

Presentation Date: January 14, 2025

Elizabethtown Area School District



Every Student Graduates Ready to Live,
Learn, and Thrive in a Global Community.

25-26 Budget Presentation Expense Review

Presented by:

Tom Strickler

Chief Financial & Operations Officer



Alignment to Board Goals

Goal 1:

Create a 5-year financial plan to include all operations and education including renovation and instruction.

Goal 2:

Promote and support broad opportunities and flexibility for individual learning while complying with core standards.

Goal 3:

Identify and remove barriers to help students grow educationally, emotionally, and socially and for staff to thrive and succeed.



Alignment to Pillars

Pillar 1: Student Learning

Pillar 2: Student Readiness

Pillar 3: Engaged, Well Rounded Students

Pillar 4: Well Being

Pillar 5: Effective Adults

Pillar 6: Community Connections

Pillar 7: Effective Systems

*Pillars highlighted in **GREEN** are relevant to the presentation*

EASD School Board - 2025-2026 Budget Timeline



- January 14** **Review 23-24 - Expense with 4 year trend**
- January 28** **24-25 - 6 month review compared to 23-24 and trend**
- February 11** **23-24 Audit Presentation & 4 year Increasing Expenses (non payroll)**
- February 25** **Revenue - 4 year trend & Governor's Proposed Budget information**
- March 11** **25-26 - Budget and Asset Planning**
- March 25** **25-26 - Budget with modifications**
- April 8** **25-26 - Presentation 7**
- April 22** **Adopt Preliminary Budget**
- April 23** **Advertise Notice for 30 day Public review**
- May 23** **Last Day of required Public Review**
- May 27** **Approve Final Budget**
- June 10** **No Budget Action**
- June 24** **4 business days from end of fiscal year**



Expense Review

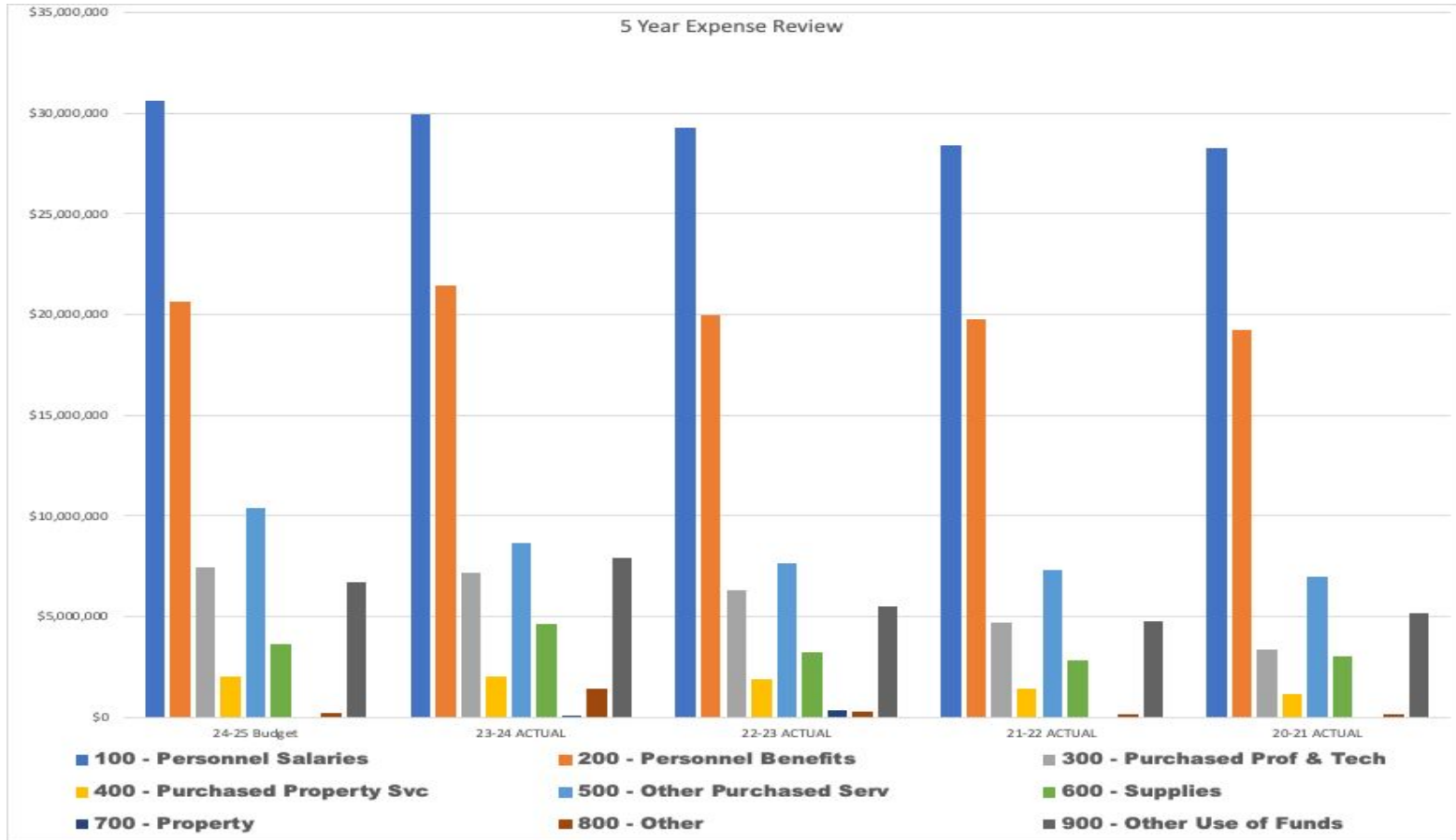
- ❖ 4 year ACTUAL expense and 5th year (24-25) Budget
- ❖ Using Object for similar expenses from each function
- ❖ Review Largest Expenses
- ❖ Review changes from fiscal year to fiscal year
- ❖ Payroll and Benefits have Decreased in Percent of Total over 5 years
- ❖ Special Education and Cyber Increasing higher than average Cost of Living
- ❖ Utilities and Repairs/Maintenance Increasing in excess of 40% in 4 years

EXPENSE REVIEW

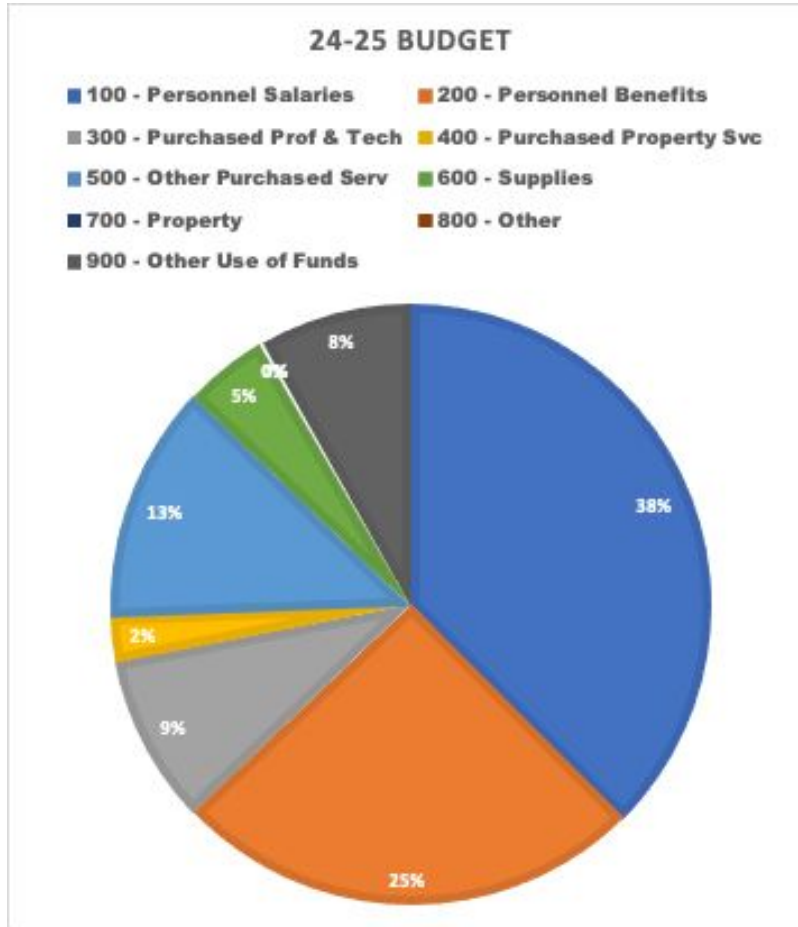


	24-25 Budget	23-24 ACTUAL	22-23 ACTUAL	21-22 ACTUAL	20-21 ACTUAL
100 - Personnel Salaries	\$30,614,379	\$29,916,232	\$29,274,138	\$28,430,426	\$28,268,119
200 - Personnel Benefits	\$20,640,734	\$21,435,664	\$19,935,575	\$19,751,955	\$19,234,527
300 - Purchased Prof & Tech	\$7,407,489	\$7,201,392	\$6,291,321	\$4,696,948	\$3,329,736
400 - Purchased Property Svc	\$1,986,071	\$2,004,794	\$1,871,427	\$1,408,708	\$1,158,473
500 - Other Purchased Serv	\$10,354,160	\$8,645,075	\$7,655,880	\$7,312,939	\$6,972,053
600 - Supplies	\$3,643,827	\$4,601,659	\$3,252,336	\$2,819,955	\$3,030,923
700 - Property	\$0	\$107,081	\$337,686	\$0	\$0
800 - Other	\$180,953	\$1,420,969	\$292,096	\$118,312	\$138,019
900 - Other Use of Funds	\$6,683,335	\$7,907,004	\$5,522,059	\$4,780,831	\$5,159,377
5000 Other EXP & FINANCE	\$500,000	\$0	\$0	\$0	\$0
	\$82,010,948	\$83,239,870	\$74,432,518	\$69,320,074	\$67,291,227

Expenses by Object



Expenses By Year — 24-25 BUDGET

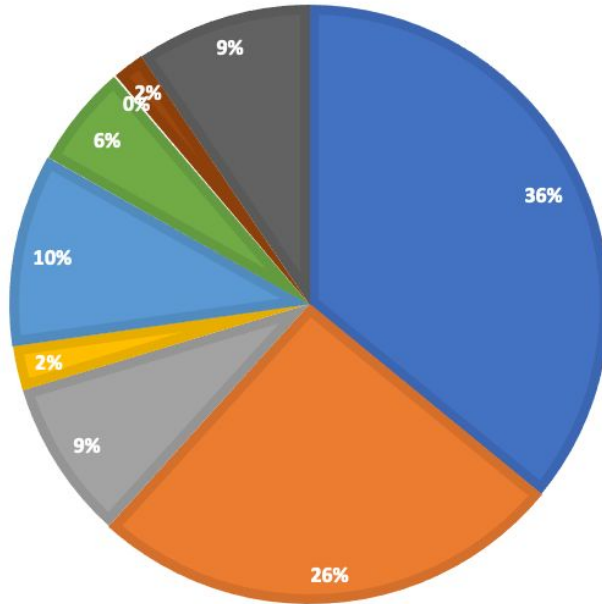


Expenses By Year — 23-24 & 22-23



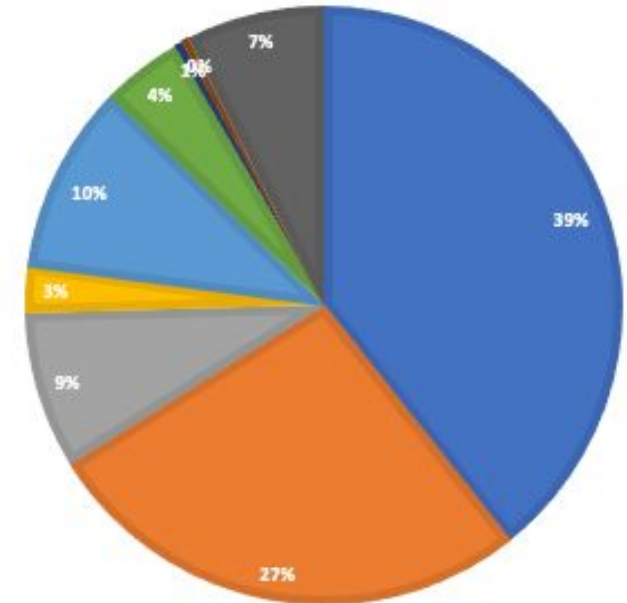
23-24 ACTUAL

- 100 - Personnel Salaries
- 200 - Personnel Benefits
- 300 - Purchased Prof & Tech
- 400 - Purchased Property Svc
- 500 - Other Purchased Serv
- 600 - Supplies
- 700 - Property
- 800 - Other
- 900 - Other Use of Funds



22-23 ACTUAL

- 100 - Personnel Salaries
- 200 - Personnel Benefits
- 300 - Purchased Prof & Tech
- 400 - Purchased Property Svc
- 500 - Other Purchased Serv
- 600 - Supplies
- 700 - Property
- 800 - Other
- 900 - Other Use of Funds

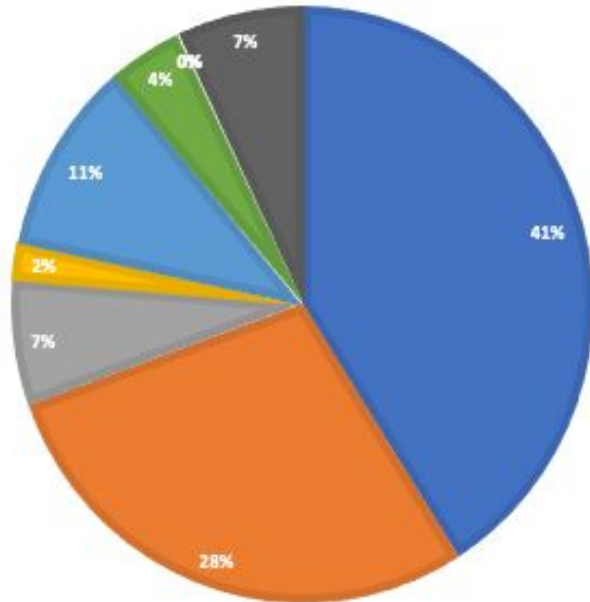


Expenses By Year — 21-22 & 20-21



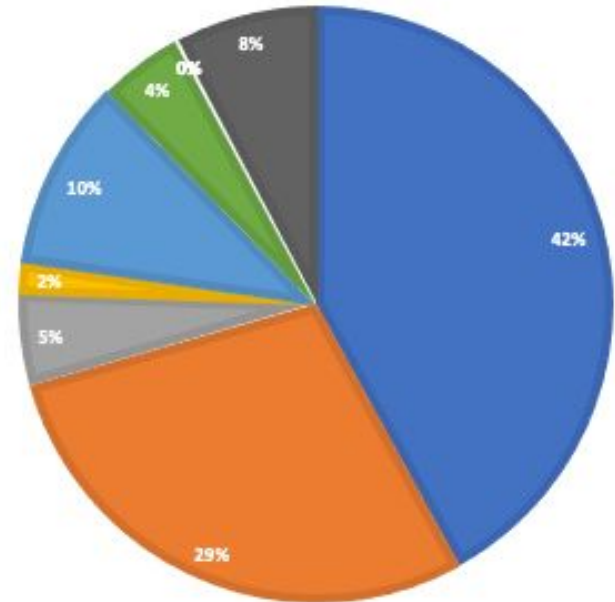
21-22 ACTUAL

- 100 - Personnel Salaries
- 200 - Personnel Benefits
- 300 - Purchased Prof & Tech
- 400 - Purchased Property Svc
- 500 - Other Purchased Serv
- 600 - Supplies
- 700 - Property
- 800 - Other
- 900 - Other Use of Funds



20-21 ACTUAL

- 100 - Personnel Salaries
- 200 - Personnel Benefits
- 300 - Purchased Prof & Tech
- 400 - Purchased Property Svc
- 500 - Other Purchased Serv
- 600 - Supplies
- 700 - Property
- 800 - Other
- 900 - Other Use of Funds



Year to Year Comparison



	24-25 Budget	Change	23-24 ACTUAL	Change	22-23 ACTUAL	Change	21-22 ACTUAL	Change	20-21 ACTUAL
100 - Personnel Salaries	\$30,614,379	2.33%	\$29,916,232	2.19%	\$29,274,138	2.97%	\$28,430,426	0.57%	\$28,268,119
200 - Personnel Benefits	\$20,640,734	-3.71%	\$21,435,664	7.52%	\$19,935,575	0.93%	\$19,751,955	2.69%	\$19,234,527
300 - Purchased Prof & Tech	\$7,407,489	2.86%	\$7,201,392	14.47%	\$6,291,321	33.94%	\$4,696,948	41.06%	\$3,329,736
400 - Purchased Property Svc	\$1,986,071	-0.93%	\$2,004,794	7.13%	\$1,871,427	32.85%	\$1,408,708	21.60%	\$1,158,473
500 - Other Purchased Serv	\$10,354,160	19.77%	\$8,645,075	12.92%	\$7,655,880	4.69%	\$7,312,939	4.89%	\$6,972,053
600 - Supplies	\$3,643,827	-20.81%	\$4,601,659	41.49%	\$3,252,336	15.33%	\$2,819,955	-6.96%	\$3,030,923
700 - Property	\$0	-100.00%	\$107,081	-68.29%	\$337,686		\$0		\$0
800 - Other	\$180,953	-87.27%	\$1,420,969	386.47%	\$292,096	146.89%	\$118,312	-14.28%	\$138,019
900 - Other Use of Funds	\$6,683,335	-15.48%	\$7,907,004	43.19%	\$5,522,059	15.50%	\$4,780,831	-7.34%	\$5,159,377
5000 Other EXP & FINANCE	\$500,000		\$0		\$0		\$0		\$0
	\$82,010,948	-1.48%	\$83,239,870	11.83%	\$74,432,518	7.38%	\$69,320,074	3.02%	\$67,291,227

Year to Year Comparison



From 2021 to 2024 Actual Expenses
Increased More than Tax Increase

	24-25		23-24		22-23		21-22		20-21		TOTAL 4 Year Increase	
	Budget	Change	ACTUAL	Change	ACTUAL	Change	ACTUAL	Change	ACTUAL			
TOTAL EXPENSES	\$82,010,948	-1.48%	\$83,239,870	11.83%	\$74,432,518	7.38%	\$69,320,074	3.02%	\$67,291,227		20.75%	
ACTUAL Tax Increase		3.25%		3.00%		3.00%		2.90%			12.15%	
DIFFERENCE											FROM FUND BALANCE	8.60%

Largest Expenses & Rising Cost of Living



Three Expense Areas account for 70% or more of the annual Budget

- ❖ Personnel Salaries
- ❖ Personnel Benefits
- ❖ Other Professional Services

Largest Expenses



	24-25 Budget	%	23-24 ACTUAL	%	22-23 ACTUAL	%	21-22 ACTUAL	%	20-21 ACTUAL	%
100 - Personnel Salaries	\$30,614,379	<u>37.56%</u>	\$29,916,232	35.94%	\$29,274,138	39.33%	\$28,430,426	41.01%	\$28,268,119	<u>42.01%</u>
200 - Personnel Benefits	\$20,640,734	<u>25.32%</u>	\$21,435,664	25.75%	\$19,935,575	26.78%	\$19,751,955	28.49%	\$19,234,527	<u>28.58%</u>
300 - Purchased Prof & Tech	\$7,407,489	9.09%	\$7,201,392	8.65%	\$6,291,321	8.45%	\$4,696,948	6.78%	\$3,329,736	4.95%
400 - Purchased Property Svc	\$1,986,071	2.44%	\$2,004,794	2.41%	\$1,871,427	2.51%	\$1,408,708	2.03%	\$1,158,473	1.72%
500 - Other Purchased Serv	\$10,354,160	12.70%	\$8,645,075	10.39%	\$7,655,880	10.29%	\$7,312,939	10.55%	\$6,972,053	10.36%
600 - Supplies	\$3,643,827	4.47%	\$4,601,659	5.53%	\$3,252,336	4.37%	\$2,819,955	4.07%	\$3,030,923	4.50%
700 - Property	\$0		\$107,081	0.13%	\$337,686	0.45%	\$0	0.00%	\$0	0.00%
800 - Other	\$180,953	0.22%	\$1,420,969	1.71%	\$292,096	0.39%	\$118,312	0.17%	\$138,019	0.21%
900 - Other Use of Funds	\$6,683,335	8.20%	\$7,907,004	9.50%	\$5,522,059	7.42%	\$4,780,831	6.90%	\$5,159,377	7.67%
5000 Other EXP & FINANCE	\$500,000		\$0		\$0		\$0		\$0	
	\$82,010,948	100.00%	\$83,239,870	100.00%	\$74,432,518	100.00%	\$69,320,074	100.00%	\$67,291,227	100.00%

Largest Expenses



	24-25 Budget	%	23-24 ACTUAL	%	22-23 ACTUAL	%	21-22 ACTUAL	%	20-21 ACTUAL	%
100 - Personnel Salaries	\$30,614,379	37.56%	\$29,916,232	35.94%	\$29,274,138	39.33%	\$28,430,426	41.01%	\$28,268,119	42.01%
200 - Personnel Benefits	\$20,640,734	25.32%	\$21,435,664	25.75%	\$19,935,575	26.78%	\$19,751,955	28.49%	\$19,234,527	28.58%
500 - Other Purchased Serv	\$10,354,160	12.70%	\$8,645,075	10.39%	\$7,655,880	10.29%	\$7,312,939	10.55%	\$6,972,053	10.36%
	\$82,010,948	100.00%	\$83,239,870	100.00%	\$74,432,518	100.00%	\$69,320,074	100.00%	\$67,291,227	100.00%

100 & 200

62.88%

61.69%

66.11%

69.51%

70.59%

100, 200, & 500

75.58%

72.08%

76.40%

80.06%

80.95%

EXPENSES - Rising Costs of Living Medical



<u>Benefit/Provider</u>	21-22	22-23	23-24	24-25 (11/30)
Prescriptions	\$16,982	\$17,175	\$32,568	\$13,593
Medical/Hospital	\$5,756,101	\$5,567,037	\$6,404,607	\$2,809,711
Consultant-Healthcare	\$669,954	\$646,787	\$515,726	\$13,293
Prescriptions	\$1,635,866	\$1,853,023	\$1,822,001	\$843,194
Consultant-Prescriptions	\$34,529	\$35,870	\$35,825	\$14,952
Total	\$8,113,431	\$8,119,892	\$8,810,727	\$3,694,743

EXPENSES - Rising Cost of Living & Mandates



EXPENSES	24-25 Budget		23-24	22-23	21-22	20-21
	24-25 Budget	24-25 YTD	ACTUAL	ACTUAL	ACTUAL	ACTUAL
Special Education (Non Payroll)	\$8,437,545	\$3,397,244	\$7,259,353	\$6,045,219	\$4,274,090	\$3,309,053
Transportation	\$3,439,050	\$1,104,867	\$3,226,058	\$2,774,629	\$2,429,390	\$2,074,610
Cyber/Charter	\$2,900,000	\$1,160,937	\$2,172,944	\$1,975,249	\$2,125,876	\$2,279,383
Repairs/Maintenance	\$593,525	\$373,887	\$751,407	\$612,406	\$407,261	\$342,930
Utilities - Electricity	\$587,000	\$223,088	\$582,775	\$575,798	\$418,697	\$379,292
Utilities - Natural Gas	\$205,000	\$43,871	\$175,623	\$166,179	\$222,913	\$156,889
Utilities - Water/Sewer	\$68,300	\$8,370	\$64,056	\$67,589	\$67,098	\$37,890
Utilities - Propane	\$21,000	\$5,151	\$22,813	\$31,667	\$25,192	\$13,931
Utilities - Phone Communications	\$20,650	\$6,660	\$34,503	\$25,778	\$27,027	\$22,109



Questions?

For more information on this presentation, contact:

Tom Strickler

tom_strickler@etownschools.org

Our Mission:

Every Student Graduates
Ready to Live, Learn, and
Thrive in a Global Community