



2025-2026
PDE-2028 General Fund Budget
June 9, 2025

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/9/2025



President of the Board - Original Signature Required

June 9. 2025

Date



Secretary of the Board - Original Signature Required

June 9. 2025

Date



Chief School Administrator - Original Signature Required

June 9. 2025

Date

Robert Saul

Contact Person

(610)966-8300

Extn :

Telephone

Extension

rsaul@eastpennsd.org

Email Address

**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
-----------------------------------	--------------------	--------------------

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	\$206098359
Ending Unassigned Fund Balance	\$7910634
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.83%

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 9, 2025
--	----------------------

DUE DATE: AUGUST 15, 2025

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : East Penn SD	County : Lehigh	AUN Number : 121392303
---	---------------------------	----------------------------------

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE April 28, 2025
---	-------------------------------

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 cost 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 ending unassigned fund balance represents funds, not appropriate or earmarked in the annual operating budget, which are available to mitigate future risks such as revenue shortfalls and unanticipated expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The committed fund balance includes amounts designated by Board resolution for future technology infrastructure and to support student needs using remaining ESSER offset funds.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance represents funds set aside to cover the anticipated excess of expenditures over revenues for 2026-2027.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance	176,811	
0830 Committed Fund Balance	1,691,000	
0840 Assigned Fund Balance	11,033,200	
0850 Unassigned Fund Balance	13,180,674	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$25,904,874</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	144,392,192	
7000 Revenue from State Sources	49,058,023	
8000 Revenue from Federal Sources	1,614,944	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$195,065,159</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$220,970,033</u>

LEA : 121392303 East Penn SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	121,975,072
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	2,155,856
6700 Revenues from LEA Activities	238,035
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	103,720
REVENUE FROM LOCAL SOURCES	\$144,392,192
REVENUE FROM STATE SOURCES	
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	3,155,330
7360 Safe Schools	245,670
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	3,127,250
7820 State Share of Retirement Contributions	13,785,645
REVENUE FROM STATE SOURCES	\$49,058,023
REVENUE FROM FEDERAL SOURCES	
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

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
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	33,000
REVENUE FROM FEDERAL SOURCES	\$1,614,944
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	195,065,159

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$121,975,072	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,155,330</u>	
Total Approx. Tax Revenue:	\$125,130,402	
Approx. Tax Levy for Tax Rate Calculation:	\$129,948,544	
	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	\$5,950,024,900	\$5,950,024,900
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%
II. 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	\$129,948,544	\$129,948,544
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	21.8400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$129,948,544	\$129,948,544
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$126,793,214
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$121,975,072
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$121,975,072	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,155,330</u>	
Total Approx. Tax Revenue:	\$125,130,402	
Approx. Tax Levy for Tax Rate Calculation:	\$129,948,544	
	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)	\$129,948,544	\$129,948,544
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	\$9,661.00	
Number of Homestead/Farmstead Properties	14954	14954
Median Assessed Value of Homestead Properties		\$214,100

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$121,975,072
Amount of Tax Relief for Homestead Exclusions	<u>\$3,155,330</u>
Total Approx. Tax Revenue:	\$125,130,402
Approx. Tax Levy for Tax Rate Calculation:	\$129,948,544
	Lehigh
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,155,330	Lowering RE Tax Rate	\$0	\$3,155,330
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,155,330

<u>CODE</u>						
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	5,950,024,900	21.8400	129,948,544			96.20000%
Totals:	5,950,024,900		129,948,544	- 3,155,330 =	126,793,214 X	96.20000% = 121,975,072

	<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)

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%				

LEA : 121392303 East Penn SD

Printed 5/31/2025 1:04:47 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	87,194,141
1200 Special Programs - Elementary / Secondary	34,487,562
1300 Vocational Education	3,805,341
1400 Other Instructional Programs - Elementary / Secondary	92,268
1500 Nonpublic School Programs	41,169
1600 Adult Education Programs	912,561
Total Instruction	\$126,533,042
2000 Support Services	
2100 Support Services - Students	8,594,438
2200 Support Services - Instructional Staff	5,263,563
2300 Support Services - Administration	8,888,391
2400 Support Services - Pupil Health	2,623,405
2500 Support Services - Business	1,422,755
2600 Operation and Maintenance of Plant Services	16,476,587
2700 Student Transportation Services	12,126,912
2800 Support Services - Central	2,475,013
2900 Other Support Services	153,351
Total Support Services	\$58,024,415
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,432,745
3300 Community Services	130,615
Total Operation of Non-Instructional Services	\$2,563,360
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	56,242
Total Facilities Acquisition, Construction and Improvement Services	\$56,242
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,527,100
5200 Interfund Transfers - Out	7,580,000
5900 Budgetary Reserve	9,814,200
Total Other Expenditures and Financing Uses	\$18,921,300
Total Estimated Expenditures and Other Financing Uses	\$206,098,359

LEA : 121392303 East Penn SD

Printed 5/31/2025 1:04:48 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	45,176,465
200 Personnel Services - Employee Benefits	30,277,807
300 Purchased Professional and Technical Services	546,500
400 Purchased Property Services	668,150
500 Other Purchased Services	6,620,096
600 Supplies	2,685,312
700 Property	1,192,177
800 Other Objects	27,634
Total Regular Programs - Elementary / Secondary	\$87,194,141
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,003,294
200 Personnel Services - Employee Benefits	8,397,882
300 Purchased Professional and Technical Services	6,500,370
500 Other Purchased Services	5,457,530
600 Supplies	124,450
800 Other Objects	4,036
Total Special Programs - Elementary / Secondary	\$34,487,562
1300 <u>Vocational Education</u>	
500 Other Purchased Services	3,805,341
Total Vocational Education	\$3,805,341
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	56,424
200 Personnel Services - Employee Benefits	23,844
400 Purchased Property Services	2,000
500 Other Purchased Services	7,000
600 Supplies	3,000
Total Other Instructional Programs - Elementary / Secondary	\$92,268
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	41,003
600 Supplies	166
Total Nonpublic School Programs	\$41,169
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	3,200
200 Personnel Services - Employee Benefits	1,353
500 Other Purchased Services	906,508
600 Supplies	1,500
Total Adult Education Programs	\$912,561
Total Instruction	\$126,533,042
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,503,774

LEA : 121392303 East Penn SD

Printed 5/31/2025 1:04:48 PM

<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	3,154,063
300	Purchased Professional and Technical Services	752,696
500	Other Purchased Services	14,025
600	Supplies	162,650
800	Other Objects	7,230
Total Support Services - Students		\$8,594,438
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	2,487,849
200	Personnel Services - Employee Benefits	2,064,186
300	Purchased Professional and Technical Services	105,656
400	Purchased Property Services	3,300
500	Other Purchased Services	28,276
600	Supplies	404,871
800	Other Objects	169,425
Total Support Services - Instructional Staff		\$5,263,563
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	4,713,793
200	Personnel Services - Employee Benefits	3,531,221
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
Total Support Services - Administration		\$8,888,391
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	1,510,215
200	Personnel Services - Employee Benefits	944,490
300	Purchased Professional and Technical Services	85,000
400	Purchased Property Services	5,000
500	Other Purchased Services	500
600	Supplies	78,200
Total Support Services - Pupil Health		\$2,623,405
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	713,974
200	Personnel Services - Employee Benefits	552,731
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
Total Support Services - Business		\$1,422,755
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	6,433,987
200	Personnel Services - Employee Benefits	4,594,807
300	Purchased Professional and Technical Services	315,590

LEA : 121392303 East Penn SD

Printed 5/31/2025 1:04:48 PM

<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	1,342,665
500	Other Purchased Services	616,169
600	Supplies	3,102,269
700	Property	59,100
800	Other Objects	12,000
Total Operation and Maintenance of Plant Services		\$16,476,587
2700 <u>Student Transportation Services</u>		
500	Other Purchased Services	12,126,912
Total Student Transportation Services		\$12,126,912
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	1,010,794
200	Personnel Services - Employee Benefits	853,068
300	Purchased Professional and Technical Services	350,397
500	Other Purchased Services	46,847
600	Supplies	213,607
800	Other Objects	300
Total Support Services - Central		\$2,475,013
2900 <u>Other Support Services</u>		
500	Other Purchased Services	153,351
Total Other Support Services		\$153,351
Total Support Services		\$58,024,415
3000 <u>Operation of Non-Instructional Services</u>		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	1,070,901
200	Personnel Services - Employee Benefits	519,052
300	Purchased Professional and Technical Services	88,466
400	Purchased Property Services	35,290
500	Other Purchased Services	351,307
600	Supplies	211,477
700	Property	107,000
800	Other Objects	49,252
Total Student Activities		\$2,432,745
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	107,088
200	Personnel Services - Employee Benefits	8,864
400	Purchased Property Services	500
600	Supplies	14,163
Total Community Services		\$130,615
Total Operation of Non-Instructional Services		\$2,563,360
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>		
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>		
700	Property	56,242

LEA : 121392303 East Penn SD

Printed 5/31/2025 1:04:48 PM

<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$56,242
Total Facilities Acquisition, Construction and Improvement Services	\$56,242
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	202,100
900 Other Uses of Funds	1,325,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,527,100
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	7,580,000
Total Interfund Transfers - Out	\$7,580,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	9,814,200
Total Budgetary Reserve	\$9,814,200
Total Other Expenditures and Financing Uses	\$18,921,300
TOTAL EXPENDITURES	\$206,098,359

LEA : 121392303 East Penn SD

Printed 5/31/2025 1:04:49 PM

Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	40,389,752	39,170,752
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	11,107,483	11,176,790
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,402,605	2,402,605
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	\$53,899,840	\$52,750,147

Long-Term Investments

	06/30/2025 Estimate	06/30/2026 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		

LEA : 121392303 East Penn SD

<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$53,899,840	\$52,750,147

LEA : 121392303 East Penn SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	5,715,000	4,390,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	668,851	695,605
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	34,834,846	36,228,240
0599 Other Noncurrent Liabilities		
Total General Fund	\$41,218,697	\$41,313,845
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	170,779	177,611
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$170,779	\$177,611
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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		
0530 Lease and Other Right-To-Use 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	\$41,389,476	\$41,491,456

LEA : 121392303 East Penn SD

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	23,953,099	24,911,223
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	\$23,953,099	\$24,911,223
TOTAL INDEBTEDNESS	\$65,342,575	\$66,402,679

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	176,811
0830 Committed Fund Balance	1,022,000
0840 Assigned Fund Balance	5,939,040
0850 Unassigned Fund Balance	7,910,634
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,871,674
5900 Budgetary Reserve	9,814,200
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$24,862,685

Supplemental Documentation

LEA : 121392303 East Penn SD

Page - 1 of 12

Printed 5/31/2025 1:04 PM

	<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	176,811	7.1%
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	11,033,200	-3.2%
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>13,180,674</u>	3.3%
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	26,081,685	-5.5%
Revenues and Other Financing Sources									
6000 Revenue from Local Sources	115,646,975	122,163,634	129,066,274	131,033,213	133,325,128	138,182,877	139,310,124	144,392,192	4.5%
7000 Revenue from State Sources	35,437,401	35,999,463	40,638,112	43,909,338	42,994,439	44,989,690	47,129,625	49,058,023	9.0%
8000 Revenue from Federal Sources	2,960,030	10,318,389	2,426,370	1,957,934	1,915,895	2,069,497	1,798,781	1,614,944	-22.0%
9000 Other Financing Sources	-	<u>1,946,193</u>	<u>601,129</u>	-	-	-	<u>25,044</u>	-	
Total Revenue and Other Financing Sources	154,044,406	170,427,679	172,731,885	176,900,485	178,235,461	185,242,064	188,263,574	195,065,159	5.3%
Expenditures and Financing Uses									
1000 Instruction	93,193,210	101,796,822	107,683,007	114,352,499	113,393,829	121,473,811	121,988,196	126,533,042	4.2%
2000 Support Services	39,776,654	43,907,616	47,680,894	52,142,434	50,919,489	54,677,032	55,172,355	58,024,415	6.1%
3000 Operation of Non-Instructional Services	1,604,283	1,957,530	2,183,209	2,159,933	2,276,613	2,404,431	2,390,951	2,563,360	6.6%
4000 Facilities Acquisition, Construction, Improve	-	-	-	128,448	255,440	-	208,475	56,242	
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>18,921,300</u>	4.6%
Total Expenditures and Other Financing Uses	154,656,723	164,091,570	170,432,309	188,035,431	177,802,528	196,636,023	188,460,726	206,098,359	4.8%
Prior Period Adjustments	103,148	-	-	-	-	-	-	-	
ENDING FUND BALANCE (if Budgetary Res is spent)	17,210,218	23,546,327	25,845,903	14,435,736	26,278,837	16,219,743	26,081,685	15,048,485	-7.2%
Less: Budgetary Reserve	-	-	-	8,954,100	-	9,380,000	-	9,814,200	4.6%
ENDING FUND BALANCE (if Budgetary Res is not spent)	17,210,218	23,546,327	25,845,903	23,389,836	26,278,837	25,599,743	26,081,685	24,862,685	-2.9%
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	176,811	176,811	7.1%
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	11,033,200	5,939,040	-53.6%
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>13,180,674</u>	<u>17,724,834</u>	63.8%
Total Ending Fund Balance	17,210,218	23,546,327	25,845,904	23,389,836	26,278,837	25,599,743	26,081,685	24,862,685	-2.9%

* Assuming Budgetary Reserve is not spent

LEA : 121392303 East Penn SD

Page - 2 of 12

Printed 5/31/2025 1:04 PM

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>
Current Real Estate Tax Calculation									
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	5,950,024,900	0.9%
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	129,948,544	5.0%
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)	(3,155,330)	14.7%
Revised Tax Levy	102,307,438	107,237,498	111,102,977	115,437,327	115,437,328	121,032,752	121,032,752	126,793,214	4.8%
Collection Percentage	96.25%	96.00%	96.35%	96.20%	96.54%	96.20%	96.37%	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	116,638,689	121,975,072	4.8%
Revenue from Local Sources									
6111 Current Real Estate Taxes	98,475,601	102,945,484	107,050,346	111,050,709	111,443,288	116,433,507	116,638,689	121,975,072	4.8%
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	2,188,316	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	2,700,000	2,155,856	9.2%
6710 Admissions	-	63,223	77,270	71,840	76,328	69,679	82,709	68,490	-1.7%
6720 Bookstore Sales	-	37,183	34,582	-	25,346	31,183	17,580	-	-100.0%
6740 Fees	126,478	125,915	158,037	126,530	190,182	142,507	196,926	146,130	2.5%
6750 Special Events	-	965	1,591	-	2,854	1,435	2,200	1,675	16.7%
6790 Other Student Activity Income	2,600	5,672	17,610	7,100	12,933	15,878	12,438	21,740	36.9%
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	207,363	200,000	0.0%
6942 Tuition - Summer School	37,330	24,750	31,550	42,390	32,051	32,051	35,136	33,226	3.7%
6943 Tuition - Adult Education	-	-	625	4,265	1,500	-	1,505	-	-
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	16,160	22,300	0.0%
6990 Miscellaneous Revenue	251,839	188,386	374,772	135,450	90,806	93,450	71,222	103,720	11.0%
Total Revenue from Local Sources	115,646,975	122,163,634	129,066,274	131,033,213	133,325,128	138,182,877	139,310,124	144,392,192	4.5%

Printed 5/31/2025 1:04 PM

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>
Revenue from State Sources									
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	-	-	-	-	-	-	319,336	-	
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	4,946,892	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	535,097	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	3,155,330	14.7%
7360 Safe Schools	156,159	18,500	-	456,896	382,808	247,934	256,409	245,670	-0.9%
7500 Extra Grants	705,924	706,674	705,924	705,924	705,924	705,924	1,975,564	2,895,741	310.2%
7810 State Share of Social Security & Medicare	-	-	-	-	2,708,282	3,013,939	2,972,644	3,127,250	3.8%
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>13,163,422</u>	<u>13,785,645</u>	4.1%
Total Revenue from State Sources	35,437,401	35,999,463	40,638,112	43,909,338	42,994,439	44,989,690	47,129,625	49,058,023	9.0%
Revenue from Federal Sources									
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>35,477</u>	<u>33,000</u>	-8.2%
Total Revenue from Federal Sources	2,960,030	10,318,389	2,426,370	1,957,934	1,915,895	2,069,497	1,798,781	1,614,944	-22.0%
Other Financing Sources									
9200 Proceeds from Financing and Leases	-	1,946,193	446,629	-	-	-	-	-	
9300 Interfund Transfers	-	-	-	-	-	-	-	-	
9400 Sale of Fixed Assets	-	-	154,500	-	-	-	23,473	-	
9900 Insurance Recoveries	-	-	-	-	-	-	1,571	-	
Total Other Financing Sources	-	1,946,193	601,129	-	-	-	25,044	-	
Total Revenue and Other Financing Sources	154,044,406	170,427,679	172,731,885	176,900,485	178,235,461	185,242,064	188,263,574	195,065,159	5.3%

LEA : 121392303 East Penn SD

Page - 4 of 12

Printed 5/31/2025 1:04 PM

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>
1100 Regular Programs									
100 Personnel Services - Salaries	36,610,458	39,530,153	40,974,621	42,080,868	42,201,555	43,829,854	43,961,676	45,176,465	3.1%
200 Personnel Services - Employee Benefits	22,200,349	24,323,578	26,283,315	27,903,233	27,362,433	28,747,552	28,208,223	30,277,807	5.3%
300 Purchased Professional Services	308,106	671,699	727,116	846,000	553,870	845,000	861,000	546,500	-35.3%
400 Purchased Property Services	575,879	2,239,590	85,263	631,612	96,834	663,400	663,400	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	6,452,418	6,620,096	13.0%
600 Supplies	1,954,478	1,987,579	2,446,482	2,606,583	1,583,971	2,643,065	2,641,431	2,685,312	1.6%
700 Property	5,500	4,837	9,301	42,720	903,657	941,700	435,920	1,192,177	26.6%
800 Other Objects	10,467	10,666	13,315	16,314	19,218	22,295	34,775	27,634	23.9%
Total Regular Programs	66,466,553	73,351,465	75,856,098	79,557,329	78,485,126	83,553,695	83,258,843	87,194,141	4.4%
1200 Special Programs									
100 Personnel Services - Salaries	9,483,085	10,103,673	11,655,476	12,469,174	12,377,702	13,170,414	13,384,727	14,003,294	6.3%
200 Personnel Services - Employee Benefits	5,442,274	5,933,838	6,931,901	7,587,397	7,397,093	7,931,931	7,945,988	8,397,882	5.9%
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	5,626,924	5,457,530	8.4%
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%
Total Special Programs	23,021,202	24,524,860	27,660,198	30,363,561	30,707,189	33,263,398	34,082,874	34,487,562	3.7%
1300 Vocational Education									
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	-	-	-	-	-	-	-	-	-
Total Vocational Education	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%
1400 Other Instructional Programs									
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	25,470	23,844	-6.5%
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	-	-	-	-	-	-	-	-
Total Other Instructional Programs	157,202	289,983	310,545	238,241	135,836	130,744	130,713	92,268	-29.4%

LEA : 121392303 East Penn SD

Page - 5 of 12

Printed 5/31/2025 1:04 PM

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>
1500 Nonpublic School Programs									
300 Purchased Professional Services	46,139	35,885	32,440	46,248	47,609	52,300	41,300	41,003	-21.6%
500 Other Purchased Services	-	-	-	-	-	-	-	-	
600 Supplies	45,250	450	14,687	-	562	500	200	166	-66.8%
Total Nonpublic School Programs	91,389	36,335	47,127	46,248	48,171	52,800	41,500	41,169	-22.0%
1600 Adult Education Programs									
100 Personnel Services - Salaries	-	-	2,015	3,000	3,803	3,200	4,293	3,200	0.0%
200 Personnel Services - Employee Benefits	-	-	166	1,265	314	1,346	1,345	1,353	0.5%
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%
Total Adult Education Programs	899,852	898,256	892,586	902,514	899,366	902,499	903,591	912,561	1.1%
2100 Support Services - Students									
100 Personnel Services - Salaries	3,115,197	3,344,135	3,586,870	3,911,056	3,877,995	4,308,788	4,162,343	4,503,774	4.5%
200 Personnel Services - Employee Benefits	1,989,131	2,186,070	2,429,544	2,622,386	2,614,770	2,962,126	2,878,886	3,154,063	6.5%
300 Purchased Professional Services	199,414	275,365	233,767	488,892	507,163	216,007	231,007	752,696	248.5%
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%
Total Support Services - Students	5,407,953	5,926,839	6,384,470	7,100,439	7,167,981	7,645,281	7,446,805	8,594,438	12.4%
2200 Support Services - Instructional Staff									
100 Personnel Services - Salaries	1,911,672	2,069,661	2,341,518	2,405,432	2,288,002	2,426,247	2,402,432	2,487,849	2.5%
200 Personnel Services - Employee Benefits	1,561,809	1,614,109	1,752,053	2,034,884	1,893,052	1,972,876	2,015,217	2,064,186	4.6%
300 Purchased Professional Services	83,898	85,871	113,465	134,058	303,680	96,120	96,120	105,656	9.9%
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	28,276	-31.4%
600 Supplies	317,104	348,153	421,990	391,195	423,375	397,205	435,825	404,871	1.9%
700 Property	-	-	-	-	-	-	-	-	
800 Other Objects	1,053	37,217	72,342	69,470	411,990	76,600	76,600	169,425	121.2%
Total Support Services - Instructional Staff	3,898,375	4,175,532	4,722,636	5,071,421	5,338,375	5,012,788	5,069,934	5,263,563	5.0%
2300 Support Services - Administration									
100 Personnel Services - Salaries	3,680,763	3,880,103	4,172,825	4,312,341	4,295,877	4,522,972	4,464,822	4,713,793	4.2%
200 Personnel Services - Employee Benefits	2,419,648	2,592,651	2,871,628	3,079,153	3,077,864	3,186,180	3,231,172	3,531,221	10.8%
300 Purchased Professional Services	189,094	232,865	174,713	258,450	271,917	260,828	266,669	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	116,352	109,840	-5.3%
600 Supplies	105,990	131,533	113,053	163,450	133,242	175,188	150,738	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%
Total Support Services - Administration	6,539,915	7,001,168	7,637,727	8,008,089	7,920,996	8,306,138	8,296,758	8,888,391	7.0%

LEA : 121392303 East Penn SD

Page - 6 of 12

Printed 5/31/2025 1:04 PM

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>
2400 Support Services - Pupil Health									
100 Personnel Services - Salaries	842,817	923,460	999,943	1,444,368	1,229,595	1,403,862	1,354,979	1,510,215	7.6%
200 Personnel Services - Employee Benefits	538,106	609,174	688,347	934,476	827,384	914,150	900,255	944,490	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	-	-	-	-	-	-	-
Total Support Services - Pupil Health	1,669,763	2,231,937	2,425,221	2,544,044	2,542,942	2,483,212	2,420,434	2,623,405	5.6%
2500 Support Services - Business									
100 Personnel Services - Salaries	601,721	540,460	639,563	663,389	616,910	690,517	687,428	713,974	3.4%
200 Personnel Services - Employee Benefits	456,263	406,696	481,994	516,835	489,368	539,849	555,042	552,731	2.4%
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%
Total Support Services - Business	1,169,636	1,114,363	1,263,432	1,332,514	1,203,828	1,380,416	1,407,220	1,422,755	3.1%
2600 Operation and Maintenance of Plant Services									
100 Personnel Services - Salaries	5,113,563	5,140,130	5,434,145	5,890,757	5,778,310	6,288,733	5,716,720	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	4,315,637	4,594,807	5.2%
300 Purchased Professional Services	262,920	299,229	337,660	782,875	462,859	552,875	1,169,226	315,590	-42.9%
400 Purchased Services	803,213	984,069	1,051,972	1,010,900	1,069,602	1,168,000	1,168,000	1,342,665	15.0%
500 Other Purchased Services	453,017	464,049	490,841	531,473	522,035	556,560	556,639	616,169	10.7%
600 Supplies	2,569,573	2,318,097	2,416,790	3,261,950	3,067,914	3,095,050	3,087,950	3,102,269	0.2%
700 Property	95,063	43,119	27,108	40,000	137,872	69,100	69,100	59,100	-14.5%
800 Other Objects	11,990	4,776	4,429	14,000	2,245	14,000	14,000	12,000	-14.3%
Total Operation and Maint. of Plant Services	12,703,810	12,708,372	13,584,024	15,665,502	15,011,142	16,112,575	16,097,272	16,476,587	2.3%
2700 Student Transportation Services									
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	11,988,420	12,126,912	8.2%
700 Property	-	-	-	-	-	-	-	-	-
Total Student Transportation Services	6,336,238	8,723,501	9,332,649	9,938,160	9,621,435	11,209,304	11,988,420	12,126,912	8.2%

LEA : 121392303 East Penn SD

Page - 7 of 12

Printed 5/31/2025 1:04 PM

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>
2800 Support Services - Central									
100 Personnel Services - Salaries	780,576	790,589	792,944	967,030	890,381	971,955	911,340	1,010,794	4.0%
200 Personnel Services - Employee Benefits	609,721	645,960	661,816	779,911	681,802	779,452	767,420	853,068	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%
Total Support Services - Central	1,903,067	1,882,145	2,182,091	2,325,852	1,961,593	2,370,783	2,298,186	2,475,013	4.4%
2900 Other Support Services									
500 Other Purchased Services	147,897	143,760	148,644	156,413	151,197	156,535	147,326	153,351	-2.0%
Total Other Support Services	147,897	143,760	148,644	156,413	151,197	156,535	147,326	153,351	-2.0%
3200 Student Activities									
100 Personnel Services - Salaries	779,635	881,123	958,359	953,307	1,006,763	1,044,765	1,058,821	1,070,901	2.5%
200 Personnel Services - Employee Benefits	315,305	346,997	401,873	461,763	413,087	499,818	499,249	519,052	3.8%
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	35,290	10.0%
500 Other Purchased Services	126,229	316,199	331,257	291,090	333,580	349,967	349,995	351,307	0.4%
600 Supplies	139,396	216,253	193,095	214,616	225,116	211,293	218,383	211,477	0.1%
700 Property	47,739	-	12,138	-	8,256	-	-	107,000	
800 Other Objects	24,480	24,902	40,425	45,484	49,309	41,726	43,226	49,252	18.0%
Total Student Activities	1,535,496	1,875,157	2,049,564	2,077,520	2,150,790	2,268,625	2,290,730	2,432,745	7.2%
3300 Community Services									
100 Personnel Services - Salaries	2,743	4,701	60,349	67,525	62,117	102,978	63,152	107,088	4.0%
200 Personnel Services - Employee Benefits	339	1,181	5,993	5,588	6,043	21,528	23,319	8,864	-58.8%
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	14,163	31.1%
Total Community Services	47,387	59,175	107,545	82,413	94,273	135,806	100,221	130,615	-3.8%
3400 Scholarships and Awards									
800 Other Objects	21,400	23,199	26,100	-	31,550	-	-	-	
Total Scholarships and Awards	21,400	23,199	26,100	-	31,550	-	-	-	

Printed 5/31/2025 1:04 PM

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>
4600 Existing Building Improvement									
700 Property	-	-	-	128,448	255,440	-	208,475	56,242	
Total Existing Building Improvement	-	-	-	128,448	255,440	-	208,475	56,242	
5100 Debt Service / Other Financing									
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	7,793,000	7,404,977	7,435,827	5,445,000	6,088,248	5,337,000	5,337,000	1,325,000	-75.2%
Total Debt Service / Other Financing	8,842,576	8,229,601	8,027,241	5,833,817	6,492,957	6,405,649	6,405,649	1,527,100	-76.2%
5200 Interfund Transfers - Out									
900 Other Uses of Funds	11,240,000	8,200,000	4,857,957	4,464,200	4,464,200	2,295,100	2,295,100	7,580,000	230.3%
Total Interfund Transfers - Out	11,240,000	8,200,000	4,857,957	4,464,200	4,464,200	2,295,100	2,295,100	7,580,000	230.3%
5900 Budgetary Reserve									
800 Other Objects	-	-	-	8,954,100	-	9,380,000	-	9,814,200	4.6%
Total Budgetary Reserve	-	-	-	8,954,100	-	9,380,000	-	9,814,200	4.6%
Total Expenditures and Other Financing Uses	<u>154,656,723</u>	<u>164,091,570</u>	<u>170,432,309</u>	<u>188,035,431</u>	<u>177,802,528</u>	<u>196,636,023</u>	<u>188,460,726</u>	<u>206,098,359</u>	4.8%

LEA : 121392303 East Penn SD

Page - 9 of 12

Printed 5/31/2025 1:04 PM

BEGINNING FUND BALANCE CHANGES

02/10/25	Preliminary Budget Beginning Fund Balance		25,776,754
03/29/25	Local Revenue	716,411	
	State Revenue	310,630	
	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		(575,148)
06/09/25	Local Revenue	264,455	
	State Revenue	(80,218)	
	Federal Revenue/Other Sources	29,429	
	Salaries	485,053	
	Benefits	211,042	
	District Wide Instructional Services	300,788	
	District Wide Non-Instructional Services	(330,470)	
	TOTAL 06/09/25 CHANGE		880,079
Current Total	Revised Beginning Fund Balance		<u>26,081,685</u>

LEA : 121392303 East Penn SD

Page - 10 of 12

Printed 5/31/2025 1:04 PM

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
06/09/25	Current Real Estate Taxes	(227,587)	
	Earnings on Investments	366,262	
	Tuition from Patrons	(49,629)	
	Miscellaneous Income	21,013	
	Property Tax Reduction Allocation	405,468	
	State Reimbursement - Social Security	(13,680)	
	State Reimbursement - Retirement	(63,987)	
	School Safety and Security Grants	(7,645)	
	Medical ACCESS Reimbursement	2,020	
	TOTAL 06/09/25 CHANGE		432,235
Current Total	Revised Budget Revenues		<u>195,065,159</u>

Printed 5/31/2025 1:04 PM

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)

Printed 5/31/2025 1:04 PM

EXPENDITURE CHANGES - CONTINUED

06/09/25	Wages - Administration	(13,361)	
	Wages - Teachers	(118,292)	
	Wages - Administrative Assistants	(5,715)	
	Wages - Substitutes	18,597	
	Insurance - Medical	(181,229)	
	Insurance - Dental	(14,127)	
	Insurance - Life	(1,661)	
	Insurance - Long Term Disability	(32)	
	Employer FICA Contribution	(9,784)	
	Employer Retirement Contribution	(49,882)	
	Workers Compensation Insurance	11,483	
	Property, Liability, Auto, and Cyber Insurance	30,246	
	Charter School Tuition	307,266	
	Psychologists Interns (ESSER Offset Funds)	55,200	
	Pupil Transportation	373,154	
	School Safety and Security Grants	(12,840)	
	Federal Grant Expenditures	535	
	Band Uniforms	100,000	
	Capital Reserve Contribution	(2,123)	
	Budgetary Reserve	12,400	
	TOTAL 06/09/25 CHANGE		499,835
Current Total	Revised Expenditures		<u>206,098,359</u>

FUND BALANCE RECONCILIATION

Current Beginning Fund Balance	26,081,685
Current Revenues	+ <u>195,065,159</u>
Current Beginning Fund Balance + Revenues	221,146,844
Current Expenditures	- <u>206,098,359</u>
Ending Fund Balance (if Budgetary Reserve is spent)	15,048,485
Unspent Budgetary Reserve	+ 9,814,200
Ending Fund Balance (if Budgetary Reserve is unspent)	<u><u>24,862,685</u></u>