

Presentation Date: January 28, 2025

Elizabethtown Area School District



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

25-26 Budget Presentation 2 Expense Review & Fund 51 and 60

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** **Fund Review & Detailed Large Expense History**
- 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



	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

EXPENSE REVIEW



- ❖ 300, 400, and 500 Objects rising rapidly
- ❖ Detail review -
 - Mandatory expenses - MANDATES?
 - Must Have Expense - Can it be decreased / eliminated?
- ❖ Long term plan? Anticipate increase in each area?

EXPENSE REVIEW



	24-25 Budget	23-24 ACTUAL	22-23 ACTUAL	21-22 ACTUAL	20-21 ACTUAL
300 - Purchased Prof & Tech	\$7,407,489	\$7,201,392	\$6,291,321	\$4,696,948	\$3,329,736
INCREASE - \$4,077,753					
400 - Purchased Property Svc	\$1,986,071	\$2,004,794	\$1,871,427	\$1,408,708	\$1,158,473
INCREASE - \$ 827,598					
500 - Other Purchased Serv	\$10,354,160	\$8,645,075	\$7,655,880	\$7,312,939	\$6,972,053
INCREASE - \$3,382,107					
TOTAL EXPENSE	\$82,010,948	\$83,239,870	\$74,432,518	\$69,320,074	\$67,291,227

4 YEAR INCREASE - 3 areas of expense- \$8,287,458



EXPENSE REVIEW

	24-25 Budget	23-24 ACTUAL	22-23 ACTUAL	21-22 ACTUAL	20-21 ACTUAL
300 - Purchased Prof & Tech	\$7,407,489	\$7,201,392	\$6,291,321	\$4,696,948	\$3,329,736
INCREASE - \$4,077,753					

Description	24-25 Budget	23-24 Actual	22-23 Actual	22 Actual	21 Actual	20 Actual	INCREASE (20 to 25)
IU Contract	\$1,308,000	\$772,878	\$1,019,790	\$441,932	\$806,246	\$415,257	\$501,754
IU Contract - Elem	\$1,968,000	\$1,547,906	\$1,014,494	\$747,825	\$90,579	\$326,559	\$1,877,421
IU Contract - HS	\$1,968,000	\$1,551,497	\$1,014,494	\$747,825	\$90,579	\$326,559	\$1,877,421
Contracted Services - Spec Ed	\$125,000	\$441,119	\$303,377	\$1,042	\$4,414	\$2,707	\$120,586
TOTAL							\$4,377,181

EXPENSE REVIEW



24-25 Budget 23-24 ACTUAL 22-23 ACTUAL 21-22 ACTUAL 20-21 ACTUAL

400 - Purchased Property Svc

\$1,986,071

\$2,004,794

\$1,871,427

\$1,408,708

\$1,158,473

INCREASE - \$ 827,598

Description	24-25 Budget	23-24 Actual	22-23 Actual	22 Actual	21 Actual	INCREASE (20 to 25)
Disposal Services	\$83,500	\$80,855	\$49,019	\$52,998	\$57,159	\$26,341
Building Repairs & Maintenance	\$517,000	\$610,694	\$409,622	\$329,144	\$267,557	\$249,443
Custodial Services - Other Mai	\$976,841	\$923,199	\$661,389	\$602,780	\$430,264	\$546,577
Water/Sewer	\$68,300	\$64,056	\$67,589	\$67,098	\$37,890	\$30,410
TOTAL	\$1,645,641	\$1,678,804	\$1,187,619	\$1,052,020	\$792,870	\$852,771

EXPENSE REVIEW



24-25 Budget 23-24 ACTUAL 22-23 ACTUAL 21-22 ACTUAL 20-21 ACTUAL

500 - Other Purchased Serv

\$10,354,160

\$8,645,075

\$7,655,880

\$7,312,939

\$6,972,053

INCREASE - \$3,382,107

TOTAL EXPENSE

\$82,010,948

\$83,239,870

\$74,432,518

\$69,320,074

\$67,291,227

Description	24-25 Budget	23-24 Actual	22-23 Actual	22 Actual	21 Actual	INCREASE (20 TO 25)
Student Transportation	\$2,133,324	\$1,594,850	\$1,562,165	\$1,489,771	\$1,548,483	\$584,841
Special Ed Transportation	\$600,000	\$1,062,040	\$555,432	\$363,246	\$243,119	\$356,881
NonPub Student Transportation	\$400,000	\$315,223	\$274,359	\$208,996	\$205,750	\$194,250
General & Property Insurance	\$344,000	\$281,315	\$297,034	\$265,865	\$243,810	\$100,190
Charter School Tuition	\$2,900,000	\$2,172,944	\$1,975,249	\$2,125,876	\$2,279,384	\$620,616
Tuition Non Pub	\$4,244,000	\$3,831,522	\$3,102,075	\$2,963,983	\$2,972,063	\$1,271,937
CTC Tuition	\$1,442,610	\$1,373,227	\$1,311,745	\$1,231,698	\$1,021,807	\$420,803
TOTAL						\$3,549,518

EXPENSE REVIEW



TRENDING

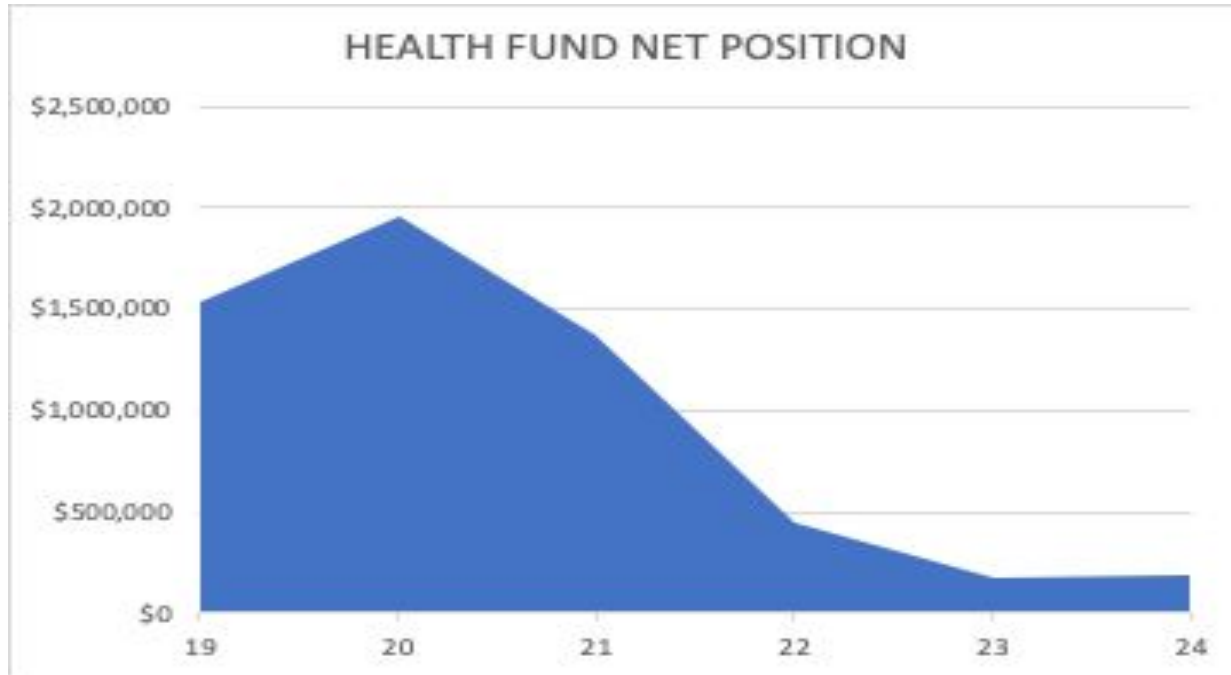
Description	24-25 Budget	23-24 Actual	22-23 Actual	22 Actual	21 Actual	INCREASE (20 to 25)
Natural Gas	\$205,000	\$175,623	\$166,179	\$222,912	\$156,889	\$48,111
Electricity	\$587,000	\$582,775	\$575,798	\$418,697	\$379,292	\$207,708
TOTAL	\$792,000	\$758,398	\$741,977	\$641,609	\$536,181	\$255,819

Internal Service Fund - 60 (*Health Fund*)



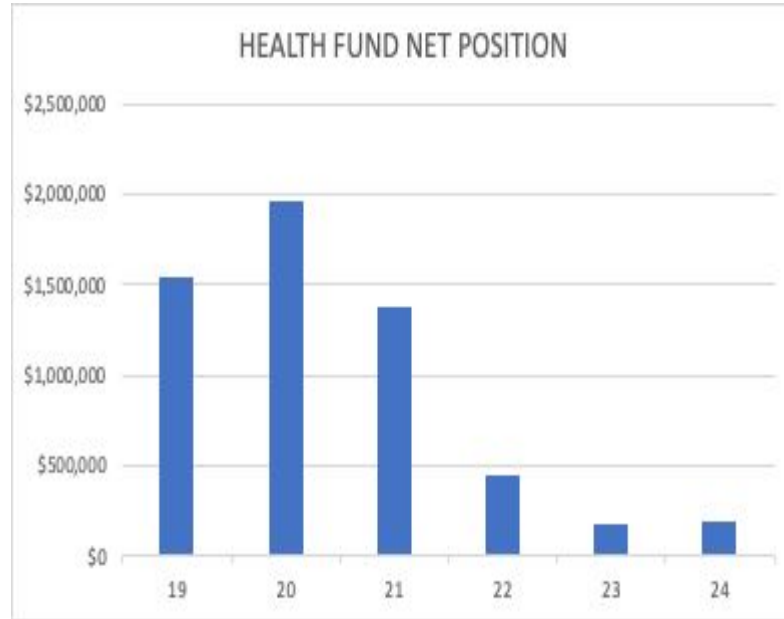
- Fund used for Employee Health Care expenses
- Budget rates, based on history, are determined for each employee based on coverage selected
- Budget amount is transferred monthly from General Fund (10) to Health Fund (60)
- Health Fund (60) pays all health related invoices
 - Bills to be Paid - “60-Health Insurance Fund”
- **Level unanticipated and unbudgeted “Spikes” in Healthcare costs**
- Tax Increase not needed to cover deficits in Fund IF properly funded annually
- Balance should be 4 to 6 months of annual Budget (**30% TO 50%**)
 - 24-25 Budget - \$9M = **\$2.97M to \$4.5M**

Internal Service Fund - 60 (Health Fund)



	6/30/19	6/30/20	6/30/21	6/30/22	6/30/23	6/30/24
NET POSITION	\$1,534,644	\$1,958,775	\$1,370,733	\$446,804	\$172,280	\$186,344

Internal Service Fund - 60 (Health Fund)



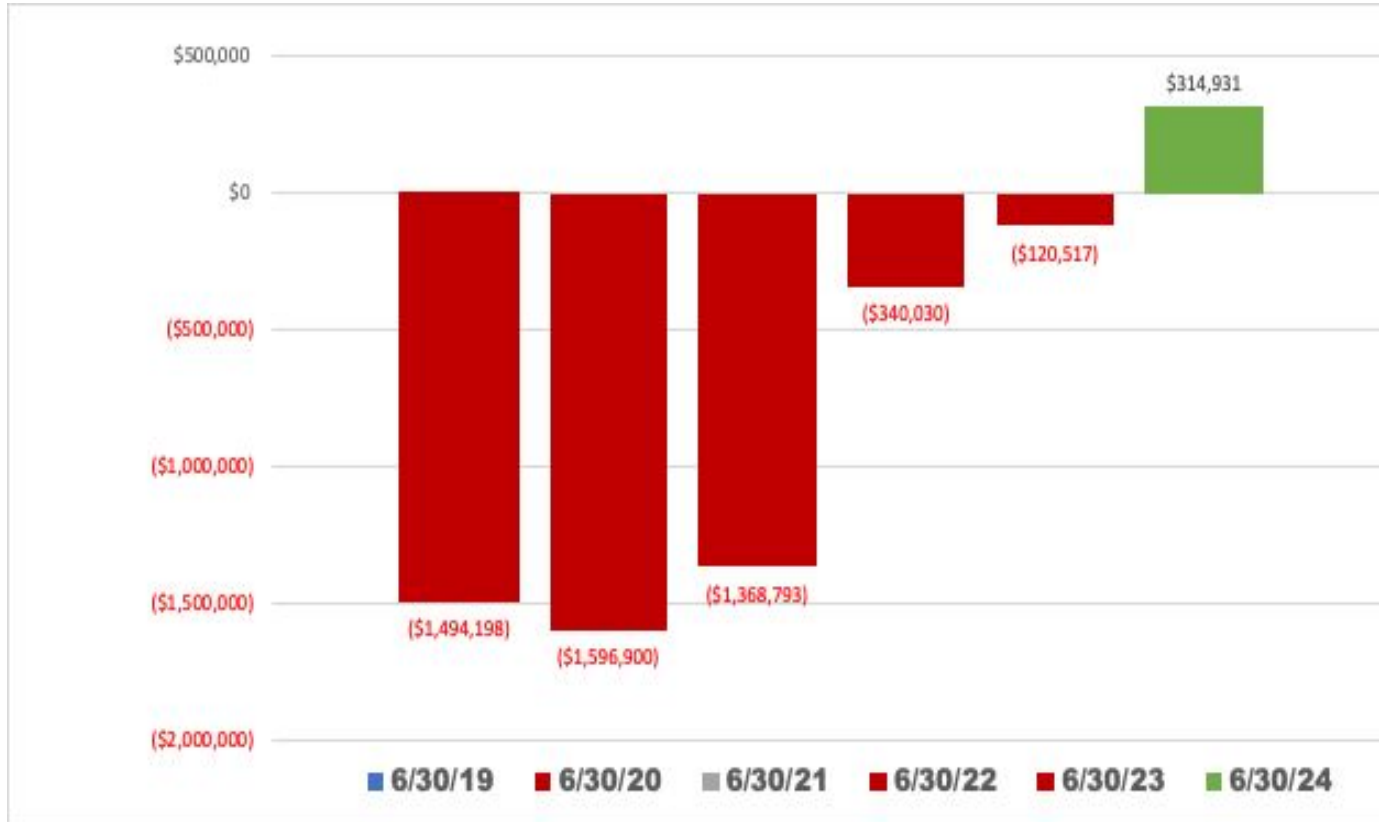
	6/30/19	6/30/20	6/30/21	6/30/22	6/30/23	6/30/24
NET POSITION	\$1,534,644	\$1,958,775	\$1,370,733	\$446,804	\$172,280	\$186,344

CAFETERIA



- Fund 50, now 51, Cafeteria from 2018-2019 was draining money from the General Fund
- Real Estate Taxes were used annually to cover losses and purchase needed kitchen equipment
- District issued a contract to Metz Culinary for the 2022-2023 school year
- Bottom line began to change direction
- 2023-2024 was the first black bottom line in many years
- Real Estate taxes are not subsidizing Cafeteria for 2023-2024 school year
- The positive bottom line trend is continuing through the first half of 2024-2025

CAFETERIA FUND - 51



■ 6/30/19 ■ 6/30/20 ■ 6/30/21 ■ 6/30/22 ■ 6/30/23 ■ 6/30/24

CHANGE

\$1,809,129

(\$1,494,198) (\$1,596,900) (\$1,368,793) (\$340,030) (\$120,517) \$314,931



Questions?

For more information on this presentation, contact:

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