

**EAST PENN SCHOOL DISTRICT**  
**2021-2022 PRELIMINARY BUDGET**

**Supporting Documentation**

**January 11, 2021**

Attached:

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

**PRELIMINARY GENERAL FUND BUDGET**

Fiscal Year 2021-2022

**General Fund Budget Approval****Date of Adoption of the General Fund Budget:**

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**President of the Board - Original Signature Required**

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**Date**

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**Secretary of the Board - Original Signature Required**

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**Date**

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**Chief School Administrator - Original Signature Required**

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**Date**

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**Contact Person**

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**Telephone**

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**Extension**

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<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	31,141
0830 Committed Fund Balance	
0840 Assigned Fund Balance	10,772,232
0850 Unassigned Fund Balance	6,416,014
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$17,188,246</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	115,767,657
7000 Revenue from State Sources	35,640,056
8000 Revenue from Federal Sources	1,600,349
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$153,008,062</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$170,196,308</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	101,293,893
6112 Interim Real Estate Taxes	282,647
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	10,139,200
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,037,600
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	113,825
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,532,844
6910 Rentals	50,890
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	60,900
6990 Refunds and Other Miscellaneous Revenue	22,730
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$115,767,657</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	12,596,194
7112 Basic Education Funding-Social Security	2,539,102
7160 Tuition for Orphans Subsidy	182,700
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	901,543
7330 Health Services (Medical, Dental, Nurse, Act 25)	158,504
7505 Ready to Learn Block Grant	705,924
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,834,327
7820 State Share of Retirement Contributions	11,579,375
<b>REVENUE FROM STATE SOURCES</b>	<b>\$35,640,056</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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	34,059
8517 NCLB, Title IV - 21st Century Schools	57,864
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	561,817

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	18,850
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,600,349</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>153,008,062</b>

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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): 3.6%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$101,293,893	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,834,327</u>	
Total Approx. Tax Revenue:		\$103,128,220	
Approx. Tax Levy for Tax Rate Calculation:		\$108,650,622	
		Lehigh	Total
<hr/>			
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		\$5,638,066,900	\$5,638,066,900
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
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			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		94.83000%	94.83000%
k. Tax Levy Needed		\$108,650,622	\$108,650,622
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate		19.2709	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$108,650,623	\$108,650,623
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$106,816,296
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$101,293,893
(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): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$101,293,893	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,834,327</u>	
Total Approx. Tax Revenue:	\$103,128,220	
Approx. Tax Levy for Tax Rate Calculation:	\$108,650,622	
	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)	\$108,650,623	\$108,650,623
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): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$101,293,893
Amount of Tax Relief for Homestead Exclusions	<u>\$1,834,327</u>
Total Approx. Tax Revenue:	\$103,128,220
Approx. Tax Levy for Tax Rate Calculation:	\$108,650,622
	Lehigh
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,834,327			\$1,834,327
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>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>				<u>Percent Collected</u>		
Lehigh	5,638,066,900	19.2709	108,650,623				94.83000%		
Totals:		5,638,066,900	108,650,623	-	1,834,327	=	106,816,296	X	94.83000% = 101,293,893
				<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%	8,925,000	8,925,000	
6152	Current Act 511 Occupation Taxes			0.000		0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%	1,214,200	1,214,200	
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							10,139,200	10,139,200	
Total Act 511, Current Taxes								10,139,200	
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	19.2709	3.60%	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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	69,900,049
1200 Special Programs - Elementary / Secondary	24,968,309
1300 Vocational Education	2,790,802
1400 Other Instructional Programs - Elementary / Secondary	336,115
1500 Nonpublic School Programs	46,081
1600 Adult Education Programs	914,565
<b>Total Instruction</b>	<b>\$98,955,921</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	5,558,158
2200 Support Services - Instructional Staff	4,450,772
2300 Support Services - Administration	7,153,717
2400 Support Services - Pupil Health	1,934,222
2500 Support Services - Business	1,156,591
2600 Operation and Maintenance of Plant Services	12,996,634
2700 Student Transportation Services	9,275,670
2800 Support Services - Central	2,064,717
2900 Other Support Services	147,000
<b>Total Support Services</b>	<b>\$44,737,481</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,031,624
3300 Community Services	57,600
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,089,224</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	7,998,669
5200 Interfund Transfers - Out	2,200,000
5900 Budgetary Reserve	7,799,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$17,997,669</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$163,780,295</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	38,081,107
200 Personnel Services - Employee Benefits	23,937,681
300 Purchased Professional and Technical Services	338,500
400 Purchased Property Services	579,400
500 Other Purchased Services	4,948,840
600 Supplies	1,972,741
700 Property	26,000
800 Other Objects	15,780
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$69,900,049</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,540,779
200 Personnel Services - Employee Benefits	6,161,315
300 Purchased Professional and Technical Services	5,346,965
500 Other Purchased Services	2,793,189
600 Supplies	126,061
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$24,968,309</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	2,790,802
<b>Total Vocational Education</b>	<b>\$2,790,802</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	196,938
200 Personnel Services - Employee Benefits	85,057
300 Purchased Professional and Technical Services	31,000
400 Purchased Property Services	10,140
500 Other Purchased Services	9,600
600 Supplies	3,380
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$336,115</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	46,081
<b>Total Nonpublic School Programs</b>	<b>\$46,081</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,309
500 Other Purchased Services	899,956
600 Supplies	300
<b>Total Adult Education Programs</b>	<b>\$914,565</b>
<b>Total Instruction</b>	<b>\$98,955,921</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	3,185,898
200 Personnel Services - Employee Benefits	2,107,883

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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
<b>Total Support Services - Students</b>	<b>\$5,558,158</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	2,061,431
200 Personnel Services - Employee Benefits	1,912,777
300 Purchased Professional and Technical Services	85,865
400 Purchased Property Services	1,700
500 Other Purchased Services	66,815
600 Supplies	318,784
800 Other Objects	3,400
<b>Total Support Services - Instructional Staff</b>	<b>\$4,450,772</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	3,905,170
200 Personnel Services - Employee Benefits	2,676,676
300 Purchased Professional and Technical Services	150,335
400 Purchased Property Services	24,170
500 Other Purchased Services	134,200
600 Supplies	132,890
800 Other Objects	130,276
<b>Total Support Services - Administration</b>	<b>\$7,153,717</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	1,103,835
200 Personnel Services - Employee Benefits	679,987
300 Purchased Professional and Technical Services	86,500
400 Purchased Property Services	5,400
500 Other Purchased Services	500
600 Supplies	58,000
<b>Total Support Services - Pupil Health</b>	<b>\$1,934,222</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	572,589
200 Personnel Services - Employee Benefits	441,202
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
<b>Total Support Services - Business</b>	<b>\$1,156,591</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	5,211,066
200 Personnel Services - Employee Benefits	3,520,421
300 Purchased Professional and Technical Services	374,100
400 Purchased Property Services	966,880

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	468,732
600 Supplies	2,394,355
700 Property	52,500
800 Other Objects	8,580
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$12,996,634</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	9,275,670
<b>Total Student Transportation Services</b>	<b>\$9,275,670</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	834,673
200 Personnel Services - Employee Benefits	708,430
300 Purchased Professional and Technical Services	188,277
500 Other Purchased Services	57,974
600 Supplies	233,063
700 Property	42,000
800 Other Objects	300
<b>Total Support Services - Central</b>	<b>\$2,064,717</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	147,000
<b>Total Other Support Services</b>	<b>\$147,000</b>
<b>Total Support Services</b>	<b>\$44,737,481</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
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	32,550
500 Other Purchased Services	297,535
600 Supplies	199,518
700 Property	5,000
800 Other Objects	54,325
<b>Total Student Activities</b>	<b>\$2,031,624</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	48,000
400 Purchased Property Services	500
600 Supplies	9,100
<b>Total Community Services</b>	<b>\$57,600</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,089,224</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	821,669
900 Other Uses of Funds	7,177,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$7,998,669</b>

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<u>Description</u>	<u>Amount</u>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	2,200,000
<b>Total Interfund Transfers - Out</b>	<b>\$2,200,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	7,799,000
<b>Total Budgetary Reserve</b>	<b>\$7,799,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$17,997,669</b>
<b>TOTAL EXPENDITURES</b>	<b>\$163,780,295</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	31,141
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,416,013
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,416,013
5900 Budgetary Reserve	7,799,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,246,154

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

	<u>ACTUAL 2019-2020</u>	<u>BUDGET 2020-2021</u>	<u>BUDGET 2021-2022</u>	<u>PERCENT 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	10,772,232	0.0%
BEGINNING UNASSIGNED FUND BALANCE	<u>6,377,888</u>	<u>5,000,160</u>	<u>6,416,014</u>	28.3%
TOTAL BEGINNING FUND BALANCE	15,771,567	15,821,367	17,219,387	8.8%
<b>REVENUE</b>				
6000 Local Sources	113,093,175	111,164,263	115,767,658	4.1%
7000 State Sources	35,472,019	35,810,311	35,640,056	-0.5%
8000 Federal Sources	1,674,367	2,235,589	1,600,349	-28.4%
9000 Other Financing Sources	<u>13,601</u>	<u>-</u>	<u>-</u>	
TOTAL REVENUE AND OTHER FINANCING SOURCES	150,253,162	149,210,163	153,008,063	2.5%
<b>EXPENDITURES</b>				
1000 Instruction	92,894,956	94,180,269	98,955,921	5.1%
2000 Support Services	41,095,595	43,322,757	44,737,481	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>17,997,669</u>	1.7%
TOTAL EXPENDITURES AND OTHER FINANCING USES	148,305,342	157,195,663	163,780,295	4.2%
<b>ENDING FUND BALANCE</b> (if Budgetary Reserve is spent)	17,719,387	7,835,867	6,447,155	-17.7%
Budgetary Reserve	-	7,485,500	7,799,000	4.2%
<b>ENDING FUND BALANCE</b> (if Budgetary Reserve is not spent)	17,719,387	15,321,367	14,246,155	-7.0%
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>14,215,014</u>	-6.9%
TOTAL ENDING FUND BALANCE *	17,719,387	15,321,367	14,246,155	-7.0%
* Assuming Budgetary Reserve is not spent				

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

<b>SOURCE</b>	<b><u>Actual</u> <u>2019-20</u></b>	<b><u>Budget</u> <u>2020-21</u></b>	<b><u>Budget</u> <u>2021-22</u></b>	<b><u>Percent</u> <u>Change</u></b>
ASSESSMENTS (\$)	5,553,798,400	5,598,100,000	5,638,066,900	0.7%
MILLAGE PER \$1,000 ASSESSMENT	18.3808	18.6013	19.2709	3.6%
TAX BILLING AT JULY 1	102,083,258	104,131,938	108,650,623	4.3%
PERCENT COLLECTION	95.73%	94.84%	94.83%	0.0%
<b><u>6000 LOCAL SOURCES</u></b>				
6111 Current Real Estate Taxes	96,612,469	97,019,054	101,293,894	4.4%
6112 Interim Real Estate Taxes	682,224	348,948	282,647	-19.0%
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	8,925,000	4.8%
6153 Real Estate Transfer Taxes (Act 511)	1,670,993	1,506,460	1,214,200	-19.4%
6411 Delinquent Real Estate Taxes	1,659,226	1,771,850	2,037,600	15.0%
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	64,000	0.0%
6740 Fees	118,271	39,950	39,950	0.0%
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	7,344	7.5%
6832 Federal IDEA Rev. From Other LEA's	1,458,221	1,450,389	1,525,500	5.2%
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	10,300	0.0%
6944 Tuition - Other LEA's in PA	70,757	13,695	10,300	-24.8%
6949 Tuition - Other	34,330	31,960	10,300	-67.8%
6990 Miscellaneous Revenue	87,488	45,470	22,730	-50.0%
<b>TOTAL LOCAL SOURCES</b>	<b>113,093,175</b>	<b>111,164,263</b>	<b>115,767,658</b>	<b>4.1%</b>
<b><u>7000 STATE SOURCES</u></b>				
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	2,539,102	3.1%
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	1,582,490	0.0%
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	1,834,327	0.0%
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	11,579,375	4.3%
<b>TOTAL STATE SOURCES</b>	<b>35,472,019</b>	<b>35,810,311</b>	<b>35,640,056</b>	<b>-0.5%</b>

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

<b>SOURCE</b>	<b><u>Actual</u> <u>2019-20</u></b>	<b><u>Budget</u> <u>2020-21</u></b>	<b><u>Budget</u> <u>2021-22</u></b>	<b><u>Percent</u> <u>Change</u></b>
<b><u>8000 FEDERAL SOURCES</u></b>				
8514 Title I Improving Academic Achievement	813,351	756,428	756,428	0.0%
8515 Title II Prep., Training, and Recruiting High Quality Teachers	167,176	171,331	171,331	0.0%
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	57,864	0.0%
8690 Other Restricted Federal Grants	-	-	-	
8740 ESSER Reflief Funds	-	626,664	-	-100.0%
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%
<b>TOTAL FEDERAL SOURCES</b>	<b>1,674,367</b>	<b>2,235,589</b>	<b>1,600,349</b>	<b>-28.4%</b>
<b><u>9000 OTHER FINANCING SOURCES</u></b>				
9300 Interfund Transfers	-	-	-	
9400 Sale of Fixed Assets	13,101	-	-	
9900 Insurance Recoveries	<u>500</u>	<u>-</u>	<u>-</u>	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>13,601</b>	<b>-</b>	<b>-</b>	
<b>TOTAL REVENUE</b>	<b>150,253,162</b>	<b>149,210,163</b>	<b>153,008,063</b>	<b>2.5%</b>

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

<b>FUNCTION AND OBJECT</b>	<b><u>Actual 2019-20</u></b>	<b><u>Budget 2020-21</u></b>	<b><u>Budget 2021-22</u></b>	<b><u>Percent Change</u></b>
<b><u>1100 REGULAR PROGRAMS</u></b>				
100 Personnel Services - Salaries	37,464,256	36,798,335	38,081,107	3.5%
200 Personnel Services - Benefits	22,100,705	22,368,075	23,937,681	7.0%
300 Purchased Professional Services	222,564	243,500	338,500	39.0%
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	1,972,741	-21.5%
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%
<b>TOTAL REGULAR PROGRAMS</b>	<b>66,294,573</b>	<b>66,827,236</b>	<b>69,900,049</b>	<b>4.6%</b>
<b><u>1200 SPECIAL PROGRAMS</u></b>				
100 Personnel Services - Salaries	10,029,703	10,248,898	10,540,779	2.8%
200 Personnel Services - Benefits	5,540,398	5,821,738	6,161,315	5.8%
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	126,061	-34.8%
700 Property	-	-	-	
800 Other Objects	<u>3,423</u>	<u>-</u>	<u>-</u>	
<b>TOTAL SPECIAL PROGRAMS</b>	<b>22,918,923</b>	<b>23,430,287</b>	<b>24,968,309</b>	<b>6.6%</b>
<b><u>1300 VOCATIONAL EDUCATION</u></b>				
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	2,790,802	8.0%
600 Supplies	360	-	-	
700 Property	-	-	-	
800 Other Objects	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL VOCATIONAL EDUCATION</b>	<b>2,518,799</b>	<b>2,584,627</b>	<b>2,790,802</b>	<b>8.0%</b>
<b><u>1400 OTHER INSTRUCTIONAL PROGRAMS</u></b>				
100 Personnel Services - Salaries	125,117	197,273	196,938	-0.2%
200 Personnel Services - Benefits	50,766	84,552	85,057	0.6%
300 Purchased Professional Services	30,614	31,000	31,000	0.0%
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%
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>218,112</b>	<b>335,945</b>	<b>336,115</b>	<b>0.1%</b>
<b><u>1500 NONPUBLIC SCHOOL PROGRAMS</u></b>				
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%
<b>TOTAL NONPUBLIC SCHOOL PROGRAMS</b>	<b>41,758</b>	<b>74,607</b>	<b>46,081</b>	<b>-38.2%</b>

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

<b>FUNCTION AND OBJECT</b>	<b><u>Actual 2019-20</u></b>	<b><u>Budget 2020-21</u></b>	<b><u>Budget 2021-22</u></b>	<b><u>Percent Change</u></b>
<b><u>1600 ADULT EDUCATION PROGRAMS</u></b>				
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	<u>90</u>	<u>300</u>	<u>300</u>	0.0%
<b>TOTAL ADULT EDUCATION PROGRAMS</b>	<b>902,791</b>	<b>927,567</b>	<b>914,565</b>	<b>-1.4%</b>
<b><u>2100 SUPPORT SERVICES - STUDENTS</u></b>				
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	2,107,883	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	<u>1,339</u>	<u>2,100</u>	<u>2,100</u>	0.0%
<b>TOTAL SUPPORT SERVICES - STUDENTS</b>	<b>5,348,425</b>	<b>5,374,194</b>	<b>5,558,158</b>	<b>3.4%</b>
<b><u>2200 SUPPORT SERV. - INSTRUCTIONAL STAFF</u></b>				
100 Personnel Services - Salaries	1,965,387	2,098,970	2,061,431	-1.8%
200 Personnel Services - Benefits	1,647,972	1,904,067	1,912,777	0.5%
300 Purchased Professional Services	65,109	41,850	85,865	105.2%
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	318,784	4.6%
700 Property	-	-	-	
800 Other Objects	<u>1,143</u>	<u>4,570</u>	<u>3,400</u>	-25.6%
<b>TOTAL SUPPORT SERV. - INSTRUCT. STAFF</b>	<b>3,976,701</b>	<b>4,413,662</b>	<b>4,450,772</b>	<b>0.8%</b>
<b><u>2300 SUPPORT SERVICES - ADMINISTRATION</u></b>				
100 Personnel Services - Salaries	3,661,318	3,652,935	3,905,170	6.9%
200 Personnel Services - Benefits	2,328,930	2,467,369	2,676,676	8.5%
300 Purchased Professional Services	152,397	157,175	150,335	-4.4%
400 Purchased Services	9,584	29,590	24,170	-18.3%
500 Other Purchased Services	104,988	131,861	134,200	1.8%
600 Supplies	97,367	119,297	132,890	11.4%
700 Property	-	-	-	
800 Other Objects	<u>148,173</u>	<u>154,367</u>	<u>130,276</u>	-15.6%
<b>TOTAL SUPPORT SERV. - ADMINISTRATION</b>	<b>6,502,756</b>	<b>6,712,594</b>	<b>7,153,717</b>	<b>6.6%</b>

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

<b>FUNCTION AND OBJECT</b>	<b>Actual <u>2019-20</u></b>	<b>Budget <u>2020-21</u></b>	<b>Budget <u>2021-22</u></b>	<b>Percent <u>Change</u></b>
<b><u>2400 SUPPORT SERVICES - PUPIL HEALTH</u></b>				
100 Personnel Services - Salaries	1,110,563	1,101,141	1,103,835	0.2%
200 Personnel Services - Benefits	590,121	636,119	679,987	6.9%
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	-	-	-	
<b>TOTAL SUPPORT SERVICES - PUPIL HEALTH</b>	<b>1,946,708</b>	<b>1,870,160</b>	<b>1,934,222</b>	<b>3.4%</b>
<b><u>2500 SUPPORT SERVICES - BUSINESS</u></b>				
100 Personnel Services - Salaries	596,597	599,930	572,589	-4.6%
200 Personnel Services - Benefits	450,373	455,678	441,202	-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%
<b>TOTAL SUPPORT SERVICES - BUSINESS</b>	<b>1,192,691</b>	<b>1,193,458</b>	<b>1,156,591</b>	<b>-3.1%</b>
<b><u>2600 OPERATION &amp; MNT. OF PLANT SERVICES</u></b>				
100 Personnel Services - Salaries	5,059,563	5,056,313	5,211,066	3.1%
200 Personnel Services - Benefits	3,232,984	3,366,581	3,520,421	4.6%
300 Purchased Professional Services	249,626	340,650	374,100	9.8%
400 Purchased Services	1,057,591	962,580	966,880	0.4%
500 Other Purchased Services	440,313	454,830	468,732	3.1%
600 Supplies	2,162,022	2,375,800	2,394,355	0.8%
700 Property	215,567	37,500	52,500	40.0%
800 Other Objects	4,969	8,580	8,580	0.0%
<b>TOTAL OPERATION &amp; MNT. OF PLANT SERV.</b>	<b>12,422,635</b>	<b>12,602,834</b>	<b>12,996,634</b>	<b>3.1%</b>
<b><u>2700 STUDENT TRANSPORTATION SERVICES</u></b>				
500 Other Purchased Services	7,428,577	9,046,580	9,275,670	2.5%
700 Property	-	-	-	
<b>TOTAL STUDENT TRANSPORTATION SVCS.</b>	<b>7,428,577</b>	<b>9,046,580</b>	<b>9,275,670</b>	<b>2.5%</b>
<b><u>2800 SUPPORT SERVICES - CENTRAL</u></b>				
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	188,277	-1.1%
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	233,063	-6.0%
700 Property	146,882	40,000	42,000	5.0%
800 Other Objects	-	300	300	0.0%
<b>TOTAL SUPPORT SERVICES - CENTRAL</b>	<b>2,130,469</b>	<b>1,962,275</b>	<b>2,064,717</b>	<b>5.2%</b>
<b><u>2900 OTHER SUPPORT SERVICES</u></b>				
500 Other Purchased Services	146,633	147,000	147,000	0.0%

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

<b>FUNCTION AND OBJECT</b>	<b><u>Actual 2019-20</u></b>	<b><u>Budget 2020-21</u></b>	<b><u>Budget 2021-22</u></b>	<b><u>Percent Change</u></b>
<b><u>3200 STUDENT ACTIVITIES</u></b>				
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	32,550	41.2%
500 Other Purchased Services	254,590	290,448	297,535	2.4%
600 Supplies	183,948	164,968	199,518	20.9%
700 Property	21,317	-	5,000	
800 Other Objects	<u>40,639</u>	<u>50,364</u>	<u>54,325</u>	7.9%
<b>TOTAL STUDENT ACTIVITIES</b>	<b>1,823,777</b>	<b>1,947,360</b>	<b>2,031,624</b>	<b>4.3%</b>
<b><u>3300 COMMUNITY SERVICES</u></b>				
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%
<b>TOTAL COMMUNITY SERVICES</b>	<b>46,256</b>	<b>57,100</b>	<b>57,600</b>	<b>0.9%</b>
<b><u>3400 SCHOLARSHIPS AND AWARDS</u></b>				
800 Other Objects	250	-	-	
<b><u>5100 DEBT SERVICE</u></b>				
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%
<b>TOTAL DEBT SERVICE</b>	<b>9,645,495</b>	<b>9,062,677</b>	<b>7,998,669</b>	<b>-11.7%</b>
<b><u>5200 INTERFUND TRANSFERS</u></b>				
900 Other Uses of Funds	<u>2,799,013</u>	<u>1,140,000</u>	<u>2,200,000</u>	93.0%
<b><u>5900 BUDGETARY RESERVE</u></b>				
800 Other Objects	<u>-</u>	<u>7,485,500</u>	<u>7,799,000</u>	4.2%
<b>TOTAL EXPENDITURES</b>	<b><u>148,305,342</u></b>	<b><u>157,195,663</u></b>	<b><u>163,780,295</u></b>	<b>4.2%</b>