

Finance Committee Meeting February 25, 2019

Meeting Agenda

1. Introductions
2. Market Street Sports Group presentation – Jeff Bertoni
3. 2018-19 Projected Budget Outcomes
4. 2019-20 General Fund Budget
 - a) Timeline
 - b) Assumptions
 - c) New Items
 - d) Equipment Requests
 - e) Expenditures / Revenues
 - f) Fund Balance
 - g) Five-Year Budget Projections
5. 2019-20 Capital Reserve Fund Budget
6. Items from the Committee

2018-19 Projected Budget Outcomes

2018-19 Projected Budget Outcomes

		2018-19 Budget	2018-19 Projected	Difference	% Variance to Budget
Total Fund Balance - Beginning		7,150,850	7,150,850		
Revenue:					
	Local	39,806,910	40,135,660	328,750	0.83%
	State	12,566,800	12,615,020	48,220	0.38%
	Federal	470,890	460,340	(10,550)	-2.24%
	Other Financing Sources	0	0	-	
	Total:	52,844,600	53,211,020	366,420	0.69%
Expenditures		53,349,470	52,749,940	(599,530)	-1.12%
Transfer to Capital Reserve		0	975,000		
Total Expenditures and Transfers		53,349,470	53,724,940	375,470	0.70%
Operating Balance:		(504,870)	(513,920)		
Use of PSERS Stabilization Fund		0	0		
Net Operating Balance:		(504,870)	(513,920)		
Total Fund Balance - Ending		6,645,980	6,636,930		
Assigned for Retirement		1,300,000	1,300,000		
Assigned for Lost Appeals		171,710	171,710		
Assigned for Technology		258,000	258,000		
Unassigned Fund Balance		4,916,270	4,907,220		
Total Fund Balance		6,645,980	6,636,930		

2018-19 Projected Budget Outcomes – cont.

Revenue Differences

2018-19 Budget to Projected			
		%	
		Variance	
Revenue Type	Amount	to Budget	Comments
Real Estate and Interim Taxes	297,540	0.86%	higher assessment than budgeted; higher collection rate
Earned Income Taxes	(31,400)	-0.98%	based on information received from LCTCB
Delinquent Taxes	(143,900)	-22.48%	delinquent tax turnover has been declining from prior years
Transfer Taxes	40,000	8.70%	increased real estate sales
Interest Earnings	150,000	75.00%	rising interest rates
Other Local Revenue	16,510	1.90%	
Basic Education Subsidy	32,380	0.76%	Projected subsidy from PDE
Special Education	8,020	0.57%	Projected subsidy from PDE
Vocational Education Subsidy	25,000	50.00%	Projected subsidy from PDE
Safe Schools Grant	25,000	-	new in 2018-19
Social Security and Retirement Subsidies	(25,110)	-0.54%	
Other State Revenue	(17,070)	-0.77%	
Federal Revenue	(10,550)	-2.24%	
Total	366,420	0.69%	

2018-19 Projected Budget Outcomes – cont.

Expenditure Differences

2018-19 Budget to Projected			
		%	
		Variance	
Account Type	Amount	to Budget	Comments
Salaries			
Professional	(97,150)	(0.51)	Administrative, Teaching, and Salary Exempt staff
Support	41,300	1.20	
Total Salaries:	(55,850)	(0.25)	
Benefits			
Social Security	(4,590)	(0.27)	
Retirement	(45,610)	(0.60)	
Unemployment	-	-	
Workers' Comp	(17,890)	(9.05)	
Tuition	-	-	
Health Insurance	-	-	
Employer Share TSA	-	-	
Total Benefits:	(68,090)	(0.45)	

2018-19 Projected Budget Outcomes – cont.

Expenditure Differences – cont.

2018-19 Budget to Projected			
		%	
		Variance	
Account Type	Amount	to Budget	Comments
Purchased Professional Services	(101,130)	(3.19)	savings to SRO expense \$60,000 (half year contract); \$44,000 savings in Special Ed contracts
Purchased Property Services	29,220	5.69	Water/sewer \$19,000; CTC debt service \$7,000; athletic repairs \$5,400
Other Purchased Services	(27,630)	(0.88)	Savings: Charter/Special Ed tuition \$53,190; Increases: CTC tuition \$17,560, prop & liability insurance \$11,640
Supplies	23,030	1.34	Athletic supplies \$13,030; Gasoline \$10,000
Equipment	1,000	0.13	Athletic equipment \$1,000
Dues & Memberships	(80)	(0.17)	
Debt - Interest & Principal	-	-	
Real Estate Tax Refunds - Prior Years	-	-	
Transfer to Capital Reserve	975,000	N/A	recommendation based on 2017-18 financial results
Budgetary Reserve	(400,000)	-	unused Budgetary Reserve
Total all Expenditures:	375,470	0.70	

2019-20 General Fund Budget

2019-20 General Fund Budget Timeline

- January 7, 2019 passed Act 1 Index Resolution to not raised taxes more than the adjusted Index of 2.7%
- Upcoming Budget deadlines:
 - May 6, 2019 Board Meeting: deadline to adopt 2019-20 Proposed Final Budget
 - June 10, 2019 Board Meeting: deadline to adopt 2019-20 Final Budget

2019-20 General Fund Budget – Assumptions

- Millage Increase – 1.9% (Act 1 adjusted index of 2.7%)
 - Did not take available Act 1 Exceptions: Retirement 0.13% and Special Ed 1.1%
- 0.75% growth in assessment
- 2.92% increase to Earned Income Tax (per Lancaster County Tax Collection Bureau est.)
- 2% increase to Basic Education Subsidy; 1% increase to Special Education Subsidy
- Net 3.27% increase to total salaries
 - 3.3% regular salary increase; includes increases for educational attainment, teachers returning from leaves, current programs carried forward, and PSBA study \$23,000
- Retirement rate – 34.29% (2.6% increase from 2018-19 rate of 33.43%)
- 8% increase to medical insurance
- No 2019-20 Capital Reserve transfer budgeted

2019-20 General Fund Budget – cont.

New Items:

• Band Uniforms	\$70,000
• Vans - 2 new to replace existing vans	\$ 6,000
• Additional allocation requests	\$33,000
• Lampeter Elementary \$ 5,000	
• Hans Herr Elementary \$ 3,000	
• Athletic Department \$25,000	
• Technology expenditures – from Reserve	\$210,000
TOTAL	\$319,000

2019-20 General Fund Budget – cont.

Equipment:

2019-20 <u>Equipment Requests</u>	2018-19 <u>Budget</u>
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HANS HERR ELEMENTARY			
1	Carpet - Classroom, 8x10, remnant	120	
1	Carpet - Classroom, 12x16, remnant	270	
1	Carpet - Classroom, 14x16, remnant	420	
1	Carpet - Color rings, Black/Pink Area Rug, 9x12	280	
1	Desk - Podium - Cherry	230	
1	Divider - Colorful Paw Prints Privacy Shield	50	
1	Document Camera (tech department)	530	
6	Table - Virco Slide, Silver/Dry Creek Plum/Green Apple, 30x54	990	
6	Table - Nest, Silver/Dry Creek Plum/Cobalt Blue, 30x54	900	
6	Stool - Z-stool, Black, 18"	400	
10	Stool - Hierarchy Height Adjustable Grow, Green, 17"-24"	1,120	
10	Stool - Flipz, Blue	1,000	
1	Reboarded Squares Indigo - 7'6"x12'	240	
	Furniture for new classroom teacher	650	
Total Hans Herr Elementary		7,200	10,350
LAMPETER ELEMENTARY			
41	Headphones - compatible with Ipads	680	
1	2-door cabinet - 6ft with shelving	770	
1	Large whiteboard - 4 x 4	550	
4	Whiteboards - plain/writing lines	350	
2	Whiteboards - no lines	110	
1	CD Player	20	
2	Shapes series curved mobile shelving	1080	
2	Coding mice kits	90	
2	Storage organizer with case	80	
3	Globes	260	
1	Aussie Pouch 13" original blue trim	20	
2	Mailbox centers - 32" x 12" x 23-1/2"	360	
3	Pocket Charts	80	
1	Pocket Chart stand	60	
Total Lampeter Elementary		4,510	10,230

2019-20 General Fund Budget – cont.

Equipment (cont.):

2019-20	2018-19
<u>Equipment Requests</u>	<u>Budget</u>

MIDDLE SCHOOL			
	12 Classroom Tables	5,400	
	Science Equipment - additional due to room sharing	3,000	
	TV/AV Equipment	2,000	
	Total Middle School	10,400	15,500
HIGH SCHOOL			
		3,500	
	Total High School:	3,500	3,500
MUSIC			
	120 High School Band uniforms	63,000	
	100 High School Band - raincoats for uniforms	7,000	
	Total Music:	70,000	49,290
ASST SUPT			
	Alternative Education - LLVS	2,000	
	Hybrid	20,000	
	Total Asst Supt:	22,000	37,000
SPECIAL SERVICES			
		-	
	Total Special Services:	-	-

2019-20 General Fund Budget – cont.

Equipment (cont.):

2019-20 Equipment Requests	2018-19 Budget
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CUSTODIAL/MAINTENANCE EQUIPMENT			
	Custodial Equipment	5,550	
	Maintenance Equipment	6,860	
	Total Custodial/Maintenance:	12,410	12,410
TECHNOLOGY			
	Regular Program	370,000	
	PAC	41,000	
	Replacement	54,000	
	Additional equipment to be purchased with fund balance assigned for technology	210,000	
	Total Technology:	675,000	630,000
ATHLETICS			
		-	
	Total Athletics:	-	22,470
TOTAL ALL NEW & REPLACEMENT:		805,020	790,750

2019-20 General Fund Budget – cont.

Expenditure Differences

2018-19 Estimate to 2019-20 Budget			
Account Type	Amount	% Change	Comments
Salaries			
Professional	638,890	3.34	
Support	99,760	2.87	
Total:	738,650	3.27	Increases: 3.30% salary increase
Benefits			
Social Security	58,490	3.39	
Retirement	450,930	5.99	PSERS contribution rate increasing from 33.43% to 34.29%
Unemployment Comp	-	0.00	
Workers' Comp	8,980	5.00	
Tuition Reimb.	1,630	0.71	
Health Insurance	428,500	8.00	
Employer's Share TSA	-	0.00	
Total:	948,530	6.29	

2019-20 General Fund Budget – cont.

Expenditure Differences – cont.

2018-19 Estimate to 2019-20 Budget			
Account Type	Amount	% Change	Comments
Purchased Professional Services	215,150	7.02	Increases: Full year for School Resource Officer \$60,000; Special Education Contracts \$122,190; PAC prof svcs \$11,000; Hybrid Prof Svcs \$17,380
Purchased Property Services	37,220	6.85	Increases: water and sewer \$2,400, add'l van lease \$5,780; athletic repairs \$8,350; allocation redistributions \$20,690
Other Purchased Services	157,960	5.07	Increases: Transportation contract \$26,330, CTC tuition \$91,520, charter school & other tuition \$35,060, property and liability insur. \$6,000
Supplies	(176,900)	(10.16)	Savings: Textbooks (2018-19 Algebra textbooks for \$25,000 vs. \$0 for 2019-20), Technology (2018-19 \$86,000 vs. \$0 for 2019-20), allocation redistributions \$65,900
Equipment	13,270	1.68	Increases: technology \$45,000 - allocation redistribution; Music Department (instruments in 2018-19 \$49,290 vs. band uniforms \$70,000 for 2019-20) Savings: Less requests from buildings \$12,970; hybrid redistribution \$15,000
Dues & Memberships	2,700	5.89	
Debt - Interest & Principal	212,450	3.68	known debt structure increase
Real Estate Tax Refunds - Prior Years	-	0.00	
Transfer to Capital Reserve	(975,000)	(100.00)	recommending \$975,000 transfer in 2018-19 and no budgeted transfer for 2019-20
Budgetary Reserve	400,000	0.00	Budgetary Reserve
Total Budget Difference:	1,574,030	2.93	

2019-20 General Fund Budget– cont.

Revenue Differences – 1.9% millage increase

2018-19 Estimate to 2019-20 Budget			
		%	
Revenue Type	Amount	Increase	Comments
Real Estate and Interim Taxes	752,430	2.17%	net 0.75% assessment growth; 1.9% millage increase
Earned Income Taxes	92,600	2.92%	Lanc. Co. Tax Collection Bureau report
Delinquent Tax, Transfer Tax, Public Utility Tax	15,870	1.53%	
Interest Earnings	50,000	14.29%	
Other Local Income	2,520	0.30%	
Basic Education Subsidy	85,760	2.00%	
Special Education	14,200	1.00%	
Social Security Reimbursement	29,250	3.44%	
Retirement Subsidy	225,470	5.99%	PSERS contribution rate increasing from 33.43% to 34.29%
Other State Revenue	2,560	0.11%	Transportation subsidy increase; no safety grant
Federal Revenue	2,310	0.50%	Title I and Title II funding
Total	1,272,970	2.39%	

2019-20 General Fund Budget – cont.

1.9% Millage Increase

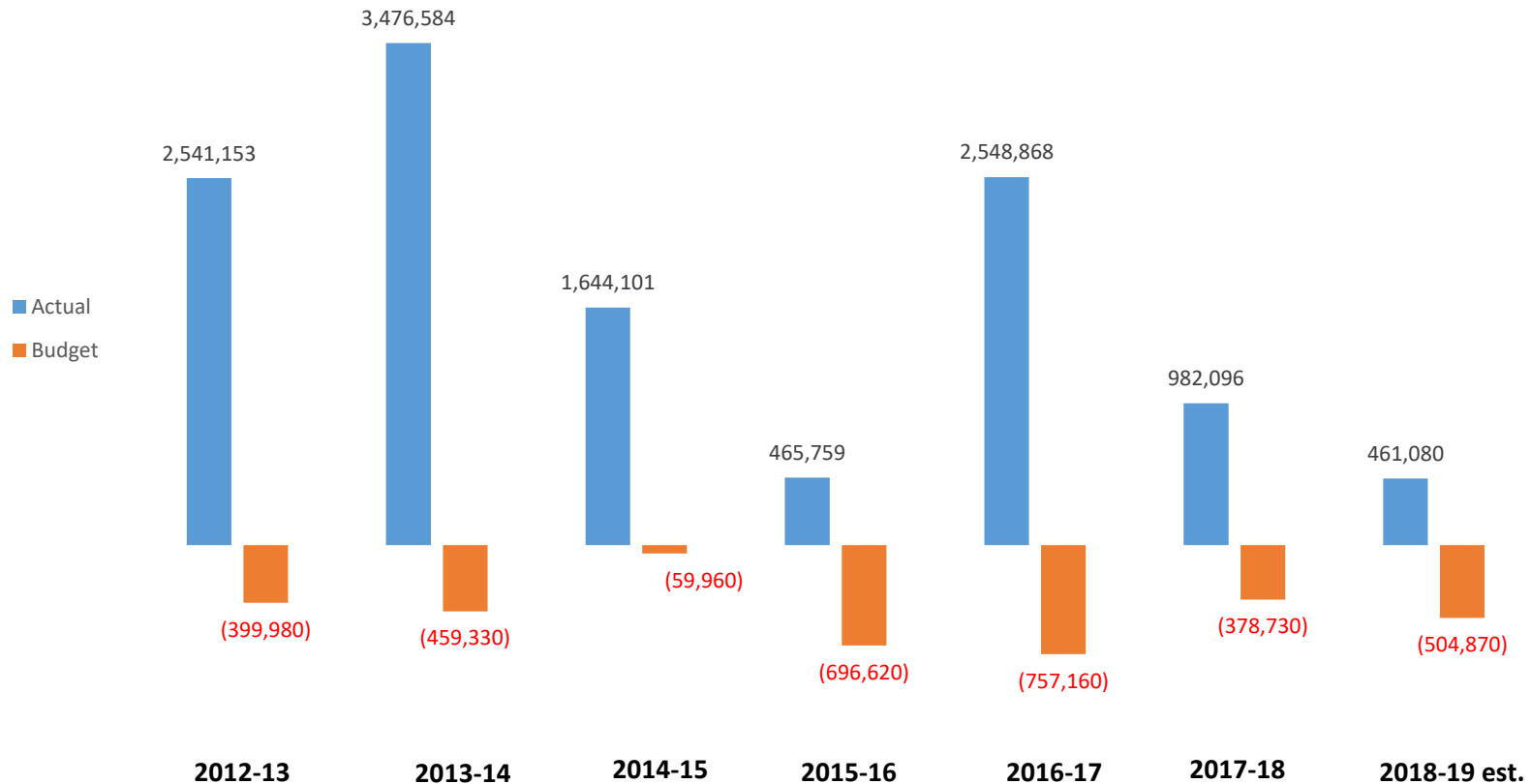
	2018-19 Budget	2018-19 Projected	2019-20 Proposed	Difference	% Change
Total Fund Balance - Beginning	7,150,850	7,150,850	6,636,930	(513,920)	-7.19
Revenue:					
Local	39,806,910	40,135,660	41,049,080	913,420	2.28
State	12,566,800	12,615,020	12,972,260	357,240	2.83
Federal	470,890	460,340	462,650	2,310	0.50
Other Financing Sources	0	0	0	0	
Total:	52,844,600	53,211,020	54,483,990	1,272,970	2.39
Expenditures	53,349,470	52,749,940	55,298,970	2,549,030	4.83
Transfer to Capital Reserve	0	975,000	0		
Total Expenditures and Transfers	53,349,470	53,724,940	55,298,970	1,574,030	2.93
Operating Balance:	(504,870)	(513,920)	(814,980)		
Total Fund Balance - Ending	6,645,980	6,636,930	5,821,950		
Assigned for Retirement	1,300,000	1,300,000	1,300,000		
Assigned for Lost Appeals	171,710	171,710	171,710		
Assigned for Technology	258,000	258,000	48,000		
Unassigned Fund Balance	4,916,270	4,907,220	4,302,240		
Total Fund Balance	6,645,980	6,636,930	5,821,950		
% of Unassigned Fund Balance to Total Expenditures	9.22%	9.13%	7.78%		

Index and Millage Rate Increase History

	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>		<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>		<u>9-yr Avg</u>	<u>5-yr Avg</u>
Act 1 Base Index	2.90	1.40	1.70	1.70		2.10	1.90	2.40	2.50	2.40		2.11	2.26
Act 1 Adjusted Index for L-S	2.90	1.60	1.70	2.00		2.50	2.20	2.80	2.90	2.80		2.38	2.64
Percent Increase in L-S Millage	3.72	1.60	1.70	1.90		0.90	1.30	1.90	1.50	1.50		1.78	1.42
Avg Increase Lancaster Cty Districts	3.46	1.45	2.36	2.16		2.03	1.71	2.79	2.22	2.15		2.26	2.18

2019-20 General Fund Budget– cont.

Fund Balance Additions/Usage – Budget to Actual



	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19 est.
2012-13	Transferred \$1,500,000 to Capital Reserve Fund (\$1,180,000 savings in salaries & benefits); Revenue \$1,000,000						
2013-14	Transferred \$2,400,000 to Capital Reserve Fund (\$1,800,000 savings in medical)						
2014-15	Transferred \$3,967,410 to Capital Reserve - zeroed out Assigned for Debt of \$1,000,000						
2015-16	Transferred \$380,000 to Capital Reserve						
2016-17	Transferred \$2,487,000 to Capital Reserve						
2017-18	proposed transfer of \$975,000 to Capital Reserve, not incl. in 2018-19 figure						

Five-Year Budget Projections

Five-Year Projection Assumptions

	2019-20	2020-21	2021-22	2022-23	2023-24
Assessment Growth	0.75%	0.75%	0.75%	0.75%	0.75%
Tax Rate Increase	1.90%	1.90%	1.90%	1.90%	1.90%
EIT Growth	2.00%	2.00%	2.00%	2.00%	2.00%
Basic Education Subsidy Increase	2.00%	2.00%	2.00%	2.00%	2.00%
Retirement Contribution Rate	34.29%	34.77%	35.19%	35.84%	36.30%
Wage Increases	3.30%	3.20%	3.00%	3.00%	3.00%
Medical Increase	8.00%	6.00%	6.00%	6.00%	6.00%
Special Ed Contract Increase	5.00%	5.00%	5.00%	5.00%	5.00%
Tuition to Private Schools Increase	6.00%	6.00%	6.00%	6.00%	6.00%
CTC Tuition Increase	3.00%	3.00%	3.00%	3.00%	3.00%
Utilities Increase	1.00%	1.00%	1.00%	1.00%	1.00%
Transportation Contract Increase	2.00%	2.00%	2.00%	2.50%	2.50%
Textbook Adoptions	0	0	75,000	0	0
Transfer to Cap Reserve (Debt Service savings)	0	0	2,910,670	4,972,409	4,972,409

Five-Year Budget Projection - 1.9% Millage Increase

	Estimated Actual	Projected Budgets				
		1.90%	1.90%	1.90%	1.90%	1.90%
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
TOTAL REVENUES	53,211,020	54,483,990	55,938,070	57,130,895	58,466,193	59,997,598
TOTAL EXPENDITURES & OTHER FINANCING USES	53,724,940	55,298,970	56,746,583	58,325,678	59,968,944	61,889,867
BASELINE OPERATING BALANCE	(513,920)	(814,980)	(808,514)	(1,194,783)	(1,502,751)	(1,892,270)
TOTAL FUND BALANCE (Beginning of Year)	7,150,850	6,636,930	5,821,950	5,013,436	3,818,653	2,315,902
TOTAL FUND BALANCE (End of Year)	6,636,930	5,821,950	5,013,436	3,818,653	2,315,902	423,632

Notes

2018-19 expenditures include \$975,000 recommended transfer to Capital Reserve and \$210,000 one-time expense from the Assigned for Technology Fund Balance

Unspent budgetary reserve will improve the baseline operating balance. Budgetary reserve is projected at \$400,000 each year.

In addition to budgetary reserve, the conservative budget approach may also improve the projected baseline operating balance.

Five-Year Budget Projection - 0% Millage Increase

	Estimated Actual	Projected Budgets				
		0.00%	1.90%	1.90%	1.90%	1.90%
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
TOTAL REVENUES	53,211,020	53,814,500	55,250,757	56,425,102	57,741,681	59,253,691
TOTAL EXPENDITURES & OTHER FINANCING USES	53,724,940	55,298,970	56,746,583	58,325,678	59,968,944	61,889,867
BASELINE OPERATING BALANCE	(513,920)	(1,484,470)	(1,495,827)	(1,900,576)	(2,227,263)	(2,636,177)
TOTAL FUND BALANCE (Beginning of Year)	7,150,850	6,636,930	5,152,460	3,656,633	1,756,057	(471,206)
TOTAL FUND BALANCE (End of Year)	6,636,930	5,152,460	3,656,633	1,756,057	(471,206)	(3,107,382)
Notes						
2018-19 expenditures include \$975,000 recommended transfer to Capital Reserve and \$210,000 one-time expense from the Assigned for Technology Fund Balance						
Unspent budgetary reserve will improve the baseline operating balance. Budgetary reserve is projected at \$400,000 each year.						
In addition to budgetary reserve, the conservative budget approach may also improve the projected baseline operating balance.						

Five-Year Budget Projection - 2.7% Millage Increase

	Estimated Actual	Projected Budgets				
		2.70%	2.80%	3.30%	3.40%	3.00%
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
TOTAL REVENUES	53,211,020	54,765,810	56,555,628	58,293,605	60,249,539	62,278,840
TOTAL EXPENDITURES & OTHER FINANCING USES	53,724,940	55,298,970	56,746,583	58,325,678	59,968,944	61,889,867
BASELINE OPERATING BALANCE	(513,920)	(533,160)	(190,956)	(32,073)	280,595	388,973
TOTAL FUND BALANCE (Beginning of Year)	7,150,850	6,636,930	6,103,770	5,912,814	5,880,741	6,161,336
TOTAL FUND BALANCE (End of Year)	6,636,930	6,103,770	5,912,814	5,880,741	6,161,336	6,550,309
Notes						
2018-19 expenditures include \$975,000 recommended transfer to Capital Reserve and \$210,000 one-time expense from the Assigned for Technology Fund Balance						
Unspent budgetary reserve will improve the baseline operating balance. Budgetary reserve is projected at \$400,000 each year.						
In addition to budgetary reserve, the conservative budget approach may also improve the projected baseline operating balance.						

Comparison of Five-Year Budget Projections

2019-20 Millage Increase	2018-19	2019-20	2020-21 1.9% increase	2021-22 1.9% increase	2022-23 1.9% increase	2023-24 1.9% increase
BASELINE OPERATING BALANCE (YEAR-END)						
0%	(513,920)	(1,484,470)	(1,495,827)	(1,900,576)	(2,227,263)	(2,636,177)
1.90%	(513,920)	(814,980)	(808,514)	(1,194,783)	(1,502,751)	(1,892,270)
2.70%	(513,920)	(533,160)	(190,956)	(32,073)	280,595	388,973
TOTAL FUND BALANCE (YEAR-END)						
0%	6,636,930	5,152,460	3,656,633	1,756,057	(471,206)	(3,107,382)
1.90%	6,636,930	5,821,950	5,013,436	3,818,653	2,315,902	423,632
2.70%	6,636,930	6,103,770	5,912,814	5,880,741	6,161,336	6,550,309
Median Homestead \$214,850 - additional school taxes						
0%		\$0				
1.90%		\$68				
2.70%		\$97				

2019-20 Capital Reserve Fund Budget

2019-20 Capital Reserve Fund Summary

Project Location and Description	2018-19	2019-20	2020-21	Note 1	Note 2	
				2021-22	2022-23	2023-24
Beginning Balance	4,118,706	2,456,645	1,793,704	1,150,384	1,790,054	5,804,163
Income						
Transfer from General Fund - Note 3	975,000	0	0	0	0	0
Transfer from GF due to debt reduction	0	0	0	2,910,670	4,972,409	4,972,409
E-Rate Funding of Technology Projects	0	0	0	0	0	0
Interest Earnings	30,000	15,000	15,000	10,000	15,000	30,000
Proceeds from Borrowing	0	0	0	0	0	0
Total Fund Available for Projects:	5,123,706	2,471,645	1,808,704	4,071,054	6,777,463	10,806,572
Total Expenditures	2,667,061	677,941	658,320	2,281,000	973,300	1,988,000
Ending Balance	2,456,645	1,793,704	1,150,384	1,790,054	5,804,163	8,818,572
1 Debt reduction of \$2,910,672 in 2021-22						
2 Total reduction of \$4,972,409 in 2022-23 and beyond						
3 \$975,000 transfer proposed from year ended 6/30/18, then since outcome for these years is not known, no transfers shown.						
FS - Feasibility Study, project to be reviewed as part of Study						

2019-20 Capital Reserve Fund – Expenditure Detail

Outside Athletic Master Plan	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Stage 3 Projects						
Synthetic Turf on Fields 1 and 2 closeout	1,100,000					
Principal and Interest on Field 2 Borrowing	53,561	53,441	53,320	2,048,200	0	0
Stage 4 Projects						
Practice Football Field Renovation					30,000	
Lights on Varsity Softball Field					203,000	
Renovate Football Fieldhouse - FS					300,000	
Total:	1,153,561	53,441	53,320	2,048,200	533,000	0
Hans Herr Elementary	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Playground equipment and Rubber mulch	330,000					
Paint media center - FS		4,500				
Replace cooling tower - FS			85,000			
Upgrade video camera system - FS						
Softball indoor batting cage	15,000					
Install cameras Busloop, playgrnd, 3rd gr - FS	4,000					
Replace VCT on Café stage	3,500					
Replace both boilers - FS						125,000
Painting and sealing - FS						
Roof repairs and renovation - FS	10,000	10,000	10,000	10,000	10,000	10,000
Total:	362,500	14,500	95,000	10,000	10,000	135,000

2019-20 Capital Reserve Fund – Expenditure Detail

Martin Meylin Middle School	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Replace the front entry steps and concrete landing	12,000					
Grand Hallway floor replacement - FS					90,000	
Paint the LGI Room - FS		5,000				
Replace water softeners - FS			25,000			
Replace cooling tower - FS		85,000				
Replace gym lobby doors and hardware - FS						
Rebuild the McQuay chiller - FS			45,000			
Roof repairs and renovations - FS	10,000	10,000	10,000			1,600,000
Replace both boilers	365,000					
Siemens panel upgrade	10,000	10,000	10,000	10,000	10,000	10,000
Total:	397,000	110,000	90,000	10,000	100,000	1,610,000
High School	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Replace lights in rooms (227,229,231,233,234,236)		Feas. Study				
Repair terrazzo floor in several areas		Feas. Study				
Rebuild Skylight in Media Center		Feas. Study				
Replace building loop hot water heater - FS		9,800				
Lower brick wall by band entry		Feas. Study				
Replace stage floor surface		47,200				
PAC/Competition Gym Chiller replacement	100,000					
Repaint auxiliary gym	20,000					
Replace cooling tower - FS		85,000				
Replace boilers	365,000					
Plaster repairs	3,000	3,000	3,000	3,000	3,000	3,000
Roof repairs and maintenance - FS	10,000	10,000	10,000	10,000	10,000	10,000
Rebuild Trane Chiller - FS					70,000	
Add 8 cameras to misc areas - FS	10,000	Grant Pending				
Siemens panel upgrade	10,000	10,000	10,000	10,000	10,000	10,000
Total:	518,000	165,000	23,000	23,000	93,000	23,000

2019-20 Capital Reserve Fund – Expenditure Detail

Strasburg Elementary - FS	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Roof Maintenance - FS	5,000	5,000	5,000	5,000	5,000	5,000
Playground repairs and mulch - FS	5,000	20,000	5,000	5,000	5,000	5,000
Regasket boiler - FS						10,000
Total:	10,000	25,000	10,000	10,000	10,000	20,000
Lampeter Elementary	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Replace window sills Music, art and nurses	5,000					
Replace lobby carpet tiles		4,500				
Roof maintenance - FS	5,000	5,000	5,000	5,000	5,000	5,000
Replace Florida Heat Pumps - FS	20,000	30,000	30,000	40,000	40,000	50,000
Upgrade video camera system - FS						
Concrete work - FS						
Playground poured rubber surface - FS			189,000			
Total:	30,000	39,500	224,000	45,000	45,000	55,000
Walnut Run Elementary - FS	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Repoint foundation and brickwork - FS				36,000		
Total:	0	0	0	36,000	0	0

2019-20 Capital Reserve Fund – Expenditure Detail

Campus	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Repair curbing and asphalt in front of MM - FS		40,000				
Professional Services for Feasibility Study	15,000	25,000	25,000			
Varsity BB Scoreboard Replacement	15,000					
Install exterior cameras - FS	10,000					
Laser grade Varsity Softball Field w/ backstop work		2,500				
Maintenance building roof repairs - FS						
Sidewalk repair	10,000	10,000	10,000	10,000	10,000	10,000
Line painting			5,000			5,000
Admin Building roof renovations - FS	50,000					50,000
Roadway and parking lot asphalt repairs	20,000	100,000	20,000	20,000	100,000	20,000
Asphalt Walkway to ball fields			30,000			
Total:	120,000	177,500	90,000	30,000	110,000	85,000
Technology Projects	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Fiber from HH to Stadium	10,000					
HS APC Upgrades (UPS)	18,000					
Security cameras for pressbox,fieldhouse,fd2	10,000					
Field wireless connection - FS					6,100	
Switches and Network items for camera system	10,000					
Field cameras - FS					3,200	
WAN Upgrade - FS		25,000	25,000	25,000	25,000	
Replacement of UPS units throughout the district				20,000		
Audio system replacement in the PAC - FS				TBD		
Card access to outside buildings and lights - FS		Feas. Study				
Wireless replacement to Strasburg Elem - FS				3,800		
Total:	48,000	25,000	25,000	48,800	34,300	0

2019-20 Capital Reserve Fund – Expenditure Detail

<u>Cafeteria Projects</u>	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Hans Herr						
Replace milk cooler(s)		4,000				
Replace one roll-through refrigerator	8,000					
Replace compressor in walk-in cooler	6,000					
Replace two steamers in the kitchen		20,000				
Martin Meylin						
Replace dishwasher						46,000
Replace roll-through refrigerator			8,000		8,000	
Replace compressor in freezer			8,000			
High School						
Replace two steamers in kitchen		25,000				
Replace two roll-through refrigerators					16,000	
Replace compressor in walk-in cooler			6,000			
Replace freezer compressor			6,000			
Lampeter Elementary						
Replace freezer compressor			6,000			
Replace refrigerator compressor				6,000		
Replace one reach-in freezer		5,000				
All Kitchens						
Preventative maintenance on equipment	14,000	14,000	14,000	14,000	14,000	14,000
Total Cafeteria Projects:	28,000	68,000	48,000	20,000	38,000	60,000
Total Project Costs:	2,667,061	677,941	658,320	2,281,000	973,300	1,988,000
Ending Fund Balance:	2,456,645	1,793,704	1,150,384	1,790,054	5,804,163	8,818,572

Items From Committee

2019-20 General Fund Budget Timeline

- January 7, 2019 passed Act 1 Index Resolution to not raised taxes more than the adjusted Index of 2.7%
- Upcoming Budget deadlines:
 - May 6, 2019 Board Meeting: deadline to adopt 2019-20 Proposed Final Budget
 - June 10, 2019 Board Meeting: deadline to adopt 2019-20 Final Budget