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# 2026-27 General Fund Budget Presentation

April 7, 2026 Work Session

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# Budget Timeline

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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:

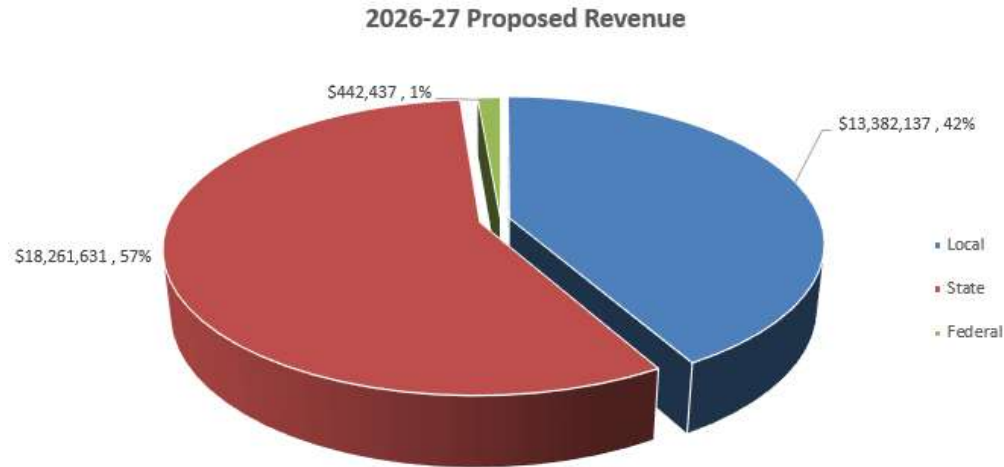
## ***ELSD and State Timelines***

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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
<b>Proposed Final Budget Adoption</b>	<b>April 2026</b>
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%
<b>Total</b>	<b>\$ 30,584,729</b>	<b>\$ 32,086,205</b>	<b>\$ 1,501,476</b>	<b>4.91%</b>

# General Fund Budget - Revenues

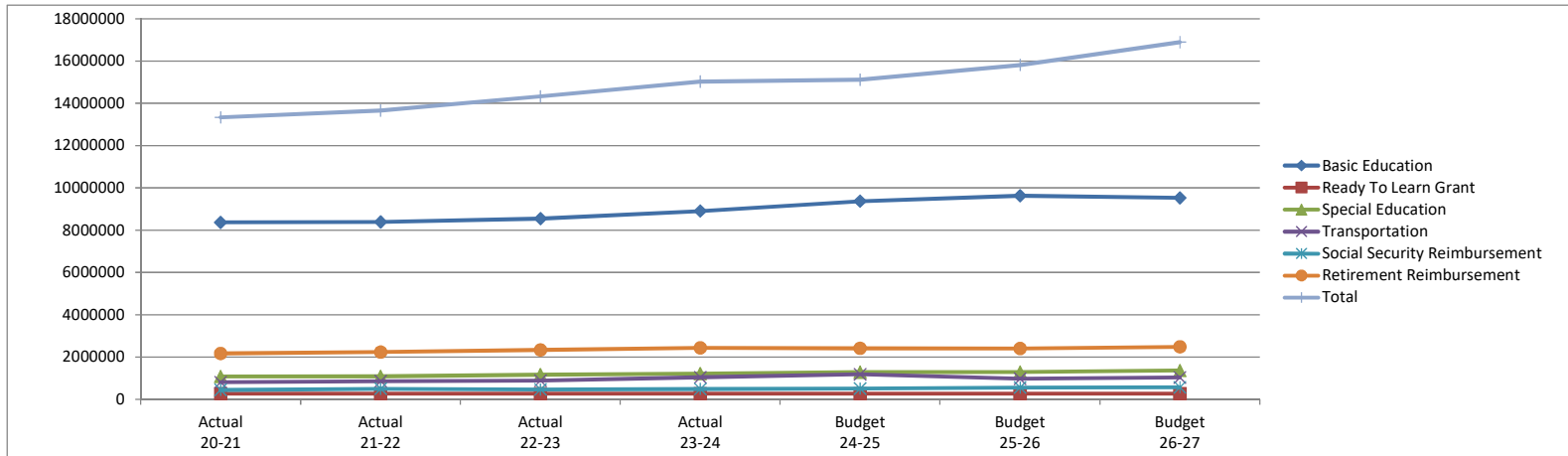
## Largest Categories of Revenue

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Budget Category	Final 25-26 Budget	Proposed 26-27 Budget	\$ Variance	% Variance
<b>6000 - Local Revenue</b>				
Real Estate Taxes	8,066,713	8,113,916	47,203	0.59%
Earned Income Taxes (1.2%)	3,450,000	3,625,000	175,000	5.07%
Delinquent Real Estate Taxes	455,000	475,000	20,000	4.40%
IDEA (Individuals with Disabilities Ed. Act)	350,000	350,000	0	0.00%
<b>7000 - State Revenue</b>				
Basic Education Subsidy	9,525,036	9,680,872	155,836	1.64%
Retirement Subsidy	2,481,226	2,494,386	13,160	0.53%
Ready to Learn Grant	841,947	1,629,052	787,105	93.49%
Special Education Subsidy	1,362,560	1,408,069	45,509	3.34%
<b>8000 - Federal Revenue</b>				
Title I - Reading	286,400	298,400	12,000	4.19%

# General Fund Budget - Revenues

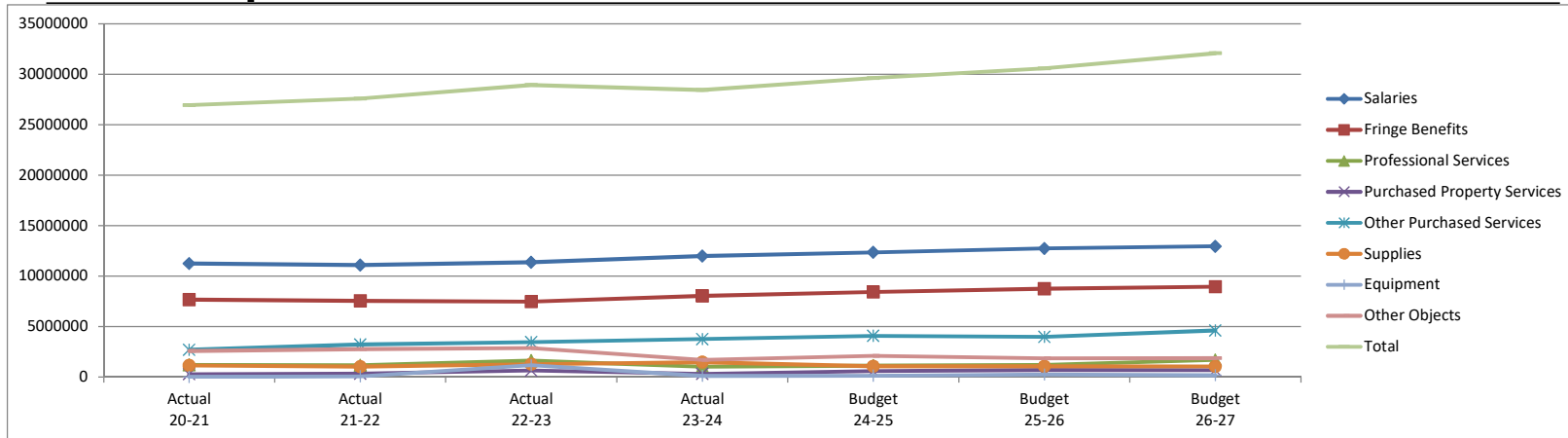
## State Revenue Trend from 2020-21 to 2026-27



	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%
<b>State K-12 Educational Services</b>	<b>\$15,814,545</b>	<b>\$16,889,837</b>	<b>\$ 1,075,292</b>	<b>6.80%</b>	<b>92.49%</b>
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%
<b>Total State Revenue</b>	<b>\$17,181,339</b>	<b>\$18,261,631</b>	<b>\$ 1,080,292</b>	<b>6.29%</b>	<b>100.00%</b>

# 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	\$ 401,863	\$ (297,250)	-42.52%	1.25%
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	\$ 16,400	\$ (221,105)	-93.09%	0.05%
800/900-Other Objects (includes Debt)	\$	1,875,940	\$ 2,320,505	\$ 444,565	23.70%	7.23%
<b>Total</b>	\$	<b>30,584,729</b>	<b>\$ 32,086,205</b>	<b>\$ 1,501,476</b>	<b>4.91%</b>	<b>100.00%</b>

# General Fund Budget - Expenses

## Largest Categories of Expenses

Budget Category	Final 25-26 Budget	Proposed 26-27 Budget	\$ Variance	% Variance	Budget Category	Final 25-26 Budget	Proposed 26-27 Budget	\$ Variance	% Variance
<b>100 - Salaries</b>	12,747,187	12,957,829	210,643	1.65%					
<b>200-Benefits-Payroll Taxes/Retirement/Health Insurance</b>					<b>600-Supplies/Software/Books/Utilities</b>				
Retirement	4,242,992	4,265,488	22,496	0.53%	Supplies	400,345	426,540	26,195	6.54%
Health Insurance (9.9% increase)	3,182,553	3,336,740	154,187	4.84%	Natural Gas/Electricity/Bottled Gas	246,867	300,600	53,733	21.77%
Social Security	972,266	987,107	14,841	1.53%	Software	123,500	130,000	6,500	5.26%
					Textbooks	61,400	71,000	9,600	15.64%
<b>300-Professional/Contracted Services/IU Services/ESS</b>					<b>700-Equipment</b>				
IU Services & out of district programs	475,000	760,000	285,000	60.00%	Technology	40,000	0	(40,000)	-100.00%
Equip-online program-Spartan Academy	85,000	149,738	64,738	76.16%	Band Uniforms	0	0	0	0.00%
ESS (Substitute Services)	25,294	215,000	189,706	750.00%	Maintenance	127,105	0	(127,105)	-100.00%
					<b>800/900-Other Objects (Debt/Reserve)</b>				
<b>400-Purchased Property Svs./Repairs/Water/Sewer</b>					Debt Payment	1,700,000	1,700,000	0	0.00%
Budgeted Capital Repair/Improvements	300,000	0	(300,000)	-100.00%	Budgetary Reserve Accounts (previously budgeted in repairs and equipment)				
Maintenance Repairs/Services	226,000	226,000	0	0.00%	Capital Improvements/Repairs	0	275,000	275,000	100.00%
Water/Sewer	82,000	76,500	(5,500)	-6.71%	Technology	0	79,500	79,500	100.00%
					Band Uniforms	0	50,000	50,000	100.00%
<b>500-Purchased Svs./Tuition/Transportation/Insurance</b>					Maintenance	0	32,000	32,000	100.00%
Transportation	1,909,851	2,097,336	187,485	9.82%	Athletics	0	5,000	5,000	100.00%
Cyber-Charter Tuition	788,000	1,196,448	408,448	51.83%					
<i>*Current Year 68 Reg. Ed. @\$12,402 13 Spec. Ed. @\$23,440</i>									
Lyc0 CTC Tuition (125 students)	546,000	688,500	142,500	26.10%					
Tuition-Private or other placements	300,000	198,000	(102,000)	-34.00%					
Insurance-Property, Liability, Cyber security	142,043	166,317	24,274	17.09%					

## Proposed Budget Summary

	Final	Proposed	
	25-26	26-27	Variance
<b>Revenues</b>			
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
<b>Total Revenue</b>	<b>30,584,729</b>	<b>32,086,205</b>	<b>1,501,476</b>
<b>Expenses</b>			
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	401,863	(297,250)
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	16,400	(221,105)
800/900-Other Objects (Debt/Reserve)	1,875,940	2,320,505	444,565
<b>Total Expenses</b>	<b>30,584,729</b>	<b>32,086,205</b>	<b>1,501,476</b>
<b>Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Millage Rate	<b>16.65</b>	<b>16.65</b>	0

**No proposed tax increase for 2026-27**

