



2021-2022 FINAL BUDGET

June 14, 2021

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 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: June 14, 2021



President of the Board - Original Signature Required

June 14, 2021

Date



Secretary of the Board - Original Signature Required

June 14, 2021

Date



Chief School Administrator - Original Signature Required

June 14, 2021

Date

Robert E Saul

Contact Person

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2021-2022 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 the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
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%

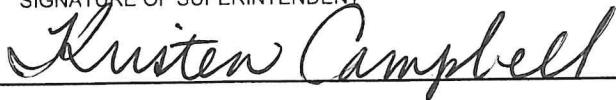
Did you raise property taxes in SY 2021-2022 (compared to 2020-2021)? Yes ☒
No ☐

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$169195819
Ending Unassigned Fund Balance	\$5568104
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.29%

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 14, 2021
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 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 May 11. 2021
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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	31,141
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	9,398,425
0850 Unassigned Fund Balance	5,568,104
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,966,529</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	117,550,730
7000 Revenue from State Sources	34,940,138
8000 Revenue from Federal Sources	7,306,526
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$159,797,394</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$174,763,923</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	102,677,563
6112 Interim Real Estate Taxes	314,053
6113 Public Utility Realty Taxes	102,188
6114 Payments in Lieu of Current Taxes - State / Local	10,940
6150 Current Act 511 Taxes - Proportional Assessments	11,066,460
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,594,665
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	75,315
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,456,771
6910 Rentals	50,890
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	56,280
6990 Refunds and Other Miscellaneous Revenue	25,605
REVENUE FROM LOCAL SOURCES	\$117,550,730
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	12,596,194
7112 Basic Education Funding-Social Security	2,523,089
7160 Tuition for Orphans Subsidy	182,700
7271 Special Education funds for School-Aged Pupils	3,559,897
7311 Pupil Transportation Subsidy	622,230
7312 Nonpublic and Charter School Pupil Transportation Subsidy	338,030
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	901,543
7330 Health Services (Medical, Dental, Nurse, Act 25)	158,504
7340 State Property Tax Reduction Allocation	1,835,313
7505 Ready to Learn Block Grant	705,924
7820 State Share of Retirement Contributions	11,516,714
REVENUE FROM STATE SOURCES	\$34,940,138
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	858,778
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	178,027
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	34,059
8517 NCLB, Title IV - 21st Century Schools	56,686
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,783,509
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,814,800

	<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	\$7,306,526
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	159,797,394

Act 1 Index (current): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$102,677,563	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,835,313</u>	
Total Approx. Tax Revenue:	\$104,512,876	
Approx. Tax Levy for Tax Rate Calculation:	\$109,014,398	
	Lehigh	Total

2020-21 Data		
a. Assessed Value	\$5,598,100,000	\$5,598,100,000
b. Real Estate Mills	18.6013	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$5,467,005,842	\$5,467,005,842
d. Assessed Value	\$5,706,514,400	\$5,706,514,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$104,131,938	\$104,131,938
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$104,131,938	\$104,131,938
(f Total * g)		
i. Base Mills Subject to Index	18.6013	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.80000%	95.80000%
k. Tax Levy Needed	\$109,014,398	\$109,014,398
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	19.1035	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$109,014,398	\$109,014,398
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$107,179,085
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$102,677,563
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$102,677,563	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,835,313</u>	
Total Approx. Tax Revenue:	\$104,512,876	
Approx. Tax Levy for Tax Rate Calculation:	\$109,014,398	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.2709	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$109,969,668	\$109,969,668
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	\$6,290.00	
Number of Homestead/Farmstead Properties	15273	15273
Median Assessed Value of Homestead Properties		\$209,700

Act 1 Index (current): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$102,677,563
Amount of Tax Relief for Homestead Exclusions	<u>\$1,835,313</u>
Total Approx. Tax Revenue:	\$104,512,876
Approx. Tax Levy for Tax Rate Calculation:	\$109,014,398
	Lehigh
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,835,313	Lowering RE Tax Rate	\$0	\$1,835,313
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,835,313

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	5,706,514,400	19.1035	109,014,398				95.80000%		
Totals:	5,706,514,400		109,014,398	-	1,835,313	=	107,179,085	X	95.80000% = 102,677,563
				<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%	9,560,000	9,560,000		
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						11,066,460	11,066,460		
Total Act 511, Current Taxes							11,066,460		
Act 511 Tax Limit -->					5,467,005,842	X	12	65,604,070	
					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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Lehigh	18.6013	19.1035	2.70%	Yes	3.6%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	74,506,595
1200 Special Programs - Elementary / Secondary	24,990,250
1300 Vocational Education	2,790,658
1400 Other Instructional Programs - Elementary / Secondary	495,359
1500 Nonpublic School Programs	46,081
1600 Adult Education Programs	914,565
Total Instruction	\$103,743,508
2000 Support Services	
2100 Support Services - Students	5,557,799
2200 Support Services - Instructional Staff	4,535,070
2300 Support Services - Administration	7,016,595
2400 Support Services - Pupil Health	1,907,211
2500 Support Services - Business	1,156,606
2600 Operation and Maintenance of Plant Services	12,976,325
2700 Student Transportation Services	9,381,326
2800 Support Services - Central	2,059,836
2900 Other Support Services	147,000
Total Support Services	\$44,737,768
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,031,624
3300 Community Services	57,600
Total Operation of Non-Instructional Services	\$2,089,224
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,998,669
5200 Interfund Transfers - Out	2,200,000
5900 Budgetary Reserve	8,426,650
Total Other Expenditures and Financing Uses	\$18,625,319
Total Estimated Expenditures and Other Financing Uses	\$169,195,819

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	39,301,003
200 Personnel Services - Employee Benefits	25,080,783
300 Purchased Professional and Technical Services	452,200
400 Purchased Property Services	579,400
500 Other Purchased Services	4,948,840
600 Supplies	4,102,589
700 Property	26,000
800 Other Objects	15,780
Total Regular Programs - Elementary / Secondary	\$74,506,595
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,581,379
200 Personnel Services - Employee Benefits	6,130,992
300 Purchased Professional and Technical Services	5,346,965
500 Other Purchased Services	2,793,189
600 Supplies	137,725
Total Special Programs - Elementary / Secondary	\$24,990,250
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,790,658
Total Vocational Education	\$2,790,658
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	266,246
200 Personnel Services - Employee Benefits	114,993
300 Purchased Professional and Technical Services	91,000
400 Purchased Property Services	10,140
500 Other Purchased Services	9,600
600 Supplies	3,380
Total Other Instructional Programs - Elementary / Secondary	\$495,359
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	10,000
200 Personnel Services - Employee Benefits	4,309
500 Other Purchased Services	899,956
600 Supplies	300
Total Adult Education Programs	\$914,565
Total Instruction	\$103,743,508
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,185,898
200 Personnel Services - Employee Benefits	2,107,524

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	196,444
500	Other Purchased Services	7,142
600	Supplies	58,691
800	Other Objects	2,100
Total Support Services - Students		\$5,557,799
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	2,063,422
200	Personnel Services - Employee Benefits	1,905,478
300	Purchased Professional and Technical Services	101,865
400	Purchased Property Services	1,700
500	Other Purchased Services	66,815
600	Supplies	318,790
800	Other Objects	77,000
Total Support Services - Instructional Staff		\$4,535,070
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	3,888,827
200	Personnel Services - Employee Benefits	2,627,597
300	Purchased Professional and Technical Services	150,335
400	Purchased Property Services	24,150
500	Other Purchased Services	134,600
600	Supplies	134,010
800	Other Objects	57,076
Total Support Services - Administration		\$7,016,595
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	1,084,970
200	Personnel Services - Employee Benefits	671,841
300	Purchased Professional and Technical Services	86,500
400	Purchased Property Services	5,400
500	Other Purchased Services	500
600	Supplies	58,000
Total Support Services - Pupil Health		\$1,907,211
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	572,599
200	Personnel Services - Employee Benefits	441,207
300	Purchased Professional and Technical Services	40,500
400	Purchased Property Services	5,300
500	Other Purchased Services	9,650
600	Supplies	80,700
800	Other Objects	6,650
Total Support Services - Business		\$1,156,606
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	5,173,209
200	Personnel Services - Employee Benefits	3,538,517
300	Purchased Professional and Technical Services	350,827
400	Purchased Property Services	987,040

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	473,052
600	Supplies	2,401,100
700	Property	38,000
800	Other Objects	14,580
Total Operation and Maintenance of Plant Services		\$12,976,325
2700 <u>Student Transportation Services</u>		
500	Other Purchased Services	9,381,326
Total Student Transportation Services		\$9,381,326
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	834,673
200	Personnel Services - Employee Benefits	708,430
300	Purchased Professional and Technical Services	182,594
500	Other Purchased Services	57,974
600	Supplies	233,865
700	Property	42,000
800	Other Objects	300
Total Support Services - Central		\$2,059,836
2900 <u>Other Support Services</u>		
500	Other Purchased Services	147,000
Total Other Support Services		\$147,000
Total Support Services		\$44,737,768
3000 <u>Operation of Non-Instructional Services</u>		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	919,643
200	Personnel Services - Employee Benefits	444,931
300	Purchased Professional and Technical Services	78,122
400	Purchased Property Services	29,550
500	Other Purchased Services	297,535
600	Supplies	208,748
800	Other Objects	53,095
Total Student Activities		\$2,031,624
3300 <u>Community Services</u>		
300	Purchased Professional and Technical Services	48,000
400	Purchased Property Services	500
600	Supplies	9,100
Total Community Services		\$57,600
Total Operation of Non-Instructional Services		\$2,089,224
5000 <u>Other Expenditures and Financing Uses</u>		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800	Other Objects	821,669
900	Other Uses of Funds	7,177,000
Total Debt Service / Other Expenditures and Financing Uses		\$7,998,669
5200 <u>Interfund Transfers - Out</u>		

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	2,200,000
Total Interfund Transfers - Out	\$2,200,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	8,426,650
Total Budgetary Reserve	\$8,426,650
Total Other Expenditures and Financing Uses	\$18,625,319
TOTAL EXPENDITURES	\$169,195,819

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Cash and Short-Term Investments

06/30/2021 Estimate **06/30/2022 Projection**

General Fund	22,700,000	21,728,000
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	13,311,759	12,606,571
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	134,000	
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	\$36,145,759	\$34,334,571

Long-Term Investments

06/30/2021 Estimate **06/30/2022 Projection**

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>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$36,145,759	\$34,334,571

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	30,496,000	23,319,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	969,000	998,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	29,778,000	30,671,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$61,243,000	\$54,988,000
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

LEA : 121392303 East Penn SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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 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>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	203,000	209,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$203,000	\$209,000
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>06/30/2021 Estimate</u>	<u>06/30/2022 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>06/30/2021 Estimate</u>	<u>06/30/2022 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	\$61,446,000	\$55,197,000

LEA : 121392303 East Penn SD

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	17,340,000	18,468,000
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	\$17,340,000	\$18,468,000
TOTAL INDEBTEDNESS	\$78,786,000	\$73,665,000

Account Description	Amounts
0810 Nonspendable Fund Balance	31,141
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,568,104
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,568,104
5900 Budgetary Reserve	8,426,650
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,025,895

East Penn School District
2021-2022 Final Budget
Summary of Revenues, Expenditures, and Fund Balance

	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>PERCENT</u> <u>CHANGE</u>
BEGINNING RESTRICTED FUND BALANCE	906,459	48,975	31,141	-36.4%
BEGINNING COMMITTED FUND BALANCE	-	-	-	
BEGINNING ASSIGNED FUND BALANCE	8,487,220	10,772,232	9,398,425	-12.8%
BEGINNING UNASSIGNED FUND BALANCE	<u>6,377,888</u>	<u>5,000,160</u>	<u>5,568,104</u>	11.4%
TOTAL BEGINNING FUND BALANCE	15,771,567	15,821,367	14,997,670	-5.2%
REVENUE				
6000 Local Sources	113,093,175	111,164,263	117,550,730	5.7%
7000 State Sources	35,472,019	35,810,311	34,940,138	-2.4%
8000 Federal Sources	1,674,367	2,235,589	7,306,526	226.8%
9000 Other Financing Sources	<u>13,601</u>	<u>-</u>	<u>-</u>	
TOTAL REVENUE AND OTHER FINANCING SOURCES	150,253,162	149,210,163	159,797,394	7.1%
EXPENDITURES				
1000 Instruction	92,894,956	94,180,269	103,743,508	10.2%
2000 Support Services	41,095,595	43,322,757	44,737,768	3.3%
3000 Operation of Non-Instructional Services	1,870,283	2,004,460	2,089,224	4.2%
4000 Facilities Acquisition, Construction, Improve	-	-	-	
5000 Other Financing Uses	<u>12,444,508</u>	<u>17,688,177</u>	<u>18,625,319</u>	5.3%
TOTAL EXPENDITURES AND OTHER FINANCING USES	148,305,342	157,195,663	169,195,819	7.6%
ENDING FUND BALANCE (if Budgetary Reserve is spent)	17,719,387	7,835,867	5,599,245	-28.5%
Budgetary Reserve	-	7,485,500	8,426,650	12.6%
ENDING FUND BALANCE (if Budgetary Reserve is not spent)	17,719,387	15,321,367	14,025,895	-8.5%
ENDING RESTRICTED FUND BALANCE *	31,141	48,975	31,141	-36.4%
ENDING COMMITTED FUND BALANCE *	-	-	-	
ENDING ASSIGNED FUND BALANCE *	7,985,500	-	-	
ENDING UNASSIGNED FUND BALANCE *	<u>9,702,746</u>	<u>15,272,392</u>	<u>13,994,754</u>	-8.4%
TOTAL ENDING FUND BALANCE *	17,719,387	15,321,367	14,025,895	-8.5%
* Assuming Budgetary Reserve is not spent				

East Penn School District
2021-2022 Final Budget
Revenue Comparison

SOURCE	Actual 2019-20	Budget 2020-21	Budget 2021-22	Percent Change
ASSESSMENTS (\$)	5,553,798,400	5,598,100,000	5,706,514,400	1.9%
MILLAGE PER \$1,000 ASSESSMENT	18.3808	18.6013	19.1035	2.7%
TAX BILLING AT JULY 1	102,083,258	104,131,938	109,014,588	4.7%
PERCENT COLLECTION	95.73%	94.84%	95.80%	1.0%
6000 LOCAL SOURCES				
6111 Current Real Estate Taxes	96,612,469	97,019,054	102,677,563	5.8%
6112 Interim Real Estate Taxes	682,224	348,948	314,053	-10.0%
6113 Public Utility Realty Taxes	97,656	97,650	102,188	4.6%
6114 Payments In Lieu of Current Taxes	22,115	10,940	10,940	0.0%
6151 Earned Income Taxes (Act 511)	9,591,470	8,516,000	9,560,000	12.3%
6153 Real Estate Transfer Taxes (Act 511)	1,670,993	1,506,460	1,506,460	0.0%
6411 Delinquent Real Estate Taxes	1,659,226	1,771,850	1,594,665	-10.0%
6451 Delinquent Earned Income Taxes (Act 511)	-	-	-	
6510 Earnings on Investments	621,705	40,000	20,000	-50.0%
6710 Admissions	67,996	64,000	32,000	-50.0%
6740 Fees	118,271	39,950	33,440	-16.3%
6790 Other Student Activity Income	10,949	9,875	9,875	0.0%
6831 Federal Other Rev. From Other LEA's	35,396	6,832	35,390	418.0%
6832 Federal IDEA Rev. From Other LEA's	1,458,221	1,450,389	1,421,381	-2.0%
6910 Rentals	36,482	50,890	50,890	0.0%
6920 Contributions/Donations from Private Srcs..	152,773	100,000	100,000	0.0%
6942 Tuition - Summer School	53,920	30,000	30,000	0.0%
6943 Tuition - Adult Education	8,737	10,300	-	-100.0%
6944 Tuition - Other LEA's in PA	70,757	13,695	10,300	-24.8%
6949 Tuition - Other	34,330	31,960	15,980	-50.0%
6990 Miscellaneous Revenue	87,488	45,470	25,605	-43.7%
TOTAL LOCAL SOURCES	113,093,175	111,164,263	117,550,730	5.7%
7000 STATE SOURCES				
7111 Basic Education Funding	12,596,257	12,596,194	12,596,194	0.0%
7112 BEF - Social Security Reimbursement	2,349,565	2,462,009	2,523,089	2.5%
7160 Tuition from Orphans	182,749	158,550	182,700	15.2%
7250 Migratory Children	-	-	-	
7271 Special Education Funding	3,707,567	3,559,897	3,559,897	0.0%
7299 Program Revenues	-	-	-	
7310 Pupil Transportation Subsidy	1,999,853	1,582,490	960,260	-39.3%
7320 Rental & Sinking Fund Payments	1,043,258	950,105	901,543	-5.1%
7330 Health Services	149,670	158,504	158,504	0.0%
7340 State Property Tax Reduction Allocation	1,835,681	1,834,327	1,835,313	0.1%
7360 Safe Schools	-	695,948	-	-100.0%
7500 Extra Grants	737,876	705,924	705,924	0.0%
7810 State Share of Social Security & Medicare	-	-	-	
7820 State Share of Retirement Contributions	10,869,544	11,106,363	11,516,714	3.7%
TOTAL STATE SOURCES	35,472,019	35,810,311	34,940,138	-2.4%

**East Penn School District
2021-2022 Final Budget
Revenue Comparison**

SOURCE	<u>Actual</u> <u>2019-20</u>	<u>Budget</u> <u>2020-21</u>	<u>Budget</u> <u>2021-22</u>	<u>Percent</u> <u>Change</u>
<u>8000 FEDERAL SOURCES</u>				
8514 Title I Improving Academic Achievement	813,351	756,428	858,778	13.5%
8515 Title II Prep., Training, and Recruiting High Quality Teachers	167,176	171,331	178,027	3.9%
8516 Title III Language Instruction For Limited English Proficient	46,986	42,635	34,059	-20.1%
8517 Title IV 21st Century Schools	59,793	57,864	56,686	-2.0%
8690 Other Restricted Federal Grants	-	-	-	
8740 ESSER Reflief Funds	-	626,664	5,598,309	793.4%
8810 ACCESS Medicaid Reimbursement	562,595	561,817	561,817	0.0%
8820 ACCESS Administrative Claiming Prog.	<u>24,467</u>	<u>18,850</u>	<u>18,850</u>	0.0%
TOTAL FEDERAL SOURCES	1,674,367	2,235,589	7,306,526	226.8%
<u>9000 OTHER FINANCING SOURCES</u>				
9300 Interfund Transfers	-	-	-	
9400 Sale of Fixed Assets	13,101	-	-	
9900 Insurance Recoveries	<u>500</u>	<u>-</u>	<u>-</u>	
TOTAL OTHER FINANCING SOURCES	13,601	-	-	
TOTAL REVENUE	150,253,162	149,210,163	159,797,394	7.1%

**East Penn School District
2021-2022 Final Budget
Expenditure Comparison**

FUNCTION AND OBJECT	<u>Actual 2019-20</u>	<u>Budget 2020-21</u>	<u>Budget 2021-22</u>	<u>Percent Change</u>
<u>1100 REGULAR PROGRAMS</u>				
100 Personnel Services - Salaries	37,464,256	36,798,335	39,301,003	6.8%
200 Personnel Services - Benefits	22,100,705	22,368,075	25,080,783	12.1%
300 Purchased Professional Services	222,564	243,500	452,200	85.7%
400 Purchased Services	697,811	693,507	579,400	-16.5%
500 Other Purchased Services	3,860,770	4,185,852	4,948,840	18.2%
600 Supplies	1,829,187	2,514,330	4,102,589	63.2%
700 Property	109,364	7,000	26,000	271.4%
800 Other Objects	<u>9,916</u>	<u>16,637</u>	<u>15,780</u>	-5.2%
TOTAL REGULAR PROGRAMS	66,294,573	66,827,236	74,506,595	11.5%
<u>1200 SPECIAL PROGRAMS</u>				
100 Personnel Services - Salaries	10,029,703	10,248,898	10,581,379	3.2%
200 Personnel Services - Benefits	5,540,398	5,821,738	6,130,992	5.3%
300 Purchased Professional Services	4,848,662	5,194,943	5,346,965	2.9%
400 Purchased Services	-	-	-	
500 Other Purchased Services	2,440,975	1,971,468	2,793,189	41.7%
600 Supplies	55,764	193,240	137,725	-28.7%
700 Property	-	-	-	
800 Other Objects	<u>3,423</u>	<u>-</u>	<u>-</u>	
TOTAL SPECIAL PROGRAMS	22,918,923	23,430,287	24,990,250	6.7%
<u>1300 VOCATIONAL EDUCATION</u>				
100 Personnel Services - Salaries	-	-	-	
200 Personnel Services - Benefits	-	-	-	
300 Purchased Professional Services	-	-	-	
400 Purchased Services	-	-	-	
500 Other Purchased Services	2,518,439	2,584,627	2,790,658	8.0%
600 Supplies	360	-	-	
700 Property	-	-	-	
800 Other Objects	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL VOCATIONAL EDUCATION	2,518,799	2,584,627	2,790,658	8.0%
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>				
100 Personnel Services - Salaries	125,117	197,273	266,246	35.0%
200 Personnel Services - Benefits	50,766	84,552	114,993	36.0%
300 Purchased Professional Services	30,614	31,000	91,000	193.5%
400 Purchased Services	5,002	10,140	10,140	0.0%
500 Other Purchased Services	5,936	9,600	9,600	0.0%
600 Supplies	<u>677</u>	<u>3,380</u>	<u>3,380</u>	0.0%
TOTAL OTHER INSTRUCTIONAL PROGRAMS	218,112	335,945	495,359	47.5%
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>				
300 Purchased Professional Services	41,451	46,081	46,081	0.0%
500 Other Purchased Services	-	-	-	
600 Supplies	<u>307</u>	<u>28,526</u>	<u>-</u>	-100.0%
TOTAL NONPUBLIC SCHOOL PROGRAMS	41,758	74,607	46,081	-38.2%

**East Penn School District
2021-2022 Final Budget
Expenditure Comparison**

FUNCTION AND OBJECT	<u>Actual 2019-20</u>	<u>Budget 2020-21</u>	<u>Budget 2021-22</u>	<u>Percent Change</u>
<u>1600 ADULT EDUCATION PROGRAMS</u>				
100 Personnel Services - Salaries	7,921	18,000	10,000	-44.4%
200 Personnel Services - Benefits	824	7,715	4,309	-44.1%
500 Other Purchased Services	893,956	901,552	899,956	-0.2%
600 Supplies	90	300	300	0.0%
TOTAL ADULT EDUCATION PROGRAMS	902,791	927,567	914,565	-1.4%
<u>2100 SUPPORT SERVICES - STUDENTS</u>				
100 Personnel Services - Salaries	3,093,323	3,145,165	3,185,898	1.3%
200 Personnel Services - Benefits	1,932,449	1,986,909	2,107,524	6.1%
300 Purchased Professional Services	209,706	197,000	196,444	-0.3%
400 Purchased Services	3,786	1,377	-	-100.0%
500 Other Purchased Services	6,178	7,067	7,142	1.1%
600 Supplies	101,644	34,576	58,691	69.7%
700 Property	-	-	-	
800 Other Objects	1,339	2,100	2,100	0.0%
TOTAL SUPPORT SERVICES - STUDENTS	5,348,425	5,374,194	5,557,799	3.4%
<u>2200 SUPPORT SERV. - INSTRUCTIONAL STAFF</u>				
100 Personnel Services - Salaries	1,965,387	2,098,970	2,063,422	-1.7%
200 Personnel Services - Benefits	1,647,972	1,904,067	1,905,478	0.1%
300 Purchased Professional Services	65,109	41,850	101,865	143.4%
400 Purchased Services	6,782	9,800	1,700	-82.7%
500 Other Purchased Services	36,735	49,760	66,815	34.3%
600 Supplies	253,572	304,645	318,790	4.6%
700 Property	-	-	-	
800 Other Objects	1,143	4,570	77,000	1584.9%
TOTAL SUPPORT SERV. - INSTRUCT. STAFF	3,976,701	4,413,662	4,535,070	2.8%
<u>2300 SUPPORT SERVICES - ADMINISTRATION</u>				
100 Personnel Services - Salaries	3,661,318	3,652,935	3,888,827	6.5%
200 Personnel Services - Benefits	2,328,930	2,467,369	2,627,597	6.5%
300 Purchased Professional Services	152,397	157,175	150,335	-4.4%
400 Purchased Services	9,584	29,590	24,150	-18.4%
500 Other Purchased Services	104,988	131,861	134,600	2.1%
600 Supplies	97,367	119,297	134,010	12.3%
700 Property	-	-	-	
800 Other Objects	148,173	154,367	57,076	-63.0%
TOTAL SUPPORT SERV. - ADMINISTRATION	6,502,756	6,712,594	7,016,595	4.5%

**East Penn School District
2021-2022 Final Budget
Expenditure Comparison**

FUNCTION AND OBJECT	Actual 2019-20	Budget 2020-21	Budget 2021-22	Percent Change
<u>2400 SUPPORT SERVICES - PUPIL HEALTH</u>				
100 Personnel Services - Salaries	1,110,563	1,101,141	1,084,970	-1.5%
200 Personnel Services - Benefits	590,121	636,119	671,841	5.6%
300 Purchased Professional Services	194,655	76,150	86,500	13.6%
400 Purchased Services	2,481	4,000	5,400	35.0%
500 Other Purchased Services	5	500	500	0.0%
600 Supplies	48,883	52,250	58,000	11.0%
700 Property	-	-	-	
TOTAL SUPPORT SERVICES - PUPIL HEALTH	1,946,708	1,870,160	1,907,211	2.0%
<u>2500 SUPPORT SERVICES - BUSINESS</u>				
100 Personnel Services - Salaries	596,597	599,930	572,599	-4.6%
200 Personnel Services - Benefits	450,373	455,678	441,207	-3.2%
300 Purchased Professional Services	27,998	40,750	40,500	-0.6%
400 Purchased Services	31,794	7,400	5,300	-28.4%
500 Other Purchased Services	15,558	9,650	9,650	0.0%
600 Supplies	62,356	73,600	80,700	9.6%
700 Property	-	-	-	
800 Other Objects	8,014	6,450	6,650	3.1%
TOTAL SUPPORT SERVICES - BUSINESS	1,192,691	1,193,458	1,156,606	-3.1%
<u>2600 OPERATION & MNT. OF PLANT SERVICES</u>				
100 Personnel Services - Salaries	5,059,563	5,056,313	5,173,209	2.3%
200 Personnel Services - Benefits	3,232,984	3,366,581	3,538,517	5.1%
300 Purchased Professional Services	249,626	340,650	350,827	3.0%
400 Purchased Services	1,057,591	962,580	987,040	2.5%
500 Other Purchased Services	440,313	454,830	473,052	4.0%
600 Supplies	2,162,022	2,375,800	2,401,100	1.1%
700 Property	215,567	37,500	38,000	1.3%
800 Other Objects	4,969	8,580	14,580	69.9%
TOTAL OPERATION & MNT. OF PLANT SERV.	12,422,635	12,602,834	12,976,325	3.0%
<u>2700 STUDENT TRANSPORTATION SERVICES</u>				
500 Other Purchased Services	7,428,577	9,046,580	9,381,326	3.7%
700 Property	-	-	-	
TOTAL STUDENT TRANSPORTATION SVCS.	7,428,577	9,046,580	9,381,326	3.7%
<u>2800 SUPPORT SERVICES - CENTRAL</u>				
100 Personnel Services - Salaries	866,097	782,174	834,673	6.7%
200 Personnel Services - Benefits	698,049	639,811	708,430	10.7%
300 Purchased Professional Services	169,426	190,347	182,594	-4.1%
400 Purchased Services	-	2,788	-	-100.0%
500 Other Purchased Services	40,836	58,970	57,974	-1.7%
600 Supplies	209,180	247,885	233,865	-5.7%
700 Property	146,882	40,000	42,000	5.0%
800 Other Objects	-	300	300	0.0%
TOTAL SUPPORT SERVICES - CENTRAL	2,130,469	1,962,275	2,059,836	5.0%
<u>2900 OTHER SUPPORT SERVICES</u>				
500 Other Purchased Services	146,633	147,000	147,000	0.0%

**East Penn School District
2021-2022 Final Budget
Expenditure Comparison**

FUNCTION AND OBJECT	<u>Actual 2019-20</u>	<u>Budget 2020-21</u>	<u>Budget 2021-22</u>	<u>Percent Change</u>
<u>3200 STUDENT ACTIVITIES</u>				
100 Personnel Services - Salaries	876,087	913,314	919,643	0.7%
200 Personnel Services - Benefits	355,394	434,943	444,931	2.3%
300 Purchased Professional Services	55,381	70,273	78,122	11.2%
400 Purchased Services	36,423	23,050	29,550	28.2%
500 Other Purchased Services	254,590	290,448	297,535	2.4%
600 Supplies	183,948	164,968	208,748	26.5%
700 Property	21,317	-	-	
800 Other Objects	<u>40,639</u>	<u>50,364</u>	<u>53,095</u>	5.4%
TOTAL STUDENT ACTIVITIES	1,823,777	1,947,360	2,031,624	4.3%
<u>3300 COMMUNITY SERVICES</u>				
100 Personnel Services - Salaries	3,885	-	-	
200 Personnel Services - Benefits	987	-	-	
300 Purchased Professional Services	25,835	48,000	48,000	0.0%
400 Purchased Services	500	500	500	0.0%
600 Supplies	<u>15,049</u>	<u>8,600</u>	<u>9,100</u>	5.8%
TOTAL COMMUNITY SERVICES	46,256	57,100	57,600	0.9%
<u>3400 SCHOLARSHIPS AND AWARDS</u>				
800 Other Objects	250	-	-	
<u>5100 DEBT SERVICE</u>				
800 Other Objects	1,202,495	1,129,677	821,669	-27.3%
900 Other Uses of Funds	<u>8,443,000</u>	<u>7,933,000</u>	<u>7,177,000</u>	-9.5%
TOTAL DEBT SERVICE	9,645,495	9,062,677	7,998,669	-11.7%
<u>5200 INTERFUND TRANSFERS</u>				
900 Other Uses of Funds	<u>2,799,013</u>	<u>1,140,000</u>	<u>2,200,000</u>	93.0%
<u>5900 BUDGETARY RESERVE</u>				
800 Other Objects	<u>-</u>	<u>7,485,500</u>	<u>8,426,650</u>	12.6%
TOTAL EXPENDITURES	<u>148,305,342</u>	<u>157,195,663</u>	<u>169,195,819</u>	7.6%

East Penn School District

Summary of Changes from the Preliminary Budget

<u>Beginning Fund Balance</u>			
03/22/21	Preliminary Budget Beginning Fund Balance		23,593,854
04/12/21	2020-2021 Transfer to Capital Reserve	(10,000,000)	
	TOTAL 04/12/21 CHANGE		(10,000,000)
05/10/21	Local Revenue	127,984	
	State Revenue	478,773	
	Salaries	96,174	
	Benefits	330,910	
	D/W Instructional Services	(41,389)	
	D/W Non-Instructional Services	363,002	
	TOTAL 05/10/21 CHANGE		1,355,454
06/14/21	Local Revenue	105,424	
	State Revenue	191,015	
	Federal Revenue/Other Sources	(1,029)	
	Salaries	(194,567)	
	Benefits	(104,982)	
	D/W Instructional Services	65,320	
	D/W Non-Instructional Services	(12,950)	
	Debt Service	131	
	TOTAL 06/14/21 CHANGE		48,362
Current Total	Revised Beginning Fund Balance		<u><u>14,997,670</u></u>

Revenue

03/22/21	Preliminary Budget Revenues		154,905,669
03/23/21	Real Estate Taxes (3.6% to 3.0% Increase)	(551,315)	
	State Social Security Reimbursement	(9,461)	
	State Retirement Reimbursement	(32,730)	
	TOTAL 04/12/21 CHANGE		(593,506)
05/10/21	Real Estate Taxes (Assessment Increase)	49,440	
	Real Estate Taxes (3.0% to 2.83% Increase)	(172,645)	
	State Social Security Reimbursement	(4,398)	
	State Retirement Reimbursement	(19,856)	
	TOTAL 05/10/21 CHANGE		(147,459)
06/14/21	Real Estate Taxes (Assessment Increase)	65,211	
	Real Estate Taxes (2.83% to 2.70% Increase)	(132,180)	
	State Social Security Reimbursement	(2,154)	
	State Retirement Reimbursement	(10,034)	
	Advertising Revenue (Printed District Calendar)	5,670	
	Federal Program Revenues (Title I, II, & IV)	107,868	
	ESSER II and ESSER III Funds	5,598,309	
	TOTAL 06/14/21 CHANGE		5,632,690
Current Total	Revised Budget Revenues		<u><u>159,797,394</u></u>

Expenditures			
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03/22/21	Preliminary Budget Expenditures		163,780,295
03/23/21	Employee Wages	(254,554)	
	Employee Benefits	(222,659)	
	LCTI Tuition	(144)	
	Consumable Math Resources	(220,000)	
	Budgetary Reserve	(35,000)	
	TOTAL 04/12/21 CHANGE		(732,357)
05/10/21	Employee Wages	(111,389)	
	Employee Benefits	(36,070)	
	TOTAL 05/10/21 CHANGE		(147,459)
06/14/21	Employee Wages	(54,545)	
	Employee Benefits	(16,667)	
	Federal Program Expenditures (Title I, II, & IV)	107,868	
	Property Insurance	(2,275)	
	Budgetary Reserve	662,650	
	ESSER II and ESSER III Expenses:		
	Employee Wages	1,679,228	
	Employee Benefits	1,371,329	
	Purchased Programs for Remediation	278,750	
	Transportation	105,656	
	Unallocated Grant Funds	2,163,346	
	TOTAL 06/14/21 CHANGE		6,295,340
Current Total	Revised Expenditures		169,195,819

Fund Balance Usage Reconciliation			
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Current Beginning Fund Balance			14,997,670
Current Revenues	+		159,797,394
Current Beginning Fund Balance + Revenues			174,795,064
Current Expenditures	-		169,195,819
Ending Fund Balance (if Budgetary Reserve is spent)			5,599,245
Unspent Budgetary Reserve	+		8,426,650
Ending Fund Balance (if Budgetary Reserve is unspent)			14,025,895