

Finance Committee Meeting

March 6, 2018

Meeting Agenda

➤ **2018-19 General Fund Budget**

1. 2017-18 Projected Outcome
2. 2018-19 Proposed Budget
 - Assumptions
 - New Items
 - Equipment
 - 2018-19 Budget – 1.8% millage rate increase
 1. Revenue Differences
 - Effect of Reassessment on the millage rate
 2. Expenditure Differences
 3. Fund Balance
 4. Five-Year Budget Projections
 - 0%
 - 1.8%
 - 2.8%

➤ **2018-19 Capital Reserve Fund Budget**

➤ **Items from the Committee**

2018-19 General Fund Budget

2018-19 General Fund Budget

- **Upcoming 2018-19 budget deadlines:**
 - May 7, 2018 Board Meeting: District deadline to adopt 2018-19 Proposed Final Budget.
 - The 2018-19 base index is 2.4%.
 - Lampeter-Strasburg School District's 2018-19 adjusted index is 2.8%.
 - June 11, 2018 Board Meeting: deadline to adopt 2018-19 Final Budget.

2017-18 Projected Outcome

2017-18 Projected Outcome

	2017-18 Budget	2017-18 Projected	Difference	% Change
Revenue	51,463,310	51,775,260	311,950	0.61%
Expenditures	51,842,040	51,051,240		
Transfer to Capital Reserve Fund	0	78,290		
	<u>51,842,040</u>	<u>51,129,530</u>	712,510	1.37%
Revenues Over/(Under) Expenditures	(378,730)	645,730		

Potential additional \$500,000 transfer to the Capital Reserve

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2017-18 Projected Outcome – cont.

Revenue Differences

Revenue Type	Amount	% Variance to Budget	Comments
Real Estate and Interim Taxes	71,510	0.21%	
Earned Income Taxes	19,750	0.64%	information received from LCTCB
Delinquent Taxes	80,000	14.55%	Delinquent taxes
Transfer Taxes	80,000	18.60%	increased real estate sales
Interest Earnings	85,000	130.77%	rising interest rates
Other Local Revenue	14,930	1.78%	
Basic Education Subsidy	6,550	0.16%	Actual subsidy from PDE
Special Education	(33,000)	-2.31%	Actual subsidy from PDE
Rental & Sinking Fund Subsidy	(14,260)	-2.84%	refunding of debt: debt savings in current year = lower revenue
Other State Subsidies	1,470	0.02%	
Federal Subsidies	0	0.00%	
Total	311,950	0.61%	

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2017-18 Projected Outcome – cont.

Expenditures Differences – cont.

Account Type	Amount	% Variance to Budget	Comments
Salaries			
Professional	71,280	0.38	Administrative, Teaching , and Salary Exempt staff
Support	<u>(52,630)</u>	(1.56)	additional staffing - special education, PAC tech assistant
Total:	18,650	0.08	
Benefits			
Social Security	3,800	0.22	
Retirement	14,340	0.20	
Unemployment	10,000	50.00	
Worker's Comp	(15,340)	(8.87)	
Tuition	-	-	
Health Insurance	180,000	3.41	
Employer Share TSA	<u>-</u>	-	
Total:	192,800	1.31	

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2017-18 Projected Outcome – cont.

Expenditures Differences – cont.

Account Type	Amount	Variance to Budget	Comments
Purchased Professional Services	125,440	4.22	IU contract savings - changes in enrollment & updated unit costs from IU
Purchased Property Services	33,330	3.76	Savings: Electricity - \$52,630; Water/sewer - \$32,800; *Mtnce Repairs deficit- \$52,000
Other Purchased Services	36,080	1.21	Savings: CTC tuition \$71,010 (includes \$40,000 subsidy); Increases: Charter School tuition \$23,920, liability insurance \$6,210, student accident insurance \$4,800
Supplies	42,140	3.17	Savings: natural gas costs (\$23,140), fuel oil (\$20,000)
Equipment	-	-	
Dues & Memberships	-	-	
Debt - Interest & Principal	92,550	1.60	Savings from 2011 Debt refunding - transfer net debt to Capital Reserve
Real Estate Tax Refunds - Prior Years	(150,190)	-	Refunds issued for assessment appeals & exonerations prior to 7/1/17
Transfer to Capital Reserve	(78,290)	-	Transfer of net debt savings form 2011 debt refunding
Budgetary Reserve	<u>400,000</u>	-	Unused Budgetary Reserve
Total:	712,510	1.37	

Note: Due to unforeseen repairs, the maintenance budget has had deficits for the past five years. An increase to the allocation in the amount of \$60,000 is being recommended as a 2018-19 budget addition.

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2018-19 General Fund Budget

2018-19 General Fund Budget

Assumptions:

- 1.8% Millage Increase :
 - L-S Act 1 index is 2.8%
- 0.56% net growth in assessment (0.8% growth reduced by 0.24% assessment reductions)
- 3% increase to Earned Income Tax
- 2% increase to Basic Education Subsidy (our estimate); 1.1% increase to Special Education Subsidy (in Governor's budget)
- Net 2.05% increase to total salaries
 - 2.75% regular salary increase; 0.13% new position (50% speech therapist); 0.33% increase for educational attainment & teachers returning from leaves of absence; 1.16% reduction for retirements (accountant position is unfilled in 2018-19)
- Retirement rate – 33.43% (2.64% increase from 17/18 rate of 32.57%)
- 5% increase to medical insurance
- Textbook adoptions - \$55,000 savings for textbooks.
 - 2017-18 budget for new textbooks: \$80,000
 - 2018-19 budget for new textbooks: \$25,000
- No 2018-19 Capital Reserve Transfer budgeted
 - 2017-18 Transfer is \$78,290 – savings from debt refunding

2018-19 General Fund Budget – cont.

New Items:

- 50% Speech Pathologist \$ 30,000
- School Resource Officer - contracted service \$100,000
- Additional bus run – Shultz Contract \$ 45,000
- Wheelchair van – addition to lease schedule \$ 8,840
- Technology expenditures – from reserve \$296,000
 - Software – PowerSchool Special Educ - \$16,000
 - Software – Card Access System Upgrade - \$70,000
 - Equipment – Classroom Makeover Challenge - \$35,000
 - Equipment – Replacement display/projectors - \$175,000

TOTAL \$479,840

2018-19 General Fund Budget – cont.

Equipment:

	<u>2018-2019</u> <u>Equipment Requests</u>	<u>2017-2018</u> <u>Budget</u>
HANS HERR ELEMENTARY		
Furniture and supplies for new classroom	7,000	
2 Carpet - Classroom, 8x10, remnant	240	
Chair - Student 25", Navy, Stool w/Analogy Shell, #VIR-CA25EL		
5 (School In)	350	
Chair - Balance Stability Ball, 60 cm/24", Blue, #54-626 (Gopher		
6 Sport)	140	
20 Chair - Zenergy Ball Chair 4750, 17 1/2", #68177 (Worthington)	3,060	
1 Connecting Rods - set of 74, #530617 (EAI Education)	10	
3 Desks - Podium, White, #31777 (Worthington)	610	
1 Desks - Standing, Triangle, Oak, #1495637 (SS)	120	
3 Dividers - Privacy Partition, 14", Blue, 10/set (Amazon)	90	
Dividers - Watercolor Study Carrels, IN-13774788, 40"x12", 6/set		
5 (Oriental Trading)	90	
3 Dry-Erase Whiteboards - Unruled, 9x12", 10-pk, #1325120 (SS)	40	
Shelving Units - Literature Organizer, 24-Section, Oak, #SCO24WD		
1 (Displays2go)	90	
1 Shelving Units - Tub Cubby w/16 tubs, #1468538 (SS)	460	
Table - Rectangular, 30x72 (6 ft), Medium Oak, Capitol, #3072		
4 (Tanner)	850	
1 Table - Horseshoe, Grey/Blue, #NOR-RCEHS72C	240	
1 Stool - Balance Ball Stool, #05-62677 (Gaiam)	130	
10 Stool - Round Lab, Black, 18", #386621810 (Webstaurant Store)	240	
3 Wobble Cushions - 2-Pack, Purple, #B01M04OBTD (Amazon)	90	
Total Hans Herr Elementary	13,850	6,650
LAMPETER ELEMENTARY		
13 Flip Forms	6,810	
3 sets Magnetic Dry Erase Boards	110	
4 Classroom Mail Centers - 27 slot (2 classrooms)	300	
Class set - non-magnetic Dry Erase Boards (3 classrooms)	290	
Set of 10 Dry Erase Boards	70	
Kitchen Timers	20	
2 Task Chairs	540	
1 Heavy Duty Bookstand	250	
1 Osmo Starter Kit & Base	110	
1 White Board Easel	160	
2 Pocket Charts	50	
Paper Baskets	20	
2 Store & Charge Tablet Stations	300	
4 Wobble Chairs (2 - 14" & 2 - 16")	300	
6 Classroom Rugs	900	
Total Lampeter Elementary	10,230	7,870

2018-19 General Fund Budget – cont.

Equipment (cont.):

	<u>2018-2019</u> <u>Equipment Requests</u>	<u>2017-2018</u> <u>Budget</u>
MIDDLE SCHOOL		
FCS Stove range	700	
Additional FCS Equipment	2,000	
Science Equipment	3,300	
Tech Equipment	2,000	
Volleyball Equipment	5,500	
TVs	2,000	
Total Middle School	15,500	7,600
HIGH SCHOOL		
	3,500	
Total High School:	3,500	3,500
MUSIC		
High School Band - Brass	34,870	
High School Band - Percussion	14,420	
High School Band - 85 Uniforms (budget in 2019-2020)	-	
Total Music:	49,290	1,650
ASST SUPT		
Alternative Education	2,000	
Hybrid	35,000	
Total Asst Supt:	37,000	37,000
SPECIAL SERVICES		
	-	
Total Special Services:	-	2,250

2018-19 General Fund Budget – cont.

Equipment (cont.):

	<u>2018-2019</u> <u>Equipment Requests</u>	<u>2017-2018</u> <u>Budget</u>
CUSTODIAL/MAINTENANCE EQUIPMENT		
Cordless toolset for LE	400	
Nano Scrub for LE	750	
Nano Scrub for HS	750	
Nobels Squeegee Vac for HS	850	
Fluke electric meter for shop	330	
Fluke non-contact infrared temp sensor for shop	150	
riding mower for HS courtyard	1,000	
snow blower for HH	1,000	
Wright mower for islands	5,600	
Upright vacuum for HH	400	
2 salt spreaders for HH	400	
small gas chainsaw for grounds	330	
36" squeegees for snow removal (3 pcs & 6 replacement blades)	450	
Total Custodial/Maintenance:	12,410	17,250
TECHNOLOGY		
Regular Program	370,000	
PAC	10,000	
Replacement	40,000	
Additional equipment to be purchased with fund balance assigned for technology	210,000	
Total Technology:	630,000	420,000
ATHLETICS		
2 Varsity wrestling mats	21,120	
3 iPads for Football Endzone camera	1,350	
Total Athletics:	22,470	26,670
TOTAL ALL NEW & REPLACEMENT:	794,250	530,440

2018-19 Budget 1.8% millage increase - Index

	2017-18 Budget	2017-18 Projected	2018-19 Budget	Difference	% Change
Revenue	51,463,310	51,775,260	52,872,850	1,097,590	2.12%
Expenditures	51,842,040	51,051,240	53,319,470		
Transfer to Capital Reserve Fund	0	78,290	0		
Total Expenditures & Transfers	51,842,040	51,129,530	53,319,470	(2,189,940)	4.28%
Revenues Over/(Under) Expenditures	(378,730)	645,730	(446,620)		

() = Unfavorable

2018-19 Budget– cont.

Revenue Differences – 1.8% millage increase

Revenue Type	Amount	% Increase	Comments
Real Estate and Interim Taxes	722,970	2.14%	net 0.45% assessment increase; 1.8% millage increase
Earned Income Taxes	93,000	3.00%	LCTCB report
Del Tax, Transf Tax, Public Utility Tax	(37,390)	-3.18%	Projecting a reduction in Transfer Tax
Other Local Income	30,000	3.10%	Increases in Investment income \$20,000 and Admissions \$10,000
Basic Education Subsidy	83,450	2.00%	Assumes a 2% increase from 2018-19
Special Education	15,380	1.10%	Assumes a 1.1% increase from 2018-19
Rental & Sinking Fund Subsidy	(9,400)	-1.92%	due to structure of debt payments and project reimb rates
Social Security Reimbursement	18,490	2.91%	
Retirement Subsidy	174,240	20.90%	PSERS contribution rate increasing from 32.57% to 33.43%
Other State Subsidies	6,850	0.41%	Accountability Block, Transportation, 1305-1306 Subsidy
Federal Subsidies	0	0.00%	
Total	1,097,590	2.12%	

2018-19 Budget– cont.
 Reassessment and the effect on millage rate

	Assessment Value (2017-2018 SY)	Reassessed Value (2018-2019 SY)	% Change
Current Assessment	1,717,036,900	2,148,265,200	25.11% Increase to assessment
Millage Rate	<u>20.5494</u>	<u>16.4245</u>	25.11% Reduction to millage
Total Tax Assessment	35,284,078	35,284,078	
Less: Slot Funds	(635,974)	(635,974)	
Collection Rate	96.8%	96.8%	
Total Tax (Revenue Neutral)	33,539,365	33,539,365	
Additional Tax from Growth - net 0.45%		218,337	
Additional Tax from 1.8% millage rate increase		<u>637,885</u>	
Total 2018-19 Tax		34,395,587	

Assessment is from the Lancaster County Assessment Office as of January 2018. There will be more interims assessed before June 2018 when our final revenue neutral millage is set.

2018-19 Budget – 1.8% millage increase - Index

Expenditure Differences

Salaries

Professional	459,720	2.45
Support	<u>(4,090)</u>	(0.12)
Total:	455,630	2.05

Increases: 2.75% salary increase; 0.33% educational attainment/employees returning from leaves; new position (50% speech therapist); Reduction for retirement savings 1.16%

Benefits

Social Security	39,040	2.31
Retirement	348,470	4.82
Unemployment	-	0.00
Worker's Comp	9,410	5.00
Tuition	-	0.00
Health Insurance	255,000	5.00
Employer's Share TSA	<u>-</u>	0.00
Total:	651,920	4.50

PSERS contribution rate increasing from 32.57% to 33.43%

2018-19 Budget 1.8% millage increase - Index

Expenditure Differences – cont.

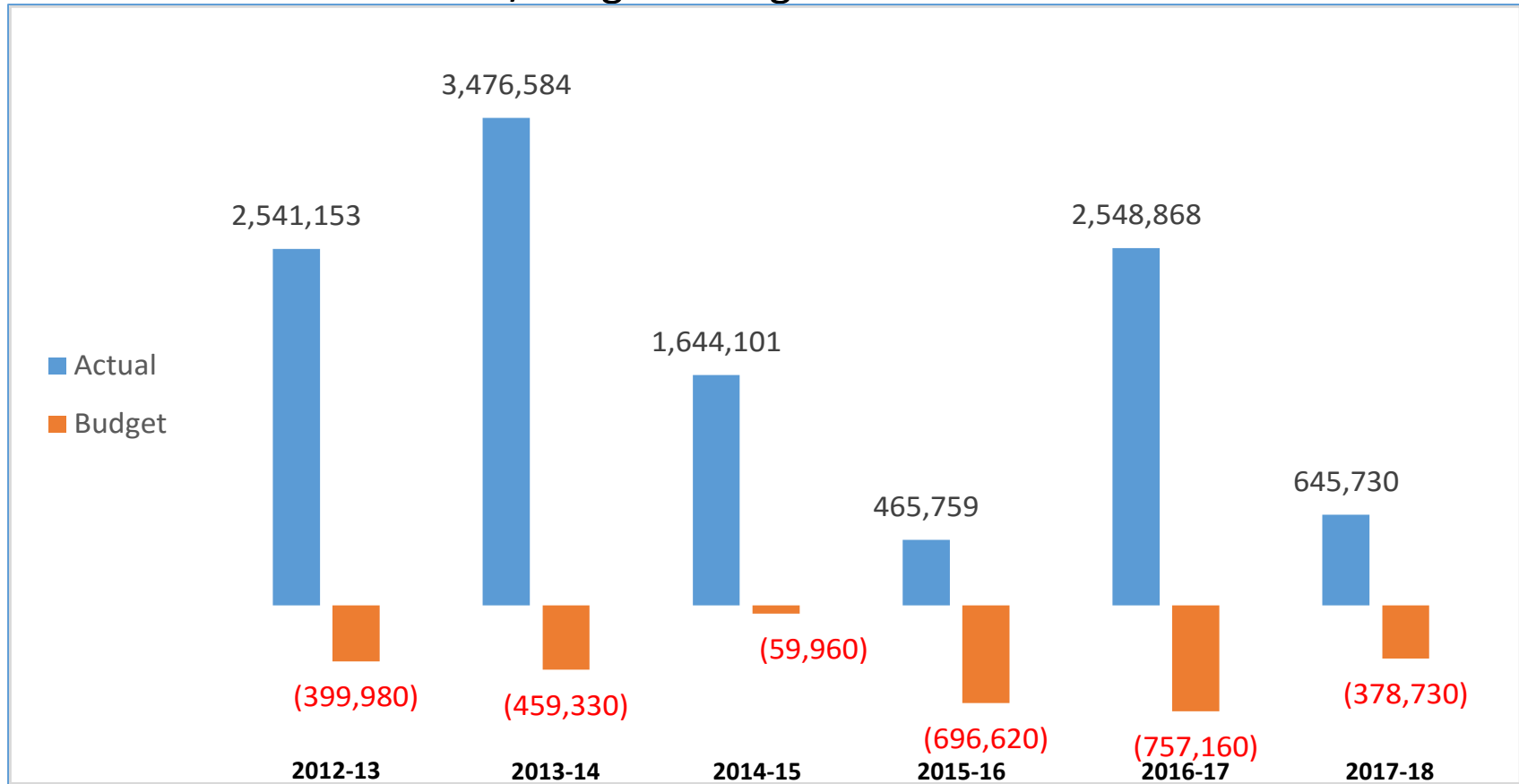
Account Type	Amount	% Change	Comments
Purchased Professional Services	315,910	11.08	Increases: School Resource Officer (\$100,000); Special Education Contract (\$221,610)
Purchased Property Services	34,730	4.07	Increases: electricity (\$17,800), maintenance (\$8,000), new lease (\$8,840)
Other Purchased Services	158,700	5.37	Increases: Transportation contract (\$32,600), new bus run (\$45,000), CTC tuition (\$45,660) ; charter school & other tuition (\$30,930).
Supplies	49,360	3.83	Increases: Natural Gas (\$13,160); software (\$86,000 - from reserve for tech) Savings: Textbooks (\$55,000 - 17/18 HS Lang Arts adoption of \$80,000 vs 18/19 Algebra textbooks for \$25,000)
Equipment	263,810	49.73	Major Increases for technology (\$210,000 for be paid from reserve for tech) and Music Department (\$49,290). Net increase of \$4,520 in other equipment line items.
Dues & Memberships	(650)	(1.39)	Savings is due to prior year refunds in 17/18; no projection for refunds in 18/19
Debt - Interest & Principal	89,010	1.57	Refunding of 2011 Issue - savings in 2017-18 will be transferred to Capital Reserve Fund
Real Estate Tax Refunds - Prior Years	(150,190)	(100.00)	
Transfer to Capital Reserve	(78,290)	(100.00)	No budgeted transfer for 2018-19
Budgetary Reserve	<u>400,000</u>		Budgetary Reserve
Total Budget Difference:	2,189,940	4.28	

2018-19 Budget – Fund Balance

	2017-18 Budget	2017-18 Projected	2018-19 Proposed	Variance	
Total Fund Balance - Beginning	6,180,430	6,180,430	6,826,160		
Operating Balance:	<u>(378,730)</u>	<u>645,730</u>	<u>(446,620)</u>		
Total Fund Balance - Ending	5,801,700	6,826,160	6,379,540	(446,620)	
Assigned for Retirement	1,300,000	1,300,000	1,300,000	-	
Assigned for Lost Appeals	470,000	171,710	171,710	-	
Assigned for Technology	554,000	554,000	258,000	(296,000)	2018-19 New Tech Projects
Unassigned Fund Balance	<u>3,477,700</u>	<u>4,800,450</u>	<u>4,649,830</u>	<u>(150,620)</u>	Remaining 2018 -19 budgeted deficit
Total Fund Balance	5,801,700	6,826,160	6,379,540	(446,620)	
% of Unassigned Fund Balance to Total Expenditures	6.71%	9.39%	8.78%		

2018-19 Budget – Fund Balance – cont.

Fund Balance Additions/Usage – Budget to Actual



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

Five-Year Budget Projections

Five-Year Projection Assumptions

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Assessment Growth	0.80%	0.75%	0.75%	0.75%	0.75%
Tax Rate Increase	1.80%	2.70%	2.80%	3.30%	3.40%
EIT Growth	2.00%	2.00%	2.00%	2.00%	2.00%
Retirement Contribution Rate	33.43%	34.79%	35.26%	35.68%	36.32%
Wage Increases	2.75%	3.20%	3.20%	3.20%	3.20%
Medical Increase	5.00%	3.00%	5.00%	3.00%	5.00%
Basic Education Subsidy Increase	2.00%	2.00%	2.00%	2.00%	2.00%
Hybrid Learning Initiative	0	-69,590	0	0	0
One-to-one Initiative	0	69,590	0	0	0
Textbook Adoptions	-55,000	0	0	0	0
Transfer to Capital Reserve Fund (Debt Service savings)	0	0	0	2,910,670	4,972,409

Five-Year Budget Projection with a 1.8% Millage Increase in 2018-19

	Estimated Actual	Projected Budgets				
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
TOTAL REVENUES	51,775,260	52,872,850	54,654,370	56,415,992	58,162,870	60,057,466
TOTAL EXPENDITURES & OTHER FINANCING USES	51,129,530	53,319,470	54,893,699	56,679,431	58,081,846	59,793,632
BASELINE OPERATING BALANCE	645,730	(446,620)	(239,329)	(263,440)	81,024	263,833
TOTAL FUND BALANCE (Beginning of Year)	6,180,430	6,826,160	6,379,540	6,140,211	5,876,771	5,957,795
TOTAL FUND BALANCE (End of Year)	6,826,160	6,379,540	6,140,211	5,876,771	5,957,795	6,221,628

- 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 with a 0% Millage Increase in 2018-19

	Estimated Actual	Projected Budgets				
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
TOTAL REVENUES	51,775,260	52,253,870	54,014,087	55,752,840	57,472,688	59,338,375
TOTAL EXPENDITURES & OTHER FINANCING USES	51,129,530	53,319,470	54,893,699	56,679,431	58,081,846	59,793,632
BASELINE OPERATING BALANCE	645,730	(1,065,600)	(879,612)	(926,591)	(609,158)	(455,258)
TOTAL FUND BALANCE (Beginning of Year)	6,180,430	6,826,160	5,760,560	4,880,948	3,954,356	3,345,198
TOTAL FUND BALANCE (End of Year)	6,826,160	5,760,560	4,880,948	3,954,356	3,345,198	2,889,940

- 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 with a 2.8% Millage Increase in 2018-19 (Index)

	Estimated Actual	Projected Budgets				
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
TOTAL REVENUES	51,775,260	53,216,670	55,010,270	56,784,551	58,546,399	60,457,032
TOTAL EXPENDITURES & OTHER FINANCING USES	51,129,530	53,319,470	54,893,699	56,679,431	58,081,846	59,793,632
BASELINE OPERATING BALANCE	645,730	(102,800)	116,571	105,120	464,553	663,400
TOTAL FUND BALANCE (Beginning of Year)	6,180,430	6,826,160	6,723,360	6,839,931	6,945,051	7,409,604
TOTAL FUND BALANCE (End of Year)	6,826,160	6,723,360	6,839,931	6,945,051	7,409,604	8,073,004

- 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

	BASELINE OPERATING BALANCE				
	2018-19	2019-20	2020-21	2021-22	2022-23
0% Millage Increase	(1,065,600)	(879,612)	(926,591)	(609,158)	(455,258)
1.8% Millage Increase	(446,620)	(239,329)	(263,440)	81,024	263,833
2.8% Millage Increase (L-S Index)	(102,800)	116,571	105,120	464,553	663,400

- 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.

2018-19 Proposed Capital Reserve Fund

2018-19 Capital Reserve Fund Summary

Project Location and Description	2017-18	2018-19	2019-20	2020-21	Note 1 2021-22	Note 2 2022-23	2023-24
Beginning Balance	7,108,249	3,478,593	2,013,532	1,343,291	972,971	1,618,643	5,627,752
Income							
Transfer from General Fund - Note 3	0	0	0	0	0	0	0
Transfer from GF due to debt reduction	0	0	0	0	2,910,672	4,972,409	4,972,409
E-Rate Funding of Technology Projects	0	0	0	0	0	0	0
Interest Earnings	35,000	30,000	15,000	10,000	10,000	10,000	35,000
Proceeds from Borrowing	2,005,680	0	0	0	0	0	0
Total Fund Available for Projects:	9,148,929	3,508,593	2,028,532	1,353,291	3,893,643	6,601,052	10,635,161
Total Expenditures	5,670,336	1,495,061	685,241	380,320	2,275,000	973,300	1,989,718
Ending Balance	3,478,593	2,013,532	1,343,291	972,971	1,618,643	5,627,752	8,645,443
1 Debt reduction of \$2,910,672 in 2021-22							
2 Total reduction of \$4,972,409 in 2022-23							
3 Since outcome for these years is not known, no transfers were shown.							

2018-19 Capital Reserve Fund – Expenditure Detail

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Outside Athletic Master Plan							
Stage 3 Projects							
Dugouts at Field 12	111,000						
Provide Water to Two Fields							
Synthetic Turf on Fields 1 and 2	5,000,000						
Provide ADA Compliance							
Support Building near Field 4							
Soft Costs and Professional Fees							
Principal and Interest on Field 2 Borrowing	15,548	53,561	53,441	53,320	2,048,200	0	0
Stage 4 Projects							
Safety netting in front of visitors bleachers							
Spot lights on the flag pole and a new pole							
New bleacher seating for 250 visitors side							
Construct new batting cage under roof with sides							
Replace Varsity Scoreboard							
Blacktop paths to both bleacher locations ada							
Varsity Baseball Bleacher concrete pad						0	
Practice Football Field Renovation						30,000	
Lights on Varsity Softball Field						203,000	
Renovate Football Fieldhouse						300,000	
Soft Costs and Professional Fees						0	
Total:	5,126,548	53,561	53,441	53,320	2,048,200	533,000	0

2018-19 Capital Reserve Fund – Expenditure Detail

Hans Herr Elementary	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Replace Trane chiller	267,163						
Playground equipment and Rubber mulch		330,000					
Replace hot water heater							
Replace carpet & flooring	3,325						
Replace laminate - media center							
Replace cooling tower				85,000			
Upgrade video camera system							
Install cameras Busloop, playground, 3rd grade		4,000					
Replace VCT on Café stage		3,500					
Replace both boilers							125,000
Painting and sealing	16,200						
Roof repairs and renovation		10,000	10,000	10,000	10,000	10,000	10,000
Total:	286,688	347,500	10,000	95,000	10,000	10,000	135,000

2018-19 Capital Reserve Fund – Expenditure Detail

Middle School	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Add card access to northwest hallway door	5,000						
Replace carpet - admin office							
850 built-in combo locks - one to one program							
Grand Hallway Floor Replacement						90,000	
Replace front cement steps			12,000				
Replace water softeners				25,000			
Replace cooling tower			85,000				
Replace gym lobby doors and hardware							
Rebuild the McQuay chiller			45,000				
Roof repairs and renovations	10,000	10,000	10,000	10,000			1,601,718
Replace both boilers		250,000	25,000				
Install 4 new gate valves in heating loop							
Siemens panel upgrade	20,793	10,000	10,000	10,000	10,000	10,000	10,000
Total:	35,793	270,000	187,000	45,000	10,000	100,000	1,611,718

2018-19 Capital Reserve Fund – Expenditure Detail

High School	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Replace 3 classroom univents on 2nd floor							
Replace lights in guidance and art rooms(2)							
Repair terrazzo floor at stairwell entry							
Voice Upgrade							
Miscellaneous repairs							
Rebuild Skylight in Media Center							
Replace building loop hot water heater			9,800				
Replace old advertising sign by flag pole	4,500						
Window Film on Café window	4,500						
Replace stage floor surface		35,000					
Repaint auxiliary gym		20,000					
Replace cooling tower			85,000				
Replace boilers		300,000					
Plaster repairs	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Roof repairs and maintenance	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Rebuild the Trane Chiller						70,000	
Add 2 cameras to auxiliary gym		2,000					
Siemens panel upgrade	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total:	32,000	380,000	117,800	23,000	23,000	93,000	23,000

2018-19 Capital Reserve Fund – Expenditure Detail

Strasburg Elementary	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Roof Maintenance	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Playground repairs and mulch	5,000	5,000	20,000	5,000	5,000	5,000	5,000
Regasket boiler							10,000
Total:	10,000	10,000	25,000	10,000	10,000	10,000	20,000
Lampeter Elementary	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
BAU Panel Upgrade							
Install divider curtain in computer lab	11,544						
Replace window sills Music, art and nurses	8,500	5,000					
Install 8 hold open closure arms on lobby doors	1,520						
Replace lobby carpet tiles		4,500					
Roof maintenance	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Replace Florida Heat Pumps	20,000	20,000	30,000	30,000	40,000	40,000	50,000
Upgrade video camera system							
Concrete work	4,517						
Playground poured rubber surface	10,000	189,000					
Total:	61,081	223,500	35,000	35,000	45,000	45,000	55,000

2018-19 Capital Reserve Fund – Expenditure Detail

Walnut Run Elementary	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Repoint foundation and brickwork					36,000		
Total:	0	0	0	0	36,000	0	0
Campus	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Replace defective doors at the fieldhouse							
Replace concession store front - fieldhouse							
Professional Services for Master Facility Plan		25,000	25,000	25,000			
Varsity BB Socreboard Replacement		15,000					
Install exterior cameras		10,000					
Laser grade Varsity Softball Field		2,500					
Maintenance building roof repairs							
Sidewalk repair	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Line painting	5,000			5,000			5,000
Admin Building Roof Renovations		50,000					50,000
Admin exterior cameras							
Admin building HVAC units	8,629						
Roadway and parking lot asphalt repairs	20,000	20,000	100,000	20,000	20,000	100,000	20,000
Asphalt Walkway to ball fields	0	0	30,000	0	0	0	0
Miscellaneous repairs							
Total:	43,629	132,500	165,000	60,000	30,000	110,000	85,000

2018-19 Capital Reserve Fund – Expenditure Detail

Technology Projects	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Install PAC cables							
PAC Lighting Project							
Voice Routers							
Vortek Motor							
Fiber from HH to Stadium		10,000					
HS APC Upgrades (UPS)		18,000					
Security cameras for pressbox,fieldhouse,fd2		10,000					
Baseball field wireless connection						6,100	
Switches and Network items for camera system		10,000					
Baseball field cameras						3,200	
WAN Upgrade			25,000	25,000	25,000	25,000	
Replacment of UPS units throughout the district					20,000		
HS Choral room sound upgrades	4,797						
Audio system replacment in the PAC					TBD		
Wireless replacment at Strasburg					3,800		
Total:	4,797	48,000	25,000	25,000	48,800	34,300	0

2018-19 Capital Reserve Fund – Expenditure Detail

Cafeteria Projects	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Hans Herr							
Replace 23 year old dishwasher							
Replace milk cooler		2,000	2,000				
Purchase ice maker							
Replace casters on serving line	700						
Replace one roll-through refrigerator	8,000	8,000					
Replace compressor in walk-in cooler		6,000					
Replace two steamers in the kitchen	20,000		20,000				
Replace the compressor in the walk in freezer	6,000						
Martin Meylin							
Replace Combi oven /steamer							
Replace dishwasher							46,000
Replace roll-through refrigerator				8,000		8,000	
Replace compressor in walk-in cooler							
Replace office computer							
Replace compressor in freezer	6,000		6,000				
High School							
Replace one beverage cooler	6,500						
Replace two steamers in kitchen			25,000				
Replace two roll-through refridgerators						16,000	
Replace compressor in walk-in cooler				6,000			
Replace office computer	1,300						
Replace freezer compressor	6,000			6,000			
Lampeter Elementary							
Replace one hot food well	1,300						
All Kitchens							
Preventative maintenance on equipment	14,000	14,000	14,000	14,000	14,000	14,000	14,000
Total:	69,800	30,000	67,000	34,000	14,000	38,000	60,000

Items From Committee