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2026-27 General Fund Budget Presentation

March 17, 2026

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Budget Timeline

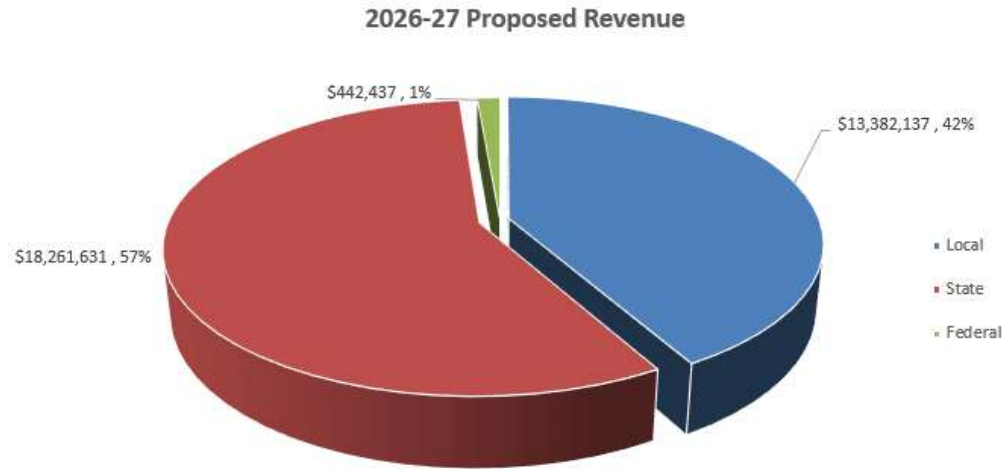
In accordance with Act 1 of 2006, the district by School Resolution on December 9, 2025 confirmed the District Administration's and School Board's intent of limiting any local tax increase to at or below the state published index of 4.9% for the East Lycoming School District. Based upon that direction, the following timeline is in place:

ELSD and State Timelines

Act 1 Resolution Adoption by School Board <small>- At least 110 days prior to primary election (by January 29, 2026)</small>	December 2025
Budget Presentation	January 2026
State - Governor Shapiro's PA Budget Address	February 2026
Budget Updates	March / April 2026
Proposed Final Budget Adoption	April 2026
Final Budget Adoption <small>- June 30, 2026 State Annual Deadline</small>	May 2026

General Fund Budget - Revenues

Revenue Summary



Major Revenue Functions:	Final Budget 2025-26	Proposed Budget 2026-27	\$ Change	% Change
Local Revenue	\$ 12,962,934	\$ 13,382,137	\$ 419,203	3.23%
State Revenue	\$ 17,181,339	\$ 18,261,631	\$ 1,080,292	6.29%
Federal Revenue	\$ 440,456	\$ 442,437	\$ 1,981	0.45%
Total	\$ 30,584,729	\$ 32,086,205	\$ 1,501,476	4.91%

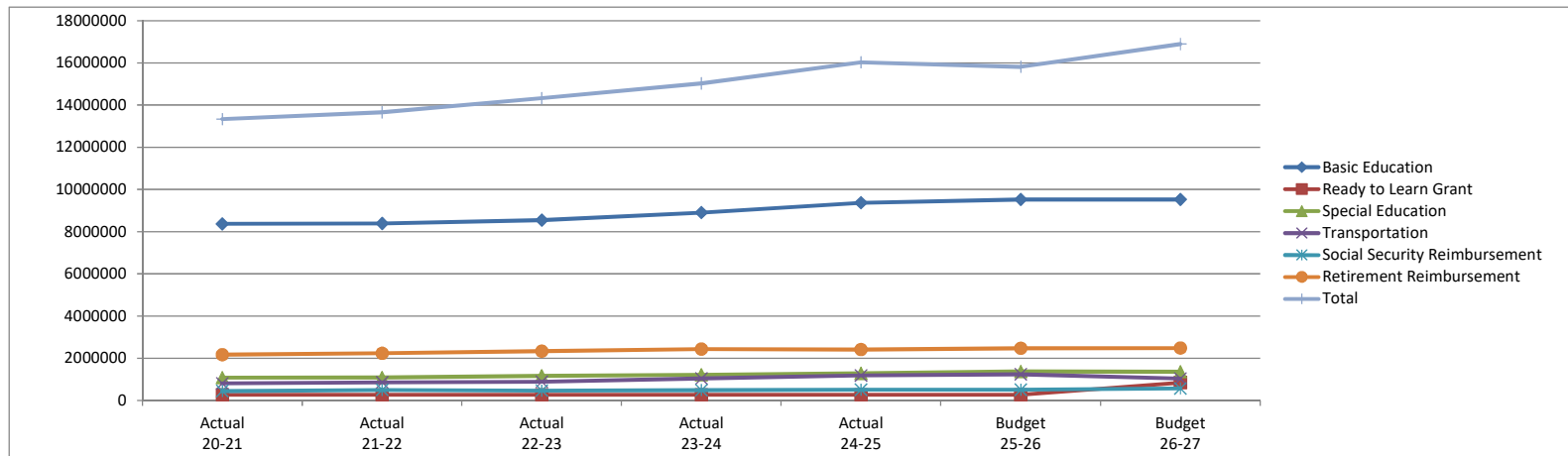
General Fund Budget - Revenues

Largest Categories of Revenue

Budget Category	Proposed 26-27 Budget
6000 - Local Revenue	
Real Estate Taxes	8,113,916
Earned Income Taxes (1.2%)	3,625,000
Delinquent Real Estate Taxes	475,000
IDEA (Individuals with Disabilities Ed. Act)	350,000
7000 - State Revenue	
Basic Education Subsidy	9,680,872
Retirement Subsidy	2,494,386
Ready to Learn Grant	1,629,052
Special Education Subsidy	1,408,069
8000 - Federal Revenue	
Title I - Reading	298,400

General Fund Budget - Revenues

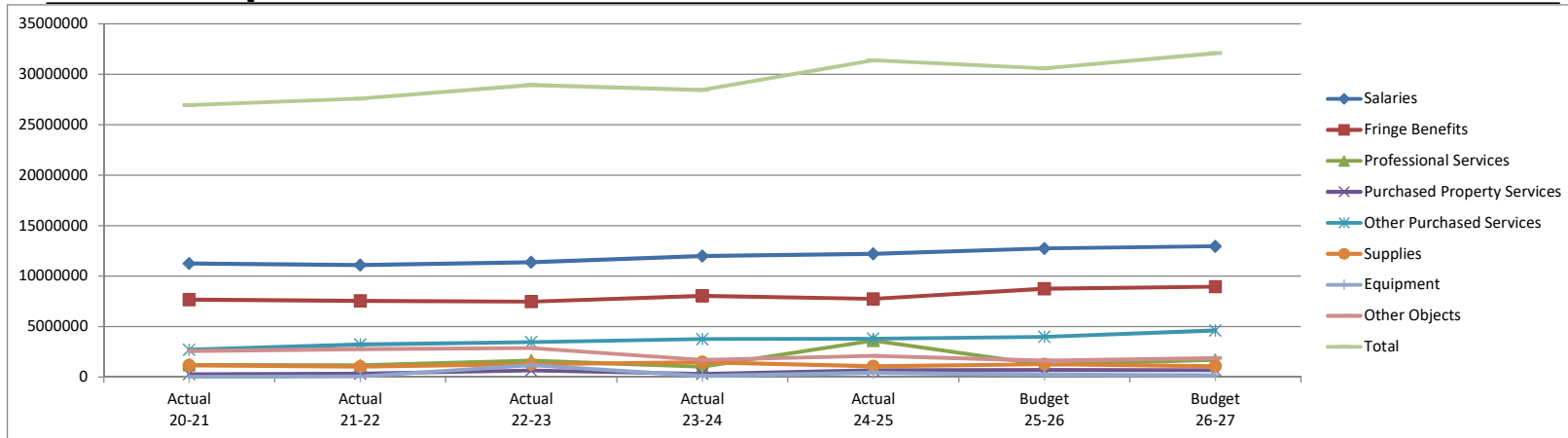
State Revenue Trend from 2020-21 to 2026-27



	Final Budgeted 2025-26	Proposed 2026-27	\$ Change	% Change	% of Total State Revenue
Basic Education	\$9,525,036	\$9,680,872	\$155,836	1.64%	53.01%
Ready to Learn Grant	\$841,947	\$1,629,052	\$787,105	93.49%	8.92%
Cyber-Charter School Reimbursement	\$0	\$0	\$0	0.00%	0.00%
Special Education	\$1,362,560	\$1,408,069	\$45,509	3.34%	7.71%
Transportation	\$1,035,000	\$1,100,000	\$65,000	6.28%	6.02%
Social Security Reimbursement	\$568,776	\$577,458	\$8,682	1.53%	3.16%
Retirement Reimbursement	\$2,481,226	\$2,494,386	\$13,160	0.53%	13.66%
State K-12 Educational Services	\$15,814,545	\$16,889,837	\$ 1,075,292	6.80%	92.49%
Gaming Revenue	\$876,794	\$876,794	\$0	0.00%	4.80%
Debt Service Reimbursement	\$0	\$0	\$0	0.00%	0.00%
Pre-K Counts	\$420,000	\$420,000	\$0	0.00%	2.30%
Other State Sources	\$70,000	\$75,000	\$5,000	7.14%	0.41%
Total State Revenue	\$17,181,339	\$18,261,631	\$ 1,080,292	6.29%	100.00%

Proposed Budget - Expenditures

Overall Expenditure Trends from 2020-21 to 2026-27



Condensed Budget Summary		Final Budgeted 2025-26	Proposed 2026-27	\$ Change	% Change/Yr	% of Total Budget
100-Salaries	\$	12,747,187	\$ 12,957,829	\$ 210,643	1.65%	40.38%
200-Fringe Benefits	\$	8,755,598	\$ 8,948,336	\$ 192,739	2.20%	27.89%
300-Professional/Contracted Services	\$	1,213,565	\$ 1,699,086	\$ 485,521	40.01%	5.30%
400-Purchased Property Services/Repairs	\$	699,113	\$ 676,863	\$ (22,250)	-3.18%	2.11%
500-Purchased Svs./Tuition/Transportation	\$	3,976,410	\$ 4,623,321	\$ 646,911	16.27%	14.41%
600-Supplies/Software/Books/Utilities	\$	1,079,412	\$ 1,118,865	\$ 39,453	3.66%	3.49%
700-Equipment	\$	237,505	\$ 182,900	\$ (54,605)	-22.99%	0.57%
800/900-Other Objects (includes Debt)	\$	1,875,940	\$ 1,879,005	\$ 3,065	0.16%	5.86%
Total	\$	30,584,729	\$ 32,086,205	\$ 1,501,476	4.91%	100.00%

General Fund Budget - Expenses

Largest Categories of Expenses

Budget Category	Proposed 26-27 Budget
100 - Salaries	12,957,829
200-Benefits-Payroll Taxes/Retirement/Health Insurance	
Retirement	4,265,488
Health Insurance (9.9% increase)	3,336,740
Social Security	987,107
300-Professional/Contracted Services/IU Services/ESS	
IU Services & out of district programs	760,000
Equip-online program-Spartan Academy	149,738
ESS (Substitute Services)	215,000
400-Purchased Property Svs./Repairs/Water/Sewer	
Budgeted Capital Repair/Improvements	275,000
Maintenance Repairs/Services	226,000
Water/Sewer	76,500
500-Purchased Svs./Tuition/Transportation/Insurance	
Transportation	2,097,336
Cyber-Charter Tuition	1,196,448
<i>*Current Year 68 Reg. Ed. @\$12,402 13 Spec. Ed. @ \$23,440</i>	
Lyco CTC Tuition	688,500
Tuition-Private or other placements	198,000
Insurance-Property, Liability, Cyber security	166,317

Budget Category	Proposed 26-27 Budget
600-Supplies/Software/Books/Utilities	
Supplies	426,540
Natural Gas/Electricity	300,600
Software	130,000
Textbooks	71,000
700-Equipment	
Technology	79,500
Band Uniforms	50,000
Maintenance	37,000
800/900-Other Objects (Debt/Reserve)	
Debt Payment	1,700,000

Proposed Budget Summary

	Final	Proposed	
	25-26	26-27	Variance
Revenues			
Local-RE Taxes/Earned Inc Taxes/IDEA funds	12,962,934	13,382,137	419,203
State-Subsidy Funds/Ready to Learn & Pre-K Grant	17,181,339	18,261,631	1,080,292
Federal-Title I, IIA, IV/Access Funds	440,456	442,437	1,981
Total Revenue	30,584,729	32,086,205	1,501,476
Expenses			
100-Salaries	12,747,187	12,957,829	210,643
200-Benefits-Payroll Taxes/Health/Retirement	8,755,598	8,948,336	192,739
300-Professional/Contracted Services/IU Services/ESS	1,213,565	1,699,086	485,521
400-Purchased Property Svs./Repairs/Water/Sewer	699,113	676,863	(22,250)
500-Purchased Svs./Tuition/Transportation/Insurance	3,976,410	4,623,321	646,911
600-Supplies/Software/Books/Utilities	1,079,412	1,118,865	39,453
700-Equipment	237,505	182,900	(54,605)
800/900-Other Objects (Debt/Reserve)	1,875,940	1,879,005	3,065
Total Expenses	30,584,729	32,086,205	1,501,476
Surplus/(Deficit)	0	0	
Millage Rate	16.65	16.65	

No proposed tax increase for 2026-27

