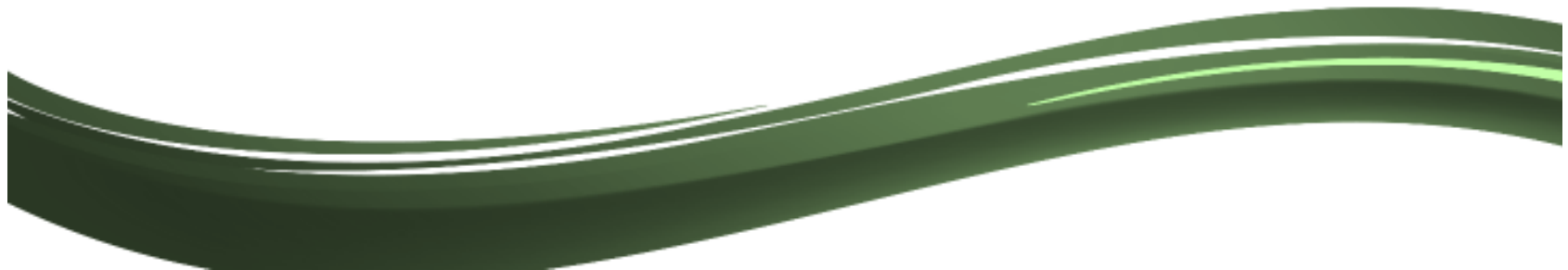




Every student,
Inspired . Engaged . Learning



2025-26 General Fund Budget Presentation

January 28, 2025

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Budget Timeline

Budget Timeline

In accordance with Act 1 of 2006, the district by School Resolution on December 3, 2024 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 5.5% for the East Lycoming School District. Based upon that direction, the following timeline is in place:

ELSD and State Timelines

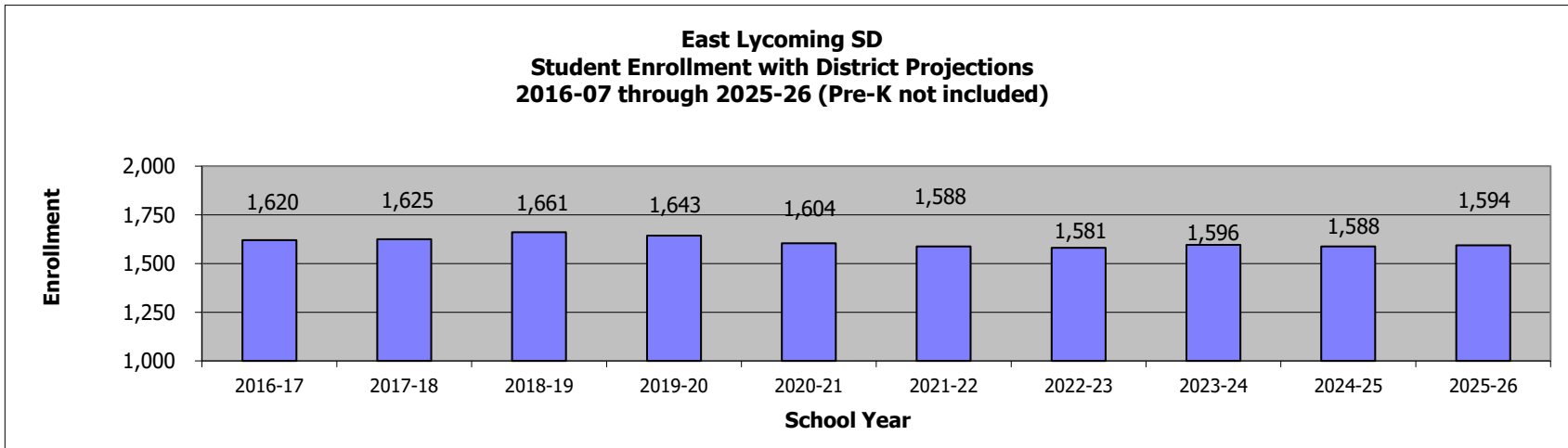
Act 1 Resolution Adoption by School Board - At least 110 days prior to primary election (by Jan. 30, 2025)	December 2024
ELSD Budget Presentations	January/March 2025
State - Governor Shapiro's PA Budget Address February 2025	
ELSD Budget Updates	April 2025
State - Primary Election - May 20, 2025	
ELSD Proposed Final Budget Adoption	April 2025
ELSD Final Budget Adoption - June 30, 2025 State Annual Deadline	May 2025



Staffing Statistics

Staff Area	2024-25	Proposed 2025-26	Staff Change	Total % Change
Administration	12	12	0	0.00%
Professional	114	115	1	0.88%
Professional Pre-K	2	2	0	0.00%
Secretarial/LPN - Full-time	10	10	0	0.00%
Secretarial/LPN - Part-time	4	4	0	0.00%
Custodial/Maint. - Full-time	15	15	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 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 \$30,572,547 represents a total increase of \$945,110 or 3.19%.

Larger expenditure changes are accounted for in the following categories:

	2025/26	Increase/ (Decrease)
Salary and Wages:	\$ 12,781,179	\$ 415,757 (3.36% inc. from 24-25)
Health Insurance:	\$ 3,192,899	\$ 188,096 (6.26% inc. from 24-25)
Retirement (33.90% to 34%):	\$ 4,254,316	\$ 152,239 (3.71% inc. from 24-25)
Equipment Replacement:	\$ 192,164	\$ 122,212 (174.71% inc. from 24-25)
Passenger Van (student transportation) & District Cargo Van		
Repairs & Maintenance:	\$ 235,000	\$ 100,000 (74.07% inc. from 24-25)
Preventative Agreement for HVAC services		
Lyco Career & Tech Tuition:	\$ 526,000	\$ 43,200 (8.95% inc. from 24-25)
Tech Reserve:	\$ 20,000	\$ 20,000 (100% inc. from 24-25)
Cyber/Charter School Tuition:	\$ 738,000	\$(278,521) (-27.40% inc. from 24-25)

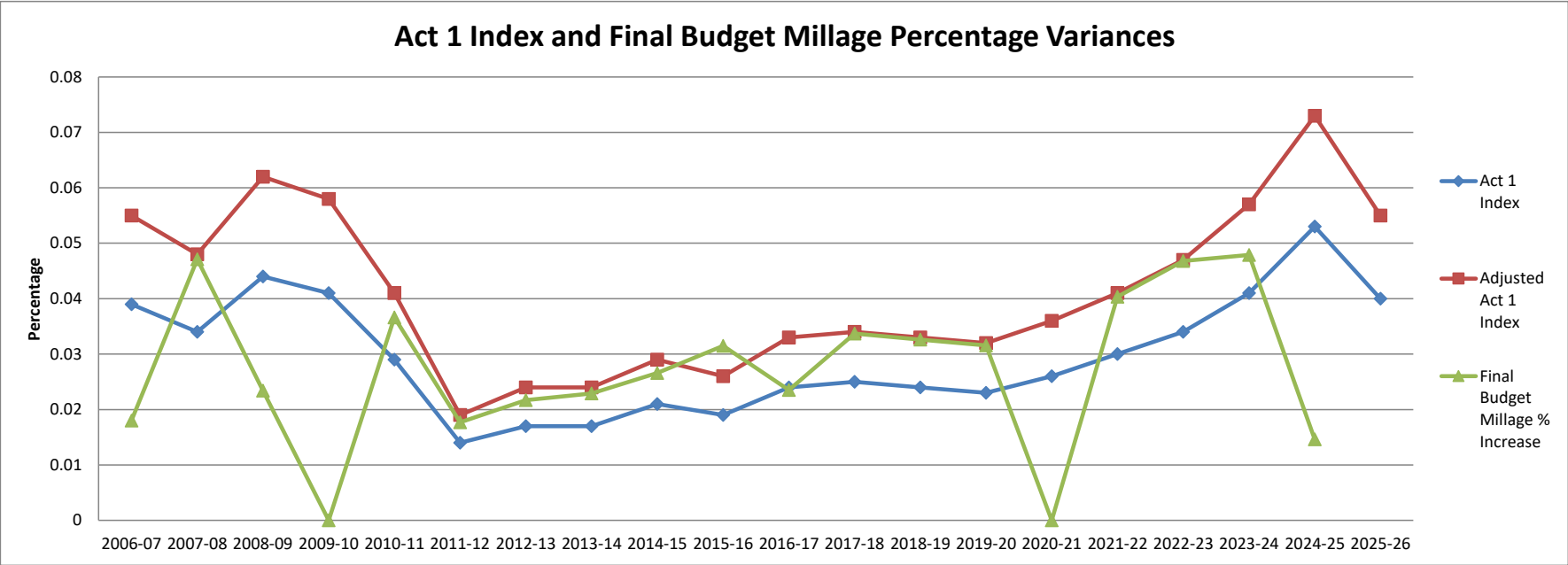
Other increases include new student activity club, state level travel for athletics, HVAC automation control agreement, psychology contracted services

Expenditure Notes:

- 1 Budgeted building repair/equipment allocation of \$275,000 allows the district to plan for projects occurring in the next 3-5 years.



Act 1 Index History



Act 1 Index Limitation Resolution was passed by School Board on December 3, 2024

ELSD's adjusted Act 1 index of 5.5% (approximately .91 mills)

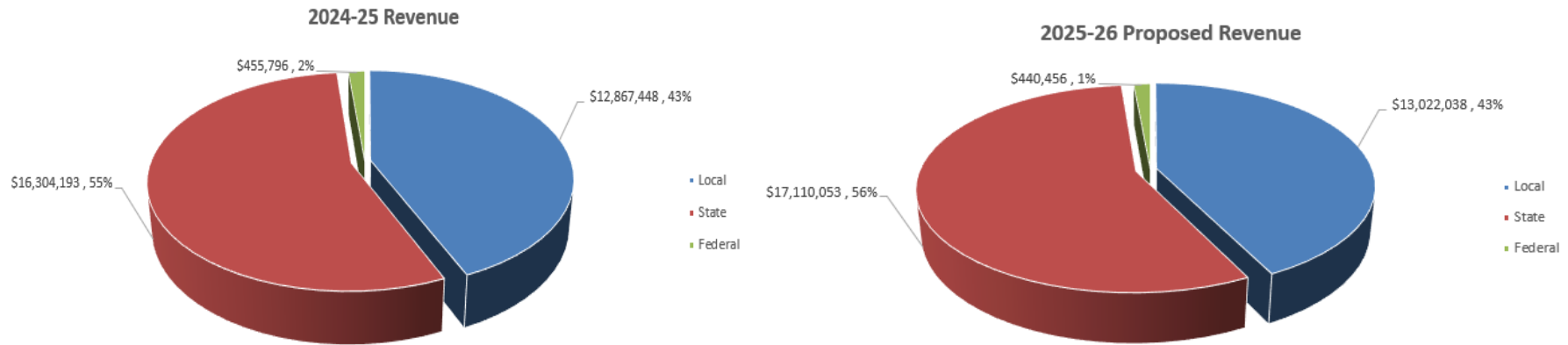
Real Estate Tax Rate for 2024-25 is 16.65 mills

Maximum Real Estate Tax Rate for 2025-26 17.56 mills



Proposed Revenues

Overall Revenue Trends



Major Revenue Functions:	Final Budget 2024-25	Proposed Budget 2025-26	\$ Change	% Change
Local Revenue	\$ 12,867,448	\$ 13,022,038	\$ 154,590	1.20%
State Revenue	\$ 16,304,193	\$ 17,110,053	\$ 805,860	4.94%
Federal Revenue	\$ 455,796	\$ 440,456	\$ (15,340)	-3.37%
Comitted Fund Balance/Other Sources	\$ -	\$ -	\$ -	0.00%
Total	\$ 29,627,437	\$ 30,572,547	\$ 945,110	3.19%



Ready to Learn Block Grant

Previous allocation prior to 2024-25 was \$267,638

Utilized for the salaries and benefits of almost 3 Kindergarten teachers (class size reduction).

This school year additional funding of \$574,309 was allocated to our district and we are utilizing additional funds to help offset the costs of cyber charter tuition.

These additional funds have been factored into the proposed 2025-26 budget.

In 2025-26 we plan to use these additional funds to offset the salaries and benefits of our full time certified registered nurse at Renn Elementary and for our Spartan Academy Coordinator.



Proposed Budget Summary

Recap

East Lycoming School District			
Budget Summary			
	Proposed	Final	
	25-26	24-25	Variance
Revenues	30,572,547	29,627,437	945,110
Salaries/Benefits	21,561,543	20,783,694	777,849
Objects 300-900	9,011,004	8,843,743	167,261
Total Expenses	30,572,547	29,627,437	945,110
Surplus/(Deficit)	0	0	
Millage Rate	16.65	16.65	

