

**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	C	D	E	F	G	H
1	<b>General Fund Summary - Historical</b>							
2								
3								
4		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24
5	Description	Actual	Actual	Actual	Actual	Actual	Budget	Estimated
6								
7	Local Revenue	\$ 112,773,106	\$ 113,093,175	\$ 115,646,975	\$ 122,163,634	\$ 129,066,274	\$ 131,033,213	\$ 133,521,349
8	State Revenue	34,543,741	35,472,019	35,437,401	35,999,463	40,638,112	43,909,338	43,152,364
9	Federal Revenue + Other Financing Sources	1,535,208	1,687,968	2,960,030	12,264,582	3,027,499	1,957,934	1,975,492
10	District Priorities (Revenue)	-	-	-	-	-	-	-
11								
12	<b>Total Revenue</b>	<b><u>\$ 148,852,055</u></b>	<b><u>\$ 150,253,162</u></b>	<b><u>\$ 154,044,406</u></b>	<b><u>\$ 170,427,679</u></b>	<b><u>\$ 172,731,885</u></b>	<b><u>\$ 176,900,485</u></b>	<b><u>\$ 178,649,205</u></b>
13								
14								
15	Salaries	\$ 62,680,717	\$ 64,859,816	\$ 62,981,812	\$ 67,375,027	\$ 71,804,154	\$ 75,296,731	\$ 74,443,685
16	Benefits	37,939,422	38,929,951	38,952,782	42,185,797	46,407,532	50,114,595	49,136,246
17	District-Wide Instructional Services	18,126,124	17,575,267	19,372,096	21,668,449	21,572,161	24,124,921	24,727,322
18	District-Wide Non-Instructional Services	14,305,899	14,496,761	13,295,420	16,518,029	17,940,776	28,201,167	18,276,137
19	District Priorities (Expense)	-	-	-	-	-	-	-
20	Capital Reserve Fund Transfer	4,490,000	2,799,013	11,240,000	8,200,000	4,857,957	4,464,200	4,464,200
21	Debt Service	<u>\$ 10,158,343</u>	<u>\$ 9,644,534</u>	<u>\$ 8,814,612</u>	<u>\$ 8,144,268</u>	<u>\$ 7,849,728</u>	<u>\$ 5,833,817</u>	<u>\$ 5,833,817</u>
22								
23	<b>Total Expenditures</b>	<b><u>\$ 147,700,506</u></b>	<b><u>\$ 148,305,342</u></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>\$ 176,881,407</u></b>
24								
25	Less: Budgetary Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,954,100)</u>	<u>\$ -</u>
26								
27	<b>Anticipated Expenditures</b>	<b><u>\$ 147,700,506</u></b>	<b><u>\$ 148,305,342</u></b>	<b><u>\$ 154,656,723</u></b>	<b><u>\$ 164,091,570</u></b>	<b><u>\$ 170,432,309</u></b>	<b><u>\$ 179,081,331</u></b>	<b><u>\$ 176,881,407</u></b>
28								
29	<b>Surplus (Deficit)</b>	<b>1,151,549</b>	<b>1,947,820</b>	<b>(612,317)</b>	<b>6,336,109</b>	<b>2,299,576</b>	<b>(2,180,846)</b>	<b>1,767,798</b>
30								
31								
32	Total Fund Balance - Beginning	\$ 14,620,016	\$ 15,771,567	\$ 17,719,387	\$ 17,210,218	\$ 23,546,327	\$ 25,570,682	\$ 25,845,904
33								
34	Prior Period Adjustments	\$ -	\$ 2		\$ 103,148		\$ -	\$ -
35								
36	Non-Spendable Fund Balance - Ending	\$ 883,048	\$ -	\$ -	\$ 11,799	\$ 1,385,354	\$ -	\$ -
37	Restricted Fund Balance - Ending	23,411	31,141	141,723	138,292	208,386	138,292	165,066
38	Committed Fund Balance - Ending	-	-	-	6,068,784	3,407,605	1,289,759	3,289,759
39	Assigned Fund Balance - Ending	8,487,220	7,985,500	9,398,425	11,102,180	11,134,946	9,448,454	11,393,959
40	Unassigned Fund Balance - Ending	<u>6,377,888</u>	<u>9,702,746</u>	<u>7,670,070</u>	<u>6,225,272</u>	<u>9,709,613</u>	<u>12,513,331</u>	<u>12,764,918</u>
41	<b>Total Fund Balance - Ending</b>	<b><u>\$ 15,771,567</u></b>	<b><u>\$ 17,719,387</u></b>	<b><u>\$ 17,210,218</u></b>	<b><u>\$ 23,546,327</u></b>	<b><u>\$ 25,845,904</u></b>	<b><u>\$ 23,389,836</u></b>	<b><u>\$ 27,613,702</u></b>
42								
43								
44	<b>Total Fund Balance Percent of Anticipated Expenditures</b>	<b>10.68%</b>	<b>11.95%</b>	<b>11.13%</b>	<b>14.35%</b>	<b>15.16%</b>	<b>13.06%</b>	<b>15.61%</b>
45								
46	<b>Total Fund Balance Percent of Total Expenditures</b>	<b>10.68%</b>	<b>11.95%</b>	<b>11.13%</b>	<b>14.35%</b>	<b>15.16%</b>	<b>12.44%</b>	<b>15.61%</b>
47								
48	<b>Total Fund Balance as # Months Anticipated Expenditures</b>	<b>1.28</b>	<b>1.43</b>	<b>1.34</b>	<b>1.72</b>	<b>1.82</b>	<b>1.57</b>	<b>1.87</b>
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**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	G	H	I	J	K	L	M
1	<b>General Fund Summary - Projected</b>							
2								
3								
4								
5	Description	2023-24 Budget	2023-24 Estimated	2024-25 Proposed	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected
6								
7	Local Revenue	\$ 131,033,213	\$ 133,521,349	\$ 138,182,877	\$ 146,706,700	\$ 154,732,506	\$ 162,501,505	\$ 170,497,206
8	State Revenue	43,909,338	43,152,364	44,722,574	45,796,878	47,982,917	50,206,665	52,566,358
9	Federal Revenue/Other Sources	1,957,934	1,975,492	2,069,497	2,100,539	2,132,048	2,164,028	2,196,489
10	District Priorities (Revenue)	-	-	267,116	276,465	286,141	296,156	306,522
11								
12	<b>Total Revenue</b>	<b>\$ 176,900,485</b>	<b>\$ 178,649,205</b>	<b>\$ 185,242,064</b>	<b>\$ 194,880,582</b>	<b>\$ 205,133,612</b>	<b>\$ 215,168,355</b>	<b>\$ 225,566,575</b>
13								
14								
15	Salaries	\$ 75,296,731	\$ 74,443,685	\$ 77,537,771	\$ 79,458,445	\$ 82,031,994	\$ 84,665,598	\$ 87,377,810
16	Benefits	50,114,595	49,136,246	50,944,270	53,339,927	55,958,615	58,551,001	61,308,238
17	District-Wide Instructional Services	24,124,921	24,727,322	27,703,370	30,101,381	31,805,791	34,408,913	37,569,270
18	District-Wide Non-Instructional Services	28,201,167	18,276,137	29,456,410	30,939,878	32,388,761	33,875,984	35,443,737
19	District Priorities (Expense)	-	-	2,293,453	2,373,724	2,456,804	2,542,792	2,631,790
20	Capital Reserve Fund Transfer	4,464,200	4,464,200	2,295,100	7,997,597	7,997,572	7,997,552	7,997,543
21	Debt Service	5,833,817	5,833,817	6,405,649	3,458,558	4,845,908	5,075,375	5,073,600
22								
23	<b>Total Expenditures</b>	<b>\$ 188,035,431</b>	<b>\$ 176,881,407</b>	<b>\$ 196,636,023</b>	<b>\$ 207,669,510</b>	<b>\$ 217,485,446</b>	<b>\$ 227,117,215</b>	<b>\$ 237,401,987</b>
24								
25	Less: Budgetary Reserve	\$ (8,954,100)	\$ -	\$ (9,380,000)	\$ (9,889,024)	\$ (10,356,450)	\$ (10,815,105)	\$ (11,304,857)
26								
27	<b>Anticipated Expenditures</b>	<b>\$ 179,081,331</b>	<b>\$ 176,881,407</b>	<b>\$ 187,256,023</b>	<b>\$ 197,780,486</b>	<b>\$ 207,128,996</b>	<b>\$ 216,302,110</b>	<b>\$ 226,097,131</b>
28								
29	<b>Surplus (Deficit)</b>	<b>\$ (2,180,846)</b>	<b>\$ 1,767,798</b>	<b>\$ (2,013,959)</b>	<b>\$ (2,899,903)</b>	<b>\$ (1,995,384)</b>	<b>\$ (1,133,755)</b>	<b>\$ (530,555)</b>
30								
31								
32	Total Fund Balance - Beginning	\$ 25,570,682	\$ 25,845,904	\$ 27,613,702	\$ 25,599,743	\$ 22,699,840	\$ 20,704,455	\$ 19,570,700
33								
34	Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35								
36	Non-Spendable Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	Restricted Fund Balance - Ending	138,292	165,066	165,066	165,066	165,066	165,066	165,066
38	Committed Fund Balance - Ending	1,289,759	3,289,759	1,825,800	1,022,000	1,272,000	1,727,800	2,095,800
39	Assigned Fund Balance - Ending	9,448,454	11,393,959	12,788,928	12,351,834	11,948,861	11,835,412	11,902,254
40	Unassigned Fund Balance - Ending	12,513,331	12,764,918	10,819,949	9,160,940	7,318,528	5,842,422	4,877,025
41	<b>Total Fund Balance - Ending</b>	<b>\$ 23,389,836</b>	<b>\$ 27,613,702</b>	<b>\$ 25,599,743</b>	<b>\$ 22,699,840</b>	<b>\$ 20,704,455</b>	<b>\$ 19,570,700</b>	<b>\$ 19,040,145</b>
42								
43								
44	<b>Total Fund Balance Percent of Anticipated Expenditures</b>	<b>13.06%</b>	<b>15.61%</b>	<b>13.67%</b>	<b>11.48%</b>	<b>10.00%</b>	<b>9.05%</b>	<b>8.42%</b>
45								
46	<b>Total Fund Balance Percent of Total Expenditures</b>	<b>12.44%</b>	<b>15.61%</b>	<b>13.02%</b>	<b>10.93%</b>	<b>9.52%</b>	<b>8.62%</b>	<b>8.02%</b>
47								
48	<b>Total Fund Balance as # Months Anticipated Expenditures</b>	<b>1.57</b>	<b>1.87</b>	<b>1.64</b>	<b>1.38</b>	<b>1.20</b>	<b>1.09</b>	<b>1.01</b>
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**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
1	<b>Growth &amp; Projection Assumptions</b>															
2																
3	<b>Actual Percentage Increase / (Decrease)</b>							<b>Projected Percentage Increase / (Decrease)</b>								
4																
5																
6	Description	2017-18 to 2018-19	2018-19 to 2019-20	2019-20 to 2020-21	2020-21 to 2021-22	2021-22 to 2022-23	2022-23 to 2023-24 Rev	2023-24 to 2024-25	Average	Projection 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29			
7																
8																
9	Assessment Growth	(1)	2.88%	1.87%	1.28%	0.72%	1.98%	2.24%	0.99%	1.71%	1.70%	1.70%	1.70%	1.70%		
10																
11	<u>Revenue Growth Assumptions</u>															
12																
13	Interim Real Estate	(1)	(36.53%)	(15.25%)	54.12%	2.50%	35.01%	(23.20%)	6.92%	3.37%	0.00%	0.00%	0.00%	0.00%		
14	Real Estate Transfer Tax	(1)	(14.34%)	(5.45%)	24.71%	23.15%	(18.04%)	(3.48%)	0.40%	0.99%	1.00%	1.00%	1.00%	1.00%		
15	Earned Income Tax	(2) (5)	3.61%	0.33%	6.14%	6.25%	6.65%	3.00%	3.00%	4.14%	4.10%	3.85%	3.60%	3.35%		
16	Delinquent Taxes	(2)	16.65%	(19.16%)	(4.40%)	35.17%	(23.98%)	4.23%	0.09%	1.23%	1.20%	1.20%	1.20%	1.20%		
17	IDEA	(2)	3.77%	0.60%	5.36%	13.15%	(8.24%)	8.17%	0.00%	3.26%	3.30%	3.30%	3.30%	3.30%		
18	Investment Income	(1)	124.12%	(37.75%)	(91.44%)	(42.19%)	6586.46%	27.64%	(24.79%)	934.58%	0.00%	0.00%	0.00%	0.00%		
19	Basic Ed Subsidy	(2)	2.67%	3.85%	(0.00%)	5.71%	15.55%	9.57%	3.66%	5.86%	5.90%	5.90%	5.90%	5.90%		
20	Special Ed Subsidy	(2)	2.43%	4.98%	0.06%	6.31%	9.90%	2.25%	3.16%	4.15%	4.20%	4.20%	4.20%	4.20%		
21	Transportation Subsidy	(3)	0.71%	(7.87%)	4.05%	(38.56%)	45.73%	10.82%	5.31%	2.88%	2.90%	2.90%	2.90%	2.90%		
22	Ready to Learn Grant	(1)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
23																
24	<u>Expense Growth Assumptions (excludes wages &amp; benefits)</u>															
25																
26	District-Wide Instruction	(2)	24.05%	(10.43%)	13.76%	24.06%	(9.47%)	12.20%	13.78%	9.71%	9.70%	9.70%	9.70%	9.70%		
27	Charter School Costs	(2)	0.15%	7.01%	37.07%	(6.58%)	12.78%	16.77%	4.36%	10.22%	10.20%	10.20%	10.20%	10.20%		
28	LCTI Tuition	(2)	4.05%	0.25%	1.52%	5.43%	8.18%	11.25%	10.05%	5.82%	5.80%	5.80%	5.80%	5.80%		
29	Community College Tuition	(2)	(0.85%)	(0.31%)	0.66%	(0.18%)	(0.88%)	0.55%	(0.03%)	(0.15%)	0.00%	0.00%	0.00%	0.00%		
30	Special Ed Costs	(2)	7.32%	2.89%	10.17%	4.84%	6.90%	19.41%	12.25%	9.11%	9.10%	9.10%	9.10%	9.10%		
31	Transportation Costs	(3)	(1.62%)	(1.39%)	(14.70%)	37.67%	6.99%	2.59%	17.07%	6.66%	4.00%	4.00%	4.00%	4.00%		
32	District-Wide Non-Instruction	(2)	0.19%	1.89%	(7.94%)	23.10%	8.26%	2.47%	10.98%	5.57%	5.60%	5.60%	5.60%	5.60%		
33	District Priorities	(1)									3.50%	3.50%	3.50%	3.50%		
34																
35	<u>Targeted Rate Assumptions</u>															
36																
37	Budgetary Reserve	(4)									5.00%	5.00%	5.00%	5.00%		
38																
39	(1) Based on management's forecast considering current environmental factors.															
40	(2) Based on a six (6) year historical trend analysis (adjusted for any inconsistent variances identified by management).															
41	(3) Based on the increases set forth in the 2024-2029 STA pupil transportation contract.															
42	(4) Budgetary Reserve is expressed as a percentage of the anticipated expenses for each year.															
43	(5) Earned Income Tax declines by 0.25% per year in anticipation of slowing economic conditions.															
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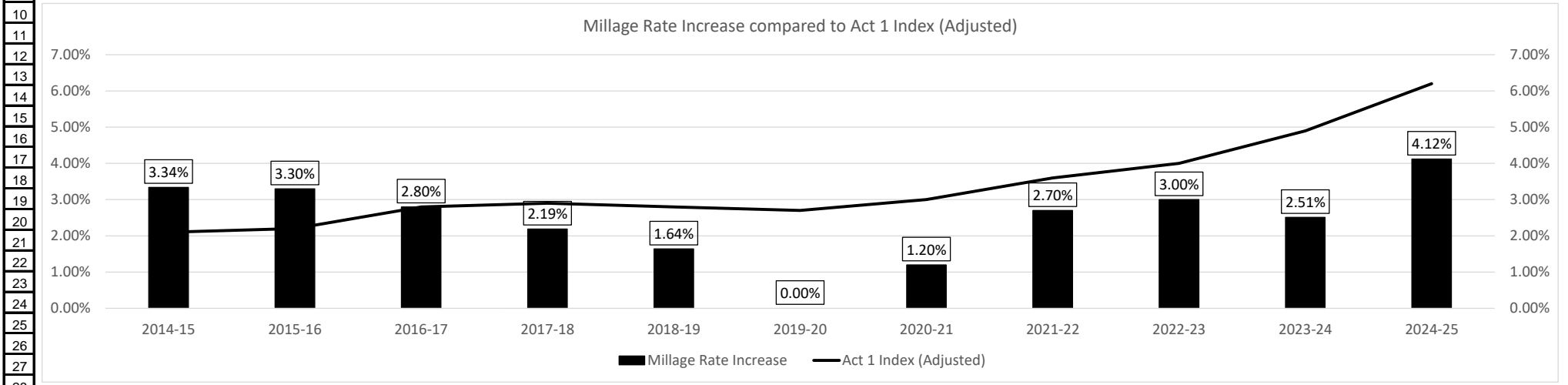
**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	C	D	E	F	G	H	I
1	<b>Real Estate Tax Calculation</b>								
2									
3									
4		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
5	Description	Budget	Budget	Budget	Proposed	Projected	Projected	Projected	Projected
6									
7	Statewide Act 1 Index	3.00%	3.40%	4.10%	5.30%	4.50%	4.10%	3.60%	3.50%
8	East Penn SD Adjusted Act 1 Index	3.60%	4.00%	4.90%	6.20%	5.30%	4.80%	4.20%	4.10%
9									
10	Real Estate Assessment	5,706,514,400	5,760,786,200	5,836,714,000	5,894,410,200	5,994,615,173	6,096,523,631	6,200,164,533	6,305,567,330
11	Real Estate Assessment % Growth	0.80%	0.95%	1.32%	0.99%	1.70%	1.70%	1.70%	1.70%
12									
13	Value of One (1) Mill of Real Estate Tax	\$ 5,706,514	\$ 5,760,786	\$ 5,836,714	\$ 5,894,410	\$ 5,994,615	\$ 6,096,524	\$ 6,200,165	\$ 6,305,567
14									
15									
16	<b>Application of Act 1 Index</b>								
17	Act 1 Index - Percentage Increase	2.70%	3.00%	2.51%	4.12%	4.50%	4.10%	3.60%	3.50%
18	Act 1 Index - Millage Increase	0.5022	0.5731	0.4934	0.8300	0.9450	0.8997	0.8224	0.8283
19	Act 1 Index - Additional Revenue	\$ 2,865,811	\$ 3,301,506	\$ 2,879,835	\$ 4,892,360	\$ 5,664,911	\$ 5,485,043	\$ 5,099,016	\$ 5,222,901
20									
21									
22	<b>Application of Act 1 Exceptions</b>								
23	Act 1 Exceptions - Percentage Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	Act 1 Exceptions - Millage Increase	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
25	Act 1 Exceptions - Additional Revenue	-	-	-	-	-	-	-	-
26									
27									
28	<b>Calculation of Final Millage Rate</b>								
29	Prior Year Millage Rate	18.6013	19.1035	19.6766	20.1700	21.0000	21.9450	22.8447	23.6671
30	Act 1 Index - Millage Increase	0.5022	0.5731	0.4934	0.8300	0.9450	0.8997	0.8224	0.8283
31	Act 1 Exceptions - Millage Increase	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
32	Final Millage Rate	19.1035	19.6766	20.1700	21.0000	21.9450	22.8447	23.6671	24.4954
33									
34									
35	<b>Calculation of Final Millage Rate Increase %</b>								
36	Act 1 Index - Percentage Increase	2.70%	3.00%	2.51%	4.12%	4.50%	4.10%	3.60%	3.50%
37	Act 1 Exceptions - Percentage Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	Real Estate Millage Percentage Increase	<b>2.70%</b>	<b>3.00%</b>	<b>2.51%</b>	<b>4.12%</b>	<b>4.50%</b>	<b>4.10%</b>	<b>3.60%</b>	<b>3.50%</b>
39									
40									
41	<b>Calculation of Real Estate Tax Revenue</b>								
42	Real Estate Assessment	5,706,514,400	5,760,786,200	5,836,714,000	5,894,410,200	5,994,615,173	6,096,523,631	6,200,164,533	6,305,567,330
43	Final Millage Rate	19.1035	19.6766	20.1700	21.0000	21.9450	22.8447	23.6671	24.4954
44	Preliminary Tax Levy	\$ 109,014,398	\$ 113,352,686	\$ 117,726,521	\$ 123,782,614	\$ 131,551,830	\$ 139,273,253	\$ 146,739,914	\$ 154,457,394
45	Property Tax Reduction Allocation	\$ (1,835,313)	\$ (2,314,377)	\$ (2,289,194)	\$ (2,749,862)	\$ (2,289,194)	\$ (2,289,194)	\$ (2,289,194)	\$ (2,289,194)
46	Revised Tax Levy	\$ 107,179,085	\$ 111,038,309	\$ 115,437,327	\$ 121,032,752	\$ 129,262,636	\$ 136,984,059	\$ 144,450,720	\$ 152,168,200
47	Collection Rate	95.80%	96.20%	96.20%	96.20%	96.20%	96.20%	96.20%	96.20%
48	Final Tax Levy	\$ 102,677,381	\$ 106,818,853	\$ 111,050,709	\$ 116,433,507	\$ 124,350,656	\$ 131,778,665	\$ 138,961,593	\$ 146,385,808
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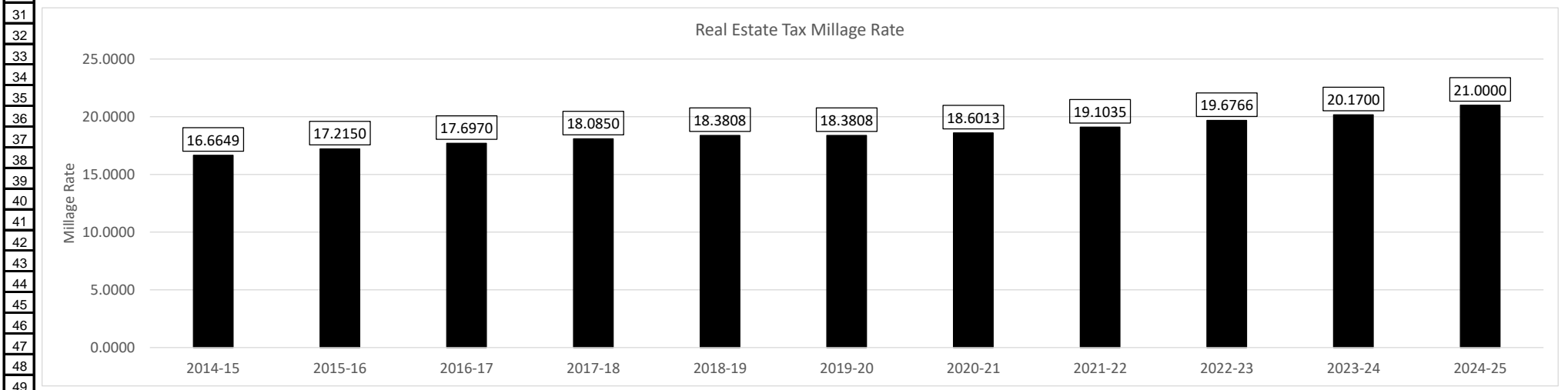
*The Act 1 Index utilized for 2025-26 to 2028-29 are Act 1 Base Index projections published in November 2023 by the Commonwealth of PA Independent Fiscal Office.*

**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>Millage Rate History</b>											
2												
3												
4		<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Proposed 2024-25</b>
5	Real Estate Tax Millage Rate	16.6649	17.2150	17.6970	18.0850	18.3808	18.3808	18.6013	19.1035	19.6766	20.1700	21.0000
6	Millage Rate Increase	3.34%	3.30%	2.80%	2.19%	1.64%	0.00%	1.20%	2.70%	3.00%	2.51%	4.12%
7	Act 1 Index (Adjusted)	2.10%	2.20%	2.80%	2.90%	2.80%	2.70%	3.00%	3.60%	4.00%	4.90%	6.20%
8												
9												



Five (5) year average millage rate increase: 2.71%      Ten (10) year average millage rate increase: 2.35%



**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	C	D	E	F	G	H	I
	<b>Revenue - Historical</b>								
			2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24
	Function	Description	Actual	Actual	Actual	Actual	Actual	Budget	Revised
7	6111	Current Real Estate Taxes	\$ 95,294,023	\$ 96,612,469	\$ 98,475,601	\$ 102,945,484	\$ 107,050,346	\$ 111,050,709	\$ 111,433,000
8	6112	Interim Real Estate Taxes	805,027	682,224	1,051,444	1,077,691	1,454,998	1,117,370	1,117,370
9	6113	Public Utility Realty Tax	104,009	97,656	107,235	109,974	110,211	110,211	106,940
10	6114	Payments in Lieu of Taxes	10,963	22,115	-	21,125	10,586	10,880	11,749
11	6151	Current Earned Income Taxes	9,559,513	9,591,470	10,180,692	10,817,409	11,536,542	11,525,000	11,882,638
12	6153	Real Estate Transfer Taxes	1,767,392	1,670,993	2,083,964	2,566,448	2,103,560	2,030,403	2,030,403
13	6400	Delinquent Taxes	2,052,541	1,659,226	1,586,233	2,144,075	1,629,903	1,698,830	1,698,830
14	6510	Earnings on Investments	998,783	621,705	53,208	30,757	2,056,536	1,260,000	2,625,000
15	6810	Revenue from Local Governments	-	-	-	-	32,625	32,000	26,000
16	6830	IDEA Revenue	1,449,590	1,458,221	1,536,341	1,738,431	1,809,762	1,595,104	1,725,442
17	6940	Tuition from Patrons	134,487	167,743	48,950	46,077	240,312	78,725	146,011
18	6990	Miscellaneous Income	596,778	509,355	523,306	666,162	1,030,894	523,981	717,966
20		<b>Total Local Revenue</b>	<b>\$ 112,773,106</b>	<b>\$ 113,093,175</b>	<b>\$ 115,646,975</b>	<b>\$ 122,163,634</b>	<b>\$ 129,066,274</b>	<b>\$ 131,033,213</b>	<b>\$ 133,521,349</b>
22	7111	Basic Education Funding	\$ 12,129,006	\$ 12,596,257	\$ 12,596,174	\$ 13,315,525	\$ 15,386,019	\$ 16,725,666	\$ 16,858,904
23	7112	BEF - Social Security	-	2,349,565	2,276,099	2,230,739	2,566,657	2,878,973	-
24	7160	Tuition from Courts	193,671	182,749	241,579	138,147	93,760	189,030	136,124
25	7240	Special Education Funding	3,402,811	3,587,955	3,585,170	3,793,713	4,184,036	4,572,035	4,431,456
26	7240	Special Ed Contingency Funding	129,009	119,612	124,567	150,000	150,000	-	-
27	7310	Pupil Transportation Subsidy	2,170,651	1,999,853	2,080,877	1,278,438	1,863,033	2,621,648	2,064,552
28	7320	Rental & Sinking Fund Reimbursement.	1,162,377	1,043,258	1,003,654	890,935	840,814	624,053	619,523
29	7330	Health Services Subsidy	148,981	149,670	159,358	151,318	151,900	159,357	151,609
30	7340	Property Tax Reduction Allocation	1,838,606	1,835,681	1,834,327	1,835,313	2,314,377	2,289,194	2,289,194
31	7360	School Safety and Security Grants	24,955	-	156,159	18,500	-	456,896	456,896
32	7505	Ready to Learn Block Grant	705,924	705,924	705,924	705,924	705,924	705,924	705,924
33	7599	Other State Revenue	3,361	31,952	-	750	-	-	-
34	7810	Social Security Reimbursement	2,274,864	-	-	-	-	-	2,793,528
35	7820	Retirement Reimbursement	10,359,523	10,869,544	10,673,512	11,490,161	12,381,592	12,686,562	12,644,654
37		<b>Total State Revenue</b>	<b>\$ 34,543,741</b>	<b>\$ 35,472,019</b>	<b>\$ 35,437,401</b>	<b>\$ 35,999,463</b>	<b>\$ 40,638,112</b>	<b>\$ 43,909,338</b>	<b>\$ 43,152,364</b>
39	8514	Title I	\$ 790,490	\$ 813,351	\$ 721,818	\$ 849,212	\$ 1,128,744	\$ 1,048,446	\$ 1,045,609
40	8510	Other Federal Programs	276,768	273,955	262,366	266,799	288,046	262,379	272,933
41	8740	Elem and Sec School Emergency Relief Fund	-	-	1,376,200	8,560,866	373,295	-	10,832
42	8800	Medical ACCESS Reimbursement	429,488	587,061	599,646	641,513	636,285	647,109	646,118
43	9000	Other Financing Sources	38,462	13,601	-	1,946,193	601,129	-	-
45		<b>Total Federal and Other Financing Sources</b>	<b>\$ 1,535,208</b>	<b>\$ 1,687,968</b>	<b>\$ 2,960,030</b>	<b>\$ 12,264,582</b>	<b>\$ 3,027,499</b>	<b>\$ 1,957,934</b>	<b>\$ 1,975,492</b>
47		Revenue from 2024-25 Priorities	-	-	-	-	-	-	-
49		<b>Total Revenue</b>	<b>\$ 148,852,055</b>	<b>\$ 150,253,162</b>	<b>\$ 154,044,406</b>	<b>\$ 170,427,679</b>	<b>\$ 172,731,885</b>	<b>\$ 176,900,485</b>	<b>\$ 178,649,205</b>

**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	H	I	J	K	L	M	N
	<b>Revenue - Projected</b>								
	Function	Description	2023-24 Budget	2023-24 Revised	2024-25 Proposed	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected
1									
2									
3									
4									
5									
6									
7	6111	Current Real Estate Taxes	\$ 111,050,709	\$ 111,433,000	\$ 116,433,507	\$ 124,350,656	\$ 131,778,665	\$ 138,961,593	\$ 146,385,808
8	6112	Interim Real Estate Taxes	1,117,370	1,117,370	1,194,711	1,194,711	1,194,711	1,194,711	1,194,711
9	6113	Public Utility Reality Tax	110,211	106,940	106,403	106,400	106,400	106,400	106,400
10	6114	Payments in Lieu of Taxes	10,880	11,749	10,765	10,765	10,765	10,765	10,765
11	6151	Current Earned Income Taxes	11,525,000	11,882,638	12,239,117	12,740,921	13,231,446	13,707,778	14,166,989
12	6153	Real Estate Transfer Taxes	2,030,403	2,030,403	2,038,471	2,058,856	2,079,444	2,100,239	2,121,241
13	6400	Delinquent Taxes	1,698,830	1,698,830	1,700,397	1,720,802	1,741,451	1,762,349	1,783,497
14	6510	Earnings on Investments	1,260,000	2,625,000	1,974,275	1,974,275	1,974,275	1,974,275	1,974,275
15	6810	Revenue from Local Governments	32,000	26,000	45,400	45,400	45,400	45,400	45,400
16	6830	IDEA Revenue	1,595,104	1,725,442	1,725,442	1,782,382	1,841,200	1,901,960	1,964,724
17	6940	Tuition from Patrons	78,725	146,011	94,351	95,295	96,247	97,210	98,182
18	6990	Miscellaneous Income	523,981	717,966	620,038	626,238	632,501	638,826	645,214
19									
20		Total Local Revenue	\$ 131,033,213	\$ 133,521,349	\$ 138,182,877	\$ 146,706,700	\$ 154,732,506	\$ 162,501,505	\$ 170,497,206
21									
22	7111	Basic Education Funding	\$ 16,725,666	\$ 16,858,904	\$ 17,475,495	\$ 18,506,549	\$ 19,598,436	\$ 20,754,743	\$ 21,979,273
23	7112	BEF - Social Security	2,878,973	-	(49,241)	3,039,286	3,137,724	3,238,459	3,342,201
24	7160	Tuition from Courts	189,030	136,124	115,953	115,953	115,953	115,953	115,953
25	7240	Special Education Funding	4,572,035	4,431,456	4,571,325	4,763,321	4,963,380	5,171,842	5,389,059
26	7240	Special Ed Contingency Funding	-	-	-	-	-	-	-
27	7310	Pupil Transportation Subsidy	2,621,648	2,064,552	2,174,230	2,237,283	2,302,164	2,368,927	2,437,625
28	7320	Rental & Sinking Fund Reimbursement.	624,053	619,523	544,584	193,774	194,769	195,606	195,962
29	7330	Health Services Subsidy	159,357	151,609	151,609	151,609	151,609	151,609	151,609
30	7340	Property Tax Reduction Allocation	2,289,194	2,289,194	2,749,862	2,289,194	2,289,194	2,289,194	2,289,194
31	7360	School Safety and Security Grants	456,896	456,896	247,934	-	-	-	-
32	7505	Ready to Learn Block Grant	705,924	705,924	705,924	705,924	705,924	705,924	705,924
33	7599	Other State Revenue	-	-	-	-	-	-	-
34	7810	Social Security Reimbursement	-	2,793,528	3,013,939	-	-	-	-
35	7820	Retirement Reimbursement	\$ 12,686,562	\$ 12,644,654	\$ 13,020,960	\$ 13,793,986	\$ 14,523,765	\$ 15,214,408	\$ 15,959,557
36									
37		Total State Revenue	\$ 43,909,338	\$ 43,152,364	\$ 44,722,574	\$ 45,796,878	\$ 47,982,917	\$ 50,206,665	\$ 52,566,358
38									
39	8514	Title I	\$ 1,048,446	\$ 1,045,609	\$ 1,045,609	\$ 1,061,293	\$ 1,077,213	\$ 1,093,371	\$ 1,109,771
40	8510	Other Federal Programs	262,379	272,933	272,933	277,027	281,182	285,400	289,681
41	8740	Elem and Sec School Emergency Relief Fund	-	10,832	-	-	-	-	-
42	8800	Medical ACCESS Reimbursement	647,109	646,118	750,955	762,219	773,653	785,257	797,036
43	9000	Other Financing Sources	-	-	-	-	-	-	-
44									
45		Total Federal and Other Financing Sources	\$ 1,957,934	\$ 1,975,492	\$ 2,069,497	\$ 2,100,539	\$ 2,132,048	\$ 2,164,028	\$ 2,196,489
46									
47		Revenue from 2024-25 Priorities	-	-	267,116	276,465	286,141	296,156	306,522
48									
49		Total Revenue	176,900,485	178,649,205	185,242,064	194,880,582	205,133,612	215,168,355	225,566,575
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**East Penn School District  
Long Range Fiscal and Capital Plan**

1	A	B	C	D	E	F	G	H	I
2	<b>Salaries - Historical</b>								
3									
4			2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24
5	Code	Description	Actual	Actual	Actual	Actual	Actual	Budget	Revised
6									
7	1	Administration	\$ 3,941,256	\$ 4,156,804	\$ 4,094,762	\$ 4,493,305	\$ 4,902,220	\$ 5,278,254	\$ 5,206,678
8	2	Instruction	46,070,057	47,706,763	46,586,596	50,127,592	51,966,110	53,441,073	53,532,501
9	3	Custodial/Maintenance	4,789,188	4,739,440	4,816,873	4,834,970	5,178,489	5,639,782	5,516,728
10	4	Support Staff	7,827,387	8,195,286	7,428,897	7,860,175	9,696,599	10,879,622	10,129,778
11	5	Tax Collectors	<u>52,829</u>	<u>61,522</u>	<u>54,685</u>	<u>58,985</u>	<u>60,736</u>	<u>58,000</u>	<u>58,000</u>
12									
13		Total Salaries	\$ 62,680,717	\$ 64,859,816	\$ 62,981,812	\$ 67,375,027	\$ 71,804,154	\$ 75,296,731	\$ 74,443,685
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**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	H	I	J	K	L	M	N
1	<b>Salaries - Projected</b>								
2									
3									
4									
5	Code	Description	2023-24 Budget	2023-24 Revised	2024-25 Proposed	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected
6									
7	1	Administration	\$ 5,278,254	\$ 5,206,678	\$ 5,494,314	\$ 5,714,087	\$ 5,942,650	\$ 6,156,585	\$ 6,372,066
8	2	Instruction	53,441,073	53,532,501	54,942,877	56,232,429	58,031,867	59,888,887	61,805,331
9	3	Custodial/Maintenance	5,639,782	5,516,728	6,062,499	6,265,593	6,475,490	6,692,419	6,916,615
10	4	Support Staff	10,879,622	10,129,778	10,980,081	11,188,337	11,523,987	11,869,707	12,225,798
11	5	Tax Collectors	58,000	58,000	58,000	58,000	58,000	58,000	58,000
12									
13		Total Salaries	\$ 75,296,731	\$ 74,443,685	\$ 77,537,771	\$ 79,458,445	\$ 82,031,994	\$ 84,665,598	\$ 87,377,810
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**Salaries - Growth & Projection Assumptions**

		2024-25 Proposed	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected
21						
22						
23						
24						
25	1	Act 93 Administrative Compensation Plan	4.00%	4.00%	4.00%	3.60%
26	2	East Penn Education Association Contract	3.20%	3.20%	3.20%	3.20%
27	3	Teamster's Contract	3.35%	3.35%	3.35%	3.35%
28	4	East Penn Education Support Professionals Contract	3.00%	3.00%	3.00%	3.00%
29	5	Tax Collector Compensation Rate Resolution	0.00%	0.00%	0.00%	0.00%
30						

Percentages surrounded by a box represent agreements/contracts currently in place.

**East Penn School District  
Long Range Fiscal and Capital Plan**

1	A	B	C	D	E	F	G	H	I
2	<b>Benefits - Historical</b>								
3									
4									
5	Code	Description	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised
6									
7	1	Group Insurances	\$ 11,340,518	\$ 11,380,651	\$ 11,985,354	\$ 13,339,577	\$ 15,478,818	\$ 17,856,030	\$ 17,126,887
8	2	Social Security Contributions	4,684,227	4,850,251	4,709,648	5,061,727	5,372,181	5,757,946	5,587,056
9	3	Retirement Contributions	20,726,358	21,675,180	21,418,348	22,988,710	24,717,492	25,363,474	25,289,310
10	4	Workers Compensation	456,469	342,860	351,173	365,326	384,058	444,270	444,209
11	5	Tuition Reimbursement	663,799	522,244	440,434	368,806	371,502	530,000	500,000
12	6	Other Benefits	68,052	158,764	47,825	61,651	83,482	162,875	188,784
13									
14		Total Benefits	\$ 37,939,422	\$ 38,929,951	\$ 38,952,782	\$ 42,185,797	\$ 46,407,532	\$ 50,114,595	\$ 49,136,246
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**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	H	I	J	K	L	M	N
1	<b>Benefits - Projected</b>								
2									
3									
4									
5	Code	Description	2023-24 Budget	2023-24 Revised	2024-25 Proposed	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected
6									
7	1	Group Insurances	\$ 17,856,030	\$ 17,126,887	\$ 17,928,395	\$ 18,608,733	\$ 19,539,170	\$ 20,516,128	\$ 21,541,935
8	2	Social Security Contributions	5,757,946	5,587,056	5,929,396	6,078,571	6,275,448	6,476,918	6,684,402
9	3	Retirement Contributions	25,363,474	25,289,310	26,041,919	27,587,972	29,047,529	30,428,816	31,919,114
10	4	Worker's Compensation	444,270	444,209	472,560	476,751	492,192	507,994	524,267
11	5	Tuition Reimbursement	530,000	500,000	530,000	545,900	562,277	579,145	596,520
12	6	Other Benefits	162,875	188,784	42,000	42,000	42,000	42,000	42,000
13									
14		Total Benefits	\$ 50,114,595	\$ 49,136,246	\$ 50,944,270	\$ 53,339,927	\$ 55,958,615	\$ 58,551,001	\$ 61,308,238
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**Benefits - Growth & Projection Assumptions**

				2024-25 Proposed	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected
26	1	Group Insurances	(1)	5.00%	5.00%	5.00%	5.00%	5.00%
27	2	Social Security	(2)	7.65%	7.65%	7.65%	7.65%	7.65%
28	3	*Retirement	(2)	33.90%	34.72%	35.41%	35.94%	36.53%
29	4	Worker's Compensation	(2)	0.60%	0.60%	0.60%	0.60%	0.60%
30	5	Tuition Reimbursement	(1)	3.00%	3.00%	3.00%	3.00%	3.00%
31	6	Other Benefits	(1)	0.00%	0.00%	0.00%	0.00%	0.00%
32								
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\*Projections from the Public School Employees Retirement System (PSERS) dated 12/15/2023

(1) Represents an annual percentage increase

(2) Represents a percent of total wages

**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	C	D	E	F	G	H	I
	<b>District Wide Instructional - Historical</b>								
			2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24
5	Function	Description	Actual	Actual	Actual	Actual	Actual	Budget	Revised
7	1110	Regular Instruction	\$ 3,761,657	\$ 2,935,921	\$ 2,895,962	\$ 5,015,541	\$ 3,600,740	\$ 4,512,843	\$ 4,360,142
8	1110	Charter School Tuition - Regular Ed	3,674,717	3,689,567	4,700,611	4,366,660	4,928,175	5,060,385	5,285,337
9	1110	Technology Infrastructure Plan	-	-	-	-	-	-	-
10	1190	Federally Funded Programs	-	50,744	59,172	115,533	69,247	-	1,752
11	1191	Federally Funded Title I Reading	47,340	53,381	-	-	-	-	-
12	1192	Federally Funded Title I Math	29,372	-	-	-	-	-	-
13	1211	Life Skills Support	1,895	-	-	23,812	-	-	-
14	1221	Hearing Impaired Support	48,465	76,680	73,725	77,395	3,278	-	-
15	1224	Visually Impaired Support	-	44,906	70,600	38,447	49,581	-	-
16	1225	Speech & Language Support	9,939	4,746	4,419	5,656	11,014	7,396	7,396
17	1231	Emotional Support	533,181	387,719	93,719	202,518	672,026	399,556	483,977
18	1233	Autistic Support	328,963	296,469	135,345	480,273	676,604	489,852	489,852
19	1241	Learning Support	148,523	122,856	210,267	169,773	301,062	135,650	182,790
20	1243	Gifted Support	6,600	1,688	1,413	1,000	2,058	1,725	1,725
21	1260	Physical Support	-	-	-	-	-	-	-
22	1270	Multi-Handicapped Support	403,063	394,087	82,680	372,878	446,698	381,250	381,250
23	1281	Developmental Delay Support	57,597	92,021	60,075	22,523	42,092	50,000	55,550
24	1290	Other Support	4,390,257	4,385,876	4,893,373	4,761,077	4,241,961	5,695,202	5,695,202
25	1290	Charter School Tuition - Special Ed	1,214,119	1,541,774	2,470,228	2,331,998	2,626,450	3,146,359	3,535,881
26	1360	Vocational Business Education	2,702	360	-	-	-	-	-
27	1390	Other Vocational-Ed Programs	2,509,798	2,518,439	2,557,013	2,695,923	2,916,452	3,244,606	3,244,606
28	1410	Driver's Education	11,366	7,329	45,665	9,849	2,483	16,000	16,000
29	1420	Summer School	-	30,614	24,640	32,427	32,375	35,000	35,000
30	1430	Homebound Instruction	3,897	3,202	1,949	2,785	5,859	4,600	4,600
31	1441	Adjudicated Court Placed Programs	-	1,084	-	7,790	6,476	-	-
32	1500	Non-Public School Programs	45,981	41,758	91,389	36,335	47,127	46,248	48,013
33	1691	Adult Ed. Instructional Services	-	90	-	-	48	3,000	3,000
34	1693	Community College Sponsorship	896,693	893,956	899,852	898,256	890,357	895,249	895,249
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36		Total	\$ 18,126,124	\$ 17,575,267	\$ 19,372,096	\$ 21,668,449	\$ 21,572,161	\$ 24,124,921	\$ 24,727,322
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38									
39		Spec Ed Total	7,142,601	7,348,823	8,095,843	8,487,349	9,072,822	10,306,990	10,833,623
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41		Charter Schools Total	4,888,835	5,231,341	7,170,839	6,698,659	7,554,624	8,206,744	8,821,218
42									
43		Brick and Mortar Charter Tuition	3,323,663	3,461,991	3,701,795	3,492,584	4,123,609	4,251,093	4,814,965
44									
45		Cyber Charter Tuition	1,565,172	1,769,350	3,469,044	3,206,075	3,431,015	3,955,651	4,006,253
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**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	H	I	J	K	L	M	N
	<b>District Wide Instructional - Projected</b>								
			2023-24	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
5	Function	Description	Budget	Revised	Proposed	Projected	Projected	Projected	Projected
7	1110	Regular Instruction	\$ 4,512,843	\$ 4,360,142	\$ 4,566,140	\$ 4,789,656	\$ 5,254,252	\$ 5,763,915	\$ 6,323,014
8	1110	Charter School Tuition - Regular Ed	5,060,385	5,285,337	5,494,949	6,055,434	6,673,088	7,353,743	8,103,825
9	1110	Technology Infrastructure Plan	-	-	914,200	1,163,800	300,000	94,200	182,000
10	1190	Federally Funded Programs	-	1,752	1,000	1,097	1,203	1,320	1,448
11	1191	Federally Funded Title I Reading	-	-	-	-	-	-	-
12	1192	Federally Funded Title I Math	-	-	-	-	-	-	-
13	1211	Life Skills Support	-	-	-	-	-	-	-
14	1221	Hearing Impaired Support	-	-	-	-	-	-	-
15	1224	Visually Impaired Support	-	-	49,581	54,093	59,015	64,386	70,245
16	1225	Speech & Language Support	7,396	7,396	11,840	12,917	14,093	15,375	16,775
17	1231	Emotional Support	399,556	483,977	1,318,220	1,438,178	1,569,052	1,711,836	1,867,613
18	1233	Autistic Support	489,852	489,852	913,607	996,745	1,087,449	1,186,407	1,294,370
19	1241	Learning Support	135,650	182,790	335,641	366,184	399,507	435,862	475,526
20	1243	Gifted Support	1,725	1,725	2,433	2,654	2,896	3,159	3,447
21	1260	Physical Support	-	-	-	-	-	-	-
22	1270	Multi-Handicapped Support	381,250	381,250	500,969	546,557	596,294	650,557	709,757
23	1281	Developmental Delay Support	50,000	55,550	55,550	60,605	66,120	72,137	78,702
24	1290	Other Support	5,695,202	5,695,202	5,262,354	5,741,228	6,263,680	6,833,675	7,455,539
25	1290	Charter School Tuition - Special Ed	3,146,359	3,535,881	3,710,858	4,089,366	4,506,481	4,966,142	5,472,688
26	1360	Vocational Business Education	-	-	-	-	-	-	-
27	1390	Other Vocational-Ed Programs	3,244,606	3,244,606	3,570,675	3,777,774	3,996,885	4,228,704	4,473,969
28	1410	Driver's Education	16,000	16,000	5,000	5,485	6,017	6,601	7,241
29	1420	Summer School	35,000	35,000	35,000	38,395	42,119	46,205	50,687
30	1430	Homebound Instruction	4,600	4,600	4,600	5,046	5,536	6,073	6,662
31	1441	Adjudicated Court Placed Programs	-	-	-	-	-	-	-
32	1500	Non-Public School Programs	46,248	48,013	52,800	57,922	63,540	69,703	76,465
33	1691	Adult Ed. Instructional Services	3,000	3,000	3,000	3,291	3,610	3,960	4,345
34	1693	Community College Sponsorship	895,249	895,249	894,953	894,953	894,953	894,953	894,953
35									
36		<b>Total</b>	<b>\$ 24,124,921</b>	<b>\$ 24,727,322</b>	<b>\$ 27,703,370</b>	<b>\$ 30,101,381</b>	<b>\$ 31,805,791</b>	<b>\$ 34,408,913</b>	<b>\$ 37,569,270</b>
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39		<b>Spec Ed Total</b>	<b>10,306,990</b>	<b>10,833,623</b>	<b>12,161,053</b>	<b>13,308,528</b>	<b>14,564,587</b>	<b>15,939,536</b>	<b>17,444,661</b>
40									
41		<b>Charter Schools Total</b>	<b>8,206,744</b>	<b>8,821,218</b>	<b>9,205,807</b>	<b>10,144,799</b>	<b>11,179,569</b>	<b>12,319,885</b>	<b>13,576,513</b>
42									
43		<b>Brick and Mortar Charter Tuition</b>	<b>4,251,093</b>	<b>4,814,965</b>	<b>5,024,889</b>	<b>5,537,428</b>	<b>6,102,246</b>	<b>6,724,675</b>	<b>7,410,592</b>
44									
45		<b>Cyber Charter Tuition</b>	<b>3,955,651</b>	<b>4,006,253</b>	<b>4,180,918</b>	<b>4,607,371</b>	<b>5,077,323</b>	<b>5,595,210</b>	<b>6,165,921</b>
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**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	C	D	E	F	G	H	I
1	<b>District Wide Non-Instructional - Historical</b>								
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3									
4			2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24
5	Function	Description	Actual	Actual	Actual	Actual	Actual	Budget	Revised
6									
7	2111	Student Services - Supervision	\$ 3,073	\$ 2,271	\$ 1,248	\$ 1,304	\$ 1,614	\$ 2,100	\$ 2,100
8	2119	Student Services - Other	11,538	8,509	9,970	4,307	4,827	9,500	9,500
9	2120	Guidance Services	128,243	98,372	83,490	81,150	110,897	43,650	58,293
10	2140	Psychological Services	30,623	29,685	25,187	125,780	55,690	34,105	34,105
11	2144	Psychotherapy Services	-	-	-	-	-	228,448	-
12	2160	Social Work Services	88,252	183,815	183,730	184,091	195,027	249,194	142,334
13	2220	Technology Support Services	136,500	137,566	189,136	230,973	216,956	211,595	211,595
14	2250	School Library Services	92,697	112,880	127,100	108,587	136,064	96,760	133,856
15	2260	Curriculum & Instruction	25,612	21,034	22,825	55,055	149,234	148,770	148,770
16	2271	Staff Development	120,792	91,613	85,743	96,684	126,752	173,980	274,480
17	2290	Other Instructional Staff Develop	1,831	248	91	463	59	-	-
18	2310	Board Services	104,283	142,867	43,785	61,170	35,630	49,930	50,230
19	2320	Board Treasurer Services	2,343	4,936	-	2,008	1,987	2,000	1,750
20	2330	Tax Collection Services	51,670	49,690	44,950	57,076	61,193	56,000	55,300
21	2340	Staff Relations/Negotiations	39,768	41,692	91,051	50,954	176,999	50,900	50,900
22	2350	Legal & Acct Services	105,249	124,448	120,414	205,997	147,793	222,500	222,500
23	2360	Office of Superintendent	45,190	36,796	38,716	39,179	45,298	49,490	42,300
24	2370	Community Relations	15,119	14,735	6,906	19,867	16,230	17,650	17,650
25	2380	Office of Principal Services	146,162	97,344	93,681	92,162	108,145	168,125	168,125
26	2410	Other Administrative Services	6,500	6,500	6,500	6,500	6,500	6,500	6,500
27	2420	Medical Services	4,063	3,328	6,023	2,495	6,762	3,000	3,000
28	2430	Dental Services	1,649	654	104	549	553	1,500	1,500
29	2440	Nursing Services	285,311	235,542	276,214	689,760	723,115	154,200	154,200
30									
31		Total	\$ 1,446,467	\$ 1,444,526	\$ 1,456,864	\$ 2,116,113	\$ 2,327,325	\$ 1,979,897	\$ 1,788,988
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**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	H	I	J	K	L	M	N
1	<b>District Wide Non-Instructional - Projected</b>								
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5	Function	Description	2023-24 Budget	2023-24 Revised	2024-25 Proposed	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected
6									
7	2111	Student Services - Supervision	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,218	\$ 2,342	\$ 2,473	\$ 2,611
8	2119	Student Services - Other	9,500	9,500	9,500	10,032	10,594	11,187	11,814
9	2120	Guidance Services	43,650	58,293	118,191	124,810	131,799	139,180	146,974
10	2140	Psychological Services	34,105	34,105	66,476	70,199	74,130	78,281	82,665
11	2144	Psychotherapy Services	228,448	-	-	-	-	-	-
12	2160	Social Work Services	249,194	142,334	178,100	188,074	198,606	209,728	221,472
13	2220	Technology Support Services	211,595	211,595	220,155	232,484	245,503	259,251	273,769
14	2250	School Library Services	96,760	133,856	94,075	99,343	104,906	110,781	116,985
15	2260	Curriculum & Instruction	148,770	148,770	160,600	169,594	179,091	189,120	199,711
16	2271	Staff Development	173,980	274,480	138,835	146,610	154,820	163,490	172,645
17	2290	Other Instructional Staff Develop	-	-	-	-	-	-	-
18	2310	Board Services	49,930	50,230	50,608	53,442	56,435	59,595	62,932
19	2320	Board Treasurer Services	2,000	1,750	2,000	2,112	2,230	2,355	2,487
20	2330	Tax Collection Services	56,000	55,300	60,660	64,057	67,644	71,432	75,432
21	2340	Staff Relations/Negotiations	50,900	50,900	50,900	53,750	56,760	59,939	63,296
22	2350	Legal & Acct Services	222,500	222,500	233,200	246,259	260,050	274,612	289,991
23	2360	Office of Superintendent	49,490	42,300	49,040	51,786	54,686	57,749	60,983
24	2370	Community Relations	17,650	17,650	18,150	19,166	20,240	21,373	22,570
25	2380	Office of Principal Services	168,125	168,125	132,428	139,844	147,675	155,945	164,678
26	2410	Other Administrative Services	6,500	6,500	6,500	6,864	7,248	7,654	8,083
27	2420	Medical Services	3,000	3,000	3,000	3,168	3,345	3,533	3,731
28	2430	Dental Services	1,500	1,500	1,500	1,584	1,673	1,766	1,865
29	2440	Nursing Services	154,200	154,200	154,200	162,835	171,954	181,583	191,752
30									
31		Total	\$ 1,979,897	\$ 1,788,988	\$ 1,750,218	\$ 1,848,230	\$ 1,951,731	\$ 2,061,028	\$ 2,176,446
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**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	C	D	E	F	G	H	I
	<b>District Wide Non-Instructional - Historical</b>								
			2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24
5	Function	Description	Actual	Actual	Actual	Actual	Actual	Budget	Revised
7	2511	Fiscal Services	\$ 480	\$ 230	\$ 450	\$ 450	\$ 649	\$ 450	\$ 450
8	2514	Payroll Services	17,101	17,072	17,869	19,212	64	20,100	20,100
9	2515	Financial Acct. Services	107,040	128,419	93,332	147,545	141,163	131,740	131,740
10	2611	Supervision - Maintenance Services - Head	330	250	250	-	-	-	-
11	2619	Supv - Maint Services - Other	247	250	250	-	-	-	-
12	2620	Operation of Buildings	3,498,781	3,888,561	3,932,369	3,783,735	4,065,080	4,779,323	4,776,777
13	2630	Upkeep of Grounds Services	87,962	94,801	82,181	140,026	66,246	100,000	100,000
14	2640	Upkeep of Equipment Services	23,721	3,105	7,604	-	480	10,000	10,000
15	2650	Vehicle Operation & Maintenance	59,116	52,505	61,954	61,456	58,143	76,500	76,500
16	2660	Building Safety & Security	191,093	90,617	111,167	128,123	138,852	675,375	240,110
17	2720	Transportation Services	6,148,060	6,072,731	5,178,621	7,039,866	7,101,551	8,027,515	7,274,500
18	2750	Non-Public Transportation Services	1,384,985	1,355,846	1,157,618	1,683,287	2,231,098	1,910,645	2,300,000
19	2818	System-Wide Technology Services	11,146	157,889	16,523	6,101	65,571	31,621	31,621
20	2834	Staff Development - Non-Instruction	5,224	11,347	368	6,366	29,983	42,860	22,050
21	2836	Staff Development - Non-Instruction	11,761	10,473	6,654	22,334	18,692	35,460	33,460
22	2840	Data Processing Services	473,189	386,614	489,225	410,796	613,087	468,970	468,970
23	2910	IU Operating Assessment	138,146	146,633	147,897	143,760	148,644	156,413	151,732
24	3210	Student Activities	114,836	123,177	52,530	140,405	132,825	138,200	173,778
25	3250	School Sponsored Athletics	534,800	469,120	388,026	506,632	556,508	524,250	524,250
26	3300	Community Services	39,141	36,514	41,280	47,588	10,115	1,000	3,400
27	3350	Welfare Activities	-	-	-	-	17,925	-	10,963
28	3390	Other Community Services	9,050	4,870	3,025	5,706	13,163	8,300	8,300
29	3400	Scholarships & Awards	1,000	250	21,400	23,199	26,100	-	-
30	4600	Building Improvement Services	-	-	-	-	-	128,448	128,448
31	5130	Refund of Prior Year Revenues	-	961	27,964	-	-	-	-
32	5140	Lease Payments	-	-	-	85,333	177,513	-	-
33	5230	Capital Reserve Fund Transfers	4,490,000	2,799,013	11,240,000	8,200,000	4,857,957	4,464,200	4,464,200
34	5251	Food Service Fund Transfers	2,223	-	-	-	-	-	-
35	5900	Budgetary Reserve	-	-	-	-	-	8,954,100	-
37	Page sub-total - less: Capital Reserve Fund Transfers		\$ 12,859,432	\$ 13,052,235	\$ 11,838,556	\$ 14,401,916	\$ 15,613,451	\$ 26,221,270	\$ 16,487,149
39	Total Non-Instruction - less: Capital Reserve Fund Transfer		\$ 14,305,899	\$ 14,496,761	\$ 13,295,420	\$ 16,518,029	\$ 17,940,776	\$ 28,201,167	\$ 18,276,137



**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	H	I	J	K	L	M	N
1	<b>District Wide Non-Instructional - Projected</b>								
2									
3									
4									
5	Function	Description	2023-24 Budget	2023-24 Revised	2024-25 Proposed	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected
6									
7	2511	Fiscal Services	\$ 450	\$ 450	\$ 700	\$ 739	\$ 781	\$ 824	\$ 870
8	2514	Payroll Services	20,100	20,100	22,100	23,338	24,645	26,025	27,482
9	2515	Financial Acct. Services	131,740	131,740	127,250	134,376	141,901	149,848	158,239
10	2611	Supervision - Maintenance Services - Head	-	-	-	-	-	-	-
11	2619	Supv - Maint Services - Other	-	-	-	-	-	-	-
12	2620	Operation of Buildings	4,779,323	4,776,777	4,726,410	4,991,089	5,270,590	5,565,743	5,877,425
13	2630	Upkeep of Grounds Services	100,000	100,000	139,100	146,890	155,115	163,802	172,975
14	2640	Upkeep of Equipment Services	10,000	10,000	10,000	10,560	11,151	11,776	12,435
15	2650	Vehicle Operation & Maintenance	76,500	76,500	87,500	92,400	97,574	103,039	108,809
16	2660	Building Safety & Security	675,375	240,110	492,575	414,559	429,069	444,086	459,629
17	2720	Transportation Services	8,027,515	7,274,500	8,444,616	8,917,514	9,274,215	9,645,184	10,030,991
18	2750	Non-Public Transportation Services	1,910,645	2,300,000	2,764,688	2,875,276	2,990,287	3,109,898	3,234,294
19	2818	System-Wide Technology Services	31,621	31,621	31,621	33,392	35,262	37,236	39,322
20	2834	Staff Development - Non-Instruction	42,860	22,050	81,085	85,626	90,421	95,484	100,831
21	2836	Staff Development - Non-Instruction	35,460	33,460	37,700	39,811	42,041	44,395	46,881
22	2840	Data Processing Services	468,970	468,970	468,970	495,232	522,965	552,251	583,177
23	2910	IU Operating Assessment	156,413	151,732	156,535	165,301	174,558	184,333	194,656
24	3210	Student Activities	138,200	173,778	161,372	170,409	179,952	190,029	200,671
25	3250	School Sponsored Athletics	524,250	524,250	562,670	594,180	627,454	662,591	699,696
26	3300	Community Services	1,000	3,400	3,000	3,168	3,345	3,533	3,731
27	3350	Welfare Activities	-	10,963	-	-	-	-	-
28	3390	Other Community Services	8,300	8,300	8,300	8,765	9,256	9,774	10,321
29	3400	Scholarships & Awards	-	-	-	-	-	-	-
30	4600	Building Improvement Services	128,448	128,448	-	-	-	-	-
31	5130	Refund of Prior Year Revenues	-	-	-	-	-	-	-
32	5140	Lease Payments	-	-	-	-	-	-	-
33	5230	Capital Reserve Fund Transfers	4,464,200	4,464,200	2,295,100	7,997,597	7,997,572	7,997,552	7,997,543
34	5251	Food Service Fund Transfers	-	-	-	-	-	-	-
35	5900	Budgetary Reserve	8,954,100	-	9,380,000	9,889,024	10,356,450	10,815,105	11,304,857
36									
37	Page sub-total - less: Capital Reserve Fund Transfers		\$ 26,221,270	\$ 16,487,149	\$ 27,706,192	\$ 29,091,648	\$ 30,437,030	\$ 31,814,956	\$ 33,267,291
38									
39	Total Non-Instruction - less: Capital Reserve Fund Transfers		\$ 28,201,167	\$ 18,276,137	\$ 29,456,410	\$ 30,939,878	\$ 32,388,761	\$ 33,875,984	\$ 35,443,737
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The following calculations are for the incorporation of the capital project millage phase-in plan (draft version) for K-8 Option 2: Realignment:

Capital Reserve Contribution	4,687,353	8,000,000	8,000,000	8,000,000	8,000,000
Amount from Capital Reserve for Project Phase-in	(2,392,253)	(2,403)	(2,428)	(2,448)	(2,457)
Net Transfer to Capital Reserve	2,295,100	7,997,597	7,997,572	7,997,552	7,997,543

**East Penn School District  
Long Range Fiscal and Capital Plan**

1	A	B	C	D	E	F	G	H	I
2	<b>Debt Service - Historical</b>								
3									
4			2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24
5	Object	Description	Actual	Actual	Actual	Actual	Actual	Budget	Revised
6									
7	800	Interest Expense	\$ 1,195,343	\$ 1,201,534	\$ 1,021,612	\$ 821,668	\$ 589,102	\$ 388,817	\$ 388,817
8	900	Principal Expense	<u>8,963,000</u>	<u>8,443,000</u>	<u>7,793,000</u>	<u>7,322,600</u>	<u>7,260,626</u>	<u>5,445,000</u>	<u>5,445,000</u>
9									
10		Total	\$ 10,158,343	\$ 9,644,534	\$ 8,814,612	\$ 8,144,268	\$ 7,849,728	\$ 5,833,817	\$ 5,833,817
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**East Penn School District  
Long Range Fiscal and Capital Plan**

1	A	B	H	I	J	K	L	M	N
2	<b>Debt Service - Projected</b>								
3									
4									
5	Object	Description	2023-24 Budget	2023-24 Revised	2024-25 Proposed	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected
6									
7	800	Interest Expense	\$ 388,817	\$ 388,817	\$ 1,068,649	\$ 202,100	\$ 147,700	\$ 90,500	\$ 30,600
8	900	Principal Expense	5,445,000	5,445,000	5,337,000	3,256,458	4,698,208	4,984,875	5,043,000
9									
10		Total	\$ 5,833,817	\$ 5,833,817	\$ 6,405,649	\$ 3,458,558	\$ 4,845,908	\$ 5,075,375	\$ 5,073,600
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The following calculations are for the incorporation of the capital project millage phase-in plan (draft version) for K-8 Option 2: Realignment:

Existing Debt Service	5,611,691	1,527,100	1,542,700	1,555,500	1,560,600
New Debt Service	<u>793,958</u>	<u>1,931,458</u>	<u>3,303,208</u>	<u>3,519,875</u>	<u>3,513,000</u>
Net Debt Service	6,405,649	3,458,558	4,845,908	5,075,375	5,073,600

**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	C	D	E	F	G	H	I
1	<b>District Priorities</b>								
2									
3									
4									
5		Description			2024-25 Proposed	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected
6									
7		Recurring Costs			\$ 2,293,453	\$ 2,373,724	\$ 2,456,804	\$ 2,542,792	\$ 2,631,790
8		One-Time Costs			-	-	-	-	-
9									
10		<b>Total District Priorities</b>			\$ 2,293,453	\$ 2,373,724	\$ 2,456,804	\$ 2,542,792	\$ 2,631,790
11		(before State Reimbursement)							
12									
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Costing Out of Proposed District Priorities for 2024-25						
Description	Number of FTE's	Recurring Cost	One-Time Cost	Gross Amount	less: State Revenue	Net Cost
Reading Interventionist   Lower Macungie MS	1.0	\$ 129,913	\$ -	\$ 129,913	14,691	115,222
Reading Interventionist   Eyer MS	1.0	129,913	-	129,913	14,691	115,222
Reading Interventionist / Special Educaion Teacher   Emmaus HS	1.0	129,913	-	129,913	14,691	115,222
STEP Teacher   Lower Macungie MS	1.0	129,913	-	129,913	14,691	115,222
Student Advisors   Eyer MS and Lower Macungie MS	2.0	191,638	-	191,638	24,719	166,919
Student Advisors   Emmaus HS	2.0	197,318	-	197,318	24,313	173,005
Board Certified Behavior Analysts   Elementary ES	2.0	259,826	-	259,826	29,382	230,444
Full Time Psychologist   Alburts ES (0.5 FTE)	0.5	64,957	-	64,957	7,345	57,612
Full Time Psychologist   Emmaus HS (0.5 FTE)	0.5	64,958	-	64,958	7,345	57,613
Special Education Teacher   Alburts ES	1.0	129,913	-	129,913	14,691	115,222
Special Education Teacher   Wescosville ES	1.0	129,913	-	129,913	14,691	115,222
Instructional Assistants   Wescosville ES	3.0	92,854	-	92,854	13,548	79,306
Instructional Assistants   Part Time to Full Time	6.0	73,008	-	73,008	6,485	66,523
English Language Arts Teacher   Emmaus HS	1.0	129,913	-	129,913	14,691	115,222
Mathematics Teacher   Emmaus HS	1.0	129,913	-	129,913	14,691	115,222
Guidance Counselor   Lower Macungie MS and VESPA	1.0	129,913	-	129,913	14,691	115,222
Assistial Principal   Elementary	1.0	179,677	-	179,677	21,760	157,917
<b>Total</b>		\$ 2,293,453	\$ -	\$ 2,293,453	\$ 267,116	\$ 2,026,337

Note: East Penn SD will receive reimbursement from the Commonwealth of PA for approximately 50% of the cost of FICA taxes and retirement costs. This reimbursement is listed in the State Revenue column above. Additionally, the total State Revenue from District Priorities is also found in the Revenue section of this Long Range Fiscal and Capital Plan.

East Penn School District  
Long Range Fiscal and Capital Plan

	A	B	C	D	E	F	G	H
1	<b>Capital Projects Plan 2023-24 through 2027-28</b>							
2								
3	<b>Building</b>	<b>Proposed Project</b>	<b>2023-24</b>	<b>23-24 Actual</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
4	Alburtis	Swing Set Safety Surface and Installaton	60,000	49,971				
5	District Wide	HVAC Server	25,100	25,100				
6	District Wide	Electronic Door Locks	1,700,000	402,847	1,297,153	Project carried forward from 2023-2024		
7	District Wide	HVAC Engine Upgrades	350,000	341,500				
8	Eyer	Main Digital Messaging Sign	50,000	31,690				
9	High School	Natorium HVAC Unit	575,720	578,463				
10	High School	Refrigerant Monitor	13,000	7,589				
11	Macungie	Playground Equipment and All Inclusive Design	202,500	272,713		Macungie PTO contributed \$ 48,412.74		
12	Macungie	Univents and Controls Replacement	4,432,060	4,432,060				
13	Shoemaker	Roof Replacement Areas A, D, and G	1,107,000	1,107,000				
14	Wescosville	Fire Alarm Panel Replacement	-	45,909		Emergency Replacement		
15	Alburtis	Acoustical Spay of Boiler Room Deck			18,604			
16	Alburtis	Oil Fired Burners and Oil Transfer Pump Set			102,223			
17	District Wide	Fire Alarm Panel Replacement / Upgrades Due To Copper Phone Lines Being Discontinued			178,100			
18	Jefferson	Masonry, Sidewalks and Fencing			328,667			
19	Macungie	Roof Restoration			1,464,431			
20	Shoemaker	GESA HVAC, Lighting, Clock Upgrades			5,618,902			
21	Willow Lane	Natural Grass Play Surface			40,000			
22	Wescosville	GESA HVAC, Lighting, Clock Upgrades				8,250,000		
23	Lincoln	GESA HVAC, Lighting, Clock Upgrades					8,450,000	
24	District Wide	Replacement of Clock System In Multiple Facilities						678,080
25	Eyer	Roof Restore Areas H, I, K, L (\$321,766)						-
26	Eyer	Replace Air Handler Unit #5 (\$1,237,600)						-
27	Eyer	Auditorium Projector and Screen (\$37,128)						-
28	Eyer	Roof Restore Areas A - G, Ga, J, M, N, O (\$1,150,968)						-
29	High School	Replace EPSD Stadium Light Towers & Scoreboard						966,000
30	Jefferson	Roof Restore Areas A - H						433,160
31	LMMS	Roof Restore Areas A, C, D, E (\$977,704)						-
32	LMMS	Auditorium Projector and Screen (\$37,128)						-
33	LMMS	Pavement Resurfacing						321,776
34	LMMS	Roof Restore Areas G, O, P (\$903,448)						-
35	Macungie	Interior and ADA Upgrades						1,475,000
36	Shoemaker	Pavement Resurfacing						198,016
37	Wescosville	Roof Restore Areas A - H, K, M, P, Q						618,800
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52	<u>Assumptions:</u>							
53	Future year increases are based upon current construction index inflation rates of 4%.							
54								
55	<b>Year Totals</b>		<b>\$8,515,380</b>	<b>\$7,294,841</b>	<b>\$9,048,080</b>	<b>\$8,250,000</b>	<b>\$8,450,000</b>	<b>\$4,690,832</b>

**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	C	D	E	F	G	H
1	<b>Capital Projects Plan 2028-29 through 2032-33</b>							
2								
3	<b>Building</b>	<b>Proposed Project</b>	<b>2028-29</b>	<b>2029-30</b>	<b>2030-31</b>	<b>2031-32</b>	<b>2032-33</b>	
4	Eyer	Air Condition Main Gym (\$278,460)	-					
5	Eyer	Replace Air Handler Units #10, #11, #12 (\$1,497,600)	-					
6	High School	Roof Restore Areas C1 - C8	615,000					
7	High School	Roof Restore Areas (1996) A1, A2, A3, A4, A5, A6	445,536					
8	High School	Chiller Replacement #1	1,571,752					
9	Jefferson	LED Lighting and Controls	696,800					
10	Jefferson	Univent and HVAC Replacement	618,800					
11	Jefferson	Boiler Replacements	742,560					
12	Wescosville	Masonry	86,632					
13	High School	Boiler Replacement #1		894,785				
14	High School	Pavement Resurfacing Student Lot and Lots A, B, and C		445,536				
15	High School	Roof Restore Areas D, E1, E2, A7		154,600				
16	High School	Air Handling Units ERUF1 & ERUH1 Replacements		928,200				
17	High School	Chiller Replacement #2		1,571,752				
18	Lincoln	Emergency Generator and Transfer Switches		309,400				
19	LMMS	Roof Restore Areas H, I, K, L, M, N, R (\$1,683,136)		-				
20	Shoemaker	Playground Equipment and All Inclusive Design		297,024				
21	Eyer	AHU Rooftop Units and DDC Controls (\$3,380,000)			-			
22	High School	Masonry / Building Envelope			852,800			
23	High School	Pavement Resurfacing Lot J			643,552			
24	High School	Emergency Generator and Transfer Switches			433,160			
25	High School	Roof Restore Areas B1-B9			1,113,840			
26	High School	Boiler Replacement #2			720,000			
27	Macungie	Boiler Replacement			371,280			
28	Willow Lane	Playground Equipment and All Inclusive Design			297,024			
29	Memeorial Field	Turf Replacement				831,667		
30	Alburtis	Roof Restore Areas A - F				705,432		
31	Alburtis	Playground Equipment and All Inclusive Design				238,000		
32	High School	Air Handling Unit RTUJ1 Replacement				327,964		
33	High School	Roof Restore Areas L1 - L4, K-1				495,040		
34	High School	Boiler Replacement #3				720,000		
35	Lincoln	Playground Equipment and All Inclusive Design				226,100		
36	LMMS	Chiller #1 & #2 Replacement (\$1,181,908)				-		
37	Macungie	Generator				309,400		
38	High School	Rooftop HVAC Equipment Serving Science Labs (400's)					284,648	
39	High School	Auditorium Lighting					315,588	
40	High School	Replace Univents Phase One					2,475,200	
41	High School	Roof Restore Areas 2, 3, 5, 8, 9, and 10					566,320	
42	Jefferson	Generator					309,400	
43	LMMS	LED Lighting upgrades (\$1,352,000)					-	
44	LMMS	Domestic Water Softener (\$105,196)					-	
45	LMMS	Masonry (\$123,760)					-	
46	Shoemaker	Generator					309,400	
47	Wescosville	Playground Equipment and All Inclusive Design					272,272	
48	Wescosville	Roof Restore Areas I, J, I					556,920	
49	Willow Lane	Pavement Resurfacing					272,272	
50								
51								
52	<u>Assumptions:</u>							
53	Future year increases are based upon current construction index inflation rates of 4%.							
54								
55	<b>Year Totals</b>		<b>\$4,777,080</b>	<b>\$4,601,297</b>	<b>\$4,431,656</b>	<b>\$3,853,603</b>	<b>\$5,362,020</b>	

East Penn School District  
Long Range Fiscal and Capital Plan

	A	B	C	D	E	F	G	H
1	<b>Capital Projects Plan 2033-34 through 2034-35</b>							
2								
3	<b>Building</b>	<b>Proposed Project</b>	<b>2033-34</b>	<b>2034-35</b>				
4	Eyer	Roof Restore Areas D, E, F (\$445,536)	-					
5	High School	Replace Univents Phase Two	3,328,000					
6	High School	Rooftop HVAC Equipment Serving Board Room	185,640					
7	High School	Roof Restore Area A7	148,512					
8	High School	Roof Restore Area K	433,160					
9	Jefferson	Playground Equipment and All Inclusive Design	160,888					
10	LMMS	Boiler Replacement (\$468,000)	-					
11	District Wide	Data Network Infrastructure Replacement (Installed 2017-2018)		990,080				
12	High School	LED Lighting and Controls		3,328,000				
13	Eyer	LED Lighting and Controls (\$1,487,200)		-				
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52	<u>Assumptions:</u>							
53	Future year increases are based upon current construction index inflation rates of 4%.							
54								
55	<b>Year Totals</b>		<b>\$4,256,200</b>	<b>\$4,318,080</b>				

**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	G	H	I	J	K	L	M	N	
1	<b>Scenario Analysis of Various Tax Rate Increases</b>									
2										
3	<b>Scenario 1a</b>	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	Ending Fund Balance	
4		Budget	Revised	Proposed	Projected	Projected	Projected	Projected	2024-25 through 2028-29	
5										
6	Act 1 Index Utilized (Real Estate Tax Rate Increase)			0.00%	0.00%	0.00%	0.00%	0.00%		
7										
8	Beginning Fund Balance	\$ 25,570,682	\$ 25,845,904	\$ 27,613,702	\$ 20,893,292	\$ 7,757,284	\$ (9,924,830)	\$ (31,917,242)		
9	Total Revenues	176,900,485	178,649,205	180,535,613	184,644,477	189,446,883	194,309,698	199,328,890		
10	Revenues + Fund Balance	202,471,167	204,495,109	208,149,315	205,537,769	197,204,167	184,384,868	167,411,648		
11	Total Expenditures	(188,035,431)	(176,881,407)	(196,636,023)	(207,669,510)	(217,485,446)	(227,117,215)	(237,401,987)		
12	Less: Budgetary Reserve	8,954,100	-	9,380,000	9,889,024	10,356,450	10,815,105	11,304,857		
13										
14	Ending Fund Balance	\$ 23,389,836	\$ 27,613,702	\$ 20,893,292	\$ 7,757,284	\$ (9,924,830)	\$ (31,917,242)	\$ (58,685,482)		
15										
16	<i>Scenario 1a demonstrates the impact of a 0% tax increase for 2024-25 and a 0% tax increase in subsequent years.</i>									
17										
18										
19	<b>Scenario 1b</b>	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29		Ending Fund Balance
20		Budget	Revised	Proposed	Projected	Projected	Projected	Projected		2024-25 through 2028-29
21										
22	Act 1 Index Utilized (Real Estate Tax Rate Increase)			0.00%	5.49%	5.49%	5.49%	5.49%		
23										
24	Beginning Fund Balance	\$ 25,570,682	\$ 25,845,904	\$ 27,613,702	\$ 20,893,292	\$ 14,145,190	\$ 9,812,660	\$ 8,749,286		
25	Total Revenues	176,900,485	178,649,205	180,535,613	191,032,383	202,796,467	215,238,736	228,501,891		
26	Revenues + Fund Balance	202,471,167	204,495,109	208,149,315	211,925,675	216,941,657	225,051,396	237,251,177		
27	Total Expenditures	(188,035,431)	(176,881,407)	(196,636,023)	(207,669,510)	(217,485,446)	(227,117,215)	(237,401,987)		
28	Less: Budgetary Reserve	8,954,100	-	9,380,000	9,889,024	10,356,450	10,815,105	11,304,857		
29										
30	Ending Fund Balance	\$ 23,389,836	\$ 27,613,702	\$ 20,893,292	\$ 14,145,190	\$ 9,812,660	\$ 8,749,286	\$ 11,154,047		
31										
32	<i>Scenario 1b demonstrates the impact of a 0% tax increase for 2024-25 and a 5.49% tax increase in subsequent years (to achieve a 5% fund balance in 2028-29).</i>									
33										
34										
35	<b>Scenario 1c</b>	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	Ending Fund Balance	
36		Budget	Revised	Proposed	Projected	Projected	Projected	Projected	2024-25 through 2028-29	
37										
38	Act 1 Index Utilized (Real Estate Tax Rate Increase)			0.00%	4.50%	4.10%	3.60%	3.50%		
39										
40	Beginning Fund Balance	\$ 25,570,682	\$ 25,845,904	\$ 27,613,702	\$ 20,893,292	\$ 12,991,249	\$ 5,699,899	\$ (1,013,701)		
41	Total Revenues	176,900,485	178,649,205	180,535,613	189,878,442	199,837,647	209,588,510	219,693,517		
42	Revenues + Fund Balance	202,471,167	204,495,109	208,149,315	210,771,734	212,828,896	215,288,409	218,679,816		
43	Total Expenditures	(188,035,431)	(176,881,407)	(196,636,023)	(207,669,510)	(217,485,446)	(227,117,215)	(237,401,987)		
44	Less: Budgetary Reserve	8,954,100	-	9,380,000	9,889,024	10,356,450	10,815,105	11,304,857		
45										
46	Ending Fund Balance	\$ 23,389,836	\$ 27,613,702	\$ 20,893,292	\$ 12,991,249	\$ 5,699,899	\$ (1,013,701)	\$ (7,417,314)		
47										
48	<i>Scenario 1c demonstrates the impact of a 0% tax increase for 2024-25 and the maximum anticipated increase under Act 1 in subsequent years.</i>									
49										
50										



**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	G	H	I	J	K	L	M	N
51	<b>Scenario Analysis of Various Tax Rate Increases</b>								
52									
53	<b>Scenario 2a</b>	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	Ending Fund Balance
54		Budget	Revised	Proposed	Projected	Projected	Projected	Projected	2024-25 through 2028-29
55									
56	Act 1 Index Utilized (Real Estate Tax Rate Increase)			2.00%	0.00%	0.00%	0.00%	0.00%	
57									
58	Beginning Fund Balance	\$ 25,570,682	\$ 25,845,904	\$ 27,613,702	\$ 23,178,473	\$ 12,366,493	\$ (2,952,085)	\$ (22,540,780)	
59	Total Revenues	176,900,485	178,649,205	182,820,794	186,968,505	191,810,419	196,713,415	201,773,470	
60	Revenues + Fund Balance	202,471,167	204,495,109	210,434,496	210,146,978	204,176,912	193,761,330	179,232,690	
61	Total Expenditures	(188,035,431)	(176,881,407)	(196,636,023)	(207,669,510)	(217,485,446)	(227,117,215)	(237,401,987)	
62	Less: Budgetary Reserve	8,954,100	-	9,380,000	9,889,024	10,356,450	10,815,105	11,304,857	
63									
64	Ending Fund Balance	\$ 23,389,836	\$ 27,613,702	\$ 23,178,473	\$ 12,366,493	\$ (2,952,085)	\$ (22,540,780)	\$ (46,864,440)	
65									
66	<i>Scenario 2a demonstrates the impact of a 2% tax increase for 2024-25 and a 0% tax increase in subsequent years.</i>								
67									
68									
69	<b>Scenario 2b</b>	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	Ending Fund Balance
70		Budget	Revised	Proposed	Projected	Projected	Projected	Projected	2024-25 through 2028-29
71									
72	Act 1 Index Utilized (Real Estate Tax Rate Increase)			2.00%	4.52%	4.52%	4.52%	4.52%	
73									
74	Beginning Fund Balance	\$ 25,570,682	\$ 25,845,904	\$ 27,613,702	\$ 23,178,473	\$ 17,731,942	\$ 13,573,598	\$ 11,397,834	
75	Total Revenues	176,900,485	178,649,205	182,820,794	192,333,954	202,970,653	214,126,346	225,926,893	
76	Revenues + Fund Balance	202,471,167	204,495,109	210,434,496	215,512,427	220,702,595	227,699,944	237,324,727	
77	Total Expenditures	(188,035,431)	(176,881,407)	(196,636,023)	(207,669,510)	(217,485,446)	(227,117,215)	(237,401,987)	
78	Less: Budgetary Reserve	8,954,100	-	9,380,000	9,889,024	10,356,450	10,815,105	11,304,857	
79									
80	Ending Fund Balance	\$ 23,389,836	\$ 27,613,702	\$ 23,178,473	\$ 17,731,942	\$ 13,573,598	\$ 11,397,834	\$ 11,227,597	
81									
82	<i>Scenario 2b demonstrates the impact of a 2% tax increase for 2024-25 and a 4.52% tax increase in subsequent years (to achieve a 5% fund balance in 2028-29).</i>								
83									
84									
85	<b>Scenario 2c</b>	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	Ending Fund Balance
86		Budget	Revised	Proposed	Projected	Projected	Projected	Projected	2024-25 through 2028-29
87									
88	Act 1 Index Utilized (Real Estate Tax Rate Increase)			2.00%	4.50%	4.10%	3.60%	3.50%	
89									
90	Beginning Fund Balance	\$ 25,570,682	\$ 25,845,904	\$ 27,613,702	\$ 23,178,473	\$ 17,704,838	\$ 12,984,641	\$ 8,979,547	
91	Total Revenues	176,900,485	178,649,205	182,820,794	192,306,850	202,408,800	212,297,016	222,543,910	
92	Revenues + Fund Balance	202,471,167	204,495,109	210,434,496	215,485,323	220,113,638	225,281,657	231,523,457	
93	Total Expenditures	(188,035,431)	(176,881,407)	(196,636,023)	(207,669,510)	(217,485,446)	(227,117,215)	(237,401,987)	
94	Less: Budgetary Reserve	8,954,100	-	9,380,000	9,889,024	10,356,450	10,815,105	11,304,857	
95									
96	Ending Fund Balance	\$ 23,389,836	\$ 27,613,702	\$ 23,178,473	\$ 17,704,838	\$ 12,984,641	\$ 8,979,547	\$ 5,426,327	
97									
98	<i>Scenario 2c demonstrates the impact of a 2% tax increase for 2024-25 and the maximum anticipated increase under Act 1 in subsequent years.</i>								
99									
100									

**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	G	H	I	J	K	L	M	N
101	<b>Scenario Analysis of Various Tax Rate Increases</b>								
102									
103	<b>Scenario 3a</b>	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	Ending Fund Balance
104		Budget	Revised	Proposed	Projected	Projected	Projected	Projected	2024-25 through 2028-29
105									
106	Act 1 Index Utilized (Real Estate Tax Rate Increase)			4.12%	0.00%	0.00%	0.00%	0.00%	
107									
108	Beginning Fund Balance	\$ 25,570,682	\$ 25,845,904	\$ 27,613,702	\$ 25,599,743	\$ 17,250,195	\$ 4,435,911	\$ (12,605,918)	
109	Total Revenues	176,900,485	178,649,205	185,242,064	189,430,937	194,314,713	199,260,281	204,363,634	
110	Revenues + Fund Balance	202,471,167	204,495,109	212,855,766	215,030,680	211,564,908	203,696,192	191,757,716	
111	Total Expenditures	(188,035,431)	(176,881,407)	(196,636,023)	(207,669,510)	(217,485,446)	(227,117,215)	(237,401,987)	
112	Less: Budgetary Reserve	8,954,100	-	9,380,000	9,889,024	10,356,450	10,815,105	11,304,857	
113									
114	Ending Fund Balance	\$ 23,389,836	\$ 27,613,702	\$ 25,599,743	\$ 17,250,195	\$ 4,435,911	\$ (12,605,918)	\$ (34,339,414)	
115									
116	<i>Scenario 3a demonstrates the impact of a 4.12% tax increase for 2024-25 and a 0% tax increase in subsequent years.</i>								
117									
118									
119	<b>Scenario 3b</b>	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	Ending Fund Balance
120		Budget	Revised	Proposed	Projected	Projected	Projected	Projected	2024-25 through 2028-29
121									
122	Act 1 Index Utilized (Real Estate Tax Rate Increase)			4.12%	3.51%	3.51%	3.51%	3.51%	
123									
124	Beginning Fund Balance	\$ 25,570,682	\$ 25,845,904	\$ 27,613,702	\$ 25,599,743	\$ 21,506,108	\$ 17,500,251	\$ 14,133,365	
125	Total Revenues	176,900,485	178,649,205	185,242,064	193,686,850	203,123,140	212,935,224	223,236,642	
126	Revenues + Fund Balance	202,471,167	204,495,109	212,855,766	219,286,593	224,629,248	230,435,475	237,370,007	
127	Total Expenditures	(188,035,431)	(176,881,407)	(196,636,023)	(207,669,510)	(217,485,446)	(227,117,215)	(237,401,987)	
128	Less: Budgetary Reserve	8,954,100	-	9,380,000	9,889,024	10,356,450	10,815,105	11,304,857	
129									
130	Ending Fund Balance	\$ 23,389,836	\$ 27,613,702	\$ 25,599,743	\$ 21,506,108	\$ 17,500,251	\$ 14,133,365	\$ 11,272,877	
131									
132	<i>Scenario 3b demonstrates the impact of a 4.12% tax increase for 2024-25 and a 3.51% tax increase in subsequent years (to achieve a 5% fund balance in 2028-29).</i>								
133									
134									
135	<b>Scenario 3c</b>	2023-24	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	Ending Fund Balance
136		Budget	Revised	Proposed	Projected	Projected	Projected	Projected	2024-25 through 2028-29
137									
138	Act 1 Index Utilized (Real Estate Tax Rate Increase)			4.12%	4.50%	4.10%	3.60%	3.50%	
139									
140	Beginning Fund Balance	\$ 25,570,682	\$ 25,845,904	\$ 27,613,702	\$ 25,599,743	\$ 22,699,840	\$ 20,704,455	\$ 19,570,700	
141	Total Revenues	176,900,485	178,649,205	185,242,064	194,880,582	205,133,612	215,168,355	225,566,575	
142	Revenues + Fund Balance	202,471,167	204,495,109	212,855,766	220,480,325	227,833,452	235,872,810	245,137,275	
143	Total Expenditures	(188,035,431)	(176,881,407)	(196,636,023)	(207,669,510)	(217,485,446)	(227,117,215)	(237,401,987)	
144	Less: Budgetary Reserve	8,954,100	-	9,380,000	9,889,024	10,356,450	10,815,105	11,304,857	
145									
146	Ending Fund Balance	\$ 23,389,836	\$ 27,613,702	\$ 25,599,743	\$ 22,699,840	\$ 20,704,455	\$ 19,570,700	\$ 19,040,145	
147									
148	<i>Scenario 3c demonstrates the impact of a 4.12% tax increase for 2024-25 and the maximum anticipated increase under Act 1 in subsequent years.</i>								
149									
150									

**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	C	D	E	F	G	H	I
1	<b>Summary of General Fund and Capital Funds - Historical</b>								
2									
3			2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24
4			Actual	Actual	Actual	Actual	Actual	Budget	Revised
5									
6		Beginning Fund Balance	\$ 14,620,016	\$ 15,771,567	\$ 17,719,387	\$ 17,210,218	\$ 23,546,327	\$ 25,570,682	\$ 25,845,904
7									
8		Revenue	148,852,055	150,253,162	154,044,406	170,427,679	172,731,885	176,900,485	178,649,205
9									
10		Revenue and Fund Balance	163,472,071	166,024,729	171,763,793	187,637,897	196,278,212	202,471,167	204,495,109
11									
12									
13		Expenditures (Excluding Transfers)	143,210,506	145,506,329	143,416,723	155,891,570	165,574,352	183,571,231	172,417,207
14									
15		Transfer to Capital Reserve Fund	4,490,000	2,799,013	11,240,000	8,200,000	4,857,957	4,464,200	4,464,200
16									
17		Budgetary Reserve	-	-	-	-	-	(8,954,100)	-
18									
19		Anticipated Expenditures	147,700,506	148,305,342	154,656,723	164,091,570	170,432,309	179,081,331	176,881,407
20									
21		Prior Period Adjustment	-	2	-	103,148	-		
22		Ending Fund Balance	\$ 15,771,565	\$ 17,719,387	\$ 17,107,070	\$ 23,546,327	\$ 25,845,903	\$ 23,389,836	\$ 27,613,702
23									
24									
25									
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27									
28									
29		Beginning Fund Balance	\$ 608,356	\$ 3,755,229	\$ 3,722,480	\$ 13,070,664	\$ 18,768,286	\$ 21,036,660	\$ 18,724,596
30									
31		Revenue							
32		GF Transfer	4,300,000	2,659,013	11,100,000	8,060,000	2,756,000	4,324,200	4,324,200
33		GF Transfer - LVHN Trainer Savings	40,000	40,000	40,000	40,000	40,000	40,000	40,000
34		GF Transfer - LVHN Contribution (until 2027-28)	150,000	100,000	100,000	100,000	100,000	100,000	100,000
35		GF Transfer - Sale of Property	-	-	-	-	154,500	-	-
36		GF Transfer - Other	-	-	-	-	1,807,457	-	-
37		Interest (Estimated at 4.00% for future years)	19,606	54,051	1,505	18,607	628,068	631,100	826,800
38		Total Revenue	4,509,606	2,853,064	11,241,505	8,218,607	5,486,025	5,095,300	5,291,000
39									
40		Expense							
41		Annual Capital Projects	1,362,733	2,885,813	1,893,321	2,520,985	5,529,715	8,515,380	7,294,841
42			-	-	-	-	-	-	-
43		Total Expense	1,362,733	2,885,813	1,893,321	2,520,985	5,529,715	8,515,380	7,294,841
44									
45		Ending Balance	\$ 3,755,229	\$ 3,722,480	\$ 13,070,664	\$ 18,768,286	\$ 18,724,596	\$ 17,616,580	\$ 16,720,755
46									
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**East Penn School District  
Long Range Fiscal and Capital Plan**

1	A	B	H	I	J	K	L	M	N
2	<b>Summary of General Fund and Capital Funds - Projected</b>								
3			2023-24	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
4			Budget	Revised	Proposed	Projected	Projected	Projected	Projected
5	<b>General Fund</b>	Beginning Fund Balance	\$ 25,570,682	\$ 25,845,904	\$ 27,613,702	\$ 25,599,743	\$ 22,699,840	\$ 20,704,455	\$ 19,570,700
6		Revenue	176,900,485	178,649,205	185,242,064	194,880,582	205,133,612	215,168,355	225,566,575
7		Revenue and Fund Balance	202,471,167	204,495,109	212,855,766	220,480,325	227,833,452	235,872,810	245,137,275
8		Expenditures (Excluding Transfers)	183,571,231	172,417,207	194,340,923	199,671,913	209,487,874	219,119,663	229,404,444
9		Transfer to Capital Reserve Fund	4,464,200	4,464,200	2,295,100	7,997,597	7,997,572	7,997,552	7,997,543
10		Budgetary Reserve	(8,954,100)	-	(9,380,000)	(9,889,024)	(10,356,450)	(10,815,105)	(11,304,857)
11		Anticipated Expenditures	179,081,331	176,881,407	187,256,023	197,780,486	207,128,996	216,302,110	226,097,131
12		Prior Period Adjustment Ending Fund Balance	\$ 23,389,836	\$ 27,613,702	\$ 25,599,743	\$ 22,699,840	\$ 20,704,455	\$ 19,570,700	\$ 19,040,145
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27									
28	<b>Capital Reserve Fund</b>	Beginning Fund Balance	\$ 21,036,660	\$ 18,724,596	\$ 16,720,755	\$ 10,636,605	\$ 10,809,666	\$ 10,789,625	\$ 14,527,930
29		Revenue							
30		GF Transfer	4,324,200	4,324,200	2,155,100	7,857,597	7,857,572	7,857,552	7,997,543
31		GF Transfer - LVHN Trainer Savings	40,000	40,000	40,000	40,000	40,000	40,000	-
32		GF Transfer - LVHN Contribution (until 2027-28)	100,000	100,000	100,000	100,000	100,000	100,000	-
33		GF Transfer - Sale of Property	-	-	-	-	-	-	-
34		GF Transfer - Other	-	-	-	-	-	-	-
35		Interest (Estimated at 4.00% for future years)	631,100	826,800	668,830	425,464	432,387	431,585	581,117
36		Total Revenue	5,095,300	5,291,000	2,963,930	8,423,061	8,429,959	8,429,137	\$ 8,578,660
37		Expense							
38	Annual Capital Projects	8,515,380	7,294,841	9,048,080	8,250,000	8,450,000	4,690,832	4,777,080	
39		-	-	-	-	-	-	-	
40	Total Expense	8,515,380	7,294,841	9,048,080	8,250,000	8,450,000	4,690,832	4,777,080	
41	Ending Balance	\$ 17,616,580	\$ 16,720,755	\$ 10,636,605	\$ 10,809,666	\$ 10,789,625	\$ 14,527,930	\$ 18,329,510	
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**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	C	D	E	F	G	H
1	<b>Evaluation of Combined Fund Balance and Annual Capital Reserve Contribution Targets - Historical</b>							
2								
3								
4		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24
5	Description	Actual	Actual	Actual	Actual	Actual	Budget	Revised
6								
7	<b>Evaluation of the Combined Fund Balance Target</b>							
8								
9	Total Annual General Fund Expenditures	\$ 147,700,506	\$ 148,305,342	\$ 154,656,723	\$ 164,091,570	\$ 170,432,309	\$ 188,035,431	\$ 176,881,407
10								
11	Two (2) Months of General Fund Expenditures, i.e. "Total Fund Balance Target"	\$ 24,616,751	\$ 24,717,557	\$ 25,776,120	\$ 27,348,595	\$ 28,405,385	\$ 31,339,239	\$ 29,480,235
12								
13								
14	General Fund - Ending Fund Balance	15,771,567	17,719,387	17,210,218	23,546,327	25,845,904	23,389,836	27,613,702
15								
16	Capital Reserve Fund - Ending Fund Balance	3,755,229	3,722,480	13,070,664	18,768,286	18,724,596	17,616,580	16,720,755
17								
18	Total Ending Fund Balance	\$ 19,526,796	\$ 21,441,867	\$ 30,280,882	\$ 42,314,613	\$ 44,570,500	\$ 41,006,416	\$ 44,334,457
19								
20	Total Ending Fund Balance expressed as a number of months of General Fund Expenditures	1.59	1.73	2.35	3.09	3.14	2.62	3.01
21								
22								
23	Excess (Deficit) of Total Fund Balance Target to Total Ending Fund Balance	\$ (5,089,955)	\$ (3,275,690)	\$ 4,504,762	\$ 14,966,018	\$ 16,165,115	\$ 9,667,178	\$ 14,854,223
24								
25								
26								
27	<b>Evaluation of the Annual Capital Reserve Contribution Target</b>							
28								
29								
30	Property Insurance Physical Plant Appraisal Value	\$ 302,795,505	\$ 315,200,054	\$ 324,348,948	\$ 333,698,085	\$ 360,074,153	\$ 388,537,965	\$ 388,537,965
31								
32	2% of Property Insurance Physical Plant Appraisal Value i.e. "Annual Contribution Target"	6,055,910	6,304,001	6,486,979	6,673,962	7,201,483	7,770,759	7,770,759
33								
34								
35	Annual Contribution to Capital Reserve Fund	4,300,000	2,659,013	11,100,000	8,060,000	2,756,000	4,324,200	4,324,200
36								
37	Excess / (Deficit) of Annual Contribution to Capital Reserve Fund to Annual Contribution Target	\$ (1,755,910)	\$ (3,644,988)	\$ 4,613,021	\$ 1,386,038	\$ (4,445,483)	\$ (3,446,559)	\$ (3,446,559)
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**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	G	H	I	J	K	L	M
1	<b>Evaluation of Combined Fund Balance and Annual Capital Reserve Contribution Targets - Projected</b>							
2								
3								
4								
5	Description	2023-24 Budget	2023-24 Revised	2024-25 Proposed	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected
6								
7	<b>Evaluation of Combined Fund Balance Target</b>							
8								
9	Total Annual General Fund Expenditures	\$ 188,035,431	\$ 176,881,407	\$ 196,636,023	\$ 207,669,510	\$ 217,485,446	\$ 227,117,215	\$ 237,401,987
10								
11	Two (2) Months of General Fund Expenditures, i.e. "Total Fund Balance Target"	\$ 31,339,239	\$ 29,480,235	\$ 32,772,671	\$ 34,611,585	\$ 36,247,574	\$ 37,852,869	\$ 39,566,998
12								
13	General Fund - Ending Fund Balance	23,389,836	27,613,702	25,599,743	22,699,840	20,704,455	19,570,700	19,040,145
14								
15	Capital Reserve Fund - Ending Fund Balance	17,616,580	16,720,755	10,636,605	10,809,666	10,789,625	14,527,930	18,329,510
16								
17	Total Ending Fund Balance	\$ 41,006,416	\$ 44,334,457	\$ 36,236,348	\$ 33,509,506	\$ 31,494,080	\$ 34,098,630	\$ 37,369,655
18								
19	Total Ending Fund Balance expressed as a number of months of General Fund Expenditures	2.62	3.01	2.21	1.94	1.74	1.80	1.89
20								
21	Excess (Deficit) of Total Fund Balance Target to Total Ending Fund Balance	\$ 9,667,178	\$ 14,854,223	\$ 3,463,678	\$ (1,102,079)	\$ (4,753,494)	\$ (3,754,239)	\$ (2,197,343)
22								
23								
24								
25								
26								
27	<b>Evaluation of the Annual Capital Reserve Contribution Target</b>							
28								
29								
30	Property Insurance Physical Plant Appraisal Value	\$ 388,537,965	\$ 388,537,965	\$ 407,964,863	\$ 423,492,697	\$ 439,611,546	\$ 456,343,906	\$ 473,713,128
31								
32	2% of Property Insurance Physical Plant Appraisal Value i.e. "Annual Contribution Target"	7,770,759	7,770,759	8,159,297	8,469,854	8,792,231	9,126,878	9,474,263
33								
34	Annual Contribution to Capital Reserve Fund	4,324,200	4,324,200	2,155,100	7,857,597	7,857,572	7,857,552	7,997,543
35								
36	Excess / (Deficit) of Annual Contribution to Capital Reserve Fund to Annual Contribution Target	\$ (3,446,559)	\$ (3,446,559)	\$ (6,004,197)	\$ (612,257)	\$ (934,659)	\$ (1,269,326)	\$ (1,476,720)
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**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	C	D
1	<b>Long Range Technology Plan - Page 1</b>			
2				
3	<b><u>Year</u></b>	<b><u>Equipment</u></b>	<b><u>Cost</u></b>	<b><u>Description</u></b>
4				
5	2023-24	K-5 iPads	\$ 302,100	Lease payment (2022 to 2025)
6	2023-24	Chromebooks for Grades 6 & 9	455,000	Estimate (one time payment)
7	2023-24	MacBook Air Lease (Staff)	145,600	Lease Payment (2021 to 2024)
8		<b>Student/Faculty Devices</b>	<b>\$ 902,700</b>	
9				
10	2023-24	Macbook Air Laptops	\$ 35,000	TV Studio: Use Chromebooks for Level 1 classes, Level 2-4 are larger (25) / Adobe Premiere Pro
11	2023-24	EHS Art Department	35,000	iPads, Apple Pencils (30), MacBooks (5)
12	2023-24	EHS Science Department	35,000	Refresh Windows devices due to age of devices and safety/security
13	2023-24	Macbook Labs	140,000	Tech Ed EHS (62) (including 2 teacher devices)
14	2023-24	EHS & MS Tech Ed Labs	55,000	Windows devices refresh (50)
15	2023-24	K-12 Libraries	55,000	40 Desktops: Circulation, student circulation (secondary), AA desktop
16	2023-24	Music Department	16,000	Replace iMacs with iPads Middle School (50)
17	2023-24	Wireless Controller (Software)	50,000	End of Service Life (EOSL) for Wireless LAN Controllers (WLC) still in use in July 2023. Require new licensing
18	2023-24	Projectors	23,000	40 Projectors for Elementary
19	2023-24	Windows Devices	12,000	Replacing Devices at the End of Service Life (EOSL)
20	2023-24	Chromebooks	4,000	Replacing 2018 Models at the End of Service Life (EOSL)
21	2023-24	Computer Science Labs	40,000	Computer Science EHS (41)
22		<b>Other Educational Technology</b>	<b>\$ 500,000</b>	
23				
24	2023-24	Firewall Refresh	158,300	Network edge device performing district-wide security services
25		<b>Network Infrastructure</b>	<b>\$ 158,300</b>	
26				
27				
28	2024-25	K-5 iPads	\$ 302,100	Lease payment (2022 to 2025)
29	2024-25	Chromebooks for Grades 6 & 9	455,000	Estimate (one time payment)
30	2024-25	MacBook Air lease (Staff)	175,000	Estimate Lease Payment (2025 to 2028) start of new lease
31		<b>Student/Faculty Devices</b>	<b>\$ 932,100</b>	
32				
33	2024-25	MS Art	\$ 35,000	Replace iMacs with iPads (40)
34	2024-25	EHS TV Studio iMacs	6,400	4 iMacs
35		<b>Other Educational Technology</b>	<b>\$ 41,400</b>	
36				
37	2024-25	Wireless Infrastructure Refresh	\$ 914,200	District-wide wireless network infrastructure replacement
38		<b>Network Infrastructure</b>	<b>\$ 914,200</b>	
39				
40				
41	2025-26	K-5 iPads	\$ 302,100	Lease payment (2022 to 2025)
42	2025-26	Chromebooks for Grades 6 & 9	465,000	Estimate (one time payment)
43	2025-26	MacBook Air lease (Staff)	175,000	Estimate Lease Payment (2025 to 2028)
44		<b>Student/Faculty Devices</b>	<b>\$ 942,100</b>	
45				
46	2025-26	Macbook Lab	\$ 70,000	Tech Ed EHS (31) (including 1 teacher device)
47		<b>Other Educational Technology</b>	<b>\$ 70,000</b>	
48				
49	2025-26	Wired Infrastructure Refresh	\$ 1,163,800	District-wide Power-over-Ethernet (POE) switching, access switching and power infrastructure replacement
50		<b>Network Infrastructure</b>	<b>\$ 1,163,800</b>	

East Penn School District  
Long Range Fiscal and Capital Plan

1	A	B	C	D
2	<b>Long Range Technology Plan - Page 2</b>			
3	<u>Year</u>	<u>Equipment</u>	<u>Cost</u>	<u>Description</u>
4				
5	2026-27	K-5 iPads	\$ 455,000	Estimate Lease Payment (2026 to 2029) start of new lease
6	2026-27	CBs for Grades 6 & 9	475,000	Estimate (one time payment)
7	2026-27	Macbook Air lease (Staff)	175,000	Estimate Lease Payment (2025 to 2028)
8		<b>Student/Faculty Devices</b>	<b>\$ 1,105,000</b>	
9				
10	2026-27	Computer Science Labs	60,000	2 Lab EHS (63)
11	2026-27	iPad cases	140,000	Cases for Elementary iPads
12		<b>Other Educational Technology</b>	<b>\$ 200,000</b>	
13				
14	2026-27	Server Infrastructure Refresh	\$ 300,000	Replace server infrastructure and licensing
15		<b>Network Infrastructure</b>	<b>\$ 300,000</b>	
16				
17				
18	2027-28	K-5 iPads	\$ 455,000	Estimate Lease Payment (2026 to 2029)
19	2027-28	CBs for Grades 6 & 9	485,000	Estimate (one time payment)
20	2027-28	Macbook Air lease (Staff)	175,000	Estimate Lease Payment (2025 to 2028)
21		<b>Student/Faculty devices</b>	<b>\$ 1,115,000</b>	
22				
23	2027-28	EHS PLTW Labs (2)	\$ 136,000	Upgrade 2 of the labs to meet PLTW requirements (including 4 teacher devices)
24	2027-28	EHS Business Labs (3)	100,000	Upgrade 3 labs to meet software/security upgrades
25	2027-28	Windows Devices	75,000	Refresh for Windows users due to age of devices and safety/security
26	2027-28	Stinger Refresh (EHS)	16,000	8 iMacs
27	2027-28	MS Tech Ed Labs (Eyer)	60,000	2 labs
28	2027-28	Tech Ed Production Lab	12,000	Update with 6 iMacs
29		<b>Other Educational Technology</b>	<b>\$ 399,000</b>	
30				
31	2027-28	Core Switch Refresh	\$ 47,100	Replace core switch installed summer 2019 based on business needs/End of Services Life (EOSL) announcement
32	2027-28	Backup Server Refresh	47,100	Replace backup server installed Fall 2021 based on business needs/End of Services Life (EOSL) announcement
33		<b>Network Infrastructure</b>	<b>\$ 94,200</b>	
34				
35				
36	2028-29	K-5 iPads	\$ 455,000	Estimate Lease Payment (2026 to 2029)
37	2028-29	CBs for Grades 6 & 9	495,000	Estimate (one time payment)
38	2028-29	Macbook Air lease (Staff)	175,000	Estimate Lease Payment (2025 to 2028)
39		<b>Student/Faculty devices</b>	<b>\$ 1,125,000</b>	
40				
41	2028-29	Macbook Labs	\$ 155,000	Tech Ed EHS (62) (including 2 teacher devices)
42	2028-29	EHS & MS Tech Ed Labs	60,000	Windows devices refresh (61)
43		<b>Other Educational Technology</b>	<b>\$ 215,000</b>	
44				
45	2028-29	Firewall Refresh	\$ 182,000	Network edge device performing district-wide security services
46		<b>Network Infrastructure</b>	<b>\$ 182,000</b>	
47				
48				
49				
50				



**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	C	D	E	F	G	H	I	J	K
1	<b>Technology Infrastructure Plan 2023-24 through 2032-33</b>										
2											
3	<b>Proposed Project</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>	<b>2030-31</b>	<b>2031-32</b>	<b>2032-33</b>
4											
5	Firewall Refresh	158,300									
6											
7											
8	Wireless Infrastructure Refresh		914,200								
9											
10											
11	Wired Infrastructure Refresh			1,163,800							
12											
13											
14	Server Infrastructure Refresh				300,000						
15											
16											
17	Core Switch and Backup Server Refresh					94,200					
18											
19											
20	Firewall Refresh						182,000				
21											
22											
23	Wireless Infrastructure Refresh							1,051,300			
24											
25											
26	No Projects								-		
27											
28											
29	Server Infrastructure Refresh									310,000	
30											
31											
32	Wired Infrastructure and Backup Server Refresh										1,463,300
33											
34		\$ 158,300	\$ 914,200	\$ 1,163,800	\$ 300,000	\$ 94,200	\$ 182,000	\$ 1,051,300	\$ -	\$ 310,000	\$ 1,463,300
35											
36											
37		<u>Committed Fund Balance Calculation:</u>									
38											
39	Opening Balance	\$ -	\$ 2,000,000	\$ 1,635,800	\$ 1,022,000	\$ 1,272,000	\$ 1,727,800	\$ 2,095,800	\$ 1,594,500	\$ 2,144,500	\$ 2,384,500
40											
41	Additions	2,000,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000
42											
43	Deletions	-	914,200	1,163,800	300,000	94,200	182,000	1,051,300	-	310,000	1,463,300
44											
45	Ending Balance	\$ 2,000,000	\$ 1,635,800	\$ 1,022,000	\$ 1,272,000	\$ 1,727,800	\$ 2,095,800	\$ 1,594,500	\$ 2,144,500	\$ 2,384,500	\$ 1,471,200
46											
47											
48											
49											
50											

**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>Real Estate Tax Impact of Various Percentage Tax Increases and Assessed Values for 2024-25 Budget</b>												
2													
3				Assessed Value									
4		% Increase	Mills	100,000	120,000	140,000	160,000	180,000	200,000	<b>215,032</b>	220,000	240,000	260,000
5													
6	Current Tax Bill		20.1700	\$ 2,017.00	\$ 2,420.40	\$ 2,823.80	\$ 3,227.20	\$ 3,630.60	\$ 4,034.00	<b>\$ 4,337.20</b>	\$ 4,437.40	\$ 4,840.80	\$ 5,244.20
7	2024-25 Tax Bill	4.12%	21.0010	\$ 2,100.10	\$ 2,520.12	\$ 2,940.14	\$ 3,360.16	\$ 3,780.18	\$ 4,200.20	<b>\$ 4,515.89</b>	\$ 4,620.22	\$ 5,040.24	\$ 5,460.26
8	Increase			\$ 83	\$ 100	\$ 116	\$ 133	\$ 150	\$ 166	<b>\$ 178.69</b>	\$ 183	\$ 199	\$ 216
9													
10	Current Tax Bill		20.1700	\$ 2,017.00	\$ 2,420.40	\$ 2,823.80	\$ 3,227.20	\$ 3,630.60	\$ 4,034.00	<b>\$ 4,337.20</b>	\$ 4,437.40	\$ 4,840.80	\$ 5,244.20
11	2024-25 Tax Bill	2.50%	20.6742	\$ 2,067.42	\$ 2,480.90	\$ 2,894.39	\$ 3,307.87	\$ 3,721.36	\$ 4,134.84	<b>\$ 4,445.61</b>	\$ 4,548.32	\$ 4,961.81	\$ 5,375.29
12	Increase			\$ 50	\$ 61	\$ 71	\$ 81	\$ 91	\$ 101	<b>\$ 108.42</b>	\$ 111	\$ 121	\$ 131
13													
14	Current Tax Bill		20.1700	\$ 2,017.00	\$ 2,420.40	\$ 2,823.80	\$ 3,227.20	\$ 3,630.60	\$ 4,034.00	<b>\$ 4,337.20</b>	\$ 4,437.40	\$ 4,840.80	\$ 5,244.20
15	2024-25 Tax Bill	1.00%	20.3717	\$ 2,037.17	\$ 2,444.60	\$ 2,852.04	\$ 3,259.47	\$ 3,666.91	\$ 4,074.34	<b>\$ 4,380.57</b>	\$ 4,481.77	\$ 4,889.21	\$ 5,296.64
16	Increase			\$ 20	\$ 24	\$ 28	\$ 32	\$ 36	\$ 40	<b>\$ 43.37</b>	\$ 44	\$ 48	\$ 52
17													
18	Note: Based on the Lehigh County Property Classification Totals Report Dated 01/29/2024, the average assessed value of a residential property is 215,032.												
19	The increase in the average homeowner's tax bill would be approximately \$179 at the adjusted Act 1 Index of 4.12%.												
20													
21				Assessed Value									
22		% Increase	Mills	280,000	300,000	320,000	340,000	360,000	380,000	400,000	420,000	440,000	460,000
23													
24	Current Tax Bill		20.1700	\$ 5,647.60	\$ 6,051.00	\$ 6,454.40	\$ 6,857.80	\$ 7,261.20	\$ 7,664.60	\$ 8,068.00	\$ 8,471.40	\$ 8,874.80	\$ 9,278.20
25	2024-25 Tax Bill	4.12%	21.0010	\$ 5,880.28	\$ 6,300.30	\$ 6,720.32	\$ 7,140.34	\$ 7,560.36	\$ 7,980.38	\$ 8,400.40	\$ 8,820.42	\$ 9,240.44	\$ 9,660.46
26	Increase			\$ 233	\$ 249	\$ 266	\$ 283	\$ 299	\$ 316	\$ 332	\$ 349	\$ 366	\$ 382
27													
28	Current Tax Bill		20.1700	\$ 5,647.60	\$ 6,051.00	\$ 6,454.40	\$ 6,857.80	\$ 7,261.20	\$ 7,664.60	\$ 8,068.00	\$ 8,471.40	\$ 8,874.80	\$ 9,278.20
29	2024-25 Tax Bill	2.50%	20.6742	\$ 5,788.78	\$ 6,202.26	\$ 6,615.74	\$ 7,029.23	\$ 7,442.71	\$ 7,856.20	\$ 8,269.68	\$ 8,683.16	\$ 9,096.65	\$ 9,510.13
30	Increase			\$ 141	\$ 151	\$ 161	\$ 171	\$ 182	\$ 192	\$ 202	\$ 212	\$ 222	\$ 232
31													
32	Current Tax Bill		20.1700	\$ 5,647.60	\$ 6,051.00	\$ 6,454.40	\$ 6,857.80	\$ 7,261.20	\$ 7,664.60	\$ 8,068.00	\$ 8,471.40	\$ 8,874.80	\$ 9,278.20
33	2024-25 Tax Bill	1.00%	20.3717	\$ 5,704.08	\$ 6,111.51	\$ 6,518.94	\$ 6,926.38	\$ 7,333.81	\$ 7,741.25	\$ 8,148.68	\$ 8,556.11	\$ 8,963.55	\$ 9,370.98
34	Increase			\$ 56	\$ 61	\$ 65	\$ 69	\$ 73	\$ 77	\$ 81	\$ 85	\$ 89	\$ 93
35													
36													
37				Assessed Value									
38		% Increase	Mills	480,000	500,000	520,000	540,000	560,000	580,000	600,000	620,000	640,000	660,000
39													
40	Current Tax Bill		20.1700	\$ 9,681.60	\$ 10,085.00	\$ 10,488.40	\$ 10,891.80	\$ 11,295.20	\$ 11,698.60	\$ 12,102.00	\$ 12,505.40	\$ 12,908.80	\$ 13,312.20
41	2024-25 Tax Bill	4.12%	21.0010	\$ 10,080.48	\$ 10,500.50	\$ 10,920.52	\$ 11,340.54	\$ 11,760.56	\$ 12,180.58	\$ 12,600.60	\$ 13,020.62	\$ 13,440.64	\$ 13,860.66
42	Increase			\$ 399	\$ 416	\$ 432	\$ 449	\$ 465	\$ 482	\$ 499	\$ 515	\$ 532	\$ 548
43													
44	Current Tax Bill		20.1700	\$ 9,681.60	\$ 10,085.00	\$ 10,488.40	\$ 10,891.80	\$ 11,295.20	\$ 11,698.60	\$ 12,102.00	\$ 12,505.40	\$ 12,908.80	\$ 13,312.20
45	2024-25 Tax Bill	2.50%	20.6742	\$ 9,923.62	\$ 10,337.10	\$ 10,750.58	\$ 11,164.07	\$ 11,577.55	\$ 11,991.04	\$ 12,404.52	\$ 12,818.00	\$ 13,231.49	\$ 13,644.97
46	Increase			\$ 242	\$ 252	\$ 262	\$ 272	\$ 282	\$ 292	\$ 303	\$ 313	\$ 323	\$ 333
47													
48	Current Tax Bill		20.1700	\$ 9,681.60	\$ 10,085.00	\$ 10,488.40	\$ 10,891.80	\$ 11,295.20	\$ 11,698.60	\$ 12,102.00	\$ 12,505.40	\$ 12,908.80	\$ 13,312.20
49	2024-25 Tax Bill	1.00%	20.3717	\$ 9,778.42	\$ 10,185.85	\$ 10,593.28	\$ 11,000.72	\$ 11,408.15	\$ 11,815.59	\$ 12,223.02	\$ 12,630.45	\$ 13,037.89	\$ 13,445.32
50	Increase			\$ 97	\$ 101	\$ 105	\$ 109	\$ 113	\$ 117	\$ 121	\$ 125	\$ 129	\$ 133

**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>Real Estate Tax Impact of Long-Range Budget Plan</b>											
2												
3												
4			Assessed Value									
5	Tax Year	Projected Mills	100,000	120,000	140,000	160,000	180,000	200,000	<b>215,032</b>	220,000	240,000	260,000
6												
7	Current Tax Bill	20.1700	\$ 2,017.00	\$ 2,420.40	\$ 2,823.80	\$ 3,227.20	\$ 3,630.60	\$ 4,034.00	<b>\$ 4,337.20</b>	\$ 4,437.40	\$ 4,840.80	\$ 5,244.20
8	2024-25	21.0000	\$ 2,100.00	\$ 2,520.00	\$ 2,940.00	\$ 3,360.00	\$ 3,780.00	\$ 4,200.00	<b>\$ 4,515.67</b>	\$ 4,620.00	\$ 5,040.00	\$ 5,460.00
9	2025-26	21.9450	\$ 2,194.50	\$ 2,633.40	\$ 3,072.30	\$ 3,511.20	\$ 3,950.10	\$ 4,389.00	<b>\$ 4,718.88</b>	\$ 4,827.90	\$ 5,266.80	\$ 5,705.70
10	2026-27	22.8447	\$ 2,284.47	\$ 2,741.36	\$ 3,198.26	\$ 3,655.15	\$ 4,112.05	\$ 4,568.94	<b>\$ 4,912.34</b>	\$ 5,025.83	\$ 5,482.73	\$ 5,939.62
11	2027-28	23.6671	\$ 2,366.71	\$ 2,840.05	\$ 3,313.39	\$ 3,786.74	\$ 4,260.08	\$ 4,733.42	<b>\$ 5,089.18</b>	\$ 5,206.76	\$ 5,680.10	\$ 6,153.45
12	2028-29	24.4954	\$ 2,449.54	\$ 2,939.45	\$ 3,429.36	\$ 3,919.26	\$ 4,409.17	\$ 4,899.08	<b>\$ 5,267.29</b>	\$ 5,388.99	\$ 5,878.90	\$ 6,368.80
13												
14												
15	Note: Based on the Lehigh County Property Classification Totals Report Dated 01/29/2024, the average assessed value of a residential property is 215,032.											
16												
17												
18												
19												
20			Assessed Value									
21	Tax Year	Projected Mills	280,000	300,000	320,000	340,000	360,000	380,000	400,000	420,000	440,000	460,000
22												
23	Current Tax Bill	20.1700	\$ 5,647.60	\$ 6,051.00	\$ 6,454.40	\$ 6,857.80	\$ 7,261.20	\$ 7,664.60	\$ 8,068.00	\$ 8,471.40	\$ 8,874.80	\$ 9,278.20
24	2024-25	21.0000	\$ 5,880.00	\$ 6,300.00	\$ 6,720.00	\$ 7,140.00	\$ 7,560.00	\$ 7,980.00	\$ 8,400.00	\$ 8,820.00	\$ 9,240.00	\$ 9,660.00
25	2025-26	21.9450	\$ 6,144.60	\$ 6,583.50	\$ 7,022.40	\$ 7,461.30	\$ 7,900.20	\$ 8,339.10	\$ 8,778.00	\$ 9,216.90	\$ 9,655.80	\$ 10,094.70
26	2026-27	22.8447	\$ 6,396.52	\$ 6,853.41	\$ 7,310.30	\$ 7,767.20	\$ 8,224.09	\$ 8,680.99	\$ 9,137.88	\$ 9,594.77	\$ 10,051.67	\$ 10,508.56
27	2027-28	23.6671	\$ 6,626.79	\$ 7,100.13	\$ 7,573.47	\$ 8,046.81	\$ 8,520.16	\$ 8,993.50	\$ 9,466.84	\$ 9,940.18	\$ 10,413.52	\$ 10,886.87
28	2028-29	24.4954	\$ 6,858.71	\$ 7,348.62	\$ 7,838.53	\$ 8,328.44	\$ 8,818.34	\$ 9,308.25	\$ 9,798.16	\$ 10,288.07	\$ 10,777.98	\$ 11,267.88
29												
30												
31												
32												
33												
34			Assessed Value									
35	Tax Year	Projected Mills	480,000	500,000	520,000	540,000	560,000	580,000	600,000	620,000	640,000	660,000
36												
37	Current Tax Bill	20.1700	\$ 5,647.60	\$ 6,051.00	\$ 6,454.40	\$ 6,857.80	\$ 7,261.20	\$ 7,664.60	\$ 8,068.00	\$ 8,471.40	\$ 8,874.80	\$ 9,278.20
38	2024-25	21.0000	\$ 5,880.00	\$ 6,300.00	\$ 6,720.00	\$ 7,140.00	\$ 7,560.00	\$ 7,980.00	\$ 8,400.00	\$ 8,820.00	\$ 9,240.00	\$ 9,660.00
39	2025-26	21.9450	\$ 6,144.60	\$ 6,583.50	\$ 7,022.40	\$ 7,461.30	\$ 7,900.20	\$ 8,339.10	\$ 8,778.00	\$ 9,216.90	\$ 9,655.80	\$ 10,094.70
40	2026-27	22.8447	\$ 6,396.52	\$ 6,853.41	\$ 7,310.30	\$ 7,767.20	\$ 8,224.09	\$ 8,680.99	\$ 9,137.88	\$ 9,594.77	\$ 10,051.67	\$ 10,508.56
41	2027-28	23.6671	\$ 6,626.79	\$ 7,100.13	\$ 7,573.47	\$ 8,046.81	\$ 8,520.16	\$ 8,993.50	\$ 9,466.84	\$ 9,940.18	\$ 10,413.52	\$ 10,886.87
42	2028-29	24.4954	\$ 6,858.71	\$ 7,348.62	\$ 7,838.53	\$ 8,328.44	\$ 8,818.34	\$ 9,308.25	\$ 9,798.16	\$ 10,288.07	\$ 10,777.98	\$ 11,267.88
43												
44												
45												
46												
47												
48												
49												
50												

**East Penn School District  
Long Range Fiscal and Capital Plan**

1	A	B	C	D	E	F	G	H	I	J	K
<b>Current and Proposed Budget Analysis</b>											
	<b>2023-24 Budget vs. 2023-24 Estimated</b>					<b>2023-24 Budget vs. 2024-25 Budget</b>					
	Budget	Estimated	Variance	Percentage							
	2023-24	2023-24	Budget vs. Est	Variance	Budget	Budget	Variance	Percentage			
	2023-24	2023-24	Budget vs. Est	Variance	2023-24	2024-25	Budget vs. Budget	Variance			
	2023-24	2023-24	Budget vs. Est	Variance	2023-24	2024-25	Budget vs. Budget	Percentage			
	2023-24	2023-24	Budget vs. Est	Variance	2023-24	2024-25	Budget vs. Budget	Percentage			
9	Local Revenue	\$ 131,033,213	\$ 133,521,349	\$ 2,488,136	1.90%	\$ 131,033,213	\$ 138,182,877	\$ 7,149,664	5.46%		
10	State Revenue	43,909,338	43,152,364	(756,974)	(1.72%)	43,909,338	44,722,574	813,236	1.85%		
11	Federal Revenue/Other Sources	1,957,934	1,975,492	17,558	0.90%	1,957,934	2,069,497	111,563	5.70%		
12	District Priorities (Revenue)	-	-	-	0.00%	-	267,116	267,116	0.00%		
14	<b>Total Fund Balance and Revenue</b>	<b><u>\$ 176,900,485</u></b>	<b><u>\$ 178,649,205</u></b>	<b><u>\$ 1,748,720</u></b>	<b><u>0.99%</u></b>	<b><u>\$176,900,485</u></b>	<b><u>\$185,242,064</u></b>	<b><u>\$ 8,341,579</u></b>	<b><u>4.72%</u></b>		
18	Salaries	\$ 75,296,731	\$ 74,443,685	\$ (853,046)	(1.13%)	\$ 75,296,731	\$ 77,537,771	\$ 2,241,040	2.98%		
19	Benefits	50,114,595	49,136,246	(978,349)	(1.95%)	50,114,595	50,944,270	829,675	1.66%		
20	D/W Instructional Services	24,124,921	24,727,322	602,401	2.50%	24,124,921	27,703,370	3,578,449	14.83%		
21	D/W Non-Instructional Services	28,201,167	18,276,137	(9,925,030)	(35.19%)	28,201,167	29,456,410	1,255,243	4.45%		
22	District Priorities (Expense)	-	-	-	0.00%	-	2,293,453	2,293,453	0.00%		
23	Fund Transfers	4,464,200	4,464,200	-	0.00%	4,464,200	2,295,100	(2,169,100)	(48.59%)		
24	Debt Service	5,833,817	5,833,817	-	0.00%	5,833,817	6,405,649	571,832	9.80%		
26	<b>Total Expenditures</b>	<b><u>\$ 188,035,431</u></b>	<b><u>\$ 176,881,407</u></b>	<b><u>\$ (11,154,024)</u></b>	<b><u>(5.93%)</u></b>	<b><u>\$ 188,035,431</u></b>	<b><u>\$ 196,636,023</u></b>	<b><u>\$ 8,600,592</u></b>	<b><u>4.57%</u></b>		

**EAST PENN SCHOOL DISTRICT - SCENARIO 6 - \$66,167,600 (optimized millage phase-in)**

**K-8 Option 2: Realignment**

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15

**PROPOSED SCENARIO FINANCING**

Fiscal Year Ending June 30	Total Net Outstanding D/S	PROPOSED Series of 2024 \$20,000,000 Project Fund Net D/S	PROPOSED Series of 2025 \$20,000,000 Project Fund Net D/S	PROPOSED Series of 2026 \$26,170,000 Project Fund Net D/S	Less: Interest Earnings/SD Reserves	Total Net D/S	Staffing / Transport New Funding Required	Operational Savings	Net Cost of D/S and Operations	Total New Mills Required	Total Mills in Place for D/S and Operations	Millage Increase (%) Required for D/S and Operations	Dollars Appropriated for D/S and Operations	Budget Surplus (Deficit)
2024	5,297,017	-	-	-	-	5,297,017	-	-	5,297,017	0.000	0.20	0.00%	1,102,661	(4,194,356)
2025	5,150,533	793,958	-	-	-	5,944,491	2,135,000	-	8,079,491	0.230	0.43	1.14%	2,370,722	(5,708,769)
2026	1,426,892	1,108,750	822,708	-	1,646,178	1,712,172	3,370,000	(1,443,390)	3,638,782	0.230	0.66	1.13%	3,638,782	0
2027	1,441,468	1,100,750	1,055,500	1,146,958	4,239,444	505,232	5,845,000	(1,443,390)	4,906,842	0.230	0.89	1.11%	4,906,842	0
2028	1,453,428	1,087,875	1,056,875	1,375,125	4,200,010	773,293	6,845,000	(1,443,390)	6,174,903	0.230	1.12	1.10%	6,174,903	(0)
2029	1,458,193	1,085,000	1,053,125	1,374,875	2,929,840	2,041,353	6,845,000	(1,443,390)	7,442,963	0.230	1.35	1.09%	7,442,963	(0)
2030	-	2,539,500	1,054,250	1,374,625	1,658,962	3,309,413	6,845,000	(1,443,390)	8,711,023	0.230	1.58	1.08%	8,711,023	0
2031	-	2,539,375	1,055,125	1,374,375	391,401	4,577,474	6,845,000	(1,443,390)	9,979,084	0.230	1.81	1.07%	9,979,084	(0)
2032	-	2,539,875	1,055,750	1,374,125	-	4,969,750	6,845,000	(1,443,390)	10,371,360	0.230	2.04	1.06%	11,247,144	875,784
2033	-	2,540,750	1,056,125	1,373,875	-	4,970,750	6,845,000	(1,443,390)	10,372,360	0.103	2.14	0.47%	11,815,015	1,442,655
2034	-	2,541,750	1,056,250	1,373,625	-	4,971,625	6,845,000	(1,443,390)	10,373,235	0.000	2.14	0.00%	11,815,015	1,441,780
2035	-	2,542,625	1,051,250	1,373,375	-	4,967,250	6,845,000	(1,443,390)	10,368,860	0.000	2.14	0.00%	11,815,015	1,446,155
2036	-	2,543,125	1,051,125	1,373,125	-	4,967,375	6,845,000	-	11,812,375	0.000	2.14	0.00%	11,815,015	2,640
2037	-	2,543,000	1,050,750	1,372,875	-	4,966,625	6,845,000	-	11,811,625	0.000	2.14	0.00%	11,815,015	3,390
2038	-	2,542,000	1,055,000	1,372,625	-	4,969,625	6,845,000	-	11,814,625	0.000	2.14	0.00%	11,815,015	390
2039	-	-	3,593,750	1,372,375	-	4,966,125	6,845,000	-	11,811,125	0.000	2.14	0.00%	11,815,015	3,890
2040	-	-	3,593,750	1,372,125	-	4,965,875	6,845,000	-	11,810,875	0.000	2.14	0.00%	11,815,015	4,140
2041	-	-	3,596,500	1,371,875	-	4,968,375	6,845,000	-	11,813,375	0.000	2.14	0.00%	11,815,015	1,640
2042	-	-	3,596,625	1,371,625	-	4,968,250	6,845,000	-	11,813,250	0.000	2.14	0.00%	11,815,015	1,765
2043	-	-	3,593,875	1,371,375	-	4,965,250	6,845,000	-	11,810,250	0.000	2.14	0.00%	11,815,015	4,765
2044	-	-	3,597,750	1,371,125	-	4,968,875	6,845,000	-	11,813,875	0.000	2.14	0.00%	11,815,015	1,140
2045	-	-	-	4,968,625	-	4,968,625	6,845,000	-	11,813,625	0.000	2.14	0.00%	11,815,015	1,390
2046	-	-	-	4,969,125	-	4,969,125	6,845,000	-	11,814,125	0.000	2.14	0.00%	11,815,015	890
2047	-	-	-	4,965,000	-	4,965,000	6,845,000	-	11,810,000	0.000	2.14	0.00%	11,815,015	5,015
2048	-	-	-	4,965,750	-	4,965,750	6,845,000	-	11,810,750	0.000	2.14	0.00%	11,815,015	4,265
2049	-	-	-	4,965,750	-	4,965,750	6,845,000	-	11,810,750	0.000	2.14	0.00%	11,815,015	4,265
2050	-	-	-	4,969,375	-	4,969,375	6,845,000	-	11,814,375	0.000	2.14	0.00%	11,815,015	640
2051	-	-	-	2,167,875	-	2,167,875	6,845,000	-	9,012,875	0.000	2.14	0.00%	11,815,015	2,802,140
2052	-	-	-	-	-	-	6,845,000	-	6,845,000	0.000	2.14	0.00%	11,815,015	4,970,015
2053	-	-	-	-	-	-	6,845,000	-	6,845,000	0.000	2.14	0.00%	11,815,015	4,970,015
2054	-	-	-	-	-	-	6,845,000	-	6,845,000	0.000	2.14	0.00%	11,815,015	4,970,015
2055	-	-	-	-	-	-	6,845,000	-	6,845,000	0.000	2.14	0.00%	11,815,015	4,970,015
2056	-	-	-	-	-	-	6,845,000	-	6,845,000	0.000	2.14	0.00%	11,815,015	4,970,015
2057	-	-	-	-	-	-	6,845,000	-	6,845,000	0.000	2.14	0.00%	11,815,015	4,970,015
<b>TOTAL</b>	<b>16,227,531</b>	<b>28,048,333</b>	<b>35,046,083</b>	<b>56,461,583</b>	<b>15,065,835</b>	<b>120,717,696</b>			<b>322,983,796</b>	<b>1.943</b>		<b>9.63%</b>		<b>27,965,698</b>

(2) Annual Net Debt Service for Series of 2018 Bonds, 2019 Bonds, and 2020 Bonds.

(3) Proposed Series of 2024, \$19,055,000 New Money Dated July 15, 2024. Current rates + 0.50% contingency. Local Effort 100%. Produces \$20MM for project.

(4) Proposed Series of 2025, \$19,745,000 New Money Dated July 15, 2025. Current rates + 0.50% contingency. Local Effort 100%. Produces \$20MM for project.

(5) Proposed Series of 2026, \$27,410,000 New Money Dated July 15, 2026. Current rates + 0.50% contingency. Local Effort 100%. Produces \$26.17MM for project.

(15) Percentage millage increase initially based upon the 2023-24 real estate tax rate of 20.170 per the District's 2023-24 Final Budget and compounded annually.

(16) FY 2023-24 mill is worth \$5,513,306 per the administration as of September 2023 and assumes the District is currently permanently funded to 0.2 mills for debt service.