fund - §690	0	
Capital Reserve Fund - §1431	0	
Capital Projects Fund – Other	0	
Debt Service Fund	0	
Enterprise Fund (Food Service, Child Care)	0	
Internal Service Fund	0	
Fiduciary Trust Fund (Investment, Pension)	0	
Agency Fund	0	
Total Long-Term Investments	0	
		10,807,30

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

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 East Penn SD

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	06/30/2015 Estimate	06/30/2016 Projection
LONG-TERM INDEBTEDNESS		
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
SHORT-TERM PAYABLES		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	. 0	0
TOTAL INDEBTEDNESS	98,554,000	86,624,000
	the second se	1911-1

2015-2016 Preliminary General Fund Budget (PDE-2028) AUN: 121392303 East Penn SD Printed 2/4/2015 10:21:09 AM v1.0

Account	Description	Amounts	10111
0830	Estimated Ending Committed Fund Balance Explanation: PSERS	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
	Budgetary Reserve Explanation: 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.		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.

Debra A. Surdoval Treasurer

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

PROPOSED VERSION

General Fund Budget Approv	<u>al</u>		
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		(610) 966-8307	
Contact Person		Telephone	Extension
Dsurdoval@eastpennsd.org			

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

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	ITEM	AMOUN	ITS
Appro	ated Beginning Unreserved Fund Balance Available for opriation and Reserves Scheduled For Liquidation During iscal Year		
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	
	Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		8,637,621
Estin	ated Revenues And Other Financing Sources		
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	
	Total Estimated Revenues And Other Financing Sources		130,598,252
	Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	_	139,235,873

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FUNCTION	DESCRIPTION	Amounts	
REVENUE	FROM LOCAL SOURCES		
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	
	REVENUE FROM LOCAL SOURCES	101,684,912	

FUNCTIC	N DESCRIPTION	Amounts	j
REVENU	E FROM STATE SOURCES		
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	
	REVENUE FROM STATE SOURCES		27,839,873

FUNCTIO	N DESCRIPTION	Amounts	
REVENUE	FROM FEDERAL SOURCES		
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	
	REVENUE FROM FEDERAL SOURCES	1,070,4	467

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FUNCTION	DESCRIPTION	Amount	S
OTHER FI	NANCING SOURCES		
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	
	OTHER FINANCING SOURCES		3,000
TOTAL ES	TIMATED REVENUES AND OTHER SOURCES		130,598,252

AUN	-2016 Preliminary General Fund Budget (PDE : 121392303 East Penn SD ed 1/15/2015 2:00:26 PM v1.0	-2028) PROPOSED VERSION	Real Estate Tax Rate (RETR) Report for 2015-2016 Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code Page C-1
	I Index (current): 2.2% ulation Method:	Rate	
Арр	rox. Tax Revenue from RE Taxes:	\$86,722,716	
Amo	unt of Tax Relief for Homestead Exclusions	+ <u>\$0</u>	
Tota	I Approx. Tax Revenue:	\$86,722,716	
Арр	rox. Tax Levy for Tax Rate Calculation:	\$90,336,163 Lehigh	Total
	2014-15 Data		
	a. Assessed Value b. Real Estate Mills	\$5,141,299,900 16.6649	\$5,141,299,900
I.	2015-16 Data c. 2013 STEB Market Value d. Assessed Value e. Assessed Value of New Constr/ Renov	\$4,680,663,952 \$5,152,909,000 \$0	\$4,680,663,952 \$5,152,909,000 \$0
	2014-15 Calculations f. 2014-15 Tax Levy (a * b)	\$85,679,249	\$85,679,249
П.	2015-16 Calculations g. Percent of Total Market Value h. Rebalanced 2014-15 Tax Levy (f Total * g)	100.00000% \$85,679,249	100.00000% \$85,679,249
	 i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment 	16.6649	
	Calculation of Tax Rates and Levies Generation	ed	
	 j. Weighted Avg. Collection Percentage k. Tax Levy Needed (Approx. Tax Levy * g) 	96.00000% \$90,336,163	96.00000% \$90,336,163
111.	I. 2015-16 Real Estate Tax Rate (k / d * 1000)	17.5311	
	m. Tax Levy Generated by Mills (I / 1000 * d)	\$90,336,163	\$90,336,163
	n. Tax Levy minus Tax Relief for Homestead		\$90,336,163
	(m - Amount of Tax Relief for Homestead o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	Exclusions)	\$86,722,716

AUN:	2016 Preliminary General Fund Budget (PDE- 121392303 East Penn SD ed 1/15/2015 2:00:26 PM v1.0	2028) PROPOSED VERSION	Real Estate Tax Rate (RETR) Report for 2015-2016 Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code Page C-2
	Index (current): 2.2% Ilation Method:	Rate	
••	ox. Tax Revenue from RE Taxes:	\$86,722,716	
	Int of Tax Relief for Homestead Exclusions Approx. Tax Revenue:	+ <u>\$0</u> \$86,722,716	
Appro	ox. 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
IV.	if (l > p), (l - p) r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$87,761,770	\$87,761,770
IV.	s. Millage Rate within Index? (If I > 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

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

2015-2016 Preliminary General Fund Budget (PDE-2028) PROPOSE AUN: 121392303 East Penn SD Printed 1/15/2015 2:00:26 PM v1.0	D VERSION	Mul	Ri ti-County Rebalancing Based c	eal Estate Tax Rate (RETF on Methodology of Sectio	, .
Act 1 Index (current): 2.2% Calculation Method: Rate	9				
Approx. Tax Revenue from RE Taxes: \$86,722,716	3				
Amount of Tax Relief for Homestead Exclusions +	<u>)</u>				
Total Approx. Tax Revenue: \$86,722,716	5				
Approx. Tax Levy for Tax Rate Calculation: \$90,336,16 Lehigh	3				Total
State Property Tax Reduction Allocation used for: Homestead E Prior Year State Property Tax Reduction Allocation used for: Ho		\$0 \$0	Lowering RE Tax Rate	\$0	\$0 \$0
Amount of Tax Relief from State/Local Sources		ΨŬ			\$0

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<u>CODE</u>

6111 Current Real Estate Taxes

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orri <u>Current R</u>	ear Estate Taxes			Amount of Tax F	Relief for	Тах	Levy Minus Homestead		Net Tax Revenue
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Homestead Exc	clusions		Exclusions	Percent Collected	Generated By Mills
Lehigh	5,152,909,000	17.5311	90,336,163					96.00000%	
	0		0					0.00000%	
	0		0					0.00000%	
	0		0					0.00000%	
Totals:	5,152,909,000		90,336,163		0	=	90,336,163	96.00000%	= 86,722,716
				Rate					Estimated Revenue
6120 Per Capita	a 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					<u>0</u>	<u>0</u>
6150	Current Act 511 Taxes - Proportional Assessments	<u>Rate</u>		Add'l Rate (if appl.)		Tax Levy	Estimated Revenue
6151	Earned Income Taxes, Act 511	0.50%		0.00%		8,902,500	8,902,500
6152	Occupation Taxes - Proportional Rate	0		0		0	0
6153	Real Estate Transfer Taxes	0.50%		0.00%		1,250,000	1,250,000
6154	Amusement Taxes	0.00%		0.00%		0	0
6155	Business Privilege Taxes - Proportional Rate	0		0		0	0
6156	Mechanical Device Taxes - Percentage	0.00%		0.00%		0	0
6157	Mercantile Taxes	0		0		0	0
6159	Other Proportional Assessments	0		0		0	0
	Total Current Act 511 Taxes - Proportional Assessments					<u>10,152,500</u>	<u>10,152,500</u>
	Total Act 511, Current Taxes						<u>10,152,500</u>
		Act 511 Tax Limit	>	4,680,663,952	Х	12	56,167,967
				Market Value		Mills	(511 Limit)

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		Tax Rate C	harged in:	Percent	Less than		Additional Charg		Percent	Less than
Tax Function	Description	2014-2015 (Rebalanced)	2015-2016	Change in Rate	or equal to Index	Index	2014-2015 (Rebalanced)	2015-2016	Change in Rate	or equal to Index
6111	Current Real Estate Taxes									
	Lehigh County	16.6649	17.5311	5.20%	No	2.2%				
6120	Per Capita Taxes, Section 679									
<u>Act 1</u>	<u>EIT/PIT</u>									
6131	Earned Income Taxes, Act 1									
6132	Personal Income Taxes, Act 1									
<u>Act 5</u>	11 Flat Rate Taxes									
6141	Per Capita Taxes, Act 511									
6142	Occupation Taxes - Flat Rate									
6143	Local Services / Occupational Privilege Tax									
6144	Trailer Taxes									
6145	Business Privilege Taxes - Flat Rate									
6146	Mechanical Device Taxes - Flat Rate									
6149	Other Flat Rate Assessments									
<u>Act 5</u>	11 Proportional Rate Taxes									
6151	Earned Income Taxes, Act 511	0.500%	0.500%	0.00%	Yes	2.2%				
6152	Occupation Taxes - Proportional Rate									
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.2%				
6154	Amusement Taxes									
6155	Business Privilege Taxes - Proportional Rate									
6156	Mechanical Device Taxes - Percentage									
6157	Mercantile Taxes									
6159	Other Proportional Assessments									

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	<u>ITEM</u>			AMOUN	NTS	
1000	Instructi	ion				
	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			
		000 Instruction	81,511,593			
000		Services	01,011,000			
000	2100	Support Services - Pupil Personnel	4,587,311			
	2200	Support Services - Instructional Staff	3,684,489			
	2200	Support Services - Instructional Stan	5,835,317			
	2300 2400	Support Services - Administration 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			
~~		000 Support Services	38,039,848			
000	•	on of Non-instructional Services				
	3100	Food Services	0			
	3200	Student Activities	1,873,653			
	3300	Community Services	46,452			
	3400	Scholarships and Awards	0			
		000 Operation of Non-instructional Services	1,920,105			
000	Facilitie	s Acquisition, Construction and Improvement Services				
	4000	Facilities Acquisition, Construction and Improvement Services	0			
	Total 40	000 Facilities Acquisition, Construction and Improvement	0			
	Total E	stimated Expenditures		121,471,546		
000	Other E	xpenditures 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			
		ther Financing Uses	, , -	17,514,327		
		tal Estimated Expenditures and Other Financing Uses		, ,-	138,985,873	
		propriation of Prior Year Fund Balance			0	
		Total Appropriations				138,985,873
		Ending Committed, Assigned and Unassigned Fund Balance				250,000

AUN: 121392303 East Penn SD

tion-Ob	ject Description	Amounts
INSTR	RUCTION	
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

AUN: 121392303 East Penn SD

unction-Ob	ject Description	Amounts
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

AUN: 121392303 East Penn SD

<u>Functi</u>	on-Obj	<u>ect</u>	Description	Amounts
2000	SUPP	ORT S	ERVICES	
	2100	Supp	ort 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	Supp	ort 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	Supp	ort 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	Supp	ort 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

Description

AUN: 121392303 East Penn SD

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Function-Object

Amounts

2500Support Services - Business100Personnel Services-Salaries523,700200Personnel Services-Employee Benefits370,117300Purchased Professional & Technical Services41,400400Purchased Property Services10,500500Other Purchased Services17,600600Supplies46,435700Property4,200800Other Objects11,650Total Support Services - Business1,025,602	
200Personnel Services-Employee Benefits370,117300Purchased Professional & Technical Services41,400400Purchased Property Services10,500500Other Purchased Services17,600600Supplies46,435700Property4,200800Other Objects11,650	
300Purchased Professional & Technical Services41,400400Purchased Property Services10,500500Other Purchased Services17,600600Supplies46,435700Property4,200800Other Objects11,650	
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	
500 Other Purchased Services 17,600 600 Supplies 46,435 700 Property 4,200 800 Other Objects 11,650	
500 Other Purchased Services 17,600 600 Supplies 46,435 700 Property 4,200 800 Other Objects 11,650	
700 Property 4,200 800 Other Objects 11,650	
800 Other Objects 11,650	
·	
Total Support Services - Business 1025.602	
2600 Operation & Maintenance of Plant Services	
100 Personnel Services-Salaries 4,953,421	
200 Personnel Services-Employee Benefits 3,054,002	
300Purchased Professional & Technical Services230,000	
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	
500Other Purchased Services7,274,678	
600 Supplies 0	
700 Property 0	
800 Other Objects0	
Total Student Transportation Services 7,274,678	
2800 Support Services - Central	
100 Personnel Services-Salaries 935,068	
200 Personnel Services-Employee Benefits 554,675	
300Purchased Professional & Technical Services82,224	
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	

Description

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Function-Object

Amounts

<u>Functi</u>	ion-Obj	<u>ect</u>	Description		Amounts
	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	
	Total S	Suppo	rt Services		38,039,848
3000	OPER	ATION	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	Stude	ent 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	

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3300Community Services100Personnel Services-Salaries4,374200Personnel Services-Employee Benefits642300Purchased Professional & Technical Services35,000400Purchased Property Services500500Other Purchased Services0600Supplies5,936
200Personnel Services-Employee Benefits642300Purchased Professional & Technical Services35,000400Purchased Property Services500500Other Purchased Services0
300Purchased Professional & Technical Services35,000400Purchased Property Services500500Other Purchased Services0
400Purchased Property Services500500Other Purchased Services0
500Other Purchased Services0
600 Supplies 5.936
0,000 0,000
700 Property 0
800 Other Objects0
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
Total Operation of Non-instructional Services 1,920,105
4000 FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT
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
Total Facilities Acquisition, Construction and Improvement Services 0
5000 OTHER EXPENDITURES AND FINANCING USES
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

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL Page G-7

Function-Obj	ect Description		Amounts	
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 EXPE	NDITURES			138,985,873

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	06/30/2015 Estimate	06/30/2016 Projection
CASH AND SHORT-TERM INVESTMENTS		
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
Total Cash and Short-Term Investments	17,728,267	10,807,300
LONG-TERM INVESTMENTS		
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
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	17,728,267	10,807,300

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	06/30/2015 Estimate	06/30/2016 Projection
LONG-TERM INDEBTEDNESS		
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
SHORT-TERM PAYABLES		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	98,554,000	86,624,000

2015-2016 Preliminary General Fund Budget (PDE-2028) PROPOSED VERSION AUN: 121392303 East Penn SD

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Account	Description	Amounts	
0830	Estimated Ending Committed Fund Balance	250,000	
0030	-		
	Explanation: PSERS		
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 I	Budgetary Reserve		2,087,582
E	Explanation: 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.		
-	Total Estimated Ending Committed, Assigned, and		
	Unassigned Fund Balance and Budgetary Reserve		2,337,582
	Estimated Ending Nonspendable and Restricted Fund Balances Not		0

Scheduled for Liquidation

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 (by function)

	ACTUAL 2013-2014	BUDGET 2014-2015	BUDGET 2015-2016	% <u>CHANGE</u>
BEGINNING UNCOMMITTED FUND BALANCE BEGINNING COMMITTED FUND BALANCE	\$13,631,739 \$1,250,294	\$11,680,706 \$1,250,294	\$8,012,474 \$625,147	-31.4% -50.0%
REVENUE				
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	\$23,753	\$3,000	\$3,000	0.0%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$118,576,703	\$124,860,309	\$130,598,252	4.6%
EXPENDITURES				
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	\$13,780,753	\$22,036,215	<u>\$17,514,327</u>	-20.5%
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$120,052,919	\$137,021,902	\$138,985,873	1.4%
ENDING UNCOMMITTED FUND BALANCE	\$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%
ENDING UNCOMMITTED FUND BALANCE (if budgetary reserve is not spent)	\$12,180,200	\$6,653,571	\$2,087,582	-68.6%
ENDING COMMITTED FUND BALANCE	\$1,225,617	\$625,147	\$250,000	-60.0%

EAST PENN SCHOOL DISTRICT

REVENUE COMPARISON

SOURCE	ACTUAL <u>2013-2014</u>	BUDGET 2014-2015	BUDGET 2015-2016	% <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%
6000 LOCAL SOURCES				
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	104,998	70,785	<u>49,350</u>	-30.3%
TOTAL LOCAL SOURCES	91,130,491	95,833,169	101,684,912	6.1%
7000 STATE SOURCES				
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

	ACTUAL	BUDGET	BUDGET	%
SOURCE	2013-2014	2014-2015	2015-2016	CHANGE
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	4,544,090	6,033,022	7,548,752	25.1%
TOTAL STATE SOURCES	26,068,312	27,845,653	27,839,873	0.0%
8000 FEDERAL SOURCES				
8514 Title Low Income	637,843	735,994	735,994	0.0%
8515 Title II Improving Teacher Quality/Tech.	155,467	166,700	158,697	
8516 Title III LEP	50,641	41,986	40,491	
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.	26,378	6,000	<u>13,285</u>	121.4%
TOTAL FEDERAL SOURCES	1,354,147	1,178,487	1,070,467	-9.2%
9000 OTHER FINANCING SOURCES				
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	2,438	<u>0</u>	<u>0</u>	
TOTAL OTHER FINANCING SOURCES	23,754	3,000	3,000	0.0%
			un 1 999 (1993)	
TOTAL REVENUE	118,576,704	124,860,309	130,598,252	4.6%

EAST PENN SCHOOL DISTRICT CATEGORY ANALYSIS

	ACTUAL	2014/2015	2015/2016	AMOUNT	%	%
	2013/2014	BUDGET	BUDGET	CHANGE	CHANGE	BUDGE
	54 705 452	57 444 000	50 482 040	0.071.607	2 60/	42 69
SALARIES	54,785,153 39,471,042	57,111,622	59,183,249 42,780,911	2,071,627	3.6%	42.6%
INSTRUCTION ADMINISTRATIVE	39,471,042	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%
BENEFITS	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%
TOTAL SALARY & BENEFITS	80,192,158	87,413,811	93,059,115	5,645,304	6.5%	67.0%
OTHER	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%
SUBTOTAL	120,052,920	130,512,591	136,898,291	6,385,700	4.9%	98.5%
BUDGETARY RESERVE	-	6,509,311	2,087,582	(4,421,729)	-67.9%	1.5%
GRAND TOTAL	120,052,920	137,021,902	138,985,873	1,963,971	1.4%	100.0%

FUNCTION AND OBJECT	ACTUAL 2013-2014	BUDGET 2014-2015	BUDGET 2015-2016	% <u>CHANGE</u>
1100 REGULAR INSTRUCTION				
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	6,349	15,155	7,730	-49.0%
TOTAL REGULAR INSTRUCTION	49,211,829	54,068,779	57,715,751	6.7%
1200 SPECIAL PROGRAMS INSTRUCTION				
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	2,500	2,500	2,800	12.0%
TOTAL SPECIAL INSTRUCTION	17,002,161	17,761,718	18,710,779	5.3%
1300 VOCATIONAL ED. PROGRAMS				
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%
1400 OTHER INSTRUCTIONAL PROGRAMS				
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%
1500 NONPUBLIC SCHOOL PROGRAMS				
300 Purchased Professional Services	23,377	34,400	37,255	8.3%
600 Supplies	268	<u>1,160</u>	<u>250</u>	-78.4%
TOTAL NONPUBLIC SCHOOL PROGRAMS	23,645	35,560	37,505	5.5%

FUNCTION AND OBJECT	ACTUAL 2013-2014	BUDGET 2014-2015	BUDGET 2015-2016	% <u>CHANGE</u>
1600 ADULT EDUCATION PROGRAMS				
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	556	1,000	1,000	0.0%
TOTAL ADULT ED. PROGRAMS	28,925	33,607	33,933	1.0%
1700 COMM./JR. COLLEGE INSTRUCTION				
500 Other Purchased Services	978,465	917,966	911,252	-0.7%
2100 SUPPORT SERV. PUPIL PERSONNEL				
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	1,340	4,150	2,900	-30.1%
TOTAL SUPPORT SERV. PUPIL PERSON	3,918,250	4,325,534	4,587,311	6.1%
2200 SUPPORT SERV INSTR. STAFE				
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	976	2,100	1,910	-9.0%
TOTAL SUPPORT SERV INSTRUCTION	3,143,533	3,607,238	3,684,489	2.1%
2300 SUPPORT SERV ADMINISTRATION				
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	42,470	48,241	45,833	-5.0%
TOTAL SUPPORT SERV ADMIN.	5,411,702	5,564,590	5,835,317	4.9%

FUNCTION AND OBJECT	ACTUAL 2013-2014	BUDGET 2014-2015	BUDGET 2015-2016	% <u>CHANGE</u>
2400 SUPPORT SERV PUPIL HEALTH				
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	8,956	<u>0</u>	<u>0</u>	
TOTAL SUPPORT SERV PUPIL HEALTH	1,352,446	1,490,321	1,607,143	7.8%
2500 SUPPORT SERV BUSINESS				
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%
2600 OPERATION & MNT. OF PLANT SERVIC	ES			
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>	4,500	<u>4,200</u>	-6.7%
TOTAL OPER. & MNT. OF PLANT SERV.	10,652,990	11,715,782	12,201,023	4.1%
2700 STUDENT TRANSPORTATION SERVICE	<u>ES</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%
2800 SUPPORT SERVICES - CENTRAL				
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%

FUNCTION AND OBJECT	ACTUAL 2013-2014	BUDGET 2014-2015	BUDGET <u>2015-2016</u>	% <u>CHANGE</u>
2800 SUPPORT SERVICES - CENTRAL (co	nt.)			
600 Supplies	78,492	8,063	51,495	538.7%
700 Equipment	44,929	21,347	41,461	94.2%
800 Other Objects	549	805	805	0.0%
TOTAL SUPPORT SERV CENTRAL	1,743,846	1,683,407	1,686,681	0.2%
2900 OTHER SUPPORT SERVICES				
300 Purchased Professional Services	0	0	0	
500 Other Purchased Services	138,094	<u>139,203</u>	137,604	-1.1%
TOTAL OTHER SUPPORT SERVICES	138,094	139,203	137,604	-1.1%
3200 STUDENT ACTIVITIES				
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	34,552	42,230	43,170	2.2%
TOTAL STUDENT ACTIVITIES	1,705,615	1,758,280	1,873,653	6.6%
3300 COMMUNITY SERVICES				
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>	8,250	5,936	-28.0%
TOTAL COMMUNITY SERVICES	44,063	49,961	46,452	-7.0%
3400 SCHOLARSHIPS AND AWARDS				
800 Other Objects	<u>950</u>	<u>0</u>	<u>0</u>	
5100 DEBT SERVICE/OTHER EXP. & FIN. L	<u>JSES</u>			
800 Other Objects	2,405,753	3,125,524	2,816,745	-9.9%
900 Other Financing Uses	11,375,000	12,075,000	12,610,000	4.4%
TOTAL DEBT SERVICE	13,780,753	15,200,524	15,426,745	1.5%
5200 FUND TRANSFERS				
900 Other Financing Uses	<u>0</u>	<u>326,380</u>	<u>0</u>	-100.0%
5900 BUDGETARY RESERVE				
800 Other Objects	<u>0</u>	<u>6,509,311</u>	<u>2,087,582</u>	-67.9%
TOTAL APPROPRIATIONS	120,052,920	137,021,902	138,985,873	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