

EAST PENN SCHOOL DISTRICT
2020-2021 PRELIMINARY BUDGET

Supporting Documentation

January 27, 2020

Attached:

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

<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	7,746,550
0850 Unassigned Fund Balance	7,041,322
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,787,872</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	116,728,952
7000 Revenue from State Sources	36,613,705
8000 Revenue from Federal Sources	1,588,417
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$154,931,074</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$169,718,946</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	99,492,863
6112 Interim Real Estate Taxes	1,036,705
6113 Public Utility Realty Taxes	97,656
6114 Payments in Lieu of Current Taxes - State / Local	10,940
6150 Current Act 511 Taxes - Proportional Assessments	11,758,423
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,904,118
6500 Earnings on Investments	500,000
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	147,069
6990 Refunds and Other Miscellaneous Revenue	59,242
REVENUE FROM LOCAL SOURCES	\$116,728,952
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	12,596,302
7112 Basic Education Funding-Social Security	2,562,461
7160 Tuition for Orphans Subsidy	170,688
7271 Special Education funds for School-Aged Pupils	3,566,475
7311 Pupil Transportation Subsidy	2,387,716
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,083,312
7330 Health Services (Medical, Dental, Nurse, Act 25)	147,500
7340 State Property Tax Reduction Allocation	1,835,681
7505 Ready to Learn Block Grant	705,924
7820 State Share of Retirement Contributions	11,557,646
REVENUE FROM STATE SOURCES	\$36,613,705
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	773,672
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	171,881
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	42,635
8517 NCLB, Title IV - 21st Century Schools	59,322
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	518,983

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	21,924
REVENUE FROM FEDERAL SOURCES	\$1,588,417
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	154,931,074

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.0%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$99,492,863	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,835,681</u>	
Total Approx. Tax Revenue:		\$101,328,544	
Approx. Tax Levy for Tax Rate Calculation:		\$105,788,103	
		Lehigh	Total
<hr/>			
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		\$5,587,734,300	\$5,587,734,300
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
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			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		95.71000%	95.71000%
k. Tax Levy Needed		\$105,788,103	\$105,788,103
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate		18.9322	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$105,788,103	\$105,788,103
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$103,952,422
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$99,492,863
(n * Est. Pct. Collection)			

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$99,492,863
Amount of Tax Relief for Homestead Exclusions	<u>\$1,835,681</u>
Total Approx. Tax Revenue:	\$101,328,544
Approx. Tax Levy for Tax Rate Calculation:	\$105,788,103

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)	\$105,788,103	\$105,788,103
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$99,492,863
Amount of Tax Relief for Homestead Exclusions	<u>\$1,835,681</u>
Total Approx. Tax Revenue:	\$101,328,544
Approx. Tax Levy for Tax Rate Calculation:	\$105,788,103
	Lehigh
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,835,681	Lowering RE Tax Rate	\$1,835,681
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			\$1,835,681

<u>CODE</u>									
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	5,587,734,300	18.9322	105,788,103				95.71000%		
Totals:	5,587,734,300		105,788,103	-	1,835,681	=	103,952,422	X	95.71000% = 99,492,863
				<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%		9,843,119		9,843,119
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		1,915,304		1,915,304
6154	Current Act 511 Amusement Taxes			0.000%	0.000%		0		0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000		0		0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%		0		0
6157	Current Act 511 Mercantile Taxes			0.000	0.000		0		0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0		0		0
Total Current Act 511 Taxes– Proportional Assessments							11,758,423		11,758,423
Total Act 511, Current Taxes									11,758,423
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	18.9322	3.00%	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	68,750,677
1200 Special Programs - Elementary / Secondary	23,738,800
1300 Vocational Education	2,651,993
1400 Other Instructional Programs - Elementary / Secondary	335,945
1500 Nonpublic School Programs	46,081
1600 Adult Education Programs	927,567
Total Instruction	\$96,451,063
2000 Support Services	
2100 Support Services - Students	5,409,913
2200 Support Services - Instructional Staff	4,555,992
2300 Support Services - Administration	6,865,534
2400 Support Services - Pupil Health	1,971,529
2500 Support Services - Business	1,230,631
2600 Operation and Maintenance of Plant Services	13,120,261
2700 Student Transportation Services	9,155,929
2800 Support Services - Central	2,172,337
2900 Other Support Services	147,000
Total Support Services	\$44,629,126
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,010,615
3300 Community Services	57,100
Total Operation of Non-Instructional Services	\$2,067,715
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,143,170
5200 Interfund Transfers - Out	1,640,000
5900 Budgetary Reserve	7,746,550
Total Other Expenditures and Financing Uses	\$19,529,720
Total Estimated Expenditures and Other Financing Uses	\$162,677,624

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	38,465,561
200 Personnel Services - Employee Benefits	23,425,340
300 Purchased Professional and Technical Services	250,500
400 Purchased Property Services	661,277
500 Other Purchased Services	4,205,020
600 Supplies	1,713,942
700 Property	12,800
800 Other Objects	16,237
Total Regular Programs - Elementary / Secondary	\$68,750,677
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,375,925
200 Personnel Services - Employee Benefits	5,869,274
300 Purchased Professional and Technical Services	5,194,943
500 Other Purchased Services	2,108,944
600 Supplies	187,690
800 Other Objects	2,024
Total Special Programs - Elementary / Secondary	\$23,738,800
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,651,993
Total Vocational Education	\$2,651,993
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
Total Nonpublic School Programs	\$46,081
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	\$96,451,063
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,149,787

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,016,456
300 Purchased Professional and Technical Services	197,000
400 Purchased Property Services	1,377
500 Other Purchased Services	6,967
600 Supplies	36,226
800 Other Objects	2,100
Total Support Services - Students	\$5,409,913
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,153,089
200 Personnel Services - Employee Benefits	1,932,528
300 Purchased Professional and Technical Services	74,250
400 Purchased Property Services	10,100
500 Other Purchased Services	74,530
600 Supplies	309,995
800 Other Objects	1,500
Total Support Services - Instructional Staff	\$4,555,992
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,760,511
200 Personnel Services - Employee Benefits	2,502,337
300 Purchased Professional and Technical Services	158,295
400 Purchased Property Services	29,590
500 Other Purchased Services	143,350
600 Supplies	128,485
800 Other Objects	142,966
Total Support Services - Administration	\$6,865,534
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,170,929
200 Personnel Services - Employee Benefits	667,700
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	\$1,971,529
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	619,549
200 Personnel Services - Employee Benefits	466,032
300 Purchased Professional and Technical Services	40,750
400 Purchased Property Services	7,400
500 Other Purchased Services	9,650
600 Supplies	80,800
800 Other Objects	6,450
Total Support Services - Business	\$1,230,631
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	5,354,375
200 Personnel Services - Employee Benefits	3,551,019

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	290,650
400	Purchased Property Services	990,580
500	Other Purchased Services	469,757
600	Supplies	2,412,800
700	Property	42,500
800	Other Objects	8,580
Total Operation and Maintenance of Plant Services		\$13,120,261
2700 <u>Student Transportation Services</u>		
500	Other Purchased Services	9,155,929
Total Student Transportation Services		\$9,155,929
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	888,005
200	Personnel Services - Employee Benefits	721,308
300	Purchased Professional and Technical Services	193,881
400	Purchased Property Services	2,788
500	Other Purchased Services	58,070
600	Supplies	247,985
700	Property	60,000
800	Other Objects	300
Total Support Services - Central		\$2,172,337
2900 <u>Other Support Services</u>		
500	Other Purchased Services	147,000
Total Other Support Services		\$147,000
Total Support Services		\$44,629,126
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	920,307
200	Personnel Services - Employee Benefits	438,482
300	Purchased Professional and Technical Services	76,972
400	Purchased Property Services	30,550
500	Other Purchased Services	302,535
600	Supplies	186,844
800	Other Objects	54,925
Total Student Activities		\$2,010,615
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		\$2,067,715
5000 Other Expenditures and Financing Uses		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800	Other Objects	1,145,170

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	8,998,000
Total Debt Service / Other Expenditures and Financing Uses	\$10,143,170
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,640,000
Total Interfund Transfers - Out	\$1,640,000
5900 Budgetary Reserve	
800 Other Objects	7,746,550
Total Budgetary Reserve	\$7,746,550
Total Other Expenditures and Financing Uses	\$19,529,720
TOTAL EXPENDITURES	\$162,677,624

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	7,041,322
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,041,322
5900 Budgetary Reserve	7,746,550
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,836,847

East Penn School District
2020-2021 Proposed 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	7,746,550	-8.7%
BEGINNING UNASSIGNED FUND BALANCE	<u>7,179,388</u>	<u>6,471,572</u>	<u>7,041,322</u>	8.8%
TOTAL BEGINNING FUND BALANCE	14,620,016	15,007,767	14,836,847	-1.1%
REVENUE				
6000 Local Sources	112,773,107	112,941,485	116,728,952	3.4%
7000 State Sources	34,543,741	35,175,476	36,613,705	4.1%
8000 Federal Sources	1,496,746	1,585,600	1,588,417	0.2%
9000 Other Financing Sources	<u>38,462</u>	<u>-</u>	<u>-</u>	
TOTAL REVENUE AND OTHER FINANCING SOURCES	148,852,056	149,702,561	154,931,074	3.5%
EXPENDITURES				
1000 Instruction	91,016,313	93,292,178	96,451,063	3.4%
2000 Support Services	40,148,397	43,489,466	44,629,126	2.6%
3000 Operation of Non-Instructional Services	1,885,229	2,081,727	2,067,715	-0.7%
4000 Facilities Acquisition, Construction, Improve	-	-	-	
5000 Other Financing Uses	<u>14,650,566</u>	<u>19,326,410</u>	<u>19,529,720</u>	1.1%
TOTAL EXPENDITURES AND OTHER FINANCING USES	147,700,505	158,189,781	162,677,624	2.8%
ENDING FUND BALANCE (if Budgetary Reserve is spent)	15,771,567	6,520,547	7,090,297	8.7%
Budgetary Reserve	-	7,552,500	7,746,550	2.6%
ENDING FUND BALANCE (if Budgetary Reserve is not spent)	15,771,567	14,073,047	14,836,847	5.4%
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>14,787,872</u>	5.4%
TOTAL ENDING FUND BALANCE *	15,771,567	14,073,047	14,836,847	5.4%
* Assuming Budgetary Reserve is not spent				

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

SOURCE	ACTUAL 2018-2019	BUDGET 2019-2020	BUDGET 2020-2021	PERCENT CHANGE
ASSESSMENTS (\$)	5,487,891,600	5,553,798,400	5,587,734,300	0.6%
MILLAGE PER \$1,000 ASSESSMENT	18.3808	18.3808	18.9322	3.0%
TAX BILLING AT JULY 1	100,871,838	102,083,258	105,788,103	3.6%
PERCENT COLLECTION	96.22%	95.73%	95.71%	0.0%
6000 LOCAL SOURCES				
6111 Current Real Estate Taxes	95,294,024	95,967,005	99,492,863	3.7%
6112 Interim Real Estate Taxes	805,027	1,212,860	1,036,705	-14.5%
6113 Public Utility Realty Taxes	104,009	100,000	97,656	-2.3%
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	9,843,119	1.6%
6153 Real Estate Transfer Taxes (Act 511)	1,767,392	1,673,850	1,915,304	14.4%
6411 Delinquent Real Estate Taxes	2,052,512	1,771,850	1,904,118	7.5%
6451 Delinquent Earned Income Taxes (Act 511)	29	1,200	-	-100.0%
6510 Earnings on Investments	998,783	620,000	500,000	-19.4%
6710 Admissions	78,292	64,000	64,000	0.0%
6720 Bookstore Sales	30,287	-	-	
6740 Fees	145,172	39,950	39,950	0.0%
6750 LEA Activity - Special Events	1,021	-	-	
6790 Other Student Activity Income	10,625	6,520	9,875	51.5%
6831 Federal Other Rev. From Other LEA's	21,713	6,840	-	-100.0%
6832 Federal IDEA Rev. From Other LEA's	1,449,590	1,438,930	1,457,221	1.3%
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	55,569	0.9%
6943 Tuition - Adult Education	15,845	8,520	15,845	86.0%
6944 Tuition - Other LEA's in PA	13,837	11,340	13,695	20.8%
6949 Tuition - Other	51,240	61,410	61,960	0.9%
6990 Miscellaneous Revenue	82,995	56,220	59,242	5.4%
TOTAL LOCAL SOURCES	112,773,107	112,941,485	116,728,952	3.4%
7000 STATE SOURCES				
7111 Basic Education Funding	12,129,006	12,129,325	12,596,302	3.8%
7112 BEF - Social Security Reimb.	-	-	2,562,461	
7160 Tuition from Orphans	193,671	143,850	170,688	18.7%
7250 Migratory Children	200	-	-	
7271 Special Education Funding	3,531,820	3,379,348	3,566,475	5.5%
7299 Program Revenues	113	-	-	
7310 Pupil Transportation Subsidy	2,170,651	2,072,344	2,387,716	15.2%
7320 Rental & Sinking Fund Payments	1,162,377	1,093,780	1,083,312	-1.0%
7330 Health Services	148,981	147,500	147,500	0.0%
7340 State Property Tax Reduction Allocation	1,838,606	1,835,681	1,835,681	0.0%
7360 Safe Schools	24,955	-	-	
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	10,359,523	11,175,451	11,557,646	3.4%
TOTAL STATE SOURCES	34,543,741	35,175,476	36,613,705	4.1%
8000 FEDERAL SOURCES				
8514 Title I Improving Academic Achievement	790,490	792,856	773,672	-2.4%

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

SOURCE	<u>ACTUAL 2018-2019</u>	<u>BUDGET 2019-2020</u>	<u>BUDGET 2020-2021</u>	<u>PERCENT CHANGE</u>
8515 Title II Prep., Training, and Recruiting High Quality Teachers	192,969	190,187	171,881	-9.6%
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	59,322	32.6%
8690 Other Restricted Federal Grants	-	-	-	
8810 ACCESS Medicaid Reimbursement	395,309	494,270	518,983	5.0%
8820 ACCESS Administrative Claiming Prog.	<u>34,179</u>	<u>17,910</u>	<u>21,924</u>	22.4%
TOTAL FEDERAL SOURCES	1,496,746	1,585,600	1,588,417	0.2%
<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	148,852,056	149,702,561	154,931,074	3.5%

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

FUNCTION AND OBJECT	<u>ACTUAL 2018-2019</u>	<u>BUDGET 2019-2020</u>	<u>BUDGET 2020-2021</u>	<u>PERCENT CHANGE</u>
<u>1100 REGULAR PROGRAMS</u>				
100 Personnel Services - Salaries	35,750,456	37,107,891	38,465,561	3.7%
200 Personnel Services - Benefits	21,269,540	22,376,777	23,425,340	4.7%
300 Purchased Professional Services	215,843	190,000	250,500	31.8%
400 Purchased Services	555,255	643,470	661,277	2.8%
500 Other Purchased Services	4,036,474	4,171,430	4,205,020	0.8%
600 Supplies	2,665,502	2,052,005	1,713,942	-16.5%
700 Property	28,459	97,764	12,800	-86.9%
800 Other Objects	<u>11,553</u>	<u>15,145</u>	<u>16,237</u>	7.2%
TOTAL REGULAR PROGRAMS	64,533,082	66,654,482	68,750,677	3.1%
<u>1200 SPECIAL PROGRAMS</u>				
100 Personnel Services - Salaries	9,758,481	10,304,359	10,375,925	0.7%
200 Personnel Services - Benefits	5,315,397	5,722,969	5,869,274	2.6%
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	2,108,944	16.1%
600 Supplies	59,543	69,797	187,690	168.9%
700 Property	-	-	-	
800 Other Objects	<u>3,669</u>	<u>4,083</u>	<u>2,024</u>	-50.4%
TOTAL SPECIAL PROGRAMS	22,216,479	22,758,911	23,738,800	4.3%
<u>1300 VOCATIONAL EDUCATION</u>				
100 Personnel Services - Salaries	313,037	-	-	
200 Personnel Services - Benefits	219,622	-	-	
400 Purchased Services	-	-	-	
500 Other Purchased Services	2,509,798	2,561,000	2,651,993	3.6%
600 Supplies	2,702	-	-	
700 Property	-	-	-	
800 Other Objects	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL VOCATIONAL EDUCATION	3,045,160	2,561,000	2,651,993	3.6%
<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>-</u>	-100.0%
TOTAL NONPUBLIC SCHOOL PROGRAMS	45,981	43,663	46,081	5.5%

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

FUNCTION AND OBJECT	<u>ACTUAL 2018-2019</u>	<u>BUDGET 2019-2020</u>	<u>BUDGET 2020-2021</u>	<u>PERCENT 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	3,149,787	-0.4%
200 Personnel Services - Benefits	1,807,061	1,947,069	2,016,456	3.6%
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	6,967	-16.8%
600 Supplies	136,202	40,539	36,226	-10.6%
700 Property	-	-	-	
800 Other Objects	2,294	3,550	2,100	-40.8%
TOTAL SUPPORT SERVICES - STUDENTS	5,005,265	5,356,302	5,409,913	1.0%
<u>2200 SUPPORT SERV. - INSTRUCTIONAL STAFF</u>				
100 Personnel Services - Salaries	1,954,063	2,134,017	2,153,089	0.9%
200 Personnel Services - Benefits	1,768,247	1,739,139	1,932,528	11.1%
300 Purchased Professional Services	74,117	107,118	74,250	-30.7%
400 Purchased Services	7,783	12,365	10,100	-18.3%
500 Other Purchased Services	61,708	40,055	74,530	86.1%
600 Supplies	232,982	271,138	309,995	14.3%
700 Property	-	-	-	
800 Other Objects	841	2,030	1,500	-26.1%
TOTAL SUPPORT SERV. - INSTRUCT. STAFF	4,099,741	4,305,862	4,555,992	5.8%
<u>2300 SUPPORT SERVICES - ADMINISTRATION</u>				
100 Personnel Services - Salaries	3,211,300	3,484,433	3,760,511	7.9%
200 Personnel Services - Benefits	2,080,157	2,279,578	2,502,337	9.8%
300 Purchased Professional Services	126,723	161,550	158,295	-2.0%
400 Purchased Services	23,277	24,302	29,590	21.8%
500 Other Purchased Services	119,217	145,859	143,350	-1.7%
600 Supplies	130,171	115,363	128,485	11.4%
700 Property	3,533	-	-	
800 Other Objects	106,864	63,393	142,966	125.5%
TOTAL SUPPORT SERV. - ADMINISTRATION	5,801,242	6,274,478	6,865,534	9.4%

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

FUNCTION AND OBJECT	ACTUAL 2018-2019	BUDGET 2019-2020	BUDGET 2020-2021	PERCENT CHANGE
<u>2400 SUPPORT SERVICES - PUPIL HEALTH</u>				
100 Personnel Services - Salaries	984,109	1,126,044	1,170,929	4.0%
200 Personnel Services - Benefits	545,922	640,001	667,700	4.3%
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	1,971,529	4.0%
<u>2500 SUPPORT SERVICES - BUSINESS</u>				
100 Personnel Services - Salaries	566,322	598,943	619,549	3.4%
200 Personnel Services - Benefits	414,942	422,736	466,032	10.2%
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	80,800	23.9%
700 Property	-	-	-	
800 Other Objects	6,204	17,750	6,450	-63.7%
TOTAL SUPPORT SERVICES - BUSINESS	1,105,885	1,166,679	1,230,631	5.5%
<u>2600 OPERATION & MNT. OF PLANT SERVICES</u>				
100 Personnel Services - Salaries	5,097,834	5,480,229	5,354,375	-2.3%
200 Personnel Services - Benefits	3,304,270	3,624,722	3,551,019	-2.0%
300 Purchased Professional Services	233,726	281,500	290,650	3.3%
400 Purchased Services	945,736	1,224,630	990,580	-19.1%
500 Other Purchased Services	397,211	447,378	469,757	5.0%
600 Supplies	2,149,658	2,801,565	2,412,800	-13.9%
700 Property	125,699	45,000	42,500	-5.6%
800 Other Objects	9,221	10,580	8,580	-18.9%
TOTAL OPERATION & MNT. OF PLANT SERV.	12,263,354	13,915,604	13,120,261	-5.7%
<u>2700 STUDENT TRANSPORTATION SERVICES</u>				
500 Other Purchased Services	7,533,044	8,201,564	9,155,929	11.6%
700 Property	-	-	-	
TOTAL STUDENT TRANSPORTATION SVCS.	7,533,044	8,201,564	9,155,929	11.6%
<u>2800 SUPPORT SERVICES - CENTRAL</u>				
100 Personnel Services - Salaries	1,055,241	878,954	888,005	1.0%
200 Personnel Services - Benefits	817,606	678,438	721,308	6.3%
300 Purchased Professional Services	172,543	175,312	193,881	10.6%
400 Purchased Services	-	2,788	2,788	0.0%
500 Other Purchased Services	46,471	52,494	58,070	10.6%
600 Supplies	281,599	245,962	247,985	0.8%
700 Property	369	195,634	60,000	-69.3%
800 Other Objects	339	200	300	50.0%
TOTAL SUPPORT SERVICES - CENTRAL	2,374,168	2,229,782	2,172,337	-2.6%
<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 Budget
Expenditure Comparison**

FUNCTION AND OBJECT	<u>ACTUAL 2018-2019</u>	<u>BUDGET 2019-2020</u>	<u>BUDGET 2020-2021</u>	<u>PERCENT CHANGE</u>
<u>3200 STUDENT ACTIVITIES</u>				
100 Personnel Services - Salaries	849,709	936,809	920,307	-1.8%
200 Personnel Services - Benefits	331,084	419,490	438,482	4.5%
300 Purchased Professional Services	77,514	77,160	76,972	-0.2%
400 Purchased Services	40,441	30,450	30,550	0.3%
500 Other Purchased Services	279,565	286,830	302,535	5.5%
600 Supplies	201,875	206,031	186,844	-9.3%
700 Property	9,495	-	-	
800 Other Objects	<u>40,748</u>	<u>62,955</u>	<u>54,925</u>	-12.8%
TOTAL STUDENT ACTIVITIES	1,830,430	2,019,725	2,010,615	-0.5%
<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	<u>1,000</u>	<u>-</u>	<u>-</u>	
<u>5100 DEBT SERVICE</u>				
800 Other Objects	1,195,343	1,245,910	1,145,170	-8.1%
900 Other Uses of Funds	<u>8,963,000</u>	<u>8,888,000</u>	<u>8,998,000</u>	1.2%
TOTAL DEBT SERVICE	10,158,343	10,133,910	10,143,170	0.1%
<u>5200 INTERFUND TRANSFERS</u>				
900 Other Uses of Funds	<u>4,492,223</u>	<u>1,640,000</u>	<u>1,640,000</u>	0.0%
<u>5900 BUDGETARY RESERVE</u>				
800 Other Objects	<u>-</u>	<u>7,552,500</u>	<u>7,746,550</u>	2.6%
TOTAL EXPENDITURES	<u>147,700,505</u>	<u>158,189,781</u>	<u>162,677,624</u>	2.8%