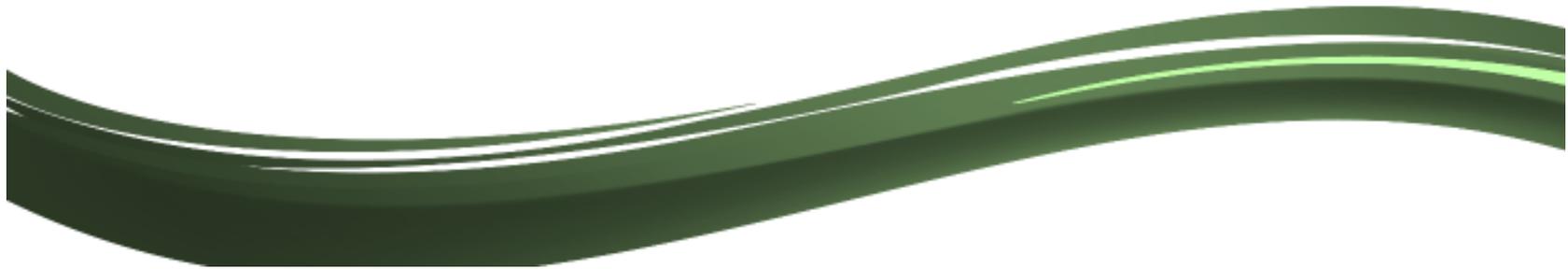




EAST LYCOMING
SCHOOL DISTRICT

Every student,
Inspired . Engaged . Learning



2026-27 General Fund Budget Presentation

January 13, 2026

Budget Timeline	3
Staff and Student Statistics	4
Proposed Budget - Expenditure Overview	5
Proposed Budget - Act 1 History	6
Proposed Revenue	7
Ready to Learn Block Grant	8
Proposed Budget - Recap	9



Budget Timeline

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



Staffing Statistics

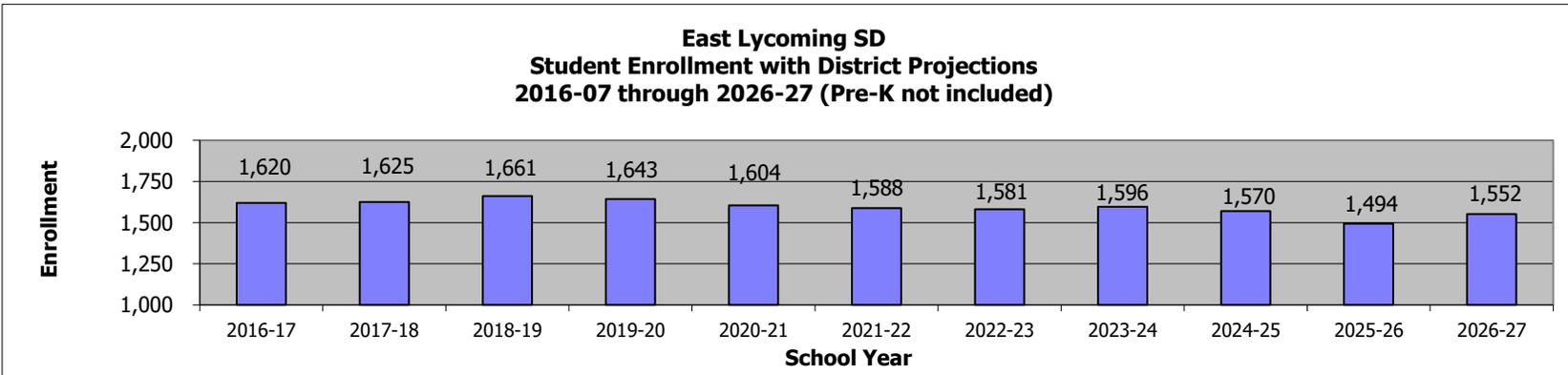
Staff Area	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Administration	12	12	12	12	12	12
Professional	109.5	111.5	112	114	115	115
Professional Pre-K	2	2	2	2	2	2
Confidential Employees	3	3	4	4	4	4
Secretarial/LPN - Full-time	6	6	6	7	7	7
Secretarial/LPN - Part-time	5	5	5	3	3	3
Maintenance - Full-time	3	3	3	4	4	4
Custodial - Full-time	13	13	13	13	13	13
Custodial- Part-time	6	6	6	6	6	6
Aide - Full-time	4	4	4	4	4	4
Aide - Full-time Pre-K	2	2	2	2	2	2
Aide - Part-time	21	21	21	21	21	21
Technology/IT - Full-time	1	2	2	2	2	2
Total	187.5	190.5	192	194	195	195

* 22/23 - 3 PT Title Interventionists included in agreement (one retired and not replaced)
 23/24 - PT Special Ed to FT

24/25 - Guidance (Spartan Academy Coordinator), Renn Nurse
 25/26 - Band/Music
 26/27 - Title PT to FT

23/24 Added position 80% Pre-K, 10% Curr, 10% B&G
 24/25 Spec Ed Secretary PT to FT
 24/25 reduced 2 due to FT Renn Nurse and PT to FT Spec. Ed. Sec.
 24/25 Additional Maintenance position

Student Statistics



Above enrollment does include the following: Spartan Academy 79 full time students

Above enrollment does not include the following: Cyber Charter Schools - 76 students, Homeschool - 63 students, Out of District - 16 students



Proposed General Fund Expenditure Overview

The Proposed General Fund Budget of \$31,809,781 represents a total increase of \$1,225,052 or 4.01%.

Larger expenditure changes are accounted for in the following categories:

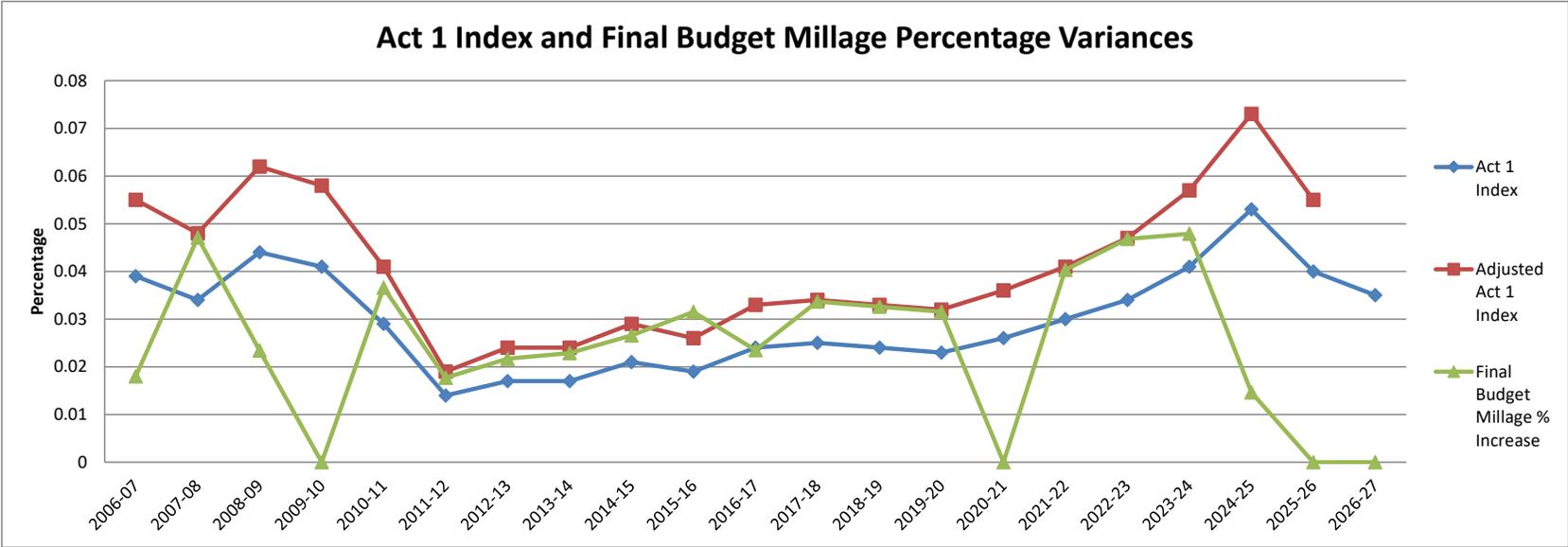
	2026/27	Increase/ (Decrease)
Salary and Wages:	\$ 12,948,706	\$ 201,520 (1.58% inc. from 25-26)
Health Insurance:	\$ 3,306,661	\$ 124,108 (3.90% inc. from 25-26)
Retirement (34% to 33.59%):	\$ 4,262,485	\$ 19,483 (.46% inc. from 25-26)
Contracted Services	\$ 1,634,348	\$ 420,783 (34.67% inc. from 25-26)
IU Services, Substitutes (ESS)		
Lyco Career & Tech Tuition:	\$ 688,500	\$ 142,500 (26.09% inc. from 25-26)
25 additional students, 2 new programs diesel and welding		
Cyber/Charter School Tuition:	\$ 1,095,769	\$ 307,769 (39.06% inc. from 25-26)

Expenditure Notes:

- 1 The salaries and benefits have been decreased for substitute staff and those expenses have been moved to contracted services. This is due to the district now utilizing ESS for substitute services.
- 2 Budgeted building repair/equipment allocation of \$275,000 allows the district to plan for facility improvement projects occurring in the next 3-5 years.



Act 1 Index History



Act 1 Index Limitation Resolution was passed by School Board on December 9, 2025

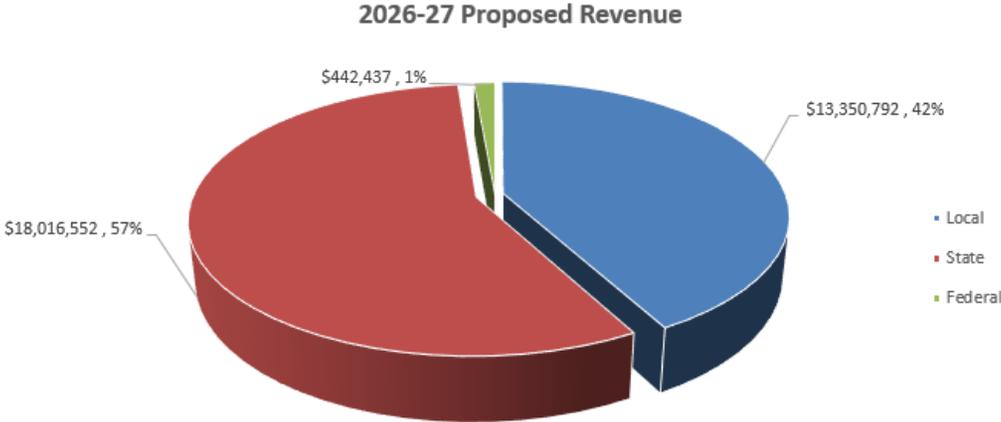
ELSD's adjusted Act 1 index of 4.9% (approximately .91 mills)
 Maximum Real Estate Tax Rate for 2026-27 17.56 mills

Current Year Real Estate Tax Rate - 16.65 mills
 2026-27 Proposed Real Estate Tax Rate - 16.65 mills No Increase



Proposed Revenues

Overall Revenue Trends



Major Revenue Functions:	Final Budget 2025-26	Proposed Budget 2026-27	\$ Change	% Change
Local Revenue	\$ 12,962,934	\$ 13,350,792	\$ 387,858	2.99%
State Revenue	\$ 17,181,339	\$ 18,016,552	\$ 835,213	4.86%
Federal Revenue	\$ 440,456	\$ 442,437	\$ 1,981	0.45%
Comitted Fund Balance/Other Sources	\$ -	\$ -	\$ -	0.00%
Total	\$ 30,584,729	\$ 31,809,781	\$ 1,225,052	4.01%



Ready to Learn Block Grant

Allocation prior to 2024-25 was \$267,638 per year

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

This school year additional funding of \$629,684 was allocated to our district and we are utilizing additional funds to help offset the salaries and benefits of our full time certified registered nurse at Renn Elementary and for our Spartan Academy Coordinator.

The remaining balance will be used to increase Title I services and to offset cyber/charter school costs.

These additional funds have been factored into the proposed 2026-27 budget.



Proposed Budget Summary

Recap

East Lycoming School District			
Budget Summary			
	Final	Proposed	
	25-26	26-27	Variance
Revenues	30,584,729	31,809,781	1,225,052
Salaries/Benefits	21,502,784	21,862,596	359,812
Objects 300-900	9,081,945	9,947,185	865,240
Total Expenses	30,584,729	31,809,781	1,225,052
Surplus/(Deficit)	0	0	
Millage Rate	16.65	16.65	

