



**2025-2026**  
**PDE-2028 General Fund Budget**  
**April 28, 2025**

Proposed Version  
**FINAL GENERAL FUND BUDGET**  
Fiscal Year 2025-2026

**General Fund Budget Approval**

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

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Robert Saul

(610)966-8300

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CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2025-2026 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 2025-2026 (compared to 2024-2025 )?

Yes☒

No☐

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$205598524
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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
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DUE DATE: AUGUST 15, 2025

**CERTIFICATION OF USE OF PDE-2028**  
**FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**

Proposed Version  
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> East Penn SD	<b>County :</b> Lehigh	<b>AUN Number :</b> 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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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**DUE DATE:**            **IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**



<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	165,066
0830 Committed Fund Balance	1,691,000
0840 Assigned Fund Balance	10,965,600
0850 Unassigned Fund Balance	11,870,080
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$24,526,680</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	144,282,133
7000 Revenue from State Sources	48,737,867
8000 Revenue from Federal Sources	1,612,924
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$194,632,924</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$219,159,604</u></b>

LEA : 121392303      East Penn SD

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Proposed Version

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	122,202,659
6112 Interim Real Estate Taxes	1,081,340
6113 Public Utility Realty Taxes	110,448
6114 Payments in Lieu of Current Taxes - State / Local	10,927
6150 Current Act 511 Taxes - Proportional Assessments	14,875,999
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,669,119
6500 Earnings on Investments	1,789,594
6700 Revenues from LEA Activities	287,664
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,780,379
6910 Rentals	45,771
6920 Contributions and Donations from Private Sources	200,000
6940 Tuition from Patrons	145,526
6990 Refunds and Other Miscellaneous Revenue	82,707
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$144,282,133</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	18,107,227
7160 Tuition for Orphans Subsidy	115,953
7271 Special Education funds for School-Aged Pupils	4,783,582
7311 Pupil Transportation Subsidy	2,184,777
7312 Nonpublic and Charter School Pupil Transportation Subsidy	311,465
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	193,774
7330 Health Services (Medical, Dental, Nurse, Act 25)	151,609
7340 State Property Tax Reduction Allocation	2,749,862
7360 Safe Schools	253,315
7531 Ready to Learn-Foundation	1,800,819
7532 Ready to Learn-Adequacy Supplement	1,094,922
7810 State Share of Social Security and Medicare Taxes	3,140,930
7820 State Share of Retirement Contributions	13,849,632
<b>REVENUE FROM STATE SOURCES</b>	<b>\$48,737,867</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	972,430
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	163,709
8516 Title III - Language Instruction for English Learners and Immigrant Students	28,423

Proposed Version

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8517 Title IV - 21st Century Schools	78,742
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	338,640
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,980
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,612,924</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>194,632,924</b>



Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$122,202,659	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,749,862</u>	
Total Approx. Tax Revenue:	\$124,952,521	
Approx. Tax Levy for Tax Rate Calculation:	\$129,779,653	
	Lehigh	Total
<hr/>		
2024-25 Data		
a. Assessed Value	\$5,894,410,200	\$5,894,410,200
b. Real Estate Mills	21.0000	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$6,540,105,048	\$6,540,105,048
d. Assessed Value	\$5,942,291,800	\$5,942,291,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2024-25 Calculations		
f. 2024-25 Tax Levy	\$123,782,614	\$123,782,614
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$123,782,614	\$123,782,614
(f Total * g)		
i. Base Mills Subject to Index	21.0000	
(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	96.20000%	96.20000%
k. Tax Levy Needed	\$129,779,653	\$129,779,653
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	21.8400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$129,779,653	\$129,779,653
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$127,029,791
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$122,202,659
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$122,202,659	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,749,862</u>	
Total Approx. Tax Revenue:	\$124,952,521	
Approx. Tax Levy for Tax Rate Calculation:	\$129,779,653	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.8400	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$129,779,653	\$129,779,653
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		\$213,200

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$122,202,659
Amount of Tax Relief for Homestead Exclusions	<u>\$2,749,862</u>
Total Approx. Tax Revenue:	\$124,952,521
Approx. Tax Levy for Tax Rate Calculation:	\$129,779,653
	Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,749,862	Lowering RE Tax Rate	\$0	\$2,749,862
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,749,862

CODE						
6111 <u>Current Real Estate Taxes</u>						
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
Lehigh	5,942,291,800	21.8400	129,779,653			96.20000%
Totals:	5,942,291,800		129,779,653	- 2,749,862 =	127,029,791 X	96.20000% = 122,202,659

		<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>
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments				0
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	12,735,937
6152	Current Act 511 Occupation Taxes	0.000	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,140,062
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments				14,875,999
Total Act 511, Current Taxes				14,875,999
Act 511 Tax Limit -->		6,540,105,048 X	12	78,481,261
		Market Value	Mills	(511 Limit)

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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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Lehigh	21.0000	21.8400	4.00%	Yes	4.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	87,284,584
1200 Special Programs - Elementary / Secondary	34,355,777
1300 Vocational Education	3,805,341
1400 Other Instructional Programs - Elementary / Secondary	92,205
1500 Nonpublic School Programs	40,021
1600 Adult Education Programs	912,557
<b>Total Instruction</b>	<b>\$126,490,485</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	8,595,617
2200 Support Services - Instructional Staff	5,250,785
2300 Support Services - Administration	8,907,107
2400 Support Services - Pupil Health	2,623,205
2500 Support Services - Business	1,445,049
2600 Operation and Maintenance of Plant Services	16,445,421
2700 Student Transportation Services	11,753,758
2800 Support Services - Central	2,474,901
2900 Other Support Services	153,351
<b>Total Support Services</b>	<b>\$57,649,194</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,331,828
3300 Community Services	146,484
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,478,312</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	69,510
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$69,510</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,527,100
5200 Interfund Transfers - Out	7,582,123
5900 Budgetary Reserve	9,801,800
<b>Total Other Expenditures and Financing Uses</b>	<b>\$18,911,023</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$205,598,524</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	45,253,014
200 Personnel Services - Employee Benefits	30,368,812
300 Purchased Professional and Technical Services	546,500
400 Purchased Property Services	668,150
500 Other Purchased Services	6,542,985
600 Supplies	2,685,312
700 Property	1,192,177
800 Other Objects	27,634
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$87,284,584</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	14,030,065
200 Personnel Services - Employee Benefits	8,469,481
300 Purchased Professional and Technical Services	6,500,370
500 Other Purchased Services	5,227,375
600 Supplies	124,450
800 Other Objects	4,036
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$34,355,777</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	3,805,341
<b>Total Vocational Education</b>	<b>\$3,805,341</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	56,424
200 Personnel Services - Employee Benefits	23,781
400 Purchased Property Services	2,000
500 Other Purchased Services	7,000
600 Supplies	3,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$92,205</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	39,821
600 Supplies	200
<b>Total Nonpublic School Programs</b>	<b>\$40,021</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	3,200
200 Personnel Services - Employee Benefits	1,349
500 Other Purchased Services	906,508
600 Supplies	1,500
<b>Total Adult Education Programs</b>	<b>\$912,557</b>
<b>Total Instruction</b>	<b>\$126,490,485</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	4,537,702

<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	3,176,514
300	Purchased Professional and Technical Services	697,496
500	Other Purchased Services	14,025
600	Supplies	162,650
800	Other Objects	7,230
<b>Total Support Services - Students</b>		<b>\$8,595,617</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100	Personnel Services - Salaries	2,465,011
200	Personnel Services - Employee Benefits	2,074,098
300	Purchased Professional and Technical Services	94,315
400	Purchased Property Services	3,300
500	Other Purchased Services	36,765
600	Supplies	407,871
800	Other Objects	169,425
<b>Total Support Services - Instructional Staff</b>		<b>\$5,250,785</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	4,727,154
200	Personnel Services - Employee Benefits	3,536,576
300	Purchased Professional and Technical Services	275,250
400	Purchased Property Services	17,200
500	Other Purchased Services	109,840
600	Supplies	190,087
800	Other Objects	51,000
<b>Total Support Services - Administration</b>		<b>\$8,907,107</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	1,510,215
200	Personnel Services - Employee Benefits	944,290
300	Purchased Professional and Technical Services	85,000
400	Purchased Property Services	5,000
500	Other Purchased Services	500
600	Supplies	78,200
<b>Total Support Services - Pupil Health</b>		<b>\$2,623,205</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	713,974
200	Personnel Services - Employee Benefits	575,025
300	Purchased Professional and Technical Services	46,300
400	Purchased Property Services	6,000
500	Other Purchased Services	14,100
600	Supplies	82,700
800	Other Objects	6,950
<b>Total Support Services - Business</b>		<b>\$1,445,049</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	6,433,987
200	Personnel Services - Employee Benefits	4,593,887
300	Purchased Professional and Technical Services	304,590



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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	1,209,065
500	Other Purchased Services	600,923
600	Supplies	3,219,869
700	Property	69,100
800	Other Objects	14,000
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$16,445,421</b>
<b>2700 <u>Student Transportation Services</u></b>		
500	Other Purchased Services	11,753,758
<b>Total Student Transportation Services</b>		<b>\$11,753,758</b>
<b>2800 <u>Support Services - Central</u></b>		
100	Personnel Services - Salaries	1,010,794
200	Personnel Services - Employee Benefits	852,956
300	Purchased Professional and Technical Services	350,397
500	Other Purchased Services	46,847
600	Supplies	213,607
800	Other Objects	300
<b>Total Support Services - Central</b>		<b>\$2,474,901</b>
<b>2900 <u>Other Support Services</u></b>		
500	Other Purchased Services	153,351
<b>Total Other Support Services</b>		<b>\$153,351</b>
<b>Total Support Services</b>		<b>\$57,649,194</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>		
<b>3200 <u>Student Activities</u></b>		
100	Personnel Services - Salaries	1,070,901
200	Personnel Services - Employee Benefits	518,135
300	Purchased Professional and Technical Services	88,466
400	Purchased Property Services	34,290
500	Other Purchased Services	357,387
600	Supplies	213,217
800	Other Objects	49,432
<b>Total Student Activities</b>		<b>\$2,331,828</b>
<b>3300 <u>Community Services</u></b>		
100	Personnel Services - Salaries	107,088
200	Personnel Services - Employee Benefits	24,696
400	Purchased Property Services	500
600	Supplies	14,200
<b>Total Community Services</b>		<b>\$146,484</b>
<b>Total Operation of Non-Instructional Services</b>		<b>\$2,478,312</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>		
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>		
700	Property	69,510
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		<b>\$69,510</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		<b>\$69,510</b>

<u>Description</u>	<u>Amount</u>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	202,100
900 Other Uses of Funds	1,325,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,527,100</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	7,582,123
<b>Total Interfund Transfers - Out</b>	<b>\$7,582,123</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	9,801,800
<b>Total Budgetary Reserve</b>	<b>\$9,801,800</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$18,911,023</b>
<b>TOTAL EXPENDITURES</b>	<b>\$205,598,524</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	165,066
0830 Committed Fund Balance	1,022,000
0840 Assigned Fund Balance	12,539,080
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,561,080
5900 Budgetary Reserve	9,801,800
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$23,527,946

# **Supplemental Documentation**

LEA : 121392303 East Penn SD

## Proposed Version

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	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>2023-24 Actual</u>	<u>2024-25 Budget *</u>	<u>2024-25 Estimated</u>	<u>2025-26 Proposed *</u>	<u>Percent Change *</u>
0810 Nonspendable Fund Balance - Beginning	-	-	11,799	-	1,385,354	-	29,962	-	
0820 Restricted Fund Balance - Beginning	31,141	141,723	138,292	150,091	208,386	165,066	176,811	165,066	0.0%
0830 Committed Fund Balance - Beginning	-	-	6,068,784	3,470,605	3,407,605	3,289,759	3,289,759	1,691,000	-48.6%
0840 Assigned Fund Balance - Beginning	7,985,500	9,398,425	11,102,180	11,134,946	11,134,946	11,393,959	11,393,959	10,965,600	-3.8%
0850 Unassigned Fund Balance - Beginning	<u>9,702,746</u>	<u>7,670,070</u>	<u>6,225,272</u>	<u>10,815,040</u>	<u>9,709,613</u>	<u>12,764,918</u>	<u>11,388,346</u>	<u>11,870,080</u>	-7.0%
Total Beginning Fund Balance	17,719,387	17,210,218	23,546,327	25,570,682	25,845,904	27,613,702	26,278,837	24,691,746	-10.6%
<b>Revenues and Other Financing Sources</b>									
6000 Revenue from Local Sources	115,646,975	122,163,634	129,066,274	131,033,213	133,325,128	138,182,877	138,715,824	144,282,133	4.4%
7000 Revenue from State Sources	35,437,401	35,999,463	40,638,112	43,909,338	42,994,439	44,989,690	47,029,828	48,737,867	8.3%
8000 Revenue from Federal Sources	2,960,030	10,318,389	2,426,370	1,957,934	1,915,895	2,069,497	1,794,396	1,612,924	-22.1%
9000 Other Financing Sources	-	1,946,193	601,129	-	-	-	-	-	
<b>Total Revenue and Other Financing Sources</b>	<b>154,044,406</b>	<b>170,427,679</b>	<b>172,731,885</b>	<b>176,900,485</b>	<b>178,235,461</b>	<b>185,242,064</b>	<b>187,540,048</b>	<b>194,632,924</b>	<b>5.1%</b>
<b>Expenditures and Financing Uses</b>									
1000 Instruction	93,193,210	101,796,822	107,683,007	114,352,499	113,393,829	121,473,811	122,400,058	126,490,485	4.1%
2000 Support Services	39,776,654	43,907,616	47,680,894	52,142,434	50,919,489	54,677,032	55,430,902	57,649,194	5.4%
3000 Operation of Non-Instructional Services	1,604,283	1,957,530	2,183,209	2,159,933	2,276,613	2,404,431	2,595,430	2,478,312	3.1%
4000 Facilities Acquisition, Construction, Improve	-	-	-	128,448	255,440	-	-	69,510	
5000 Other Expenditures and Financing Uses	<u>20,082,576</u>	<u>16,429,601</u>	<u>12,885,198</u>	<u>19,252,117</u>	<u>10,957,157</u>	<u>18,080,749</u>	<u>8,700,749</u>	<u>18,911,023</u>	4.6%
<b>Total Expenditures and Other Financing Uses</b>	<b>154,656,723</b>	<b>164,091,570</b>	<b>170,432,309</b>	<b>188,035,431</b>	<b>177,802,528</b>	<b>196,636,023</b>	<b>189,127,139</b>	<b>205,598,524</b>	<b>4.6%</b>
Prior Period Adjustments	103,148	-	-	-	-	-	-	-	
<b>ENDING FUND BALANCE (if Budgetary Res is spent)</b>	<b>17,210,218</b>	<b>23,546,327</b>	<b>25,845,903</b>	<b>14,435,736</b>	<b>26,278,837</b>	<b>16,219,743</b>	<b>24,691,746</b>	<b>13,726,146</b>	<b>-15.4%</b>
Less: Budgetary Reserve	-	-	-	8,954,100	-	9,380,000	-	9,801,800	4.5%
<b>ENDING FUND BALANCE (if Budgetary Res is not spent)</b>	<b>17,210,218</b>	<b>23,546,327</b>	<b>25,845,903</b>	<b>23,389,836</b>	<b>26,278,837</b>	<b>25,599,743</b>	<b>24,691,746</b>	<b>23,527,946</b>	<b>-8.1%</b>
0810 Nonspendable Fund Balance - Ending*	-	11,799	1,385,354	-	29,962	-	-	-	
0820 Restricted Fund Balance - Ending*	141,723	138,292	208,386	138,292	176,811	165,066	165,066	165,066	0.0%
0830 Committed Fund Balance - Ending*	-	6,068,784	3,407,605	1,289,759	3,289,759	1,825,800	1,691,000	1,022,000	-44.0%
0840 Assigned Fund Balance - Ending*	9,398,425	11,102,180	11,134,946	9,448,454	11,393,959	12,788,928	10,965,600	13,851,579	8.3%
0850 Unassigned Fund Balance - Ending*	<u>7,670,070</u>	<u>6,225,272</u>	<u>9,709,613</u>	<u>12,513,331</u>	<u>11,388,346</u>	<u>10,819,949</u>	<u>11,870,080</u>	<u>8,489,301</u>	-21.5%
Total Ending Fund Balance	17,210,218	23,546,327	25,845,904	23,389,836	26,278,837	25,599,743	24,691,746	23,527,946	-8.1%

\* Assuming Budgetary Reserve is not spent

LEA : 121392303 East Penn SD

## Proposed Version

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Description	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Budget</u>	2023-24 <u>Actual</u>	2024-25 <u>Budget *</u>	2024-25 <u>Estimated</u>	2025-26 <u>Proposed *</u>	Percent <u>Change *</u>
<b>Current Real Estate Tax Calculation</b>									
Assessed Value	5,598,220,200	5,709,078,600	5,762,792,900	5,836,714,000	5,836,714,000	5,894,410,200	5,894,410,200	5,942,291,800	0.8%
Real Estate Tax Rate	18.6013	19.1035	19.6766	20.1700	20.1700	21.0000	21.0000	21.8400	4.0%
Preliminary Tax Levy	104,134,173	109,063,383	113,392,171	117,726,521	117,726,521	123,782,614	123,782,614	129,779,653	4.8%
State Property Tax Reduction Allocation	(1,826,735)	(1,825,885)	(2,289,194)	(2,289,194)	(2,289,194)	(2,749,862)	(2,749,862)	(2,749,862)	0.0%
Revised Tax Levy	102,307,438	107,237,498	111,102,977	115,437,327	115,437,328	121,032,752	121,032,752	127,029,791	5.0%
Collection Percentage	96.25%	96.00%	96.35%	96.20%	96.54%	96.20%	96.40%	96.20%	0.0%
Current Real Estate Tax Revenue	98,475,601	102,945,484	107,050,346	111,050,709	111,443,288	116,433,508	116,680,056	122,202,659	5.0%
<b>Revenue from Local Sources</b>									
6111 Current Real Estate Taxes	98,475,601	102,945,484	107,050,346	111,050,709	111,443,288	116,433,507	116,680,056	122,202,659	5.0%
6112 Interim Real Estate Taxes	1,051,444	1,077,691	1,454,998	1,117,370	711,329	1,194,711	1,081,340	1,081,340	-9.5%
6113 Public Utility Realty Taxes	107,235	109,974	110,211	110,211	106,940	106,403	117,880	110,448	3.8%
6114 Payments In Lieu of Current Taxes	-	21,125	10,586	10,880	11,749	10,765	10,765	10,927	1.5%
6151 Earned Income Taxes (Act 511)	10,180,692	10,817,409	11,536,542	11,525,000	12,004,841	12,239,117	12,364,987	12,735,937	4.1%
6153 Real Estate Transfer Taxes (Act 511)	2,083,964	2,566,448	2,103,560	2,030,403	1,907,868	2,038,471	2,038,471	2,140,062	5.0%
6411 Delinquent Real Estate Taxes	1,586,233	2,144,075	1,629,903	1,698,830	1,481,449	1,700,397	1,700,397	1,669,119	-1.8%
6451 Delinquent Earned Income Taxes (Act 511)	-	-	-	-	-	-	-	-	-
6510 Earnings on Investments	53,208	30,757	2,056,536	1,260,000	2,982,657	1,974,275	2,200,000	1,789,594	-9.4%
6710 Admissions	-	63,223	77,270	71,840	76,328	69,679	74,565	73,924	6.1%
6720 Bookstore Sales	-	37,183	34,582	-	25,346	31,183	31,183	33,082	6.1%
6740 Fees	126,478	125,915	158,037	126,530	190,182	142,507	184,398	162,291	13.9%
6750 Special Events	-	965	1,591	-	2,854	1,435	2,050	1,522	6.1%
6790 Other Student Activity Income	2,600	5,672	17,610	7,100	12,933	15,878	15,878	16,845	6.1%
6810 Revenue from Other Governments	-	-	32,625	32,000	26,000	45,400	842	19,300	-57.5%
6831 Federal Other Rev. From Other LEA's	56,040	58,671	28,606	42,900	58,926	25,745	25,745	58,926	128.9%
6832 Federal IDEA Rev. From Other LEA's	1,536,341	1,738,431	1,595,104	1,595,104	1,725,442	1,725,442	1,702,153	1,702,153	-1.3%
6832 ESSER IDEA Rev. From Other LEA's	-	-	214,658	-	-	-	-	-	-
6910 Rentals	-	29,061	47,641	40,161	60,612	40,161	45,771	45,771	14.0%
6920 Contributions/Donations from Private Srcs..	86,350	157,087	290,785	100,000	254,490	200,000	200,000	200,000	0.0%
6942 Tuition - Summer School	37,330	24,750	31,550	42,390	32,051	32,051	33,226	33,226	3.7%
6943 Tuition - Adult Education	-	-	625	4,265	1,500	-	1,500	-	-
6944 Tuition - Other LEA's in PA	11,620	-	185,837	-	94,945	40,000	90,000	90,000	125.0%
6949 Tuition - Other	-	21,327	22,300	32,070	22,590	22,300	22,300	22,300	0.0%
6990 Miscellaneous Revenue	251,839	188,386	374,772	135,450	90,806	93,450	92,317	82,707	-11.5%
<b>Total Revenue from Local Sources</b>	<b>115,646,975</b>	<b>122,163,634</b>	<b>129,066,274</b>	<b>131,033,213</b>	<b>133,325,128</b>	<b>138,182,877</b>	<b>138,715,824</b>	<b>144,282,133</b>	<b>4.4%</b>

Description	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Budget</u>	2023-24 <u>Actual</u>	2024-25 <u>Budget *</u>	2024-25 <u>Estimated</u>	2025-26 <u>Proposed *</u>	Percent <u>Change *</u>
<b>Revenue from State Sources</b>									
7111 Basic Education Funding	12,596,174	13,315,525	15,386,019	16,725,666	16,857,826	17,475,495	17,904,456	18,107,227	3.6%
7112 BEF - Social Security Reimbursement	2,276,099	2,230,739	2,566,657	2,878,973	-	-	-	-	
7144 Charter Transition Funding	-	-	-	-	-	-	316,141	-	
7160 Tuition from Orphans	241,579	138,147	93,760	189,030	136,124	115,953	115,953	115,953	0.0%
7250 Migratory Children	-	-	-	-	-	-	-	-	
7271 Special Education Funding	3,709,737	3,943,713	4,334,036	4,572,035	4,565,053	4,571,325	4,760,585	4,783,582	4.6%
7299 Program Revenues	-	-	-	-	-	-	-	-	
7310 Pupil Transportation Subsidy	2,080,877	1,278,438	1,863,033	2,621,648	2,064,552	2,174,230	2,024,425	2,496,242	14.8%
7320 Rental & Sinking Fund Payments	1,003,654	890,935	840,814	624,053	620,808	544,584	544,584	193,774	-64.4%
7330 Health Services	159,358	151,318	151,900	159,357	152,008	151,609	165,565	151,609	0.0%
7340 State Property Tax Reduction Allocation	1,834,327	1,835,313	2,314,377	2,289,194	2,289,194	2,749,862	2,749,862	2,749,862	0.0%
7360 Safe Schools	156,159	18,500	-	456,896	382,808	247,934	247,934	253,315	2.2%
7500 Extra Grants	705,924	706,674	705,924	705,924	705,924	705,924	1,945,564	2,895,741	310.2%
7810 State Share of Social Security & Medicare	-	-	-	-	2,708,282	3,013,939	3,010,980	3,140,930	4.2%
7820 State Share of Retirement Contributions	<u>10,673,512</u>	<u>11,490,161</u>	<u>12,381,592</u>	<u>12,686,562</u>	<u>12,511,860</u>	<u>13,238,835</u>	<u>13,243,779</u>	<u>13,849,632</u>	4.6%
<b>Total Revenue from State Sources</b>	<b>35,437,401</b>	<b>35,999,463</b>	<b>40,638,112</b>	<b>43,909,338</b>	<b>42,994,439</b>	<b>44,989,690</b>	<b>47,029,828</b>	<b>48,737,867</b>	<b>8.3%</b>
<b>Revenue from Federal Sources</b>									
8514 Title I Improving Academic Achievement	721,818	849,212	1,128,744	1,048,446	1,045,937	1,045,609	972,430	972,430	-7.0%
8515 Title II Prep., Training, and Recruiting High Quality Teachers	175,122	178,631	200,126	160,455	158,171	159,225	163,709	163,709	2.8%
8516 Title III Language Instruction For Limited English Proficient	29,381	31,448	20,536	18,092	31,221	29,876	28,423	28,423	-4.9%
8517 Title IV 21st Century Schools	57,864	56,720	67,383	83,832	83,832	83,832	78,742	78,742	-6.1%
8690 Other Restricted Federal Grants	-	-	-	-	-	-	-	-	
8740 ESSER Relief Funds	1,376,200	8,560,866	373,295	-	16,605	-	-	-	
8810 ACCESS Medicaid Reimbursement	562,941	596,754	598,426	610,405	569,807	715,007	520,000	338,640	-52.6%
8820 ACCESS Administrative Claiming Prog.	<u>36,704</u>	<u>44,759</u>	<u>37,860</u>	<u>36,704</u>	<u>10,322</u>	<u>35,948</u>	<u>31,092</u>	<u>30,980</u>	-13.8%
<b>Total Revenue from Federal Sources</b>	<b>2,960,030</b>	<b>10,318,389</b>	<b>2,426,370</b>	<b>1,957,934</b>	<b>1,915,895</b>	<b>2,069,497</b>	<b>1,794,396</b>	<b>1,612,924</b>	<b>-22.1%</b>
<b>Other Financing Sources</b>									
9200 Proceeds from Financing and Leases	-	1,946,193	446,629	-	-	-	-	-	
9300 Interfund Transfers	-	-	-	-	-	-	-	-	
9400 Sale of Fixed Assets	-	-	154,500	-	-	-	-	-	
9900 Insurance Recoveries	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total Other Financing Sources</b>	<b>-</b>	<b>1,946,193</b>	<b>601,129</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Revenue and Other Financing Sources</b>	<b>154,044,406</b>	<b>170,427,679</b>	<b>172,731,885</b>	<b>176,900,485</b>	<b>178,235,461</b>	<b>185,242,064</b>	<b>187,540,048</b>	<b>194,632,924</b>	<b>5.1%</b>

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Description	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Budget</u>	2023-24 <u>Actual</u>	2024-25 <u>Budget *</u>	2024-25 <u>Estimated</u>	2025-26 <u>Proposed *</u>	Percent <u>Change *</u>
<b>1100 Regular Programs</b>									
100 Personnel Services - Salaries	36,610,458	39,530,153	40,974,621	42,080,868	42,201,555	43,829,854	43,897,912	45,253,014	3.2%
200 Personnel Services - Employee Benefits	22,200,349	24,323,578	26,283,315	27,903,233	27,362,433	28,747,552	28,325,285	30,368,812	5.6%
300 Purchased Professional Services	308,106	671,699	727,116	846,000	553,870	845,000	631,000	546,500	-35.3%
400 Purchased Property Services	575,879	2,239,590	85,263	631,612	96,834	663,400	863,400	668,150	0.7%
500 Other Purchased Services	4,801,316	4,583,364	5,316,686	5,429,999	5,763,588	5,860,829	6,383,741	6,542,985	11.6%
600 Supplies	1,954,478	1,987,579	2,446,482	2,606,583	1,583,971	2,643,065	2,680,665	2,685,312	1.6%
700 Property	5,500	4,837	9,301	42,720	903,657	941,700	941,700	1,192,177	26.6%
800 Other Objects	10,467	10,666	13,315	16,314	19,218	22,295	22,295	27,634	23.9%
<b>Total Regular Programs</b>	<b>66,466,553</b>	<b>73,351,465</b>	<b>75,856,098</b>	<b>79,557,329</b>	<b>78,485,126</b>	<b>83,553,695</b>	<b>83,745,998</b>	<b>87,284,584</b>	<b>4.5%</b>
<b>1200 Special Programs</b>									
100 Personnel Services - Salaries	9,483,085	10,103,673	11,655,476	12,469,174	12,377,702	13,170,414	13,409,581	14,030,065	6.5%
200 Personnel Services - Employee Benefits	5,442,274	5,933,838	6,931,901	7,587,397	7,397,093	7,931,931	7,979,397	8,469,481	6.8%
300 Purchased Professional Services	4,976,979	5,594,436	5,512,221	6,614,108	6,180,390	7,021,656	7,021,656	6,500,370	-7.4%
400 Purchased Property Services	-	-	-	-	-	-	-	-	-
500 Other Purchased Services	2,939,260	2,824,669	3,510,920	3,639,165	4,666,296	5,035,818	5,493,855	5,227,375	3.8%
600 Supplies	176,821	64,776	45,880	49,681	82,512	98,943	98,943	124,450	25.8%
700 Property	-	-	-	-	-	-	-	-	-
800 Other Objects	2,783	3,469	3,801	4,036	3,196	4,636	4,636	4,036	-12.9%
<b>Total Special Programs</b>	<b>23,021,202</b>	<b>24,524,860</b>	<b>27,660,198</b>	<b>30,363,561</b>	<b>30,707,189</b>	<b>33,263,398</b>	<b>34,008,068</b>	<b>34,355,777</b>	<b>3.3%</b>
<b>1300 Vocational Education</b>									
100 Personnel Services - Salaries	-	-	-	-	-	-	-	-	-
200 Personnel Services - Employee Benefits	-	-	-	-	-	-	-	-	-
300 Purchased Professional Services	-	-	-	-	-	-	-	-	-
400 Purchased Property Services	-	-	-	-	-	-	-	-	-
500 Other Purchased Services	2,557,013	2,695,923	2,916,452	3,244,606	3,118,141	3,570,675	3,570,675	3,805,341	6.6%
600 Supplies	-	-	-	-	-	-	-	-	-
700 Property	-	-	-	-	-	-	-	-	-
800 Other Objects	-	-	-	-	-	-	-	-	-
<b>Total Vocational Education</b>	<b>2,557,013</b>	<b>2,695,923</b>	<b>2,916,452</b>	<b>3,244,606</b>	<b>3,118,141</b>	<b>3,570,675</b>	<b>3,570,675</b>	<b>3,805,341</b>	<b>6.6%</b>
<b>1400 Other Instructional Programs</b>									
100 Personnel Services - Salaries	59,582	166,838	185,528	128,484	81,845	60,643	60,643	56,424	-7.0%
200 Personnel Services - Employee Benefits	25,366	70,294	77,824	54,157	34,190	25,501	25,624	23,781	-6.7%
300 Purchased Professional Services	24,640	31,682	32,375	35,000	-	35,000	35,000	-	-100.0%
400 Purchased Property Services	720	4,728	-	10,000	4,824	5,000	5,000	2,000	-60.0%
500 Other Purchased Services	3,023	11,704	14,335	7,600	14,497	4,600	4,600	7,000	52.2%
600 Supplies	518	4,737	483	3,000	481	-	-	3,000	-
700 Property	43,353	-	-	-	-	-	-	-	-
<b>Total Other Instructional Programs</b>	<b>157,202</b>	<b>289,983</b>	<b>310,545</b>	<b>238,241</b>	<b>135,836</b>	<b>130,744</b>	<b>130,867</b>	<b>92,205</b>	<b>-29.5%</b>



## Proposed Version

Description	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Budget</u>	2023-24 <u>Actual</u>	2024-25 <u>Budget *</u>	2024-25 <u>Estimated</u>	2025-26 <u>Proposed *</u>	Percent <u>Change *</u>
<b>1500 Nonpublic School Programs</b>									
300 Purchased Professional Services	46,139	35,885	32,440	46,248	47,609	52,300	41,300	39,821	-23.9%
500 Other Purchased Services	-	-	-	-	-	-	-	-	
600 Supplies	45,250	450	14,687	-	562	500	200	200	-60.0%
<b>Total Nonpublic School Programs</b>	<b>91,389</b>	<b>36,335</b>	<b>47,127</b>	<b>46,248</b>	<b>48,171</b>	<b>52,800</b>	<b>41,500</b>	<b>40,021</b>	<b>-24.2%</b>
<b>1600 Adult Education Programs</b>									
100 Personnel Services - Salaries	-	-	2,015	3,000	3,803	3,200	3,645	3,200	0.0%
200 Personnel Services - Employee Benefits	-	-	166	1,265	314	1,346	1,352	1,349	0.2%
500 Other Purchased Services	899,852	898,256	890,405	895,549	895,249	894,953	894,953	906,508	1.3%
600 Supplies	-	-	-	2,700	-	3,000	3,000	1,500	-50.0%
<b>Total Adult Education Programs</b>	<b>899,852</b>	<b>898,256</b>	<b>892,586</b>	<b>902,514</b>	<b>899,366</b>	<b>902,499</b>	<b>902,950</b>	<b>912,557</b>	<b>1.1%</b>
<b>2100 Support Services - Students</b>									
100 Personnel Services - Salaries	3,115,197	3,344,135	3,586,870	3,911,056	3,877,995	4,308,788	4,175,085	4,537,702	5.3%
200 Personnel Services - Employee Benefits	1,989,131	2,186,070	2,429,544	2,622,386	2,614,770	2,962,126	2,891,014	3,176,514	7.2%
300 Purchased Professional Services	199,414	275,365	233,767	488,892	507,163	216,007	231,007	697,496	222.9%
400 Purchased Services	3,303	-	-	-	-	-	-	-	
500 Other Purchased Services	3,737	4,156	7,424	10,320	7,992	11,644	11,644	14,025	20.4%
600 Supplies	96,182	114,664	123,951	59,610	155,303	139,701	155,910	162,650	16.4%
700 Property	-	-	-	-	-	-	-	-	
800 Other Objects	989	2,449	2,913	8,175	4,757	7,015	7,015	7,230	3.1%
<b>Total Support Services - Students</b>	<b>5,407,953</b>	<b>5,926,839</b>	<b>6,384,470</b>	<b>7,100,439</b>	<b>7,167,981</b>	<b>7,645,281</b>	<b>7,471,675</b>	<b>8,595,617</b>	<b>12.4%</b>
<b>2200 Support Services - Instructional Staff</b>									
100 Personnel Services - Salaries	1,911,672	2,069,661	2,341,518	2,405,432	2,288,002	2,426,247	2,396,795	2,465,011	1.6%
200 Personnel Services - Employee Benefits	1,561,809	1,614,109	1,752,053	2,034,884	1,893,052	1,972,876	2,020,955	2,074,098	5.1%
300 Purchased Professional Services	83,898	85,871	113,465	134,058	303,680	96,120	96,920	94,315	-1.9%
400 Purchased Services	6,550	3,155	3,050	2,510	2,361	2,525	2,525	3,300	30.7%
500 Other Purchased Services	16,289	17,366	18,218	33,872	15,915	41,215	41,215	36,765	-10.8%
600 Supplies	317,104	348,153	421,990	391,195	423,375	397,205	429,105	407,871	2.7%
700 Property	-	-	-	-	-	-	-	-	
800 Other Objects	1,053	37,217	72,342	69,470	411,990	76,600	76,600	169,425	121.2%
<b>Total Support Services - Instructional Staff</b>	<b>3,898,375</b>	<b>4,175,532</b>	<b>4,722,636</b>	<b>5,071,421</b>	<b>5,338,375</b>	<b>5,012,788</b>	<b>5,064,115</b>	<b>5,250,785</b>	<b>4.7%</b>
<b>2300 Support Services - Administration</b>									
100 Personnel Services - Salaries	3,680,763	3,880,103	4,172,825	4,312,341	4,295,877	4,522,972	4,455,732	4,727,154	4.5%
200 Personnel Services - Employee Benefits	2,419,648	2,592,651	2,871,628	3,079,153	3,077,864	3,186,180	3,235,420	3,536,576	11.0%
300 Purchased Professional Services	189,094	232,865	174,713	258,450	271,917	260,828	291,669	275,250	5.5%
400 Purchased Services	15,182	23,890	15,645	18,150	11,720	17,150	17,150	17,200	0.3%
500 Other Purchased Services	75,194	91,123	88,870	120,145	85,300	115,965	115,702	109,840	-5.3%
600 Supplies	105,990	131,533	113,053	163,450	133,242	175,188	150,388	190,087	8.5%
700 Property	-	-	149,346	-	-	-	-	-	
800 Other Objects	54,043	49,003	51,647	56,400	45,076	27,855	49,855	51,000	83.1%
<b>Total Support Services - Administration</b>	<b>6,539,915</b>	<b>7,001,168</b>	<b>7,637,727</b>	<b>8,008,089</b>	<b>7,920,996</b>	<b>8,306,138</b>	<b>8,315,916</b>	<b>8,907,107</b>	<b>7.2%</b>

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Description	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Budget</u>	2023-24 <u>Actual</u>	2024-25 <u>Budget *</u>	2024-25 <u>Estimated</u>	2025-26 <u>Proposed *</u>	Percent <u>Change *</u>
<b>2400 Support Services - Pupil Health</b>									
100 Personnel Services - Salaries	842,817	923,460	999,943	1,444,368	1,229,595	1,403,862	1,366,078	1,510,215	7.6%
200 Personnel Services - Employee Benefits	538,106	609,174	688,347	934,476	827,384	914,150	906,124	944,290	3.3%
300 Purchased Professional Services	195,391	651,398	661,952	85,500	389,143	85,500	85,500	85,000	-0.6%
400 Purchased Services	4,737	3,536	3,591	3,000	4,497	3,000	3,000	5,000	66.7%
500 Other Purchased Services	351	297	409	500	362	500	500	500	0.0%
600 Supplies	88,362	40,573	70,978	76,200	91,962	76,200	76,200	78,200	2.6%
700 Property	-	-	-	-	-	-	-	-	-
800 Other Objects	-	3,500	-	-	-	-	-	-	-
<b>Total Support Services - Pupil Health</b>	<b>1,669,763</b>	<b>2,231,937</b>	<b>2,425,221</b>	<b>2,544,044</b>	<b>2,542,942</b>	<b>2,483,212</b>	<b>2,437,402</b>	<b>2,623,205</b>	<b>5.6%</b>
<b>2500 Support Services - Business</b>									
100 Personnel Services - Salaries	601,721	540,460	639,563	663,389	616,910	690,517	690,749	713,974	3.4%
200 Personnel Services - Employee Benefits	456,263	406,696	481,994	516,835	489,368	539,849	563,310	575,025	6.5%
300 Purchased Professional Services	31,940	28,627	60,977	35,140	36,798	30,500	77,900	46,300	51.8%
400 Purchased Services	10,811	16,327	-	5,100	-	5,000	5,000	6,000	20.0%
500 Other Purchased Services	10,312	14,084	8,017	13,100	11,851	14,100	11,100	14,100	0.0%
600 Supplies	52,653	101,348	65,747	89,700	42,004	93,500	63,700	82,700	-11.6%
700 Property	-	-	-	-	-	-	-	-	-
800 Other Objects	5,936	6,821	7,135	9,250	6,898	6,950	7,050	6,950	0.0%
<b>Total Support Services - Business</b>	<b>1,169,636</b>	<b>1,114,363</b>	<b>1,263,432</b>	<b>1,332,514</b>	<b>1,203,828</b>	<b>1,380,416</b>	<b>1,418,809</b>	<b>1,445,049</b>	<b>4.7%</b>
<b>2600 Operation and Maintenance of Plant Services</b>									
100 Personnel Services - Salaries	5,113,563	5,140,130	5,434,145	5,890,757	5,778,310	6,288,733	6,232,080	6,433,987	2.3%
200 Personnel Services - Employee Benefits	3,394,471	3,454,903	3,821,078	4,133,547	3,970,305	4,368,257	4,330,631	4,593,887	5.2%
300 Purchased Professional Services	262,920	299,229	337,660	782,875	462,859	552,875	1,169,226	304,590	-44.9%
400 Purchased Services	803,213	984,069	1,051,972	1,010,900	1,069,602	1,168,000	1,168,000	1,209,065	3.5%
500 Other Purchased Services	453,017	464,049	490,841	531,473	522,035	556,560	556,639	600,923	8.0%
600 Supplies	2,569,573	2,318,097	2,416,790	3,261,950	3,067,914	3,095,050	3,088,950	3,219,869	4.0%
700 Property	95,063	43,119	27,108	40,000	137,872	69,100	69,100	69,100	0.0%
800 Other Objects	11,990	4,776	4,429	14,000	2,245	14,000	14,000	14,000	0.0%
<b>Total Operation and Maint. of Plant Services</b>	<b>12,703,810</b>	<b>12,708,372</b>	<b>13,584,024</b>	<b>15,665,502</b>	<b>15,011,142</b>	<b>16,112,575</b>	<b>16,628,626</b>	<b>16,445,421</b>	<b>2.1%</b>
<b>2700 Student Transportation Services</b>									
100 Personnel Services - Salaries	-	-	-	-	-	-	-	-	-
200 Personnel Services - Employee Benefits	-	348	-	-	-	-	-	-	-
500 Other Purchased Services	6,336,238	8,723,153	9,332,649	9,938,160	9,621,435	11,209,304	11,644,235	11,753,758	4.9%
700 Property	-	-	-	-	-	-	-	-	-
<b>Total Student Transportation Services</b>	<b>6,336,238</b>	<b>8,723,501</b>	<b>9,332,649</b>	<b>9,938,160</b>	<b>9,621,435</b>	<b>11,209,304</b>	<b>11,644,235</b>	<b>11,753,758</b>	<b>4.9%</b>

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## Proposed Version

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Description	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Budget</u>	2023-24 <u>Actual</u>	2024-25 <u>Budget *</u>	2024-25 <u>Estimated</u>	2025-26 <u>Proposed *</u>	Percent <u>Change *</u>
<b>2800 Support Services - Central</b>									
100 Personnel Services - Salaries	780,576	790,589	792,944	967,030	890,381	971,955	909,561	1,010,794	4.0%
200 Personnel Services - Employee Benefits	609,721	645,960	661,816	779,911	681,802	779,452	773,811	852,956	9.4%
300 Purchased Professional Services	163,537	171,192	211,492	319,007	139,148	360,272	362,322	350,397	-2.7%
400 Purchased Services	-	-	-	-	-	-	-	-	
500 Other Purchased Services	38,158	33,569	33,840	45,997	36,595	45,197	43,197	46,847	3.7%
600 Supplies	270,450	194,148	184,716	213,607	213,447	213,607	213,607	213,607	0.0%
700 Property	40,625	46,687	297,284	-	-	-	-	-	
800 Other Objects	-	-	-	300	219	300	300	300	0.0%
<b>Total Support Services - Central</b>	<b>1,903,067</b>	<b>1,882,145</b>	<b>2,182,091</b>	<b>2,325,852</b>	<b>1,961,593</b>	<b>2,370,783</b>	<b>2,302,798</b>	<b>2,474,901</b>	<b>4.4%</b>
<b>2900 Other Support Services</b>									
500 Other Purchased Services	147,897	143,760	148,644	156,413	151,197	156,535	147,326	153,351	-2.0%
<b>Total Other Support Services</b>	<b>147,897</b>	<b>143,760</b>	<b>148,644</b>	<b>156,413</b>	<b>151,197</b>	<b>156,535</b>	<b>147,326</b>	<b>153,351</b>	<b>-2.0%</b>
<b>3200 Student Activities</b>									
100 Personnel Services - Salaries	779,635	881,123	958,359	953,307	1,006,763	1,044,765	1,058,733	1,070,901	2.5%
200 Personnel Services - Employee Benefits	315,305	346,997	401,873	461,763	413,087	499,818	501,884	518,135	3.7%
300 Purchased Professional Services	41,235	64,901	81,197	78,070	80,990	88,966	88,966	88,466	-0.6%
400 Purchased Services	61,477	24,782	31,222	33,190	33,689	32,090	32,090	34,290	6.9%
500 Other Purchased Services	126,229	316,199	331,257	291,090	333,580	349,967	559,995	357,387	2.1%
600 Supplies	139,396	216,253	193,095	214,616	225,116	211,293	211,493	213,217	0.9%
700 Property	47,739	-	12,138	-	8,256	-	-	-	
800 Other Objects	24,480	24,902	40,425	45,484	49,309	41,726	43,226	49,432	18.5%
<b>Total Student Activities</b>	<b>1,535,496</b>	<b>1,875,157</b>	<b>2,049,564</b>	<b>2,077,520</b>	<b>2,150,790</b>	<b>2,268,625</b>	<b>2,496,387</b>	<b>2,331,828</b>	<b>2.8%</b>
<b>3300 Community Services</b>									
100 Personnel Services - Salaries	2,743	4,701	60,349	67,525	62,117	102,978	61,835	107,088	4.0%
200 Personnel Services - Employee Benefits	339	1,181	5,993	5,588	6,043	21,528	23,458	24,696	14.7%
300 Purchased Professional Services	35,345	36,090	-	-	-	-	-	-	
400 Purchased Services	500	500	7,975	500	807	500	500	500	0.0%
600 Supplies	8,460	16,704	33,228	8,800	25,307	10,800	13,250	14,200	31.5%
<b>Total Community Services</b>	<b>47,387</b>	<b>59,175</b>	<b>107,545</b>	<b>82,413</b>	<b>94,273</b>	<b>135,806</b>	<b>99,043</b>	<b>146,484</b>	<b>7.9%</b>
<b>3400 Scholarships and Awards</b>									
800 Other Objects	21,400	23,199	26,100	-	31,550	-	-	-	
<b>Total Scholarships and Awards</b>	<b>21,400</b>	<b>23,199</b>	<b>26,100</b>	<b>-</b>	<b>31,550</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## Proposed Version

Description	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Budget</u>	2023-24 <u>Actual</u>	2024-25 <u>Budget *</u>	2024-25 <u>Estimated</u>	2025-26 <u>Proposed *</u>	Percent <u>Change *</u>
<b>4600 Existing Building Improvement</b>									
700 Property	-	-	-	128,448	255,440	-	-	69,510	
<b>Total Existing Building Improvement</b>	-	-	-	<b>128,448</b>	<b>255,440</b>	-	-	<b>69,510</b>	
<b>5100 Debt Service / Other Financing</b>									
800 Other Objects	1,049,576	824,625	591,414	388,817	404,709	1,068,649	1,068,649	202,100	-81.1%
900 Other Uses of Funds	<u>7,793,000</u>	<u>7,404,977</u>	<u>7,435,827</u>	<u>5,445,000</u>	<u>6,088,248</u>	<u>5,337,000</u>	<u>5,337,000</u>	<u>1,325,000</u>	-75.2%
<b>Total Debt Service / Other Financing</b>	<b>8,842,576</b>	<b>8,229,601</b>	<b>8,027,241</b>	<b>5,833,817</b>	<b>6,492,957</b>	<b>6,405,649</b>	<b>6,405,649</b>	<b>1,527,100</b>	<b>-76.2%</b>
<b>5200 Interfund Transfers - Out</b>									
900 Other Uses of Funds	<u>11,240,000</u>	<u>8,200,000</u>	<u>4,857,957</u>	<u>4,464,200</u>	<u>4,464,200</u>	<u>2,295,100</u>	<u>2,295,100</u>	<u>7,582,123</u>	230.4%
<b>Total Interfund Transfers - Out</b>	<b>11,240,000</b>	<b>8,200,000</b>	<b>4,857,957</b>	<b>4,464,200</b>	<b>4,464,200</b>	<b>2,295,100</b>	<b>2,295,100</b>	<b>7,582,123</b>	<b>230.4%</b>
<b>5900 Budgetary Reserve</b>									
800 Other Objects	-	-	-	<u>8,954,100</u>	-	<u>9,380,000</u>	-	<u>9,801,800</u>	4.5%
<b>Total Budgetary Reserve</b>	-	-	-	<b>8,954,100</b>	-	<b>9,380,000</b>	-	<b>9,801,800</b>	<b>4.5%</b>
<b>Total Expenditures and Other Financing Uses</b>	<b><u>154,656,723</u></b>	<b><u>164,091,570</u></b>	<b><u>170,432,309</u></b>	<b><u>188,035,431</u></b>	<b><u>177,802,528</u></b>	<b><u>196,636,023</u></b>	<b><u>189,127,139</u></b>	<b><u>205,598,524</u></b>	<b>4.6%</b>

**BEGINNING FUND BALANCE CHANGES**

02/10/25	Preliminary Budget Beginning Fund Balance		25,776,754
03/29/25	Local Revenue	386,566	
	State Revenue	130,615	
	Federal Revenue/Other Sources	8,307	
	Salaries	(187,523)	
	Benefits	(15,439)	
	District Wide Instructional Services	(313,482)	
	District Wide Non-Instructional Services	(1,094,052)	
	TOTAL 03/29/25 CHANGE		(1,085,008)
Current Total	Revised Beginning Fund Balance		<u>24,691,746</u>

**REVENUE CHANGES**

02/10/25	Preliminary Budget Revenues		194,320,681
03/29/25	Current Real Estate Taxes	226,666	
	Basic Education Funding	(334,363)	
	Cyber Charter Transition Funding	(316,141)	
	Special Education Funding	(119,821)	
	Pupil Transportation Subsidy	1,410	
	Ready to Learn Block Grant - Foundation	1,094,895	
	Ready to Learn Block Grant - Adequacy Supplement	282	
	State Reimbursement - Social Security	(20,284)	
	State Reimbursement - Retirement	(79,261)	
	Federal Programs - Title I	(11,216)	
	Federal Programs - Title II	(589)	
	School Based ACCESS Program	(161,360)	
	TOTAL 03/29/25 CHANGE		280,218
04/14/25	State Reimbursement - Social Security	5,884	
	State Reimbursement - Retirement	26,141	
	TOTAL 04/14/25 CHANGE		32,025
Current Total	Revised Budget Revenues		<u>194,632,924</u>

**EXPENDITURE CHANGES**

02/24/25	Preliminary Budget Expenditures		207,298,500
03/29/25	Wages - Administration	(5,200)	
	Wages - Teachers	(486,597)	
	Wages - Administrative Assistants	(5,491)	
	Wages - Facilities	(3,868)	
	Wages - Remedial Assistants	(29,622)	
	Insurance - Medical	(51,405)	
	Insurance - Dental	(3,619)	
	Insurance - Life	(502)	
	Insurance - Long Term Disability	122	
	Employer FICA Contribution	(40,568)	
	Employer Retirement Contribution	(158,520)	
	Unemployment Compensation	(16,000)	
	Workers Compensation Insurance	(3,154)	
	Administrative Retention Incentive Plan	70,300	
	VESPA / eLearn 21 Tuition Fees	(130,000)	
	Psychologists Interns	(30,000)	
	Legal Services - Special Education	16,000	
	Contracted Safety and Security	(284,000)	
	Transportation - Contracted with Parents	(5,000)	
	Transportation - Activity Runs	(210,028)	
	Middle School STEELS Science Materials	(10,000)	
	SchoolSafe ID Licensing and Materials	(8,800)	
	Grant Expenditures - Title I	4,000	
	Budgetary Reserve	(69,600)	
	TOTAL 03/29/25 CHANGE		(1,461,552)
04/14/25	Wages - Teachers	(75,920)	
	Insurance - Medical	(29,578)	
	Insurance - Dental	(756)	
	Insurance - Life	(93)	
	Employer FICA Contribution	(5,809)	
	Employer Retirement Contribution	(25,812)	
	Workers Compensation Insurance	(456)	
	High School Band Uniforms	(100,000)	
	TOTAL 04/14/25 CHANGE		(238,424)
Current Total	Revised Expenditures		<u><u>205,598,524</u></u>

FUND BALANCE RECONCILIATION

Current Beginning Fund Balance	24,691,746
Current Revenues	+ <u>194,632,924</u>
Current Beginning Fund Balance + Revenues	219,324,670
Current Expenditures	- <u>205,598,524</u>
Ending Fund Balance (if Budgetary Reserve is spent)	13,726,146
Unspent Budgetary Reserve	+ 9,801,800
Ending Fund Balance (if Budgetary Reserve is unspent)	<u><u>23,527,946</u></u>