



East Lycoming School District

2023-2024

General Fund Budget Presentation

January 18, 2023

Index

Strategic Goal	3
Budget Timeline	4
Staff and Student Statistics	5
Proposed Budget - Expenditure Overview	6
Proposed Budget - Act 1 History	7
Proposed Budget - Real Estate Millage Rate	8
Proposed Budget - Recap	9

Strategic Goal for Proposed Budget

Key Indices:

Act 1 Index = 4.1%

**ELSD's Adjusted
Act 1 Index = 5.7%**

Balance the district's responsibility

to employees and taxpayers

while preserving and enhancing a

Quality Educational Experience

for all students.

Key

Budget Factors:

**Transportation Costs
Special Education Expense
Cyber/Charter Expense
Buildings and Grounds
Maintenance and Repair**

Budget Timeline

Budget Timeline

In accordance with Act 1 of 2006, the district by School Resolution on December 7, 2022 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 5.7% for the East Lycoming School District. Based upon that direction, the following timeline is in place:

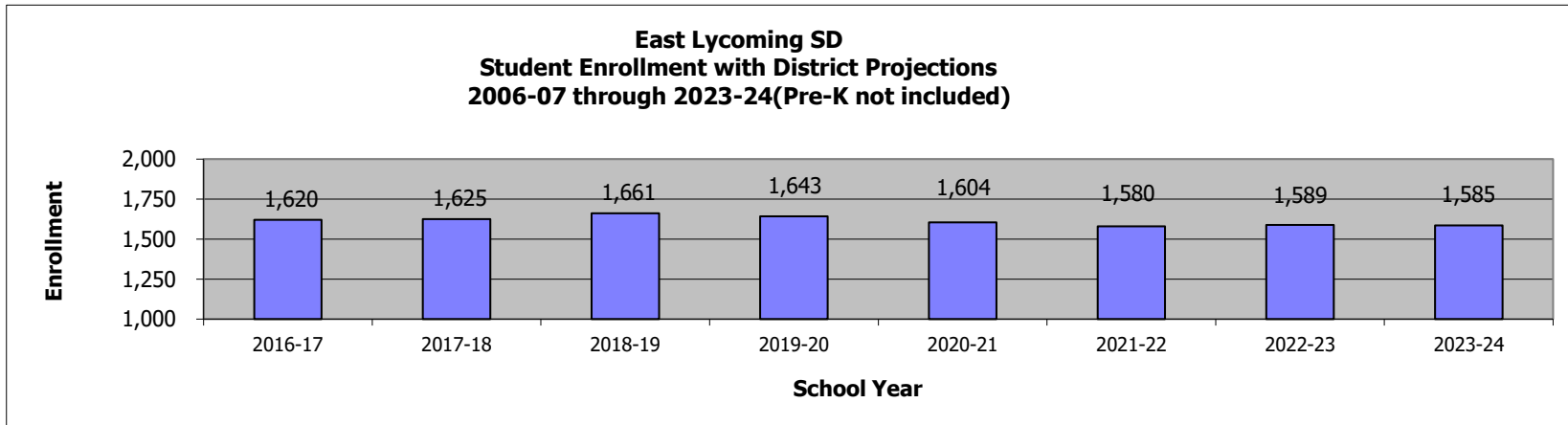
ELSD and State Timelines

Act 1 Resolution Adoption by School Board - At least 110 days prior to primary election (Jan. 26, 2023)	December 2022
ELSD Budget Presentations	January/March 2023
State - Governor Shapiro's PA Budget Address - First Week of March 2023	
ELSD Budget Updates	April 2023
State - Primary Election - May 16, 2023	
ELSD Proposed Final Budget Adoption	April 2023
ELSD Final Budget Adoption - June 30, 2023 State Annual Deadline	May 2023

Staffing Statistics

Staff Area	2022-2023	Proposed 2023-2024	Staff Change	Total % Change
Administration	12	12	0	0.00%
Professional	111	112	1	0.90%
Professional Pre-K	2	2	0	0.00%
Secretarial/LPN - Full-time	9	9	0	0.00%
Secretarial/LPN - Part-time	5	5	0	0.00%
Custodial/Maint. - Full-time	14	14	0	0.00%
Custodial/Maint. - Part-time	6	6	0	0.00%
Aide - Full-time	4	4	0	0.00%
Aide - Full-time Pre-K	2	2	0	0.00%
Aide - Part-time	21	21	0	0.00%
Technology/IT - Full-time	2	2	0	0.00%

Student Statistics



Note: Above enrollment does not include the approximately 59 students who attend external Cyber Charter Schools and 20 out of district students.

Proposed General Fund Expenditure Overview

The Proposed General Fund Budget of \$28,511,355 represents a total increase of \$1,083,355 or 3.95%.

Expenditure changes are accounted for in the following main categories:

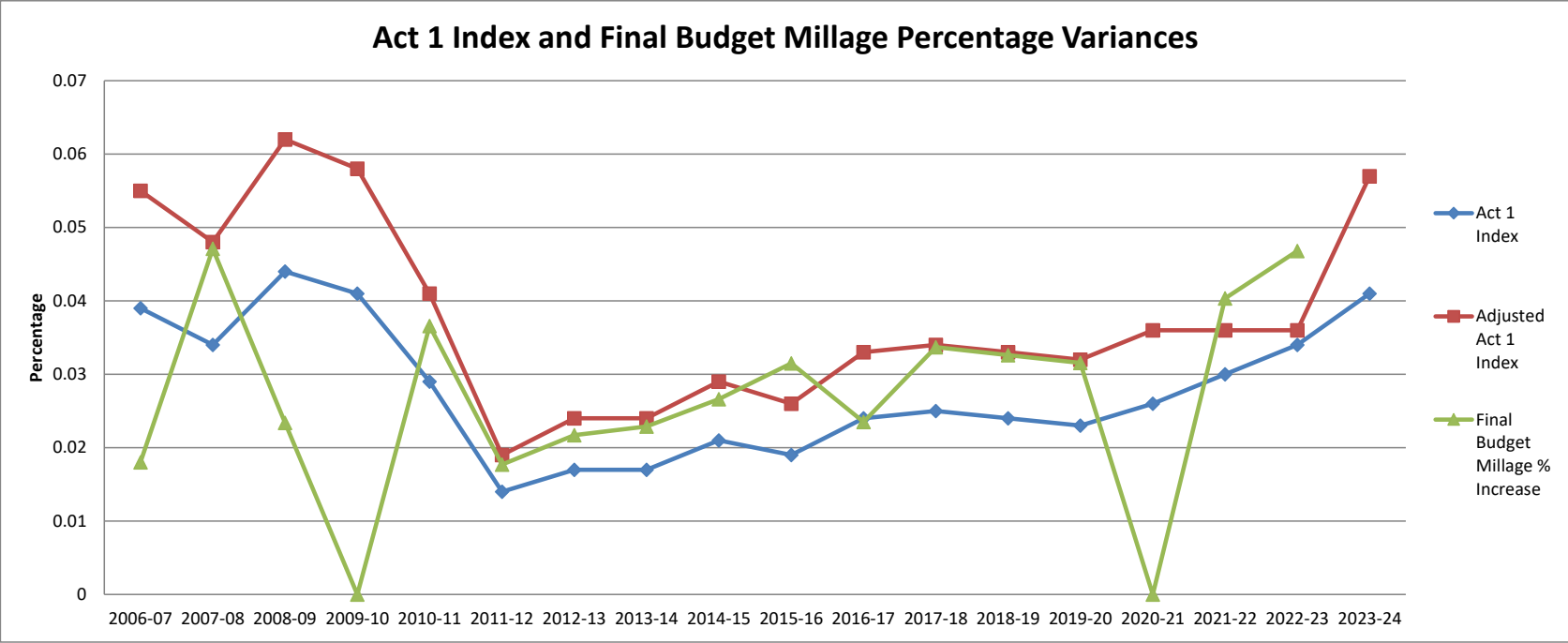
Salary and Wages:	\$ 224,226	(2.50% inc. from 22-23)
Cyber/Charter School Tuition:	\$ 260,000	(54.17% inc. from 22-23)
Transportation <small>includes additional runs due to out of district</small>	\$ 259,877	(17.68% inc. from 22-23)
Out of District Placements	\$ 353,425	(175.83% inc. from 22-23)

Expenditure Notes:

- 1 The Facility Maintenance Project Reserve allocation of \$250,000 allows the district to plan for projects occurring in the next 3-5 years which will include roof refurbishments and paving projects.

The district has internally financed 20 plus facility maintenance and improvement projects totaling over \$3,000,000 since 2013-14. These projects include security & safety improvements to all district facilities as well as roof refurbishments, pool area conversion to turf room, bleacher reconditioning, fire alarm/phone/PA system replacements, and building envelope improvements.

Act 1 Index History



Effective the 2006-07 fiscal year, Act 1 of 2006 limited the ability of school districts to increase Real Estate Taxes to a predetermined maximum %.

From the 2006-07 fiscal year through 2023-24, the East Lycoming SD has remained at or below the Adjusted Act 1 Index 16 out of the 18 years.

Act 1 Index, Base	06-07 to 23-24, 18 years	2.79%
Act 1 Index, Adjusted	06-07 to 23-24, 18 years	3.79%

Proposed Budget - Real Estate Rate

Act 1 of 2006

Real Estate Rate may not increase by more than 5.7% (approximately .89 mills)

Act 1 Index Limitation Resolution was passed by School Board on December 7, 2022

Real Estate Tax Rate for 2022-23 is 15.66 mills

Maxium Real Estate Tax Rate for 2023-24 is 16.55 mills

Proposed Budget Summary

Recap

	Proposed		Final		
	23-24		22-23		Variance
Revenues	27,299,201		26,816,241		482,960
Salaries/Benefits	19,918,046		19,693,820		224,226
Objects 300-900	8,593,309		7,734,180		859,129
Total Expenses	28,511,355		27,428,000		1,083,355
Surplus/(Deficit)	(1,212,154)		(611,759)		(600,395)
.50 mill to 16.16 mills	330,972				
Adjusted Surplus/(Deficit)	(881,182)				
or					
Max mill to 16.55	536,149				
Adjusted Surplus/(Deficit)	(676,005)				