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2025-26 General Fund Budget Presentation

April 15, 2025

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Budget Timeline

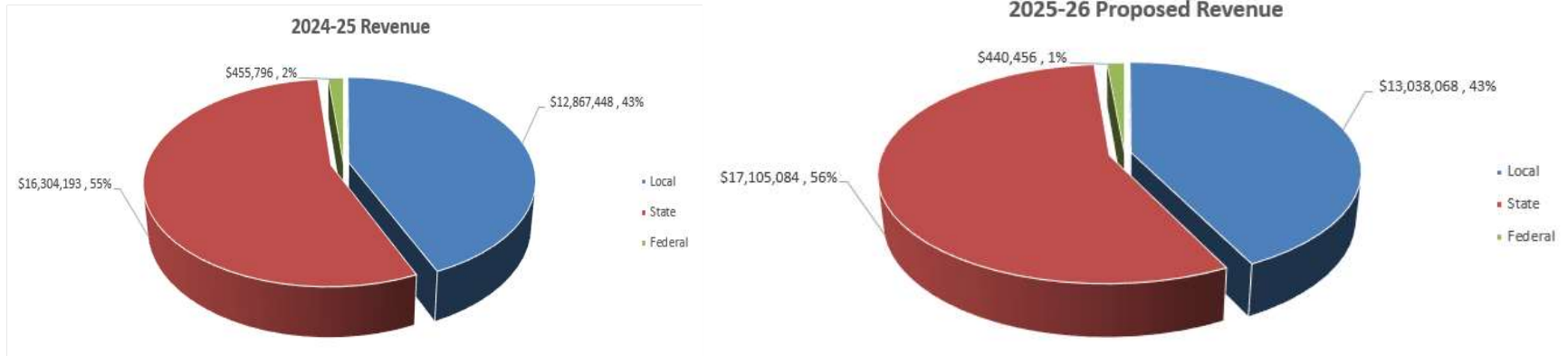
In accordance with Act 1 of 2006, the district by School Resolution on December 3, 2024 confirmed the District Administration's and School Board's intent of limiting any local tax increase to at or below the state published index of 5.5% for the East Lycoming School District. Based upon that direction, 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/April 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

General Fund Budget - Revenues

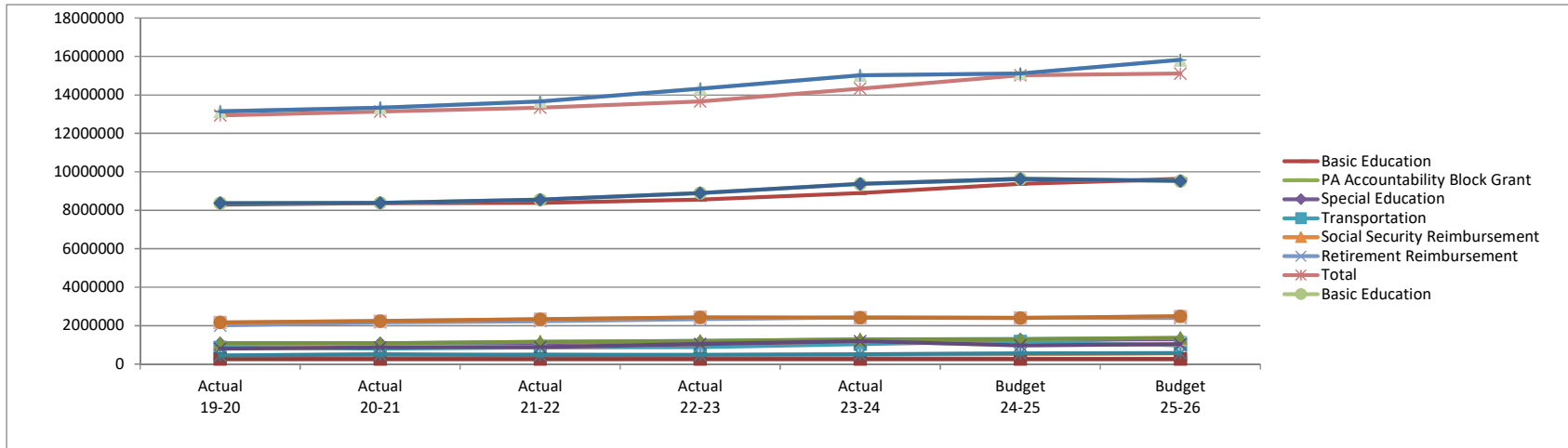
Overall Revenue Trends



Major Revenue Functions:	Final Budget 2024-25	Proposed Budget 2025-26	\$ Change	% Change
Local Revenue	\$ 12,867,448	\$ 13,038,068	\$ 170,620	1.33%
State Revenue	\$ 16,304,193	\$ 17,105,084	\$ 800,891	4.91%
Federal Revenue	\$ 455,796	\$ 440,456	\$ (15,340)	-3.37%
Comitted Fund Balance/Other Sources	\$ -	\$ -	\$ -	0.00%
Total	\$ 29,627,437	\$ 30,583,608	\$ 956,171	3.23%

General Fund Budget - Revenues

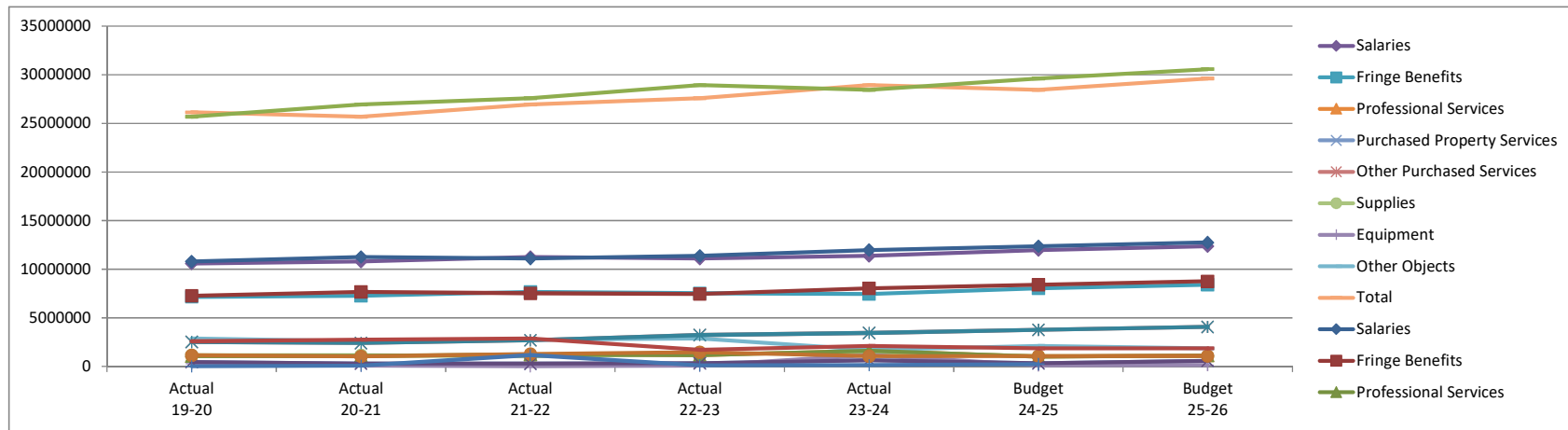
State Revenue Trend from 2019-20 to 2025-26



	Final Budgeted 2024-25	Proposed 2025-26	\$ Change	% Change
Basic Education	\$9,627,830	\$9,525,036	(\$102,794)	-1.07%
Accountability Block Grant/Ready to Learn	\$267,638	\$841,947	\$574,309	214.58%
Cyber-Charter School Reimbursement	\$0	\$0	\$0	0.00%
Special Education	\$1,289,475	\$1,362,560	\$73,085	5.67%
Transportation	\$975,700	\$1,035,000	\$59,300	6.08%
Social Security Reimbursement	\$552,398	\$569,543	\$17,145	3.10%
Retirement Reimbursement	\$2,399,715	\$2,484,561	\$84,846	3.54%
State K-12 Educational Services	\$15,112,756	\$15,818,647	\$ 705,891	4.67%
Gaming Revenue	\$796,437	\$796,437	\$0	0.00%
Debt Service Reimbursement	\$0	\$0	\$0	0.00%
Pre-K Counts	\$325,000	\$420,000	\$95,000	29.23%
Other State Sources	\$70,000	\$70,000	\$0	0.00%
Total State Revenue	\$16,304,193	\$17,105,084	\$ 800,891	4.91%

Proposed Budget - Expenditures

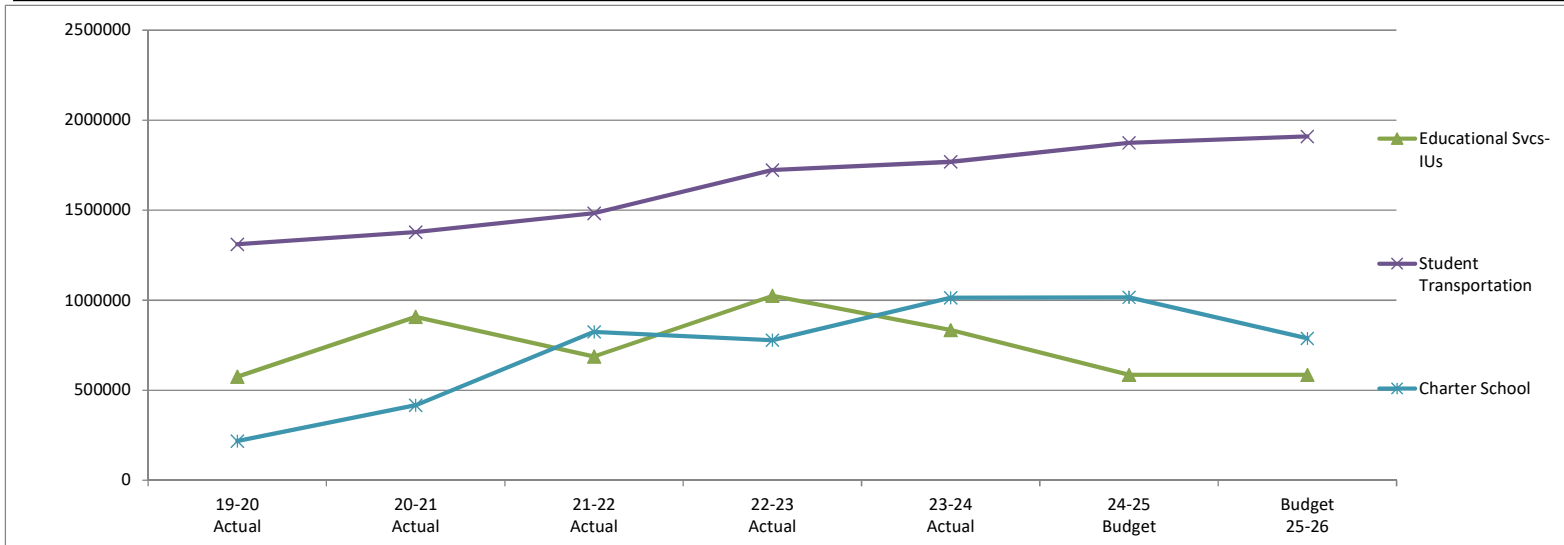
Overall Expenditure Trends from 2019-20 to 2025-26



Condensed Budget Summary	Final Budgeted 2024-25	Proposed 2025-26	\$ Change	% Change/Yr
Salaries	\$ 12,365,421	\$ 12,764,305	\$ 398,884	3.23%
Fringe Benefits	\$ 8,418,273	\$ 8,762,872	\$ 344,599	4.09%
Professional Services (Svcs)	\$ 1,136,312	\$ 1,213,565	\$ 77,253	6.80%
Purchased Property Services	\$ 580,963	\$ 674,113	\$ 93,150	16.03%
Other Purchased Services	\$ 4,082,792	\$ 3,976,410	\$ (106,382)	-2.61%
Supplies	\$ 1,064,139	\$ 1,079,412	\$ 15,273	1.44%
Equipment	\$ 131,352	\$ 236,992	\$ 105,640	80.43%
Other Objects (includes Debt Service)	\$ 1,848,185	\$ 1,875,940	\$ 27,755	1.50%
Sub-Total	<u>\$ 29,627,437</u>	<u>\$ 30,583,608</u>	<u>\$ 956,171</u>	<u>3.23%</u>
Committed Fund Balance	\$ -	\$ -	\$ -	
Total	<u>\$ 29,627,437</u>	<u>\$ 30,583,608</u>	<u>\$ 956,171</u>	<u>3.23%</u>

Proposed Budget - Expenditures

Specific Expenditure Trends from 2019-20 to 2025-26

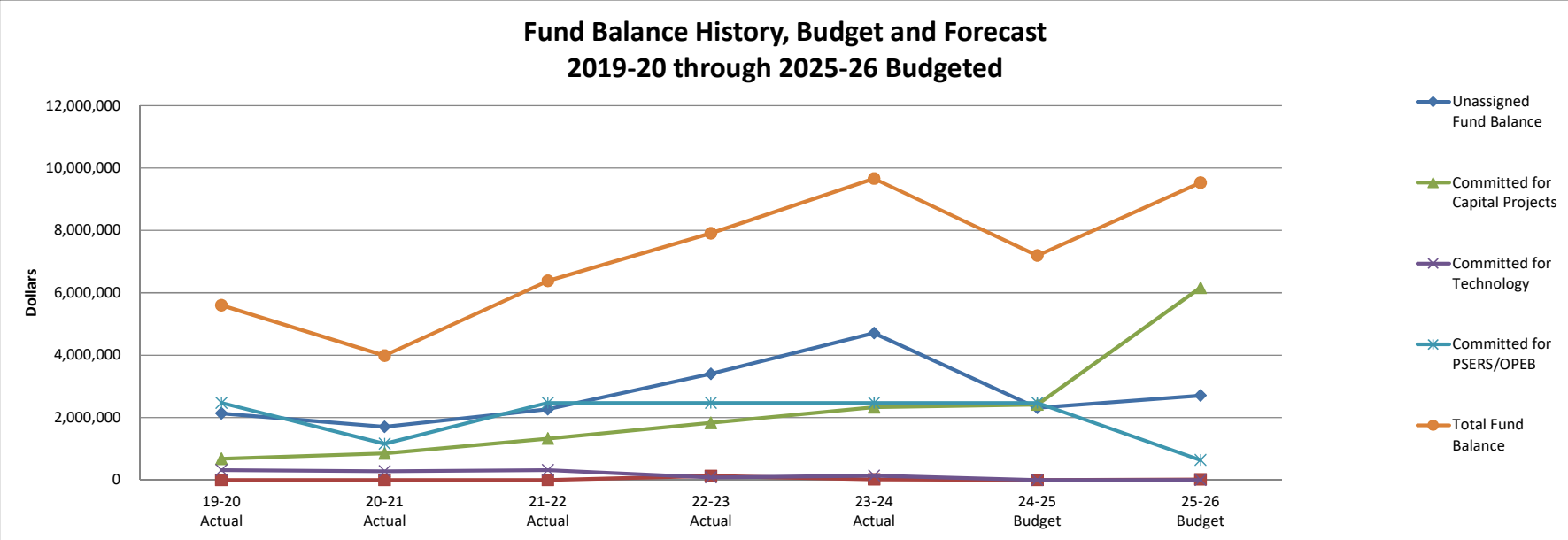


Specific Budget Areas:	Final Budgeted 2024-25	Proposed 2025-26	\$ Change	Average % Change/Yr
Educational Svcs-IUs	\$ 585,294	\$ 585,294	\$ -	0.00%
Student Transportation	\$ 1,873,956	\$ 1,909,851	\$ 35,895	1.92%
Cyber-Charter School	\$ 1,016,521	\$ 788,000	\$ (228,521)	-22.48%

Current Year Cyber Enrollment
Regular Education
 53 students
 \$12,770

Special Education
 10 students
 \$23,366

Proposed Budget - Fund Balance



Reassignment of unrestricted funds and funds committed for PSERS to Capital Projects.

Proposed Budget Summary

East Lycoming School District			
Budget Summary			
	Final	Proposed	
	24-25	25-26	Variance
Revenues	29,627,437	30,583,608	956,171
Salaries/Benefits	20,783,694	21,527,176	743,482
Objects 300-900	8,843,743	9,056,432	212,689
Total Expenses	29,627,437	30,583,608	956,171
Surplus/(Deficit)	0	0	
Millage Rate	16.65	16.65	