



2020-2021 FINAL BUDGET

June 8, 2020

Attached:

PDE-2028 Proposed Preliminary General Fund Budget
Summary of Revenue, Expenditures, and Fund Balance

Revenue Comparison

Expenditure Comparison

Summary of Changes

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: June 8, 2020



President of the Board - Original Signature Required

June 8, 2020

Date



Secretary of the Board - Original Signature Required

June 8, 2020

Date



Chief School Administrator - Original Signature Required

6/8/20

Date

Robert E Saul

Contact Person

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CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2020-2021 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : East Penn SD	COUNTY : Lehigh	AUN : 121392303
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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 2020-2021 (compared to 2019-2020)?

Yes ☒

No ☐

If yes, see information below, taken from the 2020-2021 General Fund Budget.

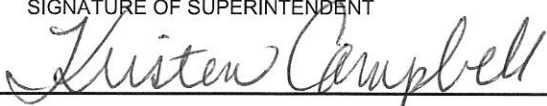
Total Budgeted Expenditures	\$157195663
Ending Unassigned Fund Balance	\$7786892
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.0%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒

No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE June 8, 2020
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DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : East Penn SD	County : Lehigh	AUN Number : 121392303
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE April 27, 2020
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The budgetary reserve represents funds set aside for unpredictable changes in the costs of goods and services, as well as the occurrence of events that are vaguely predictable during budget preparations.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The budgetary reserve represents funds set aside for unpredictable changes in the costs of goods and services, as well as the occurrence of events that are vaguely predictable during budget preparations.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	48,975
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,985,500
0850 Unassigned Fund Balance	7,786,892
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$15,772,392</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	111,164,263
7000 Revenue from State Sources	35,810,311
8000 Revenue from Federal Sources	2,235,589
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$149,210,163</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$164,982,555</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	97,019,054
6112 Interim Real Estate Taxes	348,948
6113 Public Utility Realty Taxes	97,650
6114 Payments in Lieu of Current Taxes - State / Local	10,940
6150 Current Act 511 Taxes - Proportional Assessments	10,022,460
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,771,850
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	113,825
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,457,221
6910 Rentals	50,890
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	85,955
6990 Refunds and Other Miscellaneous Revenue	45,470
REVENUE FROM LOCAL SOURCES	\$111,164,263
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	12,596,194
7112 Basic Education Funding-Social Security	2,462,009
7160 Tuition for Orphans Subsidy	158,550
7271 Special Education funds for School-Aged Pupils	3,559,897
7311 Pupil Transportation Subsidy	1,244,460
7312 Nonpublic and Charter School Pupil Transportation Subsidy	338,030
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	950,105
7330 Health Services (Medical, Dental, Nurse, Act 25)	158,504
7340 State Property Tax Reduction Allocation	1,834,327
7360 Safe Schools	695,948
7505 Ready to Learn Block Grant	705,924
7820 State Share of Retirement Contributions	11,106,363
REVENUE FROM STATE SOURCES	\$35,810,311
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	756,428
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	171,331
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	42,635
8517 NCLB, Title IV - 21st Century Schools	57,864
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	626,664

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	561,817
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	18,850
REVENUE FROM FEDERAL SOURCES	\$2,235,589
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	149,210,163

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$97,019,054	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,834,327</u>	
Total Approx. Tax Revenue:	\$98,853,381	
Approx. Tax Levy for Tax Rate Calculation:	\$104,131,938	
	Lehigh	Total

2019-20 Data		
a. Assessed Value	\$5,553,798,400	\$5,553,798,400
b. Real Estate Mills	18.3808	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$5,297,829,074	\$5,297,829,074
d. Assessed Value	\$5,598,100,000	\$5,598,100,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$102,083,258	\$102,083,258
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$102,083,258	\$102,083,258
(f Total * g)		
i. Base Mills Subject to Index	18.3808	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.84000%	94.84000%
k. Tax Levy Needed	\$104,131,938	\$104,131,938
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	18.6013	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$104,131,938	\$104,131,938
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$102,297,611
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$97,019,054
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$97,019,054	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,834,327</u>	
Total Approx. Tax Revenue:	\$98,853,381	
Approx. Tax Levy for Tax Rate Calculation:	\$104,131,938	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.9322	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$105,984,349	\$105,984,349
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$6,480.00	
Number of Homestead/Farmstead Properties	15218	15218
Median Assessed Value of Homestead Properties		\$208,100

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$97,019,054
Amount of Tax Relief for Homestead Exclusions	<u>\$1,834,327</u>
Total Approx. Tax Revenue:	\$98,853,381
Approx. Tax Levy for Tax Rate Calculation:	\$104,131,938
	Lehigh
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,834,327	Lowering RE Tax Rate	\$0	\$1,834,327
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,834,327

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Lehigh	5,598,100,000	18.6013	104,131,938				94.84000%		
Totals:	5,598,100,000		104,131,938	-	1,834,327	=	102,297,611	X	94.84000% = 97,019,054
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0		0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00		0		0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0		0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00		0		0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00		0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0		0
Total Current Act 511 Taxes – Flat Rate Assessments							0		0
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%		8,516,000		8,516,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		1,506,460		1,506,460
6154	Current Act 511 Amusement Taxes			0.000%	0.000%		0		0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000		0		0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%		0		0
6157	Current Act 511 Mercantile Taxes			0.000	0.000		0		0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0		0		0
Total Current Act 511 Taxes – Proportional Assessments							10,022,460		10,022,460
Total Act 511, Current Taxes									10,022,460
Act 511 Tax Limit -->					5,297,829,074	X	12		63,573,949
					Market Value		Mills		(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>									
	Lehigh	18.3808	18.6013	1.20%	Yes	3.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	66,827,236
1200 Special Programs - Elementary / Secondary	23,430,287
1300 Vocational Education	2,584,627
1400 Other Instructional Programs - Elementary / Secondary	335,945
1500 Nonpublic School Programs	74,607
1600 Adult Education Programs	927,567
Total Instruction	\$94,180,269
2000 Support Services	
2100 Support Services - Students	5,374,194
2200 Support Services - Instructional Staff	4,413,662
2300 Support Services - Administration	6,712,594
2400 Support Services - Pupil Health	1,870,160
2500 Support Services - Business	1,193,458
2600 Operation and Maintenance of Plant Services	12,602,834
2700 Student Transportation Services	9,046,580
2800 Support Services - Central	1,962,275
2900 Other Support Services	147,000
Total Support Services	\$43,322,757
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,947,360
3300 Community Services	57,100
Total Operation of Non-Instructional Services	\$2,004,460
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,062,677
5200 Interfund Transfers - Out	1,140,000
5900 Budgetary Reserve	7,485,500
Total Other Expenditures and Financing Uses	\$17,688,177
Total Estimated Expenditures and Other Financing Uses	\$157,195,663

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	36,798,335
200 Personnel Services - Employee Benefits	22,368,075
300 Purchased Professional and Technical Services	243,500
400 Purchased Property Services	693,507
500 Other Purchased Services	4,185,852
600 Supplies	2,514,330
700 Property	7,000
800 Other Objects	16,637
Total Regular Programs - Elementary / Secondary	\$66,827,236
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,248,898
200 Personnel Services - Employee Benefits	5,821,738
300 Purchased Professional and Technical Services	5,194,943
500 Other Purchased Services	1,971,468
600 Supplies	193,240
Total Special Programs - Elementary / Secondary	\$23,430,287
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,584,627
Total Vocational Education	\$2,584,627
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	197,273
200 Personnel Services - Employee Benefits	84,552
300 Purchased Professional and Technical Services	31,000
400 Purchased Property Services	10,140
500 Other Purchased Services	9,600
600 Supplies	3,380
Total Other Instructional Programs - Elementary / Secondary	\$335,945
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	46,081
600 Supplies	28,526
Total Nonpublic School Programs	\$74,607
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	18,000
200 Personnel Services - Employee Benefits	7,715
500 Other Purchased Services	901,552
600 Supplies	300
Total Adult Education Programs	\$927,567
Total Instruction	\$94,180,269
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,145,165

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	1,986,909
300	Purchased Professional and Technical Services	197,000
400	Purchased Property Services	1,377
500	Other Purchased Services	7,067
600	Supplies	34,576
800	Other Objects	2,100
Total Support Services - Students		\$5,374,194
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	2,098,970
200	Personnel Services - Employee Benefits	1,904,067
300	Purchased Professional and Technical Services	41,850
400	Purchased Property Services	9,800
500	Other Purchased Services	49,760
600	Supplies	304,645
800	Other Objects	4,570
Total Support Services - Instructional Staff		\$4,413,662
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	3,652,935
200	Personnel Services - Employee Benefits	2,467,369
300	Purchased Professional and Technical Services	157,175
400	Purchased Property Services	29,590
500	Other Purchased Services	131,861
600	Supplies	119,297
800	Other Objects	154,367
Total Support Services - Administration		\$6,712,594
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	1,101,141
200	Personnel Services - Employee Benefits	636,119
300	Purchased Professional and Technical Services	76,150
400	Purchased Property Services	4,000
500	Other Purchased Services	500
600	Supplies	52,250
Total Support Services - Pupil Health		\$1,870,160
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	599,930
200	Personnel Services - Employee Benefits	455,678
300	Purchased Professional and Technical Services	40,750
400	Purchased Property Services	7,400
500	Other Purchased Services	9,650
600	Supplies	73,600
800	Other Objects	6,450
Total Support Services - Business		\$1,193,458
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	5,056,313
200	Personnel Services - Employee Benefits	3,366,581

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	340,650
400 Purchased Property Services	962,580
500 Other Purchased Services	454,830
600 Supplies	2,375,800
700 Property	37,500
800 Other Objects	8,580
Total Operation and Maintenance of Plant Services	\$12,602,834
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	9,046,580
Total Student Transportation Services	\$9,046,580
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	782,174
200 Personnel Services - Employee Benefits	639,811
300 Purchased Professional and Technical Services	190,347
400 Purchased Property Services	2,788
500 Other Purchased Services	58,970
600 Supplies	247,885
700 Property	40,000
800 Other Objects	300
Total Support Services - Central	\$1,962,275
2900 <u>Other Support Services</u>	
500 Other Purchased Services	147,000
Total Other Support Services	\$147,000
Total Support Services	\$43,322,757
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	913,314
200 Personnel Services - Employee Benefits	434,943
300 Purchased Professional and Technical Services	70,273
400 Purchased Property Services	23,050
500 Other Purchased Services	290,448
600 Supplies	164,968
800 Other Objects	50,364
Total Student Activities	\$1,947,360
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	48,000
400 Purchased Property Services	500
600 Supplies	8,600
Total Community Services	\$57,100
Total Operation of Non-Instructional Services	\$2,004,460
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,129,677

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	7,933,000
Total Debt Service / Other Expenditures and Financing Uses	\$9,062,677
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,140,000
Total Interfund Transfers - Out	\$1,140,000
5900 Budgetary Reserve	
800 Other Objects	7,485,500
Total Budgetary Reserve	\$7,485,500
Total Other Expenditures and Financing Uses	\$17,688,177
TOTAL EXPENDITURES	\$157,195,663

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<u>Cash and Short-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	22,669,000	22,640,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	4,771,000	3,187,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	800,000	620,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$28,240,000	\$26,447,000

<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$28,240,000	\$26,447,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	38,118,000	30,290,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	921,000	949,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	28,550,000	29,400,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$67,589,000	\$60,639,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness	06/30/2020 Estimate	06/30/2021 Projection
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

LEA : 121392303 East Penn SD

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	210,000	218,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$210,000	\$218,000
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

LEA : 121392303 East Penn SD

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$67,799,000	\$60,857,000

LEA : 121392303 East Penn SD

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	16,430,000	17,080,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$16,430,000	\$17,080,000
TOTAL INDEBTEDNESS	\$84,229,000	\$77,937,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	48,975
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,786,892
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,786,892
5900 Budgetary Reserve	7,485,500
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,321,367

East Penn School District
2020-2021 Proposed Final Budget
Summary of Revenues, Expenditures, and Fund Balance

	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>PERCENT</u> <u>CHANGE</u>
BEGINNING RESTRICTED FUND BALANCE	134,828	48,975	48,975	0.0%
BEGINNING COMMITTED FUND BALANCE	-	-	-	
BEGINNING ASSIGNED FUND BALANCE	7,305,800	8,487,220	7,985,500	-5.9%
BEGINNING UNASSIGNED FUND BALANCE	<u>7,179,388</u>	<u>6,471,572</u>	<u>7,786,892</u>	20.3%
TOTAL BEGINNING FUND BALANCE	14,620,016	15,007,767	15,821,367	5.4%
REVENUE				
6000 Local Sources	112,773,106	112,941,485	111,164,263	-1.6%
7000 State Sources	34,543,741	35,175,476	35,810,311	1.8%
8000 Federal Sources	1,496,746	1,585,600	2,235,589	41.0%
9000 Other Financing Sources	<u>38,462</u>	-	-	
TOTAL REVENUE AND OTHER FINANCING SOURCES	148,852,055	149,702,561	149,210,163	-0.3%
EXPENDITURES				
1000 Instruction	91,016,313	93,292,178	94,180,269	1.0%
2000 Support Services	40,148,397	43,489,466	43,322,757	-0.4%
3000 Operation of Non-Instructional Services	1,887,452	2,081,727	2,004,460	-3.7%
4000 Facilities Acquisition, Construction, Improve	-	-	-	
5000 Other Financing Uses	<u>14,648,343</u>	<u>19,326,410</u>	<u>17,688,177</u>	-8.5%
TOTAL EXPENDITURES AND OTHER FINANCING USES	147,700,506	158,189,781	157,195,663	-0.6%
ENDING FUND BALANCE (if Budgetary Reserve is spent)	15,771,565	6,520,547	7,835,867	20.2%
Budgetary Reserve	-	7,552,500	7,485,500	-0.9%
ENDING FUND BALANCE (if Budgetary Reserve is not spent)	15,771,565	14,073,047	15,321,367	8.9%
ENDING RESTRICTED FUND BALANCE *	906,459	48,975	48,975	0.0%
ENDING COMMITTED FUND BALANCE *	-	-	-	
ENDING ASSIGNED FUND BALANCE *	8,487,220	-	-	
ENDING UNASSIGNED FUND BALANCE *	<u>6,377,888</u>	<u>14,024,072</u>	<u>15,272,392</u>	8.9%
TOTAL ENDING FUND BALANCE *	15,771,567	14,073,047	15,321,367	8.9%
* Assuming Budgetary Reserve is not spent				

**East Penn School District
2020-2021 Proposed Final Budget
Revenue Comparison**

SOURCE	Actual <u>2018-19</u>	Budget <u>2019-20</u>	Budget <u>2020-21</u>	Percent <u>Change</u>
ASSESSMENTS (\$)	5,487,891,600	5,553,798,400	5,598,100,000	0.8%
MILLAGE PER \$1,000 ASSESSMENT	18.3808	18.3808	18.6013	1.2%
TAX BILLING AT JULY 1	100,871,838	102,083,258	104,131,938	2.0%
PERCENT COLLECTION	96.22%	95.73%	94.84%	-0.9%
<u>6000 LOCAL SOURCES</u>				
6111 Current Real Estate Taxes	95,294,023	95,967,005	97,019,054	1.1%
6112 Interim Real Estate Taxes	805,027	1,212,860	348,948	-71.2%
6113 Public Utility Realty Taxes	104,009	100,000	97,650	-2.4%
6114 Payments In Lieu of Current Taxes	10,963	10,960	10,940	-0.2%
6151 Earned Income Taxes (Act 511)	9,559,513	9,688,110	8,516,000	-12.1%
6153 Real Estate Transfer Taxes (Act 511)	1,767,392	1,673,850	1,506,460	-10.0%
6411 Delinquent Real Estate Taxes	2,052,512	1,771,850	1,771,850	0.0%
6451 Delinquent Earned Income Taxes (Act 511)	29	1,200	-	-100.0%
6510 Earnings on Investments	998,783	620,000	40,000	-93.5%
6710 Admissions	78,292	64,000	64,000	0.0%
6740 Fees	145,172	39,950	39,950	0.0%
6790 Other Student Activity Income	41,933	6,520	9,875	51.5%
6831 Federal Other Rev. From Other LEA's	21,713	6,840	6,832	-0.1%
6832 Federal IDEA Rev. From Other LEA's	1,449,590	1,438,930	1,450,389	0.8%
6910 Rentals	54,940	46,850	50,890	8.6%
6920 Contributions/Donations from Private Srcs..	171,734	100,000	100,000	0.0%
6942 Tuition - Summer School	53,565	55,070	30,000	-45.5%
6943 Tuition - Adult Education	15,845	8,520	10,300	20.9%
6944 Tuition - Other LEA's in PA	13,837	11,340	13,695	20.8%
6949 Tuition - Other	51,240	61,410	31,960	-48.0%
6990 Miscellaneous Revenue	<u>82,995</u>	<u>56,220</u>	<u>45,470</u>	-19.1%
TOTAL LOCAL SOURCES	112,773,106	112,941,485	111,164,263	-1.6%
<u>7000 STATE SOURCES</u>				
7111 Basic Education Funding	12,129,006	12,129,325	12,596,194	3.8%
7112 BEF - Social Security Reimbursement	-	-	2,462,009	
7160 Tuition from Orphans	193,671	143,850	158,550	10.2%
7250 Migratory Children	200	-	-	
7271 Special Education Funding	3,531,820	3,379,348	3,559,897	5.3%
7299 Program Revenues	113	-	-	
7310 Pupil Transportation Subsidy	2,170,651	2,072,344	1,582,490	-23.6%
7320 Rental & Sinking Fund Payments	1,162,377	1,093,780	950,105	-13.1%
7330 Health Services	148,981	147,500	158,504	7.5%
7340 State Property Tax Reduction Allocation	1,838,606	1,835,681	1,834,327	-0.1%
7360 Safe Schools	24,955	-	695,948	
7500 Extra Grants	708,972	705,924	705,924	0.0%
7810 State Share of Social Security & Medicare	2,274,864	2,492,273	-	-100.0%
7820 State Share of Retirement Contributions	<u>10,359,523</u>	<u>11,175,451</u>	<u>11,106,363</u>	-0.6%
TOTAL STATE SOURCES	34,543,741	35,175,476	35,810,311	1.8%

**East Penn School District
2020-2021 Proposed Final Budget
Revenue Comparison**

SOURCE	<u>Actual 2018-19</u>	<u>Budget 2019-20</u>	<u>Budget 2020-21</u>	<u>Percent Change</u>
<u>8000 FEDERAL SOURCES</u>				
8514 Title I Improving Academic Achievement	790,490	792,856	756,428	-4.6%
8515 Title II Prep., Training, and Recruiting High Quality Teachers	192,969	190,187	171,331	-9.9%
8516 Title III Language Instruction For Limited English Proficient	39,527	45,634	42,635	-6.6%
8517 Title IV 21st Century Schools	44,272	44,743	57,864	29.3%
8690 Other Restricted Federal Grants	-	-	-	
8740 ESSER Reflief Funds	-	-	626,664	
8810 ACCESS Medicaid Reimbursement	395,309	494,270	561,817	13.7%
8820 ACCESS Administrative Claiming Prog.	<u>34,179</u>	<u>17,910</u>	<u>18,850</u>	5.2%
TOTAL FEDERAL SOURCES	1,496,746	1,585,600	2,235,589	41.0%
<u>9000 OTHER FINANCING SOURCES</u>				
9300 Interfund Transfers	-	-	-	
9400 Sale of Fixed Assets	6,000	-	-	
9900 Insurance Recoveries	<u>32,462</u>	<u>-</u>	<u>-</u>	
TOTAL OTHER FINANCING SOURCES	38,462	-	-	
TOTAL REVENUE	148,852,055	149,702,561	149,210,163	-0.3%

**East Penn School District
2020-2021 Proposed Final Budget
Expenditure Comparison**

FUNCTION AND OBJECT	Actual <u>2018-19</u>	Budget <u>2019-20</u>	Budget <u>2020-21</u>	Percent <u>Change</u>
<u>1100 REGULAR PROGRAMS</u>				
100 Personnel Services - Salaries	35,750,457	37,107,891	36,798,335	-0.8%
200 Personnel Services - Benefits	21,269,540	22,376,777	22,368,075	0.0%
300 Purchased Professional Services	215,843	190,000	243,500	28.2%
400 Purchased Services	555,255	643,470	693,507	7.8%
500 Other Purchased Services	4,036,474	4,171,430	4,185,852	0.3%
600 Supplies	2,665,502	2,052,005	2,514,330	22.5%
700 Property	28,459	97,764	7,000	-92.8%
800 Other Objects	<u>11,553</u>	<u>15,145</u>	<u>16,637</u>	9.9%
TOTAL REGULAR PROGRAMS	64,533,082	66,654,482	66,827,236	0.3%
<u>1200 SPECIAL PROGRAMS</u>				
100 Personnel Services - Salaries	9,758,481	10,304,359	10,248,898	-0.5%
200 Personnel Services - Benefits	5,315,397	5,722,969	5,821,738	1.7%
300 Purchased Professional Services	4,959,697	4,840,023	5,194,943	7.3%
400 Purchased Services	-	500	-	-100.0%
500 Other Purchased Services	2,119,692	1,817,180	1,971,468	8.5%
600 Supplies	59,543	69,797	193,240	176.9%
700 Property	-	-	-	
800 Other Objects	<u>3,669</u>	<u>4,083</u>	<u>-</u>	-100.0%
TOTAL SPECIAL PROGRAMS	22,216,479	22,758,911	23,430,287	2.9%
<u>1300 VOCATIONAL EDUCATION</u>				
100 Personnel Services - Salaries	313,037	-	-	
200 Personnel Services - Benefits	219,622	-	-	
400 Purchased Services	-	-	-	
500 Other Purchased Services	-	-	-	
600 Supplies	2,509,798	2,561,000	2,584,627	0.9%
700 Property	2,702	-	-	
800 Other Objects	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL VOCATIONAL EDUCATION	3,045,160	2,561,000	2,584,627	0.9%
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>				
100 Personnel Services - Salaries	183,650	231,192	197,273	-14.7%
200 Personnel Services - Benefits	62,924	98,204	84,552	-13.9%
300 Purchased Professional Services	-	-	31,000	
400 Purchased Services	9,295	10,140	10,140	0.0%
500 Other Purchased Services	4,621	9,600	9,600	0.0%
600 Supplies	<u>1,348</u>	<u>3,380</u>	<u>3,380</u>	0.0%
TOTAL OTHER INSTRUCTIONAL PROGRAMS	261,837	352,516	335,945	-4.7%
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>				
300 Purchased Professional Services	42,495	41,344	46,081	11.5%
500 Other Purchased Services	1,475	-	-	
600 Supplies	<u>2,011</u>	<u>2,319</u>	<u>28,526</u>	1130.1%
TOTAL NONPUBLIC SCHOOL PROGRAMS	45,981	43,663	74,607	70.9%

**East Penn School District
2020-2021 Proposed Final Budget
Expenditure Comparison**

FUNCTION AND OBJECT	Actual <u>2018-19</u>	Budget <u>2019-20</u>	Budget <u>2020-21</u>	Percent <u>Change</u>
<u>1600 ADULT EDUCATION PROGRAMS</u>				
100 Personnel Services - Salaries	15,553	18,000	18,000	0.0%
200 Personnel Services - Benefits	1,528	7,646	7,715	0.9%
500 Other Purchased Services	896,693	895,660	901,552	0.7%
600 Supplies	-	300	300	0.0%
TOTAL ADULT EDUCATION PROGRAMS	913,774	921,606	927,567	0.6%
<u>2100 SUPPORT SERVICES - STUDENTS</u>				
100 Personnel Services - Salaries	2,936,475	3,162,988	3,145,165	-0.6%
200 Personnel Services - Benefits	1,807,061	1,947,069	1,986,909	2.0%
300 Purchased Professional Services	110,307	190,666	197,000	3.3%
400 Purchased Services	4,387	3,115	1,377	-55.8%
500 Other Purchased Services	8,538	8,375	7,067	-15.6%
600 Supplies	136,202	40,539	34,576	-14.7%
700 Property	-	-	-	
800 Other Objects	2,294	3,550	2,100	-40.8%
TOTAL SUPPORT SERVICES - STUDENTS	5,005,265	5,356,302	5,374,194	0.3%
<u>2200 SUPPORT SERV. - INSTRUCTIONAL STAFF</u>				
100 Personnel Services - Salaries	1,954,063	2,134,017	2,098,970	-1.6%
200 Personnel Services - Benefits	1,768,247	1,739,139	1,904,067	9.5%
300 Purchased Professional Services	74,117	107,118	41,850	-60.9%
400 Purchased Services	7,783	12,365	9,800	-20.7%
500 Other Purchased Services	61,708	40,055	49,760	24.2%
600 Supplies	232,982	271,138	304,645	12.4%
700 Property	-	-	-	
800 Other Objects	841	2,030	4,570	125.1%
TOTAL SUPPORT SERV. - INSTRUCT. STAFF	4,099,741	4,305,862	4,413,662	2.5%
<u>2300 SUPPORT SERVICES - ADMINISTRATION</u>				
100 Personnel Services - Salaries	3,211,300	3,484,433	3,652,935	4.8%
200 Personnel Services - Benefits	2,080,157	2,279,578	2,467,369	8.2%
300 Purchased Professional Services	126,723	161,550	157,175	-2.7%
400 Purchased Services	23,277	24,302	29,590	21.8%
500 Other Purchased Services	119,217	145,859	131,861	-9.6%
600 Supplies	130,171	115,363	119,297	3.4%
700 Property	3,533	-	-	
800 Other Objects	106,864	63,393	154,367	143.5%
TOTAL SUPPORT SERV. - ADMINISTRATION	5,801,242	6,274,478	6,712,594	7.0%

**East Penn School District
2020-2021 Proposed Final Budget
Expenditure Comparison**

FUNCTION AND OBJECT	Actual 2018-19	Budget 2019-20	Budget 2020-21	Percent Change
<u>2400 SUPPORT SERVICES - PUPIL HEALTH</u>				
100 Personnel Services - Salaries	984,109	1,126,044	1,101,141	-2.2%
200 Personnel Services - Benefits	545,922	640,001	636,119	-0.6%
300 Purchased Professional Services	247,031	75,650	76,150	0.7%
400 Purchased Services	3,673	4,000	4,000	0.0%
500 Other Purchased Services	777	500	500	0.0%
600 Supplies	46,042	48,800	52,250	7.1%
700 Property	-	-	-	
TOTAL SUPPORT SERVICES - PUPIL HEALTH	1,827,553	1,894,995	1,870,160	-1.3%
<u>2500 SUPPORT SERVICES - BUSINESS</u>				
100 Personnel Services - Salaries	566,322	598,943	599,930	0.2%
200 Personnel Services - Benefits	414,942	422,736	455,678	7.8%
300 Purchased Professional Services	35,169	41,700	40,750	-2.3%
400 Purchased Services	15,318	9,700	7,400	-23.7%
500 Other Purchased Services	9,287	10,650	9,650	-9.4%
600 Supplies	58,643	65,200	73,600	12.9%
700 Property	-	-	-	
800 Other Objects	6,204	17,750	6,450	-63.7%
TOTAL SUPPORT SERVICES - BUSINESS	1,105,885	1,166,679	1,193,458	2.3%
<u>2600 OPERATION & MNT. OF PLANT SERVICES</u>				
100 Personnel Services - Salaries	5,097,834	5,480,229	5,056,313	-7.7%
200 Personnel Services - Benefits	3,304,270	3,624,722	3,366,581	-7.1%
300 Purchased Professional Services	233,726	281,500	340,650	21.0%
400 Purchased Services	945,736	1,224,630	962,580	-21.4%
500 Other Purchased Services	397,211	447,378	454,830	1.7%
600 Supplies	2,149,658	2,801,565	2,375,800	-15.2%
700 Property	125,699	45,000	37,500	-16.7%
800 Other Objects	9,221	10,580	8,580	-18.9%
TOTAL OPERATION & MNT. OF PLANT SERV.	12,263,354	13,915,604	12,602,834	-9.4%
<u>2700 STUDENT TRANSPORTATION SERVICES</u>				
500 Other Purchased Services	7,533,044	8,201,564	9,046,580	10.3%
700 Property	-	-	-	
TOTAL STUDENT TRANSPORTATION SVCS.	7,533,044	8,201,564	9,046,580	10.3%
<u>2800 SUPPORT SERVICES - CENTRAL</u>				
100 Personnel Services - Salaries	1,055,241	878,954	782,174	-11.0%
200 Personnel Services - Benefits	817,606	678,438	639,811	-5.7%
300 Purchased Professional Services	172,543	175,312	190,347	8.6%
400 Purchased Services	-	2,788	2,788	0.0%
500 Other Purchased Services	46,471	52,494	58,970	12.3%
600 Supplies	281,599	245,962	247,885	0.8%
700 Property	369	195,634	40,000	-79.6%
800 Other Objects	339	200	300	50.0%
TOTAL SUPPORT SERVICES - CENTRAL	2,374,168	2,229,782	1,962,275	-12.0%
<u>2900 OTHER SUPPORT SERVICES</u>				
500 Other Purchased Services	138,146	144,200	147,000	1.9%

**East Penn School District
2020-2021 Proposed Final Budget
Expenditure Comparison**

FUNCTION AND OBJECT	<u>Actual 2018-19</u>	<u>Budget 2019-20</u>	<u>Budget 2020-21</u>	<u>Percent Change</u>
<u>3200 STUDENT ACTIVITIES</u>				
100 Personnel Services - Salaries	849,709	936,809	913,314	-2.5%
200 Personnel Services - Benefits	331,084	419,490	434,943	3.7%
300 Purchased Professional Services	77,514	77,160	70,273	-8.9%
400 Purchased Services	40,441	30,450	23,050	-24.3%
500 Other Purchased Services	279,565	286,830	290,448	1.3%
600 Supplies	201,875	206,031	164,968	-19.9%
700 Property	9,495	-	-	
800 Other Objects	<u>42,971</u>	<u>62,955</u>	<u>50,364</u>	-20.0%
TOTAL STUDENT ACTIVITIES	1,832,653	2,019,725	1,947,360	-3.6%
<u>3300 COMMUNITY SERVICES</u>				
100 Personnel Services - Salaries	4,485	3,792	-	-100.0%
200 Personnel Services - Benefits	1,123	1,610	-	-100.0%
300 Purchased Professional Services	35,388	48,000	48,000	0.0%
400 Purchased Services	500	500	500	0.0%
600 Supplies	<u>12,303</u>	<u>8,100</u>	<u>8,600</u>	6.2%
TOTAL COMMUNITY SERVICES	53,799	62,002	57,100	-7.9%
<u>3400 SCHOLARSHIPS AND AWARDS</u>				
800 Other Objects	1,000	-	-	
<u>5100 DEBT SERVICE</u>				
800 Other Objects	1,195,343	1,245,910	1,129,677	-9.3%
900 Other Uses of Funds	<u>8,963,000</u>	<u>8,888,000</u>	<u>7,933,000</u>	-10.7%
TOTAL DEBT SERVICE	10,158,343	10,133,910	9,062,677	-10.6%
<u>5200 INTERFUND TRANSFERS</u>				
900 Other Uses of Funds	<u>4,490,000</u>	<u>1,640,000</u>	<u>1,140,000</u>	-30.5%
<u>5900 BUDGETARY RESERVE</u>				
800 Other Objects	<u>-</u>	<u>7,552,500</u>	<u>7,485,500</u>	-0.9%
TOTAL EXPENDITURES	<u>147,700,506</u>	<u>158,189,781</u>	<u>157,195,663</u>	-0.6%

East Penn School District

Summary of Changes from the Preliminary Budget

<u>Beginning Fund Balance</u>			
1/27/2020	Proposed Budget Beginning Fund Balance		14,836,847
03/09/20	2019-2020 Local Revenue	535,699	
	2019-2020 State Revenue	400,379	
	2019-2020 Other Revenue	(25,910)	
	2019-2020 Salaries	581,329	
	2019-2020 Employee Benefits	301,924	
	2019-2020 District-Wide Instructional	(279,650)	
	2019-2020 District-Wide Non Instructional	(800,273)	
	2019-2020 Contribution to Capital Reserve	(559,013)	
	2019-2020 Debt Service	459,014	
	TOTAL 03/09/20 CHANGE		613,499
04/27/20	2019-2020 Local Revenue	(1,412,361)	
	2019-2020 State Revenue	(16,529)	
	2019-2020 Federal Revenue	57,949	
	2019-2020 Salaries	89,167	
	2019-2020 Employee Benefits	103,528	
	2019-2020 District-Wide Instructional	(9,397)	
	2019-2020 District-Wide Non Instructional	1,599,452	
	TOTAL 04/27/2020 CHANGE		411,809
06/08/20	2019-2020 Local Revenue	293	
	2019-2020 State Revenue	262,835	
	2019-2020 Salaries	(289,189)	
	2019-2020 Employee Benefits	(72,084)	
	2019-2020 District-Wide Instructional	198,691	
	2019-2020 District-Wide Non Instructional	438,370	
	2019-2020 Contribution to Capital Reserve	(600,000)	
	2019-2020 Debt Service Payments	20,296	
	TOTAL 06/08/2020 CHANGE		(40,788)
Current Total	Revised Beginning Fund Balance		<u>15,821,367</u>

Revenue		
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1/27/2020	Preliminary Budget Revenues		154,931,074
03/23/20	Real Estate Taxes	106,012	
	Social Security Reimbursement	(3,643)	
	Retirement Reimbursement	(9,647)	
	Federal Program Revenue	(9,598)	
	TOTAL 03/23/20 CHANGE		83,124
04/27/20	Local Revenues	(5,435,382)	
	State Revenues	(806,360)	
	Federal Revenues	39,760	
	TOTAL 04/27/2020 CHANGE		(6,201,982)
05/26/20	Real Estate Taxes (Assessment Increases)	57,751	
	Social Security Reimbursement	(184,502)	
	Retirement Reimbursement	(40,900)	
	State Property Tax Reduction Funds	(1,354)	
	State Rental and Sinking Fund Reimbursement	(133,207)	
	TOTAL 05/26/2020 CHANGE		(302,212)
06/08/20	Real Estate Taxes (Millage Reduction)	(293,070)	
	Summer School Tuition		
	Basic Education Funding	(108)	
	Disaster Emergency Safety Grants	695,948	
	Special Education Funding	(6,578)	
	Social Security Reimbursement	(55,909)	
	Retirement Reimbursement	(257,134)	
	Federal Revenues	(9,654)	
	ESSER Relief Funds	626,664	
	TOTAL 06/08/2020 CHANGE		700,159
Current Total	Revised Budget Revenues		<u>149,210,163</u>

Expenditures

1/27/2020	Preliminary Budget Expenditures		162,677,624
03/23/20	Employee Salary Adjustments	102,009	
	Employee Benefit Adjustments	(200,048)	
	Charter School Tuition	43,426	
	Pupil Transportation	(9,349)	
	LCTI Tuition	(2,391)	
	Technology Budget	(54,075)	
	Facilities Study	60,000	
	TOTAL 03/23/20 CHANGE		(60,428)
05/26/20	Staffing Reductions	(1,381,974)	
	Building and Department Budget Reductions	(800,404)	
	Conference and Substitute Tchr Reductions	(121,424)	
	Capital Reserve Fund Contribution Reduction	(500,000)	
	Debt Service Restructuring Reduction	(1,080,493)	
	Breakage (Savings between retiree and new-hire)	(219,714)	
	Property Insurance Package Reduction	(14,927)	
	Workers Compensation Insurance Reduction	(101,070)	
	LCTI Tuition Reduction	(64,975)	
	Retiree Medical Insurance (Retirement Incentive)	4,961	
	Budgetary Reserve Adjustment	(217,050)	
	TOTAL 05/26/20 CHANGE		(4,497,070)
06/08/20	Wage Freeze - Administration (gross savings)	(213,493)	
	Wage Freeze - EPEA (gross savings)	(1,682,220)	
	Wage Freeze - Teamsters (gross savings)	(84,619)	
	Wage Freeze - Unclassified Staff (gross savings)	(97,310)	
	Restore One (1) Elementary Teaching Position removed from the budget on 05/26/2020	110,813	
	Custodial Reduction	(101,565)	
	Health Room Nurse Reduction	(34,395)	
	Building and Department Budget Reductions	(12,416)	
	Transportation Savings	(100,000)	
	Special Education Compensatory Ed Settlements	12,130	
	Disaster Emergency Safety Grant Expenses	695,948	
	ESSER Relief Fund Expenses	598,138	
	ESSER Relief Fund Expenses (Non-Public)	28,526	
	Budgetary Reserve Adjustment	(44,000)	
	TOTAL 06/08/2020 CHANGE		(924,463)
Current Total	Revised Expenditures		<u>157,195,663</u>

Fund Balance Usage Reconciliation
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Current Beginning Fund Balance		15,821,367
Current Revenues	+	<u>149,210,163</u>
Current Beginning Fund Balance + Revenues		165,031,530
Current Expenditures	-	<u>157,195,663</u>
Ending Fund Balance (if Budgetary Reserve is spent)		7,835,867
Unspent Budgetary Reserve	+	7,485,500
Ending Fund Balance (if Budgetary Reserve is unspent)		<u><u>15,321,367</u></u>