
LAMPETER-STRASBURG SCHOOL DISTRICT



**2019-2020
Final Budget**

LAMPETER-STRASBURG SCHOOL DISTRICT

1600 BOOK ROAD, P.O. BOX 428, LAMPETER, PA 17537-0428

KEVIN S. PEART, ED.D.

Superintendent

May 1, 2019

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Dear Resident of the Lampeter-Strasburg School District:

Following numerous hours of review and deliberation, we are able to present to you the proposed budget for the 2019-2020 school year. Creating a school district budget continues to be a daunting task.

In an effort to communicate the financial challenges facing the District, the Board of School Directors held a Community Engagement Meeting a few years ago to share information with the community and solicit input on three major areas. Those areas included the following: What role should extracurricular activities play at Lampeter-Strasburg School District? What do you see as the role of required, core content classes compared to non-required related arts and elective classes in Lampeter-Strasburg School District? What type of school district do you want Lampeter-Strasburg School District to be, and how do you feel about our current rate of taxation in creating that type of district? Based upon past community engagement efforts, the consistent message was to avoid cutting any programs and keep tax increases at a reasonable level. In addition, it was recommended to continue looking for alternative revenue sources and cost savings measures.

Lampeter-Strasburg School District continues to enjoy much student success, while receiving accolades for both our instructional and extra-curricular programs. Our high school recently earned recognition from U.S. News & World Report for the seventh consecutive year. The 2019 rankings placed L-S 1st in Lancaster County, 53rd in the state (out of over 700 public high schools) and 1,444th nationally (out of 23,000 public high schools reviewed).

We continue to include student activity fees as a condition for high school students participating in extracurricular activities or interscholastic athletics. We continue to seek corporate sponsorships of our athletic fields and facilities at which public events are held. Both of these recommendations originated from a District Fiscal Responsibility Task Force that was comprised of community members, District staff, and Board members alike. In addition, we continue to assess facility usage fees to groups and organizations that utilize our facilities and fields in an effort to offset the costs incurred for the maintenance of these assets.

In an effort to be fiscally responsible, we continue to look for alternate revenue sources, as well as ways to reduce expenditures. In addition, any proposed expenditures align with our District Comprehensive Plan and goals that outline our roadmap for the future. To this end, we invested in updated curricular materials, as well as added technology resources across the District. Specifically, we implemented the third phase of a one-to-one technology initiative in ninth through twelfth grades this school year. We have expanded our partnership with Project Lead the Way to provide updated Computer Programming offerings to high school students, as well as additional Science, Technology, Engineering, and Math (STEM) opportunities across the District. These initiatives are to ensure that students are appropriately prepared for college and careers following graduation from high school. We also continue to implement staged recommendations included in our Outdoor Athletic Campus Enhancement Master Plan that provides for updated playing surfaces and facilities for our students, student athletes, and community alike.

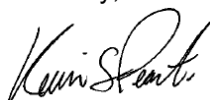
School safety continues to be the number one priority of the District for our students and staff alike. We continue to have a great partnership with our local police departments and first responders. Our School Resource Officer officially began during the 2018-2019 school year and has been a great asset to the District.

The District is currently completing a feasibility study to create a long-range plan for our buildings to ensure that they are able to effectively serve our students' instructional needs for the 21st Century learning and beyond.

While the financial concerns will be with us well into the future, our purpose, our focus, and our mission remain the same - to do what is best for students. Through the collaborative efforts previously outlined, as well as hours of study and review by the Finance Committee and full Board, we are able to present what we believe is a responsible budget, which reflects a real estate tax increase of 1.7% for 2019-2020. Through the implementation of this budget, we believe that we will be able to continue to provide the quality of education that the L-S community expects.

Thank you for your continued support of the children of the Lampeter-Strasburg School District.

Sincerely,



Kevin S. Peart, Ed.D.

Superintendent

**LAMPETER-STRASBURG SCHOOL DISTRICT
BUDGET 2019-2020**

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LAMPETER-STRASBURG SCHOOL DISTRICT

BOARD OF SCHOOL DIRECTORS

Melissa S. Herr, President
Patricia M. Pontz, Vice President
Scott M. Arnst
David J. Beiler
James H. Byrnes
Scott J. Kimmel

Dustin D. Knarr
Susan A. Rhoades
Audra R. Spahn
Jeanne L. Hoffard, Secretary (non-voting)
Keith A. Stoltzfus, Treasurer (non-voting)

ADMINISTRATION

Kevin S. Peart, Ed.D., Superintendent
Andrew M. Godfrey, Ed.D., Assistant Superintendent
Karen L. Staub, Special Education Supervisor
William E. Griscom, Jr., Technology Supervisor
Keith A. Stoltzfus, Business Manager
Kathleen Boyce, Assistant Business Manager

William M. Bray, Ed.D., Principal
Gregory J. Fantazzi, Assistant Principal
Benjamin J. Feeney, Ed.D., Principal
Jamie P. Raum, Principal
Scott K. Rimmer, Ed.D., Assistant Principal
Jeffrey T. Smecker, Ed.D., Principal
Michele B. Westphal, Ed.D., Assistant Principal

MISSION STATEMENT

The Lampeter-Strasburg School District recognizes that each child has unique abilities, talents, and needs. The district is committed to providing, in an accountable partnership with parents and the community, opportunities for each learner to acquire the knowledge, skills, and values to become a responsible, productive citizen.

EQUAL RIGHTS AND OPPORTUNITIES POLICY

With the aim of assuring equal rights and opportunities within our school community and to comply with federal laws (including Title IX of Education Amendments of 1972), state laws, and state Department of Education regulations concerning these, the Lampeter-Strasburg School District reaffirms itself to be an Equal Rights and Opportunities School District. As an Equal Rights and Opportunities School District, L-S does not discriminate against individuals or groups because of race, color, national origin, religion, age, sex, marital status, or nonrelevant handicaps and disabilities. The school district's commitment to nondiscrimination extends to students, employees, prospective employees, and the community.

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Budget 2019-20
BUDGET MESSAGE

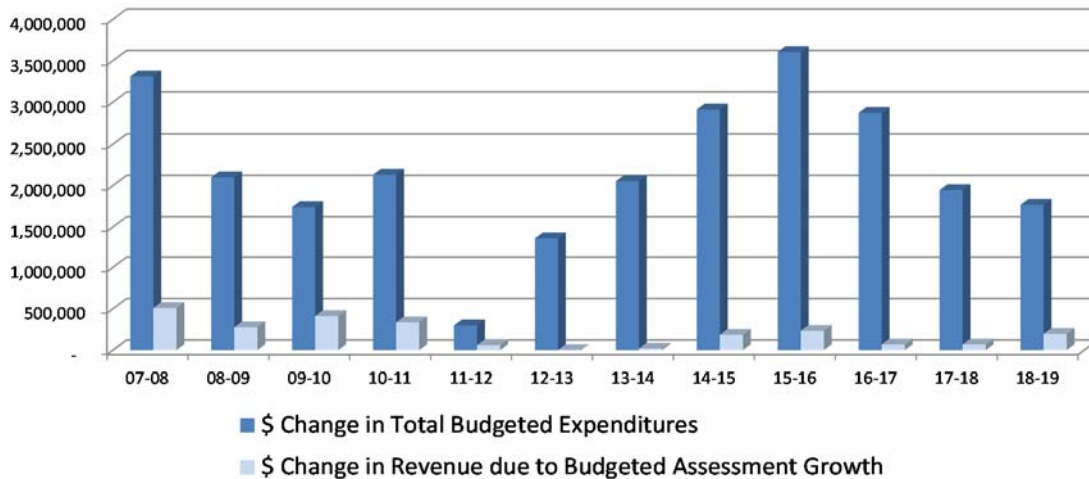
BUDGET PRESENTATION

The Budget of the Lampeter-Strasburg School District for the fiscal year 2019-20 is submitted herewith. The Budget development process involved all levels of staff and culminated with administration coordinating the final budget with the Finance Committee of the Board of School Directors. The development, review, and consideration of the 2019-20 General Fund Budget was completed with the goal of providing a continued quality educational program while minimizing the impact upon taxpayers.

FINANCIAL TRENDS

Each year the Board of School Directors approves a budget which balances the need to provide an exceptional educational program at a cost reasonable to taxpayers. The District's primary use of resources is for the instruction of children, while its chief revenue source is real estate taxes. In an ideal world, the normal growth in the real estate tax base would cover the increasing cost associated with educating the population of students in Lampeter-Strasburg School District. Unfortunately, this is not the case. The chart below illustrates the gap between the growth in taxable real estate assessments and growth in expenditures.

Assessment Growth versus Expenditure Growth



Taxable assessment growth has not kept pace with expenditure growth primarily due to lower growth rates for commercial properties and ongoing tax assessment appeals initiated by major property owners.

Despite the slight growth in taxable assessments, the District has experienced eight years of surpluses. These were primarily due to favorable medical claims history, a spike in earned income tax collection, and the overall favorable outcome with actual versus budgeted expenditures during those years. The District's ability to control its costs over the past five years has enabled it to absorb increasing employer contributions required for the

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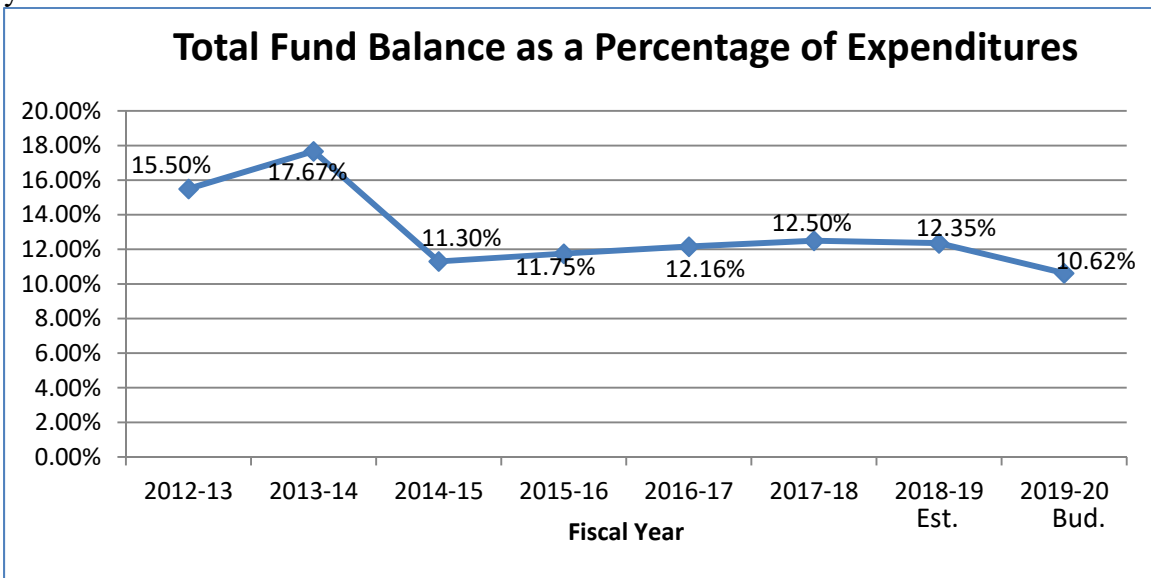
Budget 2019-20

BUDGET MESSAGE

state-wide pension system while levying tax increases within the state mandated index (Act 1 Index). In spite of our recent history of budget surpluses, the District must continue to scrutinize all expenses and look for new revenue sources. The five-year projection (Appendix A-10) shows it may be difficult for the district to continue with millage rate increases well below the index.

A district’s fund balance is the total of its accumulated reserves and gives the district the ability to deal with unforeseen expenditure demands. Use of fund balance to fund ongoing district operations is not recommended for the following reasons: bond underwriters and the school finance community suggest that a school district carry a minimum fund balance of 5%, use of fund balance to cover recurring costs creates further reliance upon fund balance in future years, reduction of fund balance eliminates a district’s ability to deal with any unforeseen financial demand. Lampeter-Strasburg School District has demonstrated prudent fiscal management by experiencing deficits in only one of the past 10 fiscal years. The favorable budget outcomes in recent years have allowed the District to transfer funds to its Capital Reserve Fund. This Fund is the source of funding for the maintenance and upkeep of the District’s \$86,000,000 in Capital Assets. As District buildings continue to age, the District will utilize, to the extent possible and approved, the Capital Reserve Fund to finance necessary maintenance as opposed to the incurrence of debt.

The budgeted decline in fund balance for the 2019-20 fiscal year is \$777,380 and is primarily based upon an appropriation for budgetary reserve (used for unforeseen expenditures) and a purposeful use of fund balance to fund certain non-recurring technology expenditures. The District’s total fund balance has averaged 13.0% over the 8 years reflected in the chart below:



Budgeting Under Act 1 - The District, as with all public school districts in Pennsylvania, is required to keep its real estate tax increase within the state imposed Index, which for Lampeter-Strasburg in 2019-20 is 2.7%. A school district is allowed to request an exception to this Index for certain expenses which escalate above the Index. Early in the

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budget development process, the Board and administration made the decision to pass a resolution stating that the final budget would not require a real estate tax increase beyond the state limit (Act 1 Index). As the budget process continued, a projected favorable outcome in the 2018-19 budget year, as well as other favorable assumptions, led to the Board's decision to keep the millage increase below the Index. Over the past 5 years, the District's average annual tax increase is 1.42% which is less than the county average of 2.18% over that same time period. In addition, 8 out of the 9 years the District was at or below the Act 1 Index and 7 out of 9 years the District was below the county average. (See Appendix A-8)

Revenue Sources - Unfortunately, under current state tax laws, the District has no other substantive avenue for creating greater revenue other than through real estate taxes. Beyond real estate taxes, the other tax revenues received by the District are driven by economic conditions beyond the control of the District.

Two of the major state revenue sources used for educational purposes are the Basic Education and Special Education Subsidies. The District expects to receive a 2% increase in the Basic Education Subsidy (\$85,760) and a 1% increase in the Special Education subsidy (\$14,200). The retirement subsidy is increasing by 5.41% (\$203,520) due to a mandated increase in the employer contribution rate. The state has been funding approximately 24% of District expenses (see Appendix A-5), leaving the balance of the expenses funded directly by the residents of the District.

Millage Rate Increase – The District budget requires an increase in the real estate millage for 2019-20 of 1.7%. The district's final tax rate for next year is expected to increase from 16.644 mills to 16.9269 mills, an increase of 0.2829 mills or 1.7%. A taxpayer owning a property valued at \$214,850 will pay an additional \$61 in school taxes in the upcoming 2019-20 school year. Owners of homesteads and farmsteads will again receive a homestead and farmstead exclusion required under Act 1, the Tax Reform Act of 2006. In essence, this Act calls for funds to be distributed from the state to school districts for the purposes of lowering the assessed values of farmstead and homestead properties. This reduction in assessed value in turn lowers the real estate tax obligation of district home and farm owners. The source of the funds being distributed by the state is derived from state-wide gambling tax proceeds. It is estimated that each homestead and farmstead property owner will see their real estate tax obligation decline by \$100.

Expenditures - Since the District has limited means in generating new sources of income, it spends the majority of its efforts in managing its expenditures and ensuring that taxpayer funds are spent wisely. One measure of the reasonableness of the spending of a school is to compare its expenditure per student to other neighboring schools. According to Intermediate Unit 13 Financial Comparisons, a collection of financial data assembled annually, Lampeter-Strasburg is ranked 5th in total expenditures per student out of 16 Lancaster County School Districts with 1 being the lowest (fiscal year ending 6/30/18 - see Appendix A-9).

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Since revenues are essentially determined by state tax law and local conditions relative to the taxes levied within a given community, more accountability rests with the District in controlling its expenditures. As in any business, the District realizes there is always room for improvement in terms of efficiency and implementation of cost containment measures. The following techniques have been implemented over the years: creation of District operated special needs classes in lieu of more expensive contracts for educating those students; elimination of instructional assistant contracts with the direct employment of assistants; elimination of a more expensive special education transportation contract by running our own vans; software systems to allow for labor efficiencies and lower ongoing software maintenance costs; decentralization of a portion of the total budget to allow for greater scrutiny of purchases at the building level; implementation of managed health care programs to reduce health insurance costs; creation of wellness programs, such as an individualized weight management program, a near-site wellness facility, and L-S Rewards Program; participation in a medical reinsurance pool to provide for the possibility of a refund of premiums; participation in a consortium of other school districts to receive discounts on property, casualty, and workers' compensation insurance; participation in joint purchasing of instructional supplies to afford the District significant quantity discounts; participation in an energy buying consortium which allows for reduced costs on natural gas, electricity, fuel oil, and gasoline; participation in demand response agreements; use of a performance contract creating a reduction in energy usage; and the periodic bidding of services such as life insurance, disability insurance, auditing services, banking services, copier services, and trash removal. The District also realizes great expenditure savings through instructional and extra-curricular purchases made by school-related organizations such as booster clubs and parent teacher organizations.

OTHER BUDGET HIGHLIGHTS

TAXABLE REAL ESTATE ASSESSMENT GROWTH RATE - The District historically has been very fortunate to experience increases in its total property assessments primarily due to growth in commercial and residential properties. This growth reached a high of 12.51% in 1986-87, but is estimated to decline to a level of 0.75% in 2019-20 (see Appendix A-4). It was the District's commercial property growth that allowed the District to remain in the bottom third of the county in terms of real estate tax rates throughout the late 1980's and early 1990's. In years where the growth rate tracked above the 2% to 3% range, the growth was the result of a few large commercial properties. The projected 0.75% rise in the growth rate represents a decrease over last year's rate of 0.92%.

PREFERENTIAL ASSESSMENTS - A major negative influence upon the budget is the loss of taxable assessment due to preferential land assessments. According to reports from the Lancaster County Board of Assessment, approximately \$3,000,000 in tax dollars is being shifted annually due to property taxes being based on use values rather than fair market values. The total value of property subject to the PA Clean and Green (Act 319) exemption is \$182,561,400.

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A LOOK AHEAD – It is expected that the District will continue to end each of the next five fiscal periods with minimal changes upon its fund balance. Both favorable and unfavorable effects upon fund balance could occur depending on the volatility of medical claims and special education enrollment. State and Federal mandates may also impact the District at any time.

If the trend experienced over the past five years continues through the five-year projection period, the District will reach 2021-22 by restricting tax increases at or below the Act 1 Index and be in a position to benefit from a significant decline in debt related expenditures.

The District, annually, forecasts budgets out five years beginning with the new school year budget. There are many major assumptions that are made in the long-range forecast and any minor variances in these assumptions could lead to inaccurate forecasts. Despite this difficulty, the forecasts do provide value to the District in its planning for the future. The long-term budget projection found in Appendix A-10 supports our belief that the District's financial future looks very good with real estate millage increases at the projected Act 1 indexes. As stated earlier, it is expected that the conservative nature of the annual budget will yield minimal effects upon the District's fund balance throughout the projection period.

ACADEMIC PERFORMANCE

As stated earlier, the Lampeter-Strasburg School District Board of School Directors is proud of its educational program witnessed by the fact that the performance of its students compares very favorably with other districts in Lancaster County and across the state. The information provided below supports the view that the district has not only an excellent record of performance to preserve, but a record that will take much creativity to improve upon.

According to Schooldigger.com website, Lampeter-Strasburg School District is ranked 65 out of 603 districts in the state of Pennsylvania for 2017-18. Schooldigger.com is a public website that ranks school districts across the country in an effort for potential homebuyers to compare school districts. Rankings are determined by adding each district's average PSSA math score with the average PSSA reading score to form a combined average. Additionally, the high school was named one of U.S. News & World Report's "Best High Schools" for the sixth year in a row. The report ranks the high school 53rd in the state (out of 688 public high schools) and 1444th nationally (out of over 17,245 public high schools).

Lampeter-Strasburg School District met its academic targets in all grades and all schools in 2018. Lampeter-Strasburg High School Keystone Exam scores in Literature, Biology, and Algebra I continue to be among the highest in the county. In 2018, students in grades 3-8 took the PSSA exams in English Language Arts and Mathematics. These exams were designed to assess the Pennsylvania Core Standards for English Language Arts and Mathematics. Student in grades 4 and 8 continued to take the PSSA Science exam.

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PSSA scores met all state targets. The chart below provides the percentage of students who scored proficient or advanced on the 2015, 2016, 2017, and 2018 PSSA exams.

2017-18 PSSA												
Percentage of Students Scoring Advanced and Proficient												
	English Language Arts				Mathematics				Science			
	2015	2016	2017	2018	2015	2016	2017	2018	2015	2016	2017	2018
3	83%	82%	85%	85%	60%	75%	77%	66%	NA	NA	NA	NA
4	80%	81%	78%	83%	65%	61%	59%	65%	88%	89%	86%	86%
5	85%	83%	83%	79%	60%	66%	63%	62%	NA	NA	NA	NA
6	81%	79%	82%	71%	63%	61%	61%	49%	NA	NA	NA	NA
7	80%	83%	75%	79%	54%	53%	56%	55%	NA	NA	NA	NA
8	69%	74%	66%	72%	53%	60%	50%	54%	68%	72%	62%	67%

The following section titled “Summary of Budget Comparisons” will examine major variances between 2018-19 projected account outcomes and the 2019-20 budget.

SUMMARY OF BUDGET COMPARISONS

General educational activities are supported principally by local taxes and state subsidies as reported in the District’s General Fund. The amount of funds anticipated from the various sources and the increase (decrease) over prior year projections are shown in the following tabulation:

REVENUE AND OTHER FUNDING SOURCES	2019-20 BUDGET	% CHANGE FROM 2018-19 PROJECTED	% OF TOTAL BUDGET	% OF TOTAL DIFFERENCE
Local	40,979,010	2.10	75.35	71.74
State	12,944,970	2.62	23.80	28.07
Federal	462,650	0.50	0.85	0.20
Other Financing Sources	0	0.00	0.00	0.00
TOTAL:	54,386,630	2.21	100.00	100.00

The 2.10%, or \$842,910, increase in Local Sources is primarily attributed to a \$681,920, or 2%, increase in the amount of real estate tax collections. This is a result of a 1.7% millage increase and a 0.75% increase in total property assessments. Earned income tax revenue is expected to increase by \$92,600 or 2.92% from the 2018-19 projected amount.

State funding is expected to increase by 2.62%, or \$330,390. State funding for retirement reimbursements is expected to increase by \$203,520. This is a result of the increase in the PSERS employer contribution rate increasing from 33.43% of salaries in 2018-19 to

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Budget 2019-20
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34.29% of salaries in 2019-20, as well as budgeted salary increases. Increases are expected in the Basic Education Funding (2% or \$85,760) and Special Education Subsidy (1% or \$14,200).

A modest increase of 0.5% or \$2,310 is anticipated for Federal revenue.

Expenditures and Other Financing Uses of Funds, as budgeted in the General Fund, total \$55,164,010, an increase of 2.68% over projected 2018-19 expenditures. Changes in levels of expenditures by major object category (see Appendix A-11 for major category definitions) over the preceding fiscal year are as shown below:

EXPENDITURES & OTHER USES OF FUNDS	2019-20 BUDGET	% CHANGE FROM 2018-19 PROJECTED	% OF TOTAL BUDGET	% OF TOTAL DIFFERENCE
Salaries	23,224,740	2.74	42.10	43.11
Benefits	15,981,740	6.01	28.97	62.91
Salaries & Benefits	<u>39,206,480</u>	4.05	71.07	106.02
Professional Services	3,171,570	7.64	5.75	15.65
Property Services	699,110	5.62	1.27	2.59
Other Services	3,272,140	5.12	5.93	11.08
Supplies	1,578,760	(9.30)	2.86	(11.25)
Equipment	805,020	1.68	1.46	0.92
Other Objects	467,930	(23.01)	0.85	(9.72)
Other Uses of Funds	5,963,000	14.50	10.81	52.46
Transfer to Capital Reserve	<u>0</u>	0.00	0.00	(67.75)
TOTAL:	55,164,010	2.68	100.00	100.00

The major expenditures of the Lampeter-Strasburg School District are in the areas of SALARIES AND BENEFITS. The business of education is very labor intensive; therefore, it is not surprising to find that the major appropriation of resources (71.07%) is in the areas of salaries and benefits.

The primary reason for the 2.74% increase in total SALARIES of \$620,420 is due to a 3.3% wage increase for staff. Retirement benefits are up 5.45% from 2018-19 to 2019-20 due to the increase in employer contributions from 33.43% to 34.29%.

The BENEFITS category is increasing by 6.01% or \$905,350. The two areas causing this increase are the employees' retirement and health insurance benefits. The PSERS employer contribution rate increased from 33.43% to 34.29% of salaries for 2019-20 which added \$410,380 to the budget for retirement expense. Health insurance costs are expected to increase by \$428,500, or 8.06%.

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Budget 2019-20
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The remaining increase in funds needed to finance the district's educational goals is in the area of Professional Services, Property Services, Other Services, Supplies, Equipment, Other Objects, and Other Financing Uses of Funds (see Appendix A-11 for definitions). These expenditures, combined, account for 28.93% of the total budget.

PROFESSIONAL SERVICES increased by 7.64%, or \$225,150. An increase of \$122,190 in Special Education contracts is the result of increased enrollment in these programs in 2019-20. The School Resource Officer was budgeted for the full year in 2018-19 but was unable to start until January 2, 2019. Therefore, \$60,000 additional funds are budgeted in 2019-20 compared to the projected cost of \$45,000 for 2018-19.

The increase of 5.62%, or \$37,220, for PURCHASED PROPERTY SERVICES is due primarily to increases in the following areas: repairs and equipment leases.

OTHER PURCHASED SERVICES is expected to increase by \$159,410, or 5.12%. The largest increases are budgeted for the transportation contract (\$26,330) and tuition to other programs (\$126,580).

The expected cost of SUPPLIES, TEXTBOOKS, and SOFTWARE has decreased by 9.30%, or \$161,900 primarily due to one-time purchases for Software and Curriculum in 2018-19.

The district develops its EQUIPMENT budget based upon need which varies from year to year. The district expects to increase its equipment expenditures by \$13,270, or 1.68%. Equipment requests are reviewed in detail by the Finance Committee of the Board before they are included in the budget.

The OTHER OBJECTS category is decreasing by \$139,850, or (23.01%), primarily due to a decline in budgeted debt service interest payments of \$142,550. Note below an increase in principal payments.

OTHER FINANCING USES is increasing by \$755,000 or 14.5%. Debt principal payments are increasing by \$355,000. An allocation of \$400,000 is set aside for budgetary reserve. Budgetary reserve is an account that is used to pay for any unforeseen expense that may occur throughout the year.

The budget data that follows represents two levels of detail that we feel fairly and accurately illustrates the Lampeter-Strasburg School District's 2019-20 General Fund Budget. The next page summarizes the budget by major functional area, while the balance of the document illustrates the budget in more specific terms by showing revenues by line and expenditures by object areas within each functional area.

LAMPETER-STRASBURG SCHOOL DISTRICT
BUDGET 2019-20
REVENUE and EXPENSE SUMMARY

	2018-19 BUDGET	2018-19 PROJECTED	2019-20 BUDGET	PERCENT CHANGE	PERCENT OF TOTAL
Beginning Fund Balance:	7,150,850	7,150,850	6,636,930		
CATEGORY					
REVENUE					
6000 Local Sources	39,806,910	40,135,660	40,979,010	2.10	75.35
7000 State Sources	12,566,800	12,615,020	12,944,970	2.62	23.80
8000 Federal Sources	470,890	460,340	462,650	0.50	0.85
9000 Other Financing Sources	0	0	0	0.00	0.00
TTL REV & OTHER FIN SOURCES	<u>52,844,600</u>	<u>53,211,020</u>	<u>54,386,630</u>	<u>2.21</u>	<u>100.00</u>
EXPENDITURES					
1000 INSTRUCTIONAL PROGRAMS					
1100 Regular Instructional	22,923,950	22,575,870	23,309,410	3.25	42.25
1200 Special Instructional	7,636,900	7,734,400	8,127,900	5.09	14.73
1300 Vocational Education	718,410	742,480	849,700	14.44	1.54
1400 Other Instructional	327,390	328,270	347,140	5.75	0.63
TOTAL 1000 INSTRUCTIONAL	<u>31,606,650</u>	<u>31,381,020</u>	<u>32,634,150</u>	<u>3.99</u>	<u>59.16</u>
2000 SUPPORT SERVICES					
2100 Students	2,119,800	2,149,200	2,261,310	5.22	4.10
2200 Instructional Staff	937,040	962,700	987,060	2.53	1.79
2300 Administration	3,001,770	2,991,940	3,143,740	5.07	5.70
2400 Pupil Health	557,770	529,950	564,650	6.55	1.02
2500 Business	545,890	539,320	563,460	4.48	1.02
2600 Operations and Maintenance	3,737,400	3,667,450	3,860,030	5.25	7.00
2700 Student Transportation	1,707,350	1,745,890	1,791,540	2.61	3.25
2800 Central	1,899,230	1,902,010	1,824,840	(4.06)	3.31
2900 Other	32,990	32,990	32,990	0.00	0.06
TOTAL 2000 SUPPORT SERVICES	<u>14,539,240</u>	<u>14,521,450</u>	<u>15,029,620</u>	<u>3.50</u>	<u>27.25</u>
3000 OPERATION OF NON-INSTRUCTIONAL SERVICES					
3200 Student Activities	1,025,400	1,069,290	1,109,610	3.77	2.01
3300 Community Services	6,500	6,500	6,500	0.00	0.01
3400 Scholarships and Awards	1,750	1,750	1,750	0.00	0.00
TOTAL 3000 NONINSTRUCTIONAL SVCS	<u>1,033,650</u>	<u>1,077,540</u>	<u>1,117,860</u>	<u>3.74</u>	<u>2.03</u>
5000 DEBT SERVICE OTHER FINANCING USES					
5100 Debt Service	5,769,930	5,769,930	5,982,380	3.68	10.84
5200 Capital Reserve Fund Transfer	0	975,000	0	(100.00)	0.00
5900 Budgetary Reserve	400,000	0	400,000	0.00	0.73
TOTAL 5000 OTHER FINANCING USES	<u>6,169,930</u>	<u>6,744,930</u>	<u>6,382,380</u>	<u>(5.38)</u>	<u>11.57</u>
TOTAL GENERAL FUND BUDGETED EXPENDITURES AND OTHER FINANCING USES:	<u>53,349,470</u>	<u>53,724,940</u>	<u>55,164,010</u>	<u>2.68</u>	<u>100.00</u>
Change in Fund Balance:	(504,870)	(513,920)	(777,380)		
Ending Fund Balance:	6,645,980	6,636,930	5,859,550		
ASSIGNED FOR RETIREMENT:	1,300,000	1,300,000	1,300,000		
ASSIGNED FOR LOST ASSESSMENT APPEALS:	171,710	171,710	171,710		
ASSIGNED FOR TECHNOLOGY:	258,000	258,000	48,000		
UNASSIGNED FUND BALANCE:	<u>4,916,270</u>	<u>4,907,220</u>	<u>4,339,840</u>		
TOTAL FUND BALANCE:	<u>6,645,980</u>	<u>6,636,930</u>	<u>5,859,550</u>		

LAMPETER-STRASBURG SCHOOL DISTRICT
BUDGET 2019-20
REVENUE DETAIL BY SOURCE

	2018-19 Budget	Estimated Actual	2019-20 Budget	DIFFERENCE	PERCENT CHANGE
REVENUES					
LOCAL SOURCES					
Current Real Estate Tax	34,237,210	34,525,310	35,224,820	699,510	2.03
Interim Real Estate Tax	203,150	212,590	195,440	(17,150)	(8.07)
Public Utility Realty Tax	40,000	38,030	40,000	1,970	5.18
Earned Income Tax	3,198,000	3,166,600	3,259,200	92,600	2.92
Real Estate Transfer	460,000	500,000	500,000	0	0.00
Delinquent Taxes	640,000	496,100	510,000	13,900	2.80
Interest on Investments	200,000	350,000	400,000	50,000	14.29
Admissions	51,000	51,000	51,000	0	0.00
Student Activity Fees	30,000	30,000	30,000	0	0.00
Intermediate Sources - Fed	440,550	440,550	440,550	0	0.00
Access - PCA Generated Funds	44,000	44,000	44,000	0	0.00
Rentals	103,000	103,000	103,000	0	0.00
Tuition	60,500	73,980	76,500	2,520	3.41
Transportation Fees - L-S Bus	8,500	8,500	8,500	0	0.00
Misc. Revenue	65,000	70,000	70,000	0	0.00
Advertising Revenue	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>	<u>0</u>	<u>0.00</u>
TOTAL LOCAL SOURCES	<u>39,806,910</u>	<u>40,135,660</u>	<u>40,979,010</u>	<u>843,350</u>	<u>2.10</u>
STATE SOURCES					
Basic Education	4,255,790	4,288,170	4,373,930	85,760	2.00
Vocational Education	50,000	75,000	75,000	0	0.00
Special Education	1,412,250	1,420,270	1,434,470	14,200	1.00
Transportation	695,000	670,000	695,000	25,000	3.73
Rentals & Sinking Fund	479,290	479,290	479,780	490	0.10
Nursing, Medical & Dental Services	60,000	57,930	60,000	2,070	3.57
Property Tax Relief Revenue	634,960	634,960	634,520	(440)	(0.07)
Social Security Reimbursement	852,270	849,970	874,320	24,350	2.86
Retirement Reimbursement	3,786,120	3,763,310	3,966,830	203,520	5.41
Ready to Learn Grant - Accountability Block	281,120	281,120	281,120	0	0.00
Safe Schools Grant	0	25,000	0	(25,000)	(100.00)
Tuition for Orphans/Private Homes	<u>60,000</u>	<u>70,000</u>	<u>70,000</u>	<u>0</u>	<u>0.00</u>
TOTAL STATE SOURCES	<u>12,566,800</u>	<u>12,615,020</u>	<u>12,944,970</u>	<u>329,950</u>	<u>2.62</u>
FEDERAL SOURCES					
Title I - Improving Basic Programs	420,000	401,980	403,950	1,970	0.49
Title II - Improving Teacher Quality	<u>50,890</u>	<u>58,360</u>	<u>58,700</u>	<u>340</u>	<u>0.58</u>
TOTAL FEDERAL SOURCES	<u>470,890</u>	<u>460,340</u>	<u>462,650</u>	<u>2,310</u>	<u>0.50</u>
OTHER FINANCING SOURCES					
Use of Fund Balance Assigned for Retirement	0	0	0	0	0.00
Transfer from Capital Reserve	0	0	0	0	0.00
Receipts from Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
TOTAL OTHER FINANCING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
TOTAL REVENUE & OTHER FINANCING SOURCES:	<u>52,844,600</u>	<u>53,211,020</u>	<u>54,386,630</u>	<u>1,175,610</u>	<u>2.21</u>

LAMPETER-STRASBURG SCHOOL DISTRICT
BUDGET 2019-20
EXPENDITURES BY FUNCTION

	2018-19 BUDGET	2018-19 PROJECTED	2019-20 BUDGET	DIFFERENCE	PERCENT CHANGE
1100 REGULAR INSTRUCTIONAL					
REGULAR INSTRUCTIONAL					
Salaries	12,815,720	12,542,680	12,827,600	284,920	2.27
Benefits	8,495,900	8,434,600	8,851,180	416,580	4.94
Purchased Professional Svcs	9,230	9,230	9,900	670	7.26
Purchased Property Svcs	100,610	100,610	121,300	20,690	20.56
Other Purchased Svcs	513,260	499,510	518,490	18,980	3.80
General Supplies	265,610	265,610	267,590	1,980	0.75
Textbooks	118,080	118,080	96,490	(21,590)	(18.28)
Equipment	88,870	88,870	95,610	6,740	7.58
Dues & Memberships	240	240	250	10	4.17
TOTAL REGULAR INSTRUCTIONAL:	22,407,520	22,059,430	22,788,410	728,980	3.30
FEDERAL INSTRUCTIONAL PROGRAMS					
Salaries	335,240	335,240	335,240	-	0.00
Benefits	137,780	137,790	142,350	4,560	3.31
Purchased Professional Svcs	1,500	1,500	1,500	-	0.00
Supplies and Textbooks	41,910	41,910	41,910	-	0.00
Equipment	-	-	-	-	0.00
TOTAL FEDERAL PROGRAMS:	516,430	516,440	521,000	4,560	0.88
TOTAL REGULAR INSTRUCTIONAL PROGRAMS:	22,923,950	22,575,870	23,309,410	733,540	3.25
1200 SPECIAL PROGRAMS					
Salaries	2,908,020	3,048,880	3,151,570	102,690	3.37
Benefits	1,961,930	2,012,150	2,165,520	153,370	7.62
Purchased Professional Svcs	2,379,600	2,335,460	2,457,350	121,890	5.22
Purchased Property Svcs	2,000	2,000	2,000	-	0.00
Other Purchased Svcs	377,200	327,760	341,330	13,570	4.14
Supplies and Textbooks	6,650	6,650	7,230	580	8.72
Dues & Memberships	1,500	1,500	2,900	1,400	
TOTAL SPECIAL PROGRAMS:	7,636,900	7,734,400	8,127,900	393,500	5.09
1300 VOCATIONAL EDUCATION					
VO AG					
Salaries	118,400	118,510	125,870	7,360	6.21
Benefits	79,010	78,370	86,710	8,340	10.64
Purchased Property Svcs	1,000	1,000	1,000	-	0.00
Other Purchased Svcs	1,000	1,000	1,000	-	0.00
Supplies and Textbooks	7,000	7,000	7,000	-	0.00
TOTAL VO AG:	206,410	205,880	221,580	15,700	7.63
CAREER AND TECHNOLOGY CENTER					
Lease Payment	62,000	69,040	69,040	-	0.00
Tuition	450,000	467,560	559,080	91,520	19.57
TOTAL CTC:	512,000	536,600	628,120	91,520	17.06
TOTAL VOCATIONAL ED:	718,410	742,480	849,700	107,220	14.44

LAMPETER-STRASBURG SCHOOL DISTRICT

BUDGET 2019-20

EXPENDITURES BY FUNCTION

	2018-19 BUDGET	2018-19 PROJECTED	2019-20 BUDGET	DIFFERENCE	PERCENT CHANGE
1400 OTHER INSTRUCTIONAL PROGRAMS					
L-S ACADEMY					
Salaries	1,650	1,650	1,650	-	0.00
Benefits	690	680	710	30	4.41
TOTAL L-S ACADEMY:	2,340	2,330	2,360	30	1.29
HOMEBOUND INSTRUCTION					
Salaries	10,000	10,000	10,000	-	0.00
Benefits	4,190	4,110	4,250	140	3.41
Tuition - Spec Schools	19,800	19,800	19,800	-	0.00
TOTAL HOMEBOUND:	33,990	33,910	34,050	140	0.41
COURT PLACED PROGRAMS					
Tuition - Spec Schools	50,000	60,000	60,000	-	0.00
TOTAL COURT PLACED PROG:	50,000	60,000	60,000	-	0.00
ESL					
Salaries	116,380	116,380	120,210	3,830	3.29
Benefits	77,650	76,930	82,790	5,860	7.62
Purchased Professional Svcs	1,280	1,280	1,280	-	0.00
Supplies and Textbooks	1,600	1,600	1,600	-	0.00
TOTAL ESL	196,910	196,190	205,880	9,690	4.94
ALTERNATIVE EDUCATION					
Salaries	2,000	2,000	2,000	-	0.00
Benefits	150	820	850	30	3.66
Contracted Professional Services	40,000	31,020	40,000	8,980	28.95
Equipment	2,000	2,000	2,000	-	0.00
TOTAL ALTERNATIVE EDUCATION:	44,150	35,840	44,850	9,010	25.14
TOTAL OTHER INSTRUCT PROG:	327,390	328,270	347,140	18,870	5.75
TOTAL 1000 - INSTRUCTIONAL PROGRAMS	31,606,650	31,381,020	32,634,150	1,253,130	3.99
2100 SUPPORT SERVICES - PUPIL PERSONNEL					
GUIDANCE SERVICES					
Salaries	623,650	629,270	648,130	18,860	3.00
Benefits	416,360	416,250	446,170	29,920	7.19
Purchased Professional Svcs	7,800	7,800	7,800	-	0.00
Other Purchased Svcs	90	90	50	(40)	(44.44)
Supplies and Textbooks	3,760	3,760	3,500	(260)	(6.91)
Dues & Memberships	-	-	-	-	0.00
TOTAL GUIDANCE:	1,051,660	1,057,170	1,105,650	48,480	4.59
STUDENT APPRAISAL & SPECIAL SERVICES					
Salaries	276,150	283,060	294,690	11,630	4.11
Benefits	184,330	187,200	203,050	15,850	8.47
Other Purchased Svcs	8,050	8,050	8,050	-	0.00
Supplies and Textbooks	8,140	8,140	8,140	-	0.00
Equipment	-	-	-	-	0.00
Dues & Memberships	1,000	1,000	1,000	-	0.00
TOTAL STUDENT APPRAISAL SVCS:	477,670	487,450	514,930	27,480	5.64

LAMPETER-STRASBURG SCHOOL DISTRICT
BUDGET 2019-20
EXPENDITURES BY FUNCTION

	2018-19 BUDGET	2018-19 PROJECTED	2019-20 BUDGET	DIFFERENCE	PERCENT CHANGE
ATTENDANCE SERVICES					
Purchased Professional Svcs	1,740	1,740	1,740	-	0.00
TOTAL ATTENDANCE SVCS:	1,740	1,740	1,740	-	0.00
PSYCHOLOGICAL TESTING					
Purchased Professional Svcs	9,000	9,000	9,000	-	0.00
TOTAL PSYCHOLOGICAL TESTING:	9,000	9,000	9,000	-	0.00
SPEECH & PATHOLOGY					
Salaries	229,400	231,880	242,390	10,510	4.53
Benefits	153,020	153,260	166,920	13,660	8.91
TOTAL SPEECH & PATHOLOGY:	382,420	385,140	409,310	24,170	6.28
SOCIAL WORKER					
Salaries	70,890	75,030	78,590	3,560	4.74
Benefits	47,220	49,520	54,060	4,540	9.17
TOTAL SOCIAL WORKER:	118,110	124,550	132,650	8,100	6.50
STUDENT ACCOUNTING:					
Salaries	43,540	43,750	45,190	1,440	3.29
Benefits	29,160	29,030	31,340	2,310	7.96
Purchased Professional Svcs	6,500	7,000	7,000	-	0.00
Other Purchased Services	-	4,370	4,500	130	2.97
TOTAL STUDENT ACCOUNTING:	79,200	84,150	88,030	3,880	4.61
TOTAL PUPIL SUPPORT:	<u>2,119,800</u>	<u>2,149,200</u>	<u>2,261,310</u>	<u>112,110</u>	<u>5.22</u>
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
LIBRARY SERVICES					
Salaries	226,610	248,020	257,140	9,120	3.68
Benefits	167,900	164,510	173,050	8,540	5.19
Purchased Professional Svcs	700	700	700	-	0.00
Other Purchased Svcs	460	460	300	(160)	(34.78)
Supplies and Textbooks	24,850	24,850	19,240	(5,610)	(22.58)
TOTAL LIBRARY:	420,520	438,540	450,430	11,890	2.71
CURRICULUM DEVELOPMENT/SPECIAL EDUCATION SUPERVISION					
Salaries	108,560	108,560	112,140	3,580	3.30
Benefits	64,020	71,660	77,120	5,460	7.62
Purchased Professional Svcs	52,620	52,620	70,000	17,380	33.03
Other Purchased Svcs	2,500	2,500	3,000	500	20.00
Supplies and Books	3,750	3,750	5,570	1,820	48.53
Software	18,000	18,000	15,000	(3,000)	(16.67)
Equipment	35,000	35,000	20,000	(15,000)	(42.86)
Membership Dues	1,100	1,100	1,200	100	0.00
TOTAL CURRICULUM:	285,550	293,190	304,030	10,840	3.70
INSTRUCT STAFF DEVELOPMENT SVCS					
Benefits (Tuition)	230,970	230,970	232,600	1,630	0.71
TOTAL INSTRUCT STAFF DEV SVCS:	230,970	230,970	232,600	1,630	0.71
TOTAL INSTRUCTIONAL SUPPORT:	<u>937,040</u>	<u>962,700</u>	<u>987,060</u>	<u>24,360</u>	<u>2.53</u>

LAMPETER-STRASBURG SCHOOL DISTRICT

BUDGET 2019-20

EXPENDITURES BY FUNCTION

	2018-19 BUDGET	2018-19 PROJECTED	2019-20 BUDGET	DIFFERENCE	PERCENT CHANGE
2300 SUPPORT SERVICES - ADMINISTRATION					
BOARD SECRETARY					
Purchased Professional Svcs	24,600	26,000	28,500	2,500	9.62
Other Purchased Svcs	14,000	12,500	12,500	-	0.00
Supplies and Textbooks	60	60	60	-	0.00
Dues and Memberships	12,000	12,000	12,000	-	0.00
TOTAL BOARD SECRETARY:	50,660	50,560	53,060	2,500	4.94
TAX ASSESSMENT					
Salaries	22,810	22,810	23,560	750	3.29
Benefits	15,360	15,210	16,370	1,160	7.63
Purchased Professional Svcs	109,290	112,330	112,690	360	0.32
Other Purchased Svcs	12,000	4,650	4,650	-	0.00
TOTAL TAX ASSESSMENT:	159,460	155,000	157,270	2,270	1.46
LEGAL SERVICES					
Purchased Professional Svcs	95,000	95,000	95,000	-	0.00
TOTAL LEGAL SERVICES:	95,000	95,000	95,000	-	0.00
SUPERINTENDENT SERVICES					
Salaries	460,990	463,990	492,960	28,970	6.24
Benefits	304,330	303,140	335,630	32,490	10.72
Purchased Professional Svcs	3,360	3,360	3,360	-	0.00
Other Professional Svcs	22,210	22,210	22,210	-	0.00
Supplies and Textbooks	11,700	11,700	11,700	-	0.00
Dues and Memberships	1,600	1,600	1,600	-	0.00
TOTAL SUPERINTENDENT SVCS:	804,190	806,000	867,460	61,460	7.63
PUBLIC RELATIONS					
Salaries	45,810	45,810	47,320	1,510	3.30
Benefits	30,510	30,240	32,540	2,300	7.61
District Newsletter	11,500	12,500	12,900	400	3.20
Supplies	2,500	2,500	2,500	-	0.00
TOTAL PUBLIC RELATIONS:	90,320	91,050	95,260	4,210	4.62
PRINCIPAL SERVICES:					
Salaries	1,054,560	1,056,100	1,085,910	29,810	2.82
Benefits	714,740	705,390	756,030	50,640	7.18
Other Purchased Svcs	9,750	9,750	10,550	800	8.21
Supplies and Textbooks	18,510	18,510	18,500	(10)	(0.05)
Dues and Memberships	4,580	4,580	4,700	120	2.62
TOTAL PRINCIPAL SVCS:	1,802,140	1,794,330	1,875,690	81,360	4.53
TOTAL ADMINISTRATION:	3,001,770	2,991,940	3,143,740	151,800	5.07

LAMPETER-STRASBURG SCHOOL DISTRICT
BUDGET 2019-20
EXPENDITURES BY FUNCTION

	2018-19 BUDGET	2018-19 PROJECTED	2019-20 BUDGET	DIFFERENCE	PERCENT CHANGE
2400 SUPPORT SERVICES - PUPIL HEALTH					
MEDICAL SERVICES					
Purchased Professional Svcs	5,120	5,400	5,400	-	0.00
TOTAL MEDICAL SVCS:	<u>5,120</u>	<u>5,400</u>	<u>5,400</u>	-	0.00
DENTAL SERVICES					
Purchased Professional Svcs	980	980	980	-	0.00
Supplies	50	50	50	-	0.00
TOTAL DENTAL SERVICES:	<u>1,030</u>	<u>1,030</u>	<u>1,030</u>	-	0.00
NURSING SERVICES					
Salaries	314,050	304,580	321,970	17,390	5.71
Benefits	220,170	201,540	220,720	19,180	9.52
Other Purchased Svcs	2,110	2,110	320	(1,790)	(84.83)
Supplies and Textbooks	15,290	15,290	15,210	(80)	(0.52)
TOTAL NURSING SERVICES:	<u>551,620</u>	<u>523,520</u>	<u>558,220</u>	34,700	6.63
TOTAL PUPIL HEALTH SVCS:	<u>557,770</u>	<u>529,950</u>	<u>564,650</u>	<u>34,700</u>	<u>6.55</u>
2500 BUSINESS SERVICES					
Salaries	289,850	289,580	299,140	9,560	3.30
Benefits	195,820	191,770	206,350	14,580	7.60
Purchased Professional Svcs	42,000	42,000	42,000	-	0.00
Purchased Property Svcs	7,250	5,000	5,000	-	0.00
Other Purchased Svcs	4,600	4,600	4,600	-	0.00
Supplies and Textbooks	5,470	5,470	5,470	-	0.00
Dues and Memberships	900	900	900	-	0.00
TOTAL BUSINESS SERVICES:	<u>545,890</u>	<u>539,320</u>	<u>563,460</u>	<u>24,140</u>	<u>4.48</u>
2600 OPERATION & MAINTENANCE OF PLANT SERVICES					
MAINTENANCE SERVICES					
Salaries	1,369,990	1,358,390	1,399,090	40,700	3.00
Benefits	891,840	847,110	909,940	62,830	7.42
Purchased Property Svcs	413,560	432,590	440,770	8,180	1.89
Other Purchased Svcs	200,960	212,600	220,050	7,450	3.50
Utilities	587,100	597,100	600,100	3,000	0.50
Supplies	151,150	151,150	151,150	-	0.00
Equipment	12,410	12,410	12,410	-	0.00
Dues and Memberships	400	400	400	-	0.00
TOTAL MAINTENANCE SERVICES:	<u>3,627,410</u>	<u>3,611,750</u>	<u>3,733,910</u>	122,160	3.38
CROSSING GUARDS/SCHOOL RESOURCE OFFICER					
Purchased Professional Svcs	109,990	55,700	126,120	70,420	126.43
TOTAL CROSSING GUARDS/RESOURCE OFFICER:	<u>109,990</u>	<u>55,700</u>	<u>126,120</u>	<u>70,420</u>	<u>126.43</u>
TOTAL OPERATION & MAINTENANCE SVCS:	<u>3,737,400</u>	<u>3,667,450</u>	<u>3,860,030</u>	<u>192,580</u>	<u>5.25</u>

LAMPETER-STRASBURG SCHOOL DISTRICT
BUDGET 2019-20
EXPENDITURES BY FUNCTION

	2018-19 BUDGET	2018-19 PROJECTED	2019-20 BUDGET	DIFFERENCE	PERCENT CHANGE
2700 STUDENT TRANSPORTATION					
STUDENT TRANSPORTATION					
Salaries	209,050	236,710	244,520	7,810	3.30
Benefits	139,670	150,550	162,060	11,510	7.65
Purchased Professional Svcs	4,500	4,500	4,500	-	0.00
Other Purchased Svcs	1,347,220	1,347,220	1,373,550	26,330	1.95
Supplies and Textbooks	6,800	6,800	6,800	-	0.00
Equipment	-	-	-	-	0.00
Dues and Memberships	110	110	110	-	0.00
TOTAL STUDENT TRANSPORTATION:	<u>1,707,350</u>	<u>1,745,890</u>	<u>1,791,540</u>	<u>45,650</u>	<u>2.61</u>
2800 SUPPORT SERVICES - CENTRAL					
TECHNOLOGY SERVICES					
Salaries	458,980	463,480	479,080	15,600	3.37
Benefits	310,550	308,010	331,680	23,670	7.68
Purchased Professional Svcs	57,000	57,000	48,500	(8,500)	(14.91)
Purchased Property Svcs	35,000	35,000	35,000	-	0.00
Other Purchased Svcs	7,500	7,500	7,500	-	0.00
Supplies and Textbooks	40,400	40,400	30,400	(10,000)	(24.75)
Software	319,200	319,200	205,000	(114,200)	(35.78)
Equipment	620,000	620,000	634,000	14,000	2.26
Dues and Memberships	390	390	200	(190)	(48.72)
TOTAL TECHNOLOGY SERVICES:	<u>1,849,020</u>	<u>1,850,980</u>	<u>1,771,360</u>	<u>(79,620)</u>	<u>(4.30)</u>
HUMAN RESOURCES					
Salaries	29,490	29,490	30,460	970	3.29
Benefits	19,790	19,610	21,090	1,480	7.55
Purchased Professional Svcs	550	1,550	1,550	-	0.00
Other Purchased Svcs	-	-	-	-	0.00
Supplies and Textbooks	50	50	50	-	0.00
Dues and Memberships	330	330	330	-	0.00
TOTAL HUMAN RESOURCES	<u>50,210</u>	<u>51,030</u>	<u>53,480</u>	<u>2,450</u>	<u>4.80</u>
TOTAL SUPPORT SERVICES-CENTRAL:	<u>1,899,230</u>	<u>1,902,010</u>	<u>1,824,840</u>	<u>(77,170)</u>	<u>(4.06)</u>
2900 OTHER SUPPORT SERVICES					
Other Purchased Services	27,400	27,400	27,400	-	0.00
Property Tax on Rental Property	5,590	5,590	5,590	-	0.00
TOTAL OTHER SUPPORT SVCS:	<u>32,990</u>	<u>32,990</u>	<u>32,990</u>	<u>-</u>	<u>0.00</u>
TOTAL 2000 - SUPPORT SERVICES	<u>14,539,240</u>	<u>14,521,450</u>	<u>15,029,620</u>	<u>508,170</u>	<u>3.50</u>

LAMPETER-STRASBURG SCHOOL DISTRICT
BUDGET 2019-20
EXPENDITURES BY FUNCTION

	2018-19 BUDGET	2018-19 PROJECTED	2019-20 BUDGET	DIFFERENCE	PERCENT CHANGE
3200 STUDENT ACTIVITIES					
SCHOOL SPONSORED STUDENT ACTIVITIES					
Salaries	104,180	109,510	109,510	-	0.00
Benefits	43,570	44,990	46,480	1,490	3.31
PAC Purchased Professional Svcs	7,500	7,500	18,500	11,000	146.67
Other Purchased Svcs	11,230	11,230	11,230	-	0.00
PAC Supplies	13,000	13,000	3,500	(9,500)	(73.08)
PAC Equipment	10,000	10,000	41,000	31,000	310.00
Dues and Memberships	4,120	4,120	4,120	-	0.00
	<u>193,600</u>	<u>200,350</u>	<u>234,340</u>	<u>33,990</u>	<u>16.97</u>
ATHLETICS					
Salaries	414,200	428,960	438,810	9,850	
Benefits	207,850	210,980	224,180	13,200	6.26
Purchased Professional Svcs	64,390	63,450	65,300	1,850	2.92
Purchased Property Svcs	11,250	16,650	25,000	8,350	50.15
Other Purchased Svcs	60,820	61,660	61,980	320	0.52
Supplies	47,000	60,030	55,000	(5,030)	(8.38)
Equipment	22,470	23,470	-	(23,470)	0.00
Dues and Memberships	3,820	3,740	5,000	1,260	33.69
TOTAL ATHLETICS:	<u>831,800</u>	<u>868,940</u>	<u>875,270</u>	<u>6,330</u>	<u>0.73</u>
TOTAL ACTIVITIES:	<u>1,025,400</u>	<u>1,069,290</u>	<u>1,109,610</u>	<u>40,320</u>	<u>3.77</u>
3300 COMMUNITY SERVICES					
Grants to Community Organizations	6,500	6,500	6,500	-	0.00
TOTAL COMMUNITY SVCS:	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>-</u>	<u>0.00</u>
3400 SCHOLARSHIPS AND AWARDS					
Student Scholarships and Awards	1,750	1,750	1,750	-	0.00
TOTAL COMMUNITY SVCS:	<u>1,750</u>	<u>1,750</u>	<u>1,750</u>	<u>-</u>	<u>0.00</u>
TOTAL 3000 - NON-INSTRUCTIONAL SERVICES	<u>1,033,650</u>	<u>1,077,540</u>	<u>1,117,860</u>	<u>40,320</u>	<u>3.74</u>
5000 OTHER FINANCING USES					
DEBT SERVICE					
Interest Payments	561,930	561,930	419,380	(142,550)	(25.37)
Principal Payments	5,208,000	5,208,000	5,563,000	355,000	6.82
TOTAL DEBT SERVICE:	<u>5,769,930</u>	<u>5,769,930</u>	<u>5,982,380</u>	<u>212,450</u>	<u>3.68</u>
CAPITAL RESERVE TRANSFER	-	975,000	-	(975,000)	(100.00)
BUDGETARY RESERVE					
Other Financing Uses	400,000	-	400,000	400,000	
TOTAL BUDGETARY RESERVE:	<u>400,000</u>	<u>-</u>	<u>400,000</u>	<u>400,000</u>	
TOTAL 5000 - OTHER FINANCING USES:	<u>6,169,930</u>	<u>6,744,930</u>	<u>6,382,380</u>	<u>(362,550)</u>	<u>(5.38)</u>
TOTAL GENERAL FUND BUDGET:	53,349,470	53,724,940	55,164,010	1,439,070	2.68
CHANGE IN FUND BALANCE:	(504,870)	(513,920)	(777,380)		

CAPITAL PROJECTS DETAIL

2018-19 through 2023-24

LAMPETER-STRASBURG SCHOOL DISTRICT
2018-19 through 2023-24 Capital Reserve Budget

Project Location and Description				Note 1	Note 2	
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Beginning Balance	4,118,706	2,403,645	1,740,704	1,097,384	1,737,054	5,751,163
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:	<u>5,123,706</u>	<u>2,418,645</u>	<u>1,755,704</u>	<u>4,018,054</u>	<u>6,724,463</u>	<u>10,753,572</u>
Total Expenditures	<u>2,720,061</u>	<u>677,941</u>	<u>658,320</u>	<u>2,281,000</u>	<u>973,300</u>	<u>1,988,000</u>
Ending Balance	<u>2,403,645</u>	<u>1,740,704</u>	<u>1,097,384</u>	<u>1,737,054</u>	<u>5,751,163</u>	<u>8,765,572</u>

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

LAMPETER-STRASBURG SCHOOL DISTRICT
2018-19 through 2023-24 Capital Reserve Budget

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

LAMPETER-STRASBURG SCHOOL DISTRICT
2018-19 through 2023-24 Capital Reserve Budget

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

LAMPETER-STRASBURG SCHOOL DISTRICT
2018-19 through 2023-24 Capital Reserve Budget

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

LAMPETER-STRASBURG SCHOOL DISTRICT
2018-19 through 2023-24 Capital Reserve Budget

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						
Lockers for Field House	53,000					
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:	173,000	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

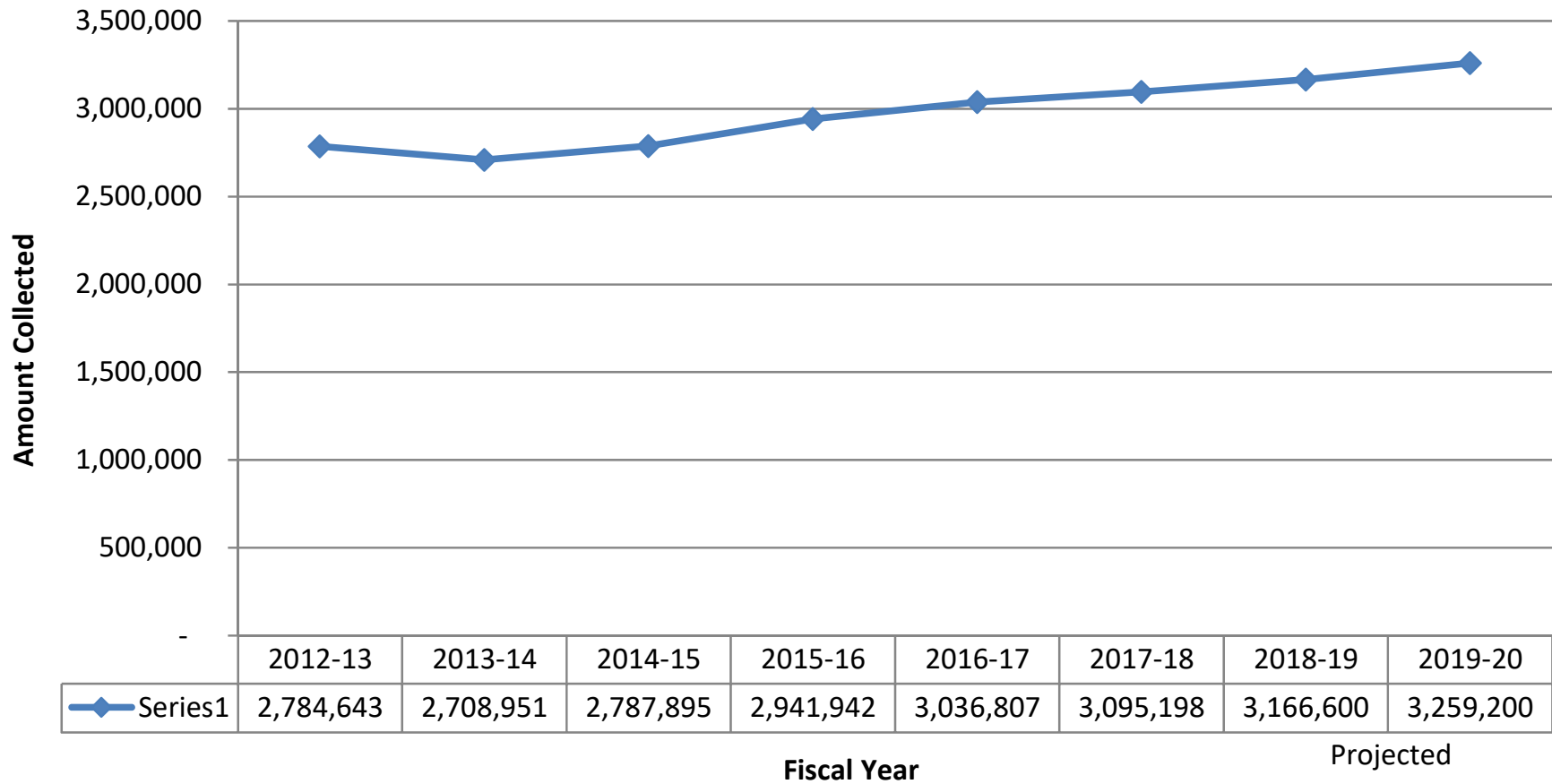
LAMPETER-STRASBURG SCHOOL DISTRICT
2018-19 through 2023-24 Capital Reserve Budget

Cafeteria Projects	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:	<u>2,720,061</u>	<u>677,941</u>	<u>658,320</u>	<u>2,281,000</u>	<u>973,300</u>	<u>1,988,000</u>
Ending Fund Balance:	<u>2,403,645</u>	<u>1,740,704</u>	<u>1,097,384</u>	<u>1,737,054</u>	<u>5,751,163</u>	<u>8,765,572</u>

APPENDIX

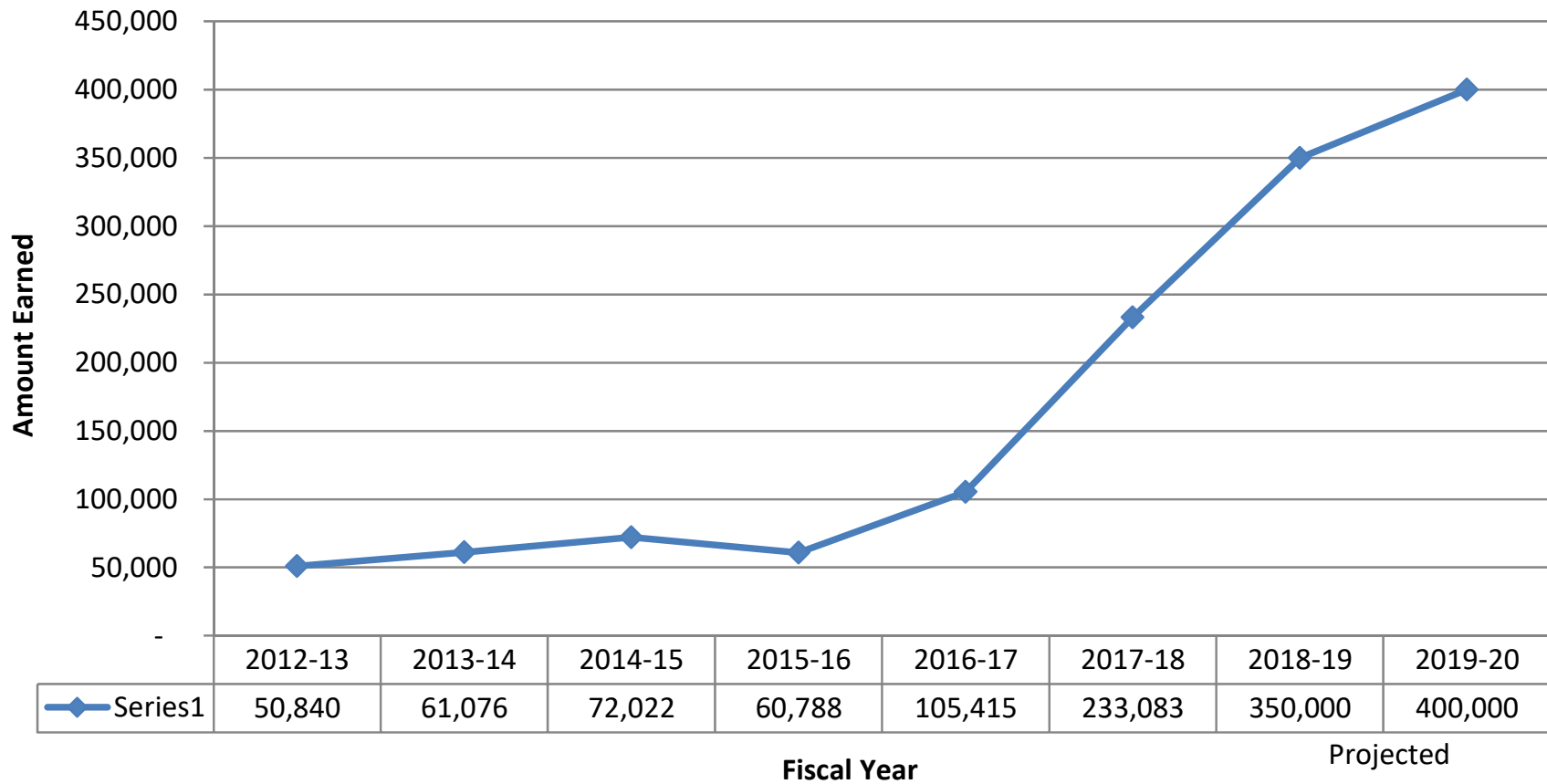
Revenues

Lancaster County Earned Income Tax:



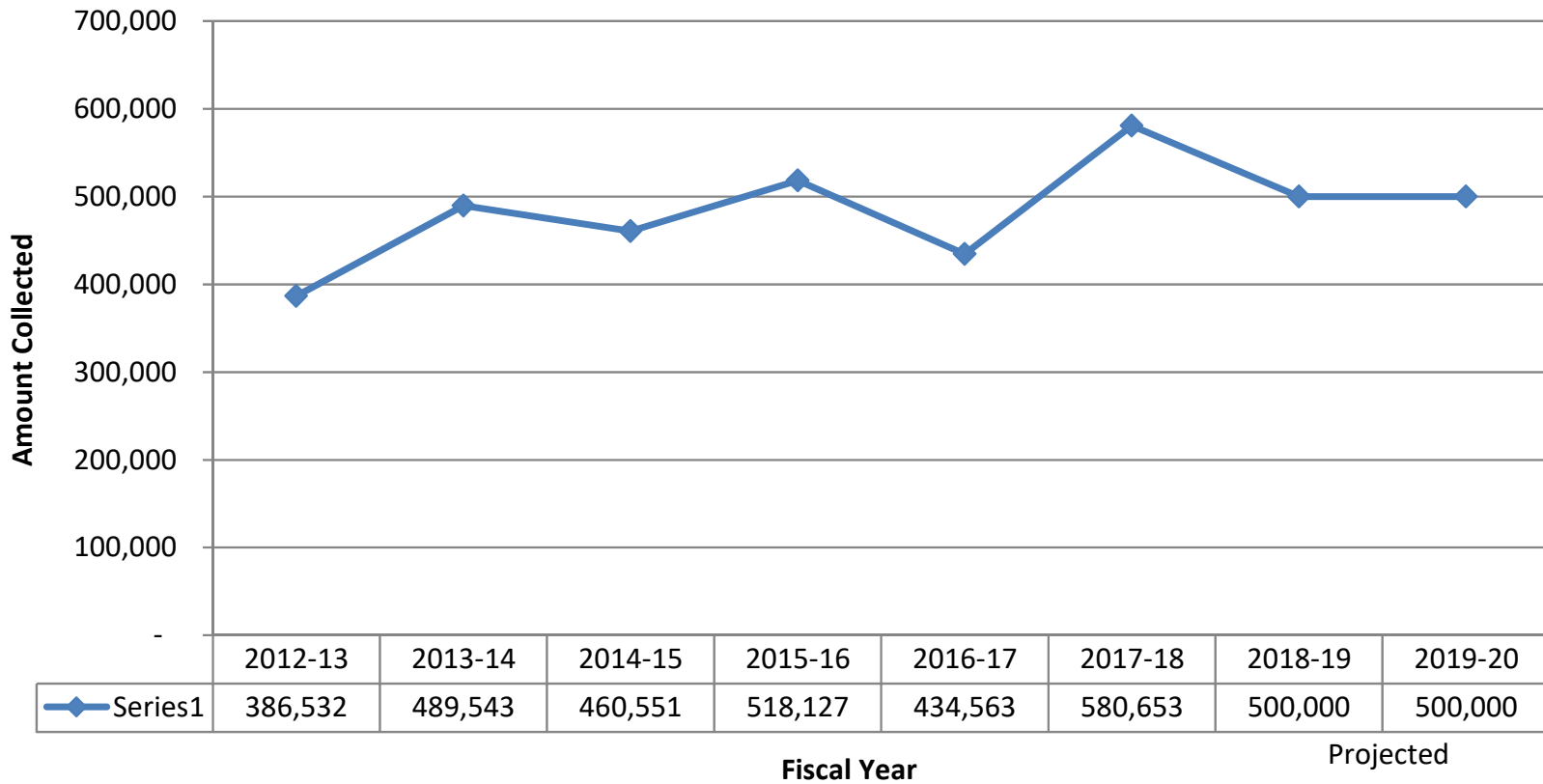
Revenues

Earnings on Investments:



Revenues

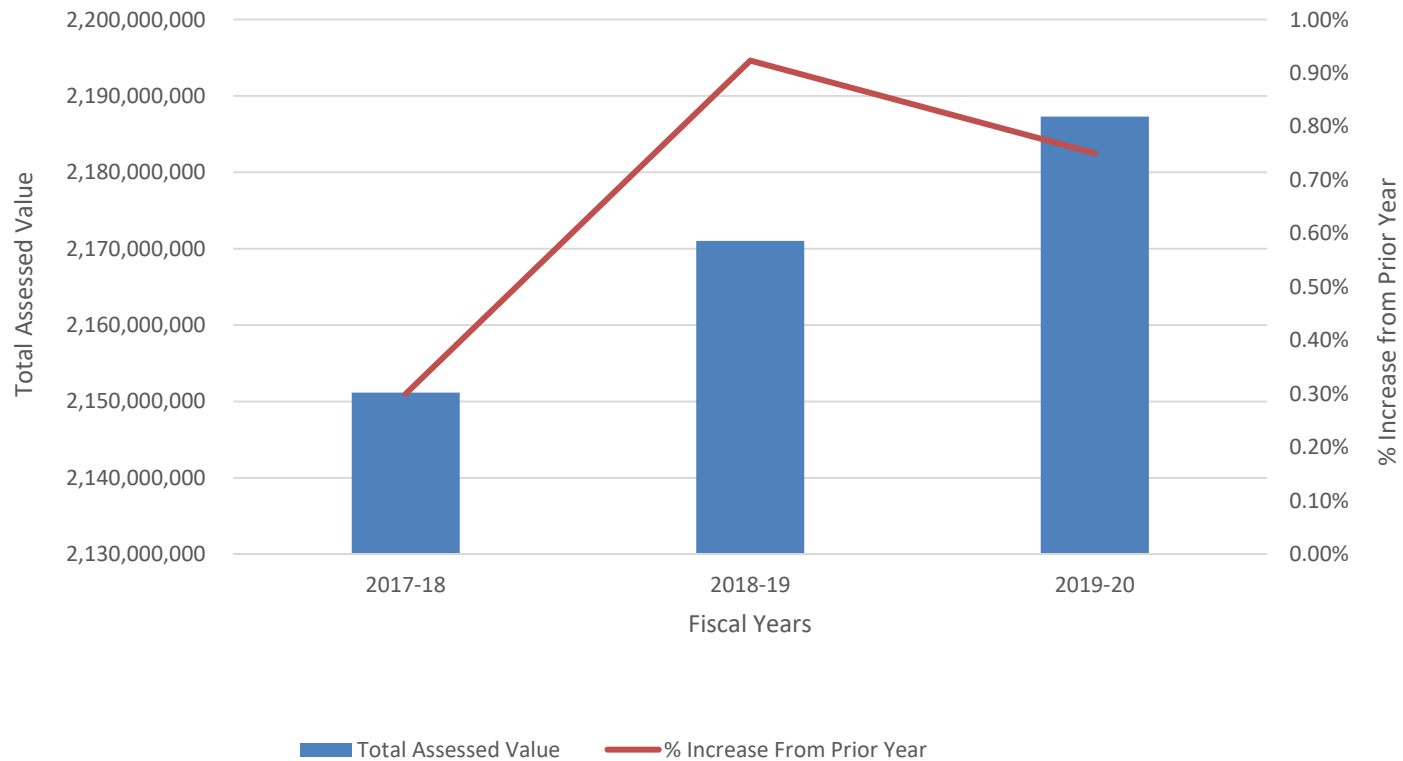
Real Estate Transfer Tax:



Transfer tax is a 1% tax based upon the value of real estate that transfers from one owner to another. The School District splits the proceeds with Strasburg Borough, Strasburg Township and West Lampeter Township.

Revenues

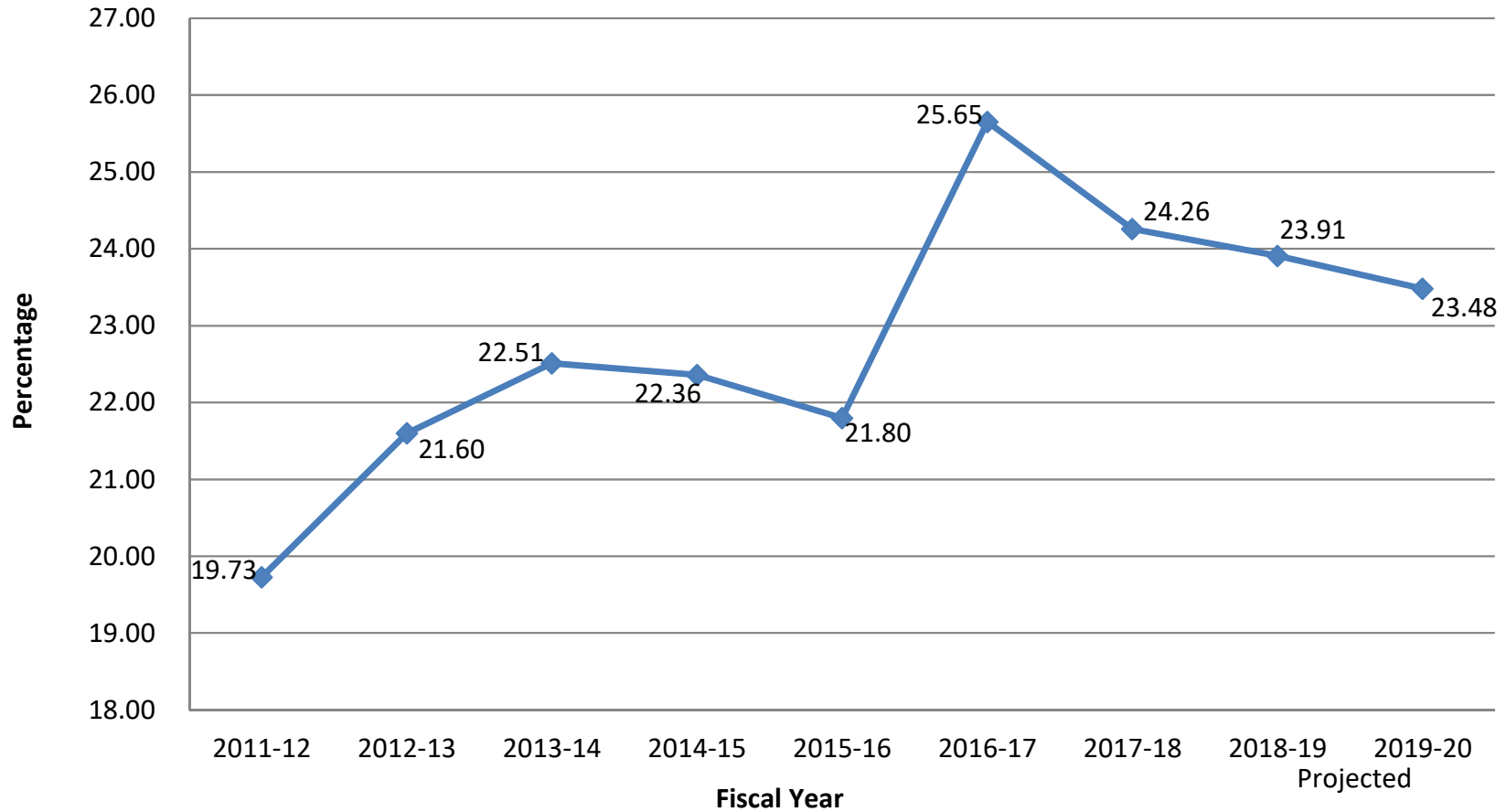
Growth of Real Estate Taxable Assessments:



- 2017-18 taxable assessments equaled \$2,151,161,900 (re-assessed value) with a growth rate of 0.30%.
- 2018-19 taxable assessments equaled \$2,171,019,200 with a growth rate of 0.92%.
- 2019-20 budgeted taxable assessment equal \$2,187,301,844 with a growth rate of 0.75%.

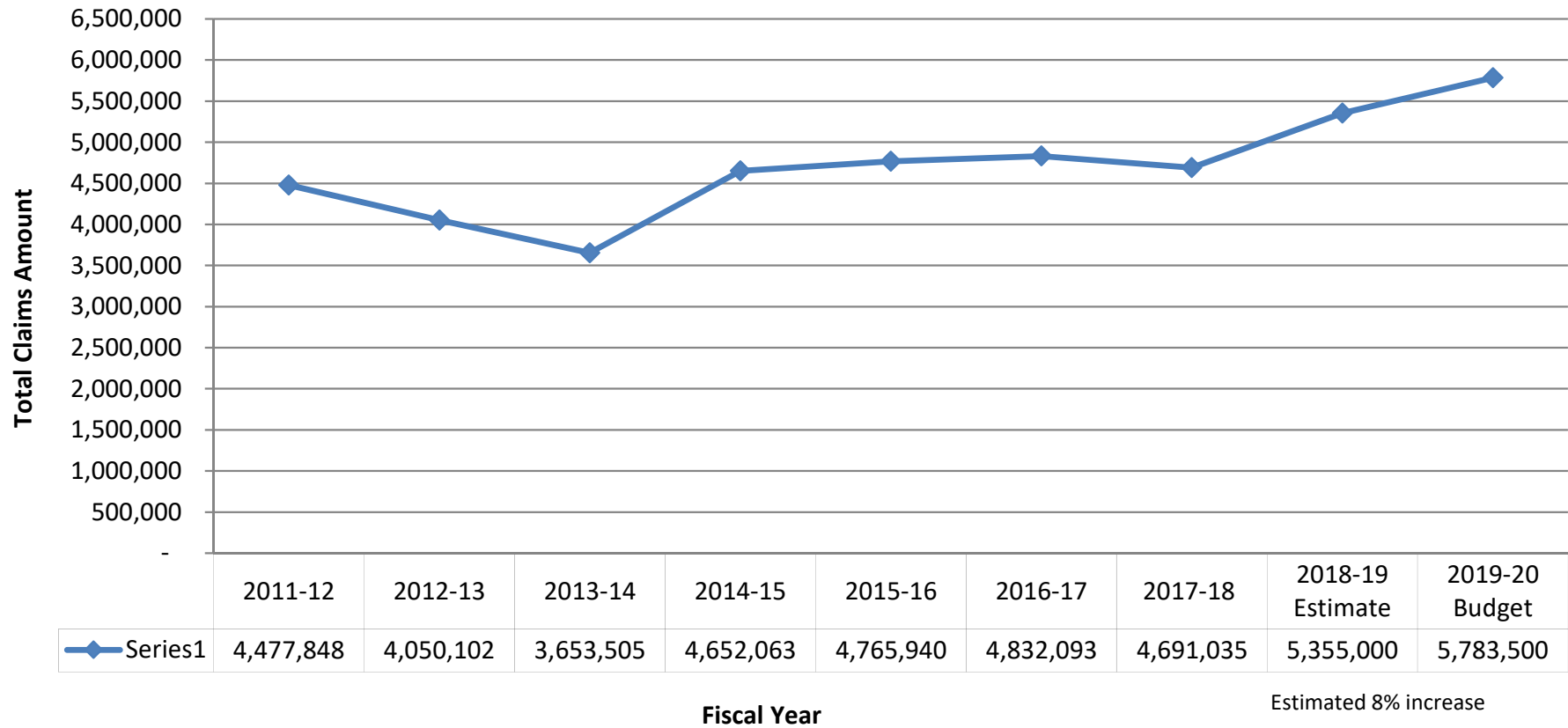
Revenues

State Subsidies as a percentage of total Expenditures:



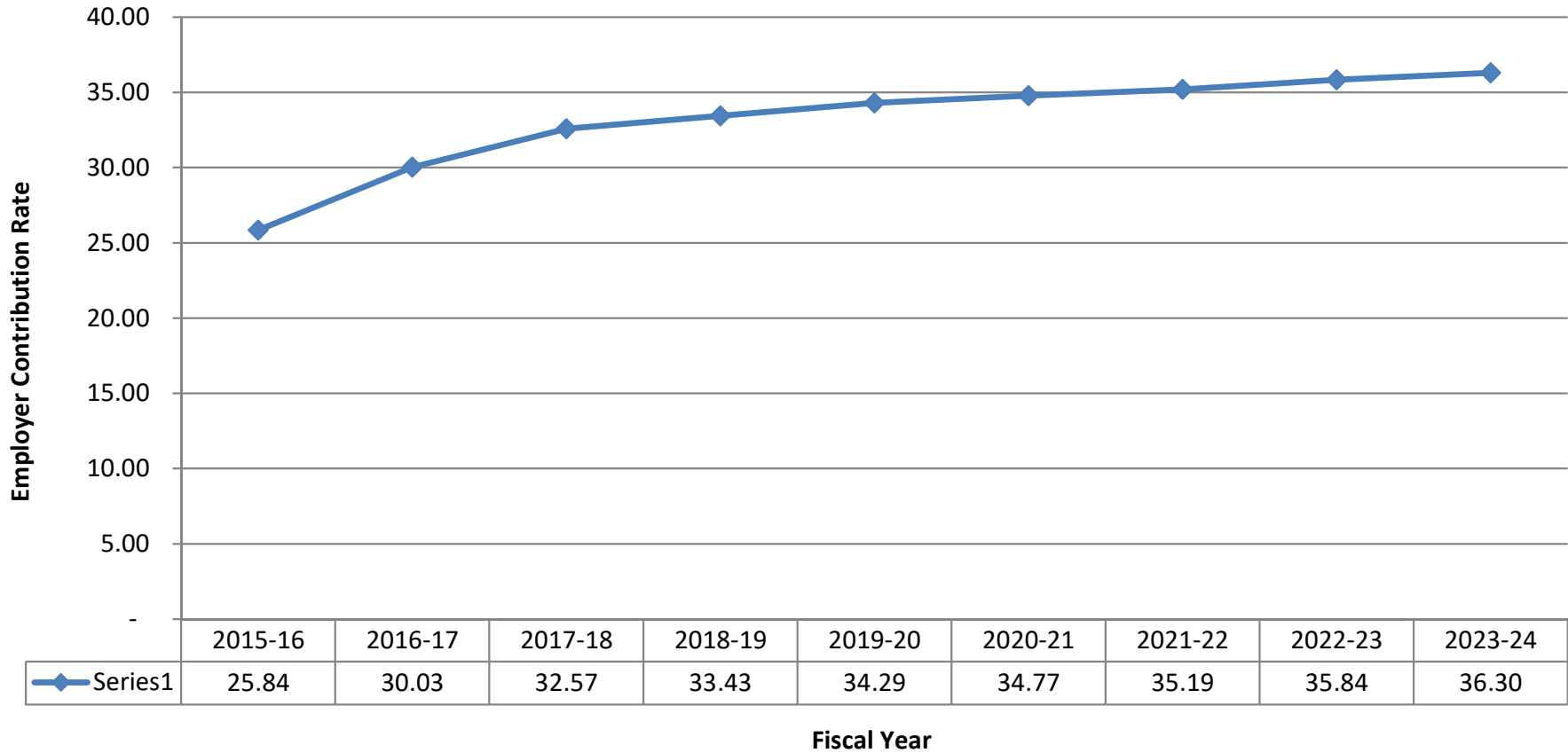
2016-17 State Revenue includes deferred Plan Con Subsidy from 2015-16.

Increases in Health Care Expense



Average annual percent increase for the above is 3.88%. Employees on the L-S plan contribute approximately 12% to the total cost of the health plan.

Projected PSERS Pension Fund Employer Contribution Rates:



The state's share of the retirement contribution is received in subsidy to the district and is 50% of the total expense.

Historical Millage Rate Increases

	Fiscal Year									Averages	
	<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

- 8 out of 9 years – L-S was below or at the index.
- 7 out of 9 years – L-S was below the County Average.

* 1.26% net increase when factoring in elimination of the per capita tax.

Lancaster County School Districts Expenditures Per Pupil – 2017-18

DISTRICT	INSTRUCT		SUPPORT		NONINSTR		FACILITIES		OTHER		TOTAL	RANK
	1000	RANK	2000	RANK	3000	RANK	4000	RANK	5000	RANK		
Cocalico	\$10,409.45	12	\$5,033.27	12	\$368.23	13	\$0.00	1	\$2,551.51	11	\$18,362.46	12
Columbia	\$12,620.51	16	\$4,594.56	9	\$286.94	6	\$0.00	1	\$2,206.52	10	\$19,708.53	13
Conestoga Valley	\$10,074.32	10	\$4,072.99	1	\$328.67	9	\$0.00	1	\$1,402.06	1	\$15,878.04	2
Donegal	\$9,336.97	4	\$4,155.69	3	\$249.31	1	\$0.00	1	\$2,813.45	12	\$16,555.42	6
Elanco	\$9,509.44	6	\$6,027.52	15	\$357.91	12	\$1.40	13	\$1,991.79	5	\$17,888.06	11
Elizabethtown	\$10,160.50	11	\$4,427.45	6	\$338.68	10	\$0.00	1	\$1,486.58	2	\$16,413.21	4
Ephrata	\$8,827.39	1	\$4,958.37	11	\$356.30	11	\$0.00	1	\$2,092.23	9	\$16,234.29	3
Hempfield	\$11,228.69	13	\$4,521.02	7	\$283.34	5	\$2.00	14	\$1,716.58	3	\$17,751.63	10
L-S	\$9,693.74	9	\$4,390.09	5	\$327.28	8	\$0.00	1	\$2,071.69	8	\$16,482.81	5
Manheim Central	\$9,337.41	5	\$5,087.99	13	\$393.93	15	\$3.27	15	\$2,038.28	6	\$16,860.88	7
Manheim Twp	\$9,048.89	2	\$4,568.43	8	\$270.56	2	\$0.60	12	\$3,100.16	14	\$16,988.64	8
Penn Manor	\$9,265.48	3	\$4,145.24	2	\$272.07	3	\$0.19	10	\$1,795.69	4	\$15,478.66	1
Pequea Valley	\$12,557.17	15	\$7,761.04	16	\$448.53	16	\$0.00	1	\$3,038.81	13	\$23,805.54	16
SDL	\$11,663.73	14	\$5,589.25	14	\$275.02	4	\$172.89	16	\$2,061.67	7	\$19,762.55	14
Solanco	\$9,611.31	7	\$4,758.22	10	\$326.06	7	\$0.00	1	\$6,766.75	16	\$21,462.34	15
Warwick	\$9,683.29	8	\$4,171.42	4	\$382.17	14	\$0.34	11	\$3,146.50	15	\$17,383.71	9
IU AVG:	\$10,189.27		\$4,891.41		\$329.06		\$11.29		\$2,517.52		\$17,938.55	

The average cost per pupil for Lancaster County School Districts was \$17,938.55.

5 Year Financial Projections

	2019-20 Draft Budget	2019-20 Estimated Actual	2020-21 Estimated Budget	2020-21 Estimated Actual	2021-22 Estimated Budget	2021-22 Estimated Actual	2022-23 Estimated Budget	2022-23 Estimated Actual	2023-24 Estimated Budget	2023-24 Estimated Actual
MILLAGE:										5 Year Millage Total 1.61
CHANGE IN MILLAGE	0.2829		0.3216		0.3277		0.3339		0.3403	
PERCENT CHANGE IN MILLAGE	1.70		1.90		1.90		1.90		1.90	
MILLAGE	16.9269		17.2485		17.5762		17.9101		18.2504	
BUDGET										
BEGINNING FUND BALANCE	6,636,930	6,636,930	6,159,550	6,159,550	5,679,629	5,679,629	4,801,683	4,801,683	3,603,991	3,603,991
REVENUE	54,386,630	54,386,630	55,825,976	55,825,976	57,001,536	57,001,536	58,319,070	58,319,070	59,832,473	59,832,473
EXPENDITURES	55,164,010	54,864,010	56,605,896	56,305,896	58,179,482	57,879,482	59,816,762	59,516,762	61,731,748	61,431,748
CHANGE IN FUND BALANCE	(777,380)	(477,380)	(779,921)	(479,921)	(1,177,947)	(877,947)	(1,497,692)	(1,197,692)	(1,899,275)	(1,599,275)
USE OF PSERS STABILIZATION FUNDS	0	0	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	5,859,550	6,159,550	5,379,629	5,679,629	4,501,683	4,801,683	3,303,991	3,603,991	1,704,716	2,004,716
TOTAL FUND BAL %	10.62	11.23	9.50	10.09	7.74	8.30	5.52	6.06	2.76	3.26
	1. Assessment Growth - 0.75%		1. Assessment Growth - 0.75%		1. Assessment Growth - 0.75%		1. Assessment Growth - 0.75%		1. Assessment Growth - 0.75%	
	2. EIT - wage growth - 2%		2. EIT - wage growth - 2%		2. EIT - wage growth - 2%		2. EIT - wage growth - 2%		2. EIT - wage growth - 2%	
	3. Retirement budgeted at proj. rate of 34.29%		3. Retirement budgeted at proj. rate of 34.77%		3. Retirement budgeted at proj. rate of 35.19%		3. Retirement budgeted at proj. rate of 35.84%		3. Retirement budgeted at est. rate of 36.3%	
	4. Debt is at a fixed rate		4. Debt is at a fixed rate		4. Debt is at a fixed rate		4. Debt is at a fixed rate		4. Debt is at a fixed rate	
	5. Staff wage increases - 3.3%		5. Staff wage increases - 3.2%		5. Staff wage increases - 3.0%		5. Staff wage increases - 3.0%		5. Staff wage increases - 3.0%	
	6. Medical increase - 8%		6. Medical increase - 6%		6. Medical increase - 6%		6. Medical increase - 6%		6. Medical increase - 6%	
	7. 2.7% adj. index for L-S		7. 1.9% increase assumed		7. 1.9% increase assumed		7. 1.9% increase assumed		7. 1.9% increase assumed	

- Many assumptions were made to arrive at these projections. A small variance to a major assumption could create significant variances between the forecasts and the actual millage rates and fund balances.

Category Descriptions

Salaries – Includes administrative, instructional, support, custodial and clerical.

Benefits – Includes medical, vision, dental, life, disability, social security, retirement, tuition and workers' compensation.

Purchased Professional Services – Includes contracted professionals such as psychologists, architects, professional speakers and computer services.

Purchased Property Services – Covers repairs of all machinery, equipment and furniture. Also includes lawn care services, water, sewer and construction services.

Other Purchased Services – Includes amounts paid for services other than professional, technical and purchased property services: telephone and postage, bus transportation services, printing, travel, professional development, insurances and tuition to other schools.

Supplies and Textbooks – Includes supplies, textbooks, electricity, natural gas, oil and gasoline.

Equipment – Includes the purchase of new and replacement equipment.

Other Objects – Covers memberships and dues, community service grants and debt interest.

Other Financing Uses – Includes debt principal, fund transfers and budgetary reserve.