



**Long Range Fiscal and Capital Plan**  
**Revised April 27, 2026**

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## Introduction

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This Long-Range Fiscal and Capital Plan serves as a foundational component of the East Penn School District's financial and operational planning process. It is intended to provide a structured framework for evaluating future budgetary and capital decisions while supporting the district's long-term financial sustainability and operational effectiveness. By drawing upon historical data, existing labor agreements, current economic conditions, and financial projections, the plan establishes a forward-looking view of the district's financial position.

Because many economic, legislative, and operational factors can change over time, this document should be viewed as a living plan rather than a fixed blueprint. Revenue levels, expenditure trends, state funding formulas, and healthcare costs are all subject to change. As such, long-range projections are inherently estimates based on the best information available at the time they are prepared.

This version of the Long-Range Fiscal and Capital Plan is being presented during the revision phase of the 2026–27 budget development process. It reflects current assumptions and preliminary projections prior to the refinement of the proposed budget. The projections shown here reflect the most current budget development assumptions as of this update, including recent revenue adjustments, expenditure refinements, and capital funding strategy changes.

As the district moves through the remainder of the 2026–27 budget cycle, revenue estimates will be updated, expenditure assumptions will be refined, and Board decisions may materially affect the financial outlook presented in this document. Updated versions of this plan will reflect those changes in order to maintain transparency and accuracy.

This document includes an Overview section outlining the district's guiding financial principles, detailed projections for the General Fund, Capital Reserve Fund, and Technology Stabilization Fund, and an evaluation of how these funds interact over time. The General Fund Summary is formatted to align with the district's audited financial statements, allowing for clear comparison between historical results and projected outcomes.

Through this structured and transparent approach, the East Penn School District seeks to provide the Board of School Directors and the community with a clear understanding of its current financial trajectory, while preserving flexibility to make thoughtful adjustments as the budget development process progresses.

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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 approximately 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.

In addition to supporting strong educational programs, the district is committed to responsible financial management. This includes maintaining reasonable reserve levels, avoiding large swings in the tax rate, and working toward long-term budget stability.

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 2020-21 through 2024-25 provide a solid historical basis.

**Current Budget and Estimates:** The 2025-26 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 2026-27 and projections for 2027-28 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, 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								
5	Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimated
6								
7	Local Revenue	\$ 115,646,975	\$ 122,163,634	\$ 129,066,274	\$ 133,325,128	\$ 140,036,358	\$ 144,392,192	\$ 144,578,323
8	State Revenue	35,437,401	35,999,463	40,638,112	42,994,439	46,794,019	49,058,023	48,619,343
9	Federal Revenue + Other Financing Sources	2,960,030	12,264,582	3,027,499	1,915,895	1,986,860	1,614,944	1,381,403
10	District Priorities (Revenue)	-	-	-	-	-	-	-
11								
12	<b>Total Revenue</b>	<b>\$ 154,044,406</b>	<b>\$ 170,427,679</b>	<b>\$ 172,731,885</b>	<b>\$ 178,235,461</b>	<b>\$ 188,817,238</b>	<b>\$ 195,065,159</b>	<b>\$ 194,579,069</b>
13								
14								
15	Salaries	\$ 62,981,812	\$ 67,375,027	\$ 71,804,154	\$ 74,710,854	\$ 78,809,407	\$ 81,791,758	\$ 80,906,704
16	Benefits	38,952,782	42,185,797	46,407,532	48,767,705	51,238,614	54,923,368	54,708,746
17	District-Wide Instructional Services	19,372,096	21,668,449	21,572,161	23,934,895	26,127,892	28,592,773	28,181,327
18	District-Wide Non-Instructional Services	13,295,420	16,518,029	17,940,776	19,643,357	23,460,578	31,683,360	22,874,667
19	District Priorities (Expense)	-	-	-	-	-	-	-
20	Capital Reserve Fund Transfer	11,240,000	8,200,000	4,857,957	4,464,200	2,295,100	7,580,000	7,397,000
21	Debt Service	\$ 8,814,612	\$ 8,144,268	\$ 7,849,728	\$ 6,281,517	\$ 5,912,859	\$ 1,527,100	\$ 1,527,100
22								
23	<b>Total Expenditures</b>	<b>\$ 154,656,723</b>	<b>\$ 164,091,570</b>	<b>\$ 170,432,309</b>	<b>\$ 177,802,528</b>	<b>\$ 187,844,450</b>	<b>\$ 206,098,359</b>	<b>\$ 195,595,544</b>
24								
25	Less: Budgetary Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,814,200)	\$ -
26								
27	<b>Anticipated Expenditures</b>	<b>\$ 154,656,723</b>	<b>\$ 164,091,570</b>	<b>\$ 170,432,309</b>	<b>\$ 177,802,528</b>	<b>\$ 187,844,450</b>	<b>\$ 196,284,159</b>	<b>\$ 195,595,544</b>
28								
29	<b>Surplus (Deficit)</b>	<b>(612,317)</b>	<b>6,336,109</b>	<b>2,299,576</b>	<b>432,933</b>	<b>972,787</b>	<b>(1,219,000)</b>	<b>(1,016,475)</b>
30								
31								
32	Total Fund Balance - Beginning	\$ 17,719,387	\$ 17,210,218	\$ 23,546,327	\$ 25,845,904	\$ 26,278,837	\$ 26,081,685	\$ 27,251,624
33								
34	Prior Period Adjustments	\$ 103,148	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35								
36	Non-Spendable Fund Balance - Ending	\$ -	\$ 11,799	\$ 1,385,354	\$ 29,962	\$ 1,571,977	\$ -	\$ -
37	Restricted Fund Balance - Ending	141,723	138,292	208,386	176,811	193,137	176,811	193,137
38	Committed Fund Balance - Ending	-	6,068,784	3,407,605	3,289,759	1,219,000	1,022,000	1,022,000
39	Assigned Fund Balance - Ending	9,398,425	11,102,180	11,134,946	11,393,959	11,033,200	5,939,040	10,170,600
40	Unassigned Fund Balance - Ending	7,670,070	6,225,272	9,709,613	11,388,346	13,234,310	17,724,834	14,849,412
41	<b>Total Fund Balance - Ending</b>	<b>\$ 17,210,218</b>	<b>\$ 23,546,327</b>	<b>\$ 25,845,904</b>	<b>\$ 26,278,837</b>	<b>\$ 27,251,624</b>	<b>\$ 24,862,685</b>	<b>\$ 26,235,149</b>
42								
43								
44	<b>Total Fund Balance Percent of Anticipated Expenditures</b>	<b>11.13%</b>	<b>14.35%</b>	<b>15.16%</b>	<b>14.78%</b>	<b>14.51%</b>	<b>12.67%</b>	<b>13.41%</b>
45								
46	<b>Total Fund Balance Percent of Total Expenditures</b>	<b>11.13%</b>	<b>14.35%</b>	<b>15.16%</b>	<b>14.78%</b>	<b>14.51%</b>	<b>12.06%</b>	<b>13.41%</b>
47								
48	<b>Total Fund Balance as # Months Anticipated Expenditures</b>	<b>1.34</b>	<b>1.72</b>	<b>1.82</b>	<b>1.77</b>	<b>1.74</b>	<b>1.52</b>	<b>1.61</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								
5	Description	2025-26 Budget	2025-26 Estimated	2026-27 Proposed	2027-28 Projected	2028-29 Projected	2029-30 Projected	2030-31 Projected
6								
7	Local Revenue	\$ 144,392,192	\$ 144,578,323	\$ 150,846,984	\$ 157,328,233	\$ 164,229,750	\$ 171,438,333	\$ 178,666,066
8	State Revenue	49,058,023	48,619,343	51,035,251	53,149,985	55,412,447	57,799,403	60,159,226
9	Federal Revenue + Other Financing Sources	1,614,944	1,381,403	1,530,218	1,559,686	1,592,100	1,627,756	1,666,978
10	District Priorities (Revenue)	-	-	-	-	-	-	-
11								
12	<b>Total Revenue</b>	<b>\$ 195,065,159</b>	<b>\$ 194,579,069</b>	<b>\$ 203,412,453</b>	<b>\$ 212,037,904</b>	<b>\$ 221,234,297</b>	<b>\$ 230,865,492</b>	<b>\$ 240,492,271</b>
13								
14								
15	Salaries	\$ 81,791,758	\$ 80,906,704	\$ 84,853,830	\$ 87,991,830	\$ 90,823,297	\$ 93,746,162	\$ 96,604,534
16	Benefits	54,923,368	54,708,746	60,141,188	65,041,333	69,913,392	75,259,415	81,011,098
17	District-Wide Instructional Services	28,592,773	28,181,327	27,314,021	29,333,680	31,517,677	34,670,910	36,110,070
18	District-Wide Non-Instructional Services	31,683,360	22,874,667	33,913,520	35,555,899	37,308,078	39,121,674	41,010,895
19	District Priorities (Expense)	-	-	-	-	-	-	-
20	Capital Reserve Fund Transfer	7,580,000	7,397,000	5,817,794	5,800,000	5,800,000	5,800,000	5,800,000
21	Debt Service	1,527,100	1,527,100	1,542,700	1,555,500	1,560,600	-	-
22								
23	<b>Total Expenditures</b>	<b>\$ 206,098,359</b>	<b>\$ 195,595,544</b>	<b>\$ 213,583,053</b>	<b>\$ 225,278,242</b>	<b>\$ 236,923,043</b>	<b>\$ 248,598,161</b>	<b>\$ 260,536,597</b>
24								
25	Less: Budgetary Reserve	\$ (9,814,200)	\$ -	\$ (10,170,600)	\$ (10,727,535)	\$ (11,282,050)	\$ (11,838,008)	\$ (12,406,505)
26								
27	<b>Anticipated Expenditures</b>	<b>\$ 196,284,159</b>	<b>\$ 195,595,544</b>	<b>\$ 203,412,453</b>	<b>\$ 214,550,706</b>	<b>\$ 225,640,994</b>	<b>\$ 236,760,154</b>	<b>\$ 248,130,092</b>
28								
29	<b>Surplus (Deficit)</b>	<b>\$ (1,219,000)</b>	<b>\$ (1,016,475)</b>	<b>\$ -</b>	<b>\$ (2,512,802)</b>	<b>\$ (4,406,696)</b>	<b>\$ (5,894,661)</b>	<b>\$ (7,637,821)</b>
30								
31								
32	Total Fund Balance - Beginning	\$ 26,081,685	\$ 27,251,624	\$ 26,235,149	\$ 26,235,149	\$ 23,722,347	\$ 19,315,650	\$ 13,420,989
33								
34	Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35								
36	Non-Spendable Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	Restricted Fund Balance - Ending	176,811	193,137	193,137	193,137	193,137	193,137	193,137
38	Committed Fund Balance - Ending	1,022,000	1,022,000	1,272,000	1,727,800	2,095,800	1,594,500	2,144,500
39	Assigned Fund Balance - Ending	5,939,040	10,170,600	13,240,338	15,688,746	17,732,669	20,044,326	23,033,831
40	Unassigned Fund Balance - Ending	17,724,834	14,849,412	11,529,674	6,112,664	(705,956)	(8,410,974)	(19,588,301)
41	<b>Total Fund Balance - Ending</b>	<b>\$ 24,862,685</b>	<b>\$ 26,235,149</b>	<b>\$ 26,235,149</b>	<b>\$ 23,722,347</b>	<b>\$ 19,315,650</b>	<b>\$ 13,420,989</b>	<b>\$ 5,783,167</b>
42								
43								
44	<b>Total Fund Balance Percent of Anticipated Expenditures</b>	<b>12.67%</b>	<b>13.41%</b>	<b>12.90%</b>	<b>11.06%</b>	<b>8.56%</b>	<b>5.67%</b>	<b>2.33%</b>
45								
46	<b>Total Fund Balance Percent of Total Expenditures</b>	<b>12.06%</b>	<b>13.41%</b>	<b>12.28%</b>	<b>10.53%</b>	<b>8.15%</b>	<b>5.40%</b>	<b>2.22%</b>
47								
48	<b>Total Fund Balance as # Months Anticipated Expenditures</b>	<b>1.52</b>	<b>1.61</b>	<b>1.55</b>	<b>1.33</b>	<b>1.03</b>	<b>0.68</b>	<b>0.28</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 affect the projected fund balance in any given year and compound in future projections. Additionally, projections can be impacted by changes in state or federal mandates, labor contracts, and external factors, making accurate predictions challenging. The projections shown in this plan reflect the initial steps taken to address budget gaps through updated revenue estimates, expenditure refinements, and adjustments to capital reserve contributions.

To address these challenges, the administration has adopted a 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.

It is important to understand that long-range projections are sensitive to changes in healthcare costs, state funding, enrollment, and local property values. Even small changes in these areas can significantly affect the district's financial outlook.

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<b>Growth &amp; Projection Assumptions</b>														
2															
3	<b>Actual Percentage Increase / (Decrease)</b>								<b>Projected Percentage Increase / (Decrease)</b>						
4															
5		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 to	2025-26		Projection	Projection	Projection	Projection		
6	Description	to 2020-21	to 2021-22	to 2022-23	to 2023-24	to 2024-25	2025-26 Rev	to 2026-27	Average	2027-28	2028-29	2029-30	2030-31		
7															
8															
9	Assessment Growth	(1)	0.72%	1.98%	0.94%	1.41%	1.02%	0.79%	0.62%	1.07%	1.07%	1.07%	1.07%	1.07%	
10															
11	<u>Revenue Growth Assumptions</u>														
12															
13	Interim Real Estate	(1)	54.12%	2.50%	35.01%	(51.11%)	14.29%	22.16%	0.00%	10.99%	0.00%	0.00%	0.00%	0.00%	0.00%
14	Real Estate Transfer Tax	(2)	24.71%	23.15%	(18.04%)	(9.30%)	34.59%	(16.66%)	4.95%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
15	Earned Income Tax	(2,5)	6.14%	6.25%	6.65%	4.06%	3.49%	3.00%	3.00%	4.66%	4.70%	4.70%	4.70%	4.70%	4.70%
16	Delinquent Taxes	(2)	(4.40%)	35.17%	(23.98%)	(9.11%)	28.57%	(12.37%)	1.76%	2.24%	2.20%	2.20%	2.20%	2.20%	2.20%
17	IDEA	(2)	5.36%	13.15%	(8.24%)	8.17%	(1.35%)	(6.04%)	0.00%	1.58%	1.60%	1.60%	1.60%	1.60%	1.60%
18	Investment Income	(1)	(91.44%)	(42.19%)	6586.46%	45.03%	(0.90%)	(24.34%)	(0.87%)	924.53%	0.00%	0.00%	0.00%	0.00%	0.00%
19	Basic Ed Subsidy	(2)	(0.00%)	5.71%	15.55%	9.57%	6.21%	1.46%	0.70%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%
20	Special Ed Subsidy	(2)	0.06%	6.31%	9.90%	5.33%	8.36%	(3.61%)	7.49%	4.83%	4.80%	4.80%	4.80%	4.80%	4.80%
21	Transportation Subsidy	(3)	4.05%	(38.56%)	45.73%	10.82%	(1.94%)	8.00%	8.91%	5.29%	4.00%	4.00%	4.00%	4.00%	4.00%
22	Ready to Learn Grant	(1)	0.00%	0.00%	0.00%	0.00%	155.06%	60.79%	37.81%	36.24%	0.00%	0.00%	0.00%	0.00%	0.00%
23															
24	<u>Expense Growth Assumptions (excludes wages &amp; benefits)</u>														
25															
26	District-Wide Instruction	(2)	(2.79%)	73.63%	(28.48%)	(2.40%)	15.15%	34.26%	(23.55%)	9.40%	3.50%	3.50%	3.50%	3.50%	3.50%
27	Charter School Costs	(2)	37.07%	(6.58%)	12.78%	17.12%	15.85%	(2.54%)	5.00%	11.24%	11.20%	11.20%	11.20%	11.20%	11.20%
28	LCTI Tuition	(2)	1.52%	5.43%	8.18%	6.92%	7.74%	13.27%	7.90%	7.28%	7.30%	7.30%	7.30%	7.30%	7.30%
29	Community College Tuition	(2)	0.66%	(0.18%)	(0.88%)	0.55%	(0.03%)	1.46%	0.00%	0.23%	0.00%	0.00%	0.00%	0.00%	0.00%
30	Special Ed Costs	(2)	(3.12%)	9.42%	4.73%	15.16%	0.35%	5.84%	(4.60%)	3.97%	4.00%	4.00%	4.00%	4.00%	4.00%
31	Transportation Costs	(3)	(14.70%)	37.67%	6.99%	3.09%	25.24%	6.54%	5.34%	10.02%	4.00%	4.00%	4.00%	4.00%	4.00%
32	District-Wide Non-Instruction	(2)	(0.13%)	8.73%	9.85%	14.24%	15.98%	(13.11%)	5.58%	5.88%	5.90%	5.90%	5.90%	5.90%	5.90%
33	District Priorities	(1)									5.00%	5.00%	5.00%	5.00%	5.00%
34															
35	<u>Targeted Rate Assumptions</u>														
36															
37	Budgetary Reserve	(4)									5.00%	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.														
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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 2026-27 fiscal year, East Penn School District qualifies for an adjustment, therefore, the District's Act 1 Index is 4.10%. The subsequent years' estimates in this plan are based on a study conducted annually by the Commonwealth of PA Independent Fiscal Office.

For context, a tax increase equal to the Act 1 Index would increase the annual property tax bill by approximately \$194 for the average assessed home in the District based on the current average assessed value of approximately \$216,367.

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 are assumed to grow at an average annual rate of 1.07%. Other revenue assumptions are derived from a mix of management forecasts, consideration of current trends, and historical trend analysis.

Recent updates to revenue projections include increases in local real estate tax collections driven by updated assessment and collection assumptions, as well as adjustments to state funding. Notably, the Ready to Learn Block Grant and Special Education funding increased, while the pupil transportation subsidy was revised downward based on updated state projections.

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 2026-2027 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.

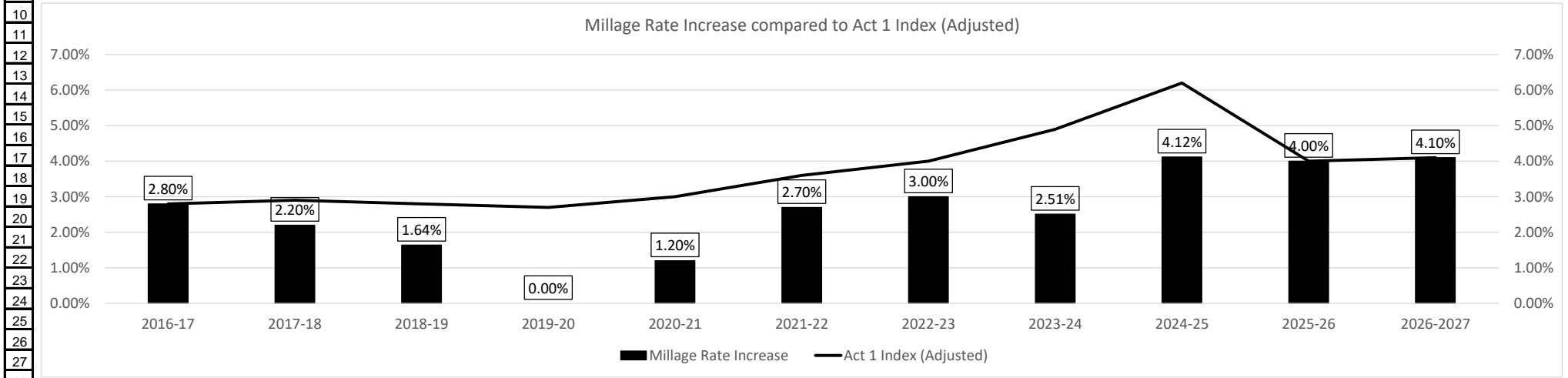
**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	C	D	E	F	G	H	I
1	<b>Real Estate Tax Calculation</b>								
2									
3									
4									
5	Description	2023-24 Budget	2024-25 Budget	2025-26 Budget	2026-27 Proposed	2027-28 Projected	2028-29 Projected	2029-30 Projected	2030-31 Projected
6									
7	Statewide Act 1 Index	4.10%	5.30%	4.00%	3.50%	3.20%	3.30%	3.30%	3.10%
8	East Penn SD Adjusted Act 1 Index	4.90%	6.20%	4.00%	4.10%	3.20%	3.30%	3.30%	3.10%
9									
10	Real Estate Assessment	5,836,714,000	5,894,410,200	5,950,024,900	5,986,644,200	6,050,701,293	6,115,443,797	6,180,879,045	6,247,014,451
11	Real Estate Assessment % Growth	1.32%	0.99%	0.94%	0.62%	1.07%	1.07%	1.07%	1.07%
12									
13	Value of One (1) Mill of Real Estate Tax	\$ 5,836,714	\$ 5,894,410	\$ 5,950,025	\$ 5,986,644	\$ 6,050,701	\$ 6,115,444	\$ 6,180,879	\$ 6,247,014
14									
15									
16	<b>Application of Act 1 Index</b>								
17	Act 1 Index - Percentage Increase	2.51%	4.12%	4.00%	4.10%	3.20%	3.30%	3.30%	3.10%
18	Act 1 Index - Millage Increase	0.4934	0.8300	0.8400	0.8954	0.7275	0.7742	0.7998	0.7761
19	Act 1 Index - Additional Revenue	\$ 2,879,835	\$ 4,892,360	\$ 4,998,021	\$ 5,360,441	\$ 4,401,885	\$ 4,734,577	\$ 4,943,467	\$ 4,848,308
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	19.6766	20.1700	21.0000	21.8400	22.7354	23.4629	24.2371	25.0369
30	Act 1 Index - Millage Increase	0.4934	0.8300	0.8400	0.8954	0.7275	0.7742	0.7998	0.7761
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	20.1700	21.0000	21.8400	22.7354	23.4629	24.2371	25.0369	25.8130
33									
34									
35	<b>Calculation of Final Millage Rate Increase %</b>								
36	Act 1 Index - Percentage Increase	2.51%	4.12%	4.00%	4.10%	3.20%	3.30%	3.30%	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>2.51%</b>	<b>4.12%</b>	<b>4.00%</b>	<b>4.10%</b>	<b>3.20%</b>	<b>3.30%</b>	<b>3.30%</b>	<b>3.10%</b>
39									
40									
41	<b>Calculation of Real Estate Tax Revenue</b>								
42	Real Estate Assessment	5,836,714,000	5,894,410,200	5,950,024,900	5,986,644,200	6,050,701,293	6,115,443,797	6,180,879,045	6,247,014,451
43	Final Millage Rate	20.1700	21.0000	21.8400	22.7354	23.4629	24.2371	25.0369	25.8130
44	Preliminary Tax Levy	\$ 117,726,521	\$ 123,782,614	\$ 129,948,544	\$ 136,108,751	\$ 141,966,999	\$ 148,220,623	\$ 154,750,051	\$ 161,254,184
45	Property Tax Reduction Allocation	\$ (2,289,194)	\$ (2,749,862)	\$ (3,155,330)	\$ (3,155,330)	\$ (3,155,330)	\$ (3,155,330)	\$ (3,155,330)	\$ (3,155,330)
46	Revised Tax Levy	\$ 115,437,328	\$ 121,032,753	\$ 126,793,214	\$ 132,953,421	\$ 138,811,669	\$ 145,065,293	\$ 151,594,721	\$ 158,098,854
47	Collection Rate	96.20%	96.20%	96.20%	96.30%	96.30%	96.30%	96.30%	96.30%
48	Final Tax Levy	\$ 111,050,709	\$ 116,433,508	\$ 121,975,072	\$ 128,034,144	\$ 133,675,638	\$ 139,697,877	\$ 145,985,716	\$ 152,249,196
49									
50									

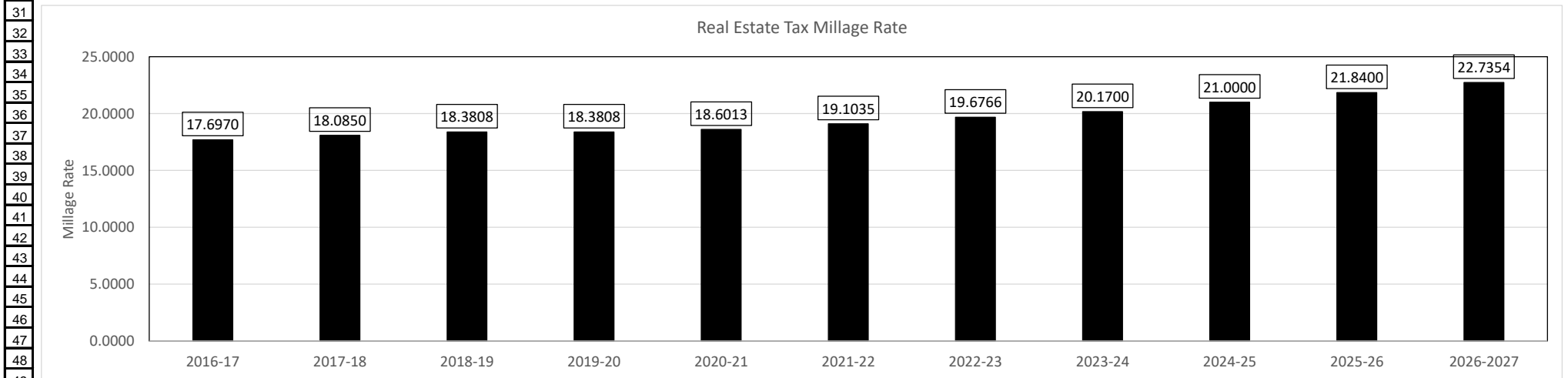
*The Act 1 Index utilized for 2027-28 to 2030-31 are Act 1 Base Index projections published in December 2025 by the Commonwealth of PA Independent Fiscal Office.*

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

	A	B	C	D	E	F	G	H	I	J	K	L
	<b>Millage Rate History</b>											
		<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Proposed 2026-2027</b>
5	Real Estate Tax Millage Rate	17.6970	18.0850	18.3808	18.3808	18.6013	19.1035	19.6766	20.1700	21.0000	21.8400	22.7354
6	Millage Rate Increase	2.80%	2.20%	1.64%	0.00%	1.20%	2.70%	3.00%	2.51%	4.12%	4.00%	4.10%
7	Act 1 Index (Adjusted)	2.80%	2.90%	2.80%	2.70%	3.00%	3.60%	4.00%	4.90%	6.20%	4.00%	4.10%



Five (5) year average millage rate increase: 3.55%      Ten (10) year average millage rate increase: 2.55%



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

	A	B	C	D	E	F	G	H	I
	<b>Revenue - Historical</b>								
			2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
5	Function	Description	Actual	Actual	Actual	Actual	Actual	Budget	Revised
7	6111	Current Real Estate Taxes	\$ 98,475,601	\$ 102,945,484	\$ 107,050,346	\$ 111,443,288	\$ 116,635,110	\$ 121,975,072	\$ 121,975,072
8	6112	Interim Real Estate Taxes	1,051,444	1,077,691	1,454,998	711,329	812,949	1,081,340	993,092
9	6113	Public Utility Reality Tax	107,235	109,974	110,211	106,940	117,880	110,448	118,823
10	6114	Payments in Lieu of Taxes	-	21,125	10,586	11,749	12,821	10,927	10,927
11	6151	Current Earned Income Taxes	10,180,692	10,817,409	11,536,542	12,004,841	12,423,264	12,735,937	12,795,962
12	6153	Real Estate Transfer Taxes	2,083,964	2,566,448	2,103,560	1,907,868	2,567,757	2,140,062	2,140,062
13	6400	Delinquent Taxes	1,586,233	2,144,075	1,629,903	1,481,449	1,904,721	1,669,119	1,669,119
14	6510	Earnings on Investments	53,208	30,757	2,056,536	2,982,657	2,955,777	2,155,856	2,236,305
15	6810	Revenue from Local Governments	-	-	32,625	26,000	842	19,300	10,000
16	6830	IDEA Revenue	1,536,341	1,738,431	1,809,762	1,725,442	1,702,153	1,702,153	1,599,286
17	6940	Tuition from Patrons	48,950	46,077	240,312	151,086	80,685	145,526	141,770
18	6990	Miscellaneous Income	523,306	666,162	1,030,894	772,478	822,399	646,452	887,905
20		<b>Total Local Revenue</b>	<b>\$ 115,646,975</b>	<b>\$ 122,163,634</b>	<b>\$ 129,066,274</b>	<b>\$ 133,325,128</b>	<b>\$ 140,036,358</b>	<b>\$ 144,392,192</b>	<b>\$ 144,578,323</b>
22	7111	Basic Education Funding	\$ 12,596,174	\$ 13,315,525	\$ 15,386,019	\$ 16,857,826	\$ 17,904,239	\$ 18,107,227	\$ 18,166,226
23	7112	BEF - Social Security	2,276,099	2,230,739	2,566,657	-	-	-	-
24	7144	Cyber Charter Transition Funding	-	-	-	-	319,336	-	-
25	7160	Tuition from Courts	241,579	138,147	93,760	136,124	163,870	115,953	115,953
26	7270	Special Education Funding	3,562,186	3,793,713	4,184,036	4,415,053	4,813,050	4,783,582	4,618,161
27	7270	Special Ed Contingency Funding	147,551	150,000	150,000	150,000	133,842	-	150,000
28	7310	Pupil Transportation Subsidy	2,080,877	1,278,438	1,863,033	2,064,552	2,024,425	2,496,242	2,186,332
29	7320	Rental & Sinking Fund Reimbursement.	1,003,654	890,935	840,814	620,808	542,418	193,774	193,774
30	7330	Health Services Subsidy	159,358	151,318	151,900	152,008	165,565	151,609	151,609
31	7340	Property Tax Reduction Allocation	1,834,327	1,835,313	2,314,377	2,289,194	2,749,862	3,155,330	3,155,330
32	7360	School Safety and Security Grants	156,159	18,500	-	382,808	45,000	245,670	245,670
33	7505	Ready to Learn Block Grant	705,924	705,924	705,924	705,924	1,800,564	2,895,741	2,895,143
34	7599	Other State Revenue	-	750	-	-	175,000	-	-
35	7810	Social Security Reimbursement	-	-	-	2,708,282	2,862,887	3,127,250	3,096,529
36	7820	Retirement Reimbursement	10,673,512	11,490,161	12,381,592	12,511,860	13,093,962	13,785,645	13,644,616
38		<b>Total State Revenue</b>	<b>\$ 35,437,401</b>	<b>\$ 35,999,463</b>	<b>\$ 40,638,112</b>	<b>\$ 42,994,439</b>	<b>\$ 46,794,019</b>	<b>\$ 49,058,023</b>	<b>\$ 48,619,343</b>
40	8514	Title I	\$ 721,818	\$ 849,212	\$ 1,128,744	\$ 1,045,937	\$ 972,430	\$ 972,430	\$ 962,405
41	8510	Other Federal Programs	262,366	266,799	288,046	273,224	267,062	270,874	273,135
42	8740	Elem and Sec School Emergency Relief Fund	1,376,200	8,560,866	373,295	16,605	136,051	-	-
43	8800	Medical ACCESS Reimbursement	599,646	641,513	636,285	580,129	576,772	371,640	145,863
44	9000	Other Financing Sources	-	1,946,193	601,129	-	34,544	-	-
46		<b>Total Federal and Other Financing Sources</b>	<b>\$ 2,960,030</b>	<b>\$ 12,264,582</b>	<b>\$ 3,027,499</b>	<b>\$ 1,915,895</b>	<b>\$ 1,986,860</b>	<b>\$ 1,614,944</b>	<b>\$ 1,381,403</b>
48		Revenue from 2026-27 Priorities	-	-	-	-	-	-	-
50		<b>Total Revenue</b>	<b>\$ 154,044,406</b>	<b>\$ 170,427,679</b>	<b>\$ 172,731,885</b>	<b>\$ 178,235,461</b>	<b>\$ 188,817,238</b>	<b>\$ 195,065,159</b>	<b>\$ 194,579,069</b>

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

	A	B	H	I	J	K	L	M	N
	<b>Revenue - Projected</b>								
			2025-26 Budget	2025-26 Revised	2026-27 Proposed	2027-28 Projected	2028-29 Projected	2029-30 Projected	2030-31 Projected
	Function	Description							
1									
2									
3									
4									
5									
6									
7	6111	Current Real Estate Taxes	\$ 121,975,072	\$ 121,975,072	\$ 128,034,144	\$ 133,675,638	\$ 139,697,877	\$ 145,985,716	\$ 152,249,196
8	6112	Interim Real Estate Taxes	1,081,340	993,092	993,092	993,092	993,092	993,092	993,092
9	6113	Public Utility Reality Tax	110,448	118,823	120,605	120,605	120,605	120,605	120,605
10	6114	Payments in Lieu of Taxes	10,927	10,927	11,256	11,256	11,256	11,256	11,256
11	6151	Current Earned Income Taxes	12,735,937	12,795,962	13,179,841	13,799,294	14,447,860	15,126,910	15,837,875
12	6153	Real Estate Transfer Taxes	2,140,062	2,140,062	2,245,920	2,385,167	2,533,047	2,690,096	2,856,882
13	6400	Delinquent Taxes	1,669,119	1,669,119	1,698,569	1,735,938	1,774,128	1,813,159	1,853,048
14	6510	Earnings on Investments	2,155,856	2,236,305	2,216,832	2,216,832	2,216,832	2,216,832	2,216,832
15	6810	Revenue from Local Governments	19,300	10,000	14,500	14,500	14,500	14,500	14,500
16	6830	IDEA Revenue	1,702,153	1,599,286	1,599,286	1,624,875	1,650,873	1,677,287	1,704,123
17	6940	Tuition from Patrons	145,526	141,770	129,650	129,650	129,650	129,650	129,650
18	6990	Miscellaneous Income	646,452	887,905	603,289	621,388	640,029	659,230	679,007
19									
20		Total Local Revenue	\$ 144,392,192	\$ 144,578,323	\$ 150,846,984	\$ 157,328,233	\$ 164,229,750	\$ 171,438,333	\$ 178,666,066
21									
22	7111	Basic Education Funding	\$ 18,107,227	\$ 18,166,226	\$ 18,293,216	\$ 19,317,636	\$ 20,399,424	\$ 21,541,791	\$ 22,748,132
23	7112	BEF - Social Security	-	-	-	-	-	-	-
24	7144	Cyber Charter Transition Funding	-	-	-	-	-	-	-
25	7160	Tuition from Courts	115,953	115,953	115,953	115,953	115,953	115,953	115,953
26	7270	Special Education Funding	4,783,582	4,618,161	5,125,381	5,371,399	5,629,226	5,899,429	6,182,602
27	7270	Special Ed Contingency Funding	-	150,000	-	-	-	-	-
28	7310	Pupil Transportation Subsidy	2,496,242	2,186,332	2,381,224	2,476,473	2,575,532	2,678,553	2,785,695
29	7320	Rental & Sinking Fund Reimbursement.	193,774	193,774	194,769	194,769	195,606	195,962	95,981
30	7330	Health Services Subsidy	151,609	151,609	151,609	151,609	151,609	151,609	151,609
31	7340	Property Tax Reduction Allocation	3,155,330	3,155,330	3,155,330	3,155,330	3,155,330	3,155,330	3,155,330
32	7360	School Safety and Security Grants	245,670	245,670	255,839	-	-	-	-
33	7505	Ready to Learn Block Grant	2,895,741	2,895,143	3,989,722	3,989,722	3,989,722	3,989,722	3,989,722
34	7599	Other State Revenue	-	-	-	-	-	-	-
35	7810	Social Security Reimbursement	3,127,250	3,096,529	3,244,359	3,365,687	3,473,991	3,585,791	3,695,123
36	7820	Retirement Reimbursement	\$ 13,785,645	\$ 13,644,616	\$ 14,127,849	\$ 15,011,406	\$ 15,726,054	\$ 16,485,263	\$ 17,239,079
37									
38		Total State Revenue	\$ 49,058,023	\$ 48,619,343	\$ 51,035,251	\$ 53,149,985	\$ 55,412,447	\$ 57,799,403	\$ 60,159,226
39									
40	8514	Title I	\$ 972,430	\$ 962,405	\$ 962,405	\$ 962,405	\$ 962,405	\$ 962,405	\$ 962,405
41	8510	Other Federal Programs	270,874	273,135	273,135	273,135	273,135	273,135	273,135
42	8740	Elem and Sec School Emergency Relief Fund	-	-	-	-	-	-	-
43	8800	Medical ACCESS Reimbursement	371,640	145,863	294,678	324,146	356,560	392,216	431,438
44	9000	Other Financing Sources	-	-	-	-	-	-	-
45									
46		Total Federal and Other Financing Sources	\$ 1,614,944	\$ 1,381,403	\$ 1,530,218	\$ 1,559,686	\$ 1,592,100	\$ 1,627,756	\$ 1,666,978
47									
48		Revenue from 2026-27 Priorities	-	-	-	-	-	-	-
49									
50		Total Revenue	\$ 195,065,159	\$ 194,579,069	\$ 203,412,453	\$ 212,037,904	\$ 221,234,297	\$ 230,865,492	\$ 240,492,271
51									

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## Expenditures

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While most expenditure growth assumptions are summarized in the Assumptions section, salaries, benefits, and debt service are presented on separate schedules to provide additional clarity regarding the District's major financial commitments.

Expenditure categories, referred to as "Functions," follow the Pennsylvania Department of Education (PDE) accounting structure. Instructional and non-instructional costs are presented separately to support clearer analysis of spending trends.

Salary projections reflect obligations under existing labor agreements and approved compensation plans, including the East Penn Education Association, Act 93 Administrators, Teamsters, and the East Penn Education Support Professionals.

Benefit costs include FICA, PSERS contributions, and group insurance programs. FICA and PSERS contributions are calculated using statutory rates, while insurance projections reflect rates established through the District's participation in a health benefits consortium with other Lehigh County schools. Healthcare represents the largest component of this category. For 2026–27, group insurance reflects a significant increase, followed by a projected medical trend of 11.79 percent in subsequent years.

Based on current assumptions, group insurance costs are projected to increase from approximately \$20 million in 2025–26 to \$38.3 million by 2030–31, making healthcare the largest contributor to projected expenditure growth.

Certain program areas are presented separately where spending trends may differ from overall district patterns, including special education and transportation.

Charter school tuition payments are projected to increase based on recent enrollment trends and changes in the statutory tuition calculation required under Pennsylvania law.

Debt service payments are presented separately due to their fixed repayment schedules.

When new programmatic needs are identified by the Superintendent, District Priorities may include either recurring or one-time expenditures, while recent updates reflect targeted refinements and capital funding adjustments to better align the 2026–27 budget with available revenues.

**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			2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
5	Code	Description	Actual	Actual	Actual	Actual	Actual	Budget	Revised
6									
7	1	Administration	\$ 4,094,762	\$ 4,493,305	\$ 4,902,220	\$ 5,278,531	\$ 5,516,642	\$ 5,812,033	\$ 6,063,469
8	2	Instruction	46,586,596	50,127,592	51,966,110	53,700,266	56,525,179	57,947,435	57,733,663
9	3	Custodial/Maintenance	4,816,873	4,834,970	5,178,489	5,484,328	5,954,397	6,231,026	6,013,752
10	4	Support Staff	7,428,897	7,860,175	9,696,599	10,190,215	10,757,740	11,743,264	11,037,820
11	5	Tax Collectors	54,685	58,985	60,736	57,514	55,448	58,000	58,000
12									
13		Total Salaries	\$ 62,981,812	\$ 67,375,027	\$ 71,804,154	\$ 74,710,854	\$ 78,809,407	\$ 81,791,758	\$ 80,906,704
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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	2025-26 Budget	2025-26 Revised	2026-27 Proposed	2027-28 Projected	2028-29 Projected	2029-30 Projected	2030-31 Projected
6									
7	1	Administration	\$ 5,812,033	\$ 6,063,469	\$ 6,176,941	\$ 6,374,603	\$ 6,584,965	\$ 6,802,269	\$ 7,013,139
8	2	Instruction	57,947,435	57,733,663	60,024,086	62,425,049	64,485,076	66,613,084	68,678,089
9	3	Custodial/Maintenance	6,231,026	6,013,752	6,510,707	6,687,798	6,875,725	7,068,933	7,255,553
10	4	Support Staff	11,743,264	11,037,820	12,076,096	12,438,379	12,811,530	13,195,876	13,591,752
11	5	Tax Collectors	58,000	58,000	66,000	66,000	66,000	66,000	66,000
12									
13		Total Salaries	\$ 81,791,758	\$ 80,906,704	\$ 84,853,830	\$ 87,991,830	\$ 90,823,297	\$ 93,746,162	\$ 96,604,534
14									
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19									

**Salaries - Growth & Projection Assumptions**

		2026-27 Proposed	2027-28 Projected	2028-29 Projected	2029-30 Projected	2030-31 Projected
22						
23						
24						
25	1	3.50%	3.20%	3.30%	3.30%	3.10%
26	2	4.00%	4.00%	3.30%	3.30%	3.10%
27	3	3.35%	2.72%	2.81%	2.81%	2.64%
28	4	3.00%	3.00%	3.00%	3.00%	3.00%
29	5	13.50%	0.00%	0.00%	0.00%	0.00%
30						

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

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

	A	B	C	D	E	F	G	H	I
1	<b>Benefits - Historical</b>								
2									
3									
4			2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
5	Code	Description	Actual	Actual	Actual	Actual	Actual	Budget	Revised
6									
7	1	Group Insurances	\$ 11,985,354	\$ 13,339,577	\$ 15,478,818	\$ 17,102,863	\$ 17,950,770	\$ 19,973,203	\$ 20,065,132
8	2	Social Security Contributions	4,709,648	5,061,727	5,372,181	5,613,553	5,931,215	6,254,499	6,193,059
9	3	Retirement Contributions	21,418,348	22,988,710	24,717,492	24,999,099	26,299,791	27,571,289	27,289,232
10	4	Workers Compensation	351,173	365,326	384,058	436,952	506,423	499,977	512,956
11	5	Tuition Reimbursement	440,434	368,806	371,502	446,726	471,418	530,000	530,000
12	6	Other Benefits	47,825	61,651	83,482	168,512	78,997	94,400	118,367
13									
14		Total Benefits	\$ 38,952,782	\$ 42,185,797	\$ 46,407,532	\$ 48,767,705	\$ 51,238,614	\$ 54,923,368	\$ 54,708,746
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**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	H	I	J	K	L	M	N
	<b>Benefits - Projected</b>								
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5	Code	Description	2025-26 Budget	2025-26 Revised	2026-27 Proposed	2027-28 Projected	2028-29 Projected	2029-30 Projected	2030-31 Projected
6									
7	1	Group Insurances	\$ 19,973,203	\$ 20,065,132	\$ 24,266,656	\$ 27,127,695	\$ 30,326,050	\$ 33,901,491	\$ 37,898,477
8	2	Social Security Contributions	6,254,499	6,193,059	6,488,717	6,731,375	6,947,982	7,171,581	7,390,247
9	3	Retirement Contributions	27,571,289	27,289,232	28,255,697	30,022,812	31,452,108	32,970,525	34,478,158
10	4	Worker's Compensation	499,977	512,956	509,218	527,951	544,940	562,477	579,627
11	5	Tuition Reimbursement	530,000	530,000	530,000	540,600	551,412	562,440	573,689
12	6	Other Benefits	94,400	118,367	90,900	90,900	90,900	90,900	90,900
13									
14		Total Benefits	\$ 54,923,368	\$ 54,708,746	\$ 60,141,188	\$ 65,041,333	\$ 69,913,392	\$ 75,259,415	\$ 81,011,098
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24					2026-27 Proposed	2027-28 Projected	2028-29 Projected	2029-30 Projected	2030-31 Projected
25									
26	1	Group Insurances		(1)	21.50%	11.79%	11.79%	11.79%	11.79%
27	2	Social Security		(2)	7.65%	7.65%	7.65%	7.65%	7.65%
28	3	*Retirement		(2)	33.59%	34.12%	34.63%	35.17%	35.69%
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%
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33									
34		*Actuarial projections from the Public School Employees Retirement System (PSERS) dated 12/12/2025							
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
	<b>District Wide Instructional - Historical</b>								
			2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
5	Function	Description	Actual	Actual	Actual	Actual	Actual	Budget	Revised
7	1110	Regular Instruction	\$ 2,895,962	\$ 5,015,541	\$ 3,600,740	\$ 3,577,626	\$ 3,756,924	\$ 4,308,114	\$ 4,373,994
8	1110	Charter School Tuition - Regular Ed	4,700,611	4,366,660	4,928,175	5,339,117	6,133,015	6,267,955	6,116,752
9	1110	Technology Infrastructure Plan	-	-	-	-	364,994	1,163,800	1,163,800
10	1190	Federally Funded Programs	59,172	115,533	69,247	4,395	2,625	-	-
11	1191	Federally Funded Title I Reading	-	-	-	-	-	-	-
12	1211	Life Skills Support	-	23,812	-	-	1,470	-	-
13	1221	Hearing Impaired Support	73,725	77,395	3,278	5,828	1,348	-	-
14	1224	Visually Impaired Support	70,600	38,447	49,581	30,899	57,108	49,581	49,581
15	1225	Speech & Language Support	4,419	5,656	11,014	10,683	6,629	12,747	12,747
16	1231	Emotional Support	93,719	202,518	672,026	907,568	1,500,749	1,246,818	1,246,818
17	1233	Autistic Support	135,345	480,273	676,604	934,150	1,167,258	952,900	952,900
18	1241	Learning Support	210,267	169,773	301,062	219,084	47,576	319,060	319,060
19	1243	Gifted Support	1,413	1,000	2,058	1,035	3,310	2,850	2,850
20	1260	Physical Support	-	-	-	-	-	-	-
21	1270	Multi-Handicapped Support	82,680	372,878	446,698	488,609	391,569	570,764	570,764
22	1281	Developmental Delay Support	60,075	22,523	42,092	25,263	18,845	58,190	57,474
23	1290	Other Support	4,893,373	4,761,077	4,241,961	4,800,720	4,254,213	4,672,800	4,672,800
24	1290	Charter School Tuition - Special Ed	2,470,228	2,331,998	2,626,450	3,508,555	4,116,831	4,200,676	3,872,290
25	1360	Vocational Business Education	-	-	-	-	-	-	-
26	1390	Other Vocational-Ed Programs	2,557,013	2,695,923	2,916,452	3,118,141	3,359,479	3,805,341	3,805,341
27	1410	Driver's Education	45,665	9,849	2,483	7,349	5,876	7,000	7,000
28	1420	Summer School	24,640	32,427	32,375	-	1,171	-	-
29	1430	Homebound Instruction	1,949	2,785	5,859	2,816	3,429	5,000	5,000
30	1441	Adjudicated Court Placed Programs	-	7,790	6,476	9,637	475	-	-
31	1500	Non-Public School Programs	91,389	36,335	47,127	48,171	36,418	41,169	41,169
32	1691	Adult Ed. Instructional Services	-	-	48	-	1,626	3,000	3,000
33	1693	Community College Sponsorship	899,852	898,256	890,357	895,249	894,953	905,008	907,987
34									
35		<b>Total</b>	<b>\$ 19,372,096</b>	<b>\$ 21,668,449</b>	<b>\$ 21,572,161</b>	<b>\$ 23,934,895</b>	<b>\$ 26,127,892</b>	<b>\$ 28,592,773</b>	<b>\$ 28,181,327</b>
36									
37		Special Education Total (lines 12-24 above)	8,095,843	8,487,349	9,072,822	10,932,394	11,566,906	12,086,386	11,757,284
38									
39		Charter Schools Total (lines 8 and 24 above)	7,170,839	6,698,659	7,554,624	8,847,672	10,249,846	10,468,631	9,989,042
40									
41		Brick and Mortar Charter Tuition	3,701,795	3,492,584	4,123,609	4,958,656	6,013,358	6,080,548	6,328,766
42									
43		Cyber Charter Tuition	3,469,044	3,206,075	3,431,015	3,889,016	4,236,488	4,388,083	3,660,276
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**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	H	I	J	K	L	M	N
	<b>District Wide Instructional - Projected</b>								
			2025-26 Budget	2025-26 Revised	2026-27 Proposed	2027-28 Projected	2028-29 Projected	2029-30 Projected	2030-31 Projected
Function	Description								
1									
2									
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5	Function	Description	2025-26 Budget	2025-26 Revised	2026-27 Proposed	2027-28 Projected	2028-29 Projected	2029-30 Projected	2030-31 Projected
6									
7	1110	Regular Instruction	\$ 4,308,114	\$ 4,373,994	\$ 4,233,424	\$ 4,381,594	\$ 4,534,950	\$ 4,693,673	\$ 4,857,951
8	1110	Charter School Tuition - Regular Ed	6,267,955	6,116,752	6,433,800	7,154,386	7,955,677	8,846,713	9,837,544
9	1110	Technology Infrastructure Plan	1,163,800	1,163,800	-	94,200	182,000	1,051,300	-
10	1190	Federally Funded Programs	-	-	-	-	-	-	-
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	58,821	61,174	63,621	66,166	68,812
15	1225	Speech & Language Support	12,747	12,747	6,919	7,196	7,484	7,783	8,094
16	1231	Emotional Support	1,246,818	1,246,818	1,574,894	1,637,890	1,703,405	1,771,542	1,842,403
17	1233	Autistic Support	952,900	952,900	1,368,760	1,423,510	1,480,451	1,539,669	1,601,256
18	1241	Learning Support	319,060	319,060	86,200	89,648	93,234	96,963	100,842
19	1243	Gifted Support	2,850	2,850	4,162	4,328	4,502	4,682	4,869
20	1260	Physical Support	-	-	-	-	-	-	-
21	1270	Multi-Handicapped Support	570,764	570,764	302,095	314,179	326,746	339,816	353,408
22	1281	Developmental Delay Support	58,190	57,474	22,474	23,373	24,308	25,280	26,291
23	1290	Other Support	4,672,800	4,672,800	4,097,727	4,261,636	4,432,102	4,609,386	4,793,761
24	1290	Charter School Tuition - Special Ed	4,200,676	3,872,290	4,054,713	4,508,841	5,013,831	5,575,380	6,199,823
25	1360	Vocational Business Education	-	-	-	-	-	-	-
26	1390	Other Vocational-Ed Programs	3,805,341	3,805,341	4,105,842	4,405,568	4,727,175	5,072,259	5,442,534
27	1410	Driver's Education	7,000	7,000	7,000	7,245	7,499	7,761	8,033
28	1420	Summer School	-	-	-	-	-	-	-
29	1430	Homebound Instruction	5,000	5,000	5,000	5,175	5,356	5,544	5,738
30	1441	Adjudicated Court Placed Programs	-	-	-	-	-	-	-
31	1500	Non-Public School Programs	41,169	41,169	41,203	42,645	44,138	45,683	47,281
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	905,008	907,987	907,987	907,987	907,987	907,987	907,987
34									
35		<b>Total</b>	<b>\$ 28,592,773</b>	<b>\$ 28,181,327</b>	<b>\$ 27,314,021</b>	<b>\$ 29,333,680</b>	<b>\$ 31,517,677</b>	<b>\$ 34,670,910</b>	<b>\$ 36,110,070</b>
36									
37									
38		Special Education Total (lines 12-24 above)	12,086,386	11,757,284	11,576,765	12,331,775	13,149,682	14,036,666	14,999,560
39									
40		Charter Schools Total (lines 8 and 24 above)	10,468,631	9,989,042	10,488,513	11,663,226	12,969,508	14,422,093	16,037,367
41									
42		Brick and Mortar Charter Tuition	6,080,548	6,328,766	6,328,766	7,037,588	7,825,798	8,702,287	9,676,943
43									
44		Cyber Charter Tuition	4,388,083	3,660,276	4,159,747	4,625,638	5,143,710	5,719,806	6,360,424
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**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	C	D	E	F	G	H	I
	<b>District Wide Non-Instructional - Historical</b>								
			2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
5	Function	Description	Actual	Actual	Actual	Actual	Actual	Budget	Revised
7	2111	Student Services - Supervision	\$ 1,248	\$ 1,304	\$ 1,614	\$ 3,209	\$ 1,519	\$ 2,600	\$ 2,600
8	2119	Student Services - Other	9,970	4,307	4,827	6,880	20,182	10,000	10,000
9	2120	Guidance Services	83,490	81,150	110,897	129,856	160,489	136,275	51,275
10	2140	Psychological Services	25,187	125,780	55,690	366,632	753,909	424,626	369,426
11	2144	Psychotherapy Services	-	-	-	-	-	-	-
12	2160	Social Work Services	183,730	184,091	195,027	168,640	177,475	363,100	363,100
13	2220	Technology Support Services	189,136	230,973	216,956	217,627	206,892	223,595	223,595
14	2250	School Library Services	127,100	108,587	136,064	132,129	111,323	89,475	89,475
15	2260	Curriculum & Instruction	22,825	55,055	149,234	550,518	594,918	263,026	263,026
16	2271	Staff Development	85,743	96,684	126,752	257,047	125,734	135,432	135,432
17	2290	Other Instructional Staff Develop	91	463	59	-	46	-	-
18	2310	Board Services	43,785	61,170	35,630	38,419	41,133	48,230	49,372
19	2320	Board Treasurer Services	-	2,008	1,987	1,737	1,737	2,000	2,000
20	2330	Tax Collection Services	44,950	57,076	61,193	56,663	59,810	61,270	66,584
21	2340	Staff Relations/Negotiations	91,051	50,954	176,999	21,194	18,567	56,200	56,200
22	2350	Legal & Acct Services	120,414	205,997	147,793	251,968	272,469	249,200	250,000
23	2360	Office of Superintendent	38,716	39,179	45,298	42,248	39,199	49,940	52,940
24	2370	Community Relations	6,906	19,867	16,230	19,658	21,371	19,450	19,450
25	2380	Office of Principal Services	93,681	92,162	108,145	115,367	129,306	157,087	157,087
26	2410	Other Administrative Services	6,500	6,500	6,500	6,500	7,740	6,500	6,500
27	2420	Medical Services	6,023	2,495	6,762	616	-	3,000	3,000
28	2430	Dental Services	104	549	553	689	1,136	1,500	1,500
29	2440	Nursing Services	276,214	689,760	723,115	478,158	313,734	157,700	157,700
31		<b>Total</b>	<b>\$ 1,456,864</b>	<b>\$ 2,116,113</b>	<b>\$ 2,327,325</b>	<b>\$ 2,865,756</b>	<b>\$ 3,058,688</b>	<b>\$ 2,460,206</b>	<b>\$ 2,330,262</b>

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

	A	B	H	I	J	K	L	M	N
	<b>District Wide Non-Instructional - Projected</b>								
			2025-26 Budget	2025-26 Revised	2026-27 Proposed	2027-28 Projected	2028-29 Projected	2029-30 Projected	2030-31 Projected
Function	Description								
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7	2111	Student Services - Supervision	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,753	\$ 2,916	\$ 3,088	\$ 3,270
8	2119	Student Services - Other	10,000	10,000	10,000	10,590	11,215	11,876	12,577
9	2120	Guidance Services	136,275	51,275	143,125	151,569	160,512	169,982	180,011
10	2140	Psychological Services	424,626	369,426	881,443	874,991	926,616	981,286	1,039,182
11	2144	Psychotherapy Services	-	-	-	-	-	-	-
12	2160	Social Work Services	363,100	363,100	188,100	199,198	210,951	223,397	236,577
13	2220	Technology Support Services	223,595	223,595	153,475	162,530	172,119	182,274	193,029
14	2250	School Library Services	89,475	89,475	85,050	90,068	95,382	101,009	106,969
15	2260	Curriculum & Instruction	263,026	263,026	297,000	314,523	333,080	352,732	373,543
16	2271	Staff Development	135,432	135,432	131,380	139,131	147,340	156,033	165,239
17	2290	Other Instructional Staff Develop	-	-	-	-	-	-	-
18	2310	Board Services	48,230	49,372	48,267	51,115	54,131	57,324	60,706
19	2320	Board Treasurer Services	2,000	2,000	2,000	2,118	2,243	2,375	2,515
20	2330	Tax Collection Services	61,270	66,584	67,170	71,133	75,330	79,774	84,481
21	2340	Staff Relations/Negotiations	56,200	56,200	57,700	61,104	64,709	68,527	72,570
22	2350	Legal & Acct Services	249,200	250,000	301,500	319,289	338,127	358,076	379,202
23	2360	Office of Superintendent	49,940	52,940	50,440	53,416	56,568	59,905	63,439
24	2370	Community Relations	19,450	19,450	20,000	21,180	22,430	23,753	25,154
25	2380	Office of Principal Services	157,087	157,087	154,450	163,563	173,213	183,432	194,255
26	2410	Other Administrative Services	6,500	6,500	6,500	6,884	7,290	7,720	8,175
27	2420	Medical Services	3,000	3,000	1,000	1,059	1,121	1,188	1,258
28	2430	Dental Services	1,500	1,500	1,500	1,589	1,682	1,781	1,887
29	2440	Nursing Services	157,700	157,700	166,700	176,535	186,951	197,981	209,662
30									
31		Total	\$ 2,460,206	\$ 2,330,262	\$ 2,769,400	\$ 2,874,338	\$ 3,043,924	\$ 3,223,515	\$ 3,413,703
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**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	C	D	E	F	G	H	I
	<b>District Wide Non-Instructional - Historical</b>								
			2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
5	Function	Description	Actual	Actual	Actual	Actual	Actual	Budget	Revised
7	2511	Fiscal Services	\$ 450	\$ 450	\$ 649	\$ 499	\$ 649	\$ 700	\$ 700
8	2514	Payroll Services	17,869	19,212	64	56	-	22,600	22,600
9	2515	Financial Acct. Services	93,332	147,545	141,163	96,996	167,518	132,750	132,750
10	2611	Supervision - Maintenance Services - Head	250	-	-	-	-	-	-
11	2619	Supv - Maint Services - Other	250	-	-	-	-	-	-
12	2620	Operation of Buildings	3,932,369	3,783,735	4,065,080	4,809,974	5,726,657	5,015,103	5,140,103
13	2630	Upkeep of Grounds Services	82,181	140,026	66,246	122,828	234,396	137,100	137,100
14	2640	Upkeep of Equipment Services	7,604	-	480	2,200	592	7,000	7,000
15	2650	Vehicle Operation & Maintenance	61,954	61,456	58,143	86,241	55,759	83,500	83,500
16	2660	Building Safety & Security	111,167	128,123	138,852	241,283	268,145	205,090	216,237
17	2720	Transportation Services	5,178,621	7,039,866	7,101,551	7,324,806	9,072,821	9,827,560	10,331,818
18	2750	Non-Public Transportation Services	1,157,618	1,683,287	2,231,098	2,296,629	2,976,881	2,299,352	2,505,423
19	2818	System-Wide Technology Services	16,523	6,101	65,571	15,705	17,667	31,621	31,621
20	2834	Staff Development - Non-Instruction	368	6,366	29,983	36,978	47,180	75,810	75,810
21	2836	Staff Development - Non-Instruction	6,654	22,334	18,692	11,688	26,035	34,750	34,750
22	2840	Data Processing Services	489,225	410,796	613,087	325,038	412,643	468,970	468,970
23	2910	IU Operating Assessment	147,897	143,760	148,644	151,197	151,234	153,351	153,326
24	3210	Student Activities	52,530	140,405	132,825	179,031	184,578	280,122	469,122
25	3250	School Sponsored Athletics	388,026	506,632	556,508	551,909	609,518	562,670	562,670
26	3300	Community Services	41,280	47,588	10,115	8,905	7,633	7,163	7,163
27	3350	Welfare Activities	-	-	17,925	10,832	-	-	-
28	3390	Other Community Services	3,025	5,706	13,163	6,377	6,987	7,500	7,500
29	3400	Scholarships & Awards	21,400	23,199	26,100	31,550	38,550	-	-
30	4600	Building Improvement Services	-	-	-	255,440	186,544	56,242	156,242
31	5130	Refund of Prior Year Revenues	27,964	-	-	-	-	-	-
32	5140	Lease Payments	-	85,333	177,513	211,440	209,906	-	-
33	5230	Capital Reserve Fund Transfers	11,240,000	8,200,000	4,857,957	4,464,200	2,295,100	7,580,000	7,397,000
34	5251	Food Service Fund Transfers	-	-	-	-	-	-	-
35	5900	Budgetary Reserve	-	-	-	-	-	9,814,200	-
36									
37		Page sub-total - less: Capital Reserve Fund Transfers	\$ 11,838,556	\$ 14,401,916	\$ 15,613,451	\$ 16,777,601	\$ 20,401,890	\$ 29,223,154	\$ 20,544,405
38									
39		Total Non-Instruction - less: Capital Reserve Fund Transfer	\$ 13,295,420	\$ 16,518,029	\$ 17,940,776	\$ 19,643,357	\$ 23,460,578	\$ 31,683,360	\$ 22,874,667
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**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	H	I	J	K	L	M	N
	<b>District Wide Non-Instructional - Projected</b>								
			2025-26 Budget	2025-26 Revised	2026-27 Proposed	2027-28 Projected	2028-29 Projected	2029-30 Projected	2030-31 Projected
1	Function	Description							
2									
3									
4									
5									
6									
7	2511	Fiscal Services	\$ 700	\$ 700	\$ 850	\$ 900	\$ 953	\$ 1,010	\$ 1,069
8	2514	Payroll Services	22,600	22,600	23,200	24,569	26,018	27,553	29,179
9	2515	Financial Acct. Services	132,750	132,750	132,000	139,788	148,035	156,770	166,019
10	2611	Supervision - Maintenance Services - Head	-	-	-	-	-	-	-
11	2619	Supv - Maint Services - Other	-	-	-	-	-	-	-
12	2620	Operation of Buildings	5,015,103	5,140,103	5,075,146	5,374,580	5,691,680	6,027,489	6,383,111
13	2630	Upkeep of Grounds Services	137,100	137,100	128,000	135,552	143,550	152,019	160,988
14	2640	Upkeep of Equipment Services	7,000	7,000	4,000	4,236	4,486	4,751	5,031
15	2650	Vehicle Operation & Maintenance	83,500	83,500	75,000	79,425	84,111	89,074	94,329
16	2660	Building Safety & Security	205,090	216,237	297,460	315,010	333,596	353,278	374,121
17	2720	Transportation Services	9,827,560	10,331,818	10,868,250	11,302,980	11,755,099	12,225,303	12,714,315
18	2750	Non-Public Transportation Services	2,299,352	2,505,423	2,654,468	2,760,647	2,871,073	2,985,915	3,105,352
19	2818	System-Wide Technology Services	31,621	31,621	103,421	109,523	115,985	122,828	130,075
20	2834	Staff Development - Non-Instruction	75,810	75,810	62,210	65,880	69,767	73,884	78,243
21	2836	Staff Development - Non-Instruction	34,750	34,750	33,650	35,635	37,738	39,964	42,322
22	2840	Data Processing Services	468,970	468,970	469,990	497,719	527,085	558,183	591,116
23	2910	IU Operating Assessment	153,351	153,326	153,501	162,558	172,148	182,305	193,061
24	3210	Student Activities	280,122	469,122	184,621	195,514	207,049	219,265	232,201
25	3250	School Sponsored Athletics	562,670	562,670	606,207	641,973	679,850	719,961	762,438
26	3300	Community Services	7,163	7,163	7,200	7,625	8,075	8,551	9,056
27	3350	Welfare Activities	-	-	-	-	-	-	-
28	3390	Other Community Services	7,500	7,500	7,600	8,048	8,523	9,026	9,559
29	3400	Scholarships & Awards	-	-	-	-	-	-	-
30	4600	Building Improvement Services	56,242	156,242	86,746	91,864	97,284	103,024	109,102
31	5130	Refund of Prior Year Revenues	-	-	-	-	-	-	-
32	5140	Lease Payments	-	-	-	-	-	-	-
33	5230	Capital Reserve Fund Transfers	7,580,000	7,397,000	5,817,794	5,800,000	5,800,000	5,800,000	5,800,000
34	5251	Food Service Fund Transfers	-	-	-	-	-	-	-
35	5900	Budgetary Reserve	9,814,200	-	10,170,600	10,727,535	11,282,050	11,838,008	12,406,505
36									
37		Page sub-total - less: Capital Reserve Fund Transfers	\$ 29,223,154	\$ 20,544,405	\$ 31,144,120	\$ 32,681,561	\$ 34,264,154	\$ 35,898,159	\$ 37,597,192
38									
39		Total Non-Instruction - less: Capital Reserve Fund Transfers	\$ 31,683,360	\$ 22,874,667	\$ 33,913,520	\$ 35,555,899	\$ 37,308,078	\$ 39,121,674	\$ 41,010,895
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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			2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
5	Object	Description	Actual	Actual	Actual	Actual	Actual	Budget	Revised
6									
7	800	Interest Expense	\$ 1,021,612	\$ 821,668	\$ 589,102	\$ 397,891	\$ 286,342	\$ 202,100	\$ 202,100
8	900	Principal Expense	<u>7,793,000</u>	<u>7,322,600</u>	<u>7,260,626</u>	<u>5,883,626</u>	<u>5,626,517</u>	<u>1,325,000</u>	<u>1,325,000</u>
9									
10		Total	\$ 8,814,612	\$ 8,144,268	\$ 7,849,728	\$ 6,281,517	\$ 5,912,859	\$ 1,527,100	\$ 1,527,100
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**East Penn School District  
Long Range Fiscal and Capital Plan**

1	A	B	H	I	J	K	L	M	N
2	<b>Debt Service - Projected</b>								
3									
4									
5	Object	Description	2025-26 Budget	2025-26 Revised	2026-27 Proposed	2027-28 Projected	2028-29 Projected	2029-30 Projected	2030-31 Projected
6									
7	800	Interest Expense	\$ 202,100	\$ 202,100	\$ 147,700	\$ 90,500	\$ 30,600	\$ -	\$ -
8	900	Principal Expense	<u>1,325,000</u>	<u>1,325,000</u>	<u>1,395,000</u>	<u>1,465,000</u>	<u>1,530,000</u>	<u>-</u>	<u>-</u>
9									
10		Total	\$ 1,527,100	\$ 1,527,100	\$ 1,542,700	\$ 1,555,500	\$ 1,560,600	\$ -	\$ -
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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.

In prior years, this section included specific projections related to potential school facilities projects. Because the direction and scope of facilities projects have not yet been determined, this version of the plan reflects a “business-as-usual” approach. It includes ongoing building maintenance, scheduled equipment replacement, and annual contributions to the Capital Reserve Fund.

In addition to the District's regular annual facility maintenance program, East Penn School District has undertaken a series of Guaranteed Energy Savings Act (GESAs) projects in recent years to modernize building systems in several elementary schools. Macungie Elementary was completed in 2023, Shoemaker Elementary in 2024, and Wescosville Elementary in 2025. Jefferson Elementary is currently scheduled for completion in the summer of 2026, and Lincoln Elementary is planned for completion in 2027. The projects at Macungie, Shoemaker, Wescosville, and Jefferson include comprehensive upgrades to HVAC systems, lighting, and building clock systems, while the Lincoln Elementary project will include HVAC, lighting, clock systems, security, and accessibility upgrades. Collectively, these investments support the District's long-term strategy of upgrading critical infrastructure and enhancing the learning environment for students and staff while improving energy performance.

As part of the 2026–27 budget development process, the District has reduced the planned transfer to the Capital Reserve Fund to support operating budget balance. While this approach provides short-term financial flexibility, it reduces available capacity for future capital projects and will require careful consideration in future planning cycles.

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. The following table summarizes the age, capacity, and current enrollment of each district school facility.

<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>
<b>ELEMENTARY SCHOOLS:</b>					
Alburtis Elementary School	2004		K-5	653	359
Jefferson Elementary School	1999		K-5	307	270
Lincoln Elementary School	1928	1960, 1994	K-5	629	347
Macungie Elementary School	1989		K-5	518	518
Shoemaker Elementary School	1970	2005	K-5	734	511
Wescosville Elementary School	1966	1997	K-5	662	482
Willow Lane Elementary School	2009		K-5	770	593
<b>MIDDLE SCHOOLS:</b>					
Lower Macungie Middle School	1999		6-8	1,060	1,043
Howard A. Eyer Middle School	1973	2007	6-8	1,028	762
<b>HIGH SCHOOL:</b>					
Emmaus High School	1954	1958, 1964, 1999, 2004	9-12	2,770	2,648
<b>DISTRICT TOTAL:</b>				----- 9,131	----- 7,533

Notes:

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

Student enrollment is the October 1, 2025 enrollment reported to the Pennsylvania Department of Education (PDE).

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

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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 age of several district facilities, proactive capital planning is essential to avoid large, unplanned expenditures and to manage infrastructure renewal in a predictable manner. 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), under Pennsylvania law, earmarking substantial reserves for future capital projects and addressing potential cost surges in planned upgrades.

The district's long-term strategy, when feasible, has been to annually increase contributions to the Capital Reserve Fund, aligning with savings from diminishing debt service expenses. However, as part of the 2026–27 budget development process, this approach has been temporarily adjusted to support operating budget balance. Under that long-term approach, increasing contributions to the Capital Reserve Fund aims to:

- 1) Enhance the fund's capacity for forthcoming capital expenditures and the maintenance of infrastructure, and
- 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.

In prior years, the district initiated a millage phase-in plan associated with the K–8 Realignment concept. As the direction and scope of facilities projects remain under review, this version of the Long Range Fiscal and Capital Plan does not incorporate new project-specific financing assumptions.

East Penn School District  
Long Range Fiscal and Capital Plan

	A	B	C	D	E	F	G	H
1	<b>Capital Projects Plan 2025-26 through 2029-30</b>							
2								
3	<b>Building</b>	<b>Proposed Project</b>	<b>2025-26</b>	<b>25-26 Actual</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>
4	Alburtis, Jefferson, Lincoln,	Electronic Door Locks	750,063	826,267				
5	Shoemaker, and Willow Lane							
6	Lincoln, Macungie, Willow Lane,	Intrusion System Upgrades	81,650	62,771				
7	Alburtis, and Maintenance Building							
8	High School	Main Gym Roof Replacement/Restore	440,072	347,095				
9	Wescosville	Guaranteed Energy Savings Act (GESA) project: HVAC, Lighting, Clock Upgrades	6,683,207	6,683,207				
10	LMMS	Library Rooftop Unit RTU-C4		184,000				
11	High School	Planetarium HVAC Replacement		104,385				
12	High School	Natatorium UV System		47,266				
13	Jefferson	GESA HVAC, Lighting, Clock Upgrades			4,515,996			
14	Administration	HVAC Board Room and Data Closet			126,800			
15	Administration	HVAC VAV #42, #66, and #60			61,500			
16	High School	HVAC Library and Library Data Closet, Science Rooms 2nd floor			468,850			
17	Lincoln	Guaranteed Energy Savings Act (GESA) project:						
18		HVAC, Lighting, Clock, Security, Accessibility Upgrades				7,049,200		
19	High School	Pavement Resurfacing Lots J & K					211,873	
20	LMMS	Administration Rooftop Unit RTU-C1					204,000	
21	High School	Masonry / Building Envelope Library and Sports Center					180,000	
22	High School	Classroom Univent Replacement Phase One and Two (C,G and L Wings 76 Classrooms)					6,280,000	
23	High School	Air Handling Units HRUF2 & HRUH1 Replacements (Science Rooms)					965,328	
24	High School	Roof Restore Area A7 (Hive Area)					243,000	
25	High School	Air Handling Unit RTUJ1 Replacement						341,083
26	High School	Roof Restore Areas (1996) 2, a2, a3, a4, a5, a6, e2 (Auditorium Areas)						637,000
27	High School	Classroom Univent Replacement Phase Three ( K Wing 38 Classrooms)						3,040,000
28	High School	Classroom Univent Replacement Phase Four (F, H and J Wing 25 Classrooms)						2,000,000
29	Eyer	Replace Air Handler Units RTUs 4,12,19						1,557,404
30	LMMS	Roof Restore Area (1999) C1,D, E						570,000
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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>\$7,954,992</b>	<b>\$8,254,991</b>	<b>\$5,173,146</b>	<b>\$7,049,200</b>	<b>\$8,084,201</b>	<b>\$8,145,487</b>

East Penn School District  
Long Range Fiscal and Capital Plan

	A	B	C	D	E	F	G	H
1	<b>Capital Projects Plan 2030-31 through 2035-36</b>							
2								
3	<b>Building</b>	<b>Proposed Project</b>	<b>2030-31</b>	<b>2031-32</b>	<b>2032-33</b>	<b>2033-34</b>	<b>2034-35</b>	<b>2035-36</b>
4	Eyer	Replace Air Handlers Units RTUs 5,6,10,11,13,14,15 and DDC Controls	3,215,000					
5	LMMS	Roof Restore Areas A, C2,C3	830,000					
6	Eyer	Replace Air Handler Units RTUs 1,2,7,8,9	1,287,104					
7	EPSD Stadium	Replace EPSD Stadium Light Towers & Scoreboard	1,859,375					
8	LMMS	Roof Restore Areas G, O, P	865,000					
9	Eyer	Replace Air Handler Units Main Gym RTUs 16,17,18 Add Air Conditioning		2,392,300				
10	LMMS	Roof Restore Areas H, M		1,514,000				
11	LMMS	Roof Restore Areas I, K, L, N, R		770,000				
12	High School	Chiller Replacement #2		1,946,622				
13	High School	Pavement Resurfacing J Lot East and West		350,000				
14	Memorial Field	Turf Replacement Memorial Field		1,024,100				
15	LMMS	Classroom Univent Replacement Phase One ( 2nd and 3rd floor classrooms)			4,160,000			
16	LMMS	Classroom Univent Replacement Phase Two (1st floor classrooms and Misc Areas)			2,280,000			
17	High School	Chiller Replacement #1			1,634,622			
18	High School	Boiler Replacements 1&2				2,504,000		
19	LMMS	Chiller #1 & #2 Replacement				1,567,000		
20	LMMS	Pavement Resurfacing				390,000		
21	High School	Clocks and Public Announcement System				1,250,000		
22	Eyer	Restore Roof Areas H, I, K, L				542,000		
23	High School	Roof Restore Areas b1, b8				1,641,000		
24	LMMS	Boiler Replacement					486,720	
25	High School	LED Lighting and Controls					2,432,760	
26	Alburtis and Willow Lane	Replacement of Clock and Public Announcement Systems					506,852	
27	LMMS	Clocks and Public Announcement System					540,000	
28	Eyer	Clocks and Public Announcement System					490,000	
29	Eyer	Roof Restore Areas A, B, C, G, Ga, J, M, N, O					1,400,000	
30	High School	Roof Restore Areas c1-c3,c4, - c8, 2, 3, 5, 8, 9, 10					1,974,000	
31	Wescosville	Roof Restore Areas I, J, L						898,000
32	High School	Roof Restore Areas 2,3,5,8,9,10, and D						791,000
33	LMMS	LED Lighting upgrades						1,412,840
34	Shoemaker	Pavement Resurfacing						990,080
35	Jefferson	Roof Restore Areas A- E, H,G, F						731,000
36	High School	Roof Restore Areas d						81,000
37	Eyer	Roof Restore Areas D, E, F						761,000
38	Macungie	Boiler Replacement						386,131
39	Alburtis	Roof Restore Areas A - F						1,196,000
40	Willow Lane	Pavement Resurfacing						283,163
41	Eyer and LMMS	Auditorium Projectors and Screens						77,598
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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>\$8,056,479</b>	<b>\$7,997,022</b>	<b>\$8,074,622</b>	<b>\$7,894,000</b>	<b>\$7,830,332</b>	<b>\$7,607,812</b>

East Penn School District  
Long Range Fiscal and Capital Plan

	A	B	C	D	E	F	G	H
1	<b>Capital Projects Plan 2036-37 through 2038-39</b>							
2								
3	<b>Building</b>	<b>Proposed Project</b>	<b>2036-37</b>	<b>2037-38</b>	<b>2038-39</b>			
4	High School	Roof Restore Areas L1 - L4, K-1	820,000					
5	High School	Roof Restore Area D, J, J6 (Administration and Cafeteria)	1,411,000					
6	High School	Roof Restore Area a7 and K	960,000					
7	LMMS	Domestic Water Softener	109,404					
8	LMMS	Masonry	128,710					
9	Alburtis and Willow Lane	Replacement of Existing Lighting to LED	757,625					
10	Macungie	Interior and ADA Upgrades	1,541,375					
11	Wescosville	Masonry	90,530					
12	High School	Pavement Resurfacing Student Lot and Lots A, B, and C	465,585					
13	Lincoln	Emergency Generator and Transfer Switches	323,323					
14	Wescosville	Roof Restore Areas A - H, K, M, P, Q	1,093,070					
15	Eyer	LED Lighting and Controls		1,554,124				
16	High School	Emergency Generator and Transfer Switches		452,652				
17	High School	Pavement Resurfacing Lots E, G and H		672,512				
18	Willow Lane and Wescosville	Playground Equipment and All Inclusive Design		594,914				
19	Alburtis, Jefferson, Lincoln, Shoemaker,	Playground Equipment and All Inclusive Design		931,170				
20	Macungie	Generator		323,323				
21	High School	Auditorium Lighting		329,789				
22	High School	Replacement of Clock and Public Announcement Systems		1,254,000				
23	Jefferson	Generator		323,323				
24	Shoemaker	Generator		323,323				
25	EPSD Stadium	Maintenance Bldg Roof, Concession Stand, Bleachers, Track Resurface			6,212,500			
26	EPSD Stadium	Turf Replacement			1,024,100			
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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>\$7,700,622</b>	<b>\$6,759,130</b>	<b>\$7,236,600</b>			

**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			2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
4			Actual	Actual	Actual	Actual	Actual	Budget	Revised
5	<b>General Fund</b>	Beginning Fund Balance	\$ 17,719,387	\$ 17,210,218	\$ 23,546,327	\$ 25,845,904	\$ 26,278,837	\$ 26,081,685	\$ 27,251,624
6		Revenue	154,044,406	170,427,679	172,731,885	178,235,461	188,817,238	195,065,159	194,579,069
7		Revenue and Fund Balance	171,763,793	187,637,897	196,278,212	204,081,365	215,096,075	221,146,844	221,830,693
8		Expenditures (Excluding Transfers)	143,416,723	155,891,570	165,574,352	173,338,328	185,549,350	198,518,359	188,198,544
9		Transfer to Capital Reserve Fund	11,240,000	8,200,000	4,857,957	4,464,200	2,295,100	7,580,000	7,397,000
10		Budgetary Reserve	-	-	-	-	-	(9,814,200)	-
11		Anticipated Expenditures	154,656,723	164,091,570	170,432,309	177,802,528	187,844,450	196,284,159	195,595,544
12		Prior Period Adjustment	103,148	-	-	-	-	-	-
13		Ending Fund Balance	\$ 17,210,218	\$ 23,546,327	\$ 25,845,903	\$ 26,278,837	\$ 27,251,624	\$ 24,862,685	\$ 26,235,149
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19	<b>Capital Reserve Fund</b>	Beginning Fund Balance	\$ 3,722,480	\$ 13,070,664	\$ 18,768,286	\$ 18,724,596	\$ 17,003,479	\$ 11,107,483	\$ 9,936,869
20		Revenue							
21		GF Transfer	11,100,000	8,060,000	2,756,000	4,324,200	2,155,100	7,440,000	7,257,000
22		GF Transfer - LVHN Trainer Savings	40,000	40,000	40,000	40,000	40,000	40,000	40,000
23		GF Transfer - LVHN Contribution (until 2027-28)	100,000	100,000	100,000	100,000	100,000	100,000	100,000
24		GF Transfer - Sale of Property	-	-	154,500	-	-	-	-
25		GF Transfer - Other	-	-	1,807,457	-	-	-	-
26		Interest (Estimated at 4.00% for future years)	1,505	18,607	628,068	818,690	615,802	444,299	397,475
27		Total Revenue	11,241,505	8,218,607	5,486,025	5,282,890	2,910,902	8,024,299	7,794,475
28		Expense							
29	Annual Capital Projects	1,893,321	2,520,985	5,529,715	7,004,007	9,977,512	7,954,992	8,254,991	
30	Total Expense	1,893,321	2,520,985	5,529,715	7,004,007	9,977,512	7,954,992	8,254,991	
31	Ending Balance	\$ 13,070,664	\$ 18,768,286	\$ 18,724,596	\$ 17,003,479	\$ 9,936,869	\$ 11,176,790	\$ 9,476,353	
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**East Penn School District  
Long Range Fiscal and Capital Plan**

	A	B	H	I	J	K	L	M	N
<b>Summary of General Fund and Capital Funds - Projected</b>									
			2025-26 Budget	2025-26 Revised	2026-27 Proposed	2027-28 Projected	2028-29 Projected	2029-30 Projected	2030-31 Projected
1									
2									
3									
4									
5	<b>General Fund</b>	Beginning Fund Balance	\$ 26,081,685	\$ 27,251,624	\$ 26,235,149	\$ 26,235,149	\$ 23,722,347	\$ 19,315,650	\$ 13,420,989
6		Revenue	195,065,159	194,579,069	203,412,453	212,037,904	221,234,297	230,865,492	240,492,271
7		Revenue and Fund Balance	221,146,844	221,830,693	229,647,602	238,273,053	244,956,644	250,181,143	253,913,260
8		Expenditures (Excluding Transfers)	198,518,359	188,198,544	207,765,259	219,478,242	231,123,043	242,798,161	254,736,597
9		Transfer to Capital Reserve Fund	7,580,000	7,397,000	5,817,794	5,800,000	5,800,000	5,800,000	5,800,000
10		Budgetary Reserve	(9,814,200)	-	(10,170,600)	(10,727,535)	(11,282,050)	(11,838,008)	(12,406,505)
11		Anticipated Expenditures	196,284,159	195,595,544	203,412,453	214,550,706	225,640,994	236,760,154	248,130,092
12		Prior Period Adjustment	-	-	-	-	-	-	-
13		Ending Fund Balance	\$ 24,862,685	\$ 26,235,149	\$ 26,235,149	\$ 23,722,347	\$ 19,315,650	\$ 13,420,989	\$ 5,783,167
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25									
26									
27									
28	<b>Capital Reserve Fund</b>	Beginning Fund Balance	\$ 11,107,483	\$ 9,936,869	\$ 9,476,353	\$ 10,500,055	\$ 9,670,857	\$ 7,773,490	\$ 5,738,943
29		Revenue							
30		GF Transfer	7,440,000	7,257,000	5,677,794	5,660,000	5,660,000	5,800,000	5,800,000
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)	444,299	397,475	379,054	420,002	386,834	310,940	229,558
36		Total Revenue	8,024,299	7,794,475	6,196,848	6,220,002	6,186,834	6,110,940	\$ 6,029,558
37		Expense							
38	Annual Capital Projects	7,954,992	8,254,991	5,173,146	7,049,200	8,084,201	8,145,487	8,056,479	
39	Total Expense	7,954,992	8,254,991	5,173,146	7,049,200	8,084,201	8,145,487	8,056,479	
40	Ending Balance	\$ 11,176,790	\$ 9,476,353	\$ 10,500,055	\$ 9,670,857	\$ 7,773,490	\$ 5,738,943	\$ 3,712,022	
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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.

Maintaining adequate fund balance helps ensure sufficient cash flow throughout the fiscal year and provides a financial buffer for unexpected costs or economic changes. Fund balance levels are also a factor in the District's credit rating and directly affect borrowing capacity for future capital projects.

**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		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
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	\$ 154,656,723	\$ 164,091,570	\$ 170,432,309	\$ 177,802,528	\$ 187,844,450	\$ 206,098,359	\$ 195,595,544
10								
11	Two (2) Months of General Fund Expenditures, i.e. "Total Fund Balance Target"	\$ 25,776,120	\$ 27,348,595	\$ 28,405,385	\$ 29,633,755	\$ 31,307,408	\$ 34,349,727	\$ 32,599,257
12								
13								
14	General Fund - Ending Fund Balance	17,210,218	23,546,327	25,845,904	26,278,837	27,251,624	24,862,685	26,235,149
15								
16	Capital Reserve Fund - Ending Fund Balance	13,070,664	18,768,286	18,724,596	17,003,479	9,936,869	11,176,790	9,476,353
17								
18	Total Ending Fund Balance	\$ 30,280,882	\$ 42,314,613	\$ 44,570,500	\$ 43,282,316	\$ 37,188,493	\$ 36,039,475	\$ 35,711,502
19								
20	Total Ending Fund Balance expressed as a number of months of General Fund Expenditures	2.35	3.09	3.14	2.92	2.38	2.10	2.19
21								
22								
23	Excess (Deficit) of Total Fund Balance Target to Total Ending Fund Balance	\$ 4,504,762	\$ 14,966,018	\$ 16,165,115	\$ 13,648,561	\$ 5,881,085	\$ 1,689,749	\$ 3,112,244
24								
25								
26								
27	<b>Evaluation of the Annual Capital Reserve Contribution Target</b>							
28								
29								
30	Property Insurance Physical Plant Appraisal Value	\$ 324,348,948	\$ 333,698,085	\$ 360,074,153	\$ 388,537,965	\$ 407,964,863	\$ 428,363,106	\$ 428,363,103
31								
32	2% of Property Insurance Physical Plant Appraisal Value i.e. "Annual Contribution Target"	6,486,979	6,673,962	7,201,483	7,770,759	8,159,297	8,567,262	8,567,262
33								
34								
35	Annual Contribution to Capital Reserve Fund	11,240,000	8,200,000	2,896,000	4,464,200	2,295,100	7,580,000	7,397,000
36								
37	Excess / (Deficit) of Annual Contribution to Capital Reserve Fund to Annual Contribution Target	\$ 4,753,021	\$ 1,526,038	\$ (4,305,483)	\$ (3,306,559)	\$ (5,864,197)	\$ (987,262)	\$ (1,170,262)
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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		2025-26	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
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	\$ 206,098,359	\$ 195,595,544	\$ 213,583,053	\$ 225,278,242	\$ 236,923,043	\$ 248,598,161	\$ 260,536,597
10								
11	Two (2) Months of General Fund Expenditures, i.e. "Total Fund Balance Target"	\$ 34,349,727	\$ 32,599,257	\$ 35,597,176	\$ 37,546,374	\$ 39,487,174	\$ 41,433,027	\$ 43,422,766
12								
13								
14	General Fund - Ending Fund Balance	24,862,685	26,235,149	26,235,149	23,722,347	19,315,650	13,420,989	5,783,167
15								
16	Capital Reserve Fund - Ending Fund Balance	11,176,790	9,476,353	10,500,055	9,670,857	7,773,490	5,738,943	3,712,022
17								
18	Total Ending Fund Balance	\$ 36,039,475	\$ 35,711,502	\$ 36,735,204	\$ 33,393,204	\$ 27,089,141	\$ 19,159,932	\$ 9,495,189
19								
20	Total Ending Fund Balance expressed as a number of months of General Fund Expenditures	2.10	2.19	2.06	1.78	1.37	0.92	0.44
21								
22								
23	Excess (Deficit) of Total Fund Balance Target to Total Ending Fund Balance	\$ 1,689,749	\$ 3,112,244	\$ 1,138,028	\$ (4,153,170)	\$ (12,398,033)	\$ (22,273,095)	\$ (33,927,577)
24								
25								
26								
27	<b>Evaluation of the Annual Capital Reserve Contribution Target</b>							
28								
29								
30	Property Insurance Physical Plant Appraisal Value	\$ 428,363,106	\$ 428,363,103	\$ 449,781,258	\$ 467,616,645	\$ 486,159,266	\$ 505,437,167	\$ 525,479,503
31								
32	2% of Property Insurance Physical Plant Appraisal Value i.e. "Annual Contribution Target"	8,567,262	8,567,262	8,995,625	9,352,333	9,723,185	10,108,743	10,509,590
33								
34								
35	Annual Contribution to Capital Reserve Fund	7,580,000	7,397,000	5,817,794	5,800,000	5,800,000	5,800,000	5,800,000
36								
37	Excess / (Deficit) of Annual Contribution to Capital Reserve Fund to Annual Contribution Target	\$ (987,262)	\$ (1,170,262)	\$ (3,177,831)	\$ (3,552,333)	\$ (3,923,185)	\$ (4,308,743)	\$ (4,709,590)
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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 separate Technology Stabilization Fund. When available, General Fund operating surpluses may be transferred to the Technology Stabilization Fund at the end of each fiscal year to ensure funds are available when needed. This demonstrates a strategic approach to financial planning for technology investments.

East Penn School District  
Long Range Fiscal and Capital Plan

1	A	B	C	D
	<b>Long Range Technology Plan - Page 1</b>			
	<b><u>Year</u></b>	<b><u>Equipment</u></b>	<b><u>Cost</u></b>	<b><u>Description</u></b>
5	25-26	K-5 iPads	\$ 302,100	Lease payment (2022-2025)
6	25-26	Chromebooks for Grades 6 & 9	485,000	Estimate (one time payment)
7	25-26	Macbook Air lease (Staff)	177,158	Lease Payment (2025-2028)
8		<b>Student/Faculty devices</b>	<b>\$ 964,258</b>	
10	25-26	Macbook Lab	\$ 70,000	Tech Ed EHS (31) (including 1 teacher device)
11	25-26	iPad cases	\$ 140,000	Cases for new Elementary 1:1 iPads
12	25-26	Chromebook cases Grades 6 & 9	50,000	Cases for Grades 6 & 9 1:1 Chromebooks
13		<b>Other Educational Technology</b>	<b>\$ 260,000</b>	
15	25-26	Wired Infrastructure Refresh	\$ 1,163,800	District-wide Power-over-Ethernet (POE) switching, access switching and power infrastructure replacement
16		<b>Network Infrastructure</b>	<b>\$ 1,163,800</b>	
19	26-27	K-5 iPads	\$ 308,850	Estimate Lease Payment (2026-2029) start of new lease
20	26-27	Chromebooks for Grades 6 & 9	500,000	Estimate (one time payment)
21	26-27	Macbook Air lease (Staff)	177,158	Lease Payment (2025-2028)
22		<b>Student/Faculty devices</b>	<b>\$ 986,008</b>	
24	26-27	iPad keyboards	\$ 112,000	Keyboards for grades 3-5
25	26-27	Computer Science Labs	\$ 55,000	2 Labs EHS (64)
26	26-27	Music Department iPads	\$ 22,000	iPads and cases LMMS (60)
27	26-27	Chromebook cases Grades 6 & 9	\$ 55,000	Cases for Grades 6 & 9 1:1 Chromebooks
28	26-27	Windows Devices	\$ 78,000	Refresh for Windows users due to age of devices and safety/security
29	26-27	Docking Stations	\$ 25,000	Refresh for Windows users
30	26-27	Microsoft Office Licensing	10,000	Perpetual Microsoft Office Licensing for Windows Devices
31		<b>Other Educational Technology</b>	<b>\$ 357,000</b>	
33	26-27	Server Infrastructure Refresh	\$ 300,000	Replace District server infrastructure and software licensing
34		<b>Network Infrastructure</b>	<b>\$ 300,000</b>	
37	27-28	K-5 iPads	308,850	Estimate Lease Payment (2026-2029)
38	27-28	Chromebooks for Grades 6 & 9	515,000	Estimate (one time payment)
39	27-28	Macbook Air lease (Staff)	177,158	Lease Payment (2025-2028)
40		<b>Student/Faculty devices</b>	<b>1,001,008</b>	
42	27-28	EHS PLTW Labs (2)	140,000	Upgrade 2 of the labs to meet PLTW requirements (including 4 teacher devices)
43	27-28	EHS Business Labs (3)	105,000	Upgrade 3 labs to meet software/security upgrades
44	27-28	Stinger Newspaper Lab Refresh (EH)	18,000	8 iMacs
45	27-28	MS Tech Ed Labs (Eyer)	62,000	2 labs
46	27-28	Tech Ed Production Lab	14,000	Update with 6 iMacs
47	27-28	Chromebook cases Grades 6 & 9	53,000	Cases for Grades 6 & 9 1:1 Chromebooks
48		<b>Other Educational Technology</b>	<b>392,000</b>	

East Penn School District  
Long Range Fiscal and Capital Plan

A	B	C	D
	<b>Long Range Technology Plan - Page 2</b>		
	<b><u>Year</u></b>	<b><u>Equipment</u></b>	<b><u>Cost</u>      <u>Description</u></b>
1			
2			
3	27-28	Core Switch Refresh	\$ 47,100 Replace core switch
4	27-28	Backup Server Refresh	47,100 Replace backup server
5		<b>Network Infrastructure</b>	<b>\$ 94,200</b>
6			
7			
8			
9			
10	28-29	K-5 iPads	\$ 308,850 Estimate Lease Payment (2026-2029)
11	28-29	Chromebooks for Grades 6 & 9	530,450 Estimate (one time payment)
12	28-29	Macbook Air lease (Staff)	182,472 Estimate Lease Payment (2028-2031) start of new lease
13		<b>Student/Faculty devices</b>	<b>\$ 1,021,772</b>
14			
15	28-29	Macbook Labs	\$ 144,200 Tech Ed EHS (62) (including 2 teacher devices)
16	28-29	EHS & MS Tech Ed Labs	\$ 56,650 Windows devices refresh (61)
17	28-29	Chromebook cases Grades 6 & 9	\$ 54,500 Cases for Grades 6 & 9 1:1 Chromebooks
18	28-29	K-12 Libraries	\$ 56,650 40 Desktops: Circulation, student circulation (secondary), AA desktop
19	28-29	Chromebooks (replacing 2023)	\$ 4,120 School Board Chromebooks
20	28-29	EHS Art Department	36,050 iPads, Cases, Apple Pencils (30), MacBooks (5)
21		<b>Other Educational Technology</b>	<b>\$ 352,170</b>
22			
23	28-29	Firewall Refresh	\$ 182,000 Network edge device performing district-wide security services.
24		<b>Network Infrastructure</b>	<b>\$ 182,000</b>
25			
26			
27	29-30	K-5 iPads	\$ 308,850 Estimate Lease payment (2026-2029)
28	29-30	Chromebooks for Grades 6 & 9	546,364 Estimate (one time payment)
29	29-30	Macbook Air lease (Staff)	182,472 Estimate Lease Payment (2028-2031)
30		<b>Student/Faculty devices</b>	<b>\$ 1,235,400</b>
31			
32	29-30	MS Art	\$ 36,050 iPads, Apple Pencils (60)
33	29-30	EHS TV Studio iMacs	7,000 4 iMacs
34	29-30	Microsoft Office Licensing	47,000 Perpetual Microsoft Office Licensing for MacBook Airs
35	29-30	Visitor Badge System Windows Devi	55,000 Replacement of Windows Kiosk Devices (11)
36	29-30	iPad cases	144,200 Cases for new Elementary 1:1 iPads
37	29-30	Chromebook cases Grades 6 & 9	56,000 Cases for Grades 6 & 9 1:1 Chromebooks
38		<b>Other Educational Technology</b>	<b>\$ 345,250</b>
39			
40	29-30	Wireless Infrastructure Refresh	\$ 1,051,300 District-wide wireless network infrastructure replacement, Wireless controllers, access points, install, and licensing
41		<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
	<b>Long Range Technology Plan - Page 3</b>		
	<b><u>Year</u></b>	<b><u>Equipment</u></b>	<b><u>Cost</u>      <u>Description</u></b>
1			
2			
3	30-31	K-5 iPads	318,116 Estimate Lease Payment (2030-2033) start of new lease
4	30-31	Chromebooks for Grades 6 & 9	562,755 Estimate (one time payment)
5	30-31	Macbook Air lease (Staff)	182,472 Estimate Lease Payment (2028-2031)
6		<b>Student/Faculty devices</b>	<b>\$ 1,063,343</b>
7			
8	30-31	Macbook Lab	\$ 72,000 Tech Ed EHS (31) (including 1 teacher device)
9	30-31	Chromebook cases Grades 6 & 9	57,500 Cases for Grades 6 & 9 1:1 Chromebooks
10		<b>Other Educational Technology</b>	<b>\$ 129,500</b>
11			
12	30-31	No Projects	-
13		<b>Network Infrastructure</b>	<b>\$ -</b>
14			
15			
16			
17			
18	31-32	K-5 iPads	318,116 Estimate Lease Payment (2030-2033)
19	31-32	Chromebooks for Grades 6 & 9	\$ 579,638 Estimate (one time payment)
20	31-32	Macbook Air lease (Staff)	182,472 Estimate Lease Payment (2028-2031)
21		<b>Student/Faculty devices</b>	<b>\$ 1,080,226</b>
22			
23	31-32	Computer Science Labs	\$ 56,650 2 Labs EHS (64)
24	31-32	Chromebook cases Grades 6 & 9	59,000 Cases for Grades 6 & 9 1:1 Chromebooks
25		<b>Other Educational Technology</b>	<b>\$ 115,650</b>
26			
27	31-32	Server Infrastructure Refresh	310,000 Replace District server infrastructure and software licensing
28		<b>Network Infrastructure</b>	<b>\$ 310,000</b>
29			
30			
31	32-33	K-5 iPads	\$ 318,116 Estimate Lease Payment (2030-2033)
32	32-33	Chromebooks for Grades 6 & 9	597,027 Estimate (one time payment)
33	32-33	Macbook Air lease (Staff)	187,946 Estimate Lease Payment (2032-2036) start of new lease
34		<b>Student/Faculty devices</b>	<b>\$ 1,103,089</b>
35			
36	32-33	EHS PLTW Labs (2)	140,000 Upgrade 2 of the labs to meet PLTW requirements (including 4 teacher devices)
37	32-33	EHS Business Labs (3)	\$ 108,150 Upgrade 3 labs to meet software/security upgrades
38	32-33	Stinger Newspaper Lab (EHS)	18,540 Refresh 8 iMacs
39	32-33	MS Tech Ed Labs (Eyer)	\$ 63,860 2 labs
40	32-33	Tech Ed Production Lab	14,420 Update with 6 iMacs
41	32-33	Chromebook cases Grades 6 & 9	60,500 Cases for Grades 6 & 9 1:1 Chromebooks
42		<b>Other Educational Technology</b>	<b>\$ 405,470</b>
43			
44	32-33	Wired Infrastructure Refresh	1,463,300 District-wide Power-over-Ethernet (POE) switching, access switching and power infrastructure replacement
45		<b>Network Infrastructure</b>	<b>\$ 1,463,300</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 Stabilization Fund 2025-26 through 2034-35</b>										
2											
3	<b>Proposed Project</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>	<b>2034-35</b>
4											
5	Wired Infrastructure Refresh	1,163,800									
6											
7											
8	Server Infrastructure Refresh		300,000								
9											
10											
11	Core Switch and Backup Server Refresh			94,200							
12											
13											
14	Firewall Refresh				182,000						
15											
16											
17	Wireless Infrastructure Refresh					1,051,300					
18											
19											
20	No Projects						-				
21											
22											
23	Server Infrastructure Refresh							310,000			
24											
25											
26	Wired Infrastructure and Backup Server Refresh								1,463,300		
27											
28											
29	Firewall Refresh									209,306	
30											
31											
32	Projects have note been identified										
33											
34		\$ 1,163,800	\$ 300,000	\$ 94,200	\$ 182,000	\$ 1,051,300	\$ -	\$ 310,000	\$ 1,463,300	\$ 209,306	\$ -
35											
36											
37											
38	<b>Technology Stabilization Fund Budget:</b>	<b><u>2025-26</u></b>	<b><u>2026-27</u></b>	<b><u>2027-28</u></b>	<b><u>2028-29</u></b>	<b><u>2029-30</u></b>	<b><u>2030-31</u></b>	<b><u>2031-32</u></b>	<b><u>2032-33</u></b>	<b><u>2033-34</u></b>	<b><u>2034-35</u></b>
39											
40	Opening Balance	\$ 1,635,800	\$ 872,000	\$ 982,000	\$ 1,307,800	\$ 1,555,800	\$ 944,500	\$ 1,394,500	\$ 1,544,500	\$ 551,200	\$ 821,894
41											
42	Transfers from General Fund	400,000	410,000	420,000	430,000	440,000	450,000	460,000	470,000	480,000	490,000
43											
44	Technology Infrastructure Expenses	<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>209,306</u>	<u>-</u>
45											
46	Ending Balance	\$ 872,000	\$ 982,000	\$ 1,307,800	\$ 1,555,800	\$ 944,500	\$ 1,394,500	\$ 1,544,500	\$ 551,200	\$ 821,894	\$ 1,311,894
47											
48											
49											
50											

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## Scenario Analysis of Various Tax Rate Increases

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This section shows how different real estate tax rate decisions could affect the district's long-term financial outlook. These scenarios assume no changes to spending levels and are meant to illustrate how tax decisions influence future reserve levels.

**Scenario 1:** A 0% real estate tax rate increase for 2026-27.

**Scenario 2:** A 1.5% real estate tax rate increase for 2026-27.

**Scenario 3:** A 2.8% real estate tax rate increase for 2026-27.

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 2030-31 fiscal year.

**Iteration "c"** evaluates the effects of applying the projected Act 1 Index in future years.

In some scenarios, the projections show declining reserve levels over time. These results reflect the mechanical outcome of current assumptions and do not represent a recommended course of action. The purpose of showing these projections is to help the Board understand the long-term impact of different tax and spending decisions.

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 help assess the sustainability of each tax approach and its alignment with fiscal targets. These scenarios are not recommendations, but tools to inform future Board discussion.

**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>	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	Ending Fund Balance	
4		Budget	Revised	Proposed	Projected	Projected	Projected	Projected	2026-27 through 2030-31	
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	\$ 26,081,685	\$ 27,251,624	\$ 26,235,149	\$ 21,073,044	\$ 9,103,887	\$ (9,419,745)	\$ (34,342,951)		
9	Total Revenues	195,065,159	194,579,069	198,250,348	202,581,549	207,117,362	211,836,947	216,591,200		
10	Revenues + Fund Balance	221,146,844	221,830,693	224,485,497	223,654,593	216,221,249	202,417,203	182,248,249		
11	Total Expenditures	(206,098,359)	(195,595,544)	(213,583,053)	(225,278,242)	(236,923,043)	(248,598,161)	(260,536,597)		
12	Less: Budgetary Reserve	9,814,200	-	10,170,600	10,727,535	11,282,050	11,838,008	12,406,505		
13										
14	Ending Fund Balance	\$ 24,862,685	\$ 26,235,149	\$ 21,073,044	\$ 9,103,887	\$ (9,419,745)	\$ (34,342,951)	\$ (65,881,844)		
15										
16	<i>Scenario 1a demonstrates the impact of a 0% tax increase for 2026-27 and a 0% tax increase in subsequent years.</i>									
17										
18										
19	<b>Scenario 1b</b>	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31		Ending Fund Balance
20		Budget	Revised	Proposed	Projected	Projected	Projected	Projected		2026-27 through 2030-31
21										
22	Act 1 Index Utilized (Real Estate Tax Rate Increase)			0.00%	5.67%	5.67%	5.67%	5.67%		
23										
24	Beginning Fund Balance	\$ 26,081,685	\$ 27,251,624	\$ 26,235,149	\$ 21,073,044	\$ 16,325,071	\$ 12,812,939	\$ 11,299,682		
25	Total Revenues	195,065,159	194,579,069	198,250,348	209,802,733	222,128,862	235,246,896	249,049,853		
26	Revenues + Fund Balance	221,146,844	221,830,693	224,485,497	230,875,777	238,453,933	248,059,836	260,349,535		
27	Total Expenditures	(206,098,359)	(195,595,544)	(213,583,053)	(225,278,242)	(236,923,043)	(248,598,161)	(260,536,597)		
28	Less: Budgetary Reserve	9,814,200	-	10,170,600	10,727,535	11,282,050	11,838,008	12,406,505		
29										
30	Ending Fund Balance	\$ 24,862,685	\$ 26,235,149	\$ 21,073,044	\$ 16,325,071	\$ 12,812,939	\$ 11,299,682	\$ 12,219,442		
31										
32	<i>Scenario 1b demonstrates the impact of a 0% tax increase for 2026-27 and a 5.67% tax increase in subsequent years (to achieve a 5% fund balance in 2030-31).</i>									
33										
34										
35	<b>Scenario 1c</b>	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	Ending Fund Balance	
36		Budget	Revised	Proposed	Projected	Projected	Projected	Projected	2026-27 through 2030-31	
37										
38	Act 1 Index Utilized (Real Estate Tax Rate Increase)			0.00%	3.20%	3.30%	3.30%	3.10%		
39										
40	Beginning Fund Balance	\$ 26,081,685	\$ 27,251,624	\$ 26,235,149	\$ 21,073,044	\$ 13,175,672	\$ 3,147,171	\$ (8,616,941)		
41	Total Revenues	195,065,159	194,579,069	198,250,348	206,653,334	215,612,493	224,996,041	234,375,931		
42	Revenues + Fund Balance	221,146,844	221,830,693	224,485,497	227,726,378	228,788,165	228,143,213	225,758,990		
43	Total Expenditures	(206,098,359)	(195,595,544)	(213,583,053)	(225,278,242)	(236,923,043)	(248,598,161)	(260,536,597)		
44	Less: Budgetary Reserve	9,814,200	-	10,170,600	10,727,535	11,282,050	11,838,008	12,406,505		
45										
46	Ending Fund Balance	\$ 24,862,685	\$ 26,235,149	\$ 21,073,044	\$ 13,175,672	\$ 3,147,171	\$ (8,616,941)	\$ (22,371,103)		
47										
48	<i>Scenario 1c demonstrates the impact of a 0% tax increase for 2026-27 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>	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	Ending Fund Balance
54		Budget	Revised	Proposed	Projected	Projected	Projected	Projected	2026-27 through 2030-31
55									
56	Act 1 Index Utilized (Real Estate Tax Rate Increase)			1.50%	0.00%	0.00%	0.00%	0.00%	
57									
58	Beginning Fund Balance	\$ 26,081,685	\$ 27,251,624	\$ 26,235,149	\$ 22,960,550	\$ 12,899,095	\$ (3,696,422)	\$ (26,670,882)	
59	Total Revenues	195,065,159	194,579,069	200,137,854	204,489,251	209,045,477	213,785,693	218,560,798	
60	Revenues + Fund Balance	221,146,844	221,830,693	226,373,003	227,449,801	221,944,572	210,089,272	191,889,916	
61	Total Expenditures	(206,098,359)	(195,595,544)	(213,583,053)	(225,278,242)	(236,923,043)	(248,598,161)	(260,536,597)	
62	Less: Budgetary Reserve	9,814,200	-	10,170,600	10,727,535	11,282,050	11,838,008	12,406,505	
63									
64	Ending Fund Balance	\$ 24,862,685	\$ 26,235,149	\$ 22,960,550	\$ 12,899,095	\$ (3,696,422)	\$ (26,670,882)	\$ (56,240,177)	
65									
66	<i>Scenario 2a demonstrates the impact of a 1.5% tax increase for 2026-27 and a 0% tax increase in subsequent years.</i>								
67									
68									
69	<b>Scenario 2b</b>	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	Ending Fund Balance
70		Budget	Revised	Proposed	Projected	Projected	Projected	Projected	2026-27 through 2030-31
71									
72	Act 1 Index Utilized (Real Estate Tax Rate Increase)			1.50%	4.94%	4.94%	4.94%	4.94%	
73									
74	Beginning Fund Balance	\$ 26,081,685	\$ 27,251,624	\$ 26,235,149	\$ 22,960,550	\$ 19,282,383	\$ 15,908,647	\$ 13,478,754	
75	Total Revenues	195,065,159	194,579,069	200,137,854	210,872,539	222,267,258	234,330,260	246,941,891	
76	Revenues + Fund Balance	221,146,844	221,830,693	226,373,003	233,833,089	241,549,641	250,238,908	260,420,645	
77	Total Expenditures	(206,098,359)	(195,595,544)	(213,583,053)	(225,278,242)	(236,923,043)	(248,598,161)	(260,536,597)	
78	Less: Budgetary Reserve	9,814,200	-	10,170,600	10,727,535	11,282,050	11,838,008	12,406,505	
79									
80	Ending Fund Balance	\$ 24,862,685	\$ 26,235,149	\$ 22,960,550	\$ 19,282,383	\$ 15,908,647	\$ 13,478,754	\$ 12,290,552	
81									
82	<i>Scenario 2b demonstrates the impact of a 1.5% tax increase for 2026-27 and a 4.94% tax increase in subsequent years (to achieve a 5% fund balance in 2030-31).</i>								
83									
84									
85	<b>Scenario 2c</b>	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	Ending Fund Balance
86		Budget	Revised	Proposed	Projected	Projected	Projected	Projected	2026-27 through 2030-31
87									
88	Act 1 Index Utilized (Real Estate Tax Rate Increase)			1.50%	3.20%	3.30%	3.30%	3.10%	
89									
90	Beginning Fund Balance	\$ 26,081,685	\$ 27,251,624	\$ 26,235,149	\$ 22,960,550	\$ 17,032,063	\$ 9,059,472	\$ (558,282)	
91	Total Revenues	195,065,159	194,579,069	200,137,854	208,622,219	217,668,403	227,142,399	236,612,634	
92	Revenues + Fund Balance	221,146,844	221,830,693	226,373,003	231,582,769	234,700,466	236,201,872	236,054,352	
93	Total Expenditures	(206,098,359)	(195,595,544)	(213,583,053)	(225,278,242)	(236,923,043)	(248,598,161)	(260,536,597)	
94	Less: Budgetary Reserve	9,814,200	-	10,170,600	10,727,535	11,282,050	11,838,008	12,406,505	
95									
96	Ending Fund Balance	\$ 24,862,685	\$ 26,235,149	\$ 22,960,550	\$ 17,032,063	\$ 9,059,472	\$ (558,282)	\$ (12,075,741)	
97									
98	<i>Scenario 2c demonstrates the impact of a 1.5% tax increase for 2026-27 and the maximum anticipated increase under Act 1 in subsequent years.</i>								
99									
100									

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

	A	G	H	I	J	K	L	M	N
101	<b>Scenario Analysis of Various Tax Rate Increases</b>								
102									
103	<b>Scenario 3a</b>	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	Ending Fund Balance
104		Budget	Revised	Proposed	Projected	Projected	Projected	Projected	2026-27 through 2030-31
105									
106	Act 1 Index Utilized (Real Estate Tax Rate Increase)			2.80%	0.00%	0.00%	0.00%	0.00%	
107									
108	Beginning Fund Balance	\$ 26,081,685	\$ 27,251,624	\$ 26,235,149	\$ 24,590,355	\$ 16,176,144	\$ 1,245,496	\$ (20,046,281)	
109	Total Revenues	195,065,159	194,579,069	201,767,659	206,136,495	210,710,346	215,468,376	220,261,486	
110	Revenues + Fund Balance	221,146,844	221,830,693	228,002,808	230,726,850	226,886,490	216,713,873	200,215,205	
111	Total Expenditures	(206,098,359)	(195,595,544)	(213,583,053)	(225,278,242)	(236,923,043)	(248,598,161)	(260,536,597)	
112	Less: Budgetary Reserve	9,814,200	-	10,170,600	10,727,535	11,282,050	11,838,008	12,406,505	
113									
114	Ending Fund Balance	\$ 24,862,685	\$ 26,235,149	\$ 24,590,355	\$ 16,176,144	\$ 1,245,496	\$ (20,046,281)	\$ (47,914,888)	
115									
116	<i>Scenario 3a demonstrates the impact of a 2.8% tax increase for 2026-27 and a 0% tax increase in subsequent years.</i>								
117									
118									
119	<b>Scenario 3b</b>	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	Ending Fund Balance
120		Budget	Revised	Proposed	Projected	Projected	Projected	Projected	2026-27 through 2030-31
121									
122	Act 1 Index Utilized (Real Estate Tax Rate Increase)			2.80%	4.32%	4.32%	4.32%	4.32%	
123									
124	Beginning Fund Balance	\$ 26,081,685	\$ 27,251,624	\$ 26,235,149	\$ 24,590,355	\$ 21,823,503	\$ 18,554,594	\$ 15,327,108	
125	Total Revenues	195,065,159	194,579,069	201,767,659	211,783,854	222,372,085	233,532,667	245,137,730	
126	Revenues + Fund Balance	221,146,844	221,830,693	228,002,808	236,374,209	244,195,588	252,087,262	260,464,838	
127	Total Expenditures	(206,098,359)	(195,595,544)	(213,583,053)	(225,278,242)	(236,923,043)	(248,598,161)	(260,536,597)	
128	Less: Budgetary Reserve	9,814,200	-	10,170,600	10,727,535	11,282,050	11,838,008	12,406,505	
129									
130	Ending Fund Balance	\$ 24,862,685	\$ 26,235,149	\$ 24,590,355	\$ 21,823,503	\$ 18,554,594	\$ 15,327,108	\$ 12,334,745	
131									
132	<i>Scenario 3b demonstrates the impact of a 2.8% tax increase for 2026-27 and a 4.32% tax increase in subsequent years (to achieve a 5% fund balance in 2030-31).</i>								
133									
134									
135	<b>Scenario 3c</b>	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	Ending Fund Balance
136		Budget	Revised	Proposed	Projected	Projected	Projected	Projected	2026-27 through 2030-31
137									
138	Act 1 Index Utilized (Real Estate Tax Rate Increase)			2.80%	3.20%	3.30%	3.30%	3.10%	
139									
140	Beginning Fund Balance	\$ 26,081,685	\$ 27,251,624	\$ 26,235,149	\$ 24,590,355	\$ 20,362,135	\$ 14,164,541	\$ 6,399,703	
141	Total Revenues	195,065,159	194,579,069	201,767,659	210,322,486	219,443,400	228,995,315	238,543,730	
142	Revenues + Fund Balance	221,146,844	221,830,693	228,002,808	234,912,841	239,805,535	243,159,857	244,943,433	
143	Total Expenditures	(206,098,359)	(195,595,544)	(213,583,053)	(225,278,242)	(236,923,043)	(248,598,161)	(260,536,597)	
144	Less: Budgetary Reserve	9,814,200	-	10,170,600	10,727,535	11,282,050	11,838,008	12,406,505	
145									
146	Ending Fund Balance	\$ 24,862,685	\$ 26,235,149	\$ 24,590,355	\$ 20,362,135	\$ 14,164,541	\$ 6,399,703	\$ (3,186,660)	
147									
148	<i>Scenario 3c demonstrates the impact of a 2.8% tax increase for 2026-27 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 2026-27 Budget

This spreadsheet shows the tax impact at millage increases ranging from 2.00% to 4.10% and at real estate assessed values from \$100,000 to \$660,000 including the average residential assessment of \$216,367.

- 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 2025-26 budget and estimates with the proposed 2026-27 budget.

**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 2026-27 Budget</b>												
2													
3				Assessed Value									
4		% Increase	Mills	100,000	120,000	140,000	160,000	180,000	200,000	<b>216,367</b>	220,000	240,000	260,000
5													
6	Current Tax Bill		21.8400	\$ 2,184.00	\$ 2,620.80	\$ 3,057.60	\$ 3,494.40	\$ 3,931.20	\$ 4,368.00	<b>\$ 4,725.46</b>	\$ 4,804.80	\$ 5,241.60	\$ 5,678.40
7	2026-27 Tax Bill	4.10%	22.7354	\$ 2,273.54	\$ 2,728.25	\$ 3,182.96	\$ 3,637.66	\$ 4,092.37	\$ 4,547.08	<b>\$ 4,919.19</b>	\$ 5,001.79	\$ 5,456.50	\$ 5,911.20
8	Increase			\$ 90	\$ 107	\$ 125	\$ 143	\$ 161	\$ 179	<b>\$ 193.74</b>	\$ 197	\$ 215	\$ 233
9													
10	Current Tax Bill		21.8400	\$ 2,184.00	\$ 2,620.80	\$ 3,057.60	\$ 3,494.40	\$ 3,931.20	\$ 4,368.00	<b>\$ 4,725.46</b>	\$ 4,804.80	\$ 5,241.60	\$ 5,678.40
11	2026-27 Tax Bill	3.00%	22.4952	\$ 2,249.52	\$ 2,699.42	\$ 3,149.33	\$ 3,599.23	\$ 4,049.14	\$ 4,499.04	<b>\$ 4,867.22</b>	\$ 4,948.94	\$ 5,398.85	\$ 5,848.75
12	Increase			\$ 66	\$ 79	\$ 92	\$ 105	\$ 118	\$ 131	<b>\$ 141.76</b>	\$ 144	\$ 157	\$ 170
13													
14	Current Tax Bill		21.8400	\$ 2,184.00	\$ 2,620.80	\$ 3,057.60	\$ 3,494.40	\$ 3,931.20	\$ 4,368.00	<b>\$ 4,725.46</b>	\$ 4,804.80	\$ 5,241.60	\$ 5,678.40
15	2026-27 Tax Bill	2.00%	22.2768	\$ 2,227.68	\$ 2,673.22	\$ 3,118.75	\$ 3,564.29	\$ 4,009.82	\$ 4,455.36	<b>\$ 4,819.96</b>	\$ 4,900.90	\$ 5,346.43	\$ 5,791.97
16	Increase			\$ 44	\$ 52	\$ 61	\$ 70	\$ 79	\$ 87	<b>\$ 94.51</b>	\$ 96	\$ 105	\$ 114
17													
18	Note: Based on the Lehigh County Property Classification Totals Report Dated 01/27/2026, the average assessed value of a residential property is 216,367.												
19	The increase in the average homeowner's tax bill would be approximately \$194 at the adjusted Act 1 Index of 4.1%.												
20													
21				Assessed Value									
22		% Increase	Mills	280,000	300,000	320,000	340,000	360,000	380,000	400,000	420,000	440,000	460,000
23													
24	Current Tax Bill		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 Tax Bill	4.10%	22.7354	\$ 6,365.91	\$ 6,820.62	\$ 7,275.33	\$ 7,730.04	\$ 8,184.74	\$ 8,639.45	\$ 9,094.16	\$ 9,548.87	\$ 10,003.58	\$ 10,458.28
26	Increase			\$ 251	\$ 269	\$ 287	\$ 304	\$ 322	\$ 340	\$ 358	\$ 376	\$ 394	\$ 412
27													
28	Current Tax Bill		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
29	2026-27 Tax Bill	3.00%	22.4952	\$ 6,298.66	\$ 6,748.56	\$ 7,198.46	\$ 7,648.37	\$ 8,098.27	\$ 8,548.18	\$ 8,998.08	\$ 9,447.98	\$ 9,897.89	\$ 10,347.79
30	Increase			\$ 183	\$ 197	\$ 210	\$ 223	\$ 236	\$ 249	\$ 262	\$ 275	\$ 288	\$ 301
31													
32	Current Tax Bill		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
33	2026-27 Tax Bill	2.00%	22.2768	\$ 6,237.50	\$ 6,683.04	\$ 7,128.58	\$ 7,574.11	\$ 8,019.65	\$ 8,465.18	\$ 8,910.72	\$ 9,356.26	\$ 9,801.79	\$ 10,247.33
34	Increase			\$ 122	\$ 131	\$ 140	\$ 149	\$ 157	\$ 166	\$ 175	\$ 183	\$ 192	\$ 201
35													
36													
37				Assessed Value									
38		% Increase	Mills	480,000	500,000	520,000	540,000	560,000	580,000	600,000	620,000	640,000	660,000
39													
40	Current Tax Bill		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
41	2026-27 Tax Bill	4.10%	22.7354	\$ 10,912.99	\$ 11,367.70	\$ 11,822.41	\$ 12,277.12	\$ 12,731.82	\$ 13,186.53	\$ 13,641.24	\$ 14,095.95	\$ 14,550.66	\$ 15,005.36
42	Increase			\$ 430	\$ 448	\$ 466	\$ 484	\$ 501	\$ 519	\$ 537	\$ 555	\$ 573	\$ 591
43													
44	Current Tax Bill		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
45	2026-27 Tax Bill	3.00%	22.4952	\$ 10,797.70	\$ 11,247.60	\$ 11,697.50	\$ 12,147.41	\$ 12,597.31	\$ 13,047.22	\$ 13,497.12	\$ 13,947.02	\$ 14,396.93	\$ 14,846.83
46	Increase			\$ 314	\$ 328	\$ 341	\$ 354	\$ 367	\$ 380	\$ 393	\$ 406	\$ 419	\$ 432
47													
48	Current Tax Bill		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
49	2026-27 Tax Bill	2.00%	22.2768	\$ 10,692.86	\$ 11,138.40	\$ 11,583.94	\$ 12,029.47	\$ 12,475.01	\$ 12,920.54	\$ 13,366.08	\$ 13,811.62	\$ 14,257.15	\$ 14,702.69
50	Increase			\$ 210	\$ 218	\$ 227	\$ 236	\$ 245	\$ 253	\$ 262	\$ 271	\$ 280	\$ 288

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>Real Estate Tax Impact of Long-Range Budget Plan</b>											
2												
3												
4			Assessed Value									
5	Tax Year	Projected Mills	100,000	120,000	140,000	160,000	180,000	200,000	<b>216,367</b>	220,000	240,000	260,000
6												
7	Current Tax Bill	21.8400	\$ 2,184.00	\$ 2,620.80	\$ 3,057.60	\$ 3,494.40	\$ 3,931.20	\$ 4,368.00	<b>\$ 4,725.46</b>	\$ 4,804.80	\$ 5,241.60	\$ 5,678.40
8	2026-27	22.7354	\$ 2,273.54	\$ 2,728.25	\$ 3,182.96	\$ 3,637.66	\$ 4,092.37	\$ 4,547.08	<b>\$ 4,919.19</b>	\$ 5,001.79	\$ 5,456.50	\$ 5,911.20
9	2027-28	23.4629	\$ 2,346.29	\$ 2,815.55	\$ 3,284.81	\$ 3,754.06	\$ 4,223.32	\$ 4,692.58	<b>\$ 5,076.60</b>	\$ 5,161.84	\$ 5,631.10	\$ 6,100.35
10	2028-29	24.2371	\$ 2,423.71	\$ 2,908.45	\$ 3,393.19	\$ 3,877.94	\$ 4,362.68	\$ 4,847.42	<b>\$ 5,244.11</b>	\$ 5,332.16	\$ 5,816.90	\$ 6,301.65
11	2029-30	25.0369	\$ 2,503.69	\$ 3,004.43	\$ 3,505.17	\$ 4,005.90	\$ 4,506.64	\$ 5,007.38	<b>\$ 5,417.16</b>	\$ 5,508.12	\$ 6,008.86	\$ 6,509.59
12	2030-31	25.8130	\$ 2,581.30	\$ 3,097.56	\$ 3,613.82	\$ 4,130.08	\$ 4,646.34	\$ 5,162.60	<b>\$ 5,585.08</b>	\$ 5,678.86	\$ 6,195.12	\$ 6,711.38
13												
14												
15	Note: Based on the Lehigh County Property Classification Totals Report Dated 01/27/2026, the average assessed value of a residential property is 216,367.											
16												
17												
18												
19												
20			Assessed Value									
21	Tax Year	Projected Mills	280,000	300,000	320,000	340,000	360,000	380,000	400,000	420,000	440,000	460,000
22												
23	Current Tax Bill	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
24	2026-27	22.7354	\$ 6,365.91	\$ 6,820.62	\$ 7,275.33	\$ 7,730.04	\$ 8,184.74	\$ 8,639.45	\$ 9,094.16	\$ 9,548.87	\$ 10,003.58	\$ 10,458.28
25	2027-28	23.4629	\$ 6,569.61	\$ 7,038.87	\$ 7,508.13	\$ 7,977.39	\$ 8,446.64	\$ 8,915.90	\$ 9,385.16	\$ 9,854.42	\$ 10,323.68	\$ 10,792.93
26	2028-29	24.2371	\$ 6,786.39	\$ 7,271.13	\$ 7,755.87	\$ 8,240.61	\$ 8,725.36	\$ 9,210.10	\$ 9,694.84	\$ 10,179.58	\$ 10,664.32	\$ 11,149.07
27	2029-30	25.0369	\$ 7,010.33	\$ 7,511.07	\$ 8,011.81	\$ 8,512.55	\$ 9,013.28	\$ 9,514.02	\$ 10,014.76	\$ 10,515.50	\$ 11,016.24	\$ 11,516.97
28	2030-31	25.8130	\$ 7,227.64	\$ 7,743.90	\$ 8,260.16	\$ 8,776.42	\$ 9,292.68	\$ 9,808.94	\$ 10,325.20	\$ 10,841.46	\$ 11,357.72	\$ 11,873.98
29												
30												
31												
32												
33												
34			Assessed Value									
35	Tax Year	Projected Mills	480,000	500,000	520,000	540,000	560,000	580,000	600,000	620,000	640,000	660,000
36												
37	Current Tax Bill	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
38	2026-27	22.7354	\$ 6,365.91	\$ 6,820.62	\$ 7,275.33	\$ 7,730.04	\$ 8,184.74	\$ 8,639.45	\$ 9,094.16	\$ 9,548.87	\$ 10,003.58	\$ 10,458.28
39	2027-28	23.4629	\$ 6,569.61	\$ 7,038.87	\$ 7,508.13	\$ 7,977.39	\$ 8,446.64	\$ 8,915.90	\$ 9,385.16	\$ 9,854.42	\$ 10,323.68	\$ 10,792.93
40	2028-29	24.2371	\$ 6,786.39	\$ 7,271.13	\$ 7,755.87	\$ 8,240.61	\$ 8,725.36	\$ 9,210.10	\$ 9,694.84	\$ 10,179.58	\$ 10,664.32	\$ 11,149.07
41	2029-30	25.0369	\$ 7,010.33	\$ 7,511.07	\$ 8,011.81	\$ 8,512.55	\$ 9,013.28	\$ 9,514.02	\$ 10,014.76	\$ 10,515.50	\$ 11,016.24	\$ 11,516.97
42	2030-31	25.8130	\$ 7,227.64	\$ 7,743.90	\$ 8,260.16	\$ 8,776.42	\$ 9,292.68	\$ 9,808.94	\$ 10,325.20	\$ 10,841.46	\$ 11,357.72	\$ 11,873.98
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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
	<b>Current and Proposed Budget Analysis</b>										
			<b>2025-26 Budget vs. 2025-26 Estimated</b>				<b>2025-26 Budget vs. 2026-27 Budget</b>				
	Description	Budget 2025-26	Estimated 2025-26	Variance Budget vs. Est	Percentage Variance	Budget 2025-26	Budget 2026-27	Variance Budget vs. Budget	Percentage Variance		
1											
2											
3											
4											
5											
6											
7											
8											
9	Local Revenue	\$ 144,392,192	\$ 144,578,323	\$ 186,131	0.13%	\$ 144,392,192	\$ 150,846,984	\$ 6,454,792	4.47%		
10	State Revenue	49,058,023	48,619,343	(438,680)	(0.89%)	49,058,023	51,035,251	1,977,228	4.03%		
11	Federal Revenue/Other Sources	1,614,944	1,381,403	(233,541)	(14.46%)	1,614,944	1,530,218	(84,726)	(5.25%)		
12	District Priorities (Revenue)	-	-	-	0.00%	-	-	-	0.00%		
13											
14	Total Fund Balance and Revenue	<u>\$ 195,065,159</u>	<u>\$ 194,579,069</u>	<u>\$ (486,090)</u>	<u>(0.25%)</u>	<u>\$195,065,159</u>	<u>\$203,412,453</u>	<u>\$ 8,347,294</u>	<u>4.28%</u>		
15											
16											
17											
18	Salaries	\$ 81,791,758	\$ 80,906,704	\$ (885,054)	(1.08%)	\$ 81,791,758	\$ 84,853,830	\$ 3,062,072	3.74%		
19	Benefits	54,923,368	54,708,746	(214,622)	(0.39%)	54,923,368	60,141,188	5,217,820	9.50%		
20	D/W Instructional Services	28,592,773	28,181,327	(411,446)	(1.44%)	28,592,773	27,314,021	(1,278,752)	(4.47%)		
21	D/W Non-Instructional Services	31,683,360	22,874,667	(8,808,693)	(27.80%)	31,683,360	33,913,520	2,230,160	7.04%		
22	District Priorities (Expense)	-	-	-	0.00%	-	-	-	0.00%		
23	Fund Transfers	7,580,000	7,397,000	(183,000)	(2.41%)	7,580,000	5,817,794	(1,762,206)	(23.25%)		
24	Debt Service	1,527,100	1,527,100	-	0.00%	1,527,100	1,542,700	15,600	1.02%		
25											
26	Total Expenditures	<u>\$ 206,098,359</u>	<u>\$ 195,595,544</u>	<u>\$ (10,502,815)</u>	<u>(5.10%)</u>	<u>\$ 206,098,359</u>	<u>\$ 213,583,053</u>	<u>\$ 7,484,694</u>	<u>3.63%</u>		
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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. Examples 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. Examples are 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. Examples are 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 as of June 30 is reflected 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.