



**Long Range Fiscal and Capital Plan**  
**Revised June 9, 2025**

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## Table of Contents

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1.	Introduction .....	1
2.	Overview .....	2
3.	Assumptions .....	6
4.	Millage Impact and Revenues .....	8
5.	Expenditures .....	13
6.	Capital Projects Plan .....	27
7.	Summary of General and Capital Reserve Funds .....	32
8.	Evaluation of Combined Fund Balance and Capital Reserve Contribution Targets...	35
9.	Technology Plan .....	38
10.	Scenario Analysis of Various Tax Rate Increases .....	42
11.	Supplemental Information .....	46
12.	Glossary .....	51

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## Introduction

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This Long Range Fiscal and Capital Plan serves as a cornerstone for the East Penn School District's financial and operational strategy. It aims to establish a comprehensive framework for informed budgetary and capital expenditure decisions, ensuring the district's financial sustainability and operational excellence over the coming years. By leveraging historical data, long-term labor agreements, and quantitative metrics, this plan lays a solid foundation for forward-looking projections. However, it's crucial to acknowledge the potential influence of economic, social, political, and environmental variables on future budgets, emphasizing the plan's role as a living document rather than a static blueprint.

This plan is designed to evolve through annual updates, in order to adapt to changing circumstances and incorporate the latest financial data. By comparing actual year-end results with projections, variances can be identified and analyzed, resulting in refined forecasts to better reflect the district's future financial landscape. This iterative process ensures planning remains both relevant and robust, aligning closely with the district's goals and needs.

This document includes an Overview section that sets the stage for the district's long-range planning efforts, detailed General Fund and Capital Reserve Fund projections, and an analysis of the interplay between these critical financial components. The General Fund Summary offers a snapshot of the district's fiscal strategy, formatted to align with the Statement of Revenue, Expenditure, and Changes in Fund Balances from the district's Single Audit Report. This alignment facilitates an intuitive comparison and enhances the transparency of the financial planning process.

By adopting this dynamic and comprehensive approach to long-range fiscal planning, the East Penn School District positions itself to navigate the complexities of future financial management with confidence, ensuring exceptional educational services can continue to be provided.

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## Overview

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The East Penn School District is committed to ensuring its financial health and sustainability, a crucial step in fulfilling the district's mission to provide high-quality education while effectively meeting both present and future needs. This long-range fiscal and capital plan embodies the district's strategic approach to financial stewardship, underpinned by a steadfast commitment to educational excellence and prudent fiscal management.

This long-range fiscal plan is anchored by the following core criteria, designed to uphold the district's mission and values:

**Educational Program Excellence:** The district is dedicated to maintaining and enhancing the quality of educational programs. This includes supporting optimal class sizes, program quality, and compliance with state and federal guidelines. Achieving these standards may necessitate additional personnel and resources.

**Educational Opportunity Expansion:** Whenever feasible, educational opportunities for all students will be broadened, fostering an inclusive and enriching learning environment.

**Physical Plant Maintenance:** The upkeep of the district's facilities is a priority, ensuring a safe and conducive learning environment. This encompasses regular maintenance and upgrades to roofing, HVAC systems, exteriors, and athletic facilities, financed through the Capital Reserve Fund or strategic borrowing.

**Budgetary Reserve:** The District aims to maintain a budgetary reserve of 3% to 5%, recognizing the challenges associated with sustaining the fund balance, especially during economic fluctuations.

This reserve represents unallocated funds set aside to provide flexibility and financial security, allowing the district to manage unexpected costs without the need to amend the budget significantly. The budgetary reserve can be seen as a contingency fund, ensuring that the district has immediate access to resources in case of emergencies, such as sudden infrastructure repairs, unexpected increases in enrollment, or other unplanned expenditures.

**Responsible Tax Management:** Proposed real estate tax increases will align with or fall below the state-mandated Act 1 Index, balancing fiscal responsibility with the need to fund district priorities.

The interplay between maintaining program quality, facility upkeep, budgetary health, and managing tax rates is complex. Some scenarios may require tax adjustments or program recalibrations to align with fiscal realities and community expectations. Prioritizing these guiding principles while maintaining a balanced approach is crucial for the district's success.

The financial projections in this plan are grounded in a thorough analysis of past and present fiscal data:

**Actual Figures:** Audited figures from the Single Audit Reports for fiscal years 2019-20 through 2023-24 provide a solid historical basis.

**Current Budget and Estimates:** The 2024-25 budget figures and management's year-end estimates offer a snapshot of the district's current financial standing.

**Future Budgets and Projections:** Budget figures for 2025-26 and projections for 2026-27 and beyond are based on detailed assumptions outlined in this document, ensuring planning remains forward-looking and grounded in reality.

This long-range fiscal and capital plan is a living document, integral to the East Penn School District's strategic financial management. It reflects a commitment to educational excellence, responsible stewardship of resources, and engagement with community expectations. By adhering to these guiding principles and continuously refining projections, ensures the district remains well-positioned to fulfill its mission now and in the future.

**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		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
5	Description	Actual	Actual	Actual	Actual	Actual	Budget	Estimated
6								
7	Local Revenue	\$ 113,093,175	\$ 115,646,975	\$ 122,163,634	\$ 129,066,274	\$ 133,325,128	\$ 138,182,877	\$ 139,310,124
8	State Revenue	35,472,019	35,437,401	35,999,463	40,638,112	42,994,439	44,989,690	47,129,625
9	Federal Revenue + Other Financing Sources	1,687,968	2,960,030	12,264,582	3,027,499	1,915,895	2,069,497	1,823,825
10	District Priorities (Revenue)	-	-	-	-	-	-	-
11								
12	<b>Total Revenue</b>	<b>\$ 150,253,162</b>	<b>\$ 154,044,406</b>	<b>\$ 170,427,679</b>	<b>\$ 172,731,885</b>	<b>\$ 178,235,461</b>	<b>\$ 185,242,064</b>	<b>\$ 188,263,574</b>
13								
14								
15	Salaries	\$ 64,859,816	\$ 62,981,812	\$ 67,375,027	\$ 71,804,154	\$ 74,710,854	\$ 78,824,928	\$ 78,233,376
16	Benefits	38,929,951	38,952,782	42,185,797	46,407,532	48,767,705	51,950,566	51,367,223
17	District-Wide Instructional Services	17,575,267	19,372,096	21,668,449	21,572,161	23,934,895	27,703,370	28,395,831
18	District-Wide Non-Instructional Services	14,496,761	13,295,420	16,518,029	17,940,776	19,643,357	29,456,410	21,763,547
19	District Priorities (Expense)	-	-	-	-	-	-	-
20	Capital Reserve Fund Transfer	2,799,013	11,240,000	8,200,000	4,857,957	4,464,200	2,295,100	2,295,100
21	Debt Service	\$ 9,644,534	\$ 8,814,612	\$ 8,144,268	\$ 7,849,728	\$ 6,281,517	\$ 6,405,649	\$ 6,405,649
22								
23	<b>Total Expenditures</b>	<b>\$ 148,305,342</b>	<b>\$ 154,656,723</b>	<b>\$ 164,091,570</b>	<b>\$ 170,432,309</b>	<b>\$ 177,802,528</b>	<b>\$ 196,636,023</b>	<b>\$ 188,460,726</b>
24								
25	Less: Budgetary Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,380,000)	\$ -
26								
27	<b>Anticipated Expenditures</b>	<b>\$ 148,305,342</b>	<b>\$ 154,656,723</b>	<b>\$ 164,091,570</b>	<b>\$ 170,432,309</b>	<b>\$ 177,802,528</b>	<b>\$ 187,256,023</b>	<b>\$ 188,460,726</b>
28								
29	<b>Surplus (Deficit)</b>	<b>1,947,820</b>	<b>(612,317)</b>	<b>6,336,109</b>	<b>2,299,576</b>	<b>432,933</b>	<b>(2,013,959)</b>	<b>(197,152)</b>
30								
31								
32	Total Fund Balance - Beginning	\$ 15,771,567	\$ 17,719,387	\$ 17,210,218	\$ 23,546,327	\$ 25,845,904	\$ 27,613,702	\$ 26,278,837
33								
34	Prior Period Adjustments	\$ -	\$ 2		\$ 103,148		\$ -	\$ -
35								
36	Non-Spendable Fund Balance - Ending	\$ -	\$ -	\$ 11,799	\$ 1,385,354	\$ 29,962	\$ -	\$ -
37	Restricted Fund Balance - Ending	31,141	141,723	138,292	208,386	176,811	165,066	176,811
38	Committed Fund Balance - Ending		-	6,068,784	3,407,605	3,289,759	1,825,800	1,691,000
39	Assigned Fund Balance - Ending	7,985,500	9,398,425	11,102,180	11,134,946	11,393,959	12,788,928	11,033,200
40	Unassigned Fund Balance - Ending	9,702,746	7,670,070	6,225,272	9,709,613	11,388,346	10,819,949	13,180,674
41	<b>Total Fund Balance - Ending</b>	<b>\$ 17,719,387</b>	<b>\$ 17,210,218</b>	<b>\$ 23,546,327</b>	<b>\$ 25,845,904</b>	<b>\$ 26,278,837</b>	<b>\$ 25,599,743</b>	<b>\$ 26,081,685</b>
42								
43								
44	<b>Total Fund Balance Percent of Anticipated Expenditures</b>	<b>11.95%</b>	<b>11.13%</b>	<b>14.35%</b>	<b>15.16%</b>	<b>14.78%</b>	<b>13.67%</b>	<b>13.84%</b>
45								
46	<b>Total Fund Balance Percent of Total Expenditures</b>	<b>11.95%</b>	<b>11.13%</b>	<b>14.35%</b>	<b>15.16%</b>	<b>14.78%</b>	<b>13.02%</b>	<b>13.84%</b>
47								
48	<b>Total Fund Balance as # Months Anticipated Expenditures</b>	<b>1.43</b>	<b>1.34</b>	<b>1.72</b>	<b>1.82</b>	<b>1.77</b>	<b>1.64</b>	<b>1.66</b>
49								
50	.							

**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		2024-25	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
5	Description	Budget	Estimated	Proposed	Projected	Projected	Projected	Projected
6								
7	Local Revenue	\$ 138,182,877	\$ 139,310,124	\$ 144,392,192	\$ 151,054,954	\$ 159,339,545	\$ 168,639,765	\$ 173,815,856
8	State Revenue	44,989,690	47,129,625	48,929,255	51,145,920	53,523,482	55,924,532	58,370,231
9	Federal Revenue/Other Sources	2,069,497	1,823,825	1,614,944	1,652,108	1,692,988	1,737,957	1,787,422
10	District Priorities (Revenue)	-	-	128,768	135,206	141,967	149,065	156,518
11								
12	<b>Total Revenue</b>	<b>\$ 185,242,064</b>	<b>\$ 188,263,574</b>	<b>\$ 195,065,159</b>	<b>\$ 203,988,188</b>	<b>\$ 214,697,981</b>	<b>\$ 226,451,319</b>	<b>\$ 234,130,027</b>
13								
14								
15	Salaries	\$ 78,824,928	\$ 78,233,376	\$ 81,173,460	\$ 84,229,043	\$ 87,346,707	\$ 90,009,865	\$ 92,754,415
16	Benefits	51,950,566	51,367,223	54,474,428	57,678,263	60,622,140	63,505,048	66,565,949
17	District-Wide Instructional Services	27,703,370	28,395,831	28,592,773	29,749,684	31,756,353	34,269,201	37,799,365
18	District-Wide Non-Instructional Services	29,456,410	21,763,547	31,683,360	32,807,570	34,512,204	36,969,229	38,693,427
19	District Priorities (Expense)	-	-	1,067,238	1,760,600	1,848,630	3,246,061	3,408,364
20	Capital Reserve Fund Transfer	2,295,100	2,295,100	7,580,000	-	-	-	-
21	Debt Service	6,405,649	6,405,649	1,527,100	3,702,069	7,046,528	8,597,854	8,180,875
22								
23	<b>Total Expenditures</b>	<b>\$ 196,636,023</b>	<b>\$ 188,460,726</b>	<b>\$ 206,098,359</b>	<b>\$ 209,927,228</b>	<b>\$ 223,132,561</b>	<b>\$ 236,597,258</b>	<b>\$ 247,402,395</b>
24								
25	Less: Budgetary Reserve	\$ (9,380,000)	\$ -	\$ (9,814,200)	\$ (9,966,058)	\$ (10,593,360)	\$ (11,170,793)	\$ (11,680,536)
26								
27	<b>Anticipated Expenditures</b>	<b>\$ 187,256,023</b>	<b>\$ 188,460,726</b>	<b>\$ 196,284,159</b>	<b>\$ 199,961,170</b>	<b>\$ 212,539,201</b>	<b>\$ 225,426,465</b>	<b>\$ 235,721,858</b>
28								
29	<b>Surplus (Deficit)</b>	<b>\$ (2,013,959)</b>	<b>\$ (197,152)</b>	<b>\$ (1,219,000)</b>	<b>\$ 4,027,018</b>	<b>\$ 2,158,781</b>	<b>\$ 1,024,854</b>	<b>\$ (1,591,831)</b>
30								
31								
32	Total Fund Balance - Beginning	\$ 27,613,702	\$ 26,278,837	\$ 26,081,685	\$ 24,862,685	\$ 28,889,703	\$ 31,048,484	\$ 32,073,338
33								
34	Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35								
36	Non-Spendable Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	Restricted Fund Balance - Ending	165,066	176,811	176,811	176,811	176,811	176,811	176,811
38	Committed Fund Balance - Ending	1,825,800	1,691,000	1,022,000	1,272,000	1,727,800	2,095,800	1,594,500
39	Assigned Fund Balance - Ending	12,788,928	11,033,200	5,939,040	8,434,579	10,145,940	13,272,368	13,929,421
40	Unassigned Fund Balance - Ending	10,819,949	13,180,674	17,724,834	19,006,313	18,997,933	16,528,359	14,780,775
41	<b>Total Fund Balance - Ending</b>	<b>\$ 25,599,743</b>	<b>\$ 26,081,685</b>	<b>\$ 24,862,685</b>	<b>\$ 28,889,703</b>	<b>\$ 31,048,484</b>	<b>\$ 32,073,338</b>	<b>\$ 30,481,507</b>
42								
43								
44	<b>Total Fund Balance Percent of Anticipated Expenditures</b>	<b>13.67%</b>	<b>13.84%</b>	<b>12.67%</b>	<b>14.45%</b>	<b>14.61%</b>	<b>14.23%</b>	<b>12.93%</b>
45								
46	<b>Total Fund Balance Percent of Total Expenditures</b>	<b>13.02%</b>	<b>13.84%</b>	<b>12.06%</b>	<b>13.76%</b>	<b>13.91%</b>	<b>13.56%</b>	<b>12.32%</b>
47								
48	<b>Total Fund Balance as # Months Anticipated Expenditures</b>	<b>1.64</b>	<b>1.66</b>	<b>1.52</b>	<b>1.73</b>	<b>1.75</b>	<b>1.71</b>	<b>1.55</b>
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## **Assumptions**

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Preparing a long-range fiscal and capital plan requires making assumptions that significantly affect both revenue and expenditure projections. Even minor deviations in these assumptions can lead to overestimations or underestimations of the fund balance in any given year, influencing future projections as well. Additionally, projections can be impacted by changes in state or federal mandates, labor contracts, and external factors, making accurate predictions challenging.

To address these challenges, the administration has adopted a moderately conservative stance in setting growth assumptions for revenues and expenditures. This approach leverages the administration's understanding of existing labor contracts, historical trends, and the district's anticipated future needs. Assumptions are applied either individually to each line item or collectively to groups with consistent trends.



**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	Growth & Projection Assumptions														
2															
3	Actual Percentage Increase / (Decrease)										Projected Percentage Increase / (Decrease)				
4															
5															
6	Description	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	2023-24 to 2024-25 Rev	2024-25 to 2025-26	Average	Projection 2026-27	Projection 2027-28	Projection 2028-29	Projection 2029-30		
7															
8															
9	Assessment Growth (1)	1.28%	0.72%	1.98%	0.94%	1.41%	0.86%	0.94%	1.16%	1.16%	1.16%	1.16%	1.16%		
10															
11	Revenue Growth Assumptions														
12															
13	Interim Real Estate (1)	(15.25%)	54.12%	2.50%	35.01%	(51.11%)	52.02%	0.00%	11.04%	0.00%	0.00%	0.00%	0.00%		
14	Real Estate Transfer Tax (2)	(5.45%)	24.71%	23.15%	(18.04%)	(9.30%)	14.70%	(2.21%)	3.94%	3.90%	3.90%	3.90%	3.90%		
15	Earned Income Tax (2,5)	0.33%	6.14%	6.25%	6.65%	4.06%	3.00%	3.00%	4.21%	4.20%	4.20%	4.20%	4.20%		
16	Delinquent Taxes (2)	(19.16%)	(4.40%)	35.17%	(23.98%)	(9.11%)	14.78%	(1.84%)	(1.22%)	(1.20%)	(1.20%)	(1.20%)	(1.20%)		
17	IDEA (2)	0.60%	5.36%	13.15%	(8.24%)	8.17%	(1.35%)	0.00%	2.53%	2.50%	2.50%	2.50%	2.50%		
18	Investment Income (1)	(37.75%)	(91.44%)	(42.19%)	6586.46%	45.03%	(9.48%)	(20.15%)	918.64%	0.00%	0.00%	0.00%	0.00%		
19	Basic Ed Subsidy (2)	3.85%	(0.00%)	5.71%	15.55%	9.57%	6.21%	1.13%	6.00%	6.00%	6.00%	6.00%	6.00%		
20	Special Ed Subsidy (2)	4.98%	0.06%	6.31%	9.90%	5.33%	8.36%	(3.30%)	4.52%	4.50%	4.50%	4.50%	4.50%		
21	Transportation Subsidy (3)	(7.87%)	4.05%	(38.56%)	45.73%	10.82%	(1.94%)	23.31%	5.08%	4.00%	4.00%	4.00%	4.00%		
22	Ready to Learn Grant (1)	0.00%	0.00%	0.00%	0.00%	0.00%	155.06%	60.82%	30.84%	0.00%	0.00%	0.00%	0.00%		
23															
24	Expense Growth Assumptions (excludes wages & benefits)														
25															
26	District-Wide Instruction (2)	(20.80%)	(2.79%)	73.63%	(28.48%)	(2.40%)	40.12%	9.02%	9.76%	3.50%	3.50%	3.50%	3.50%		
27	Charter School Costs (2)	7.01%	37.07%	(6.58%)	12.78%	17.12%	17.22%	0.93%	12.22%	12.20%	12.20%	12.20%	12.20%		
28	LCTI Tuition (2)	0.25%	1.52%	5.43%	8.18%	6.92%	14.51%	6.57%	6.20%	6.20%	6.20%	6.20%	6.20%		
29	Community College Tuition (2)	(0.31%)	0.66%	(0.18%)	(0.88%)	0.55%	(0.03%)	1.12%	0.13%	0.00%	0.00%	0.00%	0.00%		
30	Special Ed Costs (2)	(2.05%)	(3.12%)	9.42%	4.73%	15.16%	13.83%	(6.68%)	4.47%	4.50%	4.50%	4.50%	4.50%		
31	Transportation Costs (3)	(1.39%)	(14.70%)	37.67%	6.99%	3.09%	24.60%	1.16%	8.20%	4.00%	4.00%	4.00%	4.00%		
32	District-Wide Non-Instruction (2)	5.95%	(0.13%)	8.73%	9.85%	14.24%	0.61%	0.09%	5.62%	5.60%	5.60%	5.60%	5.60%		
33	District Priorities (1)									5.00%	5.00%	5.00%	5.00%		
34															
35	Targeted Rate Assumptions														
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															
44															
45															
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## Millage Impact and Revenues

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The Act 1 Index, which determines the maximum property tax rate increases for school districts in Pennsylvania, is set annually by the Pennsylvania Department of Education (PDE). It factors in statewide economic indicators and may be adjusted based on local wealth metrics. For the 2025-26 fiscal year, East Penn School District does not qualify for an adjustment, so the District's Act 1 Index is 4.00%. The subsequent years' estimates in this plan are based on a study conducted annually by the Commonwealth of PA Independent Fiscal Office.

Real estate revenue projections hinge on millage rates determined by the school board and taxable assessments set by the Lehigh County Office of Assessment. Taxable assessments currently have an assumed average growth rate of 1.16% to account for new real estate development. Other revenue assumptions are derived from a mix of management forecasts, consideration of current trends, and historical trend analysis.

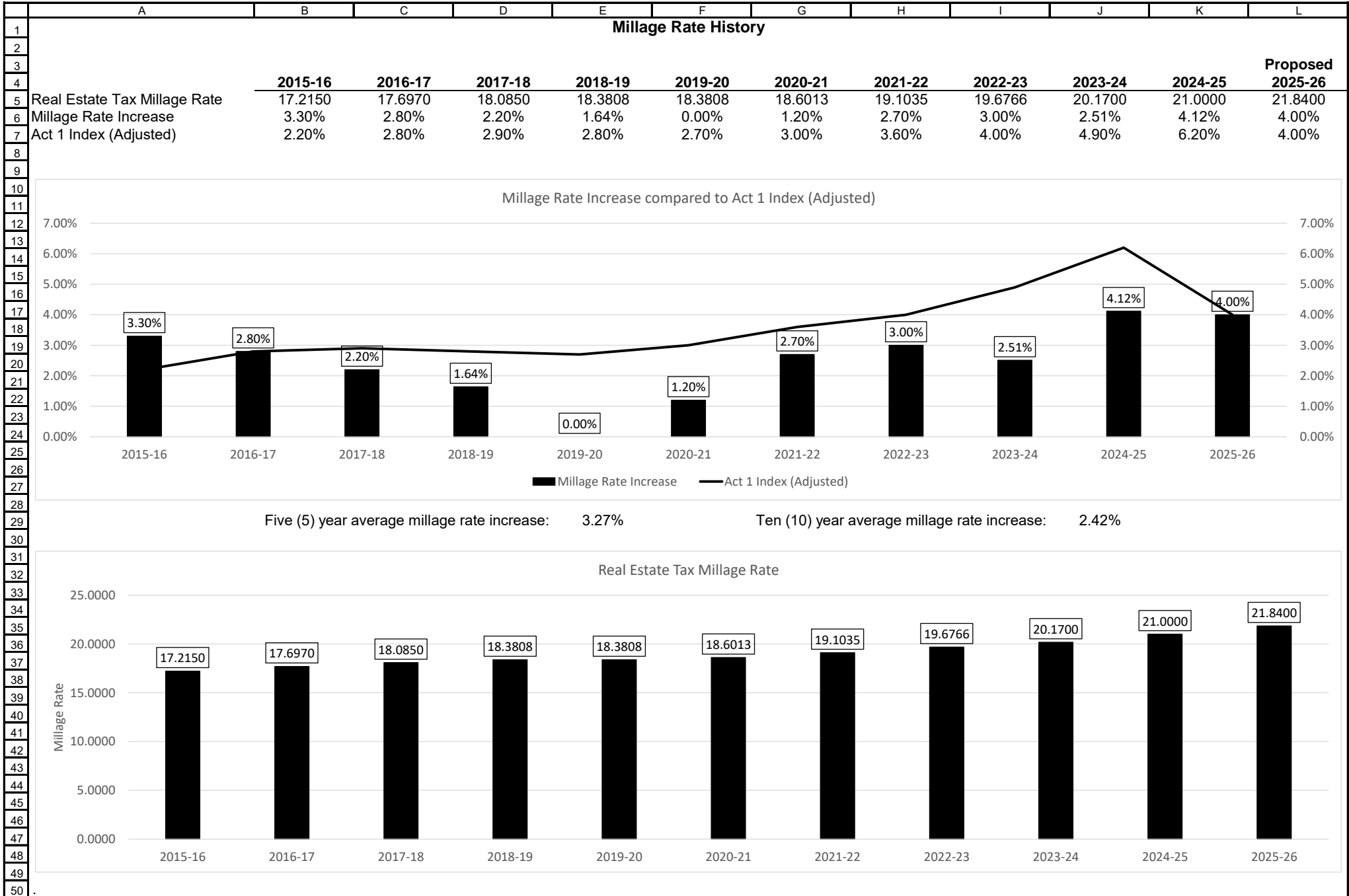
The District's Social Security and retirement contributions are based on wage growth and PDE-mandated rates, with the state covering approximately 50% of these costs, making them exceptions to the established subsidy growth projections.

The "Revenue from 2025-2026 District Priorities" section outlines Social Security and Retirement Reimbursement from the Commonwealth of PA, specifically aligning the Long Range Fiscal and Capital Plan's total revenues with the PDE-2028 General Fund Budget.

**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									
5	Description	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Proposed	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
6									
7	Statewide Act 1 Index	3.40%	4.10%	5.30%	4.00%	3.60%	3.20%	3.10%	3.10%
8	East Penn SD Adjusted Act 1 Index	4.00%	4.90%	6.20%	4.00%	3.60%	3.20%	3.10%	3.10%
9									
10	Real Estate Assessment	5,760,786,200	5,836,714,000	5,894,410,200	5,950,024,900	6,019,045,189	6,088,866,113	6,159,496,960	6,230,947,125
11	Real Estate Assessment % Growth	95.00%	1.32%	0.99%	0.94%	1.16%	1.16%	1.16%	1.16%
12									
13	Value of One (1) Mill of Real Estate Tax	\$ 5,760,786	\$ 5,836,714	\$ 5,894,410	\$ 5,950,025	\$ 6,019,045	\$ 6,088,866	\$ 6,159,497	\$ 6,230,947
14									
15									
16	<b>Application of Act 1 Index</b>								
17	Act 1 Index - Percentage Increase	3.00%	2.51%	4.12%	4.00%	3.60%	3.20%	3.10%	3.10%
18	Act 1 Index - Millage Increase	0.5731	0.4934	0.8300	0.8400	0.7862	0.7240	0.7238	0.7462
19	Act 1 Index - Additional Revenue	\$ 3,301,506	\$ 2,879,835	\$ 4,892,360	\$ 4,998,021	\$ 4,732,173	\$ 4,408,339	\$ 4,458,244	\$ 4,649,533
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	19.1035	19.6766	20.1700	21.0000	21.8400	22.6262	23.3502	24.0740
30	Act 1 Index - Millage Increase	0.5731	0.4934	0.8300	0.8400	0.7862	0.7240	0.7238	0.7462
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	19.6766	20.1700	21.0000	21.8400	22.6262	23.3502	24.0740	24.8202
33									
34									
35	<b>Calculation of Final Millage Rate Increase %</b>								
36	Act 1 Index - Percentage Increase	3.00%	2.51%	4.12%	4.00%	3.60%	3.20%	3.10%	3.10%
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>3.00%</b>	<b>2.51%</b>	<b>4.12%</b>	<b>4.00%</b>	<b>3.60%</b>	<b>3.20%</b>	<b>3.10%</b>	<b>3.10%</b>
39									
40									
41	<b>Calculation of Real Estate Tax Revenue</b>								
42	Real Estate Assessment	5,760,786,200	5,836,714,000	5,894,410,200	5,950,024,900	6,019,045,189	6,088,866,113	6,159,496,960	6,230,947,125
43	Final Millage Rate	19.6766	20.1700	21.0000	21.8400	22.6262	23.3502	24.0740	24.8202
44	Preliminary Tax Levy	\$ 113,352,686	\$ 117,726,521	\$ 123,782,614	\$ 129,948,544	\$ 136,188,120	\$ 142,176,242	\$ 148,283,730	\$ 154,653,354
45	Property Tax Reduction Allocation	\$ (2,314,377)	\$ (2,289,194)	\$ (2,749,862)	\$ (3,155,330)	\$ (3,155,330)	\$ (3,155,330)	\$ (3,155,330)	\$ (3,155,330)
46	Revised Tax Levy	\$ 111,038,309	\$ 115,437,328	\$ 121,032,752	\$ 126,793,214	\$ 133,032,790	\$ 139,020,912	\$ 145,128,400	\$ 151,498,024
47	Collection Rate	96.20%	96.20%	96.20%	96.20%	96.20%	96.20%	96.20%	96.20%
48	Final Tax Levy	\$ 106,818,853	\$ 111,050,709	\$ 116,433,508	\$ 121,975,072	\$ 127,977,544	\$ 133,738,117	\$ 139,613,521	\$ 145,741,099
49									
50	.	The Act 1 Index utilized for 2026-27 to 2029-30 are Act 1 Base Index projections published in October 2024 by the Commonwealth of PA Independent Fiscal Office.							

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



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

	A	B	C	D	E	F	G	H	I
1	<b>Revenue - Historical</b>								
2									
3									
4			2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
5	Function	Description	Actual	Actual	Actual	Actual	Actual	Budget	Revised
6									
7	6111	Current Real Estate Taxes	\$ 96,612,469	\$ 98,475,601	\$ 102,945,484	\$ 107,050,346	\$ 111,443,288	\$ 116,433,507	\$ 116,638,689
8	6112	Interim Real Estate Taxes	682,224	1,051,444	1,077,691	1,454,998	711,329	1,194,711	1,081,340
9	6113	Public Utility Reality Tax	97,656	107,235	109,974	110,211	106,940	106,403	117,880
10	6114	Payments in Lieu of Taxes	22,115	-	21,125	10,586	11,749	10,765	10,765
11	6151	Current Earned Income Taxes	9,591,470	10,180,692	10,817,409	11,536,542	12,004,841	12,239,117	12,364,987
12	6153	Real Estate Transfer Taxes	1,670,993	2,083,964	2,566,448	2,103,560	1,907,868	2,038,471	2,188,316
13	6400	Delinquent Taxes	1,659,226	1,586,233	2,144,075	1,629,903	1,481,449	1,700,397	1,700,397
14	6510	Earnings on Investments	621,705	53,208	30,757	2,056,536	2,982,657	1,974,275	2,700,000
15		Earnings on Investments - Realignment Project	-	-	-	-	-	-	-
16	6810	Revenue from Local Governments	-	-	-	32,625	26,000	45,400	842
17	6830	IDEA Revenue	1,458,221	1,536,341	1,738,431	1,809,762	1,725,442	1,725,442	1,702,153
18	6940	Tuition from Patrons	167,743	48,950	46,077	240,312	151,086	94,351	142,801
19	6990	Miscellaneous Income	509,355	523,306	666,162	1,030,894	772,478	620,038	661,954
20									
21		Total Local Revenue	\$ 113,093,175	\$ 115,646,975	\$ 122,163,634	\$ 129,066,274	\$ 133,325,128	\$ 138,182,877	\$ 139,310,124
22									
23	7111	Basic Education Funding	\$ 12,596,257	\$ 12,596,174	\$ 13,315,525	\$ 15,386,019	\$ 16,857,826	\$ 17,475,495	\$ 17,904,456
24	7112	BEF - Social Security	2,349,565	2,276,099	2,230,739	2,566,657	-	-	-
25	7144	Cyber Charter Transition Funding	-	-	-	-	-	-	319,336
26	7160	Tuition from Courts	182,749	241,579	138,147	93,760	136,124	115,953	115,953
27	7270	Special Education Funding	3,560,016	3,559,737	3,793,713	4,184,036	4,431,211	4,571,325	4,796,892
28	7270	Special Ed Contingency Funding	147,551	150,000	150,000	150,000	133,842	-	150,000
29	7310	Pupil Transportation Subsidy	1,999,853	2,080,877	1,278,438	1,863,033	2,064,552	2,174,230	2,024,425
30	7320	Rental & Sinking Fund Reimbursement.	1,043,258	1,003,654	890,935	840,814	620,808	544,584	535,097
31	7330	Health Services Subsidy	149,670	159,358	151,318	151,900	152,008	151,609	165,565
32	7340	Property Tax Reduction Allocation	1,835,681	1,834,327	1,835,313	2,314,377	2,289,194	2,749,862	2,749,862
33	7360	School Safety and Security Grants	-	156,159	18,500	-	382,808	247,934	256,409
34	7505	Ready to Learn Block Grant	705,924	705,924	705,924	705,924	705,924	705,924	1,800,564
35	7599	Other State Revenue	31,952	-	750	-	-	-	175,000
36	7810	Social Security Reimbursement	-	-	-	-	2,708,282	3,013,939	2,972,644
37	7820	Retirement Reimbursement	10,869,544	10,673,512	11,490,161	12,381,592	12,511,860	13,238,835	13,163,422
38									
39		Total State Revenue	\$ 35,472,019	\$ 35,437,401	\$ 35,999,463	\$ 40,638,112	\$ 42,994,439	\$ 44,989,690	\$ 47,129,625
40									
41	8514	Title I	\$ 813,351	\$ 721,818	\$ 849,212	\$ 1,128,744	\$ 1,045,937	\$ 1,045,609	\$ 972,430
42	8510	Other Federal Programs	273,955	262,366	266,799	288,046	273,224	272,933	270,874
43	8740	Elem and Sec School Emergency Relief Fund	-	1,376,200	8,560,866	373,295	16,605	-	-
44	8800	Medical ACCESS Reimbursement	587,061	599,646	641,513	636,285	580,129	750,955	555,477
45	9000	Other Financing Sources	13,601	-	1,946,193	601,129	-	-	25,044
46									
47		Total Federal and Other Financing Sources	\$ 1,687,968	\$ 2,960,030	\$ 12,264,582	\$ 3,027,499	\$ 1,915,895	\$ 2,069,497	\$ 1,823,825
48									
49		Revenue from 2025-26 Priorities	-	-	-	-	-	-	-
50									
51		Total Revenue	\$ 150,253,162	\$ 154,044,406	\$ 170,427,679	\$ 172,731,885	\$ 178,235,461	\$ 185,242,064	\$ 188,263,574
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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>Revenue - Projected</b>								
2									
3									
4									
5	Function	Description	2024-25 Budget	2024-25 Revised	2025-26 Proposed	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
6									
7	6111	Current Real Estate Taxes	\$ 116,433,507	\$ 116,638,689	\$ 121,975,072	\$ 127,977,544	\$ 133,738,117	\$ 139,613,521	\$ 145,741,099
8	6112	Interim Real Estate Taxes	1,194,711	1,081,340	1,081,340	1,081,340	1,081,340	1,081,340	1,081,340
9	6113	Public Utility Reality Tax	106,403	117,880	110,448	110,448	110,448	110,448	110,448
10	6114	Payments in Lieu of Taxes	10,765	10,765	10,927	10,927	10,927	10,927	10,927
11	6151	Current Earned Income Taxes	12,239,117	12,364,987	12,735,937	13,270,846	13,828,222	14,409,007	15,014,186
12	6153	Real Estate Transfer Taxes	2,038,471	2,188,316	2,140,062	2,223,524	2,310,242	2,400,341	2,493,955
13	6400	Delinquent Taxes	1,700,397	1,700,397	1,669,119	1,649,090	1,629,300	1,609,749	1,590,432
14	6510	Earnings on Investments	1,974,275	2,700,000	2,155,856	2,155,856	2,155,856	2,155,856	2,155,856
15		Earnings on Investments - Realignment Project	-	-	-	-	1,836,121	4,544,321	2,846,342
16	6810	Revenue from Local Governments	45,400	842	19,300	19,300	19,300	19,300	19,300
17	6830	IDEA Revenue	1,725,442	1,702,153	1,702,153	1,744,707	1,788,324	1,833,033	1,878,858
18	6940	Tuition from Patrons	94,351	142,801	145,526	145,526	145,526	145,526	145,526
19	6990	Miscellaneous Income	620,038	661,954	646,452	665,846	685,821	706,396	727,587
20									
21		Total Local Revenue	\$ 138,182,877	\$ 139,310,124	\$ 144,392,192	\$ 151,054,954	\$ 159,339,545	\$ 168,639,765	\$ 173,815,856
22									
23	7111	Basic Education Funding	\$ 17,475,495	\$ 17,904,456	\$ 18,107,227	\$ 19,193,661	\$ 20,345,280	\$ 21,565,997	\$ 22,859,957
24	7112	BEF - Social Security	-	-	-	-	-	-	-
25	7144	Cyber Charter Transition Funding	-	319,336	-	-	-	-	-
26	7160	Tuition from Courts	115,953	115,953	115,953	115,953	115,953	115,953	115,953
27	7270	Special Education Funding	4,571,325	4,796,892	4,783,582	4,998,843	5,223,791	5,458,862	5,704,511
28	7270	Special Ed Contingency Funding	-	150,000	-	-	-	-	-
29	7310	Pupil Transportation Subsidy	2,174,230	2,024,425	2,496,242	2,596,092	2,699,935	2,807,933	2,920,250
30	7320	Rental & Sinking Fund Reimbursement.	544,584	535,097	193,774	194,769	195,606	195,962	95,981
31	7330	Health Services Subsidy	151,609	165,565	151,609	151,609	151,609	151,609	151,609
32	7340	Property Tax Reduction Allocation	2,749,862	2,749,862	3,155,330	3,155,330	3,155,330	3,155,330	3,155,330
33	7360	School Safety and Security Grants	247,934	256,409	245,670	-	-	-	-
34	7505	Ready to Learn Block Grant	705,924	1,800,564	2,895,741	2,895,741	2,895,741	2,895,741	2,895,741
35	7599	Other State Revenue	-	175,000	-	-	-	-	-
36	7810	Social Security Reimbursement	3,013,939	2,972,644	3,103,594	3,221,761	3,341,012	3,442,877	3,547,856
37	7820	Retirement Reimbursement	\$ 13,238,835	\$ 13,163,422	\$ 13,680,533	\$ 14,622,162	\$ 15,399,224	\$ 16,134,268	\$ 16,923,043
38									
39		Total State Revenue	\$ 44,989,690	\$ 47,129,625	\$ 48,929,255	\$ 51,145,920	\$ 53,523,482	\$ 55,924,532	\$ 58,370,231
40									
41	8514	Title I	\$ 1,045,609	\$ 972,430	\$ 972,430	\$ 972,430	\$ 972,430	\$ 972,430	\$ 972,430
42	8510	Other Federal Programs	272,933	270,874	270,874	270,874	270,874	270,874	270,874
43	8740	Elem and Sec School Emergency Relief Fund	-	-	-	-	-	-	-
44	8800	Medical ACCESS Reimbursement	750,955	555,477	371,640	408,804	449,684	494,653	544,118
45	9000	Other Financing Sources	-	25,044	-	-	-	-	-
46									
47		Total Federal and Other Financing Sources	\$ 2,069,497	\$ 1,823,825	\$ 1,614,944	\$ 1,652,108	\$ 1,692,988	\$ 1,737,957	\$ 1,787,422
48									
49		Revenue from 2025-26 Priorities	-	-	128,768	135,206	141,967	149,065	156,518
50									
51		Total Revenue	185,242,064	188,263,574	195,065,159	203,988,188	214,697,981	226,451,319	234,130,027
52									

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## Expenditures

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The expenditure growth forecasts in this plan, excluding those for salaries, benefits, and debt service, are outlined on the assumptions page. Specific growth assumptions for salaries, benefits, and debt service are detailed on dedicated pages, providing a clear overview of expected financial commitments.

Expenditure categories (a.k.a. Functions) follow the Pennsylvania Department of Education (PDE) accounting standards, with instructional and non-instructional costs separated into distinct schedules. Each category is evaluated individually, allowing for precise adjustments to reflect varying growth rates beyond general cost trends, ensuring tailored financial planning.

Salary projections are compiled on the "Salaries" page, reflecting existing obligations under approved compensation plans and labor contracts. These include agreements with the East Penn Education Association, Act 93 Administrators, Teamsters, and the East Penn Education Support Professionals, detailing their respective contract durations.

Benefit costs, including FICA and PSERS contributions, are calculated using fixed rates. Projections for group insurances – including healthcare, dental, life, and disability – reflect rates established through the district's participation in a Lehigh County school benefits consortium. The largest component of the Group Insurances category is healthcare, which is anticipated to have an average annual premium increase of 5.38%.

Expenditures for specific departments and programs are itemized separately, distinguishing costs for areas like special education and transportation, which may not align with general expenditure trends. This approach allows for the isolation and targeted management of expenses that deviate from broader categories.

Debt service payments are separately accounted for due to their fixed schedule.

District Priorities listed on page 26 are initiated by the Superintendent and classified as either recurring or one-time expenditures, with annual increases for recurring costs specified on the assumptions page.

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

	A	B	C	D	E	F	G	H	I
1	<b>Salaries - Historical</b>								
2									
3									
4			2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
5	Code	Description	Actual	Actual	Actual	Actual	Actual	Budget	Revised
6									
7	1	Administration	\$ 4,156,804	\$ 4,094,762	\$ 4,493,305	\$ 4,902,220	\$ 5,278,531	\$ 5,599,052	\$ 5,513,252
8	2	Instruction	47,706,763	46,586,596	50,127,592	51,966,110	53,700,266	55,791,373	56,443,476
9	3	Custodial/Maintenance	4,739,440	4,816,873	4,834,970	5,178,489	5,484,328	6,062,499	5,450,959
10	4	Support Staff	8,195,286	7,428,897	7,860,175	9,696,599	10,190,215	11,314,004	10,767,689
11	5	Tax Collectors	61,522	54,685	58,985	60,736	57,514	58,000	58,000
12									
13		Total Salaries	\$ 64,859,816	\$ 62,981,812	\$ 67,375,027	\$ 71,804,154	\$ 74,710,854	\$ 78,824,928	\$ 78,233,376
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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	2024-25 Budget	2024-25 Revised	2025-26 Proposed	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
6									
7	1	Administration	\$ 5,599,052	\$ 5,513,252	\$ 5,812,033	\$ 6,021,266	\$ 6,213,947	\$ 6,406,579	\$ 6,605,183
8	2	Instruction	55,791,373	56,443,476	57,567,835	59,870,548	62,265,370	64,195,597	66,185,660
9	3	Custodial/Maintenance	6,062,499	5,450,959	6,231,026	6,421,695	6,596,366	6,770,510	6,949,251
10	4	Support Staff	11,314,004	10,767,689	11,504,566	11,849,703	12,205,194	12,571,350	12,948,490
11	5	Tax Collectors	58,000	58,000	58,000	65,830	65,830	65,830	65,830
12									
13		Total Salaries	\$ 78,824,928	\$ 78,233,376	\$ 81,173,460	\$ 84,229,043	\$ 87,346,707	\$ 90,009,865	\$ 92,754,415
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25	1	Act 93 Administrative Compensation Plan			4.00%	3.60%	3.20%	3.10%	3.10%
26	2	East Penn Education Association Contract			4.00%	4.00%	4.00%	3.10%	3.10%
27	3	Teamster's Contract			3.35%	3.06%	2.72%	2.64%	2.64%
28	4	East Penn Education Support Professionals Contract			3.00%	3.00%	3.00%	3.00%	3.00%
29	5	Tax Collector Compensation Rate Resolution			0.00%	13.50%	0.00%	0.00%	0.00%
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**Salaries - Growth & Projection Assumptions**

	2025-26 Proposed	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
1	4.00%	3.60%	3.20%	3.10%	3.10%
2	4.00%	4.00%	4.00%	3.10%	3.10%
3	3.35%	3.06%	2.72%	2.64%	2.64%
4	3.00%	3.00%	3.00%	3.00%	3.00%
5	0.00%	13.50%	0.00%	0.00%	0.00%

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

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

	A	B	C	D	E	F	G	H	I
1	<b>Benefits - Historical</b>								
2									
3									
4			2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
5	Code	Description	Actual	Actual	Actual	Actual	Actual	Budget	Revised
6									
7	1	Group Insurances	\$ 11,380,651	\$ 11,985,354	\$ 13,339,577	\$ 15,478,818	\$ 17,102,863	\$ 18,392,720	\$ 17,937,575
8	2	Social Security Contributions	4,850,251	4,709,648	5,061,727	5,372,181	5,613,553	6,027,878	5,985,422
9	3	Retirement Contributions	21,675,180	21,418,348	22,988,710	24,717,492	24,999,099	26,477,669	26,326,844
10	4	Workers Compensation	342,860	351,173	365,326	384,058	436,952	480,299	512,327
11	5	Tuition Reimbursement	522,244	440,434	368,806	371,502	446,726	530,000	530,000
12	6	Other Benefits	158,764	47,825	61,651	83,482	168,512	42,000	75,055
13									
14		Total Benefits	\$ 38,929,951	\$ 38,952,782	\$ 42,185,797	\$ 46,407,532	\$ 48,767,705	\$ 51,950,566	\$ 51,367,223
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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			2024-25	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
5	Code	Description	Budget	Revised	Proposed	Projected	Projected	Projected	Projected
6									
7	1	Group Insurances	\$ 18,392,720	\$ 17,937,575	\$ 19,785,579	\$ 20,850,043	\$ 21,971,775	\$ 23,153,857	\$ 24,399,534
8	2	Social Security Contributions	6,027,878	5,985,422	6,207,188	6,443,522	6,682,023	6,885,755	7,095,713
9	3	Retirement Contributions	26,477,669	26,326,844	27,361,065	29,244,324	30,798,449	32,268,537	33,846,086
10	4	Worker's Compensation	480,299	512,327	496,196	505,374	524,080	540,059	556,526
11	5	Tuition Reimbursement	530,000	530,000	530,000	540,600	551,412	562,440	573,689
12	6	Other Benefits	42,000	75,055	94,400	94,400	94,400	94,400	94,400
13									
14		Total Benefits	\$ 51,950,566	\$ 51,367,223	\$ 54,474,428	\$ 57,678,263	\$ 60,622,140	\$ 63,505,048	\$ 66,565,949
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17									
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20									
21	<b>Benefits - Growth &amp; Projection Assumptions</b>								
22									
23					2025-26	2026-27	2027-28	2028-29	2029-30
24					Proposed	Projected	Projected	Projected	Projected
25									
26	1	Group Insurances		(1)	9.75%	5.38%	5.38%	5.38%	5.38%
27	2	Social Security		(2)	7.65%	7.65%	7.65%	7.65%	7.65%
28	3	*Retirement		(2)	34.00%	34.72%	35.26%	35.85%	36.49%
29	4	Worker's Compensation		(2)	0.60%	0.60%	0.60%	0.60%	0.60%
30	5	Tuition Reimbursement		(1)	0.00%	2.00%	2.00%	2.00%	2.00%
31	6	Other Benefits		(1)	0.00%	0.00%	0.00%	0.00%	0.00%
32									
33									
34	*Actuarial projections from the Public School Employees Retirement System (PSERS) dated 12/20/2024								
35	(1) Represents an annual percentage increase								
36	(2) Represents a percent of total wages								
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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 Instructional - Historical</b>								
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3									
4									
5	Function	Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised
6									
7	1110	Regular Instruction	\$ 2,935,921	\$ 2,895,962	\$ 5,015,541	\$ 3,600,740	\$ 3,577,626	\$ 4,566,140	\$ 4,657,236
8	1110	Charter School Tuition - Regular Ed	3,689,567	4,700,611	4,366,660	4,928,175	5,339,117	5,494,949	6,069,708
9	1110	Technology Infrastructure Plan	-	-	-	-	-	914,200	360,000
10	1190	Federally Funded Programs	50,744	59,172	115,533	69,247	4,395	1,000	2,000
11	1191	Federally Funded Title I Reading	53,381	-	-	-	-	-	-
12	1211	Life Skills Support	-	-	23,812	-	-	-	-
13	1221	Hearing Impaired Support	76,680	73,725	77,395	3,278	5,828	-	-
14	1224	Visually Impaired Support	44,906	70,600	38,447	49,581	30,899	49,581	49,581
15	1225	Speech & Language Support	4,746	4,419	5,656	11,014	10,683	11,840	11,840
16	1231	Emotional Support	387,719	93,719	202,518	672,026	907,568	1,318,220	1,318,220
17	1233	Autistic Support	296,469	135,345	480,273	676,604	934,150	913,607	913,607
18	1241	Learning Support	122,856	210,267	169,773	301,062	219,084	335,641	335,641
19	1243	Gifted Support	1,688	1,413	1,000	2,058	1,035	2,433	2,433
20	1260	Physical Support	-	-	-	-	-	-	-
21	1270	Multi-Handicapped Support	394,087	82,680	372,878	446,698	488,609	500,969	500,969
22	1281	Developmental Delay Support	92,021	60,075	22,523	42,092	25,263	55,550	55,550
23	1290	Other Support	4,385,876	4,893,373	4,761,077	4,241,961	4,800,720	5,262,354	5,262,354
24	1290	Charter School Tuition - Special Ed	1,541,774	2,470,228	2,331,998	2,626,450	3,508,555	3,710,858	4,301,964
25	1360	Vocational Business Education	360	-	-	-	-	-	-
26	1390	Other Vocational-Ed Programs	2,518,439	2,557,013	2,695,923	2,916,452	3,118,141	3,570,675	3,570,675
27	1410	Driver's Education	7,329	45,665	9,849	2,483	7,349	5,000	5,000
28	1420	Summer School	30,614	24,640	32,427	32,375	-	35,000	35,000
29	1430	Homebound Instruction	3,202	1,949	2,785	5,859	2,816	4,600	4,600
30	1441	Adjudicated Court Placed Programs	1,084	-	7,790	6,476	9,637	-	-
31	1500	Non-Public School Programs	41,758	91,389	36,335	47,127	48,171	52,800	41,500
32	1691	Adult Ed. Instructional Services	90	-	-	48	-	3,000	3,000
33	1693	Community College Sponsorship	893,956	899,852	898,256	890,357	895,249	894,953	894,953
34									
35		Total	\$ 17,575,267	\$ 19,372,096	\$ 21,668,449	\$ 21,572,161	\$ 23,934,895	\$ 27,703,370	\$ 28,395,831
36									
37		Special Education Total (lines 12-24 above)	7,348,823	8,095,843	8,487,349	9,072,822	10,932,394	12,161,053	12,752,159
38									
39		Charter Schools Total (lines 8 and 24 above)	5,231,341	7,170,839	6,698,659	7,554,624	8,847,672	9,205,807	10,371,672
40									
41		Brick and Mortar Charter Tuition	3,461,991	3,701,795	3,492,584	4,123,609	4,958,656	5,024,889	5,917,438
42									
43		Cyber Charter Tuition	1,769,350	3,469,044	3,206,075	3,431,015	3,889,016	4,180,918	4,454,234
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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 Instructional - Projected</b>								
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5	Function	Description	2024-25 Budget	2024-25 Revised	2025-26 Proposed	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
6									
7	1110	Regular Instruction	\$ 4,566,140	\$ 4,657,236	\$ 4,308,114	\$ 4,458,898	\$ 4,614,959	\$ 4,776,483	\$ 4,943,660
8	1110	Charter School Tuition - Regular Ed	5,494,949	6,069,708	6,267,955	7,032,646	7,890,628	8,853,285	9,933,386
9	1110	Technology Infrastructure Plan	914,200	360,000	1,163,800	300,000	94,200	182,000	1,051,300
10	1190	Federally Funded Programs	1,000	2,000	-	-	-	-	-
11	1191	Federally Funded Title I Reading	-	-	-	-	-	-	-
12	1211	Life Skills Support	-	-	-	-	-	-	-
13	1221	Hearing Impaired Support	-	-	-	-	-	-	-
14	1224	Visually Impaired Support	49,581	49,581	49,581	51,812	54,144	56,580	59,126
15	1225	Speech & Language Support	11,840	11,840	12,747	13,321	13,920	14,546	15,201
16	1231	Emotional Support	1,318,220	1,318,220	1,246,818	1,302,925	1,361,556	1,422,826	1,486,854
17	1233	Autistic Support	913,607	913,607	952,900	995,781	1,040,591	1,087,417	1,136,351
18	1241	Learning Support	335,641	335,641	319,060	333,418	348,421	364,100	380,485
19	1243	Gifted Support	2,433	2,433	2,850	2,978	3,112	3,252	3,399
20	1260	Physical Support	-	-	-	-	-	-	-
21	1270	Multi-Handicapped Support	500,969	500,969	570,764	596,448	623,289	651,337	680,647
22	1281	Developmental Delay Support	55,550	55,550	58,190	60,809	63,545	66,404	69,393
23	1290	Other Support	5,262,354	5,262,354	4,672,800	4,883,076	5,102,814	5,332,441	5,572,401
24	1290	Charter School Tuition - Special Ed	3,710,858	4,301,964	4,200,676	4,713,158	5,288,164	5,933,320	6,657,185
25	1360	Vocational Business Education	-	-	-	-	-	-	-
26	1390	Other Vocational-Ed Programs	3,570,675	3,570,675	3,805,341	4,041,272	4,291,831	4,557,925	4,840,516
27	1410	Driver's Education	5,000	5,000	7,000	7,245	7,499	7,761	8,033
28	1420	Summer School	35,000	35,000	-	-	-	-	-
29	1430	Homebound Instruction	4,600	4,600	5,000	5,175	5,356	5,544	5,738
30	1441	Adjudicated Court Placed Programs	-	-	-	-	-	-	-
31	1500	Non-Public School Programs	52,800	41,500	41,169	42,610	44,101	45,645	47,242
32	1691	Adult Ed. Instructional Services	3,000	3,000	3,000	3,105	3,214	3,326	3,443
33	1693	Community College Sponsorship	894,953	894,953	905,008	905,008	905,008	905,008	905,008
34									
35		Total	\$ 27,703,370	\$ 28,395,831	\$ 28,592,773	\$ 29,749,684	\$ 31,756,353	\$ 34,269,201	\$ 37,799,365
36									
37		Special Education Total (lines 12-24 above)	12,161,053	12,752,159	12,086,386	12,953,725	13,899,556	14,932,225	16,061,041
38									
39		Charter Schools Total (lines 8 and 24 above)	9,205,807	10,371,672	10,468,631	11,745,804	13,178,792	14,786,605	16,590,570
40									
41		Brick and Mortar Charter Tuition	5,024,889	5,917,438	6,080,548	6,822,375	7,654,705	8,588,579	9,636,386
42									
43		Cyber Charter Tuition	4,180,918	4,454,234	4,388,083	4,923,429	5,524,087	6,198,026	6,954,184
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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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4									
5	Function	Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised
6									
7	2111	Student Services - Supervision	\$ 2,271	\$ 1,248	\$ 1,304	\$ 1,614	\$ 3,209	\$ 2,100	\$ 2,100
8	2119	Student Services - Other	8,509	9,970	4,307	4,827	6,880	9,500	9,500
9	2120	Guidance Services	98,372	83,490	81,150	110,897	129,856	118,191	149,400
10	2140	Psychological Services	29,685	25,187	125,780	55,690	366,632	66,476	66,476
11	2144	Psychotherapy Services	-	-	-	-	-	-	-
12	2160	Social Work Services	183,815	183,730	184,091	195,027	168,640	178,100	178,100
13	2220	Technology Support Services	137,566	189,136	230,973	216,956	217,627	220,155	220,155
14	2250	School Library Services	112,880	127,100	108,587	136,064	132,129	94,075	132,695
15	2260	Curriculum & Instruction	21,034	22,825	55,055	149,234	550,518	160,600	160,600
16	2271	Staff Development	91,613	85,743	96,684	126,752	257,047	138,835	138,835
17	2290	Other Instructional Staff Develop	248	91	463	59	-	-	-
18	2310	Board Services	142,867	43,785	61,170	35,630	38,419	50,608	44,449
19	2320	Board Treasurer Services	4,936	-	2,008	1,987	1,737	2,000	1,737
20	2330	Tax Collection Services	49,690	44,950	57,076	61,193	56,663	60,660	61,860
21	2340	Staff Relations/Negotiations	41,692	91,051	50,954	176,999	21,194	50,900	50,900
22	2350	Legal & Acct Services	124,448	120,414	205,997	147,793	251,968	233,200	242,200
23	2360	Office of Superintendent	36,796	38,716	39,179	45,298	42,248	49,040	49,040
24	2370	Community Relations	14,735	6,906	19,867	16,230	19,658	18,150	18,150
25	2380	Office of Principal Services	97,344	93,681	92,162	108,145	115,367	132,428	132,428
26	2410	Other Administrative Services	6,500	6,500	6,500	6,500	6,500	6,500	6,500
27	2420	Medical Services	3,328	6,023	2,495	6,762	616	3,000	3,000
28	2430	Dental Services	654	104	549	553	689	1,500	1,500
29	2440	Nursing Services	235,542	276,214	689,760	723,115	478,158	154,200	154,200
30									
31		Total	\$ 1,444,526	\$ 1,456,864	\$ 2,116,113	\$ 2,327,325	\$ 2,865,756	\$ 1,750,218	\$ 1,823,825
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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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3									
4									
5	Function	Description	2024-25 Budget	2024-25 Revised	2025-26 Proposed	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
6									
7	2111	Student Services - Supervision	\$ 2,100	\$ 2,100	\$ 2,600	\$ 2,746	\$ 2,899	\$ 3,062	\$ 3,233
8	2119	Student Services - Other	9,500	9,500	10,000	10,560	11,151	11,776	12,435
9	2120	Guidance Services	118,191	149,400	136,275	143,906	151,965	160,475	169,462
10	2140	Psychological Services	66,476	66,476	424,626	390,114	411,960	435,030	459,392
11	2144	Psychotherapy Services	-	-	-	-	-	-	-
12	2160	Social Work Services	178,100	178,100	363,100	383,434	404,906	427,581	451,525
13	2220	Technology Support Services	220,155	220,155	223,595	236,116	249,339	263,302	278,047
14	2250	School Library Services	94,075	132,695	89,475	94,486	99,777	105,364	111,265
15	2260	Curriculum & Instruction	160,600	160,600	263,026	277,755	293,310	309,735	327,080
16	2271	Staff Development	138,835	138,835	135,432	143,016	151,025	159,483	168,414
17	2290	Other Instructional Staff Develop	-	-	-	-	-	-	-
18	2310	Board Services	50,608	44,449	48,230	50,931	53,783	56,795	59,975
19	2320	Board Treasurer Services	2,000	1,737	2,000	2,112	2,230	2,355	2,487
20	2330	Tax Collection Services	60,660	61,860	61,270	64,701	68,324	72,151	76,191
21	2340	Staff Relations/Negotiations	50,900	50,900	56,200	59,347	62,671	66,180	69,886
22	2350	Legal & Acct Services	233,200	242,200	249,200	263,155	277,892	293,454	309,887
23	2360	Office of Superintendent	49,040	49,040	49,940	52,737	55,690	58,809	62,102
24	2370	Community Relations	18,150	18,150	19,450	20,539	21,689	22,904	24,187
25	2380	Office of Principal Services	132,428	132,428	157,087	165,884	175,173	184,983	195,342
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	157,700	166,531	175,857	185,705	196,104
30									
31		Total	\$ 1,750,218	\$ 1,823,825	\$ 2,460,206	\$ 2,539,686	\$ 2,681,909	\$ 2,832,096	\$ 2,990,693
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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			2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
5	Function	Description	Actual	Actual	Actual	Actual	Actual	Budget	Revised
6									
7	2511	Fiscal Services	\$ 230	\$ 450	\$ 450	\$ 649	\$ 499	\$ 700	\$ 650
8	2514	Payroll Services	17,072	17,869	19,212	64	56	22,100	22,100
9	2515	Financial Acct. Services	128,419	93,332	147,545	141,163	96,996	127,250	142,000
10	2611	Supervision - Maintenance Services - Head	250	250	-	-	-	-	-
11	2619	Supv - Maint Services - Other	250	250	-	-	-	-	-
12	2620	Operation of Buildings	3,888,561	3,932,369	3,783,735	4,065,080	4,809,974	4,726,410	5,631,489
13	2630	Upkeep of Grounds Services	94,801	82,181	140,026	66,246	122,828	139,100	139,100
14	2640	Upkeep of Equipment Services	3,105	7,604	-	480	2,200	10,000	10,000
15	2650	Vehicle Operation & Maintenance	52,505	61,954	61,456	58,143	86,241	87,500	87,500
16	2660	Building Safety & Security	90,617	111,167	128,123	138,852	241,283	492,575	196,826
17	2720	Transportation Services	6,072,731	5,178,621	7,039,866	7,101,551	7,324,806	8,444,616	9,735,585
18		Transportation Services - Realignment Project	-	-	-	-	-	-	-
19	2750	Non-Public Transportation Services	1,355,846	1,157,618	1,683,287	2,231,098	2,296,629	2,764,688	2,252,835
20	2818	System-Wide Technology Services	157,889	16,523	6,101	65,571	15,705	31,621	31,621
21	2834	Staff Development - Non-Instruction	11,347	368	6,366	29,983	36,978	81,085	81,085
22	2836	Staff Development - Non-Instruction	10,473	6,654	22,334	18,692	11,688	37,700	37,750
23	2840	Data Processing Services	386,614	489,225	410,796	613,087	325,038	468,970	468,970
24	2910	IU Operating Assessment	146,633	147,897	143,760	148,644	151,197	156,535	147,326
25	3210	Student Activities	123,177	52,530	140,405	132,825	179,031	161,372	169,990
26	3250	School Sponsored Athletics	469,120	388,026	506,632	556,508	551,909	562,670	562,670
27	3300	Community Services	36,514	41,280	47,588	10,115	8,905	3,000	5,450
28	3350	Welfare Activities	-	-	-	17,925	10,832	-	-
29	3390	Other Community Services	4,870	3,025	5,706	13,163	6,377	8,300	8,300
30	3400	Scholarships & Awards	250	21,400	23,199	26,100	31,550	-	-
31	4600	Building Improvement Services	-	-	-	-	255,440	-	208,475
32	5130	Refund of Prior Year Revenues	961	27,964	-	-	-	-	-
33	5140	Lease Payments	-	-	85,333	177,513	211,440	-	-
34	5230	Capital Reserve Fund Transfers	2,799,013	11,240,000	8,200,000	4,857,957	4,464,200	2,295,100	2,295,100
35	5251	Food Service Fund Transfers	-	-	-	-	-	-	-
36	5900	Budgetary Reserve	-	-	-	-	-	9,380,000	-
37									
38	Page sub-total - less: Capital Reserve Fund Transfers		\$ 13,052,235	\$ 11,838,556	\$ 14,401,916	\$ 15,613,451	\$ 16,777,601	\$ 27,706,192	\$ 19,939,722
39									
40	Total Non-Instruction - less: Capital Reserve Fund Transfer		\$ 14,496,761	\$ 13,295,420	\$ 16,518,029	\$ 17,940,776	\$ 19,643,357	\$ 29,456,410	\$ 21,763,547
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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>								
2									
3									
4									
5	Function	Description	2024-25 Budget	2024-25 Revised	2025-26 Proposed	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
6									
7	2511	Fiscal Services	\$ 700	\$ 650	\$ 700	\$ 739	\$ 781	\$ 824	\$ 870
8	2514	Payroll Services	22,100	22,100	22,600	23,866	25,202	26,613	28,104
9	2515	Financial Acct. Services	127,250	142,000	132,750	140,184	148,034	156,324	165,078
10	2611	Supervision - Maintenance Services - Head	-	-	-	-	-	-	-
11	2619	Supv - Maint Services - Other	-	-	-	-	-	-	-
12	2620	Operation of Buildings	4,726,410	5,631,489	5,015,103	5,295,949	5,592,522	5,905,703	6,236,423
13	2630	Upkeep of Grounds Services	139,100	139,100	137,100	144,778	152,885	161,447	170,488
14	2640	Upkeep of Equipment Services	10,000	10,000	7,000	7,392	7,806	8,243	8,705
15	2650	Vehicle Operation & Maintenance	87,500	87,500	83,500	88,176	93,114	98,328	103,835
16	2660	Building Safety & Security	492,575	196,826	205,090	216,575	228,703	241,511	255,035
17	2720	Transportation Services	8,444,616	9,735,585	9,827,560	10,220,662	10,629,489	11,054,668	11,496,855
18		Transportation Services - Realignment Project	-	-	-	-	-	750,000	780,000
19	2750	Non-Public Transportation Services	2,764,688	2,252,835	2,299,352	2,391,326	2,486,979	2,586,458	2,689,917
20	2818	System-Wide Technology Services	31,621	31,621	31,621	33,392	35,262	37,236	39,322
21	2834	Staff Development - Non-Instruction	81,085	81,085	75,810	80,055	84,538	89,273	94,272
22	2836	Staff Development - Non-Instruction	37,700	37,750	34,750	36,696	38,751	40,921	43,213
23	2840	Data Processing Services	468,970	468,970	468,970	495,232	522,965	552,251	583,177
24	2910	IU Operating Assessment	156,535	147,326	153,351	161,939	171,007	180,584	190,696
25	3210	Student Activities	161,372	169,990	280,122	295,809	312,374	329,867	348,340
26	3250	School Sponsored Athletics	562,670	562,670	562,670	594,180	627,454	662,591	699,696
27	3300	Community Services	3,000	5,450	7,163	7,564	7,988	8,435	8,907
28	3350	Welfare Activities	-	-	-	-	-	-	-
29	3390	Other Community Services	8,300	8,300	7,500	7,920	8,364	8,832	9,326
30	3400	Scholarships & Awards	-	-	-	-	-	-	-
31	4600	Building Improvement Services	-	208,475	56,242	59,392	62,717	66,230	69,939
32	5130	Refund of Prior Year Revenues	-	-	-	-	-	-	-
33	5140	Lease Payments	-	-	-	-	-	-	-
34	5230	Capital Reserve Fund Transfers	2,295,100	2,295,100	7,580,000	-	-	-	-
35	5251	Food Service Fund Transfers	-	-	-	-	-	-	-
36	5900	Budgetary Reserve	9,380,000	-	9,814,200	9,966,058	10,593,360	11,170,793	11,680,536
37									
38	Page sub-total - less: Capital Reserve Fund Transfers		\$ 27,706,192	\$ 19,939,722	\$ 29,223,154	\$ 30,267,883	\$ 31,830,295	\$ 34,137,133	\$ 35,702,734
39									
40	Total Non-Instruction - less: Capital Reserve Fund Transfers		\$ 29,456,410	\$ 21,763,547	\$ 31,683,360	\$ 32,807,570	\$ 34,512,204	\$ 36,969,229	\$ 38,693,427
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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>Debt Service - Historical</b>								
2									
3									
4									
5	Object	Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Revised
6									
7	800	Interest Expense	\$ 1,201,534	\$ 1,021,612	\$ 821,668	\$ 589,102	\$ 397,891	\$ 1,068,649	\$ 1,068,649
8	900	Principal Expense	8,443,000	7,793,000	7,322,600	7,260,626	5,883,626	5,337,000	5,337,000
9		Debt Service - Realignment Project	-	-	-	-	-	-	-
10									
11		Total	\$ 9,644,534	\$ 8,814,612	\$ 8,144,268	\$ 7,849,728	\$ 6,281,517	\$ 6,405,649	\$ 6,405,649
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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>Debt Service - Projected</b>								
2									
3									
4			2024-25	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
5	Object	Description	Budget	Revised	Proposed	Projected	Projected	Projected	Projected
6									
7	800	Interest Expense	\$ 1,068,649	\$ 1,068,649	\$ 202,100	\$ 147,700	\$ 90,500	\$ 30,600	\$ -
8	900	Principal Expense	5,337,000	5,337,000	1,325,000	1,395,000	1,465,000	1,530,000	-
9		Debt Service - Realignment Project	-	-	-	2,159,369	5,491,028	7,037,254	8,180,875
10									
11		Total	\$ 6,405,649	\$ 6,405,649	\$ 1,527,100	\$ 3,702,069	\$ 7,046,528	\$ 8,597,854	\$ 8,180,875
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**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	C	D	E	F	G	H	I
1	District Priorities								
2									
3									
4					2025-26	2026-27	2027-28	2028-29	2029-30
5	Description				Proposed	Projected	Projected	Projected	Projected
6									
7	Current Year Priorities, before state reimbursement				\$ 1,067,238	\$ 1,120,600	\$ 1,176,630	\$ 1,235,461	\$ 1,297,234
8	Future Staffing Priorities 2026-27, net of state reimbursement				-	640,000	672,000	705,600	740,880
9	Future Staffing Priorities 2027-28, net of state reimbursement				-	-	-	-	-
10	Future Staffing Priorities 2028-29, net of state reimbursement				-	-	-	1,305,000	1,370,250
11	Future Staffing Priorities 2029-30, net of state reimbursement				-	-	-	-	-
12									
13	Total District Priorities				\$ 1,067,238	\$ 1,760,600	\$ 1,848,630	\$ 3,246,061	\$ 3,408,364

Description	Number of FTE's	Recurring Cost	One-Time Cost	Gross Amount	less: State Revenue	Net Cost
ELA Interventionist	1.0	\$ 138,432	\$ -	\$ 138,432	15,811	122,621
Math Interventionist	4.0	553,731	-	553,731	63,244	490,487
Academic Support Assistants	3.0	103,893	-	103,893	15,210	88,683
Instructional Assistants	6.0	271,182	-	271,182	34,503	236,679
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		\$ 1,067,238	\$ -	\$ 1,067,238	\$ 128,768	\$ 938,470

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.

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## **Capital Projects Plan**

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The Capital Projects Plan provides a comprehensive overview of significant repairs, maintenance, and upgrades to the district's infrastructure and facilities. Updated annually by the Director of Facilities, with contributions from district staff and administration, this plan assesses the lifespan and current state of key building systems and equipment to project refurbishment or replacement timelines. To ensure accuracy and foresight in these estimations, management consults with external specialists, including architects, engineers, and technicians, leveraging their expertise to gauge end-of-life timelines and project costs accurately. Continuous monitoring of these conditions allows for the identification of either accelerated wear or unexpected durability, enabling adjustments to the project timelines accordingly, with some initiatives being expedited or postponed relative to initial projections.

An important part of long-range planning is monitoring the age and capacity of school buildings. East Penn School District currently operates seven (7) elementary schools, two (2) middle schools and one (1) high school. An inventory of the district's school buildings follows:

<u>Building</u>	<u>Original Construction Date</u>	<u>Renovations or Additions</u>	<u>Grades Housed</u>	<u>Student Capacity</u>	<u>Student Enrollment</u>
ELEMENTARY SCHOOLS:					
Alburtis Elementary School	2004		K-5	653	360
Jefferson Elementary School	1999		K-5	307	268
Lincoln Elementary School	1928	1960, 1994	K-5	629	374
Macungie Elementary School	1989		K-5	518	529
Shoemaker Elementary School	1970	2005	K-5	734	536
Wescosville Elementary School	1966	1997	K-5	662	464
Willow Lane Elementary School	2009		K-5	770	593
MIDDLE SCHOOLS:					
Lower Macungie Middle School	1999		6-8	1,060	1,036
Howard A. Eyer Middle School	1973	2007	6-8	1,028	806
HIGH SCHOOL:					
Emmaus High School	1954	1958, 1964, 1999, 2004	9-12	2,770	2,765
DISTRICT TOTAL:				----- 9,131	----- 7,731

Notes:

Student capacity is based on the East Penn School District Facilities Plan presented October 23, 2023.

Student enrollment is the October 1, 2024 enrollment reported to the Pennsylvania Department of Education (PDE).

A portion of the Emmaus High School student population attends Lehigh Career & Technical Institute (LCTI).

East Penn School District  
Long Range Fiscal and Capital Plan

	A	B	C	D	E	F	G	H
1	<b>Capital Projects Plan 2024-25 through 2028-29</b>							
2								
3	<b>Building</b>	<b>Proposed Project</b>	<b>2024-25</b>	<b>24-25 Actual</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
4	Alburtis	Acoustical Spay of Boiler Room Deck	18,604	16,769				
5	Alburtis	Oil Fired Burners and Oil Transfer Pump Set	102,223	106,970				
6	District Wide	Electronic Door Locks	1,297,153	929,139				
7	District Wide	Fire Alarm Panel Replacement and Upgrades	178,100	127,013				
8	Jefferson	Masonry, Sidewalks and Fencing	328,667	307,226				
9	Macungie	A&E Fees For Interior and ADA Upgrades	120,000	16,000				
10	Macungie	Playground Equipment and All Inclusive Design	254,761	254,761				
11	Macungie	Roof Restoration	1,464,431	1,461,826				
12	Shoemaker	GESA HVAC, Lighting, Clock Upgrades	5,618,902	5,618,902				
13	Willow Lane	Natural Grass Play Surface	40,000	21,321				
14	Alburtis, Jefferson, Lincoln,	Electronic Door Locks			750,063			
15	Shoemaker, and Willow Lane							
16	Lincoln, Macungie, Willow Lane,				81,650			
17	Alburtis, and Maintenance Building				440,072			
18	High School	Intrusion System Upgrades			6,683,207			
19	Wescosville	Main Gym Roof Replacement/Restore						
20	Eyer	GESA HVAC, Lighting, Clock Upgrades						
21	Eyer	Replace Air Handler units [\$1,237,600]				1,237,600		
22	Lincoln	Roof Restore Areas H, I, K, L [\$516,000]				516,000		
23	Eyer and LMMS	Auditorium Projectors and Screens [\$74,256]					74,256	
24	Jefferson	GESA HVAC, Lighting, Clock Upgrades					5,775,000	
25	LMMS	Roof Restore Areas A, C, D, E [\$1,400,000]					1,400,000	
26	Wescosville	Roof Restore Areas A - H, K, M, P, Q					996,000	
27	Alburtis and Willow Lane	Replacement of Clock and Public Announcement Systems						485,000
28	Alburtis and Willow Lane	Replacement of Existing Lighting to LED						725,000
29	Eyer	Roof Restore Areas N, A, B, C, G, Ga, J, M, N, O [\$1,823,000]						1,823,000
30	Eyer and LMMS	Replacement of Clock and Public Announcement Systems [\$910,000]						910,000
31	High School	Replace EPSD Stadium Light Towers & Scoreboard						1,875,000
32	LMMS	Pavement Resurfacing [\$375,000]						375,000
33	LMMS	Roof Restore Areas G, O, P [\$1,230,000]						1,230,000
34	Macungie	Interior and ADA Upgrades						1,475,000
35	Shoemaker	Pavement Resurfacing						198,016
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52	<u>Assumptions:</u>							
53	Future year increases are based upon current construction index inflation rates.							
54								
55	<b>Year Totals</b>		<b>\$9,422,841</b>	<b>\$8,859,926</b>	<b>\$7,954,992</b>	<b>\$8,578,600</b>	<b>\$8,245,256</b>	<b>\$9,096,016</b>

East Penn School District  
Long Range Fiscal and Capital Plan

	A	B	C	D	E	F	G	H
1	<b>Capital Projects Plan 2029-30 through 2033-34</b>							
2								
3	<b>Building</b>	<b>Proposed Project</b>	<b>2029-30</b>	<b>2030-31</b>	<b>2031-32</b>	<b>2032-33</b>	<b>2033-34</b>	
4	Eyer	Air Condition Main Gym [\$478,460]	478,460					
5	Eyer	Replace Air Handler Units [\$1,497,600]	1,497,600					
6	High School	Masonry / Building Envelope Phase 1	852,800					
7	High School	Roof Restore Areas (1996) a2, a3, a4, a5, a6	445,536					
8	High School	Roof Restore Areas c1-c3,c4, - c8, 2, 3, 5, 8, 9, 10	1,877,000					
9	High School	Chiller Replacement	1,871,752					
10	Jefferson	Roof Restore Areas A- E, H,G, F	695,700					
11	Wescosville	Masonry	86,632					
12	High School	Boiler Replacements		2,600,000				
13	High School	Pavement Resurfacing Student Lot and Lots A, B, and C		445,536				
14	High School	Roof Restore Areas d, e1, e2, 7a		317,000				
15	High School	Chiller Replacement		1,571,752				
16	Lincoln	Emergency Generator and Transfer Switches		309,400				
17	LMMS	Roof Restore Areas H, I, K, L, M, N, R [\$1,175,000]		1,175,000				
18	Shoemaker	Playground Equipment and All Inclusive Design		297,024				
19	Eyer	LED Lighting and Controls [\$1,487,200]			1,487,200			
20	Eyer	Roof Restore Areas D, E, F [\$726,000]			726,000			
21	High School	Air Handling Units ERUF1 & ERUH1 Replacements			928,200			
22	High School	Emergency Generator and Transfer Switches			433,160			
23	High School	Masonry / Building Envelope Phase 2			750,000			
24	High School	Pavement Resurfacing Lots J & K			396,032			
25	High School	Pavement Resurfacing Lots E, G and H			643,552			
26	High School	Roof Restore Areas b1, b8			1,563,000			
27	Macungie	Boiler Replacement			371,280			
28	Willow Lane	Playground Equipment and All Inclusive Design			297,024			
29	Alburtis	Playground Equipment and All Inclusive Design				238,000		
30	Alburtis	Roof Restore Areas A - F				1,139,000		
31	Eyer	AHU Rooftop Units and DDC Controls [\$3,380,000]				3,380,000		
32	High School	Air Handling Unit RTUJ1 Replacement				327,964		
33	High School	Memorial Field Turf Replacement				831,667		
34	High School	Roof Restore Areas L1 - L4, K-1				780,000		
35	Lincoln	Playground Equipment and All Inclusive Design				226,100		
36	LMMS	Chiller #1 & #2 Replacement [\$1,381,908]				1,381,908		
37	Macungie	Generator				309,400		
38	High School	Auditorium Lighting					315,588	
39	High School	Replacement of Clock and Public Announcement Systems					1,200,000	
40	High School	Roof Restore Area J, J6					1,334,000	
41	High School	Rooftop HVAC Equipment Serving Science Labs (400's)					284,648	
42	Jefferson	Generator					309,400	
43	Jefferson	Playground Equipment and All Inclusive Design					260,888	
44	LMMS	Domestic Water Softener [\$105,196]					105,196	
45	LMMS	LED Lighting upgrades [\$1,352,000]					1,352,000	
46	LMMS	Masonry [\$123,760]					123,760	
47	Shoemaker	Generator					309,400	
48	Wescosville	Roof Restore Areas I, J, I					556,920	
49	Wescosville	Playground Equipment and All Inclusive Design					272,272	
50	Willow Lane	Pavement Resurfacing					272,272	
51								
52	<u>Assumptions:</u>							
53	Future year increases are based upon current construction index inflation rates.							
54								
55	<b>Year Totals</b>		<b>\$7,805,480</b>	<b>\$6,715,712</b>	<b>\$7,595,448</b>	<b>\$8,614,039</b>	<b>\$6,696,344</b>	



East Penn School District  
Long Range Fiscal and Capital Plan

	A	B	C	D	E	F	G	H
1	<b>Capital Projects Plan 2034-35 through 2035-36</b>							
2								
3	<b>Building</b>	<b>Proposed Project</b>	<b>2034-35</b>	<b>2035-36</b>				
4	High School	LED Lighting and Controls	2,328,000					
5	High School	Replace Uni Vents Phase One	2,475,200					
6	High School	Roof Restore Area a7	243,000					
7	High School	Roof Restore Area K	433,160					
8	High School	Rooftop HVAC Equipment Serving Board Room	185,640					
9	LMMS	Boiler Replacement [\$468,000]	468,000					
10	EPSD Stadium	Maintenance Bldg Roof, Concession Stand, Bleachers, Track Resurface		2,500,000				
11	EPSD Stadium	Turf Replacement		980,000				
12	High School	Replace Uni Vents Phase Two		3,328,000				
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52	<u>Assumptions:</u>							
53	Future year increases are based upon current construction index inflation rates.							
54								
55	<b>Year Totals</b>		<b>\$6,133,000</b>	<b>\$6,808,000</b>				

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## Summary of General and Capital Reserve Funds

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This section offers a streamlined overview of the General Fund and Capital Reserve Fund, highlighting their interplay as contributions to the Capital Reserve Fund are sourced from the General Fund. It details the evolution of fund balances across the plan's timeline, underscoring the significance of transfers of funds in maintaining fiscal health and supporting capital projects.

The alternative to these transfers would necessitate external financing through bonds or loans, burdening the district with additional interest and borrowing fees. Given the district's aging infrastructure, proactive capital planning is essential. Significant transfers were made to bolster the Capital Reserve during fiscal years 2018-19 (\$3 million), 2020-21 (\$10 million), 2021-22 (\$6 million), and 2022-23 (\$1.8 million), in accordance with Pennsylvania's Municipal Code, earmarking substantial reserves for future capital projects and addressing potential cost surges in planned upgrades.

The district's strategy has been to annually increase contributions to the Capital Reserve Fund, aligning with savings from diminishing debt service expenses. This approach aimed to:

- 1) Enhance the fund's capacity for forthcoming capital expenditures and the maintenance of infrastructure.
- 2) Ensure funds previously designated for debt repayments continue to support infrastructure, avoiding their diversion to operational costs – a measure temporarily adopted in 2020-2021 due to the pandemic's financial impacts.
- 3) Strategically prepare for upcoming debt financing necessities, safeguarding the ability to manage new or additional debt payments within the operating budget.

Beginning in the 2024–2025 fiscal year, the District initiated a millage phase-in plan to support the K–8 Realignment Plan. As the realignment plan continues to evolve, this Long Range Fiscal and Capital Plan has been updated to demonstrate how the associated costs may be funded. The most recent millage phase-in study is included in the Supplemental Information section on page 50. Key elements of the phase-in plan—debt service, personnel, transportation, and interest earnings—are fully integrated into the relevant sections of this document and clearly labeled.

**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			2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
4			Actual	Actual	Actual	Actual	Actual	Budget	Revised
5	<b>General Fund</b>	Beginning Fund Balance	\$ 15,771,567	\$ 17,719,387	\$ 17,210,218	\$ 23,546,327	\$ 25,845,904	\$ 27,613,702	\$ 26,278,837
6		Revenue	150,253,162	154,044,406	170,427,679	172,731,885	178,235,461	185,242,064	188,263,574
7		Revenue and Fund Balance	166,024,729	171,763,793	187,637,897	196,278,212	204,081,365	212,855,766	214,542,411
8		Expenditures (Excluding Transfers)	145,506,329	143,416,723	155,891,570	165,574,352	173,338,328	194,340,923	186,165,626
9		Transfer to Capital Reserve Fund	2,799,013	11,240,000	8,200,000	4,857,957	4,464,200	2,295,100	2,295,100
10		Budgetary Reserve	-	-	-	-	-	(9,380,000)	-
11		Anticipated Expenditures	148,305,342	154,656,723	164,091,570	170,432,309	177,802,528	187,256,023	188,460,726
12		Prior Period Adjustment	-	2	-	103,148	-	-	-
13		Ending Fund Balance	\$ 17,719,387	\$ 17,107,070	\$ 23,546,327	\$ 25,845,903	\$ 26,278,837	\$ 25,599,743	\$ 26,081,685
14									
15	<b>Capital Reserve Fund</b>	Beginning Fund Balance	\$ 3,755,229	\$ 3,722,480	\$ 13,070,664	\$ 18,768,286	\$ 18,724,596	\$ 16,720,755	\$ 17,003,479
16		Revenue							
17		GF Transfer	2,659,013	11,100,000	8,060,000	2,756,000	4,324,200	2,155,100	2,155,100
18		GF Transfer - LVHN Trainer Savings	40,000	40,000	40,000	40,000	40,000	40,000	40,000
19		GF Transfer - LVHN Contribution (until 2027-28)	100,000	100,000	100,000	100,000	100,000	100,000	100,000
20		GF Transfer - Sale of Property	-	-	-	154,500	-	-	-
21		GF Transfer - Other	-	-	-	1,807,457	-	-	-
22		Interest (Estimated at 4.00% for future years)	54,051	1,505	18,607	628,068	818,690	668,830	668,830
23		Total Revenue	2,853,064	11,241,505	8,218,607	5,486,025	5,282,890	2,963,930	2,963,930
24		Expense							
25		Annual Capital Projects	2,885,813	1,893,321	2,520,985	5,529,715	7,004,007	9,048,080	8,859,926
26		Total Expense	2,885,813	1,893,321	2,520,985	5,529,715	7,004,007	9,048,080	8,859,926
27		Ending Balance	\$ 3,722,480	\$ 13,070,664	\$ 18,768,286	\$ 18,724,596	\$ 17,003,479	\$ 10,636,605	\$ 11,107,483
28									
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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>Summary of General Fund and Capital Funds - Projected</b>								
2									
3			2024-25	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
4			Budget	Revised	Proposed	Projected	Projected	Projected	Projected
5	<b>General Fund</b>	Beginning Fund Balance	\$ 27,613,702	\$ 26,278,837	\$ 26,081,685	\$ 24,862,685	\$ 28,889,703	\$ 31,048,484	\$ 32,073,338
6		Revenue	185,242,064	188,263,574	195,065,159	203,988,188	214,697,981	226,451,319	234,130,027
7		Revenue and Fund Balance	212,855,766	214,542,411	221,146,844	228,850,873	243,587,685	257,499,803	266,203,365
8		Expenditures (Excluding Transfers)	194,340,923	186,165,626	198,518,359	209,927,228	223,132,561	236,597,258	247,402,395
9		Transfer to Capital Reserve Fund	2,295,100	2,295,100	7,580,000	-	-	-	-
10		Budgetary Reserve	(9,380,000)	-	(9,814,200)	(9,966,058)	(10,593,360)	(11,170,793)	(11,680,536)
11		Anticipated Expenditures	187,256,023	188,460,726	196,284,159	199,961,170	212,539,201	225,426,465	235,721,858
12		Prior Period Adjustment							
13		Ending Fund Balance	\$ 25,599,743	\$ 26,081,685	\$ 24,862,685	\$ 28,889,703	\$ 31,048,484	\$ 32,073,338	\$ 30,481,507
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27									
28	<b>Capital Reserve Fund</b>	Beginning Fund Balance	\$ 16,720,755	\$ 17,003,479	\$ 11,107,483	\$ 11,176,790	\$ 11,623,862	\$ 12,088,816	\$ 12,572,369
29		Revenue							
30		GF Transfer	2,155,100	2,155,100	7,440,000	(140,000)	(140,000)	-	-
31		GF Transfer - LVHN Trainer Savings	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	-	-
33		GF Transfer - Sale of Property	-	-	-	-	-	-	-
34		GF Transfer - Other	-	-	-	-	-	-	-
35		Interest (Estimated at 4.00% for future years)	668,830	668,830	444,299	447,072	464,954	483,553	502,895
36		Total Revenue	2,963,930	2,963,930	8,024,299	447,072	464,954	483,553	\$ 502,895
37		Expense							
38		Annual Capital Projects	9,048,080	8,859,926	7,954,992	-	-	-	-
39		Total Expense	9,048,080	8,859,926	7,954,992	-	-	-	-
40		Ending Balance	\$ 10,636,605	\$ 11,107,483	\$ 11,176,790	\$ 11,623,862	\$ 12,088,816	\$ 12,572,369	\$ 13,075,264
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## **Evaluation of Combined Fund Balance and Capital Reserve Contribution Targets**

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The "Evaluation of Combined Fund Balance Target" section calculates the Total Fund Balance Target as two months' worth of General Fund expenditures, a guideline recommended by the Government Finance Officers Association (GFOA) for general-purpose governments, including school districts. This target suggests maintaining a minimum fund balance equivalent to two months of operational expenses to ensure financial stability. By combining the ending balances of both the General Fund and Capital Reserve Fund, the sum can be compared to the Total Fund Balance Target, providing insight into whether the district's reserves are above or below the recommended level.

This comparison serves as a valuable tool for assessing the district's financial health over time, indicating whether reserves are strengthening or depleting. It's important to understand that a shortfall in the Total Fund Balance Target relative to the Total Ending Fund Balance is not inherently negative. Other significant environmental and economic factors must also be taken into account, acknowledging that the Total Fund Balance Target serves as a benchmark rather than a strict mandate.

Additionally, the "Evaluation of the Annual Capital Reserve Contribution Target" aims to guide the annual financial support from the General Fund to the Capital Reserve Fund. By committing to set aside annually two percent of the property insurance's appraisal value of the physical plant, a strategic approach to funding is employed. This methodology ensures that over a 50-year period, funds are accumulated corresponding to the total value of the physical plant, dedicated to addressing ongoing and future capital expenditure needs. This forward-thinking strategy underscores the commitment to maintaining and enhancing the district's infrastructure, safeguarding its future financial and operational integrity.

**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		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
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	\$ 148,305,342	\$ 154,656,723	\$ 164,091,570	\$ 170,432,309	\$ 177,802,528	\$ 196,636,023	\$ 188,460,726
10								
11	Two (2) Months of General Fund Expenditures,							
12	i.e. "Total Fund Balance Target"	\$ 24,717,557	\$ 25,776,120	\$ 27,348,595	\$ 28,405,385	\$ 29,633,755	\$ 32,772,671	\$ 31,410,121
13								
14	General Fund - Ending Fund Balance	17,719,387	17,210,218	23,546,327	25,845,904	26,278,837	25,599,743	26,081,685
15								
16	Capital Reserve Fund - Ending Fund Balance	3,722,480	13,070,664	18,768,286	18,724,596	17,003,479	10,636,605	11,107,483
17								
18	Total Ending Fund Balance	\$ 21,441,867	\$ 30,280,882	\$ 42,314,613	\$ 44,570,500	\$ 43,282,316	\$ 36,236,348	\$ 37,189,168
19								
20	Total Ending Fund Balance expressed as a							
21	number of months of General Fund Expenditures	1.73	2.35	3.09	3.14	2.92	2.21	2.37
22								
23	Excess (Deficit) of Total Fund Balance Target to							
24	Total Ending Fund Balance	\$ (3,275,690)	\$ 4,504,762	\$ 14,966,018	\$ 16,165,115	\$ 13,648,561	\$ 3,463,678	\$ 5,779,047
25								
26								
27	<b>Evaluation of the Annual Capital Reserve Contribution Target</b>							
28								
29								
30	Property Insurance Physical Plant Appraisal Value	\$ 315,200,054	\$ 324,348,948	\$ 333,698,085	\$ 360,074,153	\$ 388,537,965	\$ 407,964,863	\$ 407,964,863
31								
32	2% of Property Insurance Physical Plant Appraisal Value							
33	i.e. "Annual Contribution Target"	6,304,001	6,486,979	6,673,962	7,201,483	7,770,759	8,159,297	8,159,297
34								
35	Annual Contribution to Capital Reserve Fund	2,659,013	11,100,000	8,060,000	2,756,000	4,324,200	2,155,100	2,155,100
36								
37	Excess / (Deficit) of Annual Contribution to							
38	Capital Reserve Fund to Annual Contribution Target	\$ (3,644,988)	\$ 4,613,021	\$ 1,386,038	\$ (4,445,483)	\$ (3,446,559)	\$ (6,004,197)	\$ (6,004,197)
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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		2024-25	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
5	Description	Budget	Revised	Proposed	Projected	Projected	Projected	Projected
6								
7	<b>Evaluation of Combined Fund Balance Target</b>							
8								
9	Total Annual General Fund Expenditures	\$ 196,636,023	\$ 188,460,726	\$ 206,098,359	\$ 209,927,228	\$ 223,132,561	\$ 236,597,258	\$ 247,402,395
10								
11	Two (2) Months of General Fund Expenditures,							
12	i.e. "Total Fund Balance Target"	\$ 32,772,671	\$ 31,410,121	\$ 34,349,727	\$ 34,987,871	\$ 37,188,760	\$ 39,432,876	\$ 41,233,732
13								
14	General Fund - Ending Fund Balance	25,599,743	26,081,685	24,862,685	28,889,703	31,048,484	32,073,338	30,481,507
15								
16	Capital Reserve Fund - Ending Fund Balance	10,636,605	11,107,483	11,176,790	11,623,862	12,088,816	12,572,369	13,075,264
17								
18	Total Ending Fund Balance	\$ 36,236,348	\$ 37,189,168	\$ 36,039,475	\$ 40,513,565	\$ 43,137,301	\$ 44,645,707	\$ 43,556,770
19								
20	Total Ending Fund Balance expressed as a							
21	number of months of General Fund Expenditures	2.21	2.37	2.10	2.32	2.32	2.26	2.11
22								
23	Excess (Deficit) of Total Fund Balance Target to							
24	Total Ending Fund Balance	\$ 3,463,678	\$ 5,779,047	\$ 1,689,749	\$ 5,525,694	\$ 5,948,540	\$ 5,212,830	\$ 2,323,038
25								
26								
27	<b>Evaluation of the Annual Capital Reserve Contribution Target</b>							
28								
29								
30	Property Insurance Physical Plant Appraisal Value	\$ 407,964,863	\$ 407,964,863	\$ 428,363,106	\$ 445,032,612	\$ 462,350,803	\$ 480,342,920	\$ 499,035,191
31								
32	2% of Property Insurance Physical Plant Appraisal Value							
33	i.e. "Annual Contribution Target"	8,159,297	8,159,297	8,567,262	8,900,652	9,247,016	9,606,858	9,980,704
34								
35	Annual Contribution to Capital Reserve Fund	2,155,100	2,155,100	7,440,000	(140,000)	(140,000)	-	-
36								
37	Excess / (Deficit) of Annual Contribution to							
38	Capital Reserve Fund to Annual Contribution Target	\$ (6,004,197)	\$ (6,004,197)	\$ (1,127,262)	\$ (9,040,652)	\$ (9,387,016)	\$ (9,606,858)	\$ (9,980,704)
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## Technology Plan

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The district has made significant investments in technology equipment and infrastructure, underscoring the critical role technology plays in enhancing educational outcomes and operational efficiency. Ongoing investments are essential to ensure that students and staff have access to modern educational tools and resources. This commitment not only supports the delivery of educational content, but also underpins the infrastructure necessary for effective communication, data management, facilities automation systems, and security.

The Technology Plan offers a detailed forecast of anticipated costs for student and staff devices, educational technology, and network infrastructure. Updated annually by the Director of Technology, the plan evaluates the lifecycle of the district's technology assets, adjusting for equipment age, end-of-life support, and evolving needs. It is a dynamic document, responsive to the changing landscape of technology in education.

Furthermore, the Technology Plan outlines a funding strategy for substantial infrastructure investments, utilizing a committed fund balance. Annual allocations ensure that funds are available when needed, demonstrating a strategic approach to financial planning for technology investments.



East Penn School District  
Long Range Fiscal and Capital Plan

	A	B	C	D
1	Long Range Technology Plan - Page 1			
2				
3	<u>Year</u>	<u>Equipment</u>	<u>Cost</u>	<u>Description</u>
4				
5	24-25	K-5 iPads	\$ 302,100	Lease payment (2022-2025)
6	24-25	CBs for Grades 6 & 9	665,000	Estimate (one time payment)
7	24-25	MacBook Air lease (Staff)	177,158	Lease Payment (2025-2028) start of new lease
8		<b>Student/Faculty devices</b>	<b>\$ 1,144,258</b>	
9				
10	24-25	MS Art	\$ 35,000	iPads, Apple Pencils (60)
11	24-25	EHS TV Studio iMacs	6,400	4 iMacs
12	24-25	Microsoft Office Licensing	45,000	Perpetual Microsoft Office Licensing for Faculty MacBook Airs
13		<b>Other Educational Technology</b>	<b>\$ 86,400</b>	
14				
15	24-25	Wireless Infrastructure Refresh	\$ 914,200	District-wide wireless network infrastructure replacement, Wireless controllers, access points, install, and licensing
16		<b>Network Infrastructure</b>	<b>\$ 914,200</b>	
17				
18				
19	25-26	K-5 iPads	\$ 302,100	Lease payment (2022-2025)
20	25-26	CBs for Grades 6 & 9	665,000	Estimate (one time payment)
21	25-26	MacBook Air lease (Staff)	177,158	Lease Payment (2025-2028)
22		<b>Student/Faculty devices</b>	<b>\$ 1,144,258</b>	
23				
24	25-26	MacBook Lab	\$ 70,000	Tech Ed EHS (31) (including 1 teacher device)
25	26-27	iPad keyboards	112,000	Keyboards for grades 2-5
26		<b>Other Educational Technology</b>	<b>\$ 182,000</b>	
27				
28	25-26	Wired Infrastructure Refresh	\$ 1,163,800	District-wide Power-over-Ethernet (POE) switching, access switching and power infrastructure replacement
29		<b>Network Infrastructure</b>	<b>\$ 1,163,800</b>	
30				
31				
32	26-27	K-5 iPads	\$ 365,400	Estimate Lease Payment (2026-2029) start of new lease
33	26-27	CBs for Grades 6 & 9	665,000	Estimate (one time payment)
34	26-27	MacBook Air lease (Staff)	177,158	Lease Payment (2025-2028)
35		<b>Student/Faculty devices</b>	<b>\$ 1,207,558</b>	
36				
37	26-27	Computer Science Labs	\$ 60,000	2 Labs EHS (63)
38	26-27	iPad cases	140,000	Cases for Elementary iPads
39		<b>Other Educational Technology</b>	<b>\$ 200,000</b>	
40				
41	26-27	Server Infrastructure Refresh	\$ 300,000	Replace District server infrastructure and software licensing
42		<b>Network Infrastructure</b>	<b>\$ 300,000</b>	
43				
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East Penn School District  
Long Range Fiscal and Capital Plan

	A	B	C	D
	Long Range Technology Plan - Page 2			
1				
2				
3	<u>Year</u>	<u>Equipment</u>	<u>Cost</u>	<u>Description</u>
4				
5	27-28	K-5 iPads	\$ 365,400	Estimate Lease Payment (2026-2029)
6	27-28	CBs for Grades 6 & 9	665,000	Estimate (one time payment)
7	27-28	MacBook Air lease (Staff)	177,158	Lease Payment (2025-2028)
8		<b>Student/Faculty devices</b>	<b>\$ 1,207,558</b>	
9				
10	27-28	EHS PLTW Labs (2)	\$ 140,000	Upgrade 2 of the labs to meet PLTW requirements (including 4 teacher devices)
11	27-28	EHS Business Labs (3)	105,000	Upgrade 3 labs to meet software/security upgrades
12	27-28	Windows Devices	25,000	Refresh for Windows users due to age of devices and safety/security
13	27-28	Docking Stations	78,000	
14	27-28	Stinger Refresh (EHS)	18,000	8 iMacs
15	27-28	MS Tech Ed Labs (Eyer)	62,000	2 labs
16	27-28	Tech Ed Production Lab	14,000	Update with 6 iMacs
17		<b>Other Educational Technology</b>	<b>\$ 442,000</b>	
18				
19	27-28	Core Switch Refresh	\$ 47,100	Replace core switch
20	27-28	Backup Server Refresh	47,100	Replace backup server
21		<b>Network Infrastructure</b>	<b>\$ 94,200</b>	
22				
23				
24	28-29	K-5 iPads	\$ 365,400	Estimate Lease Payment (2026-2029)
25	28-29	CBs for Grades 6 & 9	665,000	Estimate (one time payment)
26	28-29	MacBook Air lease (Staff)	205,000	Estimate Lease Payment (2028-2031) start of new lease
27		<b>Student/Faculty devices</b>	<b>\$ 1,235,400</b>	
28				
29	28-29	MacBook Labs	\$ 155,000	Tech Ed EHS (62) (including 2 teacher devices)
30	28-29	EHS & MS Tech Ed Labs	62,000	Windows devices refresh (61)
31		<b>Other Educational Technology</b>	<b>\$ 217,000</b>	
32				
33	28-29	Firewall Refresh	\$ 182,000	Network edge device performing district-wide security services.
34		<b>Network Infrastructure</b>	<b>\$ 182,000</b>	
35				
36				
37	29-30	K-5 iPads	\$ 365,400	Estimate Lease payment (2026-2029)
38	29-30	CBs for Grades 6 & 9	665,000	Estimate (one time payment)
39	29-30	MacBook Air lease (Staff)	205,000	Estimate Lease Payment (2028-2031)
40		<b>Student/Faculty devices</b>	<b>\$ 1,235,400</b>	
41				
42	29-30	MS Art	\$ 36,000	iPads, Apple Pencils (60)
43	29-30	EHS TV Studio iMacs	7,000	4 iMacs
44	29-30	Microsoft Office Licensing	47,000	Perpetual Microsoft Office Licensing for MacBook Airs
45		<b>Other Educational Technology</b>	<b>\$ 90,000</b>	
46				
47	29-30	Wireless Infrastructure Refresh	\$ 1,051,300	District-wide wireless network infrastructure replacement, Wireless controllers, access points, install, and licensing
48		<b>Network Infrastructure</b>	<b>\$ 1,051,300</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
1	<b>Technology Infrastructure Plan 2024-25 through 2033-34</b>										
2											
3	<b>Proposed Project</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>	<b>2033-34</b>
4											
5	Wireless Infrastructure Refresh	914,200									
6											
7											
8	Wired Infrastructure Refresh		1,163,800								
9											
10											
11	Server Infrastructure Refresh			300,000							
12											
13											
14	Core Switch and Backup Server Refresh				94,200						
15											
16											
17	Firewall Refresh					182,000					
18											
19											
20	Wireless Infrastructure Refresh						1,051,300				
21											
22											
23	No Projects							-			
24											
25											
26	Server Infrastructure Refresh								310,000		
27											
28											
29	Wired Infrastructure and Backup Server Refresh									1,463,300	
30											
31											
32	Projects not identified yet										-
33											
34		\$ 914,200	\$ 1,163,800	\$ 300,000	\$ 94,200	\$ 182,000	\$ 1,051,300	\$ -	\$ 310,000	\$ 1,463,300	\$ -
35											
36											
37											
38		<u>Committed Fund Balance Calculation:</u>									
39											
40		<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>	<u>2030-31</u>	<u>2031-32</u>	<u>2032-33</u>	<u>2033-34</u>
41	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	\$ 1,471,200
42											
43	Additions	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000
44											
45	Deletions	<u>914,200</u>	<u>1,163,800</u>	<u>300,000</u>	<u>94,200</u>	<u>182,000</u>	<u>1,051,300</u>	<u>-</u>	<u>310,000</u>	<u>1,463,300</u>	<u>-</u>
46											
47	Ending Balance	\$ 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	\$ 2,021,200
48											
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## Scenario Analysis of Various Tax Rate Increases

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This analysis explores the long-term effects of different real estate tax increase scenarios on the East Penn School District's finances, focusing on the 2025-26 fiscal year and beyond. Three main scenarios are examined:

**Scenario 1:** A 0% real estate tax rate increase for 2025-26.

**Scenario 2:** A 2.00% real estate tax rate increase for 2025-26.

**Scenario 3:** A 3.00% real estate tax rate increase for 2025-26.

Each scenario is further dissected into three iterations, labeled "a" through "c", creating a total of nine distinct outcomes:

**Iteration "a"** assesses the implications of maintaining a 0% real estate tax rate increase in all subsequent years.

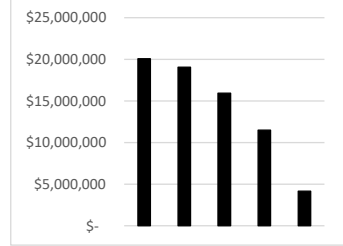
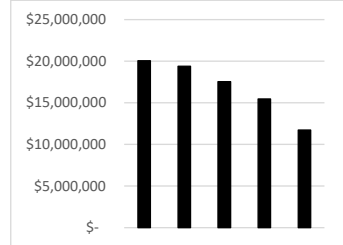
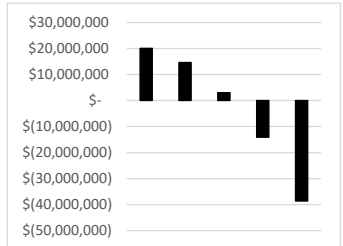
**Iteration "b"** calculates the average tax rate increase percentage needed in subsequent years to achieve a 5% fund balance by the 2029-30 fiscal year.

**Iteration "c"** evaluates the effects of applying the maximum anticipated increase under Act 1 for future years.

To understand the comprehensive impact of these scenarios and iterations, it's recommended to focus on the "Act 1 Index Utilized" and "Ending Fund Balance" rows within the detailed calculations. These key metrics provide insight into how each combination of scenario and iteration influences the district's financial stability and ability to maintain an adequate fund balance over time. These results can also be used to assess the sustainability of each tax scenario and its alignment with fiscal targets.

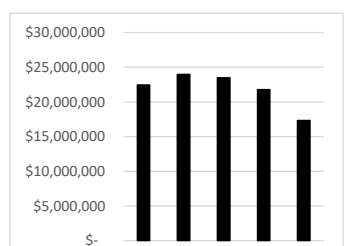
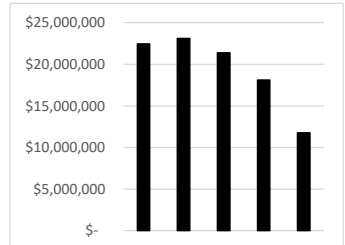
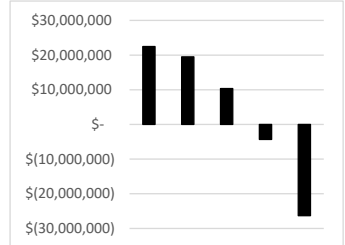
**East Penn School District**  
**Long Range Fiscal and Capital Plan**

	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>	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	Ending Fund Balance
4		Budget	Revised	Proposed	Projected	Projected	Projected	Projected	2025-26 through 2029-30
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	\$ 27,613,702	\$ 26,278,837	\$ 26,081,685	\$ 20,054,589	\$ 14,665,386	\$ 3,057,896	\$ (14,132,041)	
9	Total Revenues	185,242,064	188,263,574	190,257,063	194,571,967	200,931,710	208,236,528	211,231,094	
10	Revenues + Fund Balance	212,855,766	214,542,411	216,338,748	214,626,556	215,597,097	211,294,424	197,099,053	
11	Total Expenditures	(196,636,023)	(188,460,726)	(206,098,359)	(209,927,228)	(223,132,561)	(236,597,258)	(247,402,395)	
12	Less: Budgetary Reserve	9,380,000	-	9,814,200	9,966,058	10,593,360	11,170,793	11,680,536	
13									
14	Ending Fund Balance	\$ 25,599,743	\$ 26,081,685	\$ 20,054,589	\$ 14,665,386	\$ 3,057,896	\$ (14,132,041)	\$ (38,622,805)	
15									
16	<i>Scenario 1a demonstrates the impact of a 0% tax increase for 2025-26 and a 0% tax increase in subsequent years.</i>								
17									
18									
19	<b>Scenario 1b</b>	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	Ending Fund Balance
20		Budget	Revised	Proposed	Projected	Projected	Projected	Projected	2025-26 through 2029-30
21									
22	Act 1 Index Utilized (Real Estate Tax Rate Increase)			0.00%	3.89%	3.89%	3.89%	3.89%	
23									
24	Beginning Fund Balance	\$ 27,613,702	\$ 26,278,837	\$ 26,081,685	\$ 20,054,589	\$ 19,397,816	\$ 17,551,246	\$ 15,462,876	
25	Total Revenues	185,242,064	188,263,574	190,257,063	199,304,397	210,692,630	223,338,095	232,001,497	
26	Revenues + Fund Balance	212,855,766	214,542,411	216,338,748	219,358,986	230,090,447	240,889,341	247,464,373	
27	Total Expenditures	(196,636,023)	(188,460,726)	(206,098,359)	(209,927,228)	(223,132,561)	(236,597,258)	(247,402,395)	
28	Less: Budgetary Reserve	9,380,000	-	9,814,200	9,966,058	10,593,360	11,170,793	11,680,536	
29									
30	Ending Fund Balance	\$ 25,599,743	\$ 26,081,685	\$ 20,054,589	\$ 19,397,816	\$ 17,551,246	\$ 15,462,876	\$ 11,742,515	
31									
32	<i>Scenario 1b demonstrates the impact of a 0% tax increase for 2025-26 and a 3.89% tax increase in subsequent years (to achieve a 5% fund balance in 2029-30).</i>								
33									
34									
35	<b>Scenario 1c</b>	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	Ending Fund Balance
36		Budget	Revised	Proposed	Projected	Projected	Projected	Projected	2025-26 through 2029-30
37									
38	Act 1 Index Utilized (Real Estate Tax Rate Increase)			0.00%	3.60%	3.20%	3.10%	3.10%	
39									
40	Beginning Fund Balance	\$ 27,613,702	\$ 26,278,837	\$ 26,081,685	\$ 20,054,589	\$ 19,042,869	\$ 15,941,039	\$ 11,479,531	
41	Total Revenues	185,242,064	188,263,574	190,257,063	198,949,450	209,437,370	220,964,957	228,407,991	
42	Revenues + Fund Balance	212,855,766	214,542,411	216,338,748	219,004,039	228,480,240	236,905,996	239,887,522	
43	Total Expenditures	(196,636,023)	(188,460,726)	(206,098,359)	(209,927,228)	(223,132,561)	(236,597,258)	(247,402,395)	
44	Less: Budgetary Reserve	9,380,000	-	9,814,200	9,966,058	10,593,360	11,170,793	11,680,536	
45									
46	Ending Fund Balance	\$ 25,599,743	\$ 26,081,685	\$ 20,054,589	\$ 19,042,869	\$ 15,941,039	\$ 11,479,531	\$ 4,165,664	
47									
48	<i>Scenario 1c demonstrates the impact of a 0% tax increase for 2025-26 and the maximum anticipated increase under Act 1 in subsequent years.</i>								
49									
50									



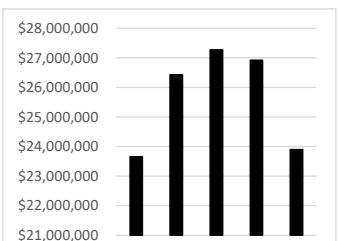
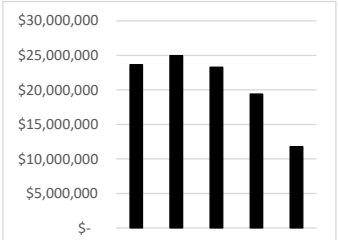
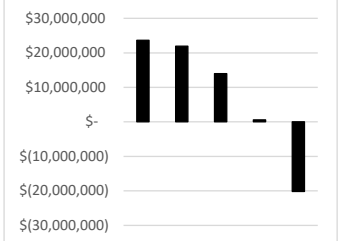
**East Penn School District**  
**Long Range Fiscal and Capital Plan**

	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>	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	Ending Fund Balance
54		Budget	Revised	Proposed	Projected	Projected	Projected	Projected	2025-26 through 2029-30
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	\$ 27,613,702	\$ 26,278,837	\$ 26,081,685	\$ 22,458,637	\$ 19,501,369	\$ 10,354,024	\$ (4,347,230)	
59	Total Revenues	185,242,064	188,263,574	192,661,111	197,003,902	203,391,855	210,725,211	213,748,646	
60	Revenues + Fund Balance	212,855,766	214,542,411	218,742,796	219,462,539	222,893,225	221,079,235	209,401,416	
61	Total Expenditures	(196,636,023)	(188,460,726)	(206,098,359)	(209,927,228)	(223,132,561)	(236,597,258)	(247,402,395)	
62	Less: Budgetary Reserve	9,380,000	-	9,814,200	9,966,058	10,593,360	11,170,793	11,680,536	
63									
64	Ending Fund Balance	\$ 25,599,743	\$ 26,081,685	\$ 22,458,637	\$ 19,501,369	\$ 10,354,024	\$ (4,347,230)	\$ (26,320,442)	
65									
66	Scenario 2a demonstrates the impact of a 2% tax increase for 2025-26 and a 0% tax increase in subsequent years.								
67									
68									
69	<b>Scenario 2b</b>	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	Ending Fund Balance
70		Budget	Revised	Proposed	Projected	Projected	Projected	Projected	2025-26 through 2029-30
71									
72	Act 1 Index Utilized (Real Estate Tax Rate Increase)			2.00%	2.91%	2.91%	2.91%	2.91%	
73									
74	Beginning Fund Balance	\$ 27,613,702	\$ 26,278,837	\$ 26,081,685	\$ 22,458,637	\$ 23,116,267	\$ 21,389,190	\$ 18,112,177	
75	Total Revenues	185,242,064	188,263,574	192,661,111	200,618,800	210,812,123	222,149,452	229,384,442	
76	Revenues + Fund Balance	212,855,766	214,542,411	218,742,796	223,077,437	233,928,391	243,538,642	247,496,619	
77	Total Expenditures	(196,636,023)	(188,460,726)	(206,098,359)	(209,927,228)	(223,132,561)	(236,597,258)	(247,402,395)	
78	Less: Budgetary Reserve	9,380,000	-	9,814,200	9,966,058	10,593,360	11,170,793	11,680,536	
79									
80	Ending Fund Balance	\$ 25,599,743	\$ 26,081,685	\$ 22,458,637	\$ 23,116,267	\$ 21,389,190	\$ 18,112,177	\$ 11,774,761	
81									
82	Scenario 2b demonstrates the impact of a 2% tax increase for 2025-26 and a 2.91% tax increase in subsequent years (to achieve a 5% fund balance in 2029-30).								
83									
84									
85	<b>Scenario 2c</b>	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	Ending Fund Balance
86		Budget	Revised	Proposed	Projected	Projected	Projected	Projected	2025-26 through 2029-30
87									
88	Act 1 Index Utilized (Real Estate Tax Rate Increase)			2.00%	3.60%	3.20%	3.10%	3.10%	
89									
90	Beginning Fund Balance	\$ 27,613,702	\$ 26,278,837	\$ 26,081,685	\$ 22,458,637	\$ 23,966,286	\$ 23,495,054	\$ 21,777,023	
91	Total Revenues	185,242,064	188,263,574	192,661,111	201,468,819	212,067,968	223,708,434	231,269,608	
92	Revenues + Fund Balance	212,855,766	214,542,411	218,742,796	223,927,456	236,034,255	247,203,488	253,046,631	
93	Total Expenditures	(196,636,023)	(188,460,726)	(206,098,359)	(209,927,228)	(223,132,561)	(236,597,258)	(247,402,395)	
94	Less: Budgetary Reserve	9,380,000	-	9,814,200	9,966,058	10,593,360	11,170,793	11,680,536	
95									
96	Ending Fund Balance	\$ 25,599,743	\$ 26,081,685	\$ 22,458,637	\$ 23,966,286	\$ 23,495,054	\$ 21,777,023	\$ 17,324,773	
97									
98	Scenario 2c demonstrates the impact of a 2% tax increase for 2025-26 and the maximum anticipated increase under Act 1 in subsequent years.								
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>	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	Ending Fund Balance
104		Budget	Revised	Proposed	Projected	Projected	Projected	Projected	2025-26 through 2029-30
105									
106	Act 1 Index Utilized (Real Estate Tax Rate Increase)			3.00%	0.00%	0.00%	0.00%	0.00%	
107									
108	Beginning Fund Balance	\$ 27,613,702	\$ 26,278,837	\$ 26,081,685	\$ 23,660,661	\$ 21,919,361	\$ 14,002,089	\$ 545,177	
109	Total Revenues	185,242,064	188,263,574	193,863,135	198,219,870	204,621,928	211,969,553	215,007,422	
110	Revenues + Fund Balance	212,855,766	214,542,411	219,944,820	221,880,531	226,541,290	225,971,642	215,552,599	
111	Total Expenditures	(196,636,023)	(188,460,726)	(206,098,359)	(209,927,228)	(223,132,561)	(236,597,258)	(247,402,395)	
112	Less: Budgetary Reserve	9,380,000	-	9,814,200	9,966,058	10,593,360	11,170,793	11,680,536	
113									
114	Ending Fund Balance	\$ 25,599,743	\$ 26,081,685	\$ 23,660,661	\$ 21,919,361	\$ 14,002,089	\$ 545,177	\$ (20,169,259)	
115									
116	<i>Scenario 3a demonstrates the impact of a 3% tax increase for 2025-26 and a 0% tax increase in subsequent years.</i>								
117									
118									
119	<b>Scenario 3b</b>	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	Ending Fund Balance
120		Budget	Revised	Proposed	Projected	Projected	Projected	Projected	2025-26 through 2029-30
121									
122	Act 1 Index Utilized (Real Estate Tax Rate Increase)			3.00%	2.43%	2.43%	2.43%	2.43%	
123									
124	Beginning Fund Balance	\$ 27,613,702	\$ 26,278,837	\$ 26,081,685	\$ 23,660,661	\$ 24,965,649	\$ 23,286,603	\$ 19,411,121	
125	Total Revenues	185,242,064	188,263,574	193,863,135	201,266,158	210,860,154	221,550,983	228,089,101	
126	Revenues + Fund Balance	212,855,766	214,542,411	219,944,820	224,926,819	235,825,804	244,837,586	247,500,222	
127	Total Expenditures	(196,636,023)	(188,460,726)	(206,098,359)	(209,927,228)	(223,132,561)	(236,597,258)	(247,402,395)	
128	Less: Budgetary Reserve	9,380,000	-	9,814,200	9,966,058	10,593,360	11,170,793	11,680,536	
129									
130	Ending Fund Balance	\$ 25,599,743	\$ 26,081,685	\$ 23,660,661	\$ 24,965,649	\$ 23,286,603	\$ 19,411,121	\$ 11,778,364	
131									
132	<i>Scenario 3b demonstrates the impact of a 3% tax increase for 2025-26 and a 2.43% tax increase in subsequent years (to achieve a 5% fund balance in 2029-30).</i>								
133									
134									
135	<b>Scenario 3c</b>	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	Ending Fund Balance
136		Budget	Revised	Proposed	Projected	Projected	Projected	Projected	2025-26 through 2029-30
137									
138	Act 1 Index Utilized (Real Estate Tax Rate Increase)			3.00%	3.60%	3.20%	3.10%	3.10%	
139									
140	Beginning Fund Balance	\$ 27,613,702	\$ 26,278,837	\$ 26,081,685	\$ 23,660,661	\$ 26,427,705	\$ 27,270,894	\$ 26,923,417	
141	Total Revenues	185,242,064	188,263,574	193,863,135	202,728,214	213,382,389	225,078,988	232,699,218	
142	Revenues + Fund Balance	212,855,766	214,542,411	219,944,820	226,388,875	239,810,095	252,349,882	259,622,635	
143	Total Expenditures	(196,636,023)	(188,460,726)	(206,098,359)	(209,927,228)	(223,132,561)	(236,597,258)	(247,402,395)	
144	Less: Budgetary Reserve	9,380,000	-	9,814,200	9,966,058	10,593,360	11,170,793	11,680,536	
145									
146	Ending Fund Balance	\$ 25,599,743	\$ 26,081,685	\$ 23,660,661	\$ 26,427,705	\$ 27,270,894	\$ 26,923,417	\$ 23,900,777	
147									
148	<i>Scenario 3c demonstrates the impact of a 3% tax increase for 2025-26 and the maximum anticipated increase under Act 1 in subsequent years.</i>								
149									
150									



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## Supplemental Information

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The following supplemental tables are included to provide additional financial data:

- Real Estate Tax Impact of Various Percentage Tax Increases and Assessed Values for 2025-26 Budget

This spreadsheet shows the tax impact at millage increases ranging from 2.00% to 4.00% and at real estate assessed values from \$100,000 to \$660,000 including the average residential assessment of \$215,749.

- Real Estate Tax Impact of Long-Range Fiscal and Capital Plan

This spreadsheet shows the real estate tax impact of the long-range plan at millage increases (see the annual rates on the Fund Balance and Millage Impact Calculations sheet) on homes assessed at values ranging from \$100,000 to \$660,000 for each of the years in the plan.

- Current and Proposed Budget Analysis

This spreadsheet compares the 2024-25 budget and estimates with the proposed 2025-26 budget.

- Current Millage Phase-in Plan for K-8 Realignment Plan

On November 13, 2023, the Board of School Directors for the East Penn School District approved "Option 2: K-8 Realignment," as outlined in the Feasibility Study presented on October 23, 2023 and authorized the Administration to proceed with the further planning and evaluation of the proposed plan. This is an updated Millage Phase-in Plan associated with the approved realignment option.



**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 2025-26 Budget</b>												
2													
3													
4		% Increase	Mills	100,000	120,000	140,000	160,000	180,000	200,000	215,749	220,000	240,000	260,000
5													
6	Current Tax Bill		21.0000	\$ 2,100.00	\$ 2,520.00	\$ 2,940.00	\$ 3,360.00	\$ 3,780.00	\$ 4,200.00	\$ 4,530.73	\$ 4,620.00	\$ 5,040.00	\$ 5,460.00
7	2025-26 Tax Bill	4.00%	21.8400	\$ 2,184.00	\$ 2,620.80	\$ 3,057.60	\$ 3,494.40	\$ 3,931.20	\$ 4,368.00	\$ 4,711.96	\$ 4,804.80	\$ 5,241.60	\$ 5,678.40
8	Increase			\$ 84	\$ 101	\$ 118	\$ 134	\$ 151	\$ 168	\$ 181.23	\$ 185	\$ 202	\$ 218
9													
10	Current Tax Bill		21.0000	\$ 2,100.00	\$ 2,520.00	\$ 2,940.00	\$ 3,360.00	\$ 3,780.00	\$ 4,200.00	\$ 4,530.73	\$ 4,620.00	\$ 5,040.00	\$ 5,460.00
11	2025-26 Tax Bill	3.00%	21.6300	\$ 2,163.00	\$ 2,595.60	\$ 3,028.20	\$ 3,460.80	\$ 3,893.40	\$ 4,326.00	\$ 4,666.65	\$ 4,758.60	\$ 5,191.20	\$ 5,623.80
12	Increase			\$ 63	\$ 76	\$ 88	\$ 101	\$ 113	\$ 126	\$ 135.92	\$ 139	\$ 151	\$ 164
13													
14	Current Tax Bill		21.0000	\$ 2,100.00	\$ 2,520.00	\$ 2,940.00	\$ 3,360.00	\$ 3,780.00	\$ 4,200.00	\$ 4,530.73	\$ 4,620.00	\$ 5,040.00	\$ 5,460.00
15	2025-26 Tax Bill	2.00%	21.4200	\$ 2,142.00	\$ 2,570.40	\$ 2,998.80	\$ 3,427.20	\$ 3,855.60	\$ 4,284.00	\$ 4,621.34	\$ 4,712.40	\$ 5,140.80	\$ 5,569.20
16	Increase			\$ 42	\$ 50	\$ 59	\$ 67	\$ 76	\$ 84	\$ 90.61	\$ 92	\$ 101	\$ 109
17													
18	Note: Based on the Lehigh County Property Classification Totals Report Dated 01/27/2025, the average assessed value of a residential property is 215,749.												
19	The increase in the average homeowner's tax bill would be approximately \$181 at the adjusted Act 1 Index of 4%.												
20													
21													
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		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 Tax Bill	4.00%	21.8400	\$ 6,115.20	\$ 6,552.00	\$ 6,988.80	\$ 7,425.60	\$ 7,862.40	\$ 8,299.20	\$ 8,736.00	\$ 9,172.80	\$ 9,609.60	\$ 10,046.40
26	Increase			\$ 235	\$ 252	\$ 269	\$ 286	\$ 302	\$ 319	\$ 336	\$ 353	\$ 370	\$ 386
27													
28	Current Tax Bill		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
29	2025-26 Tax Bill	3.00%	21.6300	\$ 6,056.40	\$ 6,489.00	\$ 6,921.60	\$ 7,354.20	\$ 7,786.80	\$ 8,219.40	\$ 8,652.00	\$ 9,084.60	\$ 9,517.20	\$ 9,949.80
30	Increase			\$ 176	\$ 189	\$ 202	\$ 214	\$ 227	\$ 239	\$ 252	\$ 265	\$ 277	\$ 290
31													
32	Current Tax Bill		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
33	2025-26 Tax Bill	2.00%	21.4200	\$ 5,997.60	\$ 6,426.00	\$ 6,854.40	\$ 7,282.80	\$ 7,711.20	\$ 8,139.60	\$ 8,568.00	\$ 8,996.40	\$ 9,424.80	\$ 9,853.20
34	Increase			\$ 118	\$ 126	\$ 134	\$ 143	\$ 151	\$ 160	\$ 168	\$ 176	\$ 185	\$ 193
35													
36													
37													
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		21.0000	\$ 10,080.00	\$ 10,500.00	\$ 10,920.00	\$ 11,340.00	\$ 11,760.00	\$ 12,180.00	\$ 12,600.00	\$ 13,020.00	\$ 13,440.00	\$ 13,860.00
41	2025-26 Tax Bill	4.00%	21.8400	\$ 10,483.20	\$ 10,920.00	\$ 11,356.80	\$ 11,793.60	\$ 12,230.40	\$ 12,667.20	\$ 13,104.00	\$ 13,540.80	\$ 13,977.60	\$ 14,414.40
42	Increase			\$ 403	\$ 420	\$ 437	\$ 454	\$ 470	\$ 487	\$ 504	\$ 521	\$ 538	\$ 554
43													
44	Current Tax Bill		21.0000	\$ 10,080.00	\$ 10,500.00	\$ 10,920.00	\$ 11,340.00	\$ 11,760.00	\$ 12,180.00	\$ 12,600.00	\$ 13,020.00	\$ 13,440.00	\$ 13,860.00
45	2025-26 Tax Bill	3.00%	21.6300	\$ 10,382.40	\$ 10,815.00	\$ 11,247.60	\$ 11,680.20	\$ 12,112.80	\$ 12,545.40	\$ 12,978.00	\$ 13,410.60	\$ 13,843.20	\$ 14,275.80
46	Increase			\$ 302	\$ 315	\$ 328	\$ 340	\$ 353	\$ 365	\$ 378	\$ 391	\$ 403	\$ 416
47													
48	Current Tax Bill		21.0000	\$ 10,080.00	\$ 10,500.00	\$ 10,920.00	\$ 11,340.00	\$ 11,760.00	\$ 12,180.00	\$ 12,600.00	\$ 13,020.00	\$ 13,440.00	\$ 13,860.00
49	2025-26 Tax Bill	2.00%	21.4200	\$ 10,281.60	\$ 10,710.00	\$ 11,138.40	\$ 11,566.80	\$ 11,995.20	\$ 12,423.60	\$ 12,852.00	\$ 13,280.40	\$ 13,708.80	\$ 14,137.20
50	Increase			\$ 202	\$ 210	\$ 218	\$ 227	\$ 235	\$ 244	\$ 252	\$ 260	\$ 269	\$ 277

**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												
5	Tax Year	Projected Mills	100,000	120,000	140,000	160,000	180,000	200,000	215,749	220,000	240,000	260,000
6												
7	Current Tax Bill	21.0000	\$ 2,100.00	\$ 2,520.00	\$ 2,940.00	\$ 3,360.00	\$ 3,780.00	\$ 4,200.00	\$ 4,530.73	\$ 4,620.00	\$ 5,040.00	\$ 5,460.00
8	2025-26	21.8400	\$ 2,184.00	\$ 2,620.80	\$ 3,057.60	\$ 3,494.40	\$ 3,931.20	\$ 4,368.00	\$ 4,711.96	\$ 4,804.80	\$ 5,241.60	\$ 5,678.40
9	2026-27	22.6262	\$ 2,262.62	\$ 2,715.14	\$ 3,167.67	\$ 3,620.19	\$ 4,072.72	\$ 4,525.24	\$ 4,881.58	\$ 4,977.76	\$ 5,430.29	\$ 5,882.81
10	2027-28	23.3502	\$ 2,335.02	\$ 2,802.02	\$ 3,269.03	\$ 3,736.03	\$ 4,203.04	\$ 4,670.04	\$ 5,037.78	\$ 5,137.04	\$ 5,604.05	\$ 6,071.05
11	2028-29	24.0740	\$ 2,407.40	\$ 2,888.88	\$ 3,370.36	\$ 3,851.84	\$ 4,333.32	\$ 4,814.80	\$ 5,193.94	\$ 5,296.28	\$ 5,777.76	\$ 6,259.24
12	2029-30	24.8202	\$ 2,482.02	\$ 2,978.42	\$ 3,474.83	\$ 3,971.23	\$ 4,467.64	\$ 4,964.04	\$ 5,354.93	\$ 5,460.44	\$ 5,956.85	\$ 6,453.25
13												
14												
15	Note: Based on the Lehigh County Property Classification Totals Report Dated 01/27/2025, the average assessed value of a residential property is 215,749.											
16												
17												
18												
19												
20												
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	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
24	2025-26	21.8400	\$ 6,115.20	\$ 6,552.00	\$ 6,988.80	\$ 7,425.60	\$ 7,862.40	\$ 8,299.20	\$ 8,736.00	\$ 9,172.80	\$ 9,609.60	\$ 10,046.40
25	2026-27	22.6262	\$ 6,335.34	\$ 6,787.86	\$ 7,240.38	\$ 7,692.91	\$ 8,145.43	\$ 8,597.96	\$ 9,050.48	\$ 9,503.00	\$ 9,955.53	\$ 10,408.05
26	2027-28	23.3502	\$ 6,538.06	\$ 7,005.06	\$ 7,472.06	\$ 7,939.07	\$ 8,406.07	\$ 8,873.08	\$ 9,340.08	\$ 9,807.08	\$ 10,274.09	\$ 10,741.09
27	2028-29	24.0740	\$ 6,740.72	\$ 7,222.20	\$ 7,703.68	\$ 8,185.16	\$ 8,666.64	\$ 9,148.12	\$ 9,629.60	\$ 10,111.08	\$ 10,592.56	\$ 11,074.04
28	2029-30	24.8202	\$ 6,949.66	\$ 7,446.06	\$ 7,942.46	\$ 8,438.87	\$ 8,935.27	\$ 9,431.68	\$ 9,928.08	\$ 10,424.48	\$ 10,920.89	\$ 11,417.29
29												
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31												
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34												
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	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
38	2025-26	21.8400	\$ 6,115.20	\$ 6,552.00	\$ 6,988.80	\$ 7,425.60	\$ 7,862.40	\$ 8,299.20	\$ 8,736.00	\$ 9,172.80	\$ 9,609.60	\$ 10,046.40
39	2026-27	22.6262	\$ 6,335.34	\$ 6,787.86	\$ 7,240.38	\$ 7,692.91	\$ 8,145.43	\$ 8,597.96	\$ 9,050.48	\$ 9,503.00	\$ 9,955.53	\$ 10,408.05
40	2027-28	23.3502	\$ 6,538.06	\$ 7,005.06	\$ 7,472.06	\$ 7,939.07	\$ 8,406.07	\$ 8,873.08	\$ 9,340.08	\$ 9,807.08	\$ 10,274.09	\$ 10,741.09
41	2028-29	24.0740	\$ 6,740.72	\$ 7,222.20	\$ 7,703.68	\$ 8,185.16	\$ 8,666.64	\$ 9,148.12	\$ 9,629.60	\$ 10,111.08	\$ 10,592.56	\$ 11,074.04
42	2029-30	24.8202	\$ 6,949.66	\$ 7,446.06	\$ 7,942.46	\$ 8,438.87	\$ 8,935.27	\$ 9,431.68	\$ 9,928.08	\$ 10,424.48	\$ 10,920.89	\$ 11,417.29
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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
1	<b>Current and Proposed Budget Analysis</b>										
2	<b>2024-25 Budget vs. 2024-25 Estimated</b>					<b>2024-25 Budget vs. 2025-26 Budget</b>					
3											
4											
5											
6	Description	Budget 2024-25	Estimated 2024-25	Variance Budget vs. Est	Percentage Variance	Budget 2024-25	Budget 2025-26	Variance Budget vs. Budget	Percentage Variance		
7											
8											
9	Local Revenue	\$ 138,182,877	\$ 139,310,124	\$ 1,127,247	0.82%	\$ 138,182,877	\$ 144,392,192	\$ 6,209,315	4.49%		
10	State Revenue	44,989,690	47,129,625	2,139,935	4.76%	44,989,690	48,929,255	3,939,565	8.76%		
11	Federal Revenue/Other Sources	2,069,497	1,823,825	(245,672)	(11.87%)	2,069,497	1,614,944	(454,553)	(21.96%)		
12	District Priorities (Revenue)	-	-	-	0.00%	-	128,768	128,768	0.00%		
13											
14	Total Fund Balance and Revenue	<u>\$ 185,242,064</u>	<u>\$ 188,263,574</u>	<u>\$ 3,021,510</u>	<u>1.63%</u>	<u>\$185,242,064</u>	<u>\$195,065,159</u>	<u>\$ 9,823,095</u>	<u>5.30%</u>		
15											
16											
17											
18	Salaries	\$ 78,824,928	\$ 78,233,376	\$ (591,552)	(0.75%)	\$ 78,824,928	\$ 81,173,460	\$ 2,348,532	2.98%		
19	Benefits	51,950,566	51,367,223	(583,343)	(1.12%)	51,950,566	54,474,428	2,523,862	4.86%		
20	D/W Instructional Services	27,703,370	28,395,831	692,461	2.50%	27,703,370	28,592,773	889,403	3.21%		
21	D/W Non-Instructional Services	29,456,410	21,763,547	(7,692,863)	(26.12%)	29,456,410	31,683,360	2,226,950	7.56%		
22	District Priorities (Expense)	-	-	-	0.00%	-	1,067,238	1,067,238	0.00%		
23	Fund Transfers	2,295,100	2,295,100	-	0.00%	2,295,100	7,580,000	5,284,900	230.27%		
24	Debt Service	6,405,649	6,405,649	-	0.00%	6,405,649	1,527,100	(4,878,549)	(76.16%)		
25											
26	Total Expenditures	<u>\$ 196,636,023</u>	<u>\$ 188,460,726</u>	<u>\$ (8,175,297)</u>	<u>(4.16%)</u>	<u>\$ 196,636,023</u>	<u>\$ 206,098,359</u>	<u>\$ 9,462,336</u>	<u>4.81%</u>		
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	Capital Project	Capital Project	Maintenance	Capital Project	Maintenance												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
		PROPOSED SCENARIO FINANCING															
Fiscal Year Ending June 30	Total Net Outstanding D/S (1)	PROPOSED Series of 2026 \$35,000,000 Project Fund Net D/S (2)	PROPOSED Series of 2027 \$30,000,000 Project Fund Net D/S (3)	PROPOSED Series of 2027 \$19,500,000 Project Fund Net D/S (4)	PROPOSED Series of 2028 \$30,000,000 Project Fund Net D/S (5)	PROPOSED Series of 2030 \$13,000,000 Project Fund Net D/S (6)	Total Net D/S	Less: Interest Earnings/SD Reserves	Staffing New Funding Required	Transportation New Funding Required	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 (7)	Dollars Appropriated for D/S and Operations (8)	Budget Surplus (Deficit)	
2025	5,161,569	-	-	-	-	-	5,161,569	-	2,026,337	-	7,187,906	0.230	0.66		3,689,400	(3,498,506)	
2026	1,429,295	-	-	-	-	-	1,429,295	-	2,964,807	-	4,394,102	0.246	0.91	1.21%	5,064,540	670,438	
2027	1,443,896	2,159,369	-	-	-	-	3,603,266	-	3,604,807	-	7,208,073	0.246	1.43	1.19%	8,000,000	791,927	
2028	1,455,876	2,148,125	1,817,729	1,525,174	-	-	6,946,904	1,836,121	3,604,807	-	8,715,590	0.246	1.68	1.18%	9,375,140	659,550	
2029	1,460,650	2,143,375	1,508,375	1,524,375	1,861,129	-	8,497,904	4,544,321	4,909,807	750,000	9,613,390	0.246	1.92	1.16%	10,750,280	1,136,890	
2030	-	3,605,000	1,508,125	1,523,375	1,544,375	-	8,180,875	2,846,342	4,909,807	750,000	10,994,340	0.246	2.17	1.15%	12,125,420	1,131,080	
2031	-	3,601,000	1,507,875	1,525,750	1,544,125	1,016,865	9,195,615	1,932,532	4,909,807	750,000	12,922,890	0.246	2.42	1.14%	13,500,560	577,670	
2032	-	3,601,750	1,507,625	1,521,500	1,543,875	1,019,375	9,194,125	-	4,909,807	750,000	14,853,932	0.246	2.66	1.12%	14,875,700	21,768	
2033	-	3,601,875	1,507,375	1,525,500	1,543,625	1,018,625	9,197,000	-	4,909,807	750,000	14,856,807	0.000	2.66	0.00%	14,875,700	18,893	
2034	-	3,601,125	1,507,125	1,522,625	1,543,375	1,016,875	9,191,125	-	4,909,807	750,000	14,850,932	0.000	2.66	0.00%	14,875,700	24,768	
2035	-	3,604,125	1,506,875	1,522,875	1,543,125	1,019,000	9,196,000	-	4,909,807	750,000	14,855,807	0.000	2.66	0.00%	14,875,700	19,893	
2036	-	3,600,625	1,506,625	1,526,000	1,542,875	1,019,875	9,196,000	-	4,909,807	750,000	14,855,807	0.000	2.66	0.00%	14,875,700	19,893	
2037	-	3,605,250	1,506,375	1,522,000	1,542,625	1,019,500	9,195,750	-	4,909,807	750,000	14,855,557	0.000	2.66	0.00%	14,875,700	20,143	
2038	-	3,602,625	1,506,125	1,525,750	1,542,375	1,017,875	9,194,750	-	4,909,807	750,000	14,854,557	0.000	2.66	0.00%	14,875,700	21,143	
2039	-	3,602,500	1,505,875	1,522,125	1,542,125	1,019,875	9,192,500	-	4,909,807	750,000	14,852,307	0.000	2.66	0.00%	14,875,700	23,393	
2040	-	3,604,375	1,505,625	1,526,000	1,541,875	1,015,500	9,193,375	-	4,909,807	750,000	14,853,182	0.000	2.66	0.00%	14,875,700	22,518	
2041	-	3,602,875	1,505,375	1,522,250	1,541,625	1,019,625	9,191,750	-	4,909,807	750,000	14,851,557	0.000	2.66	0.00%	14,875,700	24,143	
2042	-	-	5,107,750	1,520,875	1,541,375	1,017,125	9,187,125	-	4,909,807	750,000	14,846,932	0.000	2.66	0.00%	14,875,700	28,768	
2043	-	-	5,108,000	1,521,625	1,541,125	1,018,000	9,188,750	-	4,909,807	750,000	14,848,557	0.000	2.66	0.00%	14,875,700	27,143	
2044	-	-	5,108,500	1,524,250	1,540,875	1,017,125	9,190,750	-	4,909,807	750,000	14,850,557	0.000	2.66	0.00%	14,875,700	25,143	
2045	-	-	5,108,750	1,523,625	1,540,625	1,019,375	9,192,375	-	4,909,807	750,000	14,852,182	0.000	2.66	0.00%	14,875,700	23,518	
2046	-	-	5,108,250	1,524,625	1,540,375	1,014,750	9,188,000	-	4,909,807	750,000	14,847,807	0.000	2.66	0.00%	14,875,700	27,893	
2047	-	-	5,111,375	1,522,125	1,540,125	1,018,125	9,191,750	-	4,909,807	750,000	14,851,557	0.000	2.66	0.00%	14,875,700	24,143	
2048	-	-	4,868,750	-	1,783,625	1,019,250	7,671,625	-	4,909,807	750,000	13,331,432	0.000	2.66	0.00%	14,875,700	1,544,268	
2049	-	-	-	-	6,650,750	1,018,125	7,668,875	-	4,909,807	750,000	13,328,682	0.000	2.66	0.00%	14,875,700	1,547,018	
2050	-	-	-	-	6,651,000	1,014,750	7,665,750	-	4,909,807	750,000	13,325,557	0.000	2.66	0.00%	14,875,700	1,550,143	
2051	-	-	-	-	6,652,375	-	6,652,375	-	4,909,807	750,000	12,312,182	0.000	2.66	0.00%	14,875,700	2,563,518	
2052	-	-	-	-	6,654,125	-	6,654,125	-	4,909,807	750,000	12,313,932	0.000	2.66	0.00%	14,875,700	2,561,768	
2053	-	-	-	-	6,650,625	-	6,650,625	-	4,909,807	750,000	12,310,432	0.000	2.66	0.00%	14,875,700	2,565,268	
2054	-	-	-	-	1,332,500	-	1,332,500	-	4,909,807	750,000	6,992,307	0.000	2.66	0.00%	14,875,700	7,883,393	
2055	-	-	-	-	-	-	-	-	4,909,807	750,000	5,659,807	0.000	2.66	0.00%	14,875,700	9,215,893	
2056	-	-	-	-	-	-	-	-	4,909,807	750,000	5,659,807	0.000	2.66	0.00%	14,875,700	9,215,893	
2057	-	-	-	-	-	-	-	-	4,909,807	750,000	5,659,807	0.000	2.66	0.00%	14,875,700	9,215,893	
TOTAL	10,951,287	49,683,994	56,928,479	30,472,424	65,996,629		234,392,428	11,159,316			399,568,273	1.952		9.57%		49,705,264	

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

(2) Proposed Series of 2026 (capital project) , \$33,640,000 New Money Dated March 1, 2026 Current rates + 0.50% contingency. Local Effort 100%. Produces \$35MM for project.

(3) Proposed Series of 2027 (capital project) , \$30,075,000 New Money Dated March 1, 2027. Current rates + 0.50% contingency. Local Effort 100%. Produces \$30MM for project.

(4) Proposed Series of 2027 (maintenance) , \$19,075,000 New Money Dated March 1, 2027. Current rates + 0.50% contingency. Local Effort 100%. Produces \$19.5MM for annual maintenance.

(5) Proposed Series of 2028 (capital project) , \$30,795,000 New Money Dated March 1, 2028 . Current rates + 0.50% contingency. Local Effort 100%. Produces \$30MM for project.

(6) Proposed Series of 2030 (maintenance) , \$12,745,000 New Money Dated March 1, 2030. Current rates + 0.50% contingency. Local Effort 100%. Produces \$13MM for annual maintenance.

(7) Percentage millage increase initially based upon the 2024-25 real estate tax rate of 21.000 per the District's 2024-25 Final Budget and compounded annually.

(8) FY 2024-25 mill is worth approximately \$5,590,000 per the administration.

Includes 0.23 mills for additional \$1,300,000 of state revenue received.

Includes 0.28 mills to bring total dollars appropriated to \$8,000,000.

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## Glossary

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### **LOCAL REVENUE**

**Current Real Estate Taxes** – taxes assessed and levied upon real property, which includes land and land improvements.

**Interim Real Estate Taxes** – taxes levied on new construction not appearing on the annual tax duplicate.

**Public Utility Realty Tax** (often referred to as “PURTA”) – payments from the Commonwealth of PA to offset tax exempt properties owned by public utilities.

**Payments in Lieu of Taxes** – payments that are either voluntarily or through stand-alone agreements for tax exempt properties.

**Current Earned Income Taxes** (often referred to as “Local Taxes”) – taxes levied upon wages, salaries, commissions, net profits, or other compensation of district residents who earn income. The rate levied by East Penn School District is one-half of one percent (0.5%).

**Real Estate Transfer Taxes** – taxes assessed on the transfer price of real estate exchange transactions for real estate located within the district’s boundaries. The rate levied by East Penn School District is one-half of one percent (0.5%) of the transfer price.

**Delinquent Taxes** – payments received for taxes that have become delinquent. Specifically, real estate taxes become delinquent when real estate tax collectors close their books – ordinarily December 31 – and make final settlement of the tax duplicate.

**Earnings on Investments** – payments received on temporary or long-term interest-bearing investments and interest-bearing checking accounts.

**Revenue from Local Governments** – payments received from the appropriation of another local government unit, such as funding for crossing guards.

**IDEA Revenue** – payments received for the Individuals with Disabilities Education Act (“IDEA”) coming from Carbon Lehigh Intermediate Unit (“CLIU”) as an agent of the federal government.

**Tuition from Patrons** – payments received for educational services provided by the district, such as summer school tuition, adult education, driver training, hosting intermediate unit classrooms, and other tuition-based programming.

**Miscellaneous Income** – local revenues not included in other categories, such as gate receipts, athletic fees, donations, EPSD Foundation grants, facility rentals, etc.

### **STATE REVENUE**

**Basic Education Funding** – subsidy payments from the Commonwealth of PA for basic instruction and operations.

**Cyber Charter Transition Funding** – subsidy payments from the Commonwealth of PA to reimburse school district for the cost of tuition paid to cyber charter school pursuant to section 2591.1 of the PA Public School Code.

**Tuition from Courts** – subsidy payments from the Commonwealth of PA for children who are orphans and/or placed in private homes by the courts.

**Special Education Funding** – subsidy payments from the Commonwealth of PA for special education programs and services.

**Pupil Transportation Subsidy** – subsidy payments from the Commonwealth of PA for pupil transportation expenditures.

**Rental & Sinking Fund Reimbursement** – subsidy payments from the Commonwealth of PA for approved lease rentals, sinking fund obligations or other debt obligations approved for reimbursement by the Pennsylvania Department of Education (“PDE”).

**Health Services Subsidy** – subsidy payments from the Commonwealth of PA for health service expenditures, including medical, dental, and nurse services.

**Property Tax Reduction Allocation** – payments from the Commonwealth of PA designated for school property tax reduction in accordance with Act 1 of 2006.

**School Safety and Security Grants** – subsidy payments from the Commonwealth of PA for safe school programs.

**Ready to Learn Block Grant** – subsidy payments from the Commonwealth of PA for resources that focus on student achievement, academic success, full-day kindergarten, and other proven educational programs.

**Social Security and Medicare Tax Reimbursement** – subsidy payments from the Commonwealth of PA for the Social Security and Medicare tax contributions paid on behalf of employees, which are approximately 50% of District’s Social Security and Medicare tax obligations.

**Retirement Reimbursement** – subsidy payments from the Commonwealth of PA for a matching share of the district’s retirement contributions for active members of the Public School Employees Retirement System (“PSERS”).

## **FEDERAL REVENUE**

**Title I** – funding originating from the federal government for improving the academic achievement of disadvantaged children under the Elementary and Secondary Education Act.

**Title II** – funding originating from the federal government for preparing, training, and recruiting high quality teachers under the Elementary and Secondary Education Act.

**Title III** – funding originating from the federal government for language instruction for English learners and immigrant students.

**Title IV** – funding originating from the federal government for 21st century schools that offer student support and academic enrichment.

**Elementary and Secondary School Emergency Relief Fund (“ESSER”)** – emergency relief funding authorized by a variety of Federal Acts to address the impact of the Novel Coronavirus Disease 2019 (“COVID-19”) on elementary and secondary schools.

**Medical ACCESS Reimbursement** – reimbursement from the Medicaid program for services provided to Medicaid enrolled special needs students including, but not limited to, occupational therapy, physical therapy, psychological counseling, and transportation. Reimbursements also include administrative claiming expenses.

## **FUND BALANCE**

**Non-Spendable Fund Balances** – Funds that cannot be spent because they are either (1) not in a spendable form or (2) legally or contractually required to remain intact. Examples are prepaid expenses, inventories and the principal of a permanent fund.

**Restricted Fund Balances** – Funds that are restricted for a specific purpose. The constraints on these amounts must be externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or by enabling legislation. Enabling legislation authorizes the government to assess, levy, charge or mandate payment and includes a legally enforceable requirement on the use of these funds. Example are monies specifically set aside for capital improvements or memorial funds being held as a trust agent.

**Committed Fund Balances** – Funds that can only be used for specific purposes as a result of formal action by the school's highest level of authority (in most cases this would be the school board). Once the item is committed, it cannot be used for any other purpose unless changed by the same procedures used to initially constrain the money. An example is monies set aside by resolution of the board to mitigate future cost increases in retirement fund contributions, healthcare costs, or other future expenditures.

**Assigned Fund Balances** – Funds intended to be used for a specific purpose as determined and authorized by a committee of the governing board or by an individual authorized by the LEA's governing board, such as the superintendent or chief financial officer. Unlike committed fund balances, assigned fund balances can be changed without formal action and do not need to be designated by the governing board. An example is monies set aside that were generated in one fiscal year for use in the subsequent fiscal year for activities such as field trips.

**Unassigned Fund Balances** – Funds that have not been designated for a specific use or purpose and have not been categorized as restricted, committed or assigned. This portion of the fund balance is commonly used to meet cash flow needs or to finance monthly operating expenditures. While the unassigned fund balance is technically spendable, a significant portion on June 30 is in accounts receivable from federal, state and local sources that is not available to be spent until received in the following months. Generally, school districts have little income during June, July and August, but they have a lot of expenditures associated with the close of one year and the start of another. For this reason, many school districts require fund balance to cover current obligations or unexpected increases in expenditures.