

**Presentation Date:** February 25, 2025

# Elizabethtown Area School District



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

**25-26 Budget Presentation 4 - Feb 25**  
**Peer Group**  
**&**  
**REVENUE**  
**State / Federal**

**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

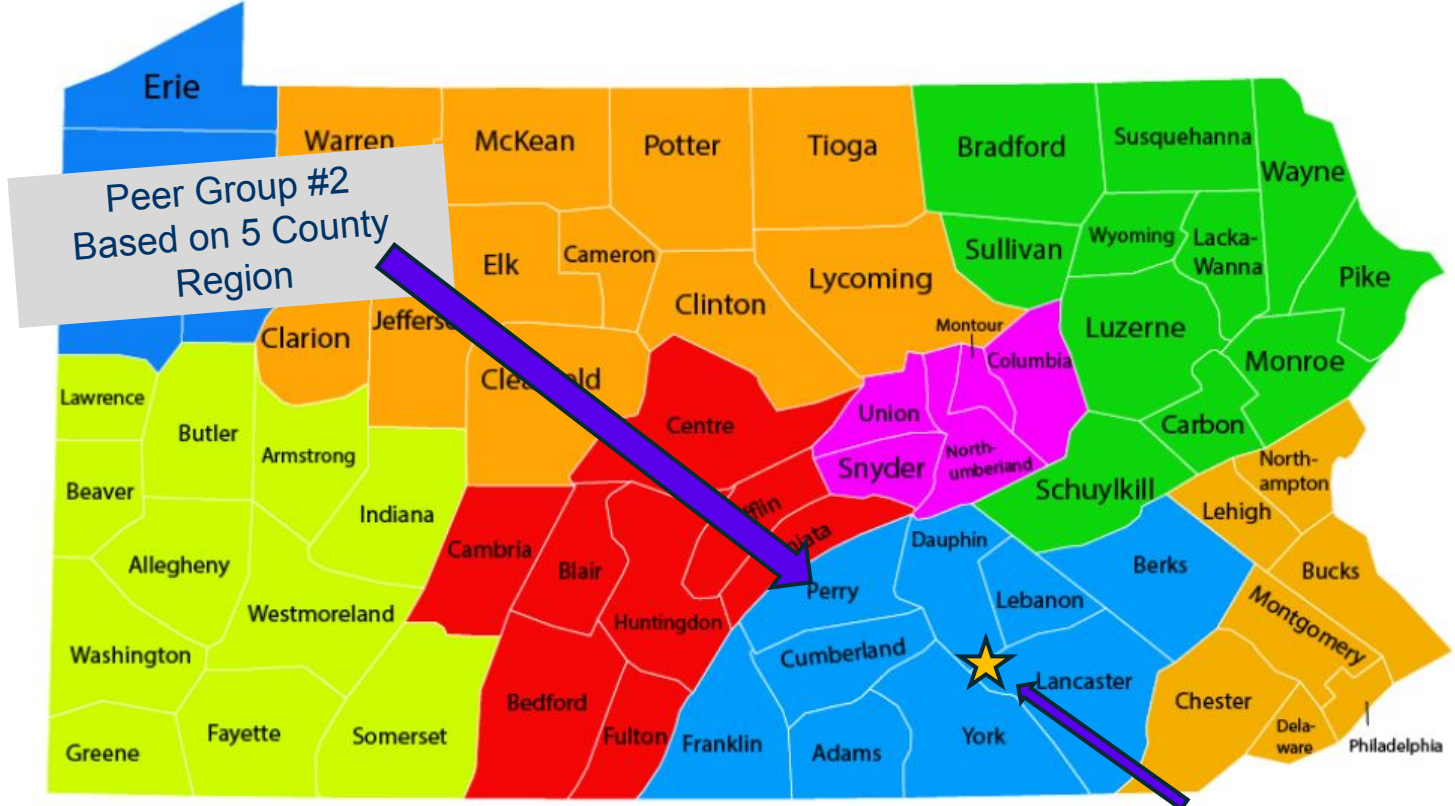


- January 14**     *Review 23-24 - Expense with 4 year trend*
- January 28**     **Fund Review & Detailed Large Expense History**
- February 11**     **23-24 Audit Presentation & 4 year Increasing Expenses (non payroll)**
- February 25**     **Peer Group, Governor's Proposed Budget information, Federal Inquiries**
- March 11**     **25-26 - Budget and Asset Planning**
- March 26**     **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**



# PEER Groups ?

GREAT LAKES AND ERIE	PENNSYLVANIA WILDS	SUSQUEHANNA VALLEY	NORTHEAST MOUNTAINS - POCONOS
PITTSBURGH - LAUREL HIGHLANDS	ALLEGHENY MTS & VALLEYS	PA DUTCH - AMISH COUNTRY	PHILADELPHIA - LEHIGH VALLEY



Elizabethtown Area SD



# Two Different Peer Groups

**Group One:** IU #13 peers based on enrollment and % low income

**Group Two:** Regional (5 county) peers based on enrollment, % low income, and % residential assessment

## Elizabethtown Area SD Peer Group #2



Counties: Cumberland, Dauphin, Lancaster, Lebanon, York  
Enrollment: 2,600 to 4,700  
% Low Income: 30% to 50%  
% Residential Assessment: 69.3% to 78.5%

<b>District</b>	<b>County</b>	<b>Enrollment</b>	<b>% Low Income</b>	<b>% Residential Assessed Value</b>
Cocalico	Lancaster	2,898	43.62%	72.0%
Donegal	Lancaster	2,793	47.83%	71.0%
Elizabethtown Area	Lancaster	3,661	40.62%	73.9%
Manheim Central	Lancaster	2,741	37.76%	70.0%
Mechanicsburg Area	Cumberland	4,671	38.54%	75.0%
Palmyra Area	Lebanon	3,518	31.24%	75.2%
South Western	York	4,378	38.56%	76.7%
Spring Grove Area	York	3,946	39.91%	78.5%
Warwick	Lancaster	3,790	35.78%	76.2%

# Elizabethtown Area SD Peer Group #1

Lancaster & Lebanon Counties

Enrollment: 2,661 to 4,661

Low Income: 31% to 51%



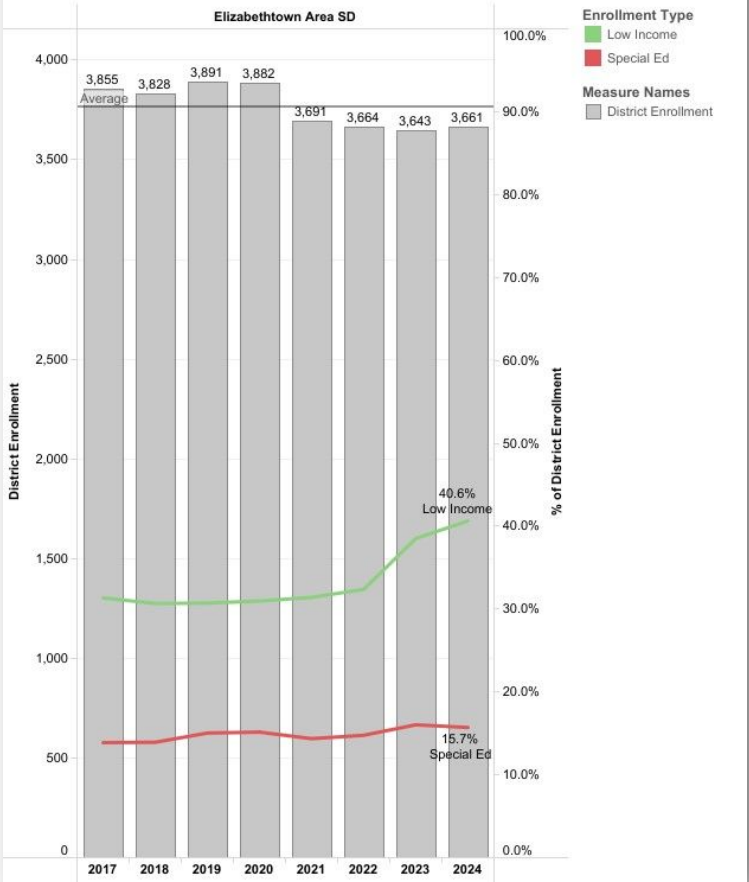
District	County	2024		Assessment % Residential
		Enrollment ↑	% Low Income Enrollment	
Eastern Lancaster Count...	Lancaster	2,678	47.68 %	64.2
Manheim Central SD	Lancaster	2,741	37.76 %	70.0
Donegal SD	Lancaster	2,793	47.83 %	71.0
Cocalico SD	Lancaster	2,898	43.62 %	72.0
Solanco SD	Lancaster	3,060	45.75 %	65.1
Palmyra Area SD	Lebanon	3,518	31.24 %	75.2
Elizabethtown Area SD	Lancaster	3,661	40.62 %	73.9
Warwick SD	Lancaster	3,790	35.78 %	76.2
Conestoga Valley SD	Lancaster	3,910	50.66 %	54.6
Ephrata Area SD	Lancaster	3,989	50.51 %	71.9

# Enrollment



## Enrollment Breakdown (District Level)

District(s): Elizabethtown Area SD  
 Source: PA DOE Enrollment Data



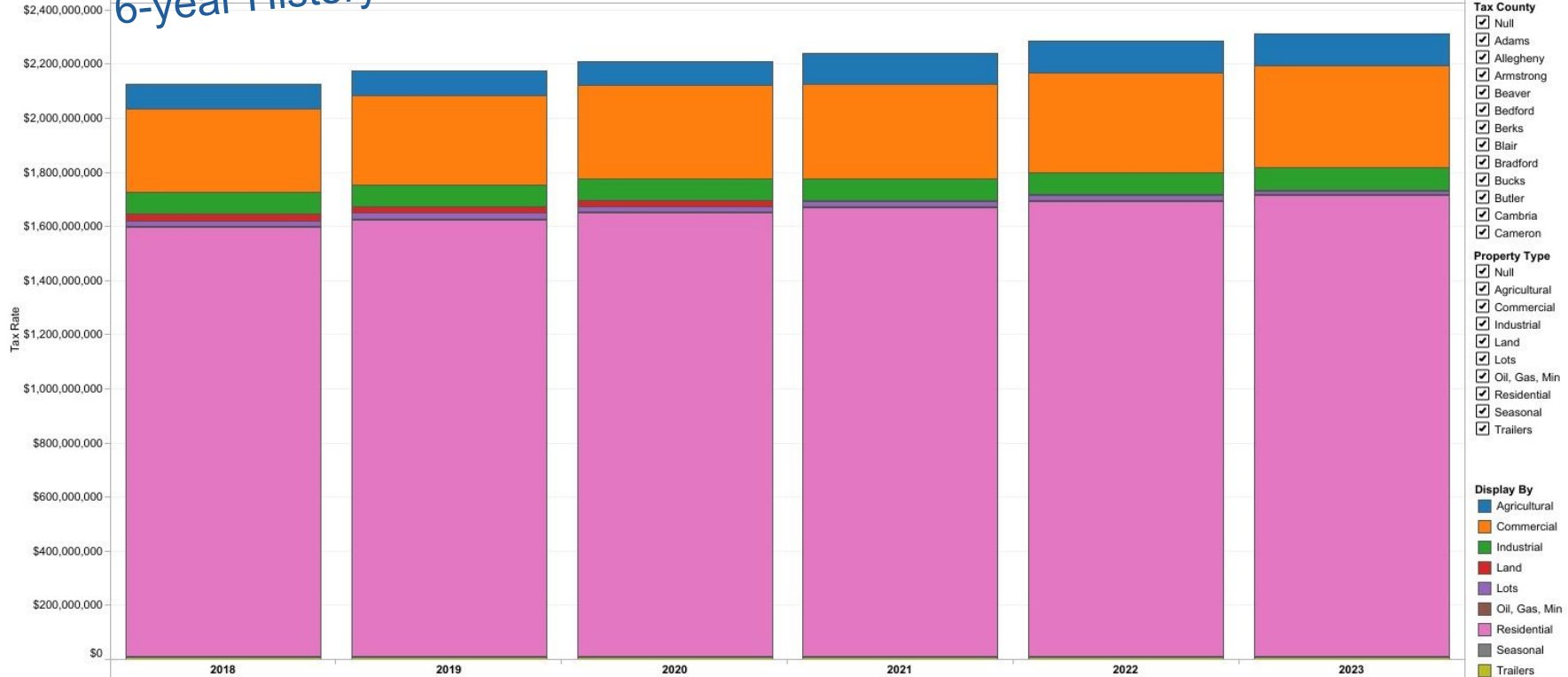
# Tax Information



EASD  
Assessed Value by Property  
Type  
6-year History

Assessed Value by Property Type  
Source: Pennsylvania State Tax Equalization Board...

Elizabethtown Area SD  
Lancaster



Year  
Multiple values

Display by  
Property Type

- Tax County
- Null
  - Adams
  - Allegheny
  - Armstrong
  - Beaver
  - Bedford
  - Berks
  - Blair
  - Bradford
  - Bucks
  - Butler
  - Cambria
  - Cameron

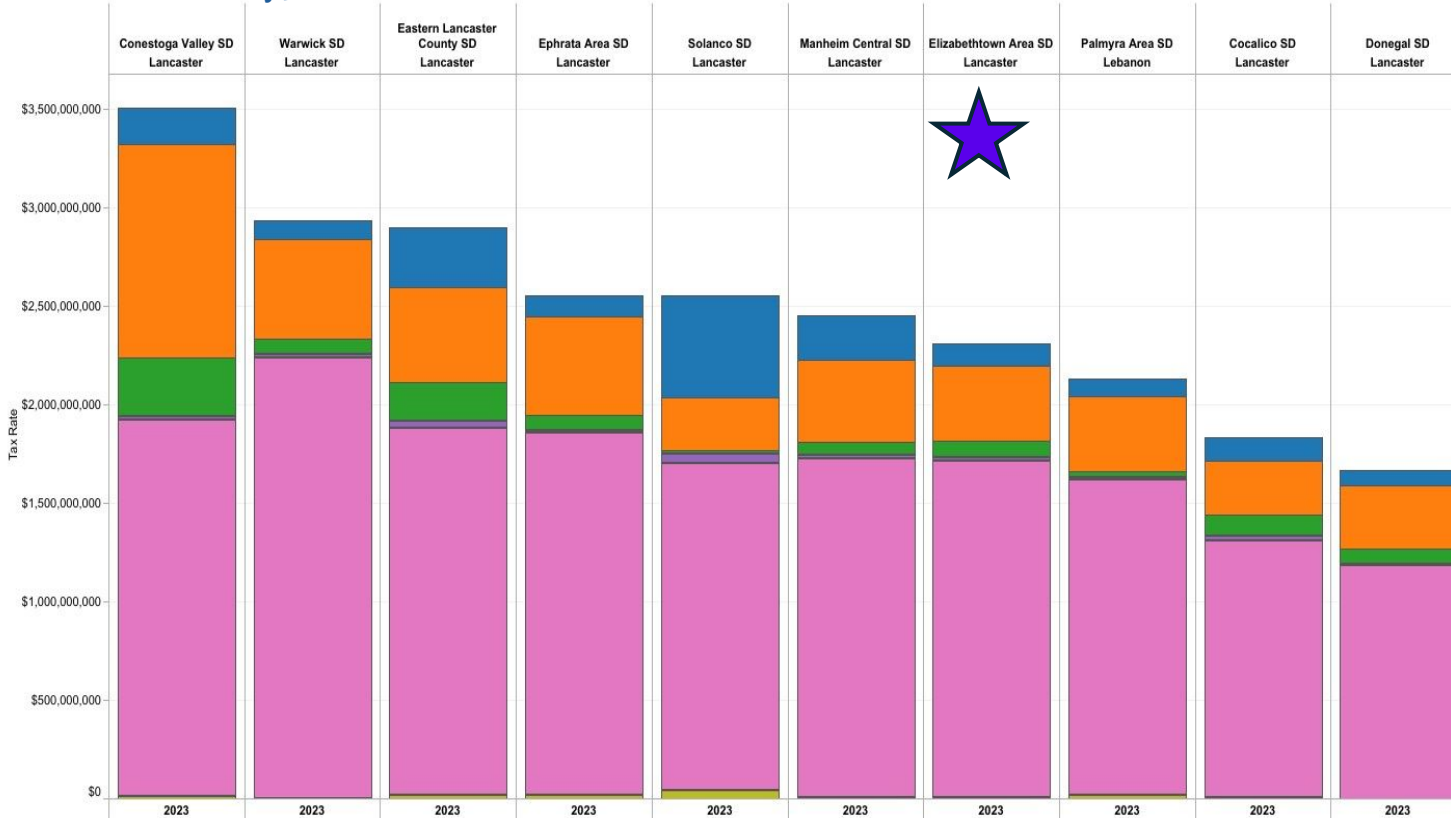
- Property Type
- Null
  - Agricultural
  - Commercial
  - Industrial
  - Land
  - Lots
  - Oil, Gas, Min
  - Residential
  - Seasonal
  - Trailers

- Display By
- Agricultural
  - Commercial
  - Industrial
  - Land
  - Lots
  - Oil, Gas, Min
  - Residential
  - Seasonal
  - Trailers

# Peer Group #1 Comparison Assessed Value by Property Type



Assessed Value by Property Type  
Source: Pennsylvania State Tax Equalization Board.



Year  
2023

Display by  
Property Type

Tax County

- Null
- Adams
- Allegheny
- Armstrong
- Beaver
- Bedford
- Berks
- Blair
- Bradford
- Bucks
- Butler
- Cambria
- Cameron
- Allegheny Valley SD
- Allegheny-Clarion Valley SD
- Allentown City SD
- Altoona Area SD
- Ambridge Area SD
- Annville-Cleona SD
- Apollo-Ridge SD
- Armstrong SD
- Athens Area SD
- Austin Area SD
- Avella Area SD
- Avon Grove SD
- Avonworth SD
- Bald Eagle Area SD
- Baldwin-Whitehall SD
- Bangor Area SD
- Beaver Area SD

Property Type

- Null
- Agricultural
- Commercial
- Industrial
- Land
- Lots
- Oil, Gas, Min
- Residential
- Seasonal
- Trailers

Display By

- Agricultural
- Commercial
- Industrial
- Land
- Lots
- Oil, Gas, Min
- Residential
- Seasonal
- Trailers

District

- Abington Heights SD
- Abington SD
- Albert Gallatin Area SD
- Aliquippa SD
- Allegheny Valley SD
- Allegheny-Clarion Valley SD
- Allentown City SD
- Altoona Area SD
- Ambridge Area SD
- Annville-Cleona SD
- Apollo-Ridge SD
- Armstrong SD
- Athens Area SD
- Austin Area SD
- Avella Area SD
- Avon Grove SD
- Avonworth SD
- Bald Eagle Area SD
- Baldwin-Whitehall SD
- Bangor Area SD
- Beaver Area SD

Municipality

- Akron Borough
- Bart Township
- Brecknock Township
- Caernarvon Township
- Clay Township
- Colerain Township
- Conoy Township
- Denver Borough
- Drumore Township
- Earl Township
- East Cocalico Township
- East Donegal Township
- East Drumore Township
- East Earl Township
- East Lampeter Township
- Eden Township
- Elizabeth Township
- Elizabethtown Borough
- Ephrata Borough
- Ephrata Township
- Fulton Township



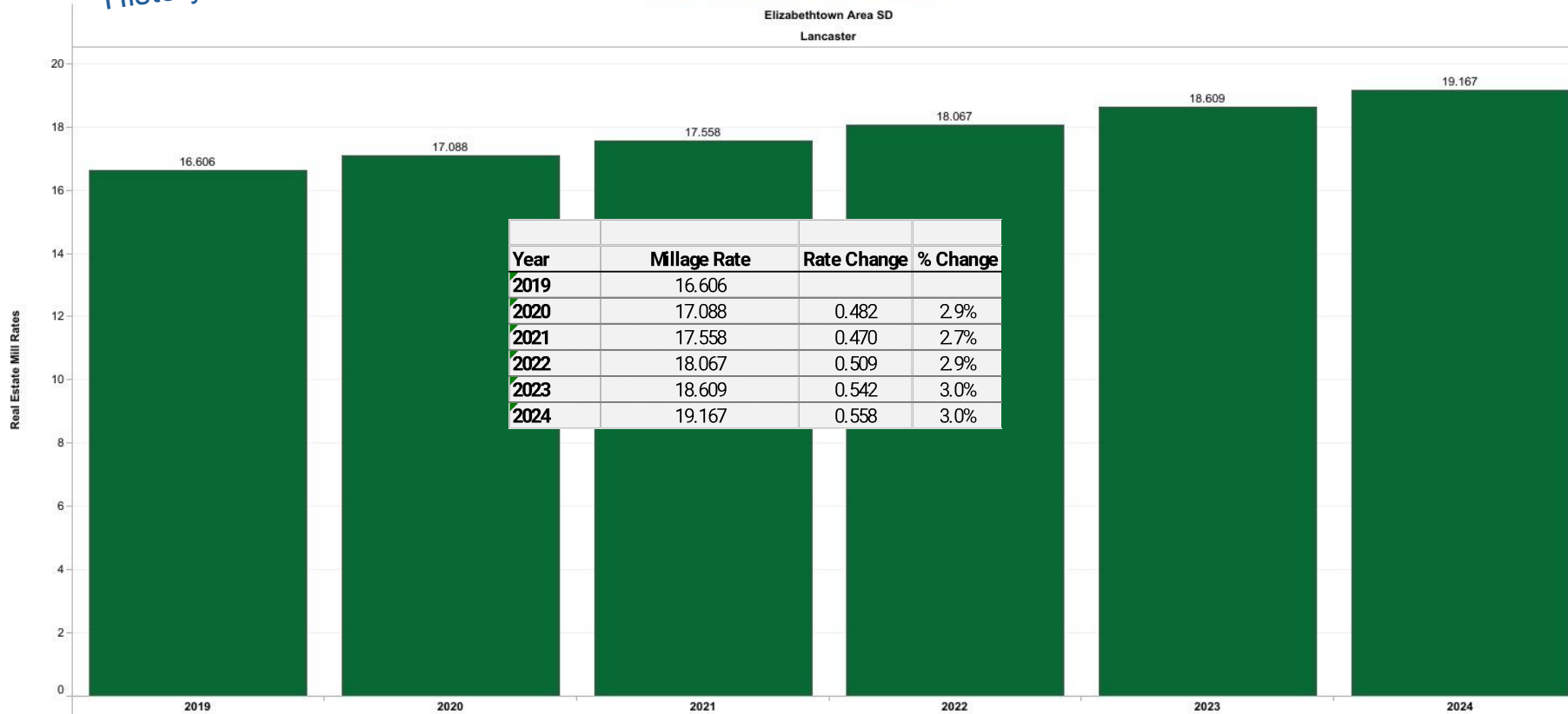


# EASD Millage Rate History

## Mill Rates

Source: Pennsylvania State Tax Equalization Board

Elizabethtown Area SD  
Lancaster

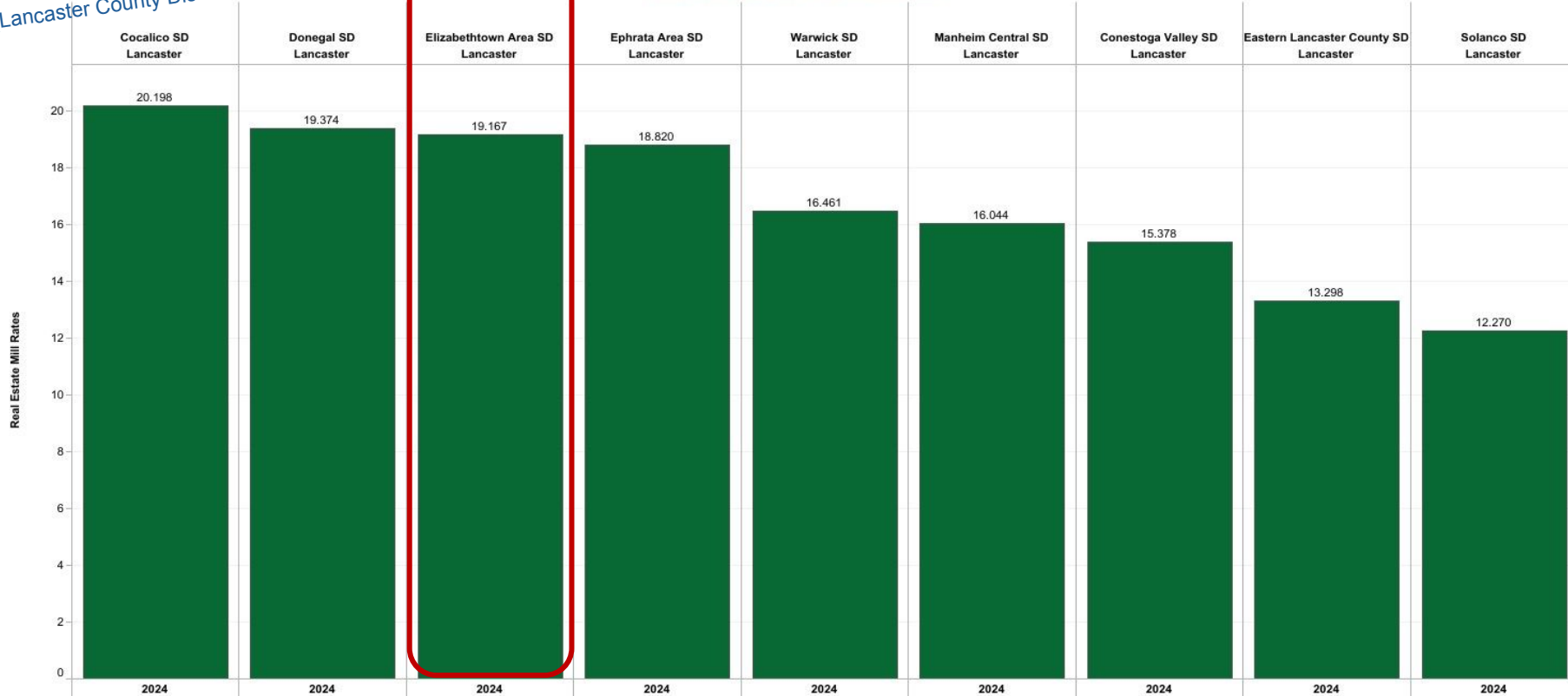


Peer Group #1  
Comparison  
Millage Rates  
(Lancaster County Districts Only)



Mill Rates

Source: Pennsylvania State Tax Equalization Board



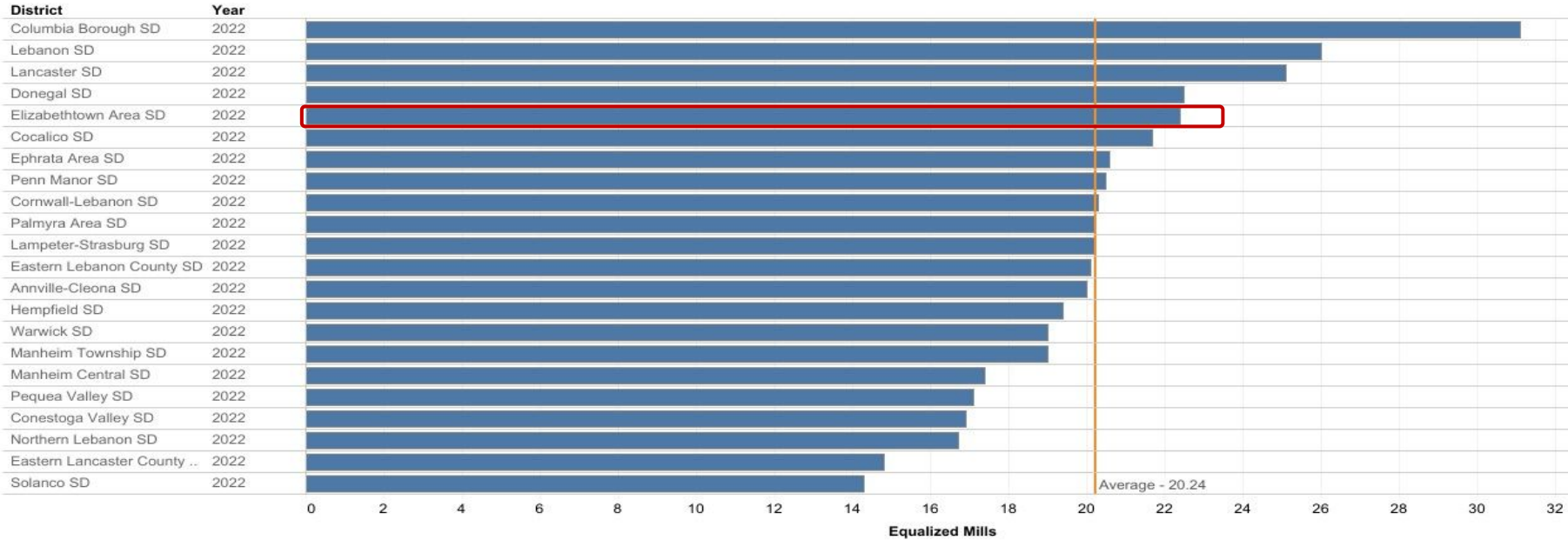


# Peer Group Comparison IU #13 School Districts Equalized Mills (Tax Effort)

## Equalized Mill Rate Comparison 2022

Source: Pennsylvania Department of Education

Note: Equalized Mills are determined by dividing a school district's total taxes collected by its total Market Value. Generally, high Equalized Mills represent a higher tax burden than low Equalized Mills.



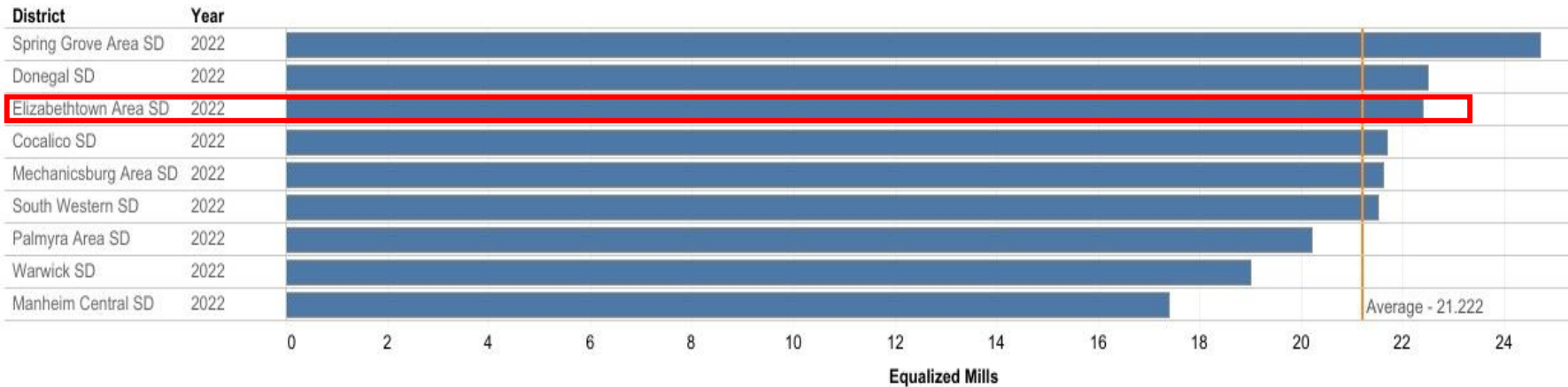


# Peer Group #2 Comparison Equalized Mills – Tax Effort

## Equalized Mill Rate Comparison 2022

Source: Pennsylvania Department of Education

Note: Equalized Mills are determined by dividing a school district's total taxes collected by its total Market Value. Generally, high Equalized Mills represent a higher tax burden than low Equalized Mills.





# PEER GROUP EXPENSE

# EASD History of Revenue, Expenses, and Fund Balance

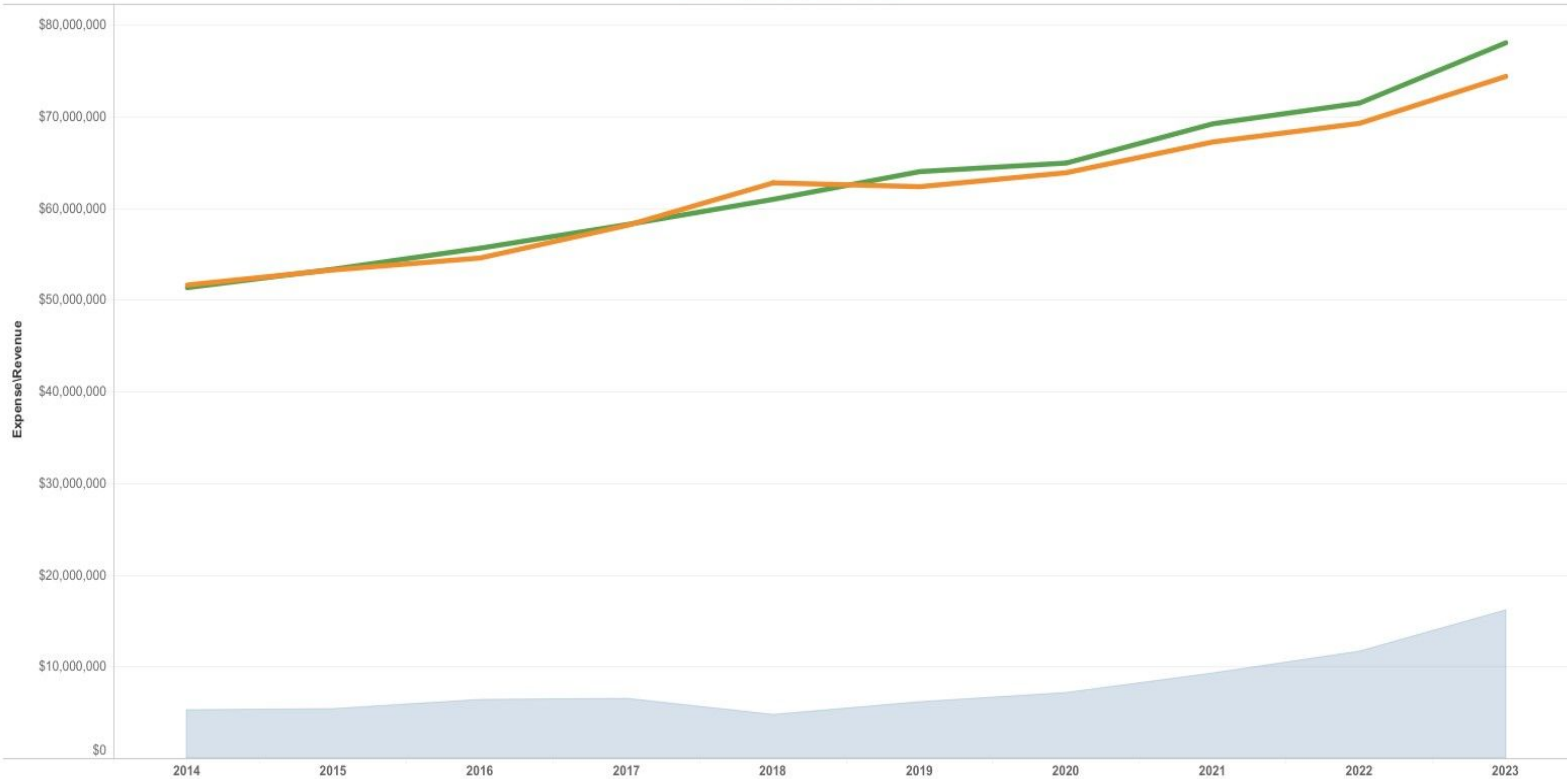


Revenue, Expenditures and Changes in Fund Balance

District: Elizabethtown Area SD  
Source: Pennsylvania Department of Education

District  
Elizabethtown Area SD

Year  
Multiple values



- Fund Name**
- 10 General Fund
  - 21 Student Sponsored Activity Fund
  - 23 Special Education Fund
  - 24 Special Education Transportation Fund
  - 25 Institutionalized Children
  - 26 State Funded Early Intervention (Hand..
  - 27 Athletic - School-Sponsored Extra Cur..
  - 28 Other Comptroller-Approved Special R..
  - 29 Other Comptroller-Approved Special R..
  - 30 Capital Projects Fund
  - 31 Capital Reserve Fund - 690
  - 32 Capital Reserve Fund - 1431
  - 39 Other Capital Projects Funds
  - 40 Debt Service Fund
  - 51 Food Service - Cafeteria Operations
  - 52 Child Care Operations
  - 58 Other Enterprise Funds
  - 60 Internal Service Fund
  - 90 PERMANENT FUNDS

- Expense By Fund
- Fund balance
- Revenue by Fund



# Peer Group #1 Comparison Total Expense per Student

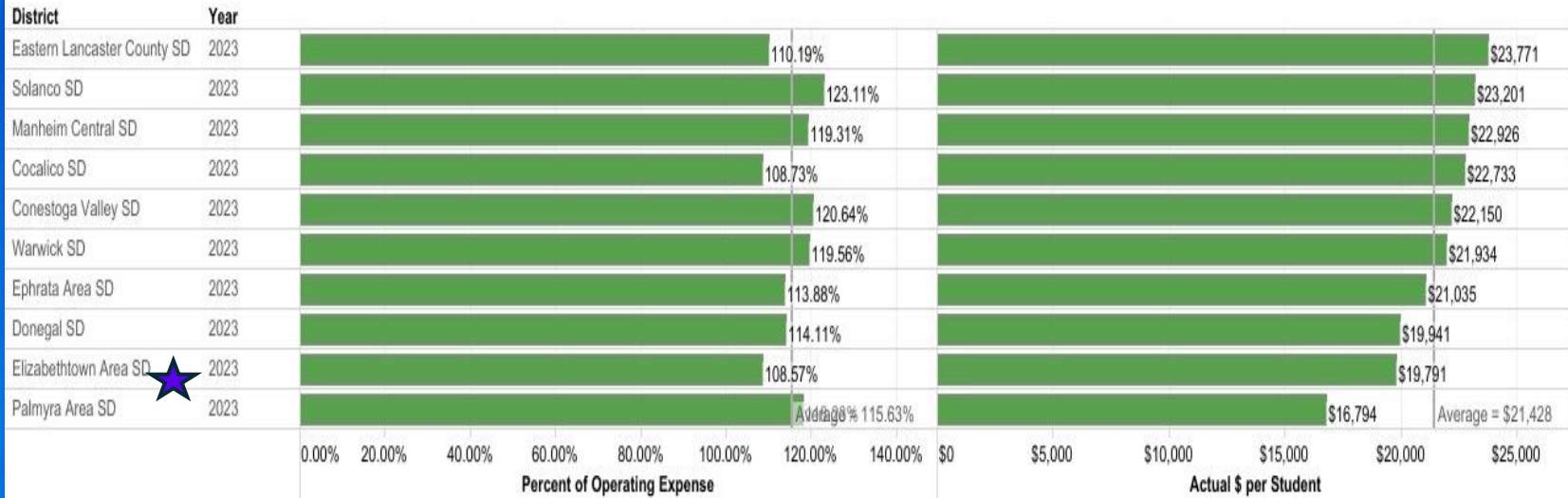
## Line Item Spending Comparison

District(s): Eastern Lancaster County SD, Solanco SD, Manheim Central SD and 7 more

Source: Pennsylvania Department of Education

Notes: "Total Operating Expense" includes operating items from General Fund;

Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.



Display By

2023





# Peer Group #2 Comparison Total Expense per Student

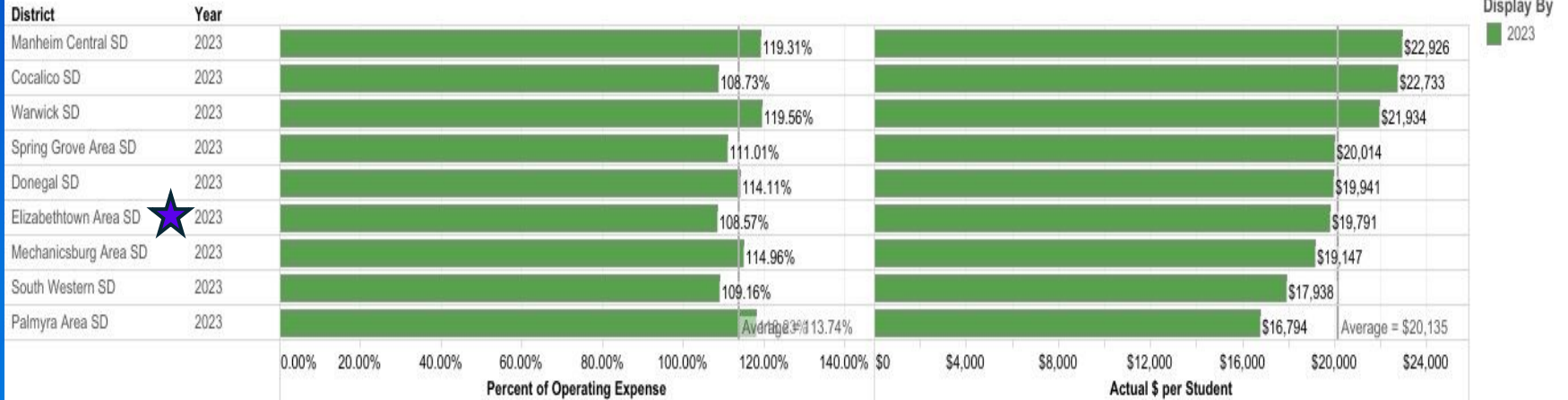
## Line Item Spending Comparison

District(s): Manheim Central SD, Cocalico SD, Warwick SD and 6 more

Source: Pennsylvania Department of Education

Notes: "Total Operating Expense" includes operating items from General Fund;

Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.





# Peer Group #1 Comparison Special Education Cost Per Student

## Special Education Cost per Student

Source: Pennsylvania Department of Education Enrollment and Annual Financial Report Data

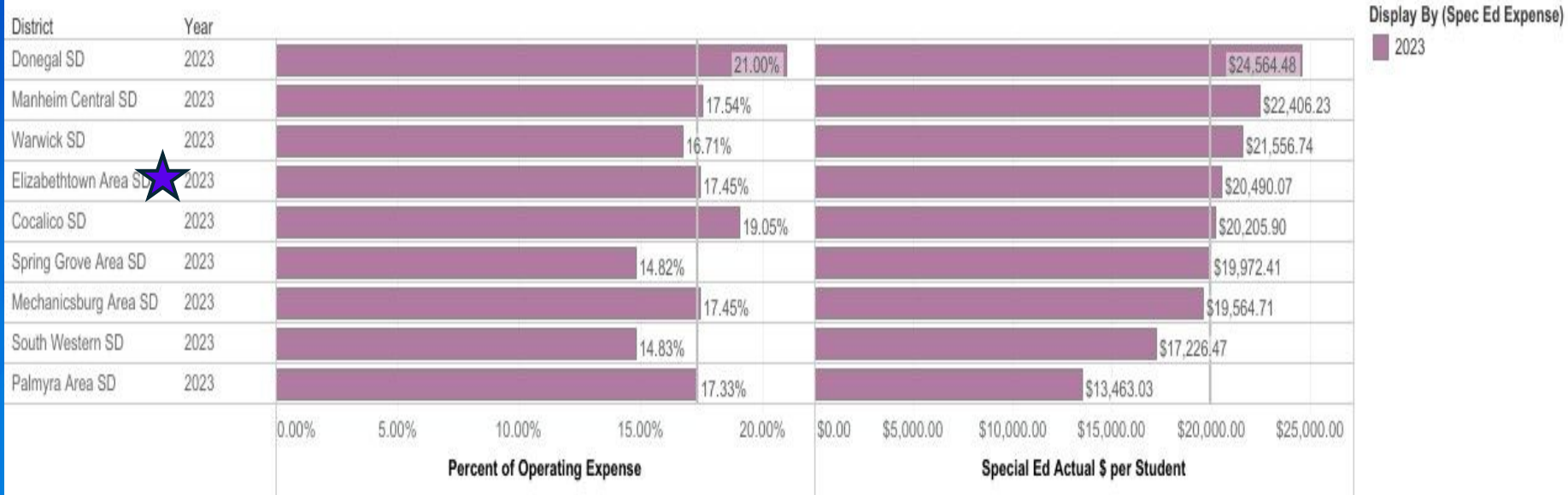




# Peer Group #2 Comparison Special Education Cost Per Student

## Special Education Cost per Student

Source: Pennsylvania Department of Education Enrollment and Annual Financial Report Data





# **Revenue State / Federal**

# GOVERNOR'S BUDGET

## Basic Ed PROPOSED



YEAR	School District	2024-25 Total Estimated BEF July 2024 (E+F+H)	2024-25 Base BEF	2024-25 Estimated Student-Weigh ted Distribution	2024-25 Estimated Hold Harmless Relief Supplement	Dollar Increase	Percent Increase
24-25	Elizabethtown SD	\$11,543,476	\$11,226,868	\$316,608	\$0	\$316,607	2.82%
25-26	Elizabethtown SD	\$11,643,641	\$11,226,868	\$416,772	\$11,543,475	\$100,166	<u>0.87%</u>
	Difference	\$100,165					

# GOVERNOR'S BUDGET

## Special Ed PROPOSED



YEAR	School District	2024-25 Estimated SEF July 2024	2023-24 final SEF 5-8-24	Dollar difference	Percent difference	2013-14 Base SEF	2024-25 Estimated Student Based Allocation
24-25	Elizabethtown SD	\$2,714,632	\$2,512,956	\$201,675	8.0%	\$1,815,093	\$899,538
25-26	Elizabethtown SD	\$2,794,797	\$2,714,616	\$80,181	2.95%	\$1,815,093	\$979,703
	Difference	\$80,165					

# GOVERNOR'S BUDGET

## Ready To Learn PROPOSED



YEAR	School Dist	2024-25 Total Ready to Learn Block Grant Appropriation	2024-25 Ready to Learn Block Grant <u>Foundation</u>	2024-25 Estimated SD <u>Adequacy</u> Supplement	2024-25 Estimated SD <u>Tax Equity</u> Supplement	Dollar Increase	Percent Increase
24-25	Elizabethtown	\$867,878	\$472,997	\$394,881	\$0	\$394,881	45.50%
25-26	Elizabethtown	\$1,262,953	\$867,970	\$394,983	\$0		
	DIFFERENCE	\$395,075					

# FEDERAL Dept of Education



## CONCERNS Received- Internal & External

Grant	Total Allotment	Paid to Date	Balance Due to EASD	24-25 YTD EXP	Over expended amount from funding rec'd
TITLE I	\$479,594	\$102,770	\$376,824	\$234,258	\$131,488
TITLE II	\$97,442	\$20,880	\$76,562	\$58,197	\$37,317
TITLE IV	\$36,540	\$7,830	\$28,710	\$11,873	\$4,043
Total	\$613,576	\$131,481	\$482,095	\$304,328	\$172,848
IDEA B	\$755,698				
Medical Access	\$2,803,451	\$2,265,950	\$537,501		
Total	\$3,559,149	\$2,265,950	\$537,501		

# FEDERAL Dept of Education



## CONCERNS Received- Internal & External

Grant	Total Allotment	Paid to Date	Balance Due to EASD
TITLE I	\$479,594	\$102,770	\$376,824
TITLE II	\$97,442	\$20,880	\$76,562
TITLE IV	\$36,540	\$7,830	\$28,710
Total	\$613,576	\$131,481	\$482,095
IDEA B	\$755,698		
Medical Access	\$2,803,451	\$2,265,950	\$537,501
Total	\$3,559,149	\$2,265,950	\$537,501
<b>TOTAL ALL FEDERAL FUNDS</b>	<b>\$4,172,725</b>	<b>\$2,397,430</b>	<b>\$1,019,597</b>

# FEDERAL Dept of Education



## CONCERNS Received- Internal & External

FEDERAL	24-25 YTD	23-24
Lunch - F/R	\$394,837	\$733,510
Breakfast - F/R	\$125,973	\$244,848
<b><u>TOTAL FOOD SERVICE</u></b>	<b><u>\$520,810</u></b>	<b><u>\$978,358</u></b>



# Questions?

For more information on this presentation, contact:

Tom Strickler

[tom\\_strickler@etownschools.org](mailto:tom_strickler@etownschools.org)

## **Our Mission:**

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